



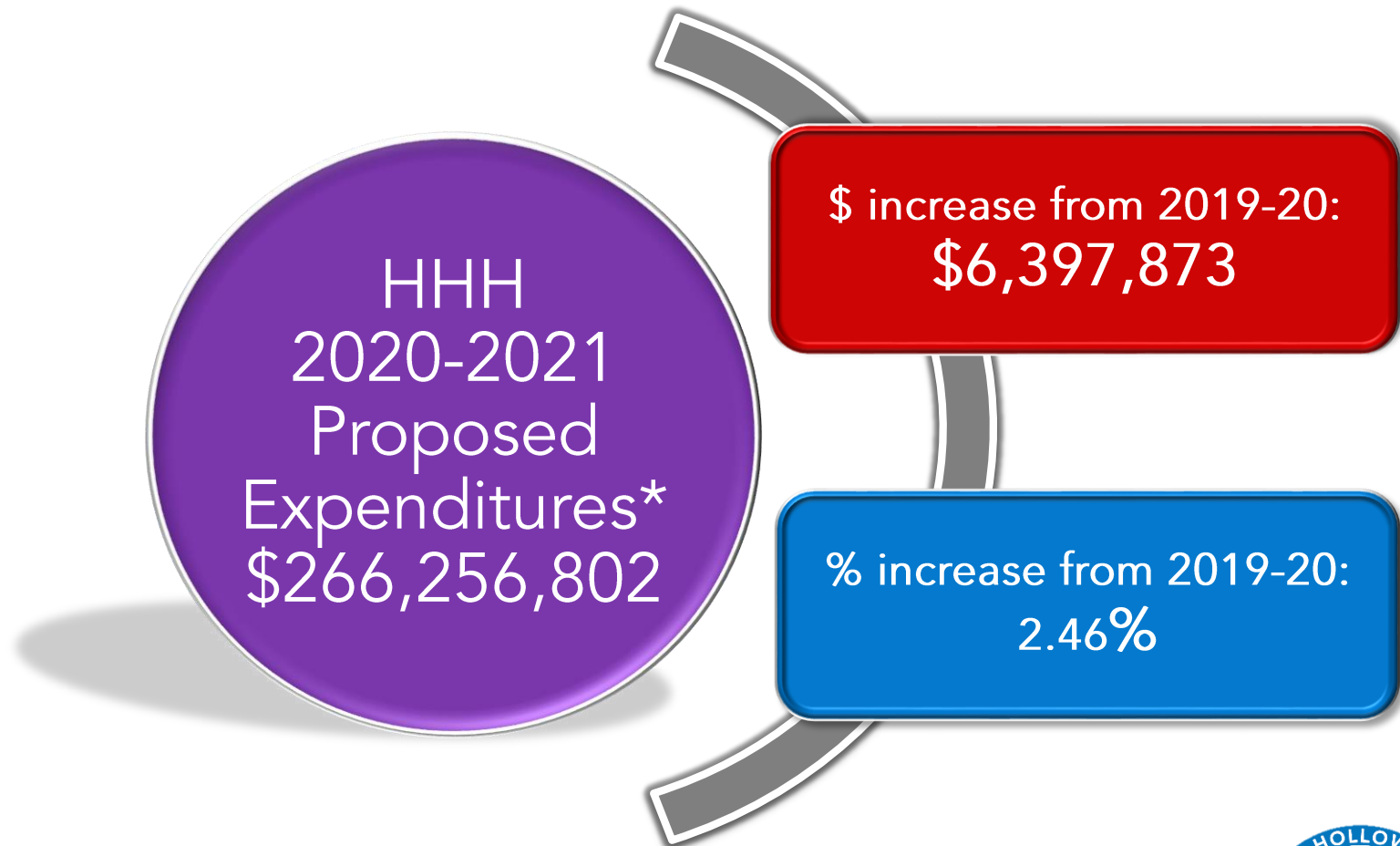
2020-2021

Budget Development

Board of Education Meeting

March 23, 2020

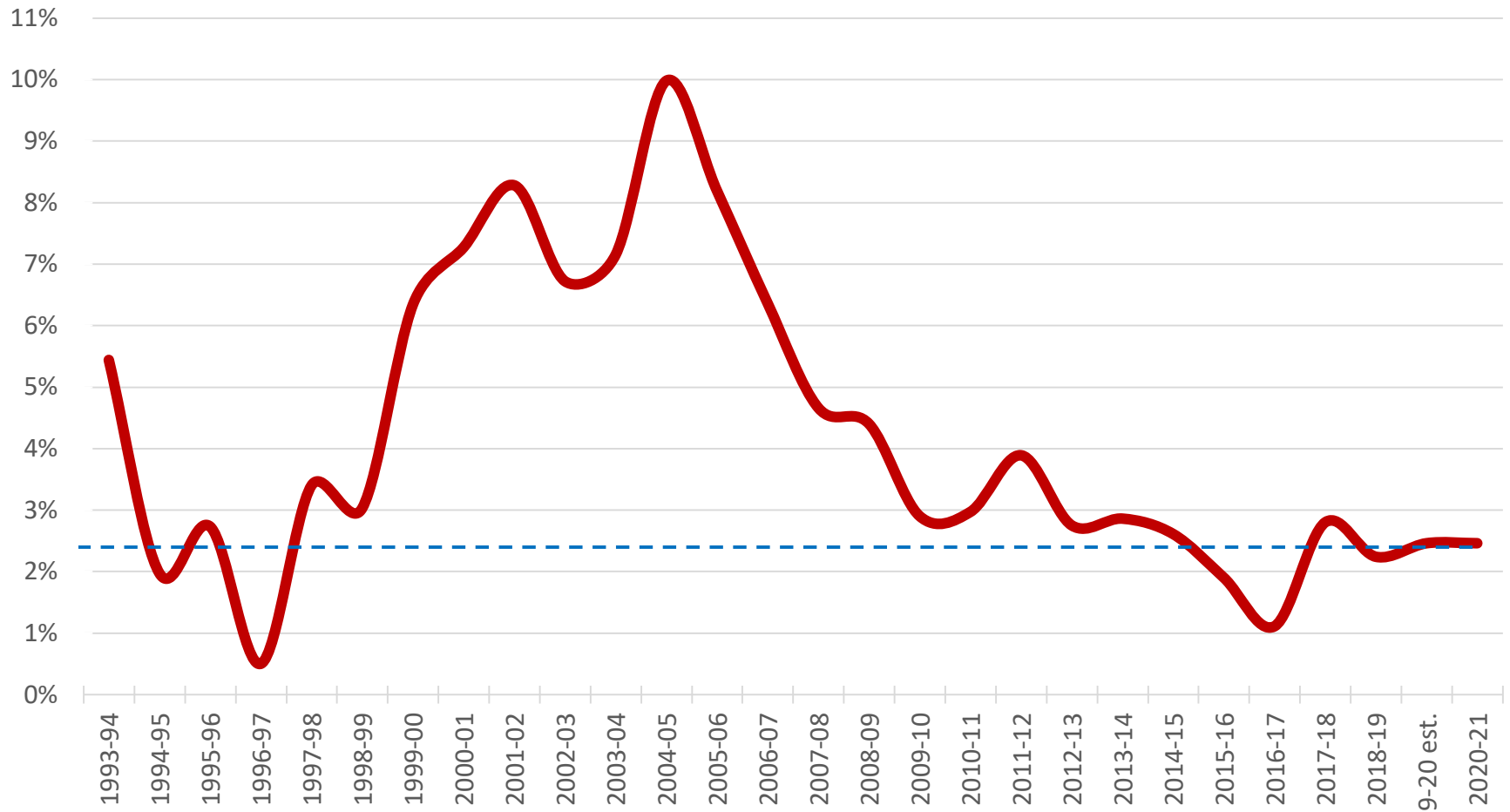
2020-2021 Budget



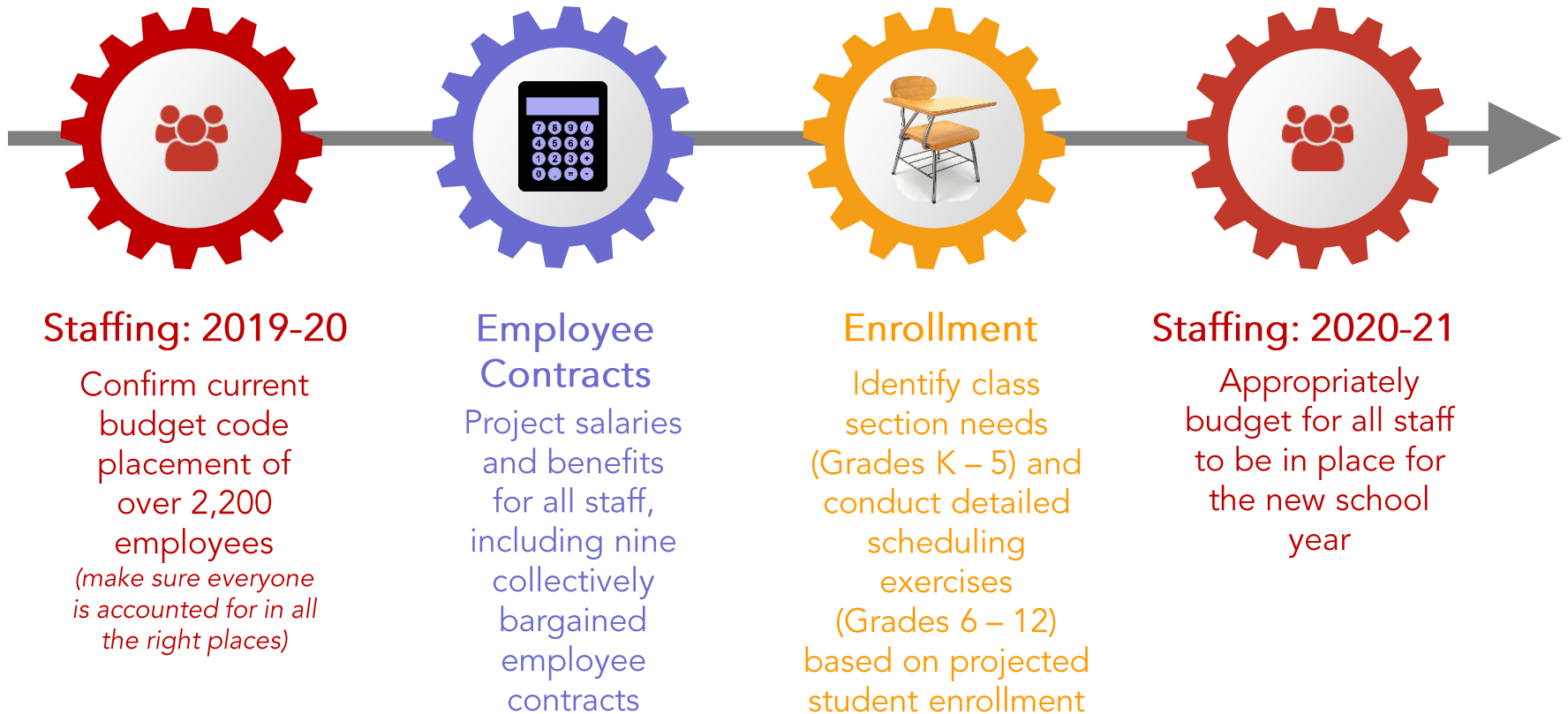
* As of March 23, 2020 – subject to change



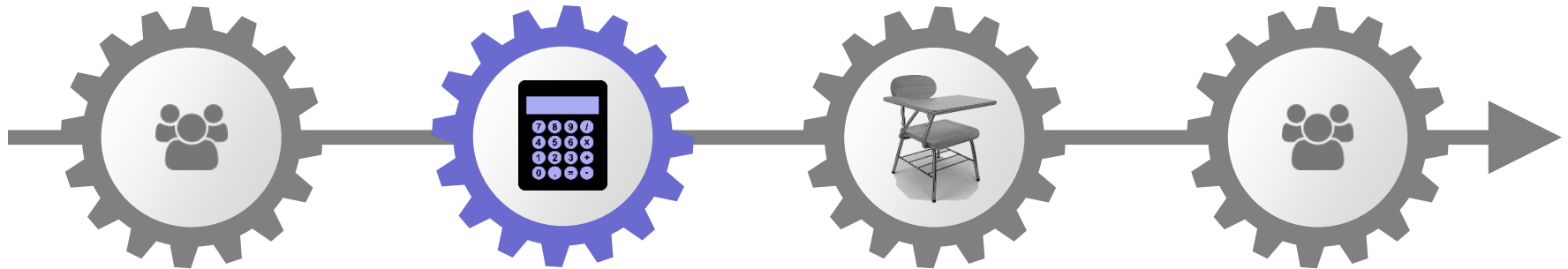
History of Budget Increases



Budgeting for Staff



Budgeting for Staff



Staffing: 2019-20

Confirm current budget code placement of over 2,200 employees
(make sure everyone is accounted for in all the right places)

Employee Contracts

Project salaries and benefits for all staff, including nine collectively bargained employee contracts

Enrollment

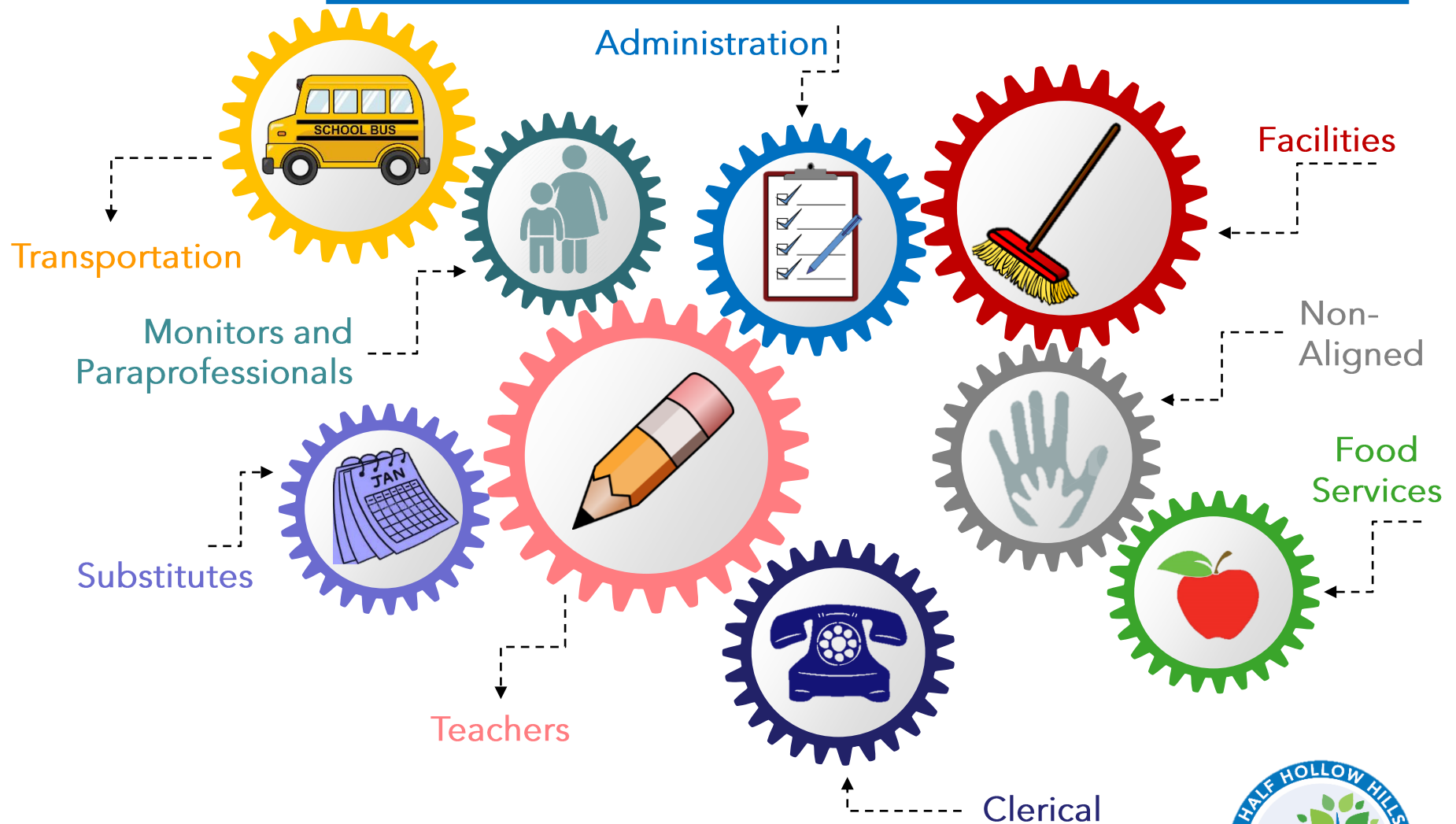
Identify class section needs (Grades K – 5) and conduct detailed scheduling exercises (Grades 6 – 12) based on projected student enrollment

Staffing: 2020-21

Appropriately budget for all staff to be in place for the new school year



Employment Contracts



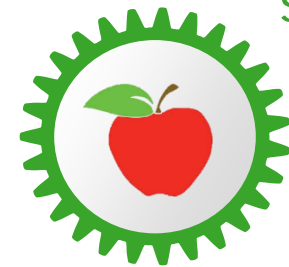
Contracts Expiring June 2020



Transportation



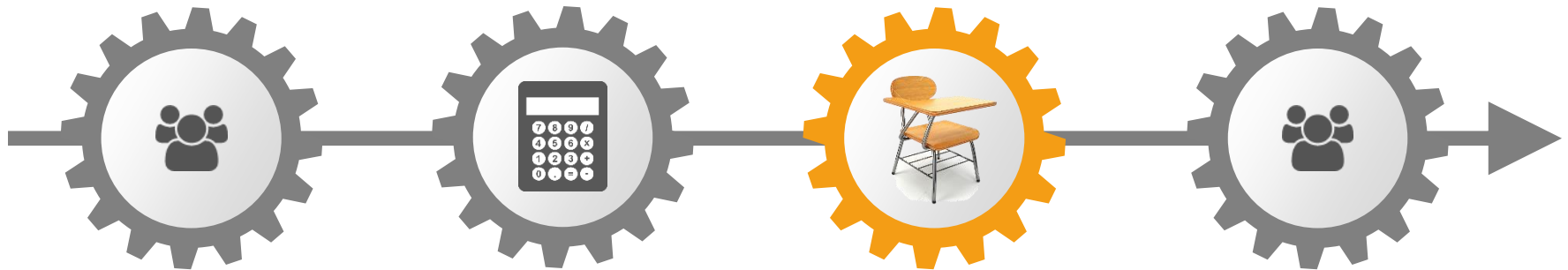
Clerical



Food
Services



Budgeting for Staff



Staffing: 2019-20

Confirm current
budget code
placement of
over 2,200
employees
*(make sure everyone
is accounted for in all
the right places)*

Employee Contracts

Project salaries
and benefits
for all staff,
including nine
collectively
bargained
employee
contracts

Enrollment

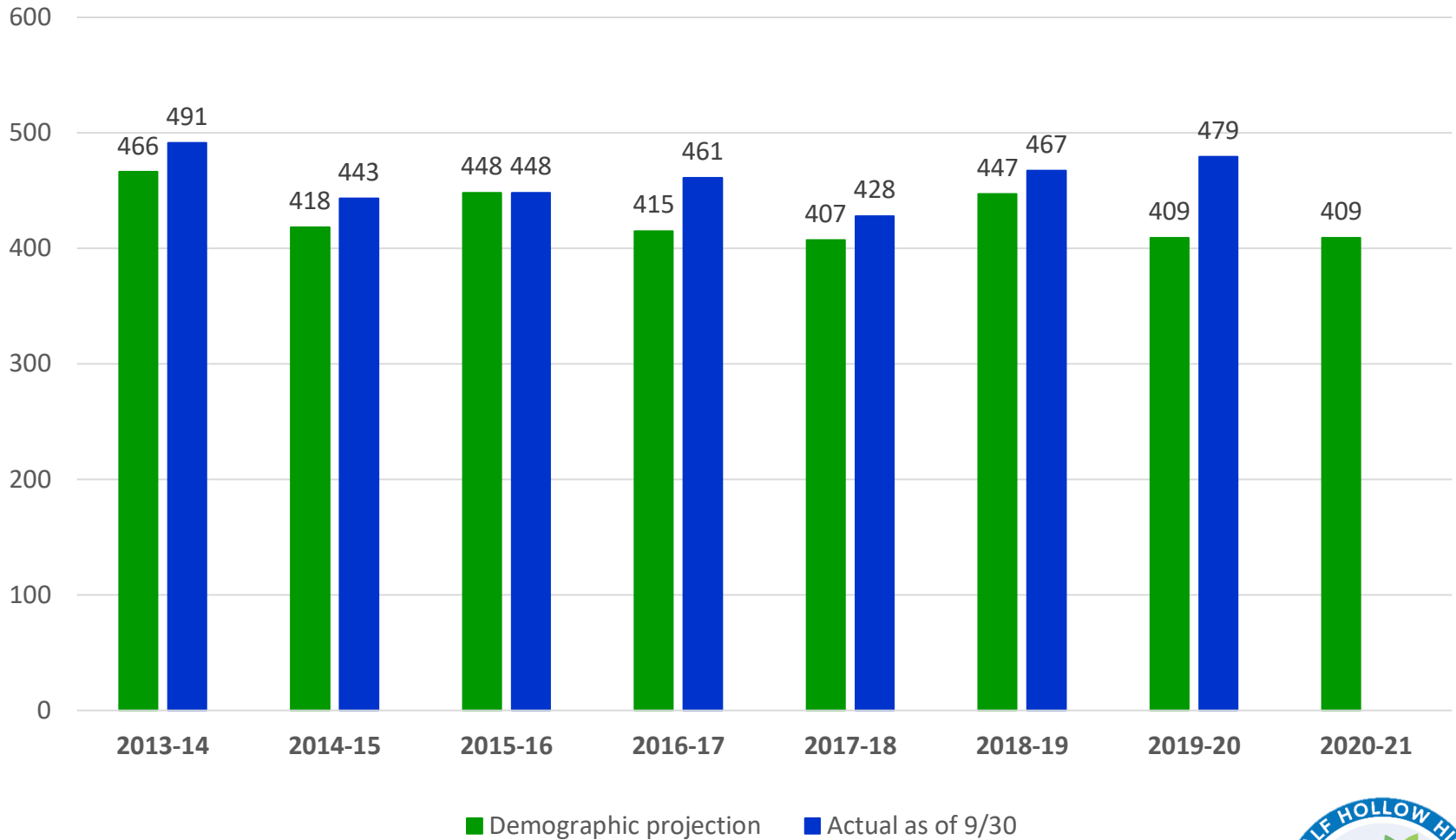
Identify class
section needs
(Grades K – 5) and
conduct detailed
scheduling
exercises
(Grades 6 – 12)
based on projected
student enrollment

Staffing: 2020-21

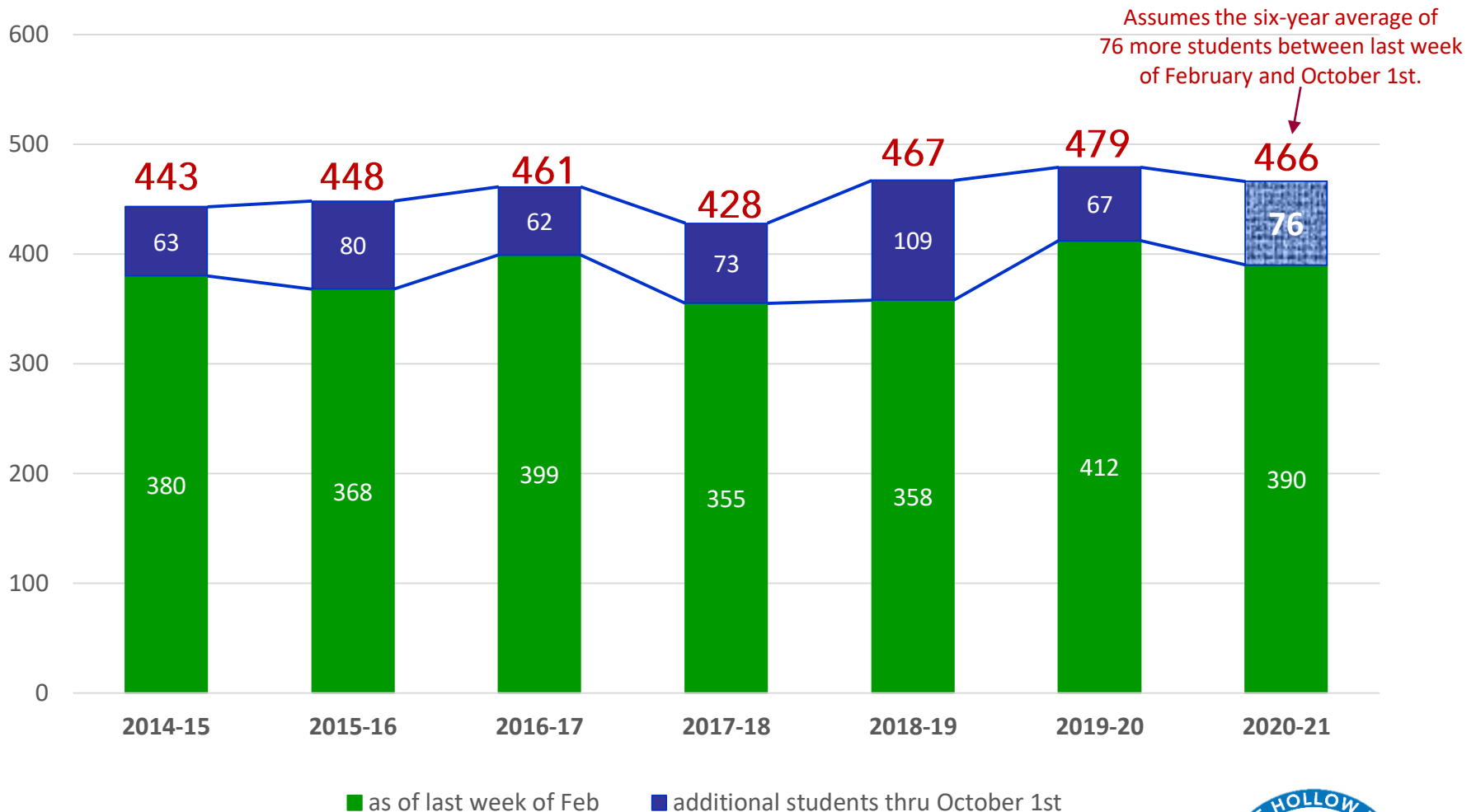
Appropriately
budget for all staff
to be in place for
the new school
year



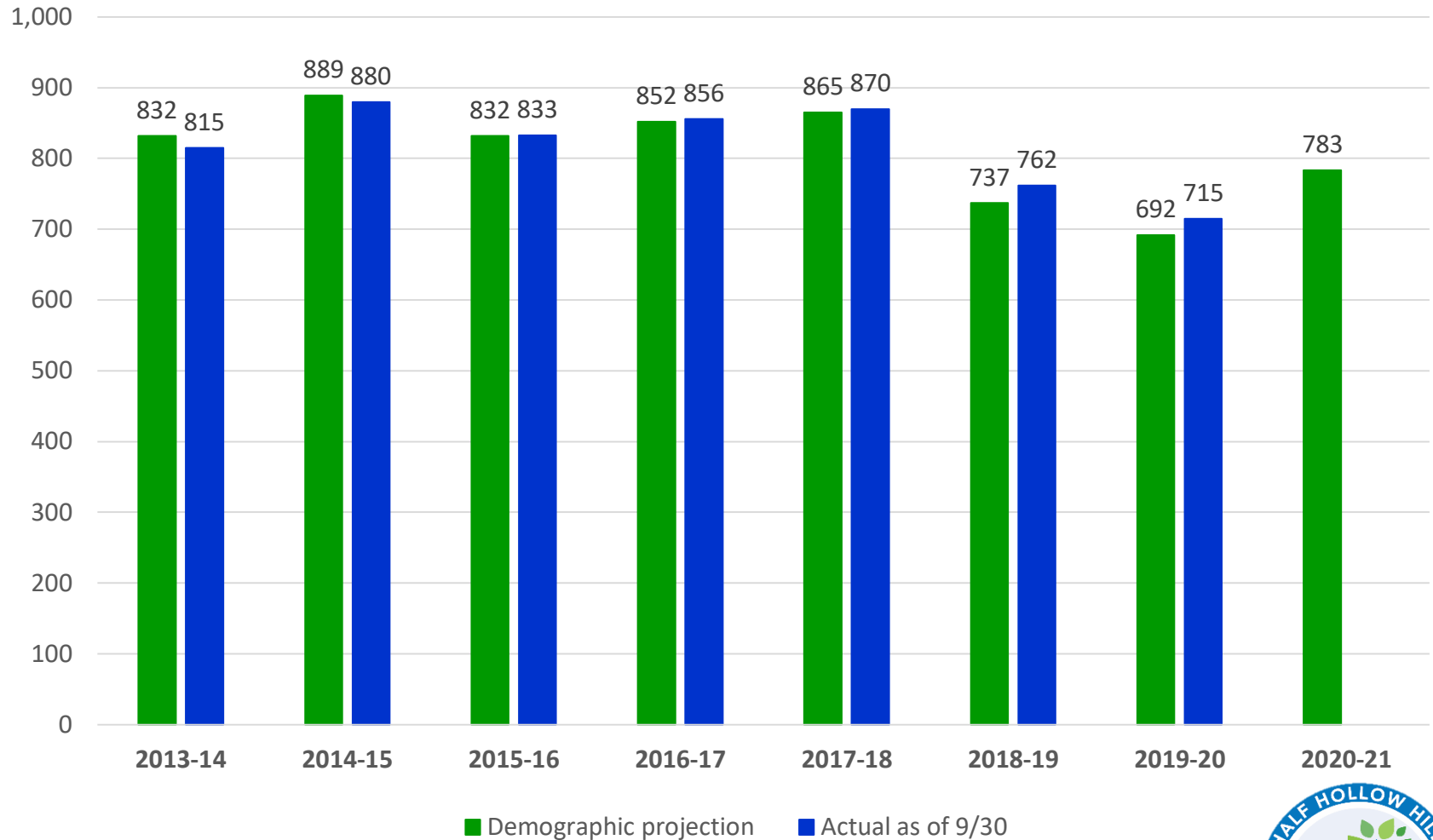
Kindergarten Enrollments



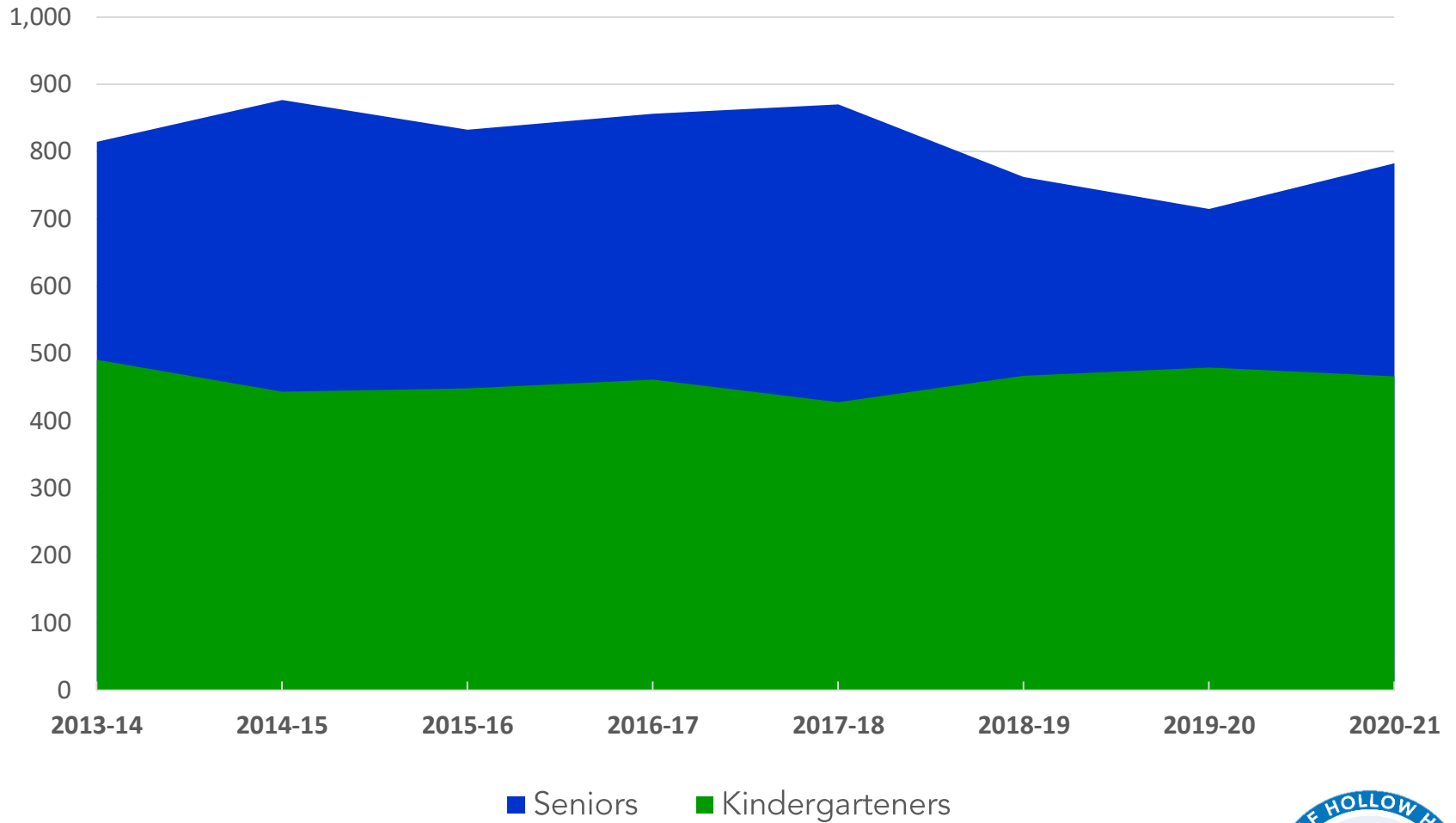
Kindergarten Enrollments



Twelfth Grade Enrollments



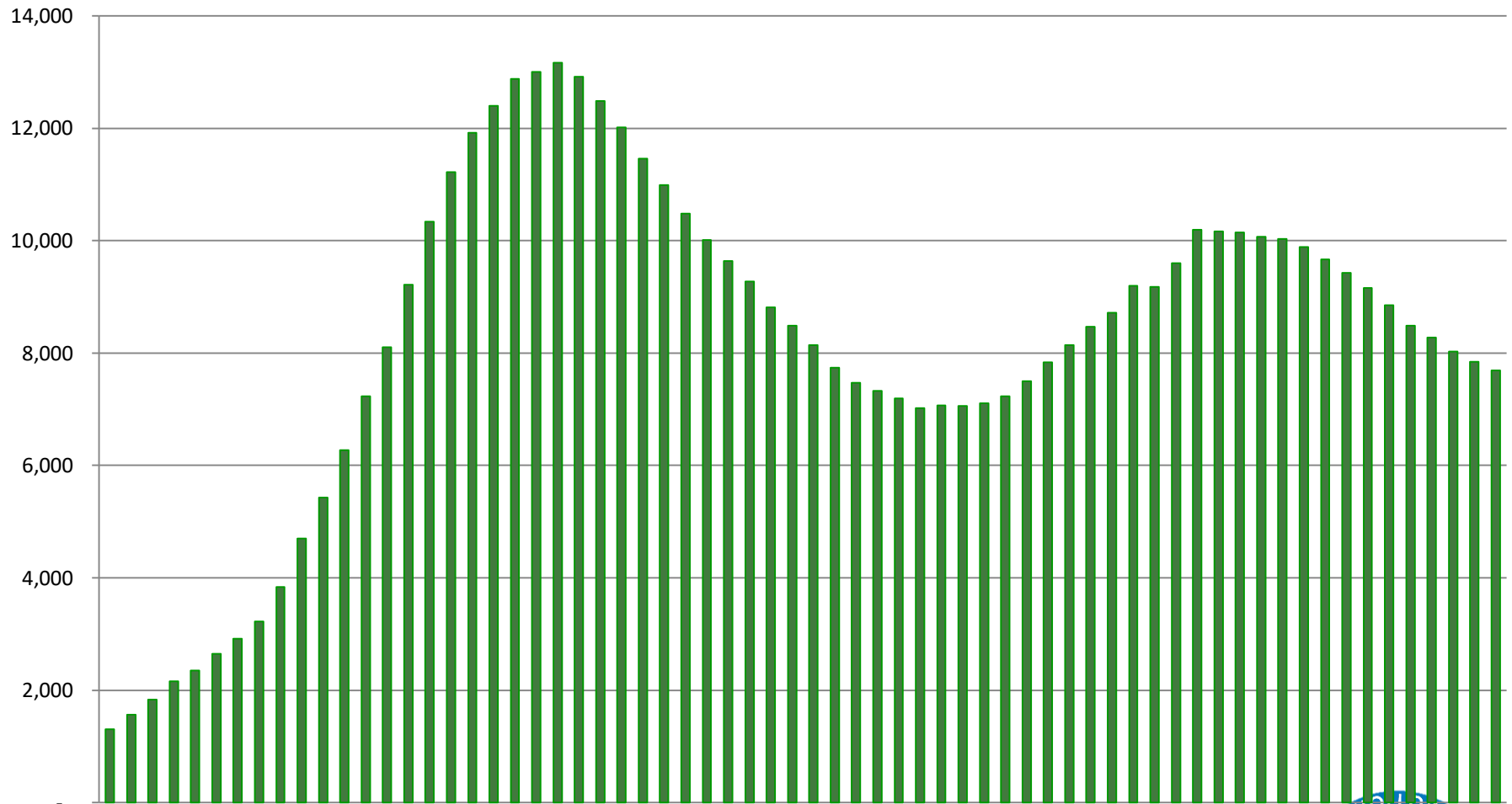
Enrollment Trend



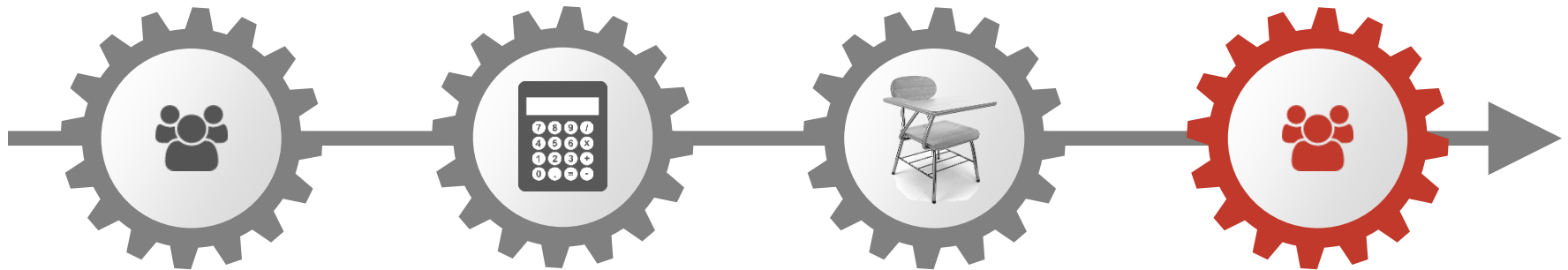
2020-21 figures estimated



Total Enrollments – 1954 through 2019



Budgeting for Staff



Staffing: 2019-20

Confirm current
budget code
placement of
over 2,200
employees

*(make sure everyone
is accounted for in all
the right places)*

Employee Contracts

Project salaries
and benefits
for all staff,
including nine
collectively
bargained
employee
contracts

Enrollment

Identify class
section needs
(Grades K – 5) and
conduct detailed
scheduling
exercises
(Grades 6 – 12)
based on projected
student enrollment

Staffing: 2020-21

Appropriately
budget for all staff
to be in place for
the new school
year



Budgeting Components

EMPLOYEES: 77%

Salaries
(54%)

Benefits
(23%)

CONTRACTED ITEMS: 20%

BOCES
(4%)

Other Contractual
(10%)

Debt Service, Capital,
Special Aid
(6%)

GENERAL ITEMS: 3%

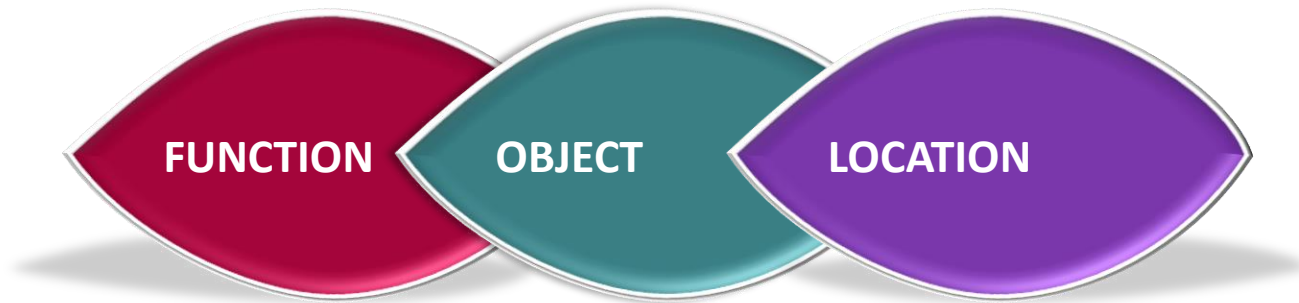
Equipment
(1.0%)

Textbooks
(0.5%)

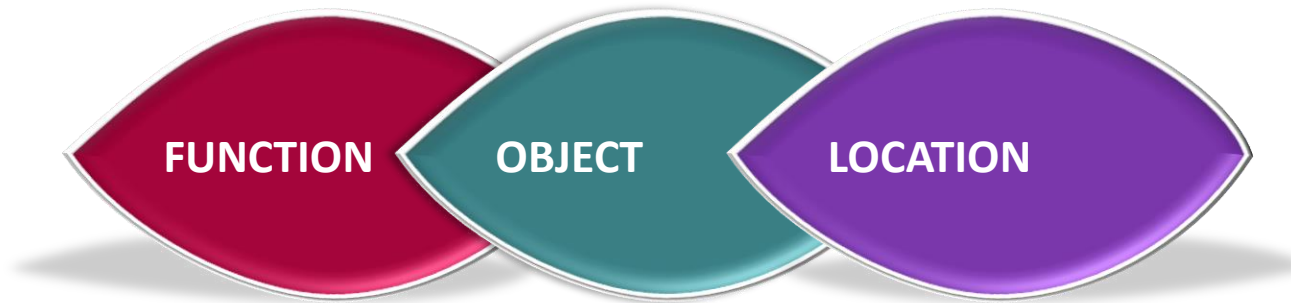
Consumables
(1.5%)



Budget Coding Structure



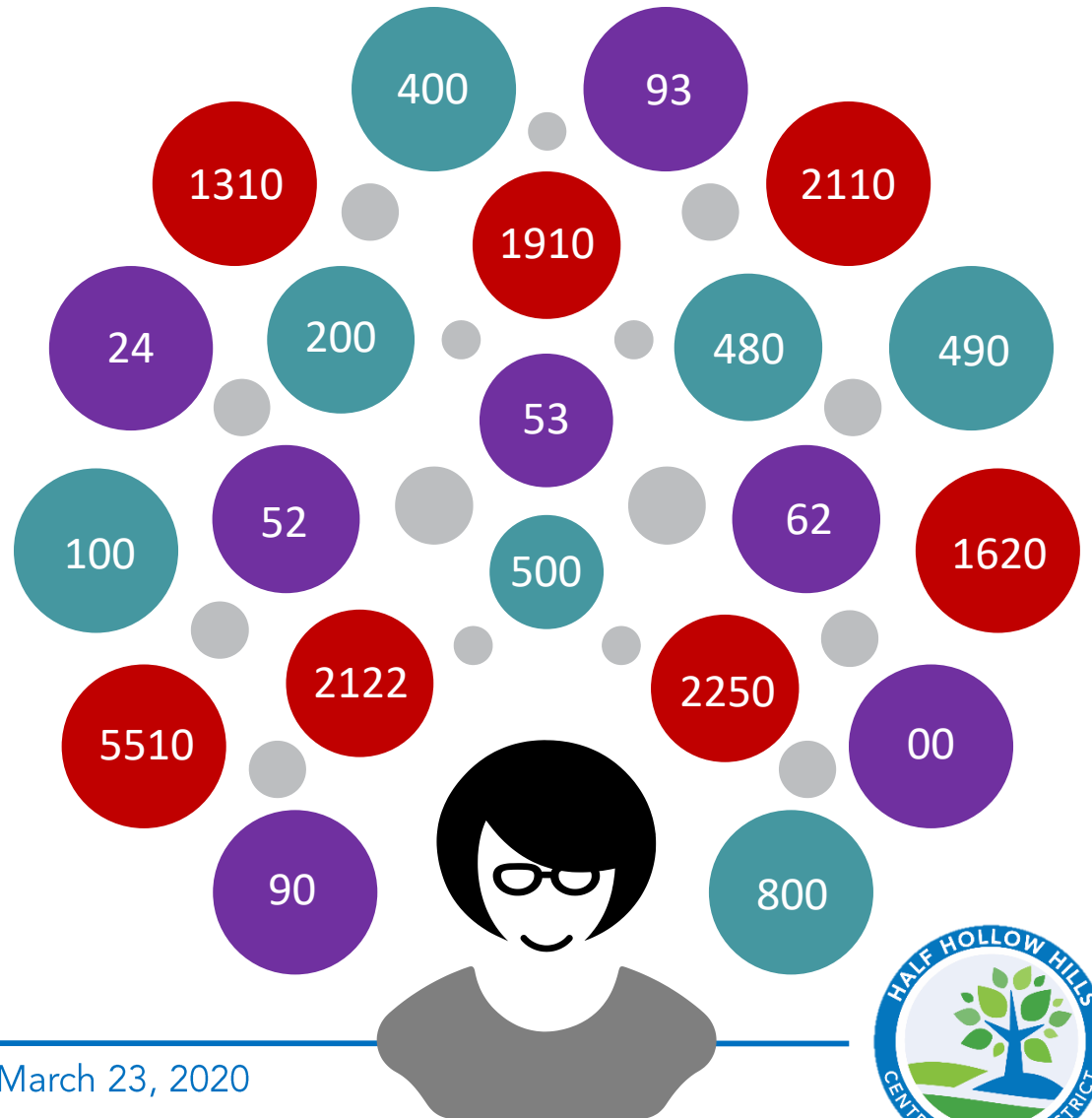
Budget Coding Structure



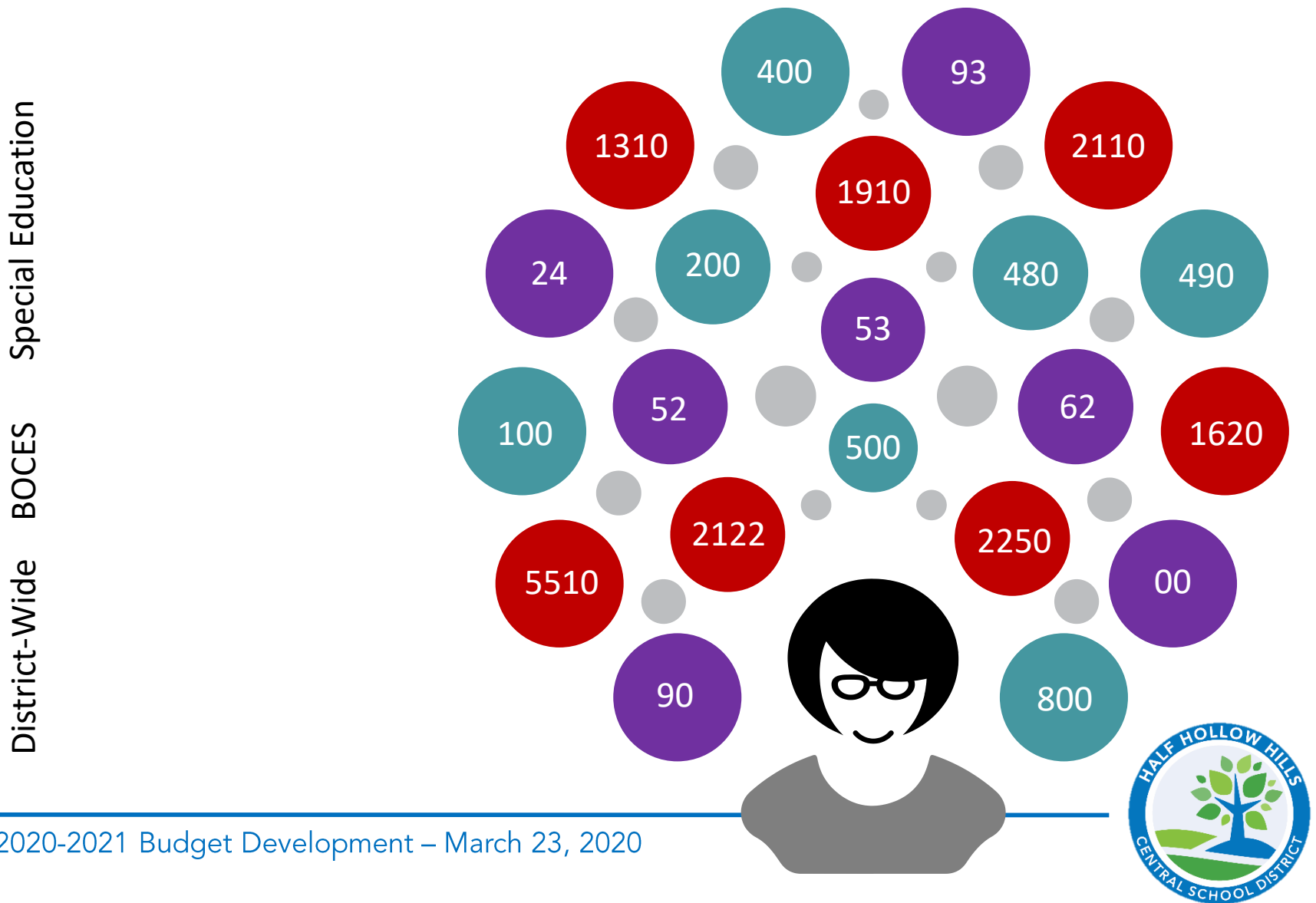
- First set of digits is budget code
- Consists of four digits
- Identifies the functional area for which expenditure is made

Budget Coding Structure

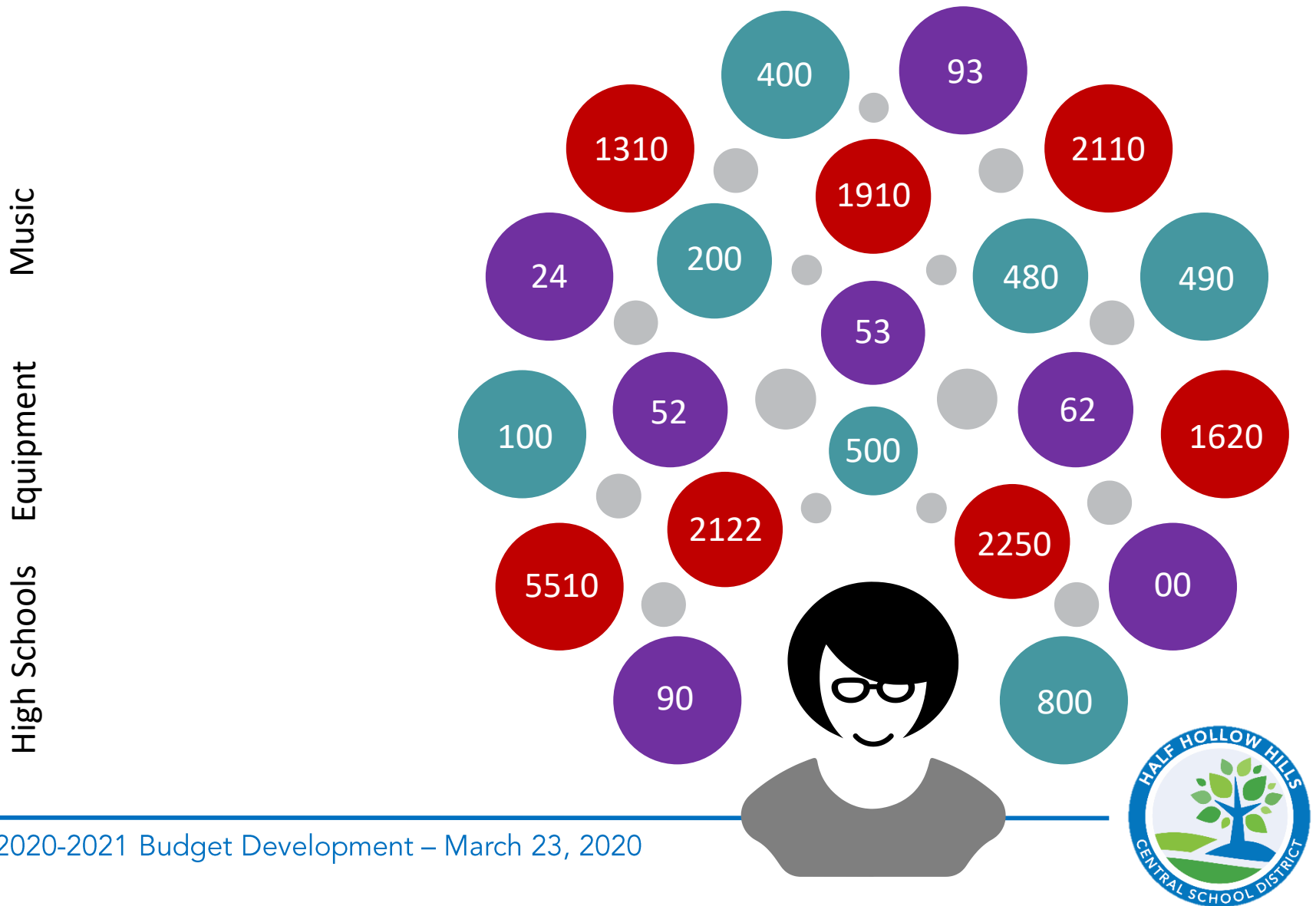
for Otsego Salaries General Education



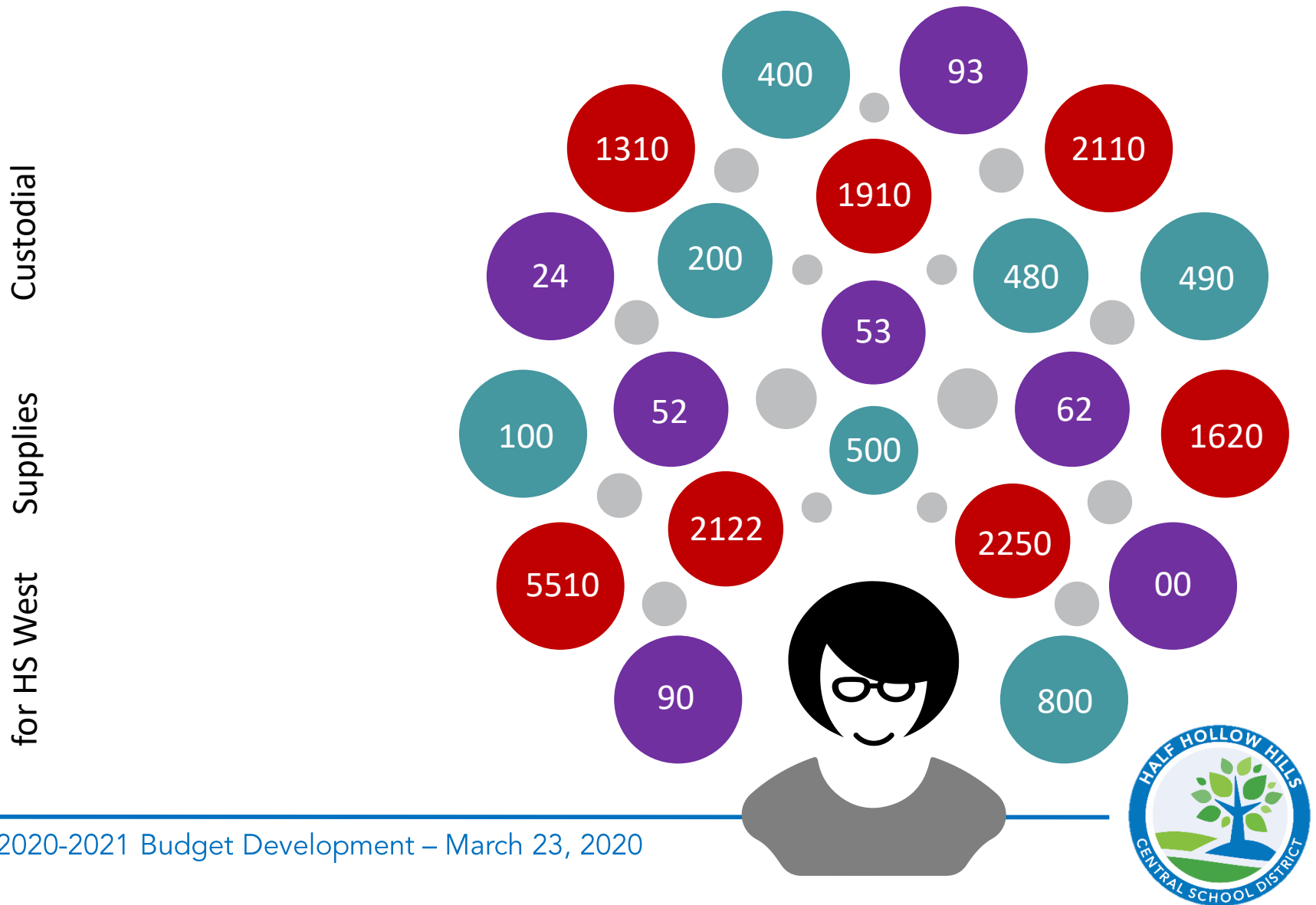
Budget Coding Structure



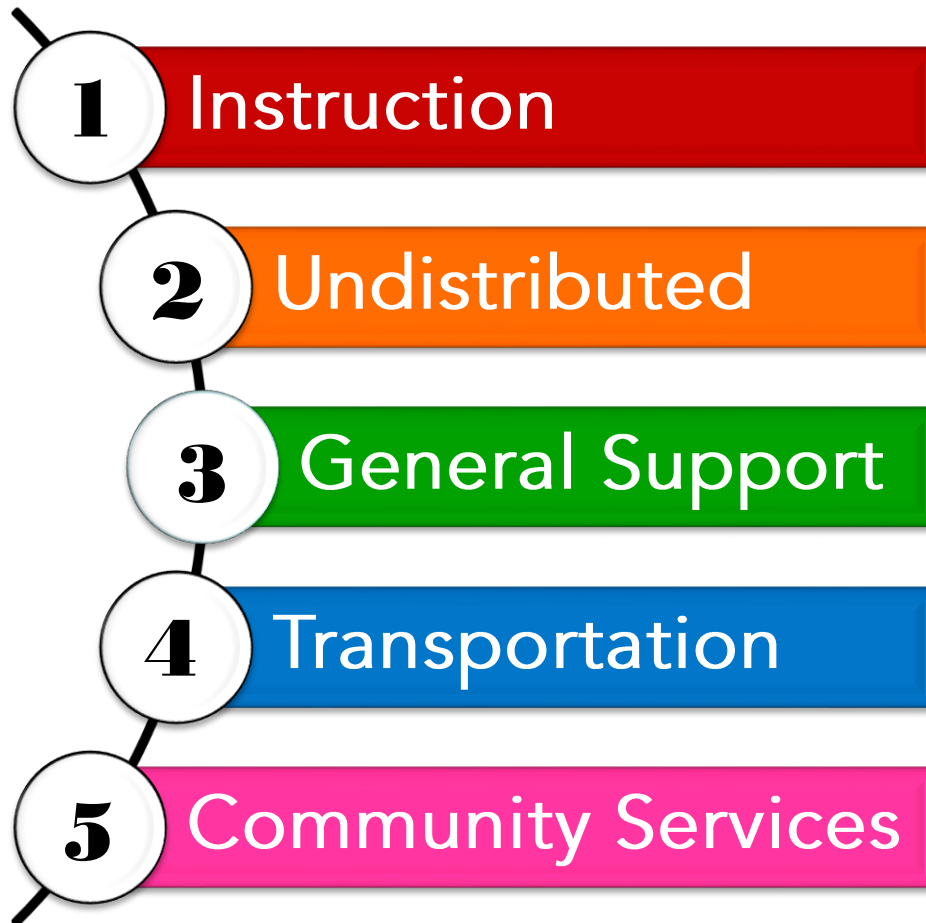
Budget Coding Structure



Budget Coding Structure



2020-2021 Budget Categories



2020-2021 Budget Categories

1

Instruction

The codes which begin with "2000"

- K-12 instructional programs of regular and special education students
- Principals, assistant principals, teachers, guidance counselors, psychologists, attendance, librarians, health services, etc
- Also included is summer school, the interscholastic sports program, co-curricular activities (*clubs*) as well as textbooks



2020-2021 Budget Categories

The codes which begin with "9000"

- Employee benefits (*including retirement, Medicare, Social Security, Workers' Compensation, unemployment insurance, health insurance, life insurance, etc.*)
- Debt service (*principal and interest payments on long and short term borrowing*)
- Transfers to other funds

1

Instruction

2

Undistributed



2020-2021 Budget Categories

The codes which begin with "1000"

- Expenses supportive of the entire district management effort
- Includes legal, Board of Education, elections, auditors, facilities, BOCES administrative charges, and insurance
- Includes expenses within the Superintendent, Human Resources, and Business Offices

1

Instruction

2

Undistributed

3

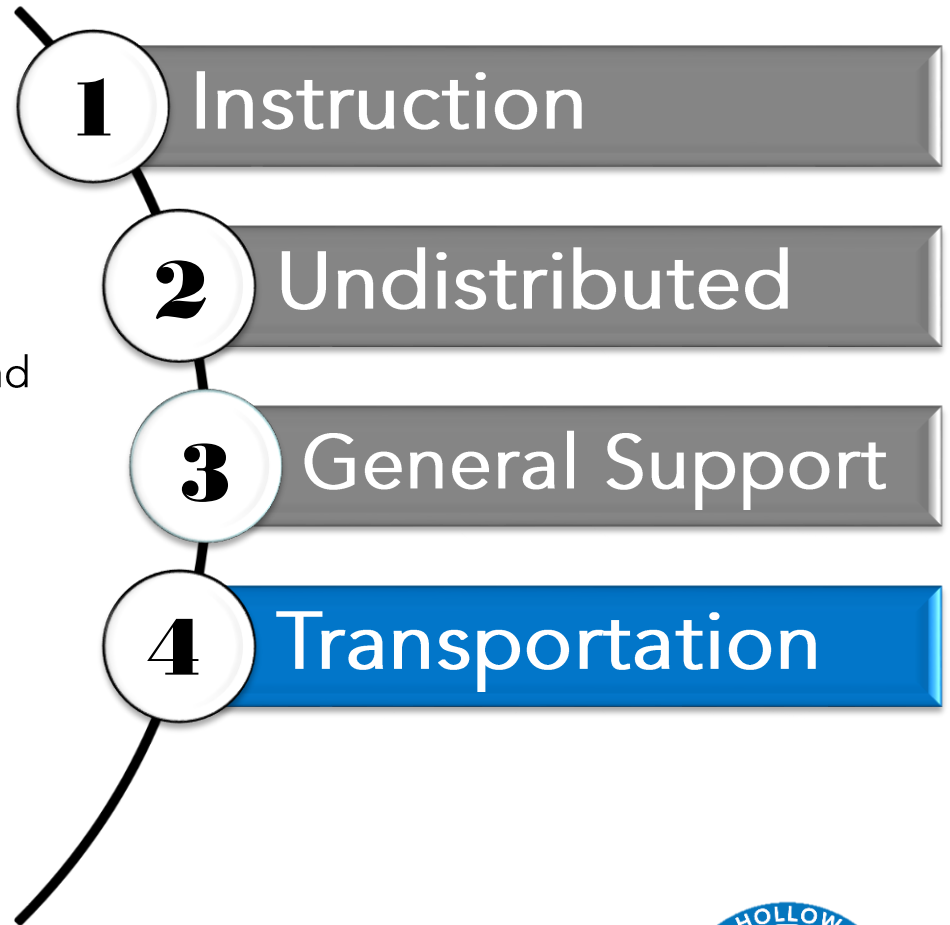
General Support



2020-2021 Budget Categories

The codes which begin with "5000"

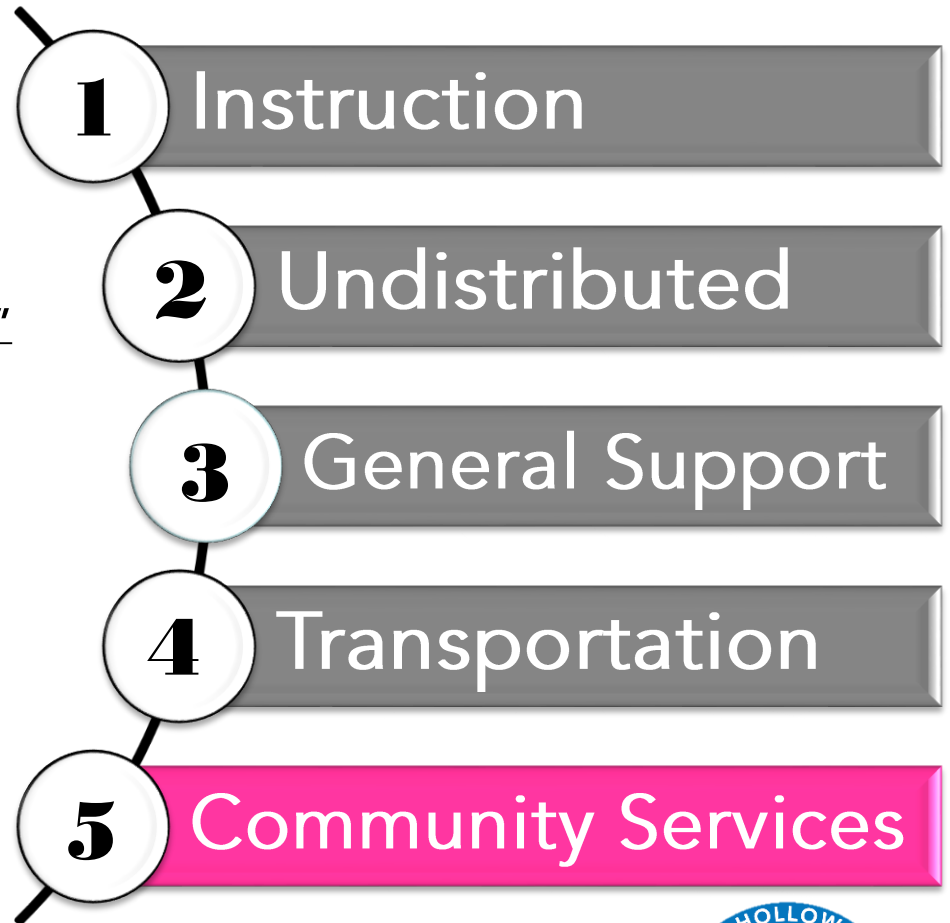
- All costs for transporting pupils to and from public, private and parochial schools



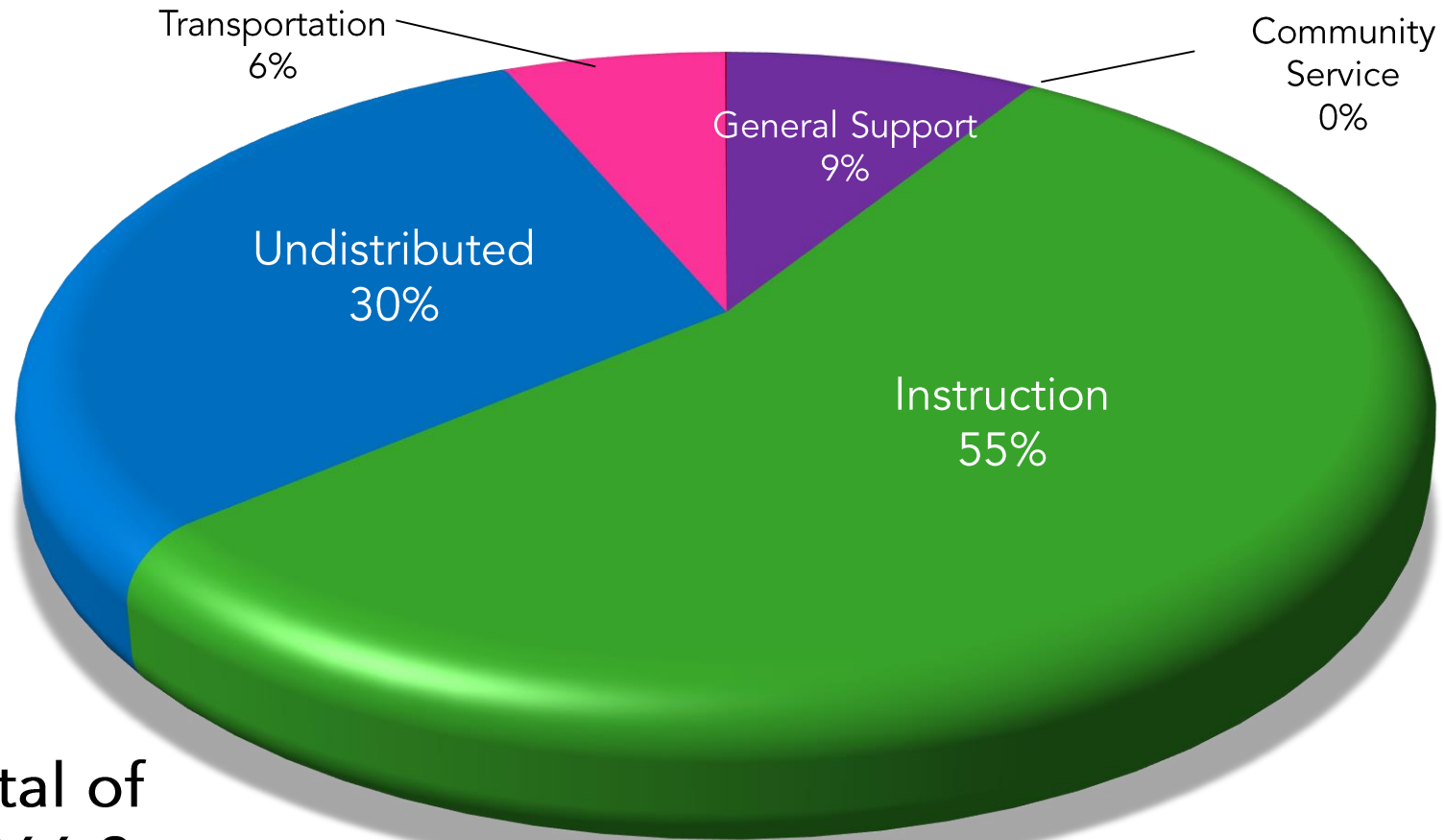
2020-2021 Budget Categories

The codes which begin with "7000"

- Costs related to community use of District pool



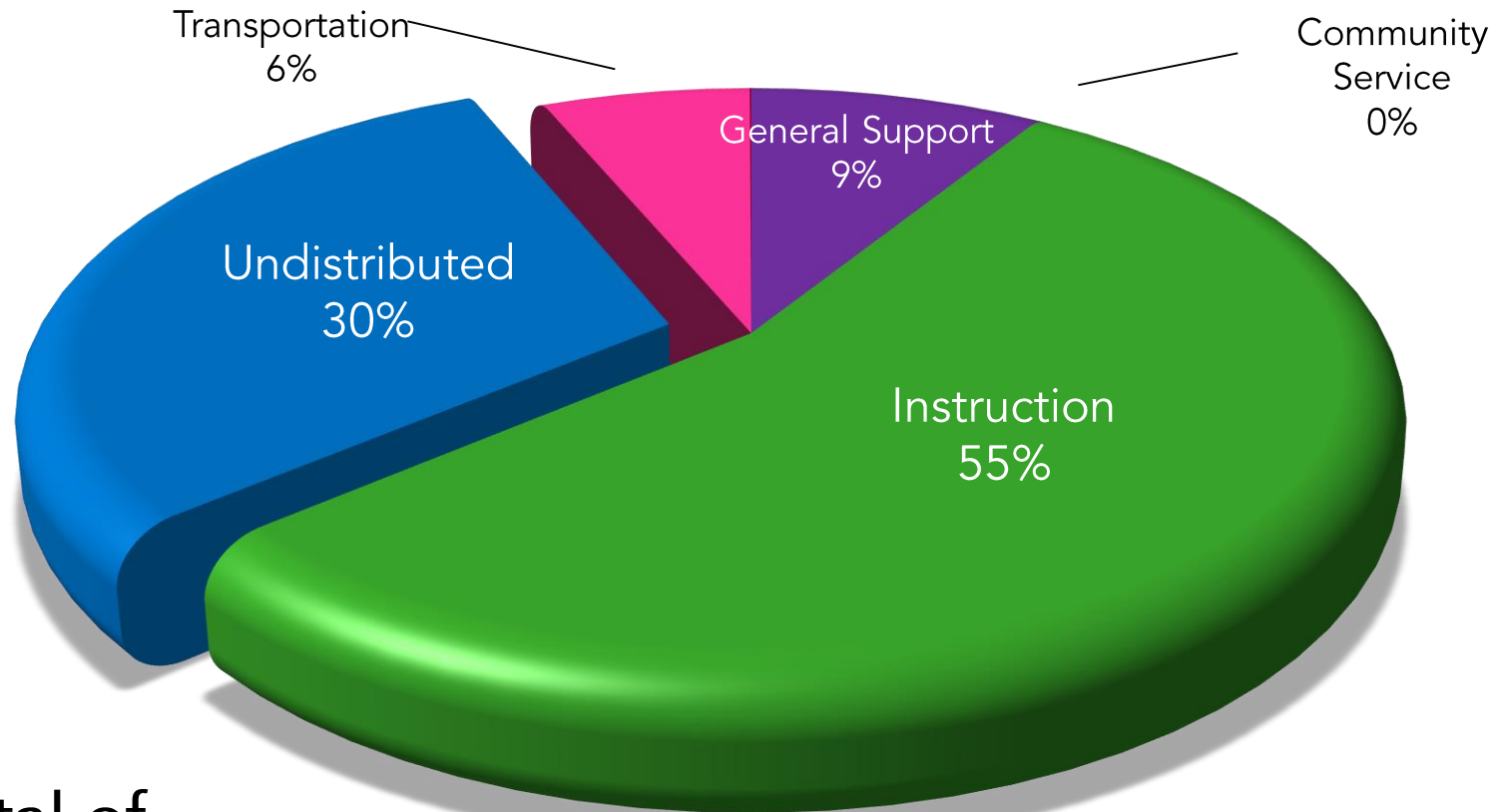
2020-2021 Expenditures



Total of
\$266.3
million



2020-2021 Expenditures

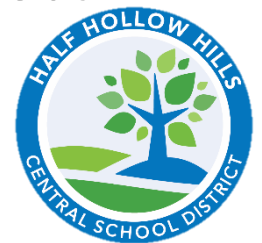


Total of
\$266.3
million

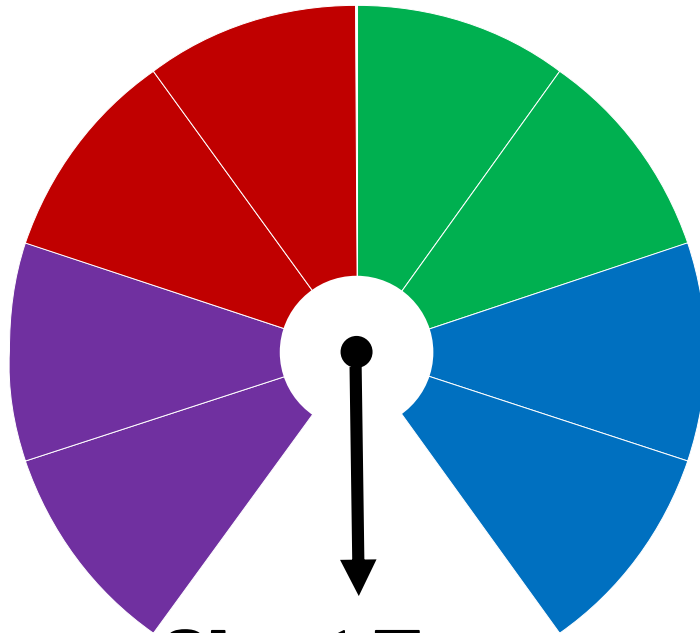


Undistributed Category

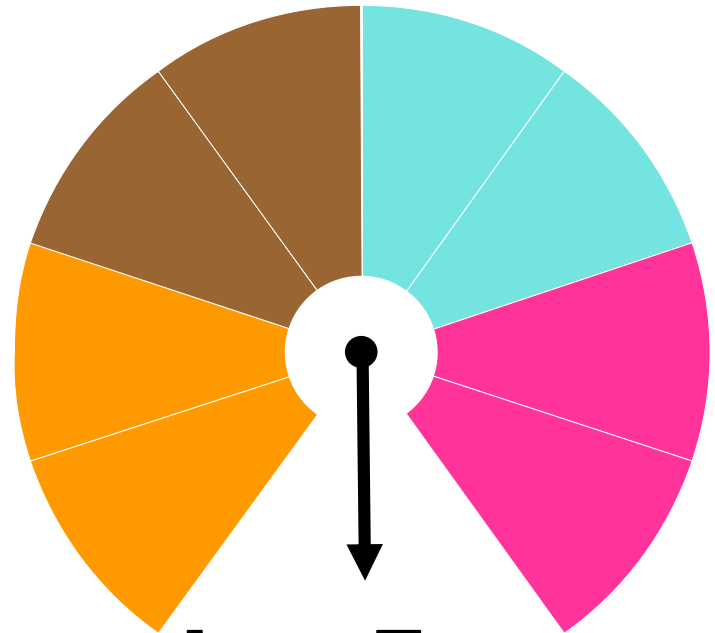
- Transfers to other funds:
 - To School Lunch Fund: \$175,000
 - General Fund contribution to keep the school lunch program financially sustainable
 - To Special Aid Fund: \$930,000
 - Local share of running an IEP-mandated special education summer school program
 - To Debt Service Fund: \$8.3 million
 - School District prior borrowing for capital projects
 - Also now includes Community Library bond debt



Debt Service

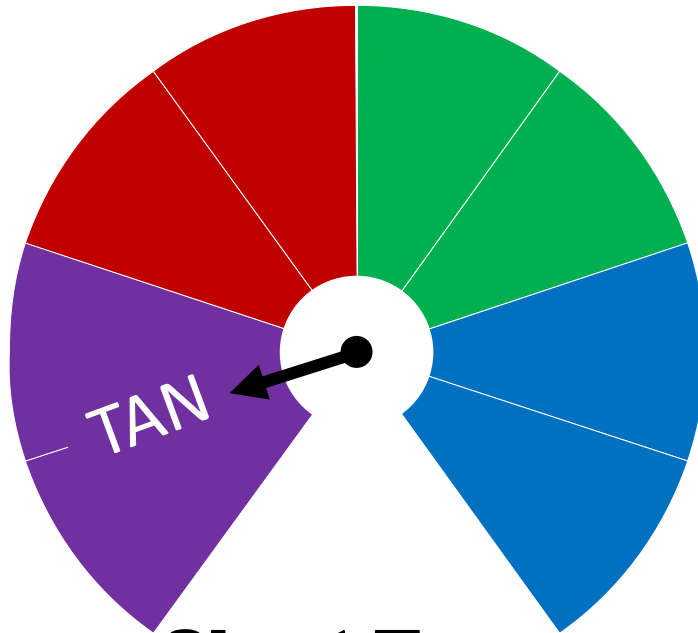


**Short-Term
Borrowing**



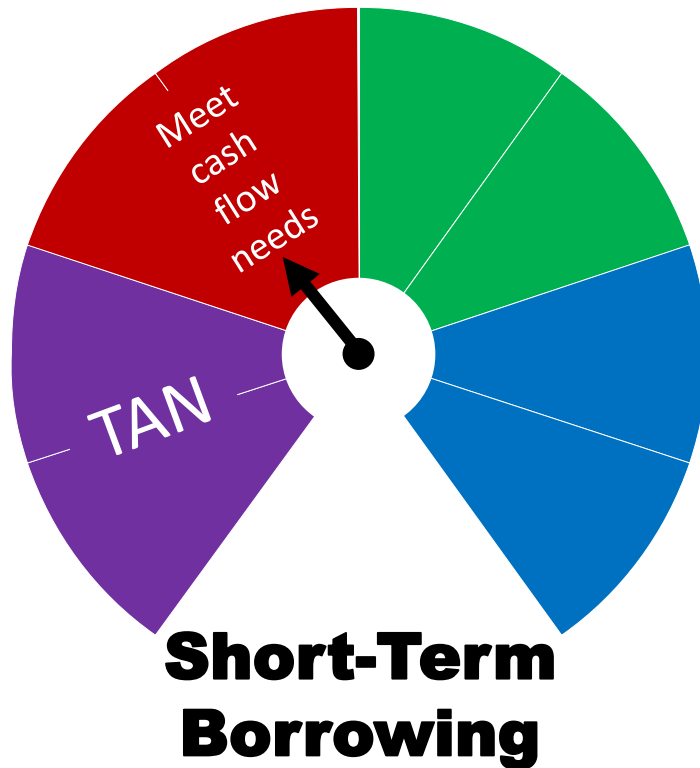
**Long-Term
Borrowing**

Debt Service

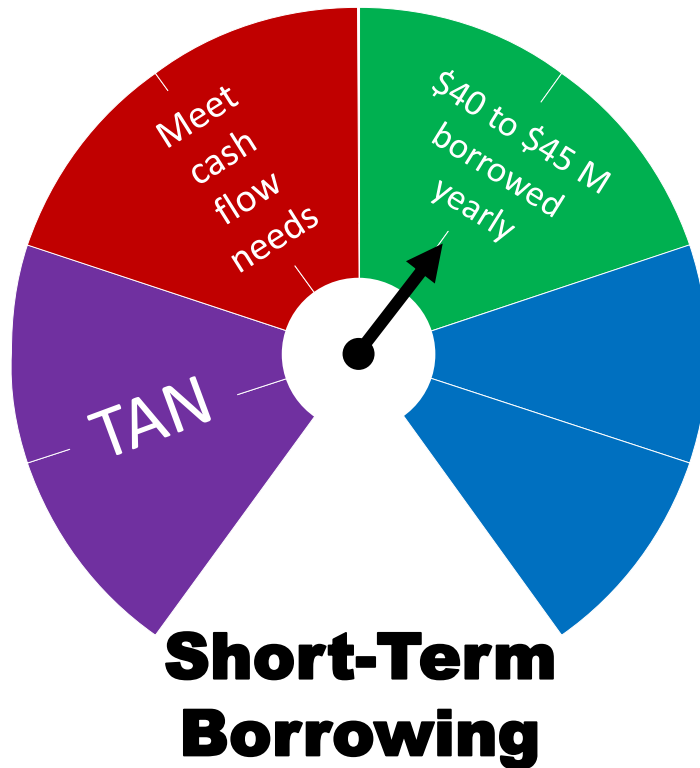


**Short-Term
Borrowing**

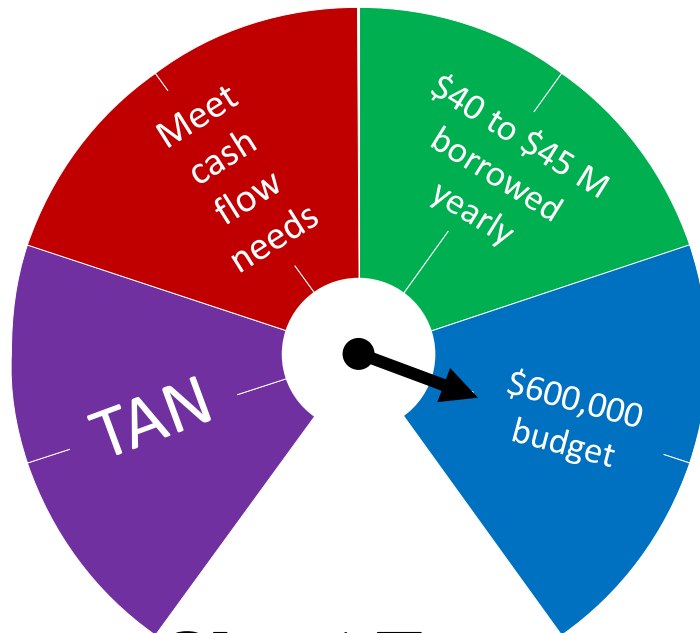
Debt Service



Debt Service



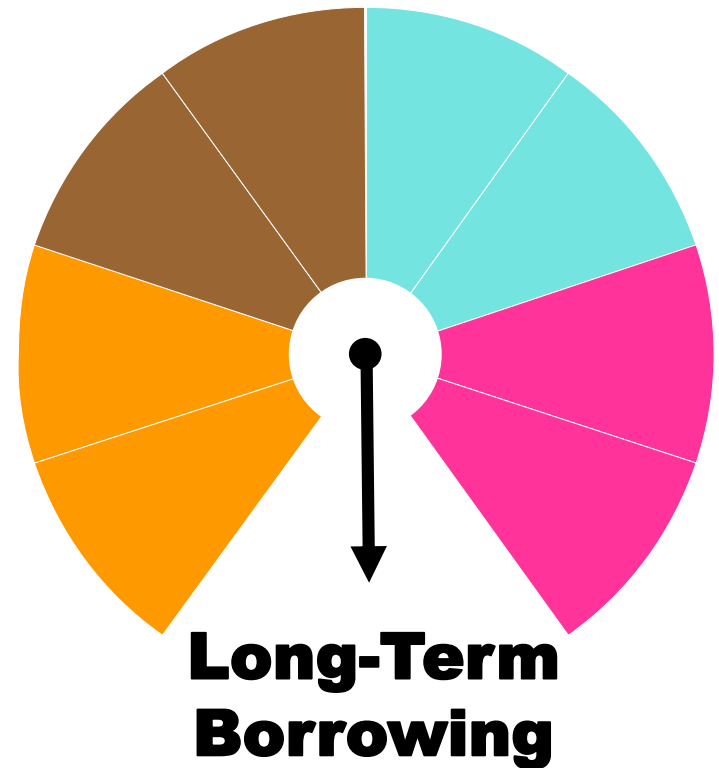
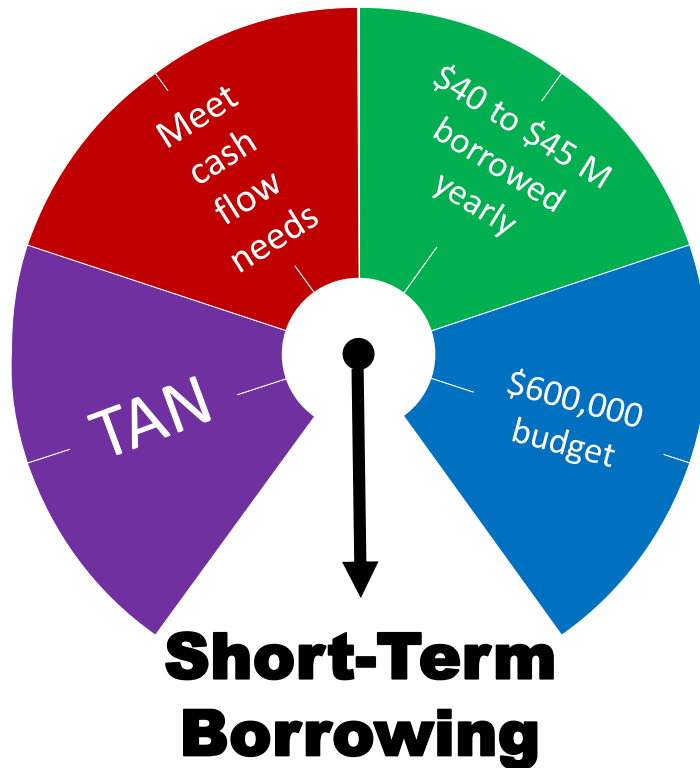
Debt Service



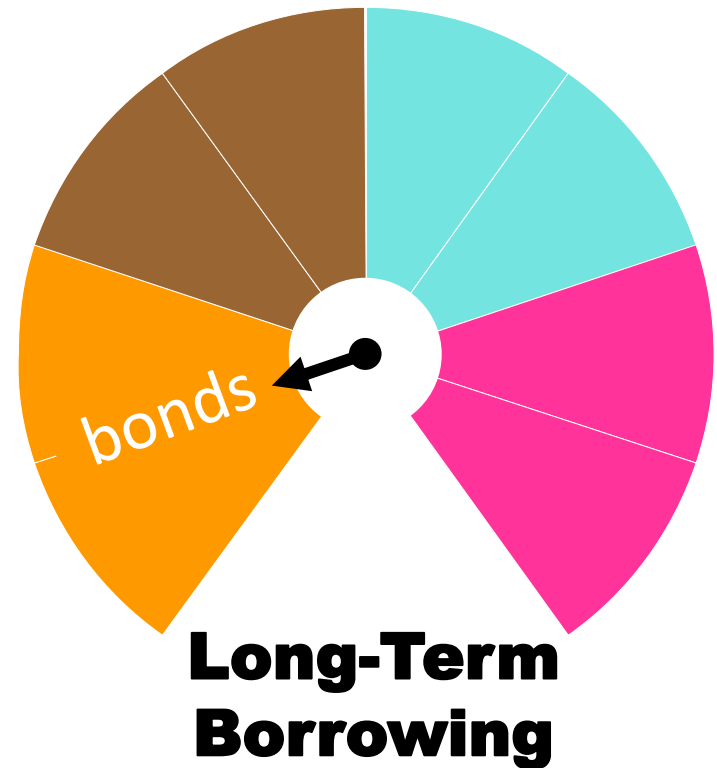
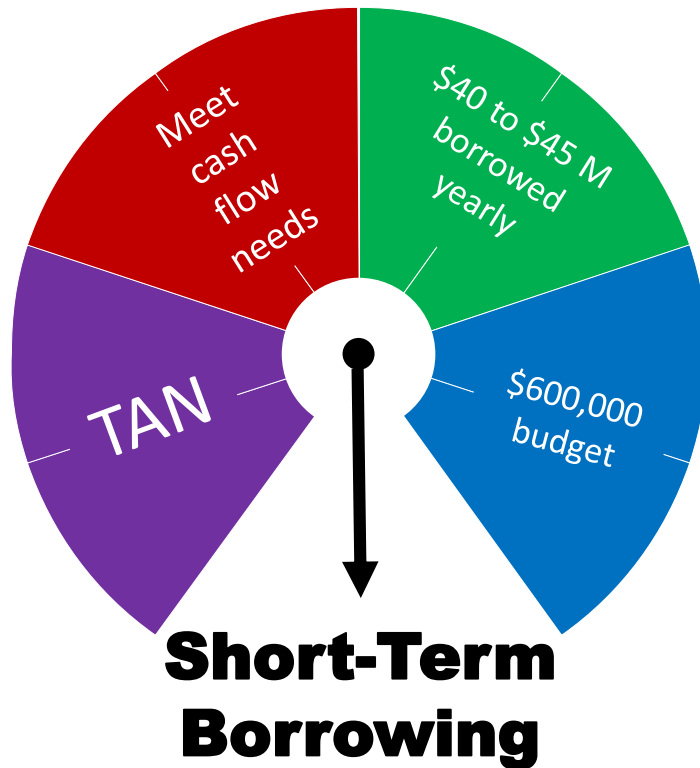
Short-Term Borrowing



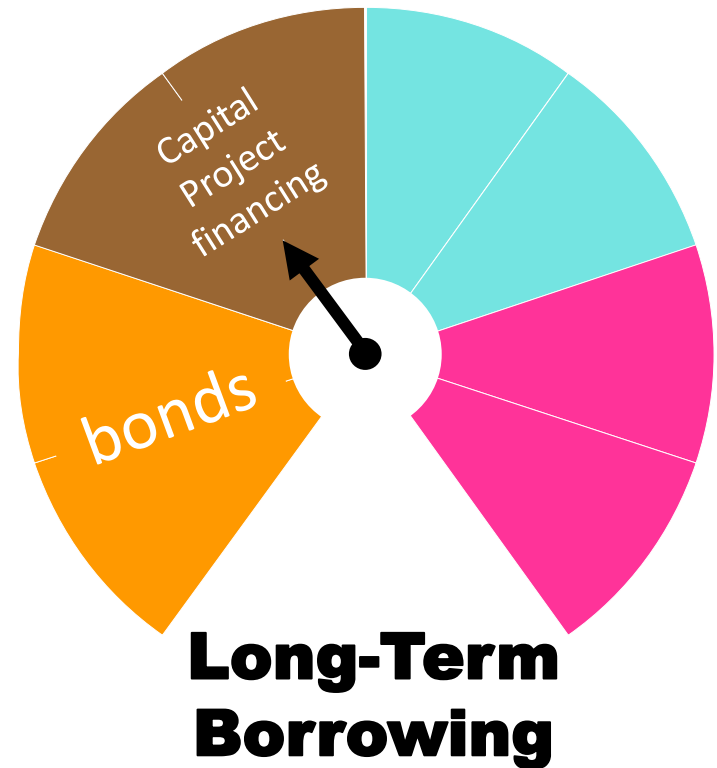
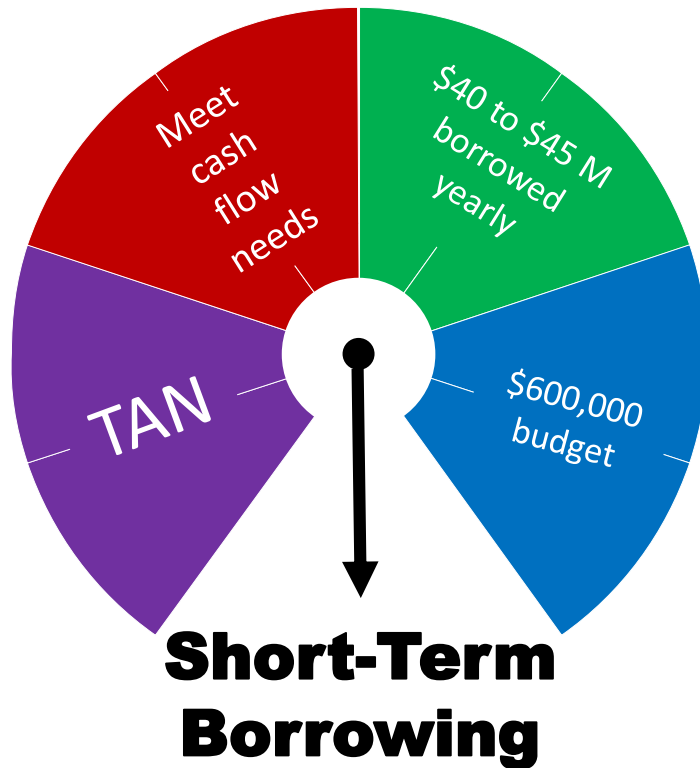
Debt Service



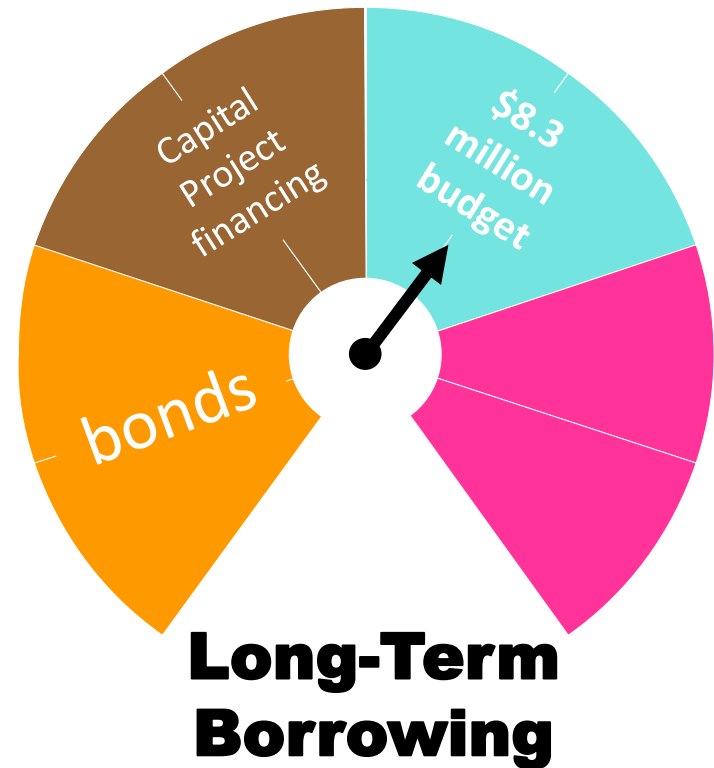
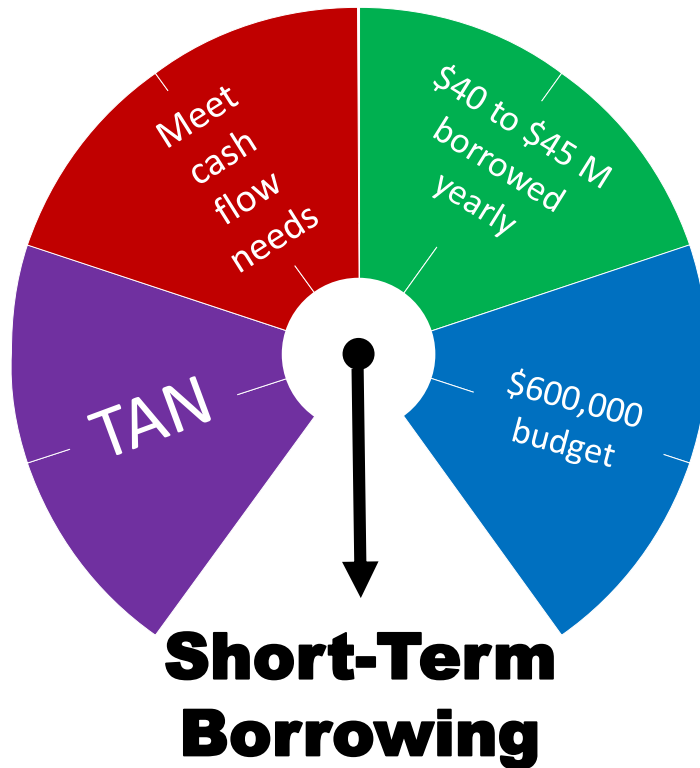
Debt Service



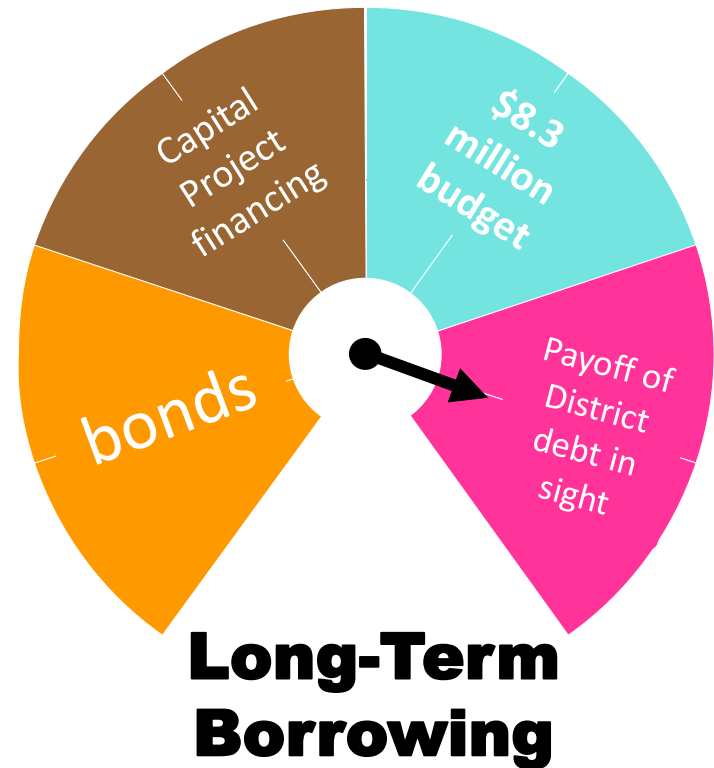
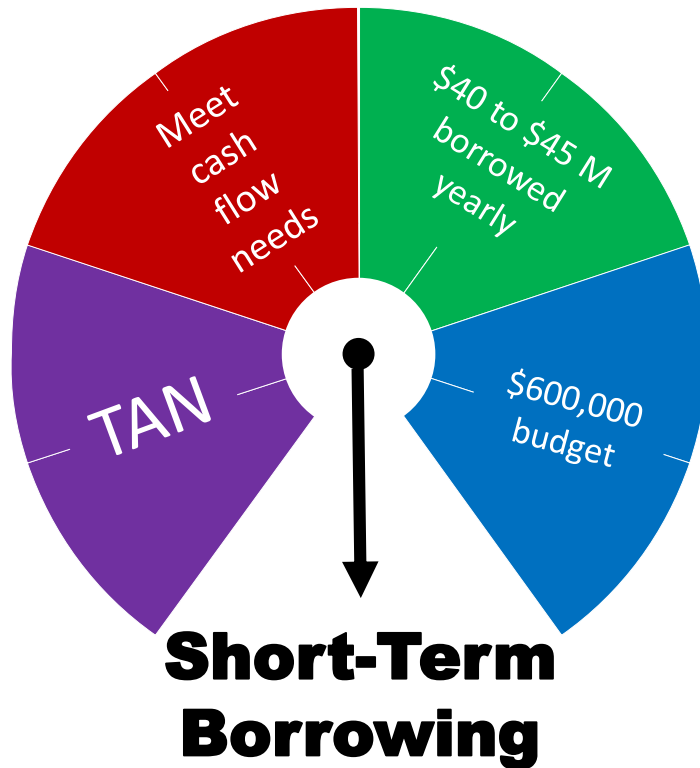
Debt Service



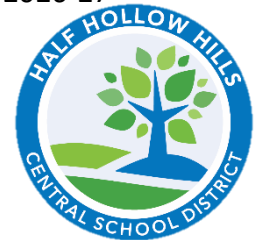
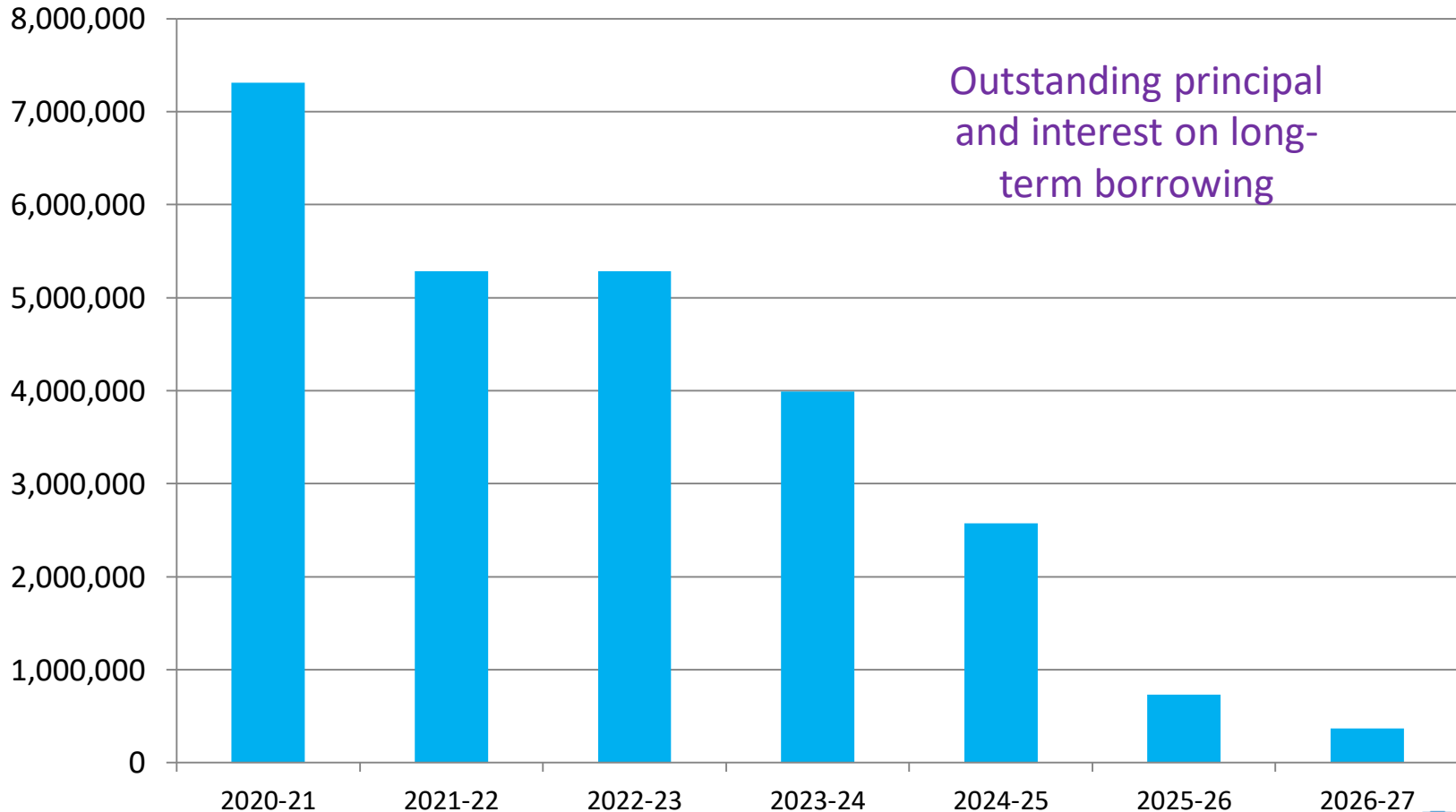
Debt Service



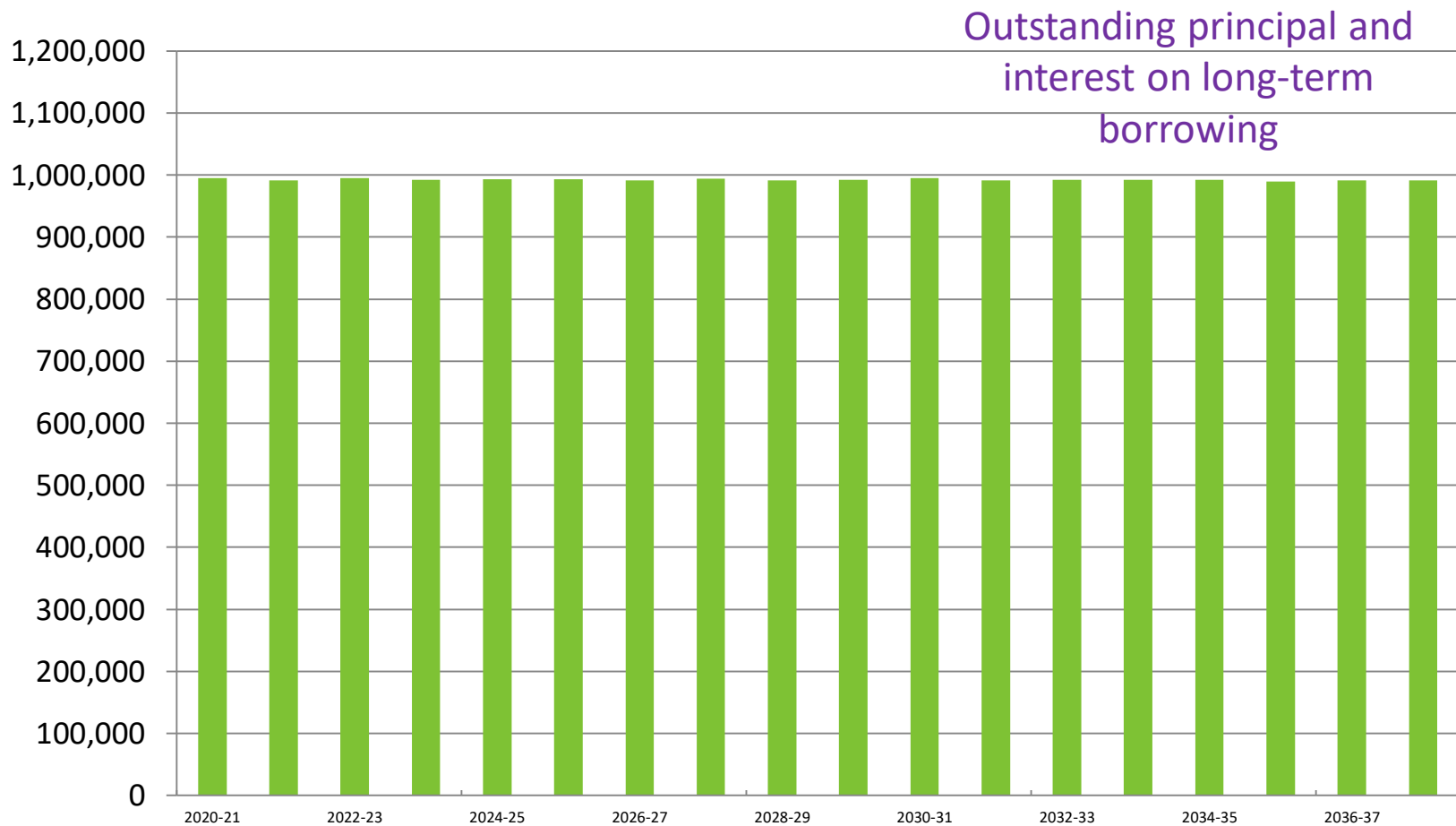
Debt Service



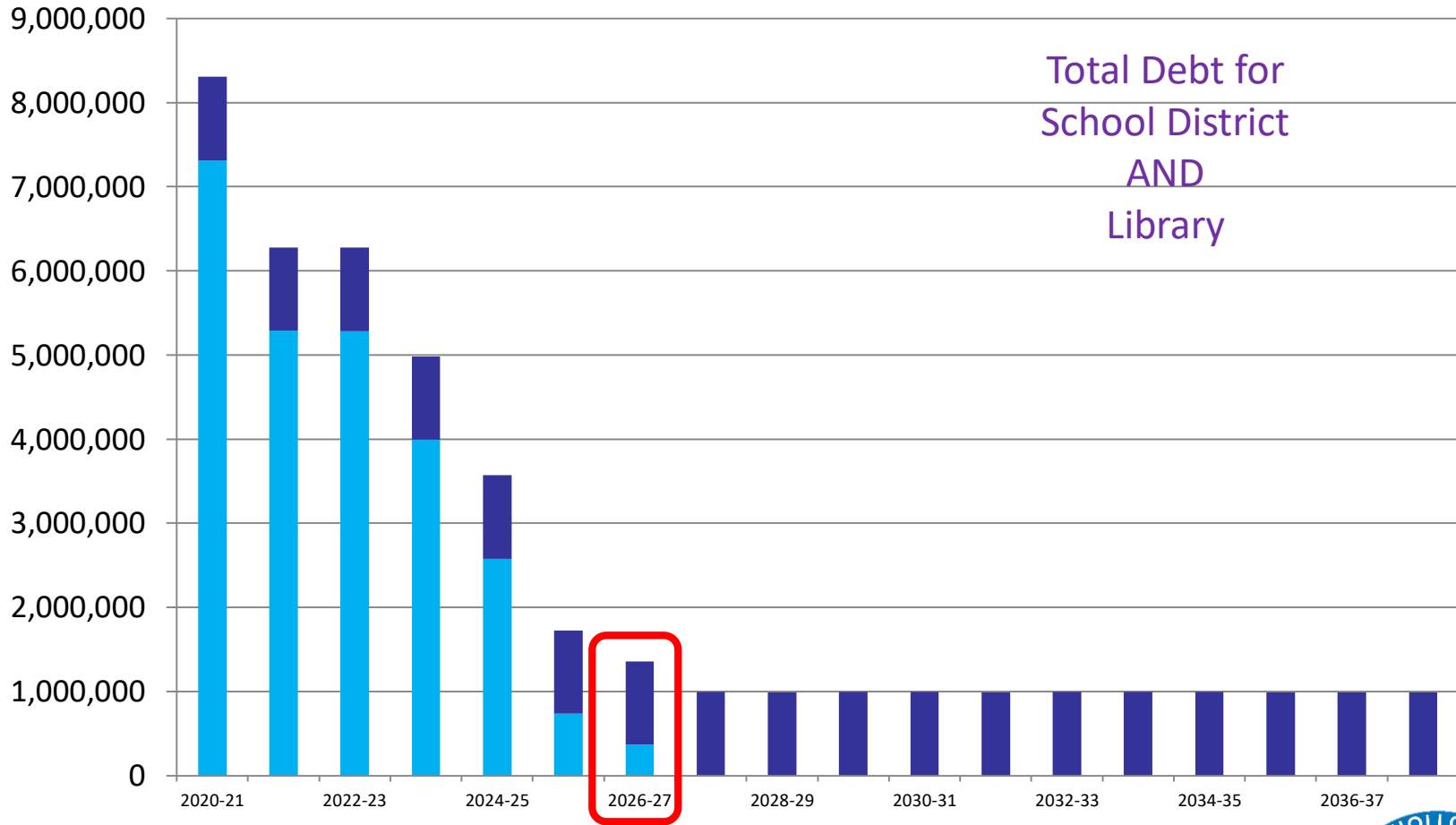
School District Debt Service



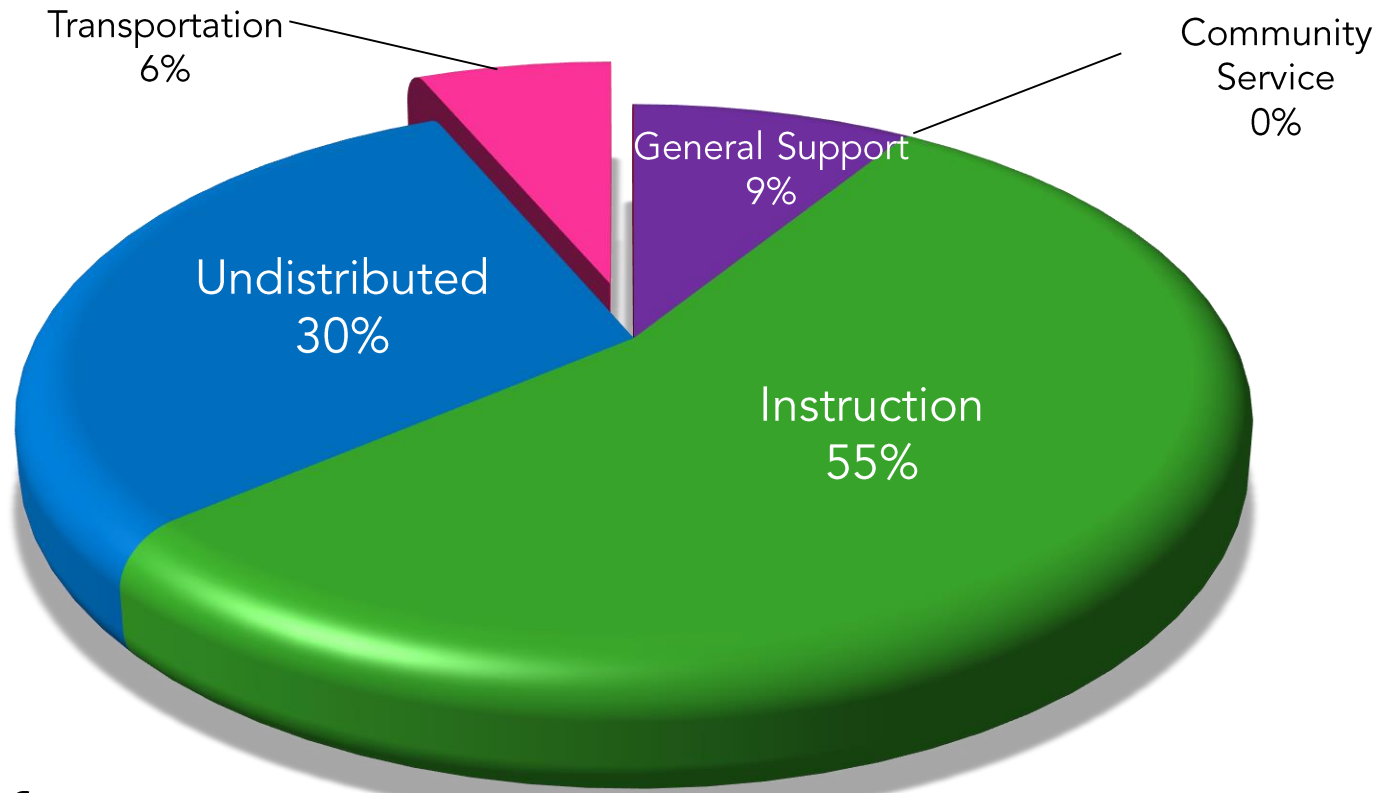
Community Library Debt Service



Total Debt Service



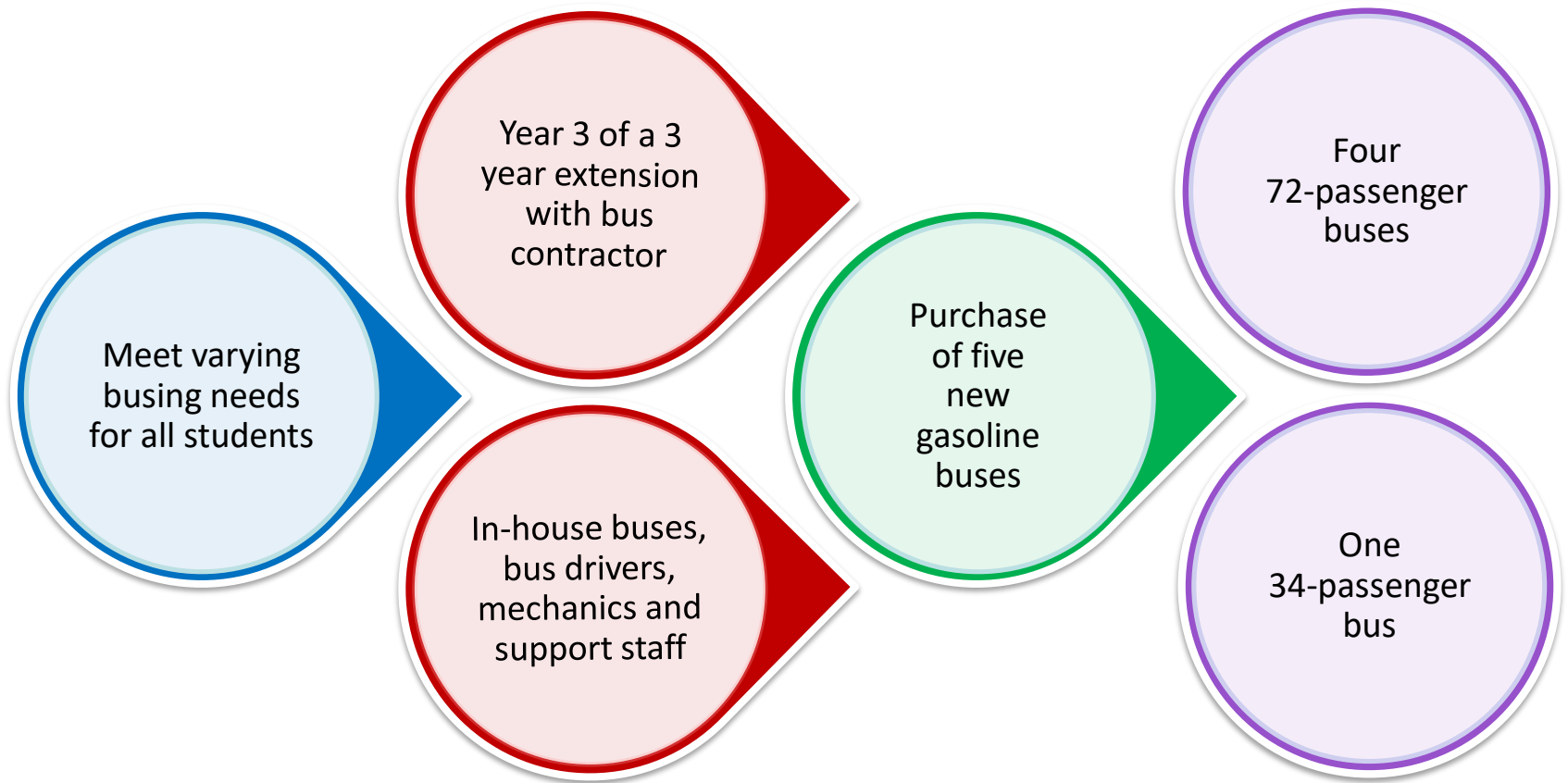
2020-2021 Expenditures



Total of
\$266.3
million



Transportation



Budget Highlights

E-Sports Club

Also known as “electronic sports”, E-Sports Clubs provide a form of competition using video games. Most commonly, e-sports take the form of organized, multi-player video game competitions. Our High School students will have the opportunity to join an E-Sports Club beginning this Fall.

Mental Health

Administrators and teachers will participate in trauma-informed mental health training

Online & Traditional Textbooks

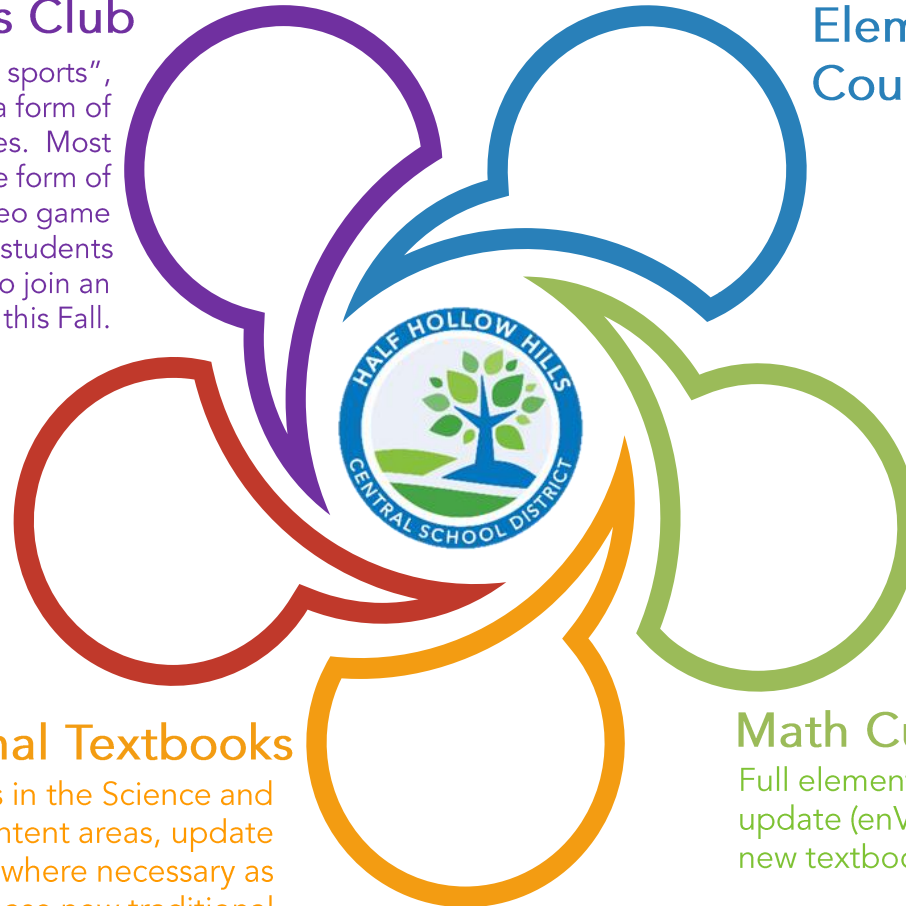
Within various courses in the Science and Social Studies content areas, update online subscriptions where necessary as well as purchase new traditional textbooks which have been redesigned

Elementary Guidance Counselor

To meet State requirements, elementary students must now have access to a certified school counselor in their early years to help inspire young students to strive for success and consider college and career opportunities.

Math Curriculum

Full elementary K-5 math curriculum update (enVision Math) inclusive of new textbooks for students



Instructional Equipment

INSTRUCTIONAL
COMPUTING
\$763,000

FINE ARTS
\$90,000

SPECIAL ED,
NURSES &
SPEECH
\$30,000

GENERAL
INSTRUCTION
\$70,000

ATHLETICS
\$50,000

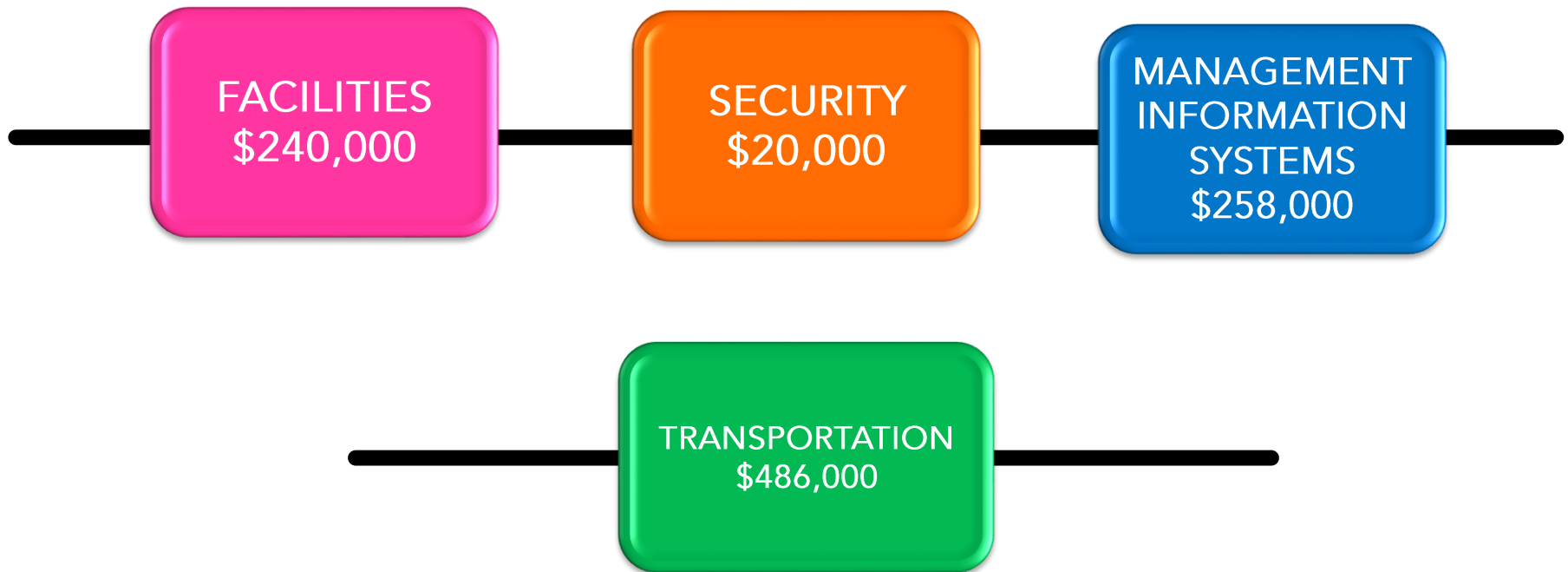
SCIENCE/TECH
\$11,000

ENGLISH
LANGUAGE ARTS
\$3,500

PHYS ED/HEALTH
\$35,000



Non-Instructional Equipment



What's to come...

