

Holley Central School
Budget Workshop #2
February 8, 2021
Elementary Cafeteria
6:00 pm

Mr. Brian Bartalo, Superintendent

Mrs. Sharon Zacher, Asst Superintendent for Business

Agenda

- Projection for 2020-21 thus far
- What the Governor's executive budget means to Holley
- Property Tax Cap
- General Support
- Buildings & Grounds
- Transportation
- Benefits
- Debt
- Propositions

STATE OF NEW YORK
2020-21 EXECUTIVE BUDGET
COMBINED AIDS

2020-21 BASE YEAR AIDS:	
FOUNDATION AID	10,622,376
SERVICES AID	2,970,450
FULL DAY K CONVERSION AID	0
UNIVERSAL PRE-KINDERGARTEN	151,148
PUBLIC EC HIGH COST AID	183,932
PRIVATE EXCESS COST AID	210,135
BUILDING + BLDG REORG INCENT	2,820,372
OPERATING REORG INCENTIVE	0
PANDEMIC ADJUSTMENT	-373,532
SUBTOTAL	16,584,881
STAR PAYMENT	1,499,083
STATE SUBTOTAL	18,083,964
FEDERAL CARES ACT RESTORATION	373,532
TOTAL AID	18,457,496
COMMUNITY SCHOOLS SETASIDE	0

STATE OF NEW YORK
2021-22 EXECUTIVE BUDGET PROPOSAL
COMBINED AIDS

2021-22 ESTIMATED AIDS:	
FOUNDATION AID	10,622,376
SERVICES AID	3,286,390
FULL DAY K CONVERSION AID	0
UNIVERSAL PRE-KINDERGARTEN	151,148
PUBLIC EXCESS HIGH COST AID	199,987
PRIVATE EXCESS COST AID	312,376
BUILDING + BLDG REORG INCENT	2,766,466
OPERATING REORG INCENTIVE	0
SUBTOTAL	17,338,743
STAR PAYMENT	1,455,813
LOCAL DISTRICT FUNDING ADJ.	-1,114,999
STATE SUBTOTAL	17,679,557
COVID-19 SUPPL. STIMULUS	1,114,999
TOTAL AID	18,794,556
COMMUNITY SCHOOLS SETASIDE	0

\$ CHG SUBTOTAL	753,862
% CHG SUBTOTAL	4.55%

\$ CHG STATE SUBTOTAL	-404,407
% CHG STATE SUBTOTAL	-2.23%

\$ CHG TOTAL DISTRICT SUBTOTAL	337,060
% CHG TOTAL DISTRICT SUBTOTAL	1.82%

Property Tax Cap

- Tax base growth factor (issued by district) is 1.0031
- Allowable levy growth factor based on CPI (all districts) is 1.0123, capped at 2.0
- BOCES Capital Exclusion (all component districts participate)
- No other Exclusions (TRS & ERS increase not above 2 points)
- PILOT payments (will drop \$27k in 21-22)
- Tax Cap is 2.029%
- Tax cap submitted to the Comptroller by March 1st
- District override 2.029% (must have supermajority vote)

Tax Cap Calculator Results Report

Initial Base Scenario 011821

	BUDGET 2021	2022	2023	PROJECTIONS 2024	2025	2026
Tax Levy Limit Before Adjustments and Exclusions						
Prior FYE Tax Levy	\$7,285,845	\$7,427,919	\$7,578,608	\$7,702,343	\$7,826,821	\$7,953,293
Tax Cap Reserve Plus Interest from Two Years Ago Used to Reduce Previous Year	\$0	\$0	\$0	\$0	\$0	\$0
Total Tax Cap Reserve Amount (including interest earned from Prior FYE)	\$0	\$0	\$0	\$0	\$0	\$0
Tax Base Growth Factor	1.0018	1.0031	1.0010	1.0010	1.0010	1.0010
PILOTS Receivable from Prior FYE	\$92,490	\$99,278	\$76,220	\$75,000	\$75,000	\$75,000
Tort Exclusion Amount Claimed in Prior FYE	\$0	\$0	\$0	\$0	\$0	\$0
Capital Levy for Prior FYE	\$0	\$0	\$0	\$0	\$0	\$0
Allowable Growth Factor	1.0181	1.0123	1.0150	1.0150	1.0150	1.0150
PILOTS Receivable for Current FYE	\$99,278	\$76,220	\$75,000	\$75,000	\$75,000	\$75,000
Available Carryover from Prior FYE	\$13,699	\$11,737	\$0	\$0	\$0	\$0
Total Levy Limit Before Adjustments and Exclusions	\$7,439,656	\$7,578,608	\$7,702,343	\$7,826,821	\$7,953,293	\$8,081,790
Exclusions						
Tax Levy Necessary for Expenditures Resulting from Tort Judgements Over 5%	\$0	\$0	\$0	\$0	\$0	\$0
Capital Levy for Current FYE	\$0	\$0	\$0	\$0	\$0	\$0
ERS contribution increase greater than 2%	\$0	\$0	\$0	\$0	\$0	\$0
TRS contribution increase greater than 2%	\$0	\$0	\$0	\$0	\$0	\$0
Total Exclusions	\$0	\$0	\$0	\$0	\$0	\$0
Tax Levy Limit, Adjusted For Transfers, Plus Exclusions	\$7,439,656	\$7,578,608	\$7,702,343	\$7,826,821	\$7,953,293	\$8,081,790
Total Tax Cap Reserve Amount Used to Reduce Current FYE Levy	\$0	\$0	\$0	\$0	\$0	\$0
Current FYE Proposed Levy, Net of Reserve	\$7,427,919	\$7,578,608	\$7,702,343	\$7,826,821	\$7,953,293	\$8,081,790
OR Current FYE Proposed Levy, Net of Reserve %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	2021	2022	2023	2024	2025	2026
CURRENT FYE PROPOSED LEVY, \$ entry	\$7,427,919	\$7,578,608	\$7,702,343	\$7,826,821	\$7,953,293	\$8,081,790
CURRENT FYE PROPOSED LEVY, % entry	\$0	\$0	\$0	\$0	\$0	\$0
CURRENT FYE PROPOSED LEVY, NET OF RESERVE %	1.95%	2.03%	1.63%	1.62%	1.62%	1.62%
TAX LEVY LIMIT %	2.11%	2.03%	1.63%	1.62%	1.62%	1.62%
DIFFERENCE BETWEEN TAX LEVY LIMIT AND PROPOSED LEVY	\$11,737	\$0	(\$0)	\$0	(\$0)	(\$0)
YEAR OVER YEAR CHANGE IN CURRENT FYE PROPOSED LEVY	\$142,074	\$150,689	\$123,735	\$124,478	\$126,472	\$128,497

Prepared By:

FORECAST5
ANALYTICS

General Support

- Board of Education
- Central Administration
- Finance
- Staff
- Central Services
- Special Items

General Support

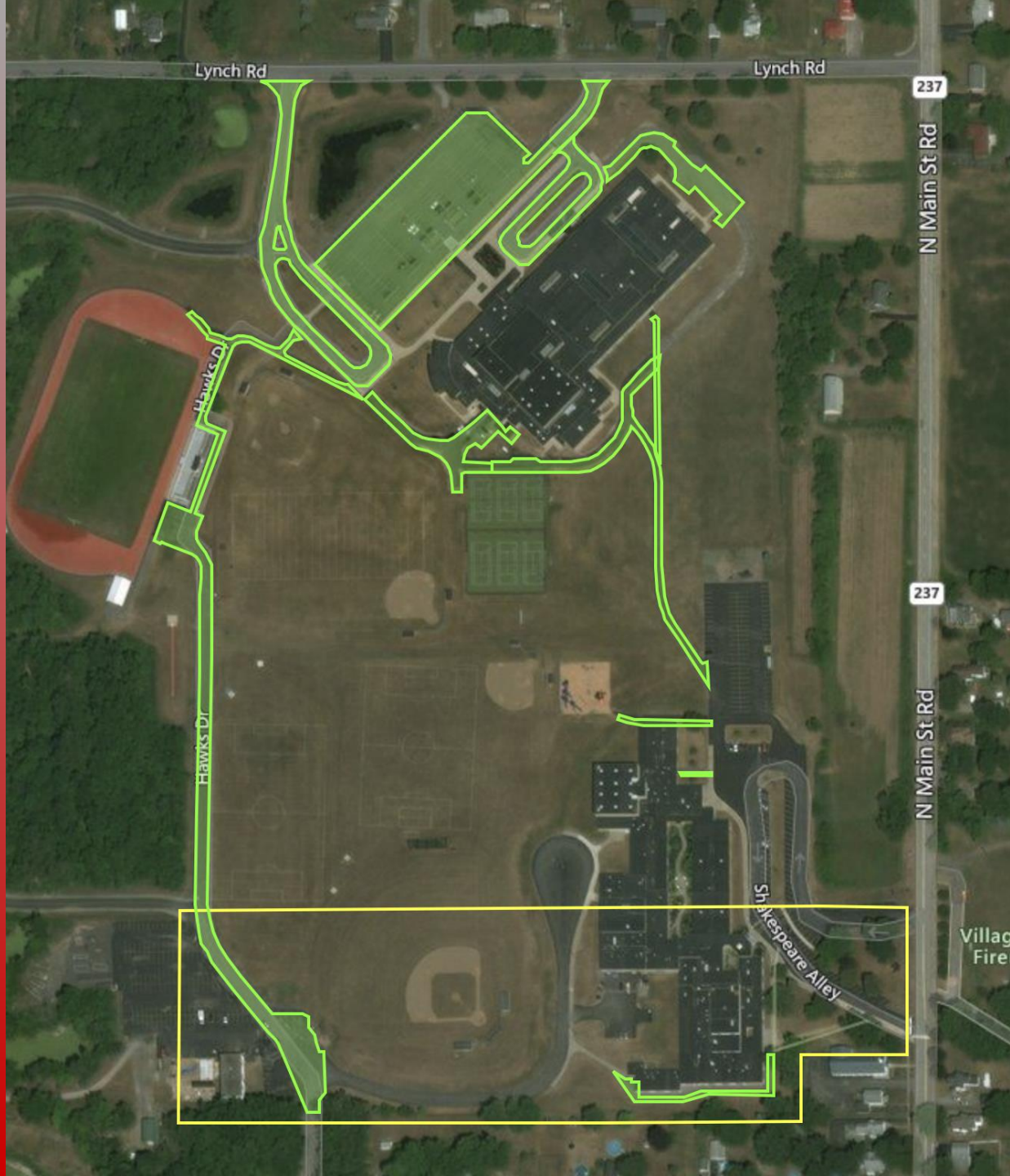
Description	2021-22 Preliminary Budget	2020-21 Approved Budget	
Board of Education	\$47,996	\$46,705	
Central Administration (Supt, clerk)	\$228,292	\$220,962	
Finance	\$276,130	\$281,633	
Staff (legal, personnel, adv)	\$286,130	\$262,385	
Central Services (B & G) (includes central data process-boces; central mailing)	\$2,415,081	\$2,111,896	
Special Items (liability ins, fixed assets, refund rpt, boces admin)	\$433,075	\$424,553	
Total General Support	\$3,686,704	\$3,348,134	\$338,570

Maintenance/Repairs

- Reseal lots: approximately \$20,000
 - high school/dock area/bus loop and parking lot
 - Reseal track sidewalks/all sidewalks behind high school to the elementary school parking lot
 - Reseal roadway from track to maintenance department
 - South elementary school walkway, 6th grade walkway
- Hawk Drive:
 - Anticipated chip seal
 - Should be covered for 5-7 years
 - Town of Murray would supply the broom and stone delivery
 - Suit Kote paving , approximate cost for both, \$15,000
- Track repair
 - There was a disheveled piece of track where the concrete is raised slightly
 - It is located in the center of the bleachers.
 - It's on the edge of the farthest right lane.
 - Could pose a tripping hazard for track participants
 - Approximate repair is \$82,000, fixes the entire problem (see picture)

Maintenance/Repairs (cont'd)

- Discussion on replacement of fitness center equipment, elementary and high school
 - Original equipment purchased through Fit 4 U grant 2014-2017
 - Treadmill replacement-approximately \$6,200
 - Exercise bike replacement-approximately \$3,000
- Storage container – approximately \$6,500
- Cafeteria equipment-Tilting Kettle at elementary needs replacing
 - Will try to apply for grant
 - Approximately \$25,000
- Replacement of cafeteria tables, budgeting 2 tables, approx. \$2,000



Further discussion

- Staffing:
 - 7 high school
 - 7 elementary
 - 2 grounds people
 - 1 messenger
 - 1 director
- The Woodlands
 - If the Woodlands is turned back over to the school, this would require 1 additional staff member to maintain grounds.

Capital Outlay 2021-22

- Can do small projects up to \$100,000
- Receive building aid the following year (91.1%)
- This budget year we would like to do work at the high school
- replace some exterior and interior doors at the high school.
 - Outside receiving door and storeroom door
 - Inside door-gym store room (double door)

Transportation

- Anticipated bus purchases for purposes of replacement:
 - Purchase 1 small bus -\$67,000
 - Purchase 2 large buses -\$251,000
 - Researching additional cameras for older buses
- Researching updated fuel software

Transportation

Description	2021-22 Preliminary Budget	2020-21 Approved Budget	
District Transportation	\$1,239,934	\$1,170,143	
Transportation Building	\$43,000	\$39,990	
Contracted Transportation	\$5,000	\$0	
Total Transportation	\$1,287,934	\$1,210,133	\$77,801

Replacement of Buses

Bond Anticipation Note (BAN)

2 Large Buses	\$251,000
1 Small Bus	\$67,000
TOTAL	\$318,000

Recreation

Village of Holley Recreation Department-\$2,500

Fringe Benefits

- ERS (Employees' Retirement System) 14.6% (20/21) 16.2% (21/22)
- TRS (Teachers' Retirement System) 9.53% (20/21) 9.80% (21/22)
- FICA/Medicare (Social Security) 7.65%
- Worker's Compensation (Rochester School Workers' Comp Consortium) *slight decline*
- Group Life (First Unum Life Insurance) *est3%*
- Unemployment Insurance- *maintaining*
- Health Insurance (Orleans/Niagara Health Consortium)/ Medicare Advantage
 - Consortium *5% estimate*
 - Medicare Advantage-*10% estimate (Jan-Jun21')*
- Dental Insurance (Delta Dental) *est. 5%*

Retirement History

NYS Employee Retirement (ERS)

Year	% of salary
2015-16	20.1%
2016-17	18.2%
2017-18	15.5%
2018-19	15.3%
2019-20	14.9%
2020-21	14.6%
2021-22	16.2%

NYS Teacher Retirement (TRS)

Year	% of salary
2015-16	17.53%
2016-17	13.26%
2017-18	11.72%
2018-19	9.80%
2019-20	10.62%
2020-21	8.86%
2021-22	9.53%

Undistributed

Description	2021-22 Preliminary Budget	2020-21 Approved Budget	
Employee Benefits	\$6,522,833	\$6,305,421	
Serial Bonds	\$2,596,377	\$2,586,359	
BAN (Bus & CP)	\$313,076	\$344,880	
Interfund Transfer	\$175,000	\$75,000	
Total Undistributed	\$9,607,286	\$9,311,660	\$295,626

Debt

		Principal O/S @ 6/30/21
2010/2020 Serial Bond	(\$1,222,500)	\$1,222,500
2012 Serial Bond	(\$16,000,000)	\$8,940,000
2014 Serial Bond	(\$5,500,000)	\$3,355,000
2019 Serial Bond	(\$6,045,000)	<u>\$5,360,000</u>
Total Long Term Debt		<u>\$18,877,500</u>
Bus Bond Anticipation Note (BAN)		<u>\$845,000</u>
Total Short Term Debt		<u>\$845,000</u>
Total Long & Short Term Debt		\$19,722,500

Interfund Transfers

School Lunch Fund	\$ 30,000
Summer Handicap (80/20 split)	\$ 45,000
Capital Outlay Project	<u>\$100,000</u>
Total	\$175,000

Combined Support

Description	2021-22 Preliminary Budget	2020-21 Approved Budget	
General Support	\$3,686,704	\$3,348,134	
Transportation	\$1,287,934	\$1,210,133	
Recreation	\$2,500	\$5,000	
Undistributed	\$9,607,286	\$9,311,660	
Total	\$14,584,424	\$13,874,927	\$709,497

Revenue-Limited

- Increase in State Aid as it stands now
- Tax levy increase
 - 17-18 Tax Cap 1.381% (took 1.35%)
 - 18-19 Tax Cap 2.205% (took 2.00%)
 - 19-20 Tax Cap 2.693% (took 2.50%)
 - 20-21 Tax Cap 2.111% (took 1.95%)
- Tax levy 20-21 is \$7,427,919
- 21-22 Tax Cap 2.029%
- Est. 21-22
 - 1.000% \$ 74,279
 - 2.000% \$148,558
 - 2.029% \$150,712

Property Tax Levy History

2009-10	\$7,153,485	0%
2010-11	\$7,153,485	0%
2011-12	\$7,248,923	1.3%
2012-13	\$7,393,901	2%
2013-14	\$7,541,779	2%
2014-15	\$6,741,480	-10.6%
2015-16	\$6,741,480	0%
2016-17	\$6,875,941	1.99%
2017-18	\$6,968,766	1.35%
2018-19	\$7,108,141	2.00%
2019-20	\$7,285,845	2.50%
2020-21	\$7,427,919	1.95%
2021-22P		

PROPOSITIONS

- Proposition #1
 - General Fund Appropriation
- Proposition #2
 - Bus Replacement Purchase
- Proposition #3
 - Library

NEXT MEETING

- March 15th District Office Board Room @ 6:00 pm
- Discussion Items
 - Instruction (includes Special Education)
 - Extracurricular
 - Athletics
 - Revenue