

Capital Component

The capital component represents 17.60 percent (\$29,254,432) of the 2020-2021 school budget. It includes expenses related to operation and maintenance of district facilities, debt service and employee benefits.

	Budget 2019-2020	Budget 2020-2021	Percent Change
Central Services	\$10,430,525	\$10,705,567	2.64%
<i>This category includes expenses related to the operation and maintenance of district facilities.</i>			
Special Items	\$80,850	\$90,404	11.82%
<i>This category includes expenses related to the assessment of school property.</i>			
Employee Benefits	\$3,566,372	\$3,748,822	5.12%
Debt Service	\$13,910,772	\$14,609,639	5.02%
<i>This category includes expenses related to principal and interest payments on debt service.</i>			
Interfund Transfers	\$100,000	\$100,000	0.00%
CAPITAL COMPONENT TOTAL	\$28,088,519	\$29,254,432	4.15%

Administrative Component

The administrative component is the smallest part of the budget and represents 8.27 percent (\$13,734,476) of the 2020-2021 budget. It includes expenses related to the Board of Education, central administration, instructional supervision, finance, legal services, central services (excluding operations & maintenance) and employee benefits.

	Budget 2019-2020	Budget 2020-2021	Percent Change
Board of Education	\$50,631	\$53,907	6.47%
<i>This category includes expenses related to the Board of Education, the District Clerk and District meetings.</i>			
Central Administration	\$338,454	\$335,722	-0.81%
<i>This category includes expenses related to the Chief School Administrator.</i>			
Finance	\$906,428	\$949,652	4.77%
<i>This category includes expenses related to the Business Administrator, auditing, treasurer, tax collection, purchasing and fiscal agent fees.</i>			
Staff	\$1,353,576	\$1,516,413	12.03%
<i>This category includes expenses related to legal, personnel, records management, public information and services, salaries of Director of Transportation and Director of Facilities.</i>			
Central Services	\$667,596	\$673,041	0.82%
<i>This category includes expenses related to central printing and mailing, as well as central data processing.</i>			
Special Items	\$1,122,568	\$1,129,921	0.66%
<i>This category includes expenses related to insurance, school association dues and BOCES charges.</i>			
Administration & Improvement	\$4,713,925	\$4,776,113	1.32%
<i>This category includes expenses related to curriculum development and supervision, as well as regular school supervision.</i>			
Employee Benefits	\$4,198,804	\$4,299,707	2.40%
ADMINISTRATIVE COMPONENT TOTAL	\$13,351,982	\$13,734,476	2.86%
TOTAL BUDGET	\$160,463,190	\$166,173,358	3.56%

Property Tax Report Card
421501 - LIVERPOOL CSD

2019-2020 - Page 1
Official - as of 05/15/2020 10:32 AM

****Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.****

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website:
<http://www.p12.nysed.gov/mgtserv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2020-21 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under 'Other Reserve' and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS.)"

Form Due - April 27, 2020

Form Preparer Name:
Preparer's Telephone Number:

<u>Shaded Fields Will Calculate</u>	Budgeted 2019-20 (A)	Proposed Budget 2020-21 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	160,463,190	166,173,358	3.56 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	87,840,462	89,870,437	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A+B+C-D)	87,840,462	89,870,437	2.31 %
F. Permissible Exclusions to the School Tax Levy Limit	4,619,030	4,560,370	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	83,221,432	85,310,067	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	83,221,432	85,310,067	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	0	0	
Public School Enrollment	7,053	6,975	-1.11 %
Consumer Price Index			1.81 %

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2020-21, includes any carryover from 2019-20 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2019-20 (D)	Estimated 2020-21 (E)
Adjusted Restricted Fund Balance	16,767,021	17,227,033
Assigned Appropriated Fund Balance	3,778,951	5,303,740
Adjusted Unrestricted Fund Balance	6,418,527	6,646,933
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00 %	4.00 %

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/20 Actual Balance	6/30/20 Estimated Ending Balance	Intended Use of the Reserve in the 2020-21 School Year (Limit 200 Characters)**
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Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.

Capital	CAPITAL RESERVE 15-16	For the cost of any object or purpose for which bonds may be issued.	\$,997,816	\$,997,816	The use of this reserve must be specific to a set of projects and dollar amounts. No use planned for 2020-2021.
Repair	REPAIR	For the cost of repairs to capital improvements or equipment.	0	0	There is no Repair Reserve established therefore no use planned in 2020-2021.
Workers Compensation	WORKERS' COMPENSATION	For self-insured Workers Compensation and benefits.	\$27,213	\$04,016	This reserve is used to draw down on paid claims that resulted from the time period when the District was self-insured, 2005 and before. There was \$23,197 used in 2019-20 and no planned use for 20-21
Unemployment Insurance	UNEMPLOYMENT RESERVE	For reimbursement to the State Unemployment Insurance Fund.	\$0,668	\$0,668	This reserve would be used for Unemployment claims incurred by the District. No use planned for 2020-21.
Reserve for Tax Reduction	RESERVE FOR TAX REDUCTION	For the gradual use of the proceeds of the sale of school district real property.	0	0	There is no Reserve for tax reduction established therefore no use planned in 2020-2021.
Mandatory Reserve for Debt Service	MANDATORY RESERVE FOR DEBT SERVICE	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	0	0	There is no Mandatory Reserve for Debt Service established therefore no use planned in 2020-2021.
Insurance	INSURANCE	For liability, casualty, and other types of uninsured losses.	0	0	There is no Insurance Reserve established therefore no use planned in 2020-2021.
Property Loss	PROPERTY LOSS	To cover property loss.	0	0	There is no Property Loss Reserve established therefore no use planned in 2020-2021.
Liability + (add)	RESERVE FOR LIABILITY	To cover incurred liability claims.	0	0	The use of this reserve is for existing liabilities of the District. In 2019-2020 \$1,324,852 was used to pay down liabilities and that is the last payment.
Tax Certiorari	RESERVE FOR TAX CERTIORARI	For tax certiorari settlements.	1,434,109	1,434,109	This reserve would be used to pay prior years tax certiorari claims. No use planned for 2020-2021.
Reserve for	RESERVE FOR	For unexpended	0	0	There is no Reserve

Insurance Recoveries	INSURANCE RECOVERIES	proceeds of insurance recoveries at fiscal year end.			for Insurance Recoveries established therefore no use planned in 2020-2021.
Employee Benefit Accrued Liability	EBALR - EMPLOYEE BENEFIT ACCRUED LIABILITY	For accrued 'employee benefits' due to employees upon termination of service.	2,701,325	2,701,325	This reserve is used if payment of accumulated leave is required. No use planned for 2020-2021.
Retirement Contribution	RETIREMENT CONTRIBUTION	For employer retirement contributions to the State and Local Employees' Retirement System.	2,307,334	4,115,395	This reserve is used to offset District expenses to the NYS Employee's Retirement System only.
Reserve for Uncollected Taxes	RESERVE FOR UNCOLLECTED TAXES	For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.	0	0	There is no Reserve for Uncollected Taxes established therefore no use is planned for 2020-2021.
Single Other Reserve	RETIREMENT CONTRIBUTION RESERVE TRS	To fund Employer contributions to the New York Teachers' Retirement System (TRS).	1,423,704	1,423,704	This reserve is the TRS portion of the Retirement Contribution reserve and is used to offset District expenses to the NYS Teacher's Retirement System only.

* **NYSED Reserve Guidance:**
http://www.p12.nysed.gov/mgt/serv/accounting/docs/reserve_funds.pdf

OSC Reserve Guidance:
<http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservefunds>

****Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2020-21. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

**New York State School Administrator Salary Disclosure for 2020-21 Budget
Chapter 474 of the Laws of 1996 and Education Law section 1608**

I. Superintendent

Superintendent of Schools

2020-21 Budgeted Salary	\$216,437.00 *
Employee Benefits:	\$78,978.93

II. Deputy, Assistant or Associate Superintendents

Assistant Superintendent For Human Resources

2020-21 Budgeted Salary	\$147,388.00 *
Employee Benefits:	\$52,498.18

Deputy Superintendent

2020-21 Budgeted Salary	\$149,379.00 *
Employee Benefits:	\$52,732.38

* The actual amounts for 2020-21 may change as a result of Board of Education action.

**III. Other Certified School Administrators or Supervisors Scheduled to Receive \$141,000
or More in Salary**

Equalized Total Assessed Value 3,612,451,385

School District - 314801 Liverpool

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	21	6,520,550	0.18
12350	PUBLIC AUTHORITY - STATE	RPTL 412	1	681,500	0.02
12400	NYS SAVINGS&LOAN INSURANCE FUN	BNKG L 420-e	1	3,437,000	0.10
13100	CO - GENERALLY	RPTL 406(1)	35	38,973,060	1.08
13500	TOWN - GENERALLY	RPTL 406(1)	102	3,966,860	0.11
13510	TOWN - CEMETERY LAND	RPTL 446	1	25,000	0.00
13650	VG - GENERALLY	RPTL 406(1)	9	2,200,000	0.06
13800	SCHOOL DISTRICT	RPTL 408	19	127,536,025	3.53
13850	BOCES	RPTL 408	1	4,000,000	0.11
13890	PUBLIC AUTHORITY - LOCAL	RPTL 412	1	262,500	0.01
14100	USA - GENERALLY	RPTL 400(1)	3	867,500	0.02
14110	USA - SPECIFIED USES	STATE L 54	1	140,000	0.00
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	9	57,832,025	1.60
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	2	340,000	0.01
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	54	45,469,000	1.26
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	4	1,362,500	0.04
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	16	9,875,000	0.27
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	3	9,130,625	0.25
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	1	117,500	0.00
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	3	99,500	0.00
25500	NONPROF MED, DENTAL, HOSP SVCE	RPTL 486	3	1,138,625	0.03
26100	VETERANS ORGANIZATION	RPTL 452	1	319,500	0.01
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	7	7,673,000	0.21
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	2	295,000	0.01
28100	NOT-FOR-PROFIT HOUSING CO	RPTL 422	1	200,000	0.01
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	1	1,007,500	0.03
28220	URBAN REN:OWNER-COMM DEV COR	P H FI L 260	2	234,500	0.01
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	1	160,000	0.00
41300	PARAPLEGIC VETS	RPTL 458(3)	1	145,000	0.00
41400	CLERGY	RPTL 460	30	765,000	0.02
41690	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e,f,g,h&i	72	221,100	0.01
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	8	229,529	0.01
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	3	426,547	0.01

Equalized Total Assessed Value 3,612,451,385

School District - 314801 Liverpool

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41800	PERSONS AGE 65 OR OVER	RPTL 467	709	41,081,788	1.14
41804	PERSONS AGE 65 OR OVER	RPTL 467	60	2,026,250	0.06
41806	PERSONS AGE 65 OR OVER	RPTL 467	465	18,559,275	0.51
41834	ENHANCED STAR	RPTL 425	3,180	211,767,525	5.86
41854	BASIC STAR 1999-2000	RPTL 425	7,560	234,854,000	6.50
41900	PHYSICALLY DISABLED	RPTL 459	3	85,000	0.00
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	47	2,581,000	0.07
41936	DISABILITIES AND LIMITED INCOM	RPTL 459-c	19	775,275	0.02
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	1	130,000	0.00
Total Exemptions Exclusive of System Exemptions:			12,463	837,511,559	23.18
Total System Exemptions:			0	0	0.00
Totals:			12,463	837,511,559	23.18

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

FISCAL ACCOUNTABILITY SUMMARY (2018 - 19)

INFORMATION ABOUT EXPENDITURE RATIOS (2017 - 18)

(Data are lagged a year.)

Commissioner's Regulations require that certain expenditure ratios for general-education and special-education students be reported and compared with ratios for similar districts and all public schools. The required ratios for this district are reported below.

The numbers used to compute the statistics on this page were collected on the State Aid Form A, the State Aid Form F, the School District Annual Financial Report (ST-3), and from the Student Information Repository System (SIRS).

THIS SCHOOL DISTRICT

GENERAL EDUCATION

SPECIAL EDUCATION

INSTRUCTIONAL EXPENDITURES

INSTRUCTIONAL EXPENDITURES



\$77,637,888

\$34,034,194

PUPILS

PUPILS



6,992

1,334

EXPENDITURES PER PUPIL

EXPENDITURES PER PUPIL



\$11,104

\$25,513

SIMILAR DISTRICT GROUP AVERAGE NEED/RESOURCE CAPACITY

GENERAL EDUCATION

SPECIAL EDUCATION



INSTRUCTIONAL EXPENDITURES



\$8,760,789,980

PUPILS



735,579

EXPENDITURES PER PUPIL



\$11,910

INSTRUCTIONAL EXPENDITURES



\$3,724,876,702

PUPILS



113,376

EXPENDITURES PER PUPIL



\$32,854



ALL SCHOOL DISTRICTS**GENERAL EDUCATION****SPECIAL EDUCATION****INSTRUCTIONAL EXPENDITURES****INSTRUCTIONAL EXPENDITURES**▼
\$35,199,223,413▼
\$15,660,696,162**PUPILS****PUPILS**▼
2,632,781▼
485,151**EXPENDITURES PER PUPIL****EXPENDITURES PER PUPIL**▼
\$13,370▼
\$32,280

Instructional Expenditures for General Education are K-12 expenditures for classroom instruction (excluding Special Education) plus a proration of building level administrative and instructional support expenditures. These expenditures include amounts for instruction of students with disabilities in a general-education setting. District expenditures, such as transportation, debt service and district-wide administration are not included.

The pupil count for General Education is K-12 average daily membership plus K-12 pupils for whom the district pays tuition to another school district. This number represents all pupils, including those classified as having disabilities and those not classified, excluding only students with disabilities placed out of district. Pupils resident in the district but attending a charter school are included. For districts in which a county jail is located, this number includes incarcerated youth to whom the district must provide an education program.

Instructional Expenditures for Special Education are K-12 expenditures for students with disabilities (including summer special education expenditures) plus a proration of building-level administrative and instructional support expenditures. District expenditures, such as transportation, debt service and district-wide administration are not included.

The pupil count for Special Education is a count of K-12 students with disabilities for the school year plus students for whom the district receives tuition from another district plus students for whom the district pays tuition to another district. Students attending the State schools at Rome and Batavia, private placements and out-of-state placements are included. ^

Instructional Expenditures Per Pupil is the simple arithmetic ratio of Instructional Expenditures to Pupils. The total cost of instruction for students with disabilities may include both general- and special-education expenditures. Special-education services provided in the general-education classroom may benefit students not classified as having disabilities.

TOTAL EXPENDITURES PER PUPIL

THIS SCHOOL DISTRICT



\$22,446

**SIMILAR DISTRICT
GROUP**



\$23,507

NY STATE



\$25,845

Total Expenditures Per Pupil is the simple arithmetic ratio of Total Expenditures to Pupils. Total Expenditures include district expenditures for classroom instruction, as well as expenditures for transportation, debt service, community service and district-wide administration that are not included in the Instructional Expenditure values for General Education and Special Education. As such, the sum of General Education and Special Education Instructional Expenditures does not equal the Total Expenditures.



INFORMATION ABOUT STUDENTS WITH DISABILITIES (2018 - 19)

Commissioner's Regulations require reporting students with disabilities by the percent of time they are in general education classrooms and the classification rate of students with disabilities. These data are to be compared with percentages for similar districts and all public schools. The required percentages for this district are reported below.

STUDENT PLACEMENT (PERCENT OF TIME INSIDE REGULAR CLASSROOM)

THIS SCHOOL DISTRICT	SIMILAR DISTRICT GROUP	NY STATE
<p>80% OR MORE</p> <p>▼</p> <p>1,077 87.1%</p>	<p>AVERAGE NEED/RESOURCE CAPACITY</p> <p>80% OR MORE</p> <p>▼</p> <p>57.7%</p>	<p>80% OR MORE</p> <p>▼</p> <p>58.7%</p>
<p>40% - 79%</p> <p>▼</p> <p>46 3.7%</p>	<p>40% - 79%</p> <p>▼</p> <p>18.7%</p>	<p>40% - 79%</p> <p>▼</p> <p>11.5%</p>
<p>LESS THAN 40%</p> <p>▼</p> <p>101 8.2%</p>	<p>LESS THAN 40%</p> <p>▼</p> <p>16.1%</p>	<p>LESS THAN 40%</p> <p>▼</p> <p>19.0%</p>
<p>SEPARATE SETTINGS</p> <p>▼</p> <p>7 0.6%</p>	<p>SEPARATE SETTINGS</p> <p>▼</p> <p>4.7%</p>	<p>SEPARATE SETTINGS</p> <p>▼</p> <p>5.3%</p>
<p>OTHER SETTINGS</p> <p>▼</p> <p>5 0.4%</p>	<p>OTHER SETTINGS</p> <p>▼</p> <p>2.8%</p>	<p>OTHER SETTINGS</p> <p>▼</p> <p>5.6%</p>



The source data for the statistics in this table were reported through the Student Information Repository System (SIRS) and verified in Verification Report 5. The counts are numbers of students reported in the least restrictive environment categories for school-age programs (ages 6-21) on BEDS Day, which is the first Wednesday of the reporting year. The percentages represent the amount of time students with disabilities are in general-education classrooms, regardless of the amount and cost of special-education services they receive. Rounding of percentage values may cause them to sum to a number slightly different from 100%.

SCHOOL-AGE STUDENTS WITH DISABILITIES CLASSIFICATION RATE

THIS SCHOOL DISTRICT	SIMILAR DISTRICT GROUP	NY STATE
▼	▼	▼
18.3%	13.4%	14.7%

This rate is a ratio of the count of school-age students with disabilities (ages 4-21) to the total enrollment of all school-age students in the school district, including students who are parentally placed in nonpublic schools located in the school district. The numerator includes all school-age students for whom a district has Committee on Special Education (CSE) responsibility to ensure the provision of special-education services. The denominator includes all school-age students who reside in the district. In the case of parentally placed students in nonpublic schools, it includes the number of students who attend the nonpublic schools located in the school district. Source data are drawn from the SIRS and from the Basic Education Data System (BEDS).

Similar District Groups are identified according to the Need-to-Resource-Capacity Index. More information is available on our NRC capacity categories page.

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New York State Report Cards 2018-2019

The New York State Report Card is an important part of the Board of Regents' effort to raise learning standards for all students. It provides information to the public on school/district staff, students, and measures of school and district performance as required by the Every Student Succeeds Act (ESSA). Knowledge gained from the report card on a school's or district's strengths and weaknesses can be used to improve instruction and services to students. Click on the links below to view each report card.

[Liverpool Central School District 2018-2019 Report Card](#)

[Chestnut Hill Elementary 2018-2019 Report Card](#)

[Donlin Drive Elementary 2018-2019 Report Card](#)

[Elmcrest Elementary 2018-2019 Report Card](#)

[Liverpool Elementary 2018-2019 Report Card](#)

[Long Branch Elementary 2018-2019 Report Card](#)

[Morgan Road Elementary 2018-2019 Report Card](#)

[Nate Perry Elementary 2018-2019 Report Card](#)

[Soule Road Elementary 2018-2019 Report Card](#)

[Willow Field Elementary 2018-2019 Report Card](#)

[Chestnut Hill Middle 2018-2019 Report Card](#)

[Liverpool Middle 2018-2019 Report Card](#)

[Soule Road Middle 2018-2019 Report Card](#)

[Liverpool High School 2018-2019 Report Card](#)