

*“Every student, every day...”*



# Superintendent's Reduced Proposed Budget

Budget Work Session

April 16, 2020

*Dr. James Kaishian, Superintendent of Schools*

*Mr. Anthony Cammarata, Assistant Superintendent*



# COVID-19 Implications for the 2020-21 Budget

- Awaiting State guidance regarding the scheduled Budget vote & School Board of Education election.
- Budget vote has been postponed until sometime after June 1<sup>st</sup>
- Estimated 2020-21 revenues have decreased from the original projection on March 11<sup>th</sup> , prior to the COVID-19 closures.
- The administration has adjusted the proposed budget due to the recent events to realize additional savings beyond the planned reduction of 3 teaching positions due to attrition/retirements.



# CONSIDERATION- Impact on the Budget Vote

	Previous	Possible
<b>SCHOOL BUDGET</b>	<b>MAY VOTE Schedule</b>	<b>JUNE VOTE Schedule</b> <i>(Awaiting NY State directive)</i>
BUDGET VOTE	<b>May 19, 2020</b>	<b>June 2, 2020</b>
BUDGET HEARING	<b>May 7, 2020</b>	<b>May 19, 2020</b>
BOE BUDGET ADOPTION & PROPERTY TAX REPORT CARD APPROVAL	<b>April 16, 2020</b>	<b>May 7, 2020</b>



# Impact on the Budget

- Overall, the District's revenue for 2020-21 is estimated to decrease by approximately \$870,000 from original projections before COVID-19.
  - Reduction in State Aid, Sales Tax Revenue, Interest Earnings, and Tuition Revenue.
- Reductions to the Superintendent's proposed 2020-21 Budget have been made to limit reoccurring costs and eliminate the creation of new positions.



# Reduced Budget at-a-Glance

Current Budget 2019-20	\$52,690,000
Proposed Budget 2020-21	\$53,381,866
Proposed Budget Increase	\$691,866
Proposed Budget % Change	1.31%
2019-20 Tax Levy	\$41,920,000
2020-21 Proposed Tax Levy	\$43,055,000
Levy to Levy Increase	\$1,135,000
Percentage Change	2.71%



# Budget Request- REDUCTIONS to the 2020-21 Budget

## District Level

- **ELIMINATED** : Additional Student Assistance Counselor Support- contractual service- **(\$45,000) A2825.4**
- **ELIMINATED**: Creation of a full-time theater position joined with professional development responsibilities – **(\$120,000) A2010.15 & benefit codes**
- **ELIMINATED**: Furniture to support classroom instruction & common spaces – **(\$80,000) A1620.2**

## **Athletics Equipment – A2855.2**

- **ELIMINATED**: Basketball Shooting Machine– **(\$6,495)**
- **ELIMINATED**: Softball Scoreboard – **(\$6755)**
- **ELIMINATED**: Baseball Tarps – **(\$8,000)**
- **ELIMINATED**: Logo Windscreens (Varsity & JV Boys & Girls Tennis)- **(\$4,000)**
- **ELIMINATED**: Display Cases – **(\$2,000)**



# 2020-21 Budget Requests Remaining

## Elementary School

- Outfit up to 4 more classrooms with new flexible seating and furniture. - **\$120,000 A2110.2**
- Request to send 4 additional teachers to the Summer Writing Institute at Teachers College. **\$5,000 A2110.4**
- Request for reading materials to support classroom libraries. **\$25,000 A2110.48**

## Middle School

- Request funds for professional development and materials for TC Writing project- **\$25,000 A2110.4**
- Request to increase funds to focus on social emotional learning- **\$5,000 A2110.4**
- Upgrade science texts to reflect Next Gen Standards (half digital/half hard copy) -**\$30,000 A2110.48**
- Request of new furniture for 4 more classrooms - **\$120,000 A2110.2**

## High School

- Science Research coordinator stipend: Organize Science Research, Internal Reviews Projects, Presentational Opportunities/Competitions. Represent BHS at area Science Research Events- **\$5,342 A2110.13**
- Flexible classroom furniture: Computer science classroom, outfit 2-3 classrooms, and replace cafeteria lounge furniture due to age-related use- **\$120,000 A2110.2**



# 2020-21 Budget Requests Remaining (continued)

## **Athletics Equipment – A2855.2**

- Volleyball System - \$2,749
- Turtle (Baseball) - \$7,000
- High Jump Mats (Indoor Track/Outdoor Track & Field) - \$10,000





## 2020-21 Budget Requests Remaining (continued)

### District Level

- Replacement of the plow truck - **\$35,000 A1621.2**
- Cafeteria tables/furniture replacement - **\$50,000 A1620.2**
- Districtwide Facility Study item repairs - **\$140,000 A1620.4**
- Technology equipment increase to correlate with BOCES IPA decrease - **\$99,000 A2630.2**



# Revised Budget Requests – One Time Expenditures

**Elementary School- \$120,000 A2110.2-** Flexible seating and furniture.

**Middle School – \$120,000 A2110.2-** Flexible seating and furniture.

**High School – \$120,000 A2110.2-** Flexible seating and furniture: Computer science classroom, and outfit 2-3 classrooms.

## **District Level –**

- Replacement of the plow truck- **\$35,000 A1621.2**
- Cafeteria tables/furniture replacement -**\$50,000 A1620.2**
- Districtwide Facility Study item repairs - **\$140,000 A1620.4**
  - **Todd:** Replace main hot water tank, replace custodial closet hot water heater, repair soffits/repaint columns, repair hallway window leaks, replace doors.
  - **MS:** Repair & repaint cafeteria beams
  - **HS:** Room 104 install radiator control, repair the loading dock ceiling and receiving area door exit device, replace water fountains at two locations.



## Transfer to Capital

Utilize the transfer to Capital budgetary appropriation of \$300,000 to complete security upgrades to the District campuses.

- The project would ensure the District is maintaining basic security protocols at our buildings, while providing the opportunity for expansion through a possible larger future proposition through the developments of the Facilities Planning Committee.
- Repair, improve, and expand the District's electronic door access and camera system at each school.



# Expense Category Detail- 4/16/2020

EXPENDITURE PLAN	2020 - 21 Proposed Budget	2019 - 20 Budget	Budget-to- Budget Change	Budget-to-Budget % Change
Board of Education	88,146.00	69,500.00	18,646.00	26.83%
Central Admin & Business Office	1,023,623.68	993,900.00	29,723.68	2.99%
Auditing & Treasurer	227,284.80	224,700.00	2,584.80	1.15%
Legal, Personnel & Public Info.	392,200.00	372,200.00	20,000.00	5.37%
Operations, Maintenance & Security	4,313,360.89	3,887,200.00	426,160.89	10.96%
Central Services & BOCES Admin.	1,383,965.06	1,347,400.00	36,565.06	2.71%
Curriculum & Instruction	442,112.00	528,800.00	-86,688.00	-16.39%
Supervision	1,788,710.00	1,760,500.00	28,210.00	1.60%
Regular Instruction	16,144,718.22	16,155,700.00	-10,981.78	-0.07%
Special & Occupational Education	5,660,407.72	5,184,300.00	476,107.72	9.18%
Library & Technology	1,994,605.40	1,957,800.00	36,805.40	1.88%
Guidance & Health Services	1,239,757.00	1,247,400.00	-7,643.00	-0.61%
Psychological & Social Services	596,783.00	581,500.00	15,283.00	2.63%
Co-Curricular & Athletics	1,376,495.45	1,312,400.00	64,095.45	4.88%
Pupil Transportation	2,441,954.50	2,394,600.00	47,354.50	1.98%
Employee Benefits	10,333,408.52	10,203,900.00	129,508.52	1.27%
Debt Service	3,566,033.76	4,108,200.00	-542,166.24	-13.20%
Interfund Transfers	68,300.00	60,000.00	8,300.00	13.83%
Transfers to Capital	300,000.00	300,000.00	0.00	0.00%
<b>Grand Totals</b>	<b>53,381,866.00</b>	<b>52,690,000.00</b>	<b>691,866.00</b>	<b>1.31%</b>

4/16/2020



# Revenue Detail- 4/16/2020

DESCRIPTION	2019-20 Budget	2019-20 Projection	2020-21 Proposed Budget	B to B Change	B to B % Change
Real Property Tax (w-STAR)	41,920,000	41,903,455	43,055,000	1,135,000	2.71%
County Sales Tax	440,000	509,537	350,000	(90,000)	-20.45%
Other Day School Tuition - Individu:	291,462	364,323	469,516	178,054	61.09%
Day School Tuition - Other Districts	3,604,503	3,755,077	3,509,486	(95,017)	-2.64%
Student Fees	32,700	43,029	43,250	10,550	32.26%
Other Miscellaneous Revenue	2,800	1,889	2,906	106	3.79%
Interest Earnings	96,000	70,922	10,000	(86,000)	-89.58%
Rental of Property	80,800	63,613	87,000	6,200	7.67%
Insurance Recoveries	6,000	346	3,500	(2,500)	-41.67%
Refund-Prior Year Exp- BOCES	60,000	79,500	80,000	20,000	33.33%
Refund-Prior Year Other	20,000	59,117	20,000	-	0.00%
E-Rate Reimbursement	60,000	754	754	(59,246)	-98.74%
Field Trips/Arts in Education	29,935	17,839	24,000	(5,935)	-19.83%
Unclassified Revenues	25,000	16,416	21,000	(4,000)	-16.00%
Basic State Aid	2,965,408	2,977,819	2,381,522	(583,886)	-19.69%
Excess Cost Aid	703,028	712,461	705,769	2,741	0.39%
Boces Aid	1,143,222	1,307,506	920,413	(222,809)	-19.49%
Textbook Aid	80,812	82,249	78,055	(2,757)	-3.41%
Computer Software Aid	21,482	21,542	20,313	(1,169)	-5.44%
Computer Hardware Aid	7,586	6,125	5,907	(1,679)	-22.13%
Library Materials Aid	8,962	8,987	8,475	(487)	-5.43%
Applied Fund Balance	1,090,300	1,090,030	1,585,000	494,700	45.37%
<b>Total</b>	<b>52,690,000</b>	<b>53,092,536</b>	<b>53,381,866</b>	<b>691,866</b>	<b>1.31%</b>

4/16/2020



# Revenue Summary- 4/16/2020

	2019-20	2019-20	2020-21	B to B	B to B
DESCRIPTION	Budget	Projection	Proposed Budget	Change	% Change
SCHOOL TAX LEVY	41,920,000	41,903,455	43,055,000	1,135,000	2.71%
NON-PROPERTY REVENUE	9,679,700	10,099,051	8,741,866	(937,834)	-9.69%
ASSIGNED FUND BALANCE	1,090,300	1,090,300	1,585,000	494,700	45.37%
<b>TOTAL REVENUE</b>	<b>52,690,000</b>	<b>53,092,806</b>	<b>53,381,866</b>	<b>691,866</b>	<b>1.31%</b>



# Tuition Projection

## 2020-21 PROJECTED TUITION REVENUE

2020-21			
65.000	POCANTICO HILLS	\$	2,876,564
7.000	OTHER SCHOOLS	\$	469,888
18.000	PARENT PLACED	\$	467,758
<b>90.000</b>	<b>TOTAL</b>	<b>\$</b>	<b>3,814,210</b>

2020-21			
23.000	SPECIAL	\$	1,972,688
49.000	REGULAR	\$	1,373,764
18.000	PARENT PLACED	\$	467,758
<b>90.000</b>	<b>TOTAL</b>	<b>\$</b>	<b>3,814,210</b>

2019-20 ADJUSTMENTS			
	POCANTICO HILLS	\$	122,660
	OTHER SCHOOLS	\$	40,374
	PARENT PLACED	\$	1,758
	<b>TOTAL</b>	<b>\$</b>	<b>164,792</b>

<b>2020-21 GRAND TOTAL</b>	<b>\$</b>	<b>3,979,003</b>
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# Tax Levy Limit Calculation

Prior Year Tax Levy		\$	41,920,000	
Multiplied by the Tax Base Growth Factor	X		1.0097	
		\$	42,326,624	
Add: Prior Year Pilot Payments	+	\$	-	
		\$	42,326,624	
Subtract Prior Year Capital, Debt & Court Order Exemptions:				
Subtract: Capital Local, Debt and Lease Expenditures (minus building aid)	-	\$	2,947,872	
Resulting Adjusted Prior Year Tax Levy		\$	39,378,752	
Multiplied by Allowable Levy Growth Factor (CPI or 2%)	X		1.0181	
Minus Anticipated Coming Year Pilot Payments	-	\$	-	
		\$	40,091,507	
Plus Available Carryover, if any	+	\$	-	
		\$	40,091,507	
Resulting Tax Levy Limit before exemptions		\$	40,091,507	
Subtract: Coming Year Pilot Payments	-	\$	-	
Add Coming School Year Exemptions:				
Est. Capital Local, Debt and Lease Expenditures (minus bldg. aid)	+	\$	2,964,909	
ERS Exemption Estimate does not exceed +2%	+	\$	-	
TRS Exemption - Est. rates do not exceed +2%	+	\$	-	
Maximum Allowable Tax Levy		\$	<b>43,056,416</b>	Allowable Increase
	Change	\$	<b>1,136,416</b>	<b>2.711%</b>





# Fund Balance & Reserve Recommendations

- Recent changes in 2019-20 school year due to COVID-19 will have an impact on the District's overall year-end expenditures and fund balances.
- Outcome may result in a larger than originally anticipated year-end fund balance.
- Recommendation to the Board of Education to consider the establishment of a TRS reserve.



# Historical TRS Rates

Payroll Year	ECR
1985-86	21.40%
1986-87	18.80%
1987-88	16.83%
1988-89	14.79%
1989-90	6.87%
1990-91	6.84%
1991-92	6.64%
1992-93	8.00%
1993-94	8.41%
1994-95	7.24%
1995-96	6.37%
1996-97	3.57%
1997-98	1.25%
1998-99	1.42%
1999-00	1.43%

Payroll Year	ECR
2000-01	0.43%
2001-02	0.36%
2002-03	0.36%
2003-04	2.52%
2004-05	5.63%
2005-06	7.97%
2006-07	8.60%
2007-08	8.73%
2008-09	7.63%
2009-10	6.19%
2010-11	8.62%
2011-12	11.11%
2012-13	11.84%
2013-14	16.25%
2014-15	17.53%
2015-16	13.26%
2016-17	11.72%
2017-18	9.80%
2018-19	10.62%
2019-20	8.86%
2020-21	9.53% (est)



# Budget Calendar

January 23 <sup>rd</sup>	Preliminary Budget Discussion
February 6 <sup>th</sup>	Technology, Athletics, and Operations & Maintenance
February 27 <sup>th</sup>	School Programs & Special Education
March 12 <sup>th</sup>	Superintendent's Proposed Budget
March 26 <sup>th</sup>	Budget Work Session
April 16 <sup>th</sup>	Budget Work Session
May 7 <sup>th</sup>	<i>Budget Adoption (anticipated)</i>
May 19 <sup>th</sup>	<i>Budget Hearing (anticipated)</i>
June 2 <sup>nd</sup>	<i>TBD- Budget Vote (Awaiting NY State directive)</i>



# CONSIDERATION- Impact on the Budget

**State Aid: NY State revenue & expenditures will be evaluated at fixed “*Measurement Periods*” throughout the State’s 2020-21 fiscal year.**

Measurement Periods:

April 1 - April 30

May 1 - June 30

July 1 - December 31

**Tax Levy Calculator for 2021-22**

**Duration of the Closure- Impact on 2019-20 Expenditures**

**June Budget Vote/Elections**

4/16/2020



*Questions?*

4/16/2020