

*“Every student, every day...”*



# Superintendent's Proposed Budget

March 26, 2020

*Dr. James Kaishian, Superintendent of Schools*

*Mr. Anthony Cammarata, Assistant Superintendent*



# 2020-21 Budget Requests

## 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- **\$5,342.00 A2110.13**
- Flexible Classroom Furniture: Computer Science Classroom Outfitting 2-3 classrooms Cafeteria lounge furniture due to age-related use- **\$120,000 A2110.2**



# Budget Requests

## High School

- Science Research Coordinator Stipend: Organize Science Research Internal Reviews Projects Presentational Opportunities/Competitions. Represent BHS at area Science Research Events- **\$5,342.00 A2110.13**
- Flexible Classroom Furniture: Computer Science Classroom Outfitting 2-3 classrooms Cafeteria lounge furniture due to age-related use- **\$120,000 A2110.2**

## **Athletics Equipment – A2855.200**

- Shooting Machine (Basketball) - \$6,495.00
- New Volleyball System - \$2,749.00
- Turtle (Baseball) - \$7,000.00
- New Softball Scoreboard - \$6755.00
- Softball/Baseball Tarps - \$8,000.00
- High Jump Mats (Indoor Track/Outdoor Track & Field) - \$10,000.00
- Windscreen With Logo (Varsity & JV Boys & Girls Tennis) - \$4,000.00
- Show Cases - \$2,000.00



# Budget Requests

## District Level

- Additional Student Assistance Counselor Support- contractual service- **\$45,000 A2825.4**
- Theater Position- move from multiple stipend positions to a full-time position joined with professional development responsibilities - **\$120,000 A2010.15, A2850.15, & A2110.13**
- Replacement of the Plow-Truck **\$35,000 A1621.2**
- Cafeteria table replacement **\$30,000 A1620.2**
- Furniture to Support Classroom Instruction & Common Spaces **\$100,000 A1620.20**
- Districtwide Facility Study Item Repairs- **\$140,000 in A1620.4**
- Technology Equipment Increase to correlate with the BOCES IPA decrease. **\$99,000 A2630.2**



# Budget Request - 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 Classroom Furniture: Computer Science Classroom Outfitting 2-3 classrooms Cafeteria lounge furniture due to age-related use.

## **District Level –**

- Replacement of the Plow-Truck **\$35,000 A1621.2**
- Cafeteria table/furniture replacements **\$50,000 A1620.2**
- Furniture to Support Classroom Instruction & Common Spaces **\$80,000 A1620.20**
- Districtwide Facility Study Items to be repaired- **\$140,000 in A1620.4**
  - **Todd:** Replace main Hot water tank, custodial closet hot water heater, repair soffits/repaint columns, repair hallway window leaks, door replacements.
  - **MS:** Repair & repaint cafeteria beams
  - **HS:** Room 104 Radiator control, Load dock ceiling and receiving area door exit device, Water fountain replacement at two locations.



# Budget at-a-Glance

Current Budget 2019-20	\$52,690,000
Proposed Budget 2020-21	\$53,667,019
Proposed Budget Increase	\$977,019
Proposed Budget % Change	1.85%
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%

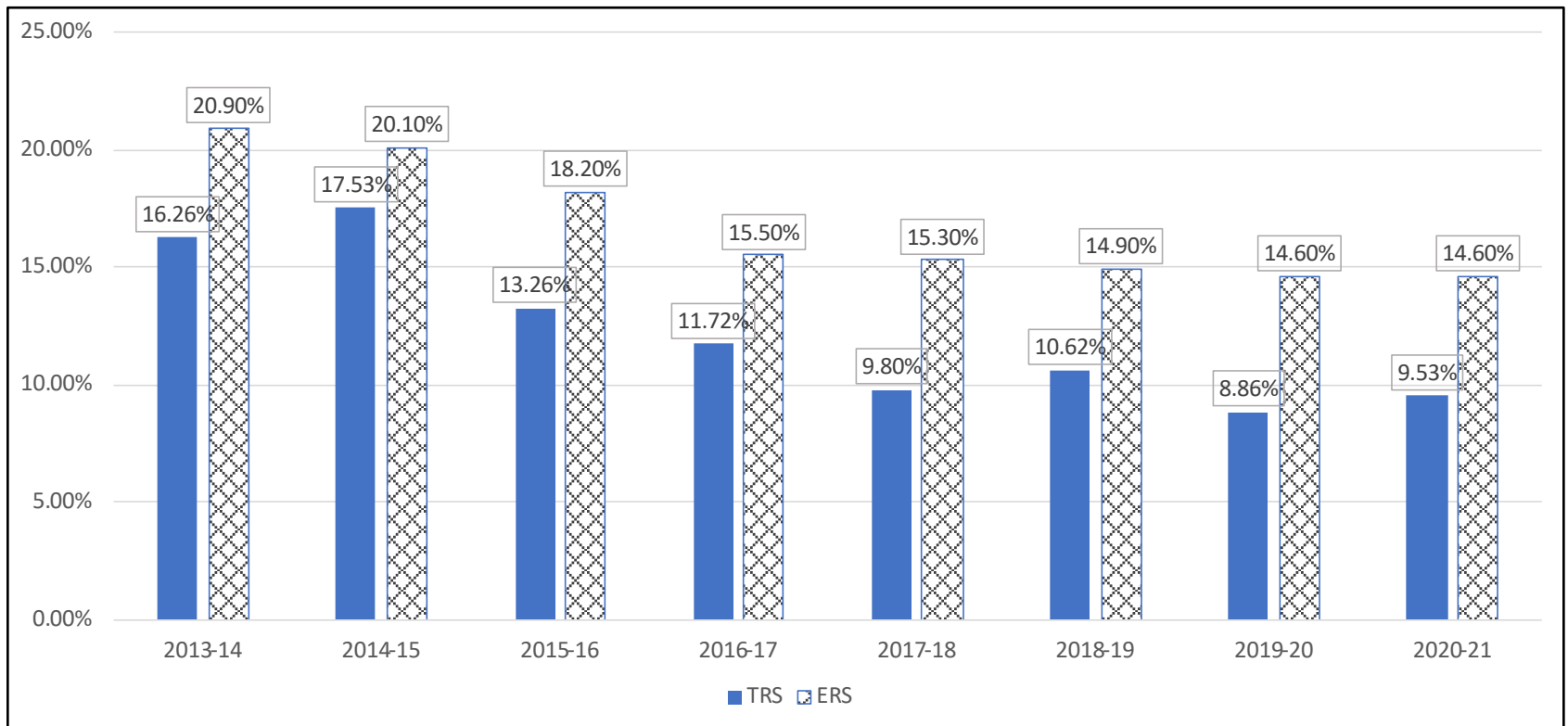


# Tax Levy Limit Calculation

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>



# Historical TRS & ERS Rates







# Expense Category Detail

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	1,028,123.68	993,900.00	34,223.68	3.44%
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	4,422,874.89	3,887,200.00	535,674.89	13.78%
Central Services & BOCES Admin.	1,383,965.06	1,347,400.00	36,565.06	2.71%
Curriculum & Instruction	516,112.00	528,800.00	-12,688.00	-2.40%
Supervision	1,788,710.00	1,760,500.00	28,210.00	1.60%
Regular Instruction	16,144,717.60	16,155,700.00	-10,982.40	-0.07%
Special & Occupational Education	5,636,893.72	5,184,300.00	452,593.72	8.73%
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	642,373.62	581,500.00	60,873.62	10.47%
Co-Curricular & Athletics	1,403,745.45	1,312,400.00	91,345.45	6.96%
Pupil Transportation	2,441,954.50	2,394,600.00	47,354.50	1.98%
Employee Benefits	10,385,721.52	10,203,900.00	181,821.52	1.78%
Debt Service	3,566,033.76	4,108,200.00	-542,166.24	-13.20%
Interfund Transfers	63,800.00	60,000.00	3,800.00	6.33%
Transfers to Capital	300,000.00	300,000.00	0.00	0.00%
<b>Grand Totals</b>	<b>53,667,019.00</b>	<b>52,690,000.00</b>	<b>977,019.00</b>	<b>1.85%</b>



# Revenue Detail

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	639,937	600,000	160,000	36.36%
Other Day School Tuition - Individuals	291,462	364,323	484,954	193,492	66.39%
Day School Tuition - Other Districts	3,604,503	3,755,077	3,638,342	33,839	0.94%
Student Fees	32,700	43,029	43,250	10,550	32.26%
Other Miscellaneous Revenue	2,800	2,906	2,906	106	3.79%
Interest Earnings	96,000	97,914	19,000	(77,000)	-80.21%
Rental of Property	80,800	85,918	87,000	6,200	7.67%
Insurance Recoveries	6,000	346	3,500	(2,500)	-41.67%
Refund-Prior Year Exp- BOCES	60,000	80,500	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	23,786	24,000	(5,935)	-19.83%
Unclassified Revenues	25,000	20,482	21,000	(4,000)	-16.00%
Basic State Aid	2,965,408	2,977,819	2,651,221	(314,187)	-10.60%
Excess Cost Aid	703,028	712,461	718,461	15,433	2.20%
Boces Aid	1,143,222	1,307,506	1,098,777	(44,445)	-3.89%
Textbook Aid	80,812	82,249	82,429	1,617	2.00%
Computer Software Aid	21,482	21,542	21,400	(82)	-0.38%
Computer Hardware Aid	7,586	6,125	6,125	(1,461)	-19.26%
Library Materials Aid	8,962	8,987	8,900	(62)	-0.69%
Applied Fund Balance	1,090,300	1,090,030	1,000,000	(90,300)	168.28%
<b>Total</b>	<b>52,690,000</b>	<b>53,284,262</b>	<b>53,667,019</b>	<b>977,019</b>	<b>1.85%</b>



# Revenue Summary

	2019-20	2019-20	2020-21	B to-B	B to B
DESCRIPTION	Budget	<i>Projection</i>	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	10,290,777	9,612,019	(67,681)	-0.70%
ASSIGNED FUND BALANCE	1,090,300	1,090,300	1,000,000	(90,300)	-8.28%
<b>TOTAL REVENUE</b>	<b>52,690,000</b>	<b>53,284,532</b>	<b>53,667,019</b>	<b>977,019</b>	<b>1.85%</b>



# Tuition Projection

## 2020-21 PROJECTED TUITION REVENUE

2020-21			
65.000	POCANTICO HILLS	\$	2,929,716
7.000	OTHER SCHOOLS	\$	476,708
18.000	PARENT PLACED	\$	476,532
<b>90.000</b>	<b>TOTAL</b>	<b>\$</b>	<b>3,882,956</b>

2020-21			
23.000	SPECIAL	\$	2,006,788
49.000	REGULAR	\$	1,399,636
18.000	PARENT PLACED	\$	476,532
<b>90.000</b>	<b>TOTAL</b>	<b>\$</b>	<b>3,882,956</b>

2019-20 ADJUSTMENTS			
	POCANTICO HILLS	\$	181,823
	OTHER SCHOOLS	\$	50,095
	PARENT PLACED	\$	8,420
	<b>TOTAL</b>	<b>\$</b>	<b>240,338</b>

	<b>2020-21 GRAND TOTAL</b>	<b>\$</b>	<b>4,123,294</b>
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## 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.
- To repair, improve, and expand the district's electronic door access and camera system at each school.



# Fund Balance Projection

## FUND BALANCE PROJECTION

6/30/20

General Fund Balance as of 6/30/19		7,506,714.15
Revenues (Estimated)	52,194,232.18	
Expenditures (Estimated)	<u>(51,300,000.00)</u>	
Excess (Deficiency)		<u>894,232.18</u>
<b>Projected General Fund Equity as of 6/30/20</b>		<b><u><u>8,400,946.33</u></u></b>

### **Fund Balance Composition:**

Approp. For Tax Reduction in 2020-21 School Year		1,000,000.00
Tax Certiorari Reserve (Projection)		3,665,002.47
Comp. Absences (Employee Benefit Accrued Liab.) Reserve		547,370.00
Retirement Reserve		272,544.97
Liability Reserve		220,417.94
Reserve for Encumbrances		152,297.51
Unappropriated Fund Balance (Unreserved/Undesignated)		<u>2,543,313.44</u>

### **Projected General Fund Equity as of 6/30/20**

**8,400,946.33**

### Unappropriated Fund Balance (Unreserved/Undesignated)

4.74% of 2020-21 Budget (\$53,667,019)		2,543,313.44
- Can Retain Up To \$2,146,680.76 (4%) By Law		<u>(2,146,680.76)</u>

**ABOVE 4%**

**396,632.68**



# Fund Balance & Reserve Recommendations

- The recent changes in current 2019-20 school year due to COVID-19 will have an impact on the district's overall year end expenditures and year end fund balances.
- The result may create a larger than originally anticipated year end fund balance.



# 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 & Adoption
May 7 <sup>th</sup>	Budget Hearing
May 19 <sup>th</sup>	Budget Vote





# COVID-19 Implications on the 2020-21 Budget

- Awaiting Guidance from the State regarding the scheduled Budget vote & School Board of Education election.
- Awaiting the approval of the State of New York budget and its impact on school district state aid funding.
- Potential Decreases in revenues will continue to be monitored.



*Questions?*