

BOQUET VALLEY

CENTRAL SCHOOL DISTRICT



BUDGET MEETING #3

February 25, 2021

BUDGET MEETING #3

- **General Updates**
- **Tax Cap**
- **Budget Priorities**
- **Expenditures**
- **Voter Exit Survey**



General Updates

- 2020-21 State Aid
- Teacher Vaccination State Report
- Smart School Bond Act
- State Testing



2020-21 State Aid

- We scheduled to receive all of our withheld State Aid



Teacher Vaccination State Report

- On Monday, Governor Cuomo announced that schools and school districts will be required to report numbers of teachers who have received COVID-19 vaccinations.
- The first reports are to be due Wednesday 2/23/21. Weekly reports will then be required each Friday
- Previous collection of data was solely to provide vaccination opportunities to BVCSD employees
- This data is fully expected to be publically reported on some level.
- Both BVFT and The District had concerns about retrieving and reporting this data
- Instructed yesterday (Wednesday, 2/23/21) not to collect this data
- Being deliberated at the State level



Smart School Bond Act

- Total allocation is \$540,715
- \$69,998 was approved yesterday exclusively for the purposes of 1:1 devices.
- 1:1 at MVC
- Classroom sets (enough for 1:1) at LVC
- Replacement Plan



State Testing

The statement shown below was made by NYSED's Spokesperson, Emily DeSantis:

“USDE informed states last night that **it will not grant a blanket waiver for state assessments**. While we are disappointed by this decision, we are examining all possible options. Further, USDE made the right call in affirming that **no child should be made to come to school to take a state assessment**. In addition, USDE agreed to **uncouple state assessments from ESSA accountability requirements** so that results solely will be used as a measure of student learning. Given these circumstances, the Department will propose a series of regulatory amendments at the March Board of Regents meeting so **Regents Exams would not be required to meet graduation requirements and to cancel any Regents Exam that is not required by USDE** to be held. We continue to have discussions with USDE regarding this matter to find a path forward that is best for the health and safety of all New York's children.”



PROJECTED TAX CAP LEVY

- Current Projection= 0.98%
- \$74,802

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 18, 2016, 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/bls/ferrata/cpi-price-corrections-10182016.htm.

[Data For Prior Years](#)

Expenditures (General)

- **TOTAL=** ~\$15 million
- BOCES Services ~\$3 million
- Salaries ~\$5.5 million
- Health Insurance ~\$3 million
- Everything else ~\$3 million

~11.5 million

77%



RESTATED

2021-22 EXECUTIVE
BUDGET PROPOSAL
(BT212-2)
1/20/2021

E(FA0197) 00 2021-22 FOUNDATION AID	4,543,786
Z(FA0013) 00 21-22 TRANSTN AID FOR CHARTER SCH PYMTS	0
AA(FA0029) 00 2021-22 HIGH TAX AID	0
X(FA0065) 00 2021-22 SUMMER TRANSPORTATION AID	0
Z(FA0069) 00 2021-22 TRANSPORTATION AID W/O SUMMER	403,279
G(FA0073) 00 2021-22 BUILDING AID	196,111
H(FA0077) 00 2021-22 BUILDING REORG INCENTIVE AID	0
I(FA0081) 00 2021-22 OPERATING REORG INCENTIVE AID	657,838
AB(FA0085) 00 2021-22 NON-CMPNT COMPUTER ADMIN AID	0
AD(FA0089) 00 2021-22 NON-CMPNT CAREER EDN AID	0
AF(FA0021) 00 2021-22 NON-CMPNT ACADEMIC IMPROVMT AID	0
N(FA0093) 00 2021-22 BOCES AID	536,437
J(FA0097) 00 2021-22 PUBLIC EC HIGH COST AID	65,355
K(FA0101) 00 2021-22 PRIVATE EXCESS COST AID	26,113
R(FA0105) 00 2021-22 SOFTWARE AID	6,292
T(FA0109) 00 2021-22 LIBRARY MATERIALS AID	2,625
P(FA0113) 00 2021-22 TEXTBOOK AID	23,941
V(FA0117) 00 2021-22 HARDWARE & TECHNOLOGY AID	3,202
L(FA0121) 00 2021-22 FULL DAY K CONVERSION AID	0
M(FA0125) 00 2021-22 UNIV PREKINDERGARTEN AID	275,680
AB(FA0033) 00 2021-22 SUPP PUB EXCESS COST AID	0
AC(FA0025) 00 2021-22 ACADEMIC ENHANCEMENT AID	0
H(FL0027) 00 2021-22 SERVICES AID REDUCTION	0
N(FA0177) 00 2021-22 STAR	475,555
O(FL0023) 00 2021-22 LOCAL DISTRICT FUNDING ADJ.	(450,236)
P(CL0023) 00 2021-22 STATE SUBTOTAL	6,765,978
Q(FA0181) 00 2021-22 COVID-19 SUPPLEMENTAL STIMULUS	450,236
R(FL0019) 00 2021-22 TOTAL WITH STAR & FEDERAL	7,216,214
S(SE0011) 00 2021-22 COMMUNITY SCHOOLS SETASIDE	100,000
E(CL0015) 00 2021-22 SERVICES AID BEFORE REDUCTION	975,776
H(FL0027) 00 2021-22 SERVICES AID REDUCTION	0
F(FL0033) 00 2021-22 SERVICES AID	975,776

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Budget Priorities (Background)

- Still determining actual operating costs for BVCSD
 - Contracts have been settled
 - Some (hopefully) non-recurring COVID costs
 - First year with PreK-5 & 6-12 buildings
 - Transportation/Cafeteria/Other
 - 5 weeks fully remote
 - Remote Wednesdays
- We have not yet had a “normal” year

Budget Priorities

- Maximize Efficiency
- Appropriate Staffing Levels
 - BVCSD employees
 - Other providers (BOCES/NERIC/etc)
- Appropriate Supplies and Materials
- Maintain or enhance student opportunities
- Long-term planning
- Reserves

**BOQUET VALLEY CENTRAL SCHOOL DISTRICT
BUDGET 2021-22 FORECAST #1**

REVENUES	2020-21	2021-22	\$ Difference
2019-20 Current Tax Levy = \$7,594,433			
1 2020-21 Property Tax Levy = \$7,669,235 (0.98%)	\$ 7,594,433	\$ 7,669,235	\$ 74,802
2 Other Income	\$ 212,996	\$ 133,900	\$ (79,096)
3 State Aid Projection	\$ 5,918,530	\$ 5,908,309	\$ (10,221)
4 Community Schools Setaside	\$ 100,000	\$ 100,000	\$ -
5 Small Government Assistance	252,252	252,252	\$ -
6 Incarcerated Youth (A3289.000)	\$ 25,000	\$ 25,000	\$ -
7 Reserve-Debt Service	\$ 5,100	\$ 5,100	\$ -
8 Appropriated Reserve-Transportation & Maintenance Equipment	\$ 145,300	\$ 212,000	\$ 66,700
9 Reorganization Incentive Operating Aid (IOA) \$657,838	\$ 657,838	\$ 657,838	\$ -
10 Fund Balance Appropriated	\$ 300,000	\$ -	\$ (300,000)
11 TOTAL REVENUES	\$ 15,211,449	\$ 14,963,634	\$ (247,815)

EXPENDITURES	2020-21	2021-22	\$ Difference
12 BOCES Services	\$ 2,748,525	\$ 2,596,186	\$ (152,339)
13 Debt Service	\$ 299,363	\$ 291,044	\$ (8,319)
14 Fuels (Fuel Oil, Propane) Fuel Oil-Home Fuel Oil-Bus/Garage Propane	\$ 149,376	\$ 131,498	\$ (17,878)
15 Fuel-Diesel & Gasoline-Buses Diesel (ULSD) Gas	\$ 45,000	\$ 45,000	\$ -
16 Insurance-Health (2% average increase)	\$ 3,360,395	\$ 3,347,704	\$ (12,691)
17 Insurance-HRA	\$ 33,000	\$ 28,606	\$ (4,394)
18 Insurance-Employer Funded FSA	\$ 11,700	\$ 11,700	\$ -
19 Insurance-Health Buyout	\$ 114,899	\$ 119,782	\$ 4,883
20 Insurance-Medicare Reimbursement	\$ 185,477	\$ 189,112	\$ 3,635
21 Insurance-Liability/Crime/Student Accident	\$ 60,534	\$ 60,620	\$ 86
22 Retirement-Employees' (ERS) Contrib Est 14.6% (2020-21) 16.2% (2021-22)	\$ 201,483	\$ 191,415	\$ (10,068)
23 Retirement-Teachers' (TRS) Contrib Est 9.53% (2020-21) 9.8% (2021-22)	\$ 464,881	\$ 454,758	\$ (10,123)
24 Salaries-General Fund	\$ 5,745,962	\$ 5,499,137	\$ (246,825)
25 Social Security	\$ 469,957	\$ 454,543	\$ (15,414)
26 Transportation & Maintenance Equipment - Reserve	\$ 145,300	\$ 212,000	\$ 66,700
27 Equipment-Other	\$ 82,478	\$ 82,543	\$ 65
28 Material & Supplies (less Fuels)	\$ 174,963	\$ 192,169	\$ 17,206
29 Community Schools Setaside (XXXX-XXX-CS)	\$ 100,000	\$ 100,000	\$ -
30 Other (i.e. Contractual, Etc.)	\$ 818,156	\$ 622,005	\$ (196,151)
31 TOTAL EXPENDITURES	\$ 15,211,449	\$ 14,629,822	\$ (581,627)

EXPENDITURES 2020-21 (PROJECTED)	\$ 14,629,822
REVENUES 2020-21 (PROJECTED)	\$ 14,963,634
32 DIFFERENCE	\$ (333,812)

33	RESULTING TAX LEVY	\$7,669,235	\$7,669,235	\$0
		RESULTING 2020-21 LEVY	PROPERTY TAX CAP	UNDER (OVER) CAP
34	% INCREASE IN TAX LEVY (1% = \$75,944.33) ---->	0.98%		
35	% INCREASE IN BUDGET (1% = \$152,114.49) ---->	-3.82%		

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Voter Exit Survey

- Voluntary
- Questions focused on new facility

Voter Exit Survey (draft)

[Please check all sources that apply to you.]

- | | | |
|--|--|--|
| <input type="checkbox"/> Sun Community News Weekly Newspaper | <input type="checkbox"/> BVCSD Newsletters | <input type="checkbox"/> Family, friends, neighbors |
| <input type="checkbox"/> Press Republican daily newspaper | <input type="checkbox"/> BVCSD employees | <input type="checkbox"/> Board of Education meetings |
| <input type="checkbox"/> BVCSD Website | <input type="checkbox"/> Social Media | <input type="checkbox"/> BVPTSO |
| | <input type="checkbox"/> BVCSD students | <input type="checkbox"/> Other: _____ |

I AM A BVCSD VOTER WHO IS ALSO [please check the box(es) that apply to you:

- | | | |
|---|---|-----------------------------------|
| <input type="checkbox"/> Student | <input type="checkbox"/> Parent | <input type="checkbox"/> Employee |
| <input type="checkbox"/> Retired Employee(WCS or ELCSD) | <input type="checkbox"/> Resident, neither employed at nor retired from BVCSD (or WCS or ELCSD) | |

HOW DID YOU VOTE ON THE BUDGET?

- | | |
|--|--|
| <input type="checkbox"/> YES , in favor | <input type="checkbox"/> NO , opposed |
|--|--|

The District has started to explore the possibility of a new, centrally located campus (school building, bus garage, athletic complex, etc.).

- Would you be in favor of a new centrally located campus (circle one)?
 - Yes. I would support of a new campus.
 - Yes, under certain circumstances (such as: _____
_____)
 - No. There are no circumstances that I would support a new campus.

 - If a new campus was going to be built, what would you hope to have there?

 - If we do not build a new campus, would you support a large capital project to renovate one of the existing buildings to house all of our district needs?
 - Yes. I would support a large capital project.
 - Yes, under certain circumstances (such as: _____
_____)
 - No. There are no circumstances that I would support a large capital project.
-

Exit Survey

Other items to be included?

MARCH MEETING

- Revenue Update
- Expenditure Update
- Priorities Update
- Forecasted Impact on Programming, Operations, and Staffing
- Exit Survey



BUDGET VOTE AND ELECTION

May 18th

