

# 2020-21 BARKER PROPOSED BUDGET

May 27, 2020





# 2020-21

2019-20 = \$17,272,346

2020-21 = \$17,254,712

DECREASE OF \$ 17,634 or - 0.10 %

# BARKER BUDGET HISTORY

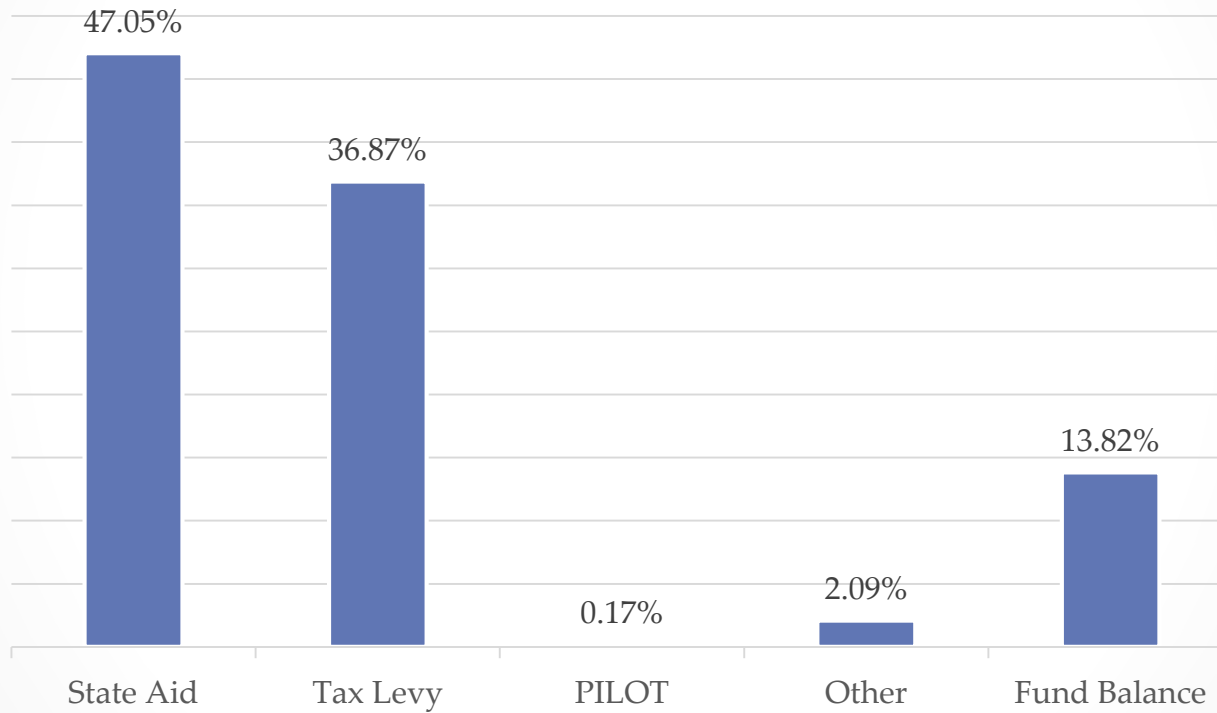
BUDGET YEAR	BUDGET
2014-2015	\$ 18,543,787
2015-2016	\$ 18,316,472
2016-2017	\$ 17,997,507
2017-2018	\$17,098,307
2018-2019	\$ 17,057,539
2019-2020	\$17,272,346
2020-2021	\$17,254,712

- Decrease in Budget for six out of seven years
- Overall decrease of 6.95 % since 2014-2015

# REVENUE

- State Aid
- Property Tax/Tax Levy
- PILOT
- Other
- Fund Balance

# Revenue



<b>REVENUES</b>	<b>2020-21 Proposed Budget</b>	<b>2019-20 Approved Budget</b>	<b>\$ Change</b>	<b>% Change</b>
State Aid	8,117,619	8,117,619	0	0%
Property Tax/Tax Levy	6,362,081	4,494,687	1,867,394	41.55%
PILOT	30,059	1,809,999	-1,779,940	-98.34%
Other	360,000	383,060	-22,560	-5.89%
Fund Balance	2,384,453	2,466,981	-82,528	-3.35%
<b>TOTAL</b>	<b>17,254,712</b>	<b>17,272,346</b>	<b>-17,634</b>	<b>-0.10%</b>

# State Aid

- Formula Based Aids:
  - Foundation Aid...largest component
  - Hardware/Software/Textbook/Library
  - 2019-20 Budget was \$5,323,925
  - 2020-21 Budget proposal is \$5,323,925
  - Remained flat from last year
  - Gov. Cuomo to review state revenue at fixed points and the amount of aid could be decreased based on reduced state revenue



# State Aid

- Expense Based Aids
  - District is reimbursed in the year following the expenditure
  - Includes Building, Excess Cost, Transportation and BOCES aids
  - 2019-20 Budget is \$2,793,694
  - 2020-21 Proposed Budget is \$2,793,694
  - Have left this flat due to the fact that transportation aid will be less than is in the projections due to Covid 19

# Property Tax Cap

- First enacted in 2012-13 budget year
- It is a limit on the levy (property taxes) and not the tax rate or individual taxes
- It is a calculated number and each district is unique
- The tax levy limit is based on a formula that takes into account changes in PILOT agreements as well as other exclusions
- It is a multi-step calculation, one step takes into account the rate of inflation or 2%, whichever is less
- This year's rate of inflation is 1.81%

# Tax Levy

- Barker CSD calculated tax levy limit is \$6,441,107, or an increase of 42.04 % from 2019-20
- Tax Levy proposed for 2020-21 is \$6,362,081
- This is an increase of \$1,867,934 or a 41.55% increase from 2019-20 and under the limit of 42.04%
- The 2019-20 levy was increased by two percent and added to the PILOT revenue of \$1,777,500
- The Somerset power plant will be on the tax roll for the 2020-21 year, they will be assessed taxes the same as all property owners of the district

# Tax Levy and Tax Rates

- Unable to determine tax rates as they are completely dependent upon the changes to the power plant and how it is assessed
- Final tax rates will not be available until the tax rolls are set and the levy is adopted in August

# PILOT/Other

- Mayer Brothers estimated at \$30,059
- Other Revenue includes Medicaid payments, interest earned, tuitions collected, refunds of prior year expenses, admissions, charges for services

# Fund Balance

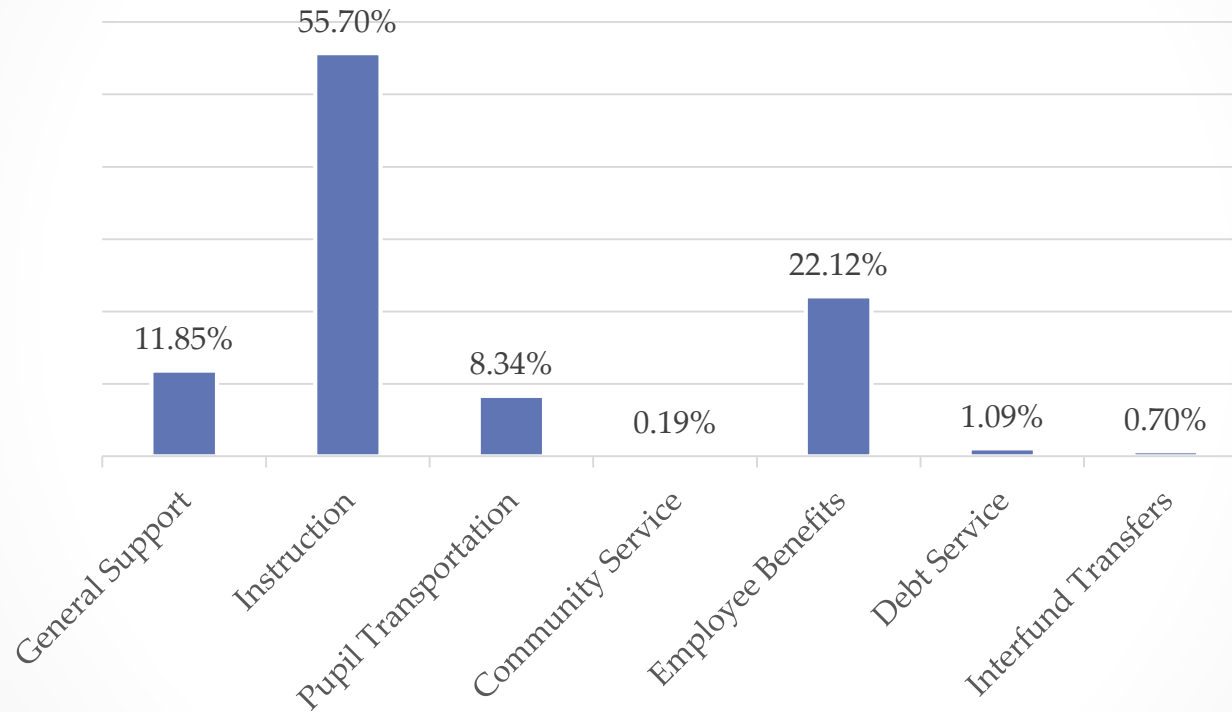
- Cash from reserve accounts that the District uses to close the gap between revenues and expenditures
- Last year the budget projection used \$2,466,981 of fund balance to balance the budget
- Budget proposal for 2020-21 uses \$2,384,453 of fund balance or \$82,528 less than the prior year (3.35% decrease)



# EXPENDITURES

- General Support
- Instruction
- Pupil Transportation
- Community Service
- Undistributed
  - Employee Benefits
  - Debt Service
- Interfund Transfers

# Expenditures



<b>EXPENDITURES</b>	2020-21 Proposed Budget	2019-20 Approved Budget	\$ Change	% Change
General Support	2,045,188	2,043,123	2,065	0.10%
Instruction	9,611,338	9,688,677	-77,339	-0.80%
Pupil Transportation	1,439,790	1,382,840	56,950	4.12%
Community Service	33,600	33,600	0	0%
Interfund Transfers	120,000	125,000	-5,000	-4.00%
Undistributed	4,004,796	3,999,106	5,690	.014%
<b>TOTAL</b>	<b>17,254,712</b>	<b>17,272,346</b>	<b>-17,634</b>	<b>-0.10%</b>

# EXPENDITURE NOTES

## **General Support:**

- Includes Board of Education, Central Administration and Buildings and Grounds
- Overall flat as compared to last year, increase of 0.10%
- No replacement of the position of Director of Facilities but the salary is being used to do needed repair and maintenance to the building

## **Instructional:**

- Includes the educational costs of general education students as well as students with disabilities (SWD)
- Overall decrease of -0.80%
- Three teacher retirements in upcoming year, all positions to be replaced but at entry level salaries
- Adding all teacher salaries, total decrease of \$147,200 (-2.82%) for 2020-21
- Material/supplies/equipment kept flat
- Increase in budget for SWD educated at BOCES
- Increase in Occupational Ed at BOCES

# EXPENDITURE NOTES

## **Pupil Transportation:**

- Increase of 4.12%
- Includes an inflation increase of 1.81%
- Additional routes to be added due to parental requests for transportation to private schools

## **Community Service:**

- No changes

## **Interfund Transfers:**

- Reduced by 4.00% due to reduction in transfer to Special Aid Fund
- Capital Outlay project of \$100,000 to upgrade the weight room

# EXPENDITURE NOTES

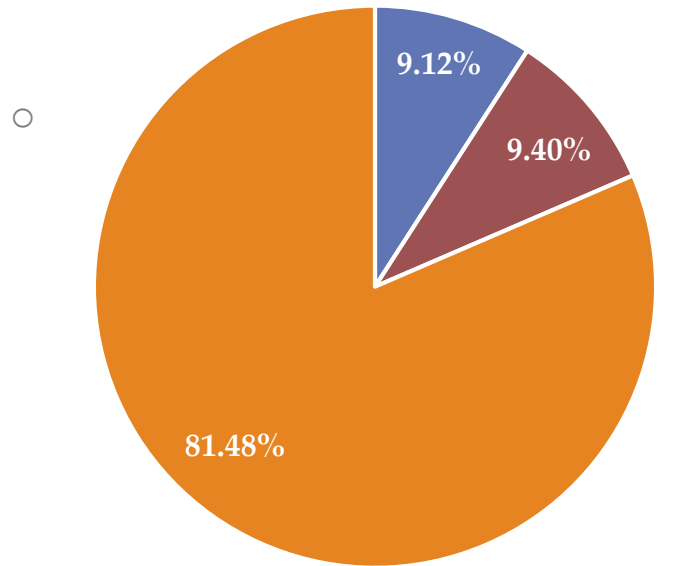
## **Undistributed:**

- Includes both employee benefits and debt service
- Overall increase of 0.14%
- Increase in pension contributions to TRS from 8.86% to 9.3%
- Increase in health insurance premiums of 5%
- Decrease in debt service of 54.6% due to a bond being paid off



# TRI-COMPONENT BUDGET

- Administrative
- Capital
- Program



■ Administrative ■ Capital ■ Program

# BOE CANDIDATES

- Two vacant seats
- Three year terms each
- Emily Gow
- Francisco G. Meza Agüero
- John E. Sweeney, Jr.

# PLEASE VOTE

- Qualified voter if you are a citizen of the United States, resident of the Barker School District at least 30 days prior to the Budget Vote and at least eighteen years of age
- Via absentee ballot, received in the District Office by 5pm prevailing time June 9, 2020
- If you need an absentee ballot contact Mary Eadie at 716-795-3832 or [meadie@barkerbsd.net](mailto:meadie@barkerbsd.net), be sure to provide your name and complete address







# 2020-21 BUDGET

# QUESTIONS