



# 2020-21 Proposed Budget

## Budget Hearing

Board of Education Meeting  
May 27, 2020

# A Budget in Balance

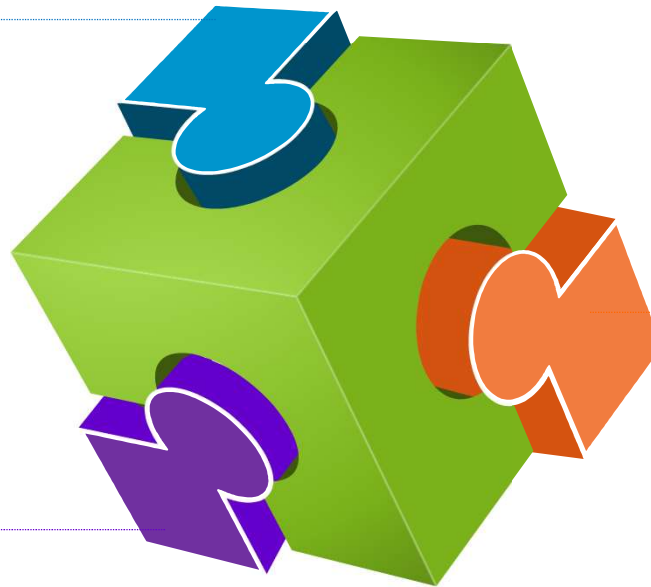
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## Fiscal Responsibility

Build and manage a budget which supports the District's goals in a fiscally responsible and proactive way.

## Excellence in Education

Continue strengthening the District's unwavering commitment to provide students with exemplary opportunities in academics, athletics and the arts.



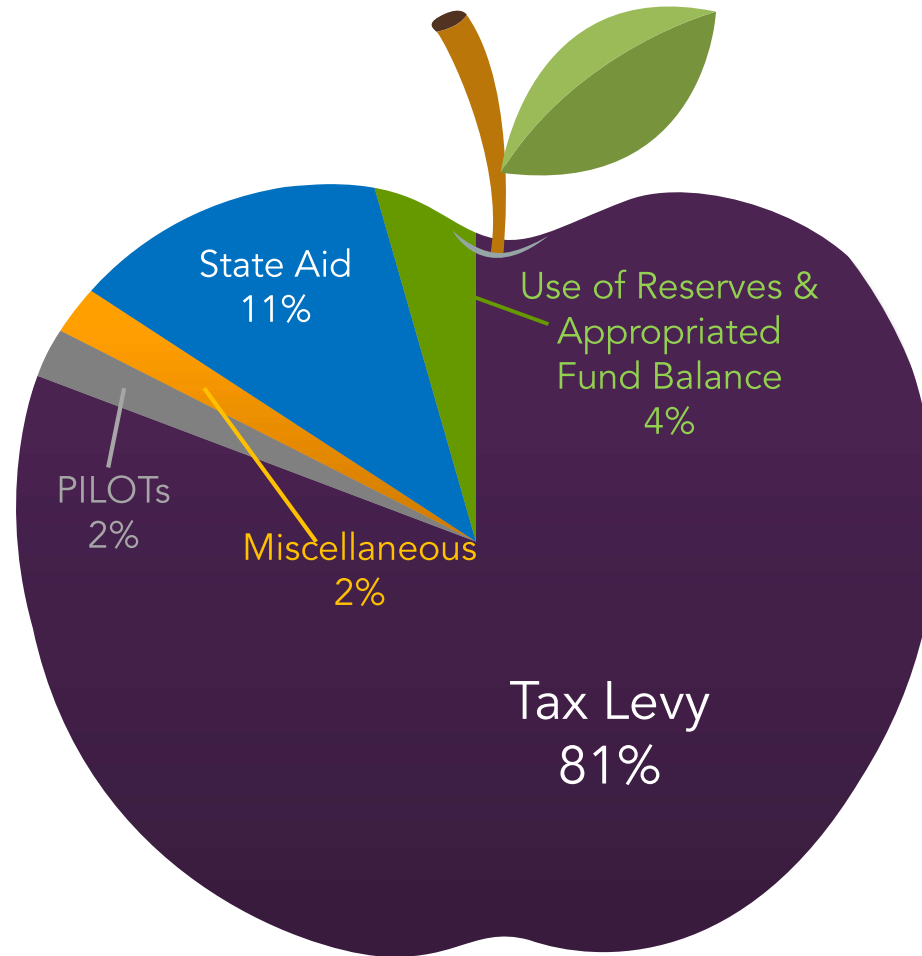
## Long Term Sustainability

Ensure the long term stability and sustainability of District programs, services and facilities.



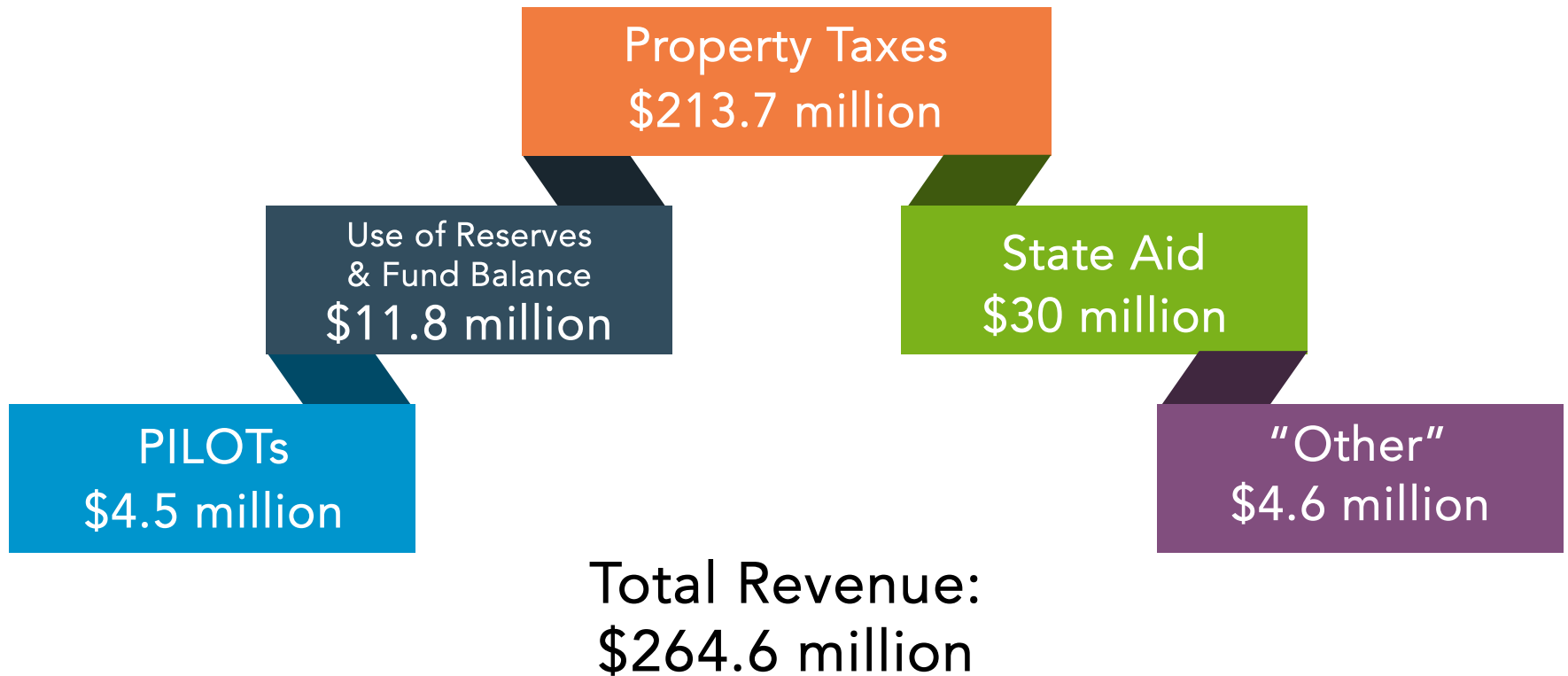
# Revenue Overview

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# Revenue Overview

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# Revenues: Tax Levy

**New York State Office of the State Comptroller**  
Thomas P. DiNapoli • State Comptroller

**Property Tax Cap Fiscal Years Beginning 2014**

**Formula for Determining Tax Levy Limit: School Districts**

**Base Formula**

$$\left( \left[ \left( \begin{array}{l} \text{Total taxes levied for prior fiscal year} \\ + \text{Prior year reserve offset} \\ - \text{Reserve amount (including interest earned)} \end{array} \right) \times \text{Tax base growth factor}^1 \right] + \begin{array}{l} \text{PILOTs receivable in the prior fiscal year} \\ - \text{Capital tax levy exclusion, prior fiscal year} \\ - \text{Tort exclusion, prior fiscal year} \end{array} \right) \times \begin{array}{l} \text{Allowable levy growth factor (1.00 to 1.02)}^2 \\ - \text{PILOTs receivable in coming fiscal year} \\ + \text{Available carryover, if any} \end{array} = \text{Tax Levy Limit}$$

**+ Exclusions**

$$\text{Tax Levy Limit} + \begin{array}{l} \text{Tax levy necessary for expenditures resulting from court orders/judgments arising out of tort actions for any amount in excess of 5\% of the total taxes levied in} \\ + \text{Capital tax levy} \\ + \text{Tax levy necessary to pay for increases to the system average actuarial contribution rate (ERS) or normal contribution rate (TRS) of pension funds over 2 percentage points} \end{array} = \text{Tax Levy Limit, with Exclusions (if applicable)}^3$$

<sup>1</sup> Tax base growth factor: Based on Tax and Finance determination of "quantity change," such as new construction, newly taxable status of existing property, or measurable improvements to taxable property within the boundaries of the local government or school district.  
<sup>2</sup> Allowable levy growth factor: Lesser of 1.02 or inflation factor (percent change in CPI for the 12 month period ending 6 months before the start of the coming fiscal year over the prior 12-month period), but never lower than 1.00.  
<sup>3</sup> If school districts propose to exceed this, they must get 60% voter approval for an override.

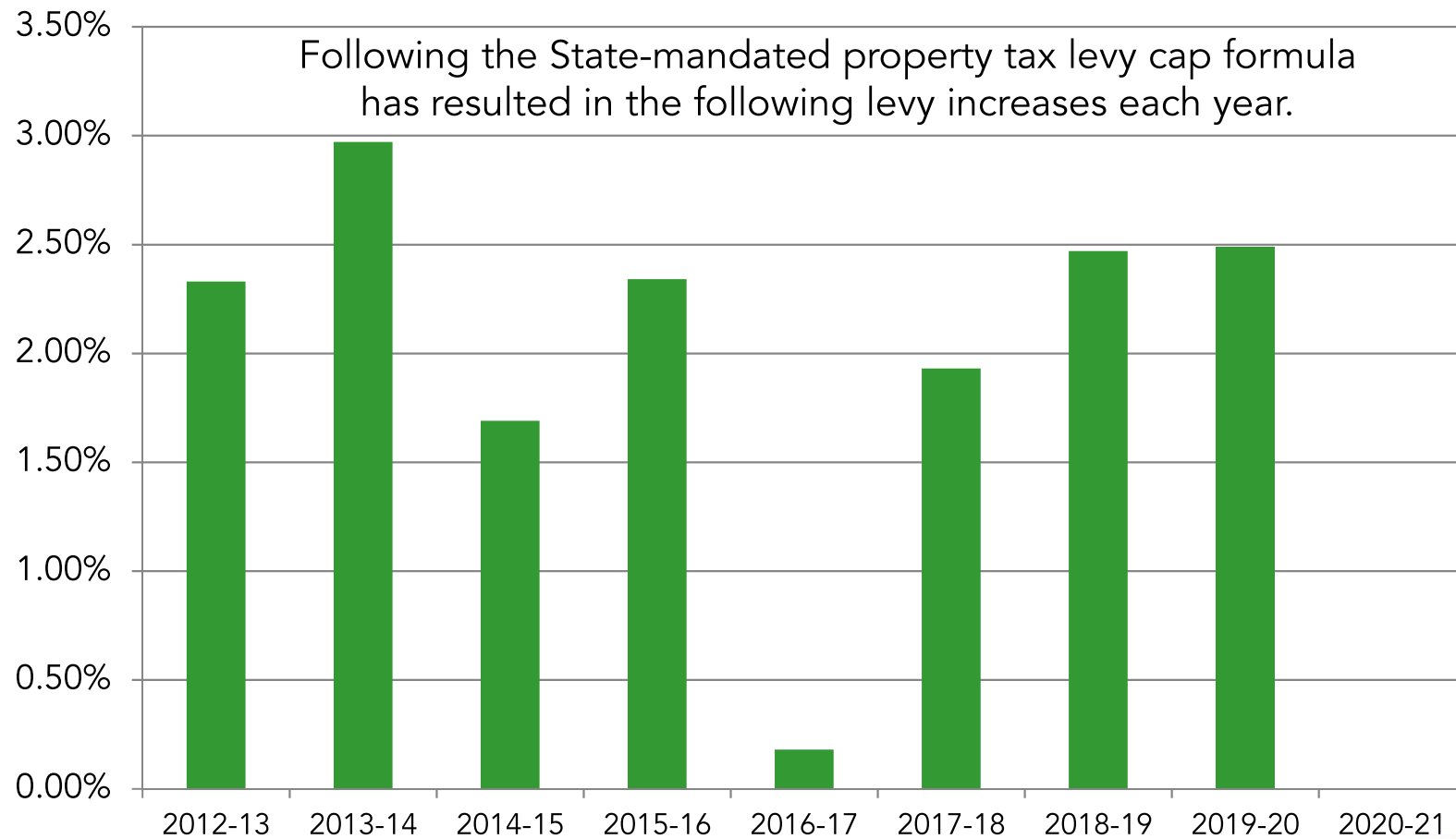
Division of Local Government and School Accountability

Half Hollow Hills continues to adhere to the Property Tax Levy Cap Legislation and proposes a budget with a tax levy increase **LOWER THAN** what the State-mandated formula would otherwise allow.

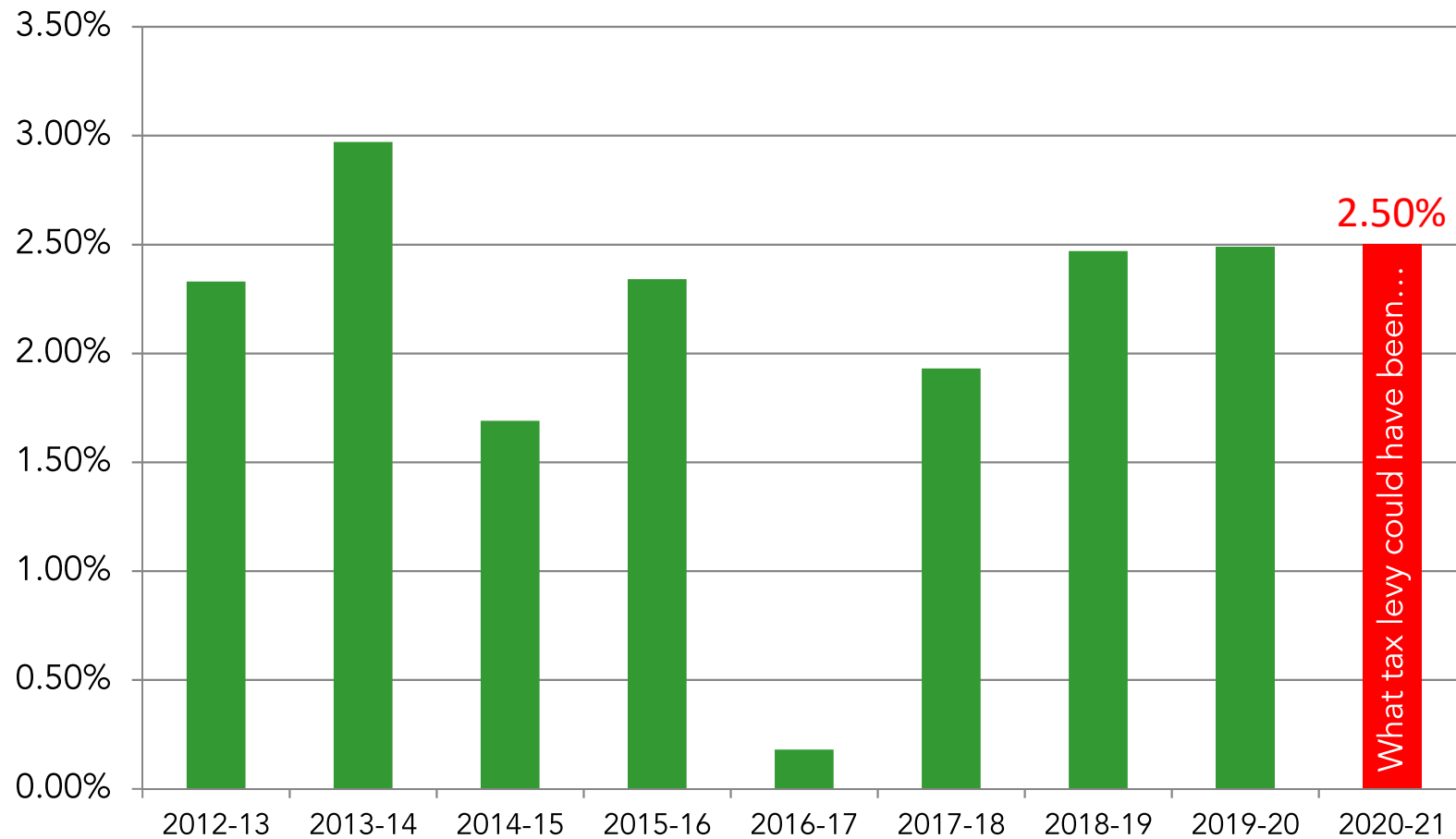


# Revenues: Tax Levy (%)

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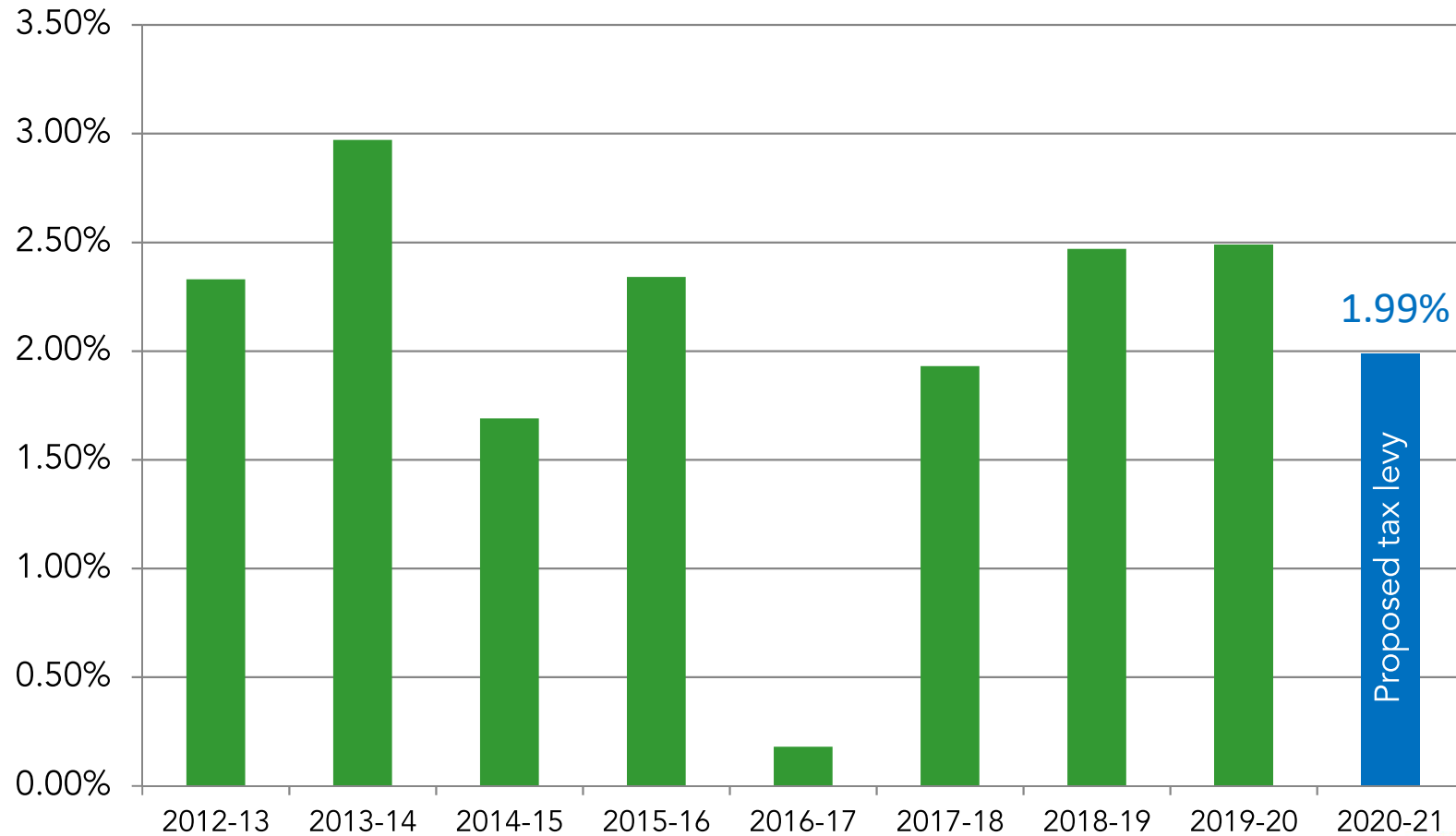


# Revenues: Tax Levy (%)



# Revenues: Tax Levy (%)

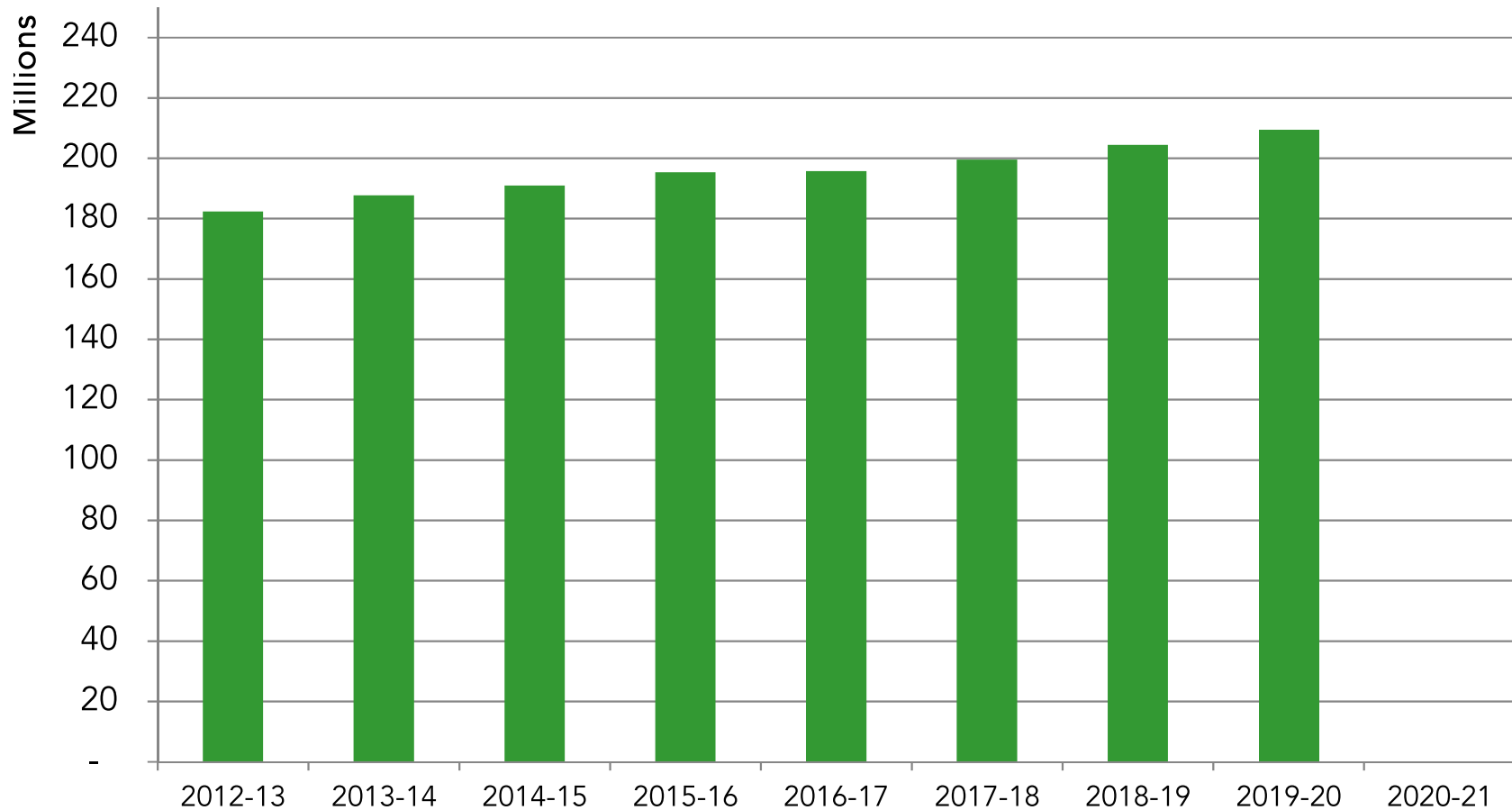
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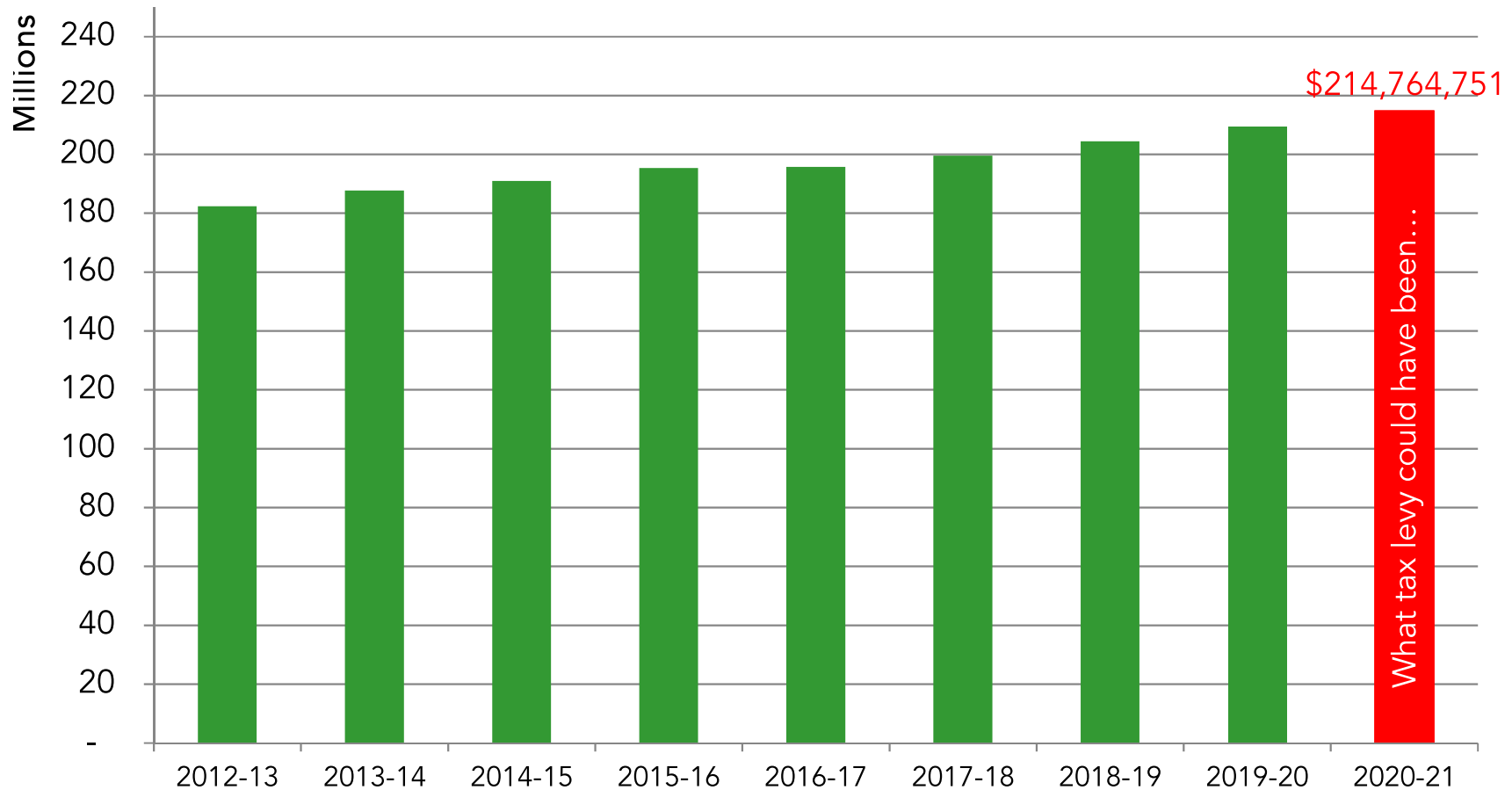


# Revenues: Tax Levy (\$)

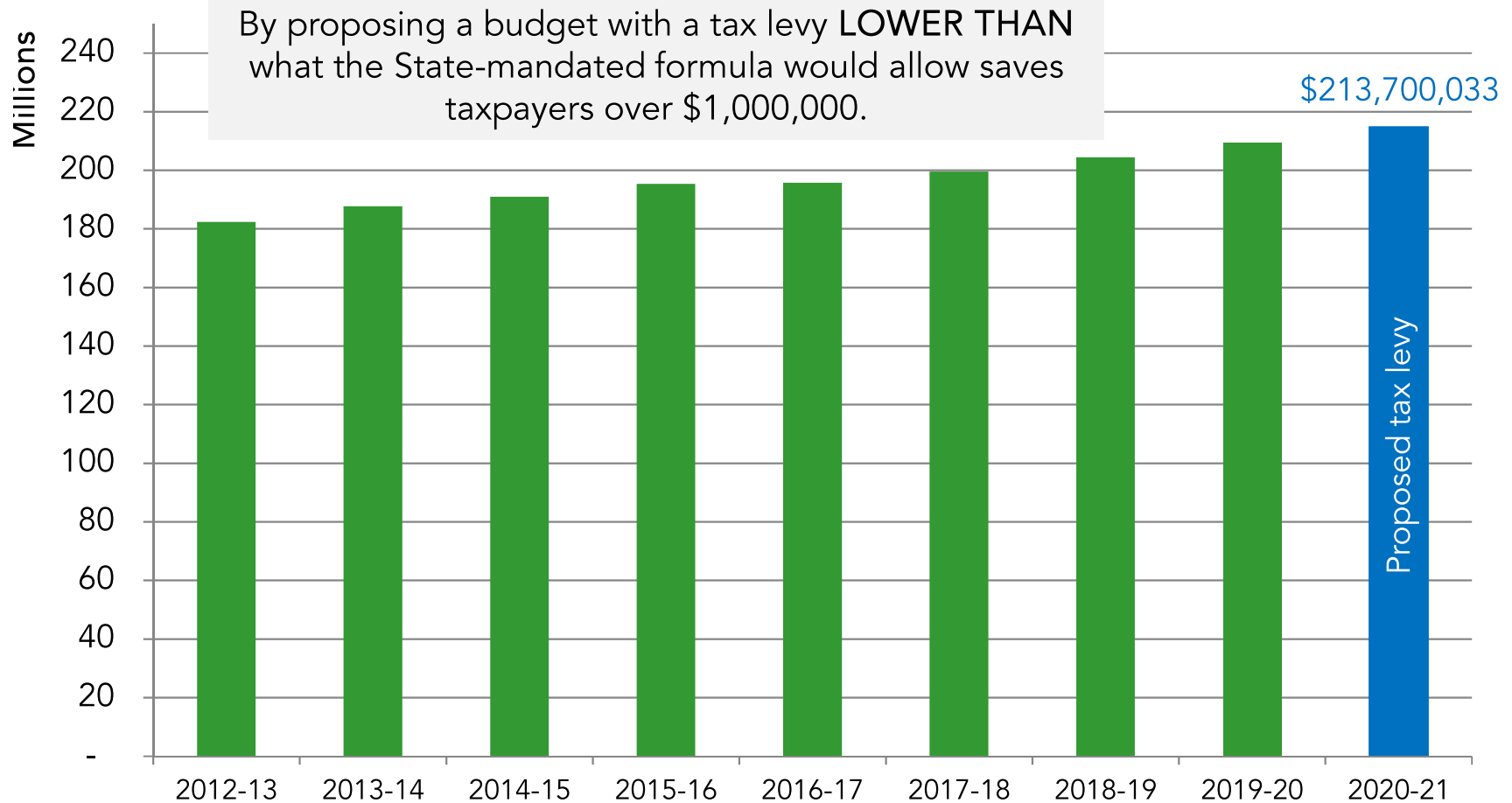
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# Revenues: Tax Levy (\$)

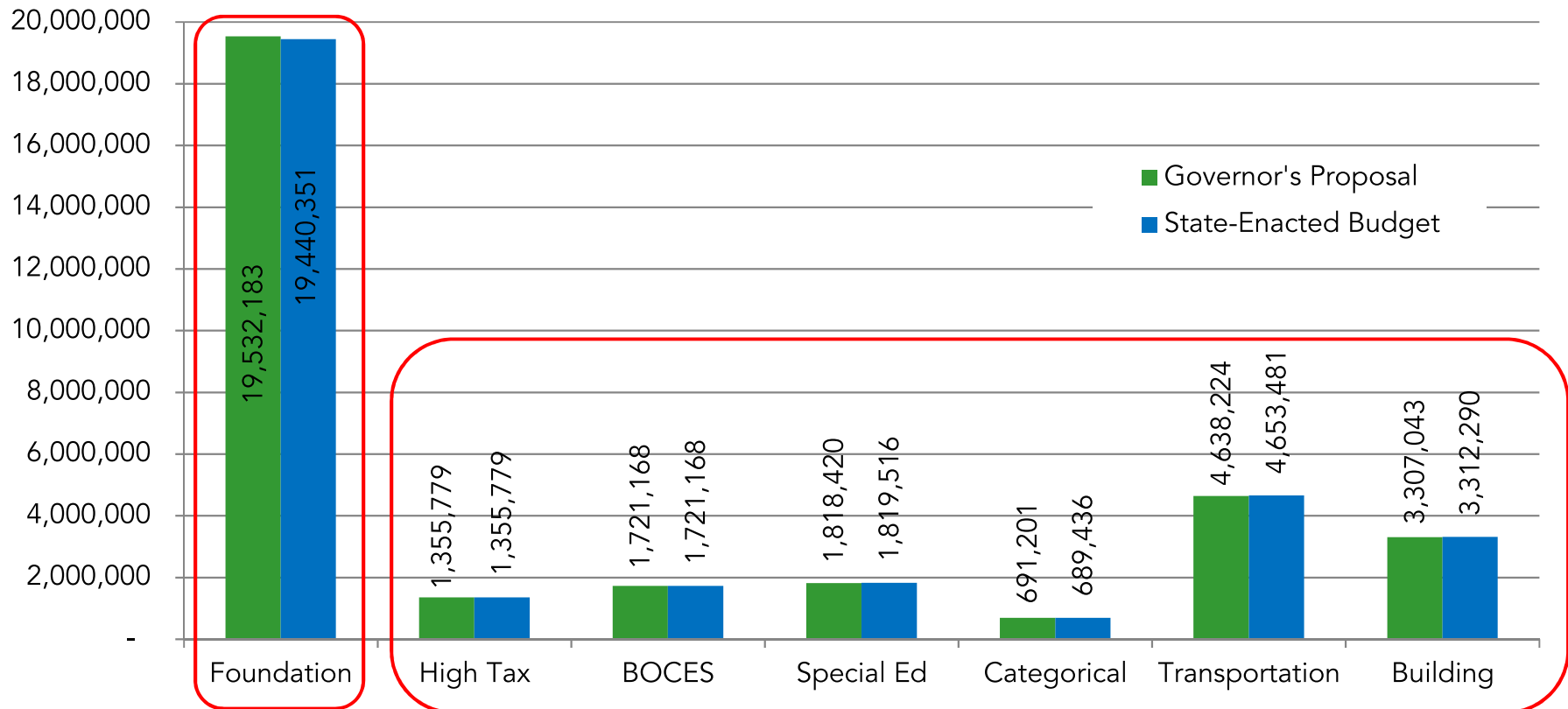


# Revenues: Tax Levy (\$)



# Revenues: State Aid

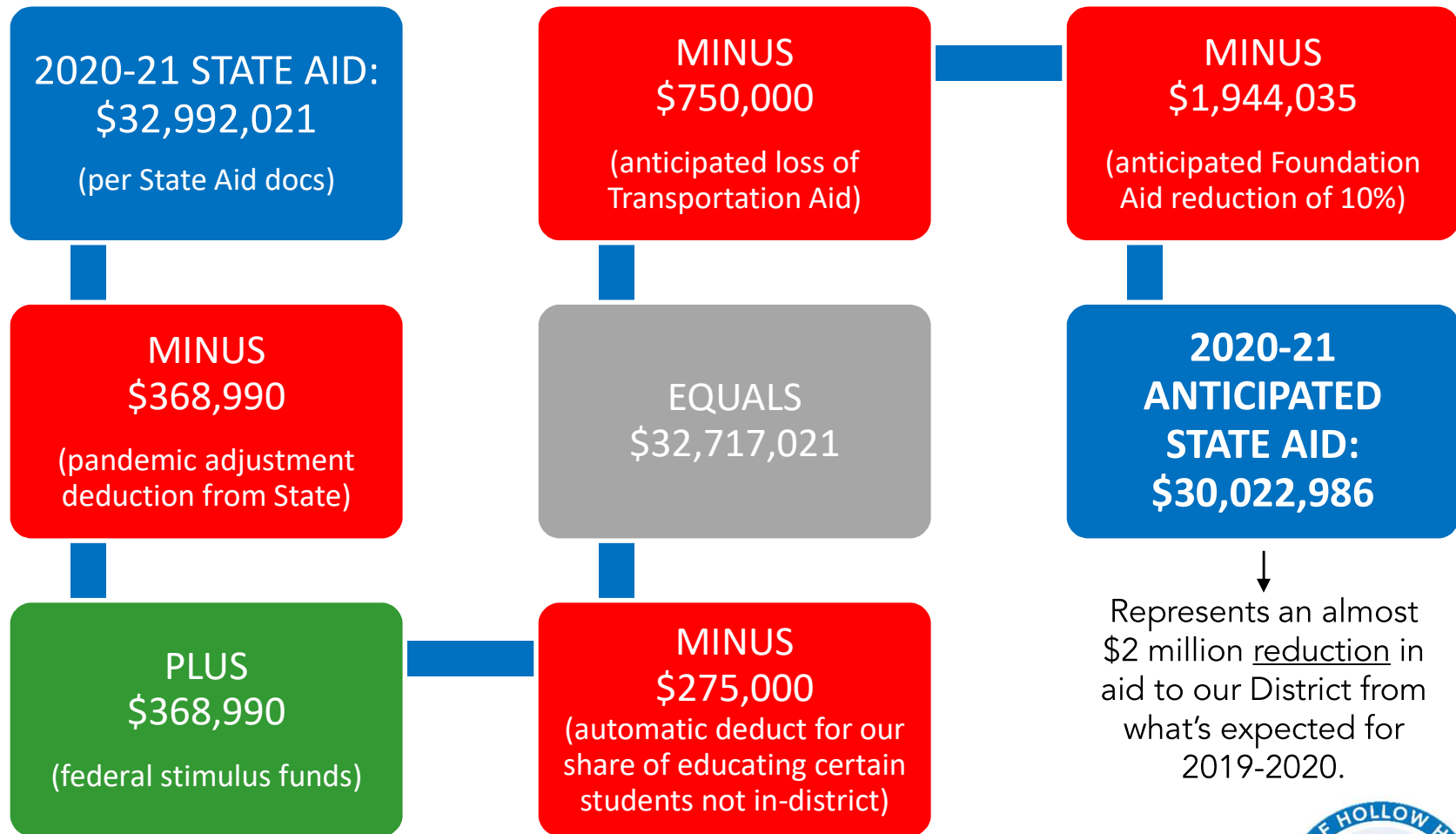
The Coronavirus pandemic will result in a significant loss in State Aid to school districts; the scale and details of which are yet unknown.



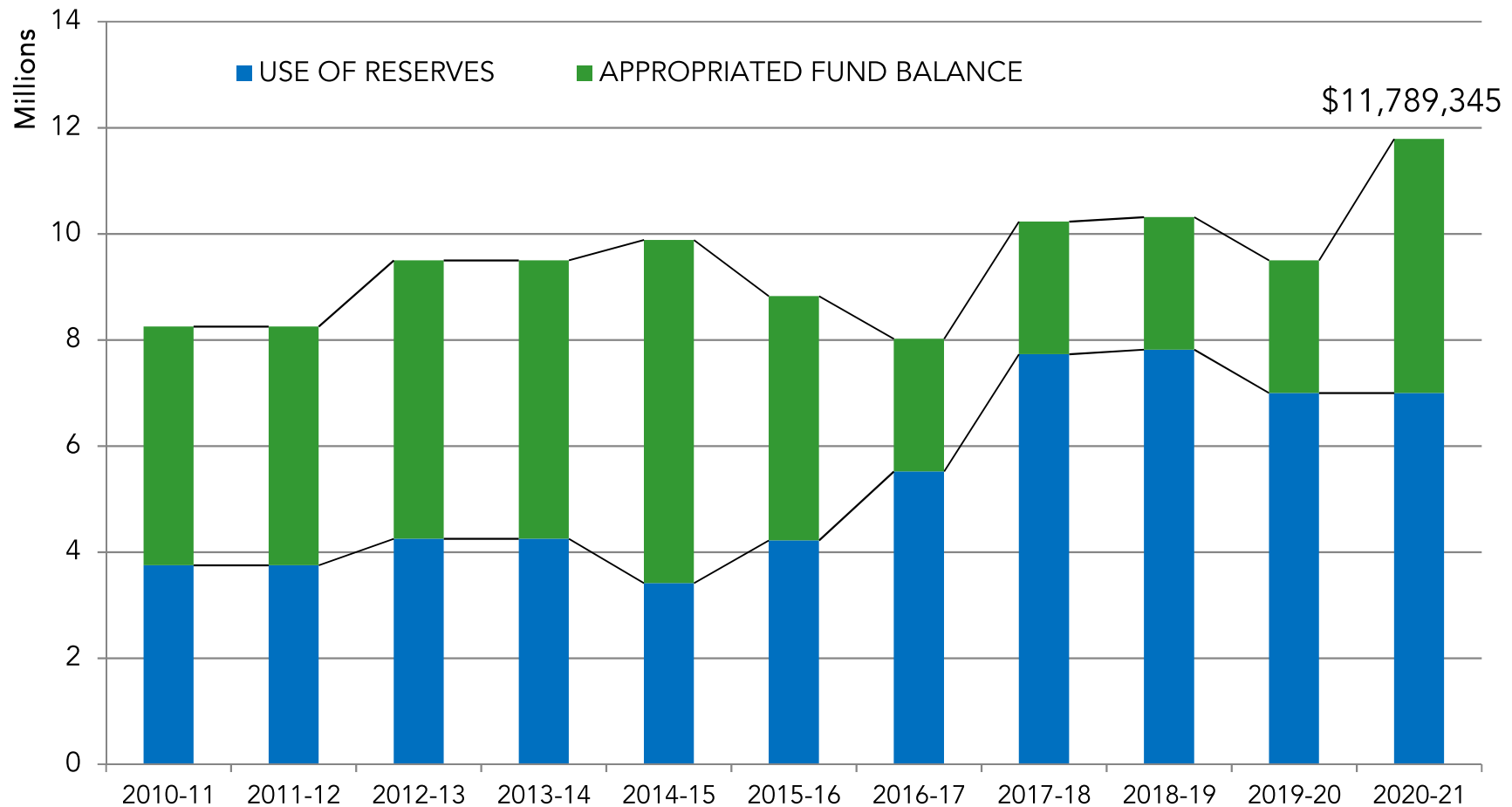
The State Aid figures provided in the State-enacted and Governor-proposed budgets do not include an automatic aid deduction of approximately \$275,000 which represents the local share of educating certain students. Locally, this amount is always factored into the District's State Aid projection utilized in developing the upcoming year's budget.



# Revenues: State Aid

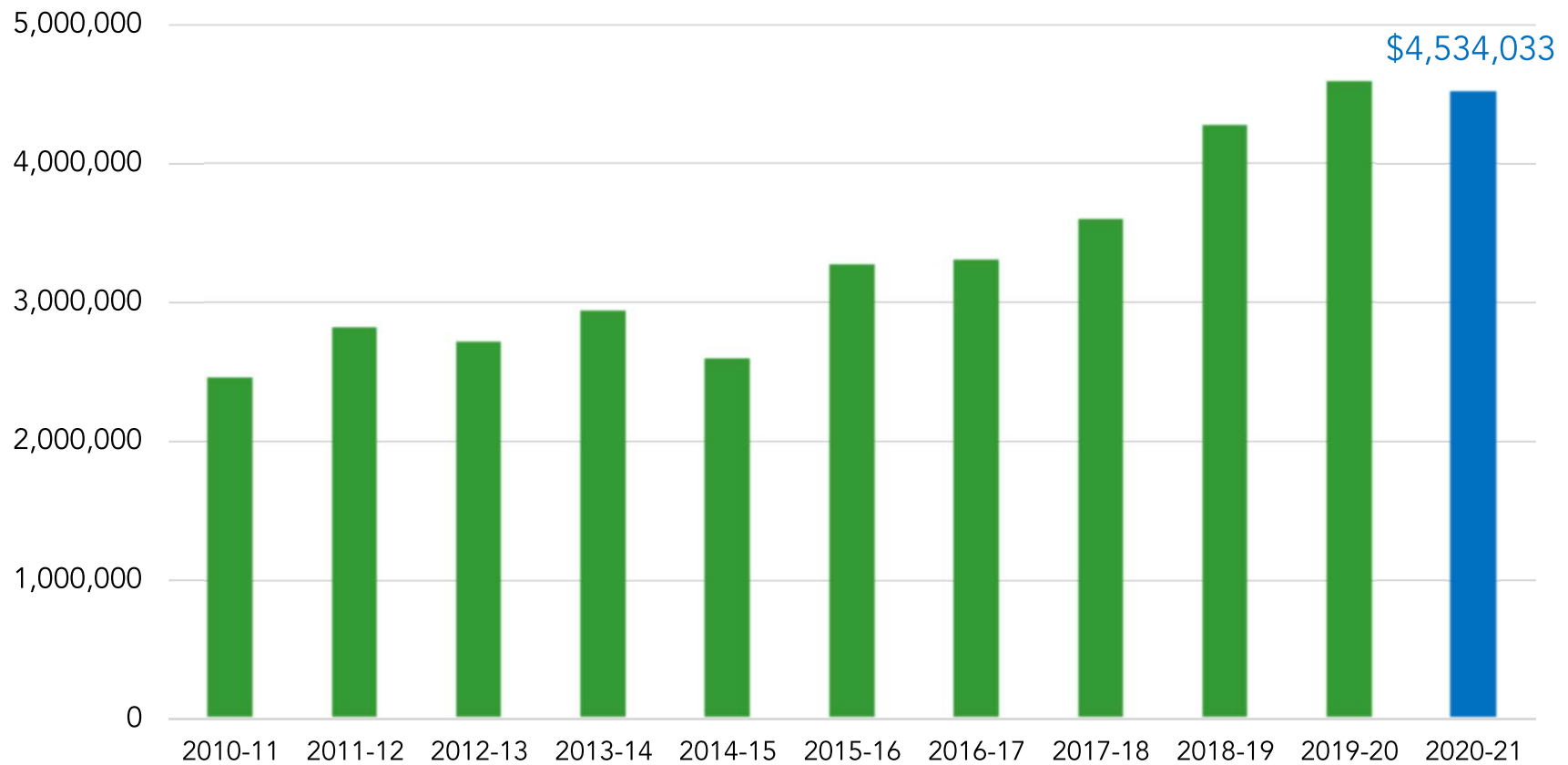


# Revenues: Reserves & Fund Balance



# Revenues: PILOTs

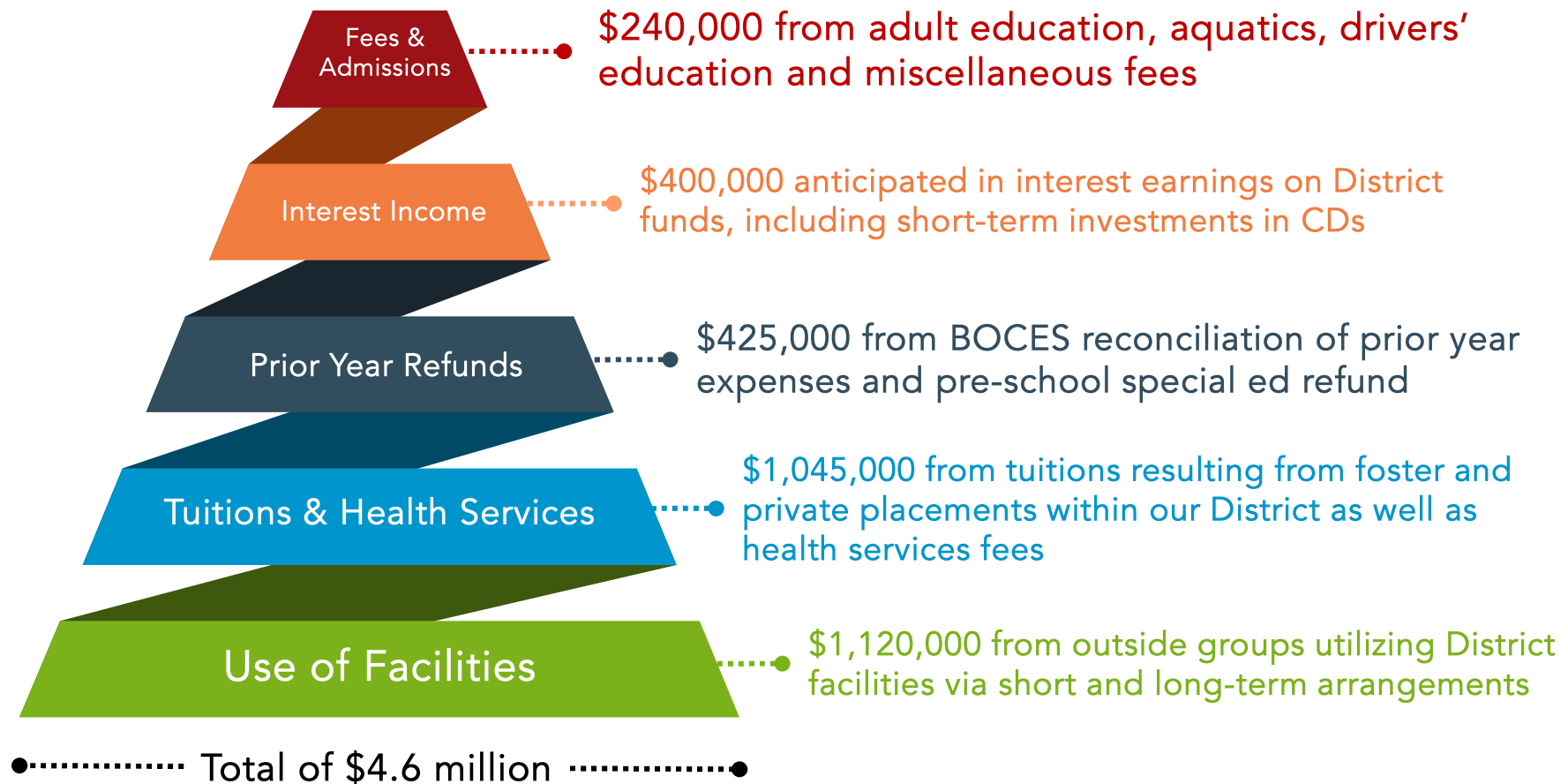
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*2019-20 and 2020-21 figures are estimated*



# Revenue: Miscellaneous



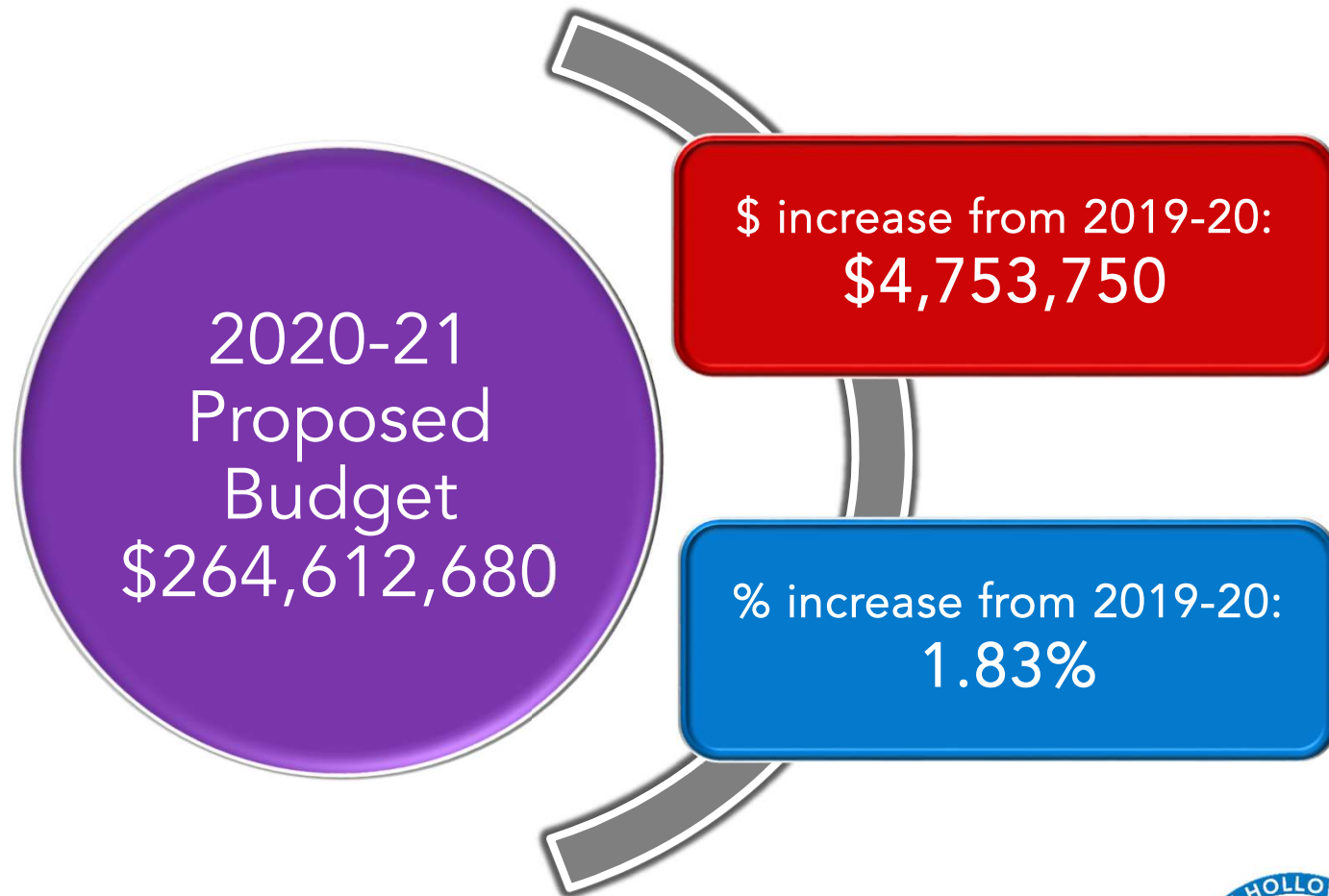
Also included here is \$1 million from the Community Library for their debt payment; the District simply serves as a "pass-through" for the transaction.



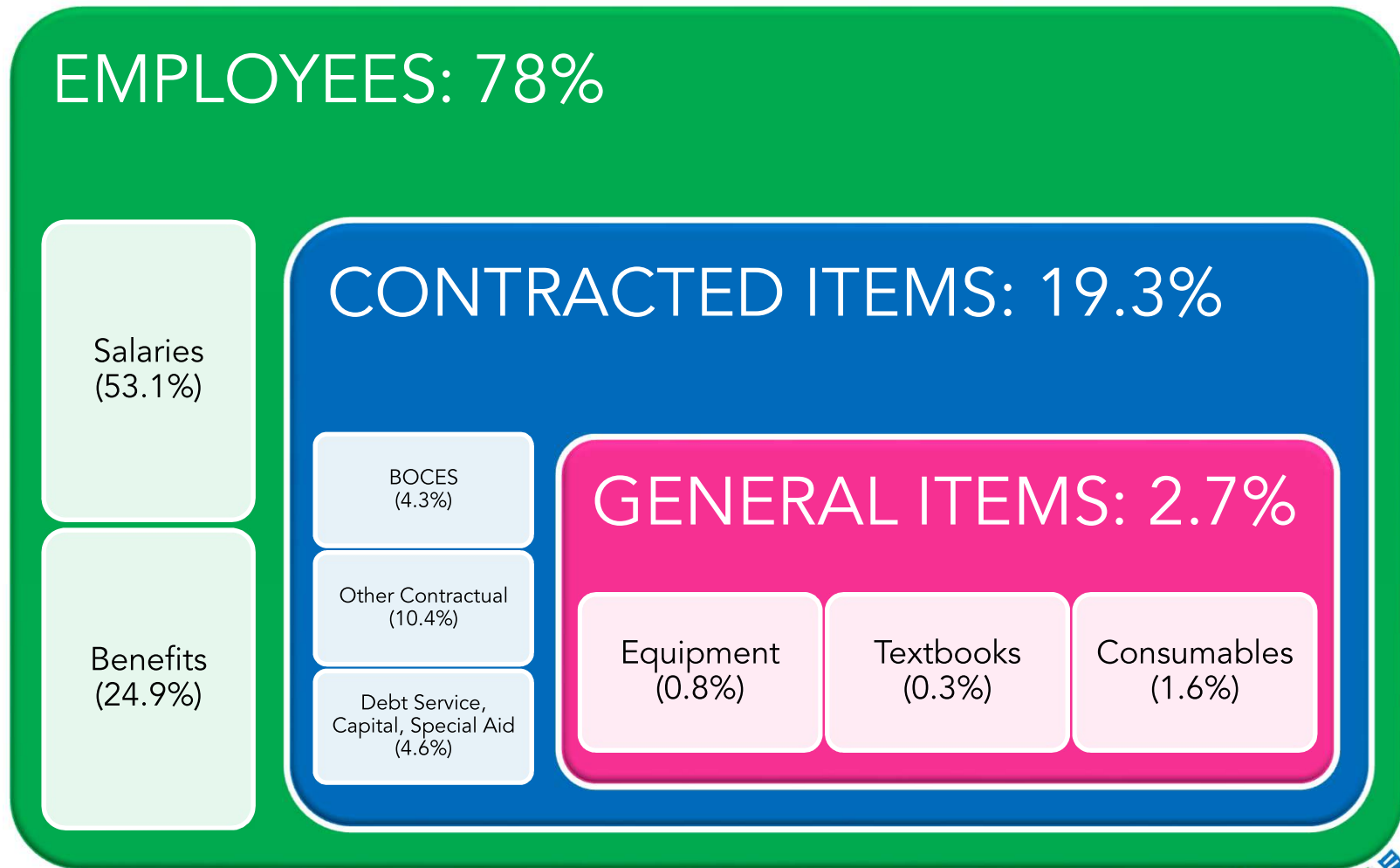


# 2020-21 Budget

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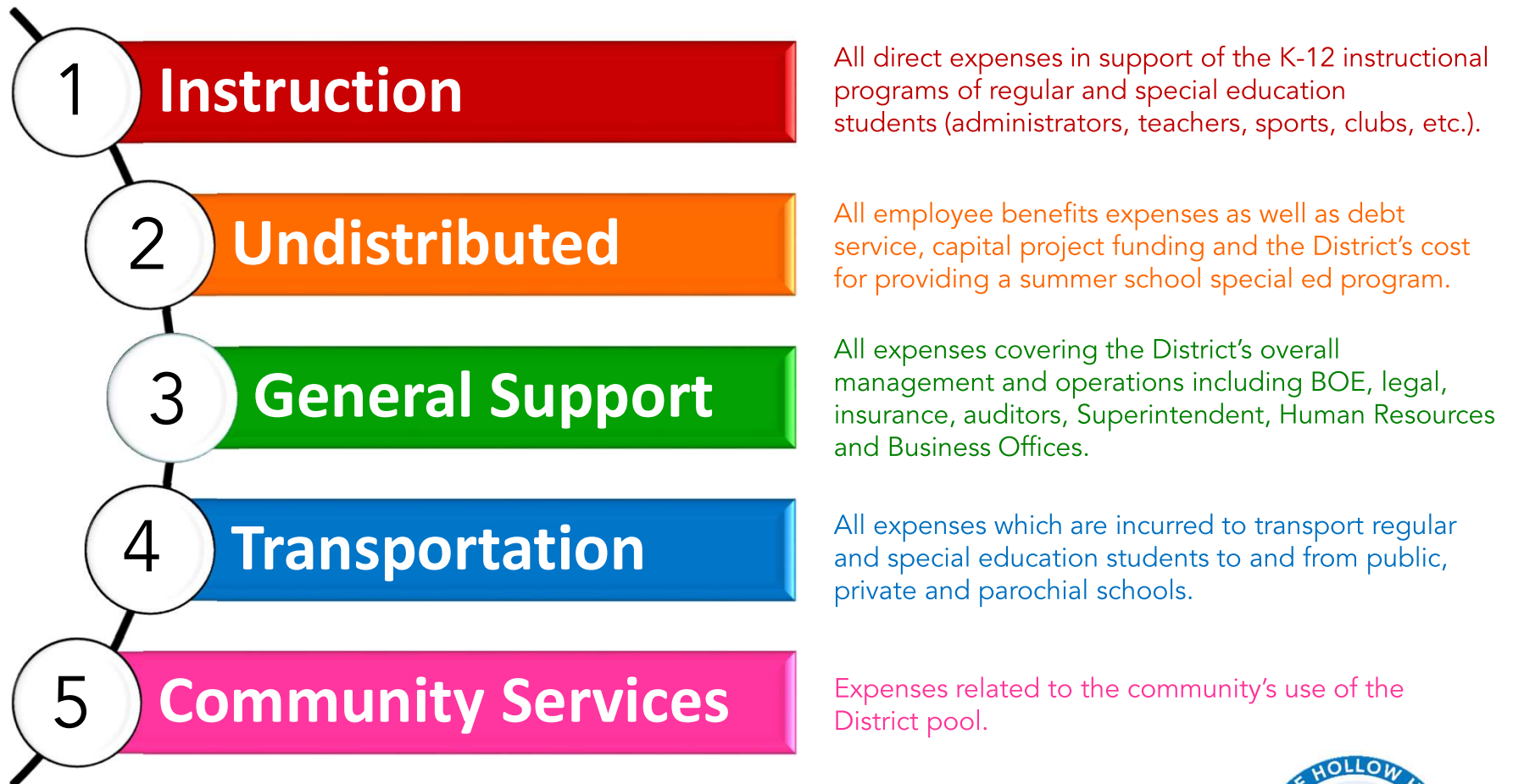


# Expense Overview



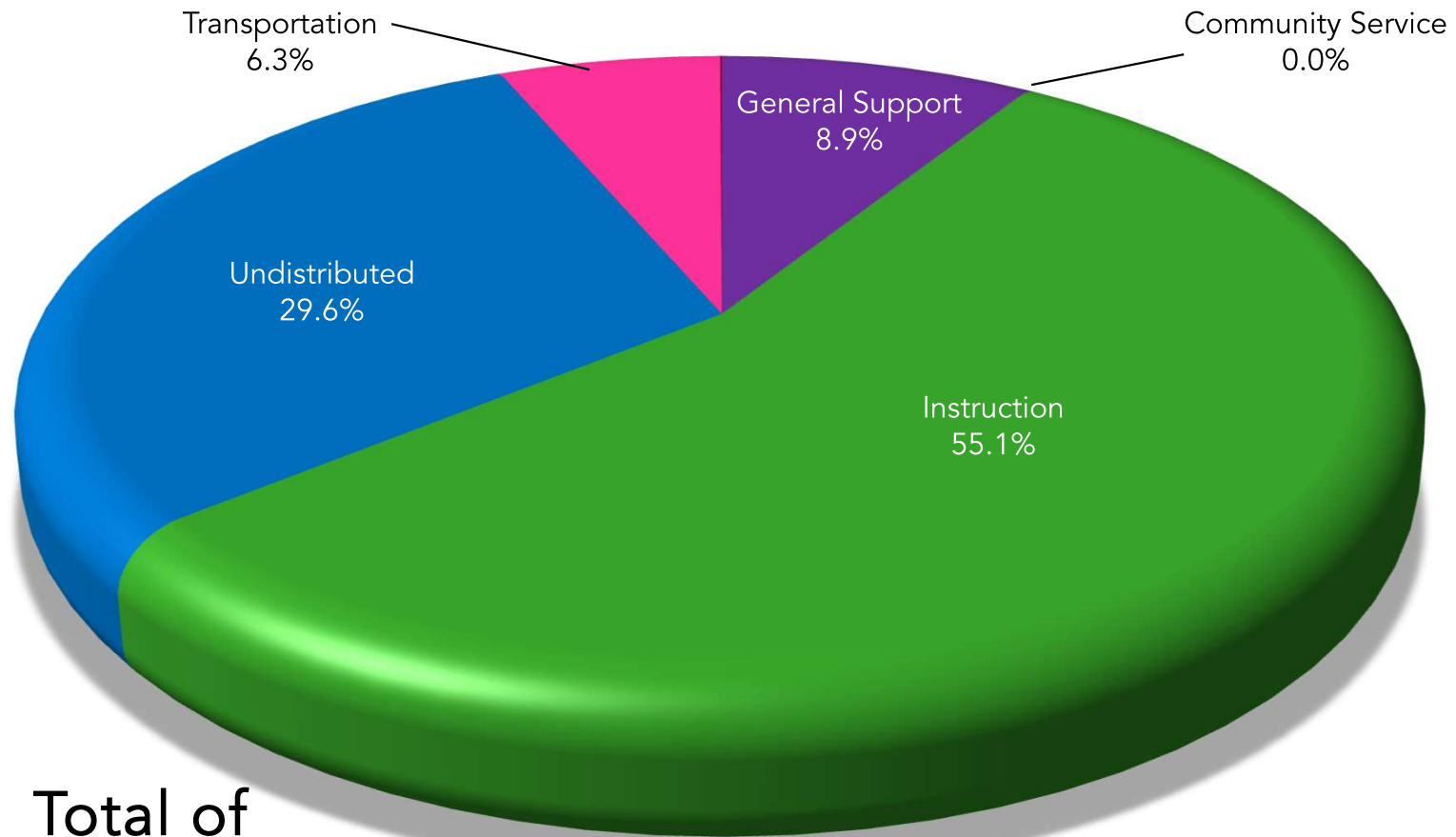
# Budget Categories

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# Expenses by Category (in %)

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Total of  
\$264.6 million



# Budget Highlights

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The 2020-2021 Proposed Budget cultivates exemplary programs and services by building upon the District's foundation of educational excellence and fiscal stability, while being sensitive to the unprecedented times we are living in.



# Budget Highlights

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## Online & Traditional Textbooks

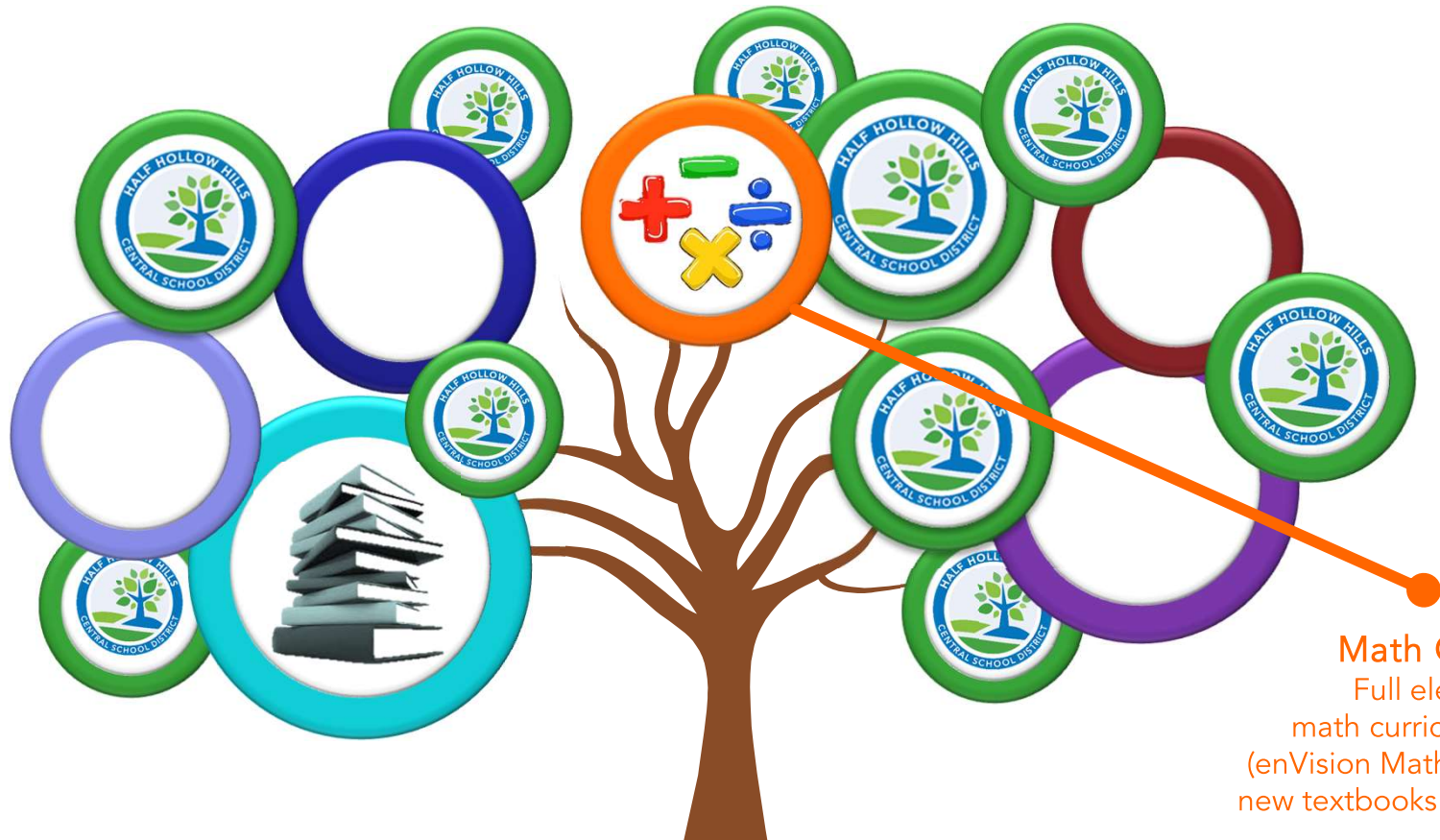
Within various courses in the Science and Social Studies content areas, online subscriptions will be updated and new textbooks which have been redesigned will be purchased.





# Budget Highlights

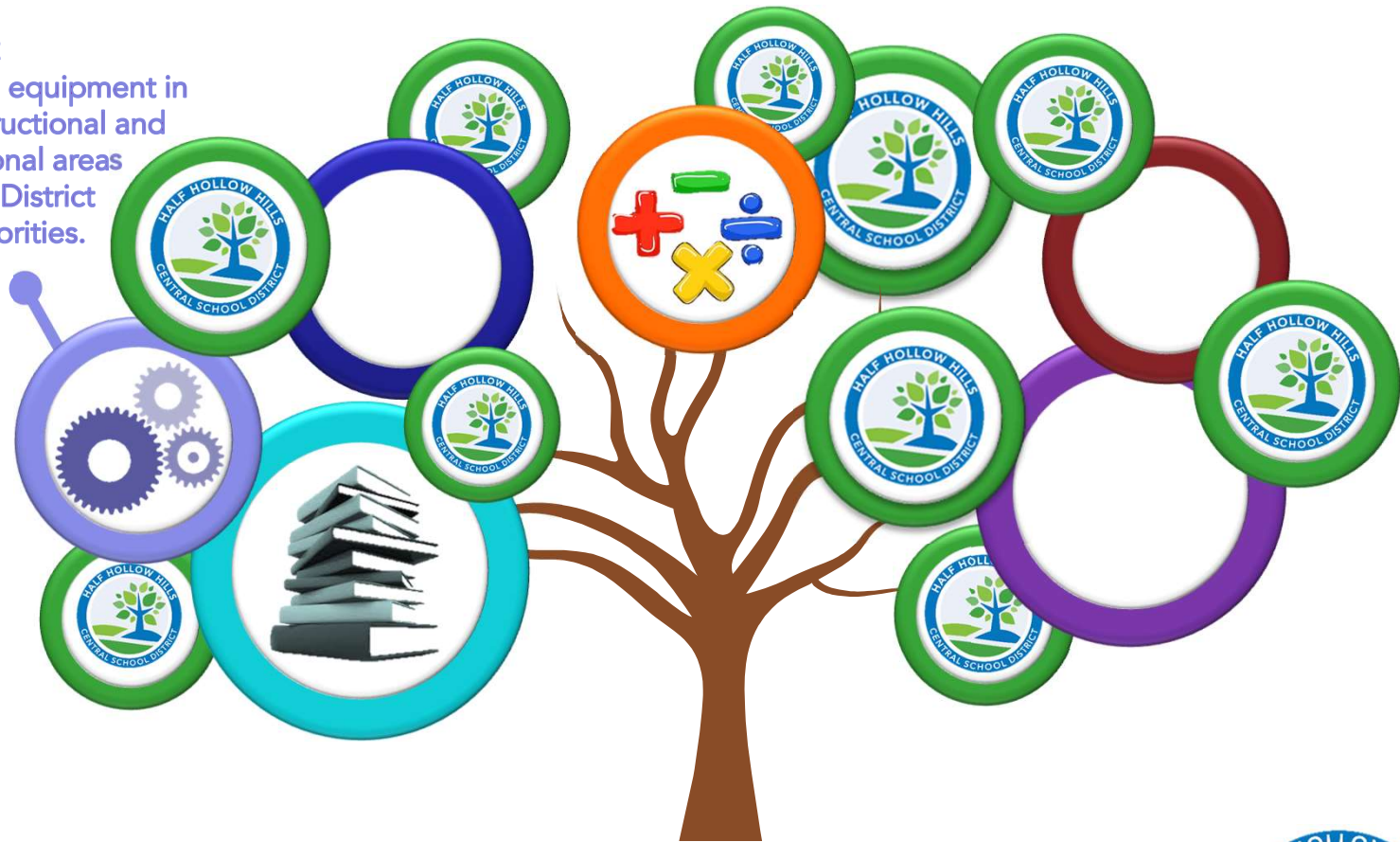
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# Budget Highlights

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Equipment  
Investment in equipment in  
both the instructional and  
non-instructional areas  
in support of District  
goals and priorities.





# Budget Highlights

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## Enhancing Professional Practice

Administrators and teachers will participate in trauma-informed instruction training.



# Budget Highlights

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## ESPORTS CLUB

Also known as “electronic sports”, esports clubs provide a form of competition using video games. HS students will have the opportunity to join an esports club in the Fall.



# Budget Highlights

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# Budget Highlights

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The 2020-2021 Proposed Budget cultivates exemplary programs and services by building upon the District's foundation of educational excellence and fiscal stability, while being sensitive to the unprecedented times we are living in.



# Expenses by Category (in \$)

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Budget Code	Description	2019-2020 Adopted Budget	2020-2021 Proposed Budget
A1000's	General Support	\$22,944,767	\$23,649,685
A2000's	Instruction	\$143,235,414	\$145,865,857
A5000's	Pupil Transportation	\$15,919,737	\$16,767,322
A7000's	Community Service	\$126,400	\$126,400
A9000's	Undistributed	\$77,632,611	\$78,203,416
TOTAL		\$259,858,929	\$264,612,680



# Three-Part Budget

As required by Education Law, the budget must be presented in three components, as shown below. Further, the law prescribes which budget codes belong to which component.  
 Administrative: Central Administration, Finance, Management Information Systems, Insurance, Legal, Instructional Supervision and Associated Employee Benefits  
 Program: Instruction, Library, Special Education, Computer-Assisted Instruction, Guidance, Athletics, Co-Curricular, Transportation and Associated Employee Benefits  
 Capital: Maintenance and Operations, Security, Utilities, Bus Purchases, Debt Service, Capital Projects and Associated Employee Benefits

PROPOSED 2020/21 BUDGET- Three Part Format Summary

CODE	DESCRIPTION	2020/21				2019/20			
		ADMIN.	PROGRAM	CAPITAL	TOTAL	ADMIN.	PROGRAM	CAPITAL	TOTAL
1010	Board of Education	16,000			16,000	16,004			16,004
1040	District Clerk	84,813			84,813	83,423			83,423
1060	District Meeting	58,641			58,641	58,641			58,641
1240	Office of Chief School Administrator	519,274			519,274	521,117			521,117
1310	Business Administration	1,667,513			1,667,513	1,630,010			1,630,010
1320	Auditing	102,540			102,540	100,000			100,000
1420	Legal Services	328,693	328,693		657,385	252,326	252,326		504,652
1430	Districtwide Administration	688,680			688,680	682,587			682,587
1480	Records Management	55,481			55,481	53,560			53,560
1480	Public Information & Services	121,486			121,486	117,555			117,555
1620/1621/	Plant Operations, Maintenance, Grounds and Security			16,232,493	16,232,493			15,897,699	15,897,699
1630	Printing and Mailing	230,727			230,727	229,406			229,406
1680	Mgmt. of Information Systems	1,113,483			1,113,483	1,084,586			1,084,586
1910	Liability Insurance	1,346,014			1,346,014	1,238,014			1,238,014
1920	School Association Dues	19,500			19,500	19,500			19,500
1981	BOOKS Changes	701,636			701,636	693,393			693,393
1989	TAN Issue Expense	34,000			34,000	34,000			34,000
2010	Curriculum Development	638,284			638,284	623,783			623,783
2020	Supervision - Regular School	7,910,071			7,910,071	7,718,985			7,718,985
2040	Supervision - Adult Education	18,785			18,785	18,871			18,871
2070	Inservice Training		353,086		353,086	350,025			350,025
2110	Teaching - Regular School	34,001,513			34,001,513	33,132,200			33,132,200
2112	Teaching - Art	2,974,269			2,974,269	2,886,151			2,886,151
2113	Teaching - Bus/Voc. Education	956,922			956,922	971,966			971,966
2115	Teaching - English Language Arts	5,078,983			5,078,983	5,191,828			5,191,828
2116	Teaching - Language other than English	4,039,206			4,039,206	4,319,200			4,319,200
2117	Teaching - Health	878,730			878,730	836,542			836,542
2118	Teaching - Physical Education	3,756,663			3,756,663	3,709,191			3,709,191
2119	Teaching - Family and Consumer Science	438,709			438,709	419,204			419,204
2120	Teaching - Technology	838,615			838,615	808,899			808,899
2121	Teaching - Math	5,862,175			5,862,175	5,836,574			5,836,574
2122	Teaching - Music	4,000,802			4,000,802	3,884,744			3,884,744
2123	Teaching - Science	6,671,080			6,671,080	6,780,456			6,780,456
2124	Teaching - Research	211,424			211,424	210,520			210,520
2125	Teaching - Social Studies	5,603,648			5,603,648	5,482,512			5,482,512
2130	Teaching - Driver Education	145,000			145,000	145,000			145,000
2131	Speech	3,065,111			3,065,111	3,002,659			3,002,659
2170	Teaching - Reading/PSEI	1,891,548			1,891,548	1,594,144			1,594,144
2260	Children with Disabilities	940,448			940,448	911,028			911,028
2280	Occupational Education	539,220			539,220	405,570			405,570
2300	Teaching - Special Schools	300,500			300,500	298,500			298,500
2610	School Library	1,518,031			1,518,031	1,377,583			1,377,583
2630	Computer Assisted Instruction	3,587,462			3,587,462	3,584,579			3,584,579
2805	Attendance	121,295			121,295	128,144			128,144
2810	Guidance	3,613,367			3,613,367	3,550,475			3,550,475
2815	Health Services	1,980,070			1,980,070	1,925,225			1,925,225
2820	Psychological Services	1,712,261			1,712,261	1,728,701			1,728,701
2825	Social Work Services	313,340			313,340	295,898			295,898
2850	Co-Curricular Activities	1,822,998			1,822,998	1,729,618			1,729,618
2855	Inter-scholastic Athletics	2,634,919			2,634,919	2,515,878			2,515,878
5510	District Owned Transportation	5,028,472		476,000	5,504,472	4,753,188	505,000		5,258,188
5530	Garage Building	141,018			141,018	139,927			139,927
5540	Contract Transportation	11,019,832			11,019,832	10,511,622			10,511,622
7140	Community Recreation	126,400			126,400	126,400			126,400
9010	Employee Benefits	5,519,746	55,814,484	4,628,269	65,962,500	5,233,706	52,173,379	4,392,988	62,800,073
9700	Tax Anticipation Note Interest			800,000	800,000			800,000	800,000
9900	Transfer to Other Funds - Capital, Debt Service, School Lunch & Special Aid	1,180,000		10,260,916	11,440,916	1,035,110	13,197,428		14,232,538
TOTAL:		\$22,115,834	\$210,099,168	\$32,397,678	\$264,612,680	\$21,301,115	\$203,964,699	\$34,593,115	\$259,858,929
PERCENT OF BUDGET:		8.36%	79.40%	12.24%		8.20%	78.49%	13.31%	

Refer to website for legible version of the three-part budget as well as all other budget information.



# Contingent Budget

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- Contingent Budget exists when the Proposed Budget is defeated after two presentations to the voters **OR** when the Proposed Budget is defeated once and the Board of Education decides not to resubmit a budget to voters
- Under a Contingent Budget, the tax levy can be no greater than the prior year's actual tax levy
- Under a Contingent Budget, the total budget reduction needed would be approximately \$4.2 million
- All "non-contingent expenses" must be removed from a contingent budget. These expenses include:
  - Capital projects
  - Equipment
  - School bus purchases



# Budget Vote & Trustee Elections

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- Governor's Executive Order 202.26 requires:
  - Vote/Elections on June 9, 2020
  - Absentee ballots ONLY
  - Only those ballots received by 5pm on June 9<sup>th</sup> will be counted
- All 36,000 registered voters have been mailed:
  - Absentee ballot instructions
  - Absentee ballot for District
  - Absentee ballot for Community Library
  - Ballot/oath envelope
  - Postage paid return envelope
- Last day to register to vote for this election was May 26, 2020





# Budget Communications

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- Informational Postcard detailing new requirements
- Candidate Profiles
- Budget Brochure
- Six-day Budget Notice Postcard
- Multiple budget presentations
- Budget section of District's website

"District" drop down menu → Budget Information → 2020-21 Budget Development

