

Budget 2020-2021 Sustainability Under COVID-19

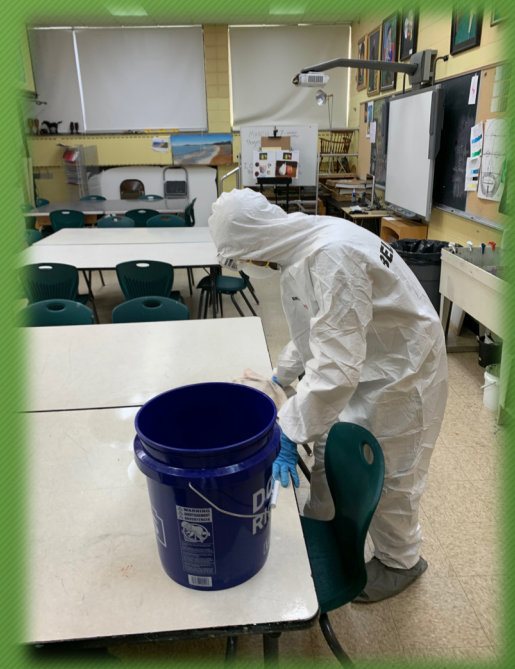
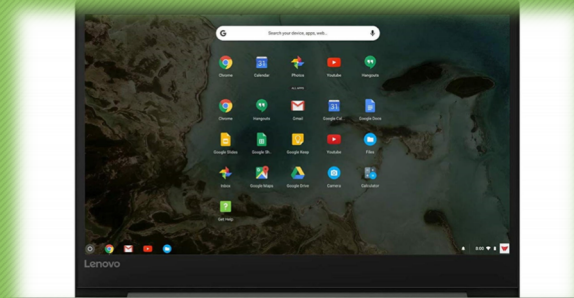


Budget Hearing
2020-2021
May 27, 2020

Serving our Students and Families during COVID-19



- Disinfected, Sanitized and cleaned all schools and Central Office
- Distributed over 1,600 laptops and 300 WIFI MIFIs
- Grab and Go Meal Program serving over 80,000 meals
- Provide First Responders/ Medical Practitioners with Childcare
- Ensuring remote setup for staff for districts operations



Student Continuous Learning/ Community Updated



- Prepared COVID-19 Update- Governor's Executive Orders
- Digital Learning Environment
 - Remote Learning through Google Classrooms/
Google Meet
- Provided assignment packets for students during the entire COVID-19 process



Facilities Update Under Budget and On Schedule



- Capital Projects Timeline
 - High School 2019-2020
 - Middle School Expansion



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Proposed Financial Plan Summary



	2019-2020	2020-2021
BUDGET	\$155,908,977	\$157,064,147
BUDGET TO BUDGET	3.00%	0.74%
LEVY	\$80,249,802	\$82,628,431
LEVY INCREASE/(DECREASE)	2.98%	2.96%

Maximum Tax Cap is 3.29%



Projected Revenues



State Aid Projection Analysis

TYPE OF AID	AID DESCRIPTION	2019-2020			2020-2021		
		3/30/2019	1/21/2020	3/31/2020	1/21/2020	3/31/2020	Use for Budget
FORMULA	FOUNDATION AID	38,152,578	37,757,001	37,757,001	47,170,725	37,757,001	37,757,001
EXPENSE	TRANSPORTATION AID INCL SUMMER	6,371,730	6,132,162	6,065,867	6,181,826	6,181,826	4,792,655
BLEND	BUILDING AID	2,777,279	2,716,023	2,716,023	2,854,678	2,815,929	2,815,929
EXPENSE	BOCES AID	2,844,921	2,787,717	2,787,717	-	3,155,898	3,155,898
EXPENSE	HIGH COST/PRIVATE EXCESS AID	4,751,677	3,705,093	3,747,983	3,855,921	4,495,822	4,495,822
FORMULA	HARDWARE AID	97,864	97,847	97,847	-	91,057	91,057
FORMULA	Textbook-Software-LIBRARY AID	462,193	450,293	450,293	-	454,524	454,524
FORMULA	UNIV PRE-KINDERGARTEN AID	1,492,138	1,492,138	1,125,654	1,492,138	1,492,138	1,492,138
	PANDEMIC ADJUSTMENT	-	-	-	-	(1,129,070)	(1,129,070)
	FEDERAL CARES RESTORATION	-	-	-	-	1,129,070	-
FORMULA	HIGH TAX AID	3,531,123	3,531,123	3,531,123	0	3,531,123	3,531,123
	TOTAL AID	60,481,503	58,669,397	58,279,508	61,555,288	59,975,318	57,457,077
FORMULA	LESS UNIVERSAL PK	(1,492,138)	(1,492,138)	(1,125,654)	(1,492,138)	(1,492,138)	(1,492,138)
	GENERAL FUND	58,989,365	57,177,259	57,153,854	60,063,150	58,483,180	55,964,939
	Total Estimated Aid	58,989,365	57,177,259	57,153,854	60,063,150	58,483,180	55,964,939



Revenue Budget

	2019-2020	2020-2021	\$ Change	% Change
Basic State Aid - excludes Pre-K	\$ 56,212,086	\$ 53,149,010	\$ (3,063,076)	-5.45%
Building Aid	2,777,279	2,815,929	38,650	1.39%
SUBTOTAL	\$ 58,989,365	\$ 55,964,939*	\$ (3,024,426)	-5.13%
Tax Levy	\$ 80,249,802	\$ 82,628,431	\$ 2,378, 629	2.96%
OTHER REVENUE				
PILOTS - Payments in Lieu of Taxes	\$ 2,894,810	\$ 3,182,167	\$ 287,357	9.93%
Medicaid Reimbursement	300,000	400,000	100,000	33.33%
Foster Care Tuition	350,000	325,000	(25,000)	-7.14%
Health Services	250,000	225,000	(25,000)	-10.00%
Miscellaneous	300,000	588,000	288,000	96.20%
Interest Income	75,000	150,000	75,000	100.00%
Transfer from Debt Service	-	-	-	-
SUBTOTAL	\$ 4,169,810	\$ 4,870,777	\$ 700,967	16.81%
TOTAL STATE AID & OTHER REVENUES	\$ 143,408,997	\$ 143,464,147	\$ 55,170	0.04%



Revenue Budget + Appropriated Reserves = Expense Budget

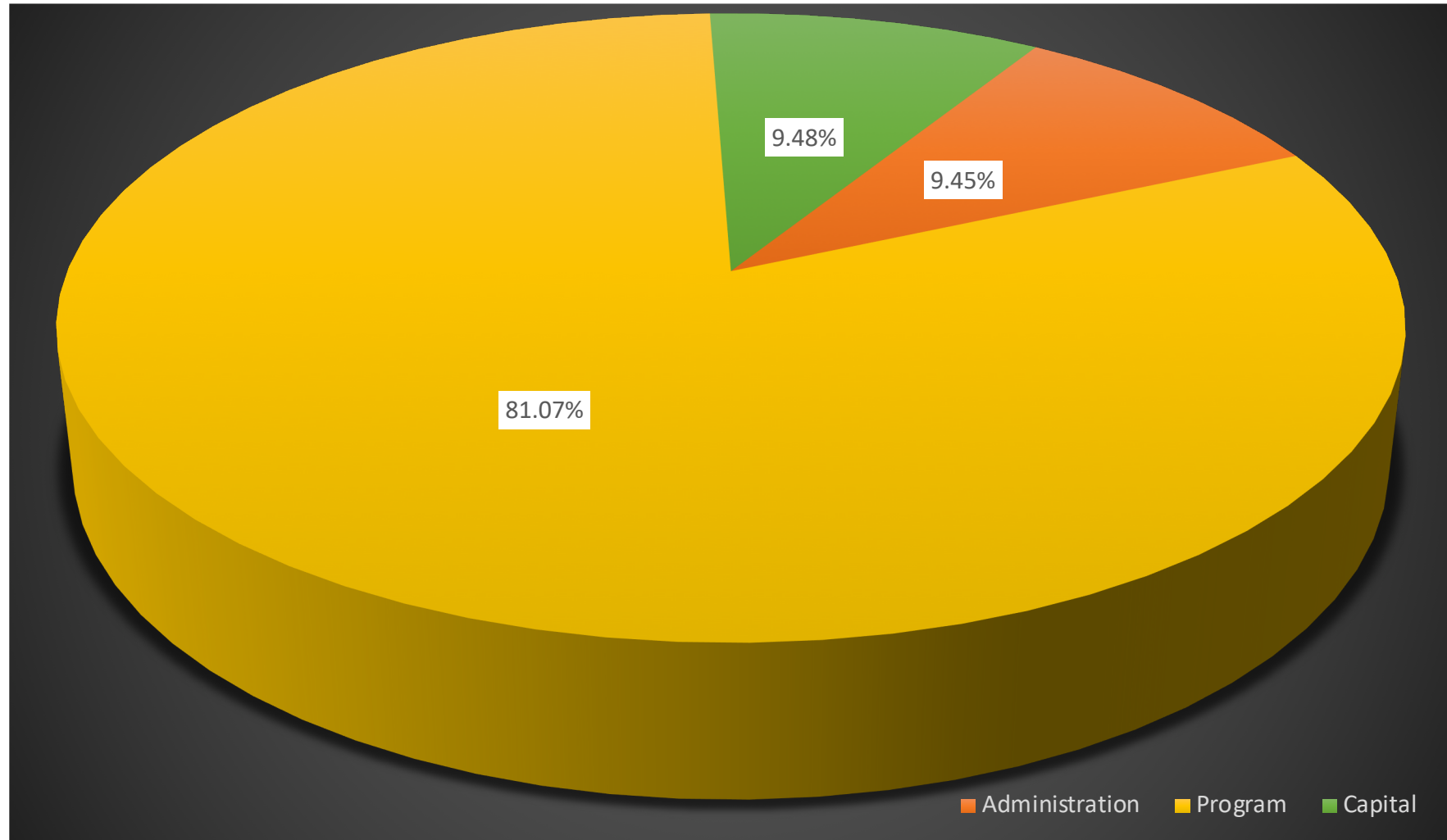
	2019-2020	2020-2021	\$ Change	% Change
REVENUE BUDGET	\$ 143,408,977	\$ 143,464,147	\$ 55,170	0.04%
RESERVES:				
Appropriated Fund Balance	10,800,000	10,800,000	-	0.00%
+ TRS Retirement Reserve	-	1,100,000	1,100,000	100.00%
+ ERS Retirement Reserve	1,300,000	1,300,000	-	0.00%
+ Workers Compensation Reserve	300,000	300,000	-	0.00%
+ Employee Benefit Accrued Liability Reserve	100,000	100,000	-	0.00%
= Expense Budget	155,908,977	157,064,147	1,155,170	0.74%



Three Part Budget



2020-2021 Three Part Expenditures





2020-2021 Expenditures: Administration

CODE	ACCOUNT NAME	2019/2020 CURRENT BUDGET	2020/2021 PROPOSED BUDGET	INCREASE (DECREASE)
ADMINISTRATION				
1099	Board of Education	\$ 164,110	\$ 190,462	\$ 26,352
1240	Chief School Administrator	\$ 456,138	\$ 463,318	\$ 7,181
1399	Finance	\$ 1,400,320	\$ 1,384,884	\$ (15,436)
1420	Legal Services	\$ 60,926	\$ 54,204	\$ (6,721)
1499	Personnel	\$ 456,350	\$ 463,816	\$ 7,466
1699	Central Services	\$ 2,175,498	\$ 2,550,669	\$ 375,172
1998	Special Items	\$ 2,021,811	\$ 2,091,360	\$ 69,549
2010	Supv - Regular School	\$ 3,968,771	\$ 3,949,371	\$ (19,400)
2020	Curriculum Dev. & Supv.	\$ 755,845	\$ 657,298	\$ (98,547)
9098	Employee Benefits	\$ 3,163,558	\$ 3,038,636	\$ (124,922)
Administration Sub-Total		\$ 14,623,326	\$ 14,844,020	\$ 220,694
Percent of Total		9.38%	9.45%	



2020-2021 Expenditures: Program

CODE	ACCOUNT NAME	2019/2020 CURRENT BUDGET	2020/2021 PROPOSED BUDGET	INCREASE (DECREASE)
PROGRAM				
1420	Legal Services	\$ 289,075	\$ 257,185	\$ (31,890)
2070	In-Service Training	\$ 97,920	\$ 75,977	\$ (21,943)
2199	Regular Instruction	\$ 45,453,377	\$ 45,028,202	\$ (425,175)
2299	Special Apportionment Programs	\$ 32,362,152	\$ 32,799,584	\$ 437,432
2399	Special Schools	\$ 1,301,075	\$ 1,336,281	\$ 35,206
2699	Instructional Media	\$ 3,890,464	\$ 4,278,717	\$ 388,253
2899	Pupil Services	\$ 6,554,215	\$ 6,519,185	\$ (35,030)
5599	Transportation	\$ 9,937,817	\$ 10,577,710	\$ 639,893
7310	Community Service	\$ 5,250	\$ 5,358	\$ 108
9098	Employee Benefits	\$ 27,052,914	\$ 25,568,236	\$ (1,484,678)
9951	Transfer to Other Funds	\$ 867,015	\$ 878,015	\$ 11,000
Program Sub-Total		\$ 127,811,275	\$ 127,324,450	\$ (486,825)
Percent of Total		81.98%	81.07%	



2020-2021 Expenditures: Capital

CODE	ACCOUNT NAME	2019/2020 CURRENT BUDGET	2020/2021 PROPOSED BUDGET	INCREASE (DECREASE)
CAPITAL				
1699	Central Services	\$ 7,947,563	\$ 7,938,553	\$ (9,010)
9098	Employee Benefits	\$ 2,858,492	\$ 2,997,280	\$ 138,789
9898	Debt Service	\$ 2,668,321	\$ 3,959,844	\$ 1,291,523
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Capital Sub-Total		\$ 13,474,376	\$ 14,895,677	\$ 1,421,301
Percent of Total		8.64%	9.48%	
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GRAND TOTAL				
Administration, Program, Capital		\$ 155,908,977	\$ 157,064,147	\$ 1,155,170



Budgeted Staff

Building/Department	Position	Projected Salary
Pupil Personnel Services	Account Clerk	\$45,914
Central Registration	Typist Clerk	\$43,157
Dryden	Special Education Teacher	\$77,145*
Dryden	Speech Teacher	\$77,145*
Dryden	2 Teacher Assistants	\$39,230*
Benefits (TRS/ERS, SS& Medicare, Health)		\$113,065
Total Projected Additions		\$ 395,656

*Addition of these staff allows us to integrate 7 students who would have been placed outside of the district, saving approximately \$320,000 in tuition cost.



Tax Levy Impact - Tax Rate

Adopted Tax Levy 2.96% - Below Tax Levy Cap of 3.29%

Based on Median Market Value of \$412,000

	2017-18 Final	2018-19 Final	2019-20 Final	2020-21
Tax Levy	77,223,323	77,925,418	80,249,802	82,628,431
Yearly Cost	8,966.76	8,957.18	9,123.17	\$9,568.43 +445.25
Monthly	747.23	746.43	760.26	\$797.37 +37.10
Daily	24.57	24.54	24.99	\$26.21 +1.22



Contingent Budget

If the budget is defeated twice, pursuant to NYS Tax Cap legislation, there can be no increase in the tax levy – 0.0%

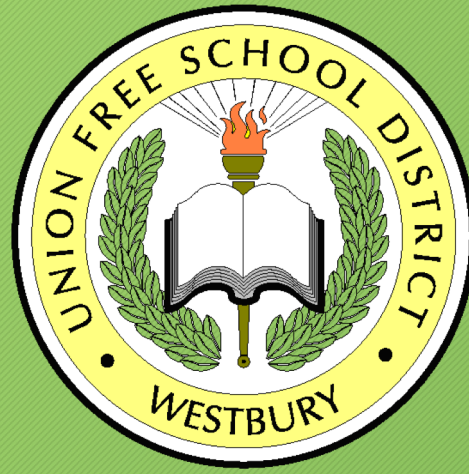
- A defeated budget will require that the tax levy be reduced by \$2,378,629
- Reductions to the budget would require:
 - ❖ Elimination of district-wide instructional and non-instructional equipment & technology purchases



Budget Vote & Trustee Election

Date: Tuesday, June 9, 2020

- Per the Governor's Executive Order No. 202.26. Qualified voters must return an absentee ballot via a postage paid return envelope to the District Clerk no later than 5 p.m. on June 9, 2020.
- Voters have the option to drop off their signed and sealed absentee ballots in a secure drop box at the Westbury Administration building Security Booth from 6/1 to 6/9/2020 between 8 a.m. and 5 p.m.



Questions



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