

# BUDGET WORKSHOP #3

## Draft of the 2017-2018 Budget

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MARCH 29, 2017, 7:00 P.M.

# OVERVIEW

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- ▶ Introduction
  - ▶ Reviewing the Data
    - ▶ Historical Voter Response
    - ▶ Reducing the Fund Balance Appropriation
    - ▶ K-8 Enrollment Figures, 2016/2017 Actual vs. 2017/2018 Proposed
    - ▶ High School Enrollment Projections
- ▶ Comptroller's Office Review
- ▶ Revenue Budget, Approved Budget vs. 2017/2018 Proposed
- ▶ Expenditure Budget, Approved Budget vs. 2017/2018 Proposed
- ▶ Future Dates
- ▶ Propositions
- ▶ BOE Candidates

# What is a Budget?

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A multi-year plan

A reasonably detailed **estimate** of revenues **and** expenditures

It establishes the **tax levy**, not the **tax rate**

Subject to future update

It is a working document

# What isn't a Budget?

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A list of every specific item to be purchased, service to be provided, and exact salary to be paid in the upcoming school year

A guarantee of actual financial results

A fixed and unchangeable document

An annual independent plan



# Board and the Budget

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Board adopts the budget that the administration creates

Board creates the core mission as opposed to everything for everybody

Board guides the administration on the core mission of the District and the administration develops a budget that reflects that mission

# Voter Response

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	TAX RATE	TAX LEVY	AV	Yes Vote Percentage	Number of Yes	Number of No	Total Average Votes	
<b>Twenty-Seven Years</b>	4.90%	6.01%	1.01%					
<b>Twenty Years</b>	4.92%	6.54%	1.22%	62.65%	435	280	714	<b>Nineteen Years</b>
<b>Fifteen Years</b>	5.03%	6.20%	1.05%	63.36%	466	298	763	<b>Fifteen Years</b>
<b>Ten Years</b>	3.00%	3.06%	0.05%	67.91%	480	255	735	<b>Ten Years</b>
<b>Five Years</b>	2.25%	2.30%	0.13%	74.13%	376	132	508	<b>Five Years</b>
<b>Three Years</b>	2.09%	2.40%	0.16%	78.74%	391	106	497	<b>Three Years</b>



# Tax Rate Information

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	<b>2016-2017</b>	<b>2017-2018</b>	<b>Increase</b>	<b>%</b>
<b>Proposed</b>	<b>\$26,874,825</b>	<b>\$27,313,134</b>	<b>\$438,309</b>	<b>1.63%</b>
<b>Tax Rate</b>	<b>\$260.64</b>	<b>\$265.49</b>	<b>\$4.85</b>	<b>1.86%</b>
<b>Levy</b>	<b>\$19,469,538</b>	<b>\$19,954,994</b>	<b>\$345,012</b>	<b>1.75%</b>
<b>Contingent</b>				
<b>Tax Rate</b>				
<b>Levy</b>				

# Reducing the Appropriation of Unassigned Fund Balance

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If the State Aid revenue increases, use that money to offset the Appropriated Reserves in the Revenue Budget. This will decrease the District's contribution to revenue and increase the financial standing in the future (this recommendation was made last year during budget development).

	Financial Stress	
FYE	Score	Designation
2013	46.7%	Moderate Fiscal Stress
2014	25.0%	Susceptible Fiscal Stress
2015	28.3%	Susceptible Fiscal Stress
2016	18.3%	No Designation



# Enrollment Tracked by Cohort

## GRADE

	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18
K	78	78	81	75	80	65	80	66	65	70
1	60	79	77	81	74	77	75	69	68	68
2	81	61	78	77	79	77	78	71	72	70
3	80	81	68	78	87	83	73	79	81	73
4	69	79	81	68	84	86	79	83	84	82
5	93	76	78	81	73	82	88	73	76	84
6	86	91	69	78	81	76	83	83	87	76
7	100	89	95	69	83	93	77	93	97	88
8	63	96	92	95	67	90	89	93	90	98
	78.4	81.1	79.8	78.5	78.6	82	80.2	78.9	80.3	78.7

\*Enrollments for 2008 to 2016 are based on BEDS Enrollment each October

K	69	3	23
1	66	3	22
2	68	3	22.7
3	72	3/4	18/24
4	81	4	20.25
5	80	4	20
6	74	3/4	18.5/24.7
7	82	4	20.5
8	93	4	23.25
Average K through 6=	21.5	Enrollment PK* to 4=	423
Average 7 and 8=	21.8	Enrollment 5 to 8=	377
Average K through 8=	21.65	Enrollment K to 8=	709

\*Includes UPK



# High School Enrollment Projections

- 2017-2018- 361 Students
- 2018-2019- 343 Students
- 2019-2020- 314 Students
- 2020-2021- 310 Students



# Budget Review by N.Y.S. Comptroller's Office

- The District was contacted by the Office of the Comptroller on 2/21/17
- An intake interview appointment was scheduled for Thursday, March 2<sup>nd</sup>
- It is anticipated the audit will be completed by March 27<sup>th</sup>



# Highlights

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- Maintains class sizes at an average of 22 students
- Includes a fully funded UPK program
- Increases the FLES program to include Grades 3 to 6
- Eliminates all outside reserve and fund balance appropriations to the revenue budget
  - This significantly improves the fiscal health of the budget and district's finances
- The budget complies with the property tax cap and will provide a rebate check to pay for any homeowner tax increase

# Anticipated Adjustments Needed Before Adoption

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- Increase A1240.4 by \$10,000
- Increase A9760.7 by \$35,000
- Adjust revenue lines to reflect actual State Aid to the above lines and most likely the high school tuition lines
- It is anticipated that the OSC will not have any recommendations

# Revenue Budget Figures- Approved Budget vs. 2017/2018 Proposed

ACCOUNT	DESCRIPTION	2016-17 BUDGET	2017-18 NEW BUDGET	PERCENT CHANGE
A 1001	REAL PROPERTY TAXES	\$17,625,475.00	\$17,924,439.00	1.70%
A 1041	APPROPRIATION OF UNRESERVED FUND BAL	\$48,564.00	\$0.00	-100.00%
A 1081	PAYMENTS IN LIEU OF TAXES (PILOT)	\$44,902.00	\$46,473.00	3.50%
A 1085	SCHOOL TAX RELIEF REIMBURSEMENT(STA	\$1,984,507.00	\$2,030,555.00	2.32%
A 1310	TUITION CHARGES	\$140,000.00	\$0	-100.00%
A 2401	INTEREST AND EARNINGS	\$30,000.00	\$30,000.00	0.00%
A 2410	RENTAL OF REAL PROPERTY/INDIVIDUALS	\$45,000.00	\$45,000.00	0.00%
A 2701	REFUNDS-PRIOR YR-BOCES	\$20,000.00	\$20,000.00	0.00%
A 2706	BUILDING USE	\$500.00	\$500.00	0.00%
A 2770	MISCELLANEOUS REVENUES	\$500.00	\$500.00	0.00%
A 2771	E-RATE	\$13,500	\$13,500	0.00%

# Revenue Budget Figures- Approved Budget vs. 2017/2018 Proposed

ACCOUNT	DESCRIPTION	2016-17 BUDGET	2017-18 NEW BUDGET	PERCENT CHANGE
A 3101	FOUNDATION AID	\$3,990,646.00	\$3,990,646.00	0.00%
A 3101.E	EXCESS COST AID/ST.MEDICARE	\$231,278.00	\$537,068.00	132%
A 3102	LOTTERY AID	\$0.00	\$0.00	
A 3103	B.O.C.E.S. AID	\$251,860.00	\$251,860.00	0.00%
A 3104	TUITION AID-GROUP HOME	\$450,500.00	\$425,000.00	-5.66%
A 3104.2	TRANSPORTATION-GROUP HOME	\$56,790.00	\$56,790.00	0.00%
A 3260	TEXTBOOK AID	\$81,000.00	\$81,000.00	0.00%
A 3262	COMPUTER SOFTWARE/HARDWARE AID	\$0.00	\$0.00	
A 3263	LIBRARY MATERIALS	\$4,675.00	\$4,675.00	0.00%
A 3289	OTHER STATE AID	\$0.00	\$0.00	
A 3289.1	HIGH TAX AID	\$323,352.00	\$323,352.00	0.00%
A 3289.2	BUILDING AID	\$884,968.00	\$884,968.00	0.00%
A 3289.3	TRANSPORTATION AID	\$646,808.00	\$646,808.00	0.00%
		\$26,874,825.00	\$27,313,134.00	1.63%



# Expenditure Budget Figures- Approved Budget vs. 2017/2018 Proposed

ACCOUNT	DESCRIPTION	2016-17 BUDGET	2017-18 NEW BUDGET	PERCENT CHANGE
A 1010.4	CONTRACTUAL AND OTHER	\$2,600.00	\$2,600.00	0.00%
A 1010.45	SUPPLIES	\$500.00	\$500.00	0.00%
A 1040.16	SALARY - DISTRICT CLERK	\$12,350.00	\$12,350.00	0.00%
A 1040.45	SUPPLIES AND MATERIALS-CLERK	\$500.00	\$500.00	0.00%
A 1060.4	CONTRACTUAL AND OTHER	\$4,726.00	\$4,726.00	0.00%
A 1060.45	SUPPLIES AND MATERIALS	\$1,550.00	\$1,550.00	0.00%
A 1240.15	INSTRUCTIONAL SALARIES	\$111,430.00	\$115,000.00	3.20%
A 1240.16	NON-INSTRUCTIONAL SALARIES	\$162,000.00	\$162,000.00	0.00%
A 1240.4	CONTRACTUAL AND OTHER	\$19,238.00	\$19,238.00	0.00%
A 1240.45	SUPPLIES AND MATERIALS	\$11,000.00	\$11,000.00	0.00%
A 1310.15	PROFESSIONAL SALARIES	\$109,242.00	\$115,000.00	5.27%
A 1320.16	CLAIMS AUDITOR - SALARY	\$5,000.00	\$5,000.00	0.00%
A 1320.4	CONTRACTUAL-AUDITING EXPENSE	\$118,634.00	\$118,634.00	0.00%
A 1325.16	TREASURER - SALARY	\$11,440.00	\$31,000.00	170.98%
A 1380.4	FISCAL AGENT FEE	\$12,000.00	\$12,000.00	0.00%
A 1430.4	LABOR COUNSEL	\$25,000.00	\$25,000.00	0.00%

# Expenditure Budget Figures- Approved Budget vs. 2017/2018 Proposed

ACCOUNT	DESCRIPTION	2016-17 BUDGET	2017-18 NEW BUDGET	PERCENT CHANGE
A 1620.16	NON-INSTRUCTIONAL SALARIES	\$375,100.00	\$375,100.00	0.00%
A 1620.2	EQUIPMENT	\$0.00	\$0.00	
A 1620.4	CONTRACTUAL AND OTHER	\$45,074.00	\$45,074.00	0.00%
A 1620.41	GAS	\$106,740.00	\$106,740.00	0.00%
A 1620.411	ELECTRIC	\$219,967.00	\$219,967.00	0.00%
A 1620.412	WATER	\$8,548.00	\$8,548.00	0.00%
A 1620.42	FUEL OIL	\$5,000.00	\$5,000.00	0.00%
A 1620.43	TELEPHONE	\$18,546.00	\$18,546.00	0.00%
A 1620.45	SUPPLIES AND MATERIALS	\$62,454.00	\$62,454.00	0.00%
A 1620.46	MAINTENANCE AND REPAIR	\$61,242.00	\$61,242.00	0.00%
A 1621.4	CONTRACTUAL & OTHER	\$40,000.00	\$40,000.00	0.00%
A 1670.4	CONTRACTUAL COPIES AND MAILING	\$72,790.00	\$72,790.00	0.00%
A 1670.45	SUPPLIES AND MATERIALS	\$12,000.00	\$12,000.00	0.00%
A 1680.4	CONTRACTUAL AND OTHER	\$38,916.00	\$38,916.00	0.00%
A 1680.45	SUPPLIES AND MATERIALS	\$4,500.00	\$4,500.00	0.00%
A 1680.49	BOCES SERVICES	\$78,110.00	\$78,110.00	0.00%
A 1910.4	UNALLOCATED INSURANCE	\$112,339.00	\$120,000.00	6.82%
A 1981.49	BOCES ADMINISTRATIVE CHARGES	\$119,558.00	\$124,000.00	3.72%
1.....GENERAL SUPPORT	***	\$2,006,292.00	\$2,047,283.00	2.04%

# Expenditure Budget Figures- Approved Budget vs. 2017/2018 Proposed

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ACCOUNT	DESCRIPTION	2016-17 BUDGET	2017-18 NEW BUDGET	PERCENT CHANGE
A 2020.15	INSTRUCTIONAL SALARIES	\$267,571.00	\$276,000.00	3.15%
A 2110.12	TEACHERS' SALARIES K-3	\$1,693,934.00	\$1,639,456.00	-3.22%
A 2110.121	TEACHERS' SALARIES 4-6	\$1,463,075.00	\$1,500,000.00	2.52%
A 2110.122	HEALTH INSURANCE BUY-BACK	\$160,000.00	\$160,000.00	0.00%
A 2110.13	TEACHERS' SALARIES 7-8	\$1,181,250.00	\$1,054,745.00	-10.71%
A 2110.14	SUBSTITUTE TEACHER SALARIES	\$110,000.00	\$110,000.00	0.00%
A 2110.16	NON-INSTRUCTIONAL SALARIES	\$131,504.00	\$131,504.00	0.00%
A 2110.4	CONTRACTUAL AND OTHER	\$43,730.00	\$215,730.00	393.32%
A 2110.45	CLASSROOM SUPPLIES AND MATERIALS	\$11,250.00	\$11,250.00	0.00%
A 2110.451	PROGRAM SUPPLIES AND MATERIALS	\$30,538.00	\$30,538.00	0.00%
A 2110.47	TUITION	\$6,460,370.00	\$6,651,881.00	2.96%
A 2110.471	CHARTER SCHOOLS	\$204,684.00	\$114,684.00	-43.97%
A 2110.48	TEXTBOOKS K-12	\$65,590.00	\$65,590.00	0.00%
A 2110.49	BOCES SERVICES	\$155,385.00	\$155,385.00	0.00%

## Expenditure Budget Figures- Approved Budget vs. 2017/2018 Proposed

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ACCOUNT	DESCRIPTION	2016-17 BUDGET	2017-18 NEW BUDGET	PERCENT CHANGE
A 2250.15	INSTRUCTIONAL SALARIES	\$1,215,970.00	\$1,269,661.00	4.42%
A 2250.16	NON-INSTRUCTIONAL SALARIES	\$232,806.00	\$215,707.00	-7.34%
A 2250.4	CONTRACTUAL AND OTHER	\$389,944.00	\$479,000.00	22.84%
A 2250.45	SUPPLIES AND MATERIALS	\$2,400.00	\$2,400.00	0.00%
A 2250.47	TUITION-OTHER DISTRICTS	\$1,797,140.00	\$2,007,707.00	11.7%
A 2250.472	TUITION ALL OTHER	\$419,717.00	\$377,000.00	-10.18%
A 2250.49	BOCES SPECIAL EDUCATION	\$1,000,560.00	\$1,035,000.00	3.44%
A 2250.491	GROUP HOME A-tuition	\$350,500.00	\$380,000.00	8.42%
A 2250.492	GROUP HOME A int health	\$70,000.00	\$45,000.00	-35.71%
A 2250.493	GROUT HOME A com rehab	\$30,000.00	\$0.00	-100.00%
A 2250.496	SUMMER SCHOOL SE	\$20,000.00	\$20,000.00	0.00%
A 2280.49	BOCES OCC. ED.	\$182,372.00	\$182,372.00	0.00%

# Expenditure Budget Figures- Approved Budget vs. 2017/2018 Proposed

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ACCOUNT	DESCRIPTION	2016-17 BUDGET	2017-18 NEW BUDGET	PERCENT CHANGE
A 2610.15	INSTRUCTIONAL SALARIES	\$155,352.00	\$127,600.00	-17.86%
A 2610.16	NON-INSTRUCTIONAL SALARY	\$22,275.00	\$22,275.00	0.00%
A 2610.45	SUPPLIES AND MATERIALS-LIBRARY	\$3,806.00	\$3,806.00	0.00%
A 2610.451	STATE- AIDED BOOKS	\$4,675.00	\$4,675.00	0.00%
A 2610.49	BOCES SERVICES	\$10,284.00	\$10,284.00	0.00%
A 2630.15	COMPUTER ASSISTED INSTRUCTION	\$0.00	\$7,500.00	
A 2630.16	NON-INSTRUCTIONAL SALARIES	\$7,500.00	\$0.00	-100.00%
A 2630.22	STATE-AIDED HARDWARE	\$7,947.00	\$7,947.00	0.00%
A 2630.42	COMPUTER EQUIPMENT REP & REP	\$50,000.00	\$81,000.00	62.00%
A 2630.45	SUPPLIES AND MATERIALS	\$84,248.00	\$50,000.00	-40.65%
A 2630.46	STATE-AIDED SOFTWARE	\$11,205.00	\$11,205.00	0.00%
A 2630.49	BOCES SERVICES	\$9,412.00	\$9,412.00	0.00%

# Expenditure Budget Figures- Approved Budget vs. 2017/2018 Proposed

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ACCOUNT	DESCRIPTION	2016-17 BUDGET	2017-18 NEW BUDGET	PERCENT CHANGE
A 2810.15	GUIDANCE COUNSELOR	\$89,905.00	\$94,012.00	4.57%
A 2810.16	NON-INSTRUCTIONAL SALARIES	\$16,044.00	\$16,044.00	0.00%
A 2810.45	SUPPLIES AND MATERIALS	\$150.00	\$150.00	0.00%
A 2815.16	NON-INSTRUCTIONAL SALARIES	\$102,460.00	\$102,460.00	0.00%
A 2815.4	CONTRACTUAL AND OTHER	\$31,468.00	\$31,468.00	0.00%
A 2815.45	SUPPLIES AND MATERIALS	\$1,300.00	\$1,300.00	0.00%
A 2820.15	INSTRUCTIONAL SALARIES	\$69,641.00	\$75,786.00	8.82%
A 2820.45	SUPPLIES AND MATERIALS	\$150.00	\$150.00	0.00%
A 2850.15	CLUB SALARIES	\$32,000.00	\$32,000.00	0.00%
A 2850.4	CONTRACT COSTS	\$2,500.00	\$2,500.00	0.00%
A 2855.15	INSTRUCTIONAL SALARIES	\$60,400.00	\$60,400.00	0.00%
A 2855.2	EQUIPMENT	\$16,000.00	\$16,000.00	0.00%
A 2855.4	CONTRACTUAL AND OTHER	\$20,379.00	\$20,379.00	0.00%
A 2855.45	SUPPLIES AND MATERIALS	\$13,200.00	\$13,200.00	0.00%
2.....INSTRUCTION	***	\$18,512,591.00	\$18,970,940.00	2.47%

# Expenditure Budget Figures- Approved Budget vs. 2017/2018 Proposed

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ACCOUNT	DESCRIPTION	2016-17 BUDGET	2017-18 NEW BUDGET	PERCENT CHANGE
A 5540.4	CONTRACT TRANSPORTATION	\$791,550.00	\$791,550.00	0.00%
A 5540.41	CONTRACT TRANSPORTATION-SP. EDUCATION	\$270,485.00	\$346,485.00	28.10%
A 5540.42	TRANSPORTATION--FIELD TRIPS, SPORTS	\$22,945.00	\$22,945.00	0.00%
A 5581.491	GROUP HOME TRAN A	\$56,790.00	\$56,790.00	0.00%
A 5581.495	GROUP HOME TRAN M	\$66,460.00	\$66,460.00	0.00%
A 5581.496	SUMMER SCHOOL SE	\$63,000.00	\$0.00	-100.00%
5....TRANSPORTATION	***	\$1,271,230.00	\$1,284,230.00	1.02%

# Expenditure Budget Figures- Approved Budget vs. 2017/2018 Proposed

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ACCOUNT	DESCRIPTION	2016-17 BUDGET	2017-18 NEW BUDGET	PERCENT CHANGE
A 9010.8	STATE RETIREMENT	\$180,150.00	\$180,150.00	0.00%
A 9020.8	TEACHERS' RETIREMENT	\$780,000.00	\$663,000.00	-15.00%
A 9030.8	SOCIAL SECURITY	\$593,713.00	\$596,566.00	0.48%
A 9040.8	WORKERS' COMPENSATION	\$67,000.00	\$67,000.00	0.00%
A 9045.8	LIFE INSURANCE	\$10,355.00	\$10,355.00	0.00%
A 9050.8	UNEMPLOYMENT BENEFITS	\$50,000.00	\$25,000.00	-50.00%
A 9060.8	MEDICAL INSURANCE	\$1,700,645.00	\$2,006,645.00	17.99%
A 9089.8	EMPLOYEE BENEFITS-OTHER	\$15,000.00	\$15,000.00	0.00%
90....EMPLOYEE BENEFITS	**	\$3,396,863.00	\$3,588,716.00	5.65%



# Expenditure Budget Figures- Approved Budget vs. 2017/2018 Proposed

ACCOUNT	DESCRIPTION	2016-17 BUDGET	2017-18 NEW BUDGET	PERCENT CHANGE
A 9710..6	PRINCIPAL-EXCEL BOND	\$30,000.00	\$30,000.00	0.00%
A 9710..7	INTEREST-EXCEL BOND	\$17,066.00	\$16,488.00	-3.39%
A 9711.6	PRINCIPAL-SERIAL BONDS	\$705,000.00	\$695,000.00	-1.42%
A 9711.7	INTEREST-SERIAL BONDS	\$601,470.00	\$630,254.00	4.79%
A 9730.6	BAN PRINCIPAL	\$260,000.00	\$0.00	-100.00%
A 9731.7	BAN INTEREST	\$22,313.00	\$0.00	-100.00%
A 9760.7	INTEREST-TAX ANTICIPATION	\$70,000.00	\$70,000.00	0.00%
97....TERM BONDS - OTHER(SPECIFY	**	\$1,705,849.00	\$1,441,742.00	-15.48%
A 9901..93	TRANSFER TO SCHOOL LUNCH FUND	\$45,000.00	\$45,000.00	0.00%
A 9901..95	TRANSFER TO SPECIAL AID FUND	\$0.00	\$0.00	
99....CAPITAL FUND EXPENDITURES	**	\$45,000.00	\$45,000.00	0.00%
		=====	=====	
GRAND TOTALS	****	\$26,874, 825	\$27,313,134.00	1.63%

# Budget Figures- Actual vs. Approved Budget vs. 2017/2018 Proposed

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2016-2017      Approved Budget-      **\$26,874,825**

2017-2018      Proposed Budget-      **\$27,313,134**

Current Proposed Tax Levy Increase – 1.75%



# Future Dates

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- BOE Candidate Petitions due April 17th at 5:00pm
- BOE Budget Adoption, April 19, 7:00 pm
- Public Hearing, May 3, 7:00 pm
- Last Day for Voter Registration, May 11 at 5:00 p.m.<sup>th</sup>
- Annual Meeting for Budget and BOE Election, May 16, 1:00 pm to 9:00 pm, Elementary Cafeteria
- Regular Meeting, May 16<sup>th</sup>, 7:30 p.m., Middle School

# Propositions

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- Proposition I- Tax Levy Approval
- Proposition II- School Library Approval
- Proposition III- High School Designation
- Proposition IV- Middle School Unit-Vent Project

# BOE Candidates

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- Vote for One