



JUNE 2019 - BUDGET REVOTE

Dear Residents:

The Board of Education was confronted with many difficult decisions as they prepared the 2019-2020 District Budget as presented to you in this document. We have made every effort to be fiscally responsible and continue to offer a quality education. Given that the proposed 13% tax levy increase budget did not receive the required 60% majority vote on May 21st, the BOE has decided to reduce the tax levy increase to 8.8% which will require a 60% super majority vote to be adopted. We can do this and continue to offer our students the educational opportunities they deserve by further depleting our fund balance and cutting a couple positions. We will continue to search for answers that could help solve the school district's financial challenges in the future.

The reason for the 13% tax levy increase (\$569,362) was not due to an increase in budgeted expenditures but rather was caused by the fact that the District has limited unrestricted fund balance available to balance the budget. The lack of available fund balance resulted from two factors. The first was that the District was required to repay State Aid that was paid to the Clymer District for a prior capital project during the fiscal years 2008/2009 - 2014/2015. This capital project/Building aid was recouped by the State in 2017 in the amount of \$519,484. The second factor causing the District to have limited fund balance was the fact that in the years 2013-2016 the District did not raise tax to the allowable tax cap. The foregone tax revenue from not raising to the tax cap in those years amounted to \$212,703. Together the total amount of fund balance reduction was \$732,187. This large reduction in fund balance has left the District with approximately \$869,104 of unrestricted fund balance available to balance future budgets.

On May 29th the Board of Education voted to reduce the initially proposed 13% increase in tax levy to 8.8%. The reduction in the proposed levy is the result of additional budget cuts in the amount of \$185,355. These budget cuts include one instructional position, one instructional support position and one maintenance position.

In the event that the 8.8% proposed levy fails, the District will have a 0% increase in tax levy, and the Board of Education will be required to adopt a contingent budget. Under a contingent budget the amount needed to balance the budget would be \$652,527. The board would have to make the very difficult decision to either use most of its remaining fund balance and/or a combination of substantial budget cuts and use of its already limited fund balance. Using most of the fund balance will likely leave minimal fund balance left to balance the 2020-2021. It is likely that the School will face drastic program cuts under a 0% increase in the tax levy. In the event of a failed budget the following items have been identified as potential cuts: 1) Three Instructional positions which includes, Art, Agriculture, and Business teaching positions 2) Some or all Interscholastic Sports 3) Two Instructional Support positions 4) Restricted Field Trips for all grade levels 5) ¼ Maintenance position 6) Use of Facility Fee Schedule.

An informational budget presentation is scheduled for Monday, June 10, 2019, at 7:00 PM in the Student Performance Center (Gym). I look forward to seeing you at that time as we share the proposed 2019-2020 school budget with you, and answer any questions you might have. Please mark your calendars with the date of the budget vote, which is Tuesday, June 18, 2019, from 12:00 - 8:00 PM in the Student Performance Center (Gym) Lobby at the school. There will be parking available behind the school near the (SPC) entrance.

Edward Bailey
Superintendent

General Budget Highlights

Component	Adopted 2018-2019	Proposed 2019-2020	% Change
Administrative	\$ 896,317	\$ 851,681	-4.98%
Program	7,933,399	8,193,443	3.28%
Capital	2,731,838	2,265,445	-17.07%
Total Appropriations	\$ 11,561,554	\$ 11,310,569	-2.17%

Summary

	Adopted 2018-2019	Proposed 2019-2020	% Change
General Fund Appropriations	\$ 11,561,554	\$ 11,310,569	-2.17%
General Budget Revenues	6,459,408	6,011,879	-6.93%
Fund Balance for Appropriations	818,314	636,940	-22.16%
Tax Levy	\$ 4,283,832	\$ 4,661,750	8.82%

The **Administrative Component** includes office and central administrative expenses, salaries and benefits for all certified school administrators, expenditures associated with the operation of the school business office, school board, and other costs such as legal, liability insurance, or tax collection.

The **Program Component** includes salaries and benefits of teachers, materials and supplies, equipment, program-related BOCES services, and transportation operating expenses.

The **Capital Component** includes all custodial salaries and benefits, service contracts, supplies, utilities, maintenance and repair of school facilities, debt services, and lease expenditures.

Estimated additional tax with a levy of \$4,661,750

Estimated Property Value	2018-2019 Total tax before eligible star exemptions	Proposed 2019- 2020 Total tax before eligible star exemptions	Estimated additional annual increase in tax with out eligible star	Estimated additional weekly increase in tax without eligible star
\$ 50,000	\$ 700	761.95	\$ 62	1.19
\$ 100,000	\$ 1,400	1,523.90	\$ 124	2.38
\$ 150,000	\$ 2,101	2,285.84	\$ 185	3.56
\$ 200,000	\$ 2,801	3,047.79	\$ 247	4.75

Tax rate per \$1,000 of assessed value

2018-2019 TAX RATE	14.0036
2019-2020 ESTIMATED TAX RATE	15.239
ESTIMATED RATE INCREASE	1.2354

The 2019-2020 tax rate is not determined until August of 2019 and is dependent on the taxable assessed value. To estimate the 2019-2020 tax rate we have kept the taxable assessed value the same as the prior year 2018-19.

REVENUES

	Adopted 2018-2019	Proposed 2019-2020	Difference
PROPERTY TAX ITEMS - Includes penalties and interest and payments in lieu of taxes	\$ 47,398	\$ 14,198	\$ (33,200)
CHARGES FOR SERVICES - Includes charges for tuition and continuing education.	134,000	88,500	(45,500)
USE OF MONEY & PROPERTY - Includes interest, sale of transportation equipment, and insurance recoveries	1,000	1,000	-
MISCELLANEOUS - Includes refunds of prior year expenses, e-rate, distance learning reimbursement, and miscellaneous reimbursements.	51,000	66,000	15,000
STATE AID - Includes base aid and aids for technology, textbooks, BOCES, library materials, building, transportation, and high tax.	6,206,010	5,834,181	(371,829)
FEDERAL AID - Includes reimbursement for Medicaid services.	20,000	8,000	(12,000)

SUMMARY

TOTAL REVENUES	\$ 6,459,408	\$ 6,011,879	\$ (447,529)
TOTAL EXPENDITURES	11,561,554	11,310,569	(250,985)
LESS: TOTAL REVENUES	6,459,408	6,011,879	(447,529)
LESS: APPROPRIATED FUND BALANCE	671,314	458,235	(213,079)
LESS: RESERVE FOR RETIREMENT	90,000	178,705	88,705
LESS: RESERVE FOR EMPLOYEE BENEFITS	57,000	-	(57,000)
ESTIMATED TAX LEVY	\$ 4,283,832	\$ 4,661,750	\$ 377,918
			8.8%

2019-20 Tax Levy Increase

	2018-2019 Adopted Budget	2019-2020 Proposed Budget	2019-2020 Admin Portion	2019-2020 Program Portion	2019-2020 Capital Portion
Clymer Central School District 2019-2020 Proposed Budget					
Board of Education	\$ 12,932	\$ 12,768	\$ 12,768	\$ -	\$ -
District meeting	200	200	200	-	-
Central Administration	172,646	178,069	178,069	-	-
Business Administration	148,027	118,798	118,798	-	-
Audit and Treasurer	13,800	13,100	13,100	-	-
Tax Collection and Purchasing	26,480	29,095	29,095	-	-
Legal and Personnel	30,000	30,000	30,000	-	-
Public Information Services	9,202	9,411	9,411	-	-
Operations	351,396	361,239	-	-	361,239
Maintenance	297,520	265,008	-	-	265,008
Special Account Items	378,727	361,949	65,151	-	296,798
Instructional Administration and Curriculum Development	193,793	214,557	187,531	27,026	-
Teaching	4,265,905	4,535,990	-	4,535,990	-
Special Schools	2,250	2,250	-	2,250	-
Library and Audio Visual	57,050	54,846	-	54,846	-
Computer Instruction	249,823	186,036	-	186,036	-
School Counseling	209,072	193,043	-	193,043	-
Health	57,569	39,437	-	39,437	-
Psychological Services	1,700	42,700	-	42,700	-
Co- Curricular	30,618	34,740	-	34,740	-
Athletics	111,517	114,308	-	114,308	-
Transportation	394,451	403,767	-	403,767	-
Census and Civic Activities	10,986	11,237	-	11,237	-
Employee Benefits	2,959,555	2,936,406	207,558	2,543,063	185,785
Debt Service	1,559,335	1,156,615	-	-	1,156,615
Interfund Transfers	17,000	5,000	-	5,000	-
Total Budget	\$ 11,561,554	\$ 11,310,569	\$ 851,681	\$ 8,193,443	\$ 2,265,445

Clymer Central School
8672 E. Main St.
Clymer, NY 14724
Address Service Requested

Non-Profit
Organization
U.S. Postage
PAID
Permit #5
Clymer, NY

BOXHOLDER
ECRWSS

Budget Hearing: June 10, 2019

in the SPC (gym) at 7 PM

Annual District Meeting

June 18, 2019

Budget Re-Vote:

12:00 noon to 8:00 PM

Clymer Central School

Student Performance Center (gym lobby)

***entrance located in the back of the school**

Qualification for Voters

Please bring proof of residency

According to Education Law, to be qualified to vote in a school district election, a person must be:

1. At least 18 years of age
2. A legal resident of the school district for 30 days prior to the date of the vote*
3. A citizen of the United States

*A person may have only **one** legal residence, which is normally determined by a combination of the following:

1. The place that he or she votes in a federal, state or local election
2. The place where he or she pays income taxes
3. The place where his or her automobile is registered

**Absentee Ballots are available. Please contact
Kristin Irwin, District Clerk
355-2001 or kirwin@clymercsd.org**