

Forestville Board of Education Budget Workshop

May 21, 2020 4:00PM-Zoom Transcript

Carol Woodward: Would like to welcome everyone and would like to call the Budget Workshop meeting to order. Ms. Irwin will now begin to record in three, two, one.

Kristin Irwin: One second, please. I am going to let Michelle Merritt in.

Carol Woodward: Okay.

Kristin Irwin: You can go ahead, Carol. She is coming in.

Carol Woodward: We'll start recording at this time. May I have a motion to approve the agenda?

Carol Woodward: Does somebody want to approve it, or can you hear me?

Michael LoManto: Sub moved

Carol Woodward: Okay, second

Michelle Merritt: I will second it.

Carol Woodward: And that was who?

Michelle Merritt: Michelle Merritt

Carol Woodward: Oh. Hi, Michelle.

Carol Woodward: Okay, thank you. All in favor.

Amy Drozdziel: Aye

Michelle Merritt: Aye

Michael LoManto: Aye

Mervin Fry: Aye

Sylvester Clearly: Aye

Carol Woodward: Any opposed? The motion is carried.

Jennifer Fitzgerald: Okay. Can everybody see my presentation?

Jennifer Fitzgerald: Okay, so welcome everybody. I am going to go over quite a few things tonight. I am going to go over the state aid projections. I am going to go over the revenue budget, the expenditure budget, the tax cap calculation some budget impacts and cuts and then next steps.

Jennifer Fitzgerald: So first I am going to go through state aid projections. So first, the governor came out with his first run of state aids.

Jennifer Fitzgerald: We thought we are going to receive \$7.8 million and because of the pandemic. He reduced that. So, we saw about a reduction of what we think we are going to receive

Jennifer Fitzgerald: It is almost about \$415,000 in reduction. Basically, they took part of the numbers from last year. I am going to just carry them forward. But the thing is we have to realize that state aid is based on what we actually spent for the prior year. So, we had to make some calculations to see what we really think we are going to receive.

Jennifer Fitzgerald: So, the reduction we figured to see right off the bat. Before we get that first measurement period is about \$415,000 and we are projecting to see more reductions. Projections will be in hopefully by the end of this month but we have not received anything yet, and no idea of when we are going to see that. Here is our revenue summary. Our tax levy was reduced a little bit from the last time we spoke because of the BOCES calculation they actually just sent out a new calculation. A few days ago. So I've reduced that number. We are going to count on the pilot coming in as usual. We are going to transfer from debt service. And we are going to have the use of appropriated fund balance of 842,908 and the use of reserves of 250,000 to balance the budget this year. That is what we're currently looking at before the first measurement period comes out. We'll have to have a whole other presentation when that does happen because what we're seeing will probably change. We have heard it's going to be possibly 15% which equals about \$1.2 million, which is going to be significant. So, our budget summary our wages have increased about .59% we've actually tried to cut everywhere we can. So, you're going to see that equipment has decreased other has decreased on everything that we possibly could decrease. We have decreased. We've looked at every single line and just, you know, cut every single place that we could. So, items to consider. We are going to continue to budget for \$100,000 capital outlay project we are going to continue the general fund contribution to school lunch fund and we're always going to have an expenditure for community schools of \$100,000 tax gap calculation. This year it's going to be \$4,037,224 which is an increase of about \$74,000. Well, I'm sorry \$68,000 which is a 1.72% increase we're right at that tax levy limit. Budget impacts. We have a reduction in state aid, we're always going to have an increase in contractual wages and benefits, and we are looking at enrollment projections, which, as usual, it seems that they are continuing to go down. So that is one thing we are going to consider as well.

Jennifer Fitzgerald: Budget cuts, like I said, we have cut everywhere we can at this point. So, a few things that we looked at, and have implemented is one elementary teacher is being reassigned. Three middle school, high school teachers retired or left district and we are not replacing.

Jennifer Fitzgerald: We're eliminating one late bus run and eliminating driver's education; we're eliminating the part time mechanic in the bus garage. We are reducing the cafeteria budget and we're also reducing the business office budget.

Jennifer Fitzgerald: Other things we're looking at, we are bringing back tech services to be handled that for us fill instead of both, both parties to save some funds, we're eliminating summer curricular work at this time.

Jennifer Fitzgerald: We're reducing our technology budget. We're reducing building and grounds. We're reducing supplies and materials. We're also reducing professional development budget. We're adjusting our bus purchase plan so that we are not actually purchasing two buses. This year, like we expected to we'll have to look at that at a later date.

Jennifer Fitzgerald: So, closing the gap right now we're looking at a budget which is a reduction in budget by over 2%.

Jennifer Fitzgerald: But it's still at 12,870 \$2,494 our revenue is 11,770 9580 \$6,000 so we're looking at a gap of 1090 \$2,908 so you know we're going to have to look at.

Renee Garrett: Jen, can you read those numbers again... 12,000,872

Jennifer Fitzgerald: Yes, I'm sorry 12,872,474 is the expense budget, the revenue budget is 11,779,586 and our gap is \$1,092,908 sorry if I little flub that up. So what we're looking at doing is using some of our fund balance.

Jennifer Fitzgerald: Any questions?

Renee Garrett: Okay Mervyn.

Mervin Fry: Yeah, um, how much fund balance do we have?

Jennifer Fitzgerald: Let me just exit out of here really quick and bring it up.

Jennifer Fitzgerald: I'm going to stop sharing so that we can pull up the agenda, but I'm going to look real fast.

Jennifer Fitzgerald: Give me one second.

Jennifer Fitzgerald: So, I think our fund balance is about \$1.2 million. That's what we currently have and we have, you know, many different reserves.

Jennifer Fitzgerald: I think the highest reserve that we have is the capital reserve and that's about at \$593,536 on the next highest one is retirement contribution at \$326,472.

Jennifer Fitzgerald: The next highest one is that service and \$182,406 and are appropriate and fund balance right now is \$1.2 million.

Jennifer Fitzgerald: This is why we put money into fund balance. These accounts are set up for these types of situations. So, I think we definitely have a good set of reserve setup.

Jennifer Fitzgerald: And I think you know what comes ahead. I think we'll be okay. But I think we will definitely have enough to take care of us through this tough time.

Jennifer Fitzgerald: Any other questions?

Sylvester Cleary: Jen, you talked about cutting the budget for the business office. Exactly, what are you doing to cut the business office budget?

Jennifer Fitzgerald: So, there is several things we are looking into one is definitely on the biggest thing is bringing back the taxes, after all is said and done.

Jennifer Fitzgerald: I think there will probably save about \$8,000. We also have three staff in the business office, including myself is four. We are looking at possibly repurposing an individual because

we're anticipating a retirement coming up, possibly, and we're thinking about repurposing that person, and if not, honestly, we might have to actually make a cut.

Carol Woodward: Oh, what percentage of our enrollment down?

Jennifer Fitzgerald: I am not sure what the percentages on that. I know that our enrollment has steadily decreased Renee. Do you know the exact numbers on that?

Renee Garrett: On one of our previous board packets, we usually give you a 12 year look back, we can bring that back up at the next budget presentation.

Carol Woodward: Yeah, that is okay. I was just curious.

Jennifer Fitzgerald: It is not just happening at Forestville. It's everywhere. I mean, everybody I talk to the enrollment is steadily decreasing. I am not sure if people are moving out of state or out of this area here, but it's definitely a problem for every single school in our area, I would say.

Carol Woodward: I thought we were kind of like flat for a while.

Amy Drozdziel: Jen, it's Amy and I have a question about the staffing cuts or some of those instructional cuts were those just not replacing possibly people that are retiring. Is that what we are looking at?

Renee Garrett: We have two retirements that we are not replacing and then one person who left the district. Amy Drozdziel: Oh, yes. Okay. That's right.

Amy Drozdziel: So, that is just going to lead to us having to be extra creative about the schedule.

Renee Garrett: Any more questions?

Renee Garrett: I will turn it back to Carol.

Carol Woodward: New consent on your agenda. May I have motion upon the recommendation of the superintendent to prove item D.

Sylvester Cleary: Sub moved.

Carol Woodward: Thank you. Second?

Michael LoManto: Second

Carol Woodward: Thank you Mike. All in favor.

Amy Drozdziel: Aye

Michelle Merritt: Aye

Michael LoManto: Aye

Mervin Fry: Aye

Sylvester Clearly: Aye

Carol Woodward: Any opposed? The motion is carried.

Carol Woodward: Okay may I have a motion to adjourn the meeting.

Mervin Fry: I move we adjourn.

Carol Woodward: Thanks Merv.

Michelle Merritt: I'll second.

Carol Woodward: Thanks, Michelle. All in favor.

Amy Drozdzial: Aye

Michelle Merritt: Aye

Michael LoManto: Aye

Mervin Fry: Aye

Sylvester Clearly: Aye

Carol Woodward: Any opposed? The meeting is adjourned.