
Elwood Union Free School District

2020 - 2021

Budget Hearing

June 1, 2020



Budget Update

- On May 18th, the Board of Education adopted a budget totaling \$64,443,174 which includes a tax levy of 2.89%.
- **Essential to Note**
- The proposed of 2.89% levy is well below the allowable tax cap limit of 7.2%.



20/21 Expenditure Budget By Component

Component	2019-2020 Budget	2020-2021 Proposed Budget	Increase/ (Decrease)
Administrative (11%)	\$ 7,051,153	\$ 7,186,438	\$ 135,285
Capital (16%)	\$ 8,602,374	\$10,094,726	\$1,492,352
Program (73%)	\$47,075,374	\$47,162,010	\$ 86,636
Total	\$62,728,901	\$64,443,174	\$1,714,273

- Please note that because we do not know what school will look like in September, some of these dollar amounts may “shift” between categories.



20/21 Revenue Update as of June 1st

Revenue Source	2019-2020 Budget	2020-2021 Proposed Budget	Increase/ (Decrease)
Tax Levy	\$47,113,716	\$48,475,302	\$ 1,361,586
State Aid	\$12,768,014	\$12,944,901	\$ 163,071
Miscellaneous	\$ 743,355	\$ 722,971	-\$ 20,384
Fund Balance Allocation	\$ 1,250,000	\$ 1,500,000	\$ 250,000
ERS Reserve	\$ 840,000	\$ 800,000	-\$ 40,000
Total	\$62,728,901	\$64,443,174	\$ 1,714,273

- State Aid numbers are still not finalized due to NYS budget status



Estimated Taxpayer Impact

Estimated Tax rate =		284.12	289.96	2020-2021
Estimated Tax Rate increase =			2.18%	Projected
Taxable Assessed Value	2019-2020		2020-2021	Yearly
	Taxes		Projected Taxes	Increase
\$1,500	\$	4,262	\$ 4,349	\$ 87
\$2,500	\$	7,103	\$ 7,249	\$ 146
\$3,500	\$	9,944	\$ 10,149	\$ 205
\$4,500	\$	12,785	\$ 13,048	\$ 263
\$5,000	\$	14,206	\$ 14,498	\$ 292
\$5,500	\$	15,626	\$ 15,948	\$ 322

According to the Town of Huntington, assessed values for 2020/2021 have increased for the third year in a row.



Targeted Reductions

- The adopted budget does not include the projection of loss in state aid, but reductions will have to be made once those numbers are received.
- As we do not yet know exactly what our program requirements will be for the 2020/2021 school year, we have not made definitive decisions as to where the reductions will need to come from. These reductions will be largely based on how the program will be designed.
- To assist the community in understanding the cost of particular expenses, we will illustrate some of these costs as it relates to the budget.
- *Discussions with the Board and all stakeholders will take place throughout the summer once definitive guidance is received from NYS and NYSED.*



Unknown Factors – Potential Increases

- Distance Learning v. Live Instruction – when will transition take place?
 - Will a hybrid model be necessary to begin the year? For how long?
- Regulations that will need to be followed to return to live instruction will include increased expenses (while aid is being reduced):
 - Cleaning materials and supplies
 - PPE for Faculty/Staff and (potentially) students/visitors
 - Protective Equipment (plexiglass, etc.)
 - Screening tools (temperature measuring equipment, etc.)
 - Social Distancing Guidelines
 - Special accommodations for medically fragile students and faculty
 - Transportation protocols
 - Special Education Services
 - All technology related expenses
 - Increased unemployment payments due to excessing



Unknown Factors – Potential Reductions

- Potential areas of decreased expenses if social distancing restrictions are not modified (Distance Learning Model):
 - Transportation/fuel
 - Support Staff
 - Associated Benefits to reduced staff
 - Athletics
 - Co-Curricular Activities
 - Materials/Supplies
 - Certain Equipment
 - Utilities
 - Supervision/Chaperoning
 - Overtime
 - Textbooks
 - Conferences/Professional Development Opportunities



Reductions Previously Reviewed (5/18)

- Reduced Opportunities in:
 - Athletics
 - Co-Curricular
 - Security (20% rollback of all assigned hours)
- 3 Full-time Teachers (FTE)
 - 1 Due to Attrition (Retirement)
- Director of Math, Science & Technology
 - Will be vacant as of July 1, will not be filled



Potential Targeted Reductions

- Administrative (HR) \$ 76,000 (benefits N/A)
- Teacher FTE (new) \$ 89,909 (including benefits)
- Teacher FTE (existing) \$136,598 (including benefits)
- Teaching Assistant FTE \$ 51,751 (including benefits)
- Paraprofessional FTE \$ 46,538 (including benefits)
- Clerical FTE \$ 73,090 (including benefits)
- Custodial / Maint. FTE \$ 81,421 (including benefits)



Concessions

This year's budget is one that has been built with a mindset of shared sacrifice. That being said, the District would like to announce that we have successfully negotiated concessions with some of our bargaining units. As of today, the following has occurred:

- Elwood Teachers' Alliance – agreed to salary freeze
- All district administrators have agreed to forgo salary rate increases
- The dollar value of these concessions thus far equates to approximately \$540,000 and will be used to preserve program and student offerings
- Teaching Assistant, Paraprofessional, Clerical and Custodial Units are all engaged in ongoing positive, collaborative discussions



Budget Vote

- Simple majority required
- Should the budget not meet with voter approval, information regarding a potential re-vote has not been determined at this time by New York State.
- If no re-vote is permitted and the proposed budget fails, the district will have to adopt contingent budget in the amount of \$62,981,588. This amount reflects additional reductions totaling \$1,361,586.



What Does This Mean?

If the proposed budget does not meet with voter approval on June 9th, the district will face a contingency budget and devastating reductions to programs and staffing*

*Assuming no changes to the current Executive Order



Contingent Budget

- Items affected by the contingent budget reductions may include:
 - Drastically increased class size, K-12
 - Additional staffing reductions (across the board)
 - Reduction to mental health services
 - Reduction to AP courses and HS electives
 - Further reductions to athletics & extra-curricular activities
 - Further reductions to Security
 - Elimination of non-essential equipment
 - Elimination of tuition based programs (BOCES)



Budget Facts

- This budget was prepared knowing that next year will be a challenging budget as well. It is important to note that we do not operate the district's finances on an annual basis. There is a multi-year approach.
- The 2020/2021 tax levy of 2.89% is equal to increase of \$1,361,586. This equates to an average of \$290.00 per household. The two factors that will influence the actual number will be your assessed value and the tax rate which is set by the Town of Huntington.
- The assessed value of a home is greatly affected by the school district within its boundaries. A failed budget will have a very large impact on the program and could adversely effect the reputation of the Elwood schools, thus decreasing home values.



Annual Budget Vote & Election

June 9, 2020

Absentee Ballot Only

All ballots must be received by the

Office of the District Clerk

no later than 5:00pm



Questions or Comments

