

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**

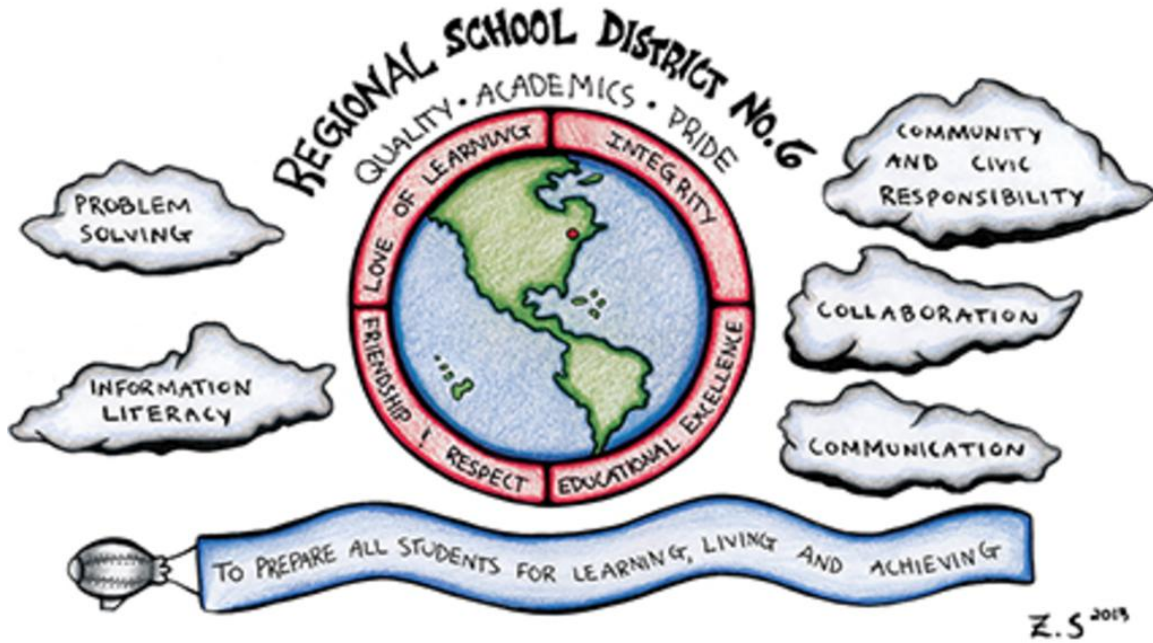
- **Staff Meetings**
 - Warren – January 23, 2020
 - WAMOGO – January 22, 2020
 - JMS – January 22, 2020
 - GCS – January 21, 2020

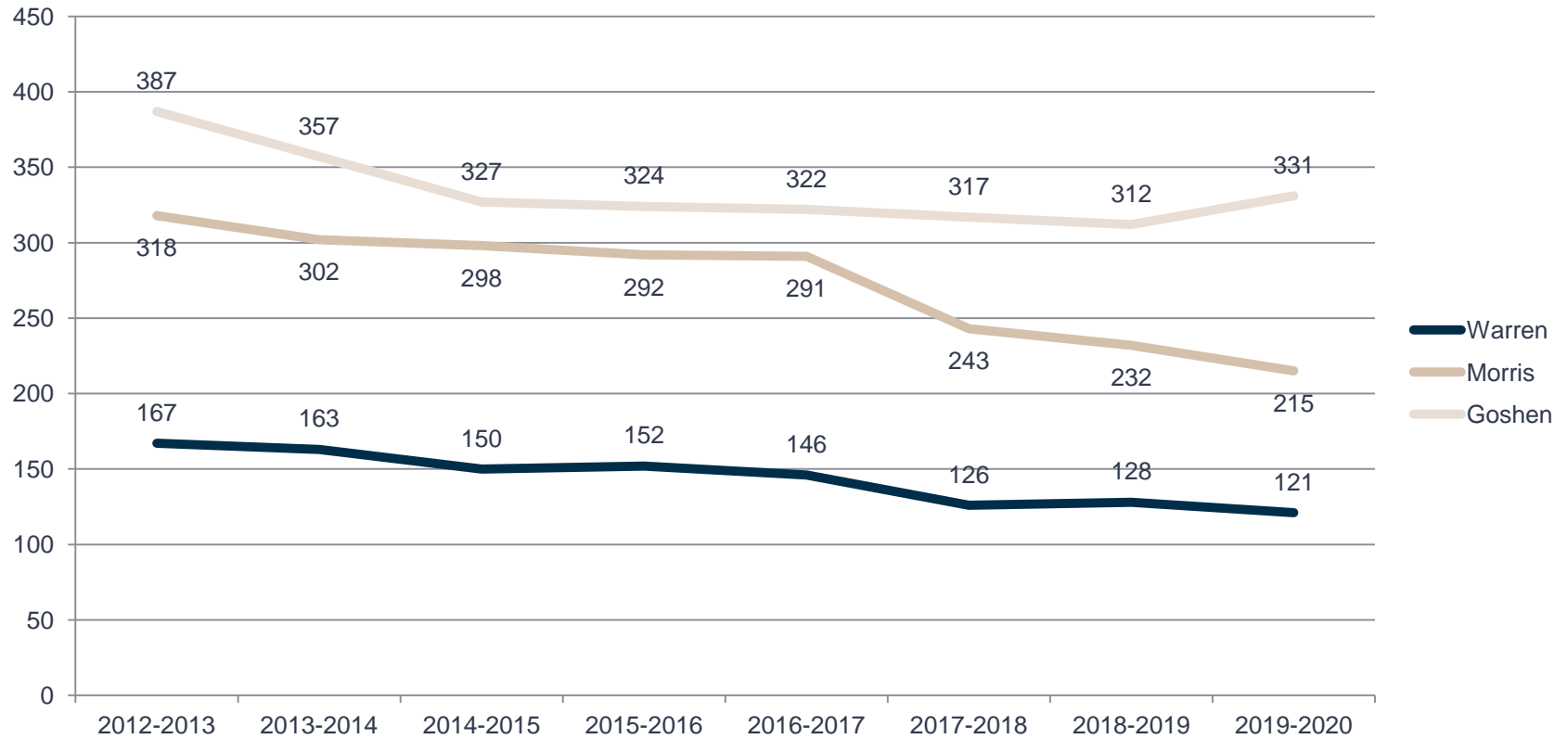
- **BOE Budget Workshop #2 - February 10, 2020**

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

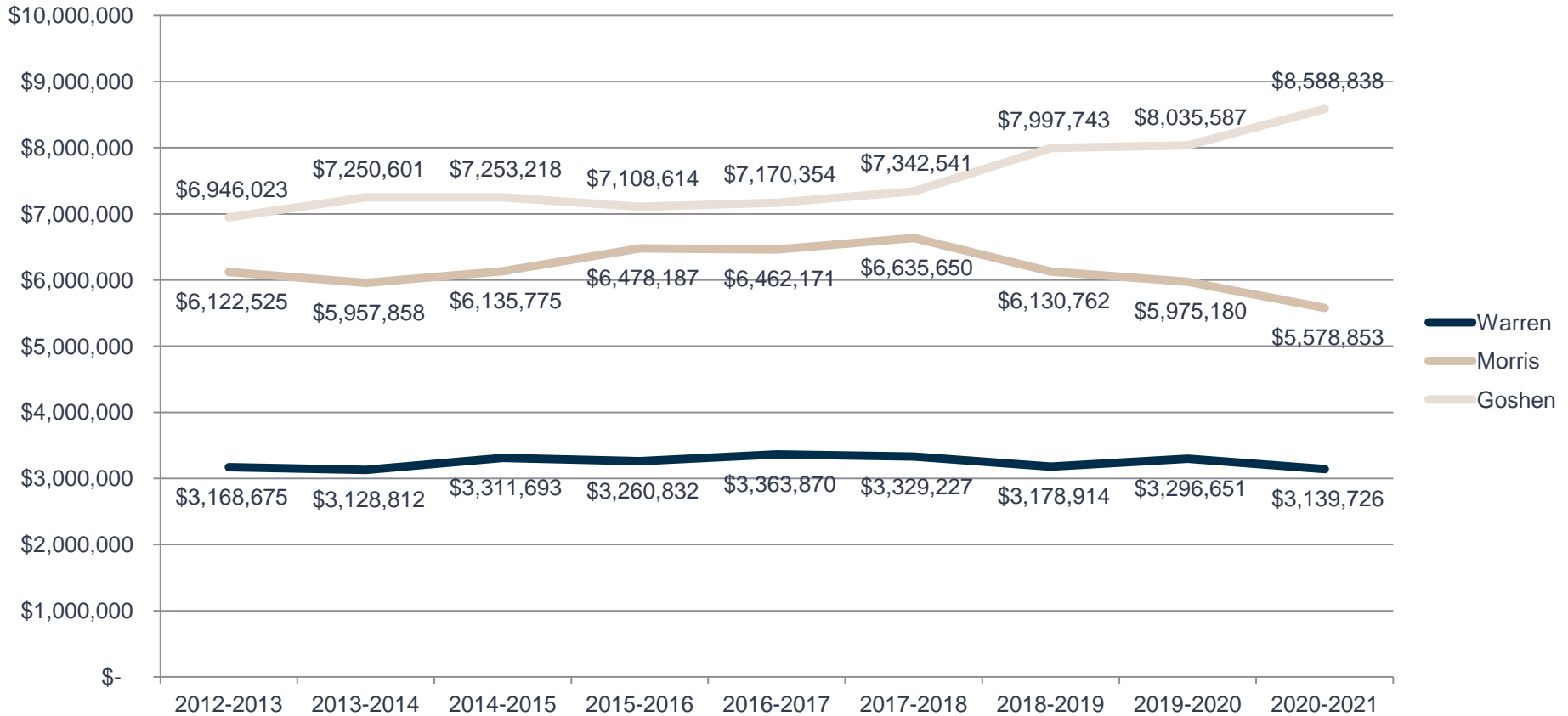
- **Superintendents Budget – March 9, 2020**

Perspective



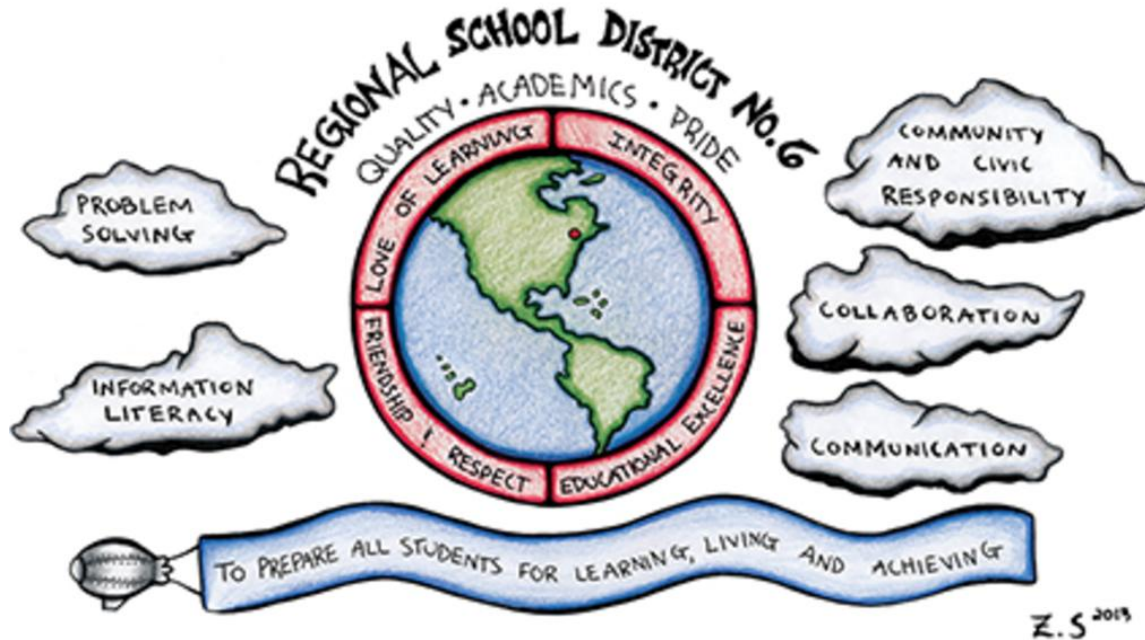


Local Enrollment Changes (2012-2019) (October 1st Count)



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

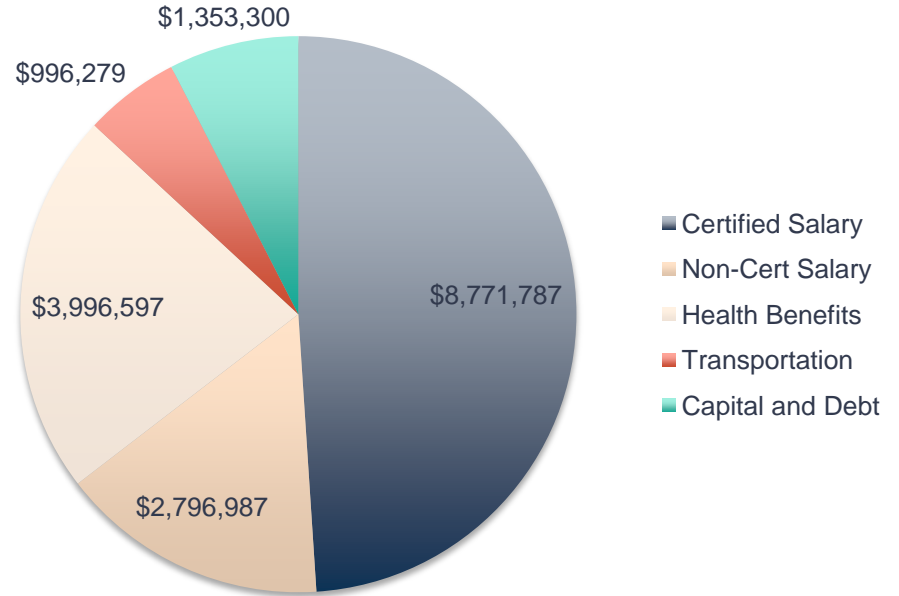
| Category | Expense (as of 2.1.2019) (2018- 2019) | ADOPTED Expense (2019-2020) | EXPENSE 2019-2020 (12.1.2019) | REVISED EXPENSE 2019- 2020 (1.1.2020) |
|----------------------------------|---|--------------------------------|----------------------------------|---|
| 1) Certified Salaries | \$8,260,738.00 | \$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

\$-

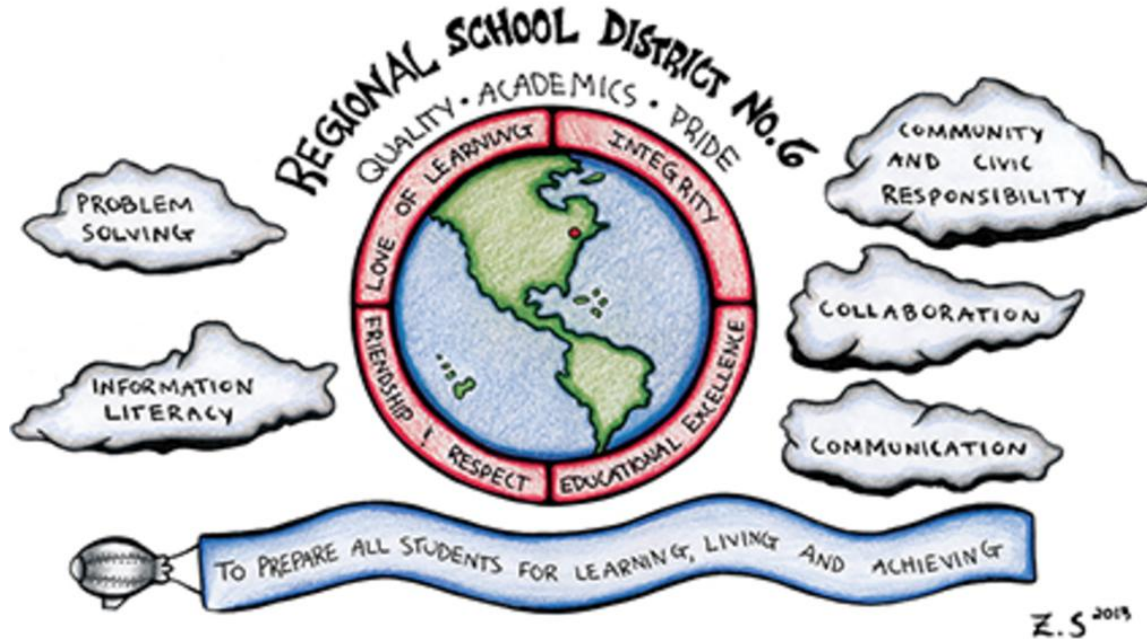
Current Expense Update (1.1.2020)

| 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% |



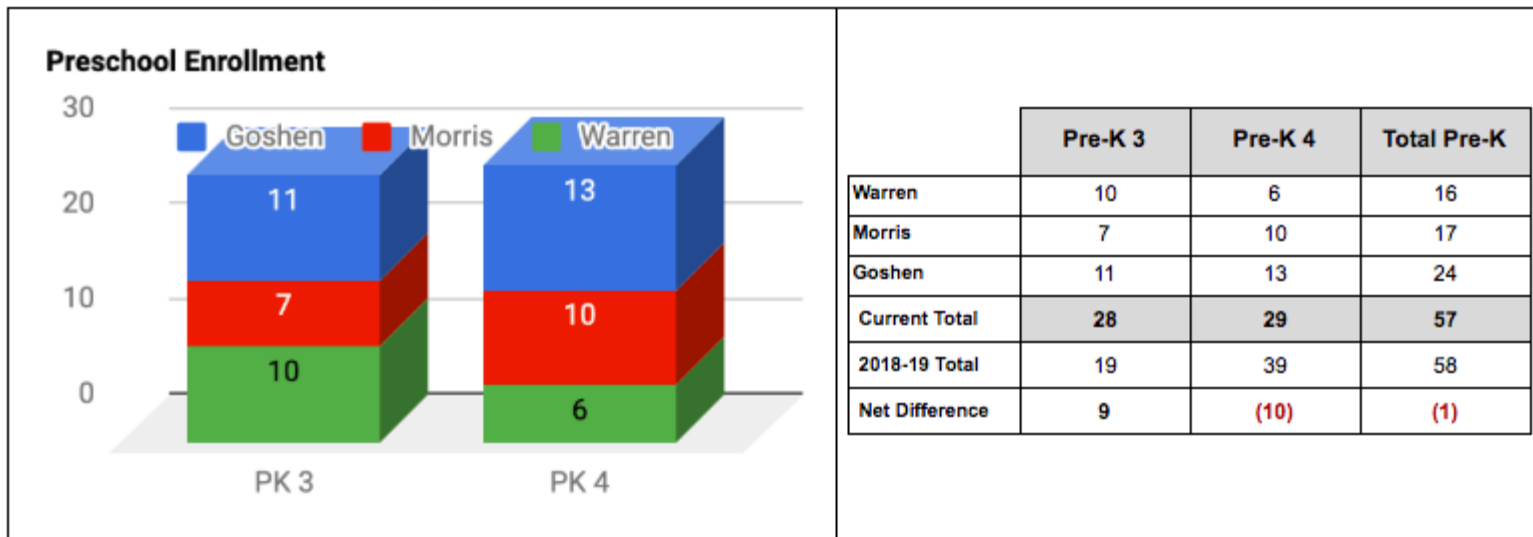
Major Cost Drivers (for 2019-2020)

Enrollment (as of 1.1.2020)



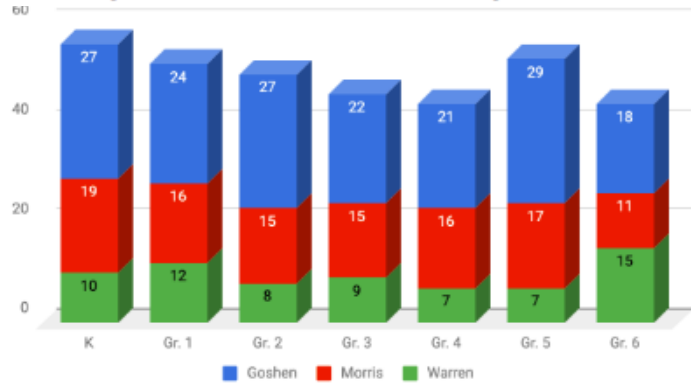
| | Warren | Morris | Goshen | Non-Residents | Total K-12 |
|----------------------------|--------|--------|--------|---------------|------------|
| Current Total [1/1] | 119 | 216 | 329 | 191 | 855 |
| 2018-19 Total [1/1] | 131 | 228 | 319 | 184 | 862 |
| Net Difference | (12) | (12) | 10 | 7 | (7)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

Preschool Enrollment: January 2020

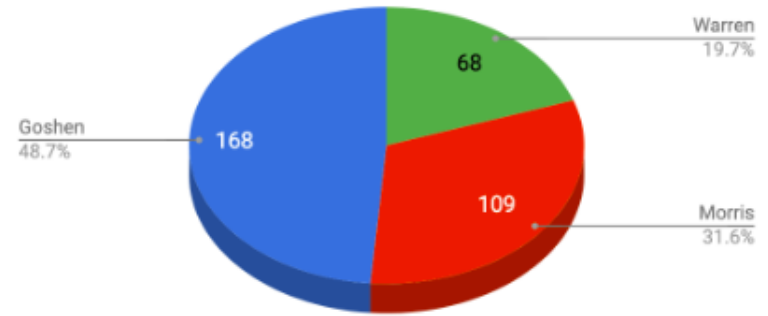


Enrollment Summary (as of 1.1.2020)

Elementary School Enrollment: January 2020



K-6 Enrollment by School

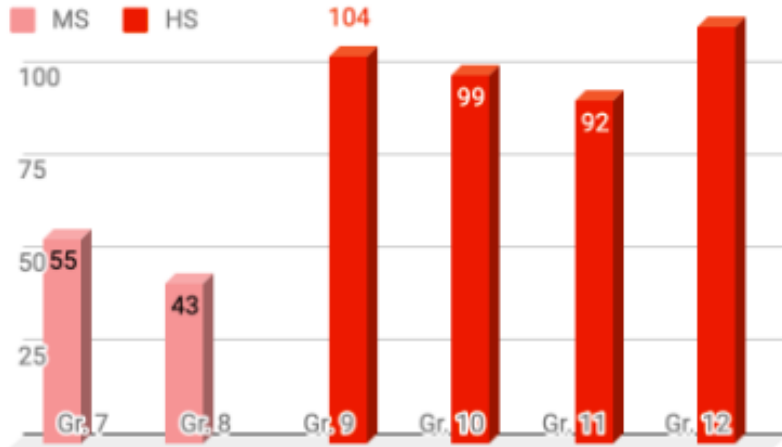


| | K | Gr. 1 | Gr. 2 | Gr. 3 | Gr. 4 | Gr. 5 | Gr. 6 | Total by School | Total by Town |
|----------------------------|-----------|-----------|-----------|------------|-------------|-----------|-------------|-----------------|---------------|
| Warren | 10 | 12 | 8 | 9 | 7 | 7 | 15 | 68 | 68 |
| Morris | 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) |

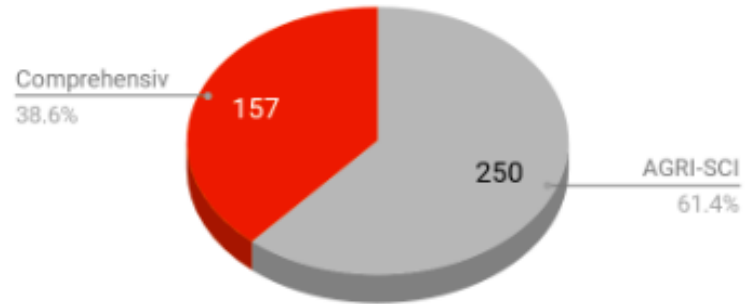
Secondary Enrollment (as of 1.1.2020)

WAMOGO Enrollment: January 2020

WAMOGO Enrollment



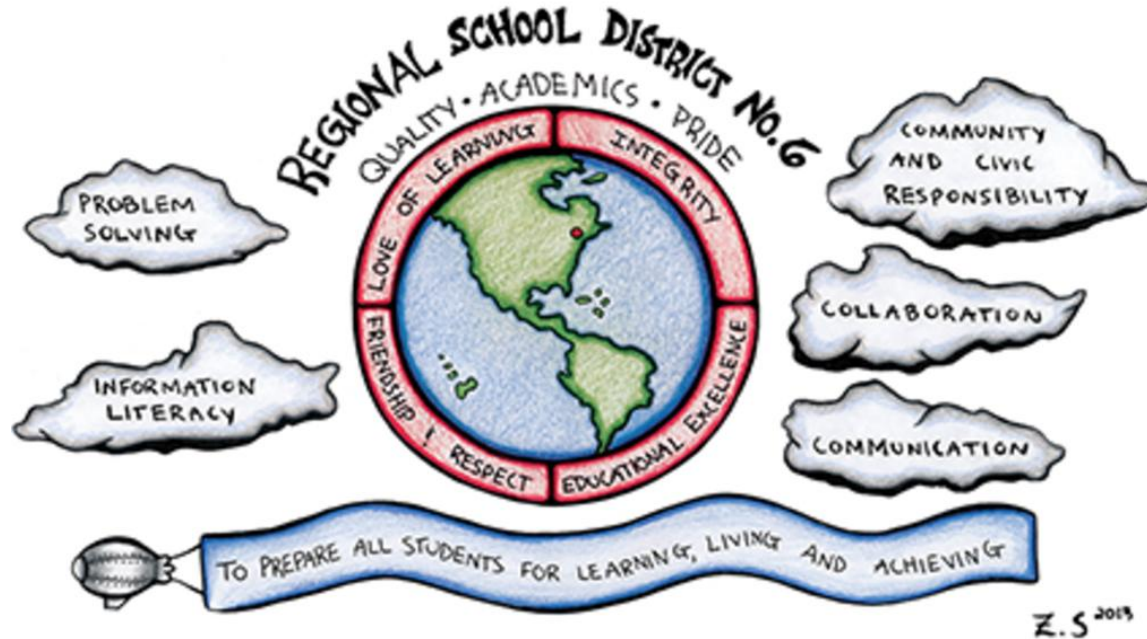
Enrollment of Agri-Sci and Comprehensive Program



| | 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 |

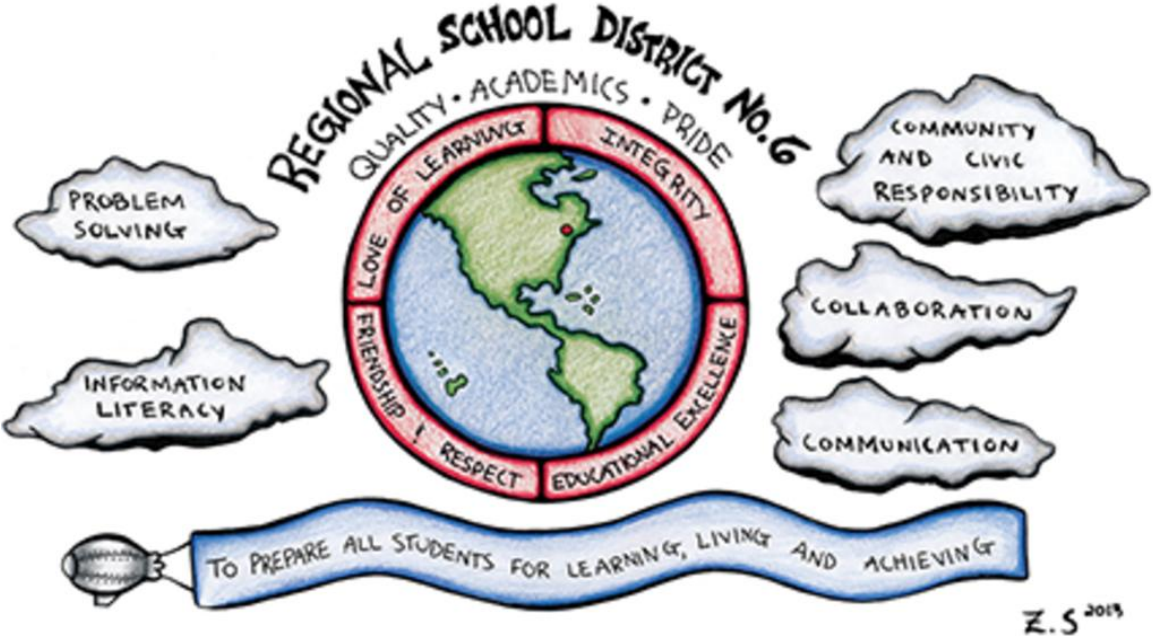
2020-2021 Town Assessment and Total Revenue (*Projected)

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)

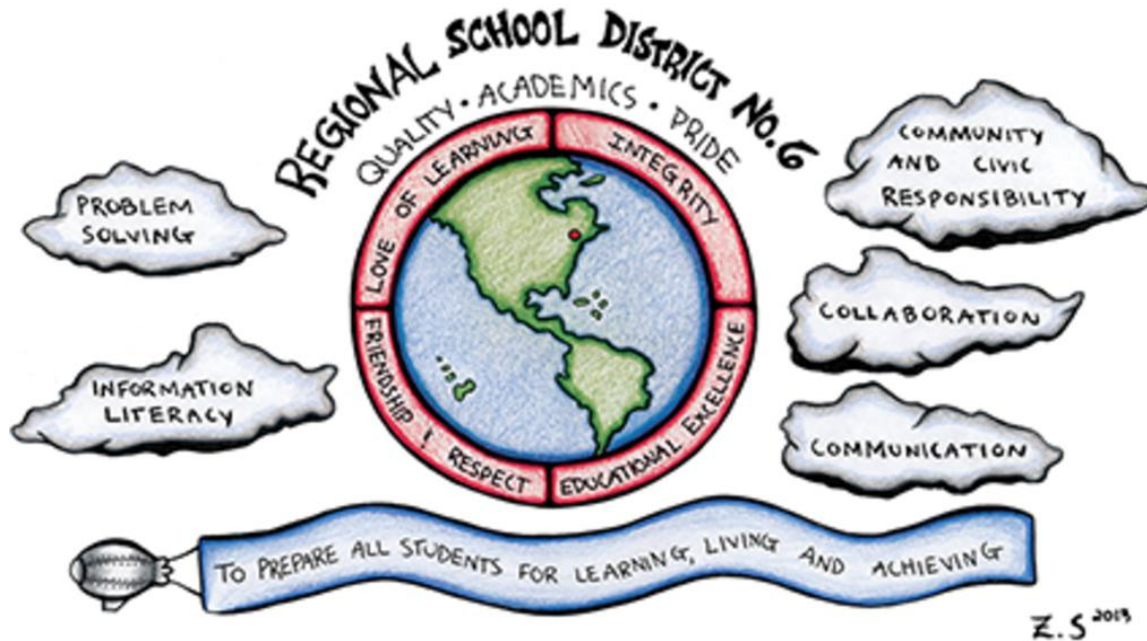


Expenses (as of 1.1.2020)

| 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 | | \$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)