

BUDGET WORKSHOP#2
2021-2022
REVENUES
March 24, 2021

Presented by
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Superintendent of Schools
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School Business Manager

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 that are reliable as possible 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 continue to focus and prioritize the upgrading of technology equipment.

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

Prioritize the need to maintain smaller class sizes for the 2021-22 school year. Limit classes to approximately 15-18 students for core classes with the focus on recovering from the learning loss caused by the global pandemic.

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 CATSWill!"

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?

Catskill CSD Budget Planning for 2021-2022 Budget Calendar

- **December 20, 2020:** **School Business Official** – Distribution of budget forms to all appropriate supervisory personnel
- **January 4, 2021:** **Administrators** – Submission of 2021-22 budget requests to the Superintendent
- **January 4 – 15, 2021:** **Superintendent of Schools** – Review of all detailed budget requests and justification materials with all supervisors. Development of a tentative budget
- **January 20, 2021:** **Board of Education Meeting** – Budget and State Aid
- **February 3, 2021:** **Budget Workshop #1**
- **February 24, 2021:** **Board of Education Meeting** – Follow up to Budget Workshop #1
- **March 1, 2021:** **Tax Levy Limitation Information** – last day to file initial calculation with NYS Office of State Comptroller on their website
- **March 10, 2021:** **Budget Workshop #2** – Follow up to 2/24 BOE Meeting – Elementary & Special Education
- **March 24, 2021:** **Board of Education Meeting** – Follow up to Workshop #2
- **April 14, 2021:** **BOCES Annual Meeting**
- **April 19, 2021:** **Proposition/Petition Deadline** – Last date for submitting petitions requesting that a proposition be placed on the ballot, which do not have to be noticed in the same manner as the notice for annual meeting, budget vote and election. **LAST DATE** for filing petitions for School Board membership
- **April 20, 2021:** **Board of Education (Tuesday)** – Adopt budget for voter consideration – Vote on BOCES annual Budget
- **April 21, 2021:** **Property Tax Report Card** – submit to SED and local newspaper
- **May 5, 2021:** **Budget Document** – Must be made available to the public
- **May 5, 2021:** **Budget Hearing** – Part of Regular Board of education Meeting
- **May 12, 2021:** **Budget Notice** – Last day to be mailed
- **May 18, 2021:** **Annual Budget Vote & Election** – 1 pm - 9 pm

Catskill CSD Budget Planning for 2021-2022

- **December 2020: Federal CRRSA**
- **January 31, 2021:** Governor releases Executive Budget proposal numbers
- **February 2021:** Federal – discussion of additional funding for states and schools
- **March 2021:**
 - *** Submit 2021-2022 calculation of tax levy limit to Office of State Comptroller
 - *** NYS Budget discussion continues
 - *** Federal - American Rescue Plan

Catskill CSD Budget Planning for 2021-2022

Review and Projection of Revenue Sources:

- State Aid – Review Executive Budget
- Federal Aid
- Other Revenue Sources
- Tax Cap Calculation
- Fund Balance & Reserves

Catskill CSD Budget Planning for 2021-2022

Executive Budget Proposal Highlights:

- Flat Foundation Aid
- SERVICES AID - Consolidation of 11 aid categories including BOCES, textbooks, software, library, hardware, transportation aid, high tax aid, etc (expense based aids)
- \$3.85B in Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) Funds (Dec 2020) allocated to 2021-22; one shot Federal revenue used entirely in 2021-22
- \$1.35B Local District Funding Adjustment (LDFA)

Inclusion of STAR as a state source distorts state aid picture

Catskill CSD Budget Planning for 2021-2022

2021-22 Services Aid:

- Largest \$ values are Transportation and BOCES Aids Foundation Aid
- Proposal contains a Services Aid REDUCTION

Catskill CSD Budget Planning for 2021-2022 Understanding the Executive Proposal – Services Aid Aid

Category	2020-2021	2021-2022 Proposed Services Aid
BOCES	\$ 997,070	\$1,239,775*
Textbook Aid	82,947	80,152
Computer Software Aid	20,793	20,073
Library Materials Aid	8,675	8,375
Computer Hardware & Technology	18,005	18,030
Transportation Aid including Summer Trans Aid	1,234,323	1,480,142*
High Tax Aid	<u>188,575</u>	<u>188,575</u>
TOTAL Services Aid:	\$2,550,388	\$3,035,122
PER EXECUTIVE BUDGET PROPOSAL:		<u>\$2,988,336</u>
Difference:		<u>(\$46,786)</u>

Catskill CSD Budget Planning for 2021-2022

- \$3.85B in CRRSA Funds allocated to 2021-22; one shot Federal revenue used entirely in 2021-22 (AKA COVID-19 Supplemental Stimulus)
- \$1.35B Local District Funding Adjustment (LDFA)
- Inclusion of STAR as a state source distorts state aid picture – STAR never included previously

**Catskill CSD Budget Planning for 2021-2022
Understanding the Executive Proposal – CRRSA/LDF/STAR**

Category	2020-2021	2021-2022 Proposed
Pandemic Adjustment	-469,751	-0-
Federal CARES Act Restoration	469,751	-0-
Local District Funding Adjustment (LDFA)****	-0-	-1,355,427
COVID-19 Supplemental Stimulus – CRRSA (December 2020 Federal \$)	-0-	1,402,213
STAR**** Never considered as part of state aid – school taxes	1,399,460	1,355,427

Catskill CSD Budget Planning for 2021-2022 Understanding the Executive Proposal

Category	2020-2021	2021-2022 Category	Executive Proposal Amount
Foundation Aid	\$10,753,449	Foundation Aid	\$10,753,449
Services Aid – redefined for 20-21	2,550,388	Services Aid	2,988,336*
Public & Private Excess Cost Aid	782,811	Public & Private Excess Cost Aid	816,168*
Building Aid	3,596,108	Building Aid	3,566,839
Pandemic Adjustment	-469,751	Pandemic Adjustment	-0-
Federal CARES Act Restoration	469,751	Federal CARES Act Restoration	-0-
Local District Funding Adjustment (LDFA)	-0-	Local District Funding Adjustment (LDFA)	-1,355,427
COVID-19 Supplemental Stimulus	-0-	COVID-19 Supplemental Stimulus	1,402,213
STAR - REDUCTION	-0-	STAR - REDUCTION	1,355,427
TOTAL**Does not include UPK	\$17,682,756		\$19,527,005

Catskill CSD Budget Planning for 2021-2022

Revenues:	2020 – 2021 Revenues	2021 – 2022 Proposed Revenues	Difference
New York State Aid – BUDGETED (current year is overstated)	\$ 18,414,666	\$ 19,527,005	\$1,112,339
Federal Aid (Medicaid)	100,000	100,000	-0-
Payments in Lieu of Taxes	3,455,976	3,466,543	10,567
Other Revenue Sources:	703,000	703,000	-0-
Applied Reserve –	-0-	***	***
Fund Balance applied to budget	627,594	***627,594	***
Calculated Tax Levy – 4.15% for '21-22	<u>19,579,976</u>	<u>***20,392,997</u>	<u>813,021</u>
TOTAL	\$42,881,212	\$44,817,139	\$1,935,927

QUESTIONS

COMMENTS

CONCERNS

