

Freeport Public Schools



2020-2021 Budget Overview

Board of Education Meeting
May 27, 2020



Based on Governor's Executive Budget Proposal (January-March, 2020)

- 2020-21 Executive Budget Proposal to provide an increase in \$826 Million or +3%. Smallest increase since 2013-14.
- 2020-21 State Aid to Freeport to increase by \$1,500,000
- 2020-21 Expenditure Budget = \$191,116,657
- 2020-21 Budget to Budget Increase Compared to 2019-20 = +3.39%
- 2020-21 Additional Staffing = 16.5 Total Positions
- 2020-21 Allowable Tax Levy Cap = +6.0%
- 2020-21 Proposed Tax Levy = +3.5%



Based on Adoption of State Budget (April 2020)

- 2020-21 Adopted Budget Includes Severe Cuts to State Aid.
 - \$1.128 Billion Reduction
 - Provides for 1 year Federal CARES support
 - Additional Cuts to be expected
- 2020-21 State Aid to Freeport decreased by \$2,622,000
- 2020-21 Final Proposed Expenditure Budget = \$188,263,107
 - Includes a reduction of \$2,854K including 16.5 new staffing positions, transfer to capital, facilities, supplies and equipment.
- 2020-21 Final Budget to Budget Increase = +1.85%
- 2020-21 Allowable Tax Levy Cap = +6.0%
- 2020-21 Proposed Tax Levy = +2.92%



2020-2021 Proposed Budget Originally Planned and Since Removed As A Result of State Aid Cuts

- Columbus – (1.0) ENL Teacher
- Archer – (1.0) TBE ENL/Bi-lingual Teacher & (.5)TBE Teaching Assistant
- Giblyn – (1.0) TBE ENL/Bi-lingual Teacher & (1.0) TBE Teaching Assistant
- Atkinson – (1.0) ENL/Bi-lingual Teacher & (1.0) 5th/6th Grade Bridge TBE Teacher
- Dodd – (1.0) Bi-lingual SWD Inclusion Math Teacher & (1.0) Bi-lingual SWD Self-Contained Social Studies/Science Teacher
 - (1.0) Assistant Principal (*Note: Transition from TSA to A/P*)
 - Athletics – (1.0) Boys & (1.0) Girls Tennis Coaches (*stipends*)
- FHS – (1.0) Math Teacher with Bi-lingual Extension, (1.0) Spanish Teacher
 - (1.0) Assistant Principal (*Note: Transition from TSA to A/P*)
 - CTE Business Department & Technology Department Coordinators (*stipends*)

Includes 2.0 Assistant Principals, 9.0 Teaching Positions, 1.5 Teaching Assistant Positions, 2.0 Coaching Positions and 2.0 Department Coordinators



Summary of 2020-21 Executive Budget Proposal compared to NYS Budget ~~Adoption~~

| <u>Executive 2020- 21 Budget Proposal</u> | <u>Final 2020-21 Adopted Budget</u> |
|---|---|
| Increase of \$826 Million in State Aid | \$1.128 Billion Reduction Provides for 1 year Federal CARES Support Additional Cuts to be expected April 2020 (First Period Cuts) May-June 2020 (Second Period Cuts) July-December (Third Period Cuts) |
| State Aid to Increase +\$1,500K | State Aid to Decrease -\$2,622K |
| Proposed Expenditure Budget = \$191,116,657 | Final Proposed Expenditure Budget = \$188,263,107 |
| Budget to Budget Increase +3.39% | Budget to Budget Increase +1.85% |
| Proposed Tax Levy = +3.5% | Proposed Tax Levy = +2.92% |



2020-2021 Proposed Expenditure Budget - Final

| <u>Component</u> | <u>Adopted 2019-20 Budget</u> | <u>Original Proposed 2020-21 Budget</u> | <u>Revised Proposed 2020-21 Budget</u> | <u>Variance</u> |
|------------------|-----------------------------------|---|--|-----------------|
| Administrative | \$19,674,450 | \$20,323,460 | \$20,186,969 | +2.60% |
| Program | \$145,958,052 | \$151,118,058 | \$149,160,183 | +2.19% |
| Capital | \$19,215,130 | \$19,675,139 | \$18,915,955 | -1.56% |
| Total | \$184,847,632 | \$191,116,657 | \$188,263,107 | +1.85% |

- *Since the adoption of the NYS Budget resulted in a reduction of State Aid, a total of \$2,854K of planned expenditures were removed from the Proposed Budget, reducing the year over year budget increase from 3.39% to 1.85%.*

Budget 2020/2021

Administrative Component

| FUNCTION | 2019/2020 | 2020/2021 | \$ CHANGE | % CHANGE |
|---|-------------------|-------------------|------------------|-----------------|
| Board of Education | 73,441 | 73,441 | 0 | 0.00% |
| Superintendent's Office | 511,080 | 529,879 | 18,799 | 3.68% |
| Finance - Business Administration | 947,839 | 976,934 | 29,095 | 3.07% |
| Personnel | 785,637 | 795,795 | 10,158 | 1.29% |
| Other Central Services | 1,440,600 | 1,455,013 | 14,413 | 1.00% |
| Special Items | 1,771,482 | 1,801,522 | 30,040 | 1.70% |
| Curriculum Development & Supervision | 465,841 | 482,799 | 16,958 | 3.64% |
| Supervision - Regular School | 9,089,007 | 9,319,272 | 230,265 | 2.53% |
| Research, Planning, Assessment and Evalu | 112,254 | 129,092 | 16,838 | 15.00% |
| Employee Benefits | 4,477,269 | 4,623,222 | 145,953 | 3.26% |
| TOTAL | 19,674,450 | 20,186,969 | 512,519 | 2.60% |

Budget 2020/2021

Program Component

| FUNCTION | 2019/2020 | 2020/2021 | \$ CHANGE | % CHANGE |
|--|--------------------|--------------------|------------------|-----------------|
| Personnel | 21,632 | 21,632 | 0 | 0.00% |
| Inservice Training - Instruction | 330,000 | 330,000 | 0 | 0.00% |
| Teaching - Regular School | 62,092,297 | 62,699,600 | 607,303 | 0.98% |
| Programs - Children with Disabilities & S | 30,129,390 | 30,861,195 | 731,805 | 2.43% |
| Special Schools Teaching | 1,017,119 | 1,005,047 | (12,072) | (1.19)% |
| Instructional Media | 3,388,779 | 3,343,426 | (45,353) | (1.34)% |
| Pupil Personnel Services | 8,599,170 | 8,509,543 | (89,627) | (1.04)% |
| Pupil Transportation | 9,775,767 | 10,622,911 | 847,144 | 8.67% |
| Employee Benefits | 30,603,898 | 31,766,829 | 1,162,931 | 3.80% |
| TOTAL | 145,958,052 | 149,160,183 | 3,202,131 | 2.19% |

Budget 2020/2021
Capital Component

| FUNCTION | 2019/2020 | 2020/2021 | \$ CHANGE | % CHANGE |
|-------------------------------------|-------------------|-------------------|------------------|-----------------|
| Operations & Maintenance | 9,409,963 | 9,531,469 | 121,506 | 1.29% |
| Employee Benefits | 3,035,086 | 3,139,404 | 104,318 | 3.44% |
| Inter-fund Transfers | 6,770,081 | 6,245,081 | (525,000) | (7.75)% |
| TOTAL | 19,215,130 | 18,915,954 | (299,176) | (1.56)% |

Friday, May 8, 2020



2020-2021 Proposed Reductions

| <u>Category</u> | <u>Proposed Reductions</u> |
|--|----------------------------|
| New Staffing & Benefits | \$1,267,422 |
| BOCES, Operational Costs, Supplies & Equipment | \$838,664 |
| Transfer to Capital & Facilities Costs | \$747,464 |
| Total | \$2,853,550 |



2020-2021 Budget Highlights

- *Budget maintains all current staffing and programs.*
- *Budget supports programs to prepare students for college, career and life readiness.*
- *Budget maintains instructional technology and enhanced digital library (e-books and apps).*
- *Budget includes continued focus on STEAM initiatives.*
- *Budget includes continued support for Health & Safety of students & staff.*
- *Budget maintains support services for ENL students and students with special needs, including BOCES services.*
- *Budget includes after-school programs and clubs, including robotics.*
- *Support for capital improvement projects.*



2020-2021 Proposed Budget Tax Levy

- Allowable Tax Levy Growth Factor
(1.81% CPI Increase or Capped at 2.0%) = 1.81%
- After allowable exclusions and other adjustments allowed under the Tax Levy Cap provisions:
 - Maximum Allowable Tax Levy Cap: 6.0%
 - Includes Prior Year Allowable Carryover Tax Levy Cap: 1.57%

Proposed Tax Levy = +2.92% or +\$2,535,677

No tax levy increases for the last 5 consecutive years.

1st tax levy increase in 6 years. ₁₂



Analysis of Revenue Sources for 2020-2021

| Description | Budget 2019-20 | Budget 2020-21 | Variance |
|-----------------------------------|----------------------|----------------------|--------------------|
| State Aid | \$81,861,256 | \$81,861,256* | \$0 |
| Other Sources of Revenue/Reserves | \$16,148,136 | \$17,027,934 | \$879,798 |
| Total Non-Tax Revenue | \$98,009,392 | \$98,889,190 | \$879,798 |
| Tax Levy Revenue | \$86,838,240 | \$89,373,917 | \$2,535,677 |
| Total Revenues | \$184,847,632 | \$188,263,107 | \$3,415,475 |

*Per the final State Aid adoption. The Governor/State Adopted budget will most likely make additional State Aid cuts up to 20% for the coming year.



2020-2021 Final State Aid Based on NYS Adopted Budget

| <u>2019-20</u> <u>Projected State</u> <u>Aid</u> | <u>2020-21</u> <u>Executive</u> <u>Budget</u> | <u>2020-21</u> <u>Adopted State Aid</u> | <u>Loss of State</u> <u>Aid</u> |
|--|---|--|------------------------------------|
| \$82,437,296 | \$83,937,812 | \$81,315,396 | (\$2,622,416) |

- The 2020-21 Adopted State aid includes \$1,686,575 in Federal Cares Restoration Money. If you removed this restoration, State Aid would be at \$79,628,820 or \$4,308,992 less than the Governor's Executive Proposal issued in January.
- The Governor/State Adopted budget proposes additional State Aid cuts for the coming year.
- Potential **cuts up to 20%** in the State Aid
 - April 2020 (First Period)
 - May-June (Second Period)
 - July-December (Third Period)



Proposed Capital Projects Transfer to Capital Fund*

- Masonry Restoration, Exterior Brick Repointing & Replacement and Waterproofing - Columbus
- Security Upgrades/Interior & Exterior Doors & Hardware – FHS, District-Wide
- Window Replacement – Giblyn, District-Wide
- Locker Room, Replace HVAC and Drainage (Basement Level) - FHS
- Renovation to DLC/Multi-Purpose Room - FHS
- Air Conditioning – District-Wide
- Classroom/Flooring/Lighting Renovations – District-Wide
- Replace Cupola - Archer
- Science Room Renovations – FHS and Atkinson
- Bathroom & Health Office Renovations – District-Wide
- Ceiling Tile & Lighting Replacements – District-Wide
- Grounds, Steps, Foundations, Sidewalks, Playgrounds, Parking Lots – District-Wide
- Exterior Improvements, Field Renovations – District-Wide

NOTE: The above list of Capital projects is much greater than the allocated budget. Although the District will make every effort to complete as many projects on this list as possible, the total amount of projects completed will depend on the pricing that is received following the bidding process.

****Due to potential State Aid cuts anticipated until December 2020 or possibly beyond from New York State, no transfer is proposed until December 2020. District will evaluate and may consider partial transfer or no transfer to Capital Fund or transfer to other budget lines in General Fund to meet any unforeseen expenditures including any COVID-19 expenses.***



Proposition to Authorize to Expend From Capital Reserve Fund 2017

- Proposition for District-Wide Capital Projects from the Capital Reserve: \$2.5 Million

No additional cost to the taxpayers



Proposed Capital Projects

Capital Reserve Fund

- Masonry Restoration, Exterior Brick Repointing & Replacement and Waterproofing - Columbus
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Budget Vote and Trustee Election

Voting by Absentee Ballot ONLY All Ballots MUST be Received by 5PM June 9th

- **Absentee Ballots Already Mailed to Registered Voters**
- **If you did not get yours, contact the District Clerk 867-5209**
- **Not Registered? Register Online at <https://dmv.ny.gov/more-info/electronic-voter-registrationapplication>**



2020-2021 Important Budget Development Dates

- ✓ February 5, 2020: BOE Planning/Action Meeting
- ✓ February 26, 2020: BOE Planning/Action/Budget Workshop Meeting - Bayview
- ✓ March 4, 2020: BOE Budget Workshop Meeting
- ✓ March 18, 2020: BOE Planning/Action/Budget Workshop - Dodd
- ✓ April 7, 2020: BOE Planning/Action/Budget Workshop –Remote/Livestream
- ✓ April 21, 2020: BOE Planning/Action Meeting–Remote/Livestream
- ✓ May 13, 2020: BOE Adoption of the Budget/Action Meeting
- ✓ May 27, 2020: BOE Annual Public Hearing/Action Meeting
- June 9, 2020: BOE Annual Budget Vote and Trustee Election

Freeport Public Schools

