

# Clarkstown Central School District

*A Legacy of Excellence*

## 2022-2023 School Budget

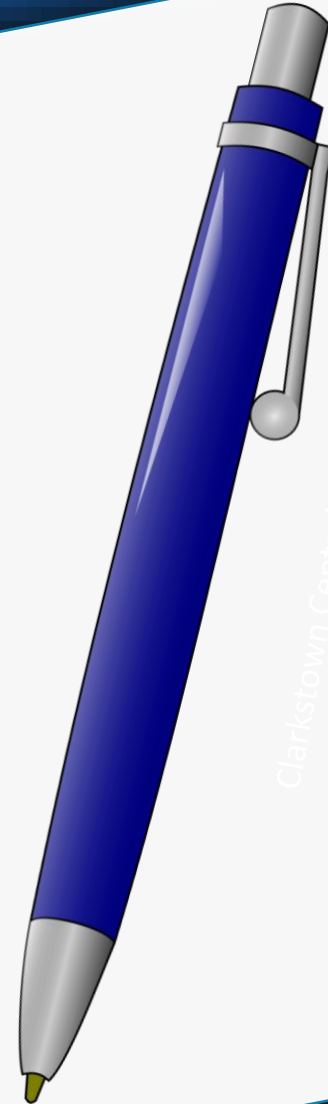


*Aligning Our Budget To Our Strategic Goals*

March 16, 2022

# Tonight's Agenda

- ☐ 2021-22 Review
- ☐ 2022-23 Budget Calendar
- ☐ Strategic Goals
- ☐ Federal Funding
- ☐ Bridge Graph
- ☐ Questions



Clarkstown Central School District

# CLARKSTOWN CENTRAL SCHOOL DISTRICT



## REVIEW OF 2020-2021 AUDIT

*Ms. Marianne Van Duyne, C.P.A., Managing Partner  
R.S. Abrams & Co., LLP*

## What Process Do We Use to Prepare for Covid-19 NYS Potential 2020-21 Budget Implications

- **Reassure our school community that we are Prepared**
  - To Maintain Current Programming & Staffing
- **Proceed with the current draft budget proposal**
  - Maintain proposed 2020-21 tax rate increase 1.4%
  - Proceed with Capital work planned for summer 2020
  - Pause add'l Capital spending for 2020-21 budget
  - NYSCOSS recommends adopting budget after 4/30  
After NYS First "Economic Assessment Period"
- **Continue to monitor the NYS & Federal Gov. Updates**
  - Follow CCSD Financial Mitigation Approach
  - Adjust and communicate as required



# Financial Highlights – Governmental Funds

## Fund Balance for Governmental Funds

	Fiscal Year 2021	Fiscal Year 2020	Increase (Decrease)	Total Percentage Change
<b>General Fund</b>				
Nonspendable	\$6,296	\$ -	\$6,296	100.0%
Restricted:				
Unemployment insurance	527,917	527,433	484	0.09%
Employees' retirement system	3,607,532	3,604,222	3,310	0.09%
Teachers' retirement system	1,657,460	1,655,939	1,521	0.09%
Employee benefit accrued liability	1,769,390	1,767,766	1,624	0.09%
Capital	2,152,243	2,150,268	1,975	0.09%
Debt service	2,293,905	2,291,800	2,105	0.09%
Tax certiorari	13,393,587	10,149,763	3,243,824	31.96%
Assigned:				
General support	56,923	55,846	1,077	1.93%
Instruction	201,948	203,800	(1,852)	-0.91%
Pupil transportation	6,091	10,235	(4,144)	-40.49%
Community service	-	1,073	(1,073)	-100.00%
Employee benefits	95	6,933	(6,838)	-98.63%
Designated for COVID-19 reopening plan	-	2,857,000	(2,857,000)	-100.00%
Unassigned	8,825,132	8,539,556	285,576	3.34%
Total Fund Balance - General Fund	<u>\$34,498,519</u>	<u>\$33,821,634</u>	<u>\$676,885</u>	2.00%

# Overall Financial Health

The continuation of the District's overall good financial health can be credited to:

- Continued leadership of the District's Board and administration;
- Cost effective purchasing procedures;
- Strategic use of services from BOCES;
- Commitment to funding reserves;

# Review of Audit

- The District received an unmodified opinion on the June 30, 2021 financial statements.
- There were no material weaknesses in the District's internal controls
- Business office was very cooperative during audit.

What is the meaning of an unmodified opinion?

Unmodified Definition – **the opinion that is expressed when the auditor concludes that the financial statements are presented fairly, in all material respects, in accordance with the applicable financial reporting framework**



**SEE  
THROUGH  
NY**

The Local Government Spending & Revenue database contains spending, debt and revenue levels of counties, cities, towns, villages and school districts throughout the state, excluding only New York City. Use this database to view a single local government entity, to compare like entities to one another, or to create categorical rankings.

## 2018-2019 School District Benchmark Comparisons

Category	Clarkstown Central School District	East Ramapo Central School District	Haverstraw- Stony Point School District	Nanuet Union Free School District	Nyack School District	Pearl River School District	South Orangetown School District	Suffern School District
County	Rockland	Rockland	Rockland	Rockland	Rockland	Rockland	Rockland	Rockland
Enrollment	7,898	8,834	7,895	2,213	2,963	2,387	2,969	4,046
State Aid Per Pupil	\$ 4,690	\$ 10,297	\$ 8,808	\$ 4,426	\$ 4,287	\$ 4,669	\$ 4,524	\$ 6,122
Federal Aid Per Pupil	\$ 480	\$ 4,359	\$ 896	\$ 517	\$ 870	\$ 490	\$ 485	\$ 522
Total Expenditures Per Pupil	\$ 27,604	\$ 34,906	\$ 34,124	\$ 33,236	\$ 28,912	\$ 33,447	\$ 31,146	\$ 34,410
Administration Per Pupil	\$ 406	\$ 862	\$ 574	\$ 1,191	\$ 487	\$ 686	\$ 754	\$ 598

Source: Office of State Comptroller, with further calculations  
by the Empire Center for Public Policy

Graduation Rates 2019-20	95%	65%	86%	94%	91%	96%	93%	94%
Student to teacher Ratio 2019-20	13	13	17	12	12	13	12	12



# CCSD Credit Position



MOODY'S  
INVESTORS SERVICE

## ISSUER COMMENT

5 June 2020

### **Credit Overview**

**Clarkstown CSD's credit position is very strong**

**The district's credit position also reflects a very low debt burden**

**Finances:** The financial position of the district is healthy overall.

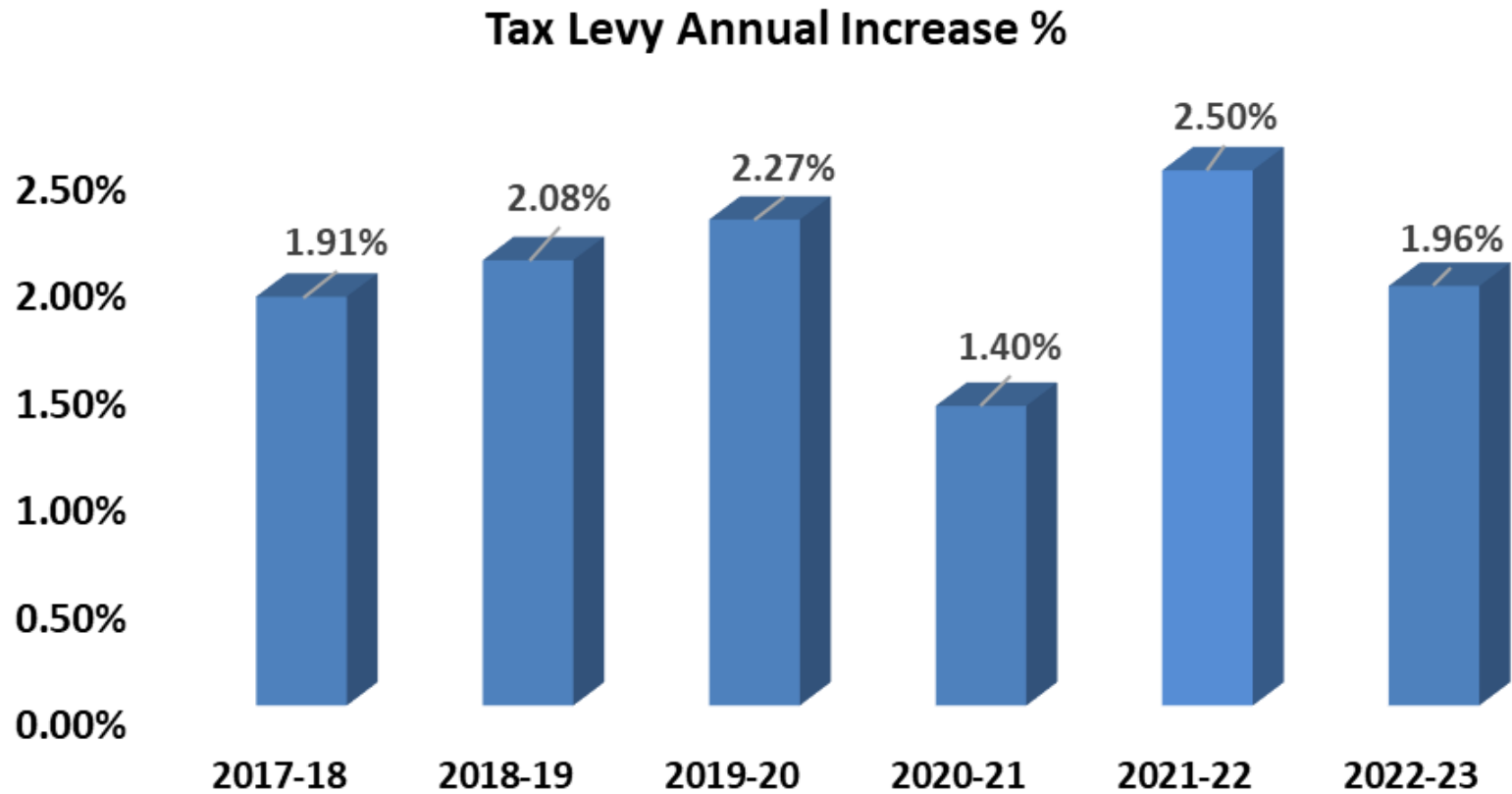
The cash balance as a percent of operating revenues (22.8%) is slightly lower than the US median, but it increased slightly from 2015 to 2019. On the other hand, the fund balance as a percent of operating revenues (9.1%) is lower than the US median.

**Debt and Pensions:** Clarkstown CSD has a very low debt burden that is a credit strength in comparison to its assigned rating of Aa2. The net direct debt to full value (0.6%) is markedly lower than that of other Moody's rated school Districts nationwide.

# CCSD Capital Projects Implemented within the Tax Cap

Implementation year	Project Name	Budget	Actual	Difference
2016 - 2017	Annual Capital Projects	\$2,879,821	\$2,878,164	\$1,657
2017 / 2018 / 2019	Critical Infrastructure Project (Phases 1, 2 and 3)	\$36,000,000	\$31,626,132	\$4,373,868
2019-2020	Phase IV Capital	\$10,044,364	\$8,735,840	\$1,308,524
2022-23	Phase V	\$8,000,000		
	Total	\$56,924,185		

## Historical Tax Levy Increase %



**Clarkstown Central School District**  
**2022-23 School Budget Calendar**

Date	Day	Budget Development Item	
<b>March 1, 2022</b>	Tuesday	SED Deadline	Submit 2021-22 Property Tax Levy Limit on OSC website
<i>March 16, 2022</i>	<i>Wednesday</i>	<i>CCSD Deadline</i>	<i>Public Input meeting, bargaining units, PTA's, select community members</i>
<i>March 18, 2022</i>	<i>Friday</i>	<i>CCSD Deadline</i>	<i>Delivery of Budget to BOE</i>
<i>March 24, 2022</i>	<i>Thursday</i>	<i>CCSD Deadline</i>	<i>BOE Workshop on Budget (object codes only)</i>
<b>April 1, 2022</b>	Friday	SED Deadline	Legal notice of school budget hearing and budget vote. Must advertise four times within seven weeks of the vote with first publication 45 days before date of budget vote
<b>April 12, 2022</b>	Tuesday	BOE Meeting	2022-23 School Budget and Property Tax Report Card adopted by BOE
<b>April 13, 2022</b>	Wednesday	SED Deadline	Property tax report card must be submitted to SED within 24 hours of budget adoption. (April 25, the latest) and info sent to papers
<b>Spring Recess April 15 through April 22, 2022</b>			
<b>April 18, 2022</b>	Monday	SED Deadline	Deadline for submission of petitions for propositions to be placed on ballot.
<b>April 22, 2022</b>	Friday	SED Deadline	Budget Statement and required attachments must be made available today.
<b>May 5, 2022</b>	Thursday	BOE Meeting/ SED Deadline	Budget Hearing
<b>May 6, 2022</b>	Friday	SED Deadline	Budget notice must be mailed to eligible voters after the budget hearing and but no later than six days prior to the vote. (No later than Wednesday, May 11, 2022)
<b>May 17, 2022</b>	<b>Tuesday</b>	<b>VOTE</b>	<b>2021-22 School Budget Vote</b>

# Our Vision

CCSD is where students become well-rounded critical thinkers able to communicate effectively and become responsible, ethical contributing members of a global society. As life-long learners, students will be able to use their respective talents and skills to collaborate, innovate and positively change their community and the world.

# Our Mission

CCSD, in partnership with the community, will meet the individual academic and social-emotional needs of all students within a safe environment while empowering them to reach their full potential in a complex society.

# Strategic Goals

## **Focus Area #1: ACADEMIC**

- Advance Learning for All Students

## **Focus Area #2: SOCIAL-EMOTIONAL & ETHICAL**

- Support the Social-Emotional and Ethical Development of All Students

## **Focus Area #3: CAPACITY BUILDING**

- Invest in Skills, Knowledge, and Expertise of the Community

## **Focus Area #4: SAFETY**

- Maintain and Promote a Safe and Respectful Environment

# CCSD Federal Grants

- What additional “one time” Federal grants were received by Districts?
  - Coronavirus Response and Relief Supplemental Appropriation Act (CRRSA)  
NYS received \$4B  
NYS Allocation to CCSD \$7.5M
  - American Rescue Plan Act (ARPA)  
NYS received \$8.99B  
NYS Allocation to CCSD \$4.9M
- This funding is intended (and regulated) to be used for Covid related expenses such as HEPA filters, student technology, PPE etc. and special programming to assist students requiring additional support as result of the pandemic. This is not intended to support ongoing operational expense budgets.

	CCSD	North Rockland	Suffern	Nanuet	South Orangetown	East Ramapo	Nyack	Pearl River
CRRSA (mm)	\$ 7,541	\$ 7,540	\$ 3,954	\$ 2,116	\$ 2,817	\$ 66,418	\$ 2,638	\$ 2,314
ARPA (mm)	\$ 4,876	\$21,843	\$ 3,397	\$ 2,146	\$ 1,232	\$ 150,445	\$ 3,458	\$ 2,337
Total (mm)	\$ 12,417	\$29,383	\$ 7,351	\$ 4,262	\$ 4,049	\$ 216,863	\$ 6,096	\$ 4,651



# New York State School Boards Association

500101

CLARKSTOWN

## State Aid Factor Five Year Trend Analysis

2022-23  
District Aid Factors

2021-22 Public School  
Enrollment Est.

2022-23 Combined  
Wealth Ratio (CWR)

Needs Resource  
Capacity (N/RC)

Free and Reduced  
Price Lunch (FRPL)

Census Poverty

2021-22 English  
Language Learners (ELL)

7,870

1.138

Low Need

16.3%

1.3%

243

2017-18  
District Aid Factors

2016-17 Public School  
Enrollment Est.

2017-18 Combined  
Wealth Ratio (CWR)

Needs Resource  
Capacity (N/RC)

Free and Reduced  
Price Lunch (FRPL)

Census Poverty

2016-17 English  
Language Learners (ELL)

8,156

1.274

Low Need

10.9%

1.3%

202



# Federal Programs

## \$12.4M

### 3 Year Funding Only

	For 2021-22	For 2022-23
Description	FTE	FTE
Teacher (incl. PE, Math, Elem.)	14.5	14.8
ENL	2	2
Occupational Therapist	2	2
Reading	4	4
Title I Reading	1	1
Student Assistance Counselor	0.4	0.4
School Counselor	2	2
School Psychologist	4.4	4.4
Special Education	4	4
Speech	2	2
Total	36.3	36.6

#### Funding used for:

Elementary Class size reduction  
 K-2 average from 24 to 22  
 3-5 average 27 to 25

#### Additional Student Support Services:

Reading, OT, SAC, Counselors, ENL, psychologists, Speech, special Ed.

# 2021-2022 vs. 2022-23 Expense Budget

- **Support For All Existing Programs**

Including 36.6 FTE Federally Funded

- **Salary Increases**

Steps, lanes, CPI%, current contract provisions

- **Benefits**

ERS/TRS (TRS 8% increase) , HealthCare (NYSHIP 12.7%, 11.3% increase, Aetna flat) , FICA, MedFICA

- **Debts Service**

Reduction in annual debt service payments

# 2021-2022 vs. 2022-23 Expense Budget

- **BOCES**

Potential Special Ed increase to delay 8 students aging out, RBOCES price increase & capital allocation

- **Software**

Increase in cost of software licenses & increase in the number of student licenses

- **Fuel**

20% increase to hedge the current fuel price crisis

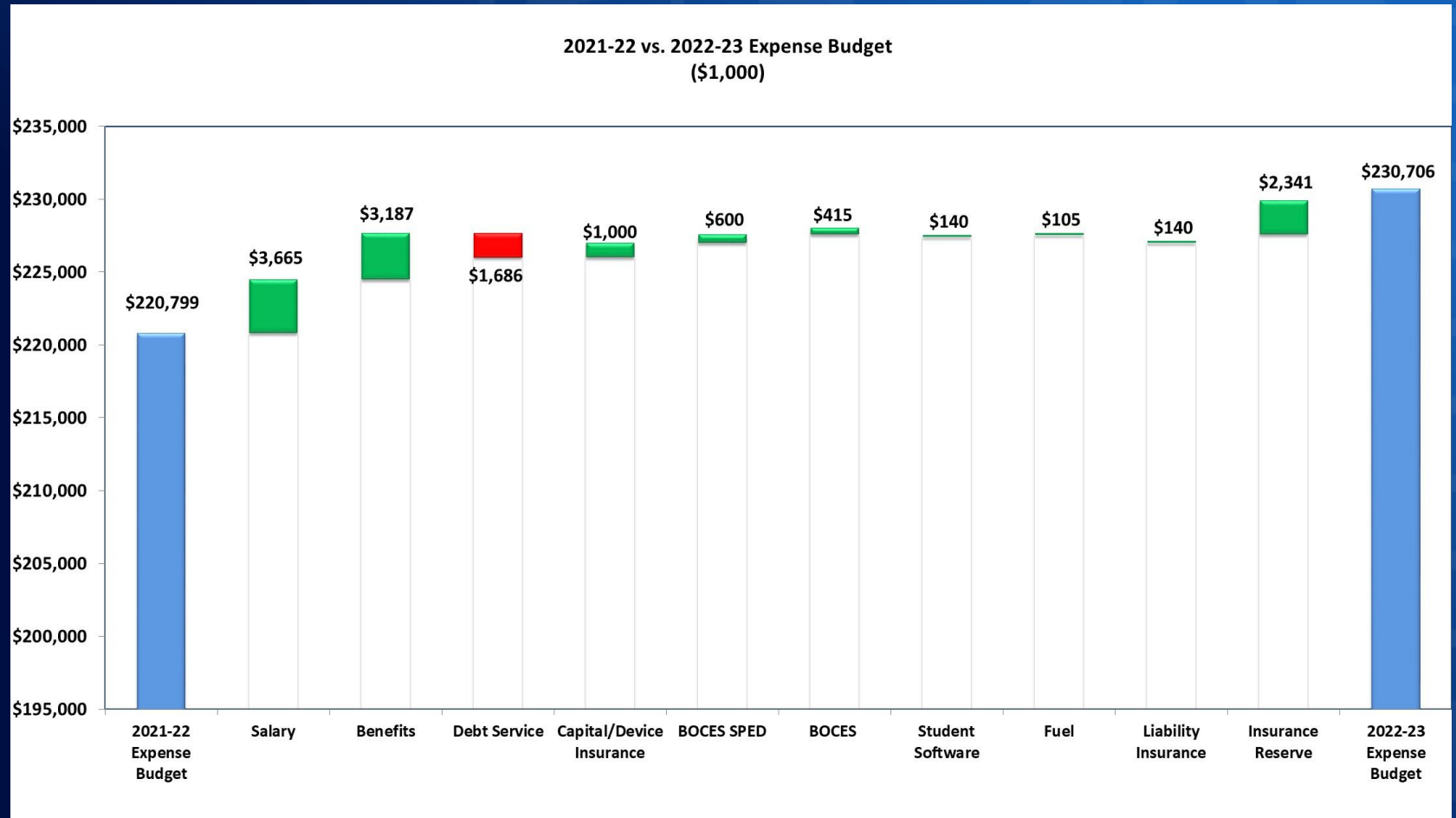
- **Capital**

1M in “pay as you go” capital improvements & Student device repair inventory

- **Insurance**

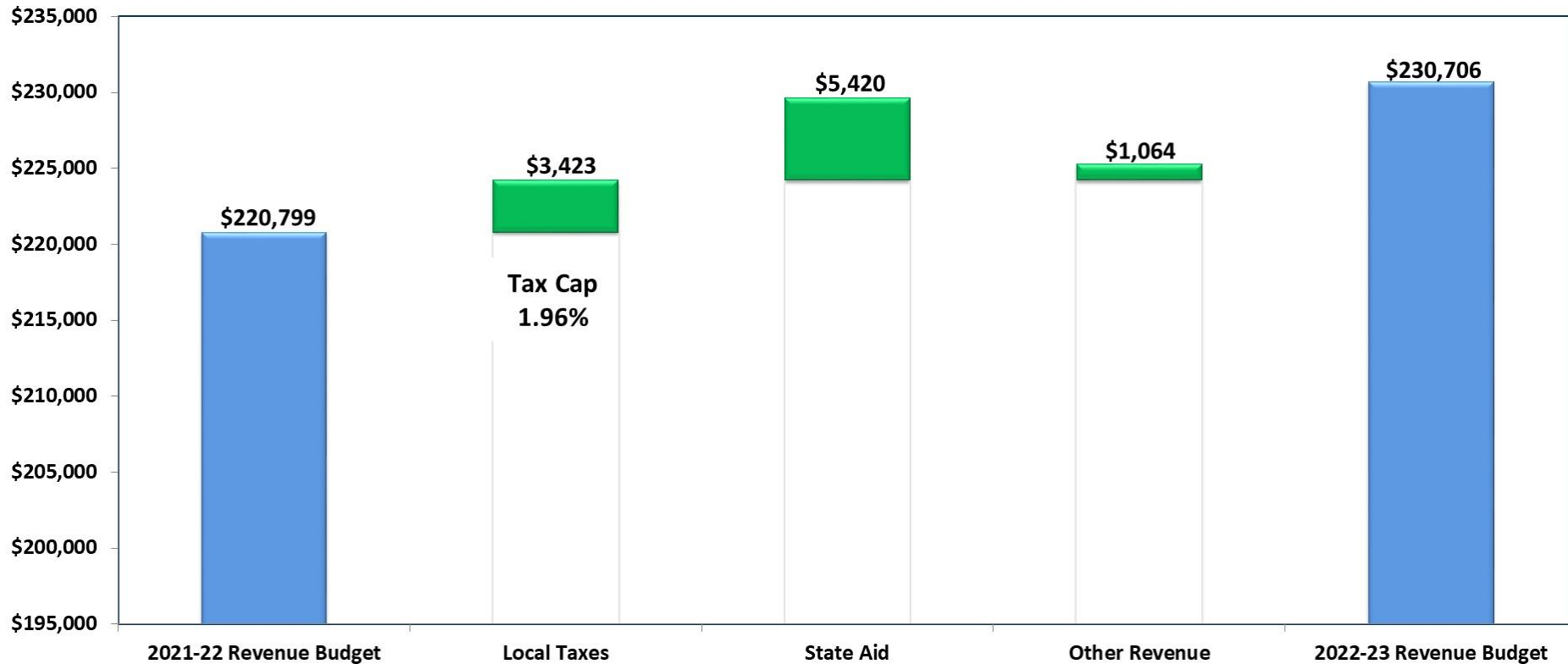
NYSIR rate increase, Insurance for leased Chromebooks, Insurance reserve for uninsured cases

# 2021-22 vs. 2022-23 Expense Budget Within the Tax Cap



# 2021-22 vs 2022-23 Revenue Budget

2021-22 vs. 2022-23 Revenue Budget  
(\$1,000)





Thank You