



2019-2020 Proposed Budget Public Hearing

ELW Board of Education Meeting

May 13, 2019

Westport School Board Conference Room

ELW Budget Overview

- ELW Budget Calendar
- Budget Development Factors
- Revenues Projections
- Administration/Capital/Program Budgets
- Proposed Reductions/Additions
- Transportation & Equipment
- Summary of ELW State Aid, Other Revenue & Use of Fund Balance
- Property Tax Report Card
- NYS Required Budget Documents
- Reserve Funds
- Property Tax Calculation



ELW Budget Calendar

April 30 - May 7	Budget statements and required attachments must be made available, upon request, at each school building and at the District Office, public or free association library and on the district's website.
April 22 - May 14	Clerk must mail an absentee ballot for every qualified voter who requests one.
Tuesday, May 7	Board of Education hosts Preliminary Budget Hearing on the proposed spending plan at Elizabethtown-Lewis School Auditorium at 6:00 pm
May 8 - May 15	Mail budget notice to eligible voters after the Budget Hearing but no later than 6 days prior to Budget Vote day.
	Mail second proposed budget information flyer to the community
Monday, May 13	Final Budget Hearing @ Westport School Board Conference Room 6:00 pm
Through May 20	District Clerk must maintain list of the names of all individuals provided with absentee ballots.
Tuesday, May 21	Annual Statewide Budget Vote & Election at TBD, with voting open from 12:00 PM - 8:00 PM.
Monday, July 1	2019-20 school year begins, adopted budget is enacted.



2019-20 ELW Budget Development Factors

- ❑ School District Tax Cap
- ❑ Health Insurance Premium Increases
- ❑ Salary Increases And Negotiations
- ❑ Fringe Benefit Rates (TRS & ERS)
- ❑ Approved state budget for 2019-20



2019-20 ELW Budget Development Factors

School District Tax Cap

- ❑ Tax Cap growth factor – at 2%
 - ❑ CPI: 2.44%
 - ❑ ELW CSD: 2.26% - NYSED's calculation
(Individually districts would have been..... ELCSO 2.23% WCSO 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 ELW 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%

NYS approved 2019-2020 Budget

- ❑ Increased funding in most school district categories
- ❑ Tax Cap was made permanent
- ❑ Other updates...



Approved State Budget Highlights

- Education aid totaled \$27.3 billion
- Foundation aid increased \$618 million – CVES districts received approximately \$1 million of that total – ELW received \$98,637
- Established a TRS Reserve
- Made Tax Cap permanent
- Made reduced-price lunches free for students
- No change to reimbursable aides including building aid, BOCES aid, transportation aid & BOCES CTE instructor aid



ELW Revenue Projections

Description	Original Revenue	Proposed Revenue	Percent Change	Dollar Change
Real Property Taxes	7,448,504	7,291,850	-2.10%	(156,654)
Int/Penalties-Real Proper	26,000	26,036	0.14%	36
Other Day School Tuition	14,520	18,268	25.81%	3,748
Other Servcs-Other Distr	37,758	-	-100.00%	(37,758)
Admissions (from Individuals)	2,500	2,500	0.00%	-
Other Services-Other Dist	78,934	-	-100.00%	(78,934)
Interest and Earnings	40,000	80,000	100.00%	40,000
Rental of Real Property, I	-	5,000		5,000
Reimburs of MedicarPartD	40,100	40,100	0.00%	-
Gifts and Donations	11,000	11,000	0.00%	-
Other Unclassified Rev.(Spec)	16,945	16,000	-5.58%	(945)
Basic Formula Aid-Gen Aids (Ex	3,426,024	3,524,661	2.88%	98,637
ExcessCostAid-PubPrivSup	1,091,215	1,107,904	1.53%	16,689
Transportation Aid	369,229	376,024	1.84%	6,795
Building Aid	428,378	176,882	-58.71%	(251,496)
High Tax Aid	209,232	209,232	0.00%	-
BOCES Aid (Sect 3609a Ed Law)	469,539	468,588	-0.20%	(951)
Textbook Aid (Incl Txtbk/Lott)	25,048	24,577	-1.88%	(471)
Computer Softw are Aid	7,026	6,921	-1.49%	(105)
Computer Hardw are Aid	2,891	2,984	3.22%	93
Library A/V Loan Program Aid	2,931	2,887	-1.50%	(44)
Small Government Assistan	252,252	252,252	0.00%	-
Other State Aid	25,985	683,823	2531.61%	657,838
Interfund Trans. for Debt	5,100	5,100	0.00%	-
Appropriated Reserve-T&M Equipment	55,747	257,000	361.01%	201,253
Appropriated Fund Balance	486,080	486,080	0.00%	-
Total GENERAL FUND	14,572,938	15,075,669	3.45%	502,731

**Original Revenue:
\$14,572,938**

**Proposed Revenue:
\$15,075,669**

**Percent Change:
3.45%**

**Dollar Change:
\$502,731**



ELW Administration Budget

State Function	Description	2018-2019	2019-2020		
		Adopted	Proposed	Dollar	Percent
		Budget	Budget	Change	Change
Administration					
1010	Board Of Education	20,215.00	17,821.00	-2,394.00	-11.84
1040	District Clerk	9,388.00	10,521.00	1,133.00	12.07
1060	District Meeting	435.00	450.00	15.00	3.45
1240	Chief School Administrator	372,820.00	222,703.00	-150,117.00	-40.27
1310	Business Administration	423,213.00	401,624.00	-21,589.00	-5.10
1320	Auditing	18,500.00	10,000.00	-8,500.00	-45.95
1325	Treasurer	7,106.00	7,336.00	230.00	3.24
1330	Tax Collector	13,429.00	13,587.00	158.00	1.18
1345	Purchasing	5,509.00	3,056.00	-2,453.00	-44.53
1380	Fiscal Agent Fee	4,000.00	5,600.00	1,600.00	40.00
1420	Legal	18,200.00	18,637.00	437.00	2.40
1430	Personnel	35,421.00	31,529.00	-3,892.00	-10.99
1480	Public Information and Services	21,700.00	13,780.00	-7,920.00	-36.50
1660	Central Storeroom	70,229.00	58,736.00	-11,493.00	-16.37
1670	Central Printing & Mailing	38,130.00	36,536.00	-1,594.00	-4.18
1910	Unallocated Insurance	51,187.00	51,175.00	-12.00	-0.02
1981	BOCES Administrative Costs	184,624.00	199,014.00	14,390.00	7.79
2010	Curriculum Devel and Suprvsn	125,829.00	132,992.00	7,163.00	5.69
2020	Supervision-Regular School	102,228.00	195,801.00	93,573.00	91.53
2070	Inservice Training-Instruction	2,000.00	2,000.00	0.00	0.00
9000	Employee Benefits	417,792.00	420,290.00	2,498.00	0.60
Total Administration		1,941,955.00	1,853,188.00	-88,767.00	-4.57

18-19 Adopted:
\$1,941,955.00

19-20 Proposed :
\$1,853,188.00

Percent Change:
-4.57%

Dollar Change:
- \$88,767.00

ELW Capital Budget

State Function	Description	2018-2019	2019-2020		
		Adopted	Proposed	Dollar	Percent
		Budget	Budget	Change	Change
Capital					
1620	Operation of Plant	552,489.00	642,719.00	90,230.00	16.33
1621	Maintenance of Plant	238,331.00	233,902.00	-4,429.00	-1.86
1964	Refund on Real Property Taxes	4,000.00	4,000.00	0.00	0.00
5510	District Transportation Services	0.00	231,000.00	231,000.00	100.00
9000	Employee Benefits	267,591.00	269,444.00	1,853.00	0.69
9711	Serial Bonds-School Construction	358,142.00	48,038.00	-310,104.00	-86.59
9721	Statutory Bonds-School Construction	157,363.00	162,388.00	5,025.00	3.19
Total Capital		1,577,916.00	1,591,491.00	13,575.00	0.86



ELW Program Budget & Report Totals

State Function	Description	2018-2019	2019-2020		
		Adopted	Proposed	Dollar	Percent
		Budget	Budget	Change	Change
Program					
2110	Teaching-Regular School	2,863,648.00	2,861,249.00	-2,399.00	-0.08
2250	Prg For Sdnts w/Disabil-Med Elgble	2,290,076.00	2,335,908.00	45,832.00	2.00
2280	Occupational Education(Grades 9-12)	262,504.00	260,000.00	-2,504.00	-0.95
2330	Teaching-Special Schools	30,902.00	27,813.00	-3,089.00	-10.00
2610	School Library & AV	94,222.00	97,119.00	2,897.00	3.07
2630	Computer Assisted Instruction	397,606.00	541,998.00	144,392.00	36.32
2805	Attendance-Regular School	5,798.00	6,011.00	213.00	3.67
2810	Guidance-Regular School	216,787.00	195,159.00	-21,628.00	-9.98
2815	Health Svcs-Regular School	179,921.00	153,081.00	-26,840.00	-14.92
2820	Psychological Svcs-Reg Schl	102,323.00	104,186.00	1,863.00	1.82
2850	Co-Curricular Activ-Reg Schl	53,822.00	43,866.00	-9,956.00	-18.50
2855	Interscholastic Athletics-Reg Schl	152,938.00	125,626.00	-27,312.00	-17.86
5510	District Transport Svcs-Med Elgble	557,350.00	647,991.00	90,641.00	16.26
5530	Garage Building	24,753.00	24,130.00	-623.00	-2.52
9000	Employee Benefits	3,774,982.00	4,167,617.00	392,635.00	10.40
9901	Transfer to School Food Service Fund	18,199.00	12,000.00	-6,199.00	-34.06
9901	Transfer to Special Aid Fund	27,236.00	27,236.00	0.00	0.00
Total Program		11,053,067.00	11,630,990.00	577,923.00	5.23
	Report Totals	14,572,938.00	15,075,669.00	502,731.00	3.45

ELW Budget Reductions:

- Debt Service: \$305,079
- 1.0 FTE Math Teacher (Retirement)
- 1.0 FTE CSE Secretary (Retirement)
- 1.0 FTE Teaching-Regular School-Teacher's Aide (position; no individual impacted)
- Part-Time Superintendent (Westport)
- Duplicate Coach Stipends and Advisor Stipends
- BOCES Services – Business Administration \$23,239



ELW Budget Additions:

- School Resource Officer (SRO) – Foundation Aid – Community School Set Aside \$60,000
- BOCES/NERIC Services – Computer Assisted Instruction \$137,702
- Health Insurance \$343,313
- Special Education \$45,832
- Transportation \$90,641 (excluding Bus Purchases with Reserve Funds)



ELW Transportation & Maintenance Equipment Breakdown

- 2 propositions will include
 - Transportation

Item	Cost
One 65 Passenger School Bus	\$109,000
Two 35 passenger school buses	\$61,000 each
Total:	\$231,000

- Equipment

Item	Cost
1 uni-vent heater	\$20,000
1 floor cleaner	\$6,000
Total:	\$26,000

TOTAL:
\$257,000*

*there will be two separate propositions on the ballot due to usage of separate reserve funds.



Use of Fund Balance and Incentive Aid

<u>Use of Fund Balance</u>	
2019-20 Fund Balance Use W (same as 18-19)	\$200,000
2019-20 Fund Balance Use EL (same as 18-19)	\$286,080
Use of Fund Balance Total	\$486,080
<u>ELW Incentive Aid 2019-20</u>	\$657,838
ELW Tax Rate Leveling from EL CSD 18-19 \$13.64 + 2.26% at allowed Tax Cap per \$ thousand = \$13.95 for 19-20 ELW CSD	(\$325,000)
FYI - WCSD 18-19 Tax Rate was \$14.96 per thousand	
Remaining ELW Incentive Aid is being used in the 2019-20 budget for various year budget expenses ie increased NERIC expanded service expenses, etc.	(\$283,733)

**Use of Fund Balance Total:
\$486,080**

**ELW Incentive Aid 19-20:
\$657,838**

Total 2019-20 budget: \$15,075,669 or 3.45% increase over 2019



2019-20 Property Tax Report Card

151801 - ELIZABETHTOWN-LEWIS-WESTPORT CSD

Contact Person: Sharlene F. Petro-Durgan

Telephone Number:

	Budgeted 2018-19 (A)	Proposed Budget 2019-20 (B)
Total Budgeted Amount, not Including Separate Propositions	14,572,938	15,075,669
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	7,448,504	7,291,850
B. Tax Levy to Support Library Debt, if Applicable		
C. Tax Levy for Non-Excludable Propositions, if Applicable ²		
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable		
E. Total Proposed School Year Tax Levy (A + B + C - D)	7,448,504	7,291,850
F. Permissible Exclusions to the School Tax Levy Limit	16,757	0
G. School Tax Levy Limit , Excluding Levy for Permissible Exclusions ³	7,431,747	7,616,850
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	7,431,747	7,291,850
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	0	325,000
Public School Enrollment	470	457
Consumer Price Index	2.13%	2.44%

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2019-20, includes any carryover from 2018-19 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

NYS Required Budget Documents

- [ELCS – Fiscal and Special Education Supplement Report](#)
- [Westport CSD – Fiscal and Special Education Supplement Report](#)
- [ELW-Property Tax Report Card 2019-20](#)
- [ELW-2019-20 Administrative Compensation](#)
- [ELW-Exemption Impact Report](#)
- [ELW-2019-20 Revenue Projection](#)
- [ELW-2019-20 Administration – Capital – Program Detailed Budget](#)
- [2017-18 Westport CSD School Report Card](#)
- [2017-18 ELCS School Report Card](#)
- Available on the website: elwcsd.org/budget



Fund Balance

	Actual 2018-19 (D)	Estimated 2019-20 (E)
Adjusted Restricted Fund Balance	3,339,313	3,290,828
Assigned Appropriated Fund Balance	486,080	486,080
Adjusted Unrestricted Fund Balance	1,051,555	603,027
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	7.22%	4.00%



(Not including libraries)(based on 2018 tax rolls)

Method of Computing Data:		STAR Exemption Impact (\$30,000÷\$1,000) X Tax Rate):	
(c) = (a) divided by (b)		Town of Westport 2017 Basic STAR Exemption:	\$30,000
(d) = (c) divided by (Tc)			÷ <u>\$1,000</u>
(e) = (Te) multiplied by (d) □		Basic STAR Exemption Savings	= 30
(f) = (e) divided by (a)		Cap:	X Tax Rate <u>\$13.953211</u>
(Te) = amount of the Tax Levy		STAR Exemption Impact:	\$418.60
	<u>2018-19</u>	<u>2019-20</u>	<u>Change</u>
BUDGET TOTAL	\$14,572,938	\$15,075,669	\$502,731
TAX LEVY	\$7,448,504	\$7,291,850	-\$156,654
			<u>%</u>
			3.45%
			-2.10%

Questions and Thank You

