



Altmar - Parish - Williamstown

2020-2021 Draft Budget

UPDATED: Budget Workshop Meeting
As of May 19, 2020



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Agenda

- Where are we at with the Budget Process
- Proposed budget
- What-Ifs
- Next steps



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Where are we at with the Budget?



FY 2021 Enacted Budget





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Where are we at with the Budget?

- April 23rd – Foundation Aid Flat – 0% increase
- May 12th – more clarity on May 15th to define **possible cuts**:

Foundation Aid at **20%** Reductions = \$16.8M = \$3.3M

Education Aid at **20%** Reductions = \$26.0M = \$5.2M

- May 15th





Where are we at with the Budget?

NO CUTS

were provided as final/fact by NYS Governor

What does this mean?

The District has discussed:

- A near balanced budget presentations - March 12th;
- Tax Levy increase – only for Erie Boulevard Hydropower;
- Fill the remaining gap with the prudent use of fund balance.



Where are we at with the Budget?

Familiar territory – prior to NYS on time budgets – Schools adopted in May based on the best guess scenarios to have a finalized state budget in August.

What does this mean?

1. “Hereby authorized to expend a sum not exceeding \$XX and to levy the taxes therefor” – Reminder – **Increase for Erie/PILOT only**
2. Planned underspending the budget – **Currently underspent 2019-2020 budget**
3. Example - \$30M budget and revenues come in and are restored by Federal stimulus to offset any NYS cuts to \$32M – **district can't spend the \$2M difference**



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2020-2021 State Aid Adopted Budget Proposal

4/1/2020

Aid Category	2019-2020	2020-2021	Change In Aid
Foundation	\$16,807,098	\$16,807,098	\$0
BOCES	\$1,998,811	\$2,396,350	\$397,539
Hardware & Technology	\$21,672	\$21,182	(\$490)
Software, Library, Textbook	\$53,087	\$87,624	\$34,537
Universal Pre-K	\$129,009	\$129,009	\$0
Private Excess Cost	\$1,089,619	\$1,126,024	\$36,405
Transportation	\$2,067,560	\$2,456,268	\$388,708
Building <small>(without Building Aid 3.86%)</small>	\$2,727,440	\$3,004,147	\$276,707
Pandemic Adjustment	NA	(\$390,941)	(\$390,941)
Federal CARES Restoration	NA	\$390,941	\$390,941
TOTAL AID	\$24,894,296	\$26,027,702	4.55% \$1,133,406
Community Set Aside	\$154,393	\$154,393	\$0



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2019-2020 Current Budget with 2020-2021 Estimated Revenue

Aid Category	2019-2020 Adopted Budget	2020-2021 Proposed	Change In Aid
Foundation	\$16,807,097	\$16,807,098	\$1
BOCES	\$2,296,926	\$2,396,350	\$99,424
Hardware & Technology	\$21,671	\$21,182	(\$489)
Software, Library, Textbook	\$90,559	\$87,624	(\$2,935)
Universal Pre-K	\$154,393	\$129,009	(\$25,384)
Private Excess Cost	\$909,731	\$1,126,024	\$216,293
Transportation	\$2,083,551	\$2,456,268	\$372,717
Building <small>(without Building Aid 3.87%)</small>	\$2,718,974	\$3,004,147	\$285,173
Pandemic Adjustment	NA	(\$390,941)	(\$390,941)
Federal CARES Restoration	NA	\$390,941	\$390,941
TOTAL AID	\$25,082,903*	\$26,027,702	3.76% \$944,800
Community Set Aside	\$154,393	\$154,393	\$0



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2020-2021 Estimated Revenues

Revenue Categories	2019-2020 Adopted	2020-2021 Proposed	Difference
Real Property Tax (including STAR)	\$5,971,819*	\$6,238,263	^{1 Taxpayer} \$266,444
Other Tax Items (PILOTS & Interest earnings ^{\$28,967})	^{\$376,977} \$405,944	^{\$38,761} \$67,728	(\$338,216)
Charges for Services	\$28,711	\$28,711	\$0
Use of Money and Property	\$146,605	\$156,605	\$10,000
Sale of Property and Compensation for Loss	\$14,210	\$14,210	\$0
Miscellaneous	\$264,000	\$485,000	\$221,000
State Aid ^(updates from NYS Budget)	\$25,082,902	\$25,898,693	\$815,791
Interfund Transfers – Debt Service	\$729,865	TBD	(\$729,865)
Interfund Transfers – Use of Assigned Fund Balance	\$210,329*	\$0	(\$210,329)
Total Estimated Revenue	\$32,854,385	\$32,889,210	0.10% \$34,825

*Voter approved \$6,031,819 (\$60,000 planned use of assigned Fund Balance upon adoption of tax levy in August 2019)



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2020-2021 Estimated Expenditures

Expenditure Categories	2019-2020 Adopted	2020-2021 Proposed	Difference
General Support (Board of Ed, Central Admin., Finance, Business Office Staff, Central Services, Special Items)	\$3,909,757	\$3,834,507	(\$75,250)
Instruction (Instruction, Curriculum Development, Teaching Regular School, Occ. Ed., Special Education, Instr. Media, Pupil Services)	\$16,825,930	\$16,850,173	\$24,243
Transportation	\$2,175,445	\$2,166,199	(\$9,246)
Employee Benefits (ERS, TRS, FICA, WC, Life Ins., Unemployment Ins., Disability Ins., Hospital/Medical/Dental)	\$7,010,478	\$7,483,348	\$472,870
Debt Service	\$2,932,775	\$2,832,058	(\$100,717)
Interfund Transfers – Other	\$0	\$0	\$0
Interfund Transfers – Capital	\$0	\$0	\$0
Total Estimated Expenditures	\$32,854,385	\$33,166,285	0.95% \$311,900



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2020-2021 Estimated Gap	
	2020-2021 Proposed
Estimated Revenues	\$32,889,210
Estimated Expenditures	\$33,166,285
Estimated GAP (surplus/deficit*)	(\$277,075)
*use of Fund Balance, cuts to program and/or staff	



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Timeline

May 21 st	Board must adopt a budget by Thursday
May 22 nd	Property Tax Report Card must be submitted by Friday
June 1 st	Public Hearing to communicate the finalized/adopted budget to community
June 3 rd	Budget Notice gets mailed to the community
June 9 th	Absentee Budget Vote – mail in – must be received by District Clerk by 5pm
June 11 th	Regular Board Meeting to adopt results of the vote
June 30 th	Second Vote, if required, by mail-in/absentee



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What-Ifs?

Q. Governor gives new revenue numbers?

A. Less revenue - Spend less in the budget- conversations will evolve as to what that might look like over the course of the school year.

Q. Budget gets defeated?

A. Contingent budget rules mean

1. Tax Levy remains the same
 - Means PILOT/Erie doesn't get to be paid by Erie – rather the remaining taxpayers subsidize their property tax
2. Admin Component – can't be more than prior year
3. Non-Contingent items: can't spend money on equipment, athletics, extra-curricular
(Removes the Board's "broad discretion" to make decisions that have the least impacts to program)



What-Ifs?

Q. What is an ordinary contingent expense?

A. Those expenses that are necessary to provide the *minimum services legally required* to:

1. Operate and maintain school buildings and the educational program.
2. Preserve the property of the district.
3. Ensure the health and safety of students and staff.

*The Board of Education determines which appropriations constitute ordinary contingent expenses.



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What-Ifs?

Q. What can be impacted under a contingency budget?

A. Administrative component; athletics; co-curriculars; clubs/activities; Summer enrichment; transportation; faculty/staff positions, larger class sizes, limited course offerings, new electives, limited access to CTE, New Visions, Early College HS, P-Tech, AP advanced courses; limited student support services; professional development.

All public use of facilities – All PTSA events, Saturday basketball, weight room access, alumni association events, little league, wrestling, youth soccer, pop warner etc.



What-Ifs?

Q. How long can we feel the impact of the COVID emergency to budgets?

A. Expected to be similar to the “Gap Elimination” era of cuts that took place in 2010-2011 budget cycle to be fully restored in the 2016-2017 budget cycle.

Q. How do we manage budgets into the future?

A. Planned, prudent use of reserves.

- Since March 2019 NYS Comptroller’s Audit – the Board voted to utilize the help of outside consultants with Forecast5 and Fiscal Advisors to aid in long range budget planning.



Next Steps?

Budget Options

- A. Set budget at \$32,889,210 (revenue per slide 10)
- B. Set budget at \$33,166,285 (expenditures per slide 11)
- C. Set budget at \$32,854,385 and
 1. Make cuts to BOCES, Health Insurance, Oswego County DSS contract being nullified; tuition for external placement (placement ended) or
 2. Use of fund balance – which maintains staff, educational program