

2019 – 2020

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



PUBLIC HEARING

May 13, 2019

6:30 P.M.

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

VOTE

May 21, 2019

12:00 - 8:00 P.M.

**NEWARK VALLEY HIGH SCHOOL AUDITORIUM
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 \$27,267,467.00 for the 2019-2020 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 at a maximum cost of \$365,000 and to authorize and issue serial bonds in the principal amount of \$328,500 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 \$36,500 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 Anthony D. Tavelli. Mr. Tavelli is running unopposed.

For Board Member for a term of three (3) years, being the seat presently occupied by Sarah Hines. Ms. Hines 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: MAY 21, 2019

**VOTING PLACE: NEWARK VALLEY HIGH SCHOOL AUDITORIUM
68 WILSON CREEK ROAD
NEWARK VALLEY, NY 13811**

TIME: 12:00 P.M. – 8:00 P.M.

QUESTIONS OR COMMENTS?

If you have questions or comments regarding the 2019/20 Statement of Estimated Expenditures, please feel free to contact the district at (607) 642-3221.

BUDGET HIGHLIGHTS

- Total proposed budget: \$27,267,467. Budget to budget increase of 3.03% or \$803,053 (Page 3). 88.2% of the increase or \$708,081 comes from “Interfund Transfers”, which includes transfer to support cafeteria operation, transfer for \$100,000 capital improvement project, as well as transfer to Debt Service Fund for scheduled debt payments.
- Both proposed Program and Administrative Costs decrease compared to 2018-19 budget, with 0.08% decrease for Program component and 2.62% for Administrative respectively.
- Total State Aid: \$17,758,487, which represents increase of 5.50% or \$925,001 (Page 3).
- Tax levy as revenue source: \$8,080,250. Tax levy increase of 1.20% or \$95,822 (Page 3), which is \$89,921 under Maximum Allowable Tax Levy Limit of \$8,170,201.

2019/20 Property Tax Report Card (Page 16) is attached. \$125,618 permissible exclusion is factored in 2019/20 Maximum Allowable Tax Levy Limit, which is 2.33% increase over 2018/19 Tax Levy.

- Approximately sixty-eight 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	2018/2019	2019/2020	\$ CHANGE	
STAFF	\$ 10,333,930	\$ 10,417,702	\$	83,772
EQUIPMENT	\$ 55,754	\$ 178,702	\$	122,948
PURCHASED SERVICES	\$ 1,392,853	\$ 1,346,575	\$	(46,278)
MATERIALS	\$ 910,816	\$ 954,320	\$	43,504
TUITION	\$ 239,750	\$ 176,000	\$	(63,750)
TEXTBOOKS	\$ 43,920	\$ 43,726	\$	(194)
B.O.C.E.S. SERVICES	\$ 3,035,295	\$ 3,173,064	\$	137,769
EMPLOYEE BENEFITS	\$ 7,720,799	\$ 7,538,000	\$	(182,799)
INTERFUND TRANSFERS	\$ 2,731,297	\$ 3,439,378	\$	708,081
TOTAL	\$ 26,464,414	\$ 27,267,467	\$	803,053
% INCREASE				3.03%

ESTIMATED EXPENDITURES BY COMPONENT OF EXPENSE				
" WHAT THE EXPENDITURES SUPPORT"				
COMPONENT	2018/2019	2019/2020	\$ CHANGE	
PROGRAM	\$ 18,649,330	\$ 18,634,077	\$	(15,253)
CAPITAL	\$ 5,035,808	\$ 5,926,895	\$	891,087
ADMINISTRATIVE	\$ 2,779,276	\$ 2,706,495	\$	(72,781)
TOTAL	\$ 26,464,414	\$ 27,267,467	\$	803,053
% INCREASE				3.03%

ESTIMATED REVENUES BY REVENUE SOURCE				
" WHAT THE REVENUE SOURCES ARE"				
REVENUE SOURCE	2018/2019	2019/2020	\$ CHANGE	
STATE AID	\$ 16,833,486	\$ 17,758,487	\$	925,001
OTHER SOURCES	\$ 480,500	\$ 363,500	\$	(117,000)
APPROP. FUND BALANCE	\$ 800,000	\$ 800,000	\$	-
APPROP. FB - VEHICLES	\$ -	\$ 81,790	\$	81,790
APPROP. RESERVES	\$ 336,000	\$ 153,440	\$	(182,560)
FEDERAL AID	\$ 30,000	\$ 30,000	\$	-
TAX LEVY	\$ 7,984,428	\$ 8,080,250	\$	95,822
TOTAL	\$ 26,464,414	\$ 27,267,467	\$	803,053
% INCREASE				3.03%

ESTIMATED REVENUE OFFSETS (Page 5)

The 2019/20 proposed budget represents a 3.03% or \$803,053 increase compared with 2018/19 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 have an increase of \$925,001 or 5.50% over 2018/19 state aid budget.

Revenues from **Other Sources** are estimated to decrease by \$117,000 or 24.35%.

The **Appropriated Fund Balance**, as a result of positive fund balance projection for current school year, will remain at \$800,000, same at 2018/19 level. A one-time Fund Balance contribution is proposed to cover \$81,790 maintenance vehicle purchase for 2019/20 school year.

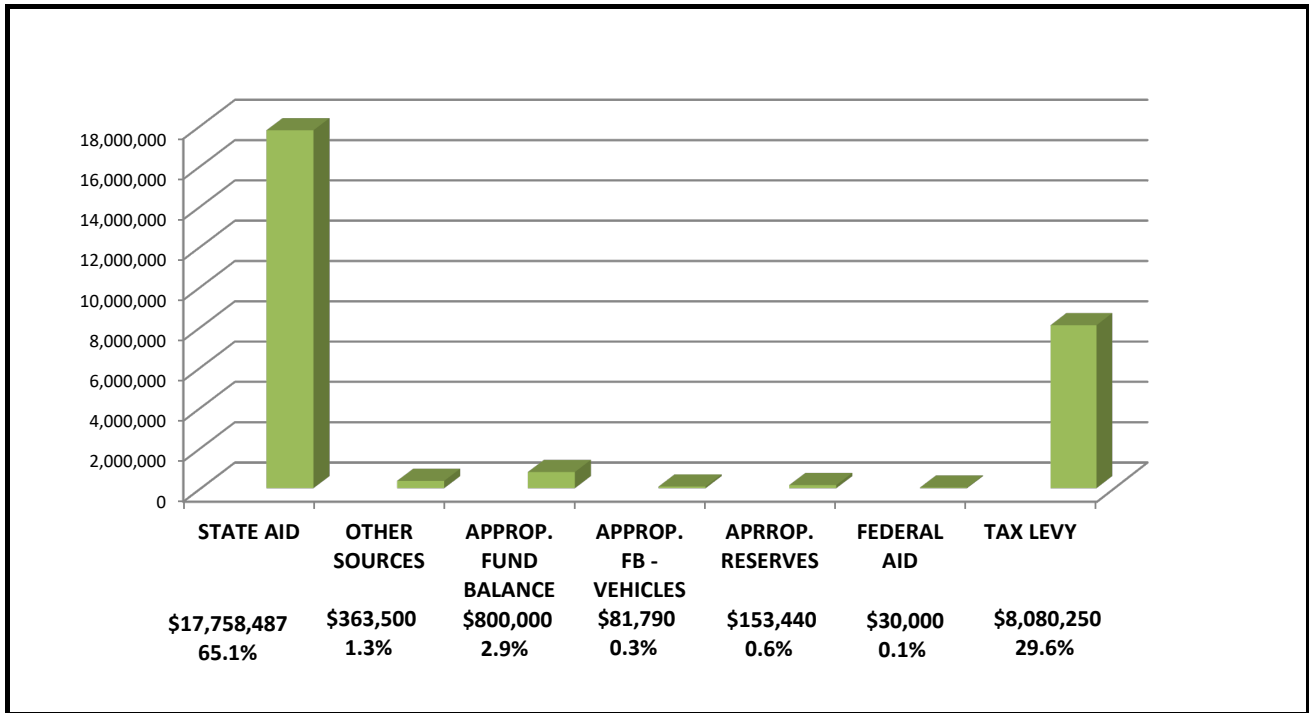
A total of \$153,440 will be used from Employee Retirement Contribution **Reserve** to offset expenditure.

Federal Aid (Medicaid Assistance) is projected to be \$30,000, which the same as 2018/19 budget.

As a result of increase of expenditure and changes in revenues noted above, the local property **Tax Levy** increase of \$95,822 or 1.20% over 2018/19 levy is required to offset the total expenditure.

Page 5 is an illustration of 2019/20 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.

Although the district cannot project individual tax bill increase (the district has no control over individual property assessment or equalization rate), the "average" tax bill (\$1,463 in 2018/19) in the school district is projected to increase by about \$17.55 in 2019/20. As "average" is a statistical measure, some tax payers will experience a higher increase in their tax bill than the average, and some will experience a lower increase in their tax bill than the average.



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

N.V.										
	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
	\$ 11,411	\$ 11,870	\$ 12,097	\$ 12,732	\$ 12,950	\$ 13,552	\$ 14,145	\$ 14,783	\$ 15,294	\$ 15,294
	\$ 10,246	\$ 10,743	\$ 11,522	\$ 12,570	\$ 12,897	\$ 13,045	\$ 13,845	\$ 13,738	\$ 13,834	\$ 14,081
	\$ 8,905	\$ 9,690	\$ 10,041	\$ 10,429	\$ 10,626	\$ 10,794	\$ 10,829	\$ 10,966	\$ 11,324	\$ 11,737
	\$ 7,910	\$ 8,372	\$ 9,017	\$ 9,632	\$ 9,747	\$ 10,154	\$ 10,586	\$ 10,706	\$ 11,317	\$ 11,317
	\$ 7,879	\$ 8,358	\$ 8,679	\$ 9,173	\$ 9,686	\$ 9,924	\$ 10,208	\$ 10,245	\$ 10,639	\$ 10,812
	\$ 7,488	\$ 8,324	\$ 8,491	\$ 8,856	\$ 9,080	\$ 9,532	\$ 9,655	\$ 9,855	\$ 10,170	\$ 10,638
	\$ 7,439	\$ 7,525	\$ 7,748	\$ 8,092	\$ 8,698	\$ 8,803	\$ 9,411	\$ 9,481	\$ 9,333	\$ 9,541
	\$ 6,878	\$ 7,032	\$ 7,447	\$ 7,241	\$ 7,340	\$ 7,735	\$ 8,369	\$ 8,634	\$ 8,880	\$ 9,215
	\$ 6,029	\$ 6,231	\$ 6,584	\$ 6,797	\$ 7,126	\$ 7,519	\$ 7,907	\$ 8,171	\$ 8,363	\$ 9,172
	\$ 5,726	\$ 6,009	\$ 6,511	\$ 6,714	\$ 7,008	\$ 7,499	\$ 7,470	\$ 7,772	\$ 7,861	\$ 8,176
	\$ 5,408	\$ 5,923	\$ 6,260	\$ 6,587	\$ 6,879	\$ 7,029	\$ 7,290	\$ 7,524	\$ 7,588	\$ 7,953
	\$ 5,398	\$ 5,448	\$ 5,666	\$ 5,680	\$ 5,847	\$ 6,076	\$ 6,295	\$ 6,535	\$ 6,801	\$ 7,379
	\$ 4,382	\$ 4,642	\$ 4,670	\$ 4,854	\$ 5,055	\$ 5,247	\$ 5,363	\$ 5,614	\$ 5,707	\$ 5,742
	\$ 3,581	\$ 3,665	\$ 3,813	\$ 3,864	\$ 4,012	\$ 4,048	\$ 4,447	\$ 4,647	\$ 4,943	\$ 4,943
	\$ 2,292	\$ 2,507	\$ 2,607	\$ 2,693	\$ 2,856	\$ 3,070	\$ 3,559	\$ 3,854	\$ 4,011	\$ 4,189
AVERAGE										
	\$ 6,731	\$ 7,089	\$ 7,410	\$ 7,728	\$ 7,987	\$ 8,268	\$ 8,625	\$ 8,835	\$ 9,071	\$ 9,346

PROGRAM COMPONENT

(Page 7 – 8)

The Program Component of the 2019/20 proposed budget represents a decrease of 0.08% from 2018/19 level (Page 7). Program Component as of percentage of total budget is 68.3%, slightly decreases from 70.5% in 2018/19.

Some functions will see increase over 2018/2019 budget while several functions will see slight decrease.

“Teaching Regular School” has a decrease of \$44,686 or 0.70%. This slight decrease is due to breakage in salary from retirement and decrease in projected tuition cost.

“Special Education” has an increase of \$284,184 or 13.25% based on projected increase in student enrollment.

“Occupational Education” has a decrease of \$183,448 or 31.44% as we had less students enrolled in BOCES Occ Ed programs during 2018/19 school year.

“Computer Education” has an increase of \$54,485 or 10.34% due to increased computer equipment purchase with BOCES.

“Contract Transportation” has a decrease of \$75,000 based on projected student needs.

For Objects of Expenditure, “Staff” has a \$117,959 or 1.40% increase. Staffing changes included in the proposed budget are:

- 1.0 FTE new Social Worker position
- 1.0 FTE bus driver position removed (vacant, not filled in 18-19)

“Purchased Services” has a decrease of \$55,318 or 14.10% due to decrease in transportation contract cost.

“Tuition” has a \$63,750 or 26.59% decrease due to projected decrease in out-of-district enrollment.

“Interfund Transfers” has an increase of \$20,000 due to the need in General Fund’s support to Cafeteria Fund.

“Employee Benefit” of this component is projected to decrease by \$156,372 or 2.46% due to combination of decrease in both TRS contribution rate (from 10.63% to 8.86%) and ERS contribution rate (from 15.90% to 14.60% for Tier 4), and slight 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 7 years.

PROGRAM COMPONENT

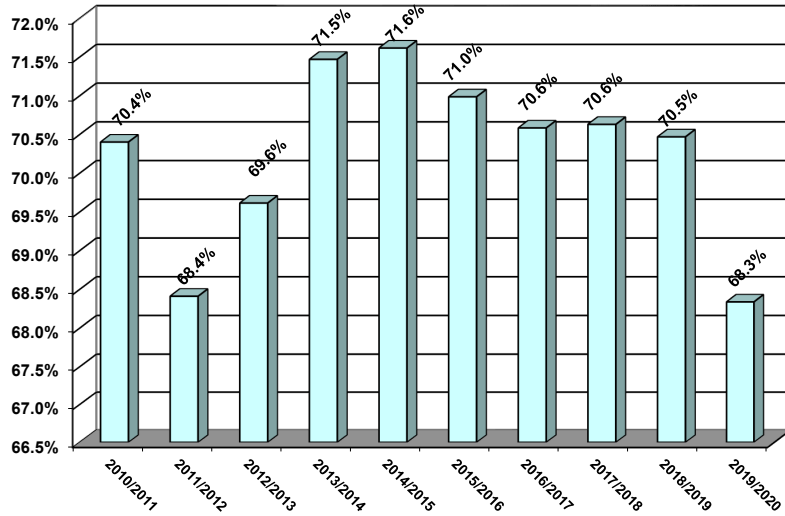
FUNCTION OF EXPENDITURE

	<u>2018/2019</u>	<u>2019/2020</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
LEGAL	\$ 15,750	\$ 16,065	\$ 315	2.00%
INSERVICE TRAINING	\$ 88,088	\$ 89,834	\$ 1,746	1.98%
TEACHING REGULAR SCHOOL	\$ 6,416,815	\$ 6,372,129	\$ (44,686)	-0.70%
SPECIAL EDUCATION PROGRAMS	\$ 2,144,431	\$ 2,428,615	\$ 284,184	13.25%
OCCUPATIONAL EDUCATION	\$ 583,506	\$ 400,058	\$ (183,448)	-31.44%
SCHOOL LIBRARY	\$ 67,191	\$ 69,010	\$ 1,819	2.71%
COMPUTER EDUCATION	\$ 527,146	\$ 581,631	\$ 54,485	10.34%
ATTENDANCE	\$ 200	\$ 200	\$ -	0.00%
GUIDANCE	\$ 346,075	\$ 354,772	\$ 8,697	2.51%
HEALTH SERVICES	\$ 151,986	\$ 135,943	\$ (16,043)	-10.56%
SOCIAL WORK	\$ 5,000	\$ 65,405	\$ 60,405	1208.10%
CO-CURRICULAR ACTIVITIES	\$ 59,312	\$ 61,030	\$ 1,718	2.90%
INTERSCHOLASTIC SPORTS	\$ 396,099	\$ 441,607	\$ 45,508	11.49%
TRANSPORTATION	\$ 1,277,900	\$ 1,258,960	\$ (18,940)	-1.48%
GARAGE BUILDING	\$ 82,700	\$ 82,700	\$ -	0.00%
CONTRACT TRANSPORTATION	\$ 75,000	\$ -	\$ (75,000)	-100.00%
TRANSPORTATION - BOCES	\$ 10,693	\$ 11,052	\$ 359	3.36%
COMMUNITY SERVICE	\$ 4,000	\$ 4,000	\$ -	0.00%
EMPLOYEE BENEFITS	\$ 6,352,438	\$ 6,196,066	\$ (156,372)	-2.46%
INTERFUND TRANSFERS	\$ 45,000	\$ 65,000	\$ 20,000	44.44%
TOTAL	\$ 18,649,330	\$ 18,634,077	\$ (15,253)	-0.08%

OBJECT OF EXPENDITURE

	<u>2018/2019</u>	<u>2019/2020</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
STAFF	\$ 8,408,611	\$ 8,526,570	\$ 117,959	1.40%
EQUIPMENT	\$ 45,754	\$ 60,202	\$ 14,448	31.58%
PURCHASED SERVICES	\$ 392,278	\$ 336,960	\$ (55,318)	-14.10%
MATERIALS	\$ 593,866	\$ 637,070	\$ 43,204	7.28%
TUITION	\$ 239,750	\$ 176,000	\$ (63,750)	-26.59%
TEXTBOOKS	\$ 43,920	\$ 43,726	\$ (194)	-0.44%
B.O.C.E.S. SERVICES	\$ 2,527,713	\$ 2,592,483	\$ 64,770	2.56%
EMPLOYEE BENEFITS	\$ 6,352,438	\$ 6,196,066	\$ (156,372)	-2.46%
INTERFUND TRANSFERS	\$ 45,000	\$ 65,000	\$ 20,000	44.44%
TOTAL	\$ 18,649,330	\$ 18,634,077	\$ (15,253)	-0.08%

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	
79.4%	78.6%	79.6%	79.1%	79.8%	79.1%	78.7%	74.5%	75.8%	75.5%	
77.2%	77.0%	77.2%	76.6%	76.7%	76.1%	74.6%	74.3%	75.0%	75.4%	
75.8%	74.6%	74.0%	74.9%	73.4%	74.5%	74.4%	74.2%	74.0%	74.9%	
74.6%	74.1%	72.8%	73.4%	73.4%	73.7%	73.9%	73.3%	73.9%	74.4%	
74.3%	73.6%	72.2%	73.1%	73.2%	73.2%	73.7%	73.0%	73.4%	73.2%	
74.0%	73.3%	71.6%	72.1%	72.9%	72.6%	73.6%	72.5%	72.3%	72.4%	
70.0%	72.7%	70.7%	71.8%	72.5%	72.2%	72.2%	72.2%	72.2%	72.4%	
73.3%	72.0%	70.4%	70.7%	72.1%	71.6%	71.8%	71.7%	72.2%	71.7%	
72.9%	71.8%	69.9%	70.5%	71.5%	71.5%	71.3%	71.2%	71.2%	71.2%	
72.7%	70.8%	69.9%	70.4%	71.3%	71.3%	71.0%	71.0%	70.6%	71.2%	
71.7%	70.4%	68.8%	70.0%	70.6%	70.6%	71.0%	70.6%	70.4%	70.7%	
71.2%	70.2%	68.4%	69.6%	69.9%	70.0%	70.1%	70.5%	69.7%	70.5%	
69.0%	69.0%	67.9%	69.1%	68.9%	69.7%	69.7%	70.0%	69.0%	69.9%	
68.9%	68.6%	67.6%	68.2%	68.6%	69.1%	69.1%	68.7%	68.3%	68.8%	
64.8%	64.7%	63.1%	63.3%	64.2%	64.4%	65.0%	64.3%	64.6%	64.6%	
AVERAGE	72.7%	72.1%	70.9%	71.5%	71.9%	72.0%	72.0%	71.5%	71.5%	71.8%

PROGRAM COMPONENT COST PER PUPIL

\$ 18,457	\$ 19,194	\$ 18,553	\$ 19,045	\$ 19,407	\$ 19,862	\$ 21,380	\$ 22,406	\$ 23,809	\$ 24,988
\$ 14,165	\$ 14,241	\$ 14,237	\$ 15,332	\$ 15,619	\$ 16,369	\$ 17,108	\$ 18,193	\$ 18,716	\$ 19,037
\$ 13,669	\$ 14,149	\$ 14,169	\$ 15,162	\$ 15,459	\$ 16,118	\$ 16,808	\$ 17,182	\$ 18,283	\$ 19,002
\$ 13,534	\$ 14,128	\$ 14,021	\$ 14,633	\$ 15,457	\$ 16,026	\$ 16,676	\$ 17,158	\$ 17,717	\$ 18,193
\$ 13,361	\$ 13,665	\$ 13,916	\$ 13,868	\$ 14,314	\$ 14,851	\$ 16,263	\$ 16,678	\$ 17,121	\$ 18,144
\$ 13,112	\$ 13,177	\$ 13,592	\$ 13,464	\$ 14,283	\$ 14,838	\$ 15,910	\$ 16,620	\$ 16,621	\$ 17,644
\$ 13,014	\$ 13,033	\$ 12,787	\$ 13,375	\$ 13,817	\$ 14,721	\$ 15,165	\$ 15,781	\$ 16,406	\$ 17,236
\$ 12,693	\$ 12,739	\$ 12,744	\$ 12,964	\$ 13,555	\$ 14,619	\$ 15,126	\$ 15,654	\$ 16,300	\$ 16,971
\$ 12,331	\$ 12,726	\$ 12,682	\$ 12,950	\$ 13,473	\$ 14,490	\$ 14,888	\$ 15,652	\$ 16,025	\$ 16,957
\$ 12,326	\$ 12,574	\$ 12,542	\$ 12,897	\$ 13,468	\$ 14,085	\$ 14,594	\$ 15,227	\$ 15,971	\$ 16,650
\$ 11,892	\$ 12,428	\$ 12,496	\$ 12,767	\$ 13,437	\$ 13,860	\$ 14,552	\$ 15,143	\$ 15,731	\$ 16,406
\$ 11,859	\$ 12,051	\$ 12,248	\$ 12,725	\$ 13,399	\$ 13,775	\$ 14,291	\$ 15,070	\$ 15,569	\$ 16,222
\$ 11,701	\$ 11,948	\$ 11,641	\$ 12,490	\$ 13,285	\$ 13,368	\$ 14,029	\$ 14,642	\$ 15,541	\$ 15,462
\$ 11,360	\$ 11,944	\$ 11,561	\$ 12,342	\$ 12,207	\$ 12,976	\$ 13,351	\$ 13,933	\$ 14,221	\$ 14,408
\$ 9,556	\$ 10,170	\$ 9,733	\$ 10,318	\$ 10,833	\$ 11,373	\$ 11,566	\$ 11,872	\$ 12,612	\$ 13,474
AVERAGE	\$ 12,869	\$ 13,211	\$ 13,128	\$ 13,622	\$ 14,134	\$ 14,755	\$ 15,447	\$ 16,081	\$ 17,386

CAPITAL COMPONENT

(Page 10 – 11)

The Capital Component budget will have an increase of 17.70% over 2018/19 adopted budget. (Page 10)

\$64,052 increase in “Plant Operations” is mainly because increase in extra hours and substitute hours and increase in projected utility cost.

\$132,027 increase in “Plant Maintenance” comes from proposed maintenance equipment purchase. \$81,790 of the purchase will be funded by a one-time Fund Balance appropriation.

“Interfund Transfer” to the debt service fund has an increase of \$688,081. \$588,081 of the increase is based on debt payment schedules. 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. The district will receive state aid in 2020/21 school year at district building aid ratio, currently at 88.1%.

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

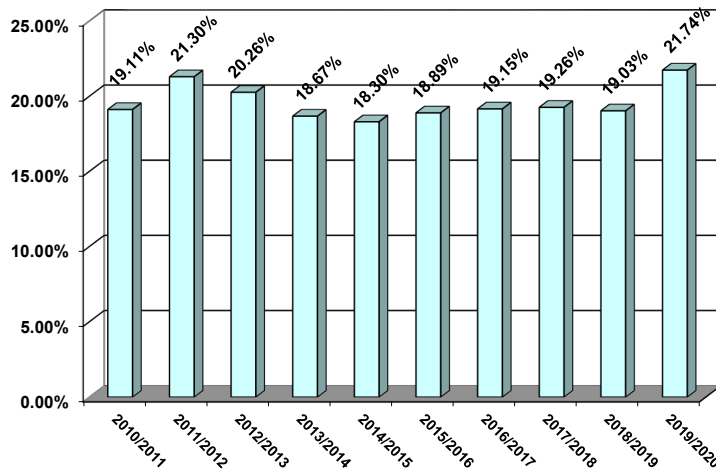
FUNCTION OF EXPENDITURE

	<u>2018/2019</u>	<u>2019/2020</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
PLANT OPERATIONS	\$ 1,352,545	\$ 1,416,597	\$ 64,052	4.74%
PLANT MAINTENANCE	\$ 514,661	\$ 646,688	\$ 132,027	25.65%
REFUND OF TAXES	\$ 2,000	\$ 2,000	\$ -	0.00%
EMPLOYEE BENEFITS	\$ 480,305	\$ 487,232	\$ 6,927	1.44%
INTERFUND TRANSFERS	\$ 2,686,297	\$ 3,374,378	\$ 688,081	25.61%
TOTAL	\$ 5,035,808	\$ 5,926,895	\$ 891,087	17.70%

OBJECT OF EXPENDITURE

	<u>2018/2019</u>	<u>2019/2020</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
STAFF	\$ 633,764	\$ 679,742	\$ 45,978	7.25%
EQUIPMENT	\$ 10,000	\$ 118,500	\$ 108,500	100.00%
PURCHASED SERVICES	\$ 856,500	\$ 894,800	\$ 38,300	4.47%
MATERIALS	\$ 308,500	\$ 310,000	\$ 1,500	0.49%
B.O.C.E.S. SERVICES	\$ 60,442	\$ 62,243	\$ 1,801	2.98%
EMPLOYEE BENEFITS	\$ 480,305	\$ 487,232	\$ 6,927	1.44%
INTERFUND TRANSFERS	\$ 2,686,297	\$ 3,374,378	\$ 688,081	25.61%
TOTAL	\$ 5,035,808	\$ 5,926,895	\$ 891,087	17.70%

CAPITAL COMPONENT AS % OF TOTAL BUDGET



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

NV	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
	24.3%	24.3%	26.0%	25.7%	24.9%	24.6%	24.2%	24.9%	24.5%	24.3%
	22.3%	20.4%	24.0%	21.1%	21.8%	21.6%	21.7%	20.9%	21.4%	21.5%
	19.9%	20.2%	21.3%	20.7%	20.9%	20.6%	20.3%	20.8%	21.3%	20.9%
	18.6%	20.2%	21.1%	20.5%	19.6%	19.4%	20.2%	20.3%	20.9%	19.0%
	18.3%	19.1%	20.9%	20.3%	19.4%	18.9%	19.1%	19.2%	20.0%	19.0%
	17.6%	18.5%	20.8%	20.1%	18.8%	18.8%	18.9%	18.4%	19.3%	18.9%
	17.5%	18.3%	20.6%	20.0%	18.7%	18.6%	18.0%	18.3%	18.4%	18.8%
	16.3%	17.8%	20.1%	19.3%	18.5%	18.3%	17.0%	17.5%	17.6%	17.2%
	15.5%	17.6%	18.2%	18.7%	18.4%	18.3%	16.9%	17.4%	17.2%	16.9%
	15.5%	17.6%	18.2%	17.9%	16.9%	17.1%	16.4%	17.1%	16.7%	16.8%
	15.4%	16.5%	17.9%	17.7%	16.8%	16.7%	16.1%	16.8%	16.0%	16.2%
	15.1%	16.4%	17.6%	16.8%	16.8%	15.6%	15.6%	16.5%	15.7%	15.6%
	14.4%	15.4%	17.3%	15.1%	16.6%	15.3%	15.5%	15.9%	15.5%	15.5%
	13.8%	14.2%	14.0%	14.6%	14.5%	14.6%	15.0%	15.7%	14.9%	14.6%
	10.6%	11.0%	11.1%	11.2%	11.0%	10.6%	12.0%	15.4%	14.5%	13.6%
AVERAGE	17.0%	17.8%	19.3%	18.6%	18.2%	17.9%	17.8%	18.3%	18.3%	17.9%

CAPITAL COMPONENT COST PER PUPIL

\$ 3,827	\$ 3,826	\$ 4,806	\$ 4,359	\$ 4,819	\$ 4,971	\$ 5,061	\$ 5,255	\$ 5,643	\$ 5,605	
\$ 3,660	\$ 3,707	\$ 4,091	\$ 4,319	\$ 4,282	\$ 4,496	\$ 4,843	\$ 5,071	\$ 5,262	\$ 5,075	
\$ 3,592	\$ 3,671	\$ 4,006	\$ 4,192	\$ 4,194	\$ 4,345	\$ 4,305	\$ 4,973	\$ 4,928	\$ 5,017	
\$ 3,425	\$ 3,637	\$ 3,904	\$ 3,876	\$ 3,850	\$ 3,921	\$ 4,290	\$ 4,587	\$ 4,780	\$ 4,825	
\$ 3,375	\$ 3,551	\$ 3,904	\$ 3,734	\$ 3,699	\$ 3,869	\$ 4,260	\$ 4,243	\$ 4,542	\$ 4,654	
\$ 3,303	\$ 3,539	\$ 3,886	\$ 3,704	\$ 3,659	\$ 3,814	\$ 3,921	\$ 4,111	\$ 4,355	\$ 4,483	
\$ 3,014	\$ 3,396	\$ 3,684	\$ 3,699	\$ 3,530	\$ 3,798	\$ 3,884	\$ 4,090	\$ 4,169	\$ 4,382	
\$ 2,911	\$ 3,346	\$ 3,642	\$ 3,635	\$ 3,528	\$ 3,599	\$ 3,831	\$ 4,023	\$ 4,081	\$ 4,269	
\$ 2,874	\$ 3,167	\$ 3,534	\$ 3,570	\$ 3,521	\$ 3,530	\$ 3,488	\$ 4,018	\$ 3,977	\$ 4,095	
\$ 2,747	\$ 3,147	\$ 3,373	\$ 3,526	\$ 3,520	\$ 3,497	\$ 3,441	\$ 3,862	\$ 3,944	\$ 4,051	
\$ 2,727	\$ 3,022	\$ 3,356	\$ 3,361	\$ 3,362	\$ 3,448	\$ 3,374	\$ 3,847	\$ 3,870	\$ 3,959	
\$ 2,465	\$ 2,947	\$ 3,140	\$ 3,306	\$ 3,264	\$ 3,315	\$ 3,325	\$ 3,463	\$ 3,734	\$ 3,734	
\$ 2,441	\$ 2,910	\$ 2,911	\$ 3,096	\$ 3,162	\$ 3,213	\$ 3,263	\$ 3,377	\$ 3,522	\$ 3,672	
\$ 2,404	\$ 2,667	\$ 2,863	\$ 2,565	\$ 3,057	\$ 3,126	\$ 2,944	\$ 3,342	\$ 3,437	\$ 3,537	
\$ 1,824	\$ 1,970	\$ 1,957	\$ 1,957	\$ 1,969	\$ 1,963	\$ 2,610	\$ 3,264	\$ 3,225	\$ 3,054	
AVERAGE	\$ 2,973	\$ 3,234	\$ 3,537	\$ 3,527	\$ 3,561	\$ 3,660	\$ 3,789	\$ 4,102	\$ 4,231	\$ 4,294

ADMINISTRATIVE COMPONENT (Page 13 – 14)

The Administrative Component of the proposed budget represents a decrease of \$72,781 or 2.62% compared with 2018/19 budget.

\$39,952 increase in “Public Information” is due to a 0.4 FTE shared public information officer through BOCES service. The district receives state aid on the service cost.

\$86,089 decrease in “Supervision Regular School” is due to attrition from retirement.

For Objects of Expenditure, “Staff” has an \$80,165 or 6.21% decrease after contractual increase and attrition both applied.

“BOCES Services” has an increase of \$71,198 or 15.92% compared with 2018/19 budget.

“Employee Benefits” is projected to have a decrease of \$33,354 or 3.76% based on 2019/20 retirement plan contribution rates and projected increase of other benefit costs, such as health and dental insurance, etc.

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

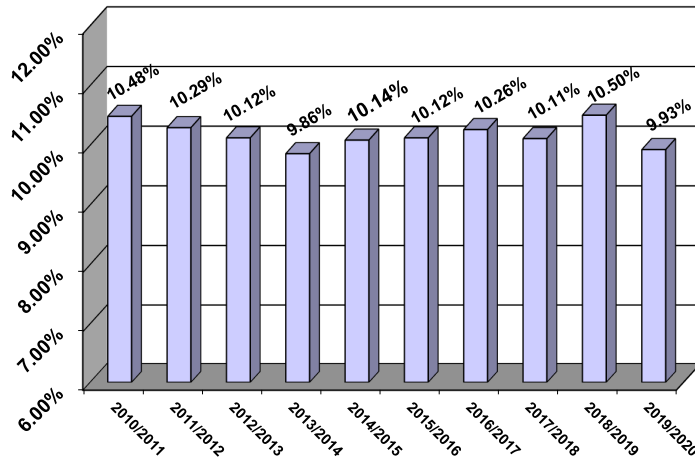
	<u>2018/2019</u>	<u>2019/2020</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
BOARD OF EDUCATION	\$ 2,650	\$ 12,531	\$ 9,881	372.87%
DISTRICT CLERK	\$ 6,000	\$ 6,000	\$ -	0.00%
DISTRICT MEETING	\$ 1,900	\$ 2,100	\$ 200	10.53%
CENTRAL ADMINISTRATION	\$ 195,656	\$ 201,025	\$ 5,369	2.74%
BUSINESS ADMINISTRATION	\$ 416,686	\$ 407,933	\$ (8,753)	-2.10%
AUDITING	\$ 32,000	\$ 32,000	\$ -	0.00%
TAX COLLECTOR	\$ 13,750	\$ 29,967	\$ 16,217	117.94%
LEGAL	\$ 14,250	\$ 14,535	\$ 285	2.00%
PERSONNEL	\$ 13,000	\$ 16,410	\$ 3,410	26.23%
RECORDS MANAGEMENT	\$ 400	\$ 400	\$ -	0.00%
PUBLIC INFORMATION	\$ 8,520	\$ 48,472	\$ 39,952	468.92%
MAINTENANCE OF PLANT	\$ 72,956	\$ 75,134	\$ 2,178	2.99%
UNALLOCATED INSURANCE	\$ 52,500	\$ 30,500	\$ (22,000)	-41.90%
SCHOOL ASSOCIATION DUES	\$ 12,000	\$ 12,250	\$ 250	2.08%
B.O.C.E.S. ADMINISTRATIVE	\$ 179,801	\$ 177,137	\$ (2,664)	-1.48%
UNCLASSIFIED	\$ 3,000	\$ -	\$ (3,000)	-100.00%
SUPERVISION REGULAR SCHOOL	\$ 691,483	\$ 605,394	\$ (86,089)	-12.45%
PROGRAMS FOR HANDICAPPED CHILDREN	\$ 115,879	\$ 119,463	\$ 3,584	3.09%
DISTRICT TRANSPORTATION SERVICES	\$ 58,789	\$ 60,542	\$ 1,753	2.98%
EMPLOYEE BENEFITS	\$ 888,056	\$ 854,702	\$ (33,354)	-3.76%
TOTAL	\$ 2,779,276	\$ 2,706,495	\$ (72,781)	-2.62%

OBJECT OF EXPENDITURE

	<u>2018/2019</u>	<u>2019/2020</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
STAFF	\$ 1,291,555	\$ 1,211,390	\$ (80,165)	-6.21%
PURCHASED SERVICES	\$ 144,075	\$ 114,815	\$ (29,260)	-20.31%
MATERIALS	\$ 8,450	\$ 7,250	\$ (1,200)	-14.20%
B.O.C.E.S. SERVICES	\$ 447,140	\$ 518,338	\$ 71,198	15.92%
EMPLOYEE BENEFITS	\$ 888,056	\$ 854,702	\$ (33,354)	-3.76%
TOTAL	\$ 2,779,276	\$ 2,706,495	\$ (72,781)	-2.62%

2019/2020 ESTIMATED ADMINISTRATIVE COMPENSATION			
Sections 1608 and 1716 of Education Law			
		<u>Salary</u>	<u>Employee Benefits</u>
Superintendent of Schools	\$	147,821	\$ 40,186

ADMINISTRATIVE COMPONENT AS % OF TOTAL BUDGET



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

NV	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
	12.3%	12.1%	12.0%	11.9%	11.8%	11.8%	11.8%	11.7%	11.8%	11.9%
	11.6%	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%
	10.9%	10.8%	10.3%	10.3%	10.4%	11.0%	10.8%	10.9%	10.9%	11.1%
	10.5%	10.5%	10.3%	10.2%	10.2%	10.3%	10.8%	10.7%	10.4%	10.8%
	10.5%	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%
	10.0%	10.4%	10.0%	10.0%	9.9%	10.1%	10.1%	10.2%	10.1%	10.2%
	9.9%	10.3%	9.9%	10.0%	9.8%	10.0%	10.0%	10.0%	10.1%	10.1%
	9.7%	9.7%	9.3%	9.7%	9.2%	9.9%	9.8%	9.9%	9.9%	10.0%
	9.6%	9.7%	9.3%	9.5%	9.1%	9.3%	9.6%	9.7%	9.8%	10.0%
	9.0%	8.9%	8.8%	8.8%	9.0%	9.2%	9.4%	9.7%	9.7%	9.6%
	8.8%	8.8%	8.7%	8.6%	8.8%	9.2%	9.3%	9.3%	9.5%	9.6%
	8.7%	8.8%	8.1%	8.2%	8.3%	9.1%	9.2%	9.1%	9.4%	9.4%
	8.1%	8.1%	7.8%	7.9%	8.3%	8.7%	8.7%	8.7%	8.6%	8.6%
AVERAGE	10.1%	10.1%	9.8%	9.8%	9.8%	10.1%	10.2%	10.2%	10.3%	10.3%

ADMINISTRATIVE COMPONENT COST PER PUPIL

\$ 2,135	\$ 2,187	\$ 2,114	\$ 2,194	\$ 2,314	\$ 2,430	\$ 3,001	\$ 3,044	\$ 3,071	\$ 3,303	
\$ 2,066	\$ 2,058	\$ 2,080	\$ 2,166	\$ 2,233	\$ 2,315	\$ 2,474	\$ 2,540	\$ 2,663	\$ 2,860	
\$ 2,011	\$ 2,047	\$ 2,049	\$ 2,135	\$ 2,229	\$ 2,296	\$ 2,347	\$ 2,396	\$ 2,557	\$ 2,665	
\$ 1,968	\$ 1,989	\$ 1,991	\$ 2,106	\$ 2,225	\$ 2,273	\$ 2,346	\$ 2,388	\$ 2,548	\$ 2,623	
\$ 1,932	\$ 1,959	\$ 1,984	\$ 2,077	\$ 2,063	\$ 2,254	\$ 2,343	\$ 2,368	\$ 2,447	\$ 2,584	
\$ 1,925	\$ 1,941	\$ 1,932	\$ 1,920	\$ 2,048	\$ 2,197	\$ 2,243	\$ 2,296	\$ 2,402	\$ 2,569	
\$ 1,859	\$ 1,937	\$ 1,913	\$ 1,863	\$ 1,858	\$ 2,007	\$ 2,141	\$ 2,289	\$ 2,382	\$ 2,499	
\$ 1,759	\$ 1,868	\$ 1,887	\$ 1,850	\$ 1,850	\$ 1,983	\$ 2,081	\$ 2,278	\$ 2,363	\$ 2,432	
\$ 1,715	\$ 1,771	\$ 1,697	\$ 1,784	\$ 1,845	\$ 1,942	\$ 2,052	\$ 2,230	\$ 2,333	\$ 2,410	
\$ 1,646	\$ 1,732	\$ 1,642	\$ 1,741	\$ 1,808	\$ 1,922	\$ 2,042	\$ 2,191	\$ 2,286	\$ 2,313	
\$ 1,607	\$ 1,700	\$ 1,636	\$ 1,711	\$ 1,804	\$ 1,910	\$ 2,019	\$ 2,112	\$ 2,221	\$ 2,304	
\$ 1,547	\$ 1,688	\$ 1,630	\$ 1,705	\$ 1,717	\$ 1,899	\$ 2,015	\$ 2,111	\$ 2,174	\$ 2,245	
\$ 1,497	\$ 1,613	\$ 1,598	\$ 1,702	\$ 1,710	\$ 1,862	\$ 1,924	\$ 2,029	\$ 2,134	\$ 2,221	
\$ 1,493	\$ 1,576	\$ 1,563	\$ 1,594	\$ 1,652	\$ 1,844	\$ 1,904	\$ 2,004	\$ 2,116	\$ 2,143	
\$ 1,349	\$ 1,400	\$ 1,341	\$ 1,400	\$ 1,520	\$ 1,738	\$ 1,818	\$ 1,957	\$ 2,031	\$ 2,131	
AVERAGE	\$ 1,767	\$ 1,831	\$ 1,804	\$ 1,863	\$ 1,925	\$ 2,058	\$ 2,183	\$ 2,282	\$ 2,382	\$ 2,487

**BOARD OF COOPERATIVE EDUCATIONAL SERVICES
B.O.C.E.S.
PROPOSED 2019/2020 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 2019/2020 school year.

	<u>2018/2019</u>	<u>2019/2020</u>
<u>1010.490 Board of Education</u> Election Management Software	\$ -	\$ 9,881
<u>1310.490 Business Admin</u> State Aid Planning, Business Software Support & Central Business Office Services	\$ 254,019	\$ 250,421
<u>1330.490 Tax Collector</u> Tax Collection Services	-	24,967
<u>1430.490 Personnel</u> Substitute Teacher Registry & Personnel Services	4,800	7,460
<u>1480.490 Public Information</u> Newsletter Printing, Public Information Officer	8,520	48,472
<u>1620.490 Plant Operations</u> Garbage removal, recycling & Telephone interconnect service, Facility maintenance software	60,442	62,243
<u>1981.490 Administrative Charge</u> Mandated charge for Component districts	179,801	177,137
<u>2070.490 In-Service Training</u> Curriculum & Staff Development Reading Recovery, Literacy leaders	60,788	62,534
<u>2110.490 Teaching – Regular School</u> Enrichment programs, Summer schools, Alternative schools, Assessment	318,765	262,158
<u>2250.490 Teaching – Special Education</u> Tuition & Associated Services	1,016,088	1,260,110
<u>2280.490 Occupational Education</u> Career & Tech	583,506	400,058
<u>2620.490 Educational Television</u> Instructional Television, Film Library, & School Library Services	31,670	31,904
<u>2630.490 Computer Education</u> Repairs, Software & Hardware, Maintenance Agreements, Network Support, IT Services	386,374	439,950
<u>2810.490 Guidance</u> Computerized Services & Standardized Testing & Reporting	86,318	85,083
<u>2815.490 Health</u> Health & Safety Specialist	25,025	30,247
<u>2855.490 Interscholastic Sports</u> Athletic Dues	8,486	9,387
<u>5581.490 Transportation</u> Bus Driver Testing & Training	<u>10,693</u>	<u>11,052</u>
TOTAL	\$ 3,035,295	\$ 3,173,064

2019-20 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 2018-19 (A)	Proposed Budget 2019-20 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	26,464,414	27,267,467	3.03%
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	7,984,428	8,080,250	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	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)	7,984,428	8,080,250	1.20%
F. Permissible Exclusions to the School Tax Levy Limit	127,982	125,618	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	7,888,019	8,044,583	
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)	7,856,446	7,954,632	
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	31,573	89,951	
Public School Enrollment	1,079	1,079	0.00%
Consumer Price Index			2.44%

¹ Include any prior year reserve for excess tax levy, including interest.

² 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.

³ For 2019-20, includes any carryover from 2018-19 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2018-19 (D)	Estimated 2019-20 (E)
Adjusted Restricted Fund Balance	4,067,652	5,365,590
Assigned Appropriated Fund Balance	800,000	881,790
Adjusted Unrestricted Fund Balance	1,020,928	1,032,577
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.86%	3.79%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/19 Actual Balance	6/30/19 Estimated Ending Balance	Intended Use of the Reserve in the 2019-2020 School Year
Capital	<input checked="" type="checkbox"/> Capital Reserve	For the cost of any object or purpose for which bonds may be issued.	1,403,833	2,509,085	There is no intended use in 2019-2020 to support the 2019-2020 budget.
Capital	<input checked="" type="checkbox"/> Vehicle Capital Reserve	For the cost of any object or purpose for which bonds may be issued.	699,135	931,750	There is no intended use in 2019-2020 to support the 2019-2020 budget; however, there is a separate proposition to use \$36,500 to support the bus proposition.
Repair	Reserve For Repairs	For the cost of repairs to capital improvements or equipment.	84,035	84,349	There is no intended use in 2019-2020 to support the 2019-2020 budget.
Workers' Compensation	N/A	For self-insured Workers Compensation and benefits.	0	0	N/A
Unemployment Insurance	Unemployment Insurance Reserve	For reimbursement to the State Unemployment Insurance Fund.	216,986	217,798	There is no intended use in 2019-2020 to support the 2019-2020 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 checked="" type="checkbox"/> Reserve For Property Loss	To cover property loss.	45,698	45,869	There is no intended use in 2019-2020 to support the 2019-2020 budget.
Liability	<input checked="" 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	Reserve For EBLAR	For accrued 'employee benefits' due to employees upon termination of service.	302,369	303,500	There is no intended use in 2019-2020 to support the 2019-2020 budget.
Retirement Contribution	Reserve For Retirement Contributions	For employer retirement contributions to the State and Local Employees' Retirement System.	1,268,474	1,273,240	The 2019-2020 budget includes the intended use of \$153,440 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	N/A		0	0	N/A

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/mqtserv/accounting/docs/reserve_funds.pdf and OSC's Guidance: <http://osc.state.ny.us/localgov/pubs/lqmg/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 2019-20. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.

Newark Valley Central School District - Budget Notice

Overall Budget Proposal	Budget Adopted for the 2018-19 School Year	Budget Proposed for the 2019-20 School Year	Contingency Budget for the 2019-20 School Year*
Total Budgeted Amount, Not Including Separate Propositions	\$26,464,414	\$27,267,467	\$26,996,343
Increase/Decrease for the 2019-20 School Year		\$803,053	\$531,929
Percentage Increase/Decrease in Proposed Budget		3.03%	2.01%
Change in the Consumer Price Index		2.44%	
A. Proposed Levy to Support the Total Budgeted Amount, Net of Reserve	\$7,984,428	\$8,080,250	
B. Levy to Support Library Debt, if Applicable	\$0	\$0	
C. Levy for Non-Excludable Propositions, if Applicable**	\$0	\$0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$0	\$0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$7,984,428	\$8,080,250	\$7,809,126
F. Total Permissible Exclusions	\$127,982	\$125,618	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$7,888,019	\$8,044,583	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$7,856,446	\$7,954,632	
I. Difference: G-H (Negative Value Requires 60% Voter Approval)**	\$31,573	\$89,951	
Administrative Component	\$2,779,276	\$2,706,495	\$2,702,495
Program Component	\$18,649,330	\$18,634,077	\$18,607,453
Capital Component	\$5,035,808	\$5,926,895	\$5,686,395

* Assumptions made in projecting a contingency budget for the 2019-20 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law: Elimination of all equipment purchase (except those funded by specific state aid or grants or those necessary for health and safety); limitation of the use of school facilities by approved groups-limited to those groups who pay, in advance, all identifiable costs associated with the use of the facility; elimination of community use of Wellness center; elimination of all non-emergency building improvements; elimination of the capital outlay project; and further reduction to administrative cost.

** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements.

Description	Amount
Issue serial bonds to purchase three school buses at a total cost of \$365,000.	\$328,500
Use Capital (Vehicle) Reserve to fund purchase of school vehicles including school buses described above.	\$36,500

Estimated Basic Star Exemption Savings¹	Under the Budget Proposed for the 2019-20 School Year	\$597
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The annual budget vote for the fiscal year 2019-20 by the qualified voters of the Newark Valley Central School District, Tioga County, New York, will be held at: Newark Valley High School Auditorium, 68 Wilson Creek Road, Newark Valley, NY 13811, in said district on Tuesday, May 21, 2019 between the hours of 12:00 Noon and 8:00 PM, prevailing time in the Newark Valley Central School District, at which time the polls will be opened to vote by voting ballot or machine.

1 The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

The New York State School Report Card Fiscal Accountability Supplement for NEWARK VALLEY CSD

New York State Education Law and the Commissioner's Regulations have required the attachment of the NYS School Report Card to the public school district budget proposal. The regulations required 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.

2016-2017 School Year		General Education	Special Education
This School District	Instructional Expenditures	\$12,003,037	\$3,821,586
	Pupils	1,130	164
	Expenditures Per Pupil	\$10,622	\$23,302
Similar District Group	Instructional Expenditures	\$8,563,600,218	\$3,606,900,434
	Pupils	741,547	112,197
	Expenditures Per Pupil	\$11,548	\$32,148
Total of All School Districts in NY State	Instructional Expenditures	\$33,589,192,945	\$15,340,293,380
	Pupils	2,646,512	467,779
	Expenditures Per Pupil	\$12,692	\$32,794
Similar District Group Description: Average Need/Resource Capacity			

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 2016-17 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.

2016-2017 School Year	This School District	Similar District Group	Total of All School Districts in NY State
Total Expenditures Per Pupil	\$20,888	\$22,738	\$24,712

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.

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).

The New York State School Report Card Information about Students with Disabilities for NEWARK VALLEY CSD

New York State Education Law and the Commissioner's Regulations has required the attachment of the NYS School Report Card to the public school district budget proposal. The regulations required 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 Counts as of October 4, 2017	This School District		Similar District Group	Total of All School Districts in NY State
	Count of Students with Disabilities	Percentage of Students with Disabilities	Percentage of Students with Disabilities	Percentage of Students with Disabilities
80% or more	99	65.13%	57.27%	58.68%
40% to 79%	27	17.76%	18.92%	11.47%
Less than 40%	24	15.79%	16.60%	19.09%
Separate Settings	1	0.66%	4.57%	5.34%
Other Settings	1	0.66%	2.64%	5.42%

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 October 4, 2017. 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

2017-18 School Year	This School District	Similar District Group	Total of All School Districts in NY State
Special Ed Classification Rate	12.40%	13.55%	15.26%

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 Group Description: Average Need/Resource Capacity
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