



SPENCER-VAN ETTEN CENTRAL SCHOOL DISTRICT

Budget Advisory Committee
February 28, 2022

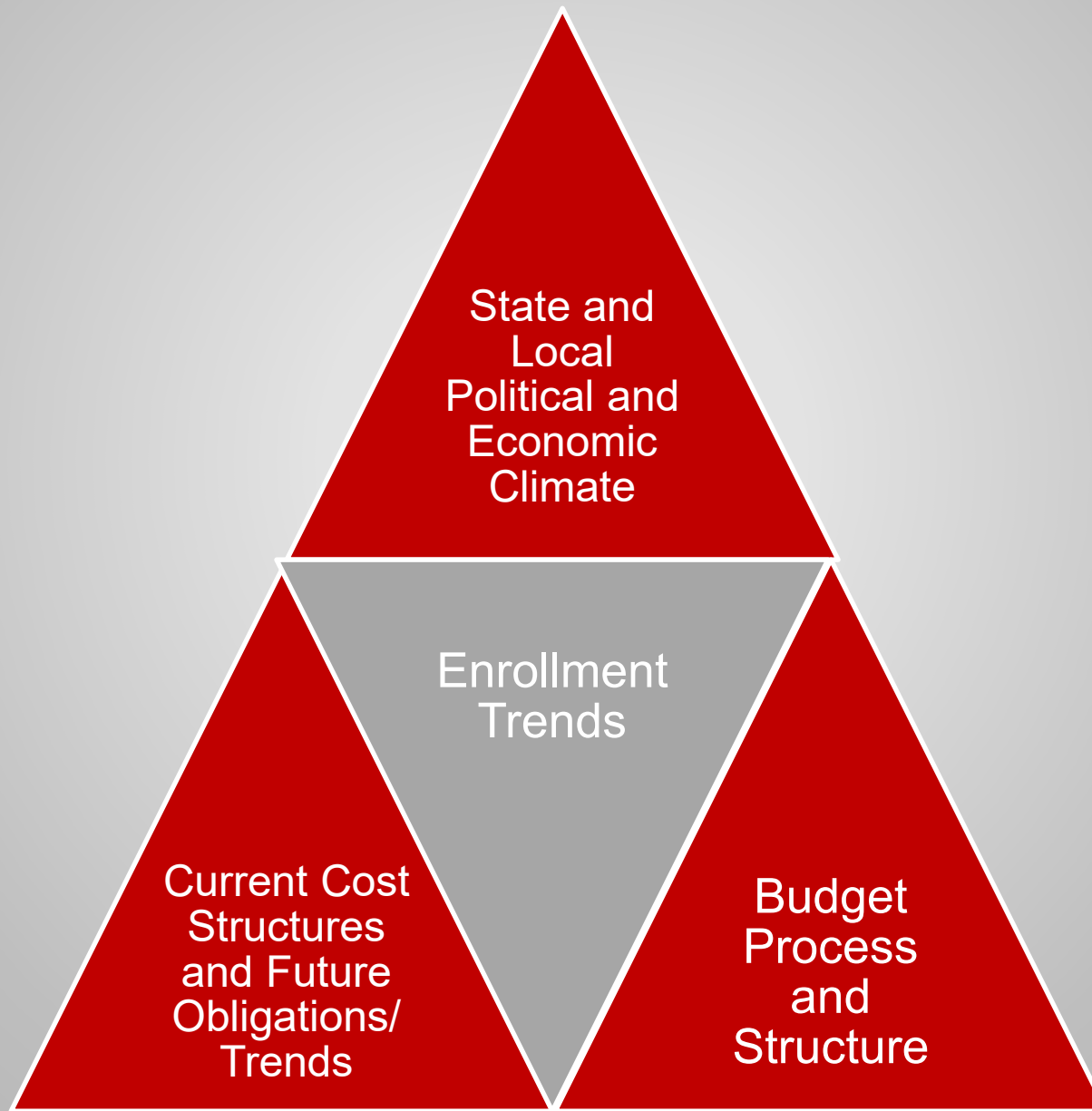


Welcome & Introductions

- Introductions
- Budget Development Principals
- Educational Program Updates
- Departmental Updates
- Tax Cap
- Reserves
- Next Steps



Budget Development Building Blocks



Budget Adoption Principals

Maintenance of Program

To the extent possible,
continuing current
successful
programming for
students

Continue to Right size Staffing to Program Contain Taxes

The economic
struggles in our
community mean we
must strive to maintain
or even reduce our
current tax rates and
stay within the tax cap

Position Budget for Future

We need to be
prepared for
economic difficulties
at all levels of
government after
Federal Funds
Expended.

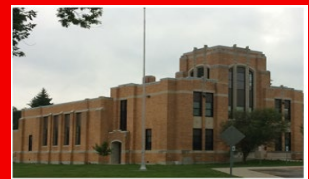
Prudent Use of Reserves

Decisions involving
both utilization and
funding of reserves
must be made with a
long-term perspective
Districts will run
out of savings



Budget Process

- Review of past expenditures
- Account for negotiated salary increases
- Estimate increases for benefits, utilities, purchased services and supplies
- Account for debt service payments
- Review needs with administrators/directors
- Budget request for supplies & materials are entered (through February 18, 2022)
- Budgets by category are developed and revised
- Expenditure budget is finalized
- Final revenue budget is determined
- Use of fund balance and reserves is determined, if necessary
- Final budget is approved by BOE



Budget Calendar

November/December

Develop Budget Calendar
Administrators/Directors begin to review needs

January

Revenue Estimates received from Governor
Budget building begins

February

Continue to build budget
Budget Advisory Committee Meeting #1
Budget Advisory Committee Meeting #2

March

Submit Tax Levy Cap

April

Budget Advisory Committee Meeting #3
Board Adopts Budget
Legal Notices go out
Trustee Candidates Set

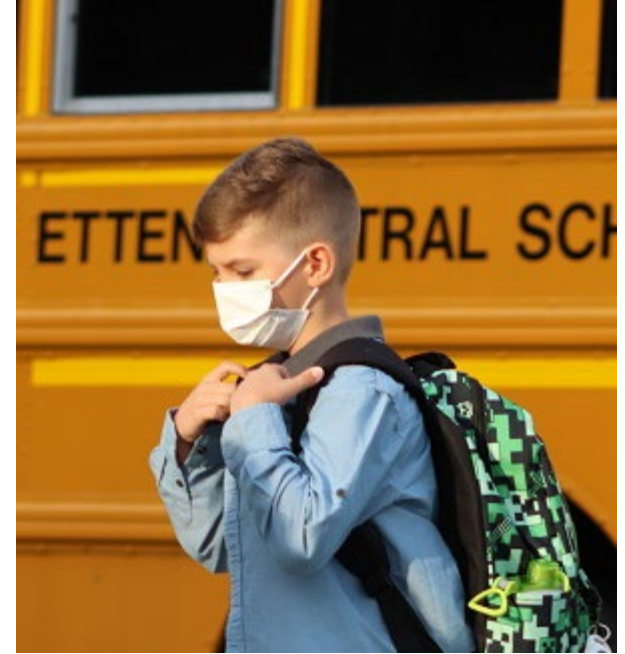
May

Public Hearing
Vote – May 17th






Elementary School





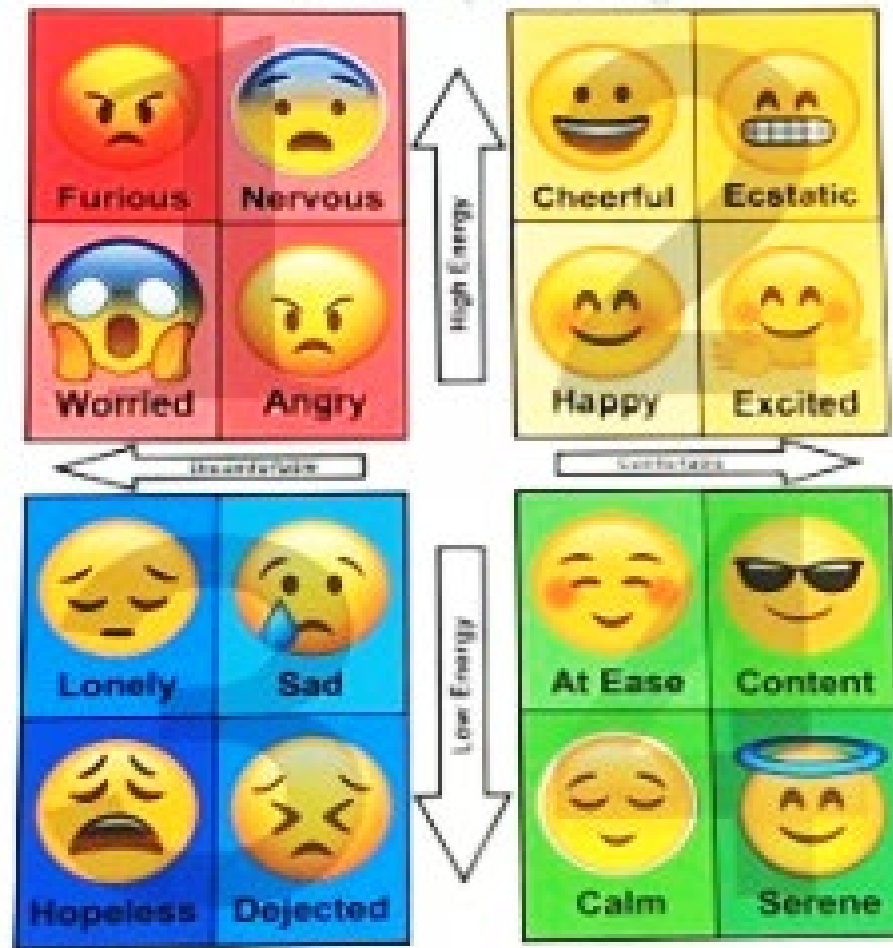


Current Student Population

- Elementary School:
 - Pre-K - 46
 - Kindergarten - 56
 - First Grade - 54
 - Second Grade - 70
 - Third Grade - 51
 - Fourth Grade - 49
- TOTAL Enrollment: 326

Mood Meter

How are you feeling?






Middle School

SPENCER-VAN ETTEN MIDDLE SCHOOL






Current Student Population

- Middle School:
 - Fifth Grade 62
 - Sixth Grade 57
 - Seventh Grade 57
 - Eighth Grade 54
- TOTAL Enrollment: 230






High School



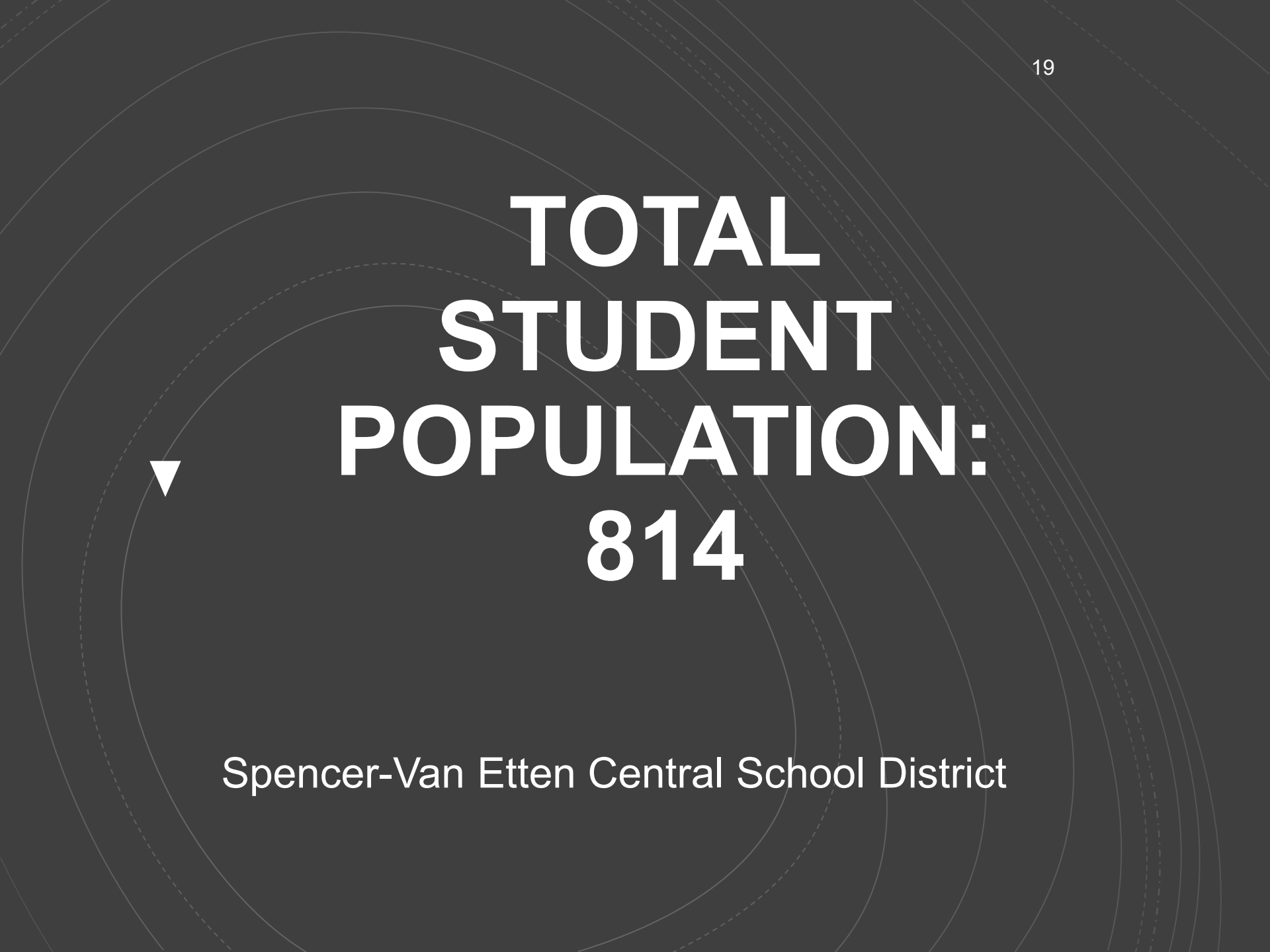
Current Student Population

- High School:
 - Ninth Grade 62
 - Tenth Grade 69
 - Eleventh Grade 54
 - Twelfth Grade 73
- TOTAL Enrollment: 258



Current Student Population

- Special Education
 - CPSE: 12
 - Elementary: 37
 - Middle School: 47
 - High School: 42
 - Off Site: 15
 - Home Schooled: 1
 - Parentally Placed, Non-Public: 8
- TOTAL: 162



**TOTAL
STUDENT
POPULATION:
814**

Spencer-Van Etten Central School District

Staff Population Elementary School

Teachers 29.5

Classroom 20

Instructional Support 4

Literacy and Math WIN (RTI) 2

Music 1

PE 1.5

Art 1

Teaching Assistants 17

Classroom Support 3

WIN Support 2

Computer Lab 0

Library 1

Pre-K 4

Dean 1

Special Education 6

Clerical – 1

Nurse – 1

Social Worker – 1

Recess Monitors – 3

Café Monitors – 3



Staff Population Middle School

Teachers - 25.5

Classroom – 14
Instructional Support 4
Literacy WIN (RTI) 1
Math- 2
PE - 1.5
Art - 1
Music - 2
LOTE - 0.5
Ag Technology - 0.5
Health - 0.5
FACS - 0.5

Teaching Assistants – 8.5

Dean/Planning Room - 1
Library/Computer Lab - 1
Special Education – 6.5

School Counselor – 1

Clerical – 2

Nurse – 1

Social Worker – 1

Recess/Cafe Monitors – 3



Staff Population High School

Teachers - 22

English - 3
Math - 3
Science - 3
Social Studies - 3
Business - 1
LOTE - 1
Agriculture - 0.5
Art – 1
Music – 1
Health - 0.5
Instructional Support – 3
Literacy Coach - 1

Teaching Assistants - 7

Planning Room - 1
Library - 1
Study Hall - 2
Special Education - 1
Classroom Support - 1
LPN – 1

School Counselors – 2

Clerical – 2

Nurse – 1

Café Monitors – 2

Assistant Principal - 0.5 FTE



Shared District Staff

- Librarian – Vacant
- Occupational Therapist - .8 FTE (BOCES)
- Speech Therapist – 1.48 FTE (.48 BOCES)
- Psychologist – 1.5 FTE (.5 BOCES)
- PIC/Volunteer Coordinator – 1
- Tioga County Mental Hygiene – 2
- Athletic Director .5 FTE
- Curriculum Coordinator .8 FTE (BOCES)
- Tech Integration Specialist 1.6 FTE(BOCES)
- Computer Technology Support 2 FTE (BOCES)
- Computer Technology Coordinator 1 FTE (BOCES)²⁶

Opportunities and Challenges

- Pandemic Recovery
 - Two More Years of Federal Stimulus Grants
- Horizontal and Vertical Curriculum Alignment
- Response to Intervention – RTI
- Technology
- Staff Development
- Mental Health Needs
- Special Education Needs
- Pre-K
- Advanced Course Program Opportunities
 - Agriculture
 - Engineering
 - Arts and Music

Class Sections – Elementary School

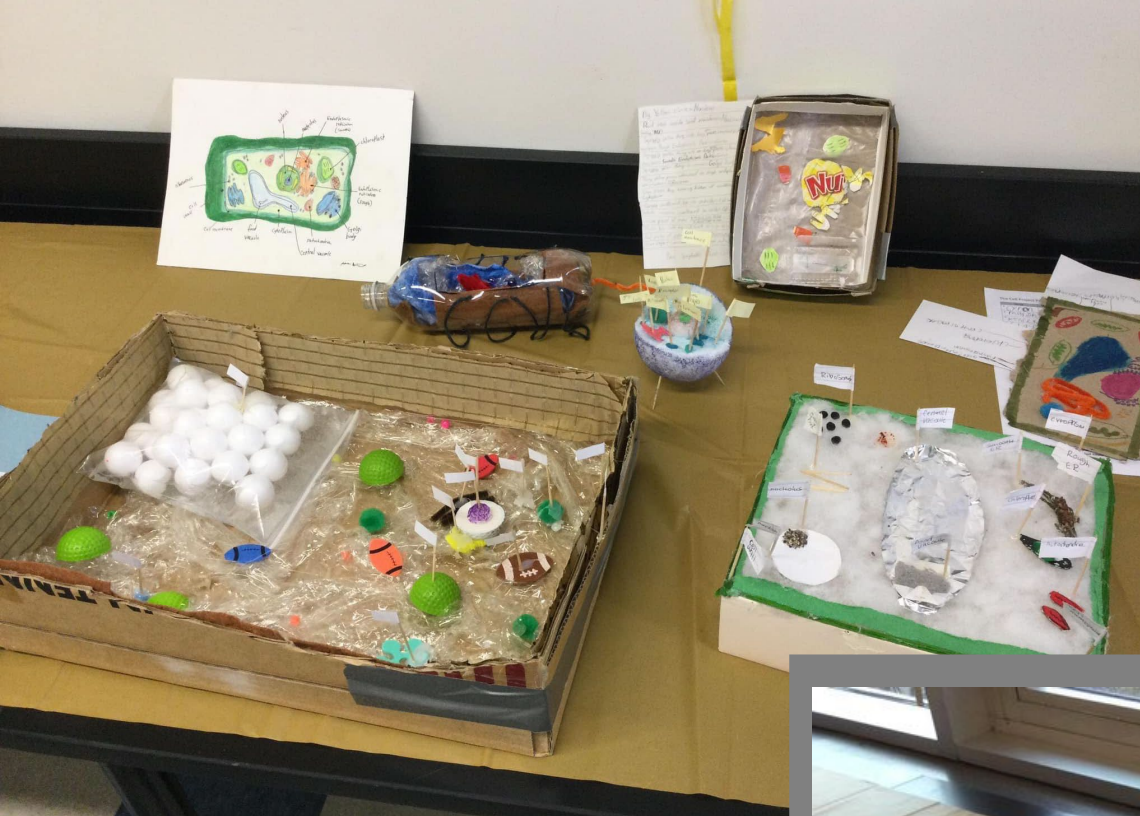
Grade	2019-2020	2020-2021	2021-2022
Pre-K	4	3	3
K	5	4	4
1 st	4	4	3
2 nd	3	3	4
3 rd	4	3	3
4 th	4	3	3



Class Sections – Middle School

Grade	2019-2020	2020-2021	2021-2022
5 th	4	4	3
6 th	3	3	3
7 th	4	4	4
8 th	4	3.5	4





Class Sections – High School

Grade	2019-2020	2020-2021	2021-2022
ELA	3+1	3+1	3+1
Math	3	3	3
Science	4	4	3
Social Studies	3	3	3
LOTE	1.5	1	1
Special Education	4	4	3
Business	1	1	1
Art	1	1	1
Music	1	1	1
Agriculture	1.5	1.5	0.5
PE/Health	2	2	2

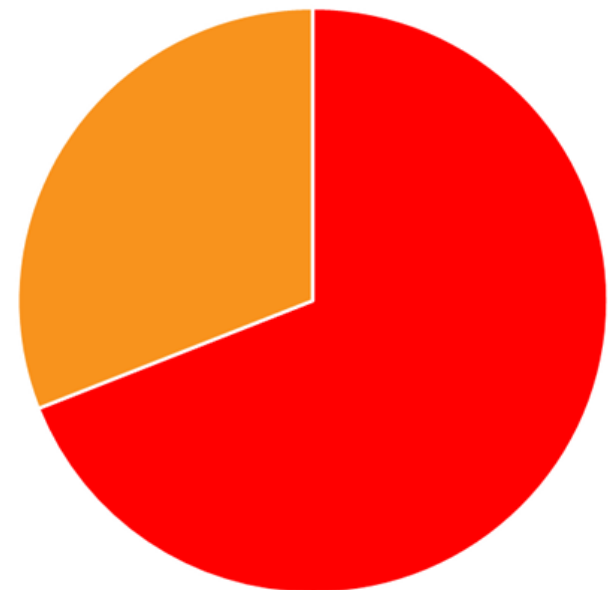


Extracurricular Participation

	2017-2018	2018-2019	2019-2020	2020-2021
High School Participation	91%	92%	96%	95%

71% of our 7th-12th graders are Student-Athletes

Participation in Athletics 2021-22



- 7th-12th Grade Participation in Athletics
- 7th-12th Grade Not Participating in Athletics



S-VE QUIZ TEAM







Transportation

STAFFING

- Bus Drivers (14)
- School Bus Monitors (5)
- Mechanics (2)
- Head Bus Driver (1)
- Senior Clerk (.34)
- Transportation Supervisor (1)



Facilities

STAFFING

- Custodians (4)
- Cleaners (8.5)
- Maintenance Mechanics (2)
- Maintenance Contracted Retiree (.5)
- Senior Clerk (.33)
- Director of Facilities (1)

Cafeteria



STAFFING

- Head Cooks (3)
- Food Service Helpers (6)
- Senior Clerk (.33)
- Cafeteria Manager (.5)

Recap From February 2nd Meeting Meeting

- Governors Revenue Budget
- Tax Cap
- Budget Factors
- Reserve Balances



Total Proposed Aid Based on Governors' Budget

Executive Budget Proposal	21-22	22-23 proposed	Difference
Foundation	10,018,826.00	10,322,390.00	303,564.00
Community Schools	100,000.00	100,000.00	-
BOCES	1,380,071.00	1,432,863.00	52,792.00
Hardware & Tech	14,822.00	15,062.00	240.00
Software/Library/Textbook	65,211.00	67,213.00	2,002.00
UPK	555,672.00	609,391.00	53,719.00
High Cost Excess Cost	28,881.00	117,853.00	88,972.00
Private Excess Cost	-	35,581.00	35,581.00
Transportation	1,239,811.00	1,328,593.00	88,782.00
Building	2,260,291.00	2,171,289.00	(89,002.00)
	15,663,585.00	16,200,235.00	536,650.00
less UPK	(555,763.00)	(609,391.00)	(53,628.00)
Total	15,107,822.00	15,590,844.00	483,022.00

2021-2022 Levy Limit aka Tax Cap

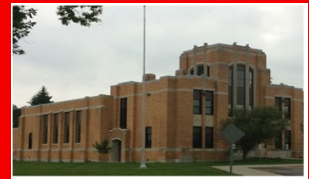
Tax Levy 20-21		7,009,619
Tax Base Growth Factor	X	<u>1.0054</u>
Subtotal	=	7,047,471
PILOTs receivable prior year	+	198,330
Prior Year Capital Exclusion	-	<u>0</u>
Subtotal	=	7,245,801
Allowable levy growth factor	X	<u>1.0123</u>
Subtotal	=	7,334,924
PILOTs receivable current year	-	<u>189,676</u>
Total levy limit before exclusions	=	7,145,248
Capital tax levy	+	<u>0</u>
Maximum allowable tax levy (1.93%) 2021-2022 Tax Levy	=	7,145,248

2022-2023 Levy Limit aka Tax Cap

Tax Levy 21-22		7,145,248
Tax Base Growth Factor	X	<u>1.0023</u>
Subtotal	=	7,161,682
PILOTs receivable prior year	+	199,217
Prior Year Capital Exclusion	-	<u>0</u>
Subtotal	=	7,360,899
Allowable levy growth factor	X	<u>1.020</u>
Subtotal	=	7,508,117
PILOTs receivable current year	-	<u>199,217</u>
Total levy limit before exclusions	=	7,308,900
Capital tax levy	+	<u>22,560</u>
Maximum allowable tax levy (2.61%)	=	7,331,460

Budget Factors for 2022-2023

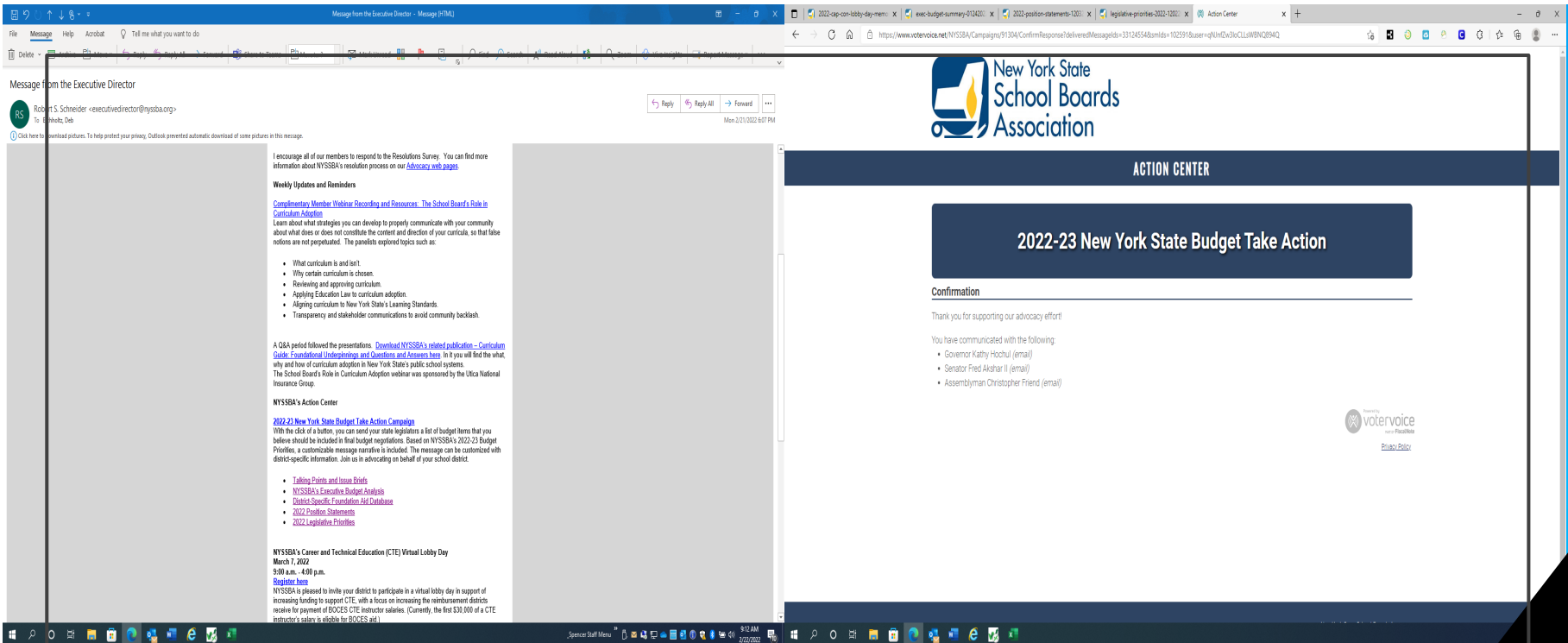
- Inflation and allowable levy growth factor to calculate the tax levy is 2.0% for the 2022-2023 school year.
Our Projected Tax Cap for is 2.61%
- Health Insurance Increase for 2022-2023 is expected to between 8-10%.
- TRS Retirement System Rates are increasing:
 - 10.29% TRS, currently 9.8%
- ERS Retirement System Rates are decreasing:
 - 13.1% ERS, currently 18.3% for Tier 3 & 4
 - 11.2% ERS, currently 15.3% Tier 5
 - 8.3% ERS, currently 10.7% Tier 6
 - **Blended Total, 10.9%, currently 14.8%**
- Fuel for Vehicles and Heating:
 - Still Waiting for DCMO Bid due to volatile market.
- Energy Services:
 - Natural Gas and Electricity was bid in 2021-2022 so we have some minor adjustments in budget figures but nothing substantial.
- Workers compensation is currently being rebid, and we are waiting for updates to the liability insurance.
- BOCES costs still being analyzed.



Reserves

Unemployment Reserve	\$200,228
ERS Retirement Contribution Reserve	\$1,716,978
Employee Benefit Liability Reserve	\$ 719,649
Liability Reserve	\$ 100,174
Tax Certiorari Reserve	\$ 50,002
TRS Reserve	\$ 427,881
Capital Building Reserve	\$660,864
GENERAL FUND RESERVE BALANCE	\$3,875,776
Debt Service Reserve	\$ 611,239
Total Reserve Balance	\$ 4,487,015





Advocacy Reminder

51

Advocacy Response

Thank you for your Correspondence



Governor Hochul <Governor.Hochul@exec.ny.gov>
To: Eichholtz, Deb

[↩ Reply](#) [↩ Reply All](#) [→ Forward](#) [...](#)

Thu 2/24/2022 12:07 PM

CAUTION: This message was sent from outside our district email system. Be cautious when clicking on links or replying to any unsolicited requests for information.

Thank you very much for your email.

As New York State's 57th Governor, I look forward to working together to rebuild our communities and continue to move our great state forward.

Over the past seven years, I have traveled throughout the state and continue to be inspired by the strength, diversity, and perseverance of New Yorkers. I promise to do everything I can, every single day, to create a stronger, safer future for you, our families, and our communities and to make government a force for good once again.

Thank you again for writing and for helping to make New York the beautiful and diverse state that it is. It's my great honor to serve you as we lead the way forward.

Sincerely,

GOVERNOR KATHY HOCHUL

More Advocacy

1:05 ↗



Share with Others



Next Steps

- Will the legislative budget change any of the projections.
 - Typically, we see a small increase from the Governors Budget.
- Determine use of reserves and unappropriated fund balance.
- Finalize Tax Levy.



State
Budget
Expected
April 1st.



Questions and Comments

Next meeting Scheduled for April 4, 2022

Via Zoom???

