



Budget *Development* Update 2023-2024

Board of Education Meeting

January 10, 2023



Agenda

- *Alignment* of Resources
- *Considerations* 2023-2024
- Expenditures 2023-2024 – *First Look*



Alignment of Resources

How does the budget support student learning?



- Strategic Staffing Utilization
- Health & Safety
- Extracurricular Opportunities
- Universal Pre-K (UPK)
- Summer Programming
- Instructional Support Groups
- Instructional Technology
- Tutoring
- Professional Development Opportunities



What grants support student learning?

- Use of Federal Title Grants – Title I, Title II, Title IV
- Use of *Temporary* Federal Stimulus Grants – CRRSA & ARPA

Proposed Enhancements to Staffing



*Federally Funded (ARPA) Supported Positions Transitioning to General Fund in 2023-2024

- (1.0 FTE) ENL Teacher
- (.5 FTE) K-12 Counselor
- (.25 FTE) Registrar, Residency, & Data Position

*General Fund Supported Positions *Approved* 2022-2023

- (1.0 FTE) ENL Teachers
- (1 FTE) Elementary Teacher
- (.5 FTE) K-12 Counselor
- (.75 FTE) Registrar, Residency, & Data Position
- (2 FTE) 1:1 Aide Positions



Considerations for 2023-2024

“Topics We Are Working On”

- Student Counseling Needs
- Gr 6-12 Math Tutoring
- Special Education Services
- .75 FTE for Clerical - Instruction/Attendance
- Health & Safety Initiatives
- Grade Level Chairpersons – MLA – Leadership Stipends
- Creation of Student Activity Club
- BOCES Services – Board Docs; Cyber Security; Work-Orders
- Transfer to Capital – BCS Item(s)



First Look!



Expenditures 2023-2024

Budget *Components* – 2023-2024



• Expenditures

- Contractual Obligations (Salaries)
- Benefits
- Debt Service
- BOCES Services
- Contractual & Supplies

• Revenue

- State Aid
- Real Property Tax
- Other (PILOT, Medicaid, Interest)
- Reserves
- Appropriated Fund Balance

Projected Contractual Obligations 2023-2024

Contractual Obligations	2023-2024	2022-2023	Dollar Change	% Change
Instructional	\$ 9,385,890	\$ 8,900,522	\$485,368	5.45%
Non-Instructional	\$ 2,507,050	\$ 2,268,909	\$238,141	10.5%
TOTAL	\$11,892,940	\$11,169,431	\$723,509	6.48%

Areas of Continued Focus:

- Possible Retirements
- Staffing vs Enrollment with Program Consideration (District Leaders)
- Absorption of Planned Federally Funded Positions
- Contractual Updates

Projected Employee Benefits 2023-2024

Employee Benefits	2023-2024	2022-2023	\$ Change	% Change
Health/Dental Insurance	\$5,431,939	\$5,224,422	\$207,517	3.97%
Retirement Contributions (ERS/TRS) *	\$1,221,173	\$1,176,129	\$45,044	3.83%
Payroll Taxes	\$916,087	\$885,308	\$30,779	3.48%
Workers Compensation *	\$135,252	\$135,252	\$0	0.00%
Life/Disability Insurance	\$18,000	\$18,000	\$0	0.00%
Unemployment Insurance *	\$5,000	\$5,000	\$0	0.00%
Terminal Leave	\$20,000	\$20,000	\$0	0.00%
Total Benefits:	\$7,747,451	\$7,464,111	\$283,340	3.80%

** Offset by the Use of Reserve Dollars*

Projected BOCES Services 2023-2024

BOCES Services	2023-2024	2022-2023	\$ Change	% Change
Central Administration (BOE)	\$15,834	\$15,080	\$754	5.00%
Finance	\$424,780	\$412,408	\$12,372	3.00%
Personnel/Staff/Legal	\$111,270	\$105,971	\$5,299	5.00%
Central Services (O&M, Administrative Tech Support)	\$86,984	\$86,180	\$804	3.00%
Transportation	\$104,608	\$102,557	\$2,051	2.00%
Instructional Technology	\$306,937	\$306,937	\$0	0.00%
Curriculum & Staff Development	\$79,608	\$78,047	\$1,561	2.00%
Regular Instruction (Pupil Services, EMCC, Athletics)	\$1,120,750	\$1,088,107	\$32,643	3.00%
Special Education	\$3,467,701	\$3,399,707	\$67,994	2.00%
Special Items (BOCES Admin Support & Capital)	\$172,406	\$169,025	\$3,381	2.00%
Benefits Consortium Administration	\$21,200	\$20,582	\$618	3.00%
Total BOCES Services:	\$5,912,078	\$5,784,601	\$127,477	2.20%

Projected Debt Service 2023-2024

Debt Service	2023-2024	2022-2023	\$ Change	% Change
Principal/Interest Payments on Capital Projects	\$1,794,150	\$1,793,100	\$1,050	0.06%

Projected Utilities 2023-2024

Utilities	2023-2034	2022-2023	\$ Change	% Change
Natural Gas	\$150,000	\$140,000	\$10,000	7.14%
Electricity	\$360,000	\$342,000	\$18,000	5.26%
Water & Sewer	\$23,000	\$22,000	\$1,000	4.55%
Telephone	\$12,000	\$12,000	\$0	0.00%
Total Utilities:	\$545,000	\$516,000	\$29,000	5.62%

Projected Transportation 2023-2024

Contract Transportation	2023-2024	2022-2023	\$ Change	% Change
Special Needs Transportation	\$432,850	\$420,850	\$12,000	2.85%
Private & Parochial Transportation	\$345,200	\$337,153	\$8,047	2.39%
Special Route & Vocational Transportation	\$35,000	\$35,000	\$0.00	0.00%
Athletic Transportation	\$42,582	\$39,953	\$2,629	6.58%
Field Trips	\$20,696	\$20,696	\$0.00	0.00%
Total Contract Transportation	\$876,328	\$853,652	\$22,676	2.66%
District-Operated Transportation				
Lease of Bus	\$25,000	\$25,000	\$0.00	0.00%
Insurance	\$18,000	\$18,000	\$0.00	0.00%
Fuel	\$8,000	\$7,500	\$500	6.67%
Other	\$2,500	\$2,500	\$0.00	0.00%
Total District-Owned Transportation	\$53,500	\$53,000	\$500	0.94%
Total Transportation:	\$929,828	\$906,652	\$23,176	2.56%

Projected Contractual Services & Supplies 2023-2024

Contractual Services & Supplies	2023-2024	2022-2023	\$ Change	% Change
Utilities	\$545,000	\$516,000	\$29,000	5.62%
Transportation (Contract & District-Operated)	\$929,828	\$906,652	\$23,176	2.56%
Liability Insurance	\$180,000	\$180,000	\$0	0.00%
Private Placement Tuitions	\$710,882	\$710,882	\$0	0.00%
All Other	\$1,620,000	\$1,579,584	\$40,416	2.56%
Total	\$3,985,710	\$3,893,118	\$92,592	2.38%
Equipment	\$150,000	\$151,481	(\$1,481)	(0.98%)



Projected Total Expenses 2023-2024

Expenses	Amount	<u>Projected</u> Comparison to 2022-2023
Contractual Obligations (Salaries)	\$11,892,940	+6.48%
Employee Benefits	\$ 7,747,451	+3.80%
BOCES Services	\$ 5,912,078	+2.20%
Debt Service	\$ 1,794,150	+0.06%
Equipment	\$ 150,000	(0.98%)
Contractual & Supplies	\$ 3,985,710	+2.38%
Total Expenditures	\$31,482,329	4.05% Overall Increase; \$1.2 million

The *Work* Continues



- Continue Aligning Budget Initiatives with the District’s Mission, Vision, and Core Values
- Continue Budget Discussions with District Leaders
- Continue Framing the 2023-24 Budget as Information Develops
 - First Look at Governor’s Proposed Budget for 2023-2024
 - Revenues & Update of District Reserve Plan
 - Deeper Look at Expenditures
- *Next* Budget Workshop: [February 7, 2023](#)
- *Next* Board Meeting & Budget Presentation: [February 14, 2023](#)

