

2020-2021 Proposed Budget

~Dr. Marc P. Baiocco
Superintendent of Schools

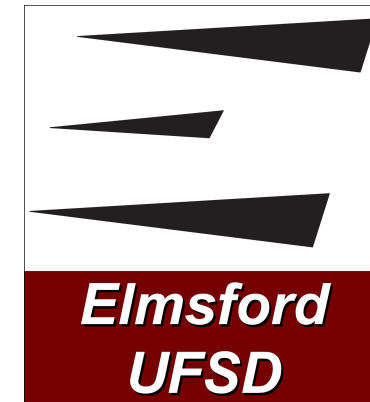
ELMSFORD UNION FREE SCHOOL DISTRICT

BUDGET WORKSHOP

WEDNESDAY, APRIL 15, 2020



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



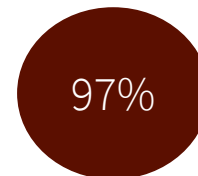
Strategic Goal 4

Engage parents and
community

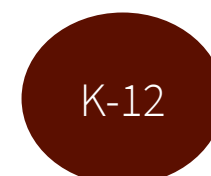
About Elmsford UFSD

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**

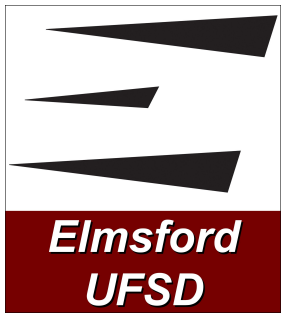


**Curriculum
Focus**



**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

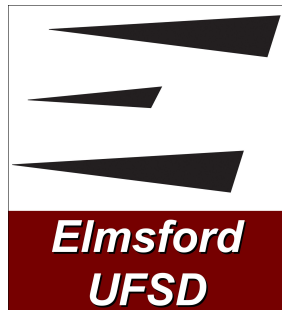
2020-2021 NYS Education Funding Outlook

SCHOOL FUNDING NEEDS TO BE ADEQUATE, EQUITABLE & PREDICTABLE



Considerations that impact our district:

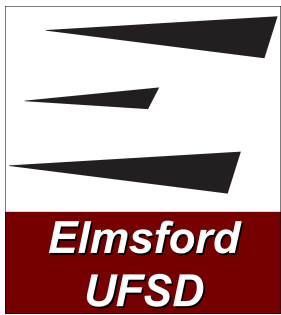
- 1 Foundation Aid
- 2 Regional Cost Index
- 3 Obstacles to Funding Public Education
- 4 Funding of Special Education Services
- 5 Mental Health & Safety
- 6 Unfunded Mandates



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.



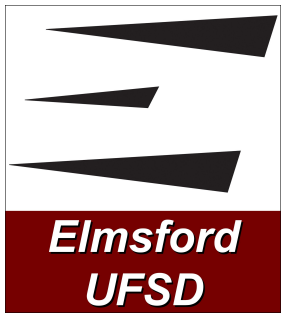
Safety

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.



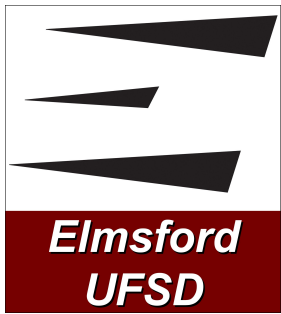
Enrollment Data/Projections

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



Staffing

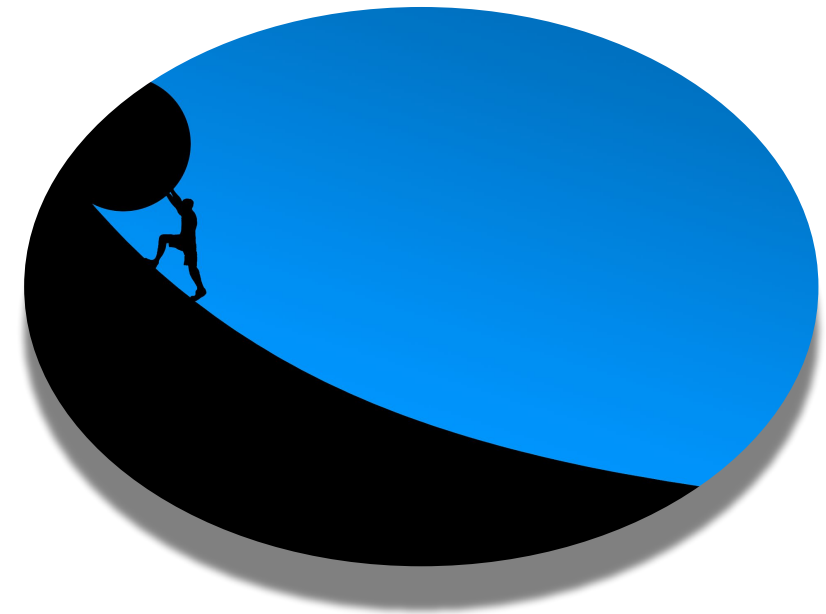
Based on the strategic planning goals, student needs, enrollment study, bargaining agreements, and anticipated vacancies, staffing decisions are made.



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.

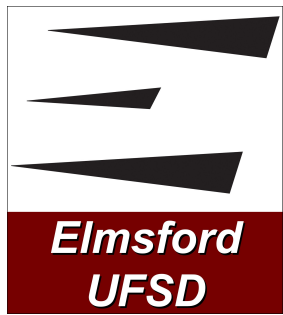
- ★ The “Give and Take” of State Aid ✓
- ★ Not a true “2%” Tax Cap
- ★ Mandates Without Funding
- ★ Market Force Cost Increases
- ★ Equitable and Sustainable Agreements ✓
- ★ Aging Infrastructure ✓
- ★ Tax Certiorari Claims
- ★ Elimination of Expense Based Aid
- ★ Pandemic (COVID-19) Adjustments





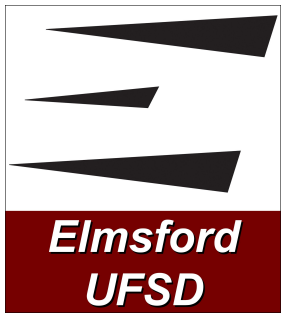
**Albany Still Owes
EUFSD
\$1,631,825*
In Foundation Aid!**

*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



Advocacy



Mental Health Supports and Education

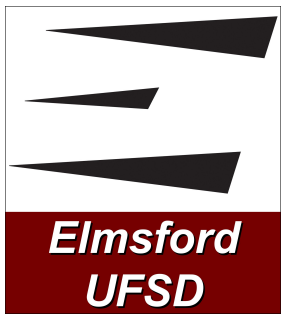
Our students need mental health supports and education.

- **Support** the creation and funding of an expense-based aid that will help our public schools provide mental health education and support.
- **Support** the proposal of the non-profit human services sector for a 3% funding increase per year over the next 5 years, to ensure that mental health providers are able to expand and enhance their services to the young people of New York State.

Funding for Public Education

Our schools need more funding and support from New York State, not additional caps and limits on school aid and continual underfunding of Foundation Aid.

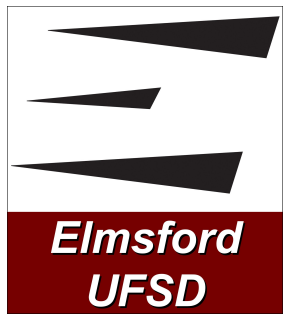
- **Support** the full funding of Foundation Aid in the next three years.
- **Defeat** the Executive Budget proposal to dissolve expense-based aids.



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

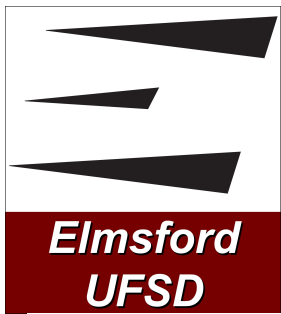




Tax Levy Calculations



- ✓ 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

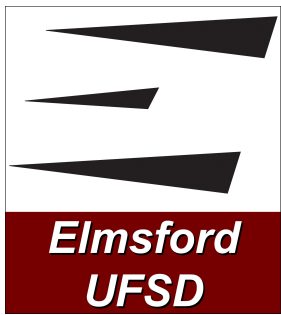
Base Formula

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

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

+ Exclusions

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

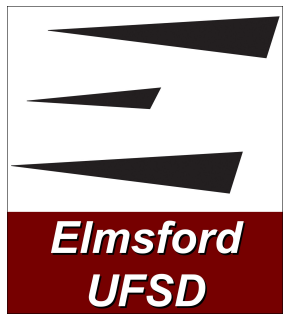


EUFSD Tax Levy Formula

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.

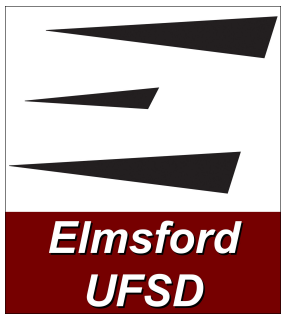
Calculating the Tax Levy Limit & Maximum Allowable Tax Levy for Elmsford UFSD School District

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



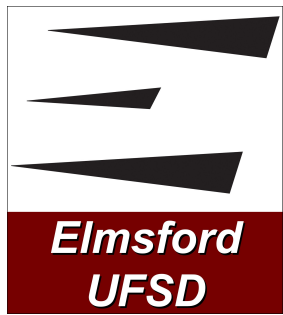
Budget Comparisons

	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
Total Budget	34,147,076	34,830,065	36,146,415	37,085,845	939,430



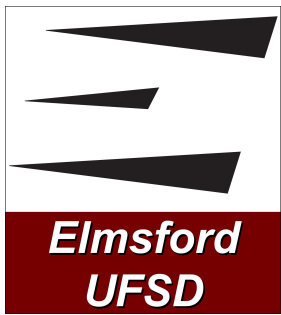
2020-2021 Proposed Budget

2020-2021 Proposed Budget	37,085,845
2019-2020 Adopted Budget	\$36,146,415
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%

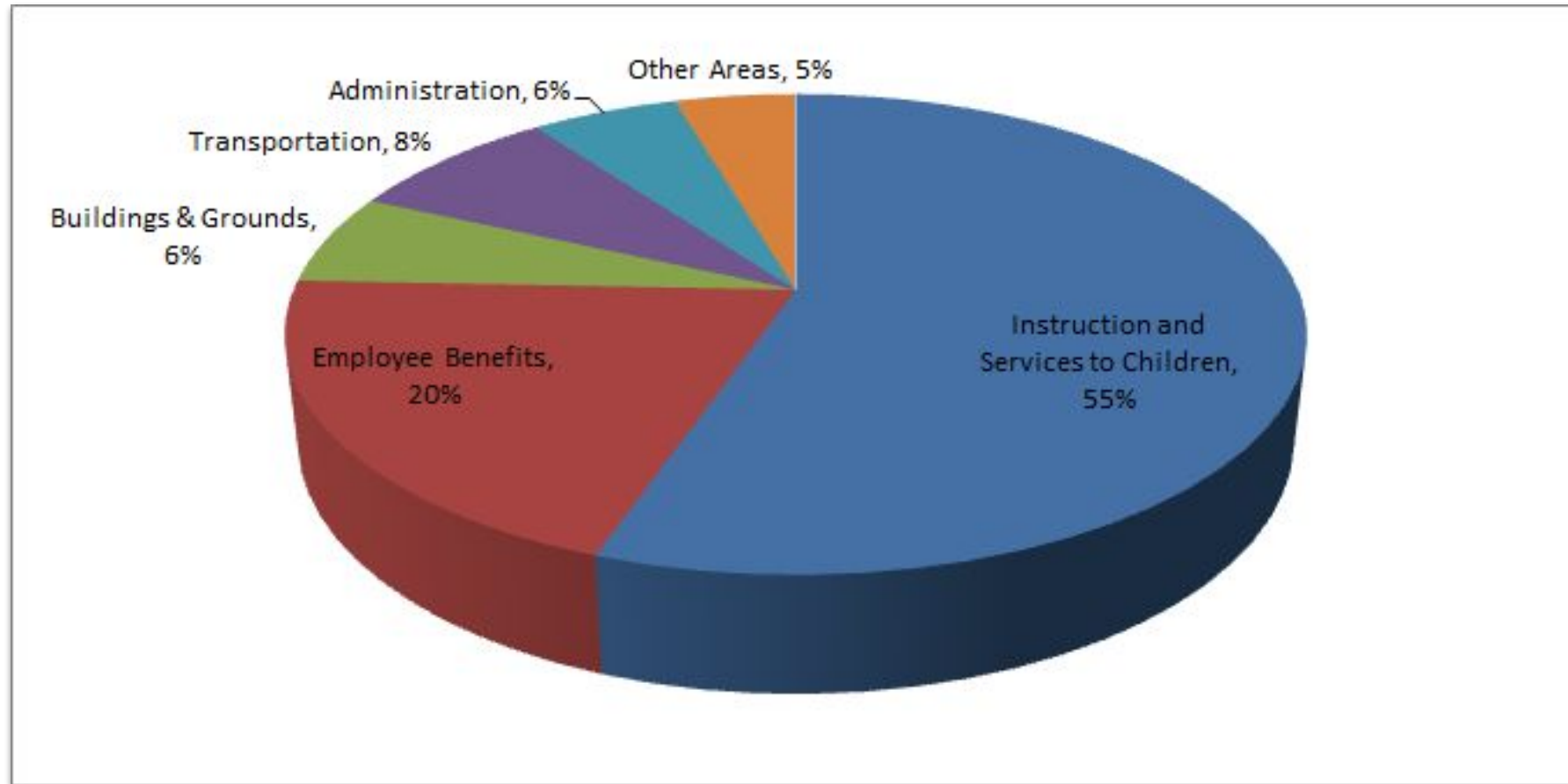


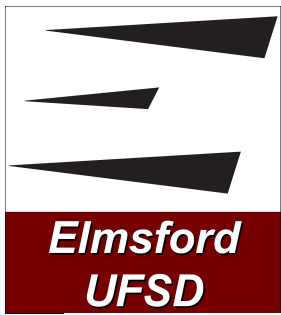
2020-2021 Proposed Budget

	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	\$400,000	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	\$3,587,828	8.9%
Medicaid Assistance	\$7,500	\$7,500	
	\$35,446,415	\$36,872,019	
Appropriated Fund Balance	\$700,000	\$500,000	-28.57%
TOTAL BUDGET	\$36,146,415	\$37,372,019	3.39%



2020-2021 Proposed Budget





2020-2021 Projected Revenue

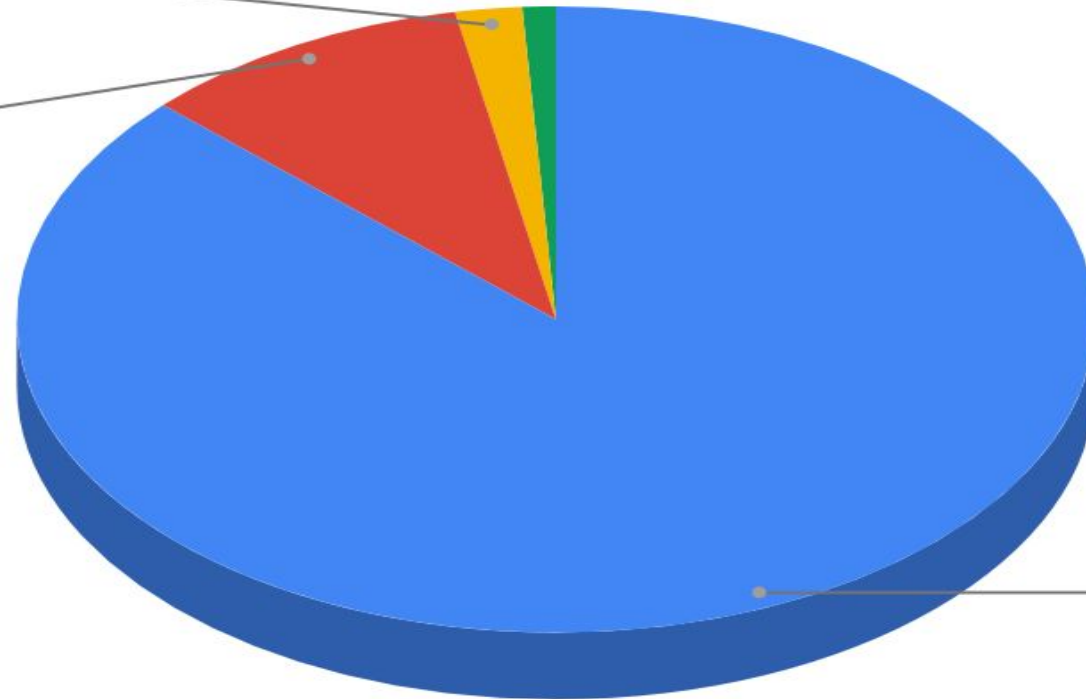
*Based on pandemic adjustments

Miscellaneous

2.0%

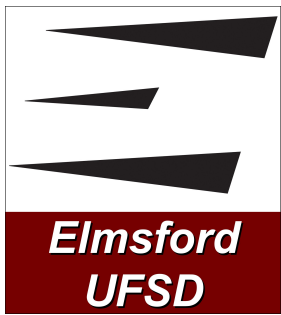
State Aid

10.0%



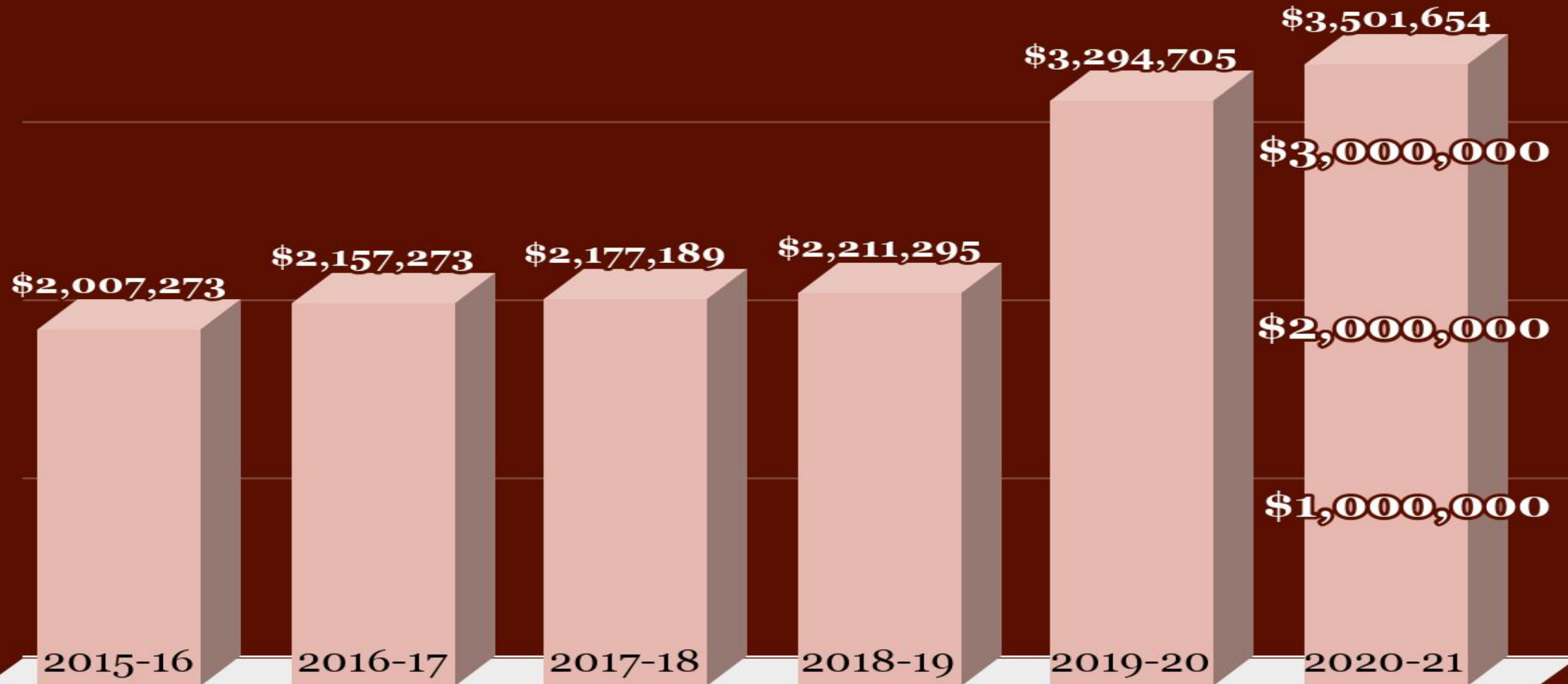
Property Tax

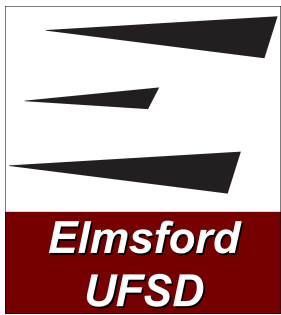
87.0%



State Aid Analysis

State Aid in Dollars

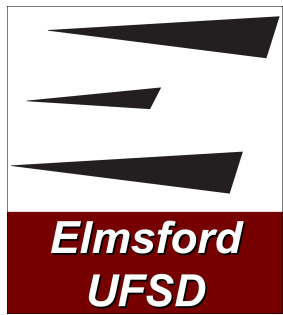




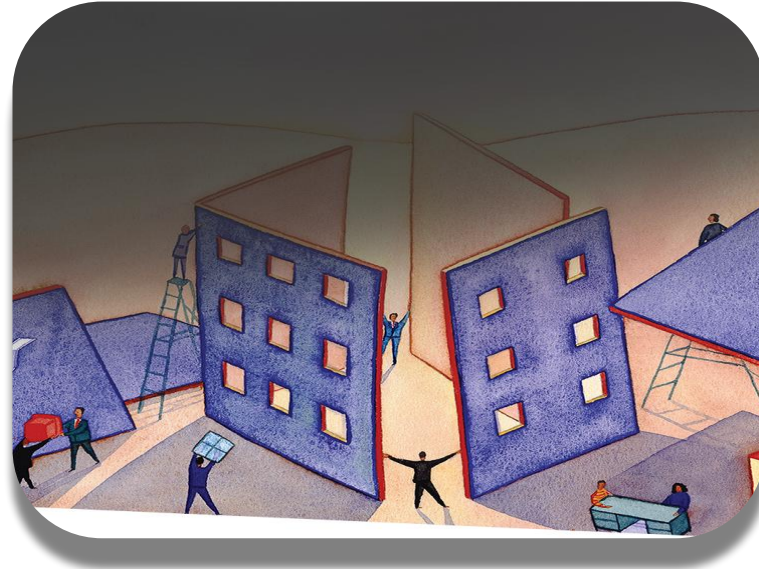
Additional Proposition 1



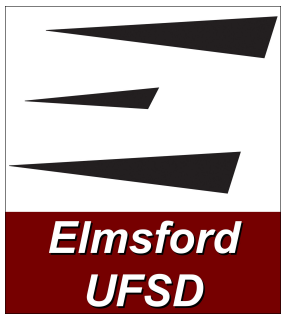
A proposition will be placed on the ballot to authorize the Board of Education for the EUFSD to utilize funds from a capital reserve account for the purpose of athletic field reconstruction.



Additional Proposition 2

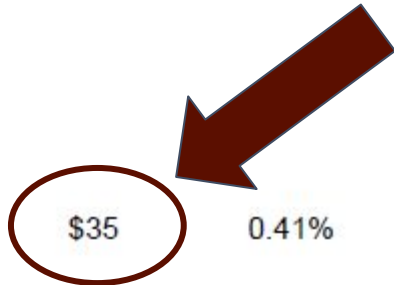


A 2nd proposition will be placed on the ballot to authorize the Board of Education for the EUFSD to amend a capital reserve account from \$5m cap to a maximum of \$20m cap over a 10 year period for future capital projects. Any future projects using this reserve would require voter authorization.



What does this mean for you?

REVENUES	ADOPTED BUDGET 2019/20	PROPOSED BUDGET 2020/21	BUDGET CHANGE	PERCENT CHANGE
State Aid	\$3,294,705	\$3,587,830	\$293,125	8.90%
Other Revenues	\$712,500	\$765,000	\$52,500	7.37%
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	\$37,372,021	\$1,225,606	3.39%
Assessed Valuation	\$1,542,288,955	\$1,588,799,720**		
Estimated Tax Rate	\$20.385	\$20.468		
Average taxpayer at \$437,100	\$8,598.30	\$8,633.31	\$35	0.41%



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



Applying the current average assessed value* information, a home with the average assessed value of \$437,100* would cost \$35 for the year.

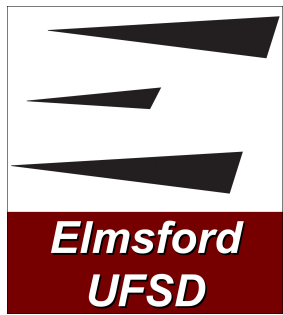
That's less than \$3.00/month

*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**

OOTEE





Wednesday, April 15, 2020 Board of Education Budget Adoption
Wednesday, May 6, 2020 Board of Education Budget Hearing

Important Update

Governor Cuomo signed Executive Order 202.13. Included within this executive order is the announcement that all school elections are to be **postponed until at least June 1, 2020**. From the executive order: Any school board, library board, or village election scheduled to take place in April or May of 2020 is hereby postponed until at least June 1, 2020, and subject to further directive as to the timing, location or manner of voting for such elections.

REGISTER TO VOTE NOW! (Must be registered by May 14th)

Budget presentations will be on-going through May 19, 2020. All 2020-2021 Proposed Budget information may be found on the District's website at www.eufsd.org