

# **Altmar Parish Williamstown CSD 2019-20**

## **Proposed Operating Budget**

**Revote Public Hearing - June 11, 2019**

# Starting Over

- Identification of irregularities/errors/confusion
- Abrupt Departure of SBO
- Called in experienced independent resources.
  - Mike Sheperd Assistant Superintendent @ Citi
  - Mike Shusda with Fiscal Advisors
- Moving forward
  - Fiscal Advisors Inc. to create multi-year forecast/ fund balance management plan.

**\*APW BOE clarifying and recommitting to their promise that tax increase shall not exceed \$60K.**

# Options when a budget is voted down

- Immediately adopt a contingent budget.
- Submit a revised budget.
- Resubmit the defeated budget.

Important note: If the district immediately adopted a contingency budget we would have been obligated to make cuts and reductions in accordance with the figure presented in our budget notification at \$497,496.

This estimated figure represents the cutting of all athletics, extra-curricular, and non-contingent expenses and effectively removes the BOE's "Broad Discretion" to make decisions that have the least impact to kids.

**This is why a second vote was necessary.**

# Meeting Student's Needs:

Our mission is to create conditions where children can thrive and to do that we must first meet the basic needs that make education and learning even possible for the children in this community.

- ✓ Oswego County Poverty Reduction Task Force
- ✓ Connex Care- School based healthcare-Expanded
- ✓ Liberty Resources-Mental Health Clinicians
- ✓ Mobile Dentistry-Begins in September
- ✓ Vision –
- ✓ United Way
- ✓ CNY Food Bank
- ✓ Imagination Library for all children birth through age 4.
- ✓ Department of Social Services Pilot Program
- ✓ Community eligibility provision: Confirmed 2019-2020



**Free breakfast & lunch for**  
**all APW Students Pre-K - 12**

# Academic Offerings:

- ✓ Robust and Vigorous Course Offerings
- ✓ January Regents Pilot
- ✓ Summer Enrichment Program of **UNPRECEDENTED** scale
- ✓ Oswego County Literacy Initiative (PreK-3rd)
- ✓ Regents Review and Credit Recovery Courses
- ✓ Expanded AP Course Offerings
- ✓ New Visions
- ✓ P-Tech
- ✓ CTE
- ✓ College Course work and credit accrual via:
  - Early College (HS) with OCC
  - Dual Enrollment via CCC and OCC
  - Special Education Programming (PreK-12)



# 2019-20 Proposed 3-Part Budget

3-Part Budget Report	2018-19 Adopted Budget	2019-20 Proposed Budget	\$\$ Change	% Change
<b><u>Administration</u></b> <ul style="list-style-type: none"> <li>Board of Education</li> <li>Superintendent's Office</li> <li>Business Office/Audit/Tax Collect./ Legal/BOCES</li> <li>Program Supervision</li> <li>Program Staff Development</li> <li>Employee Benefits</li> </ul>	\$4,068,275	\$4,253,934	\$185,659	4.56%
<b><u>Program</u></b> <ul style="list-style-type: none"> <li>General &amp; Special Ed. Programs</li> <li>BOCES Programs</li> <li>Athletics/Clubs</li> <li>Library/Computer/Guidance/RN</li> <li>School Resource Officer</li> <li>Student Transportation</li> <li>Employee Benefits</li> </ul>	\$22,190,524	\$23,520,668	\$1,330,144	5.99%
<b><u>Capital</u></b> <ul style="list-style-type: none"> <li>Operation/Maintenance</li> <li>Refund Real Property Tax</li> <li>Serial Bonds / BANs</li> <li>Employee Benefits</li> </ul>	\$6,550,924	\$5,079,783	(\$1,471,141)	-22.46%
<b>TOTAL</b>	<b>\$32,809,723</b>	<b>\$32,854,385</b>	<b>\$44,662</b>	<b>0.14%</b>

Some Debt paid off-  
offsetting other  
regular increases



# Sources of Revenue

## STATE REVENUE (AID)

- Basic Formula Aid
- Lottery Aid (including VLT)
- Community Schools Set Aside Aid
- Transportation Aid
- Excess Cost / Public
- Excess Cost / Private
- BOCES Aid
- Textbook/Software/Library
- Computer Hardware
- Building Aid

## LOCAL REVENUE (TAX)

- Real Property Tax
- STAR Reimbursement

## OTHER REVENUE (MISC.)

- PILOT Agreements
- Interest/Penalties on Late Taxes
- (Tax Refunds – negative)
- Day School Tuition
- Interest & Earnings
- Rental of Real Property
- Rental of Buses
- Minor Sales/Scrap
- BOCES Refund
- Other Unclassified

## FUND BALANCE

- Debt Service Reserve
- Appropriated for Tax Reduction

# Estimated Revenue & Use of FB

## Proposed vs. Adopted

	2018-19 <u>ADOPTED</u>	2019-20 <u>PROPOSED</u>	Adopted to Proposed	
			<u>\$ DIFF.</u>	<u>% DIFF.</u>
BUDGET	\$32,809,723	\$32,854,385	\$44,662	0.14%
BUILDING AID	\$4,374,839	\$2,718,974	(\$1,655,865)	-37.85%
OTHER AID	\$21,649,711	\$22,363,928	\$714,217	3.30%
MISC. REV.	\$923,504	\$859,470	(\$64,034)	-6.93%
TAX LEVY	\$5,971,819	\$6,031,819	\$60,000	1.00%
DEBT RESERVE	\$0	\$729,865	\$729,865	-
FUND BAL.	\$0	\$150,329	\$150,329	-
BALANCE	(\$110,150)	\$0	\$110,150	-

Aid for Debt stops for debt fully paid

All Other Revenue (\$1,005,682)

NEW use of \$880,194 FB to Balance Budget



# APW School Tax Levy

The NYS formula calculates the maximum allowable tax levy for the 2019-20 school year.

**Board's Promise:  
Levy increase won't  
exceed \$60,000**

**APW 2019-20  
Proposed Levy Increase:  
\$60,000 (or 1.00%)**

**Maximum Levy Increase  
per NYS Tax Cap Formula:  
\$177,222 (or 2.97%)**

NOTE: Tax 'rates' for each town are not calculated until final assessment & equalization values are released by ORPS (approx. first half of August)

***Proposed levy is below the maximum allowable levy.***

[Voter approval requires a simple majority vote (50% +1)]

# Types of Fund Balance

1. **RESTRICTED** – Reserved for specific purposes.
2. **UNASSIGNED** – Limited to 4% of subsequent year's budget.
3. **ASSIGNED** - The portion of fund balance used to balance the budget (offset tax levy).
  - If this is not managed appropriately this can lead to fiscal distress!
  - When this is used up, likely results: need for large tax increase.

**USING FUND BALANCE TO OFFSET TAXES IS LIKE USING YOUR SAVINGS ACCOUNT TO PAY YOUR MORTGAGE -- EVENTUALLY, YOU USE IT ALL UP AND THEN WHAT?**

Annual Budget	2014-15	2015-16	2016-17	2017-18
		4.0%	4.0%	4.0%
Salaries	11,750,000	12,220,000	12,708,800	13,217,152
Benefits	5,800,000	6,032,000	6,273,280	6,524,211
Equipment	30,000	31,200	32,448	33,746
Supplies	350,000	364,000	378,560	393,702
Contractual	500,000	520,000	540,800	562,432
Retiree Health	3,150,000	3,276,000	3,407,040	3,543,322
Debt	2,000,000	2,000,000	2,000,000	2,000,000
Misc.	-	-	-	-
<b>Total</b>	<b>\$ 23,580,000</b>	<b>\$ 24,443,200</b>	<b>\$ 25,340,928</b>	<b>\$ 26,274,565</b>

Annual Resources		2.00%	2.00%	34.51%
Taxes	6,130,000	6,252,600	6,377,652	8,578,441
Assigned Fund Balance	-	740,600	1,513,276	246,124
State Aid	17,300,000	17,300,000	17,300,000	17,300,000
Interest & Misc.	150,000	150,000	150,000	150,000
<b>Total</b>	<b>\$ 23,580,000</b>	<b>\$ 24,443,200</b>	<b>\$ 25,340,928</b>	<b>\$ 26,274,565</b>

Fund Balance	\$2,500,000	\$ 2,500,000	\$ 1,759,400	\$ 246,124	\$ -
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Budget Cuts for 2% Levy ==>		\$ -	\$ -	\$ 2,073,236	
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**RECURRING  
Expenses  
need  
RECURRING  
Revenue**

# Contingency Budget

## What does this mean?

Ordinary contingent expenses are those necessary to provide the minimum services legally required to:

1. Operate and maintain school buildings and the educational program.
2. Preserve the property of the district.
3. Ensure the health and safety of students and staff.

\*The Board of Education determines which appropriations constitute ordinary contingent expenses.

# Contingency Budget

## What can be impacted?

- Administrative Funding
- Athletics
- Co-curriculars, clubs, activities:
  - sign aloud, robotics, archery, Envirothon, Feats of Clay, NYSSMA music programs, Rebel Club, Breakfast club, APW Trap Team, etc.
- Summer enrichment programs
- Transportation
- Faculty/ staff positions: teachers, teacher's assistants, aides, support staff
- Larger class sizes and limited course offerings/ access to electives
- Limited access to CTE, New Visions, Early College HS, P-Tech, AP and advanced courses
- Limited student support services
- Professional Development

## *What will be impacted*

- All public use of facilities:
  - All PTSA events, Saturday basketball, weight room access, alumni association events, little league, wrestling, youth soccer, pop warner etc.

**\*There is no way to completely insulate our students and protect people and programs from the impact of a contingency budget.**

# Contingency Budget

- This is attempt #2 to achieve voter approved budget-  
**No further attempts are allowed.**
- If the budget is defeated-  
**A Contingent Budget must be adopted.**
- A Contingent Budget would require-  
**Mandated reductions to the proposed budget of \$47,910.**
- ...and reductions to proposed levy of \$60,000 -  
**[zero change from the 2018-19 levy of \$5,971,819]**

# 2019-20 Contingent 3-Part Budget

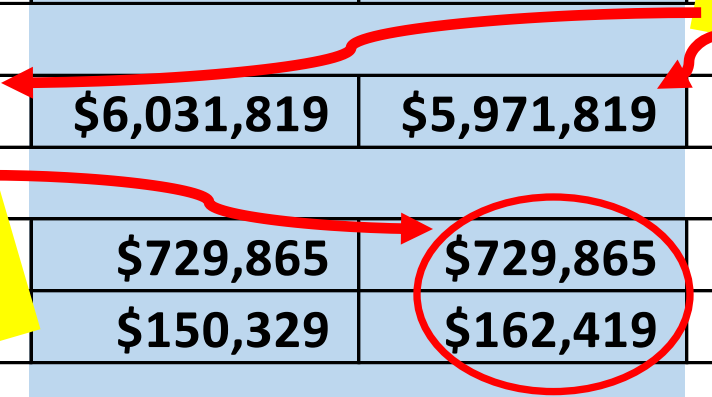
3-Part Budget Report	2018-19 Adopted Budget	2019-20 Contingent Budget	\$\$ Change	% Change
<b><u>Administration</u></b> <ul style="list-style-type: none"> <li>Board of Education</li> <li>Superintendent's Office</li> <li>Business Office/Audit/Tax Collect./ Legal/BOCES Admin</li> <li>Program Supervision</li> <li>Program Staff Development</li> <li>Employee Benefits</li> </ul>	\$4,068,275	\$4,222,024	\$153,749	3.78%
<b><u>Program</u></b> <ul style="list-style-type: none"> <li>General &amp; Special Ed. Programs</li> <li>BOCES Programs</li> <li>Athletics/Clubs</li> <li>Library/Computer/Guidance/RN</li> <li>School Resource Officer</li> <li>Student Transportation</li> <li>Employee Benefits</li> </ul>	\$22,190,524	\$23,511,168	\$1,320,644	5.95%
<b><u>Capital</u></b> <ul style="list-style-type: none"> <li>Operation/Maintenance</li> <li>Refund Real Property Tax</li> <li>Serial Bonds / BANs</li> <li>Employee Benefits</li> </ul>	\$6,550,924	\$5,073,283	(\$1,477,641)	-22.56%
<b>TOTAL</b>	\$32,809,723	\$32,806,475	(\$3,248)	-0.01%

# Estimated Revenue & Use of FB Contingent vs. Proposed

	2018-19 <u>ADOPTED</u>	2019-20 <u>PROPOSED</u>	2019-20 <u>CONTINGENT</u>	Proposed to Contingent <u>\$ DIFF.</u>	<u>% DIFF.</u>
BUDGET	\$32,809,723	\$32,854,385	\$32,806,475	(\$47,910)	-0.15%
BUILDING AID	\$4,374,839	\$2,718,974	\$2,718,974	\$0	0.00%
OTHER AID	\$21,649,711	\$22,363,928	\$22,363,928	\$0	0.00%
MISC. REV.	\$923,504	\$859,470	\$859,470	\$0	0.00%
TAX LEVY	\$5,971,819	\$6,031,819	\$5,971,819	(\$60,000)	-0.99%
DEBT RESERVE		\$729,865	\$729,865	\$0	0.00%
FUND BAL.		\$150,329	\$162,419	\$12,090	8.04%
BALANCE	(\$110,150)	\$0	\$0	\$0	-

Same as prior yr.

NEW use of \$892,284 FB to Balance Budget





**New Budget Notice (postcard)**

## School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2018-19 School Year	Budget Proposed for the 2019-20 School Year	Contingency Budget for the 2019- 2020 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 32,809,723	\$ 32,854,385	\$ 32,806,475
Increase/Decrease for the 2019-20 School Year		\$ 44,662	\$3,248
Percentage Increase/Decrease in Proposed Budget		0.14%	- 0.01%
Change in the Consumer Price Index		2.44%	
<b>A. Proposed Levy to Support the Total Budgeted Amount</b>	\$ 5,971,819	\$ 6,031,819	
<b>B. Levy to Support Library Debt, if Applicable</b>	\$ 65,000	\$ 65,000	
<b>C. Levy for Non-Excludable Propositions, if Applicable **</b>	0	0	
<b>D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy</b>	0	0	
<b>E. Total Proposed School Year Tax Levy (A + B + C - D)</b>	\$ 6,036,819	\$ 6,096,819	\$ 6,036,819
<b>F. Total Permissible Exclusions</b>	0	0	
<b>G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions</b>	\$ 6,210,978	\$ 6,149,041	
<b>H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)</b>	\$ 5,971,819	\$ 6,031,819	
<b>I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **</b>	\$ 239,159	\$ 117,222	
<b>Administrative Component</b>	\$ 4,068,275	\$ 4,253,934	\$ 4,222,024
<b>Program Component</b>	\$ 22,190,524	\$ 23,520,668	\$ 23,511,168
<b>Capital Component</b>	\$ 6,550,924	\$ 5,079,783	\$ 5,073,283

The 2019-2020 Contingency Budget includes \$ 47,910 in reductions in non-essential equipment and other minor reductions as legally required.

# Proposition I

## **PROPOSITION I –Budget**

- Shall the proposed budget of **\$32,854,385** (THIRTY TWO MILLION EIGHT HUNDRED FIFTY FOUR THOUSAND THREE HUNDRED EIGHTY FIVE DOLLARS) for the Altmar-Parish-Williamstown Central School District as recommended by the Board of Education for the fiscal year beginning July 1, 2019 through June 30, 2020, be adopted and shall the Board of Education be authorized to levy the necessary taxes therefor to include a 1.0% tax increase not to exceed \$60,000.00?

**Don't Forget to**

**Vote**

**June 18th**

**Budget Vote & BOE Election**

**12:00 PM to 9:00 PM**

**APW District Office**

**Conference Room**