



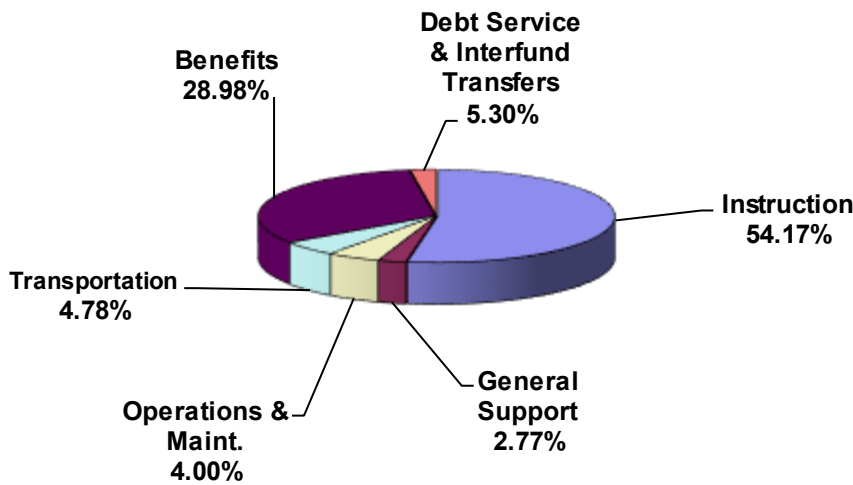
# KINGSTON CSD

## 2019-2020 Proposed Budget

B.O.E. April 24, 2019

For Public Vote May 21, 2019

### 2019-2020 Proposed Budget Expenditures



Estimated District Revenues	
<u>Charge for Services</u>	\$437,175
<u>Use of Money and Property</u>	\$622,500
<u>Miscellaneous</u>	\$1,205,200
<u>State Sources</u>	\$68,056,438
<u>Inter Fund Transfers</u>	\$349,632
<u>Allocation of Fund Balance &amp; Reserves</u>	\$2,752,129
<u>Real Property Tax Items</u>	\$1,800,000 Other
<u>Tax Levy</u>	\$105,589,983
<b>Total Estimated Revenue</b>	<b>\$180,813,057</b>

## COMPARISON BY FUNCTIONAL AREAS

### BUDGET RECAP

<u>Function</u>	<u>2018-2019 Final Budget</u>	<u>2019-2020 Proposed Budget</u>
TOTAL GENERAL SUPPORT	\$ 11,867,810	\$ 12,239,943
TOTAL INSTRUCTION	\$ 93,216,844	\$ 97,951,834
PUPIL TRANSPORTATION	\$ 8,035,221	\$ 8,642,148
<u>TOTAL UNDISTRIBUTED</u>	<u>\$ 61,912,152</u>	<u>\$ 61,979,132</u>
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 175,032,027</b>	<b>\$ 180,813,057</b>

The Kingston School District Board of Education approved the 2019-2020 Proposed Budget at its April 24th meeting. The tax levy increase of 1.45% in the proposal is at the Maximum Allowable Tax Levy over the 2018-2019 tax levy. The appropriation increase of 3.30% was offset by an increase in State Aid and the appropriation of a portion of the proceeds from the sale of the Cioni Building. The spending plan maintains all current student programs and activities, appropriate class sizes, instructional support for special education and academic support to teachers. It also includes the expansion of the Pre-Kindergarten Program. The plan balances the needs of our students with the communities' values and ability to pay and is consistent with the district's long term financial planning.

# The Three - Component Budget

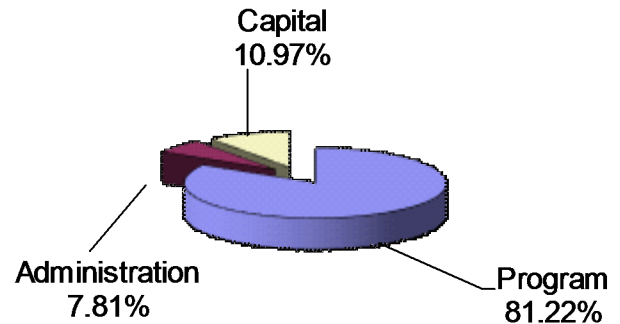
The state legislation which requires the state's school districts to have a public budget vote, includes the requirement that the budget be divided up into three sections: program, capital, and administration.

**Program Budget:** This portion covers teacher salaries and benefits, school supplies, and all related education costs.

**Capital Budget:** Refers to all facilities costs such as leases, annual debt service, custodial salaries and benefits, service contracts, custodial supplies, maintenance and repair of facilities, and utilities.

**Administration Budget:** This section includes central administration and school offices, along with clerical support, salaries and benefits, and related expenses of all school administrators, board of education expenses for planning, and other administrative activities.

**Three Component Budget  
2019 - 2020**



	<u>2018-2019</u>	<u>2019-2020</u>	<u>Difference</u>
Program	80.95%	81.22%	+ .27%
Capital	11.37%	10.97%	- .40%
Administration	7.68%	7.81%	+ .13%

## ***BUDGET CATEGORIES***

Budget Code	Description	<u>2018-2019 Final Budget</u>	<u>2019-2020 Proposed Budget</u>
<b><u>GENERAL SUPPORT</u></b>			
A 1099	Total Board of Education	97,776	98,301
1299	Total Central Administration	273,975	281,475
1399	Total Finance	956,788	969,881
1499	Total Staff	713,047	734,805
1699	Central Services	7,186,412	7,224,663
1998	Total Special Items	2,639,812	2,930,818
1999	<b><u>TOTAL GENERAL SUPPORT</u></b>	<b><u>11,867,810</u></b>	<b><u>12,239,943</u></b>

### **General Support -**

Includes all administrative, financial and personnel services necessary to operate the district. The superintendent, business office, tax collection, legal and personnel costs are in this area of the budget. All operation and maintenance personnel, fuel and utilities and supplies and contracted services needed to keep up the district's ten schools, administrative building and warehouse are also accounted for under general support. Other central services are printing, mailing and data administration.

Budget Code	Description	2018-2019 <u>Final Budget</u>	2019-2020 <u>Proposed Budget</u>
<b><u>INSTRUCTION</u></b>			
A 2099	Total Instruction - Administration and Improvement	5,270,586	5,472,047
2110	Total Teaching - Regular School	43,049,765	44,415,986
2259	Total Programs for Students With Disabilities	30,398,233	32,992,942
2280	Total Occupational Education	3,108,593	3,396,942
2399	Total Instruction - Special Schools	2,240,208	2,347,882
2699	Total Instructional Support	3,282,099	3,373,145
2899	Total Pupil Personnel Services	5,867,360	5,952,890
2999	<b><u>TOTAL INSTRUCTION</u></b>	<b>93,216,844</b>	<b>97,951,834</b>

**Instruction** – The majority of the available budget dollars are dedicated to instruction. Instructional administration, supervision and curriculum development are included in this section along with all teaching, materials, supplies, textbooks and contractual services for regular schools, programs for the handicapped, occupational education and special schools and programs. Support for instruction such as libraries, computer assisted instruction and all pupil personnel services including guidance, attendance and health and welfare services are in this part of the budget. Interscholastic and co-curricular activities are also accounted for here. Instruction accounts for 54.17% of the total budget. Budget allocations continue to sustain instructional goals and objectives.

Budget Code	Description	2018-2019 <u>Final Budget</u>	2019-2020 <u>Proposed Budget</u>
A 5999	<b><u>TOTAL PUPIL TRANSPORTATION</u></b>	<b>8,035,221</b>	<b>8,642,148</b>
<b><u>Undistributed</u></b>			
A 9098	Total Employee Benefits	52,113,874	52,389,171
9898	Total Debt Service	9,173,278	8,764,961
9950	Transfer to Other Funds	625,000	825,000
9990	<b><u>TOTAL UNDISTRIBUTED</u></b>	<b>61,912,152</b>	<b>61,979,132</b>

**Transportation** – The district contracts with four local bus companies to transport more than 5383 students over 12,000 miles daily. In addition, the district also transports resident pupils to private and parochial schools within an established limit of fifteen miles, and children with special needs to special schools within and outside of the district. Transportation expenditures comprise 4.78% of the budget, and also includes fuel for the buses.

**Undistributed** - Undistributed allocations include employee benefits, debt service and transfers to other funds. Dollars budgeted for employee benefits fund health, worker's compensation and disability insurance for district employees, NYS Employees' and Teachers' Retirement System annual costs, and social security payments. The largest portion of the undistributed category, employee benefits constitutes 28.98% of the total budget. The debt service section details all bond and interest obligations of the district.

### Administrative Compensation Information

Chapter 474 of the Laws of 1996

In accordance with the above statute, the following represents salary, benefits and other remuneration for the 2019-2020 school year

#### District Office Administrators

	<u>Salary</u>	<u>Benefits*</u>	<u>Other Remuneration**</u>
Superintendent of Schools	\$213,500	\$58,137	1,500
Deputy Superintendent for Teaching & Learning	\$185,500	\$55,381	
Deputy Superintendent for Human Resources & Business	\$170,500	\$36,973	—
Assistant Superintendent for Elementary Education	\$159,000	\$52,649	—
Assistant Superintendent for Secondary Education	\$153,900	\$35,262	—
Building Principal	\$156,709		
Building Principal	\$142,566		
Building Principal	\$139,683		

\* Retirement, Social Security, Medical and Dental

\*\* May include, car allowance, life insurance, annuity

## 2019-2020 PROPERTY TAX REPORT CARD

	Budgeted 2018-2019 (A)	Budgeted 2019-2020 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	\$175,032,027	\$180,813,057	3.30%
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	\$104,075,998	\$105,589,983	1.45%
B. Tax Levy to Support Library Debt, if Applicable	\$0	\$0	
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>	\$0	\$0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	\$0	\$0	
E. Total Proposed School Year Tax Levy (A+B+C-D)	\$104,075,998	\$105,589,983	
F. Permissible Exclusions to the School Tax Levy Limit	\$3,353,559	\$2,085,835	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	\$101,713,523	\$103,504,148	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, and/or Permissible Exclusions (E-B-F+D)	\$100,722,439	\$103,504,148	
I. Difference: (G-H) ; (negative value requires 60.0% voter approval) <sup>2</sup>	\$991,084	\$0	
Public School Enrollment	6,213	6,226	.2%
Consumer Price Index			2.44%

<sup>1</sup> Include any prior year reserve for excess tax levy, including interest.

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

<sup>3</sup> For 2019-2020, includes any carryover from 2018-2019 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

Fund Balance	Actual 2018-2019	Estimated 2019-2020
Adjusted Restricted Fund Balance	\$24,888,618	\$23,544,618
Assigned Appropriated Fund Balance	\$2,000,000	\$2,000,000
Adjusted Unrestricted Fund Balance	\$7,001,281	\$7,232,522
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	4.00%

Schedule of Reserve Funds	3/31/19 Actual Balance	6/30/19 Estimated Balance	Intended Use of Reserves 2019-2020
Capital Reserves	\$4,691,527	\$4,716,205	To fund any upcoming Capital Projects that require voter approval.
Unemployment Reserve	\$429,794	\$430,944	To fund any payments to the State Unemployment Insurance Fund in excess of the amount budgeted.
Property Loss Reserve	\$101,332	\$101,602	To pay any property loss claims that might be incurred.
Liability Reserve	\$101,317	\$101,588	To pay any liability claims that might be incurred.
Tax Certiorari Reserve	\$9,128,067	\$9,139,439	To pay for any Tax Certiorari claims, settlements or court orders for which a Petition has been filed.
Employee's Retirement System Reserve	\$5,569,132	\$5,582,840	To offset any required retirement system contributions in excess of the budget allocation.
Reserve for Tax Reduction	\$0	\$3,472,000	Allocate a portion of the sale proceeds from Cioni Building to offset the tax levy.

# Fiscal Accountability Summary

Commissioner's Regulations require that certain expenditure ratios for general education and special education students be reported and compared with ratios for similar districts and all public schools. The required ratios for this district are reported below.

The numbers used to compute the statistics on this page were collected on the State Aid Form A, the State Aid Form F, the School District Annual Financial Report (ST-3), and from the Student Information Repository System (SIRS). These data are from the 2016 - 17 school year.

<b>This School District</b>	<b>General Education</b>	<b>Special Education</b>
Instructional Expenditures	\$82,683,010	\$49,038,511
Pupils	6,127	1,542
Expenditures Per Pupil	\$13,495	\$31,802

<b>Similar District Group (Average Needs)</b>	<b>General Education</b>	<b>Special Education</b>
Instructional Expenditures	\$8,563,600,218	\$3,606,900,434
Pupils	741,547	112,197
Expenditures Per Pupil	\$11,548	\$32,148

<b>All School Districts</b>	<b>General Education</b>	<b>Special Education</b>
Instructional Expenditures	\$33,589,192,945	\$15,340,293,380
Pupils	2,646,512	467,779
Expenditures Per Pupil	\$12,692	\$32,794

Instructional Expenditures for General Education are K-12 expenditures for classroom instruction (excluding Special Education) plus a proration of building level administrative and instructional support expenditures. These expenditures include amounts for instruction of students with disabilities in a general-education setting. District expenditures, such as transportation, debt service and district-wide administration are not included.

The pupil count for General Education is K-12 average daily membership plus K-12 pupils for whom the district pays tuition to another school district. This number represents all pupils, including those classified as having disabilities and those not classified, excluding only students with disabilities placed out of district. Pupils resident in the district but attending a charter school are included. For districts in which a county jail is located, this number includes incarcerated youth to whom the district must provide an education program.

Instructional Expenditures for Special Education are K-12 expenditures for students with disabilities (including summer special education expenditures) plus a proration of building-level administrative and instructional support expenditures. District expenditures, such as transportation, debt service and district-wide administration are not included.

The pupil count for Special Education is a count of K-12 students with disabilities for the school year plus students for whom the district receives tuition from another district plus students for whom the district pays tuition to another district. Students attending the State schools at Rome and Batavia, private placements and out-of-state placements are included.

Instructional Expenditures Per Pupil is the simple arithmetic ratio of Instructional Expenditures to Pupils. The total cost of instruction for students with disabilities may include both general- and special-education expenditures. Special-education services provided in the general education classroom may benefit students not classified as having disabilities.

## Total Expenditures Per Pupil

This School District	Similar District Group	NY State
\$26,021	\$22,738	\$24,712

Total Expenditures Per Pupil is the simple arithmetic ratio of Total Expenditures to Pupils. Total Expenditures include district expenditures for classroom instruction, as well as expenditures for transportation, debt service, community service and district-wide administration that are not included in the Instructional Expenditure values for General Education and Special Education. As such, the sum of General Education and Special Education Instructional Expenditures does not equal the Total Expenditures.

## Information about Students with Disabilities (2017 - 18)

Commissioner's Regulations require reporting students with disabilities by the percent of time they are in general education classrooms and the classification rate of students with disabilities. These data are to be compared with percentages for similar districts and all public schools. The required percentages for this district are reported below.

Student Placement (Percent of Time Inside Regular Classroom)	This School District		Similar District Group (Average Needs)	NY State
	Number of Students	Percent of Students	Percent of Students	Percent of Students
80% or more	720	50.53%	57.27%	58.68%
40% - 79%	297	20.84%	18.92%	11.47%
Less than 40%	259	18.18%	16.60%	19.09%
Separate Settings	118	8.28%	4.57%	5.34%
Other Settings	31	2.18%	2.64%	5.42%

The source data for the statistics in this table were reported through the Student Information Repository System (SIRS) and verified in Verification Report 5. The counts are numbers of students reported in the least restrictive environment categories for school-age programs (ages 6-21) on BEDS Day, which is the first Wednesday of the reporting year. The percentages represent the amount of time students with disabilities are in general-education classrooms, regardless of the amount and cost of special education services they receive. Rounding of percentage values may cause them to sum to a number slightly different from 100%.

## School-age Students with Disabilities Classification Rate

This School District	Similar District Group	NY State
19.34%	13.55%	15.26%

This rate is a ratio of the count of school-age students with disabilities (ages 4-21) to the total enrollment of all school-age students in the school district, including students who are parentally placed in nonpublic schools located in the school district. The numerator includes all school-age students for whom a district has Committee on Special Education (CSE) responsibility to ensure the provision of special education services. The denominator includes all school-age students who reside in the district. In the case of parentally placed students in nonpublic schools, it includes the number of students who attend the nonpublic schools located in the school district. Source data are drawn from the SIRS and from the Basic Education Data System (BEDS).

Similar District Groups are identified according to the Need-to-Resource-Capacity Index. More information is available on our [NRC capacity categories](#) page.