



**CORNING-PAINTED POST
AREA SCHOOL DISTRICT**

Students are the center of all we do.

TENTATIVE BUDGET

2020-2021

MAY 20, 2020

BOARD OF EDUCATION BUILDING
165 CHARLES STREET
PAINTED POST, NY 14870



**CORNING-PAINTED POST
AREA SCHOOL DISTRICT**

Students are the center of all we do.

Michael K. Ginalski
Superintendent of Schools

May 20, 2020

Under New York State Law, the Board of Education of the City School District of the City of Corning (Corning-Painted Post Area School District) is required to submit a tentative budget for public inspection at least seven (7) days prior to the Public Hearing. The adjourned 2020-21 Budget Hearing has been rescheduled for Wednesday, May 27, 2020 at 6:30 pm. The hearing will be held virtually via Zoom and a link for public viewing will be available on our website at www.corningareaschools.com.

The adjourned Annual District Meeting (Budget Vote and Board Election) has been rescheduled and will be conducted on Tuesday, June 9, 2020 and is being held by absentee ballot only. Ballots will be sent to all registered voters of the District. All absentee ballots must be received by the District Clerk by 5:00 p.m. on Tuesday, June 9, 2020.

The tentative 2020-2021 school budget is estimated to be \$117,717,243, which is an increase of \$2,217,933 over 2019-2020. The percent of increase in the budget is 1.92%.

A tax levy of \$54,057,931 is required to finance this budget. This represents a zero percent increase over 2019-2020.

I encourage all residents to read this budget document carefully and to remember to vote.

A handwritten signature in black ink that reads "M.K. Ginalski".

Michael K. Ginalski
Superintendent of Schools

MG/jlr



REVENUES

The two main sources of revenue are the local tax levy and aid from the State of New York. For a number of years the State provided more than 50 percent of the total revenues budgeted. This year the estimated amount of aid totals \$52,437,269. This means that the State's contribution is 45 percent of total revenues. The School District's projected appropriated fund balance of \$2,796,272 plus other local projected revenues of \$8,425,771 (which includes the following transfers from existing reserves: \$1,200,000 from the Retirement Contribution Reserve Fund (ERS), \$500,000 from the Retirement Contribution Reserve Sub-Fund (TRS), \$25,000 from the Unemployment Reserve Fund, and \$500,000 from Workers' Compensation Reserve) will also be committed to fund the new budget. This other revenue and fund balance represents 9.5 percent of the budget.

School District Revenue Sources:

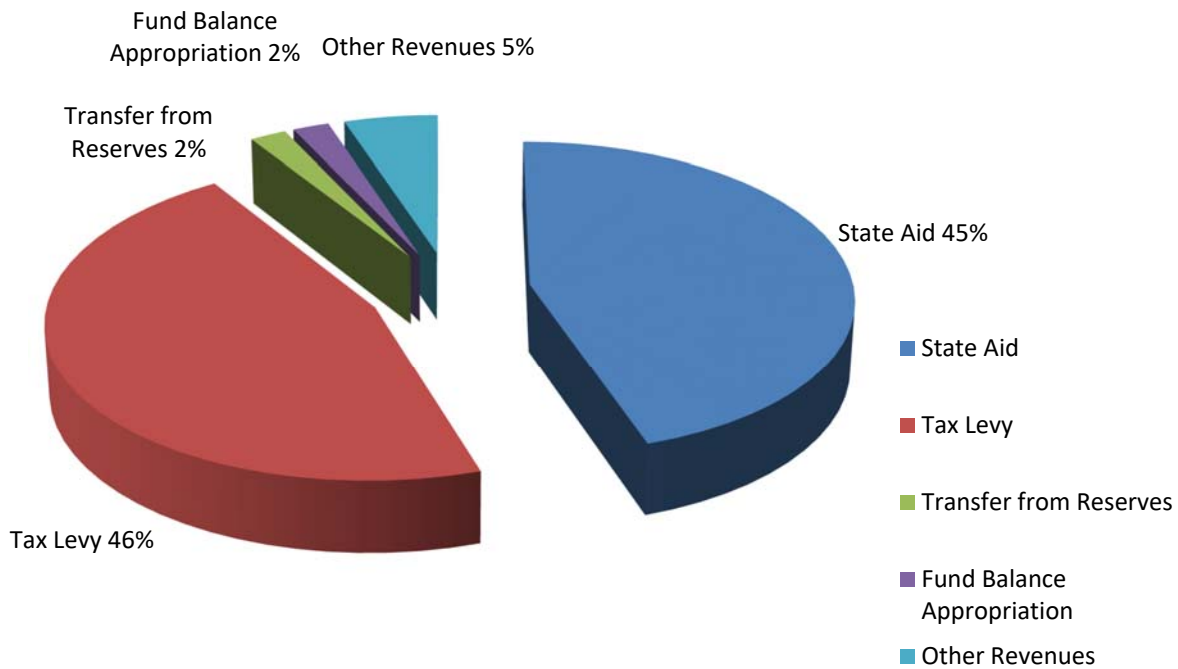
1. STATE AID - We are projecting an increase of \$553,405 over the 2019-2020 budget. State aid is given for several categories including Foundation Aid, BOCES Aid, Transportation Aid, Building Aid, Hardware and Software Aid, and Library and Textbook Aid.

2. OTHER INCOME - Any income received by the School District other than State Aid, Fund Balance or Tax Levy is included under this heading. Examples of other income would be interest earnings, payments in lieu of taxes, refunds of prior year's expenses, gifts, BOCES classroom rentals, fees, tax penalties, gate receipts, and any transfers from existing District reserves. The 2020-2021 budget includes the transfers of \$1,200,000 from the Retirement Contribution Reserve Fund (ERS), \$500,000 from the Retirement Contribution Reserve Sub-Fund (TRS), \$25,000 from the Unemployment Reserve Fund, and \$500,000 from the Workers' Compensation Reserve Fund. We have budgeted a total increase of \$368,256 next year.

3. FUND BALANCE - Funds which are budgeted but unexpended at the end of a budget year, and revenues which are realized in excess of those budgeted for the year, are available at the end of one fiscal year to be carried forward as fund balance. Part of this fund balance may be used as a revenue source for next year's budget.

In the 2019-2020 budget we used \$1,500,000 of appropriated fund balance as a revenue source. For 2020-2021 we are estimating \$2,796,272 will be available. These funds are used to reduce the impact of the tax levy.

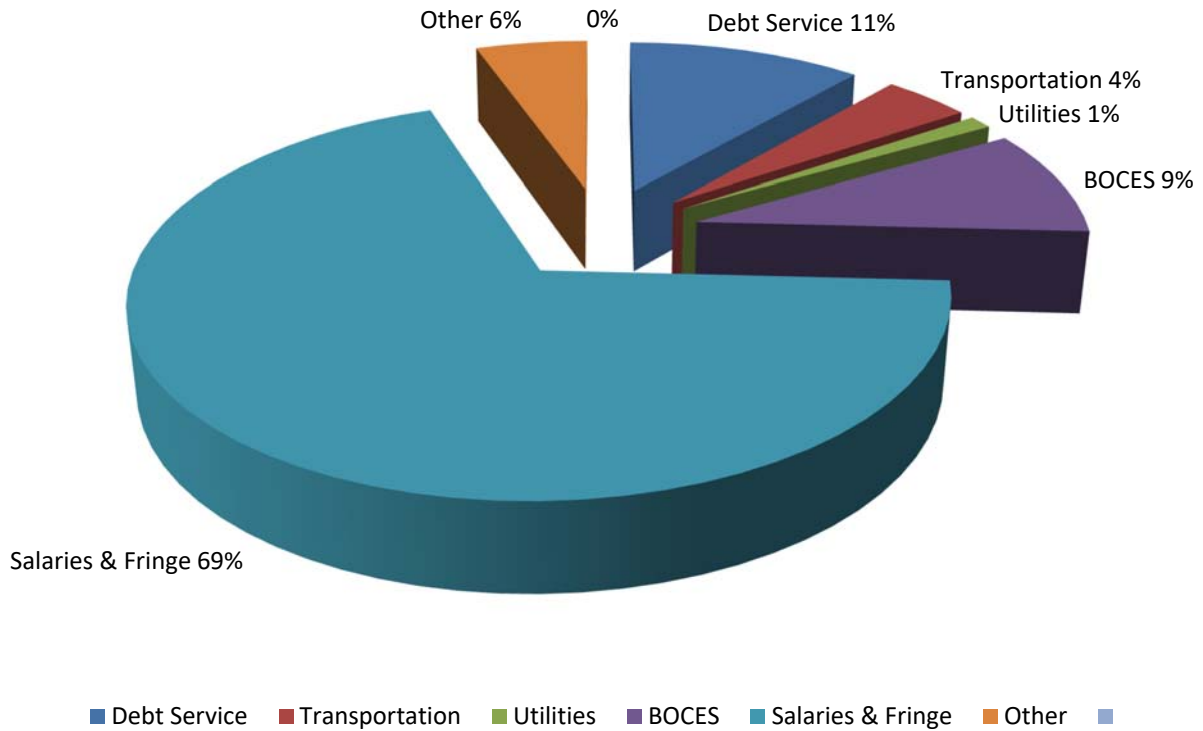
4. TAX LEVY - This is the amount to be raised through local property taxes. The 2020-2021 budget adopted by the Board of Education increases the levy 0%. This is less than the maximum allowable levy allowed under the state's tax cap law and requires a simple majority vote to be enacted.



2020-2021 Estimated Revenues

Budget Area	Budget 2019-2020	Tentative Budget 2020-2021	Increase/Decrease
Total State Aid	\$51,883,864	\$52,437,269	\$553,405
Other Income	\$8,057,515	\$8,425,771	\$368,256
Fund Balance	\$1,500,000	\$2,796,272	\$1,296,272
Sub Total	\$61,441,379	\$63,659,312	\$2,217,933
Tax Levy	\$54,057,931	\$54,057,931	\$0
Total Est. Revenues	\$115,499,310	\$117,717,243	\$2,217,933

Expenditures



2020-2021 Tentative Budget Summary

Budget Area	Budget 2019-2020	Tentative 2020-2021 Budget	Increase/Decrease
Administration	\$17,028,259	\$16,625,376	(\$402,883)
Capital	\$21,011,654	\$21,296,259	\$284,605
Program	\$77,459,397	\$79,795,608	\$2,336,211
Total	\$115,499,310	\$117,717,243	\$2,217,933

2020-2021 TENTATIVE BUDGET**ADMINISTRATIVE**

BUDGET ADOPTED 2019-2020	FUNCTION	TENTATIVE BUDGET 2020-2021	INCREASE/ DECREASE
288,900	SALARY OF DISTRICT CLERK; CLERK AND BOARD SUPPLIES, BOARD ELECTION AND BUDGET VOTE COSTS, LEGAL FEES, MEMBERSHIPS IN COUNTY, STATE AND NATIONAL SCHOOL BOARD ASSOCIATIONS	245,600	(43,300)
376,216	SALARIES OF SUPERINTENDENT AND SECRETARY; SUPPLIES, TRAVEL AND CONFERENCE EXPENSES, CONSULTANTS	297,409	(78,807)
1,014,855	SALARIES OF SCHOOL BUSINESS OFFICIAL, OFFICE STAFF, AND TAX COLLECTOR; AUDIT EXPENSES, BUSINESS OFFICE SUPPLIES AND DISTRICT EQUIPMENT	1,046,030	31,175
979,930	SALARIES OF ASSISTANT SUPERINTENDENT FOR ADMINISTRATIVE SERVICES, PERSONNEL OFFICE STAFF AND PUBLIC INFORMATION OFFICER; LEGAL SERVICES, SUPPLIES, EQUIPMENT AND CONTRACTUAL EXPENSES FOR PERSONNEL OFFICE	975,406	(4,524)
2,790,851	SALARIES OF OPERATIONS SUPERVISOR AND COMPUTER SERVICES DEPARTMENT; BOCES DATA PROCESSING CHARGES, SUPPLIES,EQUIPMENT AND CONTRACTUAL EXPENSES FOR COMPUTER SERVICES DEPARTMENT	2,427,733	(363,118)
1,697,633	DISTRICT INSURANCE AND CERTAIN BOCES ADMINISTRATION COSTS	1,720,324	22,691
3,881,485	SALARIES OF DIRECTORS OF ELEMENTARY AND SECONDARY EDUCATION; INSTRUCTION OFFICE STAFF, BUILDING PRINCIPALS, AND PROFESSIONAL DEVELOPMENT STAFF; RELATED OFFICE SUPPLIES AND CONTRACTUAL EXPENSES; RESOURCE OFFICERS	3,722,762	(158,723)
401,245	ADMINISTRATIVE SALARIES FOR PROGRAMS FOR STUDENTS WITH SPECIAL NEEDS	419,633	18,388
106,500	SALARY OF DIRECTOR OF ATHLETICS	111,975	5,475
118,488	SALARY OF DIRECTOR OF TRANSPORTATION BUS GARAGE AND FLEET INSURANCE	123,819	5,331
110,043	SALARIES OF FACILITIES USAGE ASSISTANT AND CENSUS COSTS	118,516	8,473
5,262,113	RETIREMENT, SOCIAL SECURITY, MEDICAL INSURANCE, DENTAL INSURANCE, LIFE INSURANCE, WORKERS' COMPENSATION AND UNEMPLOYMENT INSURANCE FOR ADMINISTRATIVE STAFF	5,416,169	154,056
17,028,259	TOTAL ADMINISTRATIVE	16,625,376	(402,883)

2020-2021 TENTATIVE BUDGET

CAPITAL

BUDGET ADOPTED 2019-2020	FUNCTION	TENTATIVE BUDGET 2020-2021	INCREASE/ DECREASE
6,019,719	SALARIES OF CUSTODIANS AND MAINTENANCE STAFF; SUPPLIES, EQUIPMENT AND CONTRACTUAL COSTS FOR BUILDINGS AND GROUNDS; DISTRICT- WIDE UTILITIES	5,990,971	(28,748)
529,894	JUDGMENTS, ASSESSMENTS, REFUND OF TAXES, CERTAIN BOCES CAPITAL COSTS	562,754	32,860
34,000	BUS GARAGE UTILITIES, EQUIPMENT AND SUPPLIES	24,000	(10,000)
26,100	CUSTODIAN SALARIES FOR FACILITIES USED BY OUTSIDE GROUPS	22,100	(4,000)
1,963,771	RETIREMENT, SOCIAL SECURITY, MEDICAL INSURANCE, DENTAL INSURANCE, LIFE INSURANCE, WORKERS' COMPENSATION AND UNEMPLOYMENT INSURANCE FOR CUSTODIAL AND MAINTENANCE STAFF	1,949,511	(14,260)
12,438,170	ANNUAL BOND REDEMPTION, INTEREST COSTS AND INTERFUND TRANSFERS TO OTHER FUNDS	12,746,923	308,753
21,011,654	TOTAL CAPITAL	21,296,259	284,605

2020-2021 TENTATIVE BUDGET

PROGRAM

BUDGET ADTOPED 2019-2020	FUNCTION	TENTATIVE BUDGET 2020-2021	INCREASE/ DECREASE
0	MISCELLANEOUS TRANSPORTATION CONTRACTUAL	5,000	5,000
750,135	SALARIES FOR PROFESSIONAL AND CURRICULUM DEVELOPMENT; IN SERVICE TRAINING SUPPLIES AND CONFERENCE EXPENSES	770,754	20,619
26,366,794	SALARIES FOR ALL REGULAR CLASSROOM TEACHERS, ASSISTANTS, AIDES, AND SUBSTITUTES; CLASSROOM TEXTBOOKS, SUPPLIES, EQUIPMENT AND CONTRACTUAL EXPENSES	26,990,487	623,693
14,996,475	SALARIES FOR TEACHERS, ASSISTANTS, AND AIDES FOR PUPILS WITH SPECIAL EDUCATION NEEDS; SUPPLIES, EQUIPMENT AND CONTRACTUAL EXPENSES FOR THOSE PROGRAMS	15,666,018	669,543
122,245	SALARIES, SUPPLIES, TEXTBOOKS, EQUIPMENT AND CONTRACTUAL COSTS FOR SUMMER SCHOOL INSTRUCTION	140,300	18,055
1,156,323	SALARIES OF SCHOOL LIBRARIANS AND ASSISTANTS, EQUIPMENT, SUPPLIES AND CONTRACTUAL COSTS FOR LIBRARIES, INCLUDING INSTRUCTIONAL TELEVISION AND COMPUTER ASSISTED INSTRUCTION; STATE AIDED COMPUTER SOFTWARE AND HARDWARE	1,228,661	72,338
3,785,404	SALARIES OF GUIDANCE COUNSELORS, GUIDANCE OFFICE STAFF, HEALTH OFFICE STAFF, SCHOOL PSYCHOLOGISTS, SOCIAL AND FAMILY WORKERS AND RELATED SUPPORT STAFF; INTERSCHOLASTIC ATHLETICS SUPPLIES, EQUIPMENT AND CONTRACTUAL COSTS FOR ABOVE	3,991,031	205,627
6,498,100	SALARIES OF BUS DRIVERS, MONITORS, AND OTHER BUS GARAGE PERSONNEL; CONTRACT TRANSPORTATION AND PUBLIC CARRIERS; TRANSPORTATION SUPPLIES, EQUIPMENT AND CONTRACTUAL EXPENSES	6,508,134	10,034
23,133,921	RETIREMENT, SOCIAL SECURITY, MEDICAL INSURANCE, DENTAL INSURANCE, LIFE INSURANCE, WORKERS' COMPENSATION AND UNEMPLOYMENT INSURANCE FOR ALL INSTRUCTIONAL EMPLOYEES AND BUS DRIVERS	23,845,223	711,302
650,000	INTERFUND TRANSFERS TO SPECIAL AID FUND, INCLUDING DISTRICT'S SHARE OF SUMMER SCHOOL PROGRAM FOR STUDENTS WITH SPECIAL NEEDS	650,000	0
77,459,397	TOTAL PROGRAM	79,795,608	2,336,211
115,499,310	TOTAL BUDGET	117,717,243	2,217,933

Capital Improvements

Included in the capital component of the Tentative Budget, the District has budgeted for a small capital project of \$100,000. The project would take place at the Corning - Painted Post Middle School and would include classroom window replacements. The District would be eligible to receive Building Aid relative to this project in 2021-2022.

District Transportation

The District covers approximately 238 square miles with bus routes totaling 1,286,777 miles and transports about 4,200 students daily. In 2018-19, four contractors completed 716,238 miles of bus routes and the District fleet completed 570,539 miles.

The District bid 2016-2017 pupil transportation services and awarded the bid to four contractors on April 20, 2016. The bid was awarded as follows: contract 1 was awarded to Birnie Transportation Services, Inc. for \$1,996,470/year, contract 2 was awarded to Loren R. Smith, Inc. for \$969,840/year, contract 3 was awarded to Leland F. Harris, Inc. for \$969,600/year and contract 4 was awarded to Ammon L. Titus for \$90,000/year. The transportation bid award may be extended to five years, ending June 30, 2021. In 2020-2021, the pupil transportation contract extension will start at \$3,963,080, with an allowable increase up to the amount of the consumer price index established by the New York State Education Department, not to exceed 3.5 percent. The 2020-21 extension rate was not available at the time of this publication.

In addition to the budget, voters will be asked to vote on a vehicle purchase proposition:

The proposition would authorize the District to purchase three large buses, one small bus, two vans, and two trucks with a cost not to exceed \$612,000. The vehicles would be purchased with a five-year bond. The average annual cost for a \$100,000 home would be \$1.71 per year during the length of financing.