

Sandy Creek Central School Proposed Budget 2020 – 2021

Annual Budget Hearing

May 28, 2020: 6:00 PM

District Board Room

Annual District Meeting (Vote)

Tuesday, June 9, 2020

BY ABSENTEE BALLOT ONLY

Must receive ballots by 5:00 pm 6/9/2020

Board Position

(1) 5 year Term

Vacated Term held by: Deanna Soule

Candidate:

Michele M. Warner

Qualifications of Voters

1. A citizen of the United States
2. Eighteen years of age
3. A resident within the school district for a period of thirty days next preceding the meeting or election at which he/she offers to vote.

Note: No person shall have the right to register or vote at any school meeting or election who would not be qualified to register for or vote at an election in accordance with the provisions of section §5-106 of the election law.

2020-2021 Budget Statement and Required Attachments

Table of Contents

Proposed Budget Resolution	Pg 3
Estimated 2020-2021 Revenue	Pg 4
Proposed 3-Part Budget	Pgs 5-11
Salary Disclosure Notice	Pg 12
Exemption Impact Reports	Pg 13
• Jefferson County	Pg 14
• Lewis County	Pg 15
• Oswego County	Pgs 16-17
NYS Fiscal Accountability Report	Pgs 18-21
Real Property Tax Report Card	Pg 22-24
(School Report Card provided in separate packet)	

2020-2021 Proposed Budget Resolution

Proposition No. 1: Shall the proposed budget of \$23,240,836 for the Sandy Creek Central School District, Oswego County, New York as recommended by the Board of Education for the fiscal year beginning July 1, 2020, be adopted and shall the Board of Education be authorized to levy the necessary tax therefore?

Proposition 1 puts forth a \$23,240,836.00 2020-2021 budget that was approved by the Board of Education at the May 19, 2020 special meeting. This expenditure plan represents a 0.9% increase in spending compared to the 2019-2020 school year. The district estimated tax levy will increase from the 2019-2020 year levy amount. The estimated increase on the district tax levy would be 2.0%.

There is no question that this was one of the most difficult years any of us have had. The pandemic has forced us to completely change how we educate and provide for our students. At the same time, however, we could not be more proud of our teachers and staff with how they have come together during this crisis. On Sunday, March 15th a small group of administrators and supervisors met in our board room to plan how we would begin feeding our students and provide them with work. By the very next day we began bussing food out to our students. That same day our teachers came to work to begin working on packets that would be sent home to every student in the district. And for the next several months, we continued to feed and educate our students with some very creative and innovative strategies and techniques. That kind of commitment and dedication was overwhelming and not something we will ever forget.

Unfortunately, the pandemic has also made this become a budget crisis for school districts across the country. Sandy Creek is no exception. The Board of Education had to make some very difficult decisions as we were forced to make cuts during the process. We knew that we could not ask the community for a large tax increase given the current economic climate. Therefore, we are proposing a 2% increase which is far below our tax cap of 7.77%. We were forced to eliminate through retirement the following positions: 1 Data District Coordinator, 2 K-6 teachers, 1 reading teacher, and 1 technology technician. We also had to cut some current employees. These include: 1 driver education teacher, 1 art teacher, 1 special education teacher, 1 reading teacher, 1 PE teacher 1 teacher aide and 1 secretary position. These were all heart breaking decisions that no one wanted to do but we simply do not have a choice in this situation.

This proposed budget uses \$798,926 of reserves to balance the expenditure plan with revenues. Our reserves are slowly decreasing and will soon be depleted. The District is very concerned about the future of State and Federal aid as it relies upon it for approximately 65% of its revenue. The Governor has state that this will not be a one -time fix/adjustment, the reductions in aid will continue for a few more years.

Accordingly, the District Administration and Board of Education Finance Sub-Committee will continue to re-examine and explore all levels of both expenditures and revenues for possibilities to assist our situation. Our end goal will be to provide sustainable student programming that both grants our students the ability to stay competitive in the future world as well as to continue to provide ample opportunities for all students.

In closing, we wish to thank you for your continued support of our students, staff and programming. We are constantly striving to maintain an updated platform for student programs and curricula while keeping you the taxpaying community member in mind.

Budget, Revenue & Tax Levy

	Adopted Budget 2019-2020	Proposed Budget 2020-2021	Increase (Decrease)
Total Base Budget			
1090 Interest & Penalties on Taxes	24,000	25,000	1,000
2401 Interest & Earnings on Investments	4,000	5,500	1,500
2413 Rental of Real Property, BOCES	1,000	1,000	0
2450 Commissions	2,000	2,000	0
2650 Sales of Scrap/Excess Material	2,000	2,000	0
2666 Sales of Transportation Equipment	15,000	12,000	(3,000)
2690 Other Compensation for Loss	2,000	2,000	0
2701 Refund of Prior Years Expense-BOCES	150,000	150,000	0
2703 Refund of Prior Years Expense-Other	45,000	40,000	(5,000)
2770 Other Miscellaneous	1,000	1,000	0
3101 State Aid and Federal Aid	14,984,292	15,069,955	85,663
4601 Federal Aid - Medicaid	30,000	30,000	0
5050 Interfund Transfer-Debt Service Fund	0	0	0
511 Appropriated - Reserve for Capital Imp - Transportation	50,244	38,093	(12,151)
511 Appropriated - Employee Benefit Accrued Liab Reserve	480,760	490,730	9,970
511 Appropriated - Retirement Contribution Reserve	270,103	270,103	0
599 Appropriated Fund Balance	150,000	150,000	0
599 Appropriated Fund Balance - prior years			
Total Revenue Before Levy	16,211,399	16,289,381	77,982
1001 Current Year Tax Levy	6,815,152	6,951,455	2% 315,360
Total Revenues	23,026,551	23,240,836	393,342

	Adopted Budget 2019-20	Proposed Budget 2020-21	Increase (Decrease)
PROGRAM BUDGET			
<u>A1420 LEGAL</u>			
Contractual Expense	\$41,800	\$39,600	(\$2,200)
<u>A1430 Personnel - BOCES</u>			
Contractual Expense	0	0	0
<u>A 1460 RECORDS MANAGEMENT</u>			
Non-Instructional Salaries	4,600	4,600	0
<u>A1480 Public Relations - BOCES</u>			
Contractual Expense	39,500	36,845	(2,655)
<u>A 1670 OTHER SERVICES</u>			
Central Printing	47,500	36,000	(11,500)
Data Processing - Boces Services	90,000	115,000	25,000
TOTAL OTHER SERVICES - PROGRAM	137,500	151,000	13,500
<u>A1910 SPECIAL ITEMS</u>			
Liability Insurance	34,529	36,946	\$2,417
Contractual Expense: Student Accident Insurance	5,950	6,250	\$0
TOTAL SPECIAL ITEMS - PROGRAM	40,479	43,196	2,417
TOTAL GENERAL SUPPORT	\$263,879	\$275,241	\$11,062

INSTRUCTION - Expenditures charged to Instruction include: staffing of the regular school day including programs for children with handicapping conditions, in-service training, school library, computer assisted instruction, promotion & improvement of attendance, certified guidance counselors, health services, psychological services, social services, pupil personnel services for special schools, co-curricular activities (inclusive of plays, music groups, yearbook, newspaper) and interscholastic sports.

A2020 SUPERVISION - REGULAR SCHOOL

Coordinators Stipends	143,000	148,000	5,000
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A2070 IN-SERVICE TRAINING

In-house & Boces Services - Curriculum & Staff Development	44,285	51,725	7,440
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A2110 TEACHING - REGULAR SCHOOL

Teacher Salaries K-6	2,598,816	2,244,256	(354,560)
Teacher Salaries 7-12	2,235,909	1,993,076	(242,833)
Substitute Teacher Salaries	121,500	131,200	9,700
Non-Instructional Salaries	142,908	177,973	35,065
Equipment	52,500	52,500	0
Contractual Expense: (equip repairs, textbook rebinding, tutoring, driver ed car gas, rental & ins, conferences, gifted & talented)	116,650	129,565	12,915
Materials and Supplies	229,035	235,750	6,715
Textbooks	80,000	85,000	5,000
Boces Services:	420,713	408,903	(11,810)
TOTAL TEACHING - REGULAR SCHOOL	5,998,031	5,458,223	(539,808)

A2250 PROGRAMS FOR HANDICAPPED CHILDREN

Instructional Salaries	780,171	815,351	35,180
Non-Instructional Salaries	347,000	312,000	(35,000)
Equipment	2,000	2,000	0
Contractual Expense	230,750	230,750	0
Materials and Supplies	20,000	15,000	(5,000)
Boces Services	807,358	978,000	170,642
TOTAL PROGRAMS FOR HANDICAPPED CHILDREN	2,187,279	2,353,101	165,822

A2280 OCCUPATIONAL EDUCATION

Instructional Salaries	152,000	142,000	(10,000)
Equipment	2,000	2,000	0
Materials and Supplies	28,000	23,000	(5,000)
Boces Services	817,366	748,000	(69,366)
TOTAL OCCUPATIONAL EDUCATION	999,366	915,000	(84,366)

A2330 TEACHING - SPECIAL SCHOOLS

Boces Services:	260,775	145,000	(115,775)
TOTAL TEACHING - SPECIAL SCHOOLS	260,775	145,000	(115,775)

A2610 INSTRUCTIONAL MEDIA

Salaries of Librarian and staff	171,500	154,000	(17,500)
Materials and Supplies (AV, Books, Mag.)	54,000	57,500	3,500
Boces Services:	27,000	30,100	3,100
TOTAL INSTRUCTIONAL MEDIA	252,500	241,600	(10,900)

A2630 COMPUTER INSTRUCTION

Non-Instructional Salaries	200,200	154,796	(45,404)
Equipment	33,000	33,000	0
Contractual Expense (repairs, conferences, cyber liability insurance)	3,600	13,200	9,600
Materials and Supplies	72,500	62,500	(10,000)
Boces Services: Learning Technologies (Instructional Computer Leases)	300,000	301,000	1,000
TOTAL COMPUTER INSTRUCTION	609,300	564,496	(44,804)

A2805 ATTENDANCE

Non-Instructional Salaries	39,500	41,045	1,545
TOTAL ATTENDANCE	39,500	41,045	1,545

A2810 GUIDANCE

Salaries Guidance Counselor(s) & Secretary(19-20 only)	213,400	189,000	(24,400)
Contractual Expense	800	800	0
Materials and Supplies	1,750	1,750	0
BOCES SERVICES	9,300	10,642	1,342
TOTAL GUIDANCE	225,250	202,192	(24,400)

A2815 HEALTH SERVICES

Salary of School Nurses	100,700	95,000	(5,700)
Contractual Expense (Repairs, School Physician, Conference)	3,700	3,700	0
Materials and Supplies	7,200	6,500	(700)
BOCES Services	4,820	5,095	275

TOTAL HEALTH SERVICES	116,420	110,295	(6,400)
<u>A2820 PSYCHOLOGICAL SERVICES</u>			
Instructional Salaries	65,000	67,000	2,000
Materials and Supplies	2,000	2,000	0
TOTAL PSYCHOLOGICAL SERVICES	67,000	69,000	2,000
<u>A2825 SOCIAL WORKER</u>			
Instructional Salaries	65,300	67,500	2,200
Materials and Supplies	200	500	300
TOTAL SOCIAL WORKER	65,500	68,000	2,500
<u>A2850 CO-CURRICULAR ACTIVITIES</u>			
Instructional Salaries	79,500	90,000	10,500
Contractual Expense (Dues, Chaperones, Awards, Yearbook)	3,700	3,200	(500)
TOTAL CO-CURRICULAR ACTIVITIES	83,200	93,200	10,000
<u>A2855 INTERSCHOLASTIC ATHLETICS</u>			
Instructional Salaries	209,700	223,320	13,620
Equipment	25,000	20,000	(5,000)
Contractual Expense (officials, dues, equip reconditioning)	84,261	92,750	8,489
Materials and Supplies	106,900	121,947	15,047
TOTAL INTERSCHOLASTIC ATHLETICS	425,861	458,017	32,156
TOTAL INSTRUCTION	\$11,517,267	\$10,918,894	(\$599,990)

PUPIL TRANSPORTATION - Expenditures charged to transportation include: transportation furnished students by the district operated transportation system; the custodial and maintenance of the bus garage; utilities, heating and fleet insurance.

A5510 TRANSPORTATION

Non-Instructional Salaries	816,828	850,000	33,172
Equipment	5,000	5,000	0
Contractual Expense (Insurance, driver training, towel service)	118,700	121,400	2,700
BOCES Services	600	350	(250)
Materials and Supplies (fuel, oil, tires, software and accessories)	135,500	146,000	10,500
TOTAL TRANSPORTATION	1,076,628	1,122,750	46,122

A5530 BUS GARAGE

Equipment	2,000	2,000	0
Contractual Expense (heat, telephone)	56,500	56,500	0
Materials and Supplies	2,000	2,000	0
TOTAL BUS GARAGE	60,500	60,500	0
TOTAL PUPIL TRANSPORTATION	\$1,137,128	\$1,183,250	\$46,122

UNDISTRIBUTED - Undistributed expenditures include: required contributions to the employees' retirement systems and other employee benefits, principal and interest payments on Debt service.

EMPLOYEE BENEFITS

Employee Retirement	210,722	252,310	41,588
Teacher Retirement	654,117	663,243	9,126

Social Security	686,904	651,658	(35,246)
Worker's Compensation	97,508	78,613	(18,895)
Unemployment Insurance	0	73,800	73,800
Disability Insurance	13,658	14,258	600
Health Insurance	3,401,249	3,413,877	12,628
Dental Insurance	158,238	164,713	6,475
Other Insurance	1,265	0	(1,265)
Tuition Reimb., unused sick days	10,904	5,160	(5,744)
TOTAL EMPLOYEE BENEFITS	5,234,565	5,317,632	83,067

INTERFUND TRANSFERS

Transfer to Special Aid Fund	25,000	30,000	5,000
Transfer to School Food Services Fund	30,000	100,000	70,000
TOTAL INTERFUND TRANSFERS	55,000	130,000	75,000
TOTAL UNDISTRIBUTED	\$5,289,565	\$5,447,632	\$158,067

TOTAL PROGRAM BUDGET:	\$18,207,839	\$17,825,017	(\$384,739)
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ADMINISTRATIVE BUDGET

BOARD OF EDUCATION - Expenditures charged to the Board of Education include: expenses for members of the Board of Education, graduation expenses, salary of the district clerk, school district elections.

A1010 BOARD OF EDUCATION

Contractual	7,500	7,500	0
Materials and Supplies	1,000	100	(900)
TOTAL BOARD OF EDUCATION	8,500	7,600	(900)

A1040 DISTRICT CLERK

District Clerk Salary	63,525	65,623	2,098
TOTAL DISTRICT CLERK	63,525	65,623	2,098

A1060 DISTRICT MEETING

Contractual Expense (ads, clerks, inspectors and rental of voting machines)	6,600	6,800	200
TOTAL DISTRICT MEETING	6,600	6,800	200

TOTAL BOARD OF EDUCATION	\$78,625	\$80,023	\$1,398
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CENTRAL ADMINISTRATION - Expenditures charged to Central Administration include: compensation and expenses of the chief school officer, the recruitment and orientation of personnel, maintaining personnel records, maintenance and improvement of school-community relations, general condition of curriculum Development and system wide supervision; and the conducting and managing of research, planning and evaluation for the school.

A1240 CHIEF SCHOOL ADMINISTRATOR

Superintendent salary	149,000	152,000	3,000
Contractual Expense (ie: postage, service contract for postage machine)	39,500	38,500	(1,000)
Materials and supplies	1,000	1,000	0
TOTAL CHIEF SCHOOL ADMINISTRATOR	189,500	191,500	2,000

TOTAL CENTRAL ADMINISTRATION	\$189,500	\$191,500	\$2,000
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FINANCE - Expenditures charged to finance include: Compensation and expenditures for the Business Administrator, Treasurer, Sr. Account Clerk, and Tax Collection; provision of financial auditing services; and fiscal agent fees to provide serial bond and coupon services.

A1310 BUSINESS ADMINISTRATION

Business Administrator, Accountant, and Sr. Account Clerk Salaries	198,525	207,623	9,098
Contractual Expense (ie: advertising)	32,250	34,250	2,000
Materials and Supplies	750	500	(250)
BOCES Services	3,280	43,500	40,220

TOTAL BUSINESS ADMINISTRATION	234,805	285,873	51,068
<u>A1320 AUDITING</u>			
Contractual Expense (Annual Financial Audits)	37,500	39,000	1,500
<u>A1325 DISTRICT TREASURER</u>			
District Treasurer Salary	7,520	7,520	0
TOTAL DISTRICT TREASURER	7,520	7,520	0
<u>A1330 TAX COLLECTOR</u>			
Contractual Expense (Collector's Bond, postage, advertising, tax service)	13,500	8,000	(5,500)
Materials and Supplies	2,000	2,000	0
TOTAL TAX COLLECTOR	15,500	10,000	(5,500)
TOTAL FINANCE	\$295,325	\$342,393	\$47,068
STAFF - Expenditures charged to Staff include: Compensation for legal services provided by the school attorneys and independent legal advisors.			
<u>A1420, 1430 & 1480 LEGAL & PERSONNEL & PUBLIC RELATIONS</u>			
Contractual Expense	5,700	5,400	(300)
<u>A 1670 OTHER SERVICES</u>			
Data Processing - Boces Services	0	0	0
TOTAL OTHER SERVICES	0	0	0
TOTAL STAFF	\$5,700	\$5,400	(\$300)
SPECIAL ITEMS - Expenditures charged to special items include: unallocable payments of insurance premiums, school association dues; and the district share of BOCES Administrative charges for services.			
<u>A1910 SPECIAL ITEMS</u>			
Contractual Expense:			
General Liability Insurance	3,837	4,105	268
School Board Association Dues	10,000	13,000	3,000
Boces - Rent & Administration	334,156	338,023	3,867
TOTAL SPECIAL ITEMS	\$347,993	\$355,128	\$7,135
TOTAL GENERAL SUPPORT	\$917,143	\$974,444	\$57,301
<u>A2020 SUPERVISION</u>			
Salaries of Principals, Secretaries, and Coordinators	369,000	264,196	(104,804)
Contractual Expense	9,000	7,000	(2,000)
Materials and Supplies	1,600	1,500	(100)
TOTAL SUPERVISION	379,600	272,696	(106,904)
TOTAL INSTRUCTION - ADMINISTRATION	\$379,600	\$272,696	(\$106,904)
<u>EMPLOYEE BENEFITS</u>			
Employee Retirement	26,588	35,409	8,821
Teacher Retirement	42,018	27,163	(14,855)
Social Security	51,784	38,526	(13,258)
Worker's Compensation	7,351	4,647	(2,704)
Disability Insurance	1,030	1,021	(9)
Health Insurance	249,088	243,115	(5,973)
Dental Insurance	14,013	11,492	(2,521)
Other Insurance	635	360	(275)
TOTAL EMPLOYEE BENEFITS	392,507	361,733	(30,774)
TOTAL UNDISTRIBUTED	\$392,507	\$361,733	(\$30,774)
TOTAL ADMINISTRATIVE BUDGET:	\$1,689,250	\$1,608,873	(\$80,377)

CAPITAL BUDGET

A1380 & 1430 FISCAL AGENT & PERSONNEL - BOCES

Contractual Expense: Fees	15,000	16,824	1,824
TOTAL FINANCE	\$15,000	\$16,824	\$1,824

OPERATION AND MAINTENANCE OF PLANT - Expenditures charged to operation and maintenance of plant include: costs related to keeping the physical plant open and ready for use (inclusive of heat, lights, telephones, and routine daily housekeeping activities); and maintenance of grounds and athletic fields.

A1620 OPERATION

Non-Instructional Salaries	560,000	560,000	0
Equipment	15,000	15,000	0
Contractual Expense:			
Heat - Gas & Oil	65,000	75,000	10,000
Electricity	165,000	165,000	0
Water	12,500	15,000	2,500
Telephone	121,500	105,975	(15,525)
Insurance (fire, boiler, maintenance vehicles)	5,245	6,858	1,613
Trash Removal Contract	17,000	18,000	1,000
Laundry Service Contract	9,000	9,000	0
Professional Development	1,000	1,000	0
Miscellaneous (Advertising, etc.)	2,500	2,500	0
Materials and Supplies	34,000	40,000	6,000
Boces Services	1,100	10,025	8,925
TOTAL OPERATION	1,008,845	1,023,358	14,513

A1621 MAINTENANCE & GROUNDS

Non-Instructional Salaries	310,000	285,000	(25,000)
Equipment	30,000	30,000	0
Contractual Expenses:			
Professional/Technical Services	85,000	153,000	68,000
Building Condition Survey	0	0	0
Snow Removal	12,500	12,500	0
Septic Service	7,000	7,000	0
Minor Maintenance Repairs	20,000	20,000	0
Driveway and Miscellaneous Repair	14,700	16,000	1,300
Maintenance Projects	100,000	100,000	0
Materials and Supplies	15,000	15,000	0
TOTAL MAINTENANCE AND GROUNDS	594,200	638,500	44,300

TOTAL CENTRAL SERVICES

\$1,603,045	\$1,661,858	\$58,813
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A 1981 SPECIAL ITEMS

Refund Real Property Taxes	5,000	5,000	0
BOCES Capital Charges	35,079	36,252	1,173
TOTAL SPECIAL ITEMS	\$40,079	\$41,252	\$1,173

A5510 TRANSPORTATION

Purchase of Buses	290,429	276,035	(14,394)
TOTAL PUPIL TRANSPORTATION	\$290,429	\$276,035	(\$14,394)

EMPLOYEE BENEFITS

Employee Retirement	112,450	136,050	23,600
Social Security	65,992	64,227	(1,765)
Worker's Compensation	9,368	7,748	(1,620)
Unemployment Insurance	20,000	49,880	29,880
Disability Insurance	1,312	1,703	391
Health Insurance	328,821	397,954	69,133
Dental Insurance	15,357	15,322	(35)
Other Insurance	696	480	(216)
TOTAL EMPLOYEE BENEFITS	553,996	673,364	119,368

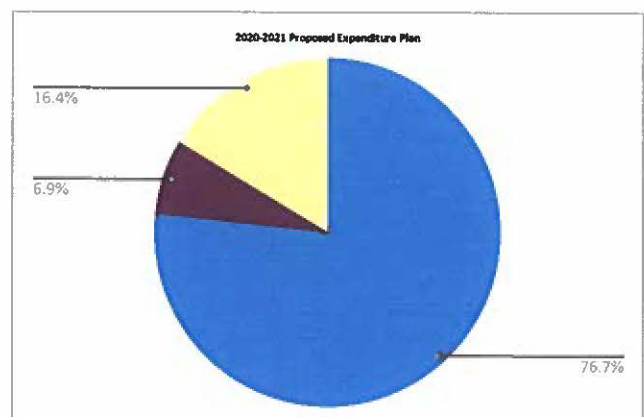
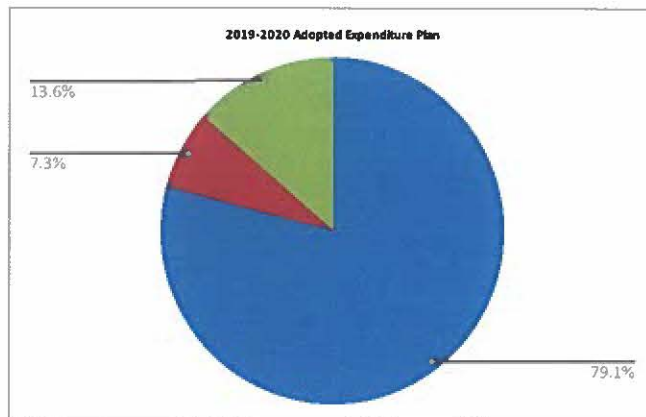
DEBT SERVICE - PRINCIPAL

CiTi (Oswego BOCES) Capital Project			0
Serial Bonds, 1999 Capital Project			0

BAN 2019	100,000	100,000	0
Excel Capital Project - Dormitory Authority Bond	195,000	205,000	10,000
TOTAL DEBT SERVICE - PRINCIPAL	295,000	305,000	10,000
DEBT SERVICE - INTEREST			
CiTi (Oswego BOCES) Capital Project			0
Serial Bonds, 1999 Capital Project			0
BAN 2019	165,000	673,800	508,800
Excel Capital Project - Dormitory Authority Bond	66,613	58,813	(7,800)
TOTAL DEBT SERVICE - INTEREST	231,613	732,613	501,000
INTERFUND TRANSFERS			
Transfer to Capital Fund - 19/20 Security Imp/ 20/21 Safetu & Security Imp	100,000	100,000	0
TOTAL INTERFUND TRANSFERS	100,000	100,000	0
TOTAL UNDISTRIBUTED	\$1,180,609	\$1,810,977	\$630,368
TOTAL CAPITAL BUDGET	\$3,129,162	\$3,806,946	\$677,784

Budget Summary

	<u>Adopted</u> <u>2019-2020</u>	<u>Proposed</u> <u>2020-2021</u>	<u>Change</u>
Program Budget	\$18,207,839	\$17,825,017	(\$382,822)
Administrative Budget	1,689,250	1,608,873	(\$80,377)
Capital Budget	3,129,162	3,806,946	\$677,784
TOTAL GENERAL FUND BUDGET	\$23,026,251	\$23,240,836	\$212,668



REQUIRED SUPERINTENDENT'S SALARY & BENEFIT DISCLOSURE

20-21 Estimated ANNUAL SALARY: \$ 152,000

20-21 Estimated ANNUALIZED COST OF BENEFITS: \$ 48,116

20-21 OTHER COMPENSATION: Mileage at current IRS rates

Exemption Impact Reports

Chapter 258 of the Laws of 2008 added Section 495 to the Real Property Tax Law requiring counties, cities, towns, villages and school districts to attach to their tentative/preliminary budgets an exemption report.

These exemption reports are to provide taxpayers, policy makers, media and general public with greater transparency on property tax exemptions and their effect on overall property taxes.

Equalized Total Assessed Value 2,643,331

School District - 355201 Sandy Creek

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	1	88,900	3.36
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	38,100	1.44
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	5	82,178	3.11
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	73,722	2.79
41834	ENHANCED STAR	RPTL 425	3	206,100	7.80
41854	BASIC STAR 1999-2000	RPTL 425	10	300,000	11.35
Total Exemptions Exclusive of System Exemptions:			21	789,000	29.85
Total System Exemptions:			0	0	0.00
Totals:			21	789,000	29.85

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

Equalized Total Assessed Value 1,596,704

School District - 355201 Sandy Creek

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41854	BASIC STAR 1999-2000	RPTL 425	1	30,928	1.94
50005	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	0	0.00
50006	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	0	0.00
Total Exemptions Exclusive of System Exemptions:			1	30,928	1.94
Total System Exemptions:			2	0	0.00
Totals:			3	30,928	1.94

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

Equalized Total Assessed Value 510,465,957

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	26	1,017,696	0.20
13100	CO - GENERALLY	RPTL 406(1)	7	1,337,656	0.26
13500	TOWN - GENERALLY	RPTL 406(1)	34	5,473,784	1.07
13570	TOWN O/S LIMITS - SPECIFIED US	RPTL 406(2)	1	34,000	0.01
13650	VG - GENERALLY	RPTL 406(1)	11	3,170,330	0.62
13730	VG O/S LIMITS - SPECIFIED USES	RPTL 406(2)	1	1,648	0.00
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	1	54,945	0.01
13800	SCHOOL DISTRICT	RPTL 408	4	16,056,704	3.15
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	2	523,691	0.10
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	21	3,423,334	0.67
25120	NONPROF CORP - EDUC(L(CONST PRC	RPTL 420-a	4	354,445	0.07
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	1	330,000	0.06
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	1	230,769	0.05
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	1	1,250,000	0.24
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	10	436,592	0.09
25900	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	39,231	0.01
26050	AGRICULTURAL SOCIETY	RPTL 450	3	1,486,593	0.29
26100	VETERANS ORGANIZATION	RPTL 452	1	170,330	0.03
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	5	757,377	0.15
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	17	231,650	0.05
41400	CLERGY	RPTL 460	1	1,500	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	6	3,314,211	0.65
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	80	1,627,912	0.32
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	19	454,363	0.09
41800	PERSONS AGE 65 OR OVER	RPTL 467	31	1,087,249	0.21
41804	PERSONS AGE 65 OR OVER	RPTL 467	41	1,065,661	0.21
41805	PERSONS AGE 65 OR OVER	RPTL 467	1	31,072	0.01
41834	ENHANCED STAR	RPTL 425	446	28,621,697	5.61
41854	BASIC STAR 1999-2000	RPTL 425	892	27,746,878	5.44
41864	Basic STAR (land belongs to ot	RPTL 425	1	5,000	0.00
46450	INC ASSN OF VOLUNTEER FIREMEN	RPTL 464(1)	2	3,500	0.00
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	12	820,519	0.16
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	3	48,352	0.01

Equalized Total Assessed Value 510,465,957

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	4	2,944,624	0.58
Total Exemptions Exclusive of System Exemptions:			1,687	101,208,689	19.83
Total System Exemptions:			4	2,944,624	0.58
Totals:			1,691	104,153,313	20.40

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

FISCAL ACCOUNTABILITY SUMMARY (2018 - 19)

INFORMATION ABOUT EXPENDITURE RATIOS (2017 - 18)

(Data are lagged a year.)

Commissioner's Regulations require that certain expenditure ratios for general-education and special-education students be reported and compared with ratios for similar districts and all public schools. The required ratios for this district are reported below.

The numbers used to compute the statistics on this page were collected on the State Aid Form A, the State Aid Form F, the School District Annual Financial Report (ST-3), and from the Student Information Repository System (SIRS).

THIS SCHOOL DISTRICT

GENERAL EDUCATION

INSTRUCTIONAL EXPENDITURES



\$11,818,059

PUPILS



810

EXPENDITURES PER PUPIL



\$14,590

SPECIAL EDUCATION

INSTRUCTIONAL EXPENDITURES



\$3,406,911

PUPILS



105

EXPENDITURES PER PUPIL



\$32,447

SIMILAR DISTRICT GROUP HIGH NEED/RESOURCE CAPACITY RURAL

GENERAL EDUCATION

INSTRUCTIONAL EXPENDITURES



\$1,639,861,015

PUPILS



143,319

EXPENDITURES PER PUPIL



\$11,442

SPECIAL EDUCATION

INSTRUCTIONAL EXPENDITURES



\$716,341,463

PUPILS



24,901

EXPENDITURES PER PUPIL



\$28,768

ALL SCHOOL DISTRICTS

GENERAL EDUCATION

INSTRUCTIONAL EXPENDITURES

\$35,199,223,413

PUPILS

2,632,781

EXPENDITURES PER PUPIL

\$13,370

SPECIAL EDUCATION

INSTRUCTIONAL EXPENDITURES

\$15,660,696,162

PUPILS

485,151

EXPENDITURES PER PUPIL

\$32,280

Instructional Expenditures for General Education are K-12 expenditures for classroom instruction (excluding Special Education) plus a proration of building level administrative and instructional support expenditures. These expenditures include amounts for instruction of students with disabilities in a general-education setting. District expenditures, such as transportation, debt service and district-wide administration are not included.

The pupil count for General Education is K-12 average daily membership plus K-12 pupils for whom the district pays tuition to another school district. This number represents all pupils, including those classified as having disabilities and those not classified, excluding only students with disabilities placed out of district. Pupils resident in the district but attending a charter school are included. For districts in which a county jail is located, this number includes incarcerated youth to whom the district must provide an education program.

Instructional Expenditures for Special Education are K-12 expenditures for students with disabilities (including summer special education expenditures) plus a proration of building-level administrative and instructional support expenditures. District expenditures, such as transportation, debt service and district-wide administration are not included.

The pupil count for Special Education is a count of K-12 students with disabilities for the school year plus students for whom the district receives tuition from another district plus students for whom the district pays tuition to another district. Students attending the State schools at Rome and Batavia, private placements and out-of-state placements are included.

Instructional Expenditures Per Pupil is the simple arithmetic ratio of Instructional Expenditures to Pupils. The total cost of instruction for students with disabilities may include both general- and special-education expenditures. Special-education services provided in the general-education classroom may benefit students not classified as having disabilities.

TOTAL EXPENDITURES PER PUPIL

THIS SCHOOL DISTRICT

\$28,922

SIMILAR DISTRICT GROUP

\$24,206

NY STATE

\$25,845

Total Expenditures Per Pupil is the simple arithmetic ratio of Total Expenditures to Pupils. Total Expenditures include district expenditures for classroom instruction, as well as expenditures for transportation, debt service, community service and district-wide administration that are not included in the Instructional Expenditure values for General Education and Special Education. As such, the sum of General Education and Special Education Instructional Expenditures does not equal the Total Expenditures.

INFORMATION ABOUT STUDENTS WITH DISABILITIES (2018 - 19)

Commissioner's Regulations require reporting students with disabilities by the percent of time they are in general education classrooms and the classification rate of students with disabilities. These data are to be compared with percentages for similar districts and all public schools. The required percentages for this district are reported below.

STUDENT PLACEMENT (PERCENT OF TIME INSIDE REGULAR CLASSROOM)

THIS SCHOOL DISTRICT	SIMILAR DISTRICT GROUP	NY STATE
80% OR MORE	HIGH NEED/RESOURCE CAPACITY RURAL	80% OR MORE
82	80% OR MORE	80% OR MORE
81.2%	58.2%	58.7%
40% - 79%	40% - 79%	40% - 79%
7	18.6%	11.5%
6.9%	LESS THAN 40%	LESS THAN 40%
12	20.1%	19.0%
11.9%	SEPARATE SETTINGS	SEPARATE SETTINGS
0	2.5%	5.3%
0.0%	OTHER SETTINGS	OTHER SETTINGS
0	0.6%	5.6%
0.0%		

The source data for the statistics in this table were reported through the Student Information Repository System (SIRS) and verified in Verification Report 5. The counts are numbers of students reported in the least restrictive environment categories for school-age programs (ages 6-21) on BEDS Day, which is the first Wednesday of the reporting year. The percentages represent the amount of time students with disabilities are in general-education classrooms, regardless of the amount and cost of special-education services they receive. Rounding of percentage values may cause them to sum to a number slightly different from 100%.

SCHOOL-AGE STUDENTS WITH DISABILITIES CLASSIFICATION RATE

THIS SCHOOL DISTRICT	SIMILAR DISTRICT GROUP	NY STATE
12.4%	15.9%	14.7%

This rate is a ratio of the count of school-age students with disabilities (ages 4-21) to the total enrollment of all school-age students in the school district, including students who are parentally placed in nonpublic schools located in the school district. The numerator includes all school-age students for whom a district has Committee on Special Education (CSE) responsibility to ensure the provision of special-education services. The denominator includes all school-age students who reside in the district. In the case of parentally placed students in nonpublic schools, it includes the number of students who attend the nonpublic schools located in the school district. Source data are drawn from the SIRS and from the Basic Education Data System (BEDS).

Similar District Groups are identified according to the Need-to-Resource-Capacity Index. More information is available on our NRC capacity categories page.

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THIS DOCUMENT WAS CREATED ON: MAY 21, 2020, 2:04 PM EST

20-21

Property Tax Report Card
461901 - SANDY CREEK CSD

2019-2020 - Page 1
Official - as of 05/21/2020 12:43 PM

****Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.****

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website:
<http://www.p12.nysed.gov/mgt/serv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2020-21 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under 'Other Reserve' and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS)."

Form Due - April 27, 2020

Form Preparer Name:
Preparer's Telephone Number:

SHELLEY FITZPATRICK
315-387-3445

<u>Shaded Fields Will Calculate</u>	Budgeted 2019-20 (A)	Proposed Budget 2020-21 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	23,026,551	23,240,836	0.93 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	6,815,152	6,951,455	
B. Tax Levy to Support Library Debt, if Applicable	94,000	94,000	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A+B+C-D)	6,909,152	7,045,455	1.97 %
F. Permissible Exclusions to the School Tax Levy Limit	189,444	201,226	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	6,899,888	7,344,437	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	6,625,708	6,750,229	
I. Difference: (G-H); (negative value requires 60.0% voter approval) ²	274,180	594,208	
Public School Enrollment	810	810	0.00 %
Consumer Price Index			1.81 %

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2020-21, includes any carryover from 2019-20 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2019-20 (D)	Estimated 2020-21 (E)
Adjusted Restricted Fund Balance	4,369,718	3,568,000
Assigned Appropriated Fund Balance	1,088,597	1,098,000
Adjusted Unrestricted Fund Balance	857,440	900,000
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.72 %	3.87 %

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/20 Actual Balance	6/30/20 Estimated Ending Balance	Intended Use of the Reserve in the 2020-21 School Year (Limit 200 Characters)**
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Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.

Capital	CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	441,530	391,286	Purchase of buses
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation	WC RESERVE	For self-insured Workers Compensation and benefits.	272,046	273,000	3 mos of premium for consortium collapse
Unemployment Insurance	UE RESERVE	For reimbursement to the State Unemployment Insurance Fund.	109,737	11,000	unemployment benefits
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service	DEBT SERVICE RESERVE	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	44,899	44,899	To pay off debt when due
Insurance		For liability, casualty, and other types of uninsured losses.			
Property Loss + (add)		To cover property loss.			
Liability		To cover incurred liability claims.			

Tax Certiorari		For tax certiorari settlements.	<input type="text"/>	<input type="text"/>	
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.	<input type="text"/>	<input type="text"/>	
Employee Benefit Accrued Liability	EBAL RESERVE	For accrued 'employee benefits' due to employees upon termination of service.	2,216,966	1,736,000	benefits due employees at retirement
Retirement Contribution	ERS RESERVE	For employer retirement contributions to the State and Local Employees' Retirement System.	867,454	598,000	for employees retirement
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.	<input type="text"/>	<input type="text"/>	
Single Other Reserve + (add)			<input type="text"/>	<input type="text"/>	

* **NYSED Reserve Guidance:**

http://www.p12.nysed.gov/mgt/serv/accounting/docs/reserve_funds.pdf

OSC Reserve Guidance:

<http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservefunds>

****Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2020-21. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Save	Reset	Save & Ready
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