



# 2021-2022 BUDGET REVIEW

**SPECIAL BUDGET ISSUE – MAY 2021**

Dear District Resident:

At its meeting held April 19, 2021, the Cazenovia Board of Education adopted a \$32,746,000 spending plan for the 2021-22 school year. This spending plan represents a 5.46% increase in spending over the current year's budget and will rely on a proposed 1.18% tax levy increase. This increase is compliant with New York State's Tax Cap legislation.

What a year it has been since the last school budget announcement of 2020. Who would have thought that a year would go by and COVID-19 would still have such an impact on our daily lives? We recognize that this has been a challenging time for so many, but at the same time, we wish to highlight what a successful year this has been for our District. Almost all news stories related to COVID-19 and education focus on the question, "When will our kids go back to school?" In many cases, politicians are resorting to demanding that their schools open next fall! But in Cazenovia, that day was in September 2020, as our Administrators, Staff and Faculty worked tirelessly over the summer to prepare re-opening plans to meet the requirements of the Governor. These plans looked at several different scenarios, which ultimately allowed our District to offer in-person learning the entire year. While there were some

cases throughout the year, the school communicated effectively to keep staff and families alerted to the changing environment. We are all so proud of the way our school community faced this challenge head on and allowed our students the opportunity to learn in person with their peers. It cannot be stated enough that the cooperation and collaboration of so many made this happen. Thank You!

Throughout the year, news from Albany sounded grim as it related to the state budget. Reduction in sales tax revenue, and overall concern for COVID-19 related impacts, resulted in the Governor continuing to discuss the possibility of a major reduction in state aid for education. As our District relies on state aid for roughly one-third of our expected revenue, this uncertainty was alarming for a great majority of the year. As the budget information came into focus, a combination of state aid and federal aid available due to the pandemic allayed our fears. Even with teacher retirements in all buildings, the Board proceeded with the goal of maintaining or enhancing opportunities for all students. We believe this spending proposal achieves this goal while being responsible to the taxpayer. At this point, we cannot predict how COVID-19 will continue to affect the future of state aid, but the Board will

continue to work with the Administration to maintain our programming while continuing to be fiscally responsible.

This year we wish to express our sincere appreciation to the nine teachers and staff members that are retiring at the end of the school year. Their many years of commitment to the success of the students will not be forgotten.

Lastly, the Board of Education would like to recognize Superintendent Matt Reilly for his dedication to the District over the past seven years. Matt announced his retirement earlier this year and the Board wishes Matt well as he moves onto this next chapter. Matt is a sincere, honest, life-long educator who embodies the important value of integrity. Matt will leave a legacy of always pushing for what is best for kids. Thank you, Matt.

The Board of Education is pleased to present this spending proposal contained in the following pages. Please come out on May 18<sup>th</sup> and exercise your right to vote.

Sincerely,

David Mehlbaum  
Board of Education President



## Budget Highlights...

- The proposed Tax Levy increase of \$234,747 is at our New York State Tax Levy Limit of 1.18%
- The proposed budget for the 2021-22 school year of \$32,746,000 represents an increase of 5.46% (only 3.14% increase without building debt increase that is completely offset by State Aid)
- The proposed budget maintains all existing academic, fine arts, athletics and extra-curricular opportunities for our students
- NYS *foundation* aid increase by ~\$191k; *total* State Aid is increasing by ~\$1M, most of which is new building aid (\$791k)

### **\*\*Notice of Polling Place/Time Change\*\***

#### **\*\*Now at BURTON ST. Elementary\*\***

The annual Budget vote for the fiscal year 2021-2022 by the qualified voters of the Cazenovia Central School District, Madison County, New York, will be held **Tuesday, May 18<sup>th</sup> 2021** from **12pm to 9pm** in the **Burton Street Elementary School back gymnasium** located at **37 Burton Street, Cazenovia NY**.

School District Budget Notice Overall Budget Proposal	Budget Adopted for the 2020-21 School Year	Budget Proposed for the 2021-22 School Year	Contingency Budget for the 2021-22 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$31,052,000	\$32,746,000	\$32,417,943
Increase/Decrease for the 2020-21 School Year		\$1,694,000	\$1,365,943
Percentage Increase/Decrease in Proposed Budget		5.46%	4.40%
Change in the Consumer Price Index		1.23%	
A. Proposed Levy to Support the Total Budgeted Amount	\$19,856,962	\$20,091,709	
B. Levy to Support Library Debt, if Applicable	-	-	
C. Levy for Non-Excludable Propositions, if Applicable **	-	-	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	-	-	
E. Total Proposed School Year Tax Levy (A + B + C + D)	\$19,856,962	\$20,091,709	\$19,856,962
F. Total Permissible Exclusions	\$1,202,581	\$1,119,697	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$18,654,381	\$18,972,012	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$18,654,381	\$18,972,012	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval See Note Below Regarding Separate Propositions) **	\$0	\$0	
Administrative Component	\$2,980,571	\$3,080,940	\$3,049,276
Program Component	\$22,672,264	\$23,438,304	\$23,301,820
Capital Component	\$5,399,165	\$6,226,756	\$6,066,847

Cazenovia Central School District Proposed Budget 2021-2022		
	2020-21 BUDGET	2021-22 BUDGET
<b>EXPENDITURES</b>		
General Support	\$3,394,902	\$3,582,787
Instruction	\$14,251,459	\$14,280,660
Transportation	\$1,286,830	\$1,461,011
Community Services	\$750	\$750
Undistributed	\$12,180,059	\$13,420,791
<b>TOTAL – EXPENDITURES</b>	<b>\$31,052,000</b>	<b>\$32,746,000</b>
<b>REVENUE</b>		
<b>State Aid</b>		
Foundation Aid	\$6,375,745	\$6,567,018
Hardware & Technology Aid	\$19,352	\$19,079
Transportation Aid	\$1,076,115	\$1,195,979
Building Aid	\$1,267,836	\$2,058,655
BOCES Aid	\$559,238	\$568,891
Software, Library & Textbook Aid	\$110,048	\$106,709
High Cost & Private Excess Cost Aid	\$289,348	\$206,612
<b>Total – State Aid</b>	<b>\$9,697,683</b>	<b>\$10,722,943</b>
<b>Real Property Taxes</b>		
Tax Levy	\$19,856,962	\$20,091,709
PILOT Agreements	\$120,764	\$150,654
Tax Penalties & County Sales Tax	\$49,000	\$49,000
<b>Total – Real Property Taxes</b>	<b>\$20,026,726</b>	<b>\$20,291,363</b>
<b>Other Income</b>		
Use of Money & Property	\$85,000	\$60,000
Miscellaneous	\$367,000	\$367,000
Appropriated Fund Balance	\$570,591	\$782,394
Use of Reserves	305,000	522,300
<b>Total – Other Income</b>	<b>\$1,327,591</b>	<b>\$1,731,694</b>
<b>TOTAL - REVENUE</b>	<b>\$31,052,000</b>	<b>\$32,746,000</b>

\* Should the district go to a contingency budget, the district MUST cut non-contingent items from the budget; there would be no purchase of new equipment unless purchase was deemed for health and safety reasons; no new capital expenditures, except in emergency situations; no non-essential maintenance; and outside organizations would have to pay for facilities use. The Board of Education must exercise its best judgement in determining what the minimum expenditures shall be within the limitations imposed by the administration and the contingency budget caps.

\*\*List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements:

1. Purchase of 3 School Buses: \$296,174
2. Public Library Support: \$612,901.76

## Estimated Basic STAR Exemption Savings\*

Under the Budget Proposed for the 2021-22 School Year, the Estimated Basic STAR Savings is: \$ 529

\* The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law

## THE THREE-PART BUDGET

	2020-21 Three-Parts Budget			2021-22 Three-Parts Budget		
	Administrative	Program	Capital	Administrative	Program	Capital
Total Board of Education	\$ 17,500			\$ 18,330		
Total District Clerk	\$ 5,681			\$ 5,803		
Total District Meeting	\$ 1,750			\$ 1,750		
Total Superintendent's Office	\$ 233,982			\$ 236,399		
Total Business Administration	\$ 347,684			\$ 368,594		
Total Auditing	\$ 33,923			\$ 36,192		
Total Treasurer	\$ 69,947			\$ 72,709		
Total Tax Collection	\$ 8,174			\$ 8,505		
Total Purchasing	\$ 5,098			\$ 5,098		
Total Other Finance	\$ 12,000			\$ 12,000		
Total Legal Services	\$ 41,200			\$ 41,200		
Total Personnel Services	\$ 45,686			\$ 42,842		
Total Public Information and Services	\$ 19,483			\$ 30,665		
Total Operation of Plant			\$ 1,553,415			\$ 1,671,490
Total Maintenance of Plant			\$ 491,140			\$ 522,074
Total Central Printing & Mailing	\$ 189,395			\$ 190,400		
Total Central Data Processing	\$ 39,955			\$ 39,834		
Total Unallocated Insurance	\$ 92,000			\$ 92,000		
Total School Association Dues	\$ 8,211			\$ 8,800		
Total Judgements & Claims		\$ 43,703			\$ 43,000	
Total Assessments on School Property			\$ 2,500			\$ 2,500
Total Refund on Real Property Tax			\$ 2,500			\$ 2,500
Total BOCES Administrative Costs	\$ 129,975			\$ 126,950		
Central Services SubTotal	\$ 1,301,644	\$ 43,703	\$ 2,049,555	\$ 1,338,071	\$ 43,000	\$ 2,198,564
Total Curriculum Development	\$ 205,645			\$ 211,431		
Total Regular Ed Supervision	\$ 661,807			\$ 666,199		
Total Special Ed Supervision	\$ 127,758			\$ 134,995		
Total Research, Planning & Evaluation	\$ 2,800			\$ 2,800		
Total Inservice Training		\$ 137,567			\$ 141,112	
Total Instruction		\$ 7,316,798			\$ 7,450,285	
Total Special Education		\$ 2,558,497			\$ 2,309,622	
Total Occupational Education		\$ 663,150			\$ 703,085	
Total Special Schools		\$ 56,611			\$ 50,629	
Total Library		\$ 297,125			\$ 327,424	
Total Computer Assisted Instruction		\$ 676,603			\$ 686,859	
Total Guidance		\$ 301,584			\$ 309,077	
Total Nursing Services		\$ 178,286			\$ 170,254	
Total Psychological Services		\$ 128,432			\$ 178,282	
Total Social Work Services		\$ 175,185			\$ 166,802	
Total Co-Curricular		\$ 98,853			\$ 100,844	
Total Athletics		\$ 664,758			\$ 674,112	
Total Transfers		\$ 25,000			\$ 25,000	
Instructional Subtotal	\$ 998,010	\$ 13,278,449	\$ -	\$ 1,015,425	\$ 13,293,387	\$ -
Total Transportation		\$ 1,261,830	\$ 25,000 [1]		\$ 1,461,011	\$ -
Total Recreation		\$ 750			\$ 750	
Total Benefits	\$ 680,917	\$ 8,087,532	\$ 610,574	\$ 727,444 [2]	\$ 8,640,155 [3]	\$ 652,294 [4]
Total Debt Service			\$ 2,614,036			\$ 3,275,898
Total Transfers			\$ 100,000			\$ 100,000
Other Subtotal	\$ 680,917	\$ 9,350,112	\$ 3,349,610	\$ 727,444	\$ 10,101,916	\$ 4,028,192
Three-Parts Budget SubTotals	\$ 2,980,571	\$ 22,672,264	\$ 5,399,165	\$ 3,080,940	\$ 23,438,304	\$ 6,226,756

## Tax Rate Estimate

Estimated Tax Rate per \$1000 of Assessed Valuation

	2020-21 Actual	2021-22 Projected	\$ Change	% Change
Township				
Cazenovia	\$18.85	\$18.96	\$0.11	0.60%
Fenner	\$20.28	\$20.40	\$0.12	0.60%
Georgetown	\$21.95	\$22.08	\$0.13	0.60%
Lincoln	\$19.54	\$19.66	\$0.12	0.60%
Nelson	\$20.28	\$20.40	\$0.12	0.60%
Pompey	\$20.97	\$21.09	\$0.13	0.60%
Sullivan	\$20.28	\$20.40	\$0.12	0.60%

Example:	Assessed Value:	\$100,000
Town of Cazenovia	STAR Exemption:	\$29,700
	Taxed Value:	\$70,300

	2020-21	2021-22	\$ Change	% Change
Tax Bill	\$1,325	\$1,333	\$7.93	0.60%
			per year	

## \$100k Capital Outlay Project

As in years past, the 2021-22 budget includes \$100,000 for a capital project to be completed during the upcoming school year. This type of project is eligible for State Building Aid (Currently 69.5%), which is reimbursed to the District in the school year following completion. By performing these projects each year, the District is able to address facility needs between major capital construction projects. This year we are proposing three differing topics which the Board Facilities Committee will decide upon:

1. Upgrades to building elevators.
2. Improve exterior door security by adding keycard access, open-door sensors, cameras, etc.
3. Measures to lessen pandemic risk (touch-free devices, UV light in HVAC system to kill germs, handwashing stations, etc.

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Permit No. 32  
Cazenovia, NY

**Items on the Ballot**

**Proposition #1**

**2021-22 Proposed Budget**

Authorizes the Cazenovia Central School District to expend \$32,746,000 in the 2021-22 school year which represents a 5.46 percent budget increase.

**Proposition #2**

**Replacement School Bus Purchase**

Authorizes the Cazenovia Central School District to borrow the funds to purchase two (2) 65-passenger replacement school buses, and one (1) 24-passenger replacement school bus at a total maximum cost of \$296,174. The cost will be offset by transportation aid. Our current transportation aid rate is 67.2 percent.

**Proposition #3**

**Public Library Support**

Authorizes the levy of a Library tax to support the Cazenovia Public Library in the amount of \$435,221.76 and the New Woodstock Free Library in the amount of \$177,680 for a total of \$612,901.76. **PLEASE NOTE:** The Board of Education has no authority over either library budget and is required under NYS law to place this proposition on the ballot for the amount requested by each respective library.

**Board of Education Candidates**

(vote for three)

JoAnne Race  
Ron Luteran  
David Mehlbaum

**Qualification of Voters**

1. A citizen of the United States
2. At least 18 years of age.
3. A resident of the District for at least 30 days prior to the vote date.

**Absentee Ballots**

Absentee ballots will be available for qualified residents of the district.

Contact the District Clerk at (315) 655-1317, or by email at [jgoris@caz.cnyric.org](mailto:jgoris@caz.cnyric.org) for more information.

**BUDGET HEARING**

Tuesday, May 11, 2020 – 6:30pm  
Via Zoom Video Conference  
Visit [www.CazenoviaCSD.com](http://www.CazenoviaCSD.com) for link

**BUDGET VOTE DATE/TIME**

Tuesday, May 18, 2021, 12pm – 9pm

**\*\*\*NEW VOTE LOCATION\*\*\***

**In the Burton Street Elementary School back gymnasium located at  
37 Burton Street, Cazenovia, NY.**

**2021-22 Budget Highlights**

- The proposed budget supports and enhances the District's outstanding academic, fine arts, athletic and extracurricular activities.
- The 2021-22 tax levy is a 1.18% increase over the 2020-21 tax levy. **The proposed levy is AT the calculated Tax Levy Limit of 1.18%.**
- The budget includes \$720k of new building debt that is **completely offset** by new State building aid.
- The proposed budget for the 2021-22 school year is **\$32,746,000** which represents a 5.46% spending increase over 2020-21.
- The proposed budget plans the use of \$1.3M of fund balance and reserves (district savings).
- The use of fund balance and reserves *should be* reduced by the receipt of recently approved Federal Funds (CRRSA Act and ARP Act).
- We will know more as details regarding federal funding become clearer.

**CAZENOVIA CENTRAL SCHOOL DISTRICT BOARD OF EDUCATION & ADMINISTRATIVE PERSONNEL**

**Board of Education Members**

Mr. David Mehlbaum.....[dmehlbaum@caz.cnyric.org](mailto:dmehlbaum@caz.cnyric.org)  
Ms. JoAnne Race.....[jrace@caz.cnyric.org](mailto:jrace@caz.cnyric.org)  
Ms. Katherine Hahn.....[khahn@caz.cnyric.org](mailto:khahn@caz.cnyric.org)  
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**Superintendent of Schools**

Mr. Matthew Reilly.....(315) 655-1317

**Assistant Superintendent**

Mr. Thomas Finnerty.....(315) 655-1340