

Budget Workshop #1

Christopher Leone

January 2020

“BUDGETING is not just a matter of savings. It’s a matter of control”

— Unknown

- ✓ **Public Questions / Suggestions (December 2019)**
- ✓ **Public Budget Responses**
- ✓ **BOE Budget Workshops #1 - January 13, 2020**

- **Staff Meetings**
 - Warren – January 23, 2020
 - WAMOGO – January 22, 2020
 - JMS – January 22, 2020
 - GCS – January 21, 2020

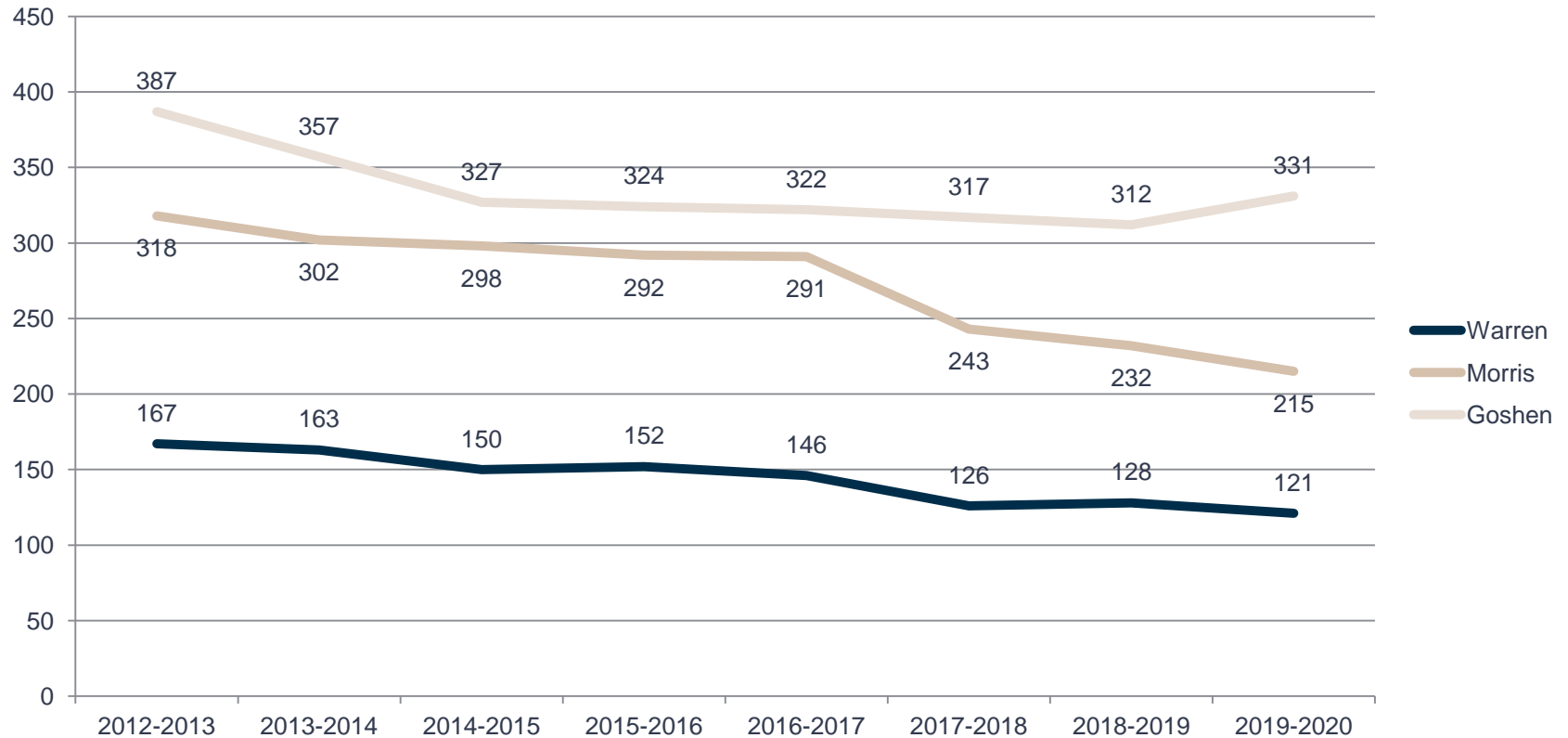
- **BOE Budget Workshop #2 - February 10, 2020**

- **Town Tour (Late February / Early March 2020)**

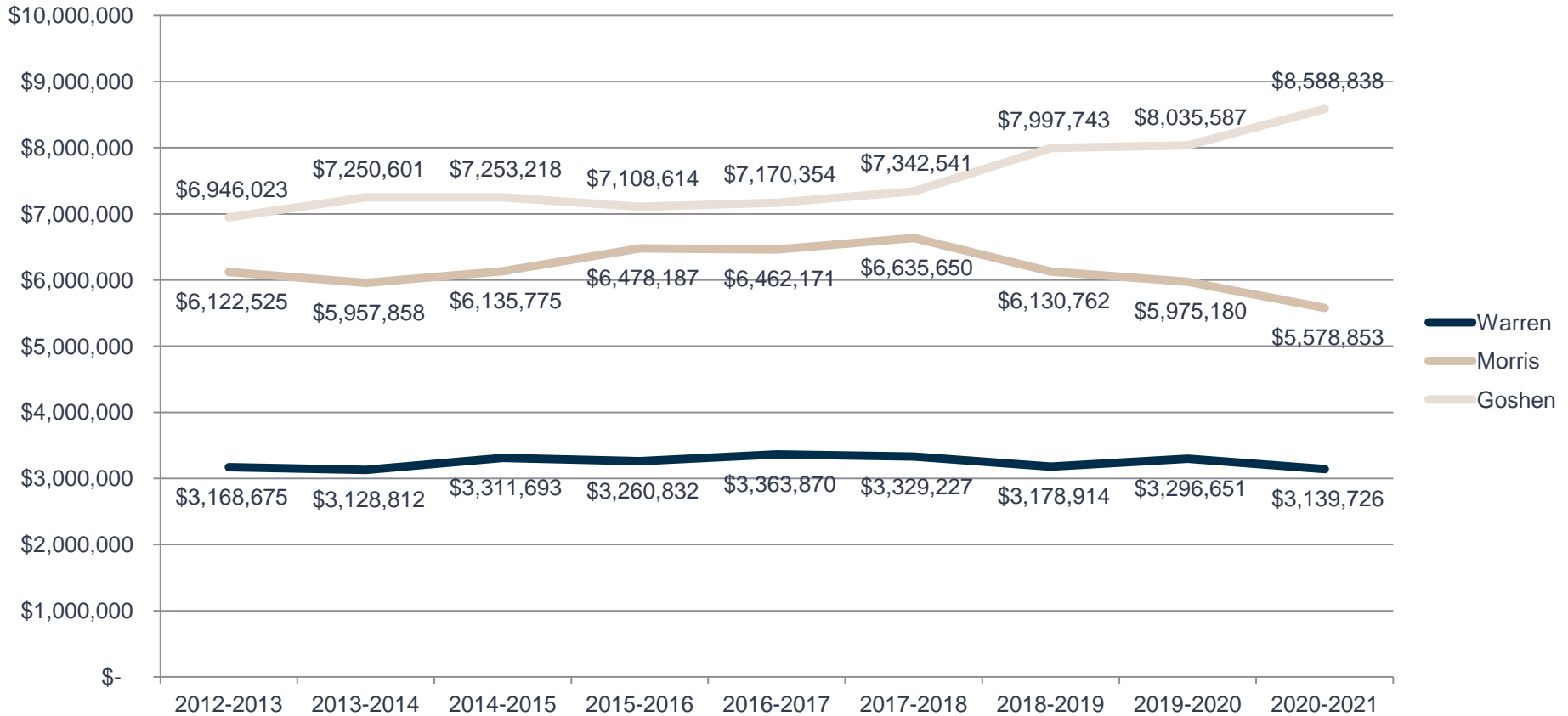
- **Superintendents Budget – March 9, 2020**

Perspective



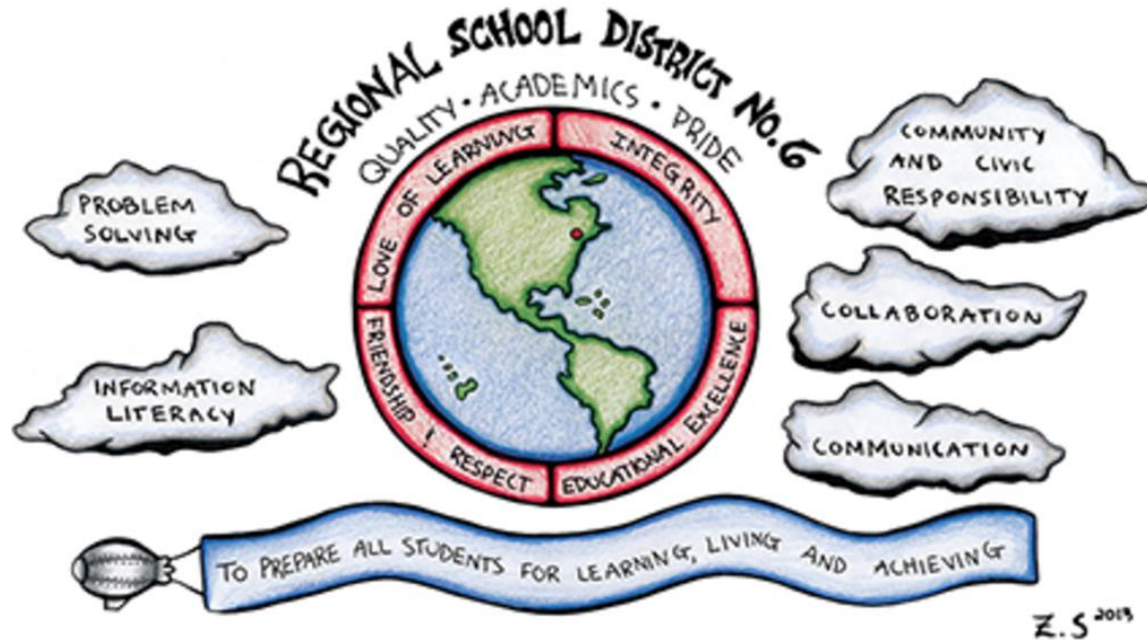


Local Enrollment Changes (2012-2019) (October 1st Count)



Local Revenue Changes (2012-2019)(*Projected for 2020)

2019-2020 (Budget Update)



REVENUE (as of 1.1.2020)

Category	Budgeted Revenue (2018-2019)	Projected Revenue (2018-2019) (as of 2.1.2019)	ADOPTED Budget Revenue (2019-2020)	PROJECTED REVENUE (1.1.2020)	Difference (ADOPTED v. REVISED Budget)
<i>Tuition</i>					
ASTE Tuition (Regular Ed)	\$ 1,254,584.00	\$ 1,234,963.00	\$ 1,296,370.00	\$ 1,300,000.00	\$ 3,630.00
ASTE Tuition (Spec Ed)	\$ 200,000.00	\$ 175,000.00	\$ 200,000.00	\$ 207,855.00	\$ 7,855.00
Pre School Tuition	\$ 44,250.00	\$ 48,000.00	\$ 48,000.00	\$ 48,000.00	-
<i>State Revenue</i>					
ASTE Grant	\$ 600,000.00	\$ 793,000.00	\$ 920,620.00	\$ 1,013,745.00	\$ 93,125.00
Medicaid	\$ 21,628.00	\$ 36,000.00	\$ 25,000.00	\$ 55,000.00	\$ 30,000.00
Excess Costs (Special Education)	\$ 50,955.00	\$ 50,955.00	\$ 50,955.00	\$ 50,955.00	-
<i>Other (Local)</i>					
Misc	\$ 5,000.00	\$ 10,000.00	\$ 5,000.00	\$ 14,000.00	\$ 9,000.00
Interest	\$ 2,500.00	\$ 20,000.00	\$ 45,000.00	\$ 45,000.00	-
Rental Fees	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	-
FY2019CARRYOVER	-	-	-	\$ 433,060.00	\$ 433,060.00
Adjustments	-	\$ 356,769.00	-	\$ 120,000.00	\$ 120,000.00
Total Revenue	\$ 2,186,417.00	\$ 2,732,187.00	\$ 2,598,445.00	\$ 3,295,115.00	\$ 696,670.00
Total Town Assessments	\$ 17,307,418.00	\$ 17,307,418.00	\$ 17,307,418.00	\$ 17,307,418.00	-
Total Revenue	\$ 19,493,835.00	\$ 20,039,605.00	\$ 19,905,863.00	\$ 20,602,533.00	\$ 696,670.00

Revenue Update (1.3.2020)

EXPENSES 2019-2020

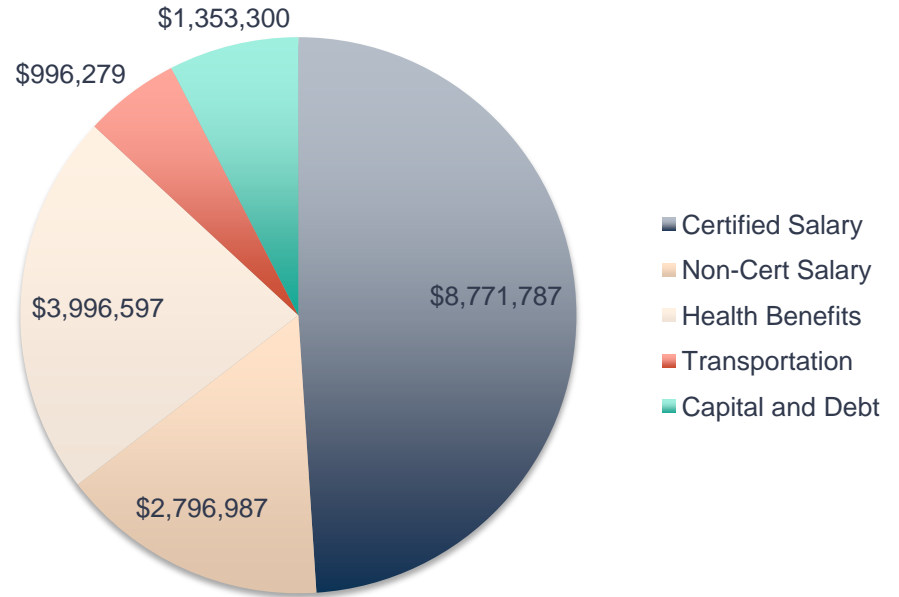
Category	Expense (as of 2.1.2019) (2018- 2019)	ADOPTED Expense (2019-2020)	EXPENSE 2019-2020 (12.1.2019)	REVISED EXPENSE 2019- 2020 (1.1.2020)
1) Certified Salaries	\$8,260,738.00	\$8,703,787.00	\$8,771,787.00	\$8,771,787.00
2) Classified Salaries	\$2,526,197.00	\$2,779,987.00	\$2,796,987.00	\$2,796,987.00
3) Employee Benefits	\$3,857,820.00	\$3,996,597.00	\$3,996,597.00	\$3,996,597.00
4) Learning Programs	\$1,487,276.00	\$1,054,788.00	\$1,065,788.00	\$1,065,788.00
5) Tuition	\$354,000.00	\$304,000.00	\$354,000.00	\$354,000.00
6) Transportation	\$996,279.00	\$996,279.00	\$996,279.00	\$996,279.00
7) Health Services	\$14,835.00	\$15,385.00	\$15,385.00	\$15,385.00
8) Administration	\$375,750.00	\$370,855.00	\$370,855.00	\$370,855.00
9) Operations and Maintenance	\$703,967.00	\$624,226.00	\$632,226.00	\$632,226.00
0) Capital and Debt	\$1,164,700.00	\$934,390.00	\$1,353,390.00	\$1,353,390.00
TRB Contingency	\$0.00	\$ 25,569.00	\$0.00	\$0.00
FY20 Contingency	\$298,034.00	\$ 100,000.00	\$ 249,239.00	\$ 249,239.00
Total Expenses	\$20,039,596.00	\$19,905,863.00	\$20,602,533.00	\$20,602,533.00

BALANCE

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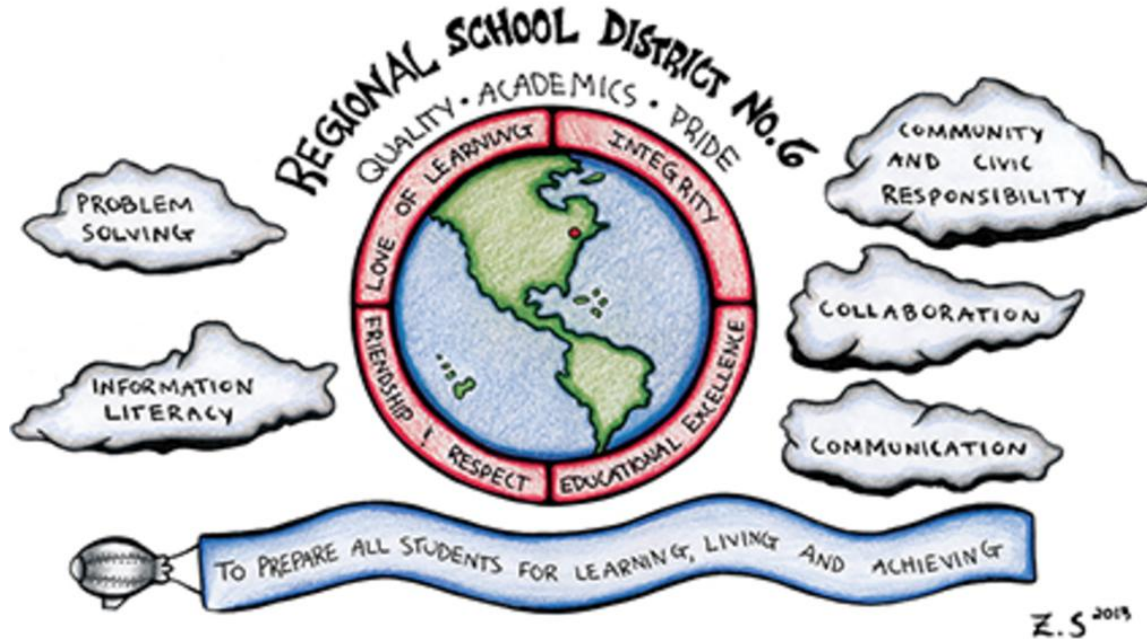
Current Expense Update (1.1.2020)

Category Cost (2019-2020)		
Category	Budget 2019-2020	% of Budget
Certified Salary	\$8,771,787	42.58%
Non-Cert Salary	\$2,796,987	13.58%
Health Benefits	\$3,996,597	19.40%
Transportation	\$996,279	4.84%
Capital and Debt	\$1,353,300	6.57%
Subtotal	\$16,805,734	81.57%
General Budget		
\$20,048,605	\$20,602,533	100%



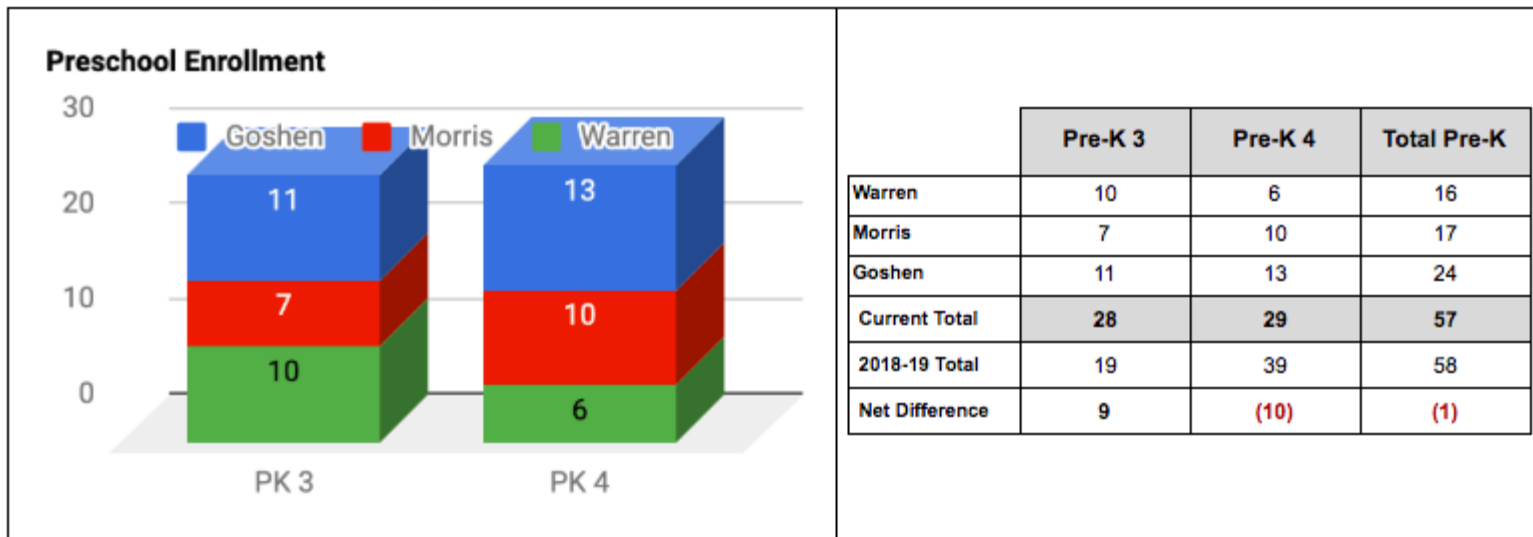
Major Cost Drivers (for 2019-2020)

Enrollment (as of 1.1.2020)



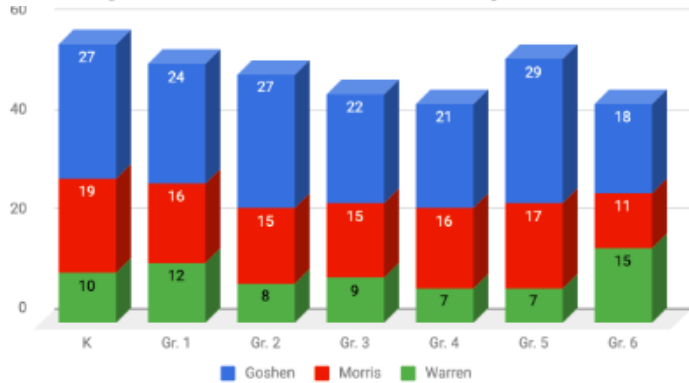
	Warren	Morris	Goshen	Non-Residents	Total K-12
Current Total [1/1]	119	216	329	191	855
2018-19 Total [1/1]	131	228	319	184	862
Net Difference	(12)	(12)	10	7	(7)

Preschool Enrollment: January 2020

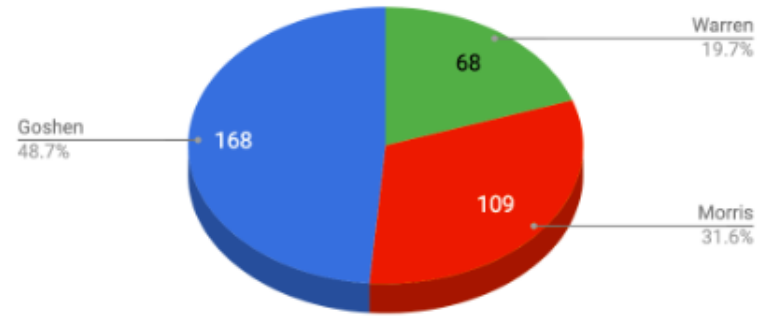


Enrollment Summary (as of 1.1.2020)

Elementary School Enrollment: January 2020



K-6 Enrollment by School



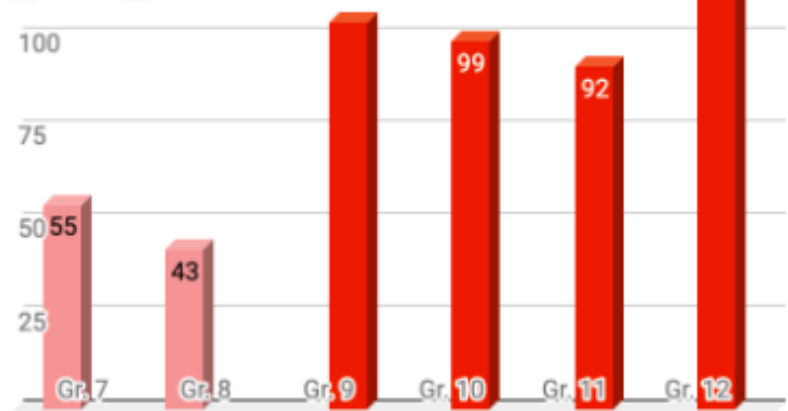
	K	Gr. 1	Gr. 2	Gr. 3	Gr. 4	Gr. 5	Gr. 6	Total by School	Total by Town
Warren	10	12	8	9	7	7	15	68	68
Morris	19	16	15	15	16	17	11	109	108
Goshen	27	24	27	22	21	29	18	168	169
Current Total [1-1]	56	52	50	46	44	53	44	345	345
2018-19 Total [1-1]	53	49	42	49	55	45	56	349	349
Net Difference	3	3	8	(3)	(11)	8	(12)	(4)	(4)

Secondary Enrollment (as of 1.1.2020)

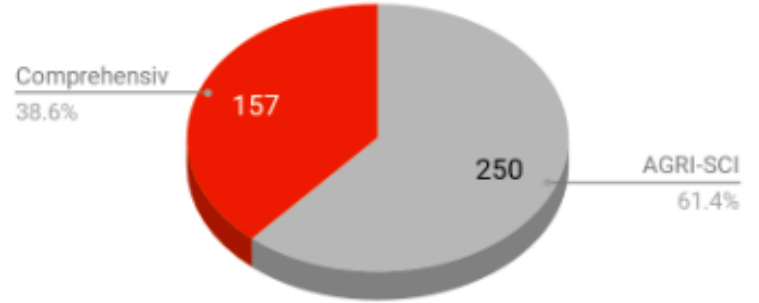
WAMOGO Enrollment: January 2020

WAMOGO Enrollment

MS HS



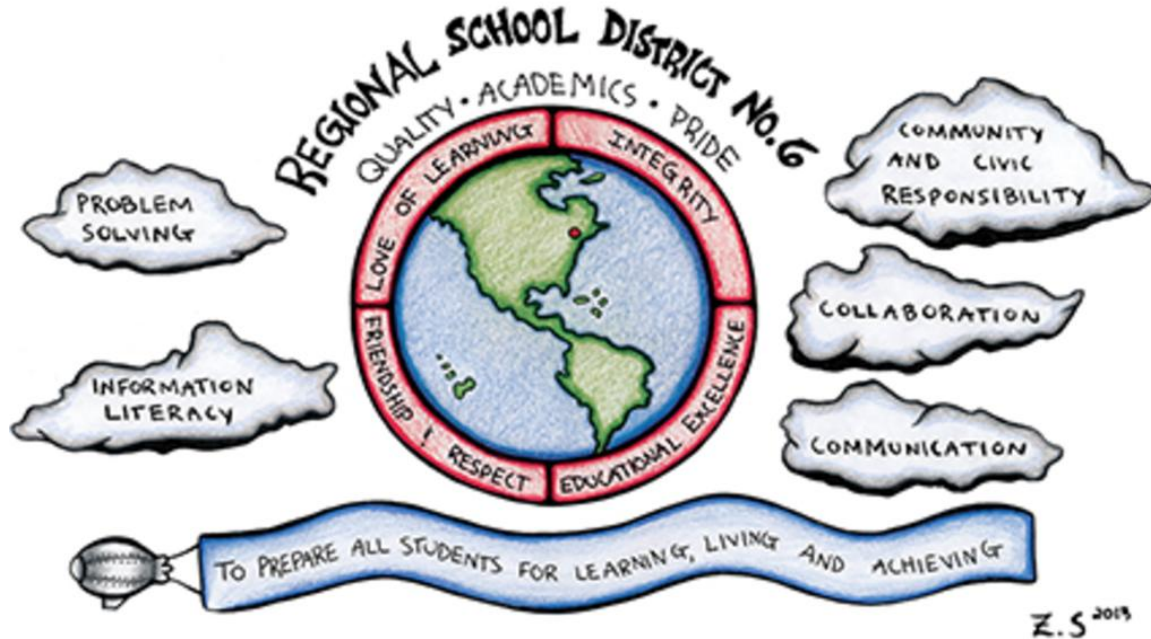
Enrollment of Agri-Sci and Comprehensive Program



	Middle School	High School	Grades 7-12	AGRI-SCI Program	Comprehensive Program
Current Total [12-1]	98	407	505	250	157
2018-19 Total [12-1]	102	408	510	241	167
Net Difference	(4)	(1)	(5)	9	(10)

Elementary Enrollment (as of 1.1.2020)

2020-2021 Projected Revenue



Revenue				
Category	Budgeted Revenue (2019-2020)	Projected Revenue (2019-2020) (as of 1.1.2020)	Proposed Budget Revenue (2020-2021)	Difference (Projected v. Proposed Budget)
<i>Tuition</i>				
ASTE Tuition (Regular Ed)	\$ 1,296,370.00	\$ 1,300,000.00	\$ 1,330,485.00	\$ 30,485.00
ASTE Tuition (Spec Ed)	\$ 200,000.00	\$ 207,855.00	\$ 200,000.00	\$ -7,855.00
Pre School Tuition	\$ 48,000.00	\$ 48,000.00	\$ 48,000.00	\$ -
<i>State Revenue</i>				
ASTE Grant	\$ 920,620.00	\$ 1,013,745.00	\$ 1,054,200.00	\$ 40,455.00
Medicaid	\$ 25,000.00	\$ 55,000.00	\$ 55,000.00	\$ -
Excess Costs (Special Education)	\$ 50,955.00	\$ 50,955.00	\$ 50,955.00	\$ -
<i>Other (Local)</i>				
Misc	\$ 5,000.00	\$ 14,000.00	\$ 14,000.00	\$ -
Interest	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ -
Rental Fees	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ -
FY Carryover	\$ -	\$ 433,060.00		\$ -433,060.00
Adjustments (State Revisions Grants, Medicaid, LPS)	\$ -	\$ 120,000.00	\$ 120,000.00	\$ -
Total Revenue	\$ 2,598,445.00	\$ 3,295,115.00	\$ 2,925,140.00	\$ -369,975.00

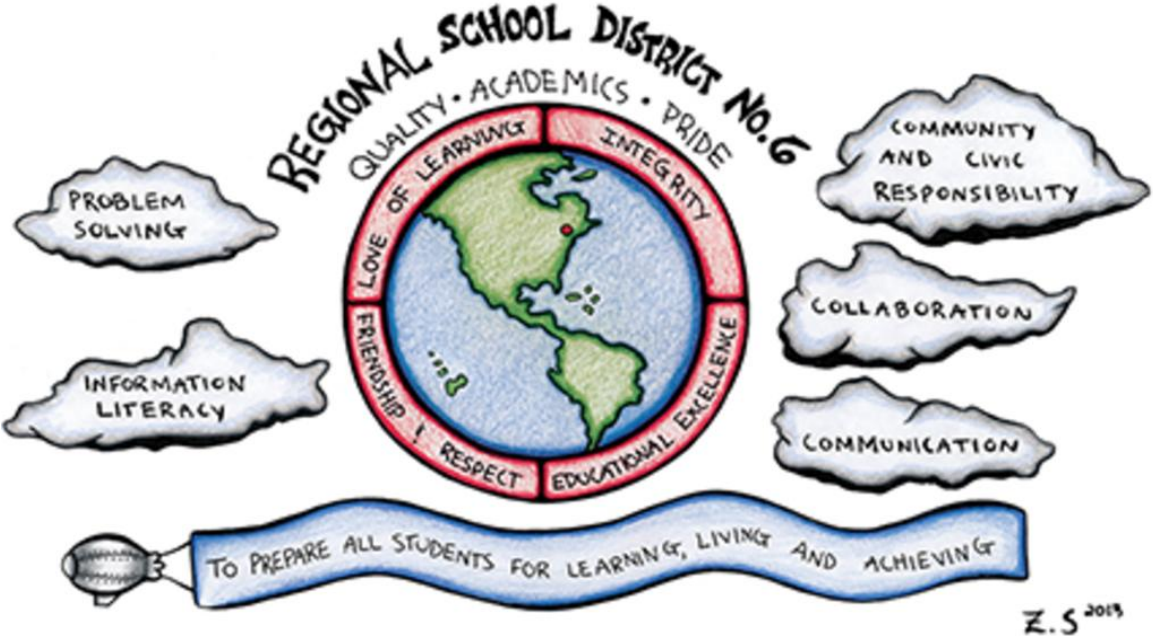
2020-2021 Revenue (Projected as of 1.2019)

Town Assessments (PROJECTED)

Town	2019-2020 Proposed	2019-2020 Approved	2020-2021 Projected	Annual Adjustment
Warren	\$ 3,296,651.05	\$ 3,296,651.05	\$ 3,139,726.50	\$ -156,924.55
Morris	\$ 5,975,180.02	\$ 5,975,180.02	\$ 5,578,852.88	\$ -396,327.14
Goshen	\$ 8,035,586.93	\$ 8,035,586.93	\$ 8,588,838.62	\$ 553,251.69
Total Town Assessments	\$ 17,307,418.00	\$ 17,307,418.00	\$ 17,307,418.00	\$ -
Total Revenue	\$ 19,905,863.00	\$ 20,602,533.00	\$ 20,232,558.00	\$ -369,975.00

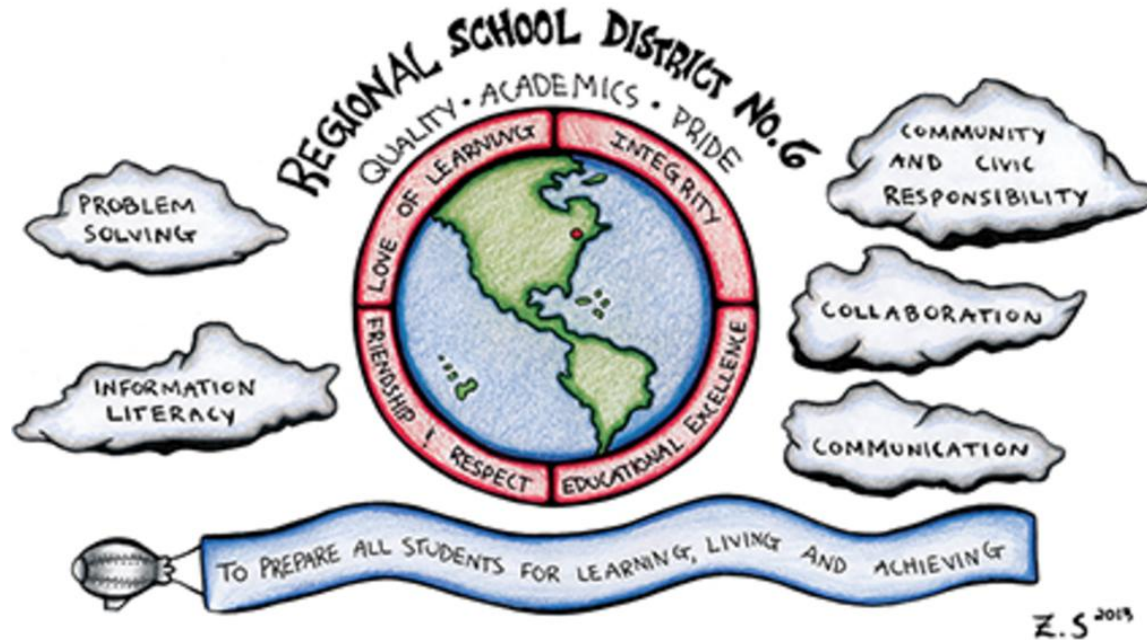
2020-2021 Town Assessment and Total Revenue (*Projected)

AgSci Revenue Explained



- **CSDE Funding**
Enrollment based funding (on previous year)
Payment for Resident and Non-Resident AgSci Students
\$4,200 per pupil (INCREASED FROM \$3,800)
- **LEA Tuition Funding**
Based on October 1st Enrollment
Tuition determined by CSDE
\$6,823 per pupil
- **LEA Special Education Funding**
Based on October 1st Enrollment AND Student Individual Education Plan
Tuition based on “Actual Documented Services” and “Cost”
Per Pupil Ranges from \$2,782 to \$18,899

2020-2021 Projected Expenses (DRAFT)



Expenses (as of 1.1.2020)

Category	Budgeted Expense (2019-2020)	Revised Expense (as of 1.1.2020) (2019-2020)	Proposed Expense (2020-2021)	Difference (Projected v. Revised)
1) Certified Salaries	\$8,703,787.00	\$8,771,787.00		-\$8,771,787.00
2) Classified Salaries	\$2,779,987.00	\$2,796,987.00		-\$2,796,987.00
3) Employee Benefits	\$3,996,597.00	\$3,996,597.00	\$3,996,597.00	\$0.00
4) Learning Programs and Contracted Services	\$1,054,788.00	\$1,065,788.00		-\$1,065,788.00
5) Tuition	\$304,000.00	\$354,000.00	\$354,000.00	\$0.00
6) Transportation	\$996,279.00	\$996,279.00	\$996,279.00	\$0.00
7) Health Services (CLOSED)	\$15,385.00	\$15,385.00	\$0.00	-\$15,385.00
7) Shared Services (NEW)				\$0.00
8) Administration	\$370,855.00	\$370,855.00		\$0.00
9) Operations and Maintenance	\$624,226.00	\$632,226.00		-\$8,000.00
0) Capital and Debt	\$934,390.00	\$1,353,390.00		-\$463,390.00
CONTINGENCY	\$125,569.00	\$249,239.00	\$-	-\$249,239.00
Total Expenses	\$19,905,863.00	\$20,602,533.00	\$7,231,957.00	-\$13,370,576.00

2020-2021 Expenses (as of 1.2020)

... and keep looking ahead



Location	1-2 Years	3-5 Years	6-10 Years	Total
District	\$37,500	\$400,000		\$437,500
WAMOGO	\$40,000	\$1,715,000	\$2,750,000	\$4,505,000
Warren	\$0	\$185,000	\$570,000	\$755,000
Morris	\$20,000	\$425,000	\$550,000	\$995,000
Goshen	\$38,000	\$680,000	\$750,000	\$1,468,000
TOTAL	\$135,000	\$3,405,000	\$4,620,000	\$8,160,000

CAPITAL NEEDS SUMMARY (December 2019)

- **End of Multi-Age (at Warren)**
- **Monitor Enrollment / Staff**
- **Health Insurance**
- **Capital Investments**
- **Mental Health Services / Special Education**
- **Debt Services**
- **Shared Services**

Work to do for 2020-2021 (Discussion)