

Hastings-on-Hudson UFSD

— A Blue Ribbon District —

2019 – 2020 Preliminary Budget



Budget Calendar

- March 11 –Budget discussion
- March 18 – Budget work session if needed
- March 25 - Finalized 19/20 Budget Presentation
- April 23 – BOE Adopts Budget
- May 7 – Budget Hearing

May 21: Budget Vote and School
Board Election

Hastings on Hudson UFSD

Finance Committee Budget Goals for 2019-20

- ❑ Present a school budget that adds the lowest increase to the levy while maintaining the quality of education
- ❑ Continue to build an affordable and sustainable organization
- ❑ Maintain a responsible level of reserves

Appropriations

❑ **General Support**

Board of Education, central administration, finance, legal, operations, maintenance, insurance

❑ **Instruction**

curriculum, supervision, teaching, special education, instructional media, pupil services, technology, co-curricular, athletics

❑ **Transportation**

in-district, out-of-district, athletics, BOCES special education

❑ **Undistributed (Employee Benefits and Debt)**

employee retirement, social security, workers' comp., health insurance, unemployment, debt service

Preliminary 2019-20 Budget

ADDITIONAL APPROPRIATIONS	ADOPTED BUDGET 2018/19	ESTIMATED END OF YEAR 2018/19	PRELIMINARY BUDGET 2019/20	BUDGET CHANGE
General Support	\$4,468,551	\$4,816,818	\$4,527,518	\$58,967
Instruction	\$31,268,192	\$29,476,886	\$31,989,426	\$721,234
Pupil Transportation	\$1,792,235	\$1,466,500	\$1,498,660	-\$293,575
Undistributed	\$12,989,608	\$12,442,418	\$13,223,221	\$233,613
TOTAL	\$50,518,586	\$48,202,622	\$51,238,825	\$720,239
% BUDGET CHANGE				1.42%
REVENUES	ADOPTED BUDGET 2018/19	ESTIMATED END OF YEAR 2018/19	PRELIMINARY BUDGET 2019/20	BUDGET CHANGE
State Aid	\$5,496,235	\$5,606,320	\$5,210,000	-\$286,235
Misc. Receipts	\$972,000	\$1,265,000	\$1,180,000	\$208,000
Appropriated Balance	\$2,100,000	\$2,100,000	\$1,700,000	-\$400,000
Retirement Reserve	\$750,000	\$750,000	\$450,000	-\$300,000
Reserve for Tax Certiorari	\$350,000	\$350,000	\$200,000	-\$150,000
Property Taxes	\$40,850,351	\$40,850,351	\$42,498,825	\$1,648,474
Total Receipts	\$50,518,586	\$50,921,671	\$51,238,825	\$720,239
% PROP TAX CHANGE				4.03%
Assessed Valuation	\$1,938,969,763		\$2,018,007,891 *	\$79,038,128
Tax Rate	\$21.04		\$21.24	\$0.20
Tax Rate Change				0.90%

*Assessed valuation is subject to change.

Tax Cap Calculation 19-20 Budget

Tax Levy Limit Before Adjustments and Exclusions

Tax Levy FYE 2019	\$40,850,351
Tax Base Growth Factor	1.0149
PILOTS Receivable FYE 06/30/2019	\$7,000
Capital Levy for FYE 06/30/2019	(\$114,232)
Allowable Levy Growth Factor	1.0200
PILOTS Receivable FYE 06/30/2020	(\$8,000)
Available Carryover from FYE 2019	\$174,723
Total Levy Limit Before Adjustments/Exclusions	\$42,345,548

Exclusions

Capital Levy for FYE 06/30/20	\$403,277
Tax Levy Limit Adjusted for Transfers, Plus Exclusions	\$42,748,825
2020 Proposed Levy, Net of Reserve	\$42,404,020
Difference between Tax Levy Limit Plus Exclusions and Proposed Levy	\$344,805
Allowable 19-20 Tax Levy Increase Amount	\$1,898,474
Preliminary 19-20 Tax Levy Increase	\$1,648,474
Preliminary 19-20 Tax Levy Amount Still Available	\$250,000

Budget Proposals Under Consideration

Hillside:

- AIS Math PD N/A \$ 10,000
- AIS Math Teacher Assistant 1.0 \$ 65,000
- AIS Math Teacher Assistant 1.0 \$ 75,000

Budget Proposals Under Consideration

Middle School:

• MTSS (Multi Tiered System of Support) Program	N/A	\$ 4,000
• Budget Lines for Math Coach	N/A	\$ 4,770
• Budget Lines for Literacy Coach	N/A	\$ 3,585
• Meet the 5th Social Studies Standards PD & Supplies	<u>N/A</u>	<u>\$ 3,000</u>
	N/A	\$ 15,355

Budget Proposals Under Consideration

High School:

• Additional Literacy Staffing	0.2	\$ 30,000
• Literacy-Conferences, PD	N/A	\$ 1,000
• Literacy-Materials and Supplies	N/A	\$ 500
• Increase in ENL Staffing	0.6	\$ 72,000
• Challenge Success, PD	<u>N/A</u>	<u>\$ 15,000</u>
	0.8	\$118,500

Budget Proposals Under Consideration

Special Education:

• ICT 1 Addition	1.0	\$120,000
• ICT 3 Addition	1.0	\$120,000
• ICT 4 Addition	1.0	\$120,000
• Communications Addition	1.0	\$120,000
• Teacher Assistant (Communication Class)	1.0	\$ 65,000
• Teacher Aide Addition (Communication Class)	1.0	\$ 65,000
• Teacher Aide Addition (one to one)	1.0	\$ 65,000
• Possible Additional one to one Aide	<u>1.0</u>	<u>\$ 65,000</u>
	8.0	\$740,000

Current 2018- 19 ICT Classes (ICT Classrooms Legal Max 12 students/class with 40% to 60% Ratio)

Grade	Special Education students per section	504	General education students per section	Total	% Special Ed	% General Ed
K	8	0	12	20	40.0%	60.0%
K	6	0	14	20	30.0%	70.0%
1	7	1	9	17	41.2%	52.9%
2	5	0	16	21	23.8%	76.2%
2	5	0	15	20	25.0%	75.0%
3	8	3	12	23	34.8%	52.2%
4	6	0	14	20	30.0%	70.0%
5	7	?	15	22	31.8%	68.2%
5	3	?	18	21	14.3%	85.7%

Ardsley , Dobbs Ferry and Scarsdale use 60% to 40% Ratio

Irvington not above a third

Eastchester -secondary 10, Elem split at 8

Rye 10 per section

Projected 2019-20 ICT Classes (ICT Classrooms Legal Max 12 students/class with 40% to 60% Ratio)

Grade	Special Education students per section	504	General education students per section	Total	% Special Ed	% General Ed
K	7	0	12	19	36.8%	63.2%
K	8	0	13	21	38.1%	61.9%
1	8	0	12	20	40.0%	60.0%
1	8	0	13	21	38.1%	61.9%
2	5	0	13	18	27.8%	72.2%
2	4	0	14	18	22.2%	77.8%
3	7	0	15	22	31.8%	68.2%
3	7	0	16	23	30.4%	69.6%
4	5	0	18	23	21.7%	78.3%
4	6	0	17	23	26.1%	73.9%
5	8	0	15	23	34.8%	65.2%
5	3-5	0	16	21	16.7-25%	75-83.3%

2nd Grade potentially only need 1 FTE
5th Grade may reduce .6 FTE

Ardsley & Dobbs Ferry use 60% to 40% Ratio

Irvington not above a third

Eastchester -secondary 10, Elem split at 8

Rye 10 per section

Budget Proposals Under Consideration

District:

- Increase Release Time Director of Diversity, Equity and Inclusion (Teacher on Assignment) 0.4 \$ 40,000

Budget Areas Under Consideration For Reduction

Hillside:

- Kindergarten Aides (2.0) (\$ 130,000)

Special Education:

- Resource Room at Hillside (1.0) (\$ 120,000)

District:

- Emerging Technology N/A (\$ 40,000)
- LAN Support N/A (\$ 60,000)
- Teaching Assistants (3.0) (\$ 180,000)
- (6.0) (\$ 530,000)

Proposed Staffing-Kindergarten

Restore 2 Kindergarten Aides

2 ICT Classrooms:

- 1 General Education Teacher
- 1 Special Education Teacher
- 1 Full Time Teaching Assistant

4 Non-ICT Classes:

- 1 General Education Teacher
- 1 Full Time Teacher Aide

Additional Proposals/Reductions

Additions:

- Additional Section for 4th Grade (6 to 7 Sections) \$120,000

Reductions

- Assistant Coaches
- Schedule B
- Teaching Assistants
- Additional Teaching Staff/Programs
- Class Size K-12
- Office Support Staff
- Work to gain efficiencies in bussing
- Board memberships
- Postage
- Technology

**May 21: Budget Vote and School
Board Election**

Summary Budget Proposals/Reductions

Hillside	1.0	\$ 75,000
Farragut Middle School	N/A	\$ 10,000
Hastings High School	0.8	\$ 118,500
Special Education	8.0	\$ 740,000
District	0.4	\$ 40,000
Total Additions	10.2	\$ 983,500
Hillside	(2.0)	(\$ 120,000)
Special Education	(1.0)	(\$ 120,000)
District	(3.0)	(\$ 180,000)
Total Reductions	(6.0)	(\$ 420,000)
Net Proposals	4.2	\$563,500

Revenue: Summary

- Anticipate \$286,235 decrease in state aid
- Transfer \$1,700,000 of appropriated fund balance to revenue
- Transfer \$450,000 from Retirement Reserve to revenue
- Transfer \$200,000 from Tax Certiorari Reserve to revenue
- Increase in miscellaneous receipts of \$208,000 – Tuition Other Districts & Interest on Deposits and Investments

Fund Balance/Reserves

	June 30, 2016	June 30, 2017	June 30, 2018	Est. June 30, 2019	Est June 2020
Tax Certiorari	\$2,702,545	\$2,382,478	\$1,247,343	\$924,048	\$600,000
Employee benefit accrued liability	\$253,049	\$209,587	\$283,356	\$295,000	\$300,000
Retirement system contributions	\$1,587,747	\$1,553,310	\$1,304,863	\$1,206,167	\$900,000
Debt service	\$20,217	\$20,237	\$20,257	\$20,237	\$20,237
Repairs	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Future capital projects	\$150,000	\$150,000	\$825,000	\$1,300,000	\$1,000,000
Total Assigned Fund Balance	\$2,967,120	\$3,215,000	\$3,200,000	\$2,400,000	\$1,600,000
Encumbrances	\$215,464	\$334,787	\$625,550	\$400,000	\$325,000
Total - Restricted	\$4,913,558	\$4,515,612	\$3,880,819	\$3,945,452	\$3,020,237
Total - Unassigned	\$1,797,586	\$1,938,173	\$1,672,970	\$2,025,000	\$2,100,000
Total Fund Balance	\$9,893,728	\$10,003,572	\$9,379,339	\$8,770,452	\$7,045,237