

BUDGET WORKSHOP #5 INFORMATION REGARDING THE 2019-2020 BUDGET April 16, 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, maintains appropriate levels of staffing 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.

BUDGET PRIORITIES

Ensure that our students have the **appropriate** level of teachers, support staff and administrators in each building.

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

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

BUDGET PRIORITIES

Maintain our Pre-Kindergarten and Kindergarten programs at CES

Maintain the same level of funding for books, supplies, materials that is in the 2018-19 school budgets for our schools.

Increase technology spending for equipment above the 2018-19 level.

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

BUDGET PRIORITIES

Maintain number of class sections at CES

	2019			
	PROJECTED			
	SECTIONS	Average Size		Students
K	5	20		100
1	6	16		96
2	6	15		90
3	6	15.8		95
4	6	20.8		125
5	6	17.6		106

	2013			
	SECTIONS	Average Size		Students
K	6	19		115
1	6	22		129
2	6	22		131
3	6	22		129
4	6	22		133
5	6	19		111

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

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?

BUDGET DEVELOPMENT TIMELINE

01/30/19	BUDGET WORKSHOP MEETING #1
02/13/19	BOARD OF EDUCATION - Follow-up to 01/30/19 Meeting
03/01/19	TAX LEVY LIMITATION INFORMATION
03/06/19	BUDGET WORKSHOP MEETING #2
03/20/19	BOARD OF EDUCATION – Regular Business Meeting
04/03/19	BUDGET WORKSHOP MEETING #3
04/16/19	BOARD OF EDUCATION – Budget Adoption
04/17/19	PROPERTY TAX REPORT CARD - submit to SED and local newspaper.
04/22/19	PROPOSITION/PETITION DEADLINE –
04/30/19	BUDGET DOCUMENT – Must be made available to the public.
05/08/19	BUDGET HEARING - (Part of Regular Board of Education Meeting
05/21/19	ANNUAL BUDGET VOTE & ELECTION - 1 PM. - 9 PM

"CATS Can, CATS Will!"

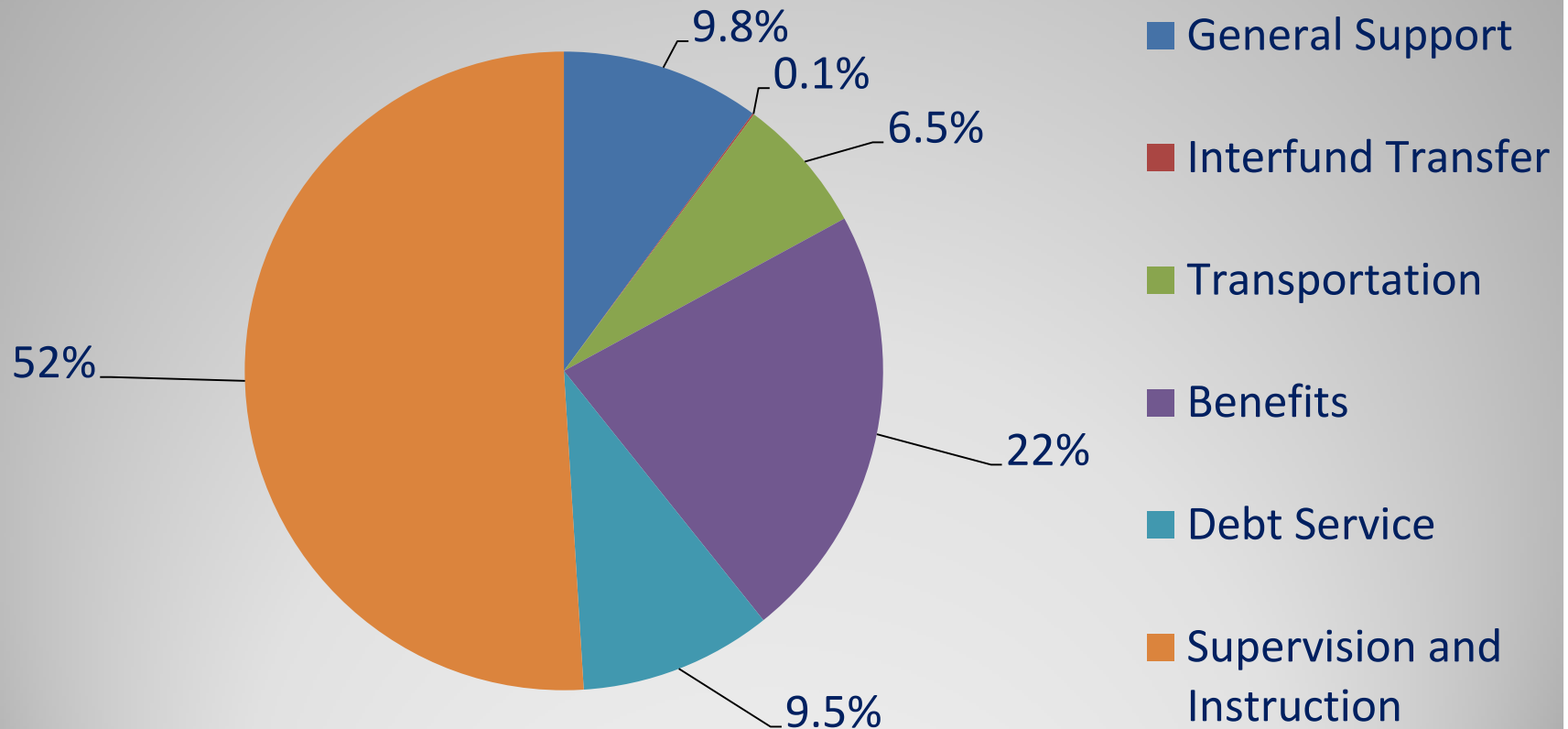
TAX CAP GROWTH FACTOR

- The Tax base growth factor that we must utilize for the Catskill School District in our Tax Cap Formula is 1.0000. This is a result of no growth 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.

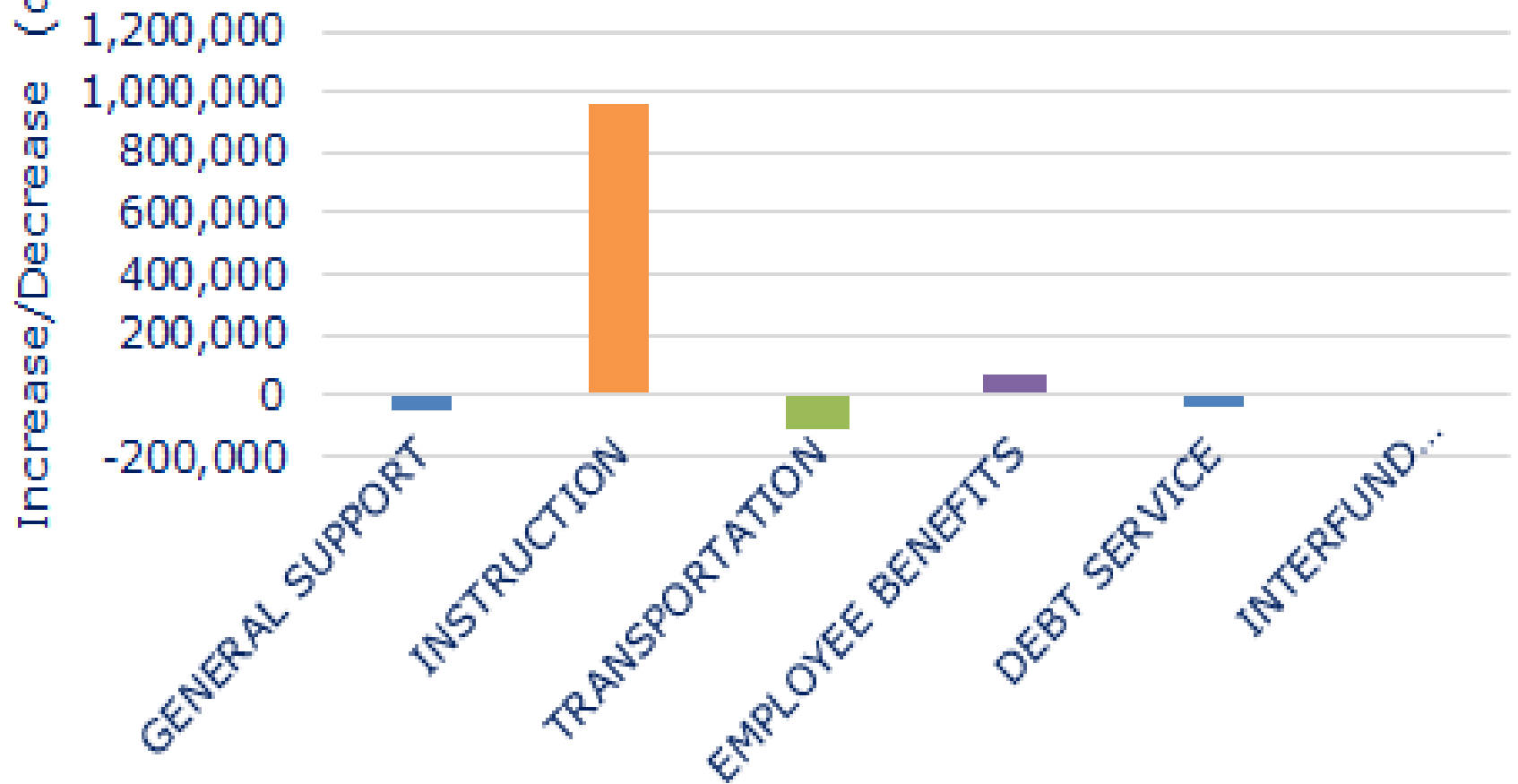
BUDGET PARTICULARS

- Budget includes department requests
- Revenues based upon Legislative Budget
- Estimated Tax cap 3.89%
- Tax Levy \$18,894,778

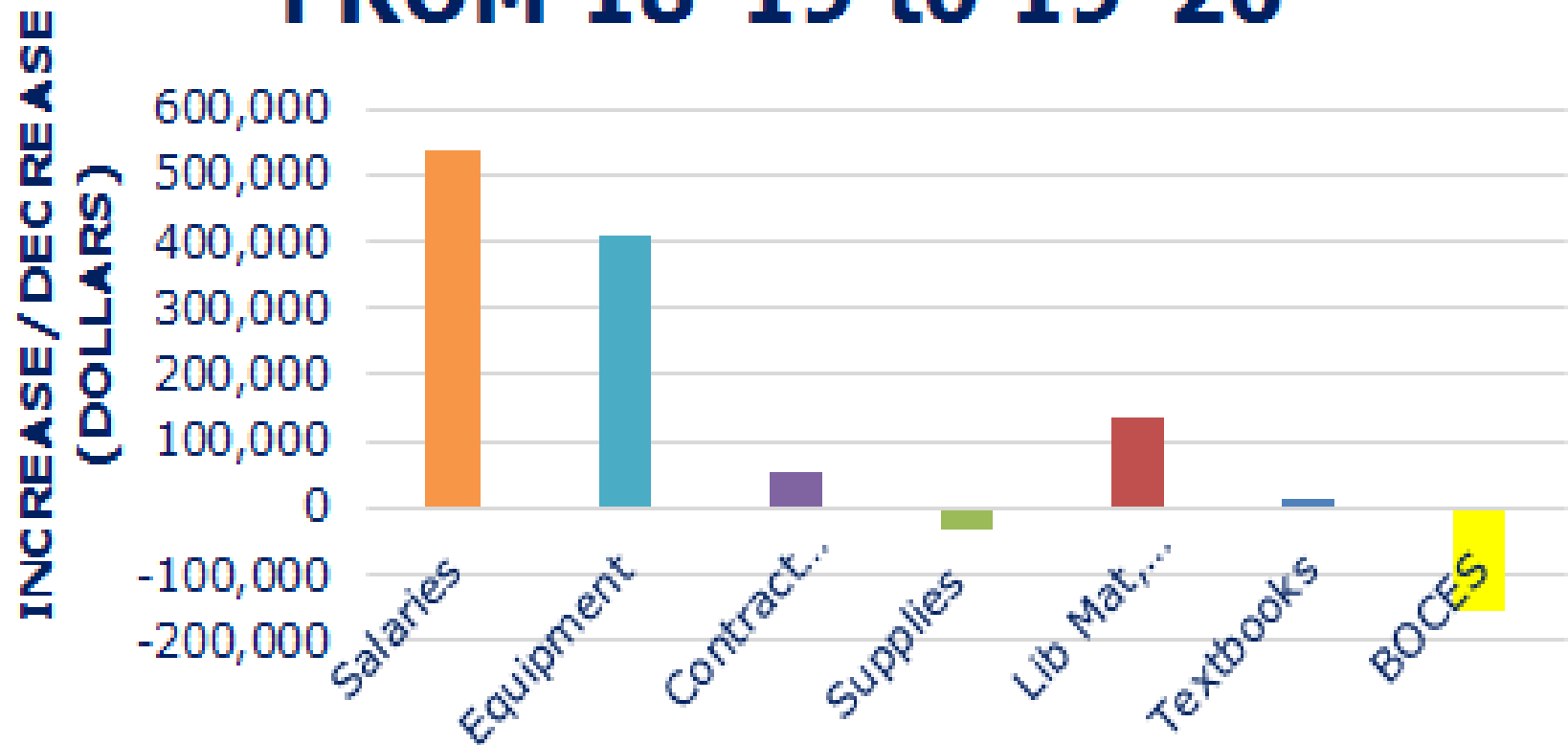
MAJOR COMPONENTS OF THE BUDGET



BUDGET INCREASE/DECREASE FROM 18-19 to 19-20



INSTRUCTIONAL BUDGET INCREASE/DECREASE FROM 18-19 to 19-20



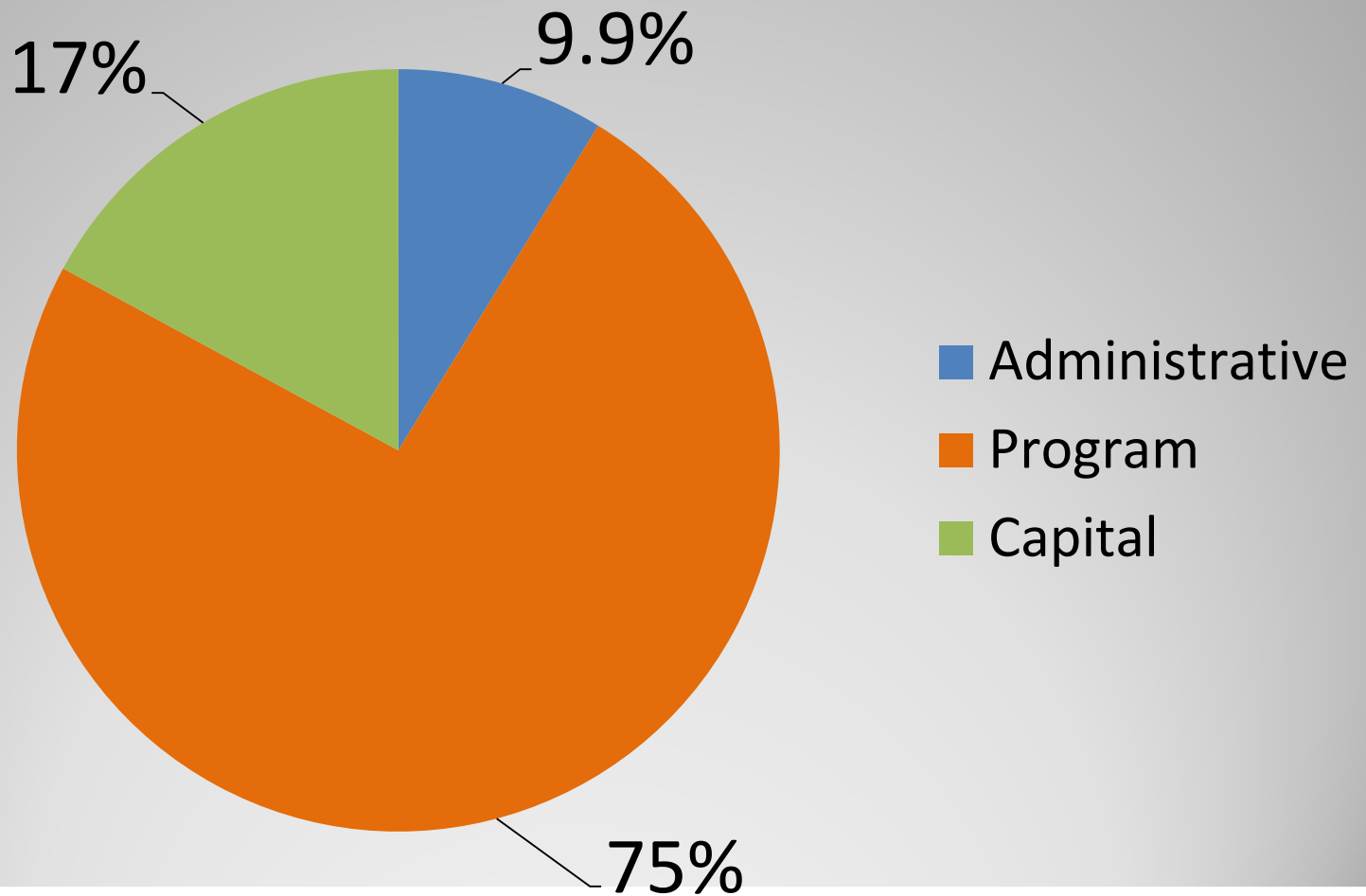
BUDGET INCREASES

- Contractual salary increases as well as allowances for new contract settlements.
- Increase in instructional equipment including Music and Technology \$410,623.
- Computer Leases \$79,469
- Tuition, Public and Private, Health Services other Districts \$137,164
- Employee Benefits \$73,452

BUDGET DECREASES

- New Utility Rates 42K Savings from initial budget estimate.
- Transportation- Budgeting closer to anticipated and consolidation of runs \$107,962. Main contract is up for renewal and increase is estimated but unknown

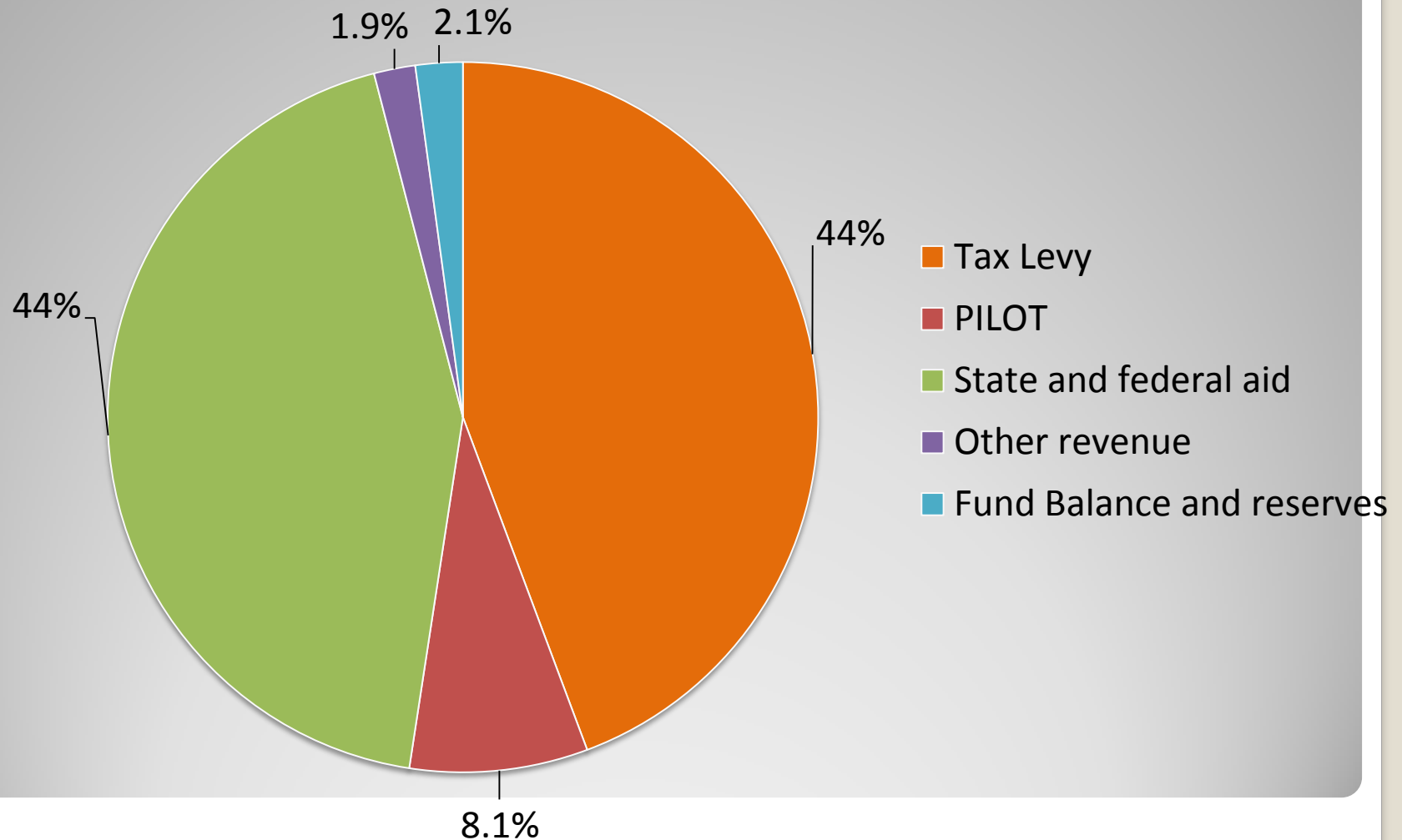
MAIN COMPONENTS OF THE BUDGET



MAIN COMPONENT BUDGET CHANGES FROM THE 2018-19 BUDGET

	2019-20 Budget	Change
Administration	4,147,563	167,453
Program	31,401,814	744,858
Capital	7,091,552	(64,410)

BUDGET REVENUE SOURCES



BUDGET REVENUE CHANGES FROM THE 2018-19 BUDGET

	2019-20 Budget	Change	
Tax Levy	18,894,778	609,981	3.3%
PILOT	3,455,976	-119,079	-3.3%
State and Federal Aid	18,571,845	389,949	2.1%
Other Revenue	803,000	0	
Fund Balance	915,330	948,280	-3.5%
Total	42,640,929	847,901	2.0%

STATE AID BUDGET

	2018-2019	2019-2020	Difference
Foundation aid	10,452,527	10,753,448	300,921
			0
Universal Pre K	104,552	115,007	10,455
BOCES	981,742	989,941	8,199
Special Services			0
High Cost Excess Cost	173,173	285,709	112,536
Private excess cost	853,133	854,474	1,341
Hardware and Technology	17,713	18,388	675
software, library, textbook	117,921	114,795	-3,126
transportation inc summer	1,508,574	1,611,878	103,304
building	3,915,450	3,639,630	-275,820
			0
High Tax aid	188,575	188,575	0
			0
	18,313,360	18,571,845	258,485

"CATS Can, and CATS Will!"

RECOMMENDED REDUCTIONS-IN-FORCE

Recommended Reductions-In-Force Teacher Positions

Affected Position	Explanation
(1) Social Worker	Reduced Through Attrition
(2) Special Education Teachers	Reduced Through Attrition
(1) Reading Teacher	(1) Position Reduced Through Attrition
(1) AIS Math Teacher	Expiring Grant – 1 year Contract
(1) AIS English Teacher	Expiring Grant – 1 year Contract
(6) Teacher Positions Reduced-In-Force	= \$ 531,495.90 in savings.

Recommended Reductions-In-Force Civil Service Positions

Affected Position	Explanation
(4) Teaching Assistants	(1) Position Reduced Through Attrition (3) Least Senior Teaching Assistants (RIF)
(4) Teaching Assistant Positions Reduced-In-Force	= \$143,569.97 in savings

Summary of Recommended Reductions-In-Force

Affected Position	Explanation
(1) Social Worker	Reduced Through Attrition
(2) Special Education Teachers	Reduced Through Attrition
(1) Reading Teacher	(1) Position Reduced Through Attrition
(1) AIS Math Teacher	Expiring Grant – 1 year Contract
(1) AIS English Teacher	Expiring Grant – 1 year Contract
(4) Teaching Assistants	(1) Position Reduced Through Attrition (3) Least Senior Teaching Assistants (RIF)
(10) Positions Recommended Reductions-In-Force	= \$ 675,065.87 in total savings

**RESIDUAL EFFECTS
OF
RECOMMENDED
REDUCTIONS-IN-FORCE**

Residual Effects of Reductions-In-Force

Current Distribution of Reading Teachers District-Wide	Recommended Distribution of Reading Teachers for 2019-2020
(6) Reading Teachers at CES	(6) Reading Teachers at CES
(1) Reading Teachers at CMS	(1) Reading Teachers at CMS
(1) Reading Teachers at CHS	
	A reduction of (1) Reading Teacher. Reading Recovery services can continue with this model.
	CES operates on a six day cycle. All Reading Teachers can push into classrooms to provide grade level support and pull students out on alternate days.

Residual Effects of Reductions-In-Force

Current Distribution of Teaching Assistants at CES	Recommended Distribution of Teaching Assistants for 19-20
(2) Teaching Assistants – Pre-Kindergarten	(2) Teaching Assistants – Pre-Kindergarten
(3) Teaching Assistants – Kindergarten	(3) Teaching Assistants – Kindergarten
(3) Teaching Assistants – Grade 1	(3) Teaching Assistants – Grade 1
(3) Teaching Assistants – Grade 2	(3) Teaching Assistants – Grade 2
(1) Teaching Assistant – Grade 3	(1) Teaching Assistant – Grade 3
(2) Teaching Assistants – Grade 4	(1) Teaching Assistant – Grade 4
(1) Teaching Assistant– Grade 5	(1) Teaching Assistant– Grade 5
(1) Teaching Assistant --ALS /ISS	(1) Teaching Assistant --ALS /ISS / RTI
(1) Teaching Assistant --Computer Lab	(1) Teaching Assistant --Computer Lab
(4)Teaching Assistants (4)Sections of 12:1:1 (SE)	(2) RTI Teaching Assistants
	(2) Teacher Assistants (2)Sections of 12:1:1 (SE)
Total of 21 Teaching Assistants	Total of 20 Teaching Assistants

Residual Effect of Reductions-In-Force

Current Distribution of Teaching Assistants at CMS	Recommended Distribution of Teaching Assistants for 2019-2020
(1) Teaching Assistant --ISS	(1) Teaching Assistant --ISS
(1) Teaching Assistant –Study Seminar / Classroom Support	(2) Teaching Assistants–ICT (SE)
(1) Teaching Assistant – Grade 6	(1) Teaching Assistant – Grade 6
(1) Teaching Assistant – Grade 7	(1) Teaching Assistant – Grade 7
(1) Teaching Assistant – Grade 8	(1) Teaching Assistant – Grade 8
(1) Teaching Assistant – SE 6 th Gr. 12:1:1	(1) Teaching Assistant – SE 6 th Gr. 12:1:1
(1) Teaching Assistant – SE Journeys	
(1) Teaching Assistant – SE Journeys	
(1) Teaching Assistants – SE 15:1	
Total of 9 Teaching Assistants	Total of 7 Teaching Assistants

Residual Effect of Reductions-In-Force

Current Distribution of Teaching Assistants at CHS	Recommended Distribution of Teaching Assistants for 2019-2020
(1) Teaching Assistant –Distance Learning	(1) Teaching Assistant –Distance Learning
(5) Teaching Assistants–Learning Center	(2) Teaching Assistants–Learning Center
(1) Teaching Assistant – Library	(2) Teaching Assistants– ICT (SE)
(1) Teaching Assistant – Operation Graduation	(1) Teaching Assistant – Operation Graduation
(1) Teaching Assistant – Fitness Center	(1) 12:1:1 Teaching Assistant – Life Skills
	(1) Teaching Assistant – Fitness Center
Total of 9 Teaching Assistants	Total of 8 Teaching Assistants

**FINANCIAL
IMPLICATIONS
MOVING FORWARD**

What is the impact on Fund Balance without Reductions-in-Force?

	2019 - 20 Budget w/o proposed RIF	20-21
GENERAL SUPPORT	4,177,330	4,260,877
INSTRUCTION	22,978,672	24,357,392
TRANSPORTATION	2,788,954	2,844,733
EMPLOYEE BENEFITS	9,446,385	9,918,704
DEBT SERVICE	4,041,658	4,446,520
INTERFUND TRANSFERS	33,000	33,000
Total	43,465,999	45,861,226

What is the impact on Fund Balance without Reductions-in-Force?

	2019 - 20 Budget w/o proposed RIF	20-21
REVENUE		
STATE AID LESS BLD	14,932,215	15,081,537
BULDING AID	3,639,630	3,639,630
OTHER REVENUE	803,000	803,000
PILOT	3,455,956	3,455,956
TAX LEVY	18,594,778	19,152,621
USE OF FUND BALANCE TO BALANCE BUDGET	2,040,420	3,728,482
FUND BALANCE PRIOR YEAR END (ESTIMATED)	5,661,701	3,621,281
FUND BALANCE YR END	3,621,281	-107,201

What is the impact on Fund Balance with Reductions-in-Force?

	2019 - 20 Budget With RIF	20-21
GENERAL SUPPORT	4,166,458	4,249,787
INSTRUCTION	22,273,727	23,610,151
TRANSPORTATION	2,788,921	2,843,680
EMPLOYEE BENEFITS	9,338,165	9,805,704
DEBT SERVICE	4,041,658	4,446,520
INTERFUND TRANSFERS	33,000	33,000
Total	42,640,929	44,988,211

What is the impact on Fund Balance with Reductions-in-Force?

	2019 - 20 Budget With RIF	20-21
REVENUE		
STATE AID LESS BLD	14,932,215	15,081,537
BULDING AID	3,639,630	3,639,630
OTHER REVENUE	803,000	803,000
PILOT	3,455,956	3,455,956
TAX LEVY	18,894,778	19,461,621
USE OF FUND BALANCE TO BALANCE BUDGET	915,350	2,546,466
FUND BALANCE PRIOR YEAR END (ESTIMATED)	5,661,701	4,746,351
FUND BALANCE YR END	4,746,351	2,199,885

TAX CAP CALCULATION

	2019 - 20 Budget	% change
Base Amount 0% growth	18,284,797	0%
18-19 PILOT	<u>3,455,976</u>	
BASE W/ PILOTS	21,740,773	
LOCAL SHARE CAP FUND EXCLUSION	<u>122,366</u>	
BASE LEVY WITH PILOTS LESS LOCAL CAPITAL	21,618,407	
GROWTH FACTOR	1.02	
ALLOWABLE LEVY AND PILOTS	22,050,775	
ESTIMATED 19-20 PILOTS -	<u>3,455,976</u>	
TAX LEVY LIMIT	18,594,799	1.7%

TAX CAP CALCULATION

	2019 - 20 Budget	% change
TAX LEVY LIMIT	18,594,799	
LOCAL SHARE CAPITAL FUND EXCLUSION +	<u>402,028</u>	
MAXIMUM ALLOWABLE TAX LEVY	18,996,827	3.89%
APPROPRIATED FUND BALANCE	915,330	
MISC REVENUE	803,000	
STATE AID FROM GOV PROPOSAL	18,571,845	
PROPOSED TAX LEVY	18,894,778	3.34%
TOTAL REVENUE INCLUDING PILOT	42,640,929	
PROPOSED BUDGET	42,640,929	2.03%

BUDGET AUTHORIZATION VOTE

Shall the Board of Education of the Catskill Central School District, Greene County, New York, be authorized to expend the sums of money, which will be required for School District purposes for the 2019-2020 school year, in the amount of \$42,640,929 (The Budget), and to levy \$18,894,778 against the taxable real property in the School District.

WHAT IF THE BUDGET IS NOT APPROVED?

- The Board of Education could submit the same or different budget for a 2nd vote on June 18th.
- If the first and second votes do not pass by a simple majority vote, or after the first vote does not pass the district may adopt a contingent budget.

CONTINGENT BUDGET

- The contingent budget cuts appropriations from the Administrative and Program budgets, included in the three component budget.
- The contingent budget maintains the same ratio between the Administrative and Program budgets as that of the 2018-2019 budget.
- The contingent budget would be \$41,890,358 an increase of \$97,330 from the 2018-2019 budget.
- The contingent budget includes a 0% increase in the tax levy from the 2018-2019 budget.

CONTINGENT BUDGET

- The contingent budget would eliminate the use of facilities by outside groups.
- The contingent budget eliminates two Elementary teacher positions as well as (all of) the cuts in the recommended budget.
- Eliminates a Assistant Principal position at the Secondary Level.
- Eliminates all Technology, Instructional, Art, Athletic, Music Equipment Purchases.

RECOMMENDED BUDGET

- The Recommended Budget together with the use of \$915,330 of appropriated fund balance equals available revenue sources and yields a tax levy below the maximum allowable amount.
- We will continue to make fiscally responsible decisions in analyzing student demographic data and monitor the need to replace staff, who retire or resign from the District.

COME OUT AND VOTE!

TUESDAY MAY 21, 2019
1:00 pm to 9:00 pm

CHS GYM

QUESTIONS

COMMENTS

CONCERNS

