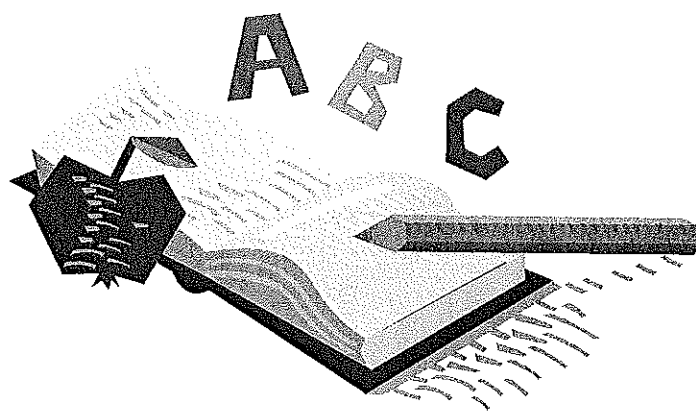


AVALON BOARD OF EDUCATION



PUBLIC HEARING
SCHOOL BUDGET
2020-2021

AVALON BOARD OF EDUCATION

PROPOSED BUDGET 2020-2021

PUBLIC HEARING
WEDNESDAY, MAY 6, 2020
2:00 P.M.

AGENDA

- Advertised Enrollment 1
- Advertised Revenue..... 2
- Advertised Appropriation..... 3-4
- Advertised Recap of Balances.....5
- Analysis of taxes..... 6

- Audience Questions and Answers

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	77.0	79.0	86.0
On Roll Special Ed Full-Time	8.0	7.0	2.0
On Roll Subtotal	85.0	86.0	88.0
Sent to Other Districts Regular	17.0	14.0	19.5
Sent to Other Districts Special Ed	2.5	2.5	0.0
Received	67.0	66.0	68.0

Advised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,078,694	3,078,694	3,140,268
	Total Tuition	10-1300	434,130	502,800	484,600
	Unrestricted Miscellaneous Revenues	10-1XXX	4,248	1,200	1,200
	Interest Earned on Maintenance Reserve	10-1XXX	150	150	150
	Interest Earned on Capital Reserve Funds	10-1XXX	150	150	150
	Total Revenues from Local Sources		3,517,372	3,582,994	3,626,368
	Categorical Transportation Aid	10-3121	28,649	28,649	28,649
	Categorical Special Education Aid	10-3132	39,551	36,286	29,613
	Categorical Security Aid	10-3177	4,841	4,841	4,841
	Other State Aids	10-3XXX	870	0	0
General Fund Revenues from State Sources	Total Revenues from State Sources		73,911	69,776	63,103
	Budgeted Fund Balance-Operating Budget	10-303	0	87,462	160,726
General Fund Revenues from Other Sources	Withdrawal from Maintenance Reserve	10-310	0	0	29,945
	Adjustment for Prior Year Encumbrances		0	136,835	0
	Actual Revenues (Over)/Under Expenditures		358,516	0	0
	Total Operating Budget		3,949,799	3,877,067	3,880,142
	Other Revenue from Local Sources	20-1XXX	5,251	0	0
Special Revenue Fund Revenues from Local Sources	Total Revenues from Local Sources	20-1XXX	5,251	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	15,247	17,500	17,500
Special Revenue Fund Revenues from Federal Sources	Other	20-4XXX	17,098	0	0
	Total Revenues from Federal Sources		32,345	17,500	17,500
Special Revenue Fund Revenues	Total Grants and Entitlements		37,596	17,500	17,500
	Transfers from Other Funds	40-5200	524,450	324,450	0
Debt Service Fund Transfer and Other Financing	Total Local Repayment of Debt		524,450	324,450	0
	Total Repayment of Debt		524,450	324,450	0
Debt Service Fund Revenues	Total Revenues/Sources		4,511,845	4,219,017	3,897,642
	All Fund Revenues		4,511,845	4,219,017	3,897,642
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,511,845	4,219,017	3,897,642

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,080,032	1,117,855	1,166,758
	Special Education-Instruction	11-2XX-100-XXX	126,465	131,587	109,225
	Basic Skills/Remedial-Instruction	11-230-100-XXX	49,443	39,001	39,727
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	23,619	23,575	23,575
	School-Sponsored Athletics-Instruction	11-402-100-XXX	0	12,975	15,700
	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	372,395	415,708	416,048
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	30,092	31,236	31,620
	Undistributed Expenditures-Health Services	11-000-213-XXX	79,443	86,461	88,678
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	2,772	3,900	5,500
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	32,762	31,910	32,508
	Undistributed Expenditures-Guidance	11-000-218-XXX	48,816	51,938	52,955
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	56,455	57,872	58,189
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	80,325	90,800	92,449
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	47,732	51,194	50,807
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	16,361	25,500	26,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	97,410	112,162	104,268
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	36,258	43,202	35,310
	Undistributed Expenditures-Central Services	11-000-251-XXX	13,199	26,897	9,960
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	412,515	464,152	433,076
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	66,790	61,895	65,831
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	545,136	667,992	696,621
	Undistributed Expenditures-Food Services	11-000-310-930	5,038	21,500	6,500
	Total Undistributed Expenditures		1,943,499	2,244,319	2,206,320
	Interest Earned on Maintenance Reserve		150	150	150
	Total General Current Expense		3,223,208	3,569,462	3,561,455
	General Fund Current Expenses for Increased Reserves				
	General Fund Current Expenses				

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
	Equipment	12-XXX-XXX-730	36,970	151,951	0
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	689,471	151,254	314,287
	Interest Deposit to Capital Reserve	10-604	150	150	150
	Total Capital Outlay		726,591	303,355	314,437
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	0	4,250	4,250
	Total Summer School	13-422-X00-XXX	0	4,250	4,250
	Total Special Schools	13-XXX-XXX-XXX	0	4,250	4,250
	General Fund Grand Total		3,949,799	3,877,067	3,880,142
Special Revenue Fund Expenses and Transfers	Local Projects	20-XXX-XXX-XXX	5,251	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	15,247	17,500	17,500
	Other	20-XXX-XXX-XXX	17,098	0	0
Special Revenue Fund Expenses for Federal Projects	Total Federal Projects	20-XXX-XXX-XXX	32,345	17,500	17,500
	Total Special Revenue Funds	40-701-510-XXX	37,596	17,500	17,500
Special Revenue Fund Expenses	Total Regular Debt Service		524,450	324,450	0
	Total Debt Service Funds		524,450	324,450	0
Debt Service Fund Expenses	Total Expenditures/Appropriations		4,511,845	4,219,017	3,897,642
All Fund Expenses	Total Expenditures Net of Transfers		4,511,845	4,219,017	3,897,642
Expenses Net of Transfers					

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
	Capital Reserve	343,752	343,902	344,052	344,202
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	294,218	294,368	294,518	264,723
	Legal Reserve	292,631	246,881	159,856	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	250,000	0	0	0
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
	Repayment of Debt	0	0	0	0
Restricted for Repayment of Debt	General Operating Budget	250,959	251,307	250,870	250,000
Unrestricted	Repayment of Debt	0	0	0	0

AVALON BORO SCHOOL DISTRICT

ANALYSIS OF TAXES

	Flat 2018-2019	Flat 2019-2020	2% 2020-2021
Current Tax Levy	3,078,694	3,078,694	3,140,268
Debt Service Tax Levy			
Total	<u>3,078,694</u>	<u>3,078,694</u>	<u>3,140,268</u>
Average over two years	3,078,689	3,078,694	3,109,481
Ratables	8,933,783,700	9,057,051,800	9,199,607,600
Current Tax Rate	\$ 0.03446	\$ 0.03399	\$ 0.03380
Debt Svce Tax Rate			
Total Tax Rate	<u>0.03446</u>	<u>0.03399</u>	<u>0.03380</u>
Tax Rate	\$ 0.03446	\$ 0.03399	\$ 0.03380
Total Tax Increase	\$ (0.00658)	\$ (0.00047)	\$ (0.00019)