

2021-2022 BUDGET DEVELOPMENT DRAFT #3

March 1, 2021

Board of Education



2021-2022 Strategic Plan - Year 3 Priorities

ACADEMIC EXCELLENCE:

- Create a plan to minimize barriers to graduation*
- Evaluate the effectiveness of the AIS/Rtl program*
- Increase academic opportunities for all students*
- Create meaningful professional development opportunities for all employees*
- Create common assessments among all grade levels and content areas*
- Explore building reconfiguration based upon enrollment

*carryover from 2020-21 due to pandemic

2021-2022 Strategic Plan - Year 3 Priorities

CULTURE:

- Develop and implement a communication plan for the Board of Education*
- Evaluate effectiveness of communication and make adjustments*
- Hold all employees accountable to roles and responsibilities of his/her position*
- Create systems to share information with faculty, staff and Board of Education which reflects transparency and follows chain of command*
- Increase staff participation at Board of Education meetings*

*carryover from 2020-21 due to pandemic

2021-2022 Strategic Plan - Year 3 Priorities

FAMILY AND COMMUNITY PARTNERSHIPS:

- Evaluate eSchool's capability to streamline communication and functions*

STUDENT EXPERIENCE:

- Evaluate programs in the district that address the social and emotional needs of students*

*carryover from 2020-21 due to pandemic

2021-2022 Draft #3 Includes:

- Not filling the following retirements:
 - Teacher (1.0 FTE) and Counselor (1.0 FTE) positions
- 2 large buses: puts replacement schedule back on track
- New Bobcat for Buildings and Grounds
- All Special Education outside placements as of today
- Proposed 2% tax levy increase
- Elimination of Internal Audit

2021-2022 Draft #3 Still to be Determined:

- Any increase in state aid associated with the federal stimulus bill
- Potential savings from a grade level reconfiguration at each building
- Final tax levy approval by the Board of Education

2021-2022 Draft #3 Expenditures

RANGE	DESCRIPTION	2021-2022 (Proposed)	2020-2021 (Approved)
1000-1999	General Support	\$4,077,751	\$3,392,054
2000-2999	Instruction	\$19,207,597	\$19,393,073
5000-5999	Transportation	\$2,479,873	\$2,474,253
7000-7999	Community Services	\$500	\$500
9000-9099	Employee Benefits	\$9,407,801	\$9,074,427
9900-9999	Debt Service	\$4,524,663	\$6,157,426
	Total	\$39,698,185	\$40,491,733

2021-2022 Draft #3 Revenue

RANGE	DESCRIPTION	2021-2022 (Proposed)	2020-2021 (Approved)
A1001	Real Property Taxes	\$8,814,698	\$8,641,861
A1040	Appropriation of Fund Balance	\$1,214,751	\$2,781,517
A1081	PILOT	\$578,671	\$560,600
A1090	Interest on Taxes	\$20,000	\$15,000
A1320-1335	Misc. Fees	\$16,700	\$16,700
A1410-1489	Misc. Charges	\$8,100	\$8,100
A2230	Tuition Fees	\$22,000	\$22,000
A2401-2650 & A2701	Misc. Int./Rental/Sales	\$10,100	\$8,600
A2701	BOCES Refund	\$125,000	\$175,921
A3101-4601	All State and Federal Aid Lines	\$28,059,781	\$26,105,184
A5031	Interfund Transfers	\$0	\$2,156,250
	TOTAL	\$38,869,801	\$40,491,733

2021-2022 Tax Cap Levy Calculation

DESCRIPTION	AMOUNT
Real Property Tax Levy YE2021	\$8,641,861
Tax Cap Reserve Offset YE2020 for YE2021 Levy	0
Total Tax Cap Reserve Amount YE2021	0
Tax Base Growth Factor	1.0075
PILOT Receivable YE2021	\$560,600
Tort Exclusion YE2021	0
Capital Levy Exclusion YE2021	\$6,986
Allowable Levy Growth Factor	1.0123
PILOT Receivable YE2022	\$569,460
Allowable Carryover for YE2021	\$134,643
Tax Levy Limit Before Exclusions	\$8,939,374
Tort Exclusion	0
Capital Tax Levy Exclusion YE2021	\$6,201
TRS Exclusion	0
ERS Exclusion	0
Total Exclusions	\$6,201
YE2022 Tax Levy Limit Adjusted for Exclusions	\$8,945,575
YE2022 Proposed Levy (projected at 2% increase)	\$8,814,698
Difference Between Tax Levy Limit and Proposed Levy	\$130,877
Do you plan to override the Tax Cap for YE2022?	NO

2% Tax Levy Increase Impact

NAME	2020-21 ACTUAL	TAXES PAYABLE \$100,000 HOME	2021-22 2% INCREASE PROPOSED	TAXES PAYABLE \$100,000 HOME*	AMOUNT INCREASED*
ALABAMA	20.45219	\$ 2,045.22	20.861707	\$ 2,086.17	\$ 40.95
HARTLAND	22.079068	\$ 2,207.91	22.521161	\$ 2,252.12	\$ 44.21
ALBION	20.239146	\$ 2,023.91	20.644398	\$ 2,064.44	\$ 40.53
BARRE	19.42958	\$ 1,942.96	19.818622	\$ 1,981.86	\$ 38.90
RIDGEWAY	21.351187	\$ 2,135.12	21.778705	\$ 2,177.87	\$ 42.75
SHELBY	20.452343	\$ 2,045.23	20.861964	\$ 2,086.20	\$ 40.96
*ASSUMES 2020-21 ASSESSED VALUES					

2021-2022 Draft #3 Expenditures vs. Revenue

DESCRIPTION	2021-2022 (Proposed)
EXPENDITURES – Draft #3	\$39,698,185
REVENUE – Draft #3	\$38,869,801
Estimated Additional State Aid	TBD
DEFICIT – Draft #3	<\$828,384>

DISCUSSION

