

# Hoosic Valley Central School District

**Budget Workshop**

**4/30/2020**

**6 PM**

# COVID-19 Impacts

- NYS Revenues are on track to be \$13.3 Billion below expectations
- Unemployment in NYS is expected to exceed 11%
- Dow Jones Industrial Average is down about 17% from 2020 highs

# State Aid 2020-21

- Tremendous uncertainty in state aid for 2020-21
  - April 1<sup>st</sup> State Aid Run has HVCSD's Foundation Aid frozen from 19-20 Levels
    - 7,796,461 in 2019-20
    - 7,796,461 in 2020-21
- “Pandemic Adjustment” in 2020-21
  - State Aid being offset by an estimated 181,841 in Federal CARES Act money
- How will NYS Balance this in the future?
  - Over \$1 Billion in education aid will be replaced by the Pandemic Adjustment in 2020-21
  - What will 2021-22 look like?

# Potential Aid Reductions

- NYS Budget contains a mechanism to adjust state spending where forecasted revenues do not match actual revenues
- The Three Measurement Periods for this *Calendar Year (2020)* are:
  - April 1-30
  - May 1-June 30
  - July 1-December 31
- Gives the Division of Budget authority for across the board reductions
  - **This includes projected Foundation Aid for 2019-20**
  - Will almost certainly be a factor in 2020-21

# Potential Aid Reductions

- Awaiting updates on State Aid projections for both 2019-20 and 2020-21
- During the Governor's press conference on Sunday 4/26/2020, Robert Mujica, New York State Director of Budget, advised districts to wait until May 15 to finalize their 2020-21 budgets.
- Further cuts are generally subject to federal aid

# Budget Goals 2020-21

- Maintain all essential staffing to provide the best educational opportunities for the students in our district
- Develop a budget that keeps taxes at or below the tax levy limit
- Establish a budget with the necessary flexibility to weather mid-year reductions in state aid
- Utilize expense efficiencies to minimize increases in the budget

# Fund Balance Projection 2019-20

FUND BALANCE PROJECTION 2019-20				
<b>Fund Balance</b>				
(includes Appropriated Fund Balance/Allocated Reserves for 19-20)				
		\$	1,807,896	
<b>2019-2020 Revenues</b>				
<b>(Total Received to Date 8,052,897)</b>				
	State Aid (Output Reports )	\$	11,893,517	
	Taxes/Interest	\$	8,501,256	
	Other to Date	\$	562,169	
		\$	20,956,942	
	Total Available	\$	22,764,838	
<b>2019-2020 Expenditures</b>				
	Expended to Date	\$	13,850,686	
	Encumbered to Date	\$	6,412,261	
	Other Estimated Expenses	\$	561,500	
		\$	20,824,447	
			Available	\$ 20,824,447
				\$ 1,940,391
			Less: Approp FB 20-21	\$ (1,000,000)
			Less: Unassigned	\$ (940,391)
				\$ (1,940,391)
			Net FB	\$ 0

# Reserve Fund Status 03/31/2020

Reserve Type	Reserve Name	Reserve Description *	6/30/2019 est. balance	3/31/20 Actual Balance
Capital	Bus Purchase Reserve Fund	To pay the cost of the purchase of school buses and vehicles.	1,951,497.00	1,960,653.63
Capital	Capital Construction Reserve Fund	To pay the costs to purchase general improvements, reconstruction, renovations, or additions to the District's buildings and site properties including the acquisition and installation of technology equipment.	2,369,270.00	1,989,737.00
Unemployment Insurance	Unemployment Insurance Reserve Fund	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	111,942.00	112,756.08
Mandatory Reserve for Debt Service	Debt Service Reserve Fund	To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.	1,530,579.00	1,362,632.84
Insurance	Insurance Reserve Fund	To pay liability, casualty, and other types of uninsured losses.	145,762.00	146,822.22
Tax Certiorari	Tax Certiorari Reserve Fund	To establish a reserve fund for tax certiorari settlements	10,520.00	11.95
Employee Benefit Accrued Liability	Employee Benefit Accrued Liability Reserve	For the payment of accrued 'employee benefits' due to employees upon termination of service.	56,908.00	40,089.06
Retirement Contribution	Retirement Contribution Reserve Fund	To fund employer retirement contributions to the State and Local Employees' Retirement System	2,456,433.00	2,281,433.98
			<b>8,632,911</b>	<b>7,894,137</b>



# Full Value Tax Rate Comparison

School District Municipal Code	School Name	Full Value Tax Rate (Levy per \$1,000 Full Value)
380775300100	Schodack Central School District	23.56
380557000000	Troy City School District	21.73
380657000100	Lansingburgh Central School District	20.05
380959500400	Wynantskill Union Free School District	19.80
380639800100	Hoosick Falls Central School District	19.57
380674100100	Averill Park Central School District	19.53
380624900100	East Greenbush Central School District	18.94
380709900200	Brunswick Central School District	18.32
530734900100	Greenwich Central School District	17.11
530790601000	Cambridge Central School District	17.07
<b>380775200100</b>	<b>Hoosic Valley Central School District</b>	<b>17.06</b>
380706700100	Berlin Central School District	16.96
380547000000	Rensselaer City School District	14.55
381059500100	North Greenbush Common School District	5.03

# Districtwide Cost Cutting Measures 2020-21

- Administrative Pay Freeze for 2020-21 (Superintendent and Business Administrator)
- Negotiated a Credit with the Rensselaer County Sheriff for SRO for 2020-21
  - Credit for 4/1/2020-06/30/2020 Period
  - Will reevaluate on on-going basis
  - **Estimated 2020-21 Savings** **\$29,833.33**
- District Treasurer
  - Not filling the Full Time position
  - Post for PT Treasurer/Bookkeeper
  - **Estimated 2020-21 Savings** **\$20,000.00**

# Districtwide Cost Cutting Measures 2020-21

- BOCES Services
  - Intro to Employment Course 27552
  - Model Schools 18542
  - Business & Education Partnership 6500
  - **Estimated 2020-21 Savings \$52954**
  
- Insurance Cost
  - Will receive credit for 2020-21 Policy
  - **Estimated 2020-21 Savings \$1591**
  
- Classroom Updates/Cleaning
  - Get a head start on summer buildings and grounds work
  - Utilize Down time in 2019-20
  - Reduce Subs/Extra-Pay/Overtime
  - **Estimated 2020-21 Savings \$2-5,000**

# Districtwide Budget Additions 2020-21

## Capital Purchases

- Capital Transfer
  - Replace Floor Tiles in 1<sup>st</sup> Floor Science Labs and potentially cafeteria (\$100,000)
- Bus Replacements
  - Initially sought to purchase (3) 72 Passenger Buses within the budget
  - Voter Authorization for Purchase of Buses
  - Board Approval for Transfer of Funds from Bus Purchase Reserve Fund (estimated balance 1,960,653.63)
  - Total Cost \$360,000 – will still be shown as an expenditure line item in the budget
  - Will be offset by the \$360,000 in revenue from the reserve fund

## Other Purchases

- Financial Software Enhancements
  - Requisition Manager (nVision) – streamline purchasing process/reduce reliance on paper- (est. \$2,000)
  - Optigate (nVision) – employee self service – (est. \$2,500)
    - Online time off requests
    - Employee's receive their checks electronically
    - More accountable, reduce paper, postage

# Elementary Program

## Budget Goals

- To support innovative inquiry based individualized instruction for all students.
- To support enrichment opportunities for all students.
- To support data driven instruction, targeted to each student's individual needs.
- To support classroom teachers to maximize student engagement and develop supportive classroom communities through implementation of building-wide classroom management system
- To find efficiencies in staffing that will maximize student support

# Elementary Program

## Continued Support

- Reading and Writing Units of Study -continued support of **\$2,000** per grade level for classroom/ books **\$14,000 total**
- Science Kits Exploring expansion of kits aligned with Next Generation Science Standards
- Continued Support of STEAM Lab, \$5,000 for supplies and materials
- Foundations- Instructional Phonics Program continued support (Grades K to 2) Consumable materials only
- Gifted and Talented school day program through WSWHE BOCES
- Elementary Enrichment Offerings- 2 ten week after school courses through WSWHE BOCES & 2 five week Cornell Cooperative Extension courses- **\$14,000** with transportation
- Staff Development: ELA/Math, Instructional Technology, RC

## Building Equipment

- Replacement of 2 Cafeteria tables **\$4,000**
- Replacement chairs, (30) **\$1,500**
- Classroom Magnetic White Boards to replace chalkboards, (up to 19 rooms), approx **\$4123**

# Elementary – Scenario #1

Hoosic Valley Elementary School  
Student Enrollment 2020-2021

Pre K			Third		
Integrated	20		Gr. 3 - 1*	17	22
Head Start	18		Gr. 3 - 2	17	23
			Gr. 3 - 3	17	23
			Retirement Repl	17	
	38				68
SC - Spec Ed.			SC - Spec Ed.		
	5			6	
Kindergarten			Fourth		
K - 1*	16		Gr. 4 - 1*	16	24
K - 2	16		Gr. 4 - 2	16	24
K - 3	17		Gr. 4 - 3	16	
K - 4	17				
		65			48
First			Fifth		
Gr. 1 - 1*	15	19	Gr. 5 - 1	19	26
Gr. 1 - 2*	15	19	Gr. 5 - 2	19	26
Gr. 1 - 3	16	20	Gr. 5 - 3	19	25
Gr. 1 - 4	16	20	Gr. 5 - 4	20	
Gr. 1 - 5	16				77
		78			
Second			Sixth		
Gr. 2 - 1*	17	23	Gr. 6 - 1	17	23
Gr. 2 - 2	17	23	Gr. 6 - 2	17	23
Gr. 2 - 3	17	23	Gr. 6 - 3	18	23
Gr. 2 - 4	18		Gr. 6 - 4*	18	
		69	*New Hire		69
			K-6 Enrollment		474
			Total Enrollment		512

Scenario #1

Same number of Sections as 19-20

4 incoming k sections, 3 outgoing gr. 6

27 sections last year, 28 this coming year

Requires retirement replacement  
and additional teacher

\* Inclusion room



# Elementary – Scenario #2

Hoosic Valley Elementary School  
Student Enrollment 2020-2021

Pre K			Third		
Integrated	20		Gr. 3 - 1*	17	22
Head Start	18		Gr. 3 - 2	17	23
			Gr. 3 - 3	17	23
			Gr. 3 - 4	17	
	38				68
SC - Spec Ed.			SC - Spec Ed.		
	SC K-3			SC 4-6	
	5			6	
Kindergarten			Fourth		
K - 1*	16				
K - 2	16		Gr. 4 - 1*	16	24
K - 3	17		Gr. 4 - 2	16	24
K - 4	17		Gr. 4 - 3	16	
	65				48
First			Fifth		
Gr. 1 - 1*	15	19	Gr. 5 - 1	18	26
Gr. 1 - 2*	15	19	Gr. 5 - 2	18	26
Gr. 1 - 3	16	20	Gr. 5 - 3	19	25
Gr. 1 - 4	16	20	Gr. 5 - 4	19	
Gr. 1 - 5	16				
		78			77
Second			Sixth		
Gr. 2 - 1*	17	23	Gr. 6 - 1	17	23
Gr. 2 - 2	17	23	Gr. 6 - 2	17	23
Gr. 2 - 3	17	23	Gr. 6 - 3	18	23
Gr. 2 - 4	18		Gr. 6 - 4	18	
		69			69
			K-6 Enrollment		474
			Total Enrollment		512

Scenario #2  
Reduced sections in Grs. 4 & 5  
Retirement - Not replaced  
No Math support teacher

\* Inclusion room



# Elementary – Scenario #3

Hoosic Valley Elementary School  
Student Enrollment 2020-2021

Pre K			Third		
Integrated		20	Gr. 3 - 1*	17	22
Head Start		18	Gr. 3 - 2	17	23
			Gr. 3 - 3	17	23
				17	
		38			68
SC - Spec Ed.			SC - Spec Ed.		
		5			6
Kindergarten			Fourth		
K - 1*	16		Gr. 4 - 1*	16	24
K - 2	16		Gr. 4 - 2	16	24
K - 3	17		Gr. 4 - 3	16	
K - 4	17				
		65			48
First			Fifth		
Gr. 1 - 1*	15	19	Gr. 5 - 1	18	26
Gr. 1 - 2*	15	19	Gr. 5 - 2	18	26
Gr. 1 - 3	16	20	Gr. 5 - 3	19	25
Gr. 1 - 4	16	20	Gr. 5 - 4	19	
Gr. 1 - 5	16				77
		78			
Second			Sixth		
Gr. 2 - 1*	17	23	Gr. 6 - 1	17	23
Gr. 2 - 2	17	23	Gr. 6 - 2	17	23
Gr. 2 - 3	17	23	Gr. 6 - 3	17	23
Gr. 2 - 4	18		Gr. 6 - 4	18	
		69			69
			K-6 Enrollment		474
			Total Enrollment		512

Scenario 3

Reduced sections in grades 3-5

No retirement replacement

1 Teacher freed up for Math support

\* inclusion room

# High School Program

## Staffing

- Fill vacant Science position (allocated in 19-20 budget)
- Replace .8 ELA position with 1.0 ELA position in 2020-21
  - *Should yield positive breakage*

## Building Equipment

- |                                  |                     |
|----------------------------------|---------------------|
| • (2) Whiteboards Room 213       | <i>\$434 total</i>  |
| • (2) Science Tables Rooms 21&23 | <i>\$1152 total</i> |
| • (13) Lab Stools Rooms 21&23    | <i>\$1132 total</i> |

HOOSIC VALLEY CSD Staffing	2019-20	2020-21
<b>Districtwide Staff</b>		
Administrators	7	7
Support Staff (Clerical, B&G, IT)	9.5	9.5
Transportation	25	25
<b>Elementary School</b>		
Teachers (Includes Spec Ed) – contingent upon Scenarios 1-3	46.6	46.6
Teaching Assistants	14	14
Teacher Aides	8	8
Support Staff (Counselor, Psychologist, Social Worker, Nurse, Clerical, B&G)	9.5	9.5
<b>High School</b>		
Teachers (Includes Spec Ed) –replace .8 ELA Teacher with 1.0 FTE/Addition of Science Teacher	43.8	45
Teaching Assistants	11	11
Teacher Aides (began 2019-20 with 8)	8	6
Support Staff (Counselor, Psychologist, Social Worker, Nurse, Clerical, B&G)	13.5	13.5
<b>TOTAL</b>	195.9	195.1

# Technology Budget

	18-19 Expense	19-20 Budget	20-21 Proposed	Budgetary Change
Salaries	150,423.70	197990	203929.7	5939.7
Computer Software	39119.84	37228	37228	0
Computer Hardware	38823.12	24500	24500	0
Supplies and Equipment	22782.15	22750	22750	0
Professional Services	45187.9	33000	33000	0
BOCES	234116.75	189189.14	190000	810.86
Technology	530,453.46	504657.14	511407.7	6750.56

- 2020-21 Will be relatively flat due to one time purchases in 2019-20
- One Time Purchases Include:
  - Network Refresh
  - Firewall Updates
  - Server Upgrades
  - Instructional Technology Purchases
- Utilizing 2019-20 Funds, Smart Schools Budget and E-Rate Money
- Goal is to maximize state aid in subsequent years

# Non-Instructional/Special Ed Review

	18-19 Expense	19-20 Budget	20-21 Proposed	Budgetary Change
<b>Buildings and Grounds</b>	\$1,142,208.70	\$1,065,982.10	\$1,061,825.95	-\$4,156.15
<b>Transportation</b>	\$1,374,330.36	\$1,612,893.50	\$1,574,090.70	-\$38,802.80
<b>Athletics</b>	\$184,133.14	\$201,505.00	\$203,520.00	\$2,015.00
<b>Special Education</b>	\$2,443,115.40	\$2,724,702.78	\$2,733,780.65	\$9,077.87

- Reviewed in detail at 3/16/2020 Budget Workshop

## Draft Revenue Summary 2020-21

State Revenues	\$	11,334,502.47
Local Revenues	\$	319,500.00
Federal Revenues	\$	50,000.00
Reserves	\$	671,782.00
Fund Balance	\$	1,000,000.00
Property Taxes	\$	8,444,242.00
<b>Total</b>	<b>\$</b>	<b>21,820,026.47</b>

- Propose no tax levy increase for 2020-21
- Utilize Bus Purchase Reserve/Employee Retirement Contribution Reserve (\$671,782)
- Lowering Foundation Aid Expectations by approximately \$500,000

# Budgeted Revenue - Appropriated Fund Balance

Budget Year

Appropriated Fund Balance

2015-16

\$838,029

2016-17

\$887,389

2017-18

\$987,464

2018-19

\$1,108,080

2019-20

\$713,161

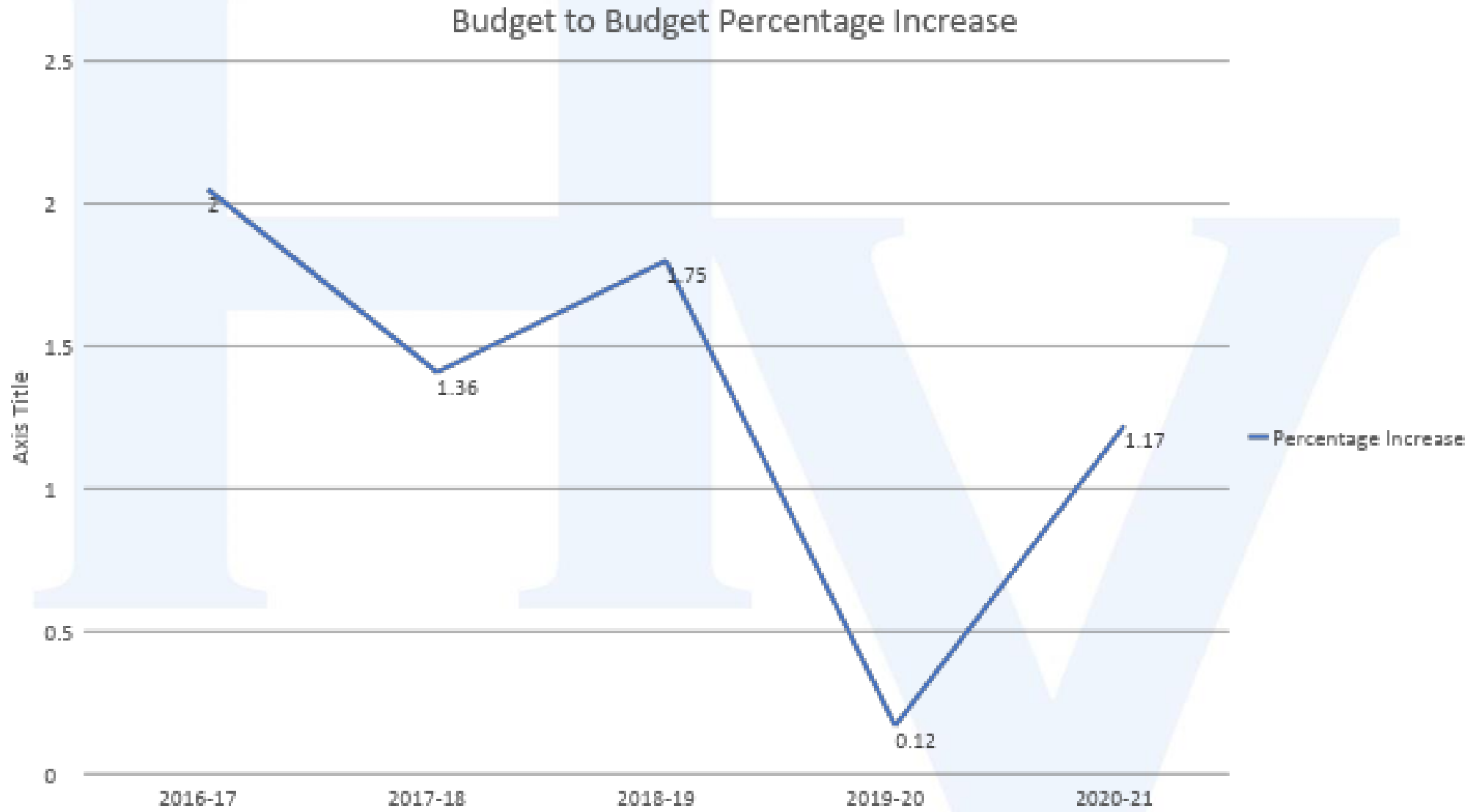
2020-21

\$1,000,000

# Updated Draft 2020-21 Budget

2020-21 Draft	\$ 21,820,026.47
2019-20	\$ 21,566,944.00
Increase	\$ 253,082.47
% Change	1.17%





<b>EXPENSES</b>	<b>2019-20 APPROVED BUDGET</b>	<b>2020-21 PROPOSED BUDGET</b>	<b>Proposed Expense Change</b>	<b>Percent of Expense Change</b>
<b><u>General Support</u></b>				
Board of Education/Community	\$ 33,609	\$ 30,934	\$ (2,675)	-7.96%
Central Admin./Finance	\$ 591,603	\$ 578,788	\$ (12,815)	-2.17%
Legal/Personnel/Public Info.	\$ 67,125	\$ 67,125	\$ -	0.00%
Operations & Maintenance	\$ 1,165,199	\$ 1,172,295	\$ 7,096	0.61%
Insurance/Ass'n. Dues	\$ 82,200	\$ 82,200	\$ -	0.00%
BOCES Administration Expense	\$ 136,508	\$ 227,434	\$ 90,926	66.61%
<b>Sub Total</b>	<b>\$ 2,076,244</b>	<b>\$ 2,158,776</b>	<b>\$ 82,532</b>	<b>3.98%</b>
<b><u>Instruction</u></b>				
Supervision/In-Service	\$ 711,287	\$ 649,031	\$ (62,257)	-8.75%
Regular Education	\$ 4,642,678	\$ 4,943,378	\$ 300,700	6.48%
Special Education	\$ 3,397,004	\$ 3,385,829	\$ (11,175)	-0.33%
Continuing Ed. /Special School	\$ 23,060	\$ 23,060	\$ -	0.00%
Library/Technology	\$ 603,409	\$ 612,158	\$ 8,750	1.45%
Guidance/Health Services	\$ 593,798	\$ 585,189	\$ (8,609)	-1.45%
Co-Curricular/Sports	\$ 264,400	\$ 267,784	\$ 3,384	1.28%
<b>Sub Total</b>	<b>\$ 10,235,635</b>	<b>\$ 10,466,428</b>	<b>\$ 230,793</b>	<b>2.25%</b>
<b><u>Pupil Transportation</u></b>				
	\$ 1,612,894	\$ 1,574,091	\$ (38,803)	-2.41%
<b>Sub Total</b>	<b>\$ 1,612,894</b>	<b>\$ 1,574,091</b>	<b>\$ (38,803)</b>	<b>-2.41%</b>
<b><u>Undistributed Expenses</u></b>				
Employee Benefits	\$ 5,709,638	\$ 5,691,187	\$ (18,451)	-0.32%
Debt Service/Interfund Transfers	\$ 1,932,533	\$ 1,929,545	\$ (2,988)	-0.15%
<b>Sub Total</b>	<b>\$ 7,642,171</b>	<b>\$ 7,620,732</b>	<b>\$ (21,439)</b>	<b>-0.28%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 21,566,944</b>	<b>\$ 21,820,026</b>	<b>\$ 253,083</b>	<b>1.17%</b>

# Budget Calendar Dates

**Virtually All Remaining Dates are TBD**

## ***Possibility for Another Budget Workshop in May***

- **May 15<sup>th</sup> 2020 (TBD)** - Budget Adoption of the 2020-21 Budget by the BOE
- **May 28<sup>th</sup> 2020 (TBD)** - Budget Hearing
- **After 6/1/2020** - Budget Vote