

# **SUPERINTENDENT'S PROPOSED BUDGET**

## **BUDGET WORK SESSION #6**

May 4, 2021

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### **Agenda**

- Update to School Board's Proposed Budget
- School Board proposed changes

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## Updates to School Board's Proposed FY 2022 Budget

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### Budget Summary – SB Proposed

	SCHOOL BOARD'S PROPOSED	
	<i>\$ in millions</i>	
	Funds	FTE
<b>TOTAL REVENUES - SUPT'S REVISED PROPOSED</b>	<b>\$685,641,188</b>	
Loss of State Revenue	(\$657,783)	
<b>REVISED REVENUES - SCHOOL BOARD PROPOSED</b>	<b>\$684,983,405</b>	
<b>TOTAL EXPENDITURES - SUPT'S REVISED PROPOSED</b>	<b>\$706,117,521</b>	<b>5,125.50</b>
School Board's Proposed Changes - Attachment A	(\$6,796,056)	(35.00)
Additional Cost for Compensation Option 1 - Attachment B	\$598,340	
<b>REVISED EXPENDITURES - SCHOOL BOARD PROPOSED</b>	<b>\$699,919,805</b>	<b>5,090.50</b>
<b>Remaining Surplus/(Shortfall)</b>	<b>(\$14,936,400)</b>	

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## FY 2022 Budget Updates

Budget Item	Amount	FTE
<b>REVENUE</b>		
Additional one-time funding from County	\$2,817,940	
<b>Total</b>	<b>\$2,817,940</b>	

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## FY 2022 Budget Updates from Superintendent

Budget Item	Amount	FTE
<b>EXPENDITURES</b>		
<i><b>New Items</b></i>		
Reduce amount for add'l IB students at W-L based on actual enrollment	(19,100)	(0.20)
EL SIOP training for secondary teachers per DOJ settlement agreement	100,000	
Distance Learning (DL) program admin asst and librarian	120,592	1.50
<i><b>Items on School Board's Reduction List to Reconsider</b></i>		
Adobe Creative Suite	91,000	
Grandfathering of reading specialist (Tuckahoe, Long Branch)	95,487	1.00
Technicians – change reduction to 1 rather than 2	91,937	1.00
Reinstate route planners in Transportation (part of open positions freeze)	190,974	
<i><b>Correction</b></i>		
Cost of 3% COLA midway through the year in Compensation Option 1	(488,270)	
<b>Total</b>	<b>\$182,620</b>	<b>3.30</b>

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## Budget Summary – SB Proposed with Updates from Superintendent

SB'S PROPOSED WITH SUPT'S UPDATES		
	\$ in millions	
	Funds	FTE
<b>TOTAL REVENUES - SUPT'S REVISED PROPOSED</b>	<b>\$685,641,188</b>	
<i>Loss of State Revenue for Compensation</i>	(\$657,783)	
Additional County Revenue	\$2,817,940	
<b>REVENUES - SCHOOL BOARD PROPOSED W/ SUPT UPDATES</b>	<b>\$687,801,345</b>	
<b>TOTAL EXPENDITURES - SUPT'S REVISED PROPOSED</b>	<b>\$706,117,521</b>	<b>5,125.50</b>
<i>School Board's Proposed Changes</i>	(\$6,796,056)	(35.00)
<i>Additional Cost for Compensation Option 1</i>	\$598,340	
Updates from Superintendent		
New Items	\$201,492	1.30
Reductions for Reconsideration	\$469,398	2.00
Correction to Cost of Compensation Option 1	(\$488,270)	
<b>EXPENDITURES - SCHOOL BOARD PROPOSED W/ SUPT UPDATES</b>	<b>\$700,102,425</b>	<b>5,093.80</b>
<b>Remaining Surplus/(Shortfall)</b>	<b>(\$12,301,080)</b>	

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## New Updates from School Board

	Funds	FTE
<b>Additional School Board Reductions</b>		
Replacement musical instruments	(\$15,000)	
Remove one copier per building	(\$85,000)	
Professional learning for National Board Certification	(\$20,000)	
Reduce aides hourly and transportation in Student Services	(\$78,625)	
Class size - increase ES planning factor and recommended max by 1 in grades 1-5	(\$1,222,234)	(12.80)
<b>Additions to Budget</b>		
Add 0.8 FTE for Kenmore exemplary project	\$76,390	0.80
<b>Net Reductions to the Budget</b>	<b>(\$1,344,469)</b>	<b>(12.00)</b>

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## Budget Summary – SB Proposed with Updates from Superintendent and School Board

SB'S PROPOSED WITH SUPT'S UPDATES & SB UPDATES		
	\$ in millions	
	Funds	FTE
<b>TOTAL REVENUES - SUPT'S REVISED PROPOSED</b>	<b>\$685,641,188</b>	
<i>Loss of State Revenue for Compensation</i>	(\$657,783)	
<i>Additional County Revenue</i>	<u>\$2,817,940</u>	
<b>REVENUES - SCHOOL BOARD PROPOSED UPDATED</b>	<b>\$687,801,345</b>	
<b>TOTAL EXPENDITURES - SUPT'S REVISED PROPOSED</b>	<b>\$706,117,521</b>	<b>5,125.50</b>
<i>School Board's Proposed Changes</i>	(\$6,796,056)	(35.00)
<i>Additional Cost for Compensation Option 1</i>	\$598,340	
Updates from Superintendent		
New Items	\$201,492	1.30
Reductions for Reconsideration	\$469,398	2.00
Correction to Cost of Compensation Option 1	(\$488,270)	
Additional Items from School Board		
Additional Reductions	(\$1,344,469)	(12.00)
Addition	<u>\$76,390</u>	<u>0.80</u>
<b>EXPENDITURES - SCHOOL BOARD PROPOSED UPDATED</b>	<b>\$698,834,346</b>	<b>5,082.60</b>
<b>Remaining Surplus/(Shortfall)</b>	<b>(\$11,033,001)</b>	

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## Discussion of Changes to School Board Proposed FY 2022 Budget

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## Compensation Option 1

Scale	Total FTE	FTEs Receiving No \$ Increase with Step	Step Increase Midway thru Year	Additional Step at Top of Scale (ToS) Midway thru Year	3% COLA	\$2000 Bonus for those on Longevity or ToS Midway thru Year	Average Increase for Step or COLA	Total Cost by Scale
Instructional Assistants, Resource & Occupational/Physical Therapy Assistants	727.43	208.55	29%	\$458,801		\$449,008	1.3%	\$907,809
C Food and Nutrition Services Workers	74	43	58%	\$20,705	\$20,065		2.2%	\$40,770
D Transportation – Bus Drivers and Bus Attendants	243	48	20%	\$145,136		\$103,344	1.4%	\$248,480
E Exempt – Directors, Assistant Directors, Supervisors, Managers, Coordinators, Specialists, Analysts, etc	220.35	105.85	48%	\$242,094	\$9,737	\$227,895	1.0%	\$479,726
G Clerical	267.9	129.5	48%	\$149,415	\$204,571		2.2%	\$353,986
M Custodial and Maintenance	324.5	122	38%	\$196,471	\$152,472		2.1%	\$348,943
P Principal and Administrative	162.5	60	37%	\$297,025	\$4,731	\$129,180	1.1%	\$430,936
T Teachers	2,857.56	990.51	35%	\$3,749,619	\$37,413	\$2,162,279	1.3%	\$5,949,311
X Extended Day	54	14	26%	\$31,699		\$30,142	1.2%	\$61,841
Hourly	1,863.00	1,863.00	100%	\$0		\$976,539	3.0%	\$976,539
<b>Grand Total</b>	<b>6,794.24</b>	<b>3,584.41</b>	<b>53%</b>	<b>\$5,290,965</b>	<b>\$428,988</b>	<b>\$976,539</b>	<b>\$3,101,849</b>	<b>\$9,798,340</b>

Note: Cost does not include loss of \$657,783 in state revenue.

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## Compensation Option 1 Revised

COMPENSATION OPTION 1 REVISED Corrects cost of 3% COLA Midway thru Year								
Scale	Total FTE	FTEs Receiving No \$ Increase with Step	Step Increase Midway thru Year	Additional Step at Top of Scale Midway thru Year	3% COLA Midway thru Year	\$2000 Bonus for those on Longevity or ToS Midway thru Year	Average Increase for Step or COLA	Total Cost by Scale
A Instructional Assistants, Resource & Occupational/Physical Therapy Assistants	727.43	208.55	29%	\$458,801		\$449,008	1.3%	\$907,809
C Food and Nutrition Services Workers	74	43	58%	\$20,705	\$20,065		2.2%	\$40,770
D Transportation – Bus Drivers and Bus Attendants	243	48	20%	\$145,136		\$103,344	1.4%	\$248,480
E Exempt – Directors, Assistant Directors, Supervisors, Managers, Coordinators, Specialists, Analysts, etc	220.35	105.85	48%	\$242,094	\$9,737	\$227,895	1.0%	\$479,726
G Clerical	267.9	129.5	48%	\$149,415	\$204,571		2.2%	\$353,986
M Custodial and Maintenance	324.5	122	38%	\$196,471	\$152,472		2.1%	\$348,943
P Principal and Administrative	162.5	60	37%	\$297,025	\$4,731	\$129,180	1.1%	\$430,936
T Teachers	2,857.56	990.51	35%	\$3,749,619	\$37,413	\$2,162,279	1.3%	\$5,949,311
X Extended Day	54	14	26%	\$31,699		\$30,142	1.2%	\$61,841
Hourly	1,863.00	1,863.00	100%	\$0		\$488,270	3.0%	\$488,270
<b>Grand Total</b>	<b>6,794.24</b>	<b>3,584.41</b>	<b>53%</b>	<b>\$5,290,965</b>	<b>\$428,988</b>	<b>\$488,270</b>	<b>\$3,101,849</b>	<b>\$9,310,071</b>

Note: Cost does not include loss of \$657,783 in state revenue.

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## Compensation Option 2

COMPENSATION OPTION 2								
Trades \$2000 bonus for 1.5% COLA at Start of Year								
Scale	Total FTE	FTEs Receiving No \$ Increase with Step	Step Increase Midway thru Year	Additional Step at Top of Scale Midway thru Year	1.5% COLA at Start of Year OR 3% COLA Midway thru Year	Total Cost by Scale		
A	Instructional Assistants, Resource & Occupational/Physical Therapy Assistants	727.43	208.55	29%	\$458,801	\$568,500	\$1,027,301	
C	Food and Nutrition Services Workers	74	43	58%	\$20,705	\$20,065	\$71,529	
D	Transportation – Bus Drivers and Bus Attendants	243	48	20%	\$145,136	\$153,882	\$299,018	
E	Exempt – Directors, Assistant Directors, Supervisors, Managers, Coordinators, Specialists, Analysts, etc	220.35	105.85	48%	\$242,094	\$9,737	\$392,562	
G	Clerical	267.9	129.5	48%	\$149,415	\$204,571	\$640,972	
M	Custodial and Maintenance	324.5	122	38%	\$196,471	\$152,472	\$636,643	
P	Principal and Administrative	162.5	60	37%	\$297,025	\$4,731	\$402,998	
T	Teachers	2,857.56	990.51	35%	\$3,749,619	\$37,413	\$4,243,724	
X	Extended Day	54	14	26%	\$31,699	\$40,947	\$72,646	
Hourly		1,863.00	1,863.00	100%	\$0	\$488,270	\$488,270	
<b>Grand Total</b>		<b>6,794.24</b>	<b>3,584.41</b>	<b>53%</b>	<b>\$5,290,965</b>	<b>\$428,988</b>	<b>\$6,896,328</b>	
NOTES:							Cost over Compensation Option 1 Revised	\$3,306,209

Note: Cost does not include loss of \$657,783 in state revenue.

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## Compensation Option 2 Revised

COMPENSATION OPTION 2 REVISED								
Changes 1.5% COLA to 1.4% COLA at Start of Year								
Scale	Total FTE	FTEs Receiving No \$ Increase with Step	Step Increase Midway thru Year	Additional Step at Top of Scale Midway thru Year	1.4% COLA at Start of Year OR 2.8% COLA Midway thru Year	Total Cost by Scale		
A	Instructional Assistants, Resource & Occupational/Physical Therapy Assistants	727.43	208.55	29%	\$458,801	\$530,600	\$989,401	
C	Food and Nutrition Services Workers	74	43	58%	\$20,705	\$20,065	\$69,478	
D	Transportation – Bus Drivers and Bus Attendants	243	48	20%	\$145,136	\$143,623	\$288,759	
E	Exempt – Directors, Assistant Directors, Supervisors, Managers, Coordinators, Specialists, Analysts, etc	220.35	105.85	48%	\$242,094	\$9,737	\$366,391	
G	Clerical	267.9	129.5	48%	\$149,415	\$204,571	\$621,840	
M	Custodial and Maintenance	324.5	122	38%	\$196,471	\$152,472	\$617,463	
P	Principal and Administrative	162.5	60	37%	\$297,025	\$4,731	\$376,131	
T	Teachers	2,857.56	990.51	35%	\$3,749,619	\$37,413	\$3,932,296	
X	Extended Day	54	14	26%	\$31,699	\$38,217	\$69,916	
Hourly		1,863.00	1,863.00	100%	\$0	\$455,718	\$455,718	
<b>Grand Total</b>		<b>6,794.24</b>	<b>3,584.41</b>	<b>53%</b>	<b>\$5,290,965</b>	<b>\$428,988</b>	<b>\$6,408,058</b>	
NOTES:							Cost over Compensation Option 1 Revised	\$2,817,940

Note: Cost does not include loss of \$657,783 in state revenue.

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## Compensation Option 3

COMPENSATION OPTION 3 Provides 2% COLA for Hourly and 1.3% COLA for All Others								
Scale		Total FTE	FTEs Receiving No \$ Increase with Step	Step Increase Midway thru Year	Additional Step at Top of Scale Midway thru Year	2% COLA at the Start of Year	1.3% COLA at Start of Year	Total Cost by Scale
A	Instructional Assistants, Resource & Occupational/Physical Therapy Assistants	727.43	208.55	29%	\$458,801		\$492,700	\$951,501
C	Food and Nutrition Services Workers	74	43	58%	\$20,705	\$20,065	\$26,658	\$67,428
D	Transportation – Bus Drivers and Bus Attendants	243	48	20%	\$145,136		\$133,364	\$278,500
E	Exempt – Directors, Assistant Directors, Supervisors, Managers, Coordinators, Specialists, Analysts, etc	220.35	105.85	48%	\$242,094	\$9,737	\$340,220	\$592,051
G	Clerical	267.9	129.5	48%	\$149,415	\$204,571	\$248,721	\$602,707
M	Custodial and Maintenance	324.5	122	38%	\$196,471	\$152,472	\$249,340	\$598,283
P	Principal and Administrative	162.5	60	37%	\$297,025	\$4,731	\$349,265	\$651,021
T	Teachers	2,857.56	990.51	35%	\$3,749,619	\$37,413	\$3,675,275	\$7,462,307
X	Extended Day	54	14	26%	\$31,699		\$35,487	\$67,186
Hourly		1,863.00	1,863.00	100%	\$0		\$651,026	\$651,026
<b>Grand Total</b>		<b>6,794.24</b>	<b>3,584.41</b>	<b>53%</b>	<b>\$5,290,965</b>	<b>\$428,988</b>	<b>\$651,026</b>	<b>\$5,551,030</b>
NOTES:								Cost over Compensation Option 1 Revised 15

*Note: Cost does not include loss of \$657,783 in state revenue.*

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## Compensation Option 4

COMPENSATION OPTION 4 Provides 2% COLA for All at Start of Year; State Revenue Received								
Scale		Total FTE	FTEs Receiving No \$ Increase with Step	Step Increase Midway thru Year	Additional Step at Top of Scale Midway thru Year	2% COLA at Start of Year	Total Cost by Scale	
A	Instructional Assistants, Resource & Occupational/Physical Therapy Assistants	727.43	208.55	29%	\$458,801		\$758,000	\$1,216,801
C	Food and Nutrition Services Workers	74	43	58%	\$20,705	\$20,065	\$41,012	\$81,782
D	Transportation – Bus Drivers and Bus Attendants	243	48	20%	\$145,136		\$205,176	\$350,312
E	Exempt – Directors, Assistant Directors, Supervisors, Managers, Coordinators, Specialists, Analysts, etc	220.35	105.85	48%	\$242,094	\$9,737	\$523,416	\$775,247
G	Clerical	267.9	129.5	48%	\$149,415	\$204,571	\$382,648	\$736,634
M	Custodial and Maintenance	324.5	122	38%	\$196,471	\$152,472	\$383,600	\$732,543
P	Principal and Administrative	162.5	60	37%	\$297,025	\$4,731	\$537,330	\$839,086
T	Teachers	2,857.56	990.51	35%	\$3,749,619	\$37,413	\$5,664,845	\$9,451,877
X	Extended Day	54	14	26%	\$31,699		\$54,596	\$86,295
Hourly		1,863.00	1,863.00	100%	\$0		\$651,026	\$651,026
<b>Grand Total</b>		<b>6,794.24</b>	<b>3,584.41</b>	<b>53%</b>	<b>\$5,290,965</b>	<b>\$428,988</b>	<b>\$9,201,649</b>	<b>\$14,921,602</b>
NOTES:								Cost over Compensation Option 1 Revised (takes into account additional state revenue for compensation) 15

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## Compensation Option 4B

COMPENSATION OPTION 4B Provides 2% COLA for All at Start of Year; State Revenue Received No Step at the Top of Scale							
Scale		Total FTE	FTEs Receiving No \$ Increase with Step	Step Increase Midway thru Year	2% COLA at Start of Year	Total Cost by Scale	
A	Instructional Assistants, Resource & Occupational/Physical Therapy Assistants	727.43	208.55	29%	\$458,801	\$758,000	\$1,216,801
C	Food and Nutrition Services Workers	74	43	58%	\$20,705	\$41,012	\$61,717
D	Transportation – Bus Drivers and Bus Attendants	243	48	20%	\$145,136	\$205,176	\$350,312
E	Exempt – Directors, Assistant Directors, Supervisors, Managers, Coordinators, Specialists, Analysts, etc	220.35	105.85	48%	\$242,094	\$523,416	\$765,510
G	Clerical	267.9	129.5	48%	\$149,415	\$382,648	\$532,063
M	Custodial and Maintenance	324.5	122	38%	\$196,471	\$383,600	\$580,071
P	Principal and Administrative	162.5	60	37%	\$297,025	\$537,330	\$834,355
T	Teachers	2,857.56	990.51	35%	\$3,749,619	\$5,664,845	\$9,414,464
X	Extended Day	54	14	26%	\$31,699	\$54,596	\$86,295
Hourly		1,863.00	1,863.00	100%	\$0	\$651,026	\$651,026
<b>Grand Total</b>		<b>6,794.24</b>	<b>3,584.41</b>	<b>53%</b>	<b>\$5,290,965</b>	<b>\$9,201,649</b>	<b>\$14,492,614</b>
NOTES:	Cost over Compensation Option 1 Revised (takes into account additional state revenue for compensation)						\$4,524,760 <sub>17</sub>

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## Summary of Effects of Compensation Options

<b>Compensation Option 2 - 1.5% COLA at Start of Year instead of \$2000 Bonus</b>	
Remaining Surplus/(Shortfall) based on School Board's Proposed Updated	(\$11,033,001)
Additional Cost of Option 2	(\$3,306,209)
New Remaining Surplus/(Shortfall)	(\$14,339,210)
<b>Compensation Option 2 Revised - 1.4% COLA at Start of Year instead of \$2000 Bonus</b>	
Remaining Surplus/(Shortfall) based on School Board's Proposed Updated	(\$11,033,001)
Additional Cost of Option 2 Revised	(\$2,817,940)
New Remaining Surplus/(Shortfall)	(\$13,850,941)
<b>Compensation Option 3 - 2% COLA for Hourly; 1.3% for All Others at Start of Year</b>	
Remaining Surplus/(Shortfall) based on School Board's Proposed Updated	(\$11,033,001)
Additional Cost of Option 3	(\$2,611,938)
New Remaining Surplus/(Shortfall)	(\$13,644,939)
<b>Compensation Option 4 - 2% COLA at Start of Year for All</b>	
Remaining Surplus/(Shortfall) based on School Board's Proposed Updated	(\$11,033,001)
Additional Cost of Option 4	(\$4,953,748)
New Remaining Surplus/(Shortfall)	(\$15,986,749)
<b>Compensation Option 4B - 2% COLA at Start of Year for All; No Step at Top of Scale</b>	
Remaining Surplus/(Shortfall) based on School Board's Proposed Updated	(\$11,033,001)
Additional Cost of Option 4B	(\$4,524,760)
New Remaining Surplus/(Shortfall)	(\$15,557,761)
<b>Superintendent's Recommended Compensation - 2.17% COLA ONLY at Start of Year</b>	
Remaining Surplus/(Shortfall) based on School Board's Proposed Updated	(\$11,033,001)
Additional Cost of Superintendent's Recommendation	\$657,783
New Remaining Surplus/(Shortfall)	(\$10,375,218)

*Note: All Options except the Superintendent's Recommendation include a step increase midway through the contract year plus an additional step at the top of the scale midway through the year for C, E, G, M, P, and T scales, unless noted otherwise.*

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## Reserves

RESERVE Balance @ 1/21/2021	Bond funds	Current Revenues (non-bond funds)	Total Funds	Used in FY22 Supt's Proposed Budget	Balance after FY22 Supt's Proposed Budget	Available for Use in FY22 Budget (non-bond funds)
Capital	\$24,047,583	\$9,392,372	\$33,439,955		\$33,439,955	\$9,392,372
VRS	\$0	\$1,412,239	\$1,412,239	(\$365,000)	\$1,047,239	\$1,047,239
Debt Service	\$0	\$414,474	\$414,474	(\$414,474)	\$0	\$0
Future Budget Years	\$0	\$11,974,566	\$11,974,566	(\$4,168,798)	\$7,805,768	\$7,805,768
Compensation	\$0	\$3,579,114	\$3,579,114	(\$3,579,114)	\$0	\$0
Separation Pay	\$0	\$2,000,000	\$2,000,000		\$2,000,000	\$2,000,000
Health Care	\$0	\$1,000,000	\$1,000,000		\$1,000,000	\$1,000,000
Total	\$24,047,583	\$29,772,765	\$53,820,348	(\$8,527,386)	\$45,292,962	\$21,245,379

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## FY 2022 Budget Calendar

- Feb 25:** *Superintendent's Proposed FY 2022 Budget*
- Feb 25:** ~~Work Session #1~~
- Mar 9:** ~~Work Session #2 (with Employee Groups)~~
- Mar 16:** ~~Work Session #3~~
- Mar 23:** ~~Work Session #4~~
- Mar 23:** *Public Hearing on Superintendent's Proposed Budget*
- Apr 6:** ~~Work Session #5 (with Advisory Chairs)~~
- Apr 8:** *School Board's Proposed FY 2022 Budget (Action)*
- Apr 12:** *School Board's Budget Presentation to County Board (confirmed)*
- Apr 29:** ~~Public Hearing on School Board's Proposed Budget~~
- May 4:** ~~Work Session #6~~
- May 6:** *School Board's Adopted FY 2022 Budget*

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**SUPERINTENDENT'S  
PROPOSED BUDGET**

**BUDGET WORK  
SESSION #6**

May 4, 2021