

STATE REVENUE BUDGET UPDATE

2021 - 2022

CENTRAL SQUARE CENTRAL SCHOOL DISTRICT
APRIL 27, 2021



Adopted State Budget Includes...



- The proposals to consolidate/cap expense based aids as well as implement a Local District Funding Adjustment **have not been** included in this legislation
- The legislation would provide a \$1.4 billion increase in foundation aid funding for the current year
- The language includes provisions, that if followed in subsequent years, would fully phase in the foundation aid formula for the 2023-24 year
- The current version of the legislation would allow for standby transportation costs incurred by school districts through May 7, 2020, to be eligible for state aid. This is in addition to allowing claims to be aided for expenses incurred for things such as meal and homework delivery.

2021 – 2022 Adopted State Budget



Aid Category	2020 – 2021	Aid Category	2021 – 2022	
Foundation	\$ 32,556,041	Foundation	\$ 33,532,722	+ \$ 976,681
BOCES	4,297,538	BOCES	4,775,583	
Universal Pre-K (Grant)	357,476	Universal Pre-K (Grant)	372,526	
Public Excess Cost	2,132,690	Public Excess Cost Aid	2,056,604	
Private Excess Cost	166,190	Private Excess Cost Aid	187,009	
Hardware	67,511	Hardware	65,276	
Software, Library, Textbook	293,490	Software, Library, Textbook	282,713	
Transportation	5,995,998	Transportation	6,421,054	
Building	2,564,311	Building	2,261,668	
Total Other Aids	\$ 15,875,204		\$ 16,422,433	+ \$ 547,229
Total Aid Package	\$ 48,431,245	Total	\$ 49,955,155	
Pandemic Adjustment (Stimulus #1 - CARES Act)	(958,762)		0	+ \$ 958,762
Total	\$ 47,472,483	Total	\$ 49,955,155	+ \$ 2,482,672

3%

5.23%

2021 – 2022 Adopted State Budget



Stimulus #2	2021 – 2022
<i>Federal Coronavirus Response Relief Supplemental Act (CRRSA Act)</i> *Unknown what year spending will take place.	\$ 3,370,609
Stimulus #3	2021 – 2022
<i>Federal American Rescue Plan Act (ARPA Act)</i> *Unknown what year spending will take place.	\$ 8,674,296
Spending may span equally over 3 (possibly 4) years	
2021 - 22	\$ 2,891,432
2022 - 23	\$ 2,891,432
2023 - 24	\$ 2,891,432

*State budgets will benefit from \$12.5 billion in unrestricted federal aid. With no deadline for spending that sum, the State will spread its use over multiple years. From other federal aid targeted for education, school districts will have through 2023-24 school year to spend their shares.

The State Education Department arranged a meeting for the groups with the Office of the State Comptroller to urge that the last two rounds of federal stimulus aid be accounted for in the special aid fund (Grants), rather than the general fund. OSC recognizes the need for a prompt decision and has **provided the directive**.

What does this do to our adopted Budget?

2021 – 2022 Adopted Budget vs. State Budget

Aid Category	2021 – 2022 Adopted Budget	2021 – 2022 State Budget
Foundation	\$ 32,556,041	\$ 33,532,722
Public Excess Cost	2,056,604	2,056,604
Private Excess Cost	187,238	187,009
Transportation	5,963,751	6,421,054
BOCES	4,588,628	4,775,583
Building	*4,600,000	*4,600,000
Total Expense Based Aid	\$ 17,396,221	\$ 18,040,250
Software, Library, Textbook	287,524	282,713
Computer Hardware	66,229	65,276
Total Pupil Driven Aid	\$ 353,753	\$ 347,989
State Aid Total	\$ 50,306,015	\$ 51,920,961

- Does not include UPK amounts
- *Building Aid includes estimated increase not shown on State Aid runs yet.

No Change in Budget Total

2021 – 2022

Adopted (Central Square) Budget vs. State Budget

2021 – 2022 State Aid Executive Run

	2021 – 2022 Adopted Budget	2021 – 2022 State Budget
Federal Coronavirus Response Relief Supplemental Act (CRRSA Act)	\$ 3,370,609	Grant
Local District Adjustment	(3,370,609)	Supplement not supplant
Property Taxes	29,922,927	29,922,927
Fund Balance	3,000,000	*1,385,054
Miscellaneous	2,735,000	2,735,000
Proposed Budget (5.7% Increase)	\$ 85,963,942	\$ 85,963,942

- *Increase in Aid package is balanced with less use of Fund Balance.

CRRSA and ARPA Funds

- Unlike last year's CARES Act funds, all ESSER and GEER funds allocated to school districts through the CRRSA and ARPA are grants in aid.
- These funds are mandated by law to be recorded and reported as special aid funds for school districts.
- There is no equitable services requirement in CRRSA or ARPA

Federal Aid

1. ESSER Fund (CARES Act)

- ▣ Title I student from 2019 count

3/13/20-9/30/22*

Stimulus #1

- Included in our current 2020-21 Budget
- **\$ 958,762** will be spent
- Accounted for in our General Fund

2. ESSER II Fund (CRRSA Act)

- ▣ Title I student from 2020 count

3/13/20-9/30/23*

Stimulus #2

- Projected to be used in the 2021-22, 2022-23 timeframe
- **\$ 3,370,609** available over 2 years
- Accounted for in our Special Aid Fund

3. ARP ESSER (American Rescue Plan Act)

- ▣ Title I student from 2020 count

3/13/20-9/30/24*

Stimulus #3

- Projected to be used in the 2021-22, 2022-23 & 2023-24 timeframe
- **\$ 8,674,296** available over 3-4 years
- Accounted for in our Special Aid Fund

American Rescue Plan Funds

Possible ARP ESSER (*Elementary and Secondary School Emergency Relief*) **fund uses include:**

- Improving ventilation
- PPE
- Obtaining additional space
- Avoiding layoffs and hiring additional educators
- Meeting the social, emotional, mental health needs
- Evidence-based intervention services
- Summer, afterschool, extended learning, enrichment programs
- Nurses, custodial staff
- Social distancing and safety protocols on buses
- Wi-Fi hotspots, effective use of technology



More to come...

LEAs (Local Education Agencies) must submit a plan by July 1, 2021 outlining their spending plan for ARP Act funds.

Plans must explain how the funds will be expended and prioritized:

- Spending on non-reoccurring expenses
- Safe return to in-person instruction
- Maximizing in-person instruction time
- Meeting the needs of students and operating schools
- Purchasing technology



LEAs must seek public comment from parents, teachers and other stakeholders prior to the posting of the plan.

“Foundation Aid”

The following Slides taken from
ASBO New York

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

2021-22 ENACTED BUDGET

Foundation Aid

- For 2021-22, school districts receive their base Foundation Aid (2020-21 amount) plus the greater of:
 - The minimum increase
 - The phase-in increase
 - The catch-up increase
 - The per pupil allocation

Central Square



Minimum Foundation Aid Increase

- For all districts, the minimum increase is 2%
- For districts with a sparsity factor above 0, the minimum increase is 3%



Central Square
Sparsity factor = .01

Foundation Aid Phase-in Increase

- For districts with Foundation Aid still due, the phase-in increase is Foundation Aid still due multiplied by a phase-in factor, which is the greater of
 - 0.2625
 - 0.2728 for districts with a sparsity score greater than zero
 - 0.27 for small city school districts
 - 0.44 for Syracuse and Buffalo
 - 0.495 for Yonkers, Rochester, and New York City

Foundation Aid Catch-Up Increase

- What is needed to bring districts up to 60% of Foundation Aid funding

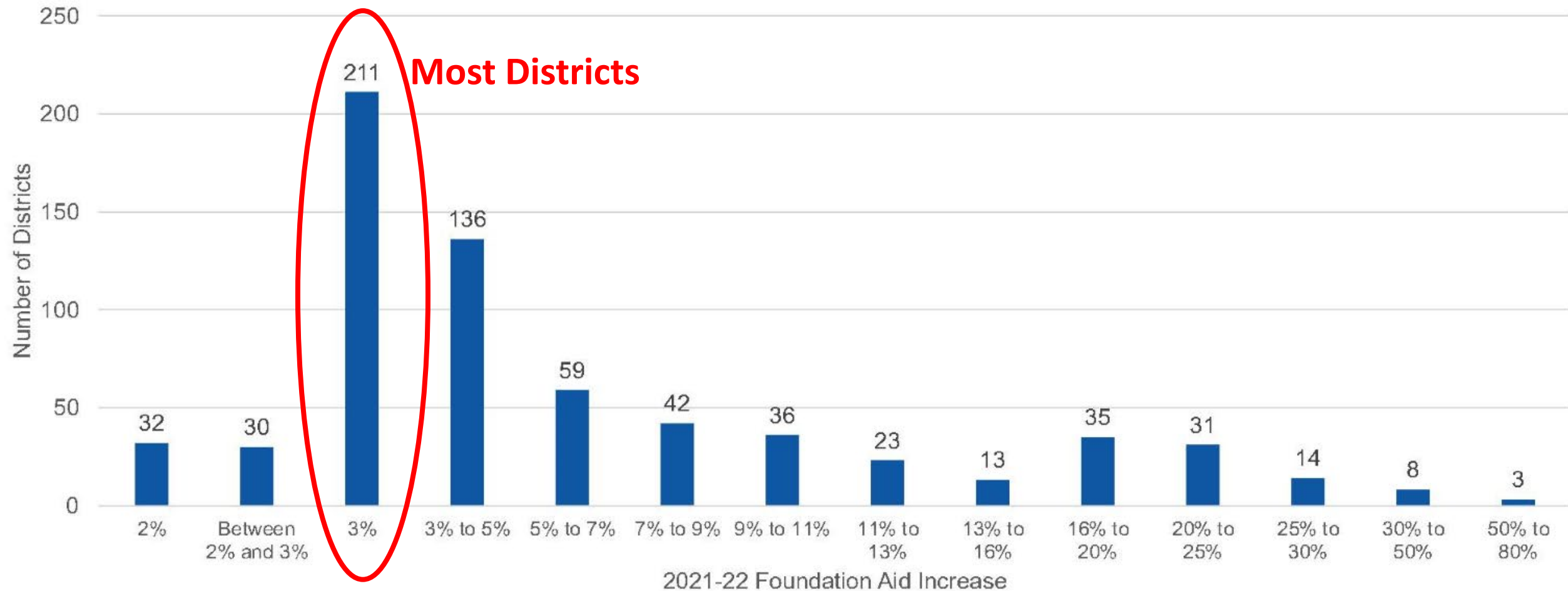
$(\text{Total Foundation Aid} * 0.6) - 2020\text{-}21 \text{ Foundation Aid}$

Foundation Aid per Pupil Increase

- The per pupil increase is
 $\$300 \times (3\text{-year direct certification percentage} / 0.473) \times$
Enrollment

Districts must have a Combined Wealth Ratio (CWR) less than 2.53 to be eligible

Distribution of Foundation Aid Increase



Foundation Aid History

2007-08
through
2021-22

<u>Enacted State Budget/School Year</u>	<u>Formula Base</u>	<u>Current Year Aid</u>	<u>Full Phase-in Level ('Total Foundation Aid')</u>
2007-08	\$24,349,662 ⁽¹⁾	\$26,975,236	\$37,477,533
2008-09	\$23,877,800 ⁽¹⁾	\$29,174,022	\$38,001,061
2009-10	\$23,877,800 ⁽¹⁾	\$29,180,986	\$40,944,839
2010-11	\$23,877,800 ⁽¹⁾	\$29,180,986	\$40,847,080
2011-12	\$29,180,986 ⁽²⁾	\$29,180,986	\$37,362,134
2012-13	\$29,180,986 ⁽³⁾	\$29,356,071	\$37,739,219
2013-14	\$29,356,071 ⁽⁴⁾	\$29,444,139	\$38,215,721
2014-15	\$29,444,139 ⁽⁵⁾	\$29,694,414	\$34,387,957
2015-16	\$29,694,414 ⁽⁶⁾	\$29,804,283	\$33,598,533
2016-17	\$29,804,283 ⁽⁷⁾	\$30,146,155	\$31,520,346
2017-18	\$30,145,988 ⁽⁸⁾	\$30,971,988	\$30,385,976
2018-19	\$30,971,988 ⁽⁹⁾	\$31,882,350	\$31,992,281
2019-20	\$31,881,740 ⁽¹⁰⁾	\$32,556,041	\$31,691,959
2020-21	\$32,556,041 ⁽¹¹⁾	\$32,556,041	\$32,867,955
2021-22	\$32,556,041 ⁽¹²⁾	\$33,532,722	\$32,737,436



Questions?