



SACHEM

CENTRAL
SCHOOL
DISTRICT

Board of Education

2019-2020

Budget Development Workshop

Budget Adoption

April 17, 2019

Kenneth E. Graham, Ed.D., Superintendent of Schools

John J. O'Keefe, Assistant Superintendent for Business & Operations

Ron Sacks, School Business Administrator

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Budget Timeline

- April 17, 2019 - Budget Adoption Meeting
- May 8, 2019 - Public Hearing
- May 21, 2019 - Annual Election and Budget Vote



Proposed Expenditure Budget

Range	Description	2018 - 19 Budget	2019 - 20 Proposed Budget
1000 - 1999	GENERAL SUPPORT	\$ 26,545,454	\$ 28,270,269
2000 - 2999	INSTRUCTION	\$ 174,783,567	\$ 180,560,213
5000 - 5999	TRANSPORTATION	\$ 20,619,450	\$ 20,915,457
7000 - 8999	COMMUNITY SERVICES	\$ 1,008,975	\$ -
9000 - 9099	EMPLOYEE BENEFITS	\$ 74,440,520	\$ 72,634,475
9700 - 9799	DEBT SERVICE	\$ 21,898,715	\$ 18,561,886
9900 - 9999	INTERFUND TRANSFERS	\$ 3,590,638	\$ 6,299,421
Grand Totals:		\$ 322,887,319	\$ 327,241,721

➤ Represents:

- ✓ **Budget to Budget increase of 1.35%**
 - ❑ The 8-Year Average* Budget-to-Budget Increase is 1.63%
 - *Since the inception of the Tax Cap

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Proposed Revenue Budget

ACCOUNT TITLE	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 PROPOSED
REAL PROPERTY TAXES & STAR	\$ 169,784,031	\$ 171,075,097	\$ 177,013,152	\$ 187,157,699	\$ 190,890,456
PAYMENTS IN LIEU OF TAXES (PILOTS)	\$ 1,353,457	\$ 1,102,507	\$ 1,754,654	\$ 1,000,000	\$ 1,200,000
OTHER STUDENT FEES & CHARGES	\$ 197,622	\$ 205,069	\$ 238,854	\$ 470,000	\$ 350,000
OTHER CHGS FOR SERV/TRIPS	\$ 62,999	\$ 60,194	\$ 81,280	\$ 65,000	\$ 68,000
CHILDCARE	\$ 1,531,345	\$ 1,536,165	\$ 1,549,292	\$ 1,500,000	\$ -
DAY SCH TUITION OTHER DISTRICTS	\$ 128,109	\$ 716,538	\$ 760,026	\$ 500,000	\$ 500,000
HEALTH SERV/OTHER DISTRICTS	\$ 121,676	\$ 138,233	\$ 120,960	\$ 130,000	\$ 25,000
LIBRARY DEBT SERVICE	\$ 458,675	\$ 439,600	\$ 418,700	\$ 402,900	\$ -
INTEREST & EARNINGS	\$ 157,453	\$ 206,472	\$ 430,688	\$ 200,000	\$ 650,000
RENT REAL PROP-INDIVIDUAL	\$ 305,419	\$ 491,592	\$ 504,933	\$ 400,000	\$ 400,000
RENT REAL PROP-OTHER GOVERNMENTS	\$ 300,720	\$ 323,352	\$ 618,429	\$ 887,181	\$ 1,533,850
RENT OF EQUIPMENT	\$ 51,425	\$ 44,949	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUE SOURCES	\$ 3,755,163	\$ 3,804,965	\$ 2,943,020	\$ 2,500,000	\$ 2,560,000
STATE AID - ALL COMPONENTS	\$ 119,576,053	\$ 128,224,954	\$ 129,612,397	\$ 127,474,539	\$ 128,864,415
MEDICAID ASSISTANCE	\$ 198,808	\$ 244,016	\$ 164,560	\$ 200,000	\$ 200,000
INTERFUND TRANSFERS	\$ 59,514	\$ -	\$ -	\$ -	\$ -
APPROPRIATED FUND BALANCE / RESERVES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 298,042,469	\$ 308,613,703	\$ 316,210,945	\$ 322,887,319	\$ 327,241,721

➤ **Includes:**

✓ Tax Levy increase of **1.99%**, which is Tax Cap compliant

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Property Tax Report Card (PTRC)

	Budgeted 2018-19	Proposed Budget 2019-20
Total Budgeted Amount, not Including Separate Propositions	\$ 322,887,319	\$ 327,241,721
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	\$ 187,157,699	\$ 190,890,456
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)	\$ 187,157,699	\$ 190,890,456
F. Permissible Exclusions to the School Tax Levy Limit	\$ 10,985,068	\$ 10,038,066
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	\$ 176,172,631	\$ 180,852,390
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$ 176,172,631	\$ 180,852,390
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	\$ -	\$ -
Public School Enrollment	12,850	12,500
Consumer Price Index		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 2017-18 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2018-19	Estimated 2019-20
Adjusted Restricted Fund Balance	\$ 26,429,946	\$ 36,260,152
Assigned Appropriated Fund Balance	\$ -	\$ -
Adjusted Unrestricted Fund Balance	\$ 12,915,493	\$ 13,089,669
Adjusted Unrestricted Fund Balance as a Percentage	4.00%	4.00%



Draft Budget Maintains:

- ✓ All K-12 Instructional Programs & Overall Staffing Levels
- ✓ All Current Advanced Placement, Honors, and College Level Courses
- ✓ All K-12 Music and Art Offerings
- ✓ All Interscholastic Athletic Activities
- ✓ Professional Development Initiatives for K-12 Instructional Staff
- ✓ Maintain Funding to Enhance Instructional Technology Districtwide



Draft Budget Provides Enhancements:

- ✓ **Staffing Increases Where Appropriate to Support Student Needs**
 - ❑ One Additional ENL and One Additional Reading Teacher
 - ❑ Nine Additional Teachers to Support Changes in the Elementary Day
 - ❑ Two Science Teachers to Support Changes to 8th Grade Science and Science Research
 - ❑ One Technology Teacher to Support Student Course Requests
 - ❑ Six Teacher Assistants to Support a Variety of Student Needs
 - ❑ Two High School Clerical Staff Members
 - ❖ Staffing for 2019-20 is still a Work in Progress – Additional Shifts may be Necessary
- ✓ **Expand Co-Curricular Club Offerings Districtwide**
- ✓ **Continued Funding for Replacement Equipment in Departments Districtwide**
 - ❑ Technology: BrightLinks, Projectors, Document Cameras, Robotics Components, Workstations and Printers Districtwide, and Additional Computer Carts with Devices
 - ❑ Athletics: Wrestling/Cheer Mats, Wrestling Mat Racks, Softball Scoreboards, Swim Blocks @ HS East, Field Net System @ HS North, Project Adventure Improvements
- ✓ **Increase Funding for Capital Expenditures**
 - ❑ Including: New Lockers at Seneca and Sagamore; Auditorium Renovations at Seneca and Sagamore; Lynwood Cafeteria Roof Replacement; Hiawatha, Chippewa, and Sagamore Parking Lot Improvements; Nokomis Sidewalk Replacement; Renovate Multiple Classrooms in Samoset; Vinyl-Asbestos Floor Tile (VAT) Replacement in Multiple Classrooms in Various Buildings; and Six New Full-Size School Buses (two with wheelchair lifts)



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Next Steps ...

Public Hearing

May 8th

Budget Vote & Trustee Election

Tuesday, May 21, 2019

At your local Elementary School

(Ten Active Buildings Only – No Voting at Tecumseh or Gatelot)

Please Remember to Vote



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