

2020-21 Budget Development: Budget Adoption



May 19, 2020

Budget Highlights

- Staffing
 - Investment in three new teacher positions to lower class sizes at the K-8 levels
- Momentum
 - Expands *Project Lead the Way* and other STEAM initiatives
- Use of Fund Balance & Reserves
 - Utilizes anticipated surplus due to Garden Street sale & extended closure cost avoidance
 - Fund Balance Plan reviewed by Finance Committee & Budget Advisory Committee
- Limited Tax Growth (1.48%)
 - Lowers the Tax Levy increase \$580K below the benchmark established by the “Tax Cap”
- State Aid Uncertainty
 - We must remain flexible and be prepared to adapt to a variety of scenarios which may be presented to us at any point during the 2020-21 fiscal year

Revenue Budget Summary (rounded \$ in millions [M])

	2019-20	2020-21	Δ (\$)	Δ (%)
Tax Levy (including STAR)	\$77.1	\$78.2	\$1.1	1.5%
Local Sources (PILOTs, Interest, Donations, Interfund Transfers, Misc Revenues, etc.)	2.1	2.9	0.8	35%
State & Federal Aid (including BOCESAid)	20.3	19.9	(0.4)	-2.2%
Appropriated Fund Balance (the unrestricted portion of accumulated savings)	1.5	2.2	0.7	50%
Appropriated Reserves (the <i>restricted</i> portion of accumulated savings)	0.0	0.8	0.8	100%
Total	\$101.0	\$103.9	\$2.9	2.9%

Expenditure Budget Summary (rounded \$ in millions [M])

Functional Totals	2019-20	2020-21	Δ (\$)	Δ (%)
General Support	\$9.5	\$10.4	\$0.9	10%
Instruction	51.8	52.1	0.3	0.7%
Transportation	6.5	6.4	(0.1)	-2.0%
Employee Benefits	25.3	26.2	0.8	3.2%
Debt (Bonds/Notes/Energy Performance Contracts/IPAs)	7.4	8.4	1.0	13%
Transfers: Special Aid Fund (Summer SpEd)	0.4	0.4	0.0	2.9%
Transfers: Capital Fund (DW Lock Replacements)	0.1	0.1	0.0	0%
Total Budget	\$101.0	\$103.9	\$2.9	2.9%

Absentee Ballot Budget Vote: June 9, 2020

Proposition 1: General Fund Budget

Budget	\$103,961,692	(+2.91%)
Tax Levy	\$ 78,262,965	(+1.48%)

[Click here to review the proposed Budget on our budget website.](#)

Proposition 2: Borrowing for Bus Purchases*

Bus Purchases (9) \$ 730,000

*First of five annual payments impacts 2021-22 budget, not the 2020-21 budget

[Click here to review the Fleet Replacement Plan presentation from February 25th.](#)

What Happens if the Budget Fails?

- There is no provision in the Executive Order for a statewide budget re-vote, which typically occurs on the 3rd Tuesday in June (June 16th)
- There is only one chance to pass the budget!!
- **If the budget fails on Tuesday, June 9th, the Board of Education MUST adopt a contingency budget**
- Under a contingency budget, a district cannot exceed the prior year's Tax Levy

2019-20 Tax Levy	2020-21 Proposed	Reduction Required
\$77.1M	\$78.3M	\$1.2M

Contingency Budget Reductions

Reduction	Amount (\$K)	Impact
Accelerate use of Reserve for Tax Reduction (Garden Street Sale Proceeds used over 3 years instead of 5)	\$210	Creates an annual opening budget gap of \$220K for each of the next three years, as the balance declines and is completely exhausted at the end of the 2022-23 fiscal year
BCLC Program	\$22	Eliminates opportunities for community members to participate in course offerings
Equipment & Renovations	\$100	Eliminates minor renovation projects, which improve student safety and the learning environment
Security Lock Replacement Project	\$100	Eliminates this safety project, which would create a uniform keying structure and improve lockdown efficiency
Building/Departmental Supplies	\$156	Reduces STEAM curricular offering (particularly <i>Project Lead the Way</i> at WMS and BHS) and professional learning opportunities for staff
Special Patrol Officer (BHS)	\$40	Eliminates after-school supervision for students participating in clubs and athletics at BHS
1.0 FTE Maintenance Worker	\$75	Slows the responsiveness to repairs and field maintenance ⁷

Contingency Budget Reductions (Continued)

Reduction	Amount (\$K)	Impact
2.0 FTE Bus Monitors	\$68	Less supervision to monitor students and promote positive behavior
2.0 FTE Bus Drivers	\$84	Longer bus runs and overcrowding; limits available drivers to cover field trips and athletic events
Certain Extra-Curricular Clubs	\$50	Eliminates certain student clubs at BHS & WMS; clubs will be prioritized in September based on student interest
Certain Athletic Teams	\$50	Eliminates boys and girls modified sports
1.0 FTE CVS ENL/Bilingual Teacher (Newly proposed position in 2020-21)	\$95	Inability to reduce class size in certain content areas and continued non-compliance with Part 154 Regulations.
1.0 FTE WMS Social Studies Teacher (Newly proposed position in 2020-21)	\$95	Higher class sizes across all four content areas (Social Studies will have one less teacher than all other core areas)
Total	\$1,145,165	Reduction to Tax Levy

Contingency Budget Summary

	Proposed	Contingency
Expenditure Budget	\$103,981,692	\$102,836,527
Budget increase over PY (%)	2.91%	1.78%
Tax Levy	\$78,262,965	\$77,117,800
Tax Levy increase over PY (%)	1.48%	0%

9

Important Dates to Remember

- 1/28:  **Initial Budget Presentation**
- 2/4:  **Budget Advisory Committee Meeting**
- 2/11:  **BoE Meeting/Budget Review**
- 2/25:  **BoE Meeting/Budget Review**
- 3/10:  **BoE Meeting/Budget Review**
- 3/17:  **Budget Advisory Committee Meeting**
- 3/24:  **BoE Meeting/Budget Review**
- 4/14:  **Budget Advisory Committee Meeting**
- 4/21:  **BoE Meeting/Budget Review**
- NEW** 5/12:  **BoE Meeting/Budget Review**
- NEW** 5/19:  **BoE Meeting/Budget Adoption**
- NEW** 5/26: **BoE Meeting/Budget Hearing**
- NEW** 6/9: **Budget Vote & Trustee Election via Absentee Ballot due no later than 5:00PM**

10

Questions?

Email: budget@brewsterschools.org
boe@brewsterschools.org

Please submit questions in advance of the May 26th BoE meeting in order to allow us time to research and prepare a thoughtful response.



11

Visit Our Website: www.brewsterschools.org/budget/

A screenshot of the Brewster Central School District website. The page is titled "BUDGET VOTE Tuesday, June 9, 2020 via Absentee Ballot". The main content area includes the following text: "Per the Governor's Executive Order 202.26, voting may only take place by mail. Qualified voters of the Brewster Central School District will receive absentee ballots by mail. For your vote to be counted, the Ballot (in the appropriate envelope) must be received in the District Clerk's office no later than 5 p.m. June 9, 2020. To be eligible to vote, you must: be a U.S. Citizen; be at least 18 years old by June 9, 2020." The website header includes navigation links for BCSD, OUR DISTRICT, DEPARTMENTS, FAMILIES, COMMUNITY, FACULTY & STAFF, and CALENDAR. The footer shows the date and time as 10:33 AM on 6/11/2020.

12