



MAY 11, 2020

Washingtonville
Central School
District 2020-2021
Non-Instructional &
Instructional Budget



Budget Timeline

April 27	Presentation #1 - Financial Update & Budget Preview
May 11	Presentation #2 - Budget Update
May 18	Presentation #3 - Final Summary & BOE Adoption
June 1	Budget Hearing
June 9	Absentee Ballots Due by 5 pm



Budget Challenges

Covid 19

- Reopening School
 - Scheduling
 - Transportation
 - Social/Emotional
 - Home Schooling
 - Enrollment +/-
 - Future Executive Orders

Fiscal

- Appropriating Fund Balance
- Growing Budget Gap
- Minimal Revenue Increases
- Increasing Expenses



2020-21 Board/Budget Goals

Board Goals

- Budget
- Communication
- Facilities

Budget Goals

- Within Tax Levy Cap
- Maintain financial stability
- Staff appropriately
- Budget presentations
- Transparency
- Capital Outlay project
- Future Capital project planning



2020-21 Board/Budget Goals (continued)

Board Goals

- Student Success
- Safe Supportive Learning Environment

Budget Goals

- Highly effective & talented educators
- Technology upgrades
- Enhanced curriculum options
- Equity
- Police protection/security
- Security technology upgrades



2020-21 Projected Non-Instructional Budget

Budget Section	2019-20 Budget	2020-21 Proposed	\$ Change	% Change
Board of Education	\$ 41,600	\$ 63,638	\$ 22,038	53%
Central Admin	\$ 323,658	\$ 301,553	\$ -22,105	-6.8%
Finance	\$ 761,387	\$ 714,007	\$ -47,380	-6.2%
Staff	\$ 610,034	\$ 720,890	\$ 110,856	15.4%
Central Services	\$ 6,524,523	\$ 6,468,073	\$ -56,450	0.9%
Special Items	\$ 1,108,433	\$ 1,064,433	\$ -44,000	-4.0%
Pupil Transportation	\$ 6,786,591	\$ 7,556,987	\$ 770,396	11.4%
Undistributed	\$34,098,407	\$36,708,052	\$ 2,609,645	7.7%
TOTAL	\$50,254,633	\$53,597,633	\$3,343,000	6.7%



2020-21 Projected Instructional Budget

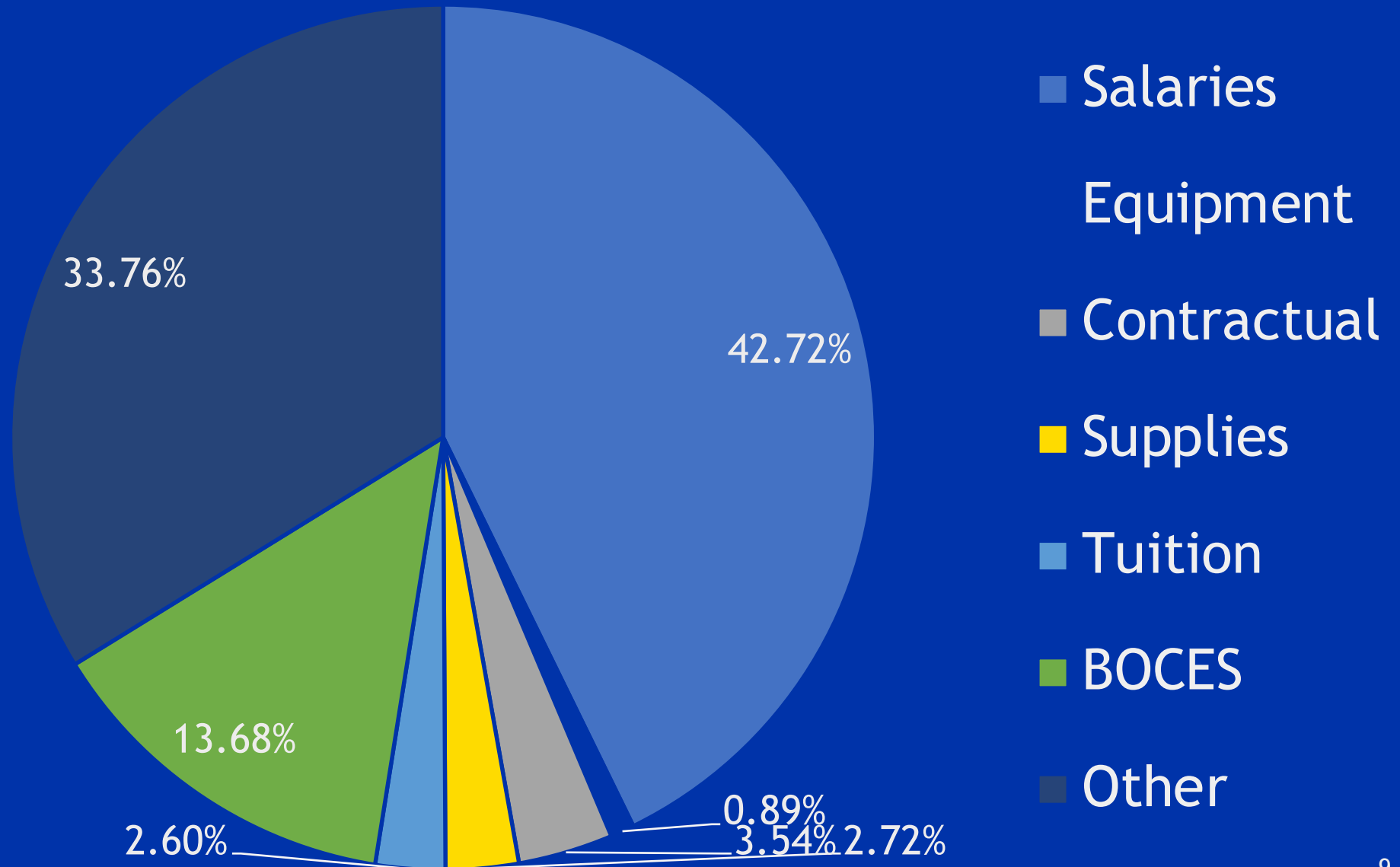
Budget Section	2019-20 Budget	2020-21 Proposed	\$ Change	% Change
Curriculum Development & Supervision	\$ 4,015,050	\$ 3,449,747	\$ -565,3093	-14.1%
Teaching Regular School	\$24,508,348	\$ 24,589,260	\$ 80,912	0.3%
Special Apportionment	\$17,369,833	\$ 19,938,179	\$ 2,568,346	14.8%
Instructional Media	\$ 2,121,772	\$ 2,418,207	\$ 296,435	14.0%
Pupil Personnel Services	\$ 4,393,900	\$ 4,482,627	\$ 88,727	2.0%
TOTAL	\$52,408,903	\$54,878,020	\$2,469,117	4.7%



Budget Summary by Specific Codes

ITEM	2019-20 BUDGET	2020-21 PROPOSED	\$ CHANGE	% CHANGE
SALARIES	\$ 47,160,413	\$46,544,869	\$ -615,544	-1.3%
EQUIPMENT	\$ 1,292,204	\$ 968,983	\$ -323,221	-25.0%
CONTRACT SVC	\$ 3,596,268	\$ 3,846,228	\$ 249,960	6.9%
SUPPLIES	\$ 3,044,354	\$ 2,961,676	\$ -82,678	-2.7%
TUITION	\$ 1,863,500	\$ 2,822,600	\$ 959,100	51.5%
BOCES SVC	\$ 11,982,114	\$ 14,870,938	\$2,888,824	24.1%
OTHER-DEBT SVC., BENEFITS, TRANSFERS	\$34,110,004	\$36,708,052	\$2,598,048	7.6%
TOTAL	\$103,048,857	\$108,723,346	\$ 5,674,489	5.5%

Specific Codes as a Percent of the Budget





Summary of Major Changes in the Proposed Budget

Increased Costs	Decreased Costs	Total FTE's
Employee Benefits	Salaries	Attrition 23.5 FTE: 16 Teachers, 5 Teacher Asst., 1 Monitor, 1 Typist, .5 Benefits Clerk
Special Placements	Supplies	Reductions: 11 FTE
Transportation	Equipment	
Technology		
\$6.6 Million	\$2.9 Million	34.5 FTE

Note: Addition of 1 FTE due to state mandates: ELL Teacher



	Actual 2018-19	Current 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23
Taft Elementary School					
	714	543	521	505	505
Little Britain Elementary School					
	437	406	415	422	435
Round Hill Elementary School					
	428	650	659	675	698
Total Elementary	1579	1599	1595	1602	1638
Note: Pre-k & Kindergarten projections based on current numbers					

Projected Enrollment Elementary Schools



Washingtonville

CENTRAL SCHOOL DISTRICT

	Actual 2018-19	Current 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23
Middle School					
	952	964	852	775	743
High School					
	1452	1335	1319	1313	1258
Grand Total Enrollment	3983	3898	3766	3690	3639
Annual Change		-85	-132	-76	-51

Projected
Enrollment
Middle/High
School



COVID-19



Unknown Budget Factors

State Aid Cuts

Transportation RFP

Enrollment Changes

Special Ed Enrollment

Social Emotional Learning



2020-21 Budget/District Goals (Pre Covid)

Curriculum Goals

- Science 21
- Literacy Initiative
- Curriculum mapping
- Professional Development
- 1.0 FTE Tech Support
- Rigorous curriculum options
- Phase II Smartboard Replacements
- Phase II Chromebook Replacements

Facilities Goals

- Facility upgrades
- Replace aging furniture
- Continued signage
- Infrastructure Upgrades
- 1 FTE Groundskeeper
- 1 FTE Electrician

2020-21 Budget Gap Analysis – April 26

EXPENDITURES

2019-20 Budget	\$103,048,857
2020-21 Increase	<u>7,184,268</u>
	\$110,233,125

REVENUES

2019-20 Budget	\$ 103,048,857
Tax Levy (2.1%)	1,258,437
State Aid	5,737
Misc. Revenue	757,103
Appropriated FB	<u>(5,704,242)</u>
	\$ 99,365,892

Total Budget Gap: \$10,867,233

2020-21 Option D Use of Fund Balance & Reserves Updated

Expenditures		Revenues	
2020-21 Projected	\$108,723,346	2020-21 Projected	\$ 100,088.892
		Appropriated FB	\$ 3,000,000
		Appropriated Reserves:	\$ 2,523,362
		Employee Benefit -	\$ 543,362
		TRS -	\$ 680,000
\$ Increase:	\$ 5,674,489	ERS -	\$1,300,000
% Increase:	5.5%	Total Revenue	\$105,612,254

Total Budget Gap: \$3,111,092

Finalizing the Budget

- Staff reductions
- Extra-Curricular Programs
- Athletics - Covid 19?
- Scheduling
- Career & Tech
- Increase revenue
- Shared Services

Above considerations will be made with the least impact on students & to maintain high quality programs in our district.



State Budget Update Reminder

- State Aid to be Adjusted Throughout 2020-21 Fiscal Year Based on State Revenue
- Measurement Period for Adjustments
 - April 1st-April 30th
 - May 1st – June 30th
 - July 1st – December 31st



Contingent Budget

- Under a contingent budget the tax levy would be limited to the same tax levy as 2019-20, or \$58,022,464.
- In order to meet a contingent budget, cuts in the amount of \$1,258,437 would be necessary.
- Equipment purchases would not be allowed and community use of facilities without fees is prohibited



Washingtonville
CENTRAL SCHOOL DISTRICT

Questions?