

Board of Education Meeting
March 6th, 2018
Preliminary

Budget Discussion 2018-2019

Presented by
Dr. Ronel Cook
Superintendent of Schools
Mr. Joe Jimick
School Business Official

“CATS Can, and CATS Will!”

BUDGET GOALS

- Create a budget that grows programs, retains staff and continue to offer a quality instructional program to students who have various educational needs.
- Ensure the estimates in the proposed budget includes estimates of appropriations based on actual needs.
- Use available information on state and local revenues and estimate expenditures
- Form estimates using conservative methods to maintain the fiscal stability of the district

“CATS Can, and CATS Will!”

BUDGET PRIORITIES

Continue with the same levels of teachers, support staff and administrators in all of our Elementary, Middle and High Schools presently funded in the 2017-18 budget.

Maintain our current student to teacher ratio.

Continue with the current levels of extra curricular activities and sports offerings.

Maintain our summer remediation program at our Elementary and Middle Schools.

“CATS Can, and CATS Will!”

BUDGET PRIORITIES

Continue with our Pre-Kindergarten and Kindergarten programs at CES

Maintain the same level of funding for books, supplies, materials and technology that is in the 2017-18 school budgets for our schools.

Continue to subscribe to the CTE program offerings at Questar III BOCES, Tech Valley, and the Bridge Program.

Maintain the District's 2017-18 staffing pattern for Guidance Counselors and Social Workers.

“CATS Can, and CATS Will!”

BUDGET DEVELOPMENT PROCESS

Approval
of the
Budget
Calendar



Business Office
and
Executive Team
Input



Review of
Governor's
Preliminary
Budget
Proposal



CCSD
Community
Stakeholder
Feedback



Make
Adjustments
as
Needed



Board of
Education
Analysis and
Adoption

“CATS Can, and CATS Will!”

ACADEMIC RETURN ON INVESTMENT

All District stakeholders must continuously asks questions about our programs and related budgets. Is the budget bringing the District what it is intended to accomplish. The same question must be asked of every department that supports the educational program?

1. Are the results of my spending satisfying the need?
2. Is student achievement improving as a result of the program and related funding?
3. Does the overall purchasing my department add to the overall needs of the District or is there a better alternative?

“CATS Can, and CATS Will!”

BUDGET DEVELOPMENT TIMELINE

- 02/07/18** BUDGET WORKSHOP MEETING #1
- 02/28/18** BOARD OF EDUCATION - Follow-up to 02/07/18 Meeting
- 03/01/18** TAX LEVY LIMITATION INFORMATION
- 03/06/18** BUDGET WORKSHOP MEETING #2
- 03/21/18** BOARD OF EDUCATION – Regular Business Meeting
- 04/16/18** PROPOSITION/PETITION DEADLINE –
- 04/17/18** BOARD OF EDUCATION – Budget Adoption
- 04/19/18** PROPERTY TAX REPORT CARD - submit to SED and local newspaper.
- 04/25/18** BUDGET DOCUMENT – Must be made available to the public.
- 05/02/18** BUDGET HEARING - (Part of Regular Board of Education Meeting)
- 05/15/18** ANNUAL BUDGET VOTE & ELECTION - 1 P.M. - 9 P.M

“CATS Can, and CATS Will!”

BUDGET PARTICULARS

- Current draft budget includes initial department requests
- Revenues based upon Governors Budget Proposal
- Use of fund balance to support program and costs
- Estimated Tax cap 2.33% or 3.86%
- Tax Levy \$18,159,797 or \$18,431,596

“CATS Can, and CATS Will!”

TAX CAP ALLOWABLE CARRYOVER

- The 2017-2018 tax levy for Catskill was not to the full amount of the levy limit, it was reduced by \$356,948
- The district can use some of that reduction to increase the levy this year, up to 1.5% of the tax levy or \$271,799
- This would, together with fund balance support existing programs and growth in costs related to those programs
- Use carryover or not?
- Carryover not used in 2018-2019 will be lost for future years

“CATS Can, and CATS Will!”

TAX CAP GROWTH FACTOR

- The Tax base growth factor that we must utilize for the Catskill School District in our Tax Cap Formula is 1.0032. This is a result of minimal growth in the property tax base.
- The tax cap formula also includes an allowable inflation growth factor of 1.02 or 2.0% based upon the tax cap law which is CPI-U or 2% which ever is lower
- These two factors, in concert with the permissible exclusions from the tax levy, and any changes in PILOT agreements, form the basis for the tax levy limit calculation to comply with the Property Tax Cap.

“CATS Can, and CATS Will!”

COST DRIVERS IN BUDGET

- Health insurance increase \$822,000
 - Rates and Participation
- 4-6 Teacher Salaries increase \$345,000
 - 21.6 FTE
- Special Education Transportation increase \$280,000
- Occupation Education BOCES increase \$221,000
 - Career Studies not budgeted in this code
- Special Education Tuition non public increase \$200,000
- Workers Compensation increase \$162,000

“CATS Can, and CATS Will!”

SUPPORT PROGRAMS W/O CUTS

	17/18	18/19	19/20	20/21	21/22
Budget ESTIMATES	39,950,000	41,867,952	43,541,504	45,464,654	47,510,297
Actual ESTIMATES	39,740,000				
Tax Levy		18,431,596	19,259,442	19,769,947	
PILOT		3,575,055	3,575,055	3,575,055	
State Aid		17,812,907	17,482,907	17,482,907	
Misc Revenue		803,000	803,000	803,000	
Use of Fund balance		1,245,394	2,421,100	3,833,745	
Revenue	39,950,000	41,867,952	43,541,504	45,464,654	
Fund Balance Beginning	7,236,000	7,446,000	6,200,606	3,779,506	
Fund Balance year end	7,446,000	6,200,606	3,779,506	-54,239	

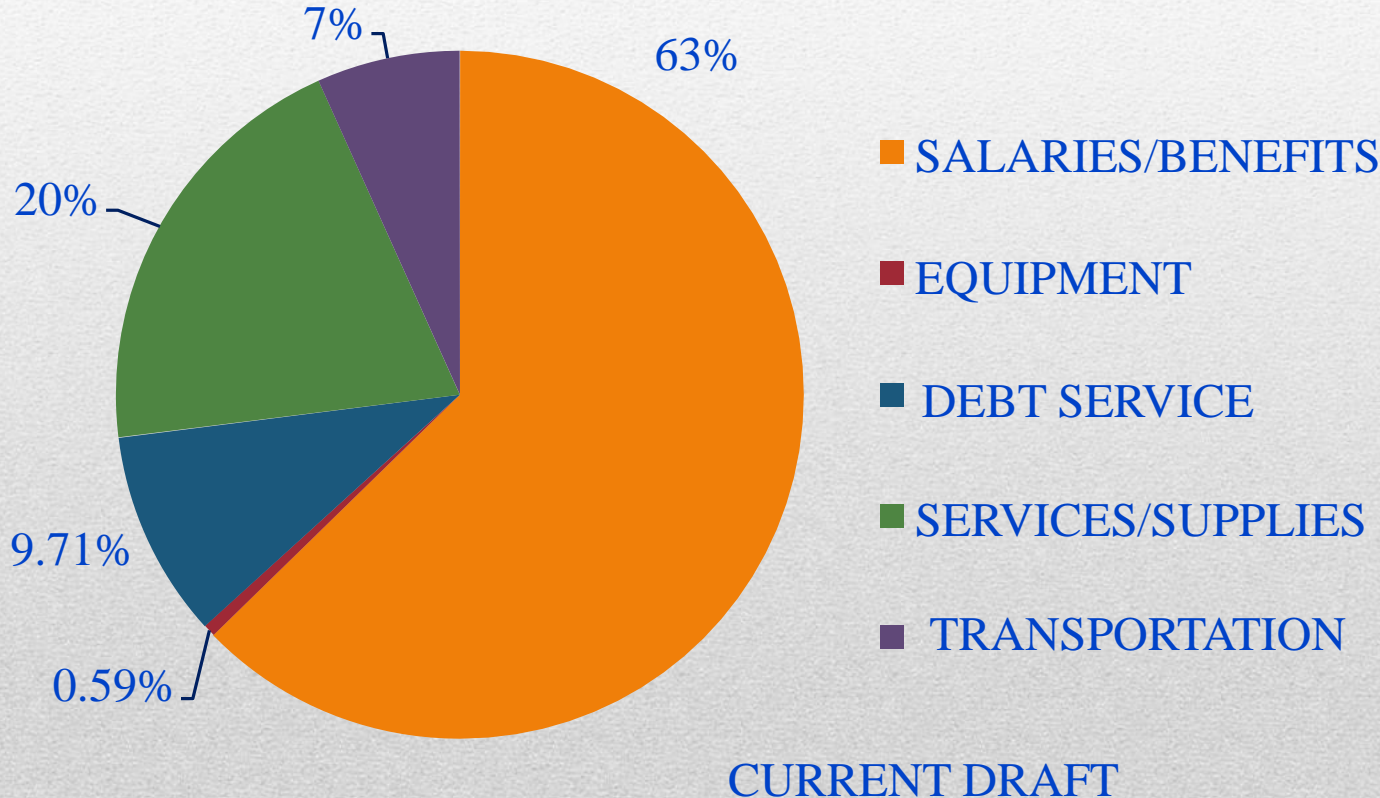
“CATS Can, and CATS Will!”

STATE AID PROPOSAL

	2017-2018	2018-2019	Difference
Foundation aid	10,033,259	10,242,806	209,547
Universal Pre K	115,007	115,007	-
BOCES	1,127,729	992,862	(134,867)
Special Services			
High Cost Excess Cost	264,061	182,237	(81,824)
Private excess cost	631,300	637,279	5,979
Hardware and Technology	17,610	18,149	539
software, library, textbook	120,120	120,782	662
transportation inc summer	1,294,017	1,360,668	66,651
building	4,244,578	3,954,542	(290,036)
High Tax aid	188,575	188,575	-
	18,036,256	17,812,907	(223,349)

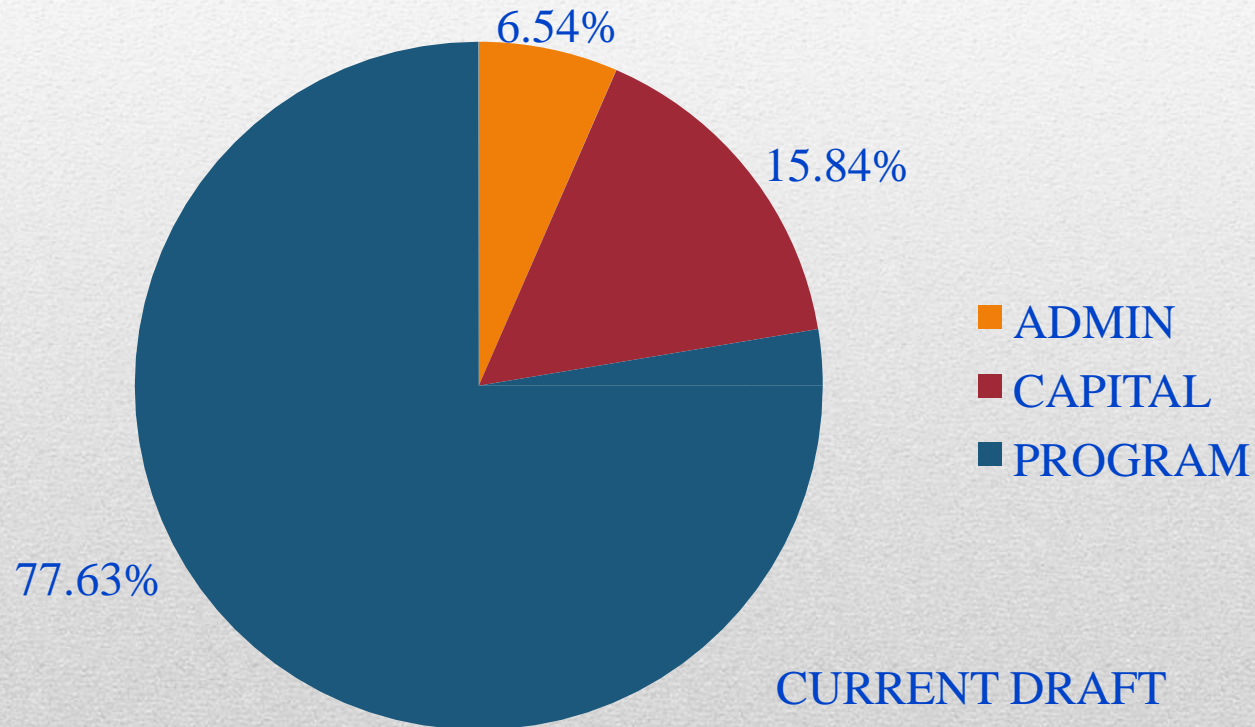
“CATS Can, and CATS Will!”

MAJOR COMPONENTS OF THE BUDGET



“CATS Can, and CATS Will!”

MAJOR COMPONENTS OF THE BUDGET



“CATS Can, and CATS Will!”

WHAT ITEMS ARE NEEDED TO FINALIZE THE BUDGET

- Final Health Insurance Rate Increase amounts
- Legislative Aid amounts
- Additional refinement of budget estimates
- Retirements and replacements savings – estimated and included
- Budget can be supported through the use of fund balance for 18-19 without cuts. Cuts will be required in 19-20 if none are included now

“CATS Can, and CATS Will!”

DR. COOK'S RECOMMENDATION TO CLOSE THE BUDGET GAP

- Increase the tax levy from 2.33% (\$18,159,797) to 3.98% (\$18,431,596)
- Use available Fund Balance (\$7,446,000) to close the \$1,245,394.00 budget gap for the 2018-19 school year.
- Continue to monitor staffing patterns and student enrollment figures for future budget presentations.
- Ensure the CCSD continues to make fiscally responsible decisions in analyzing the need to replace staff who retire or resign from the District.

“CATS Can, and CATS Will!”



QUESTIONS

CONCERNS

FEEDBACK

“CATS Can, and CATS Will!”