



2021-2022

**Superintendent's Proposed Budget
Presentation Update**

April 20, 2021

TUFSD School Budget Development

How We Identified Budget Priorities



Mission & District Strategic **Goals**

Preparing Every Student for Excellence

- **Enhance** academic performance for success in College, Career, and Citizenship
- **Build** strong relationships between the district and the community
- **Ensure** fiscal responsibility and sustainability

Preparing Every Student for Excellence



Diverse Needs of Learners

To meet the diverse needs of all learners and improve student outcomes, we will design equitable instruction and learning opportunities based on achievement data and students' strengths, interests, and abilities.

Professional Learning

In support of the District's Strategic Goals, we will create a systemic approach to continuous professional learning that values instructional collaboration, creativity, data analysis, and K-12 curriculum consistency and alignment.

STUDENT ACHIEVEMENT Strategic Plan

Social and Emotional Learning

To access learning and understanding, all members of our school community will learn and demonstrate self-awareness, social awareness, responsible decision making, self-management, and positive relationship skills for optimal mental, social, and emotional well-being.

Contemporary Teaching & Learning

To prepare students for future success, we will embed contemporary teaching and learning strategies into all disciplines.



Points of **Pride**

- **Supportive** faculty and staff
- **Excellent Fine Arts and Performing Arts** program
- **1:1** device ratio K-12
- **Innovation Lab**, and **STEAM** program
- On-site instructional **technology** coaches
- **Rich extracurriculars**, and **community service** projects
- Full **continuum** of special education programs
- **Research-based** writing and early literacy programs
- **School** resource officer
- **ACT/SAT Prep** Courses
- **Accomplished** athletic teams
- **Full-time, in-person** instruction - among first in region



Tuckahoe Students **Achieve...**

...in academics!

- Top college acceptances
 - Binghamton
 - Clemson
 - Villanova
 - Purdue
 - RPI
 - Tulane
 - Claremont
 - McKenna
 - McGill University
 - University of Miami
- Almost \$7 Million in Scholarships
- More than half graduate with Advanced Regents Diploma

- NYS Reading Award to Middle and HS Teachers
- New STEAM program and Co-Teach Initiatives
- Fifth grade successfully working with content specialists
- Early Literacy Focus
- Elementary Inquiry-Based Science Program Launch

...in athletics, arts, and extracurriculars!

- All-league, all-conference, and all-section honorees
- Community service club options.
- Participation in NYSSMA
- Cottle Chorus performances at CitiField
- Cottle Theater Club, MS/HS Spring Musical in full swing
- Art project to decorate Cottle halls spans K-12
- All clubs provide community service leadership

Tuckahoe Leads the Way

- **First closed; first to reopen**
 - Special Education students brought in over summer
 - Brought all K-3 students back in September, all elementary students back in November
- **First to respond to positive case of COVID-19**
 - Discovered due to training and vigilance of staff
 - TUFSD Documentation and processes became template for Department of Health
- **Promoted remote instruction early**
 - Training in remote instruction before closures
 - Offered synchronous hybrid instruction early, adopted innovative educational technology solutions
- **Launched block schedule**
- **Redesigned facilities to socially distance**
- **Minimal closures**
- **All K-12 in-person instruction as of March 18!**





Budget **Variables**

Known Variables

- Tax cap
- Retirement system contribution rate
- Health insurance premiums
- State Aid
- Curriculum needs
- Technology needs
- Fund Balance
- Debt Service

Unknown Variables

- Enrollment
- Special education placements
- Non-tax revenues
- Collective bargaining unit settlements
- COVID-19 planning

Enrollment and Sections

Overview of the student population

Enrollment



Year	UPK	Elementary	Middle	High	Total
2011-2012	21	549	238	304	1112
2012-2013	21	563	219	308	1111
2013-2014	21	546	242	272	1081
2014-2015	20	564	233	260	1077
2015-2016	21	589	254	256	1120
2016-2017		643	245	294	1182
2017-2018		605	278	287	1170
2018-2019		595	274	284	1153
2019-2020		610	268	305	1183
2020-2021		591	257	290	1138
2021-2022		569	278	301	1148

William E. Cottle School Sections



Grade	2020-2021			2021-2022			
	General Education Enrollment	Sections	Average Class Size	Projected General Education Enrollment	Sections	Average Class Size	Staffing Changes
K	89	4	22	95	5	19	+1
1	88	5	18	89	5	18	0
2	91	4	23	88	5	18	+1
3	90	4	22	91	4	23	0
4	94	5	19	90	4	23	-1
5	101	5	20	94	4	24	-1
Total	553	27	21	547	27	21	0

Tuckahoe Middle School Sections



Grade	2020-2021			2021-2022			
	General Education Enrollment	Sections	Average Class Size	Projected General Education Enrollment	Sections	Average Class Size	Staffing Changes
6	86	4	22	101	4	25	0
7	79	4	20	86	4	22	0
8	88	4	22	79	4	20	0
Total	253	12	21	269	12	23	0

Tuckahoe High School Sections



Grade	2020-2021	2021-2022
	General Education Enrollment	Projected General Education Enrollment
9	76	86
10	71	76
11	76	71
12	59	76
Total	282	309

Budget Additions and Subtractions

A Look at Staffing, Projects, and Initiatives

Changes in Curriculum



Elementary School

Curriculum and Materials	Description	Cost
NewsELA to replace Freckle	NewsELA packages together primary-source documents, news articles and more to help teachers and students learn about a particular subject. This will replace Freckle, which was a reading differentiation program.	-\$3,655
New Reading Program to Pilot for Kdg	In moving away from the basal reading program, the Kindergarten team will pilot a reading program that supports our phonemic multisensory reading program, Foundations. Costs will be offset by reduction in Reading Wonders annual subscription.	\$7,000
Expand Foundations to Third Grade	Last year, we budgeted \$60,000 to launch Foundations, a multisensory ELA program with Grades K-2. This budget launches Foundations in Grade 3. This cost covers materials and training.	\$20,000
Word Study or Skills Resource for Grades 4-5	A Word Study Skills Resource will help address spelling, grammar, and vocabulary standards.	\$8,000
Novel Study Materials to replace Reading Wonders (Grades 3-5)	A Novel study in grades 3-5 will be more cost-effective and representative of our diverse community, but will require the purchase of new texts and time for unit development.	\$2,000
Total Elementary School Curriculum		\$33,345

Changes in Curriculum



Middle/High School

Curriculum and Materials	Description	Cost
enVisions Materials for Grades 6 and 7 Math	In order to build on the success of the enVisions in the elementary grades, we will purchase enVisions materials for sixth and seventh grade. EnVisions focuses on deep conceptual math understanding aided by visual models, student-centered projects, 3-act tasks, and personalized learning.	\$16,000
Online Learning THS AP Courses	In line with the Strategic Plan, online courses increase opportunities for course offerings such as advanced placement courses. (\$28,000 overall)	\$10,000
Entrepreneurial Course	The purpose of this course is to introduce students to the fundamentals of entrepreneurship and provide an authentic learning experience for students in establishing, investing and managing in their own business.	\$10,000
Total Middle/High School Curriculum		\$36,000

Changes in Curriculum



District-wide		
Curriculum and Materials	Description	Cost
RTIm Direct Progress Monitoring Service	Program piloted in 2020-21. RTI Direct helps identify students to support through intervention and then ensures the process is working. By integrating data from our student information systems, struggling students are identified and assigned tiers of support.	\$8,000
i-Ready Assessment and Intervention to replace STAR Assessments	i-Ready is a comprehensive assessment and instruction program that connects diagnostic data and personalized instruction. In addition to the benchmarking information that STAR Assessments have historically provided, i-Ready provides teachers with instant information and interventions for support and enrichment. This year, we are piloting with all elementary school students and select middle school students.	\$13,400
Total Curriculum District-wide		\$21,400

Changes in Staffing



Elementary School Additions		Elementary School Reductions	
FTE	Position	FTE	Position
+ 1.0	Consultant teacher/Co-Teacher	-1.0	School librarian
		- 6.0	Teacher aides
		-2.0	Monitors
Middle School Additions		Middle School Reductions	
+0.2	Math Enrichment		
High School Additions		High School Reductions	
+ 1.0	TIGER AIS Program		
Total District Wide Changes in Staffing			
+1..2	Subtotal - net new Teaching positions		
-8.0	Subtotal - net reduction in Aids/Monitor positions		
- 6.8	Total Net Staffing Changes		

Changes in Extracurriculars and SEL



Extracurriculars

Change	Description	Cost
Academic Clubs	Debate Team	\$25,000
Technology and Innovation Clubs	Robotics Team Coding Club Web Design Club	

SEL

Change	Description	Cost
Panorama School Climate Survey	The Panorama Climate survey measures perceptions on school climate across three key areas: school climate and culture, positive relationships, and school safety. This survey will provide us with data that will allow us to set benchmarks for growth and achievement.	\$5,000
Total Extracurriculars and SEL		\$30,000

Changes in Professional Learning



Project or Resource	Description	Budgeted Change
Partnership with Buck Institute for Project-Based Learning Initiative	PBLWorks, an arm of the Buck Institute for Education, offers services, tools, and research designed to build the capacity of K-12 teachers to design and facilitate quality project-based learning.	\$25,000
Fundations Coaching for Grade 3	A Wilson-certified literacy coach to support third grade teachers in implementing Foundations	\$5,000
Wilson Training piloted for Elementary School Special Education Teachers	Training for WRS Level I certification, designed to prepare teachers to effectively implement WRS Steps 1-6 with students are reading and spelling below grade level, as well as those diagnosed with a language-based learning disability, such as dyslexia.	\$36,000
Total Professional Learning		\$66,000

District-wide Summer Academic Support



Project or Resource	Description	Budgeted Change
Summer Academic Support Program	Virtual Learning K-12	\$20,000

Changes in Technology



Project or Resource	Budgeted Change
Replacement Chromebooks for Grades K, 6, 7, 9, 10 (\$125,000 IPA paid over 5 years at \$25,000 per year)	\$25,000
Replacement Interactive Whiteboards	\$15,000
Website Improvement Project	\$10,000
Total Technology	\$50,000

Facilities and Capital Changes



Project or Resource	Description	Budgeted Change
Transfer to Capital	Annual allocation for capital improvements, renovations and upgrades to classrooms and auditorium, heating plant/hvac systems, roof systems, masonry, asphalt and grounds, and security systems,	\$200,000

Summary of Budget Additions and Subtractions



Department	Budgeted Change
Curriculum	+\$90,745
Staffing	-\$73,101
Extracurriculars and SEL	+\$30,000
Professional Learning	+\$66,000
Summer Academic Support	+\$20,000
Technology	+\$50,000
Facilities/Capital Improvements	+\$200,000
Total	+\$383,644

Spotlight on



Fiscal Responsibility



2021-22 Budget Summary

- **2021-22 Proposed Budget: \$36,926,600**
- **Budget-to-Budget Increase: 1.38%**
- **Proposed Tax Levy Percent Increase: 2.37%**
Tax Cap Compliant
(Maximum Allowable Limit 2.72%)

Tuckahoe UFSD Allowable Tax Levy Calculation

3/11/2021

Tax Cap Printable Summary



Tax Levy Limit, Before Adjustments and Exclusions

✔ Real Property Tax Levy FYE 2021	\$29,088,000
✔ Tax Cap Reserve Offset from FYE 2020 Used to Reduce FYE 2021 Levy	\$0
✔ Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2021	\$85,072
✔ Tax Base Growth Factor	1.0026
✔ PILOTs Receivable FYE 2021	\$40,000
✔ Tort Exclusion Amount Claimed in FYE 2021	\$0
✔ Capital Tax Levy Exclusion FYE2021	\$822,946
✔ Allowable Levy Growth Factor	1.0123
✔ PILOTs Receivable FYE 2022	\$41,000
✔ Available Carryover from FYE 2021	---

Tax Levy Limit Before Adjustments/Exclusions **\$28,602,423**

Exclusions

✔ Tort Exclusion	\$0
✔ Capital Tax Levy Exclusion FYE2022	\$1,276,208
✔ Teachers' Retirement System Exclusion	\$0
✔ Employees' Retirement System Exclusion	\$0
Total Exclusions	\$1,276,208

Your FYE 2022 Tax Levy Limit, Adjusted for Transfers plus Exclusions **\$29,878,631**

✔ Total Tax Cap Reserve Amount Used to Reduce FYE 2022 Levy	\$85,072
✔ FYE 2022 Proposed Levy, Net of Reserve	\$29,778,630

Difference Between Tax Levy Limit and Proposed Levy **\$14,929**

✔ Do you plan to override the Tax Cap for FYE 2022 ?	No
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2021-22 Proposed Expenditure Budget by Function



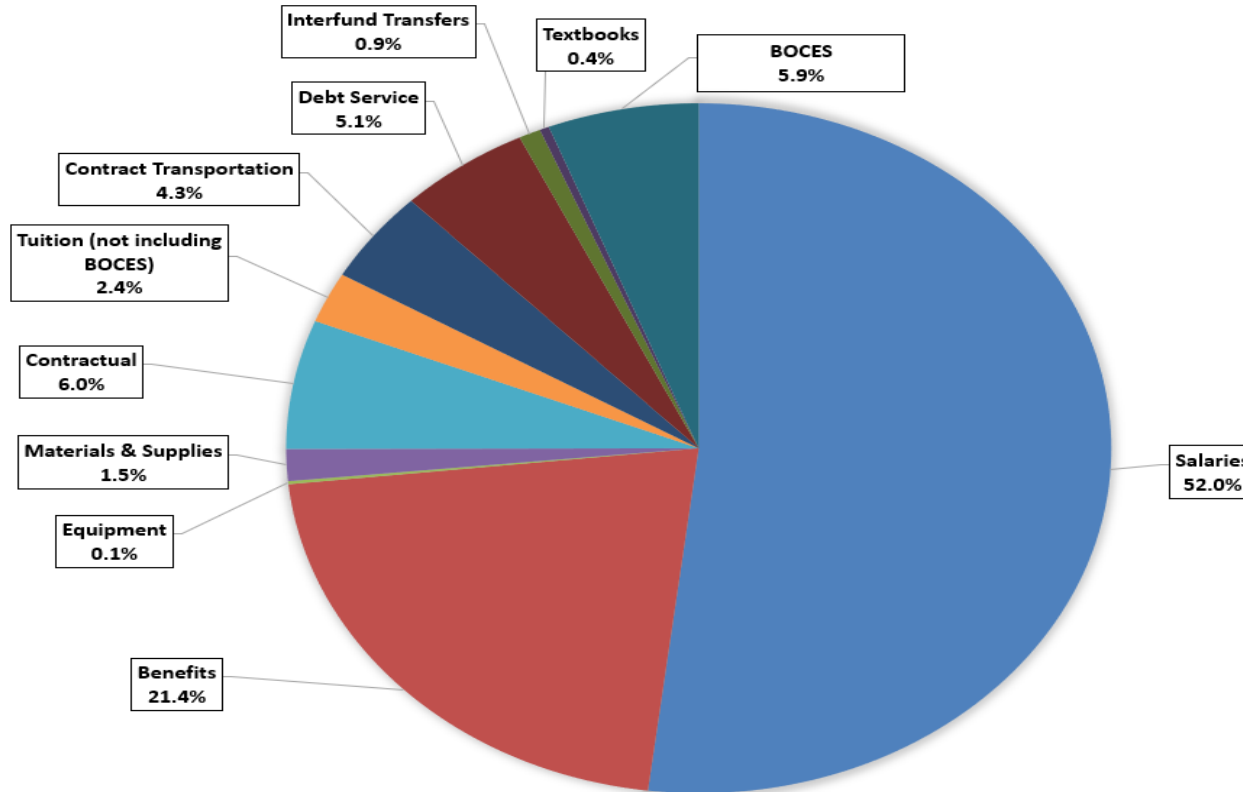
Expenditure Categories	2020-21		2021-22		Budget-to-Budget Increase / (Decrease)	
	Adopted Budget	Staffing Level	Proposed Budget	Staffing Level	\$ Change	% Change
Total - General Support	4,040,948	17.5	4,013,825	17.5	(27,123)	-0.7%
Total - Instruction	20,895,701	188.0	20,986,064	181.2	90,363	0.4%
Total - Pupil Transportation	1,813,731	1.0	1,828,588	1.0	14,857	0.8%
Total - Employee Benefits	7,785,500	0.0	7,890,983	0.0	105,483	1.4%
Total - Debt Service	1,772,320	0.0	1,892,140	0.0	119,820	6.8%
Total - Interfund Transfer	115,000	0.0	315,000	0.0	200,000	173.9%
GRAND TOTAL EXPENDITURES	36,423,200	206.5	36,926,600	199.7	503,400	1.38%

2021-22 Proposed Expenditure Budget by Object



Expenditure Categories	2020-21	2021-22	Budget-to-Budget Increase / (Decrease)	
By Object	Adopted Budget	Proposed Budget	\$ Change	% Change
Total - Salaries	18,995,366	19,189,719	194,352	1.0%
Total - Benefits	7,785,500	7,890,983	105,483	1.4%
Total -Equipment	74,250	52,500	(21,750)	-29.3%
Total -Materials & Supplies	526,667	550,050	23,383	4.4%
Total -Contractual	2,261,400	2,231,158	(30,242)	-1.3%
Total -Tuition (not including BOCES)	783,000	880,000	97,000	12.4%
Total -Contract Transportation	1,547,200	1,601,000	53,800	3.5%
Total -Textbooks	194,000	138,050	(55,950)	-28.8%
Total -BOCES	2,368,497	2,186,000	(182,497)	-7.7%
Total -Debt Service	1,772,320	1,892,140	119,820	6.8%
Total -Interfund Transfers	115,000	315,000	200,000	173.9%
GRAND TOTAL EXPENDITURES	36,423,200	36,926,600	503,400	1.38%

2021-22 Proposed Expenditure Budget by Object



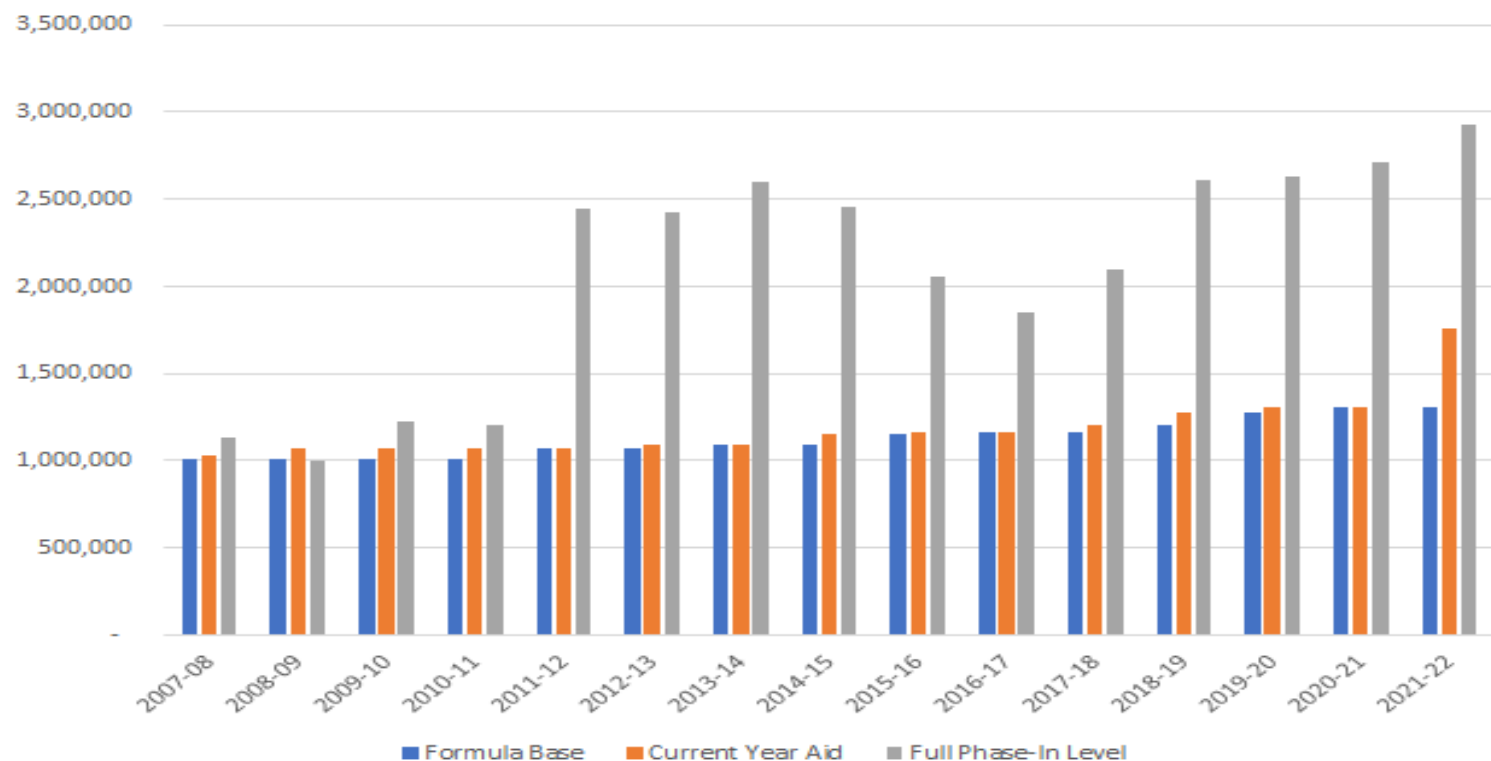
2021-22 State Aid - Enacted Budget



Tuckahoe UFSD State Aid Enacted Budget Proposal	2020-21 State Aid	2021-22 Proposed State Aid	Budget-to-Budget Increase / (Decrease)	
			\$ Change	% Change
Foundation Aid	1,304,843	1,693,899	389,056	29.8%
BOCES Aid	578,810	565,161	(13,649)	-2.4%
High Cost, Private Excess Cost Aid, Supplemental Public Excess Cost	203,708	239,125	35,417	17.4%
Instructional Materials Aid (Textbook, Library, Software, Hardware)	102,192	103,390	1,198	1.2%
Transportation Aid	230,532	296,587	66,055	28.7%
Building Aid	387,375	356,233	(31,142)	-8.0%
High Tax Aid	100,000	100,000	0	0.0%
Pandemic Adjustment	(84,846)	0	84,846	100.0%
Subtotal State Funding	2,907,460	3,354,395	446,935	15.4%
Federal CARES Act Restoration	84,846	0	(84,846)	-100.0%
Subtotal Federal Funding	84,846	0	(84,846)	-100.0%
Total State and Federal Funding	2,992,306	3,354,395	362,089	12.10%
Federal Grants in Aid*	2020-21	2021-22	\$ Change	% Change
CRRSA**	0	253,266	253,266	100.0%
American Rescue Plan	0	315,510	315,510	100.0%
Total Federal Grants in Aid	0	568,776	568,776	100.00%

*These funds are to be recorded and reported in the Special Aid Fund

Tuckahoe Schools NYS Foundation Aid

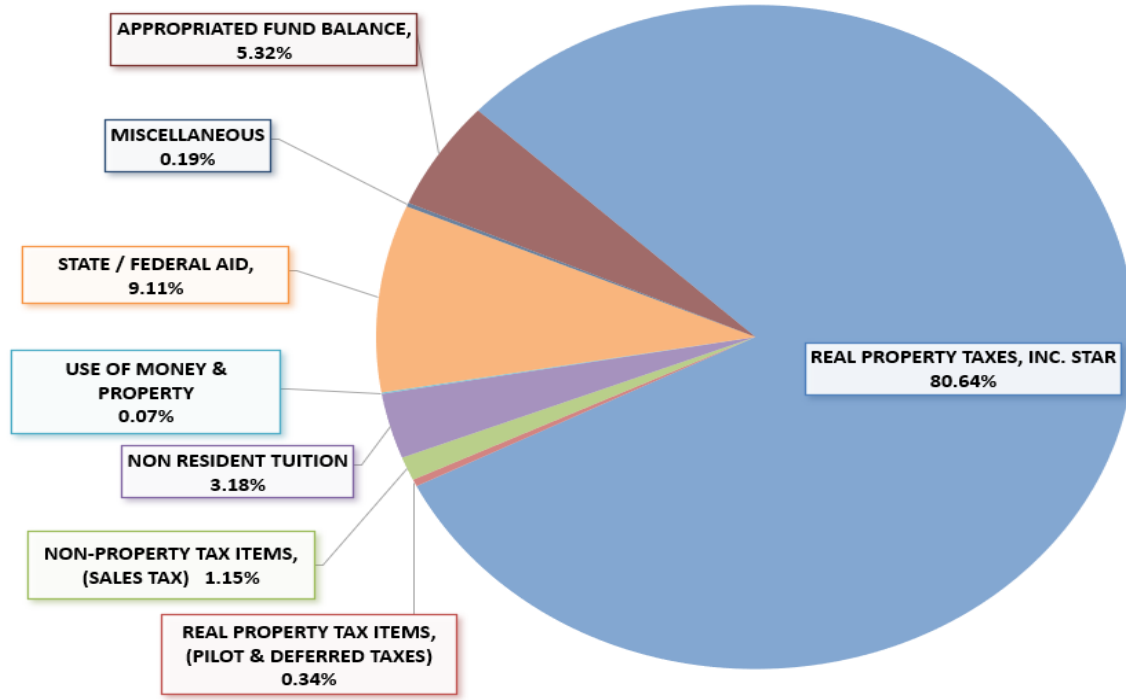


2021-22 Proposed Revenue Budget

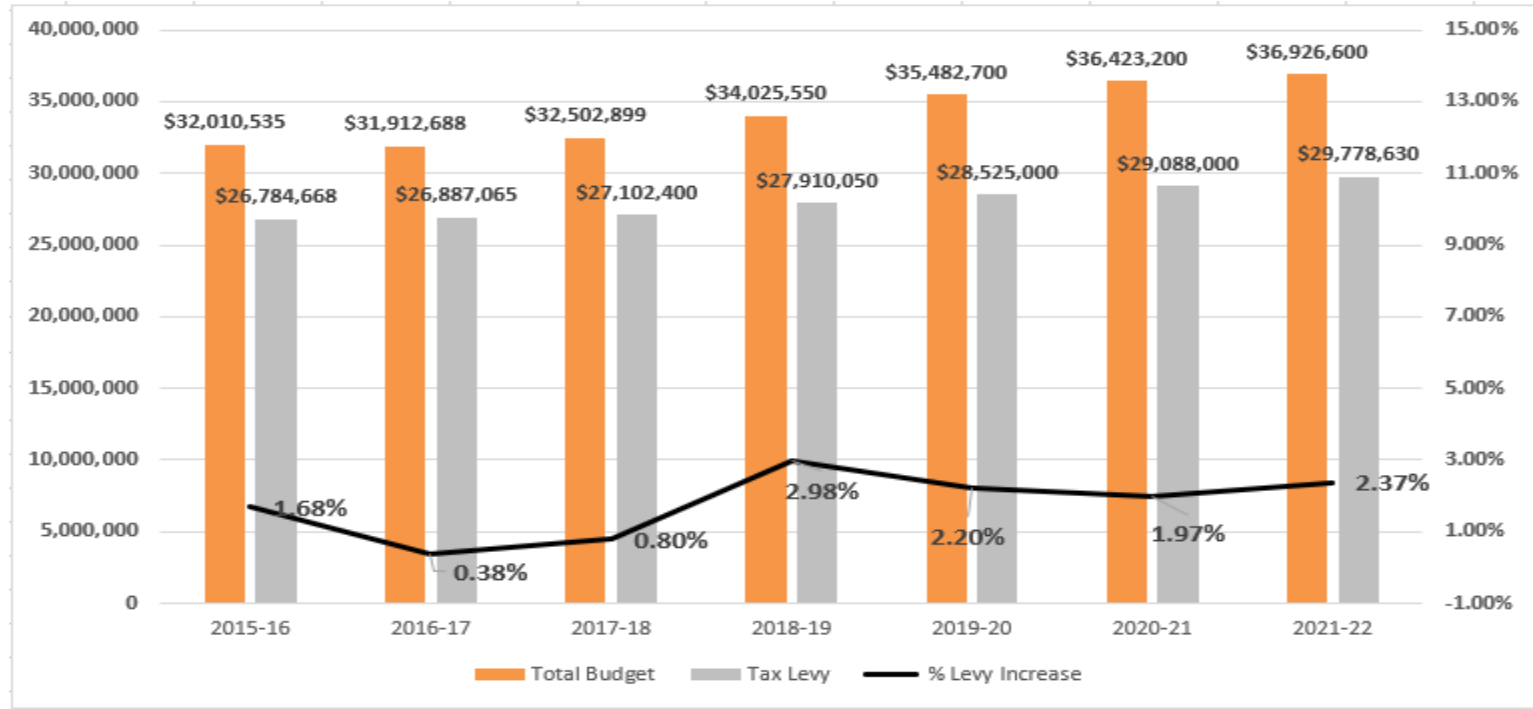


Revenue Categories	2020-21 Adopted Budget	2021-22 Proposed Budget	Budget-to-Budget Increase / (Decrease)	
			\$ Change	% Change
Total - Real Property Taxes, Incl. STAR	29,088,000	29,778,630	690,630	2.4%
Total - PILOTs & Sales Tax	465,000	550,072	85,072	18.3%
Total - Charges for Services	1,613,100	1,194,580	(418,520)	-25.9%
Total - Other Revenues	266,500	73,500	(193,000)	-72.4%
Total - State/Federal Aid	2,860,990	3,364,395	503,405	17.6%
SUBTOTAL	34,293,590	34,961,177	667,587	1.9%
Appropriated Fund Balance	2,129,610	1,965,423	(164,187)	-7.7%
GRAND TOTAL REVENUES	36,423,200	36,926,600	503,400	1.38%

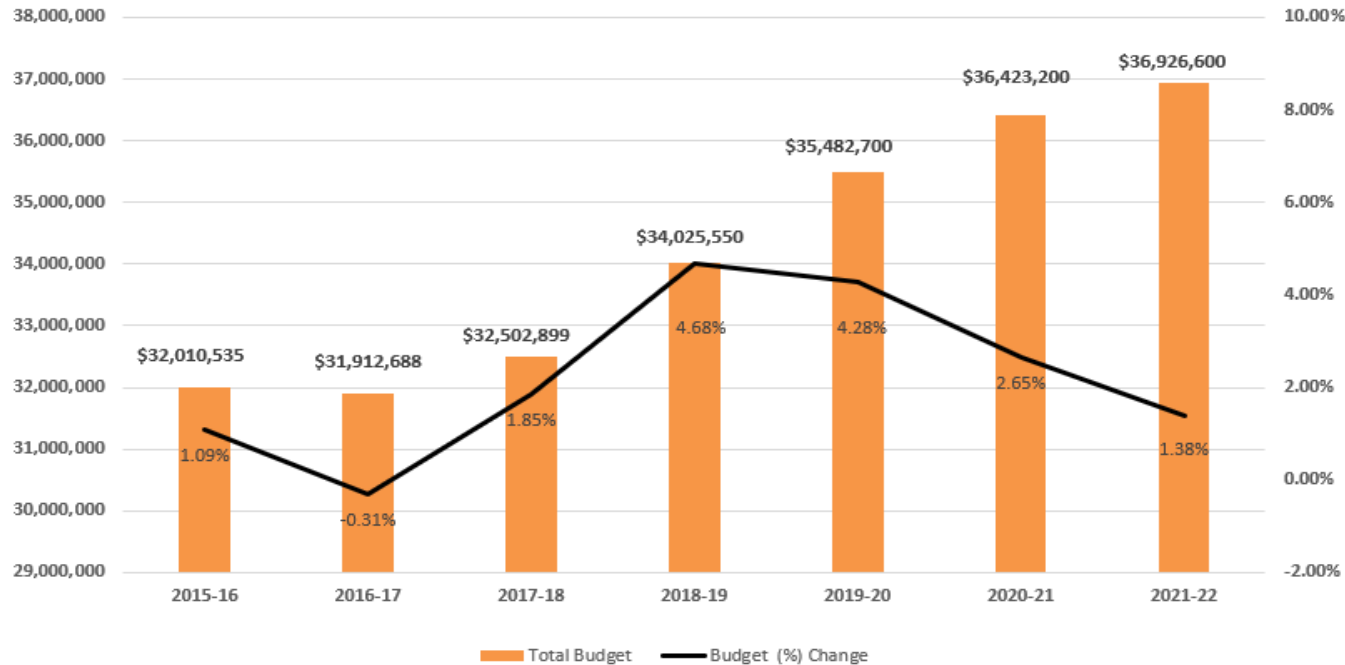
2021-22 Proposed Revenue Budget



Tax Levy History



Budget to Budget Comparison



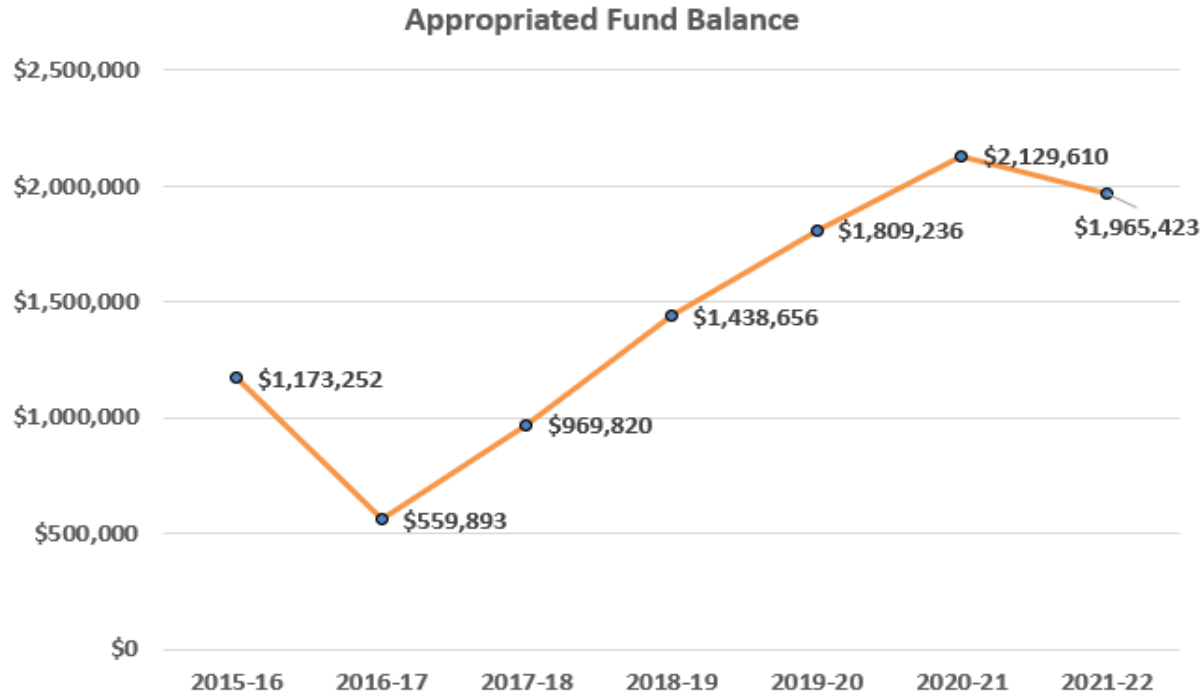
Fund Balance Composition & Projection



Tuckahoe UFSD Fund Balance Projection		
Fund Balance as of 07/01/20:		
Restricted Fund Balance		
Retirement Contributions Reserve	\$ 582,120	
Employee Benefits Accrued Liability Reserve	\$ 259,218	
Tax Certiorari Reserve	\$ 3,828,421	
Debt Service Reserve	\$ 27,344	
Total Restricted Fund Balance		\$ 4,697,103
Assigned Fund Balance		
Appropriated for Subsequent Year's Expenditures	\$ 2,129,613	
Reserve for Encumbrances	\$ 33,573	
Total Assigned Fund Balance		\$ 2,163,186
Unassigned Fund Balance		\$ 1,456,928
Total Fund Balance as of 07/01/20:		8,317,217
Estimated Revenues	\$ 34,190,683	
Estimated Expenditures	\$ (34,014,029)	
Estimated Excess (Deficiency)		\$ 176,654
Projected Fund Balance as of 6/30/2021		8,493,871



Appropriated Fund Balance





Where we are (proposed 2.37 % tax levy increase)

- 2021-22 Baseline Expenditure Budget: \$36,926,600
- 2021-22 Baseline Revenue Budget: \$34,961,177
- Budget Gap **\$1,965,423**



How do we propose to close the budget gap?

[Revenues = Expenditures]

- Increase the Tax Levy and/or
- Utilize Reserves:
 - Fund Balance - \$1,965,423
 - Reserve for Debt Service \$114,505
 - Appropriated from Unreserved Fund Balance \$1,850,918
- Net Budget Impact: **Balances Budget**



How do we propose to close the budget gap?

- Use of Fund Balance:

- 2016-17 - \$559,893 from Unreserved Fund Balance
- 2017-18 - \$969,820 from Unreserved Fund Balance
- 2018-19 - \$1,438,656 from Unreserved Fund Balance
- 2019-20 - \$1,909,236 from Unreserved Fund Balance
- 2020-21 - \$2,129,610 from Unreserved Fund Balance
- 2021-22 - \$1,965,423 from Fund Balance (\$1,858,918 from Unreserved Fund Balance)

- **Net Budget Impact:** Balanced Budget
- **Rationale:** Avoids cuts required to balance the budget; maintains and enhances programs and reduces further negative impact to students. Provides Tax Cap Compliance.



American Rescue Plan Act

- The federal legislation will provide the New York state government with approximately **\$12.5 billion** as unrestricted fiscal relief and will deliver **\$8.99 billion** for elementary secondary education, with at least **\$8.09 billion** to be allocated to local education agencies.
- At least **20%** of funds must be used to address learning loss through evidence based interventions that respond to students' academic, social, and emotional needs. The remaining funds can be used for any allowable use under the Elementary and Secondary Education Act, Individuals with Disabilities Education Act; Carl D. Perkins Career and Technical Education Act; and Adult Education and Family Literacy Act. Funds also can be used for such purposes as:
 - Purchasing Technology
 - Summer learning, and supplemental after-school programs
 - Mental health services
- Tuckahoe's allocation is **\$315,510**
- We are awaiting more information and guidance from the State on its use.
- This is a one time infusion of funds meant to supplement and not supplant State Aid.

Contingency Budget



Tuckahoe UFSD Contingency Budget	
Funding under a Contingent Budget:	
Allowable Tax Levy (2020-2021 Levy)	\$ 29,088,000
Non-Tax Revenue	\$ 5,182,547
Appropriated Funds Balance	<u>\$ 1,965,423</u>
Allowable Contingent Budget	\$ 36,235,970
Proposed 2021-22 Budget	<u>\$ 36,926,600</u>
Required cuts to meet contingent budget	\$ 690,630

Proposed Capital Project - 2021



Project or Resource	Description	Budget
Proposed Capital Project	For completion of the Cottle field; various large renovations to spaces at Cottle and the MS/HS; infrastructure needs to both buildings; ventilation upgrades to both buildings	\$9,900,000 Voter approval is required. A separate proposition will be included on the May 18th Annual Vote

Conclusion

Highlights and Summary

Budget Highlights



- Responds to Strategic Plan Goals
- Provides Staffing to support favorable class size
- Provides Professional learning and programs in innovative practice
- Academic Interventions
- Maintenance and improvements to buildings and grounds
- Focus on literacy
- Math coherence
- Increase in Advanced Placement courses
- Special Education Co-teach Model
- Increases the use of Instructional Technology to personalize learning
- Innovative Academic and Extracurricular programs

Budget Calendar

Important Dates to Remember:

March 1, 2021 - BOE Workshop - Budget Priorities ✓

March 15, 2021- BOE Meeting - Proposed Budget and MS/HS ✓

Program

April 12, 2021 - BOE Meeting - Budget Review and Elementary Program ✓

April 20, 2021 - BOE Meeting - Budget Adoption

May 10, 2021 - BOE Meeting - Budget Public Hearing

May 18, 2021 - Annual Budget Vote & Capital Project Bond

Discussion