

2021-22 Budget Presentation

April 14, 2021

Reopening Budget 2021-22

- District proposes a 0.0% tax increase, a levy limit override due to a negative levy limit caused by local share of debt service reduction anomaly;
- District proposes appropriating \$570,000 to support the 2021-22 budget;
- Federal funds for gap closing programs and reopening restrictions.

Superintendent's Budget

	20-21	21-22	Change
Program	\$18,353,000 (72.9%)	\$19,462,000 (73.7%)	\$1,109,000 (6.0%)
Capital	\$4,542,000 (18.0%)	\$4,528,000 (17.1%)	-\$14,000 (-0.3%)
Admin	\$2,280,000 (9.1%)	\$2,424,000 (9.2%)	\$144,000 (6.3%)
Total	\$25,175,000	\$26,414,000	\$1,239,000 (4.9%)

State Aid Enacted Budget

	<u>2021-22</u>	<u>2020-21</u>	
• Foundation Aid		\$8,570,000	
	\$9,576,000		
• Building Aid		\$2,016,000	
	\$2,350,000		
• Transportation Aid		\$1,098,000	
	\$1,114,000		
• BOCES Aid		\$1,857,000	
	\$2,070,000		
• Public High Cost Aid		\$416,000	\$344,000
• Private Excess Cost		\$126,000	
			\$118,000
• Textbook			
	\$89,000		\$87,000
• Computer Hardware			
	<u>\$22,000</u>	<u>\$22,000</u>	
• Total		\$14,194,000	
	\$15,681,000		
• Aid Deduct			<u>\$517,000</u>
	\$		
	0		
• Total			\$13,677,000 ₄
	\$15,681,000		

Maximum Levy Calculation

Prior year tax levy	\$9,451,000
Tax Cap Reserve	0
Tax Base Growth Factor	1.0037
Pilots 2019	
\$35,000	
Tort Exclusions 2019	
0	
Capital Levy 2019	\$878,000
Allowable Levy Growth Factor	1.0123
Pilots 2020	
\$35,000	
Allowable Carryover 2019	0
Tax Levy Limit 2020 before Exclusions	\$8,714,000
Tort, TRS and ERS Exclusions 2020	0
Capital Exclusions 2020	\$296,000
Tax Levy Limit 4.67%)	\$9,010,000 (- 5

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 “supermajority” (60% voter approval)

Requires a statement on ballot indicating the required tax levy before exemptions exceeds the Tax Levy Limit.

Contingent Budget

- Same tax levy as proposed budget;
- Same expenditure budget as proposed budget;
- Equipment budget items transferred to contractual repair budget;
- Capital outlay project is not approved delaying needed building work at the elementary and reducing 2022-23 building aid by \$93,000;
- Delay implementation of cost saving 5 year transportation contract;
- Eliminate community use of facilities.

Revenue Projection

• State Aid	\$15,741,000
• Tax Levy \$9,451,000*(0.0%)	
• Other Revenue	<u>\$652,000</u>
• Total Revenue	\$25,844,000
• Fund Balance	<u>\$570,000</u>
• Proposed Budget	\$26,414,000

***Levy limit override (-4.67% levy limit)**

Capital Component

- Decreases:

- Debt Service \$45,000;
- Minor Changes \$14,000.

Increases:

- Salary \$20,000;
- Benefits \$25,000.

Net change down \$14,000

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 Budget

Decreases

Board of Education	\$25,000
--------------------	----------

Increases:

Business Office	\$27,000
-----------------	----------

Salary

\$72,000

Benefits

\$23,000

BOCES

\$40,000

Contractual

\$8,000

Administrative Highlights

- Develop a three year transition plan to the next superintendent
- Develop a district administrative model
- Board Workshop in May or June

Major Changes Program Component

- Major Increases:
 - Health Insurance Increase \$200,000
 - Salary \$498,000
 - BOCES Special Ed \$225,000
 - Contractual \$200,000
 - Social Security \$16,000
 - Workers' Comp \$14,000
 - Teachers' Retirement \$40,000

The district seeks approval of a five year contract with Birnie bus in the amount of \$5,777,910 for transportation services. The district performed a competitive RFP process in the winter of 2021 and the Birnie proposal was \$1.25 million less than the next lowest bidder.

High School/Middle School Programmatic Highlights

- Continue Agriculture and STEM Programs;
- Continuation of the College Art Program;
- Continuation of Project-Lead-the-Way with Frankfort;
- Continuation of VP Tech to Seventh Cohort;
- Continuation of interscholastic athletics programming;
- Restore;
 - In-person physical education programming;
 - In-person music programming;
 - In-person driver education;
 - Social emotional support programming;
 - Extracurricular programming.
- Addition of two academic intervention teachers;
- Expand Community Use of Facility.

Elementary School Program Highlights

- Restore after school swim instruction;
- Restore in-person art;
- Restore in-person music;
- Restore in-person physical education;
- Restore in-person pre-k;
- Continue and enhance summer programs;
- Addition of one special education teacher to bolster resource room staffing and provide tier three interventions;
- Addition of two FTE elementary positions to maintain class sizes for COVID restrictions;
- Expand community use of the facility.

Special Education

- Increased Enrollment In High Needs Programs;
- Maximize Use of In-District Special Education Programs;
- Continue Shift to Least Restrictive Environment.

.

Technology

- Maintain 1-1 Computing;
- Continue the Sequence of BOCES aided multi-year purchases.

Federal Funds

- Approximately \$4.8 million to be used over the next three school years;
- Restoring in-person instruction;
- Gap closing;
- Social Emotional Support;
- Summer programming;
- Expanded school day programming.

Tax Levy History

- Tax Levy Increase since 2012:

2021-2022	0.00%
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%

Appropriated Fund Balance

- Appropriated Fund Balance History:

2021-2022	\$570,000
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

	06/30/2016	06/30/2017	06/30/2018	06/30/2019	06/30/2020	06/30/2021
Fund Balance	\$922,000	\$975,000	\$1,008,000	\$968,000	\$1,006,000	\$1,800,000
EBLAR	\$21,000	\$281,000	\$281,000	\$301,000	\$350,000	\$500,000
ERS/TRS Reserve	\$490,000	\$700,000	\$701,000	\$440,000 \$140,000	\$440,000 \$140,000	\$600,000 \$300,000
Unemp	\$80,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Tax Cert	40,000	\$80,000	\$120,000	\$160,000	\$160,000	\$150,000
Insurance	0	\$40,000	\$20,000	\$20,000	\$10,000	\$20,000
Capital	0	\$462,000	\$553,000	\$3,000	\$83,000	\$500,000
Debt Ser	\$200,000	\$324,000	\$388,000	\$389,000	\$395,000	\$320,000
Repair	\$80,000	\$280,000	\$355,000	\$355,000	\$340,000	\$400,000
Total Reserves	\$911,000	\$2,267,000	\$2,518,000	\$1,908,000	\$2,078,000	\$2,890,000

Important Dates

- Budget Hearing - May 5, 2021 @ 6 PM High School Cafeteria;
- Budget Vote - May 18, 2021 @ 12:00 PM to 8 PM High School Library Media Center;
- Budget Revote - June 15, 2021 @ 12:00 PM to 8 PM High School Library Media Center (If Necessary).

Thank You
for Supporting Our Schools
and Our Kids

Questions

Calendar Adjustments

- May 28 Snow day give back
- June 18 Observance of Juneteenth
- June 25 shortened session day and last day of instruction Grades K - 8 as well as a Regents rating day Grades 9 -12
- June 16 last day of instruction Grades 9 - 12 with regents Exams June 17, June 21, June 22, June 23, and June 24