

WARWICK VALLEY

CENTRAL SCHOOL DISTRICT

BUDGET PRESENTATION 5

Revenue Update

**Expenditures: BOCES Services, Technology,
Buildings & Grounds, Special Education, and
Transportation**

Propositions: Budget, Bus Purchases

April 8, 2021



BUDGET PRESENTATIONS/UPDATES

- ~~February 4:~~ ~~Presentations 1 & 2~~
 - Budget Development Process
 - Long Range Planning Study Update and NYS Proposed Aid

- ~~March 4:~~ ~~Presentations 3 & 4~~
 - Projected Revenues, Payroll and Benefits
 - Transportation – Fleet Report

- **April 8:** **Presentation 5** (Work Session)
 - Revenue Update, Expenditures and Propositions

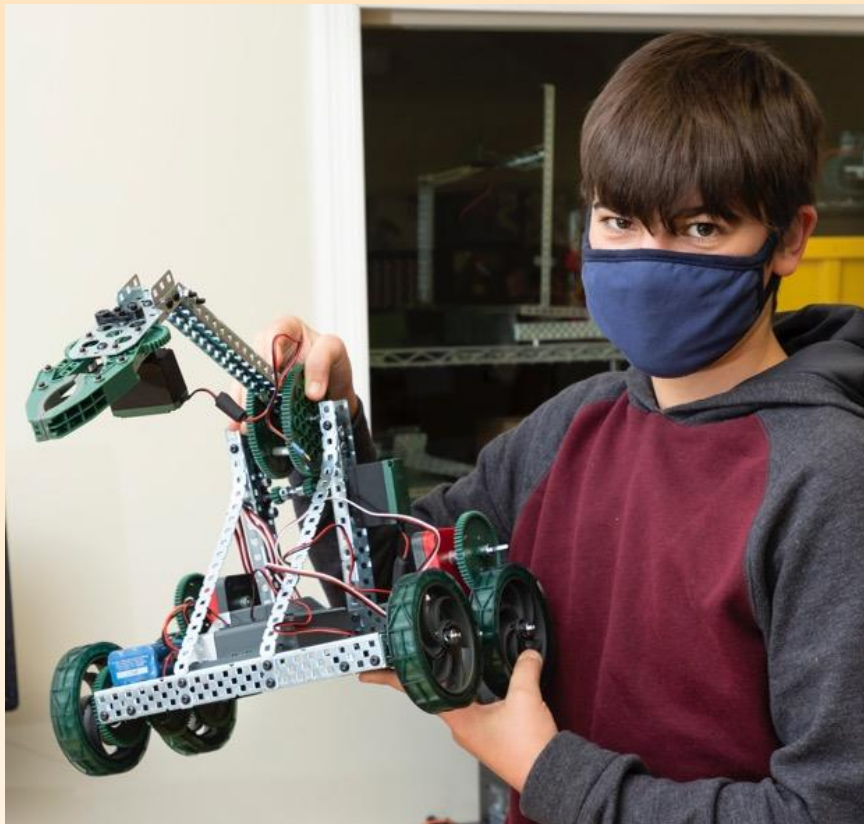
- **April 22:** **Presentation 6** (Board adopts budget)
 - Overview, Adoption of Budget and Property Tax Report Card

- **May 6:** **Presentation 7**
 - Public Hearing on Proposed Budget



GOALS

in the Budget Development Process



Preserve student opportunities

Stay within/below the tax cap threshold



2021-22 PROPOSED BUDGET



0% Tax Levy Increase

Budget fulfills District's goals to preserve student opportunities and stay within/below the tax cap threshold



BUDGET CONSIDERATIONS





OUTLINE



- **Projected Revenue**
- **BOCES Services**
- **Technology**
- **Buildings & Grounds**
- **Special Education**
- **Transportation**
- **Propositions: Budget, Bus Purchases**
- **Next Steps...**



2021-22 STATE & FEDERAL AID

Aid Category	2020-21 Actual Aid	2021-22 Projected Aid	Difference	%
State Aid	\$ 26,950,069	\$ 28,479,978	\$ 1,529,909	
Federal Aid	\$ 192,956	\$ 0	(\$ 192,956)	
Total	\$ 27,143,025	\$ 28,479,978	\$ 1,336,953	4.92%

State Aid Projection provided by the 2021-22 Legislative Budget 3/31/21

Universal Pre-Kindergarten \$415,800 was deducted from the 2021-22 Totals

Actual Aid received maybe higher or lower depending upon actual expenditures



PROJECTED REVENUE

Revenue Source	2020-21 Budgeted Revenue	2021-22 Projected Revenue	Difference
Revenue from Non-Tax Sources	\$ 4,016,314	\$ 4,210,064	\$ 193,750
State Aid (Projection)	\$ 23,476,618	\$ 27,887,516	\$ 4,410,898
Library Bond Levy	\$ 429,450	\$ 426,250	(\$ 3,200)
School Tax	\$ 64,143,012	\$ 64,146,212	\$ 3,200
* Assigned Fund Balance	\$ 2,375,000	\$ 1,950,000	(\$ 425,000)
Total	\$ 94,440,394	\$ 98,620,042	\$ 4,179,648



* ASSIGNED FUND BALANCE

Assigned Fund Balance Use	2020-21	2021-22	Difference
Appropriated Fund Balance	\$ 1,400,000	\$ 1,400,000	\$ 0
Retirement (ERS)	\$ 400,000	\$ 200,000	(\$200,000)
Retirement (TRS)	\$ 200,000	\$ 100,000	(\$100,000)
Unemployment	\$ 0	\$ 25,000	\$ 25,000
EBALR	\$ 150,000	\$ 100,000	(\$50,000)
Workers' Compensation	\$ 25,000	\$ 25,000	\$ 0
Debt Service	\$ 200,000	\$ 100,000	(\$100,000)
Total	\$ 2,375,000	\$ 1,950,000	(\$ 425,000)



ORANGE ULSTER BOCES/MHRIC



18 COMPONENT SCHOOLS

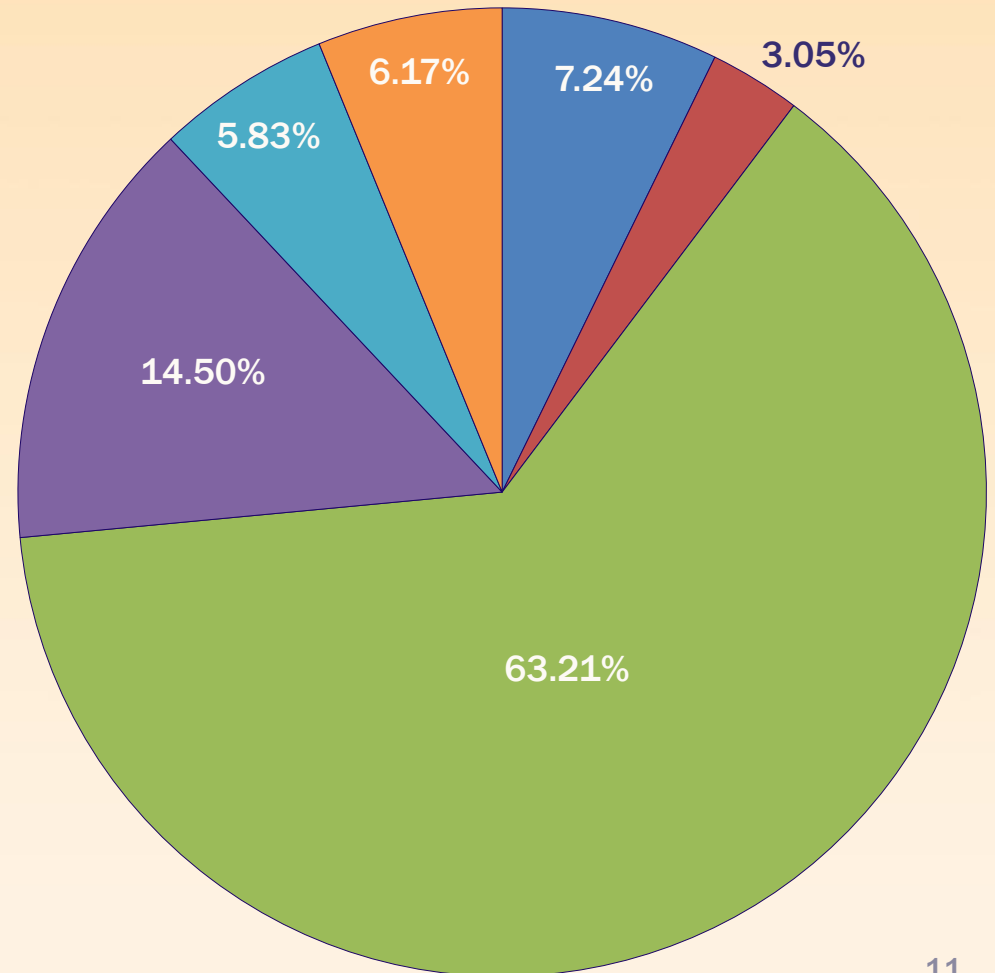
Cross Contract with (Erie 1, Nassau, Dutchess, West Suffolk, Rockland, Putnam-Westchester, Capital Region, Questar, MHRIC, Western Suffolk, Sullivan and Monroe)

BOCES Aid 66.2%



PROJECTED BOCES SERVICES 2021-22

■ TECHNOLOGY	\$950,000
■ TRANSPORTATION	\$400,000
■ SPECIAL EDUCATION	\$8,293,529
■ INSTRUCTIONAL	\$1,902,126
■ ADMINISTRATION	\$765,000
■ OTHER	\$809,507





PROJECTED BOCES SERVICES 2021-22

Budget Category	Description	2020-21	2021-22	Difference
Board of Education	Policy development, Adm. Manual, BoardDocs	\$ 20,000	\$ 20,000	\$ 0
District Meeting	BOLD Election Management Software	\$ 15,337	\$ 15,337	\$ 0
Business Adm.	State Aid Planning Service, Finance Manager (N-Vision), Forecast Five Analytical	\$ 120,000	\$ 120,000	\$ 0
Purchasing	Co-Operative Purchasing	\$ 5,700	\$ 6,000	\$ 300
Personnel	My Learning Plan, OLAS, Staff Tracker, Contract Analysis	\$ 28,000	\$ 37,500	\$ 9,500
Public Information	Communications, School News Notifier, Printing	\$ 125,000	\$ 125,000	\$ 0
Central Printing	District Copiers, Maintenance, Supplies	\$ 200,000	\$ 200,000	\$ 0
Administration	Adm. Capital, Rent, Security, Health Plan & WC Coordination, Health & Safety, Risk Management	\$ 765,000	\$ 765,000	\$ 0
Curriculum Develop.	Model Schools, Staff Development, Principal Center, School Curricular Plan	\$ 35,000	\$ 47,800	\$ 12,136



PROJECTED BOCES SERVICES 2021-22

Budget Category	Description	2020-21	2021-22	Difference
Testing	Testing, School Meter	\$ 55,000	\$ 55,000	\$ 0
In-Service	School Improvement, Office Automation, critical incident stress management	\$ 28,600	\$ 28,600	\$ 0
Instructional	Career tech, Occ. Ed, arts & education, E-Learning, Aims Web, Odyssey of the Mind, Mock Trials, Youth in Govt., Instructional Software	\$ 1,788,128	\$ 1,902,126	\$ 113,998
Special Education	Special Education Programs & Related Services (OU & Rockland BOCES, IEP Direct, other services)	\$ 7,998,171	\$ 8,293,529	\$ 295,358
Technology	Technology Equipment, Software Supplies, Internet, and Other Technology services	\$ 883,348	\$ 950,000	\$ 66,000
Guidance	Auto Calling Broadcast System, Data Collection & Reporting, Software	\$ 50,000	\$ 50,000	\$ 0
Athletics	League & Section IX Dues, Payments to Officials	\$ 89,620	\$ 95,570	\$ 5,950
Transportation	Share Contract Transportation	\$ 400,000	\$ 400,000	\$ 0
Benefits	GASB 45 and 75 Actuary Costs	\$ 8,700	\$ 8,700	\$ 0
Total		\$ 12,615,604	\$ 13,120,162	\$ 504,558



TECHNOLOGY





TECHNOLOGY

Category	2020-21 Budget	2021-22 Budget	Difference
Equipment	\$ 15,000	\$ 15,000	\$ 0
State Aided Equipment (Public & Private)	\$ 58,369	\$ 58,369	\$ 0
State Aided Software (Public & Private)	\$ 74,200	\$ 74,200	\$ 0
Purchase Services	\$ 333,461	\$ 424,578	\$ 91,117
Equipment Repair	\$ 8,190	\$ 8,190	\$ 0
District Communication	\$ 28,000	\$ 28,000	\$ 0
General Supplies	\$ 243,254	\$ 292,123	\$ 48,869
Total Technology	\$ 760,474	\$ 900,460	\$ 139,986



BUILDINGS & GROUNDS

All operational expenses were frozen for 2021-22

Category	2020-21 Budget	2021-22 Budget	Difference	Percent Change
Total	\$2,067,418	\$2,167,418	\$100,000	4.83%

Major projects completed by District staff

- Cosmetology room
- HS Guidance remodel
- Lead-free faucets replacement
- Electrical for technology at schools
- Solar security
- Solar trees
- Digester installation
- MS room G8/G7 rehabilitation
- Wiring & security camera installations
- Park playground LED lighting replacement
- Bus garage parking lot extension
- Painting throughout the District
- Remodeled HS bathroom
- Kinesthetic labs
- Bottle fountain filling stations
- Ceiling replacement
- Flooring replacement
- Shed construction
- Outdoor classroom
- Capital project demolition
- Home economics



- Bleacher rehabilitation
- Transportation office
- Turf management

Budget includes a \$100,000 aidable project for ventilation upgrades



SPECIAL EDUCATION

Category	2020-21	2021-22	Difference	% Change
Special Education	\$ 1,210,500	\$ 1,555,500	\$ 345,000	28.5%
BOCES Special Ed	\$ 7,998,171	\$ 8,293,529	\$ 295,358	3.69%
Total	\$ 9,208,671	\$ 9,849,029	\$ 640,358	6.95%

DISTRICT STUDENT SERVICES	STUDENTS
In-District K-12	482
BOCES Students	84
Private Placements	9
Preschool	111
Section 504	234
State Supported Schools	0
Home Instruction	2
Parentally Placed	21
Classified/no services	4
Total students served	947

Legal hearings, doctors and therapists, tuition private schools, BOCES services and general supplies.

Sharp increase in Tuition/Public Schools



TRANSPORTATION

All District transportation, contract transportation and garage expenses were frozen for 2021-22

Bus Garage	2020-21	2021-22	Difference
Total District Transportation	\$ 679,500	\$ 679,500	\$ 0
Total Garage	\$ 195,000	\$ 195,000	\$ 0
Contract Transportation	\$ 55,000	\$ 55,000	\$ 0
Total Transportation	\$ 929,500	\$ 929,500	\$ 0



Transportation Aid
60.4%



2021-22 PROPOSED BUDGET



0% Tax Levy Increase

Budget fulfills District's goals to preserve student opportunities and stay within/below the tax cap threshold



2021-22 PROPOSED BUDGET

Description	2020-21 Budget	Projected 2021-22 Budget	Difference
Salaries	\$ 45,217,710	\$ 47,823,565	\$ 2,605,855
Benefits	\$ 22,165,213	\$ 22,854,769	\$ 689,556
BOCES	\$ 12,615,604	\$ 13,120,164	\$ 504,560
Purchase Services	\$ 6,088,543	\$ 6,501,160	\$ 412,617
Debt Service	\$ 5,910,350	\$ 5,886,186	(\$24,164)
Materials & Supplies	\$ 1,938,605	\$ 1,929,829	(\$8,776)
Equipment	\$ 364,369	\$ 364,369	\$ 0
Interfund Transfers	\$ 140,000	\$ 140,000	\$ 0
Total	\$ 94,440,394	\$ 98,620,042	\$ 4,179,648



KEY PROPOSED CUTS

- All Buildings & Grounds operational codes frozen at last year's level
- All Transportation operational codes frozen at last year's level

Retirement Savings	\$ 401,976
Reduction in Workers' Compensation Costs	\$ 31,218
Debt Service	\$ 24,164
Total	\$ 457,358



PROPOSITIONS

- **Budget** – Currently at \$98,620,042
- **Bus Purchases** – Acquire six vehicles – five school buses and one service vehicle – and incidental equipment at a maximum aggregate cost of \$550,000; (b) expend such sums for such purpose; (c) expend from the Capital Bus Reserve an amount not to exceed \$250,000 for such purpose



IMPORTANT DATES

- **March 30:** First legal advertisement
- **April 14:** Second legal advertisement
- **April 22:** Budget adopted by Board of Education
- **April 28:** Third legal advertisement
- **May 4:** Public budget document available at schools, buildings and on website
- **May 5:** Fourth legal advertisement
- **May 6:** Budget hearing
- **May 12:** School budget notice mailed
- **May 18:** Budget vote



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