



Altmar-Parish-Williamstown Central School District

District Office

639 County Route 22 • Parish, NY 13131 (315) 625-5250 (315) 625-7952 www.apwschools.org

To: Lynn Rhone, Superintendent
From: Lorrie Burrows, School Business Administrator
Date: January 27, 2022
RE: Budget Assumptions

State Aid Factors (per Questar BOCES, as of April 2021)

CWR = .406 Transportation Aid = 90% **confirmed**
FRPL = .6423 BOCES Aid = 79.7% **SA Runs 80.2%**
% Poverty = .1521 Extraordinary Needs % = .889

Revenue:

State Aid – per Enacted NYS Budget	2021-2022 S. A. Runs	2022-2023 S. A. Runs	Difference
Foundation Aid	\$17,311,310	\$17,830,649	\$519,339
BOCES	\$2,354,235	\$2,557,711	\$203,476
High Cost	\$1,004,585	\$786,574	(\$218,011)
Private Excess Cost	\$160,069	\$163,058	\$2,989
Text., Hardware, Software Aids	\$104,526	\$102,438	(\$104,424)
Transportation	\$2,643,063	\$2,451,028	(\$192,035)
Building	\$2,868,291	\$3,253,170	\$384,879
Total General Fund	\$26,575,088	\$27,273,637	\$698,549
UPK	\$129,009	\$129,009	\$0

Federal Funding	2021-2022	Status	End date
P-Tech (still not acknowledged)	\$547,570	Last year	6/30/2022
Title I	\$377,633		8/31/2021
Title IIA	\$51,112		8/31/2021
Tile IV	\$26,499		8/31/2021
IDEA Part B - 611	\$397,457		6/30/2022
IDEA Part B - 619	\$33,263		6/30/2022
UPK	\$129,009	Under review	Under review
CARES - ESSER	\$335,985	Completed	spent
CARES - GEER	\$56,944	Completed	spent
CRRSA – ESSER 2	\$1,178,278	\$235,655 spent	9/30/2023
ARP – ESSER 3 – 90%	\$2,648,160	\$264,816	Approved
ARP – ESSER 3 – After School	\$328,817	Due 11/30/2021	9/30/2023
ARP – ESSER 3 - Enrichment	\$328,817	Due 11/30/2021	9/30/2023
ARP – ESSER 3 – Learning Loss	\$1,644,042	Due 11/30/2021	9/30/2023
ARP 611	\$60,098	New allocation	No deadline
ARP 619	\$6,692	New allocation	No deadline

ASBO State Update – 10/14/2021 Press Release - New Yorker’s Students’ Educational Rights (NYSER) lawsuit settled that will result in anticipated Foundation Aid funding to provide:

School Year 2021-2022 - 30%

School Year 2022-2023 - 50% (~\$449K increase, actual \$519K)

School Year 2023-2024 – Fully funded Foundation Aid (~\$449K increase)

Per the state aid runs, this Foundation Aid increase has come to reality, increase is \$519K.

NYS Legislative session calendar released – now available. April 1st is a Friday, and the legislative body is in session for two weeks leading up to this date; and will be in session for three days following 4/1. The Easter holiday April 17th does not impact this deadline.

Property Tax Cap

Per NYS OSC, Inflation Factors and Allowable Levy Growth Factors by Fiscal Years.

This is monitored monthly as the NYS Comptroller updated the Inflation factors and allowable levy growth factors. The rate for fiscal years that end as of **June** is projecting to remain at **1.02%**. **Current inflation is at 4.23%, meaning the allowable levy growth factor will be capped at 2%. Since 2011, inflation has been within the range of 0.12% - 2.44%. This is the highest rate of inflation seen since the adoption of the cap. Lobby efforts to increase the cap are underway. No pension exclusion for 2022. PILOTs and Capital Levy (due to BOCES, should have by 2/1) have been reviewed and will be adjusted accordingly. With CPI at 2%, the new maximum levy would be \$6,438,453, leaving \$200,190 on the table.**

Tax Base Growth Factors - released 12/21/2021 – 1.0120 which is an increase from the prior year growth factor of 1.077. This means the levy at \$6,238,263 would become:

Tax Levy		\$6,238,263
Prior year 1.0077	\$6,286,298 increase of \$48,035	
Current year 1.0120**	\$6,313,122 increase of \$74,859	
Plus 2022 PILOT	+\$46,903	
Less Capital Exclusion	-\$10,744	\$6,349,281
CPI 1.02%	Increase of \$126,986	\$6,476,267
Less 2023 PILOT	-\$48,115	
Plus Capital Exclusion	+\$10,301	\$6,438,453
Maximum Allowable Levy \$6,438,453	Amount not levied	\$200,190

**This number updates frequently through the submission in March 2022.

PILOTS

Taxpayer	Anticipated Revenue		PILOT Expires
	<u>2021-2022*</u>	<u>2022-2023*</u>	
Altmar Genesee LLC	\$ 37,356	\$ 38,725	2038-2039
Marmon Enterprises	\$ 3,945	\$ 3,945	2037-2038
Red Ray Properties, LLC	\$ 5,603	\$ 5,445	2038-2039
Anticipated – Abundant Solar	Off the table – legal to adopt resolution to opt out of automatic energy exemption		
Total	\$ 46,904	\$48,115	

*Assumes a 0% tax increase on existing taxable value; uses last known tax rate.

Abundant Solar – Per Kevin LaMontagne, Chief Financial Officer for the County of Oswego County Industrial Development Agency – Town of Richland is looking for alternate uses for the site now that the deal with Abundant has fallen apart. No new PILOTs in the pipeline.

Real Property tax law section 487 is an automatic tax exemption for energy projects. It is recommended that the district adopt a resolution to opt-out of this automatic exemption from taxes. Opting out of the exemption would mean that the full value of the property would be taxable just like any other real property.

Other Factors:

NYS OSC - Fiscal Stress Monitoring system anticipated to be released in January 2022, as of today not publicly released. The score is made up of two separate indicators: Fiscal and Environmental. We anticipate that APW CSD score for both Financial and Environmental to be “No designation”.

Expenditures:

Health Insurance

Per the scheduled January 19, 2022 Cooperative Health Insurance meeting, the projected rate increase for the 2022-2023 school year was **projected for 6%**. The table below shows health insurance rates are as follows:

2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
6%	7%	7%	8%	6%	5%

TRS

Anticipated rate range released **November 1, 2021** for 2022-2023 school year is a range between **10.0% - 10.5%**. For comparison, the current employer contribution rate is 9.8 percent. The increased estimate for employer contribution rate is driven by a reduction in the expected rate of return on NYSTRS investments from 7.10% to 6.95%. Additionally, NYSTRS cited increased life expectancy and greater pension benefits as cost drivers forcing the employee contribution rate increase. **Final rate setting is anticipated February 2022.**

ERS

On August 28, 2021, the New York State Comptroller Thomas P. DiNapoli announced the employer contribution rates for 2022-2023 will decrease from the previous year (rate of 16.2%) to **11.6%** for the Employees' Retirement System.

Debt

Bond Anticipation notes or borrowings anticipated for borrowings in fiscal 2022-2023 for the proposed \$37M capital project vote that was passed on December 7, 2021. **Long Range Planning Committee will be given the recommendation to avoid using the \$100K capital outlay project in the 2022-2023 budget cycle.**

BOCES - Citi/OCM/CNYRIC

Initial requests due 12/17/2021 for OCM BOCES, 12/15/2021 for CiTi BOCES/CNYRIC.

Once districts state their initial requests, the BOCES then develops their budgets to return the rates for the services for districts to give a final review. Final requests for services will be due back to BOCES mid-February 2022.

NYSMEC

Awarded supply rates are firm through 4/30/2024. The district participates in the electric consortium. CiTi BOCES is utilized for the heating oil used to heat buildings. Utility rate changes, range of increase is XX% - XX% increase. Natural gas pricing is anticipated to be higher this year, which does not impact the district as we do not use natural gas. **The impact to propane is currently running 20% higher than last year; while heating oil is running 88% higher than last year.** The weekly price for fuel can be referenced from CiTi BOCES.

Insurance – General Liability, student accident and other coverages for insurance for the District total premium of \$137,552 is anticipated to increase by **X%**. NYSIR will provide an anticipated rate increase in late January 2022. The district added Cyber insurance in the 2019-2020 school year. Rates for the cyber insurance saw a dramatic increase in the renewal process for the 2021-2022 school year as globally the instances of cybercrime continue to increase. These premium rates are expected to increase 10% - 15%. This area of coverage is also being impacted by requests of underwriters to have business processes that include multi-factor authentication (MFA). CNYRIC and CiTi BOCES are at odds with finding a single solution to this MFA issue. Neighboring districts are seeing the premium rates skyrocket with their renewals as of December. The APW district went to a renewal process to coincide with July regular renewal. We did experience an increase of \$3,986 or a 31% increase, bringing the district coverage to \$16,888. As we approach the July 2023 renewal this coverage will be closely monitored for renewal or not.

Collective Bargaining Contracts

Expiring contracts

None outstanding

Administrators

APW Faculty Unit

Business Employees Unit

Clerical

PSA: District Clerk

PSA: Assistant Superintendent

Settled contracts

CSEA

Instructional Technology

Supervisors

School Security Officers

Expires

June 30, 2022

June 30, 2022

June 30, 2022

June 30, 2022

June 30, 2022

June 30, 2022

Expires

June 30, 2025

June 30, 2023

June 30, 2023

June 30, 2022