SUFSD Proposed Budget

Superintendent’s Preliminary Recommended Budget 2021–2022 School Year
Paul M. Fanuele, Ed.D.

March 23, 2021
Agenda for Budget Presentation

- State Budget/Economy
- Spackenkill District’s Instructional Response
- Assistant Superintendent for K-6 Instruction and Human Resources/Organizational Chart
- What Are the Responsible Decisions?
- District Success
- Spackenkill Real Estate
- Tuition Student Enrollment and Revenue
- Professional Development
- Budgetary Implications
- State Aid Revenues
Agenda for Budget Presentation (continued)

- Key Cost Budget Drivers
- 2021-2022 Budget Overview
- 2021-2022 Tax Cap Overview
- Overall Budget Proposal/Three-Part Budget
- Superintendent’s Recommended 2021-2022 Budget
- Continuum of Educational and Fiscal Insolvency
- Bus Reserve Proposition
- Budget Vote
- Budget Link
State Budget/Economy

- We have conservatively budgeted our state revenue forecasts in this budget.
- What is the impact of the economic downturn and COVID on this budget?
- Our reserves are still healthy and that is a plus.
- Comptroller’s Fiscal Stress Report is positive.
- We are still in a pandemic. It is ever changing and we are reviewing on a day-to-day basis.
Spackenkill District’s Instructional Response

**CARES Act**
- Partially funds instructional response

**Analyze Gaps in Learning (via standardized assessments and teacher observations)**
- Plan for Summer and After-school Programs
- Make necessary adjustments to 2021-2022 Curriculum Maps and Pacing Calendars
- Focus Summer Curriculum Writing and Professional Development

**Summer and After-school Programs**
- Offer additional academic support for most at-risk students based on gap analysis

**Part-time Teaching Assistants and Monitors**
- Use learning gap analysis to best utilize Teaching Assistants
- Possibly hire more next year

**AVID Program**
- Todd Middle School 2021-2022 planning year
- Spackenkill High School 2022-2023 planning year or sooner

Assistant Superintendent for K-6 Instruction & Human Resources
Assistant Superintendent for K-6 Instruction & Human Resources

As a review...
- last year originally proposed as full-time position
- changed to dual role position of elementary principal and assistant superintendent
- solid plan to address needs on a short term basis

This year...
- position was invaluable
- dual role unsustainable, long term

Immediate future...
- Covid-related work

Future...
- See organizational chart
Organizational Chart

- Equity
- Elem Principals
- K-6 PD
- K-6 C/I
- IT
- K-12 Return to School Covid Coordinator
- Asst Sup’t K-6 & HR
- Athletic Director
- Communciations
- Community Relations
- Business Manager
  - Facilities
  - Healthcare Services
  - Accounts Payable
  - Community Relations
  - Safety
  - Trans
  - Budgeting
  - Payroll
  - Food Service
  - Data Coordinator
- Board Clerk
- Treasurer
- K-12 Art/Music
- K-12 Special Ed
- Asst Sup’t 7-12 & Special Ed
- MS Principal
- HS Principal
- CSE/CPSE
- 7-12 PD
- 7-12 C/I
- K-12 PPS
What Are the Responsible Decisions?

- Presenting a budget that is under the tax cap.
- Maintaining a smaller, student-centered learning environment.
- Communicating the academic successes of the District and promoting the economic vitality of the Spackenkill Union Free School District.
- Seeking additional revenues through out-of-district tuition program.
- This proposed budget is well under the tax cap once again.
District Success

Spackenkill Union Free School District
#1 in Best School Districts in Dutchess County
Poughkeepsie, NY • ★★★★★ 26 reviews

Overall Niche Grade
A+ Academics
A+ Teachers
A Clubs & Activities
A- Diversity
A+ College Prep
A Health & Safety

https://www.niche.com/k12/d/spackenkill-union-free-school-district-ny/
District Success

Niche Rating

**Spackenkill**

*#1 in Best Places to Live in Dutchess County*

**Overall Grade • Town in New York**

Good news! Niche ratings have placed Spackenkill at the top of 2020 “best places to live in Dutchess County.” This distinction is largely driven by the school district and all of its teachers, students, and support staff. Ranking based on crime, public schools, cost of living, job opportunities, and local amenities. [Click here for the link.](#)

**Overall Niche Grade**

- **A** Public Schools
- **B+** Housing
- **A+** Good for Families

*How are grades calculated? Data Sources*
We are currently in a strong seller's market. The demand for homes in Spackenkill is very high, and the inventory is low. We have 42.1% fewer homes on the market now than we did at the same time in 2020. Houses are selling above asking price and many times with multiple offers and backup offers. We continue to have local residents moving up to bigger homes as well as buyers moving to Spackenkill from Westchester County and New York City.

— Local Realtor, March 1, 2021
District Success

- Spackenkill ranks in the top 100 high schools (top 7 percent) of New York State in 2020, according to US News and World Report.

- The District ranks nationally in the top 6 percent. This report ranks more schools across America than ever before, evaluating more than 17,700 public high schools on how well they serve all of their students, regardless of economic or ethnic background.

https://www.syracuse.com/data/2020/05/see-list-of-best-100-public-high-schools-in-new-york-state.html

District Success

- Nassau Elementary and Spackenkill High School have been designated as Recognition Schools by the New York State Education Department. Recognition Schools are those with high academic achievement and strong progress that also perform acceptably for all subgroups for which they are accountable.

- Utica National Safety Award/Titanium (highest) Level for nine consecutive years

- In 2020, despite the pandemic, 126 Students took 278 Advanced Placement Exams.
Overview of the program: In July 2017, the Board of Education approved a Non-Resident Tuition Students Policy. This program has not only been a great source of revenue for the district, but it also has attracted a talented pool of students with much to contribute to Spackenkill. This year, all of our tuition students have indicated an intent to enroll for the 2021-2022 school year.

27 students currently
- K-5: 8
- 6-12: 19

Students who have graduated:
- 2018-2019: 1
- 2019-2020: 3

Students on track to graduate 2020-2021: 3

New Enrollees to date for 2021-2022: 5

Cost of tuition (increasing each year according to the CPI)
- 2020-2021 - $12,485.00
- 2021-2022 - $12,660.00
Professional Development

- Over the summer of 2020, Virtual Tech Academy was taught by 24 teachers. Collectively, they taught over 500 classes! Teachers took close to 800 courses in professional development.

- Summer Virtual Tech Academy is tentatively planned for August 30 through September 2, 2021

- Expansion of the Technology Fellows Program

- The District would like to continue the work that was started with consultants who were on pause during the pandemic. These include Mr. Mike Clarke (reader's and writer's workshop), Ms. Liz Mirra (science curriculum mapping and assessment development), and Dr. Donna Riter (social/emotional/behavioral interventions).
Budgetary Implications

Professional Development

- Literacy initiative
- Classroom strategies
- Math initiative
- AVID
- Assistant Superintendent

Grants

- CARES Act
- Title I grant
- Title II grant
- Title III grant
- Title IV For PD & FTEs within Todd MS
State Aid Revenues

<table>
<thead>
<tr>
<th>Revenue Sources</th>
<th>Budgeted 2020-2021</th>
<th>Budgeted 2021-22</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Aid</td>
<td>$10,466,552</td>
<td>$10,896,376*</td>
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<tr>
<td>Fund Balance</td>
<td>1,347,877</td>
<td>1,347,877 *</td>
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<tr>
<td>Local Sources</td>
<td>940,664</td>
<td>649,800</td>
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<tr>
<td>PILOT Payments</td>
<td>4,441,418</td>
<td>4,525,000</td>
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<tr>
<td>Property Tax Levy</td>
<td>30,871,945</td>
<td>31,480,122</td>
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<tr>
<td>Totals</td>
<td>$48,068,746</td>
<td>$48,899,175</td>
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</table>

*subject to change based upon final state aid amounts
### Key Cost Budget Drivers

#### 2021-2022 Budget

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Salaries</td>
<td>$24,469,555</td>
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<tr>
<td>Health Insurance</td>
<td>$8,080,199</td>
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<tr>
<td>BOCES</td>
<td>$3,824,455</td>
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<tr>
<td>Employees' Retirement</td>
<td>$625,000</td>
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<tr>
<td>Teachers' Retirement</td>
<td>$1,985,000</td>
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<tr>
<td>Debt Service</td>
<td>$2,795,164</td>
</tr>
<tr>
<td><strong>Total of Key Drivers</strong></td>
<td><strong>$41,779,373</strong></td>
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<tr>
<td>Percentage of Budget</td>
<td><strong>85%</strong></td>
</tr>
<tr>
<td><strong>Total Budget</strong></td>
<td><strong>$48,946,037</strong></td>
</tr>
</tbody>
</table>
2021 – 2022 Budget Overview

- 2021 - 2022 Superintendent’s Budget: $48,946,037
- 2020 - 2021 Budget: $48,068,456
- Increase Amount: $877,581
- Budget Percent Increase: 1.83%
- Estimated tax levy increase of: 1.97%
- Estimated proposed levy increase $555,725 under our maximum allowable tax cap levy
# 2021 – 2022 Tax Cap Overview

## Exclusions

### 2021 – 2022 Budget Overview

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital Tax Levy Exclusion FYE 2022</td>
<td>$1,247,887</td>
</tr>
<tr>
<td>FYE 2022 Tax Levy Limit Adjusted for Transfers plus Exclusions</td>
<td>$32,035,847</td>
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<tr>
<td>Allowable tax cap levy % increase</td>
<td>3.77%</td>
</tr>
<tr>
<td>FYE 2022 Proposed Levy, Net of Reserve</td>
<td>$31,480,122</td>
</tr>
<tr>
<td>Difference Between Tax Levy Limit and Proposed Levy</td>
<td>$555,725</td>
</tr>
<tr>
<td>Difference on year to year Levy increase</td>
<td>1.97%</td>
</tr>
</tbody>
</table>
OVERALL BUDGET PROPOSAL
THREE-PART BUDGET

Administrative - Salaries & benefits of administrators, admin clerical staff, school board costs, tax collection, legal & auditing costs, BOCES admin costs and central data processing. $ 4,574,086

Program – Salaries & benefits of all teachers and support staff; textbooks, instructional materials, equipment, athletics, BOCES programs, special ed. services and transportation. $ 37,456,798

Capital – Salaries & benefits of custodial and maintenance staff, debt service, bus purchases, utilities and insurance. $ 6,915,154
Superintendent’s Recommended 2021-22 Budget

- Superintendent’s Budget
  $48,946,037

- Maximum Tax Levy
  $32,035,847

- March 2021 Estimated Tax Levy
  $31,480,122

- Amount Under Tax Cap
  $555,725
**CONTINUUM OF EDUCATIONAL & FISCAL INSOLVENCY**

**EDUCATIONALLY SOLVENT**
Ability to provide both mandated and non-mandated curriculum to create a sound, basic education.

**TIPPING POINT**
Systemic erosion of capacity due to fiscal constraints without structural redesign resulting in the elimination of both mandated and non-mandated programs.

**EDUCATIONAL INSOLVENCY**
Systemic erosion has reached a point where the district can no longer conceal educational insolvency. Insolvency is exposed and verified by consistently poor ratings using the state accountability system for five years or more.

**EROSION OF CAPACITY**
Restriction of funding stream required to fulfill mandates and contractual obligations.
Beginning of the elimination of non-mandated programs

**CONCEALED INSOLVENCY**
Technical fiscal solvency but educationally unsound. The district perpetuates a system that cannot produce a sound basic education as reflected by state testing, standards, and graduation rates.

**FISCAL INSOLVENCY**
District no longer has the funds to make payroll, pay debt, or keep other contractual obligations.
- Previously established in the 2016-2017 school year.
- Length of reserve approved for five years.
- Requires vote approval via a separate proposition to approve establishment of reserve.
- Future vehicle purchases will be made from the reserve with required voter approval.
- Currently completing a five-year purchase and pricing analysis to determine funding level recommendation.
# BUDGET VOTE

<table>
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<tr>
<th>When?</th>
<th>Tuesday, May 18&lt;sup&gt;th&lt;/sup&gt;, 7 AM to 9 PM</th>
</tr>
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<tbody>
<tr>
<td>Where?</td>
<td>In-person voting at Spackenkill High School, Richard D. Woolley Auditorium</td>
</tr>
</tbody>
</table>
| What?       | ■ Spending plan - $48,946,037  
              ■ Two Board of Education Trustees (one four year +, one five year)  
              ■ Re-establish Capital Bus Reserve |
The complete listing of budget documents is available online at the following link:

www.spackenkillschools.org/departments/business_office/budget_information
Thank you!