

# MASSENA CENTRAL SCHOOL DISTRICT PUBLIC FORUM ON 2019-20 BUDGET



# FACTORS IMPACTING 2019-20 SCHOOL BUDGET

- Governor Cuomo's Budget Proposal
- State Budget Deficit
- Foundation Aid Formula
- Increased Program Costs
- Lack of Mandate Relief

# GOVERNOR CUOMO'S BUDGET PROPOSAL

- Governor Cuomo proposed a \$956 million or 3.6% increase in education funding for 2019-20. However, the actual formula based aid increase proposal is \$749 million or 2.8%. His proposal includes:
  - \$157M for Fiscal Stabilization Fund
  - \$50M for categorical programs such as Prekindergarten expansion
  - \$410M or 4.8% increase is owed to districts based on expense based aids such as BOCES and transportation.
- Foundation Aid would increase by \$338M or 1.9% but includes \$50M increase for Community Schools programs

# GOVERNOR CUOMO'S BUDGET PROPOSAL

- New tier of Building Aid for projects locally approved on or after 7/1/19.
- For 2020-21 aid—consolidate 11 formulas into “Service Aid”.
- Districts would be required to increase funding for “Underfunded high-need schools”.
- Change formula cap on personal income growth index from annual to 10 year average. This year the index is 6.1%, but the Governor is proposing a 3.6% increase in school aid.
- Make property tax cap permanent.
- Changes in Annual Professional Performance Review (APPR).
- Bus lap belts required for students under 16.
- Memorandums of Understanding between schools and law enforcement for School Resource Officers.

# FINAL STATE BUDGET PROPOSAL

- The NYS Legislature enacted a \$961 million or 3.8% increase to school aid for 2019-20.
- Foundation Aid will increase by \$618 million; up from the Governor's proposal of \$338 million.
- Full funding was provided for expense-based aids such as BOCES, Building, Special Education and Transportation at an increase of \$342 million.
- Rejects the Executive's proposal to adjust and reduce building aid reimbursement.

# FINAL STATE BUDGET PROPOSAL

- Makes property tax permanent with no changes.
- Authorization for school districts and BOCES to establish TRS reserve.
- Designates a staggered schedule for building condition surveys.
- Requires all employers to provide each employee three hours of paid leave on election day(s).
- Rejects the proposal to require students to wear seatbelts on school buses.
- Requires school districts that contract with law enforcement (including school resource officers) to establish written contracts or MOUs.

# STATE AID FOR MASSENA

- Foundation Aid: \$23,529,922; Increase of \$831,048; 3.66%
- Expense Based Aids: \$7,664,263; Decrease of \$6,874; 0.09%
- Building Aid: \$3,721,838; Increase of \$56,801; 1.55%
- Total State Aid: \$34,916,023; Increase of \$880,975; 2.59%
- Community Schools Aid – Included in Foundation Aid: \$227,985; No change

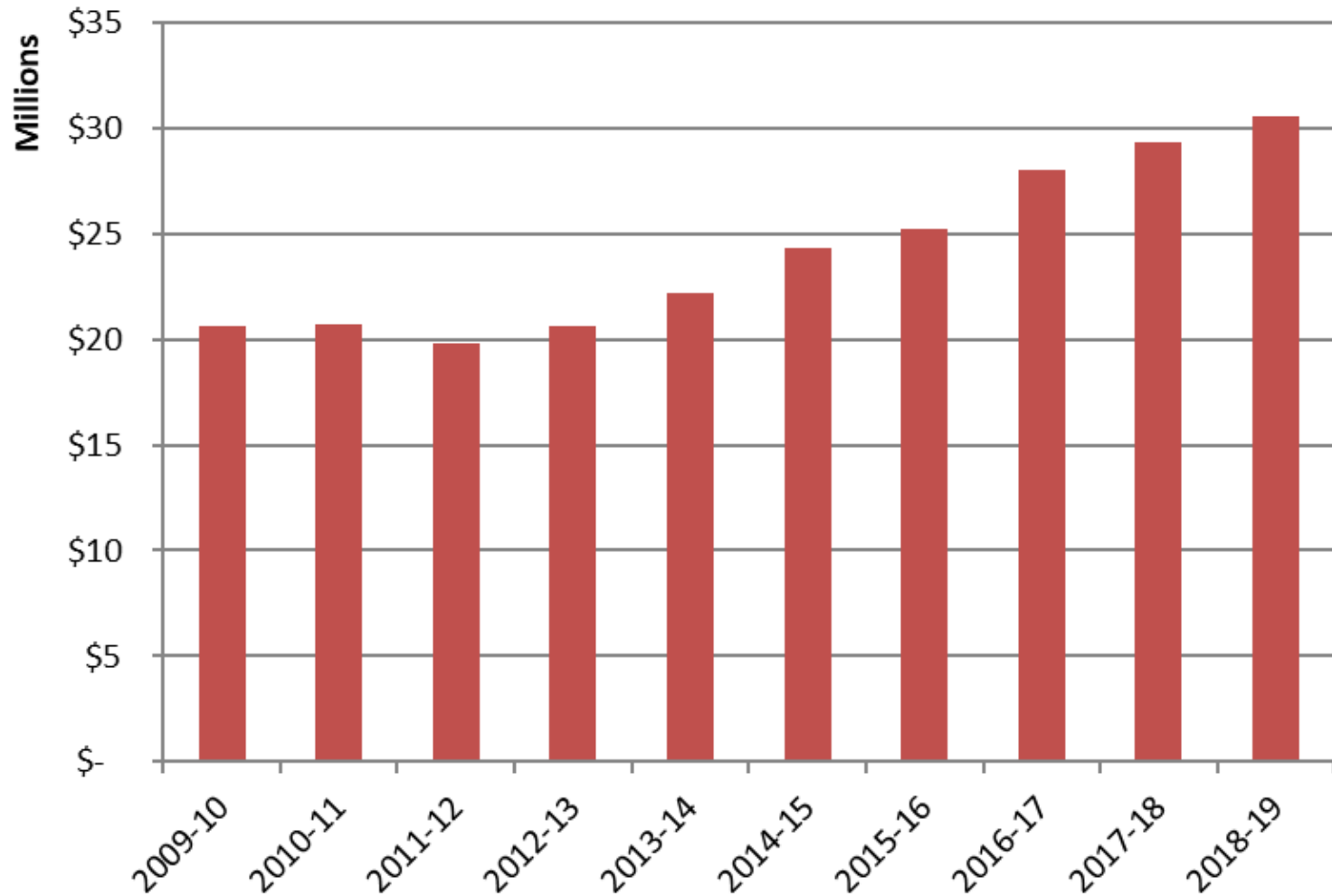
# PROPERTY TAX CAP

- The Property Tax Cap is NOT a flat 2%. It is either 2% or the Consumer Price Index (CPI), whichever is lower.
- CPI for last three budgets:
  - 2016-17 - 0.12%
  - 2017-18 - 1.26%
  - 2018-19 - 2.00%
- For 2018 CPI was 2.44%, which means 2.00% will be used in the formula to determine Massena's tax cap for the 2019-20 Budget due to the cap.
- Massena's Cap is 3.35% for 2019-20, which would raise \$486,918 more than 2018-19

**The District is recommending a 0.00%  
Tax Levy increase**



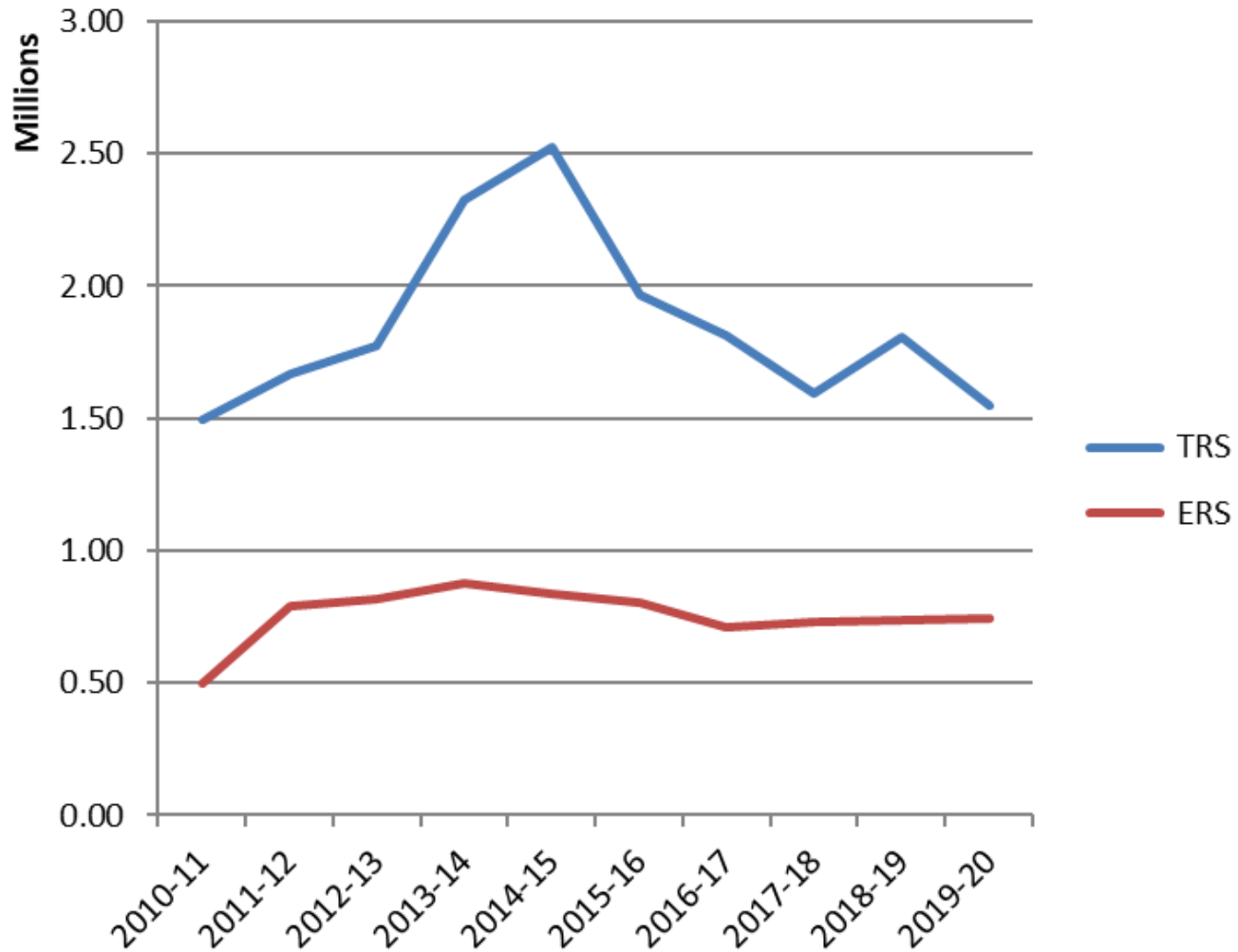
# CHANGE IN TOTAL STATE AID (EXCLUDES BUILDING AID)



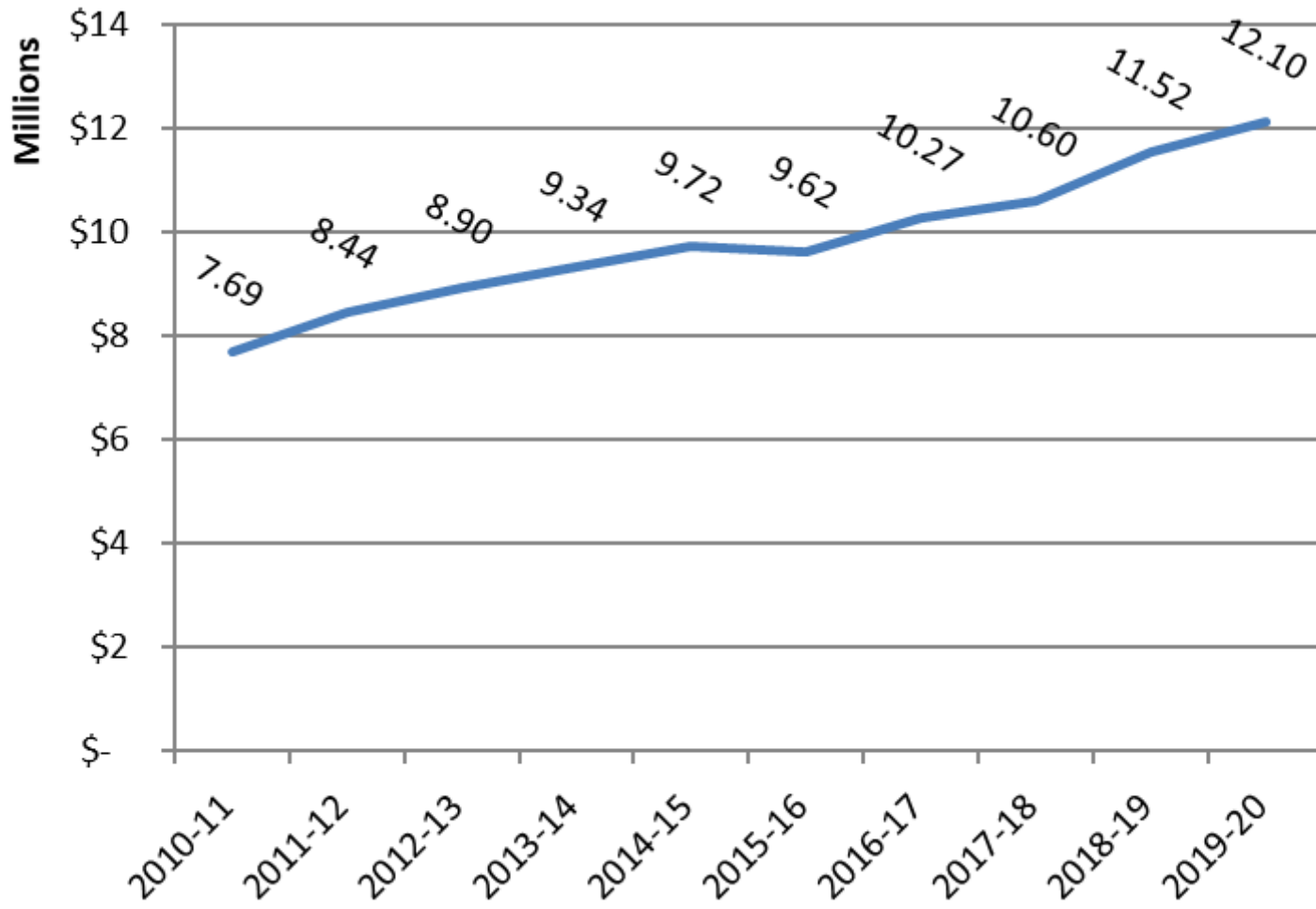
# SALARY & BENEFITS

- Salary—Budget increase of \$537,931 or 2.6%
- Employee Retirement System (ERS)—Budget increase of \$10,732 or 1.6%
- Teacher Retirement System (TRS)— Budget decrease of \$359,795; 19.1%
- Workers' Compensation—Budget increase of \$36,094 or 13.9%
- Social Security—Budget increase of \$43,651 or 2.7%
- Health Insurance—Budget increase of \$89,055; 0.7%
- Total Benefits—Budget decrease of \$180,263; 1.1%

# CHANGE IN TRS AND ERS



# HEALTH INSURANCE COSTS



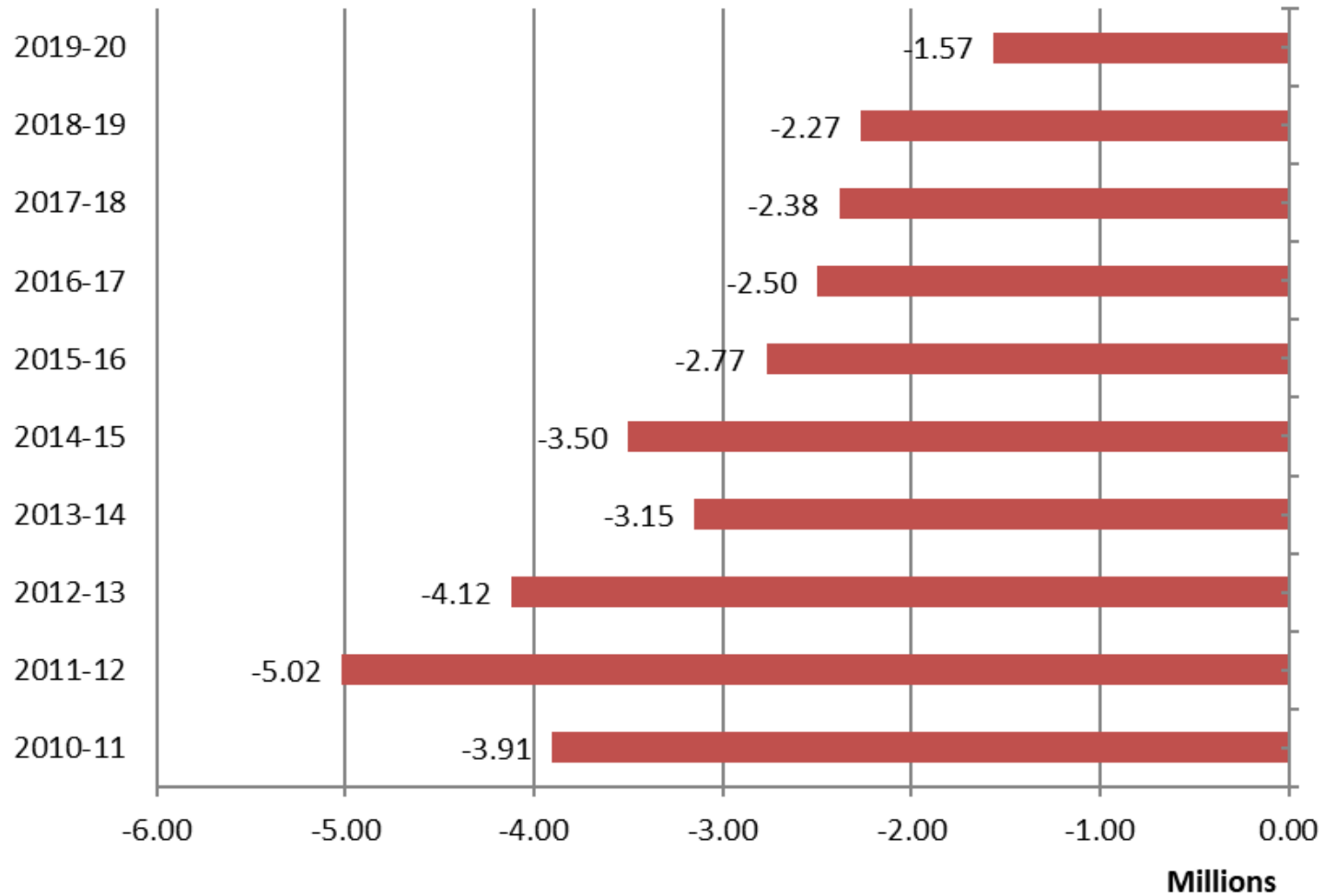
# PROJECTED REVENUES – PROJECTED EXPENSES =

2018-19 Budgeted Revenues		\$52,173,653
Change in Revenue		
Tax Revenue	25,171	
State Aid	895,554	
BOCES Refund	(25,000)	
Interest Income	275,000	
NYPA Allocation	125,000	
Native American Tuition	(100,000)	
2019-20 Budgeted Revenues		\$53,369,378
2018-19 Budgeted Expenses		\$54,442,331
Change in Expenses		
Salaries	537,931	
BOCES	55,084	
Employee Benefits	(180,263)	
Equipment	51,000	
Contractual	52,000	
Misc	(21,362)	
2019-20 Budgeted Expenses		\$54,936,721
GAP		\$1,567,343

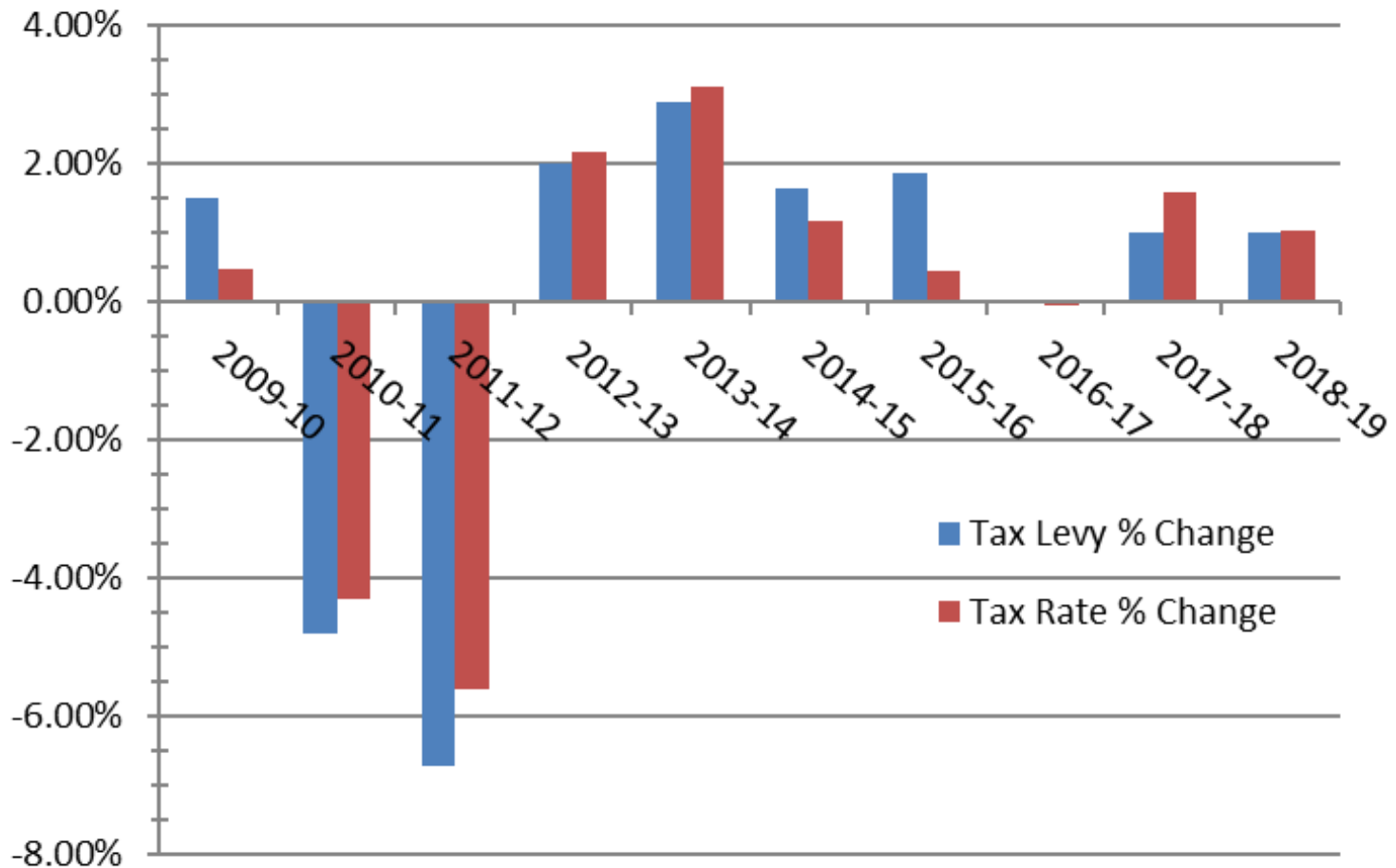
# STAFF BREAKDOWN 2018-19

Position	#	%
Teachers	209.5	48%
Guidance Counselors	10.0	2%
Teacher Aides	48.0	11%
Bus Drivers	32.0	7%
Custodial	23.0	5%
Food Service	27.0	6%
Administration	14.8	3%
Admin Support	19.0	4%
Monitors	21.0	5%
Teacher Assistants	15.0	3%
Nurses	8.0	2%
Mechanics	5.0	1%
Total	432.3	

# APPROPRIATED FUND BALANCE



# TAX LEVY HISTORY





# BUDGET REQUESTS

## Junior High

- Increase Special Education supplies

## Elementary Schools

- Increase supplies budgets
- Intervention TA at Nightengale
- Positivity Project at Jefferson

## Special Education

- Pay District School Psychologists to work (10) days in the summer
- Add (1) day of BOCES CSE Chairperson

## Buildings & Grounds

- Purchase new tractor

## Athletics

- Increase contractual for new Officials Contract

## Transportation

- Part-time Bus Washer

**Total: \$159,700**

# BUDGET PROPOSITIONS

## **Proposition # 1**

- 2019-20 Proposed Budget
  - Vote: Yes or No
  - Shall the Board of Education of Massena Central School District be authorized to expend the sum of \$54,936,721 as General Fund appropriations for the school year 2019-20 & levy the necessary tax therefore.

## **Proposition # 2**

- School Board Candidates
  - Vote for any (2) 5 year term

## **Proposition # 3**

- Capital Reserve
  - Vote: Yes or No
  - Shall the Board of Education of Massena Central School District be authorized to establish a Capital Reserve Fund. The fund shall have a probably term of 10 years and can be funded to a maximum of \$4,000,000

# BUDGET PROPOSITION

## Proposition #1 includes:

- School Buses
  - Cost of buses not to exceed \$420,006 to be purchased through general funds. No bonds, notes, or renewal notes to raise funds for the purchase
    - (4) – 66 Passenger conventional buses
- Capital Outlay Project
  - Cost of project not to exceed \$100,001 to be expended through general funds. No bonds, notes or renewal notes to raise funds for the project.

# IMPORTANT DATES

- 4/22/19—Board of Education Meeting—7:00 p.m.  
Adoption of Proposed 2019-20 MCS Budget; Approval of BOCES Administrative Budget
- 5/9/19—Board of Education Meeting—7:00 p.m.  
Public Budget Hearing

**Come vote May 21st, 2019**

**At the Community Center from Noon – 8:00PM**

**61 Beach Street**