

2020-21 Budget Presentation

February 11, 2020



MALVERNE UNION FREE SCHOOL DISTRICT



Outline

- 1. Budgetary Goals**
- 2. Challenges**
- 3. Revenue Sources**
- 4. State Aid**
- 5. Tax Levy**
- 6. Fund Balance & Reserves**
- 7. Proposed 2020-21 Budget**



Budgetary Goals

1. Inform and involve the public and employees about the budget and budget developments
2. Keep the tax levy below the tax cap while maintaining quality programs, appropriate staffing levels, and meeting State and Federal mandates
3. Maintain reasonable class size
4. Keep up with facility maintenance
5. Maintain curriculum and staff development



Budgetary Goals

6. Maintain existing curricular and co-curricular programs
7. Maintain services that meet the needs of a wide range of students
8. Maintain security at schools
9. Utilize technology and technology instruction to students



District Challenges

1. Tax Cap
2. Insufficient State Aid
3. Unfunded Mandates
 - i. Part 154 Regulations
 - ii. New NYS Standards
 - iii. Response to Intervention
 - iv. Academic Intervention Services
4. Facility Upgrades



Revenue Budget Sources

	2019-20	2020-21
Tax Levy	75.46%	74.75%
State Aid	20.68%	21.03%
Fund Balance/Reserves	2.09%	2.42%
District Generated	1.77%	1.80%



State Aid Update

The 2020-21 Executive budget proposal established preliminary
2020/21 State aid figures

	2019/2020 Adopted	2020/21 Estimated
State Aid Excluding Building Aid	\$10,911,835	\$11,391,559
Building Aid	\$1,243,421	\$1,323,795
Total Aid	\$12,155,256	\$12,715,354



Projected Tax Levy Impact

2019-2020 Tax Levy

\$44,352,420

Projected Tax Cap for 2020-21

Total increase allowed under projected Tax Cap:

\$858,296



Subject to change based upon changes in State Aid

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Projected Tax Levy Impact

Maximum Allowable Tax Levy increase with 50% + 1 Vote:
1.94% increase

District's initial **Proposed** 2020-2021 Tax Levy increase:
1.90% increase

Approximately \$13,000 under the maximum levy limit



*The District is proposing to increase the 2020-21 tax levy by **less than** the allowable amount as per the Tax Cap Levy formula*

2020-21 Initial Proposed Tax Levy

\$844,913 Levy Increase Equals
a Levy to Levy Increase of

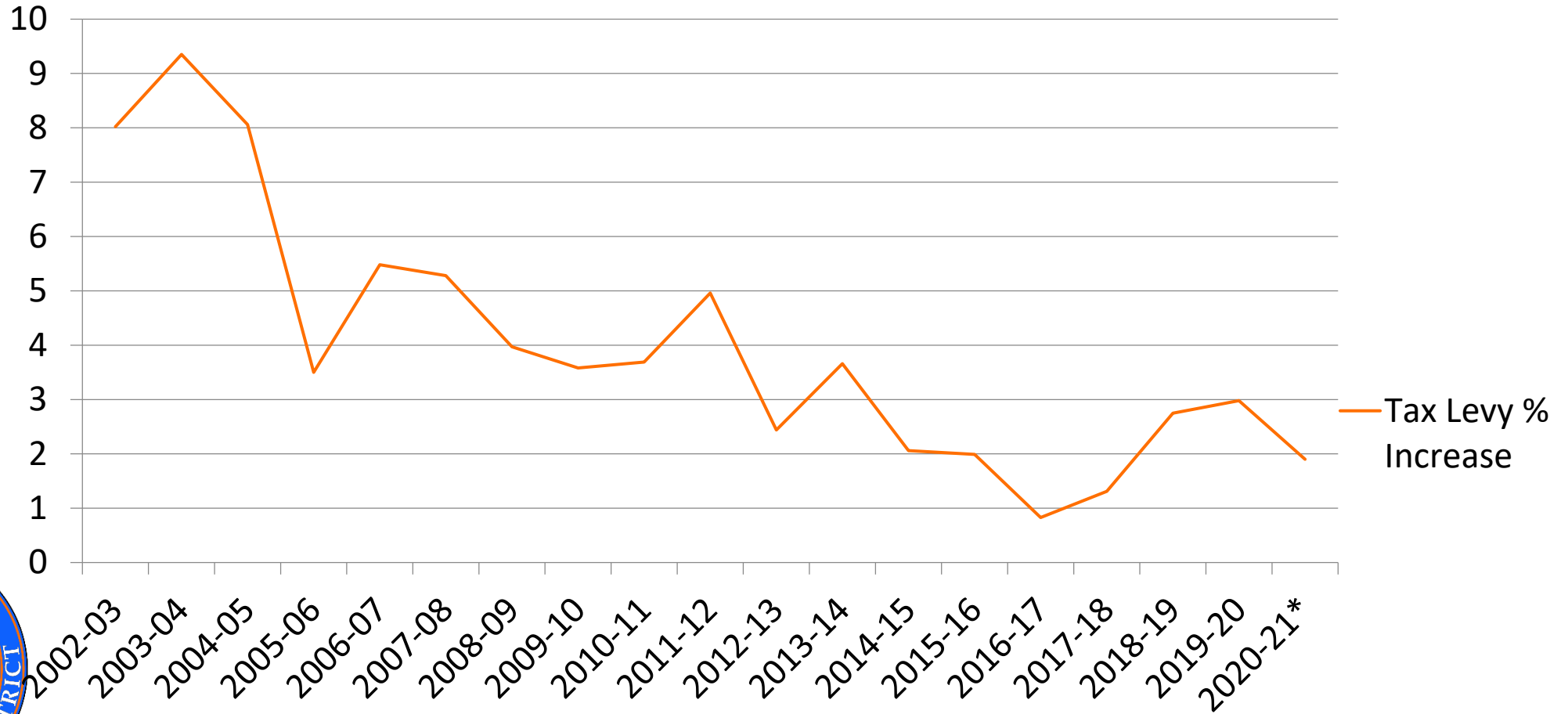
1.90%



Subject to change based upon changes in State Aid

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Tax Levy % Increase



*Subject to change based upon changes in State Aid

Fund Balance & Reserves

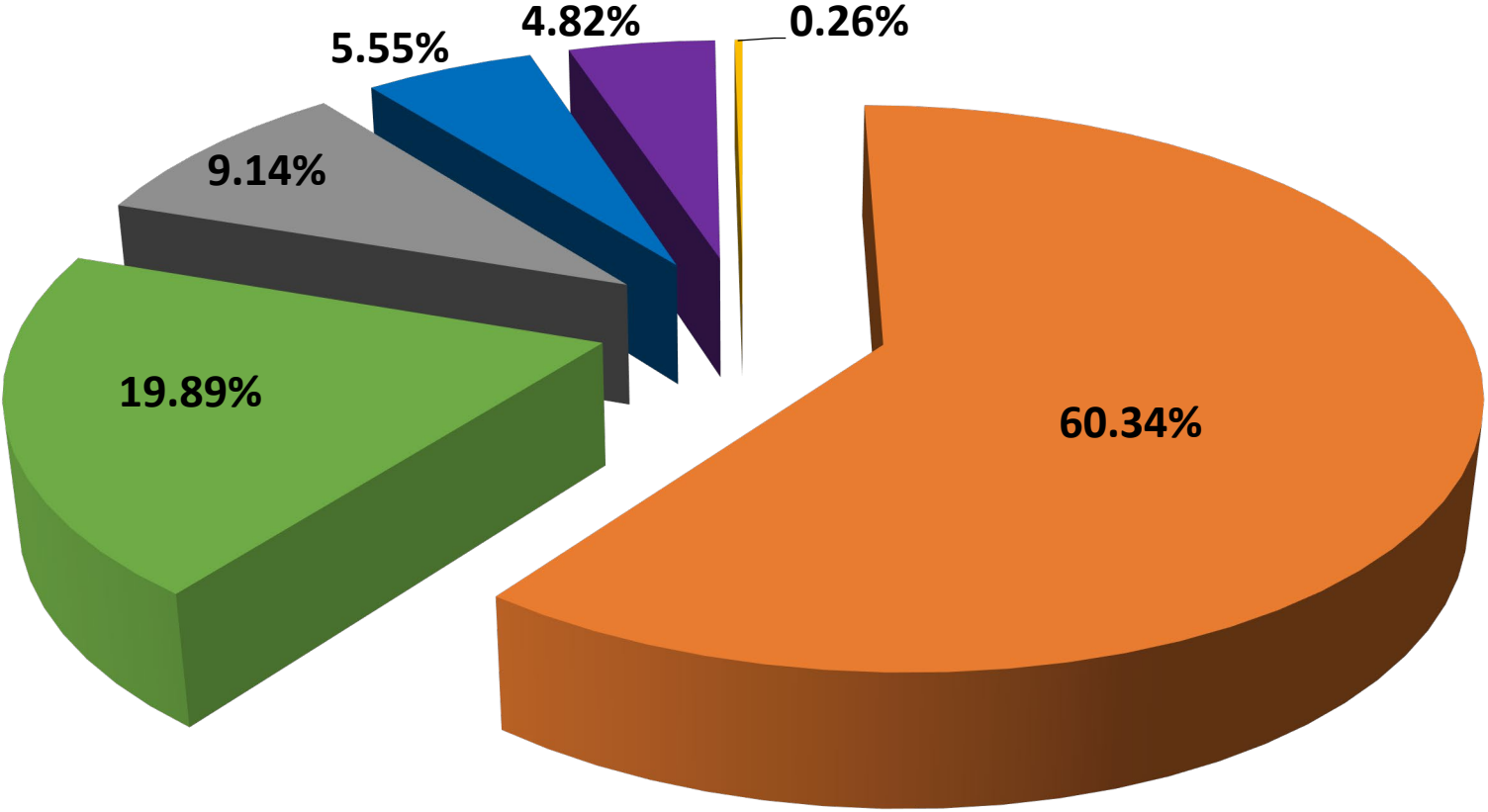
The District has continued its commitment to the return of over \$1.0M to the Taxpayers from the budget to reduce taxes and maintain budget expenditures.

Supplemented reserves to assist with Capital, Insurance, Debt Service, Teacher Retirement System Contributions, Employees Retirement System Contributions, etc.

Maintained reserve levels to provide cash flow and address large, unexpected changes in expense or revenue projections.



How is the current 2020-21 budget spent?



- Instruction 60.34%
- Benefits 19.89%
- General Support 9.14%
- Transportation 5.55%
- Debt 4.82%
- Interfund Trans. 0.26%

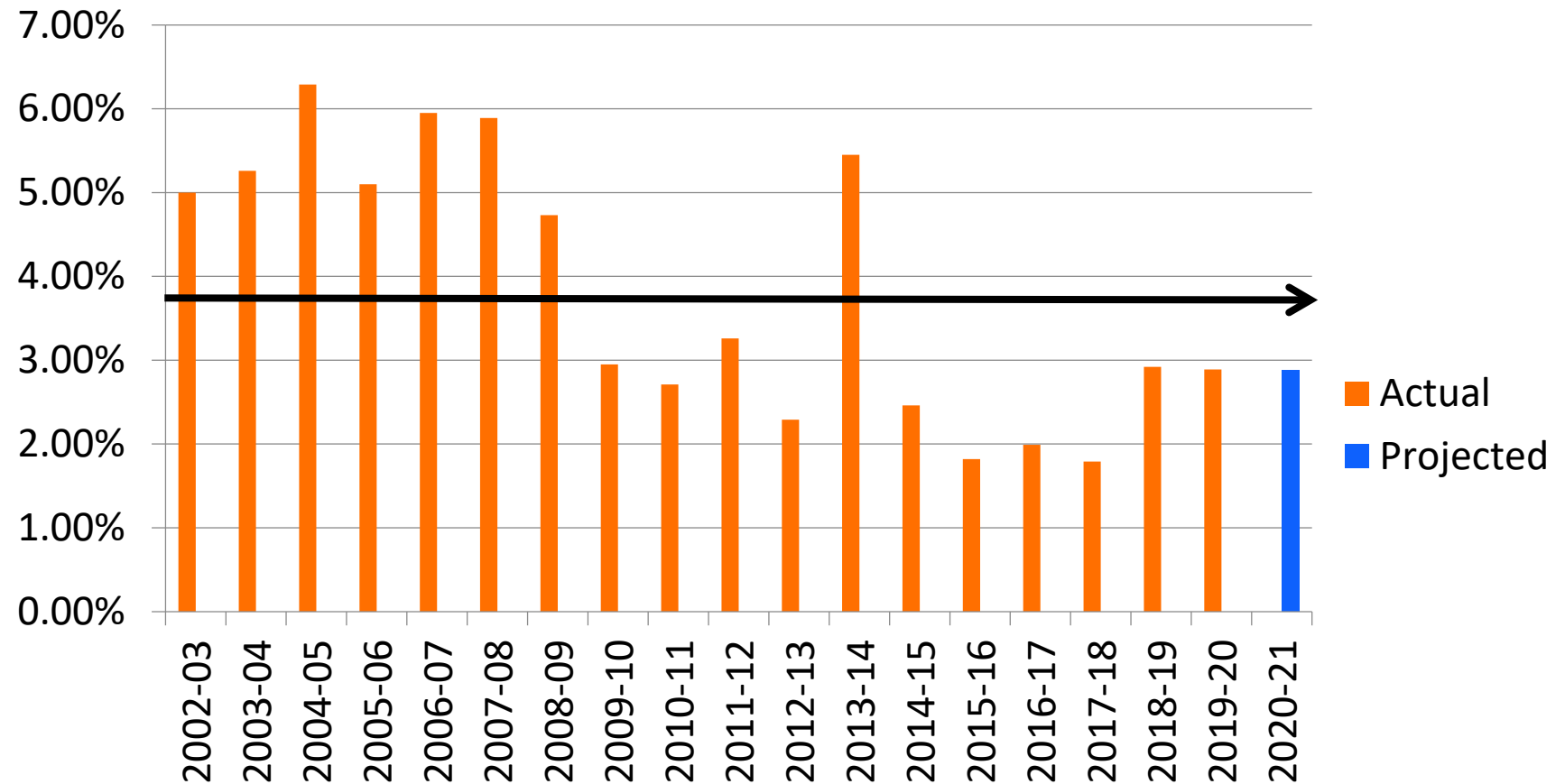
Budget to Budget Comparison by Function



Function	2019-20 BUDGET	2020-21 BUDGET	\$ Change	% Change
General Support	\$5,450,655	\$5,527,610	\$76,955	1.41%
Instruction	\$35,354,671	\$36,485,704	\$1,131,033	3.20%
Transportation	\$3,236,029	\$3,358,731	\$122,702	3.79%
Employee Benefits	\$11,644,966	\$12,024,946	\$379,980	3.26%
Debt Service	\$2,926,861	\$2,913,851	\$-13,010	-0.44%
Interfund Transfer	\$161,220	\$155,944	\$-5,276	-3.27%
Totals	\$58,774,402	\$60,466,786	\$1,692,384	2.88%

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Budget to Budget Increase



Average increase = 3.77%

Current Projected 2020/21 Budget = 2.88%

2020-2021 Staff Impact



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Faculty Positions: - 1.9 FTE



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DEPARTMENT	19-20	Proposed 20-21	+ / -
ELEMENTARY K - 5	32	32	0
ELA	12.8	12.6	-0.2
SOC. STUDIES	9.8	9.6	-0.2
MATH	16	16	0
SCIENCE	15.2	14.6	-0.6
FOR. LANG.	6	5.6	-0.4
READING	9	9	0
ENL	5	5	0
ART	4.8	4.6	-0.2
MUSIC	7.2	7.2	0
LIBRARY	2.5	2.5	0
HEALTH/PE	7.5	7.5	0
SP. ED.	27	26.7	-0.3
TECH./FAC/COMP K-6	1.7	1.7	0
BUSINESS	1	1	0
GUIDANCE	4	4	0
PSYCH.	5	5	0
SOCIAL WORK	3	3	0
SPEECH	3	3	0
TOTAL	172.5	170.6	-1.9

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What happens if the proposed budget is not approved by the required margin?

The district may do one of the following:

- 1. Resubmit the defeated budget to the voters on June 16, 2020**
- 2. Submit a revised budget to the voters on June 16, 2020**
- 3. Adopt a contingent budget**



**If a revised/second proposed budget is again not approved by the required margin than Malverne will be forced to adopt a contingency budget that levies a tax no greater than that of the prior year
(0% increase in tax levy)**

**Malverne UFSD would be forced to cut
\$844,913 from the proposed budget**



Budget Development Calendar for 2020/2021



Tuesday, February 11, 2020 8 P.M.	BOE Meeting: Presentation of 2020/21 Proposed Budget
Tuesday, March 10, 2020 8 P.M.	BOE Meeting: Regular Meeting
Tuesday, March 24, 2020 7 P.M.	BOE Meeting: Budget Review & Public Discussion
Tuesday, April 21, 2020 8 P.M.	Regular Meeting – Public Discussion and Budget Adoption
Thursday, April 23, 2020 8:30 A.M. – 11:30 A.M. MHS Lobby 11:30 A.M. – 3:30 P.M. Admin Office	Election Voter Registration
Friday, May 8, 2020 9:00 A.M. – 1:00 P.M. Admin Office	Election Voter Registration
Tuesday, May 12, 2020 8 P.M.	Regular Meeting – Budget Hearing and Public Discussion
Tuesday, May 19, 2020 7 A.M. – 9 P.M.	Trustee and Budget Vote at Middle School Gym
Tuesday, June 16, 2020	Statewide Budget revote day (if necessary)



Thank you



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