

# 2021-22 Budget Presentation

March 17, 2021

# Elementary Enrollment

Grade	18-19	19-20	20-21	21-22
Pre-K	54	49	25	45
Kinder	80	94	63	60
First	79	77	88	63
Second	88	75	76	88
Third	85	94	64	76
Fourth	84	90	78	64
Fifth	80	86	76	78
Total	550	565	569	474

# Secondary Enrollment

Grade	18-19	19-20	20-21	21-22
Sixth	87	76	86	76
Seventh	87	94	76	84
Eighth	87	86	94	74
Ninth	76	80	86	92
Tenth	81	69	80	84
Eleventh	74	84	69	80
Twelfth	60	66	84	69
Total	552	555	575	559

# Superintendent's Budget

	<u>2020-21</u>	<u>2021-22</u>	<u>Change</u>
Program	\$18,353,000 (72.9%)	\$19,091,000 (73.5%)	\$738,000 (4.0%)
Capital	\$4,542,000 (18.0%)	\$4,552,000 (17.4%)	\$10,000 (0.0%)
Admin	\$2,280,000 (9.1%)	\$2,374,000 (9.1%)	\$94,000 (4.1%)
Total	\$25,175,000	\$25,993,000	\$818,000 (3.3%)

# Capital Component Highlights

## Decreases

- Debt Service \$45,000

## Increases

- Salary \$20,000
- Benefits \$25,000
- Other minor Changes \$10,000

Net Change \$10,000 nearly flat

# Capital Outlay Project

- Our district has incorporated a state aided \$100 K projects to help maintain our facilities;
- The District's architect and Building Committee coordinate this work;
- Our District's aid ratio is 93%, which means the needed work will cost the District approximately \$7,000;
- Next year's Capital Outlay Project will consist of camera, computer infrastructure and control work at the elementary building.

# Administrative Component Highlights

## Decreases

– Board of Education \$21,000

## Increases:

– Business Office \$26,000

– Salary \$31,000

– Benefits \$23,000

– BOCES Admin and Capital \$35,000

Net Change \$94,000

# Administrative Budget

- Two Administrative Positions Remain Vacant: Assistant Superintendent and Business Official (Saves \$250,000);
- Combined Athletic Director and Assistant Principal Position (Saves \$70,000).



# Administrative Demands

- Annual Professional Performance Review [APPR];
- Dignity for All Students Act [DASA];
- New NYS ELA and Math Standards and Assessments;
- Next Generation Math and Science Standards;
- Required Local Improvement Plans(ESSA);
- Pandemic Protocols.

# Major Changes Program Component

## Decreases

– Materials and Supplies	\$ 14,000
– Contractual	\$ 14,000
– Transfers	\$ 5,000

## Increases:

– Benefits	\$193,000
– Salary	\$283,000
– BOCES	\$233,000
– Transportation	\$ 62,000

Net Change \$738,000

# High School/Middle School Programmatic Highlights

- Restore Physical Education;
- Restore Music;
- Restore Extracurricular and Interscholastic Programming;
- Continue Agriculture and STEM Programs 2021-22;
- Restore Part-time Driver Education Teacher;
- Continuation of the College Art Program;
- Continuation of Project-Lead-the-Way with Frankfort-Schuyler;
- Continuation of VP Tech to Seventh Cohort;
- Restore and Expand Community Use of Facility;
- Reopening regulations still pending.

Gap closing plan????

# Elementary School Program Highlights

- Restore Physical Education;
- Restore Music;
- Restore Social Emotional Support Position;
- Restore after school swim instruction;
- Continue summer programs;
- Implementing new ELA Program;
- **Maintain class sizes;**
- Reopening regulations still pending.

**This needs work we need to study enrollment and class sizes for next year in various ways of reopening. Also we need to have gap analysis and**

# Special Education

- Increased Enrollment In High Needs Programs;
- Continue Shift to Least Restrictive Environment;
- Reopening regulations still unknown.

We have seen significant increases in this area for the last three budget cycles. We need to be prepared to discuss plans for curtailing costs and offering services needed by students in a more efficient manner. Our self contained numbers are significantly higher that they should be and we will likely be audited on this soon.

# Technology

- Maintain 1-1 Computing environment;
- Continue the Sequence of BOCES aided multi-year purchases;
- Reopening regulations still unknown.

# What options does the Board have?

- **Option 1:** Propose a budget requiring a tax levy that is at or below the tax levy threshold prescribed by law. Requires a simple majority (50% + 1 voter approval)
- **Option 2:** Propose a budget requiring a tax levy that is above the tax levy threshold prescribed by the law. Requires a “super majority” (60% voter approval)  
  
Requires a statement on ballot indicating the required tax levy before exemptions exceeds the Tax Levy Limit.

# Draft Maximum Levy Calculation

Prior year tax levy	\$9,451,000
Tax Cap Reserve	0
Tax Base Growth Factor	1.0037
Pilots 2021	\$35,000
Tort Exclusions 2021	0
Capital Levy 2021	\$878,000
Allowable Levy Growth Factor	1.0123
Pilots 2022	\$35,000
Allowable Carryover 2021	0
Tax Levy Limit 2022 before Exclusions	\$8,714,000
Tort, TRS and ERS Exclusions 2022	0
Capital Exclusions 2022	\$296,000
Tax Levy Limit	\$9,010,00 (-4.67%)



# State Aid Estimates

	<u>2020-21</u>	<u>2021-22</u>
• Foundation Aid	\$8,470,000	\$8,470,000
• Building Aid	\$2,016,000	\$2,370,000
• Transportation Aid	\$1,098,000	\$1,115,000
• BOCES Aid	\$1,857,000	\$1,980,000
• Public High Cost Aid	\$416,000	\$344,000
• Private Excess Cost	\$126,000	\$118,000
• Textbook/Software/Lib	\$ 89,000	\$92,000
• Computer Hardware	\$ 22,000	\$23,000
• Community School	<u>\$100,000</u>	<u>\$100,000</u>
• Total	\$14,194,000	\$14,612,000
• Pandemic Adjustment	<u>-\$517,000</u>	<u>-\$1,415,000</u>
• Total State Aid	\$13,677,000	\$13,197,000
• Incarcerated Youth	\$15,000	\$ 20,000
• Medicaid	<u>\$50,000</u>	<u>\$ 55,000</u>
• Total Aid	\$13,742,000	\$13,272,000

# Revenue Projection

- State Aid \$13,272,000
- Tax Levy \$9,639,000 (1.99%)
- Other Revenue \$668,000
- Federal Aid \$1,544,000
- Total Revenue \$25,123,000
- Fund Balance/Budget Gap \$870,000
- **Proposed Budget \$25,993,000**

# Tax Levy History

- Tax Levy Increase since 2012:

<b>2020-2021</b>	<b>1.99%</b>
2020-2021	4.49%
2019-2020	2.23%
2018-2019	3.94%
2017-2018	1.72%
2016-2017	0.67%
2015-2016	1.9%
2014-2015	2.84%
2013-2014	4.00%
2012-2013	2.00%
2011-2012	10.11%

# \$870,000 Budget Gap

- Lobby our legislature to increase our foundation aid. Herkimer CSD is owed about \$3.33 million in foundation aid;
- Use fund balance to close the gap;
- Reduce the expenditure budget;
- Override the levy limit.

# Fund balance Use

- Fund balance use since 2012:

<b>2021-2022</b>	<b>\$870,000</b>
2020-2021	\$1,100,000
2019-2020	\$650,000
2018-2019	\$650,000
2017-2018	\$250,000
2016-2017	\$250,000
2015-2016	\$250,000
2014-2015	\$815,000
2013-2014	\$615,000
2012-2013	\$800,000
2011-2012	\$650,000

# Reserves and Fund Balance

	06/30/2015	06/30/2016	06/30/2017	06/30/2018	06/30/2019	06/30/2020
Fund Balance	\$144,000	\$922,000	\$975,000	\$1,008,000	\$968,000	\$1,006,000
EBLAR	\$21,000	\$21,000	\$281,000	\$281,000	\$301,000	\$350,000
ERS/TRS Reserve	\$114,000	\$490,000	\$700,000	\$701,000	\$440,000 \$140,000	\$480,000 \$280,000
Unemp	0	\$80,000	\$100,000	\$100,000	\$100,000	\$100,000
Tax Cert	0	40,000	\$80,000	\$120,000	\$160,000	\$160,000
Insurance	0	0	\$40,000	\$20,000	\$20,000	\$10,000
Capital	0	0	\$462,000	\$553,000	\$3,000	\$233,000
Debt Ser	\$50,000	\$200,000	\$324,000	\$388,000	\$389,000	\$395,000
Repair	0	\$80,000	\$280,000	\$355,000	\$355,000	\$355,000
Total Reserves	\$185,000	\$911,000	\$2,267,000	\$2,518,000	\$1,908,000	\$2,363,000

# Update Important Dates

- BOE Finalizes and Approves Budget in April 2021;
- Budget Hearing - May \_\_\_\_, 2021 @ 6 PM High School Cafeteria;
- Budget Vote - May \_\_\_\_, 2021 @ 12:00 PM to 8 PM High School Library Media Center;
- Budget Revote - June \_\_\_\_, 2021 @ 12:00 PM to 8 PM High School Library Media Center (If Necessary).

Thank You  
for Supporting Our Schools  
and Our Kids

Questions