



# 2021-22 Budget Development Plan & Calendar

## 2021-22 BUDGET OBJECTIVES

In developing the budget, the Board of Education will:

1. Work to balance the community's desire for excellent school programs and reasonable taxes by critically evaluating current practices, proposed expenditures, and revenue sources other than taxes.
2. Promote opportunities that provide students with the skills, knowledge, and attitudes outlined in our 21st Century Framework for Learning document so they can compete in a demanding and technologically sophisticated global marketplace, and lead successful and civically engaged lives. This includes support for innovative instructional models and programs that are proven to be effective ways to deliver services and support for the professional development necessary for such innovation.
3. Monitor activities at the state level related to aid allocations, regulations, and policies and advocate for the interests of Burnt Hills-Ballston Lake CSD students.

## CONTEXT FOR DEVELOPING THE 2021-22 BUDGET

As we begin the 2021-22 budget development process, we do so with a great deal of uncertainty regarding our revenue sources, operating format, and expenditures due in part to the end of several contracts (i.e., teachers, administrators) on June 30, 2021. The lack of substantive information and potentially catastrophic deficit BH-BL is expected to incur during the 2020-21 school year may make 2021-22 an extraordinarily difficult budget year. We need to plan for the possibility of significant districtwide budget reductions. To help achieve this, a Budget Advisory Committee (BAC) was formed. Everyone is encouraged to learn about the BAC discussions regarding potential mid-year aid cuts in 2020-21, and planning for the 2021-22 budget. We will strive to come through this process with a student-centered, forward thinking budget. However, it is almost certain this process will be significantly more difficult than it has been in previous years. As a point of reference, every 1% of the BH-BL property tax levy is roughly \$423,638. Therefore, every \$423,638 in additional expense—or lost revenue—that is not ultimately balanced by new revenue or reductions elsewhere in the budget results in roughly a 1% tax levy increase. This is approximately seven FTE teaching positions.

1. Two areas of potential increase for the 2021-22 school year may be costs associated with staff compensation and expenditures to address safety and academic repercussions of the COVID-19 pandemic. BH-BL should receive preliminary guidance on health insurance increases, required contributions to the Teachers' Retirement System and breakage associated with teacher retirements by early February 2020. Preliminary estimates indicate pension costs and health insurance expenses will have lower than usual increases for the 2021-22 school year. Expenses related to staff compensation are more uncertain than usual for 2021-22 as there are a number of contracts that govern the compensation of teachers and administrators in the district that end on June 30.
2. The starting point for our tax cap calculation for the 2021-22 budget year may be significantly below 2% due to the low rate of inflation as measured by the Consumer Price Index. This will likely be coupled with revenue reductions imposed upon us by NYS, and, possibly, some level of federal restoration of those state aid reductions. Increases to the district's tax levy that remain under the tax cap will likely not be enough to keep up with these changes to our revenues and expenditures. Due to the current moratorium on construction in the Town of Ballston, we cannot necessarily rely on significant tax cap exclusions associated with new construction for the 2021-22 school year.
3. BH-BL is fortunate its residents, by and large, support high-quality programs when balanced by reasonable taxes. The June 2020 budget proposition, which was within the district's tax levy cap, was approved by a nearly 72% passing rate amid a record level of voter turnout.
4. Since the 2014-15 school year, weighted average tax rate increases have averaged 1.37% due to controlled expenditure growth and increased assessed value from new construction in the district. It should be noted that the weighted average increase in the district's tax rates over this time period are slightly less than the rate of inflation over the same time period.
5. Long-range financial planning and careful control of spending have helped BH-BL maintain a balanced budget over the years.

## CALENDAR OF BUDGET & ELECTION ACTIVITIES

- Dec. 11 • F** Principals & managers submit budget requests
- Mid-Jan.** Announcement of Governor's budget proposals
- Jan. 22 • F** Compiled budget requests & reference materials shared with BOE
- Jan. 27 • W** Finance Committee Mtg, re: Gov.'s proposals & budget material, 7 p.m., HS Board Room/Google Meet
- Feb. 3 • W** Budget update\* during regular BOE Mtg, 7 p.m., HS Board Room/Google Meet
- Feb. 24 • W** Budget update\* during regular BOE Mtg, 7 p.m., HS Board Room/Google Meet
- Mar. 1 • M** Submit tax levy limit information to state comptroller
- Mar. 10 • W** Budget update\* during regular BOE Mtg, 7 p.m., HS Board Room/Google Meet
- Mar. 24 • W** Approve referenda & notice of annual mtg at BOE Mtg, 7 p.m., HS Board Room/Google Meet
- Apr. 1 • Th** Superintendent's recommendations to BOE
- Apr. 12 • M** Finance Committee Mtg re: Superintendent's recommendations, 7 p.m., HS Board Room
- April 14 • W** Budget Forum 7 p.m., HS Board Room/Google Meet
- April 15 • Th** Finance Committee Mtg, 7 p.m., HS Board Room/Google Meet (if needed)
- April 19 • M** BOE candidates' filing deadline
- April 20 • Tu** Adopt Proposed 2021-22 Budget at BOE Mtg, 7 p.m., HS Board Room/Google Meet
- April 21 • W** Property Tax Report Card submitted to SED
- April 26 • M** Draft budget newsletter to BOE (tentative)
- May 3 • M** Budget materials available in all schools & on district website
- May 3-31** Outreach to inform school groups & community about 2021-22 budget
- May 4 • Tu** Budget Hearing as part of regular BOE Mtg, 7 p.m., HS Board Room/Google Meet
- May 5 • W** Budget notice & newsletter mailed to residents
- May 13 • Th** Meet-the-Candidates Night, 7 p.m., HS Library/Google Meet
- May 18 • Tu** Public Budget Vote, 7 a.m. to 9 p.m., High School gymnasium

\* If needed, a Finance Committee meeting will be held at 6 p.m. prior to the regularly scheduled Board of Education Meeting.

TOWN	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	Town 7-year Avg. Increase
Ballston	3.80%	1.78%	-0.43%	2.09%	0.63%	2.72%	2.00%	1.80%
Charlton	-0.77%	0.47%	-0.12%	1.73%	3.22%	-1.76%	-1.57%	0.17%
Clifton Park	0.64%	1.89%	-0.12%	-1.10%	2.33%	2.25%	5.39%	1.61%
Glenville	-0.40%	2.96%	0.95%	1.05%	2.13%	2.53%	1.41%	1.52%
BHBL Weighted Avg.	1.16%	1.95%	0.15%	1.46%	1.80%	1.74%	1.32%	1.37%
								District 7-year Weighted Average