

Letchworth Central School District Proposed 2020-21 Budget



	Budget 2019-20	Proposed 2020-21	
<u>GENERAL SUPPORT</u>			
Board of Education	13,997.00	14,073.00	
District Meeting	2,723.00	2,439.00	
Chief School Administrator	205,704.50	211,980.30	
Business Administration	219,848.35	232,840.70	
Auditing	22,988.00	23,145.00	
Treasurer	53,153.00	55,491.00	
Tax Collector	9,697.00	9,832.00	
Purchasing	5,385.30	5,505.00	
Fiscal Agent Fees	3,500.00	3,500.00	
Legal	42,895.00	45,126.00	
Personnel	1,567.00	1,650.00	
Public Information	8,740.00	8,960.00	
Operation of Plant	1,064,066.20	1,016,690.00	
Maintenance of Plant	711,257.12	626,725.75	
Security of Plant	0.00	77,400.00	
Central Storeroom	1,500.00	1,500.00	
Central Printing & Mailing	35,450.00	37,450.00	
Central Data Processing	257,170.16	278,701.09	
Unallocated Insurance	92,000.00	95,000.00	
School Association Dues	6,750.00	6,810.00	
Refund on Real Property Taxes	5,000.00	5,000.00	
BOCES Administrative Costs	265,689.00	262,985.00	% Change
Total General Support	3,029,080.63	3,022,803.84	-0.207%

INSTRUCTION

Curriculum Development	163,069.45	163,297.06	
Supervision, Regular School	501,997.25	500,364.03	
In-Service Training Instruction	11,600.00	34,357.99	
Teaching, Regular School	4,781,520.93	4,774,777.04	
Programs for Students w/Dis.	2,158,964.98	2,322,169.04	
Programs for Eng. Lang. Learn. (ELL)	0.00	30,015.33	
Occupational Education	810,486.20	664,745.20	
Teaching, Special Schools	32,270.00	4,705.00	
School Library	178,263.76	183,367.00	
Computer Assisted Instruction	429,782.35	459,012.33	
Attendance	6,230.00	8,500.00	
Guidance	224,506.77	167,646.14	
Health Services	89,187.00	89,486.00	
Psychological Services	156,234.70	166,934.10	
Social Work Services	12,360.00	12,840.00	
Co-Curricular Activities	63,063.00	34,112.00	
Interscholastic Athletics	284,694.39	290,177.14	% Change
Total Instruction	9,904,230.78	9,906,505.40	0.023%

TRANSPORTATION

District Transportation	1,537,068.47	1,720,337.49	
Garage Building	71,914.00	71,398.00	
Contract Transportation	5,000.00	0.00	
Transportation from BOCES	3,282.82	3,756.54	% Change
Total Transportation	1,617,265.29	1,795,492.03	11.02%

	Budget 2019-20	Proposed 2020-21	
<u>COMMUNITY SERVICE</u>			
Adult Education & Recreation	0.00	7,500.00	
Census	150.00	150.00	
			% Change
Total Community Service	150.00	7,650.00	5,000.000%
<u>EMPLOYEE BENEFITS</u>			
State Retirement	429,505.74	424,183.46	
Teachers' Retirement	650,146.10	679,032.79	
Social Security	745,645.29	752,455.76	
Workers' Compensation	115,000.00	110,000.00	
Unemployment Insurance	5,000.00	10,000.00	
Health Insurance	2,788,244.17	2,706,439.72	
Other - Incentives	73,500.00	100,000.00	
			% Change
Total Employee Benefits	4,807,041.30	4,782,111.73	-0.519%
<u>DEBT SERVICE</u>			
Serial Bonds - Principal	894,700.00	920,000.00	
Serial Bonds - Interest	645,316.00	403,106.00	
			% Change
Total Debt Service	1,540,016.00	1,323,106.00	-14.085%
<u>INTERFUND TRANSFER</u>			
Transfer to School Lunch	0.00	1,000.00	
Transfer to Special Aid Fund	55,000.00	75,000.00	
Transfer to Capital Fund	100,000.00	100,000.00	
			% Change
Total Interfund Transfers	155,000.00	176,000.00	13.548%
			% Change
Total General Fund	21,052,784.00	21,013,669.00	-0.186%

Revenues

	Budget 2019-20	Proposed 2020-21	Percent Change
State Sources			
Foundation Aid & Excess Cost Aids	11,048,428	10,495,385	-5.01%
State Expense Based Aids	3,382,981	3,302,604	-2.38%
Instructional Materials Aids	86,775	87,163	+0.45%
Total for State Sources	14,518,184	13,885,152	-4.36%
Property Tax & Star Payments	4,583,021	4,583,021	0.00%
Appropriated Fund Balance	300,000	800,000	+166.67%
Appropriated Unemployment Reserve	50,000	100,000	+100.00%
Local Sources			
Payment in lieu of tax	201,491	204,297	+1.39%
Transportation for other districts	818,500	818,500	+0.00%
Miscellaneous/Other revenues	376,588	417,699	+10.92%
Total Local Sources	1,396,579	1,440,496	+3.14%
Other Revenues			
Interfund transfer - debt service	115,000	115,000	0.00%
Federal aid - Medicaid	90,000	90,000	0.00%
Total Other Revenues	205,000	205,000	0.00%
TOTAL REVENUES	21,052,784	21,013,669	-0.19%

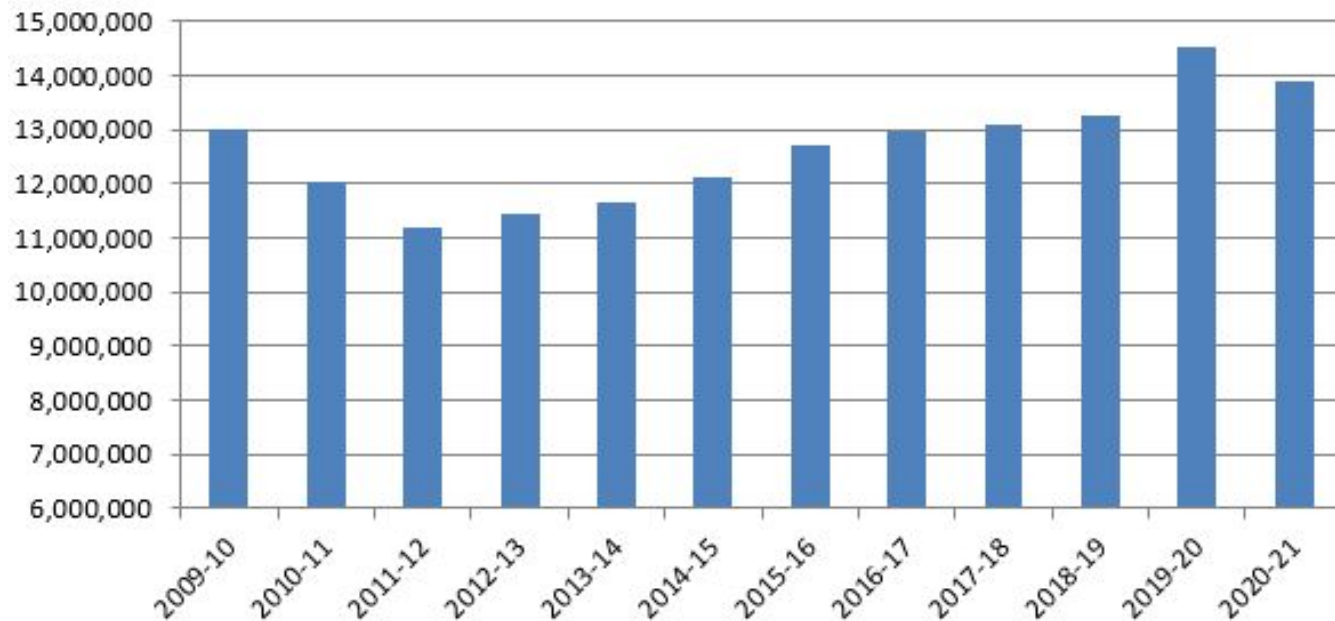
Revenue - State Aid

Total Projected State Aid: \$13,885,152

Decrease of \$633,032 from 2019-20 including 5% decrease in Foundation Aid

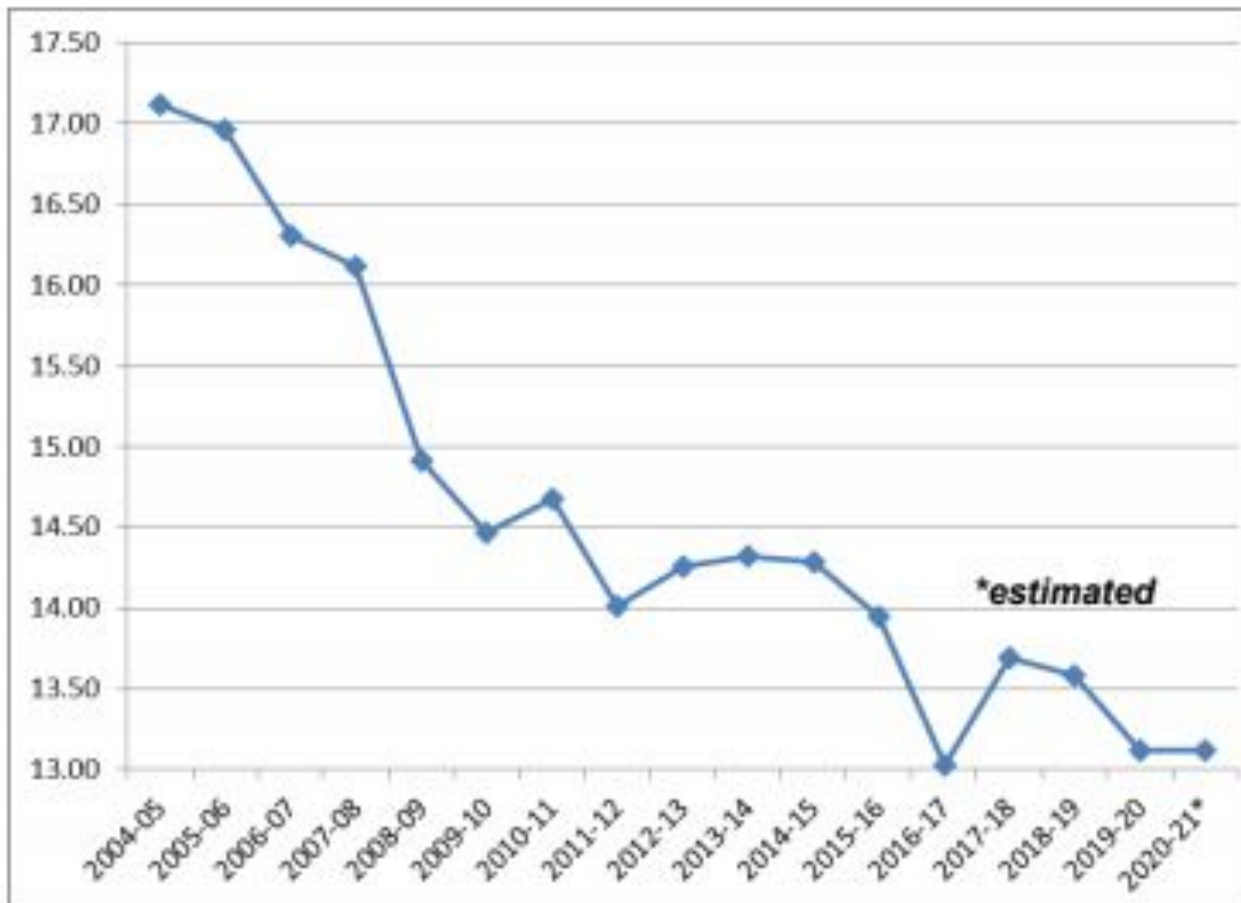
Decrease of approx. \$1,000,000 from what we hoped to receive prior to COVID-19

This projection is uncertain due to COVID-19 and the state budget situation. It will be vitally important to monitor State Aid through the year and offset any reductions with reductions in spending.



Revenue - Property Tax

Property Tax: increase 0.0% on the levy (\$0.00), which is below the 4.00% cap (\$183,239)



**2019-20 TRUE VALUE TAX RATES
GENESESS VALLEY BOCES SCHOOL DISTRICTS**

DISTRICT	2019-20
Letchworth	\$13.12
Perry	\$14.41
Attica	\$15.40
Wayland-Cohocton	\$16.05
Geneseo	\$16.05
Wyoming	\$16.67
Caledonia-Mumford	\$19.16
Pembroke	\$19.18
Pavilion	\$20.31
Elba	\$20.44
Warsaw	\$20.53
Keshequa	\$20.56
Livonia	\$20.75
Alexander	\$20.92
Oakfield-Alabama	\$21.24
Batavia	\$21.57
Avon	\$23.04
Byron-Bergen	\$23.99
LeRoy	\$23.47
Mt. Morris	\$25.89
Dansville	did not report
York	did not report
Average	\$19.64

Debt Service

Debt Service Projection												
3.85 M Project - 2004			3.35 M Project - 2007 EXCEL		5.64 M Project - 2013		11.7242 M Project - 2017					
Vote: 5/18/2004			Vote: 5/15/2007		Vote: 10/29/13		Vote: 5/16/17					
\$2,850,000 Bond			\$3,092,050 Bond		\$3,225,000 Bond		\$8,264,700 Bond			use of debt		
Principal	Interest		Principal	Interest	Principal	Interest	Principal	Interest	Total	Debt Service	service	Balance
	3.861%			3.7261%		2.1594%		2.7584%			reserve	remaining
											\$438,988	06/30/20
2020-21	\$110,000	\$4,400	\$230,000	\$34,400	\$200,000	\$48,906.25	\$380,000	\$315,400	\$1,323,106.25		\$115,000	\$323,988
2021-22			\$245,000	\$25,200	\$205,000	\$44,906.25	\$375,000	\$296,400	\$1,191,506.25		\$115,000	\$208,988
2022-23			\$255,000	\$15,400	\$205,000	\$40,806.25	\$395,000	\$277,650	\$1,188,856.25		\$115,000	\$93,988
2023-24			\$130,000	\$5,200	\$210,000	\$36,706.25	\$420,000	\$257,900	\$1,059,806.25		\$93,988	\$0
2024-25					\$215,000	\$32,506.25	\$445,000	\$236,900	\$929,406.25			
2025-26					\$220,000	\$27,937.50	\$465,000	\$214,650	\$927,587.50			
2026-27					\$225,000	\$23,262.50	\$490,000	\$191,400	\$929,662.50			
2027-28					\$230,000	\$18,481.25	\$515,000	\$166,900	\$930,381.25			
2028-29					\$240,000	\$13,593.75	\$535,000	\$141,150	\$929,743.75			
2029-30					\$245,000	\$8,193.75	\$560,000	\$114,400	\$927,593.75			
2030-31					\$95,000	\$2,375.00	\$580,000	\$86,400	\$763,775.00			
2031-32							\$525,000	\$69,000	\$594,000.00			
2032-33							\$540,000	\$53,250	\$593,250.00			
2033-34							\$525,000	\$26,250	\$551,250.00			
PAYMENT	\$110,000	\$4,400	\$860,000	\$80,200	\$2,290,000	\$297,675	\$6,750,000	\$2,447,650	\$11,101,425.00		\$438,988	

** use of debt service will be adjusted to reflect additional interest earnings

2020-21 Property Tax Report Card

670401 - Letchworth CSD

Mr. D. Todd Campbell, Superintendent

(585) 493-5450

	Budgeted 2019-20 (A)	Proposed Budget 2020-21 (B)
Total Budgeted Amount, not Including Separate Propositions	\$21,052,784	\$21,013,669
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	\$4,583,021	\$4,583,021
B. Tax Levy to Support Library Debt, if Applicable	\$0	\$0
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	\$0	\$0
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	\$0	\$0
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$4,583,021	\$4,583,021
F. Permissible Exclusions to the School Tax Levy Limit	\$0	\$0
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	\$4,669,999	\$4,766,260
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$4,583,021	\$4,583,021
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	\$86,978	\$183,239
Public School Enrollment	895	887
Consumer Price Index		1.81%

2020-21 Property Tax Cap: 4.00% (\$183,239)

2020-21 Proposed Tax Levy Increase: 0.0% or \$0 (\$183,239 below the cap)

Simple Majority Vote Required to Pass the Budget

	Actual 2019-20 (D)	Estimated 2020-21 (E)
Adjusted Restricted Fund Balance	\$8,236,728	\$8,382,649
Assigned Appropriated Fund Balance	\$356,457	\$800,000
Adjusted Unrestricted Fund Balance	\$842,111	\$840,547
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	4.00%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/20 Actual Balance	6/30/20 Estimated Ending Balance	Intended Use of the Reserve in the 2020-21 School Year
Capital	Transportation Vehicles Reserve	To pay the cost of any object or purpose for which bonds may be issued.	\$91,754	\$91,754	no planned use in 2020-21
Capital	Maintenance Vehicles Reserve	To pay the cost of any object or purpose for which bonds may be issued.	\$173,645	\$173,645	no planned use in 2020-21
Capital	2018 Capital Building Reserve Fund	To pay the cost of any object or purpose for which bonds may be issued.	\$2,000,000	\$2,000,000	no planned use in 2020-21
Capital	2019 Capital Building Reserve Fund	To pay the cost of any object or purpose for which bonds may be issued.	\$1,665,972	\$2,069,972	no planned use in 2020-21
Capital	Capital Technology Reserve	To pay the cost of any object or purpose for which bonds may be issued.	\$370,622	\$370,622	no planned use in 2020-21
Repair Reserve	Repair Reserve	Repair Reserve	\$294,723	\$294,723	to pay for unexpected repairs to facilities and equipment
Workers' Compensation		To pay for Workers' Compensation and benefits.			
Unemployment Insurance	Unemployment Insurance Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	\$350,821	\$350,821	\$100,000 to support the 2020-21 budget
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.			
Insurance	Insurance Reserve	To pay liability, casualty, and other types of uninsured losses.	\$240,000	\$240,000	unforeseen repairs or claims not covered by commercial insurance
Property Loss		To establish and maintain a program of reserves to cover property loss.			
Liability	Reserve for Liability Claims	To establish and maintain a program of reserves to cover liability claims incurred.	\$244,562	\$244,562	no planned use in 2020-21
Tax Certiorari	Tax Certiorari Reserve	To establish a reserve fund for tax certiorari settlements.	\$153,068	\$148,068	to pay for tax certiorari settlements
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
EBALR - Employee Benefit Accrued Liability	Employee Benefit Accrued Liability Reserve	For the payment of accrued 'employee benefits' due to employees upon termination of service.	\$483,648	\$483,648	to cover accrued benefits for employees on termination
Retirement Contribution	Retirement Contribution Reserve	To fund employer retirement contributions to the State and Local Employees' Retirement System.	\$1,632,229	\$1,632,229	no planned use in 2020-21
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.			
Other Reserve	Reserve for Teachers Retirement System Contributions	To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS.)	\$136,861	\$273,362	no planned use in 2020-21

Expenditure Major Changes from 2019-20

- Coding changes throughout the budget that reflect ESSA and state reporting changes
- **1620: Operations** - decrease reflects not filling open cleaning positions until fall, no summer cleaning by paid students (summer cleaning occurring now)
- **1621: Maintenance** - decrease due to delaying repair projects until 2021-22

Expenditure Major Changes from 2019-20

- **2110: Instructional Salaries General** - reflects contractual increases, not filling 1 reading position (restructure ESL, AIS & English to meet student needs), 20%-50% reduction in supplies & materials
- **2250: Special Education** - increase due to changes in student placements and contractual increases
- **2280: Occupational Education** - decrease in number of students attending BOCES Career and Technical Education program

Expenditure Major Changes from 2019-20

- **2330: Special Schools** - decrease due to cancellation of most summer school programs
- **2810: Guidance** - decrease due to not filling 1 HS Guidance position
- **5510: Transportation** - overall increase reflects contractual increases, removal of summer bus cleaning (done during school closure) and bus purchases (purchase 1 less bus than originally planned)

Expenditure Major Changes from 2019-20

- **9020: Teacher Retirement** - increased costs due to an increase in the Employer Contribution Rate
- **9060: Health Insurance** - overall decrease reflects an increase in employee cost sharing, decreased participation and an increase in premiums (2%)
- **9711: Principal & Interest** - overall decrease (offset by Building Aid)

2020-21 Capital Outlay Project

- **9950: Transfer to Capital** - \$100,000 capital outlay project to upgrade HVAC/Building Controls on the 2nd floor

Capital Outlay Projects generate building aid in the following fiscal year.

Property Tax for the Public Libraries

2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
\$30,000	\$140,000	\$147,000	\$154,350	\$162,067.50	\$170,170.00
2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
\$174,425.14	\$174,425.14	\$178,785.76	\$178,785.76	\$182,361.50	\$185,388.67
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
\$188,280.70	\$189,655.18	\$194,396.59	\$198,283.51	\$202,249.18	\$205,909.89



There are three (3) vacancies for the Board of Education for three year terms July 1, 2020 through June 30, 2023:

(VOTE FOR ANY THREE)

Robert Jines
Vanessa Karasiewicz
Claire Smith



Proposition 1 – Budget - \$21,013,669

The Board of Education of Letchworth Central School shall be authorized to expend the sum set forth in the proposed budget for the 2020-21 school year in the amount of \$21,013,669 and to levy the necessary tax therefore.

Proposition 2 - Library Funding - \$205,909.89

Shall the amount of funds raised by taxation to support the four public libraries in the Letchworth Central School District be increased from \$202,249.18 to \$205,909.89, the increased amount to be distributed as followed: \$32,945.75 to the Eagle Free Library, Bliss; \$70,008.69 to the Cordelia A. Greene Library, Castile; \$61,773.27 to the Gainesville Public Library, Silver Springs; and \$41,182.18 to the Pike Library Association, Pike?

Vote by Absentee Ballot before Tuesday, June 9th at 5:00 PM

**To request an absentee ballot, contact Mrs. Tammy Lathan,
District Clerk at (585) 493-5450 or tlathan@letchworth.k12.ny.us**

**If you have any questions related to the content of tonight's
hearing, please contact Mr. Campbell at
tcampbell@letchworth.k12.ny.us**

