

# Mahopac Central School District

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## *2019-20 Proposed Budget Overview / Review*

March 18, 2019

# *2019-20 Budget – Open Items Update*

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## **Previously identified open items received:**

- None

## **Previously identified open items still open:**

- Receipt of all approved 2019-20 BOCES co-ser rates.
- Final staffing scheduling / staffing needs.
- Outcome of on-going annual reviews for special needs students.  
(i.e. out-of-district placements, graduating students, students returning to in-district programs, in-coming students currently in pre-school).
- Final 2019-20 state aid figures.

## 2019-20 Budget – Proposed Expenditures *(updated 3/18/19)*

The following reflects a “roll-over” budget broken down by expenditure category:

| <b>Budget Expenditure</b>  | <b>2019-20 Budget</b><br>(roll-over budget) | <b>2018-19 Budget</b><br>(Approved) | <b>Increase /<br/>(Decrease)</b> |
|----------------------------|---|-------------------------------------|----------------------------------|
| Salaries                   | \$ 68,228,306                               | \$ 66,840,389                       | \$ 1,387,917                     |
| Pensions (TRS, ERS, SS)    | 12,411,191                                  | 13,001,982                          | (590,791)                        |
| Health Insurance           | 16,172,280                                  | 14,970,534                          | 1,201,746                        |
| Contractual/Supplies/Equip | 5,888,407                                   | 7,454,477                           | (1,566,070)                      |
| Out-of-District Tuition    | 5,424,799                                   | 5,470,797                           | (45,998)                         |
| Debt Service (P&I)         | 3,462,081                                   | 4,867,207                           | (1,405,126)                      |
| Transportation             | 6,592,967                                   | 6,214,582                           | 378,385                          |
| Utilities                  | 978,727                                     | 880,000                             | 98,727                           |
| Occupational Education     | 1,900,914                                   | 1,900,121                           | 793                              |
| Insurance                  | 1,590,469                                   | 1,620,920                           | (30,451)                         |
| Transfer to Capital Fund   | - 0 -                                       | 100,000                             | (100,000)                        |
| <b>TOTAL</b>               | <b>\$ 122,650,141</b>                       | <b>\$ 123,321,009</b>               | <b>\$ (670,868)</b>              |

## 2019-20 Budget – Summary Update

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The following provides an overview of the current status of the 2019-20 Budget process:

| Meeting Date | Preliminary Expenditures | Preliminary Revenue | Projected Assigned Fund Balance / Reserves | Current Funds Available / (Shortfall) |
|--------------|--------------------------|---------------------|--|---------------------------------------|
| 3/6/19       | \$ 122,650,141           | \$ 120,200,646      | \$ 2,449,495                               | \$ 0                                  |
| 3/18/19      | \$ 122,650,141           | \$ 120,200,646      | \$ 2,449,495                               | \$ 0                                  |
| 3/25/19      |                          |                     |  |                                       |
| 4/11/19      |                          |                     |  |                                       |
| 4/23/19      |                          |                     |  |                                       |

## 2019-20 Budget – Proposed Expenditures

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### Contractual / Supplies / Equipment:

| 2019-20 Budget<br>(roll-over) | 2018-19 Budget<br>(approved) | Increase /<br>(Decrease) | % change |
|-------------------------------|------------------------------|--------------------------|----------|
| \$ 5,888,407                  | \$ 7,454,477                 | (\$ 1,566,070)           | (21.0%)  |

- ✓ These expenditures reflect all of the District-wide contractual expenditures – including, but not limited to, professional services (e.g., legal, accounting, and security), equipment, technology hardware and software, maintenance / service contracts, repairs and maintenance, BOCES cooperative agreements (non-special education), textbooks, and classroom / office supplies.

# 2019-20 Budget – Proposed Expenditures

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## Out-of-District Tuition:

| 2019-20 Budget<br>(roll-over) | 2018-19 Budget<br>(approved) | Increase /<br>(Decrease) | % change |
|-------------------------------|------------------------------|--------------------------|----------|
| \$ 5,424,799                  | \$ 5,470,797                 | (\$ 45,998)              | (.84%)   |

- ✓ Reflects the cost of tuition and related services (e.g., OT, PT, speech, counseling, 1:1 aides) for those special needs students attending educational facilities out of district. Annual IEP student reviews are still underway, which will determine what changes, if any, need to be made to the 2019-20 Budget figures.

## Student Placements:

### BOCES

Reflects 36 students attending Putnam / Northern Westchester BOCES, Southern Westchester BOCES, and Rockland BOCES:

| # of Locations | 19-20 Students<br>(projected) | 18-19 Students<br>(budgeted) |
|----------------|-------------------------------|------------------------------|
| 11             | 36                            | 37                           |

# 2019-20 Budget – Proposed Expenditures

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## Out-of-District Tuition (cont.):

### Student Placements:

#### Out-of-District Day Programs

Reflects 20 students attending 8 educational programs in Putnam, Westchester, and Rockland County.

| # of Locations | 19-20 Students (projected) | 18-19 Students (budgeted) |
|----------------|----------------------------|---------------------------|
| 8              | 20                         | 21                        |

#### Out-of-District Residential Programs

Reflects 4 students attending 3 educational programs in Sullivan, Putnam, and Dutchess County. **Note** – residential students also incur the cost of “maintenance” (room and board), which is shared between the District and Putnam County.

| # of Locations | 19-20 Students (projected) | 18-19 Students (budgeted) |
|----------------|----------------------------|---------------------------|
| 3              | 4                          | 5                         |

# 2019-20 Budget – Proposed Expenditures

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## Debt Service:

| 2019-20 Budget<br>(roll-over) | 2018-19 Budget<br>(approved) | Increase /<br>(Decrease) | % change |
|-------------------------------|------------------------------|--------------------------|----------|
| \$ 3,462,081                  | \$ 4,867,207                 | (\$ 1,405,126)           | (28.9%)  |

- ✓ Reflects the principal and interest due on the District's outstanding borrowings.

| Bond Description               | Term         | Rate   | Balance @<br>6/30/19 | 2019-20<br>Debt Service |
|--------------------------------|--------------|--------|----------------------|-------------------------|
| 2012 Serial Bond               | 10/12 – 4/21 | 1.59%  | \$ 1,090,000         | \$ 593,450              |
| 2014 Serial Bond               | 8/14 – 2/24  | 2.13%  | \$ 840,000           | \$ 193,600              |
| Energy Performance<br>Contract | 3/15 – 3/24  | 1.78%  | \$ 3,883,218         | \$ 815,145              |
| Bond Anticipation Notes        | 9/14 – 9/18  | Varies | \$4,228,700          | \$ 1,859,886            |
|                                |              |        |                      | <b>\$ 3,462,081</b>     |



# 2019-20 Budget – Proposed Expenditures

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## Transportation:

| 2019-20 Budget<br>(roll-over) | 2018-19 Budget<br>(approved) | Increase /<br>(Decrease) | % change |
|-------------------------------|------------------------------|--------------------------|----------|
| \$ 6,592,967                  | \$ 6,214,582                 | \$ 378,385               | 6.08%    |

District buses travel on average 1,050,000 miles each year.

In-District  
Public  
Schools

Non-  
Public  
Schools

Out-of-  
District  
Spec. Ed. /  
Vocational

Athletic  
Team  
Travel

Special  
Programs

# 2019-20 Budget – Proposed Expenditures

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## Transportation (cont.):

### In-District Public Schools

- ✓ Reflects transporting students on a 3-tier system, where each bus typically has a High School route, a Middle School route, and an Elementary School route.

### Out-of-District Special Education & Vocational Programs

- ✓ Reflects **25 vans** transporting special needs students to 21 out-of-district educational facilities located in Putnam, Westchester, and Rockland County.
- ✓ Reflects **3 buses** to transportation daily 146 students to PNW BOCES for vocational programs.

### Non-Public Schools

- ✓ Reflects **17 buses** transporting students to 13 non-public schools. NYS Education Law requires us to provide transportation to non-public schools within a 15 mile limit (between the student's home and the non-public school).

# *2019-20 Budget – Proposed Expenditures*

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## **Transportation (cont.):**

### **Athletic Team Travel**

- ✓ As needed transportation for 25 varsity teams, 16 junior varsity teams, and 9 modified / freshman teams athletic events.

### **Special Programs**

- ✓ Includes:
  - Field trips
  - “Walking wounded” (i.e., van with wheelchair lift for injured students).
  - Homeless students – law requires transportation up to 50 miles each way.
  - Childcare pick-up / drop-off for Grades K-8 students.

# 2019-20 Budget – Proposed Expenditures

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## Utilities:

| 2019-20 Budget<br>(roll-over) | 2018-19 Budget<br>(approved) | Increase /<br>(Decrease) | % change |
|-------------------------------|------------------------------|--------------------------|----------|
| \$ 978,727                    | \$ 880,000                   | \$ 98,727                | 11.21%   |

- ✓ The District's utilities expenditures include electricity, natural gas, and fuel oil.
- ✓ With the exception of Fulmar Road Elementary, which is all electric, all other school buildings, District Office, and the bus garage have natural gas boilers. The Middle School and Austin Road Elementary also have dual fuel capabilities (oil).
- ✓ As part of an energy consortium, comprised of 6 municipalities in Putnam County, the District benefits from a competitive bidding process on electricity supply.

|                          | Fuel Oil          | Electricity      | Natural Gas /<br>Propane |
|--------------------------|-------------------|------------------|--------------------------|
| 2019-20                  | \$ 40,532         | \$ 588,623       | \$ 349,572               |
| 2018-19                  | \$ 50,000         | \$ 535,000       | \$ 295,000               |
| Increase /<br>(Decrease) | <b>(\$ 9,468)</b> | <b>\$ 53,623</b> | <b>\$ 54,572</b>         |

# 2019-20 Budget – Proposed Expenditures

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## Occupational Education:

| 2019-20 Budget<br>(roll-over) | 2018-19 Budget<br>(approved) | Increase /<br>(Decrease) | % change |
|-------------------------------|------------------------------|--------------------------|----------|
| \$ 1,900,914                  | \$ 1,900,121                 | \$ 793                   | 0%       |

- ✓ Under NYS Education Regulations, district's have an obligation / requirement to offer High School students a vocational education option.
- ✓ The District currently utilizes Putnam / Northern Westchester BOCES to provide our students this option – which includes **34 programs within 9 different career and technical academies**. These programs lead to careers in the field of construction, culinary arts, cosmetology, education, healthcare, visual arts, and transportation.
- ✓ For the current 2018-19 school year, **146 Mahopac students** are enrolled in these vocational programs.

# 2019-20 Budget – Proposed Expenditures

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## Insurance:

| 2019-20 Budget<br>(roll-over) | 2018-19 Budget<br>(approved) | Increase /<br>(Decrease) | % change |
|-------------------------------|------------------------------|--------------------------|----------|
| \$ 1,590,469                  | \$ 1,620,920                 | (\$ 30,451)              | (1.87%)  |

- ✓ As part of our risk management program, the District carries ten (10) different insurance policies (general liability, commercial property, commercial inland marine, boiler and machinery, commercial auto, school board liability, excess catastrophe liability, student accident, crime, and workers' compensation).
- ✓ For 7 of the 10 policies, the District is part of the New York Schools Insurance Reciprocal (NYSIR). NYSIR is a full service organization focusing strictly on NYS public school. They currently represent 356 public schools in NYS.
- ✓ In addition to the insurance policies noted above, the 2019-20 insurance budget also reflects the District's anticipated expense of \$76,440 for NYS Unemployment Insurance; \$31,256 for Disability Insurance; and \$25,636 for Group Life Insurance.

# 2019-20 Budget – Proposed Expenditures

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## Transfer to Capital Fund:

| 2019-20 Budget<br>(roll-over) | 2018-19 Budget<br>(approved) | Increase /<br>(Decrease) | % change |
|-------------------------------|------------------------------|--------------------------|----------|
| - 0 -                         | \$ 100,000                   | (\$100,000)              | (100%)   |

- ✓ These amounts reflect funds included in the budget for small capital projects. As part of the General Fund budget, they do not require a separate vote or separate referendum at the annual budget vote.
- ✓ While the funding for these small capital projects is needed and important, the current 2019-20 Proposed Budget can't support funding at this time.

# *2019-20 Budget Process*

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**March 25, 2019** BOE Budget Development Meeting (Falls School @ 7:30 pm)

**April 11, 2019** BOE Budget Development Meeting (Falls School @ 7:30 pm)

**April 23, 2019** BOE Budget Development Meeting (Falls School @ 7:30 pm)  
**(2019-20 Budget adoption)**

**May 7, 2019** Annual Budget Hearing (Mahopac Falls School @ 7:30 pm)

**May 21, 2019** **Budget vote and Board of Education Election**  
(Mahopac High School Gymnasium @ 6 am to 9 pm)