

Letchworth Central School District Proposed 2021-22 Budget



All budget materials, including the tri-part budget and required attachments are posted on the District website:

<https://www.letchworth.k12.ny.us/Page/2121>

	Budget 2020-21	Proposed 2021-22	
<u>GENERAL SUPPORT</u>			
Board of Education	14,073.00	14,313.00	
District Meeting	2,439.00	2,314.00	
Chief School Administrator	211,980.30	212,841.30	
Business Administration	232,840.70	233,313.06	
Auditing	23,145.00	24,261.00	
Treasurer	55,491.00	56,851.00	
Tax Collector	9,832.00	9,971.00	
Purchasing	5,505.00	5,658.00	
Fiscal Agent Fees	3,500.00	3,500.00	
Legal	45,126.00	45,127.00	
Personnel	1,650.00	7,669.00	
Public Information	8,960.00	8,960.00	
Operation of Plant	1,016,690.00	1,064,301.20	
Maintenance of Plant	626,725.75	662,701.21	
Security of Plant	77,400.00	78,900.00	
Central Storeroom	1,500.00	1,500.00	
Central Printing & Mailing	37,450.00	59,569.37	
Central Data Processing	278,701.09	282,112.24	
Unallocated Insurance	95,000.00	95,000.00	
School Association Dues	6,810.00	6,676.00	
Refund on Real Property Taxes	5,000.00	5,000.00	
BOCES Administrative Costs	262,985.00	258,744.00	
Total General Support	3,022,803.84	3,139,282.38	% Change +3.85%

Budget
2020-21

Proposed
2021-22

INSTRUCTION

Curriculum Development	163,297.06	174,484.73	
Supervision, Regular School	500,364.03	487,641.45	
In-Service Training Instruction	34,357.99	21,350.00	
Teaching, Regular School	4,774,777.04	4,849,052.84	
Programs for Students w/Dis.	2,322,169.04	2,381,623.42	
Programs for Eng. Lang. Learn. (ELL)	30,015.33	12,281.41	
Occupational Education	664,745.20	519,230.70	
Teaching, Special Schools	4,705.00	16,465.00	
School Library	183,367.00	188,901.16	
Computer Assisted Instruction	459,012.33	491,954.06	
Attendance	8,500.00	8,800.00	
Guidance	167,646.14	172,195.90	
Health Services	89,486.00	91,418.00	
Psychological Services	166,934.10	158,579.70	
Social Work Services	12,840.00	17,280.00	
Co-Curricular Activities	34,112.00	35,443.00	
Interscholastic Athletics	290,177.14	292,557.23	% Change
Total Instruction	9,906,505.40	9,919,258.60	+0.13%

TRANSPORTATION

District Transportation	1,720,337.49	1,884,099.17	
Garage Building	71,398.00	65,612.00	
Transportation from BOCES	3,756.54	6,964.20	% Change
Total Transportation	1,795,492.03	1,956,675.37	+8.98%

	Budget 2020-21	Proposed 2021-22	
<u>COMMUNITY SERVICE</u>			
Adult Education & Recreation	7,500.00	7,500.00	
Census	150.00	0.00	
			% Change
Total Community Service	7,650.00	7,500.00	-1.96%%
<u>EMPLOYEE BENEFITS</u>			
State Retirement	424,183.46	440,477.59	
Teachers' Retirement	679,032.79	704,110.76	
Social Security	752,455.76	762,907.56	
Workers' Compensation	110,000.00	110,000.00	
Unemployment Insurance	10,000.00	10,000.00	
Health Insurance	2,706,439.72	2,739,734.74	
Other - Incentives	100,000.00	98,364.00	
			% Change
Total Employee Benefits	4,782,111.73	4,865,594.65	+1.75%
<u>DEBT SERVICE</u>			
Serial Bonds - Principal	920,000.00	825,000.00	
Serial Bonds - Interest	403,106.00	366,506.00	
			% Change
Total Debt Service	1,323,106.00	1,191,506.00	-9.95%
<u>INTERFUND TRANSFER</u>			
Transfer to School Lunch	1,000.00	1,000.00	
Transfer to Special Aid Fund	75,000.00	225,000.00	
Transfer to Capital Fund	100,000.00	409,400.00	
			% Change
Total Interfund Transfers	176,000.00	635,400.00	+261.02%
			% Change
Total General Fund	21,013,669.00	21,715,217.00	+3.34%

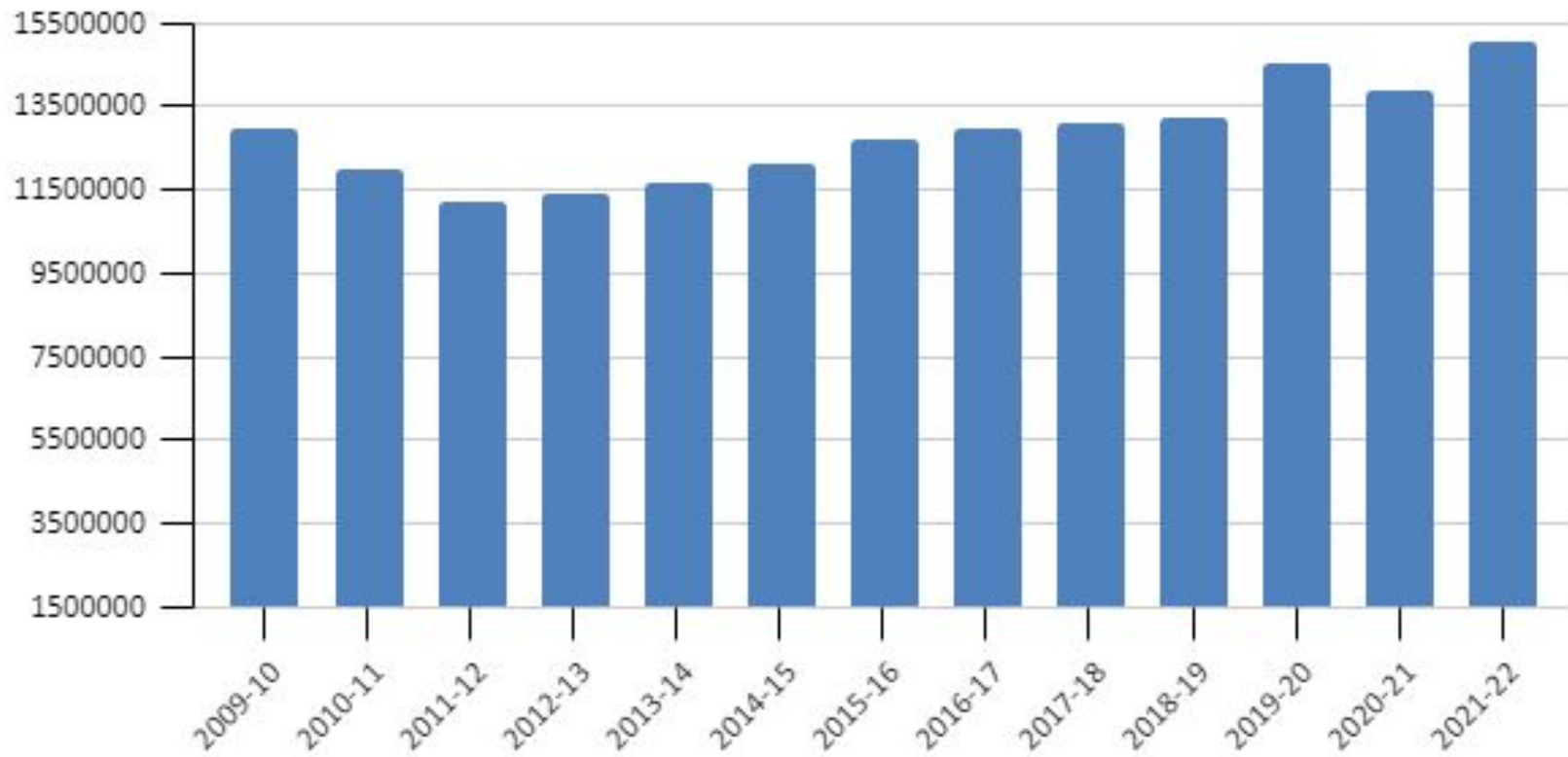
Revenues

	Budget 2020-21	Proposed 2021-22	Percent Change
State Sources			
Foundation Aid & Excess Cost Aids	10,495,385	11,355,254	+8.19%
State Expense Based Aids	3,302,604	3,644,678	+10.36%
Instructional Materials Aids	87,163	83,195	-4.55%
Total for State Sources	13,885,152	15,083,127	+8.63%
Property Tax & Star Payments	4,583,021	4,583,021	0.00%
Appropriated Fund Balance	800,000	300,000	-62.50%
Appropriated Unemployment Reserve	100,000	10,000	-90.00%
Local Sources			
Payment in lieu of tax	204,297	202,914	-0.68%
Transportation for other districts	818,500	893,055	+9.11%
Miscellaneous/Other revenues	417,699	428,100	+0.72%
Total Local Sources	1,440,496	1,524,069	+5.80%
Other Revenues			
Interfund transfer - debt service	115,000	115,000	0.00%
Federal aid - Medicaid	90,000	100,000	+11.11%
Total Other Revenues	205,000	215,000	4.88%
TOTAL REVENUES	21,013,669	21,715,217	+3.34%

Revenue - State Aid

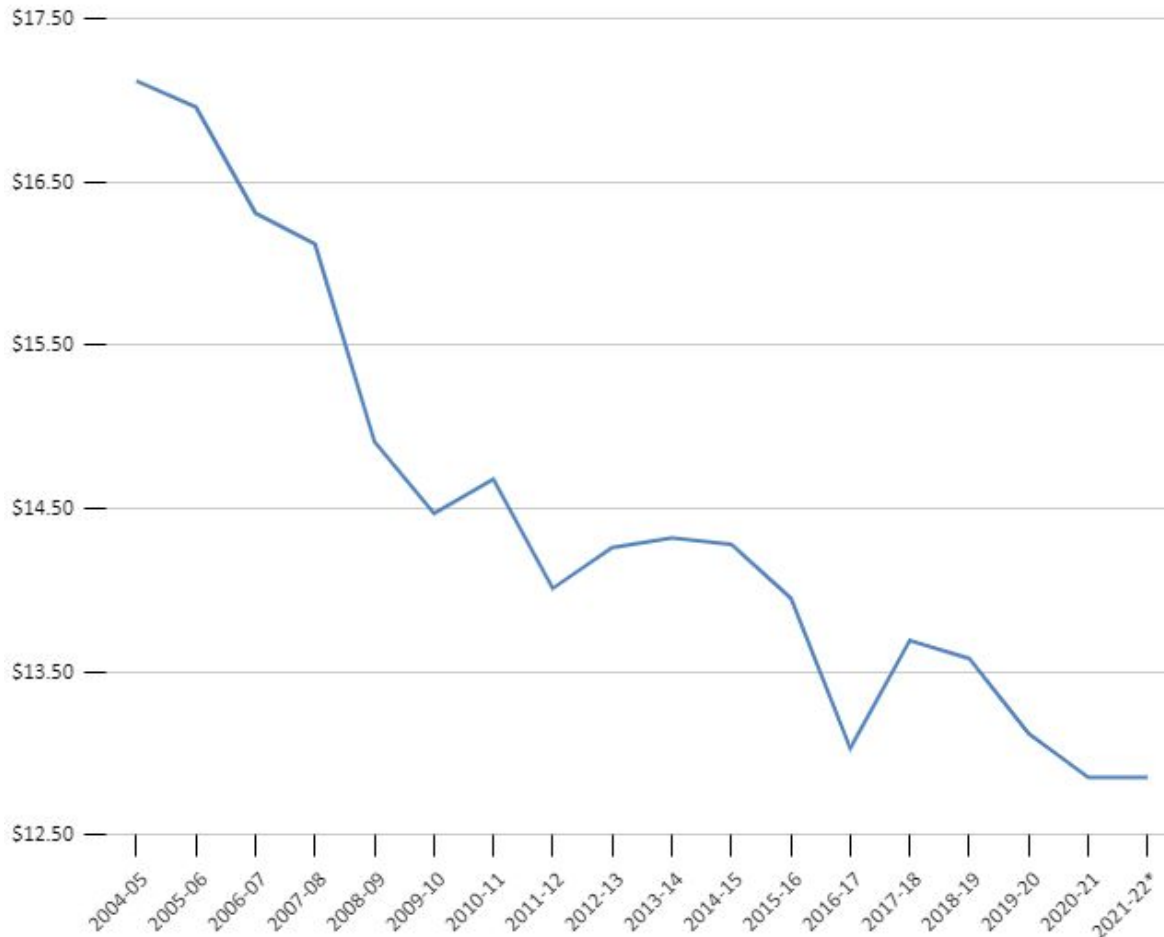
Total Projected State Aid: \$15,083,127

Increase of of \$1,197,975 from 2020-21 budget
(which was 5% budgeted decrease from 19-20)
3% increase in Foundation Aid from 2020-21



Revenue - Property Tax

Property Tax: increase 0.0% on the levy (\$0.00), which is below the 3.52% cap (\$161,453)



2020-21 TRUE VALUE TAX RATES GENESEE VALLEY BOCES SCHOOL DISTRICTS	
<u>DISTRICT</u>	<u>2020-21</u>
Letchworth	\$12.852818
Perry	\$14.303562
Attica	\$14.900000
Wyoming	\$15.528230
Wayland-Cohocton	\$15.557705
Geneseo	\$16.265056
Dansville	\$16.568505
York	\$19.095933
Pembroke	\$19.333402
Pavilion	\$19.477192
Caledonia-Mumford	\$19.557506
Keshequa	\$20.095230
Alexander	\$20.470000
Elba	\$20.750000
Livonia	\$20.976530
Batavia	\$21.330000
Oakfield-Alabama	\$21.540000
Avon	\$22.982586
Byron-Bergen	\$23.392730
LeRoy	\$23.770000
Mt. Morris	\$25.033430
Warsaw	did not report
Average	\$20.19

*estimated

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	Balance
	Principal	Interest 3.861%	Principal	Interest 3.7261%	Principal	Interest 2.1594%	Principal	Interest 2.7584%	Total Debt Service	service reserve	remaining
										\$332,988	06/30/21*
2021-22			\$245,000	\$25,200	\$205,000	\$44,906.25	\$375,000	\$296,400	\$1,191,506.25	\$115,000	\$217,988
2022-23			\$255,000	\$15,400	\$205,000	\$40,806.25	\$395,000	\$277,650	\$1,188,856.25	\$115,000	\$102,988
2023-24			\$130,000	\$5,200	\$210,000	\$36,706.25	\$420,000	\$257,900	\$1,059,806.25	\$102,988	\$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	\$0	\$0	\$630,000	\$45,800	\$2,090,000	\$248,769	\$6,370,000	\$2,132,250	\$9,778,318.75	\$332,988	

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

2021-22 Property Tax Report Card

670401 - Letchworth CSD

D. Todd Campbell, Superintendent

Telephone Number: (585) 493-5450

	Budgeted 2020-21 (A)	Proposed Budget 2021-22 (B)
Total Budgeted Amount, not Including Separate Propositions	\$21,013,669	\$21,715,217
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	\$4,766,260	\$4,744,474
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	\$183,239	\$161,453
Public School Enrollment	844	853
Consumer Price Index		1.23%

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2021-22, include any carryover from 2020-21 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

2021-22 Property Tax Cap: 3.52% (\$161,453)
2021-22 Proposed Tax Levy Increase: 0.0% or \$0 (\$161,453 below the cap)
Simple Majority Vote Required to Pass the Budget

	Actual 2020-21 (D)	Estimated 2021-22 (E)
Adjusted Restricted Fund Balance	\$8,664,114	\$5,473,531
Assigned Appropriated Fund Balance	\$927,244	\$300,000
Adjusted Unrestricted Fund Balance	\$840,547	\$868,609
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 *	3/31/21 Actual Balance	6/30/21 Estimated Ending Balance	Intended Use of the Reserve in the 2021-22 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 2021-22
Capital	Maintenance Vehicles Reserve	To pay the cost of any object or purpose for which bonds may be issued.	\$173,645	\$173,645	Proposition on the ballot for expenditure not to exceed \$35,000 for the purchase of 2 pieces of equipment
Capital	2019 Building Capital Reserve	To pay the cost of any object or purpose for which bonds may be issued.	\$144,574	\$870,622	no planned use in 2021-22
Repair	Repair Reserve	To pay the cost of repairs to capital improvements or equipment.	\$294,723	\$294,723	to pay for unexpected repairs to facilities or equipment
Workers' Compensation	Workers' Compensation Reserve	To pay for Workers Compensation and benefits.	\$0	\$500,000	no planned use in 2021-22
Unemployment Insurance	Unemployment Insurance Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	\$250,821	\$250,821	\$10,000 to support the 2021-22 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 2021-22
Tax Certiorari	Tax Certiorari Reserve	To establish a reserve fund for tax certiorari settlements	\$189,907	\$226,240	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.	\$478,595	\$530,000	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 2021-22
Other Reserve	Reserve for Teachers' Retirement System Contributions	To fund employer retirement contributions to the New York State Teachers' Retirement System	\$275,452	\$418,335	no planned use in 2021-22

Expenditure Major Changes from 2020-21

- Coding changes throughout the budget that reflect ESSA and state reporting changes
- **1620: Operations** - increase reflects restoration of all cleaning positions, and includes summer seasonal laborers
- **1621: Maintenance** - increase reflects restoring the repair projects budget that was decreased for 2020-21

Expenditure Major Changes from 2020-21

- **2020: Instructional Salaries Supervision** - decrease due to staff retirements (administrative)
- **2110: Instructional Salaries General** - reflects contractual increases and restoration of supplies & materials budgets to normal levels prior to 2020-21 (teachers/TA)
- **2250: Special Education** - increase due to contractual increases

Expenditure Major Changes from 2020-21

- **2280: Occupational Education** - decrease due to a reduction in number of students attending BOCES Career and Technical Education program, a reduction of 1 position (Tech.), and staff turnover
- **2330: Special Schools** - increase due to restoration of summer school and summer Driver Education through BOCES (which will now be aidable)
- **2630: Computer Assisted Instruction:** increased need for technology resources (hardware & software)

Expenditure Major Changes from 2020-21

- **5510: Transportation** - overall increase reflects contractual increases, restoration of summer seasonal laborers, addition of 1 bus purchase (back to normal replacement level prior to 2020-21) and related expenses

Expenditure Major Changes from 2020-21

- **9020: Teacher Retirement** - increased costs due to an increase in the Employer Contribution Rate
- **9060: Health Insurance** - overall increase reflects an increase in employee cost sharing and a 7% increase in premiums (2%)
- **9711: Principal & Interest** - overall decrease (offset by Building Aid)

2021-22 Capital Outlay Projects

- **9950: Transfer to Capital:**

\$100,000 capital outlay project to reline water tanks and upgrade HVAC/Building Controls (*Capital Outlay Projects generate building aid in the following fiscal year.*)

\$309,400 for a new barn for the agriculture program

Property Tax for the Public Libraries

as received from the Public Library boards

2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
\$30,000.00	\$140,000.00	\$147,000.00	\$154,350.00	\$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
2021-22					
\$208,442.58					



There are three (3) vacancies for the Board of Education for three year terms July 1, 2021 through June 30, 2024:

(VOTE FOR ANY THREE)

William Kuipers

Shane Scott

Mark Miller

Steve Youngers



Proposition 1 – Budget - \$21,715,217

The Board of Education of Letchworth Central School shall be authorized to expend the sum set forth in the proposed budget for the 2021-22 school year in the amount of \$21,715,217 and to levy the necessary tax therefore.

Proposition 2 – Equipment Purchase

Be it resolved that the Board of Education of the Letchworth Central School District shall be authorized to expend funds from the 2015 Maintenance Vehicles/Equipment Reserve Fund, established by the voters on May 19, 2015 under Section 3651 of Education Law, for the purchase of one (1) area mower and one (1) tow-behind mower; not to exceed the total sum of 95,000.00.

Proposition 3 - Library Funding - \$208,442.58

Shall the amount of funds raised by taxation to support the four public libraries in the Letchworth Central School District be increased from \$205,909.89 to \$208,442.58, the increased amount to be distributed as followed: \$33,350.98 to the Eagle Free Library, Bliss; \$70,869.80 to the Cordelia A. Greene Library, Castile; \$62,533.08 to the Gainesville Public Library, Silver Springs; and \$41,688.72 to the Pike Library Association, Pike?

VOTE May 18, 2021
Noon Till 9:00

