

**BUDGET PRESENTATION  
2020-2021  
DRAFT BUDGET #4  
April 21, 2020**

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

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***“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 **increase the amount of technology equipment if the revenue matches legislative budget projections. Plan to purchase technology in Spring 2021 if revenue comes in.**

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

TBD Budget vote  
To occur on or after  
June 1

# STATE AID ADOPTED BUDGET

	2019-2020	2020-2021	Difference
Foundation aid	10,753,448	10,753,449	1
			0
Universal Pre K	115,007	115,007	0
BOCES	989,941	1,064,656	74,715
Special Services			0
High Cost Excess Cost	285,709	140,620	-145,089
Private excess cost	854,474	941,945	87,471
Hardware and Technology	18,388	18,121	-267
software, library, textbook	114,795	112,548	-2,247
transportation inc summer	1,611,878	1,475,465	-136,413
building	3,639,630	3,604,280	-35,350
High Tax aid	188,575	188,575	0
<b>Pandemic Adjustment</b>		-467,376	-467,376
<b>Federal Cares Restoration</b>		467,376	467,376
	18,571,845	18,414,666	-157,179



# ADOPTED STATE BUDGET

- Authorizes DOB's Budget Director to **adjust/reduce any General Fund and/or state Special Revenue Fund appropriations by any amount** to maintain a balanced budget for the 2020-21 FY at three different times during the year (Questar III April 9<sup>th</sup>)
- Depends upon Federal Government CARES act to support some of what is taken away
- The aid that we actually receive may be less than what is shown on the aid runs after these adjustments
- We don't know for certain if the State will get CARES Act Funds

# 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 \$619,748 fund balance to support budget and projected loss of aid revenue, current year amount is \$915,330.
- Revenues based upon enacted budget Estimated Tax cap 3.99%.
- A Tax Levy amount of \$19,648,264 would be the maximum amount allowable without a supermajority based upon current estimates and exclusions.

# TECHNOLOGY PURCHASES

- Plan for the purchase of Promethean Boards and Wireless and switch upgrades by including \$467,376 of equipment and contract expenses in the draft budget, equal to the Federal Cares Act restoration amount.
- Only purchase these items in April or May 2021 if the revenue matches the Legislative Aid amounts
- If the actual aid revenues do not match projections do not purchase the Promethean Boards, Network Switches or Wireless upgrades
- This way labor expenses are held harmless

# WHAT ITEMS ARE NEEDED TO FINALIZE THE BUDGET

- Commitment from the five eligible CTA retirees. Three of the five teachers will be replaced. Two of the five teacher positions will be abolished through attrition.
- This includes an Elementary at CES and a Math teacher at CMS. A current certified Math teacher will be reassigned to fill the vacant Math position at CMS. Estimated savings of \$360,164 is already included in the budget.
- MOA scheduled for approval this evening

# Recommended Additions to Staffing and Programs

Affected Position	Explanation
(3) Special Education Teachers	\$161,295 (2)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
<b>TOTAL</b>	<b>\$244,797 added to the budget</b>

# Where do the increases come from?

	2020 - 21 Budget with increases	Increase amount
EMPLOYEE BENEFITS	\$9,207,676	\$-130,489
INSTRUCTION	\$22,600,686	\$326,959
TRANSPORTATION	\$2,840,867	\$52,946
DEBT SERVICE	\$4,214,808	\$173,150
GENERAL SUPPORT	\$4,077,617	\$-88,840
INTERFUND XFRS	0	\$-33,000
<b>Total</b>	\$42,941,654	300,725

# AGGRESSIVE BUDGET ESTIMATES INCLUDED

- We have aggressively budgeted many of the accounts in 20-21 budget in order to control growth by eliminating conservative cushion methods from previous years.
- Because of this, and the relationship between New York State and the Federal Governments, there may be a need to adjustment the amount of fund balance that is actually used during the 20-21 school year



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

	2020 - 21 Budget with increases	21-22 Estimated Growth
GENERAL SUPPORT	\$4,077,617	\$4,184,496
INSTRUCTION	\$22,600,686	\$22,950,799
TRANSPORTATION	\$2,840,867	\$3,124,355
EMPLOYEE BENEFITS	\$9,207,676	\$9,944,290
DEBT SERVICE	\$4,214,808	\$4,636,289
<b>Total</b>	\$42,941,654	\$44,840,229

# 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	\$14,810,386	\$14,637,818
BULDING AID	\$3,604,280	\$3,604,280
OTHER REVENUE	\$803,000	\$803,000
PILOT	\$3,455,956	\$3,455,956
TAX LEVY	\$19,648,264	\$20,000,367
USE OF FUND BALANCE TO BALANCE BUDGET	\$619,748	\$2,338,808
FUND BALANCE PRIOR YEAR END (ESTIMATED)	\$6,125,256	\$5,505,508
<b>FUND BALANCE YR END</b>	<b>\$5,505,508</b>	<b>\$3,166,700</b>

# 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>\$448,345</u>	
BASE LEVY WITH PILOTS LESS LOCAL CAPITAL	\$22,049,788	
GROWTH FACTOR	1.0181	
ALLOWABLE LEVY AND PILOTS	\$22,448,889	
ESTIMATED 19-20 PILOTS -	<u>\$3,455,976</u>	
TAX LEVY LIMIT	\$18,992,913	-0.26%

# TAX CAP CALCULATION

	2019 - 20 Budget	% change
TAX LEVY LIMIT	\$18,992,913	
LOCAL SHARE CAPITAL FUND EXCLUSION +	<u>\$655,351</u>	
MAXIMUM ALLOWABLE TAX LEVY	\$19,648,264	3.99%
APPROPRIATED FUND BALANCE	\$619,748	-32%
MISC REVENUE	\$803,000	
STATE AID FROM GOV PROPOSAL	\$18,414,666	
MAXIMUM ALLOWABLE BUDGET UNDER CAP	\$42,941,654	
CURRENT BUDGET WITH ADDITIONS	\$42,941,654	

# DR. COOK'S BUDGET RECOMMENDATIONS

- Reduction-In-Force of (4) Teacher positions. The (4) positions are as follows: Three (3) Elementary Teachers and (1) Secondary Math Teacher through attrition (retirement).
  - Include Recommended Staff Additions
  - Increase the tax levy by 3.99% (\$19,648,264)
  - Use available Fund Balance (\$619,748) to close the budget gap.
  - Plan for technology purchases of equipment and services in May 2021 to be contingent upon receiving aid as projected. The aid can be adjusted as needed by the State government in the 20-21 fiscal year.
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**QUESTIONS**

**COMMENTS**

**CONCERNS**

