

BUDGET WORKSHOP #3
ANTICIPATED
REVENUES AND EXPENDITURES
2021-22

APRIL 13, 2021

Presented by

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Superintendent of Schools

Ms. Lissa Jilek

School Business Manager

“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 **reduce the amount spent on technology equipment** that is in the 2020-21 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.

Recommended Additions to Staffing and Programs

Affected Position	Explanation
(2) Academic Intervention Teachers at CMS	\$170,000 (1) ELA Academic Intervention Teacher (1) Math Academic Intervention Teacher
(2) Prevention Counselors	1 Yr. Contract with Twin County Recovery Services \$150,000 (1) One Prevention Counselor – Elementary (1) One Prevention Counselor – Secondary
(2) Teaching Assistants at CHS	\$104,000 (1) Operation Graduation Grades 9-10 (1) Supervise Study Halls
(1) Fitness Center Coordinator	\$25,000 (1) Supervise the Fitness Center at CHS
(1) Digital Media Advisor at CMS	\$1,986 (1) Advisor needed for weekly updates
TOTAL	\$450,986 added to the budget

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 13, 2021: Budget Workshop #3**
- **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 (April 22)
- **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
- **April 7, 2021:** NYS Budget Approved – unprecedented aid increases, including Federal Aids

Catskill CSD Budget Planning for 2021-2022

Review of Revenue Sources:

- State Aid – Review **ENACTED** Budget
- Federal Aid – Review new federal funding
- Fund Balance & Reserves - considerations
- Tax Cap Calculation

Catskill CSD Budget Planning for 2021-2022

ENACTED NYS Budget Highlights:

- Significant increase in Foundation Aid
- Transportation Aid – included language to allow expenses for providing meals, instr. materials and internet access to students during remote instruction in 2019-2020
- Universal Pre-K: Additional allocation for full-day – special aid fund
- No change to STAR
- Inclusion of significant Federal Aid – CRRSA & America Rescue Plan Act – special aid fund – paid over several years – 9/2024
- Services Aid Proposal NOT implemented

Catskill CSD Budget Planning for 2021-2022

- **Federal Aid – further info to be released on April 30th**
- CRRSA 90% ESSER + Base Allocation = \$1,402,213, based on Title I student from 2020 count, ends 9/30/2023
- American Rescue Plan Act = \$3,611,623, based on Title I student from 2020 count, ends 9/30/24
- Total NEW Federal Funds = \$5,013,836
- Recorded in Special Aid Fund – not part of General Fund budget

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- **Other Items for Consideration:**
- Additional aid for Homeless children
- E-Rate to expand internet access
- ARP includes a 20% increase in IDEA funds for 2021 – not sure of allocation
- Additional reporting requirements by July 1st

Catskill CSD Budget Planning for 2021-2022

- **How to manage resources in coming years?**
- Managing Fund Balance
- Managing Grant Funds/Maximizing Grants
- Use of/creation of Reserves
- One shot expenditures?
- Can NYS sustain levels of funding?

General Fund – Fund Balance Analysis – 6/30/2020

6/30/2020 Ending Fund Balance: \$13,276,607

Restricted/Reserves:

Retirement Contribution – ERS	\$1,177,174
Retirement Contribution – TRS	700,000
Retirement Contribution	12,983
Employee Benefit Accrued Liability	1,008,939
Unemployment	620,617
Reserve for Tax Certiorari	505,784
Repairs	239,426
Liability	149,722
Capital	10,999
Workers' Compensation	<u>680,366</u>
Total Restricted:	\$5,106,010

General Fund – Fund Balance Analysis – 6/30/2020

6/30/2020 Ending Fund Balance: \$13,276,607

Less:

Assigned:

Encumbrances: 111,554

Appropriate for '20-21 budget: 627,594
\$739,148

Unassigned Fund Balance: \$7,431,449*

*General Fund Balance subject to S 1318 of Real Property Tax Law – 4% \$42,881,212 * 4% = \$1,715,249

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	\$ 18,550,242	\$135,576
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-
Interfund Transfer – Debt Svc	-0-	250,000	250,000
Applied Reserve –	-0-	339,491	339,491
Fund Balance applied to budget	627,594	2,500,000	1,872,406
Calculated Tax Levy – 2.87% for '21-22	<u>19,579,976</u>	<u>20,142,997</u>	<u>563,021</u>
TOTAL	\$42,881,212	\$46,052,273	\$3,171,061

Catskill CSD Budget Planning for 2021-2022

Expenditures:	2020 – 2021 Budget	2021 – 2022 Estimated	Difference
General Support	\$ 4,054,842	4,444,915	390,073
Instruction	22,631,306	23,793,356	1,162,050
Pupil Transportation	2,840,867	3,093,403	252,536
Employee Benefits	9,207,676	9,993,254	785,578
Debt Service	4,146,520	4,602,345	455,825
Interfund Transfers	<u>-0-</u>	<u>125,000</u>	<u>125,000</u>
TOTAL	\$42,881,212	\$46,052,273	\$3,171,061

DR. COOK'S BUDGET RECOMMENDATIONS

- Reduction-In-Force of (1) Special Education Teacher position through attrition (retirement).
 - Include Recommended Staff Additions
 - Increase the tax levy by 2.87% (\$20,142,997)
 - Use available Fund Balance (\$2,500,000) to close the budget gap.
 - Maximize the use of the Federal American Recovery funding to bridge the gaps from the learning loss experienced during the pandemic, social-emotional support, wireless connectivity and programming.
 - Ensure the District continues to make fiscally responsible decisions in analyzing the need to replace staff who resign or retire from the District.
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QUESTIONS

COMMENTS

CONCERNS

