



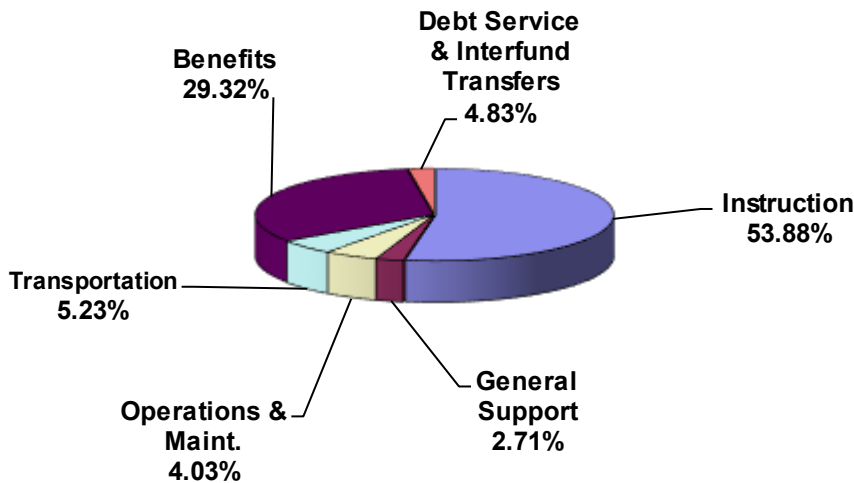
KINGSTON CSD

2020-2021 Proposed Budget

B.O.E. May 15, 2020

For Public Vote June 9, 2020

2020-2021 Proposed Budget Expenditures



Estimated District Revenues	
<u>Charge for Services</u>	\$427,250
<u>Use of Money and Property</u>	\$817,500
<u>Miscellaneous</u>	\$1,511,200
<u>State Sources</u>	\$69,619,717
<u>Inter Fund Transfers</u>	\$339,448
<u>Allocation of Fund Balance & Reserves</u>	\$5,035,000
<u>Real Property Tax Items</u>	\$2,250,000 Other
<u>Tax Levy</u>	\$107,419,898
Total Estimated Revenue	\$187,420,013

COMPARISON BY FUNCTIONAL AREAS

BUDGET RECAP

<u>Function</u>	<u>2019-2020</u> <u>Final Budget</u>	<u>2020-2021</u> <u>Proposed Budget</u>
TOTAL GENERAL SUPPORT	\$ 12,239,943	\$ 12,645,694
TOTAL INSTRUCTION	\$ 97,951,834	\$ 100,981,974
PUPIL TRANSPORTATION	\$ 8,642,148	\$ 9,801,040
<u>TOTAL UNDISTRIBUTED</u>	<u>\$ 61,979,132</u>	<u>\$ 63,991,305</u>
TOTAL APPROPRIATIONS	\$ 180,813,057	\$ 187,420,013

The Kingston School District Board of Education approved the 2020-2021 Proposed Budget at its May 15th meeting. The tax levy increase of 1.73% in the proposal is at the Maximum Allowable Tax Levy over the 2019-2020 tax levy. The estimated appropriations are \$6,606,956 or 3.65% higher than the prior year. In order to keep the tax levy at the cap, additional funds were allocated from fund balance and reserves.

The Three - Component Budget

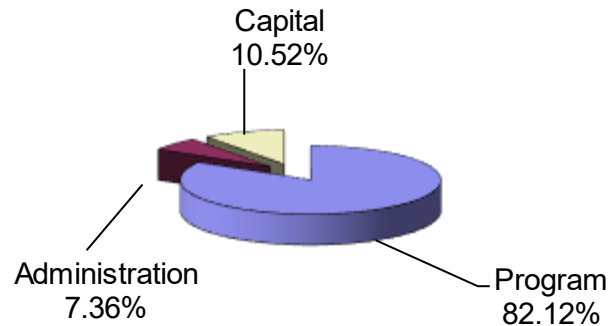
The state legislation which requires the state's school districts to have a public budget vote, includes the requirement that the budget be divided up into three sections: program, capital, and administration.

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
2020 - 2021



	<u>2019-2020</u>	<u>2020-2021</u>	<u>Difference</u>
Program	81.22%	82.12%	+ .90%
Capital	10.97%	10.52%	- .45%
Administration	7.81%	7.36%	- .45%

BUDGET CATEGORIES

Budget Code	Description	<u>2019-2020</u> <u>Final Budget</u>	<u>2020-2021</u> <u>Proposed Budget</u>
<u>GENERAL SUPPORT</u>			
A 1099	Total Board of Education	98,301	116,713
1299	Total Central Administration	281,475	291,688
1399	Total Finance	969,881	967,587
1499	Total Staff	734,805	702,417
1699	Central Services	7,224,663	7,569,725
1998	Total Special Items	2,930,818	2,997,564
1999	<u>TOTAL GENERAL SUPPORT</u>	<u>12,239,943</u>	<u>12,645,694</u>

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	2019-2020 <u>Final Budget</u>	2020-2021 <u>Proposed Budget</u>
<u>INSTRUCTION</u>			
A 2099	Total Instruction - Administration and Improvement	5,472,047	5,073,711
2110	Total Teaching - Regular School	44,415,986	45,022,083
2259	Total Programs for Students With Disabilities	32,992,942	35,173,586
2280	Total Occupational Education	3,396,942	3,594,576
2399	Total Instruction - Special Schools	2,347,882	2,484,488
2699	Total Instructional Support	3,373,144	3,470,467
2899	Total Pupil Personnel Services	5,952,891	6,163,063
2999	<u>TOTAL INSTRUCTION</u>	97,951,834	100,981,974

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 53.88% of the total budget. Budget allocations continue to sustain instructional goals and objectives.

Budget Code	Description	2019-2020 <u>Final Budget</u>	2020-2021 <u>Proposed Budget</u>
A 5999	<u>TOTAL PUPIL TRANSPORTATION</u>	8,642,148	9,801,040
<u>Undistributed</u>			
A 9098	Total Employee Benefits	52,389,171	54,946,469
9898	Total Debt Service	8,764,961	8,364,836
9950	Transfer to Other Funds	825,000	680,000
9990	<u>TOTAL UNDISTRIBUTED</u>	61,979,132	63,991,305

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 5.23% 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 29.32% 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 2020-2021 school year

District Office Administrators

	<u>Salary</u>	<u>Benefits*</u>	<u>Other Remuneration**</u>
Superintendent of Schools	\$221,500	\$60,066	1,500
Deputy Superintendent for Teaching & Learning	\$198,640	\$57,687	
Deputy Superintendent for Human Resources & Business	\$183,560	\$39,576	—
Assistant Superintendent for Elementary Education	\$170,820	\$54,633	—
Assistant Superintendent for Secondary Education	\$165,516	\$37,595	—
Building Principal	\$163,636		
Building Principal	\$154,900		
Building Principal	\$143,206		

* Retirement, Social Security, Medical and Dental

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

2020-2021 PROPERTY TAX REPORT CARD

	Budgeted 2019-2020 (A)	Budgeted 2020-2021 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	\$180,813,057	\$187,420,013	3.65%
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	\$105,589,983	\$107,419,898	1.73%
B. Tax Levy to Support Library Debt, if Applicable	\$0	\$0	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	\$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)	\$105,589,983	\$107,419,898	
F. Permissible Exclusions to the School Tax Levy Limit	\$2,388,169	\$2,291,276	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	\$103,504,148	\$105,128,622	
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)	\$103,201,814	\$105,128,622	
I. Difference: (G-H) ; (negative value requires 60.0% voter approval) ²	\$302,334	\$0	
Public School Enrollment	6,567	6,630	.96%
Consumer Price Index			1.81%

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

² 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.

³ For 2020-2021, includes any carryover from 2019-2020 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

Fund Balance	Actual 2019-2020	Estimated 2020-2021
Adjusted Restricted Fund Balance	\$28,432,009	\$27,018,504
Assigned Appropriated Fund Balance	\$2,000,000	\$3,000,000
Adjusted Unrestricted Fund Balance	\$7,182,522	\$7,496,801
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.97%	4.00%

Schedule of Reserve Funds	3/31/20 Actual Balance	6/30/20 Estimated Balance	Intended Use of Reserves 2020-2021
Capital Reserves	\$8,255,537	\$8,266,737	To fund any upcoming Capital Projects that require voter approval.
Unemployment Reserve	\$433,290	\$433,490	To fund any payments to the State Unemployment Insurance Fund in excess of the amount budgeted.
Property Loss Reserve	\$102,156	\$102,256	To pay any property loss claims that might be incurred.
Liability Reserve	\$102,141	102,241	To pay any liability claims that might be incurred.
Tax Certiorari Reserve	\$9,258,828	\$9,273,828	To pay for any Tax Certiorari claims, settlements or court orders for which a Petition has been filed.
Employee's Retirement System Reserves (ERS/TRS)	\$7,018,562	\$6,031,562	Allocate \$1,000,000 from the ERS Reserve to offset the tax levy.
Reserve for Tax Reduction	\$3,149,590	\$2,808,390	Allocate \$347,200 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 2017 - 18 school year.

This School District	General Education	Special Education
Instructional Expenditures	\$84,255,363	\$51,764,375
Pupils	6,226	1,530
Expenditures Per Pupil	\$13,533	\$33,833

Similar District Group (Average Needs)	General Education	Special Education
Instructional Expenditures	\$8,760,789,980	\$3,724,876,702
Pupils	735,579	113,376
Expenditures Per Pupil	\$11,910	\$32,854

All School Districts	General Education	Special Education
Instructional Expenditures	\$35,199,223,413	\$15,660,696,162
Pupils	2,632,781	485,151
Expenditures Per Pupil	\$13,370	\$32,280

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
\$27,323	\$23,507	\$25,845

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 (2018 - 19)

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	680	47.5%	57.7%	58.7%
40% - 79%	382	26.7%	18.7%	11.5%
Less than 40%	203	14.2%	16.1%	19.0%
Separate Settings	120	8.4%	4.7%	5.3%
Other Settings	47	3.3%	2.8%	5.6%

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
19.0%	13.4%	14.7%

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.