2021-2022 Administration's Proposed Budget

Presented by:
Finance Advisory Committee & District Administration
March 2, 2021
2021-2022 Budget Development Process

- **January 19, 2021**  
  **Budget Hearing I**  
  Five-Year Fiscal Trend Analysis  
  Property Tax Cap Formula  
  Principals' Overview

- **March 2, 2021**  
  **Administration's Proposed Budget**

- **March 16, 2021**  
  **Budget Hearing II**  
  Programs for Students with Special Needs  
  Computer Assisted Instruction  
  Art and Music Instruction  
  Curriculum Development

- **March 23, 2021**  
  **Budget Hearing III**  
  Interscholastic Athletics  
  Operations and Maintenance  
  Transportation Services  
  Revenue

- **April 13, 2021**  
  **Budget Hearing IV**  
  Final Proposed Budget

- **April 20, 2021**  
  **Budget Adoption**

- **May 4, 2021**  
  **Budget Hearing V**  
  Review of Proposed Budget

- **May 18, 2021**  
  **Budget Vote – H.C. Crittenden MS**  
  (6:30 a.m. – 9:00 p.m.)
2021-2022 Budget Guidelines

A fiscally sound and responsible budget will be prepared, using a K-12 approach, while controlling expenditure growth and taking into account:

- Board goals
- Enrollment projections
- Quality of educational programs and facilities
- Staffing needs
- Compliance with all Federal and State mandates
- Revenue and expenditure projections and factors
- Review of debt service and investments
- Facilities needs based on an evolving Capital Asset Preservation Plan
- Replacement of district equipment based on needs analysis

The Board and Administration will continue efforts to sustain and build community support and understanding through communications outreach.
ADMINISTRATION’S PROPOSED BUDGET 2021-2022

2020-2021 Budget $94,534,535
Administration's Proposed 2021-2022 Budget $95,243,544

Budget to Budget Increase +709,009 or 0.75%
The Proposed Budget was Developed by:

- **Analyzing:**
  - Programs Supporting Student Needs
  - Enrollment & Related Impact
  - Previous Budget and Current Needs
- **Considering Factors, such as:**
  - State Mandates
  - Contractual Obligations—Salaries & Benefits
  - Staffing
  - Enrollment and Program Considerations
  - Operational Costs & Adjustments; e.g. facilities and utilities
  - Debt Service
- **Utilizing:**
  - Insurance, Retirement Contributions, Unemployment Benefits Reserve Funds
The Administration’s Proposed Budget Continues the Vision

• Every student K-11 will have the opportunities afforded our graduating seniors
• Our programs and services are our benchmark for success
• All programs are on our website under Curriculum and Instruction and Academic Departments
District Enrollment 2016-2026

Source: Long Range Planning Study – November 2020 Update, Western Suffolk BOCES, Office of School Planning and Research
Enrollment By Building 2016-2026

Source: Long Range Planning Study – November 2020 Update, Western Suffolk BOCES, Office of School Planning and Research
Focus of Staff Resources

- Staff Increase
  - 2nd Grade Teacher (+1.0 FTE)
  - Funds allocated from existing budget codes

Annual reallocation of staff will take place due to changes in sections by grade level and program.
What Does the Proposed Budget include?

✓ All programs and services that have supported student success
✓ All state and federally mandated programs
✓ All athletic programs remain
✓ All extracurricular programs remain
✓ All transportation services remain
BYRAM HILLS CENTRAL SCHOOL DISTRICT 2021-22 ADMINISTRATION'S PROPOSED BUDGET BY COMPONENT $95,243,544

- PROGRAM: $68,787,564 (72.2%)
- ADMINISTRATIVE: $11,140,711 (11.7%)
- CAPITAL: $15,315,269 (16.1%)
2021-22 Administration’s Proposed Budget

**Program:** $68,787,564 (72.2% of Total)

Overall Increase: +0.7%

- Teaching--Regular School: $26,211,895 (-0.8%)
- Programs--Students W/Disabilities & Occ Ed: $10,417,918 (-2.2%)
- School Library and Audio Visual: 875,558 (+2.2%)
- Computer Assisted Instruction: $3,963,220 (+10.9%)
- Guidance Services: $1,244,171 (-8.6%)
- Health Services: $634,845 (-2.1%)
- Social Worker Services: $197,742 (+2.4%)
- Psychological Services: $676,578 (+2.7%)
- Co-Curricular: $408,044 (+0.9%)
- Interscholastic Athletics: $1,163,623 (-0.9%)
- Pupil Transportation: $3,987,513 (+1.1%)
- Employee Benefits: $18,931,457 (+3.2%)
- Interfund Transfer: $75,000 (0%)
2021-22 Administration’s Proposed Budget

Capital: $15,315,269 (16.1% of Total)

Overall Decrease: -0.6%

- Operation of Plant: $4,963,750 (+1.6%)
- Maintenance of Plant: $2,747,765 (-0.1%)
- Safety & Security Services: $770,000 (-17.8%)
- Insurance & Special Items: $584,840 (+1.7%)
- Pupil Transportation: $495,000 (+1.4%)
- Employee Benefits: $1,851,814 (+6.1%)
- Debt Service: $2,802,100 (-4.3%)
- Transfer to Capital-Capital Asset Preservation Plan: $1,100,000 (0%)
### 2021-22 Administration’s Proposed Budget

**Administrative:** $11,140,711 (11.7% of Total)

**Overall Increase:** +3.1%

<table>
<thead>
<tr>
<th>Category</th>
<th>Budget</th>
<th>Change</th>
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</thead>
<tbody>
<tr>
<td>BOARD OF EDUCATION</td>
<td>$77,300</td>
<td>(-3.1%)</td>
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<tr>
<td>CENTRAL ADMINISTRATION</td>
<td>$420,105</td>
<td>(+0.5%)</td>
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<tr>
<td>FINANCE</td>
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<td>LEGAL, PERSONNEL, INFORMATION, BOCES</td>
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<td>CURRICULUM DEVELOPMENT</td>
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<td>SUPERVISION - REGULAR SCHOOL</td>
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<td>TEACHING - REGULAR SCHOOL</td>
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<td>PROGRAMS FOR STUDENTS WITH DISABILITIES</td>
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<td>COMPUTER ASSISTED INSTRUCTION</td>
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<td>GUIDANCE</td>
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<td>INTERSCHOLASTIC ATHLETICS</td>
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<td>PUPIL TRANSPORTATION</td>
<td>$28,372</td>
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<tr>
<td>EMPLOYEE BENEFITS</td>
<td>$2,689,419</td>
<td>(+5.7%)</td>
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Major Budget Drivers

Mandated Pension Costs
- Teachers Retirement System (TRS)
- Employee Retirement System (ERS)

Contractual Costs
- Salary
- Health Insurance
Issues of Concern for Public Schools

- Proposed Changes to State Aid
- Proposed Changes to School Tax Relief Exemption (STAR)
- Lack of Meaningful Mandate Relief
- Federal Tax Law (State and Local Taxes)
Revenues—To Be Presented March 23rd

Revenue presentation will include:

- State Aid
- Tax Levy
- Use of Fund Balance/Reserves
- Equalization Full Value Per Town
- Estimated Tax Rates
- True Value Tax Rate
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Questions:

For additional information regarding the 2021-2022 Budget, please visit the District website at:

www.byramhills.org

Or Email:

kseibert@byramhills.org