

# 2020-2021 Proposed Budget

~Dr. Marc P. Baiocco  
Superintendent of Schools

**ELMSFORD UNION FREE SCHOOL DISTRICT**

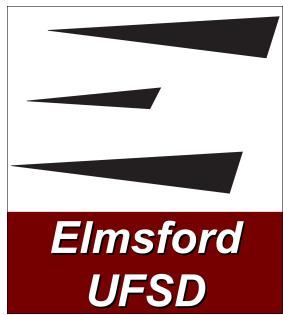
Coffee & Conversation (Zoom Platform)

BUDGET PRESENTATION

Wednesday, MAY 20, 2020

\*Budget Information Revised May 8, 2020

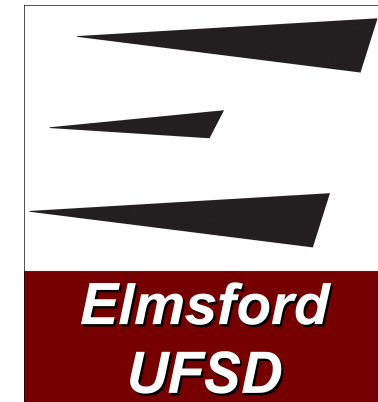




# Meeting Introduction

- This coffee and conversation is being hosted on a virtual platform using Zoom Meetings.
- The meeting will be recorded and posted to our “Budget Information” section of our website for future viewing.
- Access 2020-2021 Proposed Budget Information at [eufsd.org/budgetinfo](http://eufsd.org/budgetinfo)
- Thank you for your partnership and support for our amazing school district

**Our Mission:**  
*To optimize teaching and learning  
for student achievement.*



**Strategic Goal 1**

Learning: Explore  
challenging curriculum  
& instruction.



**Strategic Goal 2**

Whole Child: Support  
student's social and  
emotional needs



**Strategic Goal 3**

Ensure safe, nurturing  
and culturally responsive  
schools for all



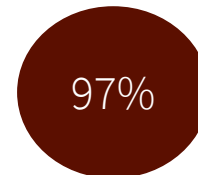
**Strategic Goal 4**

Engage parents and  
community

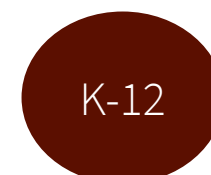
# About Elmsford UFSD

*Dedicated to Excellence*

The EUFSD has a Strategic Plan that follows a continuous improvement model. All initiatives are aligned to this plan. The EUFSD is committed to ensuring a safe, nurturing, and culturally responsive learning experience for all. Alexander Hamilton High School offers Advanced Placement courses in numerous areas of study, resulting in the school being named “AP District Honor Roll” by College Board. The school provides noteworthy opportunities for students to obtain college credits prior to graduation. The EUFSD’s Professional Learning Community (PLC) initiative provides teachers common collaboration time to identify strategies to be implemented in the classroom that will support students’ academic success. School administrators hold regular parent coffee hours and family engagement nights to foster better communication with parents. The district has initiated numerous progress monitoring tools to identify individual student needs, as well as action plans to address their learning goals. The district strives to meet social/emotional needs through partnerships, as well as the adoption of Dr. Stephen Covey’s 7 Habits of Highly Effective People principles. The 7 Habits are the framework for students and staff to make choices that have positive results.



**HS On-time  
Grad Rate**

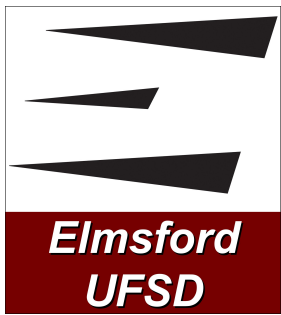


**Curriculum  
Focus**



**Whole  
Child**

***Elmsford***  
***UFSD***



# Meet Our Board

2019-2020 Board of Education Members



**James B. Henson**  
President



**Yvette Eannazzo**  
Vice President



**Dennis Rambaran**  
Trustee



**Douglas Ramirez**  
Trustee



**Candice Wood**  
Trustee

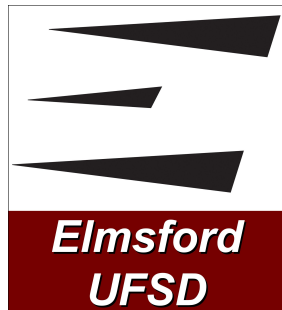
# 2020-2021 NYS Education Funding Outlook

SCHOOL FUNDING NEEDS TO BE ADEQUATE, EQUITABLE & PREDICTABLE



## Considerations that impact our district:

- 1 Foundation Aid
- 2 Regional Cost Index
- 3 Obstacles to Funding Public Education
- 4 Funding of Special Education Services
- 5 Mental Health & Safety
- 6 Unfunded Mandates
- 7 Pandemic (coronavirus) Adjustments

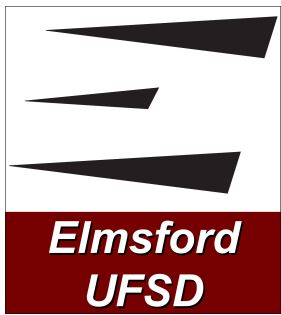


# 3 Part Budget

The school budget is the legal basis for the establishment of the tax levy. It is the official document that describes the programs to be conducted during a given period of time. It is the operational plan, stated in financial terms, for the conduct of all programs in the school system.







# Capital Considerations

During our 2019-2020 budget presentation, we introduced a 3 year plan to address capital projects...



## Buildings

We continue to monitor facility needs, as well as our aging infrastructure, while planning for the future by developing a schedule for upgrading our facilities to meet the needs of our learning community.



## Athletic Fields

We continue to develop a plan to replace and upgrade the current AHHS athletic fields.



## Safety

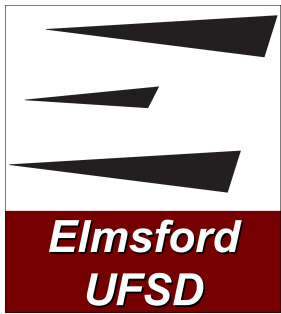
We will continue to research and implement effective safety strategies to improve the overall security of our schools, all while maintaining a welcoming environment for our school community.



## Technology

We continue to improve our information technology infrastructure to provide our school community with access to reliable and secure resources.





# Budget Considerations

It shall be carefully organized and planned to provide adequate accounting for each program expenditure, understanding of the financial needs of anticipated program developments, and be within the financial limitations of the district, taking into consideration the statutory limits on the tax levy...



## School-based Needs

School administrators work with building level staff to determine the needs for the upcoming year.



## Historical Tax Levy Data

Data is analyzed to examine the previous 5 years of historical tax levy data, tax certioraris and tax growth.



## Prior Years' Spending Data

The administrative cabinet analyzes prior year's spending, as well as considers current year's needs.



## Strategic Goals

The district strategic plan is used to determine long and short term budgetary goals.



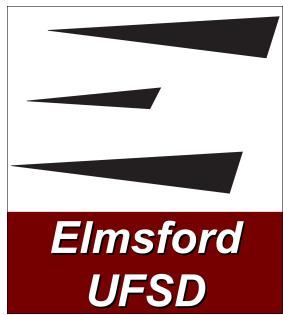
## Enrollment Data/Projections

Enrollment reports are examined to develop trend line reports and current registration projections are considered to determine grade/course section needs.



## Staffing

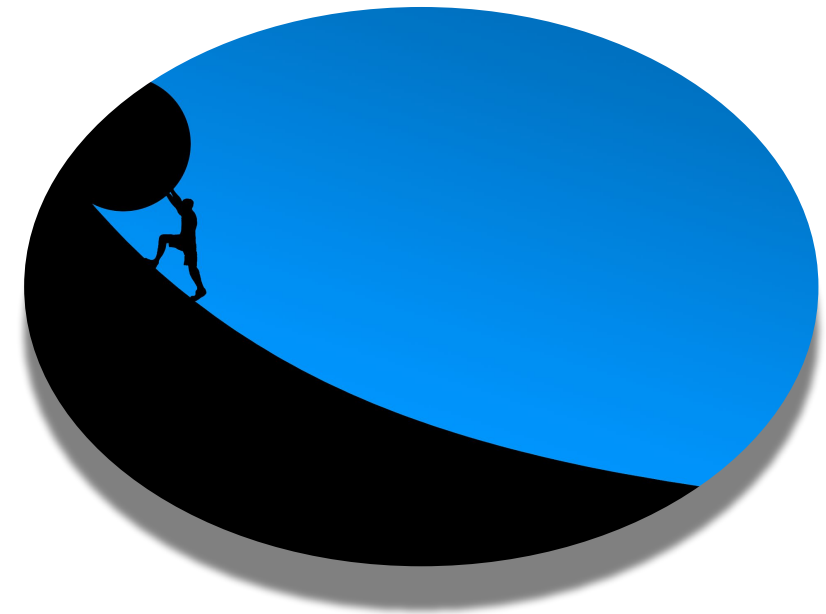
Based on the strategic planning goals, student needs, enrollment study, bargaining agreements, and anticipated vacancies, staffing decisions are made.



# Budget Challenges

NYS legislators are encouraged to make modifications to the tax cap formula and provide school districts with additional tools to fund public education and offset costs.

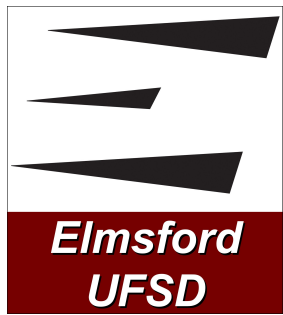
- ★ The “Give and Take” of State Aid
- ★ Not a true “2%” Tax Cap
- ★ Mandates Without Funding
- ★ Market Force Cost Increases
- ★ Equitable and Sustainable Agreements
- ★ Aging Infrastructure
- ★ Tax Certiorari Claims
- ★ Elimination of Expense Based Aid
- ★ Pandemic (COVID-19) Adjustments





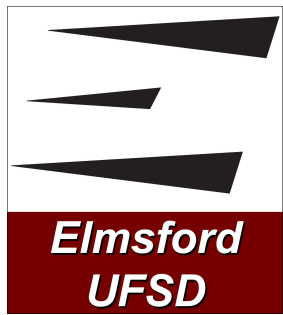
**Albany Still Owes  
EUFSD  
\$1,631,825\*  
In Foundation Aid!**

\*Amount based on 2019-2020 State Budget runs. Updated numbers will be adjusted once made available.



# Our Responsibility

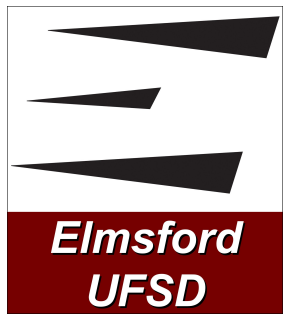
- ★ Our budget supports 100% of the current student programming (including curricular and extracurricular)
- ★ Our budget supports high quality/Challenging instruction at the PreK-12 level through interdisciplinary programming, with an emphasis on preparing students for the next grade level and beyond
- ★ Our budget is fiscally responsible and remains well **below** the allowable Tax Levy Cap
- ★ Our budget supports the district's facilities (maintenance allocations)
- ★ Our Board is committed to studying the facilities' needs and developing a plan that will be proposed to our community
- ★ Our budget reflects the pandemic (COVID-19) adjustments



# Progressive Planning

- ✓ NO Cuts to Student Program (100% Supported)
- ✓ Addresses Increasing Student Population
- ✓ Character Education & Leadership Development
- ✓ Strategic Professional Development
- ✓ Safety & Security Improvements
- ✓ Ongoing Community Outreach & Engagement
- ✓ Facility & Physical Plant Maintenance
- ✓ Maximize Technology
- ✓ Increased STEM Opportunities
- ✓ Planning for the future



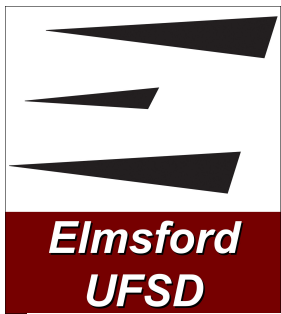


# Tax Levy Calculations



- ✓ Established in 2011 (for 12-13 and after)
- ✓ Limits the growth of the tax levy by the lesser of 2% or CPI (consumer price index) with exclusions
- ✓ 2020-2021 budget is well under the tax levy cap
- ✓ Considers the current economic landscape





# Tax Levy Calculations

## Base Formula

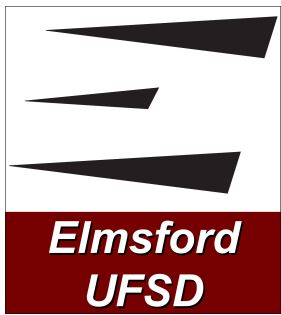
$$\left( \left[ \left( \begin{array}{l} \text{Total taxes levied for} \\ \text{prior fiscal year} \end{array} + \begin{array}{l} \text{Prior year reserve} \\ \text{offset} \end{array} - \begin{array}{l} \text{Reserve amount} \\ \text{(including interest} \\ \text{earned)} \end{array} \right) \times \begin{array}{l} \text{Tax base} \\ \text{growth} \\ \text{factor}^1 \end{array} \right] + \begin{array}{l} \text{PILOTs} \\ \text{receivable in the} \\ \text{prior fiscal year} \end{array} - \begin{array}{l} \text{Capital tax levy} \\ \text{exclusion, prior} \\ \text{fiscal year} \end{array} - \begin{array}{l} \text{Tort exclusion,} \\ \text{prior fiscal} \\ \text{year} \end{array} \right)$$

$$\times \begin{array}{l} \text{Allowable levy} \\ \text{growth factor} \\ \text{(1.00 to 1.02)}^2 \end{array} - \begin{array}{l} \text{PILOTs} \\ \text{receivable in} \\ \text{coming fiscal} \\ \text{year} \end{array} + \begin{array}{l} \text{Available} \\ \text{carryover, if} \\ \text{any} \end{array} = \text{Tax Levy Limit}$$

## + Exclusions

$$\begin{array}{l} \text{Tax Levy} \\ \text{Limit} \end{array} + \begin{array}{l} \text{Tax levy necessary for} \\ \text{expenditures resulting} \\ \text{from court} \\ \text{orders/judgments} \\ \text{arising out of tort} \\ \text{actions for any amount} \\ \text{in excess of 5\% of the} \\ \text{total taxes levied in} \\ \text{the prior fiscal year} \end{array} + \begin{array}{l} \text{Capital tax levy} \end{array} + \begin{array}{l} \text{Tax levy necessary to pay} \\ \text{for increases to the system} \\ \text{average actuarial} \\ \text{contribution rate (ERS) or} \\ \text{normal contribution rate} \\ \text{(TRS) of pension funds over} \\ \text{2 percentage points} \end{array} = \begin{array}{l} \text{Tax Levy Limit,} \\ \text{with Exclusions} \\ \text{(if applicable)}^3 \end{array}$$



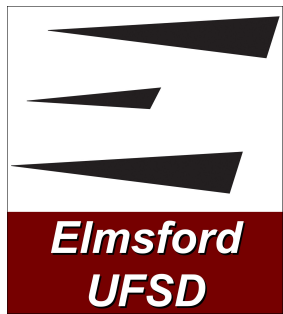


# EUFSD Tax Levy Formula

NYS legislators are encouraged to make modifications to the tax levy cap formula and provide the EUFSD with additional tools to fund our programs and offset costs.

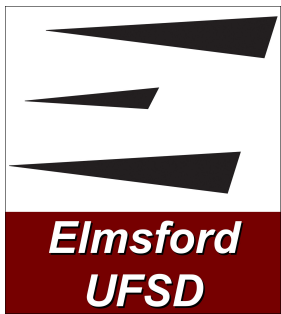
## Calculating the Tax Levy Limit & Maximum Allowable Tax Levy for Elmsford UFSD School District

<b>Prior Year Tax Levy</b>		\$	<b>31,439,210</b>	
<b>Multiplied times the Tax Base Growth Factor</b>	X			<b>1.0206</b>
		\$	<b>32,086,858</b>	
<b>Add Prior Year Pilot Payments</b>	+	\$	<b>-</b>	
		\$	<b>32,086,858</b>	
<b>Capital Local, Debt and Lease Expenditures (- building aid)</b>	-	\$	<b>374,347</b>	
<b>Resulting Adjusted Prior Year Tax Levy</b>		\$	<b>31,712,511</b>	
<b>Multiplied by Allowable Levy Growth Factor (CPI or 2%)</b>	X			<b>1.0181</b>
<b>Resulting Tax Levy Limit Reportable to Comptroller</b>		\$	<b>32,286,507</b>	
<b>Plus Coming School Year Exemptions:</b>				
<b>Est. Capital Local, Debt and Lease Expenditures (- bldg. aid)</b>	+	\$	<b>343,040</b>	
<b>ERS Exemption Est. Does not exceed 2%</b>	+	\$	<b>-</b>	
<b>TRS Exemption - Est. does not exceed 2%</b>	+	\$	<b>-</b>	
<b>Maximum Allowable Tax Levy</b>		\$	<b>32,629,547</b>	



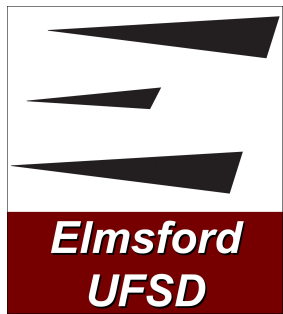
# Budget Comparisons

	2017-18	2018-19	2019-20	2020-21	DOLLAR
Budget Category	ADOPTED	ADOPTED	ADOPTED	PROPOSED	DIFFERENCE
					2019/2020 v 2020/2021
Instructional Salaries	14,524,756	14,806,325	14,768,067	15,581,252	813,185
Non Instructional Salaries	2,451,559	2,596,885	2,711,123	2,814,219	103,096
Equipment	41,500	71,500	297,001	290,500	(6,501)
Contractual	2,517,493	2,607,878	2,410,040	2,605,090	195,050
Materials and Supplies	343,182	353,207	413,591	421,878	8,287
Tuition	1,255,430	995,607	1,191,715	1,131,971	(59,744)
BOCES	2,464,908	2,815,105	2,891,200	3,051,852	160,652
Transportation	2,740,465	2,740,465	2,961,704	3,025,036	63,332
Benefits - TRS	1,951,334	1,951,334	1,644,690	1,556,690	(88,592)
Benefits - ERS	379,323	384,133	422,053	430,729	8,676
Benefits - Social Security	1,343,198	1,343,198	1,391,890	1,419,694	27,804
Benefits - Health	3,490,385	3,510,385	3,768,827	3,546,888	(221,939)
Benefits - Other	532,543	480,543	490,058	543,408	53,350
Debt Service	-	95,000	710,956	588,138	(122,818)
Interfund Transfers	111,000	78,500	73,500	78,500	5,000
<b>Total Budget</b>	<b>34,147,076</b>	<b>34,830,065</b>	<b>36,146,415</b>	<b>37,085,845</b>	<b>939,430</b>



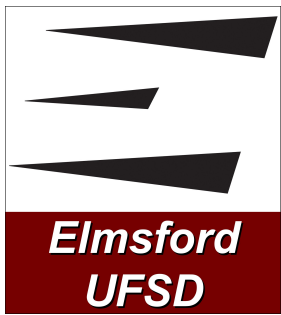
# 2020-2021 Proposed Budget

<b>2020-2021 Proposed Budget</b>	<b>37,085,845</b>
2019-2020 Adopted Budget	<b>\$36,146,415</b>
Dollar Difference Budget to Budget	\$939,430
Percent Difference Budget to Budget	2.60%
2020-2021 Proposed Tax Levy	\$32,519,191
2019-2020 Adopted Tax Levy	\$31,439,210
Dollar Difference Levy to Levy	\$1,079,981
Percent Difference Levy to Levy	3.44%

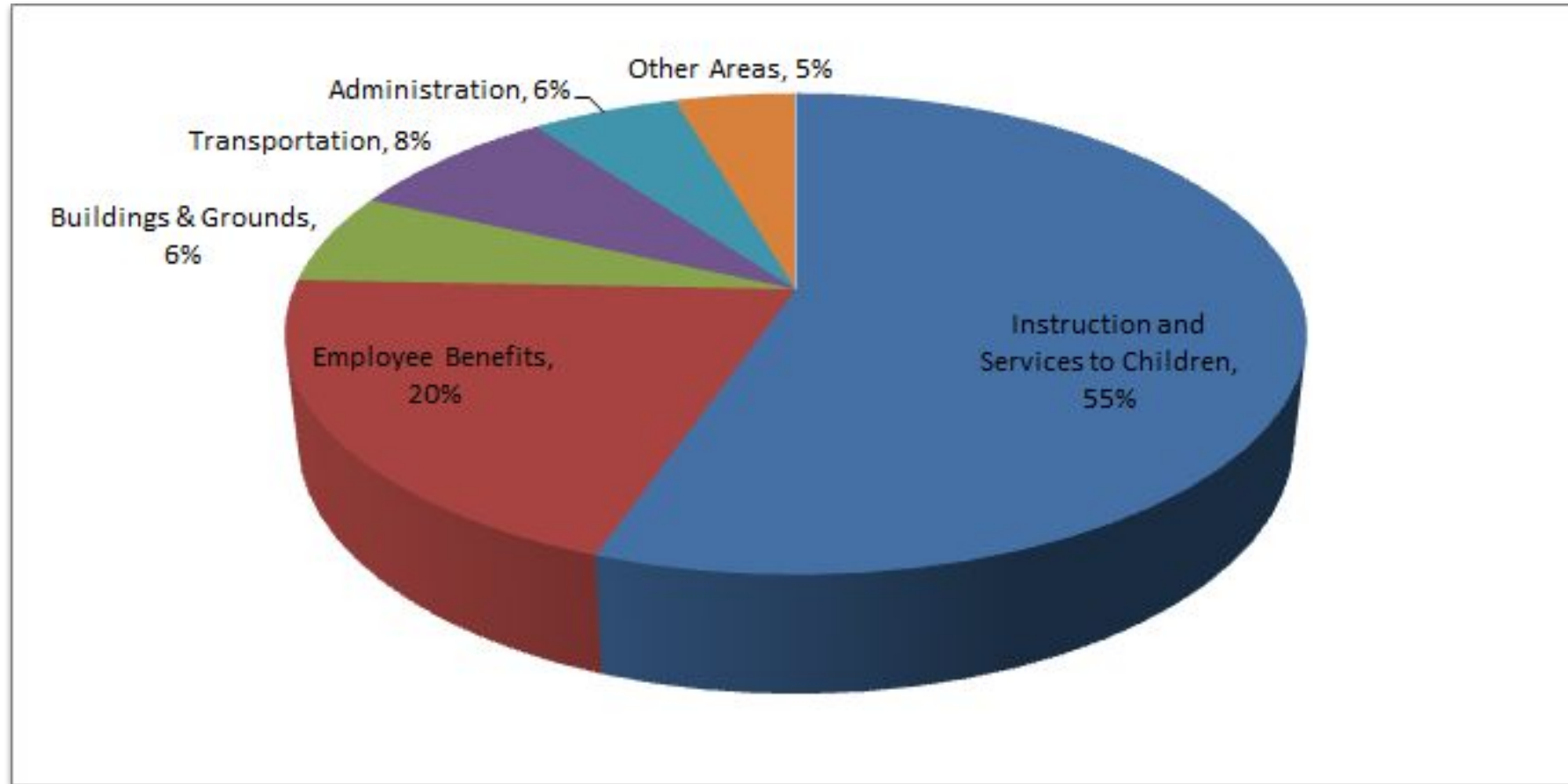


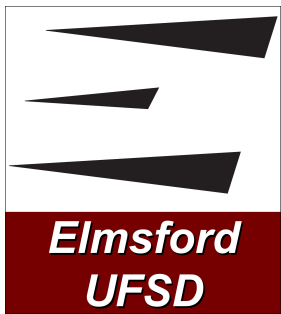
# 2020-2021 Proposed Budget

	2019-2020	2020-2021	% DIFFERENCE
	Original	Proposed	
<u>Description</u>	<u>Estimate</u>	<u>Budget</u>	<u>YTY %</u>
Real Property Taxes	\$31,439,210	\$32,519,191	3.44%
Non-property Tax	\$375,000	\$200,000	6.67%
Day School Tuition	\$80,000	\$80,000	-
Health Services for Other Districts	\$110,000	\$110,000	
Interest and Earnings	\$140,000	\$175,000	25.0%
State Aid	3,294,705	\$3,494,154	8.9%
Medicaid Assistance	\$7,500	\$7,500	
	\$35,446,415	\$36,585,845	
Appropriated Fund Balance	\$700,000	\$500,000	-28.57%
<b>TOTAL BUDGET</b>	<b>\$36,146,415</b>	<b>\$37,085,845</b>	<b>3.39%</b>

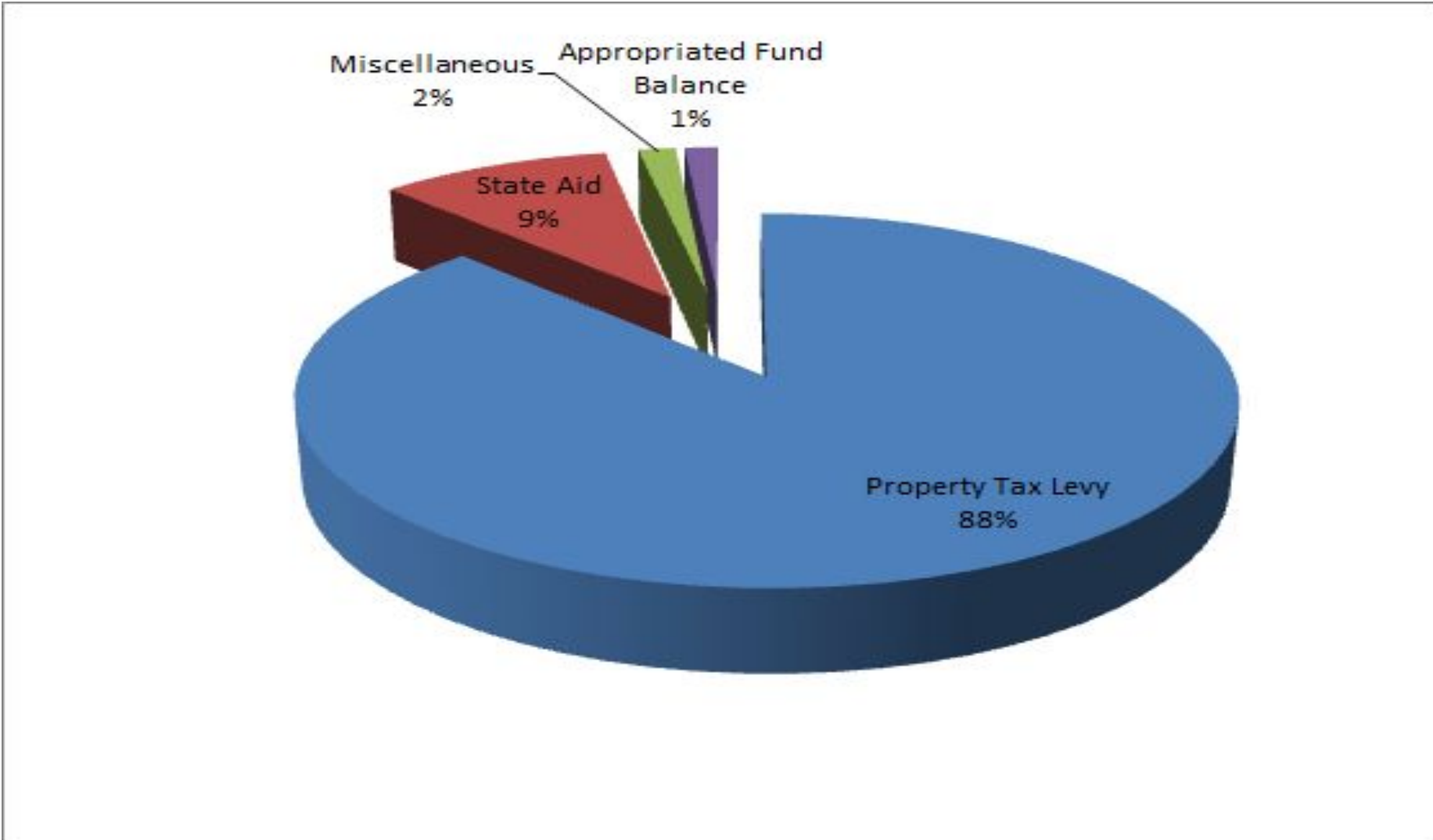


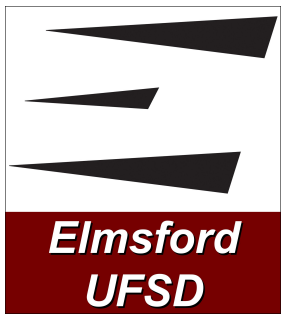
# 2020-2021 Proposed Budget





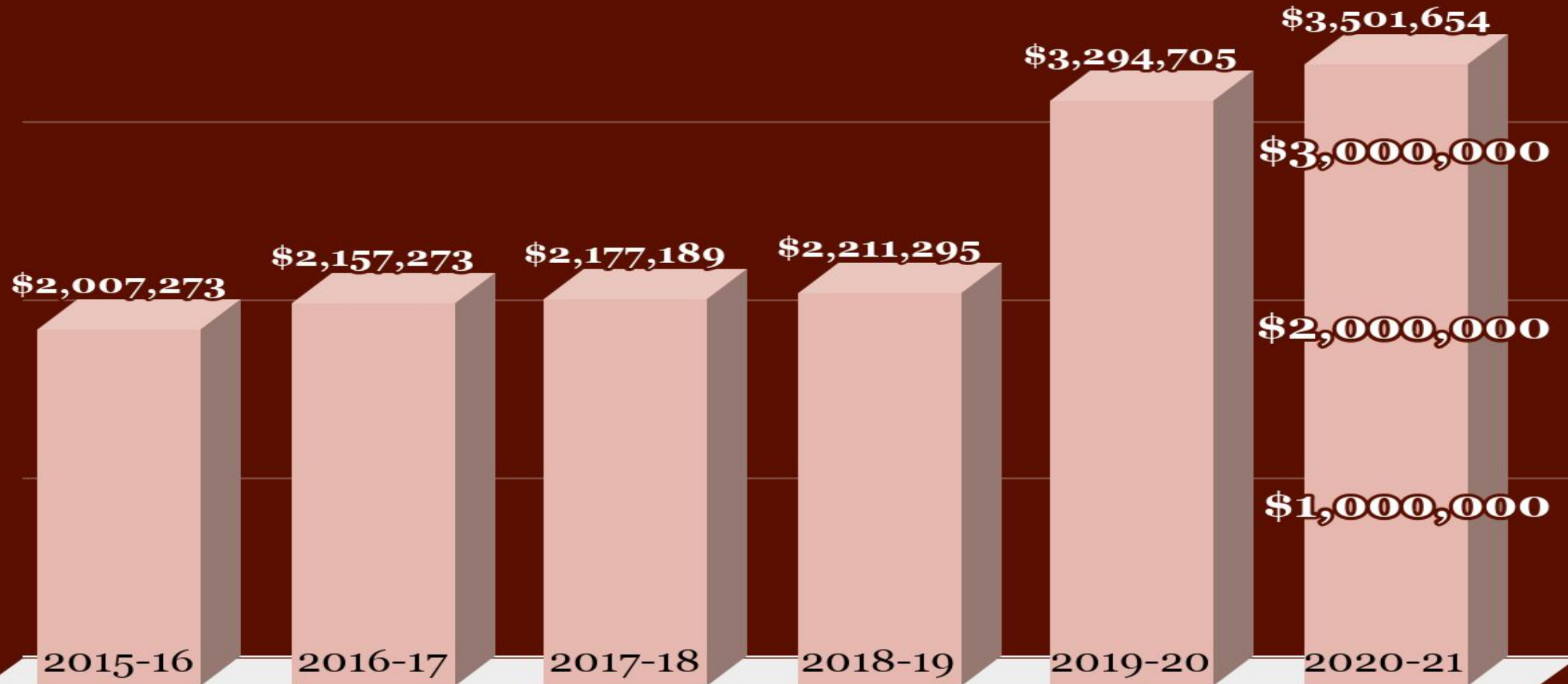
# 2020-2021 Projected Revenue



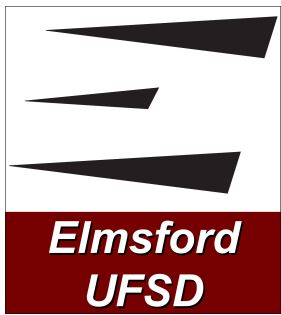


# State Aid Analysis

## State Aid in Dollars



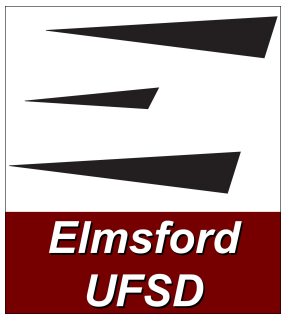




# Additional Proposition

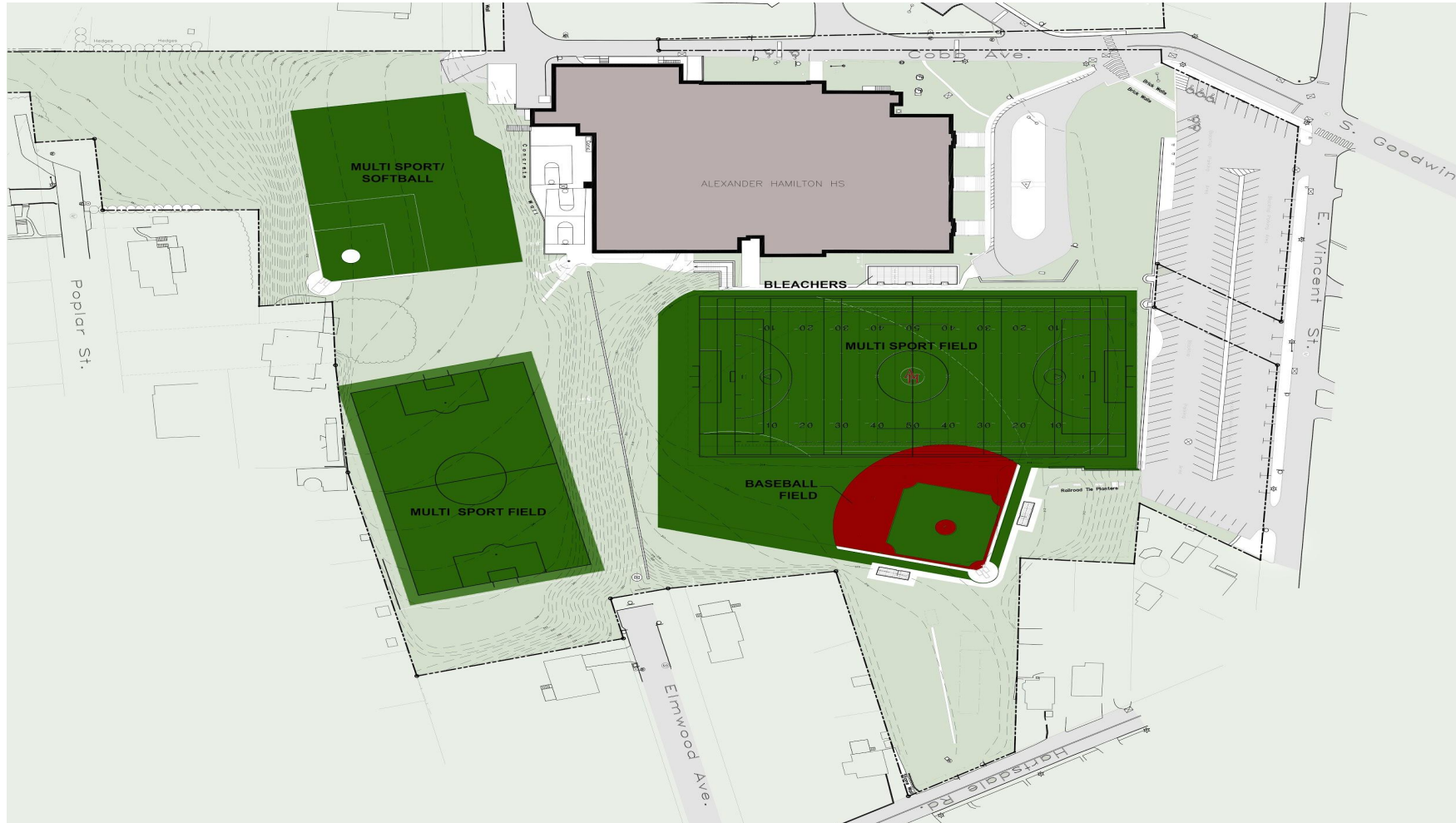


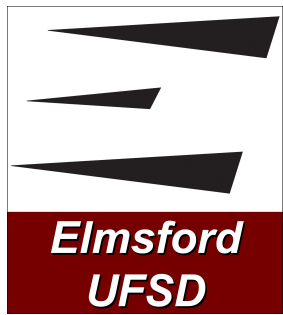
A proposition will be placed on the ballot to authorize the Board of Education for the EUFSD to utilize funds from a capital reserve account for the purpose of athletic field reconstruction. **If approved, this project will have zero impact to the tax rate.**



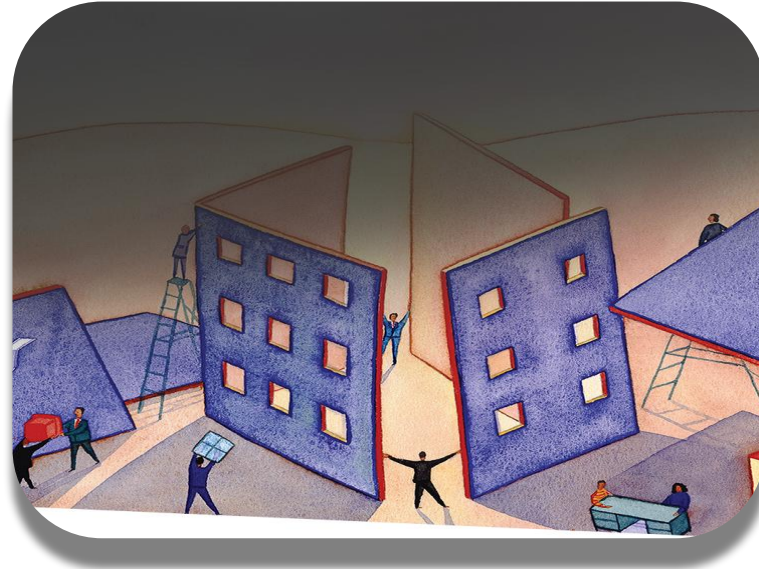
# Additional Proposition

## Proposed AHHS Field Reconstruction

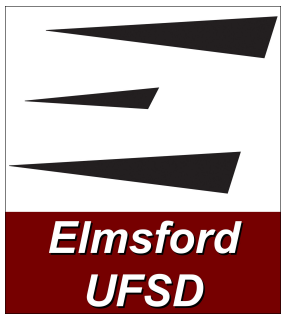




# Additional Proposition 2



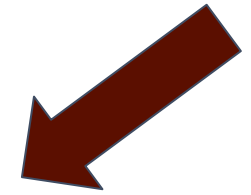
A 2nd proposition will be placed on the ballot to authorize the Board of Education for the EUFSD to amend a capital reserve account from \$5m cap to a maximum of \$20m cap over a 10 year period for future capital projects. **Any future projects using this reserve would require voter authorization.**



What does this mean for you?

REVENUES	2019/20	2020/21	CHANGE	CHANGE
State Aid	\$3,294,705	\$3,501,654	\$206,949	6.28%
Other Revenues	\$712,500	\$565,000	(\$147,500)	-20.70%
Appropriated Balance	\$700,000	\$500,000	(\$200,000)	-28.57%
Property Taxes	\$31,439,210	\$32,519,191	\$1,079,981	3.44%
TOTAL	\$36,146,415	\$37,085,845	\$939,430	2.60%
Assessed Valuation	\$1,542,288,955	\$1,588,229,720 **		
Estimated Tax Rate	\$20.385	\$20.475		
Average taxpayer at \$437,100	\$8,598.30	\$8,636.40	\$38	

\$38





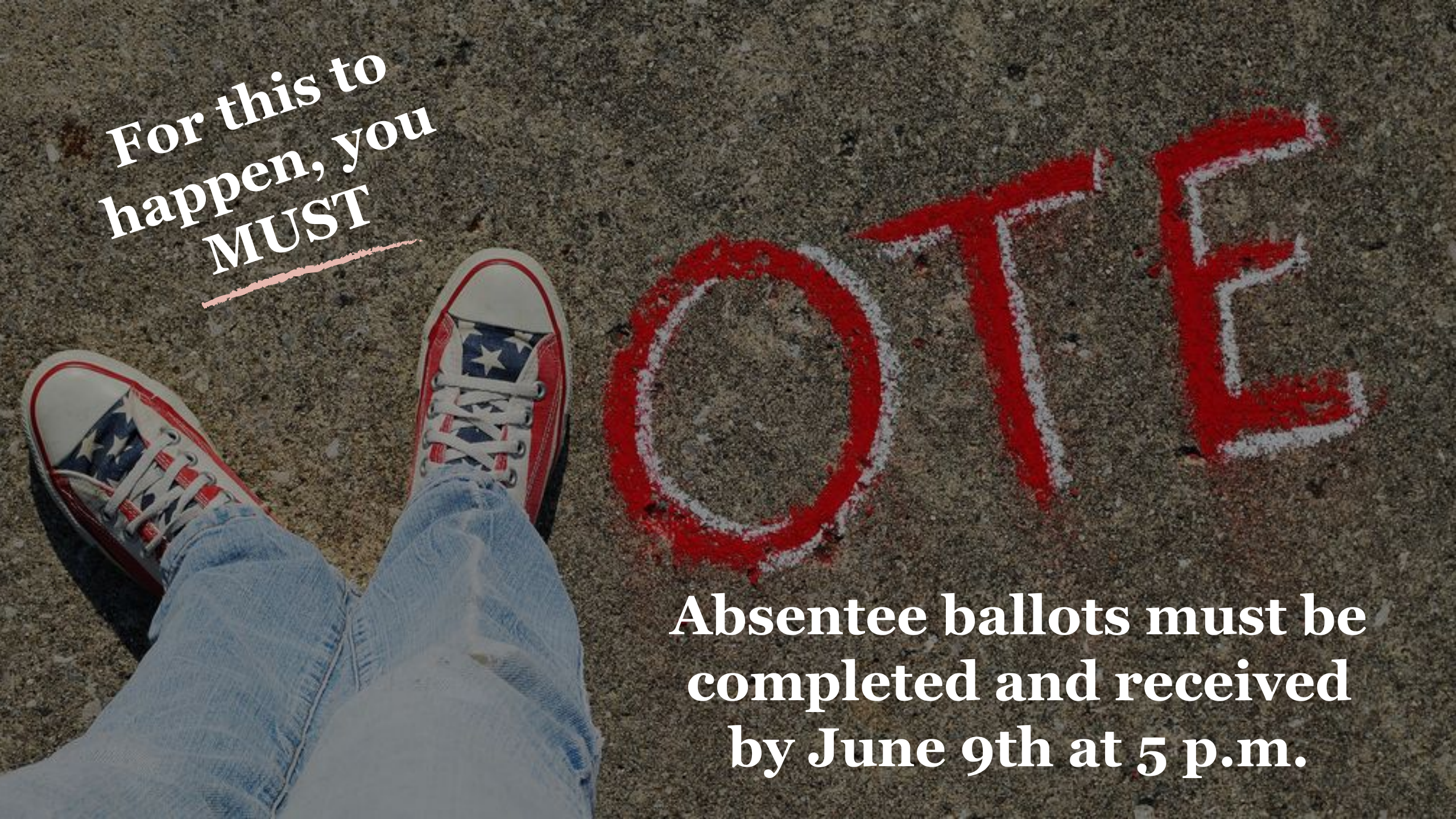


Applying the current average assessed value\* information, a home with the average assessed value of \$437,100\* would cost \$38 for the year.

That's approximately \$3.00/month

\*NOTE: Assessed valuation is estimated and is subject to change. Town of Greenburgh went to full value in 2016.



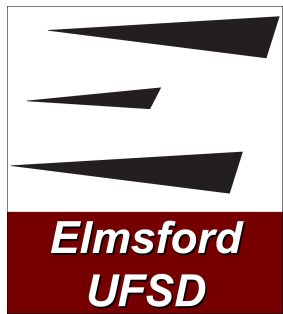


**For this to  
happen, you  
MUST**

**OCT 9**

**Absentee ballots must be  
completed and received  
by June 9th at 5 p.m.**





## Important Update

Pursuant to Governor Cuomo's Executive Order [202.26](#), the 2020-2021 school budget vote and board of education election shall be conducted via absentee ballot in conjunction with the school district's absentee ballot process. Furthermore, the same provisions that are made for a school board trustee petition;

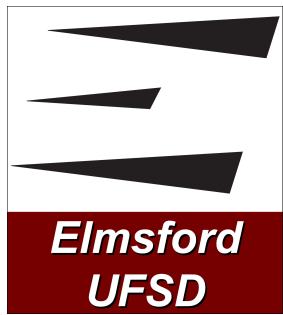
Election of every school district was scheduled to be held on the third Tuesday of May, two thousand twenty is hereby adjourned and rescheduled until **June 9, 2020**, which shall be deemed the statewide uniform voting day;

This change also impacts school districts' regular notification practices and timelines for sharing information about the vote and election.

**REGISTER TO VOTE NOW!**

Proposed Budget information may be found on the District's website at [www.eufsd.org](http://www.eufsd.org)





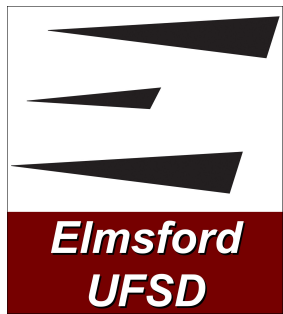
## **How are candidates nominated for the school board?**

Executive Order 202.26 modified the requirements that normally apply to the filing of nominating petitions for school board candidates. Candidates will not be required to obtain signatures on nominating petitions.

However, an individual running for the school board must meet any other requirements necessary to be placed on the ballot, including any applicable residency and age requirements.

In accordance with the Executive Order, nominating petitions in all school districts are due by May 11th.

Proposed Budget information may be found on the District's website at [www.eufsd.org/budgetinfo](http://www.eufsd.org/budgetinfo)



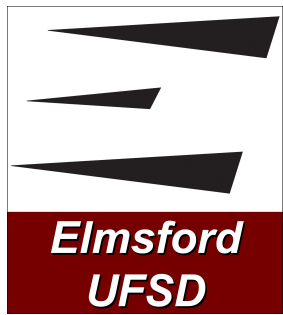
**Is a school district required to publish a legal notice of the budget vote and election?**

Yes, but Executive Order 202.26 reduces the number of publications from four to two, with the first publication occurring no later than May 12th.

**Is the school district required to provide any other type of notice of the election and budget vote?**

Yes. Executive Order 202.26 requires schools districts to send out a postcard that provides notice detailing the date of the election, the date of the budget hearing and the definition of a qualified voter

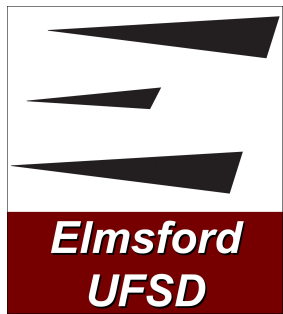
Proposed Budget information may be found on the District's website at [www.eufsd.org/budgetinfo](http://www.eufsd.org/budgetinfo)



## **When should the postcard be sent out?**

Executive Order 202.26 does not answer this question. In addition, in some instances, it might be appropriate for a district to include in the postcard additional helpful information. Therefore, districts should consult with their school attorney on how best to proceed, based on local circumstances.

Proposed Budget information may be found on the District's website at [www.eufsd.org/budgetinfo](http://www.eufsd.org/budgetinfo)



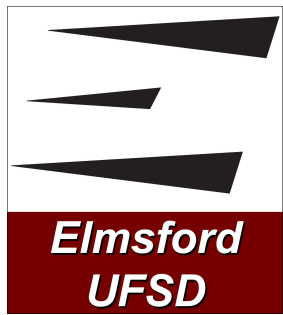
## **Is a school district still required to hold a budget hearing?**

Yes. School districts must hold a budget hearing between 14 and 7 days before the date of the election and budget vote. This year that window falls between May 26th and June 2nd.

## **How are budget hearings supposed to be conducted?**

Through June 1, 2020, in accordance with Executive Order 202.15, public hearings that were scheduled to be conducted in April or May are now to be held virtually through the use of video conferencing or teleconferencing. Our budget hearing will be conducted on May 26th on a virtual Zoom platform. The meeting will be recorded and posted to the “Budget Information” section of our website.

Proposed Budget information may be found on the District’s website at [www.eufsd.org/budgetinfo](http://www.eufsd.org/budgetinfo)

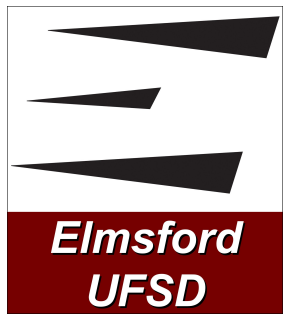


## **How does a school district identify individuals who should receive an absentee ballot?**

Executive Order 202.26 requires this year's school budget vote and board election be conducted entirely by absentee ballot (the application process is suspended). However, the Order is silent with respect to the manner in which districts should proceed to identify the voters who are supposed to receive an absentee ballot.

The district will mail absentee ballots to all eligible voters within the school district.

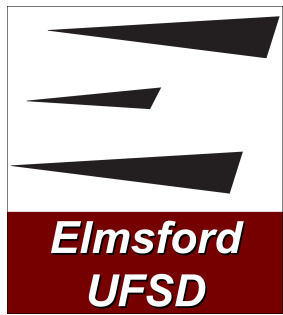
Proposed Budget information may be found on the District's website at [www.eufsd.org/budgetinfo](http://www.eufsd.org/budgetinfo)



## **When must absentee ballots be sent out?**

Executive Order 202.26 fails to designate a date by which the absentee ballots must be mailed. The answer will be partially dependent upon procurement of envelopes and ballots. However, based upon the volume of the mail, it may be desirable to send the ballots out as early as possible in order to ensure ballots may be timely returned.

Proposed Budget information may be found on the District's website at [www.eufsd.org/budgetinfo](http://www.eufsd.org/budgetinfo)

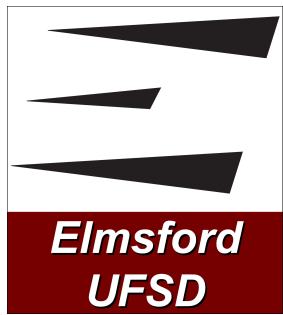


## **What is the deadline for the return of completed absentee ballots to the school district?**

Executive Order 202.26 did not suspend the rules for returning absentee ballots. Therefore, ballots may be returned by mail or in person and must be received in the office of district clerk by 5 p.m. on June 9th in order to be canvassed.

Proposed Budget information may be found on the District's website at [www.eufsd.org/budgetinfo](http://www.eufsd.org/budgetinfo)

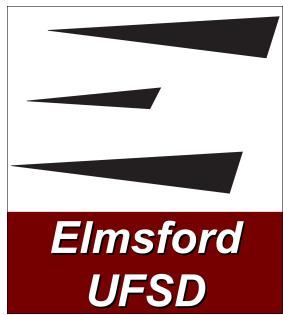




## **Should school districts maintain a record of the returned absentee ballots?**

Executive Order 202.26 does not address this issue. However, it is recommended that the district clerk record the name of the voters who returned an absentee ballot in order to create a poll list otherwise required pursuant to Education Law sections 2029 and 2609.

Proposed Budget information may be found on the District's website at [www.eufsd.org/budgetinfo](http://www.eufsd.org/budgetinfo)

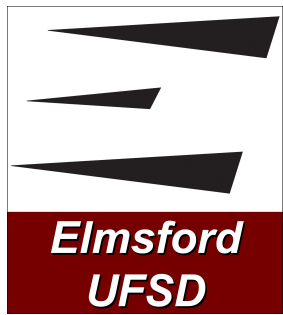


## **Must a school district still appoint election inspectors?**

Yes. Executive Order 202.26 did not suspend the requirement that school districts appoint election inspectors. Normally non-city school districts must appoint a minimum of two inspectors per ballot box or voting machine.

We will have four election inspectors who are certified by Westchester County Board of Elections.

Proposed Budget information may be found on the District's website at [www.eufsd.org/budgetinfo](http://www.eufsd.org/budgetinfo)



## **How will anonymity be ensured during the counting of the ballots?**

Once received, each voters name will be recorded by the district clerk or designee. The envelope will then be handed to a poll worker who will open the envelope and remove the folded ballot and who will place the folded ballot into a box. The box of folded ballots will be moved to another table where a poll worker will open the ballot and record the vote. Voter names do not appear on the ballots.

Proposed Budget information may be found on the District's website at [www.eufsd.org/budgetinfo](http://www.eufsd.org/budgetinfo)