

Edmeston Central School 2021-2022 Budget

“The Opportunity for Lifetime
Learning”

May 4, 2021

Enacted NYS Budget

- Final Budget - Governor's Executive Proposal includes an overall increase in 2021-22 state aid levels.
- Foundation Aid Increase of 3%
- Expense based aids remain consistent
- Building Aid – Reduced due to decline in debt payments.
- STAR Exemptions will continue
- Property Tax Cap is Permanent



What is included in the Budget?



- The 2021-22 *Proposed Budget* maintains programs (both instructional and non-instructional) as offered in 2020-2021.
- New – Social Worker Position
- New – One-on-One Aide Position
- New – Teachers (3)
- Increased Arts in Education

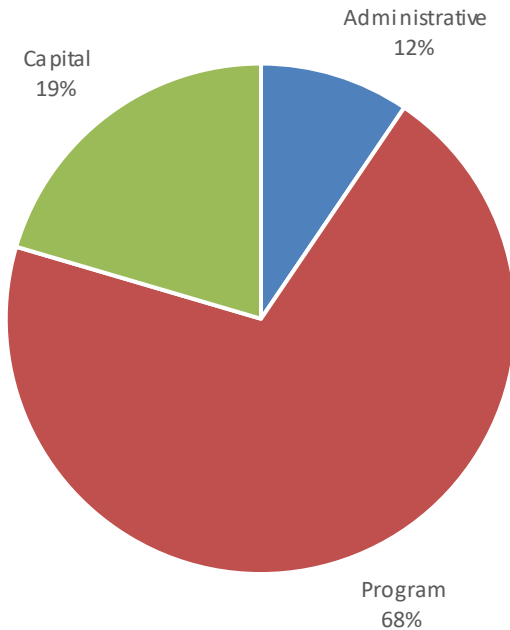
Three Part Budget Proposal

Budget Component	2020-21 Adopted Budget	2021-2022 Proposed Budget
Administrative Component	\$ 1,256,521	\$ 1,254,052
Program Component	\$ 7,314,234	\$ 7,163,233
Capital Component	<u>\$ 2,067,370</u>	<u>\$ 1,797,954</u>
Total Budget	\$ 10,638,125	\$ 10,215,239

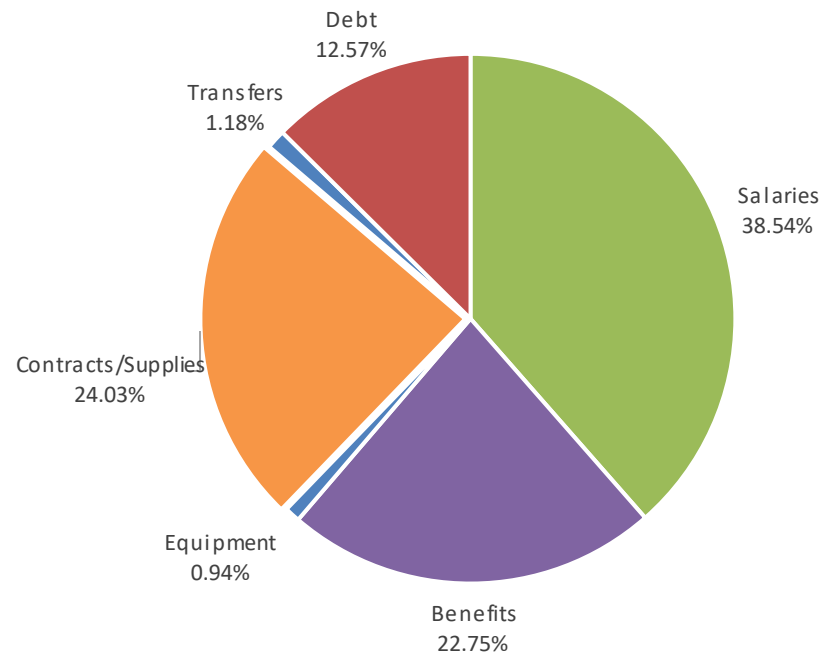
Budget Expenditure Summary

Total 2020-2021 Budget = \$10,638,125

Three Part Budget Breakdown



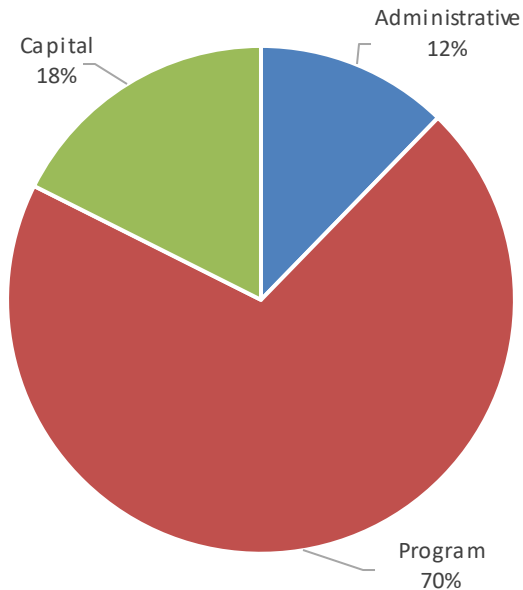
Budget By Categories



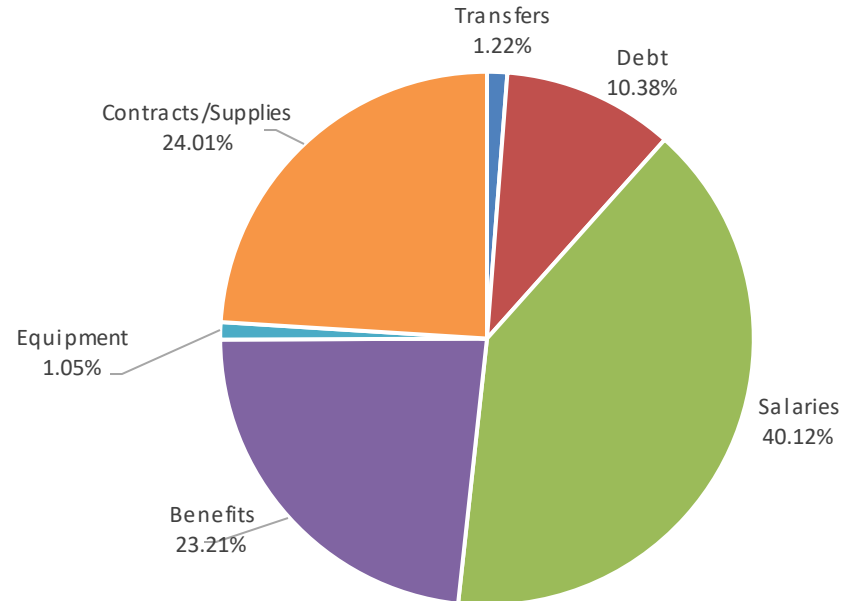
Budget Expenditure Summary

Total 2021-22 Budget = \$10,215,239

Three Part Budget Breakdown



Budget by Categories



Part 1: Administrative Expenses



- Board of Education & District Meetings
- Superintendent, Principal
- Finance (Business Office)
- Legal Services (Partial)
- Catskill Area Schools Study Council
- Data Processing Services
- Employee Benefits
- BOCES – Managed Information Technology Systems (MITS)

Administrative Component

Expense Category	2020-2021 Adopted Budget	2021-2022 Proposed Budget
Board of Education	\$ 800	\$ 750
District Meeting	\$ 2,000	\$ 2,500
Superintendent	\$ 149,363	\$ 157,892
Finance	\$ 194,041	\$ 160,081
Tax Collector	\$ 7,715	\$ 7,819
BOCES Services	\$ 493,744	\$ 536,617
Central Services	\$ 46,750	\$ 46,750
Supervision	\$ 137,699	\$ 162,107
Benefits	<u>\$ 224,409</u>	<u>\$ 179,536</u>
Totals	\$ 1,256,521	\$ 1,254,052

Part 2: Program Expenses



- Instruction and In-service Training
- Library & Audio-Visual Services
- Athletics
- Guidance and Health Services
- All Other Pupil Related Services
- Legal Services (Partial)
- Transfer to Lunch Fund
- Employee Benefits
- BOCES

Program Component

Expense Category	2020-2021 Adopted Budget	2021-2022 Proposed Budget
Teaching	\$ 2,568,558	\$ 2,607,285
Special Education	\$ 1,232,715	\$ 1,114,763
Vocational Education	\$ 299,648	\$ 250,435
Library	\$ 158,081	\$ 162,326
Student Services	\$ 268,851	\$ 273,098
Athletics	\$ 68,863	\$ 69,071
Student Transportation	\$ 595,279	\$ 563,408
Benefits	\$ 2,097,239	\$ 2,097,847
Transfers	<u>\$ 25,000</u>	<u>\$ 25,000</u>
Totals	\$ 7,314,234	\$ 7,163,233

Part 3: Capital Expenses



- Operation of Plant
- Maintenance of Plant
- Judgements and Claims
- Property Tax Refunds
- Bus Purchases
- Debt Service
- Employee Benefits

Capital Component

Expense Category	2020-2021 Adopted Budget	2021-2022 Proposed Budget
Operations	\$ 346,427	\$ 326,068
Maintenance	\$ 185,067	\$ 217,729
Employee Benefits	\$ 98,307	\$ 93,658
Debt Service	<u>\$1,437,569</u>	<u>\$ 1,160,499</u>
Total - Capital	\$2,067,370	\$ 1,797,954

Summary of Revenue



- Tax Levy
 - Projected levy increase of -0.42% for 21-22
 - This is the calculated tax cap
- State Aid
 - Consists of several categories
- Other Local
 - Interest, Sale of Equipment, Refunds, etc

Revenue Summary

	2020-2021 Adopted Budget	2021-2022 Proposed Budget
State Aid	\$ 7,447,516	\$ 7,491,291
Tax Levy	\$ 2,654,009	\$ 2,642,904
Local Revenues	\$ 91,600	\$ 56,036
Reserves	\$ 365,000	\$ 0
Fund Balance	\$ 80,000	\$ 25,000
Total Revenues	\$10,638,125	\$ 10,215,239

Summary of Tax Levy

2020-21 Tax Levy	\$2,654,009
Tax Base Growth Factor	<u>1.0000</u>
Prior Year Adjusted Levy	\$2,654,009
Less: Prior Local Capital Levy Share	<u>(227,692)</u>
Adjusted Prior Year Tax Levy	\$2,426,317
Allowable Levy Growth Factor	<u>1.0123</u>
Tax Levy Limit	\$2,456,161
Current Local Capital Levy Share	<u>186,743</u>
Tax Levy Threshold	<u>\$2,642,904</u>
Allowable Increase in \$	\$ (11,105)
Allowable Increase in %	-.41842%

Capital Outlay 2021-2022



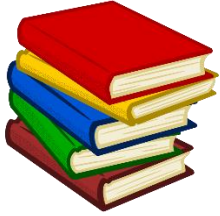
- Approval of Capital Outlay Projects are more streamlined than larger Projects
- Used to address needs identified in the Building Condition Survey (every 5 years) or other needs that may arise.
- Includes the addition of an Oil/Water Separator at the Bus Garage
- Total Estimated Cost \$100,000

Bus Propositions

- Bus Proposition 1: Purchase two 63-Passenger School Bus (\$260,000.00 max)
 - Replace Bus #123 & #124



- Transportation Aid Ratio: Approx. 80%



Library Proposition

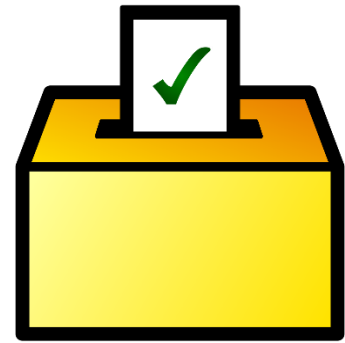
- Edmeston Free Library seeking approval to levy tax upon taxable property in the amount of \$20,000 for operations and maintenance
- Upon approval by voters, this would be an additional amount collected on school tax bill
- Separate from School funds
- Contact the Edmeston Free Library for more information

Board of Education

- Two vacancies to be filled
 - 3-Year Full Term – Jodi (Laura) Hawes
 - 3-Year Full Term – Holly Bennett
- Two completed Petitions Received
 - Jodi (Laura) Hawes
 - David Delker



Budget Vote



- Budget Vote: Tuesday May 18, 2021
 - In person voting at North Street Parking Lot from 12:00 P.M. – 8:00 P.M.
 - Absentee Ballots must be received in the Office of the District Clerk by 5:00 pm on May 18th
- A qualified voter is one who is:
 - a citizen of the United States of America,
 - eighteen years of age or older, and
 - resident within the School District for a period of thirty (30) days next preceding the annual vote and election.
- The School District may require all persons offering to vote at the budget vote and election to provide one form of proof of residency pursuant to Education Law Section 2018-c. Such form may include a driver's license, a non-driver identification card, a utility bill or a voter registration card. Upon offer of proof of residency, the School District may also require all persons offering to vote to provide their signature, printed name and address.