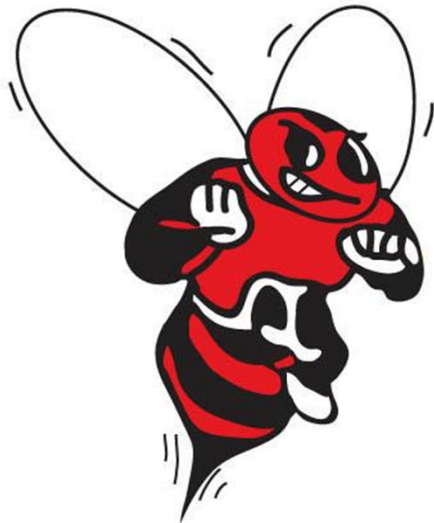


Baldwinsville Central School District

Achieving our Full Potential Together!



2020-21 Budget Proposal
May 11, 2020
Board of Education Meeting

District Strategic Goals

- 1. Achieve educational excellence and high levels of learning for all.**
- 2. Promote collaboration, innovation and flexibility to prepare students for their future.**
- 3. Ensure equal access, opportunity and choice for all students.**

We need to accomplish these goals and be fiscally responsive to our community

BUDGET DEVELOPMENT PROCESS

- **Community Input Committees**
 - Review budget component expenses.
 - Make recommendations for additions or reductions for BOE review.
- **Determine appropriate amount of reserves and fund balance that will be used to support the budget.**
- **Determine staffing needs based on projected enrollment, student need and various mandates.**
- **Improve, maintain, and or enhance student programs/opportunities.**
- **Develop a budget where the tax levy does not exceed the tax cap.**

MAJOR BUDGET INFLUENCES

- **Flat revenues**

- Tax Cap Mandate

- **Increase in costs**

- Salaries
- Benefits

- **Focus on Fund Balance Management for 2020-21**

- **Develop a Multi Year Plan**

Tax Cap Calculation for 2020-21 V3

$$\left[\left(\begin{matrix} \text{prior year tax} \\ \text{levy} \end{matrix} \times \begin{matrix} \text{tax base} \\ \text{growth} \\ \text{factor} \end{matrix} \right) + \begin{matrix} \text{pilots in prior} \\ \text{year} \end{matrix} \right] - \begin{matrix} \text{Capital tax levy} \\ \text{from prior year} \end{matrix} \times \begin{matrix} \text{Allowable levy} \\ \text{growth factor} \end{matrix} - \begin{matrix} \text{Pilots Receivable in} \\ \text{coming school year} \end{matrix} + \begin{matrix} \text{Allowable} \\ \text{Carryover} \end{matrix} = \begin{matrix} \text{Tax Levy Limit} \end{matrix}$$

| | | | | | | | |
|--------------|--------|------------------------------|---|---------------------|-------------|---|-----------------|
| \$57,687,869 | 1.0108 | \$1,952,254 | \$603,608 | 1.0181 | \$2,207,439 | 0 | \$58,531,942.73 |
| | | <u>formula total to here</u> | <u>\$59,659,544</u> | <u>\$60,739,382</u> | | | |

No carry over allowed for 20-21; prior year exclusions do not count

| | | | | | |
|--|---------------------------------|--|-----------------------|--|---|
| | Court Ordered Settlements | + Capital Tax Levy | + TRS and ERS over 2% | = Tax Levy limit plus exclusions | 20/21 Tax Levy |
| | 0 | \$ 433,828 | 0 | \$58,965,771 | |
| | | | | \$57,687,869 | 19/20 Tax Levy |
| | | | | \$1,277,902 | difference : increase in taxes for 20-21 |
| | | | | 2.21520% | increase in taxes as a % for 20-21 |
| | | | | 2.22% | rounded |

Average Tax Rate Increases

| YEAR | ESTIMATED | ACTUAL |
|------------------|------------------|----------------|
| 2019-2020 | 2.32% | -1.26% |
| 2018-2019 | 3.14% | -0.71% |
| 2017-2018 | 2.38% | 0.87% |
| 2016-2017 | 1.10% | -0.49% |
| 2015-2016 | 1.82% | 1.82% |
| 2014-2015 | 2.87% | 0.30% |
| 2013-2014 | 2.90% | 2.45% |
| 2012-2013 | 0.65% | +2.83%* |
| 2011-2012 | 1.80% | -2.55% |

***Due to AB Settlement/PILOT**

APPROPRIATIONS

2020-21

TOTAL 2020-2021 BUDGET

| | 2019-2020 | 2020-2021 | % change |
|---------------------|----------------------|----------------------|---------------------|
| Program | \$86,501,247 | \$87,551,601 | 1.21% |
| Capital | \$13,936,082 | \$14,877,856 | 6.76% |
| Admin. | \$9,214,643 | \$9,830,367 | 6.68% |
| Total Budget | \$109,651,972 | \$112,259,824 | 2.38% |

2020-21 PROGRAM COMPONENT

| | 2019-2020 | 2020-2021 |
|---|--------------|--------------|
| •Regular School | \$35,477,648 | \$35,510,789 |
| •Technology/AV/Library | 3,796,211 | 3,951,482 |
| •Students with Disabilities | 13,904,705 | 13,312,423 |
| •Athletics | 1,253,751 | 1,382,679 |
| •Staff development | 720,730 | 683,156 |
| •Pupil transportation | 5,750,695 | 6,038,841 |
| •Students with disabilities summer program | 97,692 | 97,692 |
| •Employee benefits | 25,499,815 | 26,574,539 |

| | 2019-2020 | 2020-2021 |
|--------------------------|---------------------|---------------------|
| Total Program | \$86,501,247 | \$87,551,601 |
| Percent of Budget | 78.89% | 77.99% |

Program Summary

2020-21 CAPITAL COMPONENT

| | 2019-2020 | 2020-2021 |
|--------------------------|-------------|-------------|
| ● Facilities Expense | \$6,019,582 | \$6,095,731 |
| ● Debt service | 6,165,972 | 6,900,353 |
| ● Refund of property tax | 6,000 | 6,000 |
| ● Employee benefits | 1,744,528 | 1,875,772 |

| | 2019-2020 | 2020-2021 |
|--------------------------|---------------------|---------------------|
| Total Capital | \$13,936,082 | \$14,877,856 |
| Percent of Budget | 12.71% | 13.25% |

Capital Summary

2020-2021 ADMINISTRATIVE COMPONENT

| | 2019-2020 | 2020-2021 |
|---|------------------|------------------|
| •BOE/Dist. Meetings | \$57,300 | \$57,300 |
| •Central admin. services including: Finance, Legal, HR, Public Info, Records Management, Office of Curriculum and Instruction | 2,535,653 | 2,765,825 |
| •Supervision- regular school | 3,280,825 | 3,424,500 |
| •Property/casualty/liability ins. | 199,619 | 206,364 |
| •BOCES admin. charge | 520,880 | 505,711 |
| •Employee benefits | 2,620,366 | 2,870,667 |

| | 2019-2020 | 2020-2021 |
|--------------------------|--------------------|--------------------|
| Total Admin. | \$9,214,643 | \$9,830,367 |
| Percent of Budget | 8.40% | 8.76% |

Administrative Summary

REVENUES

2020-21

2020-21 ESTIMATED REVENUES

| | 2019-2020 | 2020-2021 |
|--|--------------------|--------------------|
| •In lieu of tax | \$1,952,254 | \$2,207,439 |
| •County sales tax | 300,000 | 200,000 |
| •Student fees, game admission, other misc. charges | 87,500 | 87,500 |
| •Interest income | 400,000 | 100,000 |
| •Medicaid reimbursement | 200,000 | 200,000 |
| •Sale of property | 100,000 | 100,000 |
| •Tuition from other districts | 150,000 | 150,000 |
| •Medicare Part D refund | 100,000 | 100,000 |
| •Refund prior year expenses | 495,000 | 495,000 |
| •Unclassified revenue | 70,000 | 70,000 |
| Subtotal Misc. Revenues: | \$3,854,754 | \$3,709,939 |

2020-21 ESTIMATED REVENUES

| | 2019-2020 | 2020-2021 |
|-----------------------------------|----------------------|----------------------|
| •Estimated state aid (inc. BOCES) | \$39,130,734 | \$39,776,202 |
| •Building aid | 4,417,868 | 5,401,325 |
| •Appropriation from fund balance | 2,658,525 | 2,604,365 |
| •Appropriation from reserves* | 1,902,222 | 1,802,222 |
| Total non-tax revenue: | \$51,964,103 | \$53,294,053 |
| Tax levy: | \$57,687,869 | \$58,965,771 |
| Total Revenue: | \$109,651,972 | \$112,259,824 |

***Budget includes use of \$1,642,222 from ERS Reserve and \$160,000 from Workman's Comp Reserve**

Estimated Tax Rate Increase for 2020-21

Lysander, Van Buren, and Clay

Our Tax Cap is 2.22%

- **The budget-to-budget increase is 2.38%**
- **Cost of living (CPIU) was +1.7% for
calendar 2019**

What happens if voters do not approve the proposed budget?

- Put the same budget back before the voters
- Reduce the budget and ask the voters to approve the reduced budget
- Go directly to a contingent budget with no revote

What is a contingent budget?

- **A district that adopts a contingency budget may not increase its current tax levy by any amount, which would be a zero percent tax cap**
- **A district may not purchase non-instructional or instructional equipment. There may be more reductions in various budget areas in order to reach a contingent budget total.**
- **The community may not use the district facilities unless they can pay the full cost for use**

Proposition 2

Student Transport Vehicles

Total maximum cost
\$1,199,146

The district will continue its annual bus purchase and replacement program. The above amount will purchase 11 student transport vehicles.

**Estimated Annual Local Share
of Proposition 2
Student Transport Vehicles**

Total maximum cost \$1,199,146

Less Estimated Aid (80%) \$959,317

Total Est Local Share \$239,829

**Est Local Share Per Year Over 5
Years \$47,966 or 0.081% of Levy**

Proposition 3

Equipment Purchase

Total maximum cost

\$341,000

The District has a need to purchase two new pieces of equipment. This proposition includes the purchase of 1 Cat loader and 1 snow plow truck with existing capital reserve funds. There is no tax impact for this proposition.

Public Budget Hearing

Tuesday, June 2, 2020

7 P.M.

Zoom Meeting - Link To Be Posted

2020-2021 Budget Vote

Tuesday, June 9, 2020

by Absentee Ballot

Return to District Office by 5:00 PM