

Elizabethtown-Lewis-Westport CSD
ELW Central School District



Elizabethtown-Lewis-Westport (ELW) CSD Board of Education Meeting

March 18, 2019

Westport CSD Auditorium

Agenda

- Budget Development Timeline Overview
- Recap Budget Priorities & Projected 2019 - 20 Revenue Highlights
- Preliminary (Projected) 2019 – 20 Anticipated Expenditures
- Next Steps – Preliminary 1st Draft of ELW CSD Budget Proposal / Spending Plan



ELW Budget Calendar

Budget Session #1	Wednesday, Feb. 27	Budget Development Calendar Adopted
	Friday, March 1	Submit information to calculate Tax Levy Limit on Office of State Comptroller's website.
Budget Session #2	Monday, March 4	<ul style="list-style-type: none"> • Discussion of Budget Priorities & Manner in which to proceed. • Board receives summary of the Governor's State of the State Address focused on the outlook for public education in the state's next fiscal year. • Board of Education examines a very preliminary report on Projected Revenues for 2019-20.
Budget Session #3	Monday, March 18	Board of Education preliminary report on Anticipated Expenditures for 2019-20.
Budget Session #4	Monday, April 1	SUPERINTENDENT'S BUDGET PROPOSAL: Board of Education receives a preliminary 1st draft of the 2019-20 spending plan.
	Monday, April 1	Anticipated release of 2019-20 New York State Budget and subsequent State Aid figures for Elizabethtown-Lewis-Westport Central School District.
	April 2-5, 2019	Legal notice of date, time, and place of School Budget Hearing and Annual Budget Vote.
	Monday, April 22	Submission of petitions for Board of Education candidates. Last day to submit petitions for propositions to be placed on the ballot.
Budget Session #5	Thursday, April 25	<p>Board receives a status report on the NYS Budget and related NYSED or legislative topics which would have impact on budget development locally.</p> <p>Board receives an update on budget development to-date, with focus on updated state aid figures and a revised (if necessary) Budget Proposal.</p> <p>Board of Education adopts a proposed spending plan for community vote.</p> <p>District Clerk, Business manager and Superintendent begin process of publishing, posting, and disseminating budget information and public notices for May 21st vote.</p>



2019-20 Budget Development Factors

- School District Tax Cap
- Health Insurance Premium Increases
- Salary Increases And Negotiations
- Fringe Benefit Rates (TRS & ERS)
- Legislative budget discussion underway in Albany featuring the Governor's 2019-20 Executive Budget vs. Senate vs. Assembly



2019-20 Budget Development Factors

School District Tax Cap

- ❑ Tax cap growth factor – tax growth factor at 2%
 - ❑ CPI: 2.44%
 - ❑ ELW CSD estimated 2.21% and awaiting Commissioner’s calculation
(Individually districts would have been..... ELCSD 2.23% WCSD 2.32%)

Health Insurance Premium Increases Approved (3/6/19)

- ❑ Health Insurance increases approved with average increase of 13.5%
18-19 \$3.1m 19-20 \$3.7m = total increase projected \$561,182
- ❑ Last Year 10% Midyear; & 13.5% for 2018-19 = 23.5%

Salary Increases And Negotiations

- ❑ Negotiations for new district

2019-20 Budget Development Factors

Fringe Benefit Rates (TRS & ERS) (TRS = Teacher Retirement System, ERS = Employee Retirement System)

- ❑ TRS rate decreased from 10.62% to 2019-20 of 8.86%
- ❑ ERS rate slightly decrease from 14.9% to 2019-20 of 14.6%

Governor's Executive Budget for 2019-20 vs. One House Budgets Submitted by Legislature

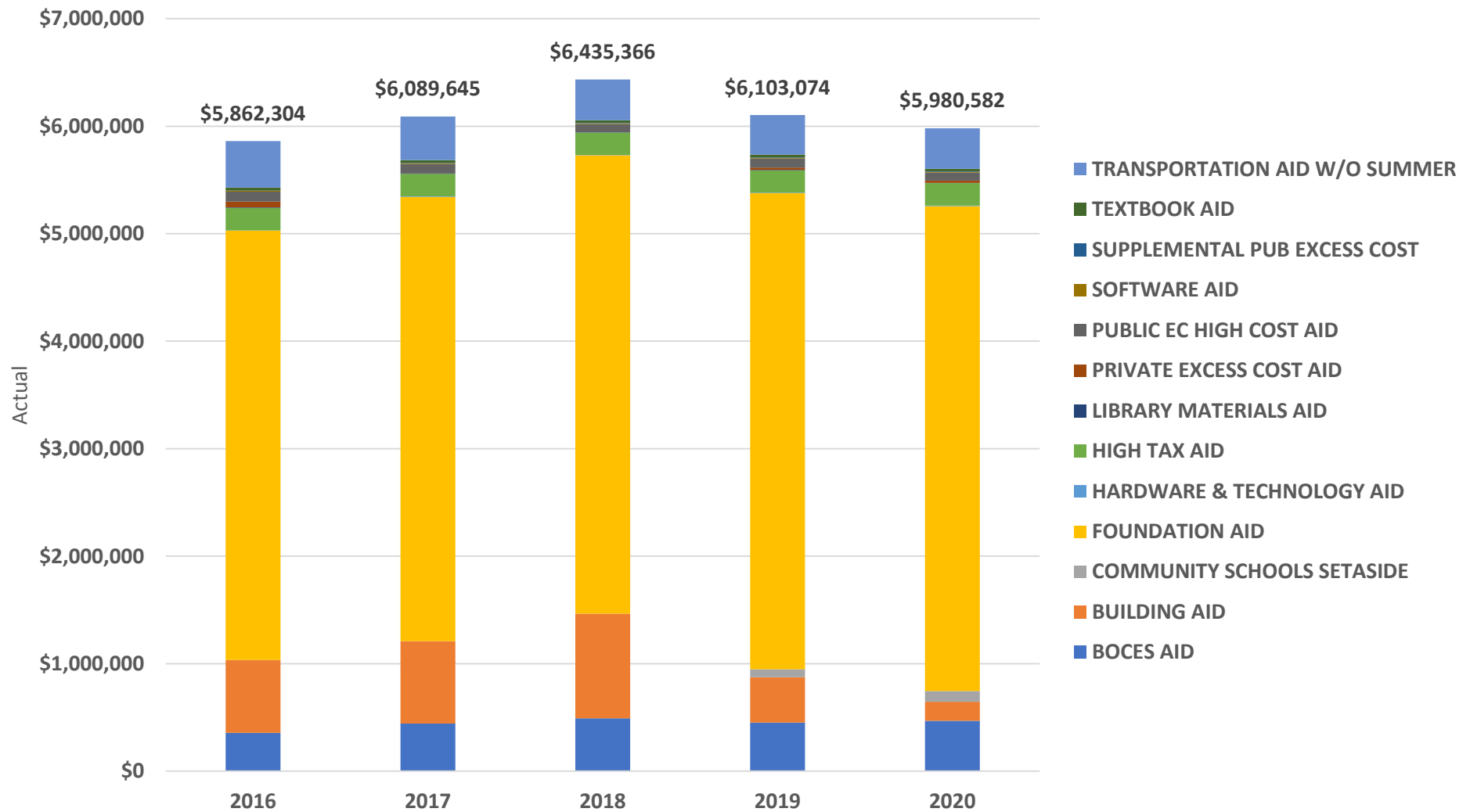


Legislative Budget Proposal Comparison Governor vs. Senate vs. Assembly

Issue	Governor	Senate	Assembly
School Aid	\$956 million	\$1.62 billion	\$1.6 billion
Foundation Aid	\$338 million	\$1.2 billion	\$1.16 billion
Services Aid	Consolidates Expense aids	Reject	Reject
Building Aid	Makes changes to Limit growth	Reject	Reject
Increased aid For CTE Instructors	Does not include	Includes increase for just CTE teachers with increases over 5 years	Includes increase for all BOCES employees with increases over 5 years



Projected Estimation of Combined District Breakdown Elizabethtown-Lewis-Westport CSD State Aid Breakdown



General (A) Fund | Expenditures by Sub-Object

Base Scenario

Projected ELW CSD 2019-20 Expenditures Summary

****VERY PRELIMINARY****
Two districts combined at this time.

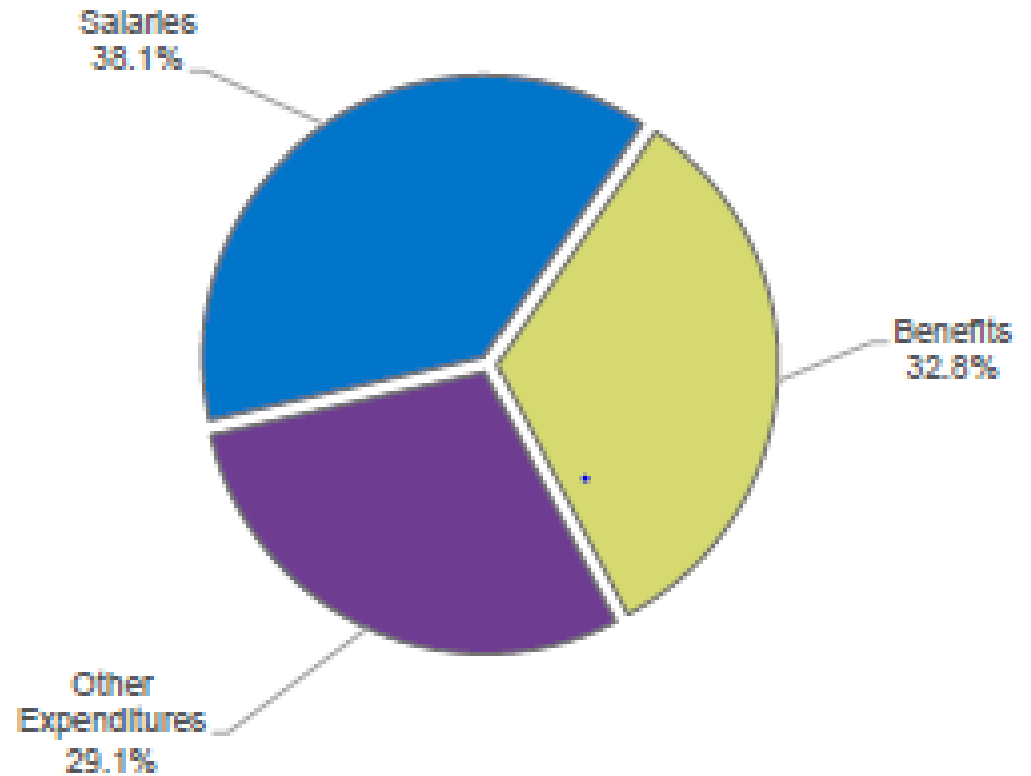
	CURRENT BUDGET			PROJECTED BUDGET	
	2017	2018	2019	2020	%Δ
SALARIES					
Teacher Pre-K	\$0	\$0	\$0	\$0	
Teacher 1/2 Day K	\$0	\$0	\$0	\$0	
Teacher K-6	\$0	\$0	\$1,150,882	\$1,129,092	-1.89%
Teacher 7-12	\$0	\$0	\$1,427,720	\$1,471,807	3.07%
Substitutes	\$0	\$0	\$110,526	\$79,704	-27.89%
Instructional	\$0	\$0	\$1,813,123	\$1,802,838	-0.57%
Noninstructional	\$0	\$0	\$1,217,127	\$1,225,684	0.70%
Other	\$0	\$0	\$0	\$0	
TOTAL SALARIES	\$0	\$0	\$5,719,379	\$5,708,925	-0.18%
BENEFITS					
Personnel Services - Employee Benefits	\$0	\$0	\$4,367,637	\$4,907,109	12.35%
TOTAL BENEFITS	\$0	\$0	\$4,367,637	\$4,907,109	12.35%
OTHER EXPENDITURES					
Equipment and Capital Outlay	\$0	\$0	\$70,906	\$5,166	-92.71%
Contractual, Supplies and Other	\$0	\$0	\$3,989,141	\$4,091,501	2.57%
Supplies	\$0	\$0	\$0	\$0	
Debt Service Principal	\$0	\$0	\$465,000	\$175,000	-62.37%
Debt Service Interest	\$0	\$0	\$50,505	\$35,426	-29.86%
Interfund Transfers	\$0	\$0	\$45,435	\$45,435	0.00%
TOTAL OTHER EXPENDITURES	\$0	\$0	\$4,620,987	\$4,352,528	-5.81%
TOTAL EXPENDITURES	\$0	\$0	\$14,708,002	\$14,968,562	1.77%

Projected ELW CSD 2019-20 Salaries, Benefits & Other Expenditures

Salary & Benefits = 70.9% of Projected Budget

	18-19	19-20	+ /-
Salaries	\$5.72 m	\$5.71 m	- 0.18%
Benefits	\$4.37 m	\$4.91 m	+12.35%

2020 Salaries and Benefits vs. Other Expenditures



Projected ELW CSD 2019-20 Expenditures Sub-Categories Summary

****VERY PRELIMINARY****
**Two districts combined at this
time**

	CURRENT BUDGET			PROJECTED BUDGET	
	2017	2018	2019	2020	%Δ
GENERAL SUPPORT					
Board of Education	\$0	\$0	\$31,247	\$31,779	1.70%
Central Administration	\$0	\$0	\$368,537	\$211,668	-42.57%
Finance	\$0	\$0	\$484,186	\$492,112	1.64%
Staff	\$0	\$0	\$76,285	\$75,006	-1.68%
Central Services	\$0	\$0	\$955,421	\$865,135	-9.45%
Special Items	\$0	\$0	\$239,798	\$254,189	6.00%
TOTAL GENERAL SUPPORT	\$0	\$0	\$2,155,474	\$1,929,889	-10.47%
INSTRUCTION					
Administration and Improvement	\$0	\$0	\$237,979	\$330,793	39.00%
Teaching	\$0	\$0	\$5,566,063	\$5,660,501	1.70%
Instructional Media	\$0	\$0	\$503,484	\$535,498	6.36%
Pupil Services	\$0	\$0	\$729,870	\$735,463	0.77%
TOTAL INSTRUCTION	\$0	\$0	\$7,037,396	\$7,262,255	3.20%
TRANSPORTATION					
District Transportation Services	\$0	\$0	\$561,802	\$589,318	4.90%
Garage Building	\$0	\$0	\$24,753	\$24,130	-2.52%
Other	\$0	\$0	\$0	\$0	
TOTAL TRANSPORTATION	\$0	\$0	\$586,555	\$613,448	4.58%
OTHER EXPENDITURES					
Community Service	\$0	\$0	\$0	\$0	
Employee Benefits	\$0	\$0	\$4,367,637	\$4,907,109	12.35%
Debt Service	\$0	\$0	\$515,505	\$210,426	-59.18%
Interfund Transfers	\$0	\$0	\$45,435	\$45,435	0.00%
TOTAL OTHER EXPENDITURES	\$0	\$0	\$4,928,577	\$5,162,970	4.76%
TOTAL EXPENDITURES	\$0	\$0	\$14,708,002	\$14,968,562	1.77%

Projected ELW CSD 2019-20 “General Support” Sub-Category Expenditures Summary

	CURRENT BUDGET			PROJECTED BUDGET	
	2017	2018	2019	2020	%Δ
GENERAL SUPPORT					
Board of Education	\$0	\$0	\$31,247	\$31,779	1.70%
Central Administration	\$0	\$0	\$368,537	\$211,668	-42.57%
Finance	\$0	\$0	\$484,186	\$492,112	1.64%
Staff	\$0	\$0	\$76,285	\$75,006	-1.68%
Central Services	\$0	\$0	\$955,421	\$865,135	-9.45%
Special Items	\$0	\$0	\$239,798	\$254,189	6.00%
TOTAL GENERAL SUPPORT	\$0	\$0	\$2,155,474	\$1,929,889	-10.47%

Projected ELW CSD 2019-20 “Instruction” Sub-Categories Expenditures Summary

	CURRENT BUDGET			PROJECTED BUDGET	
	2017	2018	2019	2020	%Δ
INSTRUCTION					
Administration and Improvement	\$0	\$0	\$237,979	\$330,793	39.00%
Teaching	\$0	\$0	\$5,566,063	\$5,660,501	1.70%
Instructional Media	\$0	\$0	\$503,484	\$535,498	6.36%
Pupil Services	\$0	\$0	\$729,870	\$735,463	0.77%
TOTAL INSTRUCTION	\$0	\$0	\$7,037,396	\$7,262,255	3.20%

Projected ELW CSD 2019-20 "Transportation" Sub-Category Expenditures Summary

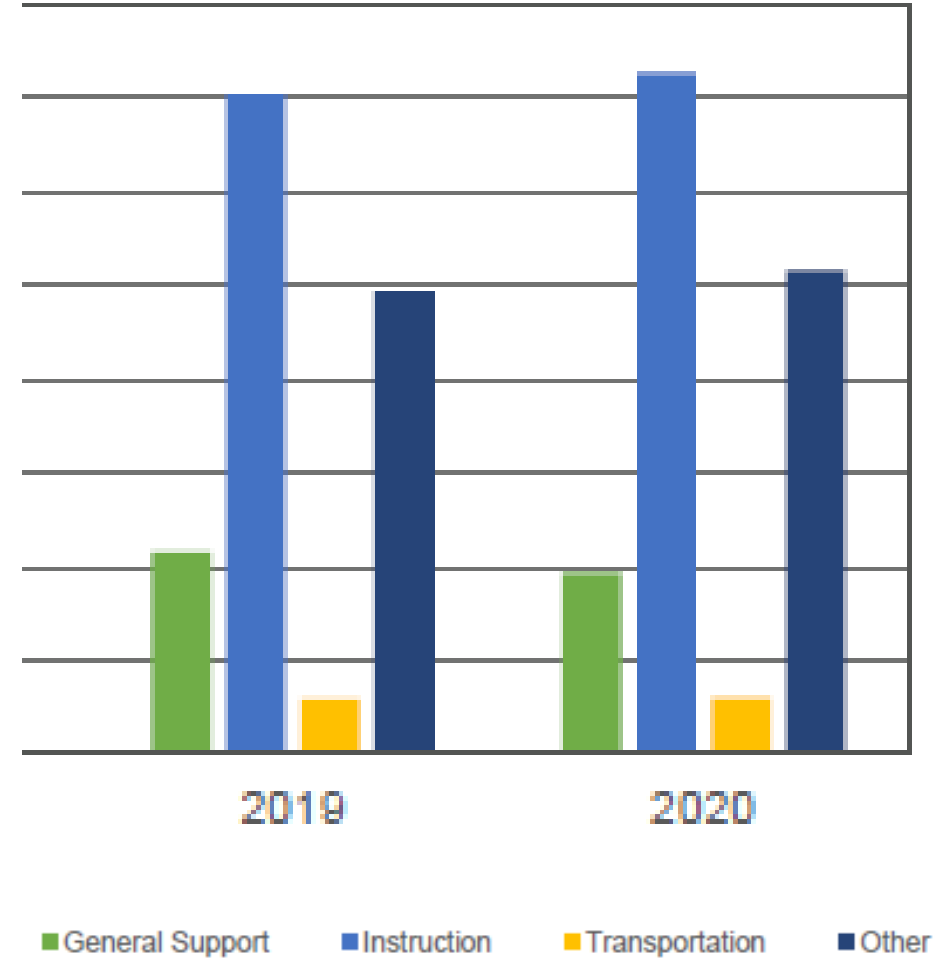
	CURRENT BUDGET			PROJECTED BUDGET	
	2017	2018	2019	2020	%Δ
TRANSPORTATION					
District Transportation Services	\$0	\$0	\$561,802	\$589,318	4.90%
Garage Building	\$0	\$0	\$24,753	\$24,130	-2.52%
Other	\$0	\$0	\$0	\$0	
TOTAL TRANSPORTATION	\$0	\$0	\$586,555	\$613,448	4.58%

Projected ELW CSD 2019-20 “Other Expenditures” Sub-Category Summary

	CURRENT BUDGET			PROJECTED BUDGET	
	2017	2018	2019	2020	%Δ
OTHER EXPENDITURES					
Community Service	\$0	\$0	\$0	\$0	
Employee Benefits	\$0	\$0	\$4,367,637	\$4,907,109	12.35%
Debt Service	\$0	\$0	\$515,505	\$210,426	-59.18%
Interfund Transfers	\$0	\$0	\$45,435	\$45,435	0.00%
TOTAL OTHER EXPENDITURES	\$0	\$0	\$4,928,577	\$5,162,970	4.76%

Total Projected ELW CSD 2019-20 Expenditures Summary

	18-19	19-20	+ /-
Total General Support	\$2.16 m	\$1.93 m	- 10.47%
Total Instruction	\$7.0 m	\$7.26 m	+ 3.20 %
Total Transportation	\$ 587K	\$613K	+ 4.58%
Total Other Expenditures:	\$ 4.93 m	\$5.16 m	+ 4.58%
<u>TOTAL EXPENDITURES</u>	\$14.71 m	\$14.97m	+ 1.77%



Next Steps

- Budget Session #4 – April 1, 2019
 - Superintendent's Budget Proposal:
ELW Board of Education receives a preliminary 1st draft of the 2019-20 spending plan
- **Budget Session #5 – April 25, 2019**
 - ELW CSD Board of Education adopts a proposed 2010-20 Spending Plan
NYS Status Report
Update on budget development
Budget information and public notices approved for dissemination



Questions and Thank You

