
Elwood Union Free School District

2021 - 2022

Budget Hearing

May 6, 2021



Budget Update

- On April 15th, the Board of Education adopted a budget totaling \$66,913,579 which includes a tax levy of 2.44%.

Essential to Note

- The proposed levy of 2.44% levy is within (at) the allowable tax cap limit.



2021/2022 Revenue Budget

Revenue Source	2020-2021 Adopted Revenue Budget	2021-2022 Proposed Revenue Budget	Dollar Increase/ Decrease	Percent Increase/ Decrease
Tax Levy	\$48,475,302	\$49,656,325	\$1,181,023	2.44%
State Aid	\$12,944,901	\$14,327,658	\$1,382,757	10.68%
Fund Balance Allocation	\$1,500,000	\$1,500,000	\$ 0	0%
ERS Reserve	\$800,000	\$800,000	\$ 0	0%
Pilot	\$323,512	\$368,096	\$ 44,584	13.78%
Miscellaneous	\$399,459	\$261,500	-\$ 137,959	-34.54%
Total	\$64,443,174	\$66,913,579	\$2,470,405	3.83%

These numbers do not include the additional \$400,000 of fund balance allocated for COVID expenses during the 2020/2021 school year.

21/22 Expenditure Budget By Component

Component	2020-2021 Approved Budget	2021-2022 Proposed Budget	Increase/ (Decrease)
Administrative (11%)	\$ 7,183,733	\$ 7,366,692	\$ 182,959
Capital (16%)	\$10,094,726	\$10,556,945	\$ 462,219
Program (73%)	\$47,164,715	\$48,989,942	\$1,825,227
Total	\$64,443,174	\$66,913,579	\$2,470,405

- Please note that because we do not know what school will look like in September, some of these dollar amounts may “shift” between categories.



Line By Line Expenditure Budget Summary

Account	Description	2021 - 22 Proposed Budget
1010	BOARD OF EDUCATION	12,750.00
1040	DISTRICT CLERK	19,300.00
1060	DISTRICT MEETING	18,550.00
1240	CHIEF SCHOOL ADMIN	330,660.00
1310	BUSINESS ADMINISTRATION	584,162.00
1320	AUDITING	83,295.00
1325	TREASURER	134,200.00
1420	LEGAL	190,000.00
1430	PERSONNEL	219,781.00
1480	PUBLIC INFO & SERVICES	65,936.00
1620	OPERATION OF PLANT	3,158,531.00
1621	MAINTENANCE OF PLANT	871,949.00
1622	SECURITY	840,000.00
1670	CENTRAL PRINTING & MAILING	109,907.00
1680	CENTRAL DATA PROCESSING	183,357.00
1910	UNALLOCATED INSURANCE	335,112.00
1920	SCHOOL ASSOC DUES	23,351.00

Line By Line Expenditure Budget Summary

Account	Description	2021 - 22 Proposed Budget
1981	ADMIN CHARGES - BOCES	188,551.00
2010	CURR DEVEL & SUPERVISION	534,344.00
2015	PUPIL PERSONNEL	366,574.00
2020	SUPERVISION REG SCHOOL	1,826,378.00
2070	INSERVICE TRAINING	30,800.00
2110	REGULAR SCHOOL	7,240,321.00
2112	ART	578,457.00
2113	BUSINESS	47,882.00
2115	ENGLISH	917,167.00
2116	FOREIGN LANGUAGE	820,298.00
2118	PHYSICAL ED	890,033.00
2119	HOME ECONOMICS	156,502.00
2120	INDUSTRIAL ART	354,509.00
2121	MATH	1,384,348.00
2122	MUSIC	963,378.00
2123	SCIENCE	1,751,093.00
2125	SOCIAL STUDIES	1,264,540.00

Line By Line Expenditure Budget Summary

Account	Description	2021 - 22 Proposed Budget
2133	READING	1,000.00
2134	HEALTH INSTRUCTION	224,899.00
2160	ACADEMIC INTERVENTION SERVICES	1,411,583.00
2165	ENGLISH AS SECOND LANGUAGE	573,092.00
2250	SPECIAL EDUCATION	7,216,432.00
2280	OCCUPATIONAL EDUCATION	319,750.00
2330	TEACHING - SPECIAL SCHOOLS	1,584.00
2610	SCHOOL LIBRARY/AUDIO VISUAL	526,538.00
2630	COMPUTER ASSTD INSTR	1,505,501.00
2810	GUIDANCE	796,961.00
2815	HEALTH SERVICES	563,889.00
2820	PSYCHOLOGICAL SERVICES	503,086.00
2825	SOCIAL WORK SRVC-REG SCHOOL	338,673.00
2850	CO-CURR ACTIVITIES	260,133.00
2855	INTERSCHOLASTIC ATHLETICS	946,540.00
5510	DISTRICT TRANSPORTATION	132,756.00
* 5540	CONTRACT TRANSPORTATION	4,639,954.00

* The transportation line item in the 2021-2022 budget represents the first year of a multi year agreement with the school district's transportation contractor. Approval of the budget by the voters of the school district will constitute approval of this multi year agreement.

Line By Line Expenditure Budget Summary

Account	Description	2021 - 22 Proposed Budget
9010	STATE RETIREMENT	891,494.00
9020	TEACHER RETIREMENT	2,639,598.00
9030	SOCIAL SECURITY	2,453,021.00
9040	WORKER COMPENSATION	252,847.00
9045	LIFE INSURANCE	48,633.00
9050	UNEMPLOYMENT INSURANCE	125,000.00
9055	DISABILITY INSURANCE	33,663.00
9056	EXCESS MAJOR MEDICAL	31,570.00
9060	MEDICAL INSURANCE	8,909,713.00
9061	DENTAL INSURANCE	302,040.00
9088	OTHER EMPLOYEE COMP	12,000.00
9089	RETIREMENT	82,237.00
9711	DEBT SERVICES	3,452,185.00
9760	DEBT SERVICE	300,000.00
9789	Other Debt (Specify)	671,191.00
9901	TRANS TO OTHER FUNDS	250,000.00
	Grand Totals:	66,913,579.00

Estimated Taxpayer Impact

Tax rate = 290.36 297.55 2021-2022				
Tax Rate increase = 2.47% Projected				
	2020-2021		2021-2022	
Taxable Assessed Value	Taxes		Projected Taxes	
				Yearly Increase
\$1,500	\$	4,355	\$	4,463
\$2,500	\$	7,259	\$	7,439
\$3,500	\$	10,163	\$	10,414
\$4,550	\$	13,211	\$	13,539
\$5,000	\$	14,518	\$	14,878
\$5,500	\$	15,970	\$	16,365

Based on estimated assessed values received from the Town of Huntington



Unknown Factors with Potential Impact on 2021-2022 Spending Plan

- Reopening guidelines for September (NYSED/NYSDOH)
 - Distance learning requirements
 - Technology needs and requirements
 - COVID requirements as they relate to PPE, social distancing and cleaning protocols
- Transportation RFP (request for proposal) results
- Auditor RFP results
- Special Education needs
- Staffing fluctuations based on enrollment and instructional delivery model



2021/2022 Proposed Enhancements

- Mental Health and Student Focus
 - Reinstatement 1.0 position for Secondary Coordinator (.50FTE)
 - 1.0 Social Worker at the elementary level (1.0 FTE)
 - 1.0 Social Worker at the secondary level (.50 FTE)
 - Increased cost of approximately \$210,000 (including benefits)
- One-Time Purchase Considerations
 - Technology enhancements
 - Marching band uniforms (21 Years Old)
 - Security vehicle and/or maintenance truck (loss due to fire)
 - Athletic uniforms



Budget Vote & Contingent Budget

- Simple majority required
- If the proposed budget fails, the district may have to adopt contingent budget in the amount of \$65,732,556. This amount reflects reductions totaling \$1,181,023.



Contingent Budget Reductions

- Items affected by the contingent budget reductions may include:
 - Elimination of non-essential equipment
 - Potential reductions to security
 - Elimination of tuition based programs (BOCES)
 - Potential reductions to athletics & extra-curricular activities
 - Potential reduction to AP courses and HS electives
 - No enhancements and reduction to mental health services
 - Staffing reductions (across the board)



Annual Budget Vote & Election

May 18, 2021

6:00am – 9:00pm

EMS Cafeteria

(COVID guidelines must be followed)



Questions or Comments

