



Otselic Valley
Central School District

HOME OF THE
VIKINGS

OTSELIC VALLEY

CENTRAL SCHOOL DISTRICT

2020-2021 Proposed Budget

- Empowering all students to realize their unlimited potential ●



Mission:

Educate and inspire every student to achieve excellence.

Vision:

We aspire to be a model school that empowers all students to realize their unlimited potential.

Core beliefs:

- Students are our first priority.
- Every student can learn.
- We hold high expectations for all.
- We cultivate creativity and innovation.
- We create a safe, engaging learning environment that nurtures the whole child.
- A partnership among students, staff, families and community is necessary to achieve success.
- We support equitable opportunity for everyone.
- Everyone is treated with respect and dignity.
- We foster good citizenship and public service.

Immediate priorities⁴: apply significant focus, resource and attention

- Ensure that all students PK -12 are reading on or above grade level.
- Provide engaging, differentiated, student-centered instruction.
- Provide targeted interventions to students at-risk.

Core strategies: continue to improve performance

- Identify and eliminate instructional gaps PK-12.
- Prepare every student with the skills necessary for a successful transition into a college or career.
- Implement a consistent schedule that promotes student opportunities.
- Integrate social-emotional learning standards into the classroom.
- Develop student leaders who are empowered in the educational process and who are prepared for the future.
- Maximize partnerships to provide more opportunities for students.

⁴ District professional development resources will be directed to support this plan's priorities and strategies.

Decision to be made

Will the Board of Education support the recommendation to adopt the 2020-2021 Budget which carries a tax levy increase of 0.0%?



Historical Tax Levy Increases

Year	Levy	% Increase
2009-10	\$ 2,844,222	3.71%
2010-11	\$ 2,915,003	2.49%
2011-12	\$ 2,953,018	1.30%
2012-13	\$ 3,005,722	1.78%
2013-14	\$ 3,068,703	2.10%
2014-15	\$ 3,114,734	1.50%
2015-16	\$ 3,147,128	<u>1.04%</u>
2016-17	\$ 3,147,128	<u>0.00%</u>
2017-18	\$ 3,206,923	1.90%
2018-19	\$ 3,251,500	<u>1.39%</u>
2019-20	\$ 3,251,500	<u>0.00%</u>
2020-21	\$ 3,251,500	<u>0.00%</u>
2021-22	\$???,???,???	?.??%

District Tax Levy Trends

- Over the last decade, the average tax levy increase for Otselic Valley has been 1.10%
- While over the last half decade, the average tax levy increase for Otselic Valley has been 0.66% and 3 of the 5 years the district has levied to the levy limit.
- The tax cap is designed to keep growth within 2% as long as the Board accepts and supports the recommendation from the Superintendent to levy to meet the previously approved voter obligations.

Strategic Spending Plan

	2019-2020	2020-2021	\$ Inc./((Dec.)	% of Change
Administration	1,971,263 <i>(17%)</i>	2,146,308 <i>(18%)</i>	175,045	8.9%
Program	7,339,312 <i>(64%)</i>	7,410,465 <i>(63%)</i>	71,152	1.0%
Capital	2,155,842 <i>(19%)</i>	2,226,655 <i>(19%)</i>	190,813	3.3%
Total	11,466,417	11,783,428	317,011	2.8%

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Otselic Central School District Revenue Drivers

2020-21 Revenue is up \$317,011 from 2019-20 Revenue

- Appropriated Fund Balance is up \$242,382. This is entirely attributed to the reduction in General Aids (i.e., Foundation Aid) and Transportation Aid resulting from the COVID-19 pandemic and the New York State budgetary response.
- BOCES Aid and Prior Year Refund BOCES Expense is up \$107,437. This is due to the fact that the District spent more on BOCES services during 2019-20 than we had originally budgeted.
- Unemployment Insurance Reserve is up \$10,000. This is a reserve that has existed for years but from which the District has not recently spent. Appropriating monies from this reserve to the budget is a precautionary effort due to the uncertainty of the New York State budgetary response to the COVID-19 pandemic.
- Interest and Penalties & Other Student Charges/Fees is up \$7,550.
- Transportation Aid is **down (\$26,109)**. This is entirely attributed to the reduction in aidable transportation expenses, during the 2019-20 school year, resulting from the COVID-19 pandemic.
- Other Federal Expenses are **down (\$11,739)**. This reduction is due to less interest paid by the District, during the 2020-21 school year, on a bond for which the District receives a refund from the Treasury Department.
- Interest and Earnings is **down (\$10,380)**. Due to the economic impact of the COVID-19 pandemic, there has been a reduction in interest rates, which is expected to continue for the next 12 months. As a result, the District will earn less interest on its savings.
- All other revenues are **down (\$2,130)** is due to reduced New York State aid.



Otselic Central School District 2020-21 Proposed Budget (Revenue)

Revenue Description	2019-20 Budget	2020-21 Proposed Budget	\$INC / (\$DEC)	%INC /- %DI
GENERAL FUND BUDGET TOTAL -->	\$11,466,417	\$11,783,428	\$317,011	2.8%
General Aids	\$4,642,486	\$4,642,486	\$0	0%
Real Property Taxes	\$3,251,500	\$3,251,500	(\$0)	0%
BOCES Aid	\$1,050,431	\$1,110,868	\$60,437	6%
General Aids - Building	\$972,282	\$972,282	(\$0)	0%
General Aids - Transportation	\$800,689	\$774,580	(\$26,109)	-3%
Appropriation of Planned Balance	\$250,000	\$492,382	\$242,382	97%
General Aids - UPK	\$151,833	\$151,833	\$0	0%
Other Federal Aid	\$147,318	\$135,579	(\$11,739)	-8%
Refund of Prior Years BOCES Expense	\$53,000	\$100,000	\$47,000	89%
Excess Cost	\$83,962	\$83,962	\$0	0%
Interest and Earnings	\$30,380	\$20,000	(\$10,380)	-34%
Textbook Aid	\$19,157	\$17,592	(\$1,565)	-8%
Unemployment Insurance Reserve	\$0	\$10,000	\$10,000	N/A
Interest and Penalties	\$3,655	\$9,795	\$6,140	168%
Hardware and Technology	\$4,724	\$4,681	(\$43)	-1%
Computer Software Aid	\$5,000	\$4,479	(\$521)	-10%
Other Student Fee/Charges	\$0	\$1,410	\$1,410	N/A

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Otselic Central School District Three-Part Budget (Administrative, Capital and Program)

3-PART BUDGET	19-20 ADOPTED BUDGET	20-21 PROPOSED BUDGET	\$INC / (\$DEC)	INC% / -DEC%	BUDGET CATEGORY
Grand Total	\$11,466,417	\$11,783,428	\$317,011	2.8%	
Program	\$7,339,312	\$7,410,465	\$71,152	1%	<i>The Program Component represents the largest portion and focal point of our budget. Items contained have represented the "heart" of any educational system.</i>
Capital	\$2,155,842	\$2,226,655	\$70,813	3%	<i>The Capital Component is defined by the State Education Department as primarily the operations and maintenance section of the budget; however, debt service and a couple of special items are also included.</i>
Administrative	\$1,971,262	\$2,146,308	\$175,046	9%	<i>The Administrative Component provides the funding of the majority of the instructional support services in the district. It is comprised of the general support section, an instructional supervision section and the employee benefits attributed to those areas.</i>

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2020-21 Program Expenditures are up \$71,152 from 2019-20 Expenditures

- Expenditures from central services are up \$140,025. This is almost entirely attributable to increases BOCES and District expenses for students with disabilities, offset by over-budgeting in 2019-20 for teacher salaries and decreases in 2020-21 to BOCES expenses for social worker and counseling services.
- Expenditures from pupil transportation are up \$65,099. This is almost entirely attributable to the budgeting of the new Director of Facilities position.
- Expenditures from instructional media are up \$16,987. This is almost entirely attributable to an increase in BOCES services, contractual raises for teachers, and less aidable library expenditures.
- Expenditures from employee benefits are **down (\$108,591)**. This is almost entirely attributable to the Program Expenditures being a smaller percentage of the budget in 2020-21 compared to 2019-20.
- Expenditures from staff are **down (\$20,000)**. This is almost entirely attributable to the budgeting for legal fees.
- Expenditures from administration and improvement are **down (\$15,549)**. This is almost entirely attributable to budgeting for Title II Grant.
- Other areas are **down (\$6,819)**. This is most attributable to an increase in budget for the community library offset by over-budgeting in 2019-20 for guidance counseling services.



Otselic Central School District Three-Part Budget (Program)

3-PART BUDGET	19-20 ADOPTED BUDGET	20-21 PROPOSED BUDGET	\$INC / (\$DEC)	INC% / -DEC%	BUDGET CATEGORY
Program	\$7,339,312	\$7,410,465	\$71,152	1%	<i>The Program Component represents the largest portion and focal point of our budget. Items contained have represented the "heart" of any educational system.</i>
Instructional Media	\$480,622	\$497,608	\$16,987	4%	Computer Assisted Instruction & School Library and Audiovisual
Pupil Transportation	\$642,429	\$707,527	\$65,099	10%	District Transport & Garage Building
Transfer to School Food Service Fund	\$120,000	\$120,000	\$0	0%	Transfer to School Lunch Program
Teaching	\$3,635,616	\$3,775,640	\$140,025	4%	Teaching-Regular School, Programs-Students w/ Disabilities, Occupational Education & Teaching-Special Schools
Staff	\$20,000	\$0	(\$20,000)	-100%	Legal
Administration and Improvement	\$26,804	\$11,255	(\$15,549)	-58%	Inservice Training-Instruction
Pupil Services	\$335,445	\$325,628	(\$9,817)	-3%	Interschool Athletics, Co-Curricular Activities, Health Services & Guidance
Community Service	\$4,200	\$7,200	\$3,000	71%	Youth Program
Employee Benefits	\$2,074,197	\$1,965,606	(\$108,591)	-5%	N/A

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2020-21 Capital Expenditures are up \$70,813 from 2019-20 Expenditures

- Expenditures from central services are up \$44,957. This is almost entirely attributable to the budgeting of the new Director of Facilities position.
- Expenditures from employee benefits are up \$41,566. This is almost entirely attributable to the budgeting of the new Director of Facilities position.
- Expenditures from pupil transportation are **down (\$8,136)**. This decrease is attributable to the difference between the assumed, budgeted for interest and principal on our new bus leases compared to the actual, budgeted for interest and principal on our new bus leases.
- Expenditures from debt service are **down (\$7,575)**. This is attributable to a decrease in our principal and interest debt service payments (our “mortgage” from past projects).



Otselic Central School District Three-Part Budget (Capital)

3-PART BUDGET	19-20 ADOPTED BUDGET	20-21 PROPOSED BUDGET	\$INC / (\$DEC)	INC% / -DEC%	BUDGET CATEGORY
Capital	\$2,155,842	\$2,226,655	\$70,813	3%	<i>The Capital Component is defined by the State Education Department as primarily the operations and maintenance section of the budget; however, debt service and a couple of special items are also included.</i>
Central Services	\$644,390	\$689,347	\$44,957	7%	Operation of Plant & Maintenance of Plant
Pupil Transportation	\$186,927	\$178,791	(\$8,136)	-4%	Purchase/Lease of Buses
Transfer to Capital Funds	\$100,000	\$100,000	\$0	0%	N/A
Employee Benefits	\$156,232	\$197,798	\$41,566	27%	N/A
Debt Service	\$1,068,294	\$1,060,719	(\$7,575)	-1%	N/A

2020-21 Administrative Expenditures are up \$175,046 from 2019-20 Expenditures

- Expenditures from central services are up \$67,848. This is mostly attributable to budgeting for the BOCES managed data services.
- Expenditures from employee benefits are up \$52,010. This is almost entirely attributable to the Administrative Expenditures being a larger portion of the budget in 2020-21 compared to 2019-20.
- Expenditures from finance are up \$31,105. This is mostly attributable to under-budgeting in 2019-20 for business office expenses and increases in BOCES expenses.
- Expenditures from staff are up \$28,972. This is mostly attributable to increases in budgeted legal expenses and BOCES expenses.
- Other areas are **down (\$4,889)**. This is most attributable to contractual raises offset by the removal from the 2020-21 budget of an additional clerical staff member added to the 2019-20 budget.



Otselic Central School District Three-Part Budget (Administrative)

3-PART BUDGET	19-20 ADOPTED BUDGET	20-21 PROPOSED BUDGET	\$INC / (\$DEC)	INC% / -DEC%	BUDGET CATEGORY
					<i>The Administrative Component provides the funding of the majority of the instructional support services in the district. It is comprised of the general support section, an instructional supervision section and the</i>
Administrative	\$1,971,262	\$2,146,308	\$175,046	9%	<i>employee benefits attributed to those areas.</i>
Administration and Improvement	\$309,280	\$306,580	(\$2,700)	-1%	Supervision-Regular School & Research, Planning and Evaluation
Employee Benefits	\$304,694	\$356,704	\$52,010	17%	N/A
Finance	\$390,682	\$421,787	\$31,105	8%	Business Administration, Audit, Tax Collector, Fiscal Agent Fee, Purchasing, & Treasurer
Board of Education	\$35,632	\$35,834	\$202	1%	Board of Education, District Clerk & District Meeting
Central Administration	\$178,450	\$176,059	(\$2,391)	-1%	Chief School Administrator & Superintendent Secretary
Staff	\$121,546	\$150,519	\$28,972	24%	Public Information and Services, Personnel, Records Management Officer & Legal
Central Services	\$630,977	\$698,825	\$67,848	11%	Central Data Processing, Unclassified, BOCES Administrative Costs, Central Printing and Mailing, Unallocated Insurance & School Association Dues

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