

Board of Education Meeting

April 17, 2018

Budget for Adoption

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 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

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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.

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BUDGET PRIORITIES

Continue with our Pre-Kindergarten and Kindergarten programs at CES

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

Eliminate technology equipment spending equipment at end of life or broken will not replaced in 2018-19.

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.

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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

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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?

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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 PM. - 9 PM

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BUDGET PARTICULARS

- Current budget includes department requests and additions
- Revenues based upon Adopted state budget
- Use of fund balance to support program and costs
- Estimated Tax cap 3.03% same as last year
- Tax Levy \$18,284,797

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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
- The district will use only \$125,000 of allowable carryover
- Carryover not used in 2018-2019 will be lost for future years

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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.

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INCREASES IN BUDGET

GENERAL INCREASES TO THE BUDGET

Category for Projected Increase	Increased Amount
Wage Increases	\$112,716.00
Health Insurance Benefits Reduced by Adjustments Made to TRS and ERS	\$480,279.00
Contractual Services	\$579,673.00
BOCES Increase	\$410,000.00
Total General Increases to the Budget	\$1,582,668.00

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ADDITIONS TO BUDGET

- 4 Retired Armed Law Enforcement at \$25,000/ea \$100,000.00
- Speech teacher for CPSE services 0.4 to 1.0 \$49,000.00
+ benefits

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ADDITIONS TO BUDGET

- Additional funding to support upcoming capital project development expenses \$90,000
 - Architect for facilities task force and project development for referendum
 - Construction Manager cost estimates development for referendum
 - Environmental testing and project monitoring hazardous materials testing and sampling
- Expenses for some professional service can be allocated to projects with a successful referendum

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SUPPORT PROGRAMS

	17/18	18/19	19/20	20/21	21/22
Budget Expenditures	39,950,000	41,793,028	43,541,504	45,464,654	47,510,297
Actual Expenditures	39,700,000				
Tax Levy		18,284,797	18,833,341	19,398,341	19,980,291
PILOT		3,575,055	3,575,055	3,575,055	3,575,055
State Aid		18,181,896	17,657,736	17,834,313	18,012,657
Misc Revenue		803,000	803,000	803,000	803,000
Use of Fund balance		948,280	2,672,372	3,853,944	482,394
Revenue	39,950,000	41,793,028	43,541,504	45,464,654	42,853,397
Fund Balance Beginning	7,236,000	7,486,000	6,537,720	3,865,348	11,404
Fund Balance year end	7,486,000	6,537,720	3,865,348	11,404	-4,656,900

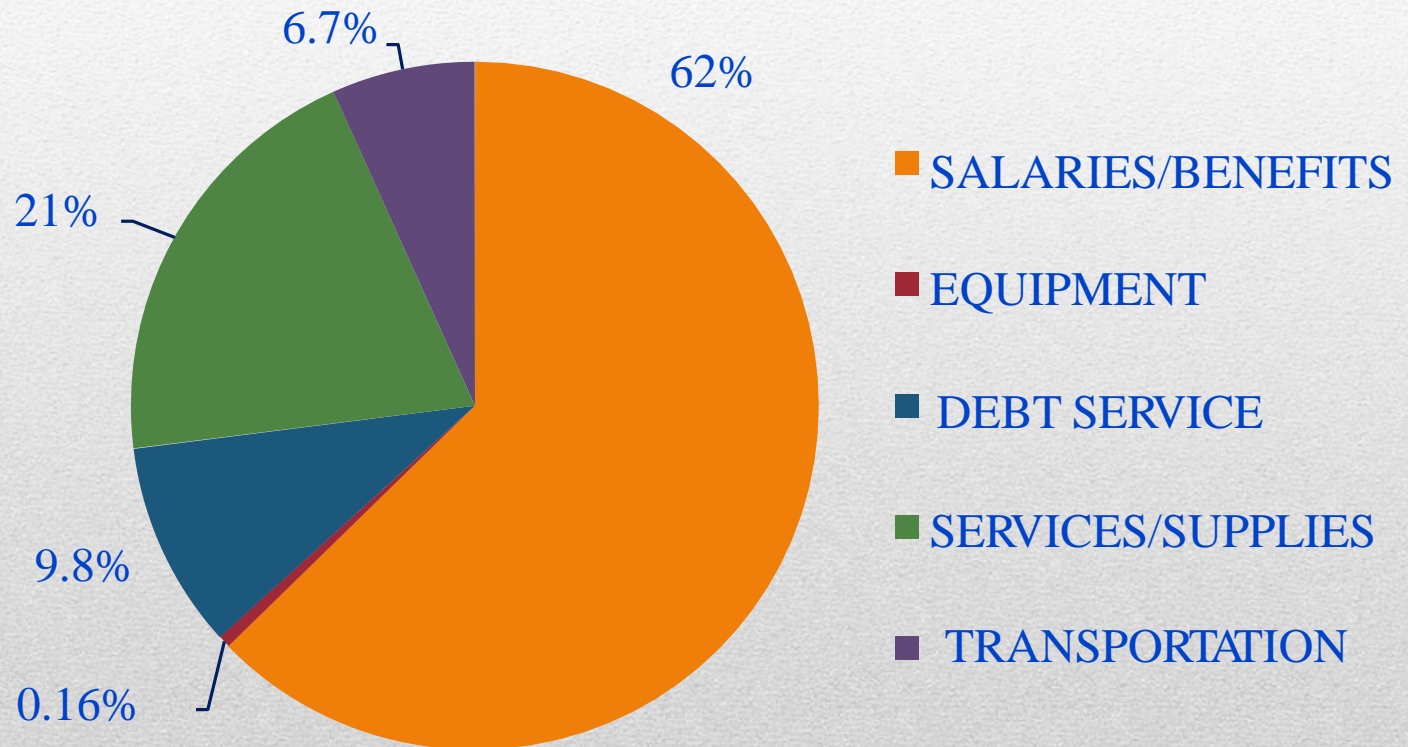
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ADOPTED STATE BUDGET

		GOVERNOR	ADOPTED BUDGET	
	2017-2018	2018-2019	2018-2019	Difference
Foundation aid	10,033,259	10,242,806	10,453,264	420,005
Universal Pre K	115,007	115,007	115,007	0
BOCES	1,127,729	992,862	1,023,039	-104,690
Special Services				
High Cost Excess Cost	297,779	182,237	318,777	20,998
Private excess cost	632,477	637,279	632,421	-56
Hardware and Technology	17,610	18,149	17,712	102
software, library, textbook	120,120	120,782	117,921	-2,199
transportation inc	1,294,176	1,360,668	1,360,668	66,492
summer building	4,244,578	3,954,542	3,954,542	-290,036
High Tax aid	188,575	188,575	188,575	-
	18,071,194	17,812,907	18,181,896	110,702

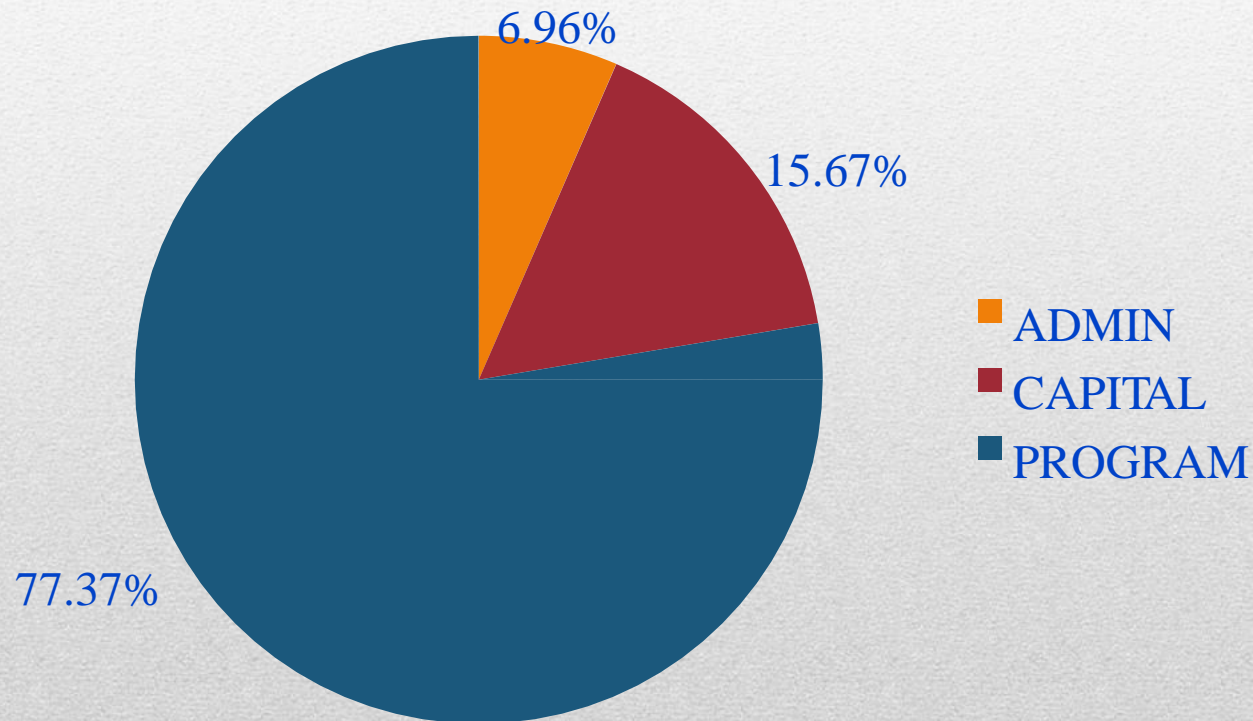
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MAJOR COMPONENTS OF THE BUDGET



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DR. COOK'S RECOMMENDATION

- Adopt budget of \$41,793,028
- Increase the tax levy from 2.33% (\$18,159,797) to 3.03% (\$18,284,797)
- Use available Fund Balance (\$7,446.000) to close the \$948,280.00 budget gap for the 2018-19 school year.
- Continue to monitor staffing patterns and student enrollment figures for the 2019-2020 budget development.
- Ensure the CCSD continues to make fiscally responsible decisions in analyzing the need to replace staff who retire or resign from the District.

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QUESTIONS

CONCERNS

FEEDBACK

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