



# Hastings-on-Hudson UFSD Budget 2020-2021

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# What we value and want to maintain

- Ability to attract and retain talented employees.
- Remain attractive to prospective homeowners.
- Schools that are competitive academically and athletically.
- High quality academic and athletic choices for students.
- Opportunities to engage in ongoing learning to remain current and innovative.
- Prepare all children to succeed in a rapidly changing global society.



# Challenges

- Perception that districts in Westchester are wealthy and have sufficient resources.
- Fear of exceeding the tax cap.
- Limited ability to generate new revenue.
- COVID pandemic costs and financial impacts.
- Changes from Albany that impact existing revenue levels.
- Inability to add programs or services that require expenditures.
- Unfunded mandates.
- Increased accountability and NYSED mandated reporting.

# Budget Realities



- Additional mandates without financial relief
- Uncertainty in State Aid funding
  - Foundation Aid underfunded
  - Impact of COVID-19 on State funding
- Uncertainty of local revenue sources including Sales Tax, Interest Income and facilities usage
- Changes in enrollment beyond trend data
- Special Education services
  - Out-of-District Tuition
  - New Enrollment
  - Least restrictive environment

# Major Factors Impacting Expenses



- Contractual Obligations
- Programs/AP Courses
- Pension Costs
- Health Insurance Increases
- State/Federal Mandates
- Enrollment/Class Size
- Capital Projects, Debt

# Budget Overview

# Budget Overview



APPROPRIATIONS	ADOPTED BUDGET 2020/21	PRELIMINARY BUDGET 2021/22	BUDGET CHANGE	
General Support	\$4,643,750	\$4,929,481	\$285,731	6.15%
Instruction	\$32,157,992	\$33,228,220	\$1,070,228	3.33%
Pupil Transportation	\$1,463,294	\$1,380,000	<b>-\$83,294</b>	<b>-5.69%</b>
Undistributed	\$13,395,123	\$13,966,760	\$571,637	4.27%
<b>TOTAL</b>	<b>\$51,660,159</b>	<b>\$53,504,461</b>	<b>\$1,844,302</b>	
<b>% BUDGET CHANGE</b>				<b>3.57%</b>
REVENUES	ADOPTED BUDGET 2020/21	PRELIMINARY BUDGET 2021/22	BUDGET CHANGE	
State Aid	\$4,433,075	\$5,225,000	\$791,925	17.86%
Misc. Receipts	\$1,190,000	\$1,275,000	\$85,000	7.14%
Appropriated Balance	\$1,680,000	\$1,700,000	\$20,000	1.19%
Retirement Reserve	\$500,000	\$650,000	\$150,000	30.00%
Reserve for Tax Certiorari	\$0	\$100,000	\$100,000	N/A
Property Taxes	\$43,857,084	\$44,554,461	\$697,377	1.59%
<b>Total Receipts</b>	<b>\$51,660,159</b>	<b>\$53,504,461</b>	<b>\$1,844,302</b>	<b>3.57%</b>
<b>% TAX LEVY CHANGE</b>				<b>1.59%</b>
Assessed Valuation	\$2,050,664,459	\$2,054,452,140 *	\$3,787,681	
Tax Rate	\$21.38	\$21.69	\$0.31	
<b>Tax Rate Change</b>				<b>1.45%</b>

\*Assessed valuation is subject to change.

# Revenue Overview



Revenue	2020-21 Approved Budget	2021-2022 Preliminary Budget	Budget Change
Other Charges - Custodial Fees	\$50,000	\$25,000	-\$25,000
Day School Tuition	\$120,000	\$130,000	\$10,000
Tuition Other Districts	\$300,000	\$300,000	\$0
Interest on Deposits & Investments	\$30,000	\$30,000	\$0
Admissions From Individuals-Theater	\$20,000	\$20,000	\$0
Borderline Properties	\$70,000	\$70,000	\$0
Unclassified Revenues	\$100,000	\$100,000	\$0
Sales Tax	\$500,000	\$600,000	\$100,000
State Aid -Total	\$4,433,075	\$5,225,000	\$791,925
Transfer from Fund Balance & Reserves	\$2,180,000	\$2,450,000	\$270,000
Amount to be raised by Property Taxes	\$43,857,084	\$44,554,461	\$697,377
<b>TOTAL REVENUE</b>	<b>\$51,660,159</b>	<b>\$53,504,461</b>	<b>\$1,844,302</b>



# Tax Cap



## Tax Levy Limit Before Adjustments and Exclusions

Tax Levy FYE 2021	\$43,857,084
Tax Base Growth Factor	1.0037
PILOTS Receivable FYE 06/30/2021	\$9,000
Capital Levy for FYE 06/30/2021	(\$429,726)
Allowable Levy Growth Factor	1.0123
PILOTs Receivable FYE 06/30/2022	(\$10,000)
Total Levy Limit Before Adjustments/Exclusions	\$44,124,892

## Exclusions

Capital Levy for FYE 06/30/22	\$430,865
Tax Levy Limit Adjusted for Transfers, Plus Exclusions	\$44,555,757
2022 Proposed Levy, Net of Reserve	\$44,554,461
Difference between Tax Levy Limit Plus Exclusions and Proposed Levy	\$1,296
Allowable 21-22 Tax Levy Increase Amount	\$698,673
Preliminary 21-22 Tax Levy Increase	\$697,377
Preliminary 21-22 Tax Levy Amount Still Available	\$1,296



# Year to Year Budget Variances

Without any new initiatives, the following budget variances occur:

- Salary Increases
- Costs for related services for students with disabilities
- Increase in legal expenses
- Equipment needs: technology infrastructure and devices
- BOCES increases in cost of services
- Increase in TRS costs
- Increase in ERS costs
- Increase of 3.9% in Health Insurance
- Increased cost in some utilities and service contracts
- Increase in debt service

Total “Push Ahead” Variance = \$1,300,000

# Budget Proposals Included



- Restoration of 1.0 FTE Science at HHS \$140,000
- Additional 1.0 FTE at Hillside \$125,000
- Additional .2 FTE of Math Support at Hillside \$20,000
- Additional .4 FTE for Diversity Coordinator \$50,000
- Additional 4 FTE of teacher aide positions Districtwide \$250,000

Total new budget proposals \$585,000

# Hillside Elementary School

# Enrollment Projections



Grade	Current	Projected (Fiscal Year)			
	2021	2022	2023	2024	2025
Kindergarten	94	125	141	138	141
1	87	107	132	148	146
2	124	105	110	135	152
3	105	137	108	113	138
4	130	117	142	112	116
Total Hillside	540	591	632	646	693

The 2022 Kindergarten live birth projection is approximately 40 students higher than figure shown.

# Hillside Elementary School Class Sections



20-21				21-22			
Grade	Enrollment	# of Sections	Average Class Size	Grade	Enrollment	# of Sections	Average Class Size
K	94	6	15.7	K	125	7	17.9
1*	87	5	17.4	1	107	6	17.8
2	124	6	20.7	2	105	5	21.0
3	105	5	21.0	3	137	6	22.8
4	130	6	21.7	4	117	5	23.4
Total	540	28		Total	591	29	

Reflects a reduction in overall enrollment due to Covid

# Hillside Elementary School



Description	2020-21 Approved Budget	2021-22 Preliminary Budget	Budget Change
<b>Supervision &amp; Instructional</b>			
Contract Services-Funds for conferences, subscriptions and memberships	\$9,000	\$9,000	\$0
Supplies-For classroom instructional supplies, based on a per pupil allocation	\$59,900	\$59,900	\$0
Textbooks/Library Loan-purchase of new or replacement textbooks and library books	\$45,057	\$53,000	\$7,943
Co-Curricular-Supplies and contractual expenses for the Hillside play	\$500	\$500	\$0
<b>Total</b>	<b>\$114,457</b>	<b>\$122,400</b>	<b>\$7,943</b>



# Hillside - Proposed Additions Summary

Description	2020-21 Approved Budget	2021-22 Preliminary Budget	Budget Change
<b>Staffing:</b>			
Additional .2 FTE Math Interventionist	0.8	1	0.2
Add additional section of K	6	7	1
<b>Total</b>			1.2



# Current .8 FTE Math Interventionist

RTI Math	Kindergarten	First Grade	Second Grade	Third Grade	Fourth Grade
Tier 2	0	4	7	3	3
Tier 3	0	1	2	4	3
Total	0	5	9	8	6
<b>Total Students Serviced= 35</b> <b>8 students exited</b>	<b>Tier 2= 17</b> <b>Tier 3= 10</b> <b>Total = 27</b>				

# Current 2.0 FTE Reading Interventionists

RTI Reading	Kindergarten	First Grade	Second Grade	Third Grade	Fourth Grade
Tier 2	11	4	7	0	0
Tier 3	5	9	4	0	1
Total	16	13	11	0	1
Total Students Serviced= 66 25 students exited	Tier 2 =22 Tier 3=19 Total = 41				

# Recommendation: .2 FTE Math Interventionist

- 1) Would allow for more early intervention (Grades 1 and 2), thereby decreasing intervention needs in Grades 3 and 4
- 2) Would allow for K support for the learners with greatest need
- 3) Would allow time for 3x/week for Tier 2 and 4x/week for Tier 3; groups sizes of 3-5 for Tier 2 and 1-2 for Tier 3; would increase rate of exiting MTSS
- 4) Research on the impact of COVID on learning identifies a more significant slide in math; there is no better time for this increase

# Farragut Middle School

# Farragut Middle School Enrollment Projections



Grade	Current	Projected (Fiscal Year)			
	2021	2022	2023	2024	2025
5	132	145	120	146	115
6	123	140	153	127	154
7	117	131	142	156	130
8	134	118	132	144	157
Total FMS	506	534	548	573	556

# Farragut Middle School Class Sections



20-21				21-22			
Grade	Enrollment	# of Sections	Average Class Size	Grade	Enrollment	# of Sections	Average Class Size
5	132	6	22.0	5	145	6	24.2
6	123	6	20.5	6	140	6	23.3
7	117	5	23.4	7	131	6	21.8
8	134	6	22.3	8	118	5	23.6
Total	506	23		Total	534	23	

# Farragut Middle School



Description	2020-21 Approved Budget	2021-22 Preliminary Budget	Budget Change
<b>Supervision &amp; Instructional</b>			
<b>Contract Services-Funds for conferences, subscriptions and memberships</b>	<b>\$10,313</b>	<b>\$22,113</b>	<b>\$11,800</b>
<b>Supplies-For classroom instructional supplies, based on a per pupil allocation</b>	<b>\$38,875</b>	<b>\$52,671</b>	<b>\$13,796</b>
<b>Textbooks/Library Loan-purchase of new or replacement textbooks and library books</b>	<b>\$25,151</b>	<b>\$69,895</b>	<b>\$44,744</b>
<b>Co-Curricular-Supplies and contractual expenses for the Middle School play</b>	<b>\$10,375</b>	<b>\$17,641</b>	<b>\$7,266</b>
<b>Total</b>	<b>\$84,714</b>	<b>\$162,320</b>	<b>\$77,606</b>

# Hastings High School



# Hastings High School Enrollment Projections



Grade	Current	Projected (Fiscal Year)			
	2021	2022	2023	2024	2025
9	133	140	118	132	143
10	137	138	140	118	132
11	125	138	138	140	118
12	132	125	137	137	139
Total HHS	527	541	533	527	533

# Hastings High School Class Sections



20-21				21-22			
Grade	Enrollment	# of Sections	Average Class Size	Grade	Enrollment	# of Sections	Average Class Size
9	133	6	22.2	9	140	6	23.3
10	137	6	22.8	10	138	6	23.0
11	125	6	20.8	11	138	6	23.0
12	132	6	22.0	12	125	6	20.8
Total	527	24		Total	541	24	

# Hastings High School



Description	2020-21 Approved Budget	2021-22 Preliminary Budget	Budget Change
<b>Supervision &amp; Instructional</b>			
<b>Contract Services-Funds for conferences, subscriptions, memberships, graduation and handbook</b>	<b>\$46,750</b>	<b>\$46,750</b>	<b>\$0</b>
<b>Supplies-For classroom instructional supplies, based on a per pupil allocation</b>	<b>\$58,620</b>	<b>\$58,620</b>	<b>\$0</b>
<b>Textbooks/Library Loan-purchase of new or replacement textbooks and library books</b>	<b>\$33,806</b>	<b>\$37,906</b>	<b>\$4,100</b>
<b>Co-Curricular-Supplies and contractual expenses for the High School play</b>	<b>\$24,500</b>	<b>\$27,500</b>	<b>\$3,000</b>
<b>Total</b>	<b>\$163,676</b>	<b>\$170,776</b>	<b>\$7,100</b>

# HHS - Proposed Additions Summary



Description	2020-21 Approved Budget	2021-22 Preliminary Budget	Budget Change
Restoration 1.0 FTE Science Teacher	\$0	\$140,000	\$140,000
<b>Restoration of AP Physics E &amp; M, PLTW Engineering &amp; electives ( TBD - driven by enrollment/requests)</b>			
Total			\$140,000

# Other Instructional Expenses

# Other Instructional Expenses



Description	2020-21 Approved Budget	2021-22 Preliminary Budget	Budget Change
Contract Services, Arts in Education	\$6,500	\$6,500	\$0
Copier Leases	\$165,000	\$180,000	\$15,000
District Mailing-postage	\$15,000	\$10,000	(\$5,000)
Postage Equipment	\$7,000	\$7,000	\$0
School Security	\$260,000	\$270,000	\$10,000
District Supplies, copy paper, staples, posters. Food for all school events, other district wide supplies that may be required	\$45,000	\$30,000	(\$15,000)
Software and Support for Finance Manager	\$100,000	\$100,000	\$0
Residency Investigations	\$10,000	\$5,000	(\$5,000)
<b>Total</b>	<b>\$608,500</b>	<b>\$608,500</b>	<b>\$0</b>

# Diversity Coordinator



Description	2020-21 Approved Budget	2021-22 Preliminary Budget	Budget Change
Diversity Coordinator .6 FTE plus stipend	.6 FTE	1.0 FTE	\$50,000
Courageous Conversations Classes .6 FTE	.6 FTE	.6 FTE	
Race Matters Committee	\$25,000	\$25,000	\$0

# ENL-English as a New Language



Description	2020-21 Approved Budget	2021-22 Preliminary Budget	Budget Change
ENL	3.6 FTE	3.6 FTE	

Hillside: 13 ELLs; 1 transitional services - Total 14  
FMS: 7 ELLs; 7 transitional services - Total 14  
HHS: 1 ELLs; 2 transitional services - Total 3  
Out of District: 3 ELLs



# School Counseling & Social Work Services



Description	2020-21 Approved Budget	2021-22 Preliminary Budget	Budget Change
Contract Services:Naviance, conferences, professional subscriptions, College Board	\$7,125	\$7,125	\$0
Supplies	\$4,800	\$4,800	\$0
Homebound Instruction	\$15,000	\$15,000	\$0
Services from BOCES	\$4,500	\$4,500	\$0
<b>Total</b>	<b>\$31,425</b>	<b>\$31,425</b>	<b>\$0</b>



# Health Services

Description	2020-21 Approved Budget	2021-22 Preliminary Budget	Budget Change
Contract Services: Health Services Other Districts	\$65,000	\$45,000	(\$20,000)
Contract Services: Medical Officer	\$26,000	\$26,000	\$0
Contract Services: Sub Nurses	\$10,000	\$10,000	\$0
Supplies	\$10,000	\$11,000	\$1,000
<b>Total</b>	<b>\$111,000</b>	<b>\$92,000</b>	<b>(\$19,000)</b>

# Special Education

# Special Education



Description	2020-21 Approved Budget	2021-22 Preliminary Budget	Budget Change
Equipment	\$15,000	\$15,000	\$0
Contract Services, Therapeutic service providers, ABA, services for private schools, Independent evaluations	\$610,000	\$652,796	\$42,796
Supplies, general office supplies and classroom materials	\$25,000	\$28,050	\$3,050
Tuition & Related Services, Private,Public and BOCES placements and settlements	\$2,172,769	\$2,092,000	(\$80,769)
Textbooks	\$6,500	\$0	(\$6,500)
Total	\$2,829,269	\$2,787,846	(\$41,423)



# Psychology Services

Description	2020-21 Approved Budget	2021-22 Preliminary Budget	Budget Change
Contract Services	\$375	\$375	\$0
Supplies	\$2,925	\$9,767	\$6,842
<b>Total</b>	<b>\$3,300</b>	<b>\$10,142</b>	<b>\$6,842</b>

# Special Education Enrollment



- CPSE/CSE
- CPSE--20 students
- Ungraded-9 students
- K-4--84 students
- 5-8--75 students
- 9-12--78 students
- Total 266\* includes parentally placed and out-of-district placements
- 118 students with 504 plans



# Special Education- Budget Requests

Description	2020-21 Approved Budget	2021-22 Preliminary Budget	Budget Change
Additional 4 FTE of Teacher Aide Positions	\$0	\$250,000	\$250,000



# Special Education Unknowns

- How many students with Individualized Educational Plans (IEPs), which require out-of-district placement will move into the District next year?
- How many students currently attending school-in-district will the Committee on Special Education (CSE) recommend be placed out-of-district next year? How many students will be assigned a one-to-one aide? Or need additional services?
- The current budget only allows for one additional out of district placement. Any additional expenses will result in a need for mid-year cuts.





# Unknown Future Variables

- **Final State Aid Allocation**
- **Actual Final Enrollment of incoming Kindergarten along with other K-6 sections**
- **English as a New Language (ENL) students. One or two additional students could require increase in staffing.**
- **Special Education classifications that require more services and staff**
- **Additional bus expenses**
- **Unexpected leave replacements**
- **Loss of tuition related revenues**



# Important Dates to Remember

This information can be found on our website [here](#).

Future budget presentations:

- March 10th- Budget managers present their budgets
- March 22nd- Budget review
- April 7th- Budget review
- April 20th- Budget adoption
- May 4th- Budget hearing
- May 18th- Budget vote



Thank  
You