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# Clymer Central School 2019 – 2020 Budget Presentation



# Budget Changes



Defeated budgeted expenditures

with a 13% tax levy

**\$11,495,924**

Elimination of:

- One instructional position, including benefits: **(\$74,752)**
- One instructional support position, including benefits: **(\$43,316)**
- One maintenance position, including benefits: **(\$67,287)**

Proposed budgeted expenditures

with an 8.8% tax levy

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**\$11,310,569**

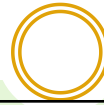
- This is a \$250,985 decrease from the prior year's budgeted expenditures

# Proposed Budget



	2018-2019	2019-2020	2019-2020	2019-2020	2019-2020	
	Budget	Proposed Budget	Admin Portion	Program Portion	Capital Portion	Increase (Decrease)
<b>Board of Education</b>	\$ 12,932	\$ 12,768	\$ 12,768	\$ -	\$ -	\$ (164)
<b>District Meeting</b>	200	200	200	-	-	-
<b>Central Administration</b>	172,646	178,069	178,069	-	-	5,423
<b>Business Administration</b>	148,027	118,798	118,798	-	-	(29,229)
<b>Audit and Treasurer</b>	13,800	13,100	13,100	-	-	(700)
<b>Tax Collection and Purchasing</b>	26,480	29,095	29,095	-	-	2,615
<b>Legal and Personnel</b>	30,000	30,000	30,000	-	-	-

# Proposed Budget



	2018-2019	2019-2020	2019-2020	2019-2020	2019-2020	
	Budget	Proposed Budget	Admin Portion	Program Portion	Capital Portion	Increase (Decrease)
<b>Public Information Services</b>	\$ 9,202	\$ 9,411	\$ 9,411	\$ -	\$ -	\$ 209
<b>Operations</b>	351,396	361,239	-	-	361,239	9,843
<b>Maintenance</b>	297,520	265,008	-	-	265,008	(32,512)
<b>Special Account Items</b>	378,727	361,949	65,151	-	296,798	(16,778)
<b>Inst. Administration and Curriculum Development</b>	193,793	214,557	187,531	27,026	-	20,764

# Proposed Budget



	2018-2019	2019-2020	2019-2020	2019-2020	2019-2020	
	Budget	Proposed Budget	Admin Portion	Program Portion	Capital Portion	Increase (Decrease)
<b>Teaching</b>	\$ 4,265,905	\$ 4,535,990	\$ -	\$ 4,535,990	\$ -	\$ 270,085
<b>Special Schools</b>	2,250	2,250	-	2,250	-	-
<b>Library and Audio Visual</b>	57,050	54,846	-	54,846	-	(2,204)
<b>Computer Instruction</b>	249,823	186,036	-	186,036	-	(63,787)
<b>School Counseling</b>	209,072	193,043	-	193,043	-	(16,029)
<b>Health</b>	57,569	39,437	-	39,437	-	(18,132)

# Proposed Budget



	2018-2019	2019-2020	2019-2020	2019-2020	2019-2020	
	Budget	Proposed Budget	Admin Portion	Program Portion	Capital Portion	Increase (Decrease)
<b>Psychological Services</b>	\$ 1,700	\$ 42,700	\$ -	\$ 42,700	\$ -	\$ 41,000
<b>Co- Curricular</b>	30,618	34,740	-	34,740	-	4,122
<b>Athletics</b>	111,517	114,308	-	114,308	-	2,791
<b>Transportation</b>	394,451	403,767	-	403,767	-	9,316
<b>Census and Civic Activities</b>	10,986	11,237	-	11,237	-	251

# Proposed Budget



	2018-2019	2019-2020	2019-2020	2019-2020	2019-2020	
	Budget	Proposed Budget	Admin Portion	Program Portion	Capital Portion	Increase (Decrease)
<b>Employee Benefits</b>	\$ 2,959,555	\$ 2,936,406	\$ 207,558	\$ 2,543,063	\$ 185,785	\$ (23,149)
<b>Debt Service</b>	1,559,335	1,156,615	-	-	1,156,615	(402,720)
<b>Interfund Transfers</b>	17,000	5,000	-	5,000	-	(12,000)
<b>Total Budget</b>	<b>\$ 11,561,554</b>	<b>\$ 11,310,569</b>	<b>\$ 851,681</b>	<b>\$ 8,193,443</b>	<b>\$ 2,265,445</b>	<b>\$ (250,985)</b>

# Budget Highlights



Administrative Component Decrease = (5.0%)

Program Component Increase = 3.3%

Capital Component Decrease = (17.1 %)

Total Proposed Decrease = (2.2%)



# Summary of Expenditures by Type



Decrease in Payroll	\$	(12,892)
Increase in BOCES Expenditures		213,488
Increase in Equipment		3,840
Decrease in Contractual Expenditures		(17,550)
Decrease in Debt Service		(414,720)
Increase in Employee Benefits		(23,151)
<b>Net Decrease in Total Expenditures</b>	<b>\$</b>	<b><u>(250,985)</u></b>

# Budget Analysis



<b>REVENUES</b>	<b>2018-19 BUDGET</b>	<b>2019-20 BUDGET</b>	<b>CHANGE</b>
Property Tax Items	\$ 47,398	\$ 14,198	\$ (33,200)
Charges for Services	134,000	88,500	(45,500)
Use of Money & Property	1,000	1,000	-
Miscellaneous	51,000	66,000	15,000
State Aid	6,206,010	5,834,181	(371,829)
Federal Aid	20,000	8,000	(12,000)
<b>TOTAL REVENUES</b>	<b>\$ 6,459,408</b>	<b>\$ 6,011,879</b>	<b>\$ (447,529)</b>

# Budget Analysis



BUDGET SUMMARY	2018-19 BUDGET	2019-20 BUDGET	CHANGE
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 & Unemployment	\$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

**Tax Levy Increase from 2018-19: 8.8%**

# Tax Rate per \$1,000 Assessed Value



<b>2018-2019 TAX RATE</b>	<b>\$</b>	<b>14.0036</b>
<b>2019-2020 ESTIMATED TAX RATE</b>		<b>15.239</b>
<b>ESTIMATED RATE INCREASE</b>		<b>1.235</b>

# Estimated Additional Tax with Proposal



<b>Estimated Property Value</b>	<b>2018-2019 Total tax before eligible STAR exemptions</b>	<b>Proposed 2019-2020 Total tax before eligible STAR exemptions</b>	<b>Estimated additional annual increase in tax without eligible star</b>	<b>Estimated additional weekly increase in tax without eligible star</b>
\$ 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	4.756

Basic Star recipients would deduct approximately \$422 from the annual amount  
 Enhanced star recipients would deduct approximately \$921 from the annual amount

# Prior Years' Tax Cap and Levy



	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Tax Cap</b>	\$ 3,896,635	\$ 4,033,500	\$ 4,092,587	\$ 4,189,703	\$ 4,116,667
<b>Tax Levy</b>	3,867,830	3,966,909	4,042,171	4,123,015	4,116,464
<b>Difference</b>	<b>28,805</b>	<b>66,591</b>	<b>50,416</b>	<b>66,688</b>	<b>203</b>

Sum of Differences of foregone tax levy: **\$ 212,703**

*The proposed 8.8% budget increase is \$204,784 over the tax cap*

# Prior Year State Aid Disallowed



THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK / ALBANY, NY 12234

STATE AID, 507 WEST EB, ALBANY, NEW YORK 12234  
Tel. (518) 474-2977  
Fax (518) 474-3547  
E-mail: <http://www.nysed.gov>

April 26, 2017

Mr. Bert Lictus  
Superintendent  
Clymer CSD  
8672 E. Main St.  
Clymer, NY 14724-9784

Dear Mr. Lictus:

I am responding to your April 20, 2017 request that the district's overpayments of \$74,212; 74,212; 74,212; 74,212; 74,212 and \$74,212 be recouped over a three-year period as allowed under Education Law 3604 (5). These overpayments represent revisions for General Aid and include revision #D87262 through D87268 for the 2008-09 through 2014-15 aid years.

Our review has found that the district does not meet the established criteria for a three-year repayment plan. I have attached an Excel worksheet showing the calculation. Please note #8 which shows the total of the fund balance and unexpended surplus funds. Due to this figure, the calculations show enough funds available to deduct the full amount of \$519,484 from the district's General Aid payments beginning with the Fall 2016 General Aid payments.

Please do not hesitate to contact me at 518-474-2977 if you have questions.

Sincerely,

A handwritten signature in black ink that reads "Joshua Staples".

Joshua Staples  
Associate Accountant  
State Aid Payment Unit

# Prior Year State Aid Disallowed



Our review has found that the district does not meet the established criteria for a three-year repayment plan. I have attached an Excel worksheet showing the calculation. Please note #8 which shows the total of the fund balance and unexpended surplus funds. Due to this figure, the calculations show enough funds available to deduct the full amount of \$519,484 from the district's General Aid payments beginning with the Fall 2016 General Aid payments.



# Summary of Foregone Tax Levies and State Aid Recapture

<b>2012-13</b>	<b>\$</b>	<b>28,805</b>
<b>2013-14</b>		<b>66,591</b>
<b>2014-15</b>		<b>50,416</b>
<b>2015-16</b>		<b>66,688</b>
<b>2016-17</b>		<b>203</b>
<b>Aid Repayment</b>		<b>519,848</b>
<b>Total</b>	<b>\$</b>	<b>732,551</b>

# Perspective of 2019-20 Tax Levy Override



<b>Sum of Foregone Tax Levies and State Aid Recapture</b>	<b>732,551</b>
<b>Amount of 2019-20 Tax Levy Override</b>	<b>204,784</b>

# Why does Clymer receives less State Aid ?

## Defining CWR

The Combined Wealth Ratio (CWR) is a measure of relative wealth, indexing each school district against the statewide average on a combination of two factors; property wealth per pupil and income wealth per pupil. A school district's wealth is measured by comparing its property value per pupil with the state average property value per pupil, and the district's adjusted gross income per pupil with the state average adjusted gross income per pupil. The ratios derived from these comparisons are multiplied by .5 and added together to form the combined wealth ratio.

Operating and other selected aids are distributed in part based on a combined wealth ratio.

School District	**CWR 2018-2019	*Enrollment 2018-2019	*Total State Aid 2018-2019	Aid Per Student	*Proposed Tax Levy 2018- 2019	Tax Per Student	Total State Aid and Tax Levy	Total State Aid and Tax Levy Per Student
BROCTON	0.384	575	12,989,968	22,591	4,790,457	\$8,331	17,780,425	30,922
PANAMA	0.498	451	9,531,940	21,135	3,464,980	\$7,683	12,996,920	28,818
PINE VALLEY	0.43	562	12,656,332	22,520	3,343,147	\$5,949	15,999,479	28,469
FORESTVILLE	0.611	417	7,562,022	18,134	3,969,051	\$9,518	11,531,073	27,652
RIPLEY	0.409	333	6,955,032	20,886	1,888,023	\$5,670	8,843,055	26,556
CASSADAGA VALLEY	0.482	819	15,732,129	19,209	5,320,994	\$6,497	21,053,123	25,706
CHAUTAUQUA LAKE	1.611	783	8,003,802	10,222	12,015,988	\$15,346	20,019,790	25,568
SHERMAN	0.463	409	7,186,996	17,572	2,655,011	\$6,491	9,842,007	24,064
WESTFIELD	0.539	683	9,981,180	14,614	6,105,926	\$8,940	16,087,106	23,554
<b>CLYMER</b>	<b>0.738</b>	<b>470</b>	<b>6,140,740</b>	<b>13,065</b>	<b>4,853,194</b>	<b>\$10,326</b>	<b>10,993,934</b>	<b>23,391</b>
GOWANDA	0.369	1,119	20,009,183	17,881	5,045,762	\$4,509	25,054,945	22,390
FREWSBURG	0.43	756	11,020,902	14,578	5,543,902	\$7,333	16,564,804	21,911
BEMUS POINT	0.957	680	5,969,785	8,779	8,760,191	\$12,883	14,729,976	21,662
SILVER CREEK	0.432	1,055	15,561,228	14,750	6,338,716	\$6,008	21,899,944	20,758
FREDONIA	0.637	1,489	14,649,647	9,839	16,059,354	\$10,785	30,709,001	20,624
SOUTHWESTERN	0.679	1,344	14,087,614	10,482	13,026,878	\$9,693	27,114,492	20,174
DUNKIRK	0.376	2,150	32,159,761	14,958	9,966,642	\$4,636	42,126,403	19,594
FALCONER	0.457	1,142	14,416,720	12,624	7,014,497	\$6,142	21,431,217	18,766
JAMESTOWN	0.287	4,560	68,538,993	15,030	14,641,567	\$3,211	83,180,560	18,241
<b>County Averages</b>	<b>0.568</b>	<b>1042</b>	<b>15,429,157</b>	<b>15,730</b>	<b>7,094,962</b>	<b>7,892</b>	<b>22,524,119</b>	<b>23,622</b>

\* [http://www.p12.nysed.gov/mgtserv/propertytax/2019-20PTRCPost\\_R\\_ELW.xlsx](http://www.p12.nysed.gov/mgtserv/propertytax/2019-20PTRCPost_R_ELW.xlsx)

\*\* [https://eservices.nysed.gov/publicsams/reports.do;jsessionid=1xlzVMw9IFKrPVeUFjhnvudEfUY2dGVk6ucyT1m07oTcrPr\\_7H-d!449686769](https://eservices.nysed.gov/publicsams/reports.do;jsessionid=1xlzVMw9IFKrPVeUFjhnvudEfUY2dGVk6ucyT1m07oTcrPr_7H-d!449686769)

# What if the budget fails?

<http://www.p12.nysed.gov/mgtserv/budgeting/handbook/legalaspects.html>

## CONTINGENT BUDGET

- When a board of education is faced with adopting a contingent budget after the voters have refused or continue to refuse to approve the budget, the crucial question is the determination of what constitutes ordinary contingent expenditures. In general, except for those items for which the statutes themselves either provide mandates or give discretion to the board of education, these may be considered expenditures deemed to be absolutely necessary to operate and maintain schools. The emphasis should be on those expenditures considered essential to maintain an educational program, preserve property, and assure the health and safety of students and staff. In addition, section 2023 of the Education Law places a computed dollar cap on general fund appropriations. The administrative component of the budget is also subject to a cap.
- Formal Opinion of Counsel No. 213 specifically discusses provisions for teachers' salaries as authorized by §1709, subdivision 16, of the Education Law. It also divides ordinary contingent expenditures into three categories: (1) legal expenditures; (2) expenditures specifically authorized by statute; and (3) other items necessary to maintain the education program, preserve property and assure the health and safety of students and staff. Formal Opinion of Counsel No. 213 can be used as a guide in helping the board to arrive at a determination of an "ordinary contingent expenditure." (See APPENDICES C, F AND G for further information).
- It is important to note that although an item may be an ordinary contingent expenditure, the amount of the administrative component of a contingency budget and the amount of the tax levy to support a contingency budget may not exceed the cap and limitation set forth under Education Law §2023 and 2023-a.
- In the event the Board of Education adopts a contingency budget, the tax levy may be no greater than the levy of the prior year (Chapter 97 of the Laws of 2011). In addition to this limitation, the administrative component of a contingent budget may not comprise a greater percentage of the contingency budget, exclusive of the capital component, than the lesser of: (1) that percentage which the administrative component had comprised in the prior year's budget; or (2) that percentage which the administrative component had comprised in the last defeated budget presented for the subsequent year.
- The board of education must exercise its best judgment in determining what the minimum expenditures shall be within the limitations imposed by the administration and the contingent budget caps.



**Thank You for Attending our  
2019 – 2020  
Budget Presentation**





**Questions?**