

South Country Central School District

Property Tax Cap Calculation Revenue Overview



BUDGET DEVELOPMENT CALENDAR

Date	Action
November 2020	Distribute budget packages to Principals and Directors with budget parameters and deadlines.
December 2020	Cabinet reviews and meets with Principals and Directors to review preliminary budget requests.
January 20, 2021	Present initial budget planning with reserve and fund balance information to Board of Education.
February 10, 2021	Present preliminary revenue and tax levy limit calculation to the Board of Education.
February 24, 2021	Present updated budget estimates with detailed discussion on Administration (1000), Transportation (5000) & Benefit (9000) codes to Board of Education.
March 1, 2021	Submit initial 2021/22 tax levy limit calculation to the Office of the State Comptroller & SED.
March 10, 2021	Present updated budget estimates with detailed discussion on Curriculum & Instruction (2000) codes to Board of Education.
March 24, 2021	Present updated budget estimates with detailed discussion on Staffing Analysis to Board of Education.
1 st Publication March 30, 2021 - April 3, 2021	Publish Legal Notice with date, time and place of hearing and budget vote. Must advertise four (4) times within seven (7) weeks with first publication at least 45 days before budget vote day (May18, 2021). Publication should appear in two (2) general circulation newspapers.
April 7, 2021	Present updated budget and revenue estimates to Board of Education.
April 21, 2021	Finalize and adopt the 2021/22 budget and property tax report card with Board of Education (no later than April 23, 2021)
April 22, 2021	Property tax report card due to SED via the SAMS system. Due the next business day after the Board of Education adopts the report card but no later than April 26, 2021. Transmit to local newspapers of general circulation.
May 5, 2021	Conduct budget hearing seven (7) to fourteen (14) days before budget vote day. Budget must be presented in plain language and in three components; Administrative, Program and Capital.
April 27, 2021 - May 4, 2021	Budget statement and required attachments must be available, upon request, at each school building, office of administration, public library and on the district's website at least seven (7) days before the budget hearing and at least fourteen (14) days before budget vote day. In addition, the budget statement with attachments must be available at each voting location on budget vote day. Includes Report cards, ESSA report, PTRC, Adm. Salary Disclosure, Tax Exemption Report.
May 6-12, 2021	Mail budget notice to eligible voters, no later than six (6) days prior to budget vote day.
May 18, 2021	Annual Meeting-Statewide Annual Budget Vote Day & Board of Education Trustee Election.
July 1, 2021	Implement 2021/22 budget.

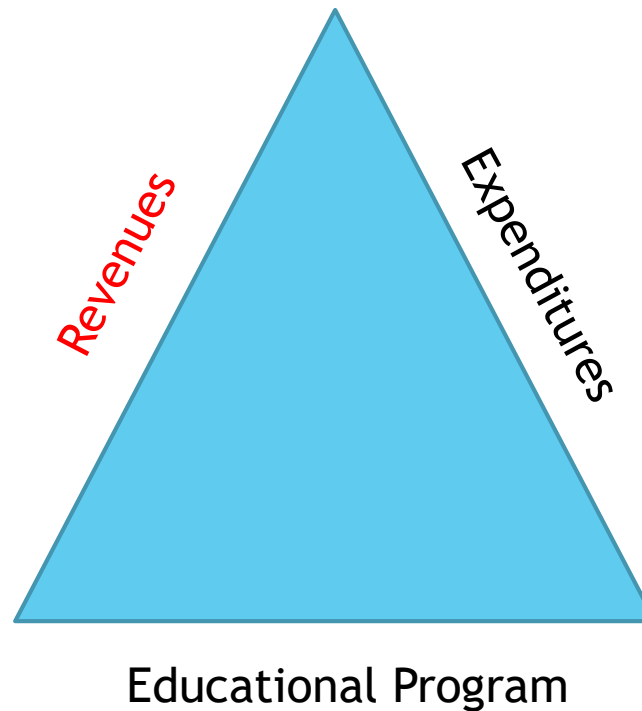
Tax Cap / Tax Levy Limit



Preliminary
Budget

WHAT WE WILL COVER TODAY

- ▶ Tax Cap Formula / Tax Levy Limit
- ▶ Myths
- ▶ State Aid
 - ▶ Governor's Proposal
- ▶ Revenues



TERMINOLOGY

- ▶ Tax Cap Formula or Property Tax Cap Calculation
 - ▶ Codified by NYS
 - ▶ Determines the Tax Levy Limit
- ▶ Tax Levy Limit
 - ▶ The resulting amount after performing the Tax Cap Calculation
 - ▶ At or under limit requires vote of 50% +1
 - ▶ Over limit requires a vote of 60%
- ▶ Tax Levy
 - ▶ Total dollar value of property taxes to be raised
 - ▶ Determined by the Board of Education
- ▶ Tax Rate
 - ▶ Rate per \$100 of assessed value on a property
 - ▶ Assessed value under the control of the Town
- ▶ Tax Bill
 - ▶ Amount due by homeowner for all local government services
 - ▶ Based on Assessed Value and Tax Rate

MYTHS

- ▶ Tax Levy Limit = 2%
 - ▶ Not True
- ▶ Property Owner Tax Bills will equal Tax Levy Increase
 - ▶ Not True
- ▶ School Districts determine property owners tax bills
 - ▶ Not True
- ▶ Tax Levy over the limit requires a simple majority vote
 - ▶ Not True

NYS TAX CAP FORMULA

Office of the New York State Comptroller

Thomas P. DiNapoli • State Comptroller



Property Tax Cap

Formula for Determining Tax Levy Limit: School Districts

Base Formula

$$\left(\left[\left(\begin{array}{l} \text{Total taxes} \\ \text{levied for} \\ \text{prior} \\ \text{fiscal} \\ \text{year} \end{array} \right) + \begin{array}{l} \text{Prior year} \\ \text{reserve} \\ \text{offset} \end{array} - \begin{array}{l} \text{Reserve} \\ \text{amount} \\ \text{(including} \\ \text{interest} \\ \text{earned)} \end{array} \right] \times \begin{array}{l} \text{Tax base} \\ \text{growth} \\ \text{factor}^1 \end{array} \right) + \begin{array}{l} \text{PILOTs} \\ \text{receivable in the} \\ \text{prior fiscal year} \end{array} - \begin{array}{l} \text{Capital tax levy} \\ \text{exclusion, prior} \\ \text{fiscal year} \end{array} - \begin{array}{l} \text{Tort exclusion,} \\ \text{prior fiscal} \\ \text{year} \end{array} \right) \\ \times \begin{array}{l} \text{Allowable levy} \\ \text{growth factor} \\ \text{(1.00 to 1.02)}^2 \end{array} - \begin{array}{l} \text{PILOTs} \\ \text{receivable in} \\ \text{coming fiscal} \\ \text{year} \end{array} + \begin{array}{l} \text{Available} \\ \text{carryover, if} \\ \text{any} \end{array} = \text{Tax Levy Limit}$$

+ Exclusions

$$\text{Tax Levy Limit} + \begin{array}{l} \text{Tax levy necessary for} \\ \text{expenditures resulting} \\ \text{from court} \\ \text{orders/judgments} \\ \text{arising out of tort} \\ \text{actions for any amount} \\ \text{in excess of 5\% of the} \\ \text{total taxes levied in} \\ \text{the prior fiscal year} \end{array} + \text{Capital tax levy} + \begin{array}{l} \text{Tax levy necessary to pay} \\ \text{for increases to the system} \\ \text{average actuarial} \\ \text{contribution rate (ERS) or} \\ \text{normal contribution rate} \\ \text{(TRS) of pension funds over} \\ \text{2 percentage points} \end{array} = \text{Tax Levy Limit,} \\ \text{with Exclusions} \\ \text{(if applicable)}^3$$

¹ Tax base growth factor: Based on Tax and Finance determination of "quantity change," such as new construction, newly taxable status of existing property, or measurable improvements to taxable property within the boundaries of the local government or school district.

² Allowable levy growth factor: Lesser of 1.02 or inflation factor (percent change in CPI for the 12 month period ending 6 months before the start of the coming fiscal year over the prior 12-month period), but never lower than 1.00.

³ If school districts propose to exceed this, they must get 60% voter approval for an override.

**Eight Step
Formula
Plus
Exclusions**

TAX CAP CALCULATION - 2021/22

1	Prior Year Tax Levy	63,555,904
2	Multiply by: Tax Base Growth Factor	1.0017
	Adjusted Tax Levy	63,663,949
3	Add: PILOTS from prior year	7,892,364
4	Subtract: Tort Judgements >5%	-
5	Subtract: BOCES Capital Exclusion	134,886
	Adjusted Prior Year Tax Levy	71,421,427
6	Multiply by: Allowable tax levy growth factor	0.01230
	Tax Levy including Growth Factor	72,299,911
7	Subtract: PILOTS from current year	7,950,069
8	Add: Available Carryover	-
	Tax Levy Limit	64,349,842
	Exclusions:	
	Add:Capital	-
	Add: Capital BOCES	114,301
	Add: Tort Judgements >5%	-
	Add: ERS >2%	-
	Add: TRS >2%	-
	Maximum Allowable Tax Levy	64,464,143
	Voter Approved 2020 - 2021 Tax Levy:	63,555,904
	Increase \$	908,239
	Increase %	1.43%

STEPS 1 & 2

1	Prior Year Tax Levy	63,555,904
2	Multiply by: Tax Base Growth Factor	1.0017
	Adjusted Tax Levy	63,663,949

Prior Year Levy

Source: NYS
Department of
Real Property

Source:

<https://www.tax.ny.gov/pdf/publications/orpts/tbgf/2021%20TBGF%20schools%2012-16-20.pdf>

473201	Shelter Island	1.0088
473001	Shoreham-Wading River	1.0014
473401	Smithtown	1.0020
472204	South Country	1.0017
472613	South Huntington	1.0054
473606	Southampton	1.0062
473805	Southold	1.0083


STEPS 3, 4 & 5

1	Prior Year Tax Levy	63,555,904
2	Multiply by: Tax Base Growth Factor	1.0017
	Adjusted Tax Levy	63,663,949
3	Add: PILOTS from prior year	7,892,364
4	Subtract: Tort Judgements >5%	-
5	Subtract: BOCES Capital Exclusion	134,886
	Adjusted Prior Year Tax Levy	71,421,427

Prior Year PILOTS



Received directly from BOCES



Ryan J. Ruf
Associate Superintendent for
Management Services

Memorandum

To: All ESBOCES Component School Districts

From: Ryan Ruf Associate Superintendent for Management Services

Date: February 18, 2020

Re: BOCES Capital Expenditures for the Tax Levy Limit

In accordance with the December 27, 2019 update to 20 NYCRR- Regulations of the Commissioner of Tax and Finance and the SED guidance issued on February 13, 2020, the following are the BOCES capital expenditure amounts to include in your district's 2020-21 property tax cap calculation:

District Name	BOCES Capital Expense 2019-2020 (Base Year)	BOCES Capital Expense 2020-2021
South Country	\$124,001.00	\$134,886.00

STEP 6

1	Prior Year Tax Levy	63,555,904
2	Multiply by: Tax Base Growth Factor	1.0017
	Adjusted Tax Levy	63,663,949
3	Add: PILOTS from prior year	7,892,364
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	Adjusted Prior Year Tax Levy	71,421,427
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Based on CPI and set by NYS Comptroller



Office of the New York State Comptroller
Thomas P. DiNapoli • State Comptroller

Property Tax Cap
Inflation and Allowable Levy Growth Factors January 2021

Inflation Factors and Allowable Levy Growth Factors by Fiscal Year

Fiscal Year	Fiscal Years Beginning									
	2017		2018		2019		2020		2021	
	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor
Jan 1 - Dec 31	0.68%	1.0068	1.84%	1.0184	2.25%	1.0200	2.07%	1.0200	1.56%	1.0156
Mar 1 - Feb 28	0.80%	1.0080	1.99%	1.0199	2.42%	1.0200	1.90%	1.0190	1.46%	1.0146
Apr 1 - Mar 31	0.93%	1.0093	2.05%	1.0200	2.42%	1.0200	1.85%	1.0185	1.43%	1.0143
Jun 1 - May 31	1.15%	1.0115	2.13%	1.0200	2.46%	1.0200	1.78%	1.0178	1.31%	1.0131
Jul 1 - Jun 30	1.26%	1.0126	2.13%	1.0200	2.44%	1.0200	1.81%	1.0181	1.23%	1.0123
Aug 1 - Jul 31	1.36%	1.0136	2.09%	1.0200	2.40%	1.0200	1.89%	1.0189	Coming February 2021	
Sep 1 - Aug 31	N/A	N/A	N/A	N/A	N/A	N/A	1.96%	1.0196		
Oct 1 - Sep 30	1.63%	1.0163	2.05%	1.0200	2.30%	1.0200	1.93%	1.0193		

Note: On October 19, 2019, the Bureau of Labor Statistics announced a correction to four months (May-August) of the 2016 monthly CPI-U figures. These revisions would have resulted in a slight downward change (0.68 percent to 0.67 percent) to the 2017 allowable levy growth factor (inflation factor) for calendar year local governments. Due to the late timing of these revisions, the 2017 inflation factor was not changed. For more information on the changes to the CPI-U, visit the Bureau of Labor Statistics' website at: www.bls.gov/blserrata/cpi-price-corrections-19192019.htm

[Data For Prior Years](#)

Inflation Factors and Allowable Levy Growth Factors by Fiscal Year

Fiscal Year	Fiscal Years Beginning									
	2017		2018		2019		2020		2021	
	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor
Jan 1 - Dec 31	0.68%	1.0068	1.84%	1.0184	2.25%	1.0200	2.07%	1.0200	1.56%	1.0156
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Jul 1 - Jun 30	1.26%	1.0126	2.13%	1.0200	2.44%	1.0200	1.81%	1.0181	1.23%	1.0123

Source: <https://www.osc.state.ny.us/files/local-government/property-tax-cap/pdf/inflation-and-allowable-levy-growth-factors.pdf>

38.5%
BELOW
2%

As defined in law, the allowable levy growth factor is the lesser of one plus the inflation factor or one and two-one-hundredths. For periods where the inflation factor is less than 2 percent, the allowable levy growth factor is equal to one plus the inflation factor.

STEPS 7 & 8


1	Prior Year Tax Levy	63,555,904
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7	Subtract: PILOTS from current year	7,950,069
8	Add: Available Carryover	-
	Tax Levy Limit	64,349,842

Estimate of 21/22
PILOTS

Company	Projected 21/22
AARCO PRODUCTS	\$ 24,844.37
AARCO PROD OLD DOCK	\$ 15,945.00
AMNEAL PHARMACEUTICALS	\$ 275,685.30
BLUE DIAMOND SHEET METAL	\$ 61,542.63
CAITHNESS	\$ 6,482,821.58
CRESTWOOD FARMS	\$ 6,719.56
FOUR KEYS	\$ 13,632.52
FRAMERICA	\$ 28,789.25
GLENEAGLE GREEN	
GRUCCI PROPERTIES	\$ 1,950.77
H.A.E. AIR	\$ 1,230.90
INTERCOUNTY APPLIANCE 36	\$ 11,637.31
LI PRECAST 472	\$ 11,844.05
LI PRECAST 574	\$ 4,993.09
MACEDO	
MAEHR INDUSTRIES	\$ 1,193.10
MCKEON ROLLING STEEL DOOR	\$ 69,085.50
MS PACKAGING	\$ 5,989.42
PALLETS-R-US	\$ 142,275.69
QUALITY KING	\$ 122,928.30
AHIP	\$ 5,457.54
14 GLOVER	\$ 139,499.58
UNITED MEAT PRODUCTS	\$ 21,430.20
UNITED RENTALS LLC	\$ 2,363.46
SUFFOLK IDA	\$ 252,866.78
HÉLP	\$ 140,343.00
WILD LIFE SHARING BKHVN	\$ 105,000.00
TOTAL	\$ 7,950,068.90

EXCLUSIONS

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	Add: TRS >2%	-
	Maximum Allowable Tax Levy	64,464,143
	Voter Approved 2020 - 2021 Tax Levy:	63,555,904
	Increase \$	908,239
	Increase %	1.43%



Eastern Suffolk
BOCES
Educational Services That Transform Lives

Julie Davis Lutz, Ph.D.
Chief Operating Officer

Ryan J. Ruf
Associate Superintendent for
Management Services

Colleen Lipponer
Director of Business Services

MEMORANDUM

TO: ALL ESBOCES Component School Districts

FROM: Colleen Lipponer, Director of Business Services

DATE: January 22, 2021

RE: BOCES Capital Expenditures for the Tax Levy Limit

District: South Country	ESBOCES 2021-22 Capital Expense
Capital Expense	\$164,712.00
BOCES Aid	\$50,411.00
Net Capital Expense	\$114,301.00

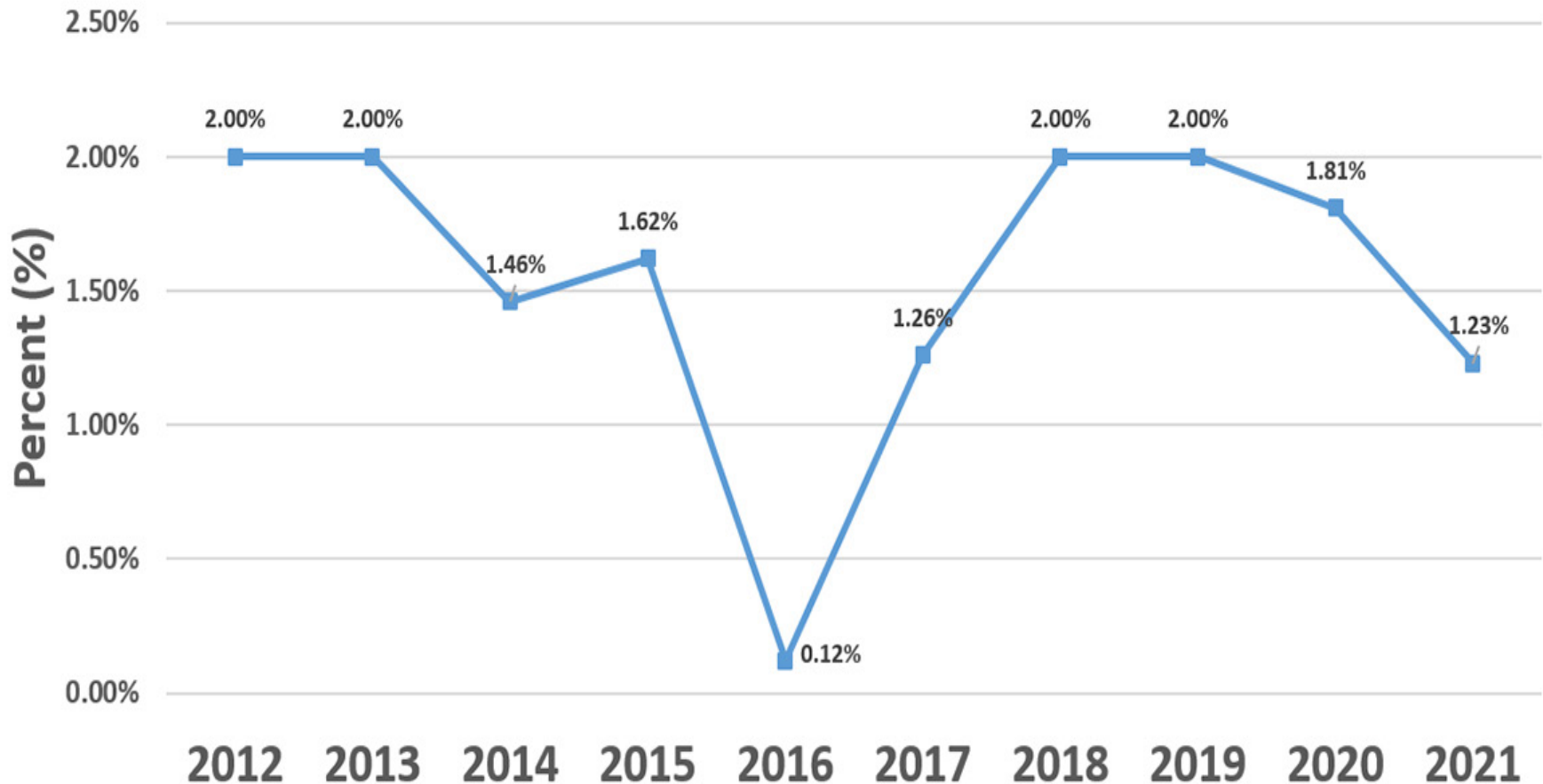
Received directly
from BOCES



} Allowable
Increase

HISTORY OF THE “2%” ALLOWABLE TAX LEVY GROWTH FACTOR

A 2% Tax Cap
Allowable Levy Growth Factor for School District Property Tax



IF 2% GROWTH FACTOR...

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	Maximum Allowable Tax Levy	64,464,143
	Voter Approved 2020 - 2021 Tax Levy:	63,555,904
	Increase \$	908,239
	Increase %	1.43%

If 2%



\$65,014,088

\$1,458,184
2.29%

Difference
\$549,945

TAX CAP CALCULATION - 2021/22

Preliminary Data

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} Allowable Increase

2020/21 - 5% STATE AID REDUCTION? CURRENT GUIDANCE IS NO

▶ Per the Assembly's Yellow Book

State Aid Withholdings

Beginning in June 2020, DOB withheld roughly 20 percent of certain local aid payments, with roughly \$2.9 billion in payments withheld through December 2020. Due to an improved receipts forecast, payments are now projected to be reduced by only five percent and amounts that have been withheld in excess of the five percent are anticipated to be reconciled and repaid in the final quarter of the current fiscal year.

Education: Year to date payment withholdings in Education total \$809 million. This includes \$372 million in school aid, \$131.7 million in excess cost aid, \$99.6 million in BOCES aid and \$205.7 million in other non-statutory contracts.

▶ Per NYSED announcement on website 2/1/21

02-01-2021

Clarification on Release of State Aid and P-12 Grant Program Payments Subjected to 20% DOB Withholdings



The Division of the Budget (DOB) has informed NYSED that DOB will, at some point, be providing approval for NYSED to make, prior to the end of the 2020-21 state fiscal year, the payments for state aid and other P-12 grant programs that DOB has subjected to 20% withholding. However, please be aware that NYSED is unable to make these payments until DOB provides NYSED with funding and with approval as to the date these payments may be made. NYSED will notify school districts when DOB approval is received and when school districts may expect to receive currently withheld funds.

PROJECTED REVENUES

Preliminary	2020-2021 Budget	2020-2021 Budget REVISED	2020-2021 Budget (if reduction to transportation aid)	2021-2022 Projected <i>Let's Take A Closer Look</i>
Allowable Tax Levy Limit	\$63,555,904	\$63,555,904	\$63,555,904	\$64,464,143
State Aid – Governor (excludes Pre-K & STAR)	\$58,014,445	\$56,077,982*	\$55,077,982^	\$56,278,600
PILOTs	\$7,892,364	\$7,892,364	\$7,892,364	\$7,950,069
Miscellaneous Revenue	\$3,318,000	\$3,318,000	\$4,318,000	\$1,423,272
Designated Fund Balance	\$4,000,000	\$4,000,000	\$4,000,000	TBD
ERS Contribution Reserve	\$200,000	\$200,000	\$200,000	TBD
TRS Contribution Reserve	\$550,000	\$550,000	\$550,000	TBD
Workers Comp Reserve	\$200,000	\$200,000	\$200,000	TBD
Unemployment Reserve				TBD
EBAL Reserve				TBD
Transfer-Debt Service Fund	\$600,000	\$600,000	\$600,000	TBD
Total	\$138,330,713	\$136,394,250	\$136,394,250	\$130,116,084

*Does not include a potential reduction for transportation aid on the settled contract

^Includes estimated transportation aid reduction for settled 19/20 contract & recovery

• Miscellaneous Revenue: Includes Day School Tuition, Health Services, Interest and Earnings, Medicaid Reimbursement, E-Rate, BOCES Refund and Rental Income

2021/22 STATE AID – GOVERNOR

School District Funding



District: SOUTH COUNTRY CSD

County: SUFFOLK

Aid Category	2020-21	2021-22	Change	% Change
Foundation Aid	35,914,835	35,914,835	-	0.0%
Services Aid (see below)	8,979,416	9,238,293	258,877	2.9%
Building Aid	7,403,807	7,698,100	294,293	4.0%
Reorganization Incentive Building Aid	1,818,483	1,818,483		
Reorganization Incentive Operating Aid	-	-		
High Cost Public Excess Cost Aid	1,330,606	1,138,968	(191,638)	-14.4%
Private Excess Cost Aid	630,835	634,074		
Full-Day Kindergarten Conversion Aid	-	-	-	NA
Universal Prekindergarten Aid	547,531	624,380	76,849	14.0%
Pandemic Adjustment	(996,632)	-	996,632	-100.0%
STAR	4,994,425	4,753,423	(241,002)	-4.8%
Local District Funding Adjustment	-	(3,903,814)	(3,903,814)	NA
State Subtotal	60,623,306	57,916,742	(2,706,564)	-4.5%
Federal CARES Act Restoration	996,632	-	(996,632)	-100.0%
Federal COVID-19 Supplemental Stimulus	-	3,903,814	3,903,814	NA
Total Funding, with STAR & Federal	61,619,938	61,820,556	200,618	0.3%
Total State Funding (School Aid & STAR)	60,623,306	57,916,742	(2,706,564)	-4.5%
Total School Aid - w/o STAR (no Pre-K)	56,077,982	56,278,600	200,618	0.36%

Governor's State Aid Proposal
(adjust for Pre-K & STAR)

CONCERN...
GEA 2.0?

PROPOSED - SERVICES AID

"Services Aid" — analysis of proposal to consolidate 11 formulas into a block grant and cut total funding from what districts are to receive under formulas in current law

Aid Category	2020-21	2021-22 Current Law Formula Amounts	Year-to-Year Change	Yr-to-Yr % Change
Transportation Aid	4,122,608	4,450,005	327,397	7.9%
BOCES Aid	1,655,577	1,593,203	(62,374)	-3.8%
Textbook Aid	258,456	254,436	(4,020)	-1.6%
Software Aid	62,991	62,047	(944)	-1.5%
Library Materials Aid	26,281	25,888	(393)	-1.5%
Hardware and Technology	59,327	58,538	(789)	-1.3%
Non-BOCES Special Services	-	-	-	NA
Non-BOCES Computer	-	-	-	NA
Non-BOCES Career	-	-	-	NA
Non-BOCES Academic	-	-	-	NA
Charter School Transition	-	-	-	NA
High Tax Aid	2,794,176	2,794,176	-	0.0%
Supplemental Public Excess Academic Enhancement Aid	-	-	-	NA
Current Law Total	8,979,416	9,238,293	258,877	2.9%
2021-22 Services Aid	-	-	-	NA
Proposed Services Aid	8,979,416	9,238,293	258,877	2.9%

<i>Impact of proposal compared to current formulas</i>	2021-22 Current Law Aid	9,238,293
	Proposed 2021-22 Aid	9,238,293
	Change vs. Current Law	-
	% Change vs. Current Law	0.0%

Statewide-
Reduced \$693M (17%)

436 Districts-no reduction
237 Districts-reductions

DEJA VU

- ▶ Between 2009 & 2011 NYS used American Recovery & Reinvestment (ARRA) federal funding to backfill state education aid cuts
 - ▶ It took five years to fully restore those cuts
 - ▶ Per Brian Cechnicki, Executive Director of Association of School Business Officials at the 1/28/21 NYS budget hearing:

"This year's proposal is a ghost of the past that school districts are all too familiar with, as they are still dealing with the programmatic fallout from those cuts,"
 - ▶ Per Betty Rosa, NYS Education Commissioner at the 1/28/21 NYS budget hearing:

"We cannot balance the state budget on the backs of our students by forcing school districts to use federal funding to fill the holes left in their budgets by a decrease in State Aid,"
 - ▶ Cuomo's 2021/22 budget proposal is using federal funds to reduce education spending by more than \$607 million in order to narrow the state's \$14 billion budget deficit

PROJECTED REVENUES

Preliminary

	2020-2021 Budget	2020-2021 Budget REVISED	2021-2022 Projected (State Aid based on Governor Proposal)
Allowable Tax Levy Limit	\$63,555,904	\$63,555,904	\$64,464,143
State Aid – Governor (excludes Pre-K & STAR)	\$58,014,445	\$56,077,982*	\$56,278,600
PILOTs	\$7,892,364	\$7,892,364	\$7,950,069
Miscellaneous Revenue	\$3,318,000	\$3,318,000	\$1,423,272
Designated Fund Balance	\$4,000,000	\$4,000,000	TBD
ERS Contribution Reserve	\$200,000	\$200,000	TBD
TRS Contribution Reserve	\$550,000	\$550,000	TBD
Workers Comp Reserve	\$200,000	\$200,000	TBD
Unemployment Reserve			TBD
EBAL Reserve			TBD
Transfer-Debt Service Fund	\$600,000	\$600,000	TBD
Total	\$138,330,713	\$136,394,250	\$130,116,084

*Does not include a potential reduction for transportation aid on settled contract

BUDGET MEETINGS/PRESENTATIONS

- ▶ ~~January 20, 2021~~
- ▶ ~~February 10, 2021~~
 - ▶ ~~Tax Levy and Preliminary Budget~~
- ▶ **February 24, 2021**
 - ▶ **Administration (1000), Transportation (5000), Benefit (9000) Codes**
- ▶ March 10, 2021
- ▶ March 24, 2021
- ▶ April 7, 2021
- ▶ April 21, 2021
- ▶ May 5, 2021

- ▶ **May 18, 2021 – Budget Vote & Trustee Election**