

**BOARD MEETING UPDATE
2020-2021
DRAFT BUDGET #2
February 12, 2020**

**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, social workers, guidance counselors and administrators in each building

Continue high quality professional development including focus on project based learning, technology, and special education

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

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 and technology that is in the 2019-20 school budgets for our schools.

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

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 Calendar

- 01/29/20** **BUDGET WORKSHOP MEETING #1**
- 02/12/20** **BOARD OF EDUCATION** - Follow-up to 01/29/20 Meeting
- 03/01/20** **TAX LEVY LIMITATION INFORMATION**
- 03/04/20** **BUDGET WORKSHOP MEETING #2**
- 03/18/20** **BOARD OF EDUCATION** – Regular Business Meeting
- 04/20/20** **PROPOSITION/PETITION DEADLINE** –
- 04/21/20** **BOARD OF EDUCATION** – Budget Adoption
- 04/22/20** **PROPERTY TAX REPORT CARD** - submit to SED and local newspaper.
- 05/05/20** **BUDGET DOCUMENT** – Must be made available to the public.
- 05/06/20** **BUDGET HEARING** - (Part of Regular Board of Education Meeting)
- 05/19/20** **ANNUAL BUDGET VOTE & ELECTION** - 1 PM. - 9 PM

TAX CAP GROWTH FACTOR

- The Tax base growth factor that we must utilize for the Catskill School District in our Tax Cap Formula is 1.0078. This is a result of slight growth the property tax base.
- The tax cap formula also includes an allowable inflation growth factor of 1.018 for the 2020-21 school year This is because the CPI-U is 1.8%
- 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

- Use \$3,081,561 fund balance to support budget growth and new programs and initiatives , current year amount is \$915,330
- Revenues based upon Governors Budget Proposal
- Estimated Tax cap 3.11%
- A Tax Levy amount of \$19,482,309 would be the maximum amount allowable without a supermajority based upon current estimates and exclusions

STATE AID PROPOSAL

	2019-2020	2020-2021	Difference
Foundation aid	10,753,448	12,161,089	1,407,641
			0
Universal Pre K	115,007	115,007	0
BOCES	989,941	0	-989,941
Special Services			0
High Cost Excess Cost	285,709	141,180	-144,529
Private excess cost	854,474	945,053	90,579
Hardware and Technology	18,388	0	-18,388
software, library, textbook	114,795	0	-114,795
transportation inc summer	1,611,878	1,475,489	-136,389
building	3,639,630	3,604,280	-35,350
			0
High Tax aid	188,575	0	-188,575
			0
	18,571,845	18,442,098	-129,747

WHAT ITEMS ARE NEEDED TO FINALIZE THE BUDGET

- Final Health Insurance Rate Increase amounts
- Legislative Aid amounts
- Refinement of BOCES and department budgets
- Retirements and replacements savings

Recommended Additions to Staffing and Programs

Affected Position	Explanation
(4) Special Education Teachers	\$286,007 (3) Integrated Co-Taught Teachers at CES (1) Resource Room Teacher at CHS
(1) Social Worker	\$71,502 (1) Social Worker at CMS
(3) Coaching Stipends	\$7,000 (1) Cheerleading Coach (1) Recycling Club Advisor (1) LGBTQ Club Advisor
Additional Uniforms for Athletics	\$5,000 (1) Cheerleading and replacement uniforms
TOTAL	\$369,509 added to the budget

Where do the increases come from?

	2020 - 21 Budget with increases	Increase amount
EMPLOYEE BENEFITS	\$10,117,209	\$779,044
INSTRUCTION	\$22,861,678	\$587,951
TRANSPORTATION	\$3,113,595	\$325,674
DEBT SERVICE	\$4,214,808	\$173,150
GENERAL SUPPORT	\$4,186,493	\$20,036
INTERFUND XFRS	0	\$-33,000
Total	\$44,493,783	1,852,854

code	description		PROPOSED BUDGET	last year	increase	%
2110	TEACHING-REGULAR SCHOOL		\$ 10,714,285	\$ 10,542,724	\$ 171,561	2%
2010	CURRICULUM DEVEL & SUPERVISION		\$ 178,765	\$ 62,500	\$ 116,265	186%
2250	PROGRAMS-STUDENTS W/ DISABIL		\$ 6,664,867	\$ 6,555,198	\$ 109,669	2%
2855	INTERSCHOL ATHLETICS-REG SCHL		\$ 326,368	\$ 248,221	\$ 78,147	31%
2825	SOCIAL WORK SRVC-REG SCHOOL		\$ 360,022	\$ 302,517	\$ 57,505	19%
2070	INSERVICE TRAINING-INSTRUCTION		\$ 247,515	\$ 190,911	\$ 56,604	30%
2850	CO-CURRICULAR ACTIV-REG SCHL		\$ 225,800	\$ 188,824	\$ 36,976	20%
2630	COMPUTER ASSISTED INSTRUCTION		\$ 838,464	\$ 806,955	\$ 31,509	4%
2060	RESEARCH, PLANNING & EVALUAT		\$ 94,288	\$ 86,247	\$ 8,041	9%
2610	SCHOOL LIBRARY & AUDIOVISUAL		\$ 295,269	\$ 287,766	\$ 7,503	3%
2330	TEACHING-SPECIAL SCHOOLS		\$ 65,399	\$ 61,255	\$ 4,144	7%
2815	HEALTH SERVICES-REGULAR SCHOOL		\$ 223,753	\$ 222,367	\$ 1,386	1%
2820	PSYCHOLOGICAL SRVC-REG SCHOOL		\$ 239,366	\$ 239,025	\$ 341	0%
2620	EDUCATIONAL TELEVISION		\$ 5,299	\$ 5,047	\$ 252	5%
2805	ATTENDANCE-REGULAR SCHOOL		\$ 81,951	\$ 84,919	\$ (2,968)	-3%
2280	OCCUPATIONAL EDUCATION		\$ 881,236	\$ 887,777	\$ (6,541)	-1%
2810	GUIDANCE-REGULAR SCHOOL		\$ 397,628	\$ 404,704	\$ (7,076)	-2%
2020	SUPERVISION-REGULAR SCHOOL		\$ 1,018,804	\$ 1,095,771	\$ (76,967)	-7%

What is the impact on fund balance with increases in spending?

	2020 - 21 Budget with increases	21-22 Estimated Growth
GENERAL SUPPORT	\$4,186,493	\$4,312,088
INSTRUCTION	\$22,861,678	\$24,004,762
TRANSPORTATION	\$3,113,595	\$3,175,867
EMPLOYEE BENEFITS	\$10,117,209	\$10,926,586
DEBT SERVICE	\$4,214,808	\$4,425,548
Total	\$45,243,783	\$46,844,851

What is the impact on fund balance without reductions-in-force?

	2020 - 21 Budget with additions	21-22
REVENUE	0	0
STATE AID LESS BLD	\$14,837,818	\$14,837,818
BULDING AID	\$3,604,280	\$3,604,280
OTHER REVENUE	\$803,000	\$803,000
PILOT	\$3,455,956	\$3,455,956
TAX LEVY	\$19,482,309	\$19,969,367
USE OF FUND BALANCE TO BALANCE BUDGET	\$2,310,400	\$5,471,194
FUND BALANCE PRIOR YEAR END (ESTIMATED)	\$5,725,256	\$3,414,856
FUND BALANCE YR END	\$3,414,856	\$-2,056,338

TAX CAP CALCULATION

	2020 - 21 Budget	% change
Base Amount 0.78% growth	\$19,042,157	0.78%
19-20 PILOT	<u>\$3,455,976</u>	
BASE W/ PILOTS	\$22,498,133	
LOCAL SHARE CAP FUND EXCLUSION	<u>\$402,028</u>	
BASE LEVY WITH PILOTS LESS LOCAL CAPITAL	\$22,096,105	
GROWTH FACTOR	1.0181	
ALLOWABLE LEVY AND PILOTS	\$22,496,045	
ESTIMATED 19-20 PILOTS -	<u>\$3,455,976</u>	
TAX LEVY LIMIT	\$19,040,069	-0.01%

TAX CAP CALCULATION

	2019 - 20 Budget	% change
TAX LEVY LIMIT	\$19,040,069	
LOCAL SHARE CAPITAL FUND EXCLUSION +	<u>\$402,028</u>	
MAXIMUM ALLOWABLE TAX LEVY	\$19,482,309	3.11%
APPROPRIATED FUND BALANCE	\$2,310,400	152%
MISC REVENUE	\$803,000	
STATE AID FROM GOV PROPOSAL	\$18,442,098	
MAXIMUM ALLOWABLE BUDGET UNDER CAP	\$44,493,783	
CURRENT BUDGET WITH ADDITIONS	\$44,493,783	

QUESTIONS

COMMENTS

CONCERNS

