

Budget Presentation 2023 - 2024

March 13, 2023



District Goals and Mission Statement

- Students will graduate college and career ready.
- Students will productively engage in their school community.
- Students will be digitally fluent by demonstrating the ability to live productively and safely in a technology-influenced society.



Guiding Principles

- The budget is the financial representation of our academic program.
- Our district goals must drive how we utilize our limited financial and human resources.
- We must use data to guide our decisions.
- Where possible, we will reduce staff through attrition.

A Look Back



2022 - 2023 Budget Plan

Reductions

- Aides (4)
 - IEP Driven Reduction
- 6.0 Faculty FTE Reductions between 2017-18 and 2020-21



Attrition

- MS Teaching Assistant
- MS AIS Teacher
- Intervention Specialist



Additions

- **Assistant Director for Special Education**
 - Using stimulus
- **Custodial Worker**
 - General fund
- **Head Mechanic**
 - Differential to promote current mechanic
- **HS Music 7th Assignment**
 - Stipend



Special Education Change

6:1:2

- Start an in-house 6:1:2 program
 - Savings resulting not having to out place students
 - Best plan for impacted students



Future Considerations

- Prepare for Financial Cliff
- Reductions
 - Attrition
- Increased Use of Fund Balance



A Look Ahead

2023 - 2024 Budget Plan



District Goals and Mission Statement

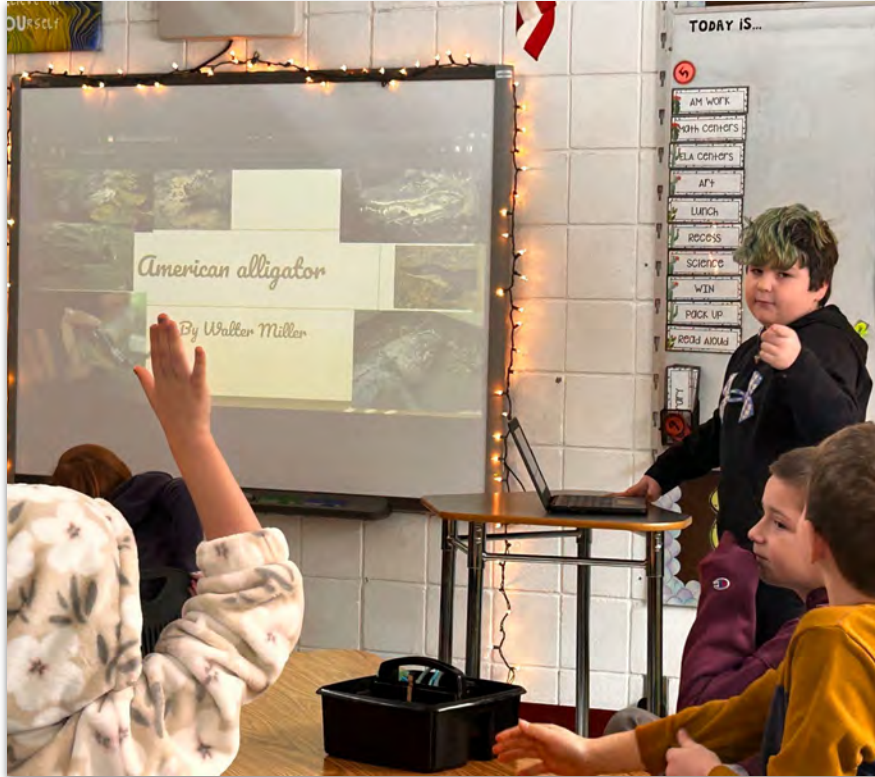
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Guiding Principles

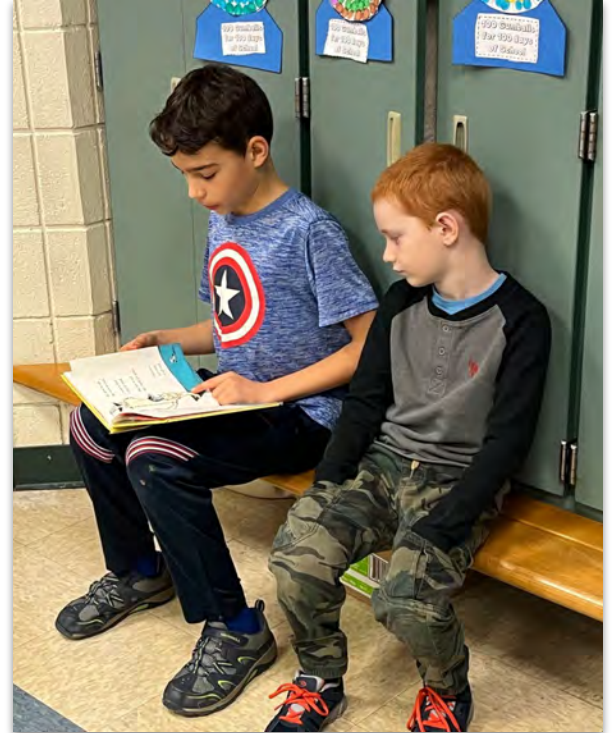
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Expenses



Budget Pressures

- Employee Wage Increase
- Employee Benefits Increase
- Legal Costs
- Utilities and Materials Increases
- Out of District Special Education Placements



Employee Benefits

- **TRS Contribution Rate**
 - Decrease from 10.29% to 9.76%
 - Budget impact of (\$120,508)
- **ERS Contribution Rate**
 - Increase from 11.6% to 13.1%
 - Budget Impact of \$183,348



Employee Benefits

- Health Insurance
 - Premium increases
 - Medical
 - 8% Highmark Plans
 - 9.8% CDPHP Plans
 - Prescription
 - 20%
 - Budget impact of \$584,232



Budget Numbers- Expenditures

	2022-2023	2023-2024	Change	% of Budget
Salaries	\$31,875,381	\$32,173,032	\$297,651	49.56%
Benefits	\$17,465,551	\$18,197,586	\$732,035	28.03%
Contractual Items	\$3,013,169	\$3,336,724	\$323,555	5.14%
Tuitions	\$623,653	\$911,765	\$288,112	1.40%
Equipment/Supplies	\$1,506,549	\$1,665,352	\$158,803	2.57%
BOCES	\$4,477,156	\$4,420,643	-\$56,513	6.81%
Debt Service	\$4,756,888	\$4,000,378	-\$756,510	6.16%
Interfunds Transfers	\$155,000	\$210,000	\$55,000	0.32%
	\$63,873,347	\$64,915,480	\$1,042,133	100.00%

Revenue

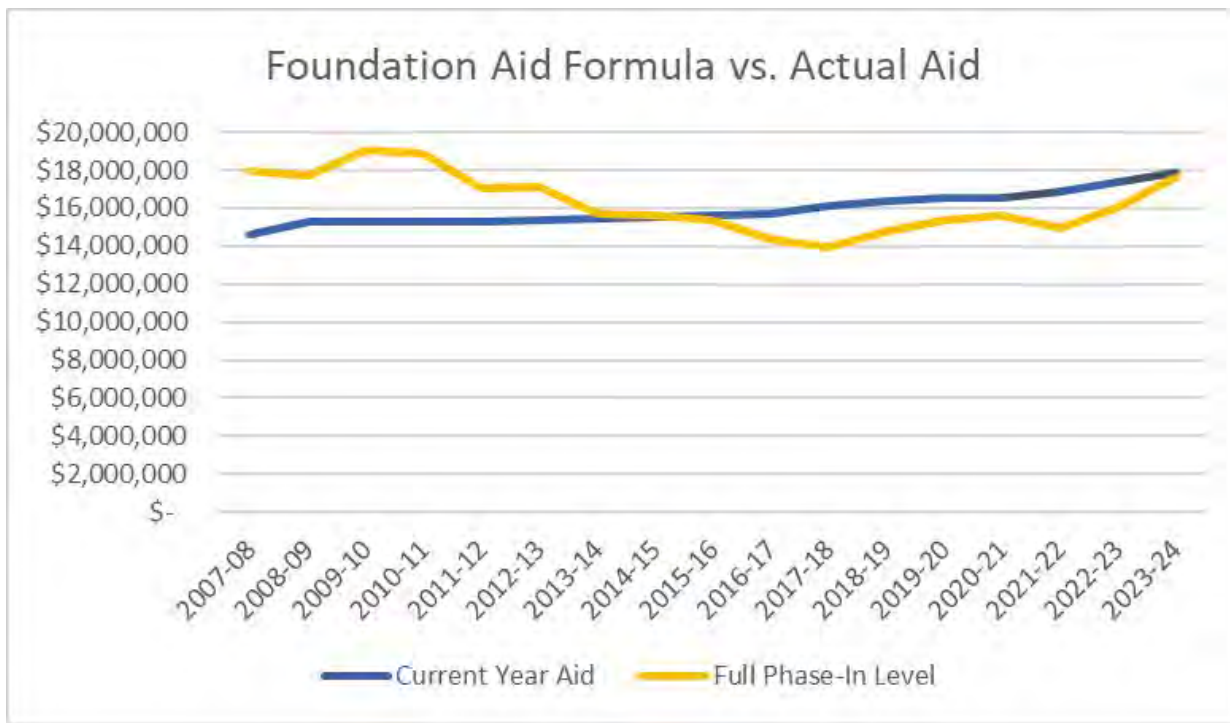


Budget Pressures

- Minimal Foundation Aid Increase
 - “Overfunded” per the Formula in Previous Years
 - Received a 3% Increase (Hold Harmless)
 - 2023-24 Phase-In Amount: \$277,019
 - 2023-24 Increase: \$521,298



Budget Pressures



2023-2024 State Aid

	2022-2023 Budgeted Aid	2023-2024 Budgeted Aid	Difference
Foundation Aid	\$17,376,623	\$17,897,921	\$521,298
Building Aid	\$3,805,597	\$3,034,428	\$(771,169)
Reimbursable Aids	\$5,787,750	\$6,014,502	\$226,752
Total	\$26,969,970	\$26,946,851	\$(23,119)

Budget Numbers- Revenue & Fund Balance

	2022-23	2023-24	Change	% of Revenue
Property Tax Levy	\$33,756,381	\$34,765,729	\$1,009,348	53.56%
State Sources	\$26,969,970	\$26,946,851	-\$23,119	41.51%
Federal Source	\$120,000	\$135,000	\$15,000	0.21%
Other Local	\$1,646,996	\$1,687,900	\$40,904	2.60%
Assigned Fund Balance	\$780,000	\$780,000	\$0	1.20%
Planned Use of Reserves	\$600,000	\$600,000	\$0	0.92%
Total	\$63,873,347	\$64,915,480	\$1,042,133	100.00%

Property Tax Levy

- Tax Cap
 - 2.99%
 - Revenue Increase of \$1,009,348



Budget Summary

	2022-2023	2023-2024	Change
Expenditures	\$63,873,347	\$64,915,480	\$1,042,133
Revenue	\$62,493,347	\$63,535,480	\$1,042,133
Difference	\$1,380,000	\$1,380,000	\$0
Assigned Fund Balance	\$780,000	\$780,000	\$0
Planned Use of Reserves	\$600,000	\$600,000	\$0
Difference	\$0	\$0	

Budget Summary

- Budget to Budget Increase
 - \$1,042,133
 - 1.63%



The Plan

- **Reductions**
 - Layoffs
 - Attrition
- **Additions**
 - Cost Savings
 - Better for Students
- **Accounting**
 - Move Positions to General Fund
 - Needed Long-Term
 - Move Positions to Stimulus
 - Maximize Funds
 - Positions Not Required



General Fund FTE

- \$919,430 in Reductions

Position	Building/Department	Quantity	Layoff/Attrition
Classroom Teacher	ES	1	Attrition (Enrollment)
AIS - Math	MS	0.5	Layoff
Math	HS	0.5	Layoff
World Language	MS	1	Layoff
Science	HS	1	Attrition
AIS	ES	3.57	Decrease from 9 to 6 FTE Positions all in Stimulus/Grants One Layoff
Aide	Special Education	1	Attrition

General Fund Non-FTE

- **\$18,797 in Reductions**

Item	Building/Department
Cut JV Competitive Cheerleading	Athletics
Reduce Uniform Purchases	Athletics
Reduce Equipment	Athletics
Reduce Contract Transportation	Athletics

Reductions - General Fund Total

- **\$1,168,905 in Reductions**

Item	Building/Department
FTE	\$919,430
Non-FTE	\$18,797
Other Non-FTE Cuts	\$121,739
Revenue Adjustments	\$108,939

Reductions - Stimulus FTE

- \$549,605 in Reductions

Position	Building/Department	Quantity	Layoff/Attrition
AIS Teacher	ES	1	Attrition
Tech Integration/SS Elective	MS	1	Reassignment
PE Teacher	MS/HS	1	Layoff
AIS Math	MS	1	Layoff
AIS Teacher	ES	1	Layoff
SEL Coach	District	1	Attrition

Note: Employees (layoffs) knew these were temporary positions when hired

Total Reductions by Level

- Elementary - 3

Position	FTE	Funding	Type
Classroom	1	General Fund	Attrition (Enrollment)
AIS	1	Stimulus	Attrition
AIS	1	Stimulus	Layoff

Total Reductions by Level

- Middle - 4

Position	FTE	Funding	Type
Physical Education	0.5	Stimulus	Layoff
AIS - Math	0.5	General Fund	Layoff
World Language (Elective)	1	General Fund	Layoff
Tech Integration/SS Elective	1	Stimulus	Reassignment
AIS - Math	1	Stimulus	Layoff

Total Reductions by Level

- High School - 3

Position	FTE	Funding	Type
Physical Education	0.5	Stimulus	Layoff
Math	0.5	General Fund	Layoff
Science	1	General Fund	Attrition
Teacher Aide	1	General Fund	Attrition

Total Reductions by Level

- District - 1

Position	FTE	Funding	Type
SEL Coach	1	Stimulus	Attrition

Additions

- **Special Education**
 - **Needs Based (12:1:1 Classroom)**
 - **FTE Increase (2)**
 - **Special Education Teacher**
 - **Teaching Assistant**
 - **Needs Based (Other)**
 - **FTE Increase (2)**
 - **Speech Therapist**
 - **Teaching Assistant**
 - **Cost - \$269,296**



From Stimulus to General Fund

- Rationale - Minimize Fiscal Cliff for 2024-2025
- FTE (3.21)
 - Special Education Teacher (.21 of Salary)
 - Counselor
 - Science Teacher
 - Assistant Director of Special Education
- Cost - \$309,349



4 Year Plan - AIS (April 2022 Version)

Position	2020-2021	2021-2022	2022-2023	2023-2024
ES	8 AIS 2 Intervention Spec	9 AIS 1 Intervention Spec	9 AIS 0 Intervention Spec	6 AIS 0 Intervention Spec
MS	1.5 AIS	3.5 AIS	2.5 AIS	1.5 AIS

Note: Before stimulus (March 2021), 2021-2022 was going to be

- ES - 6 AIS and 1 Intervention Spec
- MS - 1.5 AIS

5 Year Plan - AIS (March 2023 Version)

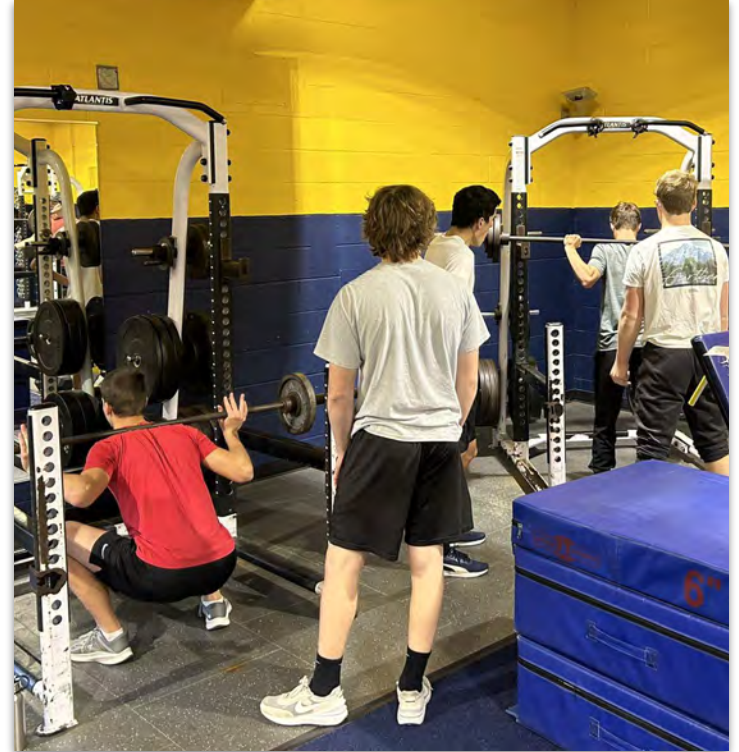
Position	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
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MS	1.5 AIS	3.5 AIS	2.5 AIS	1 AIS	1 AIS

Note: Before stimulus (March 2021), 2021-2022 was going to be

- **ES - 6 AIS and 1 Intervention Spec**
- **MS - 1.5 AIS**

\$100K Capital Outlay Project

- 2020-2021
 - HS Weight Room
- 2021-2022
 - MS Fire Alarm System Repairs
- 2022-2023
 - HS 12:1:1 Room
 - Fencing for Baseball and Softball Field
- 2023-2024
 - In the Budget (TBD)



Extracurricular Clubs and Activities

- Freezing Budget Line = Reduction in Clubs

2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
\$79,266	\$74,157	\$88,802	\$68,069	\$89,077	\$111,372	\$111,628

Next Steps

- March 27 - Budget Discussion
- April 17 - Budget Adoption
- May 8 - Budget Hearing
- May 16 - Budget Vote



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