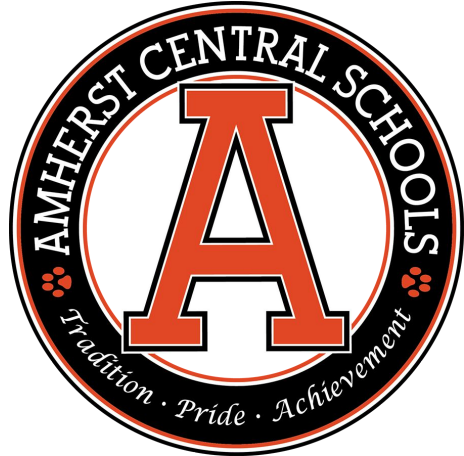




# 2021-2022 Budget Development



**Budget Hearing**

**May 4, 2021**



# Overview

- Amherst CSD Mission
- 2021-22 Proposed Budget
- Projected Property Tax Rate
- Contingency Budget Information
- Budget Vote and Board Member Election



## Amherst CSD Mission

***To prepare all students to excel in a dynamic world through the development of their abilities to reason, solve problems, apply knowledge, communicate and collaborate effectively.***



## 2021-22 Proposed Budget

- Property Tax Levy - tax cap compliant increase of 3.14% using Tax Base Growth Factor of 1.0056, CPI of 1.23%, and allowable capital exclusions of \$1,741,160.
- State Aid
  - Projected at \$19M with a \$1.7M increase in foundation aid.
  - Current legislation identifies full phase-in of foundation aid over next three years, which would equate to another \$4.8M in three years.
- Federal Aid (*not included in general fund budget*)
  - CRRSA - \$2.8M to be used over 3 years for pandemic related expenses
  - ARPA - \$3.1M to be used over 4 years to close learning gaps and for pandemic related expenses.



## 2021-22 Proposed Budget, cont.

- Transfers – appropriation of reserves - \$92K
  - Tax Certiorari Reserve - \$60K
  - Unemployment Reserve - \$32K (\$20K for 2021-22 and \$12K for current year not yet invoiced)
  
- Fund Balance Allocation
  - \$806K to offset the contingency expenditure line
  - \$0 need to close gap

Total allocation of Fund Balance and Reserves - \$898,000  
(2020-21 allocation was \$1,544,000)



## 2021-22 Proposed Budget, cont.

REVENUES	Adopted 20-21	Proposed 21-22	% Change
Total Property Tax Levy Allowable	\$37,767,990	<b>\$38,952,886</b>	3.14%
Total State Aid	\$17,097,879	<b>\$18,867,210</b>	10.35%
PILOTS	\$400,000	<b>\$435,000</b>	8.75%
County Sales Tax	\$3,600,361	<b>\$3,420,343</b>	-5.00%
Community Education	\$78,500	<b>\$78,500</b>	0%
Interest/Penalties Earnings	\$81,000	<b>\$81,000</b>	0%
Other Revenues	\$1,853,270	<b>\$1,583,061</b>	-14.58%
Total Misc Revenues	\$6,013,131	<b>\$5,597,904</b>	-6.91%
Transfers	\$840,000	<b>\$92,000</b>	-89.05%
Appropriated Fund Balance	\$704,000	<b>\$806,000</b>	14.49%
<b>Total Revenue</b>	\$62,423,000	<b>\$64,316,000</b>	3.03%



## 2021-22 Proposed Budget, cont.

- Personnel – Overall 1.9% increase, about \$566K, in contractual obligations and substitute costs. (Includes recent contract negotiations and proposed staffing changes.)
- Benefits –
  - ERS – projected rate of 16.2% (current is 14.6%), increase of \$78K.
  - TRS – projected rate of 9.8% (current is 9.53%), increase of \$130K.
  - Fica/Med - expected to increase about \$109K due to increased salary expenditures.
  - Health Insurance – budget projected at \$6.9M, reduction of \$200K, due to increases in rebates and reduced enrollment.
  - Workers' Compensation – premiums increasing \$24K due to experience rating average of past three years.



## 2021-22 Proposed Budget, cont.

- General Support – Increase of 0.66% due to:
  - Liability insurance
  - Postage

Continue capital outlay project and \$806K contingency line (offset by fund balance appropriation, yielding no impact to the taxpayers).

- Instruction - Increase of 4.4% due to:
  - Charter school tuition
  - Grant writer contract
  - Special education tuition and services
  - Athletic budget transfer from transportation





## 2021-22 Proposed Budget, cont.

- BOCES –Increase of 13.6% due to:
  - Technology IPA purchases
  - BOCES Capital Project payment (**budget neutral** due to transfers and increase in projected BOCES aid)
  - Special Education programming
- Transportation – overall increase of 1.5%, based on two year contract extension
- Debt Service – increase of about 4%



## 2021-22 Proposed Budget, cont.

- Staffings changes - based on student enrollment and programming needs, increase of approximately \$152K
  - Reduce two ELL 6th assignments - MS / HS
  - Add 1.0 FTE ELL teacher - .6 FTE MS / .4 FTE HS
  - Add technology 6th assignment - MS
  - Reduce two PE TAssts - .5 FTE MS / .5 FTE HS
  - Add 1.0 FTE PE/Health teacher - .8 MS / .2HS
  - Reduce two TAssts - .6 SDS / .6 WBS
  - Add 1.0 FTE PE/Health teacher - SDS
  - Increase Communications Support from three to five days
  - Reduce two COTAs - 1.0 FTE SDS / 1.0 FTE WBS
  - Add 2.0 FTE OTs - 1.0 SDS / 1.0 FTE WBS
  - Add ELA 6th assignment - HS



## 2021-22 Proposed Budget, cont.

- Retirements - decrease of approximately \$458K
  - 1 administrator - HS
  - 7 teachers - 1 HS, 4 MS, 1 SDS, 1 WBS
  - 3 nurses - 1 HS, 2 Non Pub
  - 2 support staff - 1 DO, 1 HS

All retirement positions will be rehired.

Net change between retirement breakage and increase for staffing changes of \$306K maintained in contingency line, offset by fund balance allocation.



## 2021-22 Proposed Budget, cont.

<b>EXPENDITURES</b>	<b>Proposed 20-21</b>	<b>Proposed 21-22</b>	<b>% Change</b>
Personnel	\$29,757,182	<b>\$30,323,760</b>	1.90%
Benefits	\$13,192,845	<b>\$13,249,391</b>	0.43%
General Support	\$2,242,328	<b>\$2,257,188</b>	0.66%
Instruction	\$4,251,016	<b>\$4,438,208</b>	4.40%
BOCES	\$3,704,412	<b>\$4,208,203</b>	13.60%
Transportation	\$3,539,681	<b>\$3,579,624</b>	1.13%
Debt Service	\$5,235,536	<b>\$5,453,555</b>	4.16%
Contingency	\$500,000	<b>\$806,071</b>	61.21%
<b>Total</b>	<b>\$62,423,000</b>	<b>\$64,316,000</b>	
\$ Change	\$2,280,000	<b>\$1,893,000</b>	
% Change	3.79%	<b>3.03%</b>	



## 2021-22 Proposed Budget, cont.

<b>Tripartite Budget</b>					
	2020-21	2021-22	\$ Change	% Change	% of Budget
<b>Admin</b>	\$6,017,769	<b>\$6,252,409</b>	234,640	3.90%	9.72%
<b>Capital</b>	\$9,482,056	<b>\$9,675,165</b>	\$193,109	2.04%	15.04%
<b>Program</b>	\$46,923,175	<b>\$48,388,426</b>	\$1,465,251	3.12%	75.24%
<b>Total</b>	\$62,423,000	<b>\$64,316,000</b>	\$1,893,000	3.03%	100.00%

<b>Component Budget</b>					
	2020-21	2021-22	\$ Change	% Change	% of Budget
<b>General Support</b>	\$5,766,207	<b>\$6,075,890</b>	\$309,683	5.37%	9.45%
<b>Instruction</b>	\$34,381,256	<b>\$35,638,751</b>	\$1,257,495	3.66%	55.41%
<b>Transportation</b>	\$3,642,156	<b>\$3,688,163</b>	\$46,007	1.26%	5.73%
<b>Employee Benefits</b>	\$13,192,845	<b>\$13,249,391</b>	\$56,546	0.43%	20.60%
<b>Debt and Transfers</b>	\$5,440,536	<b>\$5,663,805</b>	\$223,269	4.10%	8.81%
	\$62,423,000	<b>\$64,316,000</b>	\$1,893,000	3.03%	100.00%



## 2021-22 Proposed Budget, cont.

### **Capital Outlay Project**

- Annual \$100,000 limit.
- Authorized by the voters as part of the overall budget.
- Building aid received the following year.

### **Our next projects:**

2020-21 - Windermere Boulevard Elementary - Replacement of broken sidewalks and upgrade building hardware

2021-22 - Smallwood Drive Elementary - Replacement of broken sidewalks and upgrade building hardware

### **Our past projects:**

2019-20 - Middle School Emergency Generator

2018-19 - Middle School/District Office Vestibule

2017-18 - Windermere Boulevard Elementary School Elevator

2016-17 - Smallwood Drive Elementary School Elevator

2015-16 - High School Vestibule

2014-15 - Middle School/District Office Entry Ramp



## 2021-22 Proposed Budget, cont.

### Overall 3 Year Budget Forecast

	Adopted	Projected	Projected	Projected
	2020-21	2021-22	2022-23	2023-24
Projected Overall Revenues	\$62,423,000	<b>\$64,316,000</b>	\$65,631,190	\$65,575,514
Projected Overall Expenditures	\$62,423,000	<b>\$64,316,000</b>	\$65,914,764	\$67,592,162
<b>Budget Surplus (Gap)</b>	\$0	<b>\$0</b>	-\$283,574	-\$1,016,647

*\*2022-23 and 2023-24 projections are estimates based on conservative long range planning.*



## Projected Property Tax Rate

<b>Tax Levy &amp; Projected Rate</b>	<b>Actual 2020-21</b>	<b>Projected 2021-22</b>	<b>Change</b>
Property Tax Levy	\$37,767,990	\$38,952,886	\$1,184,896
Assessment	\$1,822,878,088	\$1,822,878,088	\$0 *- <i>updated assessment value pending</i>
Tax Rate per \$1,000	\$20.718879	\$21.368893	\$0.650014
			3.14%

*\*Tax rate is estimated based on prior year assessment information provided by the Town of Amherst Assessor's Office. Actual rate will be set in August after the assessment rolls are finalized.*





# Contingency Budget Information

Contingent budget restrictions:

- Tax levy can not be increased over prior year amount.
- Community members/organizations may not be permitted to use facilities or grounds without paying full operating and usage costs.
- No new equipment may be purchased.
- No non-essential maintenance may be performed.
- No capital expenditures outside of an emergency situation.
- No changes in salary for any non-unionized employees.
- Decrease from proposed budget of \$510,915.

	<b>ADOPTED</b>	<b>CONTINGENT</b>	<b>\$ Change</b>	<b>% Change</b>
	<b>2020-21</b>	<b>2021-22</b>		
<b>Projected Overall Revenues</b>	\$62,423,000	\$63,805,085	\$1,382,085	2.21%
<b>Projected Overall Expenditures</b>	\$62,423,000	\$63,805,085	\$1,382,085	2.21%
<b>Budget Surplus (Gap)</b>	\$0	\$0		



## Budget Vote and Board Member Election

Proposition 1: Budget - \$64,316,000 with a 3.14% tax cap compliant increase in levy

Proposition 2: Establishment of Capital Reserve 2021

- \$10M maximum funding level
- Ten (10) year maximum funding term
- Used to offset local share of future capital projects to maintain and enhance our buildings
- Funded by Board authorization using year end fund balance



## Budget Vote and Board Member Election

Board of Education Seats: - Three (3) members up for the Board of Education for three year terms to end in June 2024.

Candidates are:

1. Paul Steimle
2. Jeanne Ernst
3. Lynn Errington

*\*BOE Candidate biographies can be found in the Budget Newsletter and on the District website at [www.amherstschools.org](http://www.amherstschools.org).*



# Summary

## What are the facts?

- Budget focuses on health and safety and supports the social, emotional and academic needs of our students.
- All programs, athletics and extracurriculars remain.
- State's foundation aid increase allowed us to close our budget gap and reduce reliance on reserves.
- Federal stimulus funds will be used to increase programming to close learning gaps and offset continued pandemic related expenses.
- The proposed levy is tax cap compliant with a 3.14% increase.
- A passed budget allows continued community usage of our buildings and facilities.



## Please Vote!

**When: Tuesday, May 18, 2021**

**Time: 7:00 a.m. - 9:00 p.m.**

**Where: Amherst High School, South Gymnasium**

**On What: 2021-22 Budget, Establishment of Capital Reserve,  
and Three Board of Education Seats**

*Absentee ballots can be obtained from the District Clerk*

~ Thank you!~