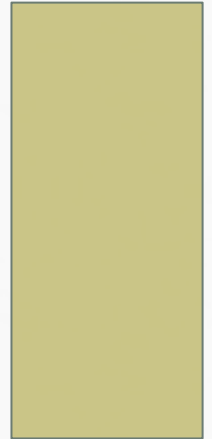




2021-2022 BUDGET B.O.E. PRESENTATION

March 8, 2021



GREETINGS and Q&A WITH...

DAVID LITTLE

EXECUTIVE DIRECTOR OF



Mission and Vision

Vision

We strive to lead in academic excellence, safety, and community pride.

Mission

We provide educational experiences that maximize each student's ability to achieve as a learner and community member.

ALIGNED CORE BELIEFS

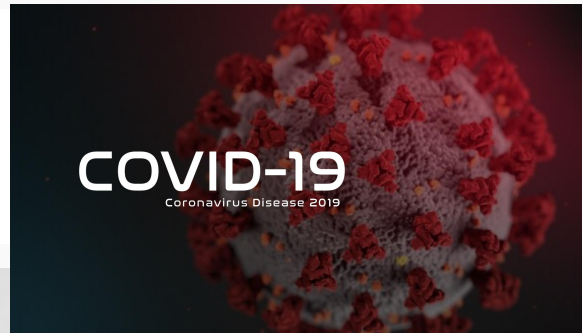
- We put student needs first to ensure that all learn and succeed.
- Communication should be timely, transparent and reciprocal.
- District resources are utilized efficiently.

RE-OPENING UNDER COVID-19

Open 5 days a week!

Thank you Lyndonville School District for opening up schools in September and giving every Child the option to be in school 5 days a week. We did the remote learning up until last month and it hindered ~~my~~ progress and he fell way behind. Remote learning is not a good option kids need to be in school and knowing I live in a district where they have went above and beyond to keep their doors open I just wanted to say thank you 🙏 You are appreciated more than you will ever know.

THANK
YOU
TEACHERS
AND STAFF



Additional Costs to District

health aide, cleaner, temperature scanners and thermometers , elementary building opening, COVID testing license, signage, masks, barriers, Google license, additional substitute teachers, HUDL for athletics (\$45,000)

In Kind Expenses

daily health screener, daily COVID data reporting to NYS, COVID-testing reporting data to NYS, Staff COVID tests, 25 COVID-19 related updates to community, Vaccine clinics for staff coordination

BUDGET MAJOR MESSAGES

PAGE 1 OF 2

- Second Draft of 2021-2022 Budget
- Balanced Budget (Based on Governor's Revenue Proposal)
- Flat NYS Foundation Aid for *Second Straight Year*
Based on Governor's Budget Proposal
- Federal Funding COVID-19 Stimulus payment of **\$622,000** offset by NYS reduction of **(\$622,000)**
- **Continue to use Reserve Funds to Balance Budget**

BUDGET MAJOR MESSAGES

PAGE 2 OF 2

- Proposed Budget to Budget Increase: **1.3% / \$190,315**
- Proposed Tax Levy Increase: **2.00% / \$88,788**
(Current 2% tax levy increase assumption added into budgeted numbers)
(NOTE: Maximum Allowance 2.81%/\$124,835, potential additional \$36,047)
Amount greater than the Maximum Tax Cap requires 60% voter approval
- Retirements: **1.0 Full time teacher (not replacing)**
- Reviewed / **Implemented Option Assumptions** to Close Budget Gap
- Purchase **one** new bus, not to exceed \$135,000 (No Tax Impact)
- Debt Service: New Serial Bond (Capital Project), **14 Years**
- Election of Board of Education Three (3) members

PERSONNEL / PROGRAMS

1 of 3

- **Personnel Savings Due To:**
One Teacher Retirement
(Breakage)
- **Bargaining Units Negotiations:**
Lyndonville Teachers Association (LTA)
Lyndonville Employees Association (LEA)

PERSONNEL / PROGRAMS

2 of 3

Reviewed positions/programs:

Reduced **5.5 FTE** positions:

<u>Position</u>	<u>Savings</u>
• 1.0 Technology (Retirement)	\$136,000
• 0.5 Counselor	\$ 41,000
• 0.4 Health	\$ 23,000
• 0.4 Art	\$ 32,000
• 1.0 Special Education	\$ 54,000
• 2.0 Aides	\$ 48,000
• 0.2 Cleaner (Summer)	\$ 4,000
• Instructional Chairs	\$ 2,000
• 1.0 Literacy → Classroom	\$ 0

PERSONNEL / PROGRAMS

3 of 3

<u>Position</u>	<u>Savings</u>
• School Resource Officer (SRO)	\$95,000
• BOCES Tech Integrator (72 Paid Days down to 8 Paid Days)	\$54,000
• Eliminate JV Athletics and become Modified "A" (Combine Modified and JV Grades 7-9)	\$32,000
• School Doctor contract to BOCES	\$10,000

BENEFITS

Health Insurance:

Orleans/Niagara Health Insurance Consortium
Estimated **2.0%** Rate Increase

Additional Factors:

Employee Enrollment/Retirees
Employee Contribution Increase

RETIREMENT SYSTEM PAYMENTS

Teachers Retirement System (TRS) Contribution Rate:

Estimated 2021-2022 Budgeted Rate **9.8%**

Increase of **0.3%**

Employee Retirement System (ERS) Contribution Rates:

Estimated 2021-2022 Budgeted Rates are:

Tier 4: **18.1%**, Increase of **2.0%**

Tier 6: **10.6%**, Increase of **1.0%**

NOTE

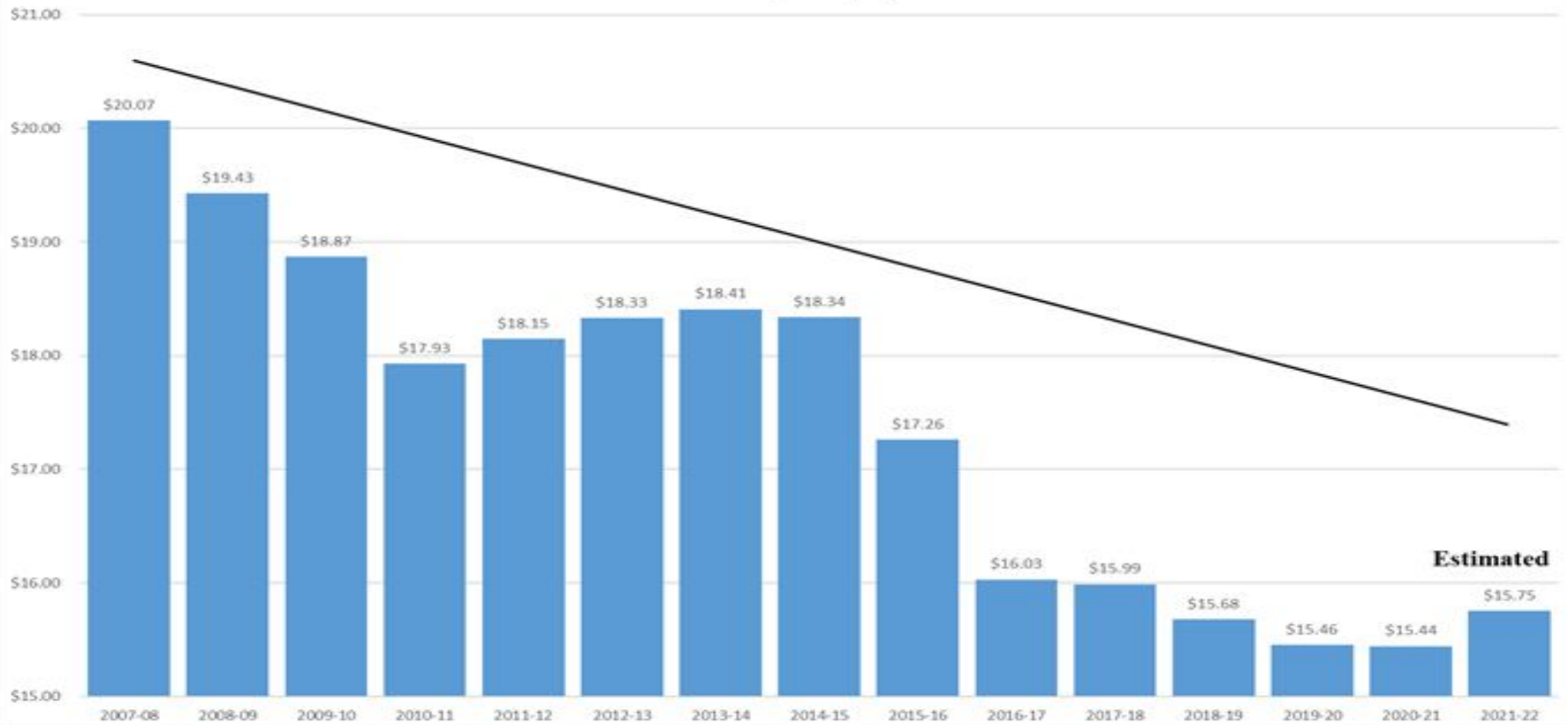
For every dollar paid in salary to employees, the District is required to pay percentage costs to the NYS retirement fund.

2021-2022 TAX CAP CALCULATION

Tax Cap Calculation					
2021-2022 Budget					
Board Meeting - March 08, 2021					
Proposed for 2021-2022 Budget:					
Tax Levy	\$ Increase	% Increase			
\$4,528,176	\$88,788	2.00%	PROPOSED TAX LEVY FOR 2021-2022 BUDGET		
\$	\$	%	Calc \$	Calc %	Area
\$4,439,388					Prior Year Tax Levy
\$4,444,271		1.0011%			Tax Growth Rate - OSC January, 2021
\$4,447,284	\$3,013				Add - Prior Year PILOT (Empire Fruit, LLC)
\$4,447,284	\$0				(Less) - Prior Year Exemptions (Capital Levy, Court Orders)
\$4,447,284			\$7,896	0.18%	Adjusted Prior Year
\$4,501,986		1.23%	\$62,598	1.41%	Allowable Levy Growth Factor Lesser of 2.00% or CPI = 1.23%
\$4,489,270	(\$2,716)				(Less) New Year PILOT (Empire Fruit, LLC)
\$4,584,223	\$84,953				Add - Carryover (Not assessed in Prior Year)
					Calculation of Carryover, The lesser of: 1) 1.5% of Prior Year Tax Levy Limit before exclusions \$4,503,485 X 1.5% = \$67,552 OR 2) Not levied amount of \$84,953
\$4,564,223			\$124,835	2.81%	TAX LEVY LIMIT
\$4,584,223	\$0				Add - Exclusions (ERs)
\$4,584,223	\$0				Add - Exclusions (TRs)
\$4,584,223	\$0				Add - Capital Local Share
\$4,564,223			\$124,835	2.81%	MAXIMUM ALLOWABLE TAX LEVY: (Highest Allowable - Requires a Simple Majority Vote)

PROPERTY TAX RATE HISTORY

Property Tax Rate History
Lyndonville CSD - School Tax Only
Rate per \$1,000 of Assessed Value
NOTE: Rate Assumed 100% Equalization Rate



2021-22 BUDGET CATEGORIES

- General Support
- Instruction
- Transportation
- Employee Benefits
- Debt Service
- Interfund Transfers

GENERAL SUPPORT

- Board of Education
- Superintendent's Office
- Business Office
- District Treasurer
- Buildings and Grounds
- Utilities
- Data Processing
- Legal
- BOCES Administrative Charges

GENERAL SUPPORT

Budget 2021-2022	Budget 2020-2021	Dollar Change	% Change
\$1,912,569	\$1,859,543	\$53,026	2.8%
Budget 2021-2022 Higher / (Lower) than Budget 2020-2021:			
COVID-19 Related Costs (Budget 2021-2022 & 2020-2021 Years)			
Snow & salting contract (Budget 2021-2022 & 2020-2021 Years)			
Contractual Requirements			

INSTRUCTION

- Curriculum Development
- Supervision
- In-service Training
- Teacher Salaries
- Instructional Equipment and Materials
- Occupational Education – BOCES
- Library/Media
- Guidance
- Health Services
- Co-Curricular Activities
- Athletics

INSTRUCTIONAL

Budget 2021-2022	Budget 2020-2021	Dollar Change	% Change
\$7,410,704	\$7,544,753	(\$134,048)	-1.8%
Budget 2021-2022 Higher / (Lower) than Budget 2020-2021:			
Implemented personel reductions (5.5 FTE Including Retirement)			
Implemented purchased services reductions (SRO & Tech Integrator)			
Contractual Requirements			
Special Education Considerations			

TRANSPORTATION

- Driver and Monitor Salaries
- Sub Drivers
- Contract Services – Management and Maintenance
- Insurance
- Repairs
- Diesel/Gas
- Garage equipment

TRANSPORTATION

Budget 2021-2022	Budget 2020-2021	Dollar Change	% Change
\$870,496	\$859,254	\$11,242	1.3%
Budget 2021-2022 Higher / (Lower) than Budget 2020-2021:			
Required Contractual Increase with Ridge Road Express (CPI)			
Fuel Costs			

EMPLOYEE BENEFITS

- Health Insurance
- NYS Employee Retirement System
- NYS Teacher Retirement System
- Social Security
- Workers Compensation
- Disability Insurance
- Employee Assistance Program
- Unemployment Insurance

EMPLOYEE BENEFITS

Budget 2021-2022	Budget 2020-2021	Dollar Change	% Change
\$3,434,762	\$3,314,898	\$119,864	3.5%
Budget 2021-2022 Higher / (Lower) than Budget 2020-2021:			
Required Payments & Rate Increases			
TRS / ERS / Social Security / Health Insurance / Workers Comp / Other			

DEBT SERVICE

Budget 2021-2022	Budget 2020-2021	Dollar Change	% Change
\$1,250,000	\$1,109,769	\$140,231	11.2%
Budget 2021-2022 Higher / (Lower) than Budget 2020-2021:			
Bond Anticipation Note (BAN) Paid in Full June 2021 When Due			
Purchase of New 14 Year Serial Bond June 2021			
NOTE: Increase Cost Offset by State Aid Revenue			

INTERFUND TRANSFER

Budget 2021-2022	Budget 2020-2021	Dollar Change	% Change
\$10,000	\$10,000	\$0	
Budget 2021-2022 Higher / (Lower) than Budget 2020-2021:			
No Change			

ESTIMATED EXPENDITURES 2021-2022

Area	Budget 2021-2022	Budget 2020-2021	Dollar Change	% Change
General Support	\$ 1,912,569	\$ 1,859,543	\$53,026	2.8%
Instructional	\$ 7,410,704	\$ 7,544,753	(\$134,048)	-1.8%
Transportation	\$ 870,496	\$ 859,254	\$11,242	1.3%
Employee Benefits	\$ 3,434,762	\$ 3,314,898	\$119,864	3.5%
Debt Service	\$ 1,250,000	\$ 1,109,769	\$140,231	11.2%
Interfund Transfer	\$ 10,000	\$ 10,000	\$0	
Total	\$14,888,531	\$14,698,217	\$190,315	1.3%

PROJECTED 2021-2022 REVENUE

	New Budget	Prior Years	
	2021-22 Budget	2020-21 Budget	2019-20 Budget
As of March 08, 2021			
Tax Levy (2% Assuming Increase)	\$4,528,176	\$4,439,388	\$4,352,341
State Aid	\$9,260,478	\$9,216,103	\$9,290,748
Reserves & Appropriated Fund Balance	\$1,009,877	\$929,714	\$388,000
Misc Revenue	\$90,000	\$113,012	\$140,611
Total Revenue	\$14,888,531	\$14,698,217	\$14,171,700
Budget Expenditures	\$14,888,531	\$14,698,217	\$14,171,700
Balance Budget	\$0	\$0	\$0

Balance Budget Funds Needed

Funds Needed to Balance the Budget As of March 8, 2021					
	Next Year	Past Years			Assumed Remaining Balance After 2021-2022
	2021-22 Budget	2020-21 Budget	2019-20 Budget	2018-19 Budget	
Appropriated Funds (Needed to Balance Budget)	\$618,117	\$656,477	\$250,000	\$250,000	NA
Paid by Using:					
Any surplus from the prior year &					
Unassigned Fund Reserve (Savings): May need to use for closeout of year 2020-2021 and/or 2021-2022 = \$565,000					?
Accessible Reserves:					
Employees Retirement System (ERS) Reserves (Savings) Used	\$209,000	\$198,986	\$100,000	\$50,000	\$839,000
Teachers Retirement System (TRS) Reserve (Savings) Used	\$104,000	NA	NA	NA	\$0
Workers Comp Reserve (Savings) Used	\$63,760	\$58,251	\$38,000	\$20,000	\$564,000
Unemployment Reserve (Savings) Used	\$15,000	\$16,000	NA	NA	\$213,000
Sub Total Reserves (Needed to Balance Budget)	\$1,009,877	\$929,714	\$388,000	\$320,000	\$1,606,000
Major Message:					
Appropriated Funds (Fund Balance): Continued to refine spending					

FEDERAL STIMULUS PACKAGE

Restricted to address “learning loss” due to the pandemic

Advise not to use for recurring expenses

Balance stimulus funds with responsible use of reserves to balance the budget



TO BE CONSIDERED

- **Transportation: Proposed Purchase (No Tax Impact)**
One New 64 Passenger Bus,
Replacing Bus #91: Year 2010, 126,000 miles
Funded by the 2016 Transportation Reserve
Remainder Funded by 2018 Transportation Reserve
\$135,000 Not to Exceed



VOTER PROPOSITIONS

- **Approval of 2021-2022 Budget**
- **Board Seats (3)**
- **Transportation: Proposed Purchase (No Tax Impact)**
One New 64 Passenger Bus,
Replacing Bus #91: Year 2010, 126,000 miles
Funded by the 2016 Transportation Reserve
Remainder Funded by 2018 Transportation Reserve
\$135,000 Not to Exceed
- **Yates Community Library Tax Levy request \$116,718**
Allowable Tax Cap Levy Limit \$110,704
This will require a 60% majority to approve

FURTHER CONSIDERATIONS FOR DISCUSSION AND ACTION

- thoughts on recommended reductions
- increase/decrease usage of reserves
- increase/decrease tax levy
- additional expense reductions
- for example, keep SRO: what is the budget implication?
- use more reserves, more reductions, tax levy
- Board adoption and approval in April (required)
- NYSSBA membership renewal
- SRO negotiations with County
- Federal stimulus funds

