



Little Falls CITY SCHOOL DISTRICT



The Little Falls City School District strives to inspire and empower our students to reach their full academic, physical, and emotional potential in a safe and supportive environment.

Spring 2022

www.lfcsd.org

BUDGET NEWSLETTER

A Message from the Superintendent of Schools

After enduring two difficult years of dealing with the pandemic, with virtual learning, with cancelled and limited school activities, with almost no community presence at our schools, we finally have much to celebrate this year. Our capital project is complete, and our students have amazing new spaces in which to learn, explore and grow. Our buildings are more secure due to the redesigned entrances, the air in our buildings is safer due to upgraded filtration and better circulation. All of those achievements were made possible by the support of the community, for which we are extremely grateful. Most importantly, all our students are back in school and life is returning to some normalcy.

Although the disruptions to teaching and learning were significant over the past two years, our students have made gains towards closing the gap due to the additional support staff, after school tutorial, and summer school programs for both last year and this year. We will continue to provide assistance and support for as long as we can so our students are able to reach their full potential.

We have also been hard at work leveraging connections with educational agencies, mental health

agencies and science and engineering programs to bring our students all the opportunities that we can. Our vision is to combine our state of the art facilities, talented educators, and community partners to offer our students possibilities beyond the borders of the district.

Due to the availability of state and federal funding, as well as private grants from community supporters, we are able to bring about many of those programs and activities with minimal cost to the district.

The budget that you will be asked to approve on May 17th represents a 0.8% increase in the tax levy, which is well below the state levy limit and will qualify our residents for the STAR credit.

As always, we thank you for your support, and please remember to vote on May 17th.

Sincerely,

Dr. Keith T. Levatino
Superintendent of Schools

VOTER QUALIFICATIONS

1. Be a citizen of the United States.
2. Be at least 18 years of age.
3. Be a resident of the district for at least 30 days preceding the budget vote (Home ownership is not sufficient. Must be a permanent resident).
4. Not otherwise prohibited from voting (ex., mentally incompetent or convicted felon).

ABSENTEE BALLOTS

The Board of Education has authorized the use of absentee ballots for the budget vote and school election. An absentee ballot vote application can be obtained by contacting Crista Morrone at (315) 823-1470. Once the application is approved, an absentee ballot will be mailed to the voter. Absentee ballots must be returned no later than 5:00 p.m. on the day of the vote (May 17, 2022).

PLEASE VOTE ON TUESDAY, MAY 17, 2022 AT THE HS GYMNASIUM 12 p.m. - 9 p.m.

WHAT AM I VOTING ON?

Along with **three** Commissioners of the Board of Education for a three-year term, voters will be asked to decide on **two** propositions:

PROPOSITION ONE

School Budget Vote

RESOLVED that the budget for the Little Falls City School District in the County of Herkimer in the State of New York, for the fiscal year commencing July 1, 2022 and ending June 30, 2023, as presented by the Board of Education, is hereby approved and adopted; and the required funds therefore are hereby apportioned and the necessary real property taxes required shall be raised by a tax on the taxable property in said District to be levied and collected by law.

PROPOSITION TWO

Library

Shall the Little Falls City Public Library be authorized to increase its Real Property Tax Levy from \$92,008 to \$93,848 ?



A Message from the Little Falls Public Library

Our library performs an essential role in the City of Little Falls and the surrounding area. We have offered a wide variety of on-line and in-person classes throughout the past year, created new community engagement programs, and provided access to technology, all while continuing to develop and maintain a collection relevant to the needs of our community. The Board of Trustees, with the help of our fantastic staff, have worked hard to seek out and apply for a variety of funding opportunities, such as grant programs and community-based fundraising, to support our mission and maintain the library building and staff.

The Library operates through existing funds which allow spending for very specific purposes and, while these funds are critical to our operations, the funds cannot be used to pay for expenses related to staffing. The tax increase requested will help the library offset increases in staff costs related to minimum wage increases along with increases in payroll-related expenses so that we may provide continuing service, at the current level, to our community.

The Library Board of Trustees and staff appreciates your continued support.

BUDGET GOALS

This budget was developed with the following goals:

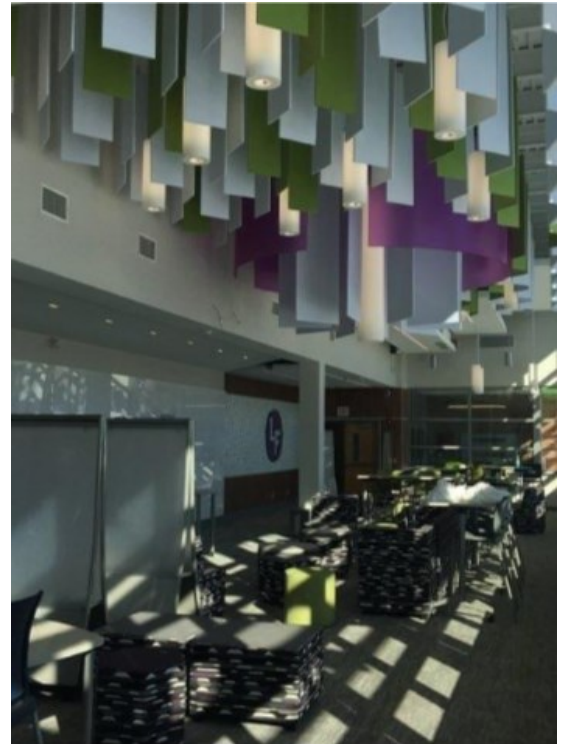
- To continue to support District initiatives (STEAM, Curriculum Cycle, School Improvement activities, school safety).
- To maintain opportunities for our students (AP, Dual Credit, Extra-Curricular Activities, Coding Classes, EBD).
- Continue to provide additional support and remediation for students after the extended period of remote learning.
- Absorb the payment on the Capital Project debt with minimal impact on taxpayers.
- Fund the replacement of 2 school buses without incurring additional debt.

On April 21, 2021 the Board of Education formally adopted the proposed spending plan in the amount of \$27,766,583 representing an **increase** of \$1,577,681 or 6% from the previous year due to debt service on the Capital Project, bus purchase, and negotiated salary increases.

Revenues **increased** by \$ 1,504,887 from the previous year due to increases in State Aid and the payments on building aid. Total aid is estimated at \$18,647,424 for next year.

The necessary tax levy for 2022-23 will be \$9,119,159, or an **increase of 0.80%** over the previous year.

The proposed tax levy is well below the state statutory tax levy cap.



BUDGET COMPONENTS

	2021-22	2022-23	\$ CHANGE	% CHANGE	% OF TOTAL
Administrative	\$3,117,135	\$3,222,958	\$105,823	3.39%	11.61%
Capital	\$5,354,881	\$5,177,801	(\$177,080)	-3.31%	18.65%
Program	\$17,716,886	\$19,365,824	\$1,648,938	9.31%	69.75%
Total	\$26,188,902	\$27,766,583	\$1,577,681	6.02%	100.00%

The **Administrative Budget** provides for the general management and supervision of the school district. The **Capital Budget** is primarily made up of the costs associated with the daily operations and maintenance of our school facilities and the debt service to pay off the bonds issued to build and improve them. **The Program Budget** contains the resources necessary to perform the instructional function and to make available related student support services. As should be expected, the Program Budget is the largest component of the total budget, representing 69.75% of total appropriations.

2022-2023 Proposed Expenditures

BUDGET SUMMARY	2021-22 APPROPRIATION	2022-23 APPROPRIATION	DOLLAR CHANGE	PERCENT CHANGE	% OF TOTAL
BOARD OF EDUCATION	\$52,560.00	\$47,650.00	(4,910.00)	-9.34%	0.17%
CENTRAL ADMINISTRATION	\$233,335.00	\$256,306.00	22,971.00	9.84%	0.92%
FINANCE	\$541,671.00	\$599,695.00	58,024.00	10.71%	2.16%
OPERATION AND MAINTENANCE	\$1,787,781.00	\$1,743,415.00	(44,366.00)	-2.48%	6.28%
SPECIAL ITEMS	\$746,370.00	\$820,564.00	74,194.00	9.94%	2.96%
SUPERVISION	\$725,088.00	\$854,007.00	128,919.00	17.78%	3.08%
TEACHING REGULAR SCHOOL	\$5,939,382.00	\$6,363,414.00	424,032.00	7.14%	22.92%
PROGRAMS FOR STUDENTS WITH DISABILITIES	\$2,237,722.00	\$2,903,109.00	665,387.00	29.74%	10.46%
OCCUPATIONAL EDUCATION	\$550,940.00	\$627,350.00	76,410.00	13.87%	2.26%
TEACHING SPECIAL SCHOOLS	\$58,000.00	\$20,000.00	(38,000.00)	-65.52%	0.07%
SCHOOL LIBRARY	\$259,591.00	\$288,549.00	28,958.00	11.16%	1.04%
COMPUTER ASSISTED INSTRUCTION	\$225,694.00	\$253,616.00	27,922.00	12.37%	0.91%
GUIDANCE	\$218,757.00	\$240,244.00	21,487.00	9.82%	0.87%
HEALTH SERVICES	\$185,820.00	\$234,789.00	48,969.00	26.35%	0.85%
SOCIAL WORK SERVICES	\$47,208.00	\$45,129.00	(2,079.00)	-4.40%	0.16%
COCURRICULAR ACTIVITIES	\$27,039.00	\$27,918.00	879.00	3.25%	0.10%
INTERSCHOLASTIC ATHLETICS	\$290,986.00	\$280,300.00	(10,686.00)	-3.67%	1.01%
TRANSPORTATION	\$1,243,760.00	\$1,470,520.00	226,760.00	18.23%	5.30%
EMPLOYEE BENEFITS	\$7,446,835.00	\$7,723,575.00	276,740.00	3.72%	27.82%
DEBT SERVICE	\$3,258,272.00	\$2,904,433.00	(353,839.00)	-10.86%	10.46%
OTHER	\$112,090.00	\$62,000.00	(50,090.00)	-44.69%	0.22%
TOTALS	\$26,188,901.00	\$27,766,583.00	1,577,682.00	6.02%	100.00%



2022-2023 Projected Revenues

<u>ESTIMATED REVENUES OTHER THAN TAXES</u>	<u>2021-2022 BUDGET</u>	<u>2022-2023 BUDGET</u>	<u>\$ CHANGE</u>
OTHER PAYMENTS IN LIEU OF TAXES	202,693.00	290,466.00	87,773.00
WIND POWER PILOT	21,499.00	22,036.00	537.00
PENALTIES ON REAL PROPERTY TAXES	17,000.00	17,000.00	0.00
OTHER DAY SCHOOL TUITION	105,000.00	90,000.00	(15,000.00)
OTHER CHARGES FOR SERVICES	10,000.00	3,000.00	(7,000.00)
INTEREST EARNED ON INVESTMENTS	5,000.00	5,000.00	0.00
RENTAL, OTHER (UPK)	25,000.00	25,000.00	0.00
REFUND OF PRIOR YEARS EXPENDITURES	200,000.00	200,000.00	0.00
GIFTS AND DONATIONS	220,000.00	235,000.00	15,000.00
OTHER UNCLASSIFIED REVENUES	1,000.00	1,000.00	0.00
STATE AID - BASIC FORMULA	14,475,945.00	16,154,448.00	1,678,503.00
STATE AID - BOCES	1,333,931.00	1,424,677.00	90,746.00
STATE AID - TEXTBOOKS	66,274.00	58,600.00	(7,674.00)
STATE AID - COMPUTER SOFTWARE/HARDWARE	36,359.00	39,222.00	2,863.00
STATE AID – LIB. MAT.	6,466.00	6,975.00	509.00
FEDERAL AID - MEDICAID ASSISTANCE - SUPPORT	60,000.00	75,000.00	15,000.00
INTRAFUND TRANSFER FOR DEBT SERVICE	356,370.00	0.00	(356,370.00)
TOTAL EST. REVENUES OTHER THAN TAXES	\$17,142,537.00	\$18,647,424.00	\$1,504,887.00
REAL PROPERTY TAX LEVY	\$9,046,364.50	\$9,119,159.00	\$72,794.50
PERCENTAGE INCREASE ON LEVY			0.80%

Tax Percentage Increase 0.80%

The table above lists the estimated revenues expected in the 2022-2023 fiscal year. These revenues are developed based on historical trends and information from the state. State Aid, which represents almost 60% of District revenues, will increase by a significant amount next year, allowing for a budget that absorbs debt payments and contractual obligations without resulting in a large increase in the tax levy, **which is under 1% and well below the tax levy limit.**

HOW MUCH MORE WILL I HAVE TO PAY?

The tax levy under the proposed budget will increase by 0.80% from the previous year. After allowances for fluctuation in assessment and valuation, a house with a \$75,000 assessed value and basic STAR should see an approximate increase of \$15 for the year. Since the District has complied with the tax cap limitation, taxpayers will be eligible for the Property Tax Relief Credit from the state for 2022-2023.

WHAT IF THE BUDGET DOESN'T PASS?

In the event of a budget defeat, two options are available for the Board of Education to consider:

1. It can simply implement a contingent budget which caps the levy at the prior year's amount (0% increase in discretionary areas). The District would need to make \$530,126 in program and staffing cuts.
2. Conduct a second budget vote with or without changes.

If the budget is defeated a second time, the Board of Education **MUST** adopt a contingent budget.

If you have any questions regarding the proposed 2022-2023 budget, please contact Dr. Keith Levatino or Mr. Ashraf Allam at (315) 823-1470.



LITTLE FALLS CITY SCHOOL DISTRICT 2022-2023 BUDGET NOTICE

OVERALL BUDGET PROPOSAL	2021 -22 Adopted Budget	2022-2023 Pro- posed Budget	2021-2022 Contin- gent Budget
Total Appropriations	\$26,188,901.00	\$27,766,583.00	\$27,236,457.00
Increase for 2022-2023 School Year		\$1,577,682.00	\$1,047,556.00
Percentage increase in budget		6.02%	4.00%
Percentage Change in Consumer Price Index		4.70%	
School Tax Levy Limit		\$9,382,366.00	
Proposed Tax Levy (Without Exclusions)		\$9,119,159.00	\$8,589,033.00
Total Permissible Exclusions		\$145,158.00	
Proposed Tax Levy	\$9,046,364.00	\$9,119,159.00	\$8,589,033.00
Percentage Change in Estimated Tax Levy		0.80%	-5.06%

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	\$26,188,902	\$27,766,583	\$1,577,681	6.02%	100.00%

ANNUAL BUDGET VOTE

The annual budget vote for fiscal year 2022-2023 by the qualified voters of the Little Falls City School District Herkimer County, New York will be held on May 17th, 2021 between the hours of 12:00 p.m. and 9:00 p.m., at which time the polls will be opened to vote by voting machine.

PLEASE TAKE THE TIME TO VOTE ON

TUESDAY MAY 17

12:00 p.m. - 9:00 p.m.

IN THE HIGH SCHOOL GYMNASIUM

LITTLE FALLS CITY SCHOOL DISTRICT



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