

“Every student, every day...”



Superintendent's Reduced Proposed Budget

Budget Work Session

May 7, 2020

Dr. James Kaishian, Superintendent of Schools

Mr. Anthony Cammarata, Assistant Superintendent



COVID-19 Implications for the 2020-21 Budget

- State Executive Order established the Budget Vote and School Board Election will be held on June 9, 2020 until 5:00 P.M., exclusively by absentee ballot voting.
- Estimated 2020-21 revenues have decreased from the original projection on March 11th , prior to the COVID-19 closures.
- As discussed during the April 16th meeting 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.



Updated Budget Calendar Dates

SCHOOL BUDGET	JUNE VOTE Schedule
BUDGET VOTE (exclusively by absentee ballot)	June 9, 2020
BUDGET HEARING	June 1, 2020
BOE BUDGET ADOPTION & PROPERTY TAX REPORT CARD APPROVAL	May 11, 2020



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:** 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 – **(\$125,000) A1620.2**

Athletics Equipment – A2855.2

- **ELIMINATED:** Basketball Shooting Machine– **(\$6,495)**
- **ELIMINATED:** Softball Scoreboard – **(\$6755)**
- **ELIMINATED:** Baseball Tarps – **(\$8,000)**
- **ELIMINATED:** Logo Windscreen(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

- Additional Student Assistance Counselor Support- contractual service- (**\$45,000**) **A2825.4**
- 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**
- Furniture replacement - **\$5,000 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**
- Furniture replacement -**\$5,000 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.



2020-21 One Time Expenditures

- The purchase of one-time expenditures within the budget will be assessed in late Fall based on the state aid outlook as a result of the NY State Revenue/ Expense measurement period.
- The \$540,000 of one-time expenditures will need to be decreased during the 2020-21 fiscal year if state aid revenues decrease.



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- 5/7/2020

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	4,268,360.89	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	641,783.00	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%
Grand Totals	53,381,866.00	52,690,000.00	691,866.00	1.31%

5/7/2020



Revenue Detail- 5/7/2020

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%
Total	52,690,000	53,092,536	53,381,866	691,866	1.31%

5/7/2020



Revenue Summary- 5/7/2020

	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%
TOTAL REVENUE	52,690,000	53,092,806	53,381,866	691,866	1.31%



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
90.000	TOTAL	\$	3,814,210

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

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

2020-21 GRAND TOTAL	\$	3,979,003
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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		\$	43,056,416	Allowable Increase
	Change	\$	1,136,416	2.711%



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 will 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.



TRS Reserve Recommendation

- Recommendation to the Board of Education to consider the establishment of a TRS reserve in June 2020.
- A reserve fund for NYS Teachers' Retirement Contributions is a sub-fund of the Retirement Contribution Reserve. The fund can be created with Board of Education approval of a resolution establishing the reserve.
- Contributions into the TRS Reserve in a fiscal year may not exceed 2% of the total compensation or salaries of the teachers employed by the school district who are members of the NYS Teachers' Retirement System paid during the prior fiscal year. Additionally, the balance of the TRS Reserve may not exceed 10% of the total compensation or salaries of teachers employed and who are members of the NYS teachers' retirement system paid during the prior fiscal school year



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)



TRS Rates and the Impact on Briarcliff's TRS Expense.

TRS Employer Contribution Rate	Briarcliff Expense	Change from 2020-21 TRS Expense
2020-21 9.53%	\$2,243,637	Projected Expense
10.53%	\$2,479,066	\$235,429
<u>11.53%</u>	<u>\$2,714,495</u>	<u>\$470,858</u>
12.53%	\$2,949,924	\$706,287
13.53%	\$3,185,353	\$941,716



Budget Calendar

January 23 rd	Preliminary Budget Discussion
February 6 th	Technology, Athletics, and Operations & Maintenance
February 27 th	School Programs & Special Education
March 12 th	Superintendent's Proposed Budget
March 26 th	Budget Work Session
April 16 th	Budget Work Session
May 7 th	Budget Work Session
May 11 th	Budget Adoption
June 1 st	Budget Hearing
June 9 th	Budget Vote (exclusively by absentee ballot)



Questions?