

**2020 – 2021**

**STATEMENT OF ESTIMATED EXPENDITURES  
NEWARK VALLEY CENTRAL SCHOOL DISTRICT**



**PUBLIC HEARING**

**May 26, 2020**

**3:00 P.M.**

**Via Teleconference**

**DISTRICT OFFICE  
68 WILSON CREEK ROAD  
NEWARK VALLEY, NY 13811**

**VOTE**

**June 9, 2020**

**8:00 A.M. - 5:00 P.M.**

**By Absentee Ballot Only**

**68 WILSON CREEK ROAD  
NEWARK VALLEY, NY 13811**

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## **WHAT IS ON THE BALLOT?**

### **BUDGET**

*Shall the Board of Education be authorized to expend the sum of \$25,939,479.00 for the 2020-2021 school year and to levy the necessary tax therefore?*

### **PROPOSITION NO. 1**

*Shall the Board of Education of the Newark Valley Central School District, located in the counties of Tioga, Tompkins, Cortland and Broome, State of New York, be authorized to finance the costs of the acquisition of 3 school buses and a student transportation vehicle at a maximum cost of \$415,000 and to authorize and issue serial bonds in the principal amount of \$373,500 and to levy real estate taxes for the cost of such purpose?*

### **PROPOSITION NO. 2**

*If Proposition No. 1 is adopted, shall the Board of Education of the Newark Valley Central School District, located in the counties of Tioga, Tompkins, Cortland and Broome, State of New York, be authorized to expend \$41,500 from moneys in a voter approved capital reserve fund established by the School District on May 12, 1993, as amended on May 21, 2002, for the purchase of School District vehicles, including school buses and any other preliminary and incidental costs related thereto in and for the School District?*

### **Member of Board of Education**

*For Board Member for a term of three (3) years, being the seat presently occupied by Randal H. Kerr. Mr. Kerr is running unopposed.*

*For Board Member for a term of three (3) years, being the seat presently occupied by Susan Watson. Ms. Watson is running unopposed.*

## **QUALIFICATION OF VOTERS**

All voters at school meetings in either common or union free or central school districts must fulfill **all** of the following requirements:

1. A citizen of the United States
2. At least 18 years of age
3. At residence within the district for a period of at least 30 days preceding the meeting at which he/she offers to vote.

**VOTING DATE:** June 9, 2020

**VOTING PLACE:** Pursuant to the Governor's Executive Order 202.26, Voting shall be by absentee ballot **ONLY**.

**TIME:** 8:00 A.M. – 5:00 P.M.

**QUESTIONS OR COMMENTS?**

If you have questions or comments regarding the 2020/21 Statement of Estimated Expenditures, please feel free to contact the district at (607) 642-3221.

## BUDGET HIGHLIGHTS

- Total proposed budget: \$25,939,479. Budget to budget decrease of 4.87% or \$1,327,988,053 (Page 3).
- Capital Component Costs decrease \$1,472,598 or 24.85% compared to 2019/20 budget, mainly due to reduction in inter-fund transfer in debt service for capital projects.
- Total State Aid: \$16,171,329, which represents decrease of 8.94% or \$1,587,158 (Page 3).
- Tax levy as revenue source: \$8,106,150. Tax levy increase of 0.32% or \$25,900 (Page 3), which is \$176,156 under Maximum Allowable Tax Levy Limit of \$8,282,306.

2020/21 Property Tax Report Card (Page 16) is attached. \$143,537 permissible exclusion is factored in 2020/21 Maximum Allowable Tax Levy Limit, which is 2.50% increase over 2019/20 Tax Levy. The proposed tax levy increase above is 2.18% under this levy limit.

- Approximately seventy-two cents of each new budget dollar is focused on the program component (Page 8).

# THE BUDGET AT A GLANCE

ESTIMATED EXPENDITURES BY OBJECT OF EXPENSE			
" WHAT THE EXPENDITURES ARE MADE FOR"			
OBJECT	2019/2020	2020/2021	\$ CHANGE
STAFF	\$ 10,417,702	\$ 10,352,764	\$ (64,938)
EQUIPMENT	\$ 178,702	\$ 85,784	\$ (92,918)
PURCHASED SERVICES	\$ 1,346,575	\$ 1,285,250	\$ (61,325)
MATERIALS	\$ 954,320	\$ 857,520	\$ (96,800)
TUITION	\$ 176,000	\$ 174,500	\$ (1,500)
TEXTBOOKS	\$ 43,726	\$ 42,968	\$ (758)
B.O.C.E.S. SERVICES	\$ 3,173,064	\$ 3,260,290	\$ 87,226
EMPLOYEE BENEFITS	\$ 7,538,000	\$ 7,824,707	\$ 286,707
INTERFUND TRANSFERS	\$ 3,439,378	\$ 2,055,696	\$ (1,383,682)
<b>TOTAL</b>	<b>\$ 27,267,467</b>	<b>\$ 25,939,479</b>	<b>\$ (1,327,988)</b>
		<b>% INCREASE</b>	<b>-4.87%</b>

ESTIMATED EXPENDITURES BY COMPONENT OF EXPENSE			
" WHAT THE EXPENDITURES SUPPORT"			
COMPONENT	2019/2020	2020/2021	\$ CHANGE
PROGRAM	\$ 18,634,077	\$ 18,749,538	\$ 115,461
CAPITAL	\$ 5,926,895	\$ 4,454,297	\$ (1,472,598)
ADMINISTRATIVE	\$ 2,706,495	\$ 2,735,644	\$ 29,149
<b>TOTAL</b>	<b>\$ 27,267,467</b>	<b>\$ 25,939,479</b>	<b>\$ (1,327,988)</b>
		<b>% INCREASE</b>	<b>-4.87%</b>

ESTIMATED REVENUES BY REVENUE SOURCE			
" WHAT THE REVENUE SOURCES ARE"			
REVENUE SOURCE	2019/2020	2020/2021	\$ CHANGE
STATE AID	\$ 17,758,487	\$ 16,171,329	\$ (1,587,158)
OTHER SOURCES	\$ 363,500	\$ 304,000	\$ (59,500)
APPROP. FUND BALANCE	\$ 800,000	\$ 850,000	\$ 50,000
APPROP. FB - VEHICLES	\$ 81,790	\$ -	\$ (81,790)
APPROP. RESERVES	\$ 153,440	\$ 473,000	\$ 319,560
FEDERAL AID	\$ 30,000	\$ 35,000	\$ 5,000
TAX LEVY	\$ 8,080,250	\$ 8,106,150	\$ 25,900
<b>TOTAL</b>	<b>\$ 27,267,467</b>	<b>\$ 25,939,479</b>	<b>\$ (1,327,988)</b>
		<b>% INCREASE</b>	<b>-4.87%</b>

## ESTIMATED REVENUE OFFSETS

(Page 5)

The 2020/21 proposed budget represents a 4.87% or \$1,327,988 decrease compared with 2019/20 voters approved budget. The following revenue sources will provide funding for the expenditure budget (Page 3):

**State Aid** based on enacted state budget is projected to decrease \$1,587,158 or 8.94% from 19/20 state aid budget.

Revenues from **Other Sources** are estimated to decrease by \$59,500 or 16.37%. BOCES refund has a decrease of \$45,000 or 30% based on current projection. Refund of Other is projected to have \$5,000 increase in 2020/21.

The **Fund Balance** contribution, which is used to reduce tax levy, as a result of positive projection for current year expenditure savings, will be \$850,000, which represents a \$50,000 increase from 2019/20.

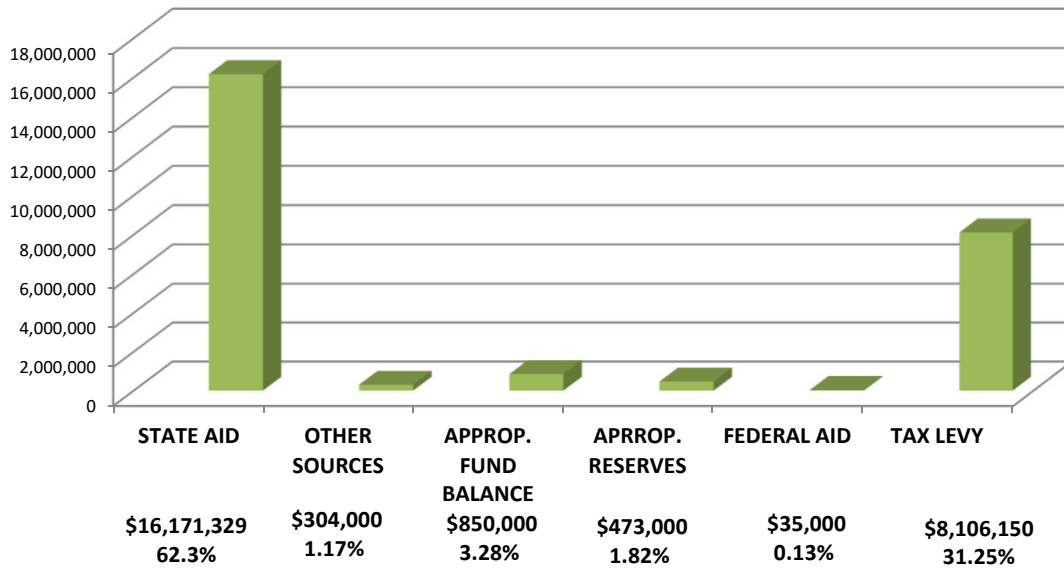
A total of \$473,000 will be used from Employee Retirement Contribution **Reserve** to pay full ERS contribution and part of TRS contribution. This represents a \$319,560 increase compared with 2019/20.

**Federal Aid** (Medicaid Assistance) is projected to be \$35,000, which has \$5,000 increase from 2019/20.

As a result of increase of expenditure and changes in revenues noted above, the local property **Tax Levy** increase of \$25,900 or 0.32% over 2019/20 levy is required to offset the total expenditure.

Page 5 is an illustration of 2020/21 revenue sources for the district and Tax Levy per Pupil for all 15 Broome-Tioga BOCES component school districts in the past 10 years. On a per pupil cost basis, our district's tax levy has been consistently below the average and median of all the component schools.

### 2020/2021 Estimated Revenue Sources



### BROOME/TIOGA B.O.C.E.S. COMPONENT SCHOOL DISTRICTS TAX LEVY PER PUPIL

N.V.										
	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020
	\$ 11,870	\$ 12,097	\$ 12,732	\$ 12,950	\$ 13,552	\$ 14,145	\$ 14,783	\$ 15,294	\$ 15,294	\$ 16,968
	\$ 10,743	\$ 11,522	\$ 12,570	\$ 12,897	\$ 13,045	\$ 13,845	\$ 13,738	\$ 13,834	\$ 14,081	\$ 13,875
	\$ 9,690	\$ 10,041	\$ 10,429	\$ 10,626	\$ 10,794	\$ 10,829	\$ 10,966	\$ 11,324	\$ 11,737	\$ 12,254
	\$ 8,372	\$ 9,017	\$ 9,632	\$ 9,747	\$ 10,154	\$ 10,586	\$ 10,706	\$ 11,317	\$ 11,317	\$ 11,587
	\$ 8,358	\$ 8,679	\$ 9,173	\$ 9,686	\$ 9,924	\$ 10,208	\$ 10,245	\$ 10,639	\$ 10,812	\$ 11,251
	\$ 8,324	\$ 8,491	\$ 8,856	\$ 9,080	\$ 9,532	\$ 9,655	\$ 9,855	\$ 10,170	\$ 10,638	\$ 11,248
	\$ 7,525	\$ 7,748	\$ 8,092	\$ 8,698	\$ 8,803	\$ 9,411	\$ 9,481	\$ 9,333	\$ 9,541	\$ 9,952
	\$ 7,032	\$ 7,447	\$ 7,241	\$ 7,340	\$ 7,735	\$ 8,369	\$ 8,634	\$ 8,880	\$ 9,215	\$ 9,600
	\$ 6,231	\$ 6,584	\$ 6,797	\$ 7,126	\$ 7,519	\$ 7,907	\$ 8,171	\$ 8,363	\$ 9,172	\$ 8,888
	\$ 6,009	\$ 6,511	\$ 6,714	\$ 7,008	\$ 7,499	\$ 7,470	\$ 7,772	\$ 7,861	\$ 8,176	\$ 8,725
	\$ 5,923	\$ 6,260	\$ 6,587	\$ 6,879	\$ 7,029	\$ 7,290	\$ 7,524	\$ 7,588	\$ 7,953	\$ 8,361
	\$ 5,448	\$ 5,666	\$ 5,680	\$ 5,847	\$ 6,076	\$ 6,295	\$ 6,535	\$ 6,801	\$ 7,379	\$ 7,366
	\$ 4,642	\$ 4,670	\$ 4,854	\$ 5,055	\$ 5,247	\$ 5,363	\$ 5,614	\$ 5,707	\$ 5,742	\$ 6,197
	\$ 3,665	\$ 3,813	\$ 3,864	\$ 4,012	\$ 4,048	\$ 4,447	\$ 4,647	\$ 4,943	\$ 4,943	\$ 5,964
	\$ 2,507	\$ 2,607	\$ 2,693	\$ 2,856	\$ 3,070	\$ 3,559	\$ 3,854	\$ 4,011	\$ 4,189	\$ 4,324
<b>AVERAGE</b>										
	\$ 7,089	\$ 7,410	\$ 7,728	\$ 7,987	\$ 8,268	\$ 8,625	\$ 8,835	\$ 9,071	\$ 9,346	\$ 9,771

## PROGRAM COMPONENT

(Page 7 – 8)

The Program Component of the 2020/21 proposed budget represents an increase of 0.62% from 2019/20 level (Page 7). Program Component as of percentage of total budget is 72.3%, a 4% increase from 68.3% in 2019/20.

Some functions will see increase over 2019/2020 budget while several functions will see slight decrease.

“Teaching Regular School” has a decrease of \$164,693 or 2.58%. The decrease is due to breakage in salary from retirement in teaching staff.

“Special Education” has a decrease of \$81,937 or 3.37% based on projected decrease in student enrollment.

“Occupational Education” has an increase of \$58,720 or 14.68% as we had more students enrolled in BOCES Occ Ed programs during 2019/20 school year.

“Social Work” has an increase of \$65,610 or 100.31% due to additional staff.

“Contract Transportation” has a decrease of \$67,133 or 5.33% based on projected transportation cost and student needs.

For Objects of Expenditure, “Staff” has a \$91,166 or 1.07% increase. Staffing changes included in the proposed budget are:

- Addition of 1.0 FTE Social Worker position
- Reduction of 5.0 FTEs teaching positions due to attrition
- Reduction of 0.83 FTE support staff position due to attrition

“Purchased Services” has a decrease of \$23,232 or 6.89% due to decrease in transportation cost.

“BOCES Services” has a \$65,715 or 2.53% increase based on projected instructional needs.

“Interfund Transfers” has an increase of \$10,000 due to the need in General Fund’s support to Cafeteria Fund.

“Employee Benefit” of this component is projected to increase by \$231,605 or 3.74% due to increase in both TRS contribution rate (from 8.86% to 9.23%) and ERS contribution rate (from 14.60% to 16.20% for Tier 4), and increase of health and other insurance cost.

Page 8 provides comparative data of Program Component for all 15 BT BOCES school districts in the past 10 years. On a percentage (of total budget) basis, the program component of our district has been slightly below the average in the past 10 years. The district’s per pupil cost has been below the average for past 8 out of 10 years.



## PROGRAM COMPONENT

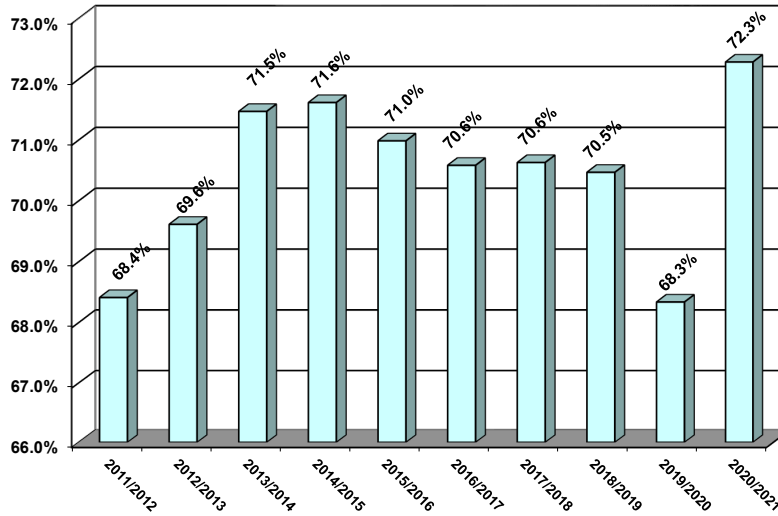
### FUNCTION OF EXPENDITURE

	<u>2019/2020</u>	<u>2020/2021</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
LEGAL	\$ 16,065	\$ 16,537	\$ 472	2.94%
INSERVICE TRAINING	\$ 89,834	\$ 86,115	\$ (3,719)	-4.14%
TEACHING REGULAR SCHOOL	\$ 6,372,129	\$ 6,207,436	\$ (164,693)	-2.58%
SPECIAL EDUCATION PROGRAMS	\$ 2,428,615	\$ 2,346,678	\$ (81,937)	-3.37%
OCCUPATIONAL EDUCATION	\$ 400,058	\$ 458,778	\$ 58,720	14.68%
SCHOOL LIBRARY	\$ 69,010	\$ 70,364	\$ 1,354	1.96%
COMPUTER EDUCATION	\$ 581,631	\$ 605,202	\$ 23,571	4.05%
ATTENDANCE	\$ 200	\$ 200	\$ -	0.00%
GUIDANCE	\$ 354,772	\$ 333,743	\$ (21,029)	-5.93%
HEALTH SERVICES	\$ 135,943	\$ 148,919	\$ 12,976	9.55%
SOCIAL WORK	\$ 65,405	\$ 131,015	\$ 65,610	100.31%
CO-CURRICULAR ACTIVITIES	\$ 61,030	\$ 73,208	\$ 12,178	19.95%
INTERSCHOLASTIC SPORTS	\$ 441,607	\$ 494,135	\$ 52,528	11.89%
TRANSPORTATION	\$ 1,258,960	\$ 1,191,827	\$ (67,133)	-5.33%
GARAGE BUILDING	\$ 82,700	\$ 68,300	\$ (14,400)	-17.41%
TRANSPORTATION - BOCES	\$ 11,052	\$ 10,410	\$ (642)	-5.81%
COMMUNITY SERVICE	\$ 4,000	\$ 4,000	\$ -	0.00%
EMPLOYEE BENEFITS	\$ 6,196,066	\$ 6,427,671	\$ 231,605	3.74%
INTERFUND TRANSFERS	\$ 65,000	\$ 75,000	\$ 10,000	15.38%
<b>TOTAL</b>	<b>\$ 18,634,077</b>	<b>\$ 18,749,538</b>	<b>\$ 115,461</b>	<b>0.62%</b>

### OBJECT OF EXPENDITURE

	<u>2019/2020</u>	<u>2020/2021</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
STAFF	\$ 8,526,570	\$ 8,435,404	\$ (91,166)	-1.07%
EQUIPMENT	\$ 60,202	\$ 50,784	\$ (9,418)	-15.64%
PURCHASED SERVICES	\$ 336,960	\$ 313,728	\$ (23,232)	-6.89%
MATERIALS	\$ 637,070	\$ 571,285	\$ (65,785)	-10.33%
TUITION	\$ 176,000	\$ 174,500	\$ (1,500)	-0.85%
TEXTBOOKS	\$ 43,726	\$ 42,968	\$ (758)	-1.73%
B.O.C.E.S. SERVICES	\$ 2,592,483	\$ 2,658,198	\$ 65,715	2.53%
EMPLOYEE BENEFITS	\$ 6,196,066	\$ 6,427,671	\$ 231,605	3.74%
INTERFUND TRANSFERS	\$ 65,000	\$ 75,000	\$ 10,000	15.38%
<b>TOTAL</b>	<b>\$ 18,634,077</b>	<b>\$ 18,749,538</b>	<b>\$ 115,461</b>	<b>0.62%</b>

**PROGRAM COMPONENT AS % OF TOTAL BUDGET**



**BROOME/TIOGA B.O.C.E.S.  
COMPONENT SCHOOL DISTRICTS  
PROGRAM COMPONENT AS % OF TOTAL BUDGET**

NV	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020
	78.6%	79.6%	79.1%	79.8%	79.1%	78.7%	74.5%	75.8%	75.5%	75.5%
	77.0%	77.2%	76.6%	76.7%	76.1%	74.6%	74.3%	75.0%	75.4%	75.0%
	74.6%	74.0%	74.9%	73.4%	74.5%	74.4%	74.2%	74.0%	74.9%	74.8%
	74.1%	72.8%	73.4%	73.4%	73.7%	73.9%	73.3%	73.9%	74.4%	73.9%
	73.6%	72.2%	73.1%	73.2%	73.2%	73.7%	73.0%	73.4%	73.2%	73.4%
	73.3%	71.6%	72.1%	72.9%	72.6%	73.6%	72.5%	72.3%	72.4%	72.6%
	72.7%	70.7%	71.8%	72.5%	72.2%	72.2%	72.2%	72.2%	72.4%	72.6%
	72.0%	70.4%	70.7%	72.1%	71.6%	71.8%	71.7%	72.2%	71.7%	72.3%
	71.8%	69.9%	70.5%	71.5%	71.5%	71.3%	71.2%	71.2%	71.2%	72.2%
	70.8%	69.9%	70.4%	71.3%	71.3%	71.0%	71.0%	70.6%	71.2%	71.4%
	70.4%	68.8%	70.0%	70.6%	70.6%	71.0%	70.6%	70.4%	70.7%	71.0%
	70.2%	68.4%	69.6%	69.9%	70.0%	70.1%	70.5%	69.7%	70.5%	70.3%
	69.0%	67.9%	69.1%	68.9%	69.7%	69.7%	70.0%	69.0%	69.9%	69.9%
	68.6%	67.6%	68.2%	68.6%	69.1%	69.1%	68.7%	68.3%	68.8%	68.3%
	64.7%	63.1%	63.3%	64.2%	64.4%	65.0%	64.3%	64.6%	64.6%	64.0%
<b>AVERAGE</b>	<b>72.1%</b>	<b>70.9%</b>	<b>71.5%</b>	<b>71.9%</b>	<b>72.0%</b>	<b>72.0%</b>	<b>71.5%</b>	<b>71.5%</b>	<b>71.8%</b>	<b>71.8%</b>

**PROGRAM COMPONENT COST PER PUPIL**

\$ 19,194	\$ 18,553	\$ 19,045	\$ 19,407	\$ 19,862	\$ 21,380	\$ 22,406	\$ 23,809	\$ 24,988	\$ 26,527	
\$ 14,241	\$ 14,237	\$ 15,332	\$ 15,619	\$ 16,369	\$ 17,108	\$ 18,193	\$ 18,716	\$ 19,037	\$ 22,159	
\$ 14,149	\$ 14,169	\$ 15,162	\$ 15,459	\$ 16,118	\$ 16,808	\$ 17,182	\$ 18,283	\$ 19,002	\$ 19,731	
\$ 14,128	\$ 14,021	\$ 14,633	\$ 15,457	\$ 16,026	\$ 16,676	\$ 17,158	\$ 17,717	\$ 18,193	\$ 18,963	
\$ 13,665	\$ 13,916	\$ 13,868	\$ 14,314	\$ 14,851	\$ 16,263	\$ 16,678	\$ 17,121	\$ 18,144	\$ 18,936	
\$ 13,177	\$ 13,592	\$ 13,464	\$ 14,283	\$ 14,838	\$ 15,910	\$ 16,620	\$ 16,621	\$ 17,644	\$ 17,965	
\$ 13,033	\$ 12,787	\$ 13,375	\$ 13,817	\$ 14,721	\$ 15,165	\$ 15,781	\$ 16,406	\$ 17,236	\$ 17,914	
\$ 12,739	\$ 12,744	\$ 12,964	\$ 13,555	\$ 14,619	\$ 15,126	\$ 15,654	\$ 16,300	\$ 16,971	\$ 17,520	
\$ 12,726	\$ 12,682	\$ 12,950	\$ 13,473	\$ 14,490	\$ 14,888	\$ 15,652	\$ 16,025	\$ 16,957	\$ 17,292	
\$ 12,574	\$ 12,542	\$ 12,897	\$ 13,468	\$ 14,085	\$ 14,594	\$ 15,227	\$ 15,971	\$ 16,650	\$ 16,986	
\$ 12,428	\$ 12,496	\$ 12,767	\$ 13,437	\$ 13,860	\$ 14,552	\$ 15,143	\$ 15,731	\$ 16,406	\$ 16,893	
\$ 12,051	\$ 12,248	\$ 12,725	\$ 13,399	\$ 13,775	\$ 14,291	\$ 15,070	\$ 15,569	\$ 16,222	\$ 16,844	
\$ 11,948	\$ 11,641	\$ 12,490	\$ 13,285	\$ 13,368	\$ 14,029	\$ 14,642	\$ 15,541	\$ 15,462	\$ 16,333	
\$ 11,944	\$ 11,561	\$ 12,342	\$ 12,207	\$ 12,976	\$ 13,351	\$ 13,933	\$ 14,221	\$ 14,408	\$ 14,818	
\$ 10,170	\$ 9,733	\$ 10,318	\$ 10,833	\$ 11,373	\$ 11,566	\$ 11,872	\$ 12,612	\$ 13,474	\$ 14,650	
<b>AVERAGE</b>	<b>\$ 13,211</b>	<b>\$ 13,128</b>	<b>\$ 13,622</b>	<b>\$ 14,134</b>	<b>\$ 14,755</b>	<b>\$ 15,447</b>	<b>\$ 16,081</b>	<b>\$ 16,710</b>	<b>\$ 17,386</b>	<b>\$ 18,236</b>

## CAPITAL COMPONENT

(Page 10 – 11)

The Capital Component budget will have a decrease of 24.85% compared with 2019/20 adopted budget. (Page 10)

\$18,117 decrease in “Plant Operations” is mainly because of decrease in in projected utility cost and budgetary reduction in materials and supplies.

\$85,052 decrease in “Plant Maintenance” is due to decrease in maintenance equipment purchase and budgetary reduction in materials and supplies.

“Interfund Transfer” to the debt service fund has a decrease of \$1,393,682 based on debt reduction. The district utilizes both projected state aid payment and cash assets in the debt service fund to offset the amount of general fund appropriation required. \$100,000 is included for a capital improvement project for 2020/21 school year. The district will receive state aid in 2021/22 school year at district building aid ratio, currently at 89.6%.

Page 11 provides comparative data of Capital Component for all 15 BT BOCES school districts. For the most part of the ten-year period, the capital component of our district has been above the average on both percentage (of total budget) and per pupil cost basis.

## CAPITAL COMPONENT

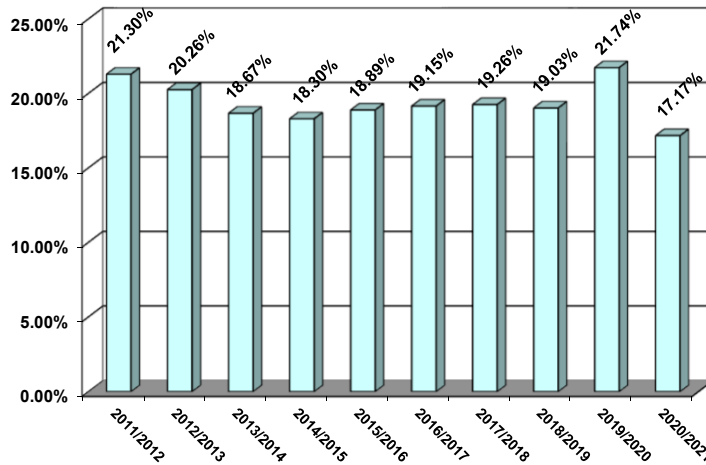
### FUNCTION OF EXPENDITURE

	<u>2019/2020</u>	<u>2020/2021</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
PLANT OPERATIONS	\$ 1,416,597	\$ 1,398,480	\$ (18,117)	-1.28%
PLANT MAINTENANCE	\$ 646,688	\$ 561,636	\$ (85,052)	-13.15%
REFUND OF TAXES	\$ 2,000	\$ 2,000	\$ -	0.00%
EMPLOYEE BENEFITS	\$ 487,232	\$ 511,485	\$ 24,253	4.98%
INTERFUND TRANSFERS	\$ 3,374,378	\$ 1,980,696	\$ (1,393,682)	-41.30%
<b>TOTAL</b>	<b>\$ 5,926,895</b>	<b>\$ 4,454,297</b>	<b>\$ (1,472,598)</b>	<b>-24.85%</b>

### OBJECT OF EXPENDITURE

	<u>2019/2020</u>	<u>2020/2021</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
STAFF	\$ 679,742	\$ 723,682	\$ 43,940	6.46%
EQUIPMENT	\$ 118,500	\$ 35,000	\$ (83,500)	100.00%
PURCHASED SERVICES	\$ 894,800	\$ 845,750	\$ (49,050)	-5.48%
MATERIALS	\$ 310,000	\$ 279,035	\$ (30,965)	-9.99%
B.O.C.E.S. SERVICES	\$ 62,243	\$ 78,649	\$ 16,406	26.36%
EMPLOYEE BENEFITS	\$ 487,232	\$ 511,485	\$ 24,253	4.98%
INTERFUND TRANSFERS	\$ 3,374,378	\$ 1,980,696	\$ (1,393,682)	-41.30%
<b>TOTAL</b>	<b>\$ 5,926,895</b>	<b>\$ 4,454,297</b>	<b>\$ (1,472,598)</b>	<b>-24.85%</b>

**CAPITAL COMPONENT AS % OF TOTAL BUDGET**



**BROOME/TIOGA B.O.C.E.S.  
COMPONENT SCHOOL DISTRICTS  
CAPITAL COMPONENT AS % OF TOTAL BUDGET**

NV	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020
	24.3%	26.0%	25.7%	24.9%	24.6%	24.2%	24.9%	24.5%	24.3%	25.1%
	20.4%	24.0%	21.1%	21.8%	21.6%	21.7%	20.9%	21.4%	21.5%	21.7%
	20.2%	21.3%	20.7%	20.9%	20.6%	20.3%	20.8%	21.3%	20.9%	21.4%
	20.2%	21.1%	20.5%	19.6%	19.4%	20.2%	20.3%	20.9%	19.0%	19.3%
	19.1%	20.9%	20.3%	19.4%	18.9%	19.1%	19.2%	20.0%	19.0%	19.1%
	18.5%	20.8%	20.1%	18.8%	18.8%	18.9%	18.4%	19.3%	18.9%	17.8%
	18.3%	20.6%	20.0%	18.7%	18.6%	18.0%	18.3%	18.4%	18.8%	17.7%
	17.8%	20.1%	19.3%	18.5%	18.3%	17.0%	17.5%	17.6%	17.2%	17.2%
	17.6%	18.2%	18.7%	18.4%	18.3%	16.9%	17.4%	17.2%	16.9%	17.0%
	17.6%	18.2%	17.9%	16.9%	17.1%	16.4%	17.1%	16.7%	16.8%	16.7%
	16.5%	17.9%	17.7%	16.8%	16.7%	16.1%	16.8%	16.0%	16.2%	16.3%
	16.4%	17.6%	16.8%	16.8%	15.6%	15.6%	16.5%	15.7%	15.6%	15.9%
	15.4%	17.3%	15.1%	16.6%	15.3%	15.5%	15.9%	15.5%	15.5%	15.4%
	14.2%	14.0%	14.6%	14.5%	14.6%	15.0%	15.7%	14.9%	14.6%	15.3%
	11.0%	11.1%	11.2%	11.0%	10.6%	12.0%	15.4%	14.5%	13.6%	13.7%
<b>AVERAGE</b>	17.8%	19.3%	18.6%	18.2%	17.9%	17.8%	18.3%	18.3%	17.9%	18.0%

**CAPITAL COMPONENT COST PER PUPIL**

\$ 3,827	\$ 3,826	\$ 4,806	\$ 4,359	\$ 4,819	\$ 4,971	\$ 5,061	\$ 5,255	\$ 5,643	\$ 5,795	
\$ 3,660	\$ 3,707	\$ 4,091	\$ 4,319	\$ 4,282	\$ 4,496	\$ 4,843	\$ 5,071	\$ 5,262	\$ 5,743	
\$ 3,592	\$ 3,671	\$ 4,006	\$ 4,192	\$ 4,194	\$ 4,345	\$ 4,305	\$ 4,973	\$ 4,928	\$ 5,452	
\$ 3,425	\$ 3,637	\$ 3,904	\$ 3,876	\$ 3,850	\$ 3,921	\$ 4,290	\$ 4,587	\$ 4,780	\$ 5,403	
\$ 3,375	\$ 3,551	\$ 3,904	\$ 3,734	\$ 3,699	\$ 3,869	\$ 4,260	\$ 4,243	\$ 4,542	\$ 5,320	
\$ 3,303	\$ 3,539	\$ 3,886	\$ 3,704	\$ 3,659	\$ 3,814	\$ 3,921	\$ 4,111	\$ 4,355	\$ 4,518	
\$ 3,014	\$ 3,396	\$ 3,684	\$ 3,699	\$ 3,530	\$ 3,798	\$ 3,884	\$ 4,090	\$ 4,169	\$ 4,469	
\$ 2,911	\$ 3,346	\$ 3,642	\$ 3,635	\$ 3,528	\$ 3,599	\$ 3,831	\$ 4,023	\$ 4,081	\$ 4,402	
\$ 2,874	\$ 3,167	\$ 3,534	\$ 3,570	\$ 3,521	\$ 3,530	\$ 3,488	\$ 4,018	\$ 3,977	\$ 4,122	
\$ 2,747	\$ 3,147	\$ 3,373	\$ 3,526	\$ 3,520	\$ 3,497	\$ 3,441	\$ 3,862	\$ 3,944	\$ 4,067	
\$ 2,727	\$ 3,022	\$ 3,356	\$ 3,361	\$ 3,362	\$ 3,448	\$ 3,374	\$ 3,847	\$ 3,870	\$ 4,047	
\$ 2,465	\$ 2,947	\$ 3,140	\$ 3,306	\$ 3,264	\$ 3,315	\$ 3,325	\$ 3,463	\$ 3,734	\$ 3,934	
\$ 2,441	\$ 2,910	\$ 2,911	\$ 3,096	\$ 3,162	\$ 3,213	\$ 3,263	\$ 3,377	\$ 3,522	\$ 3,823	
\$ 2,404	\$ 2,667	\$ 2,863	\$ 2,565	\$ 3,057	\$ 3,126	\$ 2,944	\$ 3,342	\$ 3,437	\$ 3,623	
\$ 1,824	\$ 1,970	\$ 1,957	\$ 1,957	\$ 1,969	\$ 1,963	\$ 2,610	\$ 3,264	\$ 3,225	\$ 3,244	
<b>AVERAGE</b>	\$ 2,973	\$ 3,234	\$ 3,537	\$ 3,527	\$ 3,561	\$ 3,660	\$ 3,789	\$ 4,102	\$ 4,231	\$ 4,531

## ADMINISTRATIVE COMPONENT

(Page 13 – 14)

The Administrative Component of the proposed budget represents a slight increase of \$29,149 or 1.08% compared with 2019/20 budget.

\$11,500 increase in “unallocated insurance” is due to projected insurance premium increase.

\$31,860 decrease in “Supervision Regular School” is due to administrative reduction charged to Federal Grant.

For Objects of Expenditure, “Staff” has \$17,712 or 1.46% decrease as a combination of contractual increase and costs charged to Federal Grant.

“Purchased Services” has an increase of \$10,957 or 9.54% compared with 2019/20 budget due to increase in insurance premium.

\$30,849 increase in “employee benefits” is due to increase in ERS and TRS contribution rates, as well as increase in health and dental insurance cost.

Page 14 provides comparative data of Administrative Component for all 15 BT BOCES school districts in the past 10 years. For the most part of the 10-year period, the administrative component of our district has been at or slightly above the average on percentage basis. On a per pupil cost basis, our district has been below the average for most of the time period.

# ADMINISTRATIVE COMPONENT

## FUNCTION OF EXPENDITURE

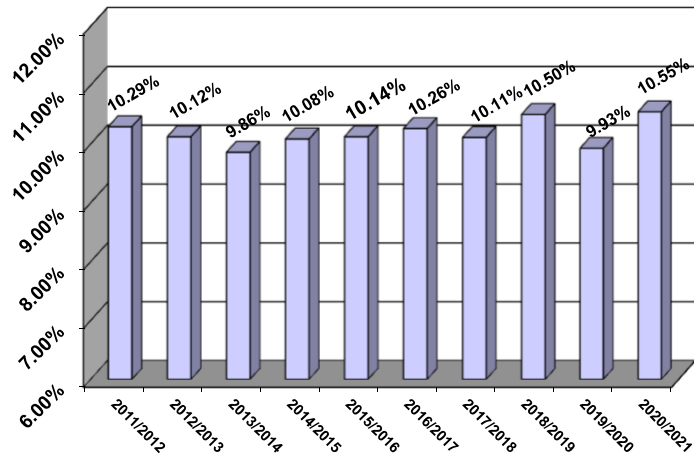
	<u>2019/2020</u>	<u>2020/2021</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
BOARD OF EDUCATION	\$ 12,531	\$ 12,631	\$ 100	0.80%
DISTRICT CLERK	\$ 6,000	\$ 6,000	\$ -	0.00%
DISTRICT MEETING	\$ 2,100	\$ 2,100	\$ -	0.00%
CENTRAL ADMINISTRATION	\$ 201,025	\$ 206,443	\$ 5,418	2.70%
BUSINESS ADMINISTRATION	\$ 407,933	\$ 415,218	\$ 7,285	1.79%
AUDITING	\$ 32,000	\$ 28,500	\$ (3,500)	-10.94%
TAX COLLECTOR	\$ 29,967	\$ 32,239	\$ 2,272	7.58%
LEGAL	\$ 14,535	\$ 14,962	\$ 427	2.94%
PERSONNEL	\$ 16,410	\$ 16,312	\$ (98)	-0.60%
RECORDS MANAGEMENT	\$ 400	\$ 500	\$ 100	25.00%
PUBLIC INFORMATION	\$ 48,472	\$ 50,012	\$ 1,540	3.18%
MAINTENANCE OF PLANT	\$ 75,134	\$ 77,378	\$ 2,244	2.99%
UNALLOCATED INSURANCE	\$ 30,500	\$ 42,000	\$ 11,500	37.70%
SCHOOL ASSOCIATION DUES	\$ 12,250	\$ 12,250	\$ -	0.00%
B.O.C.E.S. ADMINISTRATIVE	\$ 177,137	\$ 174,646	\$ (2,491)	-1.41%
SUPERVISION REGULAR SCHOOL	\$ 605,394	\$ 573,534	\$ (31,860)	-5.26%
PROGRAMS FOR HANDICAPPED CHILDREN	\$ 119,463	\$ 123,021	\$ 3,558	2.98%
DISTRICT TRANSPORTATION SERVICES	\$ 60,542	\$ 62,347	\$ 1,805	2.98%
EMPLOYEE BENEFITS	\$ 854,702	\$ 885,551	\$ 30,849	3.61%
<b>TOTAL</b>	<b>\$ 2,706,495</b>	<b>\$ 2,735,644</b>	<b>\$ 29,149</b>	<b>1.08%</b>

## OBJECT OF EXPENDITURE

	<u>2019/2020</u>	<u>2020/2021</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
STAFF	\$ 1,211,390	\$ 1,193,678	\$ (17,712)	-1.46%
PURCHASED SERVICES	\$ 114,815	\$ 125,772	\$ 10,957	9.54%
MATERIALS	\$ 7,250	\$ 7,200	\$ (50)	-0.69%
B.O.C.E.S. SERVICES	\$ 518,338	\$ 523,443	\$ 5,105	0.98%
EMPLOYEE BENEFITS	\$ 854,702	\$ 885,551	\$ 30,849	3.61%
<b>TOTAL</b>	<b>\$ 2,706,495</b>	<b>\$ 2,735,644</b>	<b>\$ 29,149</b>	<b>1.08%</b>

<b>2020/2021 ESTIMATED ADMINISTRATIVE COMPENSATION</b>			
<b>Sections 1608 and 1716 of Education Law</b>			
		<u>Salary</u>	<u>Employee Benefits</u>
Superintendent of Schools	\$	147,821	\$ 42,296

**ADMINISTRATIVE COMPONENT AS % OF TOTAL BUDGET**



**BROOME/TIOGA B.O.C.E.S.  
COMPONENT SCHOOL DISTRICTS**

**ADMINISTRATIVE COMPONENT AS % OF TOTAL BUDGET**

NV	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020
	12.1%	12.0%	11.9%	11.8%	11.8%	11.8%	11.7%	11.8%	11.9%	11.9%
	11.2%	11.3%	11.3%	11.8%	11.2%	11.8%	11.5%	11.6%	11.4%	11.2%
	11.0%	11.0%	11.0%	11.0%	11.1%	11.0%	11.0%	11.3%	11.1%	11.0%
	10.8%	10.3%	10.3%	10.4%	11.0%	10.8%	10.9%	10.9%	11.1%	10.8%
	10.5%	10.3%	10.2%	10.2%	10.3%	10.8%	10.7%	10.4%	10.8%	10.7%
	10.4%	10.2%	10.1%	10.1%	10.2%	10.6%	10.4%	10.4%	10.5%	10.4%
	10.4%	10.1%	10.1%	9.9%	10.2%	10.5%	10.3%	10.3%	10.2%	10.3%
	10.4%	10.0%	10.0%	9.9%	10.1%	10.1%	10.2%	10.1%	10.2%	10.1%
	10.3%	9.9%	10.0%	9.8%	10.0%	10.0%	10.0%	10.1%	10.1%	9.9%
	9.7%	9.3%	9.7%	9.2%	9.9%	9.8%	9.9%	9.9%	10.0%	9.9%
	9.7%	9.3%	9.5%	9.1%	9.3%	9.6%	9.7%	9.8%	10.0%	9.8%
	8.9%	8.8%	8.8%	9.0%	9.2%	9.4%	9.7%	9.7%	9.6%	9.8%
	8.8%	8.7%	8.6%	8.8%	9.2%	9.3%	9.3%	9.5%	9.6%	9.6%
	8.8%	8.1%	8.2%	8.3%	9.1%	9.2%	9.1%	9.4%	9.4%	9.4%
	8.1%	7.8%	7.9%	8.3%	8.7%	8.7%	8.7%	8.6%	8.6%	8.7%
<b>AVERAGE</b>	10.1%	9.8%	9.8%	9.8%	10.1%	10.2%	10.2%	10.3%	10.3%	10.2%

**ADMINISTRATIVE COMPONENT COST PER PUPIL**

\$ 2,187	\$ 2,114	\$ 2,194	\$ 2,314	\$ 2,430	\$ 3,001	\$ 3,044	\$ 3,071	\$ 3,303	\$ 3,465	
\$ 2,058	\$ 2,080	\$ 2,166	\$ 2,233	\$ 2,315	\$ 2,474	\$ 2,540	\$ 2,663	\$ 2,860	\$ 2,888	
\$ 2,047	\$ 2,049	\$ 2,135	\$ 2,229	\$ 2,296	\$ 2,347	\$ 2,396	\$ 2,557	\$ 2,665	\$ 2,792	
\$ 1,989	\$ 1,991	\$ 2,106	\$ 2,225	\$ 2,273	\$ 2,346	\$ 2,388	\$ 2,548	\$ 2,623	\$ 2,752	
\$ 1,959	\$ 1,984	\$ 2,077	\$ 2,063	\$ 2,254	\$ 2,343	\$ 2,368	\$ 2,447	\$ 2,584	\$ 2,714	
\$ 1,941	\$ 1,932	\$ 1,920	\$ 2,048	\$ 2,197	\$ 2,243	\$ 2,296	\$ 2,402	\$ 2,569	\$ 2,692	
\$ 1,937	\$ 1,913	\$ 1,863	\$ 1,858	\$ 2,007	\$ 2,141	\$ 2,289	\$ 2,382	\$ 2,499	\$ 2,563	
\$ 1,868	\$ 1,887	\$ 1,850	\$ 1,850	\$ 1,983	\$ 2,081	\$ 2,278	\$ 2,363	\$ 2,432	\$ 2,517	
\$ 1,771	\$ 1,697	\$ 1,784	\$ 1,845	\$ 1,942	\$ 2,052	\$ 2,230	\$ 2,333	\$ 2,410	\$ 2,503	
\$ 1,732	\$ 1,642	\$ 1,741	\$ 1,808	\$ 1,922	\$ 2,042	\$ 2,191	\$ 2,286	\$ 2,313	\$ 2,467	
\$ 1,700	\$ 1,636	\$ 1,711	\$ 1,804	\$ 1,910	\$ 2,019	\$ 2,112	\$ 2,221	\$ 2,304	\$ 2,350	
\$ 1,688	\$ 1,630	\$ 1,705	\$ 1,717	\$ 1,899	\$ 2,015	\$ 2,111	\$ 2,174	\$ 2,245	\$ 2,347	
\$ 1,613	\$ 1,598	\$ 1,702	\$ 1,710	\$ 1,862	\$ 1,924	\$ 2,029	\$ 2,134	\$ 2,221	\$ 2,226	
\$ 1,576	\$ 1,563	\$ 1,594	\$ 1,652	\$ 1,844	\$ 1,904	\$ 2,004	\$ 2,116	\$ 2,143	\$ 2,211	
\$ 1,400	\$ 1,341	\$ 1,400	\$ 1,520	\$ 1,738	\$ 1,818	\$ 1,957	\$ 2,031	\$ 2,131	\$ 2,195	
<b>AVERAGE</b>	\$ 1,831	\$ 1,804	\$ 1,863	\$ 1,925	\$ 2,058	\$ 2,183	\$ 2,282	\$ 2,382	\$ 2,487	\$ 2,579



**BOARD OF COOPERATIVE EDUCATIONAL SERVICES**  
**B.O.C.E.S.**  
**PROPOSED 2020/2021 SERVICE BUDGET**

As a component district of the Broome-Delaware-Tioga BOCES, the district benefits from the ability to provide education and support services to its students, which would prove to be financially prohibitive otherwise.

The lower costs resulting from the sharing of services are further enhanced by State Aid traditionally available for many of the services provided by BOCES. The following services are proposed to be purchased during the 2020/2021 school year.

	<u>2019/2020</u>	<u>2020/2021</u>
<u>1010.490 Board of Education</u> Election Management Software	\$ 9,881	\$ 9,881
<u>1310.490 Business Admin</u> State Aid Planning, Business Software Support & Central Business Office Services	\$ 250,421	\$ 253,353
<u>1330.490 Tax Collector</u> Tax Collection Services	24,967	28,239
<u>1430.490 Personnel</u> Substitute Teacher Registry & Personnel Services	7,460	7,312
<u>1480.490 Public Information</u> Newsletter Printing, Public Information Officer	48,472	50,012
<u>1620.490 Plant Operations</u> Garbage removal, recycling & Telephone interconnect service, Facility maintenance software	62,243	78,649
<u>1981.490 Administrative Charge</u> Mandated charge for Component districts	177,137	174,646
<u>2070.490 In-Service Training</u> Curriculum & Staff Development Reading Recovery, Literacy leaders	62,534	47,815
<u>2110.490 Teaching – Regular School</u> Enrichment programs, Summer schools, Alternative schools, Assessment	262,158	336,828
<u>2250.490 Teaching – Special Education</u> Tuition & Associated Services	1,260,110	1,151,312
<u>2280.490 Occupational Education</u> Career & Tech	400,058	458,778
<u>2620.490 Educational Television</u> Instructional Television, Film Library, & School Library Services	31,904	32,490
<u>2630.490 Computer Education</u> Repairs, Software & Hardware, Maintenance Agreements, Network Support, IT Services	439,950	485,881
<u>2810.490 Guidance</u> Computerized Services & Standardized Testing & Reporting	85,083	88,930
<u>2815.490 Health</u> Health & Safety Specialist	30,247	31,802
<u>2855.490 Interscholastic Sports</u> Athletic Dues	9,387	13,952
<u>5581.490 Transportation</u> Bus Driver Testing & Training	<u>11,052</u>	<u>10,410</u>
<b>TOTAL</b>	<b>\$ 3,173,064</b>	<b>\$ 3,260,290</b>

**2020-21 Property Tax Report Card**

**600402 - Newark Valley Central School District**

Contact Person: Ms. Ji Katchuk, School Business Administrator  
 Telephone Number: 607-642-3221 ext 5

	Budgeted 2019-20 (A)	Proposed Budget 2020-21 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	27,267,467	25,939,479	-4.87%
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	8,080,250	8,106,150	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	8,080,250	8,106,150	0.32%
F. Permissible Exclusions to the School Tax Levy Limit	125,618	143,537	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	8,044,583	8,138,769	
H. Total Proposed School Year Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E - B - F + D)	7,954,632	7,962,613	
I. Difference: (G - H); (negative value requires 60.0% voter approval) <sup>2</sup>	89,951	176,156	
Public School Enrollment	1,098	1,098	0.00%
Consumer Price Index			1.81%

<sup>1</sup> Include any prior year reserve for excess tax levy, including interest.

<sup>2</sup> Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

<sup>3</sup> For 2020-21, includes any carryover from 2019-20 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2019-20 (D)	Estimated 2020-21 (E)
Adjusted Restricted Fund Balance	5,403,814	6,003,455
Assigned Appropriated Fund Balance	881,790	800,000
Adjusted Unrestricted Fund Balance	993,559	1,057,215
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.64%	4.08%

**Schedule of Reserve Funds**

Reserve Type	Reserve Name	Reserve Description *	3/31/20 Actual Balance	6/30/20 Estimated Ending Balance	Intended Use of the Reserve in the 2020-21 School Year
Capital	<input type="checkbox"/> Capital Reserve	For the cost of any object or purpose for which bonds may be issued.	2,427,691	2,647,158	There is no intened use in 2020-2021 to support the 2020-2021 budget.
Capital	Vehicle <input type="checkbox"/> Capital Reserve	For the cost of any object or purpose for which bonds may be issued.	926,223	1,088,335	There is no intened use in 2020-2021 to support the 2020-2021 budget. However there is a separate proposition to use \$41,500 to support the bus proposition.
Repair	Repair	For the cost of repairs to capital improvements or equipment.	85,368	85,701	There is no intened use in 2020-2021 to support the 2020-2021 budget.
Workers' Compensation	N/A	For self-insured Workers Compensation and benefits.	0	0	N/A
Unemployment Insurance	Unemployment Insurance	For reimbursement to the State Unemployment Insurance Fund.	220,428	221,287	There is no intened use in 2020-2021 to support the 2020-2021 budget.
Reserve for Tax Reduction	N/A	For the gradual use of the proceeds of the sale of school district real property.	0	0	N/A
Mandatory Reserve for Debt Service	N/A	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	0	0	N/A
Insurance	N/A	For liability, casualty, and other types of uninsured losses.	0	0	N/A
Property Loss	<input type="checkbox"/> Property Loss <input type="checkbox"/>	To cover property loss.	46,422	46,603	There is no intened use in 2020-2021 to support the 2020-2021 budget.
Liability	<input type="checkbox"/> N/A	To cover incurred liability claims.	0	0	N/A
Tax Certiorari	N/A	For tax certiorari settlements.	0	0	N/A
Reserve for Insurance Recoveries	N/A	For unexpended proceeds of insurance recoveries at the fiscal year end.	0	0	N/A
Employee Benefit Accrued Liability	EBLAR	For accrued employee benefits due to employees upon termination of service.	307,165	308,362	There is no intened use in 2020-2021 to support the 2020-2021 budget.
Retirement Contribution	Retirement Contribution	For employer retirement contributions to the State and Local Employees' Retirement System	1,288,634	1,293,660	The 2020-2021 budget includes the intended use of \$473,000 of the reserve.
Reserve for Uncollected Taxes	N/A	For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.	0	0	N/A
Other Reserve	Retirement Contribution Reserve Sub-Fund	To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS)	151,756	312,349	There is no intened use in 2020-2021 to support the 2020-2021 budget; however, this could be used in the event of mid-year reductions of state aid.

Note: Reserves with blue boxes will be allowed to add rows for multiple entries. Use a different name for each in the Reserve Name column.

\* Please refer to both NYSED's Guidance: [http://www.p12.nysed.gov/mgt/serv/accounting/docs/reserve\\_funds.pdf](http://www.p12.nysed.gov/mgt/serv/accounting/docs/reserve_funds.pdf) and OSC's Guidance: <http://osc.state.ny.us/localgov/pubs/lmq/reservefunds.pdf> on Reserve Funds for further descriptions of the listed reserve funds.

\*\* Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2020-21. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.

# FISCAL ACCOUNTABILITY SUMMARY (2018 - 19)

## INFORMATION ABOUT EXPENDITURE RATIOS (2017 - 18)

(Data are lagged a year.)

Commissioner's Regulations require that certain expenditure ratios for general-education and special-education students be reported and compared with ratios for similar districts and all public schools. The required ratios for this district are reported below.

The numbers used to compute the statistics on this page were collected on the State Aid Form A, the State Aid Form F, the School District Annual Financial Report (ST-3), and from the Student Information Repository System (SIRS).

### THIS SCHOOL DISTRICT

#### GENERAL EDUCATION

#### SPECIAL EDUCATION

##### INSTRUCTIONAL EXPENDITURES

##### INSTRUCTIONAL EXPENDITURES

\$12,490,060

\$3,853,189

##### PUPILS

##### PUPILS

1,110

156

##### EXPENDITURES PER PUPIL

##### EXPENDITURES PER PUPIL

\$11,252

\$24,700

### SIMILAR DISTRICT GROUP AVERAGE NEED/RESOURCE CAPACITY

#### GENERAL EDUCATION

#### SPECIAL EDUCATION

##### INSTRUCTIONAL EXPENDITURES

##### INSTRUCTIONAL EXPENDITURES

\$8,760,789,980

\$3,724,876,702

**PUPILS**



**735,579**

**EXPENDITURES PER PUPIL**



**\$11,910**

**PUPILS**



**113,376**

**EXPENDITURES PER PUPIL**



**\$32,854**

## ALL SCHOOL DISTRICTS

### GENERAL EDUCATION

### SPECIAL EDUCATION

#### INSTRUCTIONAL EXPENDITURES

#### INSTRUCTIONAL EXPENDITURES

**\$35,199,223,413**

**\$15,660,696,162**

#### PUPILS

#### PUPILS

**2,632,781**

**485,151**

#### EXPENDITURES PER PUPIL

#### EXPENDITURES PER PUPIL

**\$13,370**

**\$32,280**

Instructional Expenditures for General Education are K-12 expenditures for classroom instruction (excluding Special Education) plus a proration of building level administrative and instructional support expenditures. These expenditures include amounts for instruction of students with disabilities in a general-education setting. District expenditures, such as transportation, debt service and district-wide administration are not included.

The pupil count for General Education is K-12 average daily membership plus K-12 pupils for whom the district pays tuition to another school district. This number represents all pupils, including those classified as having disabilities and those not classified, excluding only students with disabilities placed out of district. Pupils resident in the district but attending a charter school are included. For districts in which a county jail is located, this number includes incarcerated youth to whom the district must provide an education program.

Instructional Expenditures for Special Education are K-12 expenditures for students with disabilities (including summer special education expenditures) plus a proration of building-level administrative and instructional support expenditures. District expenditures, such as transportation, debt service and district-wide administration are not included.

The pupil count for Special Education is a count of K-12 students with disabilities for the school year plus students for whom the district receives tuition from another district plus students for whom the district pays tuition to another district. Students attending the State schools at Rome and Batavia, private placements and out-of-state placements are included.

Instructional Expenditures Per Pupil is the simple arithmetic ratio of Instructional Expenditures to Pupils. The total cost of instruction for students with disabilities may include both general- and special-education expenditures. Special-education services provided in the general-education classroom may benefit students not classified as having disabilities.

### TOTAL EXPENDITURES PER PUPIL

THIS SCHOOL DISTRICT	SIMILAR DISTRICT GROUP	NY STATE
\$22,670	\$23,507	\$25,845

Total Expenditures Per Pupil is the simple arithmetic ratio of Total Expenditures to Pupils. Total Expenditures include district expenditures for classroom instruction, as well as expenditures for transportation, debt service, community service and district-wide administration that are not included in the Instructional Expenditure values for General Education and Special Education. As such, the sum of General Education and Special Education Instructional Expenditures does not equal the Total Expenditures.

# INFORMATION ABOUT STUDENTS WITH DISABILITIES (2018 - 19)

Commissioner's Regulations require reporting students with disabilities by the percent of time they are in general education classrooms and the classification rate of students with disabilities. These data are to be compared with percentages for similar districts and all public schools. The required percentages for this district are reported below.

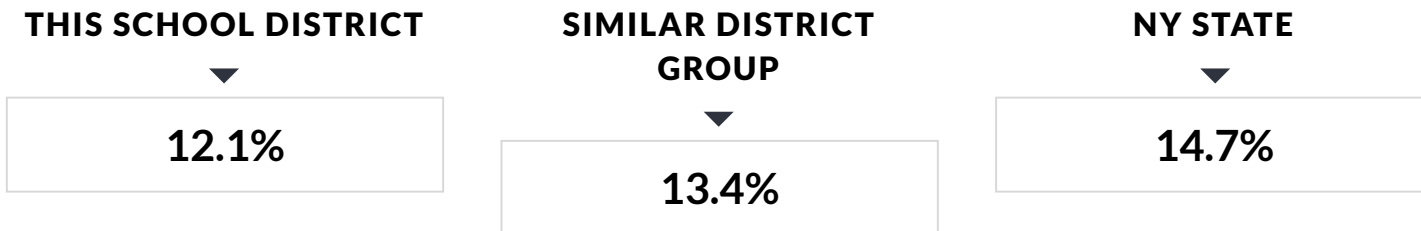
## STUDENT PLACEMENT (PERCENT OF TIME INSIDE REGULAR CLASSROOM)

THIS SCHOOL DISTRICT	SIMILAR DISTRICT GROUP	NY STATE				
<p><b>80% OR MORE</b></p> <p>▼</p> <table border="1"> <tr> <td>80</td> <td>58.0%</td> </tr> </table>	80	58.0%	<p><b>80% OR MORE</b></p> <p>▼</p> <table border="1"> <tr> <td>57.7%</td> </tr> </table>	57.7%	<p><b>80% OR MORE</b></p> <p>▼</p> <table border="1"> <tr> <td>58.7%</td> </tr> </table>	58.7%
80	58.0%					
57.7%						
58.7%						
<p><b>40% - 79%</b></p> <p>▼</p> <table border="1"> <tr> <td>27</td> <td>19.6%</td> </tr> </table>	27	19.6%	<p><b>40% - 79%</b></p> <p>▼</p> <table border="1"> <tr> <td>18.7%</td> </tr> </table>	18.7%	<p><b>40% - 79%</b></p> <p>▼</p> <table border="1"> <tr> <td>11.5%</td> </tr> </table>	11.5%
27	19.6%					
18.7%						
11.5%						
<p><b>LESS THAN 40%</b></p> <p>▼</p> <table border="1"> <tr> <td>27</td> <td>19.6%</td> </tr> </table>	27	19.6%	<p><b>LESS THAN 40%</b></p> <p>▼</p> <table border="1"> <tr> <td>16.1%</td> </tr> </table>	16.1%	<p><b>LESS THAN 40%</b></p> <p>▼</p> <table border="1"> <tr> <td>19.0%</td> </tr> </table>	19.0%
27	19.6%					
16.1%						
19.0%						
<p><b>SEPARATE SETTINGS</b></p> <p>▼</p> <table border="1"> <tr> <td>0</td> <td>0.0%</td> </tr> </table>	0	0.0%	<p><b>SEPARATE SETTINGS</b></p> <p>▼</p> <table border="1"> <tr> <td>4.7%</td> </tr> </table>	4.7%	<p><b>SEPARATE SETTINGS</b></p> <p>▼</p> <table border="1"> <tr> <td>5.3%</td> </tr> </table>	5.3%
0	0.0%					
4.7%						
5.3%						
<p><b>OTHER SETTINGS</b></p> <p>▼</p> <table border="1"> <tr> <td>4</td> <td>2.9%</td> </tr> </table>	4	2.9%	<p><b>OTHER SETTINGS</b></p> <p>▼</p> <table border="1"> <tr> <td>2.8%</td> </tr> </table>	2.8%	<p><b>OTHER SETTINGS</b></p> <p>▼</p> <table border="1"> <tr> <td>5.6%</td> </tr> </table>	5.6%
4	2.9%					
2.8%						
5.6%						

The source data for the statistics in this table were reported through the Student Information Repository System (SIRS) and verified in Verification Report 5. The counts are numbers of students reported in the least restrictive environment categories for school-age programs (ages 6-21) on BEDS 21

Day, which is the first Wednesday of the reporting year. The percentages represent the amount of time students with disabilities are in general-education classrooms, regardless of the amount and cost of special-education services they receive. Rounding of percentage values may cause them to sum to a number slightly different from 100%.

### SCHOOL-AGE STUDENTS WITH DISABILITIES CLASSIFICATION RATE



This rate is a ratio of the count of school-age students with disabilities (ages 4-21) to the total enrollment of all school-age students in the school district, including students who are parentally placed in nonpublic schools located in the school district. The numerator includes all school-age students for whom a district has Committee on Special Education (CSE) responsibility to ensure the provision of special-education services. The denominator includes all school-age students who reside in the district. In the case of parentally placed students in nonpublic schools, it includes the number of students who attend the nonpublic schools located in the school district. Source data are drawn from the SIRS and from the Basic Education Data System (BEDS).

Similar District Groups are identified according to the Need-to-Resource-Capacity Index. More information is available on our NRC capacity categories page.

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