

**Pine Valley
Central School District
2020 Budget Hearing**



Mrs. Bryna M Booth
Superintendent of Schools
Mrs. Jamie Rodgers
Business Executive

Agenda

- About Pine Valley CSD
- Mission and Vision
- BOE Goals
- Proposed Budget/Revenue
- Propositions and Board Vacancies
- Closing

About the District

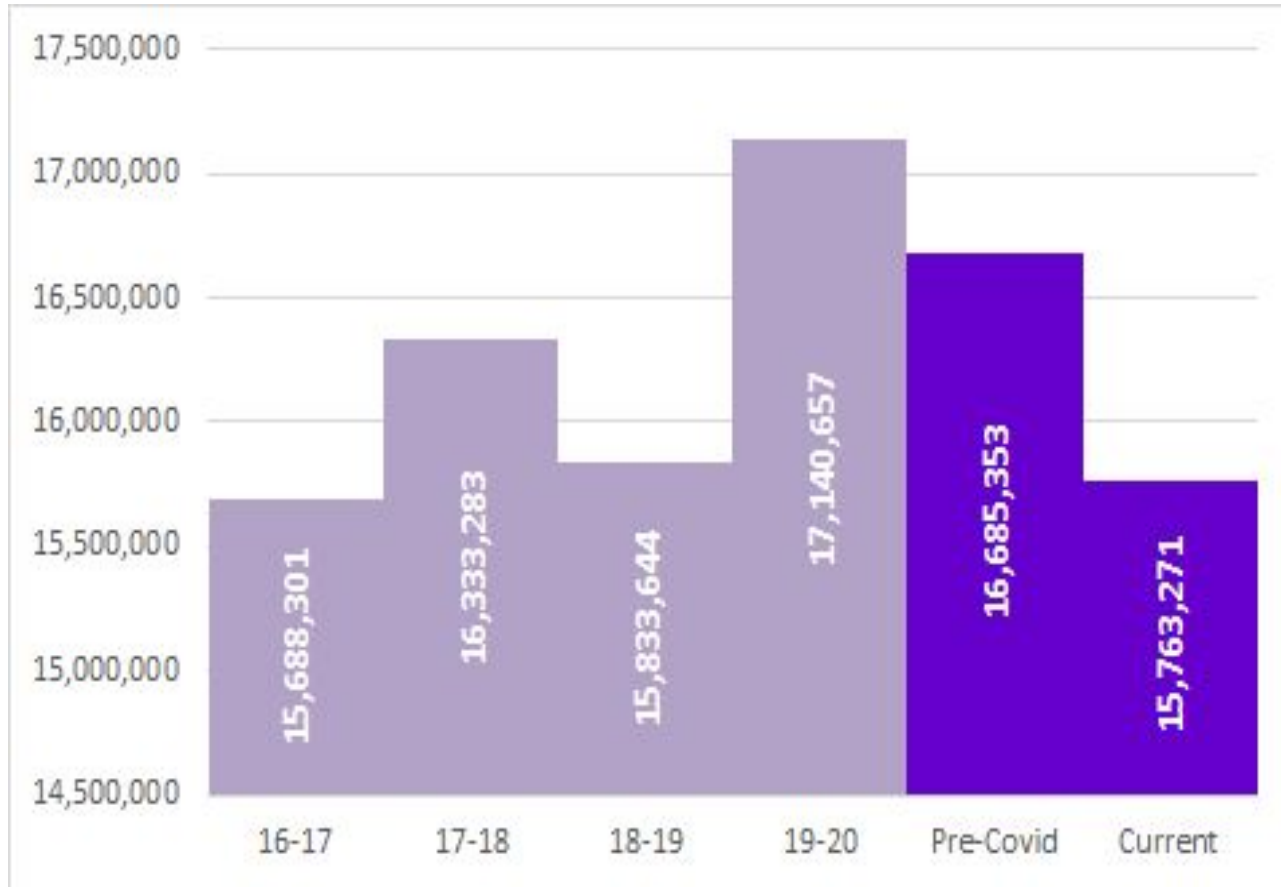
- The Pine Valley CSD is a rural district that covers an area of approximately 120 square miles located in Chautauqua and Cattaraugus Counties.
- We currently have 11 regular bus runs. In addition 13 bus runs deliver and pick up students to various programs. These include Catholic School, Special Education, P-Tech, CTE and Alternative Education program. An additional bus run is contracted with Corvus Bus & Charter.
- The district currently employs 135 faculty and staff, who are responsible for the education, care, and safe transportation of approximately 560 students.
- Our buildings and grounds are not only used for educational purposes, but also Modified/JV/V athletic teams, youth sports programs, adult interest, community fitness center, CIA events, fireman trainings, etc.

Mission and Vision

- Mission: To prepare all students to be college and career ready as lifelong learners, instilled with the intrinsic values of:
 - Integrity
 - Perseverance
 - Responsibility
 - Curiosity
 - Community Service
- Vision: To provide an education that transforms today's learners into engaged citizens who are fully aware of and able to act upon any and all opportunities.

Board Goals

- Student Achievement/College and Career Ready
 - The Pine Valley School Board will support and encourage the development of, and exposure to, a college and career-minded education for all students providing a scaffolded curriculum including STEAM programs and/or activities.
- Engagement with School & Community
 - The Pine Valley School Board will encourage, support, and provide programs that promote the emotional and educational well-being for the students, staff and community members, increasing participation and involvement with our school.
- Climate and Culture
 - The Pine Valley School Board will encourage and support activities that promote a positive and unified culture among students, staff, and community.
- Fiscal Responsibility
 - The Pine Valley School Board commits to being fiscally responsible and transparent in its support of educational programs and student outcomes that are centered on sustainability.
- Safety
 - The Pine Valley School Board will review, modify, and adopt policies to ensure a safe environment that provides for the physical and emotional security of all students.



Past & Current Budgets

Three Part Budget – Administrative Components

Category	2019-2020	2020-2021	Variance
Board Of Education	30,479.00	27,542.00	(2,937.00)
Central Administration	263,960.00	259,057.00	(4,903.00)
Finance & Business	246,633.00	218,299.00	(28,334.00)
Legal & Public	79,399.00	49,281.00	(30,118.00)
Central Printing & Mailing	93,851.00	79,435.00	(14,416.00)
BOCES Administrative Costs	144,592.00	155,748.00	11,156.00
Instruction & Admin	406,681.00	449,163.00	42,482.00
Employee Benefits	414,147.00	384,719.00	(29,428.00)
TOTAL ADMINISTRATIVE COMPONENT	1,679,742.00	1,623,244.00	(56,498.00)

Three Part Budget – Program Components

Category	2019-2020	2020-2021	Variance
Legal	29,500.00	30,000.00	500.00
Instruction & Supervision	3,605,514.00	3,309,379.00	(296,135.00)
Special Apportionment	2,767,117.00	2,544,214.00	(222,903.00)
Occupational Education(Grades 9-12)	365,400.00	403,800.00	38,400.00
Instructional Media	1,105,129.00	778,721.00	(326,408.00)
Pupil Personnel Services	249,307.00	257,184.00	7,877.00
District Transport Srvcs	1,141,786.00	997,064.00	(144,722.00)
Community Service	100,413.00	128,844.00	28,431.00
Employee Benefits	2,417,208.00	2,383,556.00	(33,652.00)
Interfund Transfer	27,000.00	27,000.00	-
TOTAL PROGRAM COMPONENT	11,808,374.00	10,859,762.00	(948,612.00)

Three Part Budget – Capital Components

Category	2019-2020	2020-2021	Variance
Central Services/Operations	843,029.00	819,651.00	(23,378.00)
Employee Benefits	219,667.00	183,701.00	(35,966.00)
Debt Service	2,489,844.00	2,276,913.00	(212,931.00)
Interfund Transfer	100,000.00	-	(100,000.00)
TOTAL CAPITAL COMPONENTS	3,652,540.00	3,280,265.00	(372,275.00)

Three Part Budget - Summary

Category	2019-2020	2020-2021	Variance
Administrative Component	1,679,742	1,623,244	(56,498)
Capital Component	11,808,374	10,859,762	(372,275)
Program Component	3,652,540	3,280,265	(948,612)
TOTAL	17,140,656	15,763,271	(1,377,385)

Revenues

Proposed	2019-2020	2020-2021	Inc/Dec
State Aid	12,673,440	11,979,622	(693,818)
Other Revenue	168,869	274,291	105,422
Fund Balance	955,200	132,780	(822,420)
Tax Levy*	3,343,147	3,376,578	33,431
TOTAL REVENUE	17,140,656	15,763,271	(1,377,385)

* Remains under tax cap

General NYS Budget & School Aid Facts

All funds spending is estimated to total approximately \$177 billion and state operating spending is authorized up to \$105.8 billion, however in the absence of additional federal assistance or a faster than anticipated economic recovery, spending will initially total \$95.8 billion.

Due to extraordinary challenges from the COVID-19 health crisis, creating a \$10 billion loss in revenue to the State, support for schools will remain nearly flat for a total of \$27.9 billion in school aid.

Possible Future Cuts to Education Funding

Part JJ of the Education, Labor and Family Assistance (ELFA) bill establishes budget measurement periods that allow the State to adjust aid disbursements to localities:

Measurement Period	Dates	Financial Plan Estimates to be Used
Measurement Period #1	April 1, 2020 – April 30, 2020	The executive financial plan as updated for governor's amendments and forecast revisions issued in February 2020
Measurement Period #2	May 1, 2020 – June 30, 2020	The enacted budget financial plan for the 2020-21 fiscal year
Measurement Period #3	July 1, 2020 – December 31, 2020	The enacted budget financial plan for the 2020-21 fiscal year

The budget shall be deemed unbalanced if, during any measurement period:

- Actual state operating funds tax receipts are **less than 99%** of estimated state operating funds tax receipts, or
- Actual state operating funds disbursements are **more than 101%** of estimated state operating funds disbursements, or
- Both above scenarios.

If an unbalanced budget occurs, the Director of the Budget (DOB) is authorized to adjust or reduce any general fund and/or state special revenue fund appropriation and related cash disbursement by any amount* needed to maintain a balanced budget for the 2020-21 fiscal year.

Future State Aid Cuts Timeline

10-Year Tax Review

<u>School Year</u>	<u>\$ Change</u>	<u>% Change</u>
2010-11	-	0.00%
2011-12	-	0.00%
2012-13	-	0.00%
2013-14	94,255	3.00%
2014-15	56,768	1.75%
2015-16	(50,000)	-1.52%
2016-17	54,084	1.67%
2017-18	46,215	1.40%
2018-19	-	0.00%
2019-20	-	<u>0.00%</u>
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	201,322	6.305%

Proposed Tax Increase

- Control revenue that we can
- 1% Increase - \$33,431
- Tax Cap – 1.9% - \$63,800

Tax rate per thousand (tax levy ÷ total of all taxable assessments in jurisdiction) x 1,000

	Change in Levy		
	Actual	1.00%	Estimated
Levy	3,343,147	33,431	3,376,578
Assessed Value	164,529,123	829,668	165,358,791
Tax rate	20.32		20.42

***if assessments change at a uniform rate, then the tax cap will have a uniform impact on individual bills**

Estimated School Tax bill		19-20	20-21	Tax bill
with basic STAR applied		Actual	Estimated	Difference
If your house is assessed at				
100,000	70,000	1,422.36	1,429.38	7.02
80,000	50,000	1,015.97	1,020.99	5.01
60,000	30,000	609.58	612.59	3.01

- *Estimated household increases based on current assessments and equalization rates

Bus Proposition

- Use of reserve – No effect on budget
- Part of 10-year replacement cycle
- Will not be putting cargo carriers on new buses
- All buses being replaced are out of warranty

Defeated Budget

3 Options

- Resubmit Defeated Budget to the community to vote again.
- Submit a Revised Budget to the community to vote on.
- Adopt our Contingent Budget.

Contingent Budget

- Administrative budget cannot exceed last year's
 - 19-20 admin percentage was 12.45%
 - Current 20-21 admin percentage is 12.96%
 - Need to cut \$73,000 from admin budget
- Remove all non-contingent items
 - Equipment Purchases other than those purchased with Hardware Aid (\$9,500)
 - Student School Supplies
 - Transportation of students within 1.5 miles
 - Fitness Center & Pool for Community Use (\$28,844)
 - Youth Sports & Activities
- Additional Cuts of \$111,344
- Contingent Budget \$15,651,927

Proposition #1 – Basic Budget

\$15,763,272

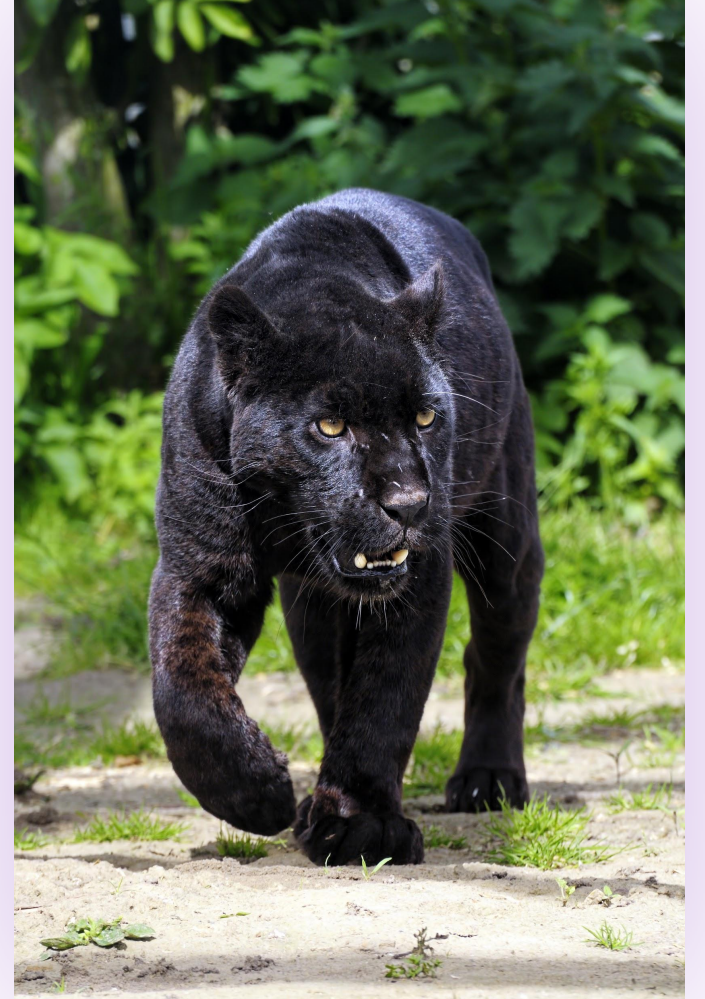
- **Shall the budget for the year 2020-2021 as approved by the Board of Education be adopted and the required funds therefore be raised by a tax on the taxable property of the school district?**
- **The proposed budget represents an decrease of \$1,377,385 or 8.04% from the 2019-2020 Budget**

Proposition #2 – Purchase of Buses/Van Using the District's Transportation Vehicle Reserve Fund

- **Shall the Board of Education be authorized to purchase two school buses and one van for use in the transportation program of the District at an estimated maximum cost not to exceed \$280,000 and to transfer or apply (during the current fiscal year of the District) up to \$280,000 from the District's Transportation Vehicle Reserve Fund (established in May of 2015) to the District's general fund to pay for such purchases.**

Upcoming Dates

- Budget Hearing and Regular BOE Meeting
 - May 28th at 7pm
- Budget notice mailed to eligible voters
 - May 29th – June 3rd
- Ballots due
 - June 9th by 5pm





Which of three (3) candidates should be elected to three (3) seats on the Board of Education?

- Jeffrey Chase
- Kara Frontuto
- Christie Lokietek

REQUIREMENTS to Vote:

- U.S. Citizen
- Must be 18 years old or older
- Must be a resident of the Pine Valley School District for at least 30 days prior to the vote



Questions?

