



Lyndonville CSD Board Workshop

March 29, 2021 7:00 pm



Educator/Staff Members of the Year

Need a Board of Education representative to serve on the selection committee



Workshop Goals

- Background information
- Federal state updates - information
- Program/personnel - discuss and confirm approved reductions proposals
- Tax levy increase - review and confirm
- Reserve usage - update and confirm

Next Steps:

- Receive NYS Updated Aid Run (On or about April 1)
- Continue to communicate information/updates/clarity as needed to B.O.E.
- B.O.E. meeting April 12 - Review and Approve Budget

General Comments

- Since 2012: no teachers have been eliminated due to budget.
- Since 2012: Several part-time teaching positions became full time (art, music, social studies, health/PE, school psychologist, special education).
- Since 2012: 2 clerical positions have been eliminated through attrition. Transportation and campus consolidation took place. 1 cleaning position eliminated (since restored due to COVID).
- No administrative positions were approved due to teacher layoffs.

General Comments

How did we get “here?”

Flat state aid over the last two years (including as of March 8, 2021). 20% reduction threat!

Revenue issue!

Reduction of building aid last year.

Expenses have risen. COVID costs have been a factor.

Minimal fund balance and reserve use are a *normal part* of every budget cycle.

Tax levy limit and Board goals/preference.

TRS/ERS Increases

FISCAL STRESS CONDITION, by New York State

<u>2020:</u> 10% Fiscal*	5% Environmental
<u>2019:</u> 3.3% Fiscal	0% Environmental
<u>2018:</u> 3.3% Fiscal	15% Environmental

*due to use of Capital Project Restricted Reserve

Environmental Factors: Revenue raising capability and demands for service, Property value, use of the tax cap limit, Population change

Year 2020 (06/30/20): 31 of 674 Districts in Fiscal Stress

NOTE:

Significant Stress: Fiscal Score of 65 or greater

Moderate Stress: Fiscal Score of 45 to 64

General Comments

Professional Development this year:

- Technology integration training (2 days per week)
- Two all day sessions for tech training in Reading Wonders, Envision Math, Google Suite, and See Saw
- Christine Merle training on instructional strategies, social emotional learning and self-care
- On-line training materials are shared by administration

General Comments

Professional Development constraints this year:

- Shortened school day due to remote learning
- Meetings (average) one day per week, and that time has been shortened
- Budget and time management for teachers

General Comments

Special Education:

Current special ed rate is **14.37%** which is below the NYS average of 18%.

Information shared at last meeting by LTA representative was incorrect and has since been acknowledged.

“New” Revenue, since 3/8/21

NYS Legislator Increase : TBD by April 1 anticipated

American Rescue Plan (Federal) one-time Increase:

Assumed to be \$1,274,000

- Needs to be spent by 2023
- \$254,800 (20% of funding) required for “Learning Loss”
- Additional Funding - Offset needed reserve (savings) usage

New York State Update

- One house budget proposals
- Increase school aid over Governor's proposal +12% statewide/re-allocate federal stimulus funds to DISTRICTS (\$622,000)
- Retirement incentives: **55 / 25** and 50/10
TRS to send info to Districts if approved - Districts must opt in
Funded by District (Not NYS Retirement System)

“Confirm” Reductions

Reduction Savings: **\$273,000**

- Technology Teacher (Retirement - Not Replaced)
- BOCES Tech Integrator
- NYSSBA
- Two Aides
- Cleaner (Summer)
- Instructional Chairs (2)
- School Doctor contract to BOCES
- Part-time District Treasurer* (for discussion)

Review Positions / Expenditures

Total on this page: \$256,000; original proposed saving was \$182,000

<u>Position</u>	<u>Savings</u>
• 1.0 Special Education	\$ 54,000
• 0.5 Counselor	\$ 41,000
• 0.4 Art	\$ 32,000
• 0.4 Health	\$ 23,000
• Eliminate JV Athletics and become Modified "A" (Combine Modified and JV Grades 7-9)	\$ 32,000
• 1.0 Literacy → Classroom	\$ 0
Note, if added back to staff additional cost:	
• Restoration of Literacy (Assuming Health Care)	\$ 74,000

Revenue Adjustments (aka *good news*)

“20% cuts across the board” - Governor Cuomo, Spring 2020

How did we prepare?

Underestimated revenues leading to request to reduce expenses...

Revenues have now been restored after most recent analysis (3/23/21)

Example: budgeted \$662,000 for Special Ed Excess Cost revenue, projected to be received \$827,000 (based on output reports from NYS)

Building Aid

Closed out Capital Project, beginning to receiving building aid:

- Delayed first payment \$334,000, budgeted 2019-2020, received 2020-2021
- On-track to receive building aid for new long term bond payments

Recommendation

“Restore” all teaching/counseling positions due to:

- Federal Stimulus Funds
- Actual vs. projected revenue increase during the 20-21 school year
- Overall importance to our educational program, Pre K -12 (literacy, arts, counseling, electives, health)

TBD:

- Possibility of increase state aid (one house budget)

School Resource Officer (SRO)

- Currently \$95,000 per year
- In negotiations with County and Sheriff
- Need further direction and input from BOE
- 15 day notice required to end the agreement
- *Not currently* in proposed budget

Shared Services

Pursue shared programs/services with Barker CSD (long & short term)

Engage in a long-range efficiency study for future planning?

Use of BOCES as much as possible for services

Tax Levy

Tax Levy Limit: 2.81%

Recommended Tax Levy Increase:
2.0% (built into proposed budget)

(needs to be confirmed)

With all recommended restorations and reductions as of March 29, 2021:

Budgeted Expenditures 2021-2022				
As of March 29, 2021				
Area	Budget 2021-2022	Budget 2020-2021	Dollar Change	% Change
General Support	\$ 1,921,569	\$ 1,859,543	\$62,026	3.2%
Instructional	\$ 7,618,712	\$ 7,544,753	\$73,959	1.0%
Transportation	\$ 870,496	\$ 859,254	\$11,242	1.3%
Employee Benefits	\$ 3,501,019	\$ 3,314,898	\$186,121	5.3%
Debt Service	\$ 1,250,000	\$ 1,109,769	\$140,231	11.2%
Interfund Transfer	\$ 10,000	\$ 10,000	\$0	
Total	\$15,171,796	\$14,698,217	\$473,580	3.1%
JJD - 03-29-2021				

With all recommended restorations and reductions as of March 29, 2021:

Budget 2021-2022 Analysis as of March 29, 2021			
	New Budget	Prior Years	
As of March 29, 2021	2021-22 Budget	2020-21 Budget	2019-20 Budget
Tax Levy (2% Assuming Increase)	\$4,528,176	\$4,439,388	\$4,352,341
State Aid	\$9,260,478	\$9,216,103	\$9,290,748
Federal Aid	\$550,000		
Reserves & Appropriated Fund Balance	\$743,142	\$929,714	\$388,000
Misc Revenue	\$90,000	\$113,012	\$140,611
Total Revenue	\$15,171,796	\$14,698,217	\$14,171,700
Budget Expenditures	\$15,171,796	\$14,698,217	\$14,171,700
Balance Budget	\$0	\$0	\$0

Next Steps

- Receive finalized NYS Aid Run (On or about April 1)
- Continue to communicate information/updates/clarity as needed to B.O.E.
- B.O.E. meeting April 12 - Review and Approve Budget