


**EDEN CSD
NY STATE AID
GOVERNOR'S RUN
BUDGET YEAR
2021-22**



STATE AID CATEGORIES

- **FOUNDATION AID – AID FORMULA ENACTED IN 2007-08 AS UNRESTRICTED AID**
 - **RESULT OF A LAWSUIT TO ENSURE EDUCATIONAL EQUALITY TO ALL STUDENTS TO BE PHASED IN FUTURE YEARS**
 - **PHASE IN WAS HALTED IN 2008 AS RESULT OF ECONOMIC DOWNTURN AND HAS NOT BEEN FULLY IMPLEMENTED**
 - **SERVICE AIDS – PROPOSED CHANGE IN EXPENSE DRIVEN AID**
 - **EXCESS COST AID**
 - **BUILDING AID – STATE SHARE OF APPROVED CAPITAL PROJECTS**
 - **SCHOOL TAX RELIEF PROGRAM (STAR) AID**
 - **LOCAL DISTRICT FUNDING ADJUSTMENT (THE NEW GEA)**
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FOUNDATION AID

ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	GOVERNOR'S RUN 2021-22	CHANGE FROM PRIOR YEAR
\$ 7,243,630	\$7,326,660	\$7,326,660	\$7,326,660	\$ -0-

- **THE LAST INCREASE IN FOUNDATION AID WAS IN 2019-20 FOR AN AID FORMULA THAT IS NOT FULLY IMPLEMENTED TODAY, THE 19-20 INCREASE WAS 1.15% OR \$83,030 FOR EDEN CENTRAL SCHOOL.**

**EDEN'S FOUNDATION AID IF FULLY IMPLEMENTED FOR 2020-21
\$8,106,857**

**2020-21 SHORTFALL OF FOUNDATION AID
\$780,197**

EQUAL TO 5.14% OF THE TAX LEVY



SERVICE AIDS

- SERVICE AIDS CATEGORY COMBINES EXPENSE DRIVEN AIDS, WHICH ARE EXPENDITURES FROM THE PRIOR YEAR REIMBURSED AT FORMULA LEVELS

AID CATEGORY	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	GOVERNOR'S RUN 2021-22
BOCES	\$ 1,088,292	\$ 1,318,919	\$ 1,057,087	\$ 1,082,776
HARDWARE & TECHNOLOGY	21,308	21,679	21,790	20,955
SOFTWARE, LIBRARY & TEXTBOOK	109,845	109,877	109,104	97,205
TRANSPORTATION	<u>1,288,704</u>	<u>1,431,610</u>	<u>1,427,437</u>	<u>1,518,489</u>
TOTAL SERVICE AIDS	\$ 2,508,149	\$ 2,882,085	\$ 2,615,418	\$ 2,719,425

NOTE: 2020-21 TRANSPORTATION AID REDUCTION DUE TO PANDEMIC AND FULL REMOTE INSTRUCTION

CONCERNS OVER COMBINING EXPENSE DRIVEN AIDS TO SERVICE AIDS

- LOSS OF PREDICTABILITY FOR EXPENSE DRIVEN AIDS
- SERVICE AID MIGHT NOT BE INCREASED TO BY ACTUAL DISTRICT EXPENDITURE (P/Y) COSTS
- NYS PAST PRACTICES OF NOT IMPLEMENTING THE FOUNDATION AID FORMULA

EXCESS COST AID

EXCESS COST AID - FORMULA BASED REIMBURSEMENT FOR EXTRAORDINARY COSTS A DISTRICT INCURS FOR THE SPECIAL EDUCATION STUDENTS

AID DESCRIPTION	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	GOVERNOR'S RUN 2020-21
HIGH EXCESS COST	\$ 169,252	\$ 300,527	\$ 216,020	\$ 331,077
PRIVATE EXCESS COST	178,461	114,902	211,498	227,776

HIGH EXCESS COST - STUDENTS EDUCATED IN A PUBLIC SCHOOL SETTING

PRIVATE EXCESS COST AID – STUDENTS EDUCATED IN A NON-PROFIT SETTING

REGULATIONS REQUIRE STUDENTS TO BE PLACED IN THE LEAST RESTRICTIVE ENVIRONMENT FOR EDUCATION

BUILDING AID

BUILDING AID – STATE REIMBURSEMENT OVER 15 YEARS FOR DISTRICT CAPITAL IMPROVEMENTS (STATE'S MORTGAGE PAYMENT FOR DISTRICT CAPITAL IMPROVEMENTS)

AID DESCRIPTION	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	GOVERNOR'S RUN 2021-22
BUILDING AID	\$ 1,031,047	\$ 2,048,769	\$2,094,038	\$2,094,410

NYS PAYS 78.2% OF ALL AID ABLE CAPITAL PROJECT EXPENSES FOR EDEN CSD

SCHOOL TAX RELIEF PROGRAM (STAR)

- **TAX EXEMPTION FOR QUALIFYING HOMEOWNERS WHO APPLIED, VIA THE LOCAL ASSESSOR'S OFFICE, BEFORE FISCAL YEAR 2015-16**

CREDIT ON TAX BILLS FOR NYS PORTION OF INDIVIDUAL SCHOOL TAX

CREDIT DOLLAR VALUE WAS FROZEN TO 2019 BENEFIT LEVELS

- **REPRESENTS INDIVIDUAL PROPERTY TAX CREDITS PROVIDED BY NYS, PAID IN LUMP SUMS TO DISTRICTS.**
- **QUALIFYING HOMEOWNERS WHO APPLIED AFTER FISCAL YEAR 2015-16 RECEIVE A CHECK IN THE MAIL FROM NYS DEPT. OF BUDGET**
- **CONCERNS – NEW CATEGORY LISTED ON THE GOVERNOR'S RUNS THAT IS PHASING OUT AND HAS NO DIRECT TIES TO CURRENT TAX RATES, STUDENTS ENROLLMENT OR EXPENDITURES OF THE DISTRICT**

LOCAL DISTRICT FUNDING ADJUSTMENT AND THE OFFSETTING FEDERAL CARES RESTORATION

- NEW STYLE GAP ELIMINATION ADJUSTMENT (GEA), REPRESENTS NYS REDUCTION FOR STATE AID**
- ONE TIME RESTORATION IF CARES FUNDING IS SECURED FROM THE FEDERAL GOVERNMENT BY NEW YORK STATE**
- HISTORICALLY, STATE AID IS NOT REINSTATED BY THE STATE WHEN FEDERAL FUNDING ENDS**
- POTENTIAL HARMFUL IMPACT IN CURRENT AND FUTURE BUDGETS**

**LOCAL DISTRICT FUNDING ADJUSTMENT FOR EDEN CENTRAL
SCHOOL**

\$1,220,654

OR 8% OF THE 20-21 LEVY

OVERALL VIEW OF TOTAL STATE AID

2020-21 ACTUAL STATE AID (EXCLUDING STAR)	\$ 12,546,250
2021-22 PROPOSED STATE AID (EXCLUDING STAR)*	<u>12,833,964</u>
PROPOSED INCREASE	\$ 287,714

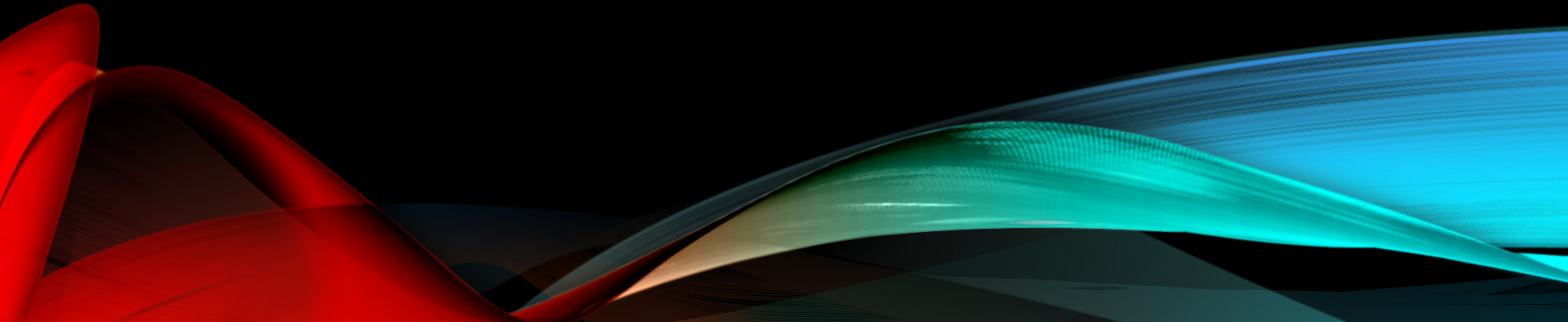
2.3% INCREASE


**INCLUDES ANTICIPATED FEDERAL STIMULUS FUNDING*





EDEN CSD PROPERTY TAX CAP CALCULATION



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- **PROPERTY TAX CAP TERMINOLOGY**
 - **CAPITAL EXCLUSIONS**
 - **PROPERTY TAX CAP CALCULATION**
 - **TAX LEVY THRESHOLD**

PROPERTY TAX CAP TERMINOLOGY

- TAX BASE GROWTH FACTOR
 - PROVIDED BY NYS OFFICE OF REAL PROPERTY
 - REPRESENTS NEW GROWTH IN OUR COMMUNITY
 - 2021-22 FACTOR **.0042**
- ALLOWABLE LEVY GROWTH FACTOR
 - PROVIDED BY NYS COMPTROLLER'S OFFICE
 - 21-22 AVERAGE CPI INDEX **1.23%**
 - STATE MAXIMUM FACTOR **2.00%**
 - THIS YEAR IS **BELOW** STATE MAXIMUM

PROPERTY TAX CAP TERMINOLOGY CONT'D

- **PAYMENTS IN LIEU OF TAXES –PILOTS**
 - **NEGOTIATED BY THE ERIE COUNTY INDUSTRIAL DEVELOPMENT AGENCY**
 - **REDUCES PROPERTY TAXES FOR UP TO 10 YEARS ON APPROVED NEW BUSINESS EXPANSION**
 - **EDEN CSD PILOTS \$0.00**
- **AVAILABLE CARRY OVER**
 - **PERCENTAGE OF PRIOR YEAR ALLOWABLE LEVY INCREASE NOT UTILIZED IN THE PRIOR YEAR**
 - **AVAILABLE CARRY OVER \$0.00**

TAX CAP CALCULATION CAPITAL EXCLUSION

- **2020-21 EXCLUSION AMOUNT \$204,693.00**
- **2021-22 CAPITAL EXCLUSION \$133,797.00**

PROPERTY TAX CALCULATION

TAX BASE GROWTH FACTOR	.0042
ALLOWABLE LEVY GROWTH FACTOR	1.23%
PRIOR YEAR TAX LEVY	\$15,164,827
PRIOR YEAR LEVY X TAX GROWTH FACTOR	\$15,228,519
ADD PRIOR YEAR PILOTS RECEIVABLE	0.00
LESS PRIOR YEAR EXEMPTIONS:	
TORTS & JUDGEMENTS	0.00
20-21 LOCAL CAPITAL EXCLUSION	(204,693)
ADJUSTED PRIOR YEAR LEVY	\$15,023,826

PROPERTY TAX CALCULATION CONT'D

ADJUSTED PRIOR YEAR TAX LEVY	\$15,203,826
ADJUSTED PRIOR YEAR LEVY x TAX LEVY GROWTH FACTOR 1.23%	\$15,208,619
LESS 20-21 PILOTS RECEIVABLE	0.00
AVAILABLE CARRY OVER	<u>0.00</u>
TAX LEVY LIMIT BEFORE EXEMPTIONS	\$15,208,619

BOARD OF EDUCATION PLAN PRIOR TO SUBMISSION OF TAX CAP

DO YOU PLAN TO OVERRIDE THE TAX CAP FOR YEAR
ENDING JUNE 30, 2022 LEVY? THIS CAN BE ADJUSTED
AFTER MARCH 1ST, BUT I NEED TO CHECK THE
PRELIMINARY DECISION BOX



YES

NO



TAX CAP CALCULATION DUE TO

**NYS OFFICE OF STATE
COMPTROLLER**

MARCH 1, 2021

BUDGET CALENDAR

- **MARCH 1, 2021 – PROPERTY TAX CAP CALCULATION DUE TO NYS**
- **MARCH 17, 2021 – 7 PM BOE MEETING BUDGET UPDATE PRESENTATION**
- **MARCH 24, 2021 7 PM – BUDGET WORKSHOP**
- **MARCH 31, 2021 – NYS BUDGET ADOPTION/LEGISLATIVE RUNS FOR AID**
- **APRIL 20, 2021 – 7 PM BOE MEETING – TENTATIVE BUDGET ADOPTION**
- **APRIL 21, 2021 – NYS PROPERTY TAX REPORT CARD DUE TO NYS**
- **MAY 4, 2021 – 7PM PUBLIC HEARING**
- **MAY 18, 2021 – BUDGET VOTE
MS/HS AUDITORIUM ENTRANCE
9AM-9PM**