

# 2021-22 Budget

Presented to the Board of Education  
April 22, 2021



H O M E O F T H E  
**GOLDEN EAGLES**

# Overview



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**Budget  
Priorities  
and Goals**

**2**

**Enacted State  
Budget and  
Federal Grants**

**3**

**Budget Detail  
and  
Propositions**



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# **BUDGET PRIORITIES & GOALS**

# Budget Priorities

1. Fiscal Stability and Sustainability
2. Maintain Core Programs
3. Assess Student Needs and Wants
4. Health and Safety of Students and Faculty
5. Safe Facilities



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# 2021-22 Budget Goal



**Creating well-rounded students by maintaining existing core programs and building programs around student wants and needs to provide individual student success each academic year.**

Where we last left off....

# Major Factors Impacting Budget

## State Aid

Awaiting Legislative Budget Due April 1

## Federal Aid/Stimulus

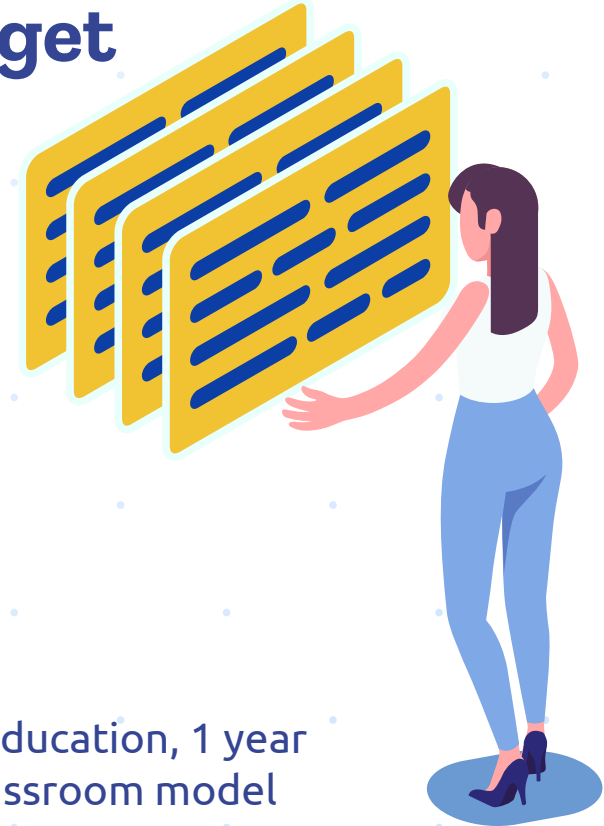
Where/How will the funds be distributed?

## Negotiations

Open Contracts

## Programmatic

Added Pre-K class, Special Education, 1 year extension of elementary classroom model





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# **STATE BUDGET and FEDERAL GRANTS**

# STATE AID RUNS

*released April 6, 2021*

	2020-21	2021-22	\$ Change
Foundation Aid	\$6,459,483	\$6,653,267	\$193,784
BOCES	\$787,347	\$744,578	-\$42,769
High Cost Excess Cost	\$31,902	\$35,569	\$3,667
Private Excess Cost	\$145,023	\$150,610	\$5,587
Hardware and Technology	\$9,578	\$9,784	\$206
Software, Library, Textbook	\$67,138	\$65,893	-\$1,245
Transportation including Summer	\$915,646	\$1,077,585	\$161,939
Building	\$2,076,441	\$2,132,063	\$55,622
Pandemic Adjustment	-\$112,443	-	\$112,443
REVENUES	\$10,380,115	\$10,869,349	\$489,234



# STATE AID RUNS (Grants)

*released April 6, 2021*

	2020-21	2021-22
Full Day Universal Pre-K	\$0	\$109,760
CARES	\$112,443	\$0
CRRSA	\$0	\$777,905
American Rescue Plan	\$0	\$1,445,883
GRANTS	\$112,443	\$2,333,548

# FEDERAL GRANTS

*CRRSA and ARP Accounted for in Special Aid Fund and Grant Process will be Followed*

## **CARES Act March 2020 (\$1.133B)**

*Title I student from 2019 count*

**3/13/20 - 9/30/22\***

**Our Pandemic Adjustment in 2020-21: \$112,443**

## **Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) Dec. 2020 (\$3.851B)**

*Title I student from 2020 count*

**3/13/20 - 9/30/23\***

**Special Aid Fund Grant: \$777,905**

## **American Rescue Plan Act (ARP) March 2021 (\$7.571B)**

*Title I student from 2020 count*

**3/13/20-9/30/24\***

**Special Aid Fund Grant: \$1,445,883**

**(Learning Loss Grant: \$700,000)**

*\* Includes NYS requested 12 month Tydings Amendment period*

# ARP: \$1,445,883

includes Learning Loss Grant: \$700,000

- *20% of ESSER funds must be used on learning loss programs, the rest have broad uses that address pandemic-related issues*
- *For the Learning Loss Grants, 14.286% of the funds must be used for after school or extended day programs, 14.286% for summer enrichment, and the rest to address learning loss*
- *School districts receiving ESSER funds must post a plan for their usage on their web pages by July 1, 2021. These plans need to reflect stakeholder involvement in their development. Districts should prioritize non-recurring expenses*
- *Districts receiving more than \$500 per pupil in ESSER funds need to keep half of their ESSER allocation for school years 2021-22 through 2024-25, to be equally divided through those years (1/8 of total allocation each year)*
- *If the federal government doesn't extend the ARPA ESSER funds allowability through at least 2024-25, the reserved for 2022-23 and 2023-24 will increase to 18.75% of a district's allocation*



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# **2021-22 PROPOSED BUDGET**

# Property Tax Levy Limit

*2021-22 Allowable Levy Limit:*

**\$11,136,237 (0.79%)**

*2020-21 Levy: \$11,048,166 (1.99%)*

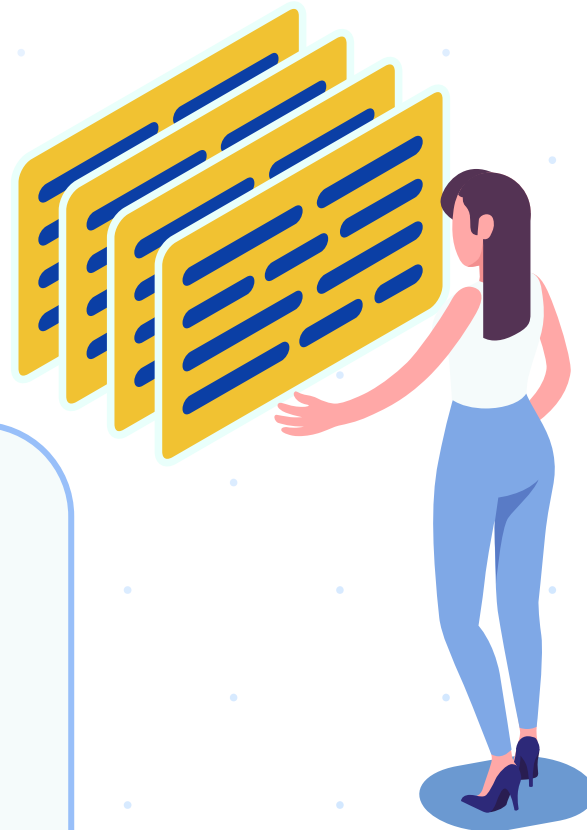
**Proposed Levy 2021-22**

**\$11,129,922**

**Change from 2020-21**

**0.74%**

**\$81,756**



# School Levy Local Tax Impact

0.74% Tax Levy Increase



**Estimated\* Tax Increase  
for Home Assessed at  
\$100,000 in Town of  
Galway: \$10.66**

## Library Debt Payment

*\$91,337 will be levied for the debt on the recently completed Galway Public Library (previously approved by the community)*

**Estimated\* Tax Increase for  
Home Assessed at \$100,000  
in Town of Galway: \$11.91**

*\* Estimated based on 2020-21 assessments and equalization rates. Final tax bill will likely vary.*



# 2021-22 Budget Development

- Revenue: \$23,452,247
- \$503,416 over 2020-21
- 2.19% increase from 2020-21
- Includes \$1,323,386 of Appropriated Fund Balance

# Revenue Budget

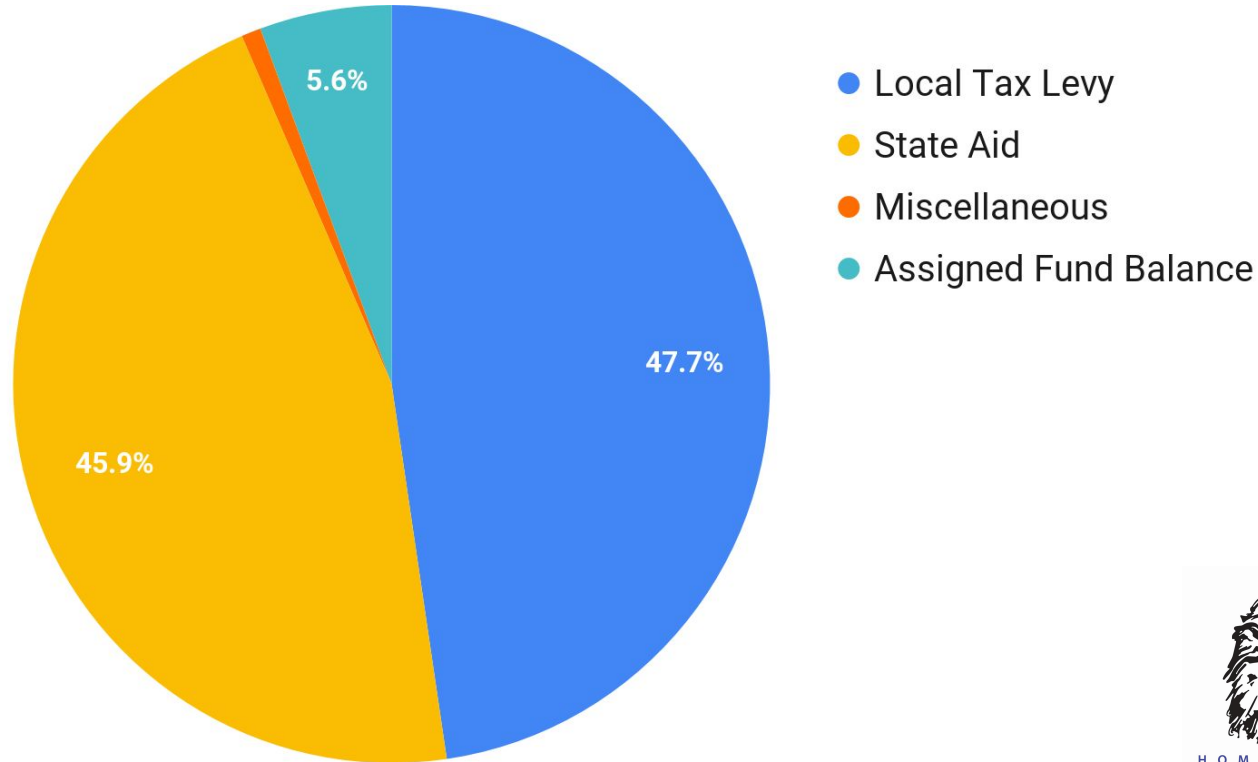
*Where the money comes from....*

	2020-21	% Change	2021-22 Est.
Local Taxes	\$10,004,302	0.76%	\$10,079,861
STAR Reimbursement	\$1,100,000	0%	\$1,100,000
State Aid	\$10,082,405	7%	\$10,753,000
Federal Stimulus	\$111,875	-100%	\$0
Misc. (inc. Medicaid)	\$275,650	-29%	\$196,000
Assigned Fund Balance	\$1,374,599	-4%	\$1,323,386
REVENUES	\$22,948,831	2.19%	\$23,452,247



# Revenue Budget

*Where the money comes from....*





## 2021-22 Budget Development

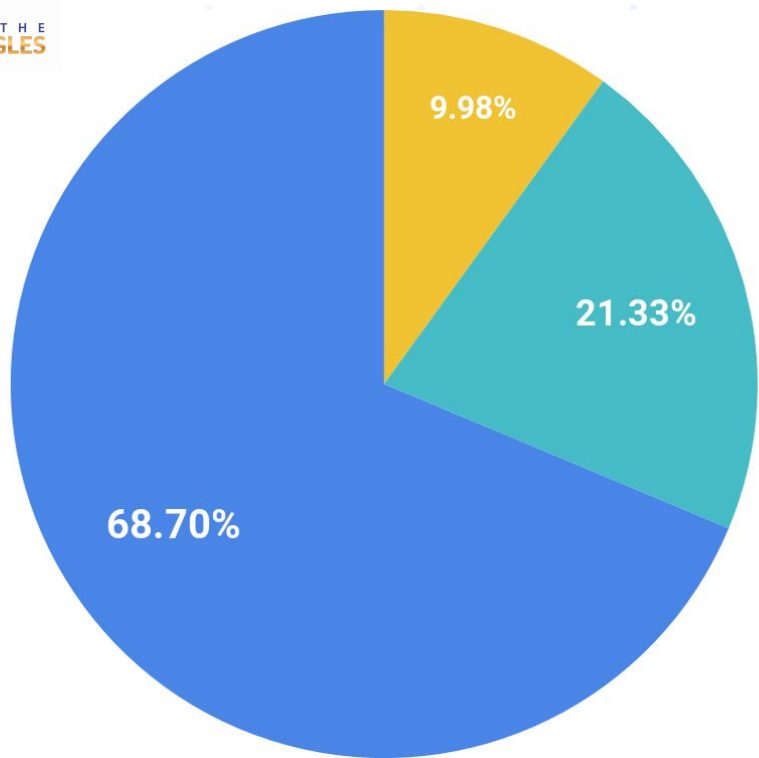
- Expenditures: \$23,452,247
- \$503,416 over 2020-21
- 2.19% increase from 2020-21
- Includes additional Pre-K class
- Maintains programs and continues elem. model
- Includes \$272,000 for bus purchases
- Includes \$100,000 capital outlay project
- 1.01% increase excluding buses

# Expenditure Budget

	2020-21	% Change	2021-22
Salaries	\$9,781,922	1.87%	\$9,964,991
Equipment	\$123,000	2.44%	\$126,000
Equipment - Buses	{ \$251,000 }	-	\$272,200
BOCES Services	\$2,492,485	-0.10%	\$2,477,886
Supplies/Contracts	\$2,535,866	2.49%	\$2,610,445
Debt Service	\$2,799,646	-4.28%	\$2,679,813
Benefits	\$5,085,912	0.85%	\$5,128,912
Interfund Transfer	\$130,000	38.46%	\$180,000
<b>EXPENDITURES</b>	<b>\$22,948,831</b>	<b>2.19%</b>	<b>\$23,452,247</b>



# Three-Part Budget



- Administrative
- Capital
- Program

	2021-22	%
Administrative	\$ 2,339,463	9.98%
Program	\$ 16,110,649	68.70%
Capital	\$ 5,002,135	21.33%
TOTAL EXPENDITURES	\$ 23,452,247	2.19%

# Program Component

	2020-21	2021-22	Change
Regular Instruction	\$ 5,710,571	\$ 5,911,857	\$ 201,286
Special Education	\$ 2,085,990	\$ 2,103,638	\$ 17,648
Occupational Education	\$ 564,944	\$ 504,387	\$ (60,557)
Special School Programs	\$ 44,000	\$ 44,500	\$ 500
Library/Media/Technology	\$ 965,279	\$ 974,480	\$ 9,201
Pupil Services Group	\$ 538,310	\$ 547,882	\$ 9,572
Co-Curricular	\$ 69,200	\$ 69,200	
Interscholastic Athletics	\$ 228,600	\$ 272,100	\$ 43,500
Transportation	\$ 1,082,380	\$ 1,085,450	\$ 3,070
Garage	\$ 214,050	\$ 214,050	
Contract Transportation	\$ -	\$ 1,930	\$ 1,930
Employee Benefits	\$ 4,228,777	\$ 4,301,175	\$ 72,398
Other Fund Transfers	\$ 30,000	\$ 80,000	\$ 50,000
<b>PROGRAM</b>	<b>\$ 15,762,101</b>	<b>\$ 16,110,649</b>	<b>\$ 348,548</b>

# Capital Component

	2020-21	2021-22	Change
Operations and Utilities	\$ 1,067,950	\$ 1,090,950	\$ 23,000
Maintenance	\$ 453,260	\$ 520,260	\$ 67,000
Refund of Taxes	\$ 1,000	\$ 1,000	\$ -
District Bus Purchase	\$ -	\$ 272,200	\$ 272,200
Employee Benefits	\$ 305,695	\$ 337,912	\$ 32,217
Debt Service	\$ 2,799,646	\$ 2,679,813	\$ (119,833)
Transfer to Capital Fund	\$ 100,000	\$ 100,000	\$ -
<b>CAPITAL</b>	<b>\$ 4,727,551</b>	<b>\$ 5,002,135</b>	<b>\$ 274,584</b>

# Administrative Component

	2020-21	2021-22	Change
Board of Education	\$ 22,370	\$ 21,370	\$ (1,000)
Central Administration	\$ 214,844	\$ 206,900	\$ (7,944)
Business/Finance/Audit	\$ 359,406	\$ 362,439	\$ 3,033
Legal Services	\$ 75,000	\$ 75,000	\$ -
Personnel Services	\$ 2,850	\$ 2,850	\$ -
Public Information	\$ 50,000	\$ 50,000	\$ -
Printing/Mailing/Data	\$ 235,000	\$ 226,500	\$ (8,500)
Unallocated Insurance	\$ 100,000	\$ 100,000	\$ -
School Association Dues	\$ 12,000	\$ 12,000	\$ -
BOCES Admin.	\$ 138,000	\$ 138,677	\$ 677
Supervision Regular School	\$ 466,150	\$ 420,150	\$ (46,000)
Curriculum Development	\$ 103,050	\$ 107,050	\$ 4,000
Planning and Evaluation	\$ 7,069	\$ 6,702	\$ (367)
Staff Development	\$ 113,000	\$ 113,000	\$ -
Employee Benefits	\$ 560,440	\$ 496,825	\$ (63,615)
<b>ADMINISTRATIVE</b>	<b>\$ 2,459,179</b>	<b>\$ 2,339,463</b>	<b>\$ (119,716)</b>



# 2021-22 Final Budget Recap

**Revenues**  
**\$23,452,247**

**Balanced  
Budget**

**Expenditures**  
**\$23,452,247**

- Tax Levy: 0.74% (\$81,756)
- Increased State Aid

- 2.19% increase
- 1.01% without cash bus purchases





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# Propositions



## Proposition #1

**Shall the proposed budget of expenditures for the Galway Central School District for the 2021-2022 school year in the amount of \$23,452,247 and for the purposes shown in the statement of estimated expenditures adopted by the Board of Education, be approved and the amount thereof be raised by a levy of a tax upon the taxable property of the school district, after first deducting monies available from State Aid and other sources by law?**



## Proposition #2

Shall the Board of Education of the Galway Central School District be authorized to: (1) reconstruct and renovate school buildings, undertake site work, and acquire original furnishings, equipment, machinery, or apparatus required for the purpose for which such buildings are to be used and pay costs incidental thereto, at a maximum cost of \$3,100,000; (2) expend \$100,000 from the Capital Reserve to pay a portion of the costs of such purpose, (3) levy the necessary tax therefore, to be levied and collected in annual installments in such years and in such amounts as may be determined by the Board of Education taking into account state aid and the amounts expended from the Capital Reserve Fund; and (4) in anticipation of the collection of such tax, issue bonds and notes of the School District at one time or from time to time in the principal amount not to exceed \$3,000,000, and the levy of a tax to pay the interest on said obligations when due, be approved?

# Capital Project Tax Impact would begin 2022-23



*After utilization of  
reserves and State  
Building Aid:  
\$65,000 per year  
budget impact*

**Estimated\* Tax Increase  
for Home Assessed at  
\$100,000 in Town of  
Galway: \$8.48**

*\* Estimated based on 2020-21 assessments and equalization rates. Final tax bill will likely vary.*

# Budget Development Calendar

Adopt Final Budget  
Proposition

Capital Project  
Public Forums

Annual Election and  
Budget Vote

04.22.21

04.26.21

04.27.21

05.06.21

05.18.21

Submit Property Tax  
Report Card

Budget Hearing and  
Capital Project  
Presentation



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**Questions?**