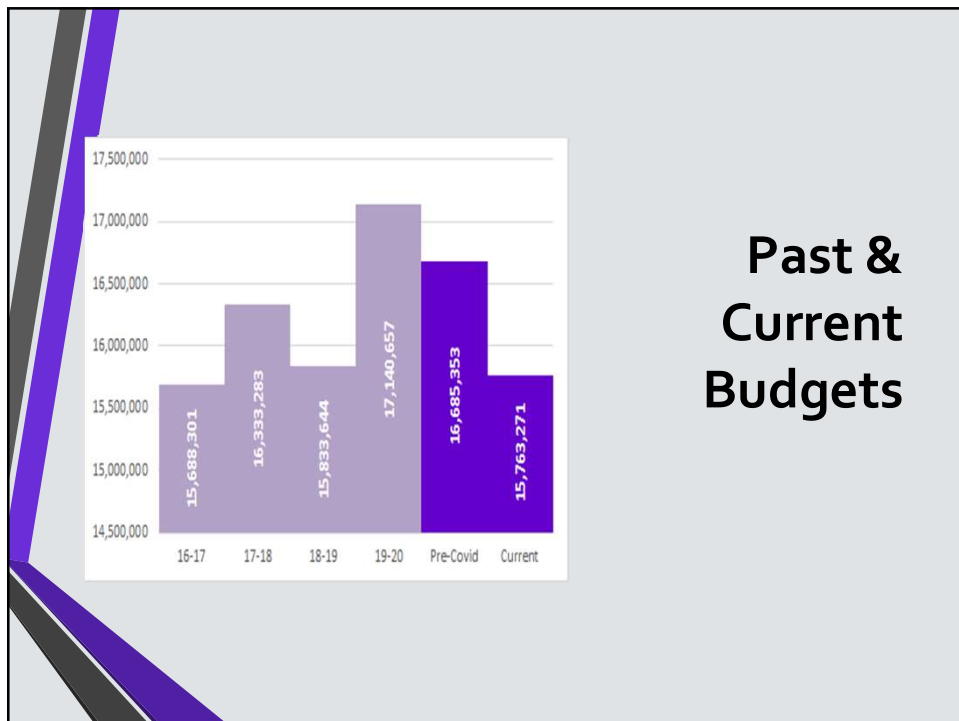


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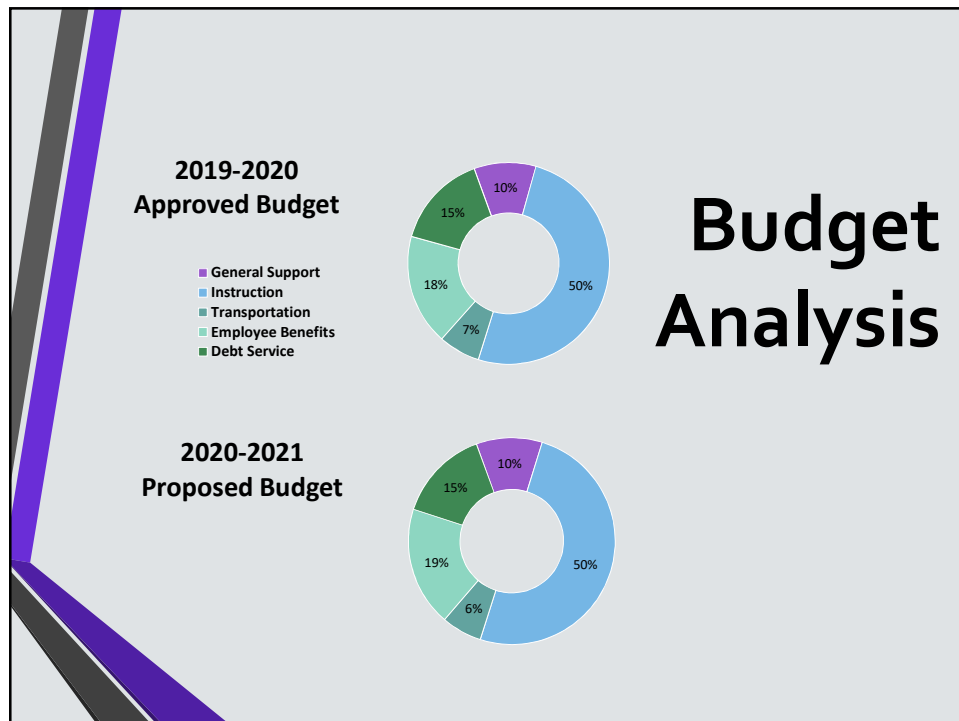


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	2019-20 Adopted Budget	2020-21 Proposed Budget	Dollar Change	Percent Change
General Support	1,704,634	1,623,379	(81,255)	-4.77%
The General Support section of the budget covers managerial functions for the entire District including funding for the Board of Education, School Superintendent and financial operations of the district; operations and maintenance of school buildings and grounds, fire and liability insurance coverage, personnel management, legal expenses, public information expenses including related BOCES administrative charges.				
Instruction	8,653,370	7,943,939	(739,431)	-8.55%
Instruction is the core area of the school budget generally covering salaries for administrators, teachers, aides, clerical staff, school nurses, psychologists, guidance counselors, library media specialist and other essential staff members. This section also covers all materials, supplies and equipment necessary to support the educational needs of our students. Co-curricular and interscholastic athletic activities are also included in the Instruction section of the budget.				
Transportation	1,141,786	997,064	(144,722)	-12.68%
The district utilizes its own employees to provide transportation services to students for regular transportation within and outside of District boundaries for instructional purposes, co-curricular and interscholastic athletic activities.				
Employee Benefits	3,051,022	2,951,976	(99,046)	-3.25%
This category consists of a variety of employee benefits including required contributions to the New York State Teachers' Retirement System and Employee Retirement System, Social Security, Workers' Compensation, Unemployment Insurance and Health Insurance benefits.				
Debt Service	2,589,844	2,276,913	(312,931)	-12.08%
This category contains District-wide costs associated with serial bonds for school construction				
TOTAL BUDGET	17,140,656	15,763,271	(1,377,385)	-8.04%

Budget Analysis

3



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State Aid Overview

State Aid	2019-2020	2020-2021	\$ Change	% Change	% of Aid
Foundation Aid	7,832,666	7,832,666	-	0.00%	60.35%
UPK	99,112	99,112	-	0.00%	0.76%
BOCES Aid	1,032,760	904,965	(127,795)	-12.37%	6.97%
High Cost Excess Cost Aid	288,839	237,960	(50,879)	-17.62%	1.83%
Private Excess Cost Aid	144,190	142,382	(1,808)	-1.25%	1.10%
Hardware & Technology Aids	2,810	13,040	10,230	364.06%	0.10%
Software, Library, Textbook Aids	39,455	56,060	16,605	42.09%	0.43%
Transportation Aid	1,200,632	1,228,554	27,922	2.33%	9.47%
Building Aid	2,426,279	2,464,882	38,603	1.59%	18.99%
	13,066,743	12,979,621	(87,122)	-0.67%	

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Foundation Aid

- 7,832,666
 - 20-21 Aid Frozen due to COVID-19
- 60.35% of Estimated State Aid for 2020-2021
- Unrestricted Aid

6

Universal Pre-Kindergarten

- 99,112
 - Remains the same each year
- 0.76% of Estimated State Aid for 2020-2021
- Supports salaries for 1 teacher and aide
- Allows district to purchase additional classroom materials and supplies

7

BOCES Aid

- 904,965
 - 127,795 – 12.37% - Decrease from 2019-2020
- Expense Based Aid
- Current Aid Ratio 77.2%
 - 0.2% Increase from 2019-2020
- 6.97% of Estimated State Aid for 2020-2021

8

High Cost Excess Cost

- 237,960
 - 50,879 – 17.62% - Decrease from 2019-2020
- Expense Based Aid
 - High Cost Excess Cost - students with disabilities attending public school or BOCES program whose program exceeds district threshold
- Current Aid Ratio 77.7%
 - Increase of 1.0% from 2019-2020
- 1.83% of Estimated State Aid for 2020-2021

9

Private Excess Cost

- 142,382
 - 1,808 – 1.25% - Decrease from 2019-2020
- Expense Based Aid
 - Private Excess Cost – students with disabilities attending private placements
- Current Aid Ratio 93.5%
 - Decrease of 0.1% from 2019-2020
- 1.1% of Estimated State Aid for 2020-2021

10

Hardware & Technology

- 13,040
 - 10,230 – 364.06% - Increase from 2019-2020
- Expense or Enrollment Based Aid
 - Lesser of Expenditure or enrollment multiplied by rate per student
 - \$24.20 per student – Technology
 - 77.2% Aid Ratio
- 0.10% of Estimated State Aid for 2020-2021

11

Software, Library, Textbook

- 56,060
 - 16,605 – 42.09% - Increase from 2019-2020
- Expense or Enrollment Based Aid
 - Lesser of Expenditure or enrollment multiplied by rate per student
 - \$43.25 per student – Textbook Aid
 - \$14.98 per student – Software Aid
 - \$6.25 per student – Library Aid
- 0.43% of Estimated State Aid for 2020-2021

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Transportation Aid

- 1,228,554
 - 27,922 – 2.33% - Increase from 2019-2020
- Expense Based Aid
 - Aid for allowable items
 - Deductions for non-allowable items
 - Examples: Athletic Transportation, Field Trips, Transportation for Pre-K students, Non-allowable Pupils, Family health coverage
- Current Aid Ratio – 90%
- 9.47% of Estimated State Aid for 2020-2021

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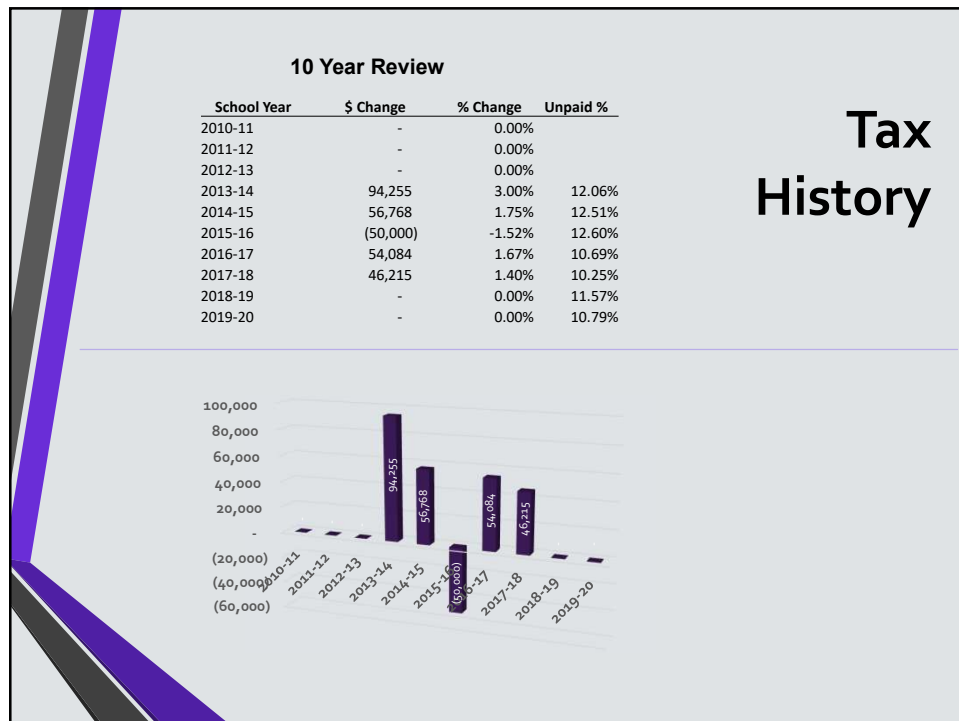
Building Aid

- 2,464,882
 - 38,603 – 1.59% - Increase from 2019-2020
- Expense Based Aid
- Current Aid Ratio – 91%
 - Decrease of 4.0% from 2019-2020
- 18.99% of Estimated State Aid for 2020-2021

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15



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Proposed Tax Increase

- Control revenue that we can
- Recommending 1% Increase - \$33,431
- Tax Cap – 1.9% - \$63,800
- *Estimated household increases based on current assessments and equalization rates

Tax rate per thousand (tax levy ÷ total of all taxable assessments in jurisdiction) x 1,000			
	Actual	Change in Levy	Estimated
Levy	3,343,147	1.00%	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

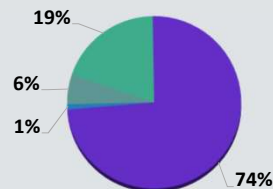
Estimated School Tax bill with basic STAR applied If your house is assessed at		19-20 Actual	20-21 Estimated	Tax bill Difference
100,000	70,000	1,422.36	1,429.38	7.02
80,000	50,000	1,015.97	1,020.99	5.01
60,000	30,000	609.58	612.59	3.01

17

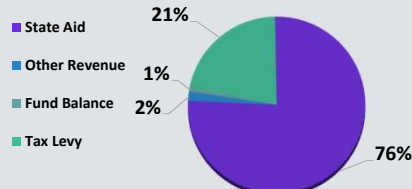
Revenue Analysis

Estimated 2020-2021 Revenues					
	2019-2020	2020-2021	Inc/Dec	% Change	
State Aid	\$12,673,440	\$11,979,622	(\$693,818)	-5.47%	
Other Revenue	\$168,869	\$274,291	\$65,422	38.74%	
Fund Balance	\$955,200	\$132,780	(\$822,420)	-86.10%	
Tax Levy	\$3,343,147	\$3,376,578	\$33,431	1.00%	
Estimated Tax Rate/1000/Full Value	\$16.99	\$16.69	(\$0.30)	-1.78%	
TOTAL REVENUE	\$17,140,656	\$15,763,271	(\$1,377,385)	-8.04%	

2019-2020



2020-2021



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Budget Analysis

BUDGET SUMMARY	2019-2020 BUDGET	2020-2021 BUDGET	CHANGE
Total Expenditures	17,140,656	15,763,271	(1,377,385)
Less: Total Revenues	16,185,456	15,590,491	(594,965)
Appropriated Fund Balance	955,200	132,780	(822,420)

19

Bus Proposition

- Use of reserve – No effect on budget
- Removal of bus purchases – negative impact on tax cap
 - Reduction of 3.95% or \$131,896 from 2019-2020 tax levy
- Part of 10-year replacement cycle
- Will not be putting cargo carriers on new buses
- All buses being replaced are out of warranty

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Bus Proposition

- Two buses and one van
 - Bus 134
 - 2012
 - 76,806 Miles
 - Bus 137
 - 2013
 - 74,717 Miles
 - Transmission Issues
 - Van 12
 - 2009
 - 111,821 Miles
 - Will be replacing Buildings & Grounds van

Estimated Cost	280,000
Less: Estimated Trade/Sale	(5,000)
Less: Estimated State Aid (90%)	(252,000)
Estimated Net Cost	\$23,000

21

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 – Students within the radius would be required to walk
 - Fitness Center & Pool for Community Use (\$28,844)
 - Youth Sports & Activities
 - Additional Cuts of \$111,344
 - Contingent Budget \$15,651,927

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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

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State Aid Loss Planning

- State Aid will be adjusted as needed after each of these review periods
- A list of potential cuts has been created and prioritized
 - Will be reviewed after each aid run is released following review periods
- Will balance between making cuts and utilizing fund balance
 - Need to maintain a level of fund balance to maintain sustainability and continue with necessary programming for students
- State Aid will be uncertain for at least the next couple years
 - Need to be prepared with a plan

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Upcoming Dates

- Ballots mailed to every qualified voter
 - Week of May 25th
- Property Tax Report Card submitted to SED
 - May 15th
- Budget Statement & Attachments available
 - May 19th – May 26th
- 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

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Questions?

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