



**IRVINGTON**  
UNION FREE SCHOOL DISTRICT

# 2023-24 Budget Development

Budgetary Climate & Operations and Finance  
February 28, 2023



# Vision for Tomorrow

Our vision is to be an ever stronger district:

- supporting each student's academic and social emotional growth with continually improving programs
- in safe, well-maintained, flexible learning facilities
- in which our staff is supported with consistent, high-quality professional development and fair contracts
- and our fiscal health is sustainable because
  - budgets meet the tax cap guidelines
  - occasional tax neutral capital bonds are approved
  - and IUFSD is able to withstand occasional challenges
    - by controlling expenses
    - maintaining strong reserves

All while being mindful of the tax rate



# Vision for Tomorrow

## Guiding our work are our Strategic Objectives:

To achieve its mission and vision, and to provide for the future of its students, the Irvington Union Free School District will:

1. Provide students with a rigorous, comprehensive, enriched and diversified curricula that will prepare students to achieve their personal best and will integrate technology in their learning.
2. Encourage innovation, creativity and risk taking to inspire a dynamic learning environment.
3. Foster the social and emotional growth of all students and promote a culture where students are active participants in society.
4. Support educators through targeted professional learning and opportunities for collaboration.
5. Strengthen local connections to and ownership of our schools.
6. Ensure the fiscal health of the District and provide for a high-quality learning environment.

**The Strategic Objectives will underpin all budgetary recommendations**



# Aligning the Vision & Budget

As the District plans for the future, our fiscal initiatives will align with our Strategic Objectives.

Even when faced with fiscal challenges, we will continue to focus on the District's priorities.



# Navigating Challenges/Opportunities

- National and State political and economic landscape
  - inflation
- State Aid Landscape – increased foundation aid
- Tax levy cap formula – CPI limit does not reflect economic reality, wage growth
- Unpredictable tax certioraris and timing of refund payments
- Changes in enrollment and student needs including Special Education needs
  - Out-of-District tuition
  - New enrollment
  - Least restrictive environment
- Contractual obligations beyond our immediate control - such as pension contributions, health insurance costs, BOCES fees, facility needs
- Government continues to issue mandates without financial relief



# Politics Impacting Education & Local Control

Irvington Foundation Aid History – Lost Aid if formula ran

	<b>Formula Aid *</b>	<b>Paid</b>	<b>% Paid</b>	<b>Lost Aid</b>
<b>2007-8</b>	2,096,946	1,425,614	68%	671,332
<b>2008-9</b>	2,217,651	1,617,732	73%	599,919
<b>2009-10</b>	2,212,455	1,623,313	73%	589,142
<b>2010-11</b>	2,207,077	1,623,313	74%	583,764
<b>2011-12</b>	2,284,381	1,623,313	71%	661,068
<b>2012-13</b>	2,304,582	1,634,796	71%	669,786
<b>2013-14</b>	2,618,934	1,639,734	63%	979,200
<b>2014-15</b>	2,835,508	1,691,271	60%	1,144,237
<b>2015-16</b>	2,714,064	1,701,296	63%	1,012,768
<b>2016-17</b>	2,866,772	1,701,296	59%	1,165,476
<b>2017-18</b>	2,791,496	1,754,388	63%	1,037,108
<b>2018-19</b>	3,077,283	1,822,854	59%	1,254,429
<b>2019-20</b>	2,989,642	1,844,356	62%	1,145,286
<b>2020-21</b>	<u>2,740,299</u>	<u>1,843,895</u>	<u>67%</u>	<u>896,404</u>
	35,957,090	23,547,171	65%	12,409,919

\* The amount of aid the District should receive based on the full Phase-In Level



# Politics Impacting Education & Local Control

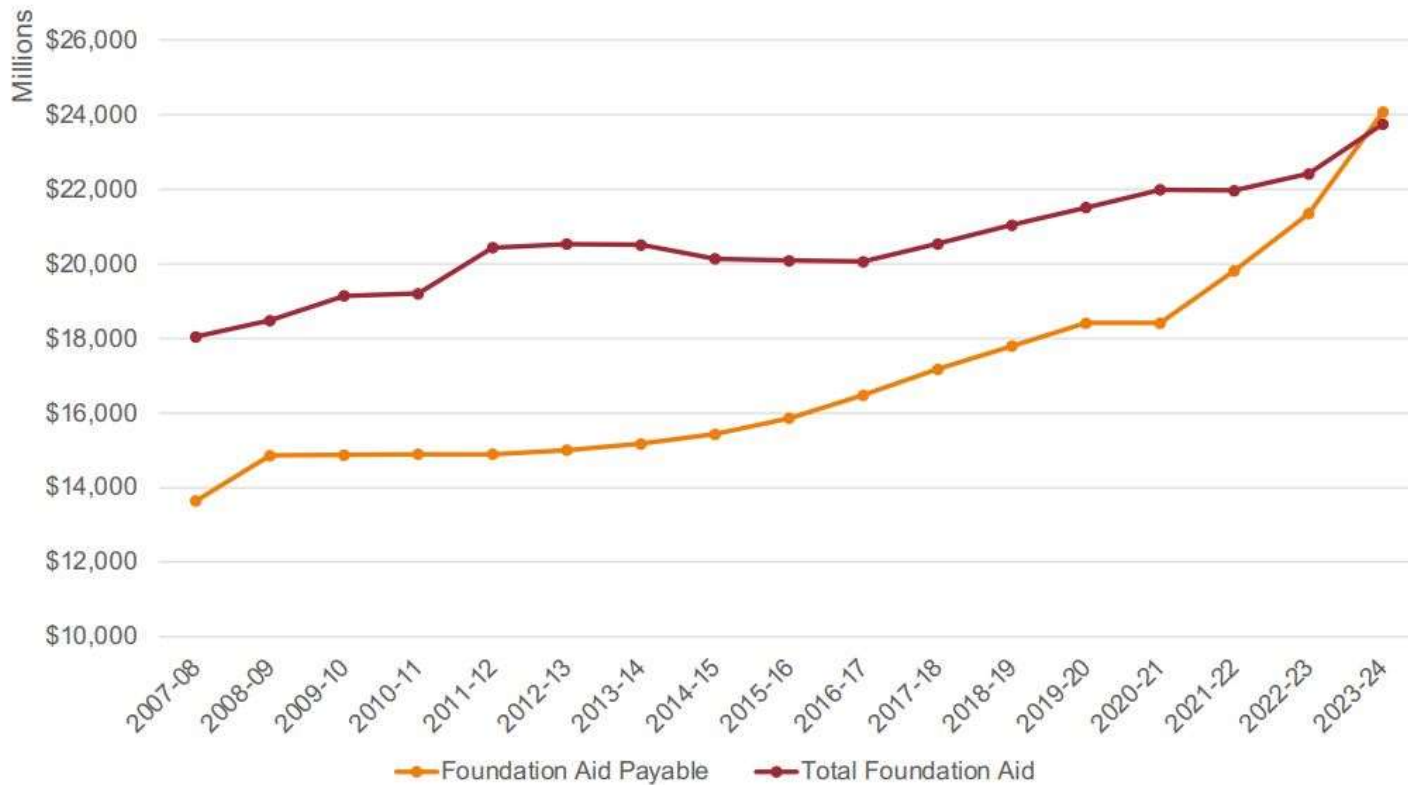
- The next seven slides are extracted from recent presentations made by Questar State Aid Planning, a group that analyzes state aid and assists school districts in forecasting and managing state aid or from The Council of School Superintendents.
- These slides all show **New York State** information, including foundation aid how NYS funds foundation aid.
- All information is based on the Executive Budget proposal released on February 1, 2023. There will likely be changes made until the NYS Budget is adopted, ~ April 1.



# Politics Impacting Education & Local Control

## Total Foundation Aid vs. Foundation Aid Payable

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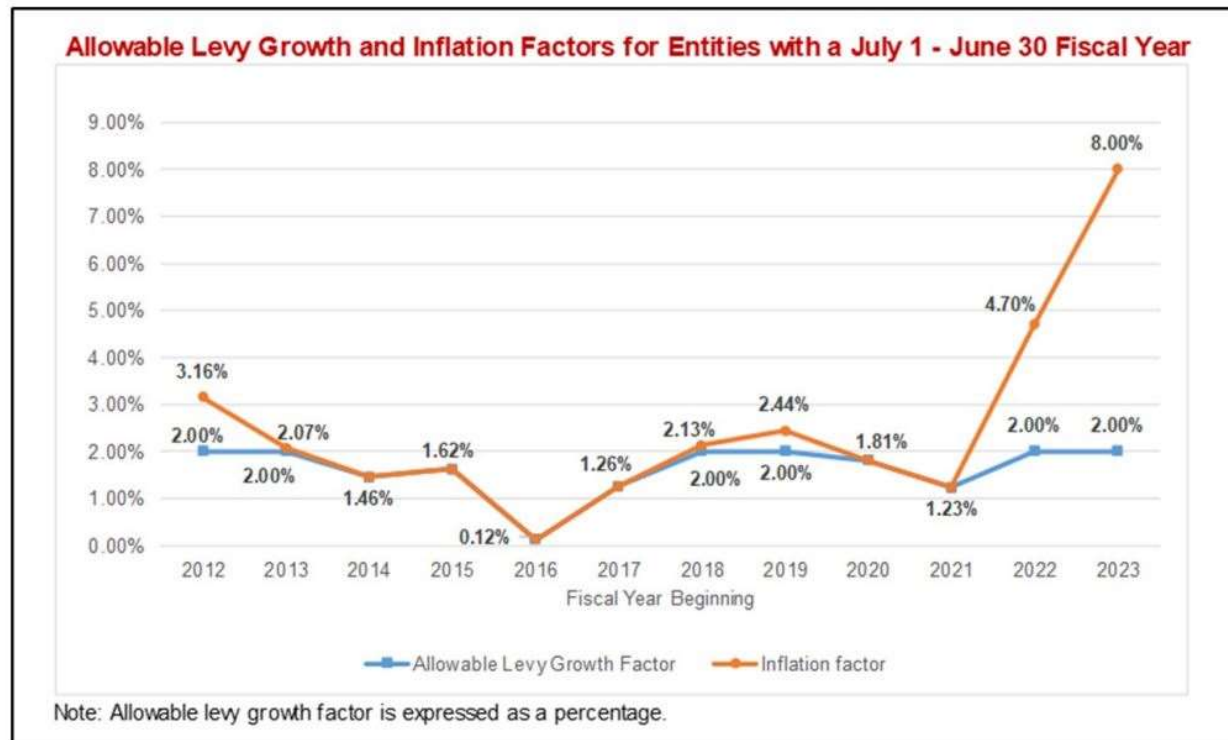




# Politics Impacting Education & Local Control

## Calculated Annual CPI (Used for Tax Cap and Foundation Aid)

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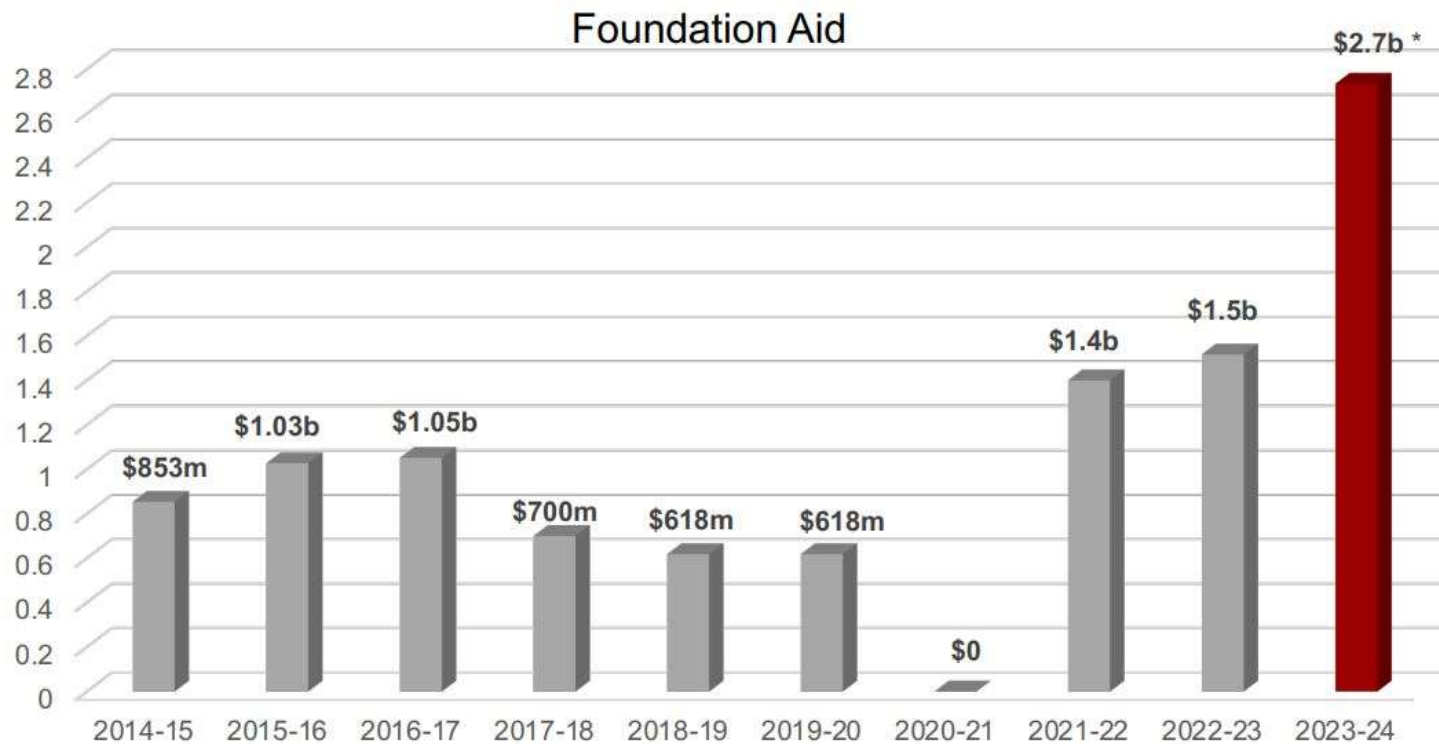




# Politics Impacting Education & Local Control

## Projected Increase

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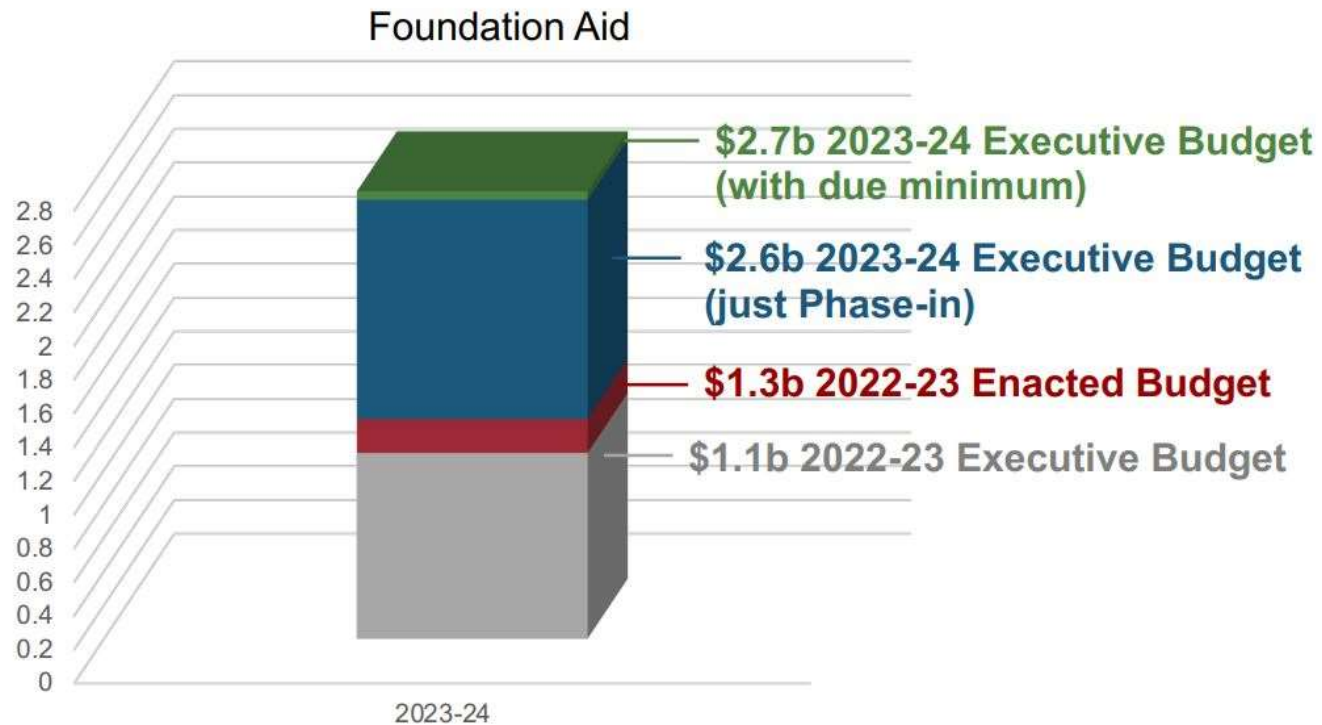


\* Based on projected Executive Budget



# Politics Impacting Education & Local Control

## Proposed 2023-24 Foundation Aid Increase





# Politics Impacting Education & Local Control

## Looking Ahead: Foundation Aid—What's Next?

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- 2023-24 increase is so large (\$2.7 billion, 12.8%) due to (1) final step toward full funding and (2) 8% inflation
- With no further formula changes and lower inflation, **future increases will moderate** — e.g., with 4% inflation, 2024-25 Foundation Aid increase might be \$800 million (3.3%)
- The state should begin a process with stakeholders to build consensus on fixes to the formula
- Some issues:
  - Study behind basic per pupil amount has not been updated since 2012
  - Still using 2000 Census poverty data
  - Problems with Free and Reduced Price Lunch data
  - Regional Cost Index has never been updated
  - Aid for save-harmless districts
  - There was no property tax cap when the formula was enacted





# Politics Impacting Education & Local Control

## Looking Ahead...

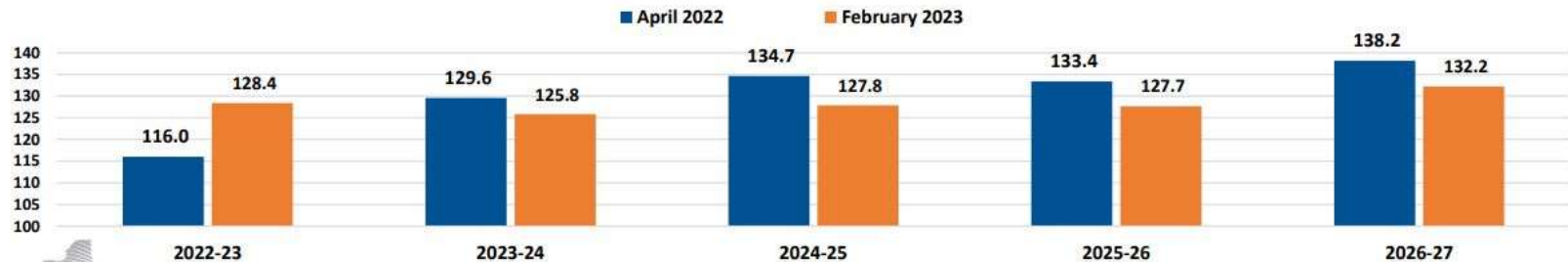
### Projected Total School Aid Increases

	2022-23	2023-24	2024-25	2025-26	2026-27
Increase (\$ in billions)	2.106	3.316	1.321	1.458	1.516
% Increase	7.2%	10.0%	3.8%	4.1%	4.0%

SOURCE: Division of the Budget, FY 2023 Executive Budget Financial Plan, February 1, 2023

But the Budget Division now predicts a short, mild recession, reducing revenue projections:

Projected State Operating Funds Total Receipts  
(\$ in billions)



SOURCE: Division of the Budget, FY 2023 Enacted Budget Financial Plan, April 2022 and FY 2024 Executive Budget Financial Plan, February 1, 2023







# Politics Impacting Education & Local Control

## New York State Fiscal Year 2023 Budget Data

GENERAL FUND OPERATING RESULTS							
FY 2023 April to December							
(millions of dollars)							
	Initial Estimate	Revised Estimate	Actuals	Variance Above/ (Below)			
				Initial Estimate		Revised Estimate	
				\$	%	\$	%
<b>OPENING BALANCE</b>	33,053	33,053	33,053	0	0.0%	0	0.0%
<b>Total Receipts</b>	<b>64,867</b>	<b>68,531</b>	<b>76,815</b>	<b>11,948</b>	<b>18.4%</b>	<b>8,284</b>	<b>12.1%</b>
Taxes:	62,888	65,131	72,961	10,073	16.0%	7,830	12.0%
Personal Income Tax <sup>1</sup>	30,072	32,396	40,539	10,467	34.8%	8,143	25.1%
Consumption / Use Taxes <sup>1</sup>	12,043	12,628	12,752	709	5.9%	124	1.0%
Business Taxes	6,987	7,201	7,214	227	3.2%	13	0.2%
Pass Through Entity Tax	11,832	10,444	9,721	(2,111)	-17.8%	(723)	-6.9%
Other Taxes <sup>1</sup>	1,954	2,462	2,735	781	40.0%	273	11.1%
Miscellaneous and Federal Receipts	1,317	1,840	2,155	838	63.6%	315	17.1%
Transfers From Other Funds	662	1,560	1,699	1,037	156.6%	139	8.9%
<b>Total Spending</b>	<b>67,706</b>	<b>61,883</b>	<b>60,428</b>	<b>(7,278)</b>	<b>-10.7%</b>	<b>(1,455)</b>	<b>-2.4%</b>
Local Assistance	45,324	42,133	41,441	(3,883)	-8.6%	(692)	-1.6%
Agency Operations (including GSCs)	15,794	15,196	15,151	(643)	-4.1%	(45)	-0.3%
Transfers to Other Funds	6,588	4,554	3,836	(2,752)	-41.8%	(718)	-15.8%
Debt Service Transfer	166	158	154	(12)	-7.2%	(4)	-2.5%
Capital Projects Transfer	4,061	1,872	1,142	(2,919)	-71.9%	(730)	-39.0%
SUNY Operations Transfer	1,382	1,357	1,328	(54)	-3.9%	(29)	-2.1%
All Other Transfers	979	1,167	1,212	233	23.8%	45	3.9%
<b>Change in Operations</b>	<b>(2,839)</b>	<b>6,648</b>	<b>16,387</b>	<b>19,226</b>	<b>677.2%</b>	<b>9,739</b>	<b>146.5%</b>
<b>CLOSING BALANCE</b>	<b>30,214</b>	<b>39,701</b>	<b>49,440</b>	<b>19,226</b>	<b>63.6%</b>	<b>9,739</b>	<b>24.5%</b>

<sup>1</sup> Includes transfers from other funds after debt service.

↑  
Surplus



# Politics Impacting Education & Local Control

## U.S. ECONOMIC OUTLOOK

- U.S. real GDP fell two consecutive quarters in the first half of 2022, triggering concerns that the economy might already be in a recession.
- Recession fears continue to loom over the national economy as the Federal Reserve tightens monetary policy at the fastest pace on record.
- **The U.S. economy is expected to enter a mild downturn in 2023**, with an estimated annual average GDP growth of 0.5 percent.
- Inflation hit its highest level in over 40 years, with year-over-year Consumer Price Index (CPI) growth peaking at 9.1 percent in June 2022. The CPI is projected to ease to 3.9 percent in 2023.
- The U.S. labor market held up well throughout 2022. Total nonfarm employment recovered all its pandemic-era job losses as of August 2022.
- However, softening labor demand is expected to ease labor market tightness in 2023. Employment is projected to grow by 0.9 percent in 2023, following 4.1 percent growth in 2022.



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**SOURCE:** Division of the Budget, Acting Budget Director's Technical Budget Briefing, February 1, 2023



# Politics Impacting Education & Local Control

## NEW YORK ECONOMIC OUTLOOK

- New York's economy is not immune to national trends. With a mild recession projected for early 2023, New York's employment and wages will also see a slowdown in growth.
- As of December 2022, New York State's economy had regained 87.7 percent of the private sector jobs lost in March and April 2020. The State's total employment is projected to grow by only 0.2 percent in FY 2024.
- The State's total wages grew by 12.4 percent in FY 2022 due to the significant number of jobs recovered, high inflation, and strong equity market growth. However, wages are estimated to increase by a more modest 2.4 percent in FY 2023 due to a slowdown in hiring and a substantial decline in bonuses.



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SOURCE: Division of the Budget, Acting Budget Director's Technical Budget Briefing, February 1, 2023





# Politics Impacting Education & Local Control

New York State Fiscal Year  
2023 Budget Data

STATE OPERATING FUNDS DISBURSEMENTS (millions of dollars)					
	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
<b>RECEIPTS</b>					
Taxes	107,316	107,582	108,358	110,465	114,563
Miscellaneous Receipts/Federal Receipts	21,109	18,234	19,485	17,186	17,652
<b>Total Receipts</b>	<b>128,425</b>	<b>125,816</b>	<b>127,843</b>	<b>127,651</b>	<b>132,215</b>
<b>DISBURSEMENTS</b>					
Local Assistance	83,271	89,417	93,707	97,517	101,420
School Aid (School Year Basis) <sup>1</sup>	31,250	34,386	35,707	37,165	38,668
DOH Medicaid <sup>2</sup>	25,423	27,300	29,882	32,164	33,907
Transportation	4,572	5,216	4,920	4,921	4,919
STAR	1,781	1,717	1,610	1,562	1,535
Higher Education	2,947	3,091	3,215	3,284	3,365
Social Services	5,122	4,388	4,912	4,558	4,620
Mental Hygiene <sup>3</sup>	4,985	6,468	5,839	5,839	6,079
All Other <sup>4</sup>	7,191	6,851	7,622	8,024	8,327
State Operations	20,913	22,259	22,194	23,500	23,721
Personal Service	15,581	15,862	15,934	16,075	16,234
Non-Personal Service	5,332	6,397	6,260	7,425	7,487
General State Charges	10,028	10,010	11,326	12,296	13,906
Pension Contribution	2,087	2,287	2,888	3,693	4,550
Health Insurance	5,922	5,551	6,171	6,279	6,958
All Other	2,019	2,172	2,267	2,324	2,398
Debt Service	8,491	3,498	4,270	5,438	5,413
Capital Projects	0	0	0	0	0
<b>Total Disbursements</b>	<b>122,703</b>	<b>125,184</b>	<b>131,497</b>	<b>138,751</b>	<b>144,460</b>
Net Other Financing Sources/(Uses)	(1,794)	(3,496)	(3,256)	(673)	6
<b>RECONCILIATION TO GENERAL FUND GAP</b>					
Designated Fund Balances:	(3,928)	2,864	1,222	2,765	4,763
General Fund	(4,021)	2,418	825	2,389	4,608
Special Revenue Funds	92	459	405	403	189
Debt Service Funds	1	(13)	(8)	(27)	(34)
<b>GENERAL FUND BUDGET SURPLUS/(GAP)</b>	<b>0</b>	<b>0</b>	<b>(5,688)</b>	<b>(9,008)</b>	<b>(7,476)</b>



# Politics Impacting Education & Local Control

So, what does all this mean for the Irvington UFSD?

Good News!

	Foundation Aid Received/Expected	Increase Amount	Increase Percent
<b>2018-19</b>	1,822,854	68,466	
<b>2019-20</b>	1,844,356	21,502	1%
<b>2020-21</b>	1,843,895	(461)	0%
<b>2021-22</b>	2,099,529	255,634	14%
<b>2022-23</b>	2,746,299	646,770	31%
<b>2023-24*</b>	4,199,214	1,452,915	53%

\* Per Governor Run 2/1/23. Note current proposal sets aside ~ \$161,000 for "High Impact Tutoring"



# State Aid Preview

Aid Category	22-23 Budget	22-23 FYF	Governor Run 2/1/23	23-24 Budget Estimate	Budget Increase
Foundation Aid	2,756,368	2,746,299	4,199,214	4,199,214	1,442,846
Building Aid	822,293	820,868	993,223	1,115,480	293,187
Transportation Aid	433,040	553,572	732,384	800,179	367,139
High Cost Aid	301,437	205,912	225,942	225,942	(75,495)
Instructional Materials Aid	155,006	154,609	161,120	161,120	6,114
BOCES Aid	525,329	740,696	744,128	744,128	218,799
Total State Aid	4,993,473	5,221,956	7,056,011	7,246,063	2,252,590

Both building aid and transportation aid ratios also improved year to year, with a 21% increase

- Building aid ratio will increase to 33.5 % from 29.1% in 2022-23
- Transportation aid ratio will increase to 33.8% from 28% in 2022-23

Building aid increases as aid for Phase 1 projects is now included

Transportation, BOCES and High-Cost aids are based on prior year spending. The current IUFSD transportation aid estimate is above the estimate in the Governor's run, as current expenses are higher than listed in the ST-3 report.



# Tax Cap Preview

Tax Cap Formula	2023-24
Prior Year Tax Levy	\$ 61,027,484
Assessment Growth Factor	1.0195
Adjusted Prior Year Tax Levy	\$ 62,217,520
+ PILOTS (Base year)	\$ 14,557
- Exemptions (Base year)	\$ 2,761,507
Subtotal	\$ 59,470,570
x CPI or maximum of 2%	1.0200
- PILOTS (Ensuing year)	\$ 14,557
+ Carryover	\$ -
+ Exemptions (Ensuing year)	\$ 2,462,548
= Allowable Tax Levy for Next Year	\$ 63,107,973
Allowable Tax Levy Increase Within Tax Cap	3.41%
Net Increase	\$ 2,080,488



# Revenue Projection

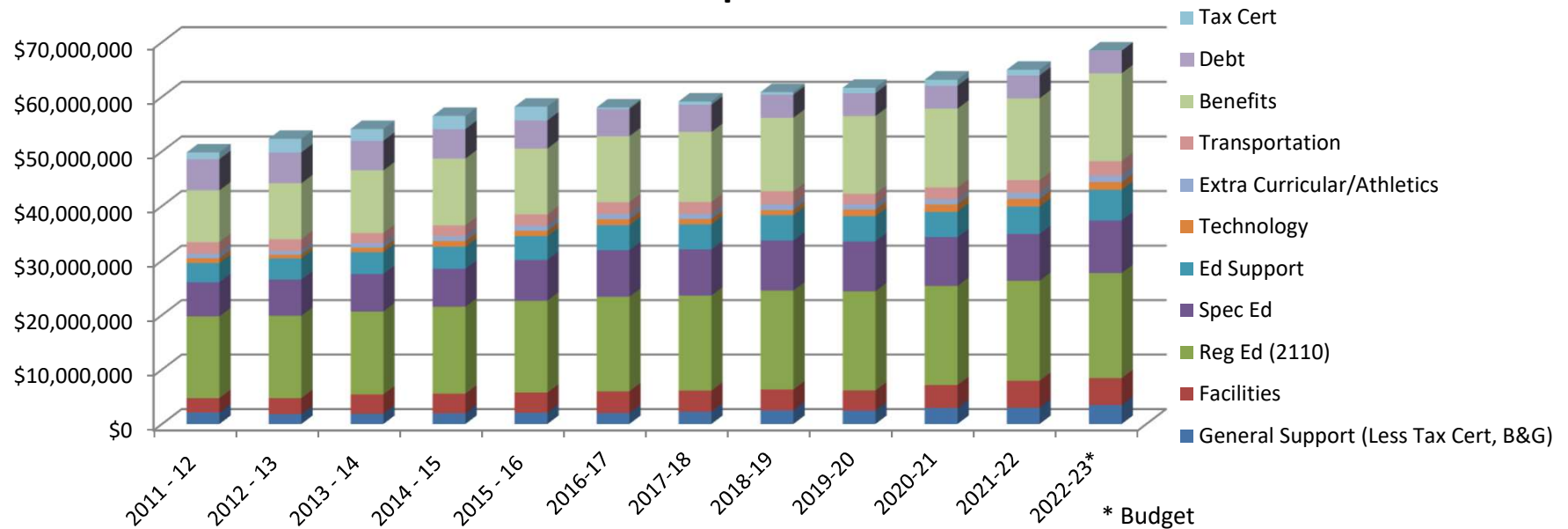
REVENUE SOURCE	2022-23 BUDGET	2023-24 PROPOSED BUDGET	\$ VARIANCE	% VARIANCE
Property Taxes	\$61,027,484	\$63,107,973	\$2,080,489	3.4%
State Aid	\$4,993,473	\$7,246,063	\$2,252,590	45.1%
Tuition	\$384,354	\$317,000	(\$67,354)	-17.5%
Sales Taxes	\$820,000	\$915,000	\$95,000	11.6%
Rental-BOCES	\$312,087	\$324,571	\$12,483	4.0%
Other	\$515,102	\$746,500	\$231,398	44.9%
Sub Total	\$68,052,500	\$72,657,107	\$4,604,606	6.8%
Approp. Fund Balance	\$422,500	\$422,500	\$0	0.0%
<b>TOTAL BUDGET</b>	<b>\$68,475,000</b>	<b>\$73,079,607</b>	<b>\$4,604,606</b>	<b>6.72%</b>



# IUFSD Recent Budget History

So where have we been?

### General Fund Expenditures





# Irvington School Budget Trends

YEAR	BUDGET	% BUDGET	TAX RATE	INCREASE
		INCREASE	per M	
2011-12	\$50,324,892	0.91%	\$592.19	3.54%
2012-13	\$51,156,000	1.65%	\$613.84	3.66%
2013-14	\$54,070,000	5.70%	\$645.81	5.21%
2014-15	\$56,294,000	4.11%	\$665.35	3.03%
2015-16	\$57,664,000	2.43%	\$690.14	3.73%
2016-17	\$58,330,000	1.15%	\$698.78	1.25%
2017-18	\$59,100,494	1.32%	\$19.13	n/a *
2018-19	\$61,348,175	3.80%	\$19.42	1.51%
2019-20	\$62,953,554	2.62%	\$19.45	0.14%
2020-21	\$64,556,500	2.55%	\$20.10	3.37%
2021-22	\$66,361,700	2.80%	\$20.82	3.58%
2022-23	\$68,475,000	3.18%	\$20.69	-0.63%
2023-24 **	\$73,079,607	6.72%	\$21.44	3.62%
* Due to change to full valuation				
** Preliminary Estimate based on August 2022 valuations and Revenue estimates to date				
Tax Rate is estimated based on most current Assessed Valuation as of 8/1/2022				



# Demystifying the Fund Balance

- **What is the fund balance?**
  - End-of-year difference between expenses & revenue is transferred to fund balance or reserves where appropriate
  - State allows and recommends 4% of budget to be retained by school districts
- **How is it used?**
  - To cover emergency (unbudgeted) necessities
  - Used for cash flow from July 1 until October (when District receives tax revenue) to pay bills and salaries; reduces interest expense by not needing to borrow via a Tax Anticipation Note (TAN)
- **What are the ramifications for using it?**
  - Not a sustainable source to balance budgets
  - Could lower bond rating, resulting in higher interest rates
  - District could receive “Fiscal Stress” designation from NYS





# Fund Balance and Reserves

Reserves are designated for specific purposes and thus take stress off the annual budget when those expenses increase in any given period. If a need for these reserves no longer exists, the funds may be reassigned or applied toward an annual budget.

	June 2022
<b>Unassigned Fund Balance</b>	\$2,738,999
<b>Appropriated Fund Balance</b>	\$422,500
<b>Reserve for Encumbrances</b>	\$469,229
<b>Reserve for Tax Certiorari</b>	\$4,713,182
<b>Reserve for Employee Benefits Liability</b>	\$622,128
<b>Reserve for Capital</b>	\$1,117,300
<b>Reserve for TRS/ERS</b>	\$751,293
<b>Reserve for Worker's Compensation</b>	\$916,737
<b>Total</b>	\$11,751,368



# Other Budgetary Options

- **Increase the Capital Reserve**
  - Current reserve has a \$1.5 million maximum funding level
  - Add proposition to May ballot to increase maximum
  - Any projects funded with this reserve also require voter approval
- **Lower or Eliminate Fund Balance as a source of revenue**
  - Eliminates need to generate surplus to maintain source of funding
  - Any budgetary surplus would flow to existing reserves, improving the financial health of the District
- **Invest in Transportation**
  - Add buses to close the gap for the High School bus arrival time to school start time in the morning
  - Would also improve the departure time of Middle School runs in the afternoon, which are often delayed due to the completion of the High School routes
  - Analysis is being performed to identify options and cost
- **Lower the tax levy**
  - Has impact on future year revenue as base is lower

Once Curriculum and Instruction Budget is proposed and discussed, the administration will evaluate these options for the Superintendent's Proposed Budget.



# Budget Process

December	Identification of needs
January-February	Analysis; State budget data released
<b>February 28, 2023</b>	<b>Operations and Finance</b>
March 14, 2023	Curriculum and Instruction
March 28, 2023	Proposed Budget
April 11, 2023	Budget Discussion/Adjustments
April 18, 2023	Budget Adoption
May 9, 2023	Official Budget Hearing
May 16, 2023	Budget Vote & Trustee Election

## Responsibility of the Board

- **The Board must:**
  - Determine budgetary ceiling - responsible growth
  - Determine if we should change fund balance appropriation level
  - Maintain a sustainable financial future
- **Critical discussions:**
  - Each of the upcoming meetings are important
  - Board to provide Administration with budget direction



**IRVINGTON**  
UNION FREE SCHOOL DISTRICT

# Operations & Finance Budget



# Budget Development Focus

This budget presentation will focus primarily on the following Strategic Objective:

*#6 - "Ensure the fiscal health of the District and provide for a high quality learning environment."*

Therefore, we will:

- Develop a fiscally responsible budget that is mindful of the impact of the school budget on the *entire* school community
- Outline needs for our facilities
- Define future needs
- Invest in our infrastructure



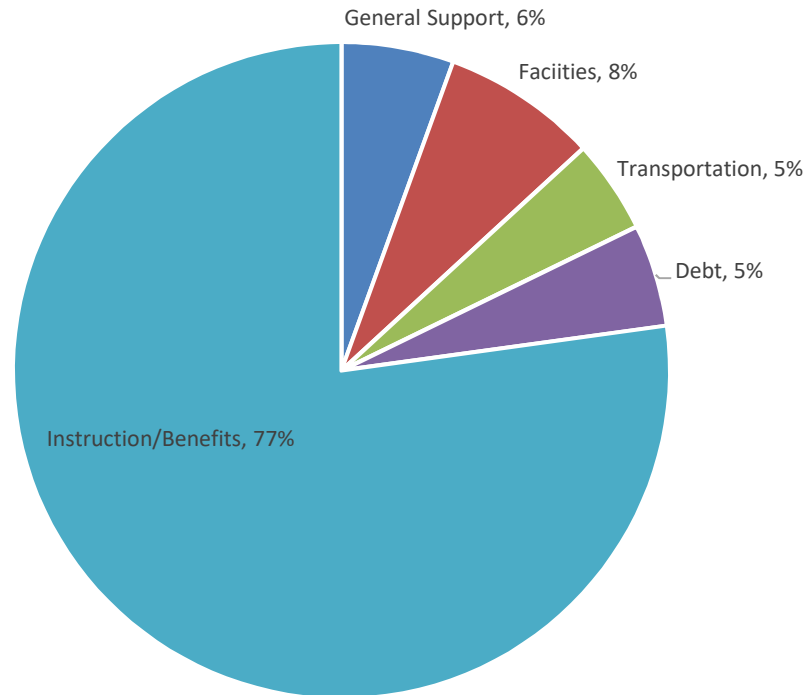
# Business and Operations

The Business and Operations component of the budget includes:

- Board of Education
  - Costs of Board, District Clerk, District Meeting (Budget Votes)
- Chief School Administrator
  - Superintendent, Secretary to Superintendent, Office Expenses
- Finance
  - Assistant Superintendent for Business & Operations, Purchasing, Treasurer, Payroll, Benefits, Accounts Payable and Receivable, Facility Use Scheduling, Auditing, Food Service account reconciliation
- Legal, Human Resources, Public Information, Central Printing & Mailing
  - Hiring and staff management, Website hosting, Communications to the public
- Facilities and Operations
- Central Data Processing (Administrative/Infrastructure Technology)
- Special Items
  - Insurance, BOCES Admin/Capital, Sewer Tax, Tax Certiorari refunds
- Transportation
- Debt Service
- Transfer to Other Funds



# Business and Operations



General Support, not including Facilities, comprises 6% of our current budget. Facilities is 8% and Transportation is 5%. Finally Debt obligations comprised 5%.

The combined **push ahead budget** for these areas is currently \$15,782,622.



# Year-to-Year Budget Variances

Without any new initiatives, the following budget variances will occur:

- Salaries
- Facilities
  - Equipment needs
  - Ongoing maintenance
- BOCES
  - Cost of Services, Administrative Charge
- Technology Infrastructure Equipment/Bandwidth
- Special Education tuitions to meet needs of student population
- Insurance costs
- Transportation CPI factor and contract changes
  - Special Ed and private school transportation population constantly changes
- Debt Service – per actual schedule of amounts due





# Summary of New Considerations

Consideration	Amount	Primary Strategic Plan Objective	Rationale
New Student Information System	\$79,870	Ensure the fiscal health of the District and provide for a high-quality learning environment	Our current SIS is outdated and must be replaced. This cost would be to run two systems for 2023-24 while the changeover is planned for 2024-25. This would not be a recurring expense as the cost of an SIS is budgeted for in Central Data Processing.
Increase in contract scope with Syntax or other communication consultant	\$23,400	Strengthen local connections to and ownership of our schools.	Enhance existing communication plan by introducing video content, an additional newsletter, and increase messaging on timely and noteworthy news.



# Summary of New Considerations

Consideration	Amount	Primary Strategic Plan Objective	Rationale
<p>Additional facility improvement projects</p> <p>List of suggested additional projects are shown on slide 43 with the Facilities Budget section</p>	\$596,900	Ensure the fiscal health of the District and provide for a high-quality learning environment	With the additional revenue predicted for 2023-24, it would be prudent to include one-time expenses, as we do not expect similar revenue increases in 2024-25. The push ahead budget cannot cover all the facility improvement requests each year.



# Summary of New Considerations

Consideration	Amount	Primary Strategic Plan Objective	Rationale
<p>Additional technology equipment</p> <p>9 Access Points 2 Network Switches</p>	\$46,500	<p>Ensure the fiscal health of the District and provide for a high-quality learning environment</p> <p>Provide students with a rigorous, comprehensive, enriched and diversified curricula that will prepare students to achieve their personal best and will integrate technology in their learning.</p>	<p>These equipment purchases would further improve WiFi connectivity and increase the network speed for downloads and file access.</p> <p>They are not included in the push ahead as they are enhancements rather than purchases for our existing replacement cycle.</p> <p>The cost of these items would be eligible for E-rate funding; and thus, 40% of the expense would return to the District in 2024-25.</p>



# Proposed Board of Education/ Superintendent Budget

	2022-23 BUDGET	2023-24 PROPOSED BUDGET	Variance	Variance %
Board of Education	\$52,275	\$52,775	\$500	1.0%
District Clerk	\$59,900	\$63,815	\$3,915	6.5%
District Meeting	\$28,950	\$19,450	-\$9,500	-32.8%
Office of Chief School Administrator	\$387,045	\$397,223	\$10,178	2.6%
<b>Total Board of Education/CSA</b>	<b>\$528,170</b>	<b>\$533,263</b>	<b>\$5,093</b>	<b>1.0%</b>

Key Push Ahead Variances:  
Budgeting for only one vote

New Considerations:  
None



# Proposed Finance Budget

	2022-23 BUDGET	2023-24 PROPOSED BUDGET	Variance	Variance %
Salaries	\$518,464	\$541,603	\$23,139	4.5%
Equipment, Supplies, Contractual	\$65,000	\$69,182	\$4,182	6.4%
BOCES - Financial Software	\$86,000	\$99,355	\$13,355	15.5%
Auditing	\$77,900	\$80,000	\$2,100	2.7%
<b>Total Finance</b>	<b>\$747,364</b>	<b>\$790,140</b>	<b>\$42,776</b>	<b>5.7%</b>

Key Push Ahead Variances:

- ❖ BOCES increase reflects shifting of hosting financial software to the LHRIC

New Considerations:

None



# Human Resources, Legal, Public Info, Messenger, Mailing Proposed Budget

	2022-23 BUDGET	2023-24 PROPOSED BUDGET	Variance	Variance %
Legal	\$412,750	\$420,500	\$7,750	1.9%
Human Resources	\$145,901	\$159,723	\$13,822	9.5%
Public Information	\$87,400	\$128,015	\$40,615	46.5%
Messenger/Mailing	\$45,860	\$46,910	\$1,050	2.3%
<b>Total</b>	<b>\$691,911</b>	<b>\$755,148</b>	<b>\$63,237</b>	<b>9.1%</b>

Key Push Ahead Variances:

- ❖ Recode of Absence Management system to HR
- ❖ Increased cost of Emergency Notification system and other subscriptions

New Considerations:

Additional contract scope for communications



# Facilities Operations & Maintenance Proposed Budget

## Facilities Push Ahead Budget

- Each year, facilities equipment and building repair & improvement projects are budgeted starting from \$0 based on identified needs on a priority level.
- The capital project has addressed many of the very costly improvements we have identified over the years. However, we were not able to include all the scope of work identified by the various stakeholder groups
- Not all items are included in the proposed budget. Some can wait for a future year. All needs remain on the “To- Do” list and are monitored!
- Supplies include an increased investment in electric grounds maintenance equipment and funds for in-house projects, saving the District money.



# Facilities Operations & Maintenance Proposed Budget

	2022-23 BUDGET	2023-24 PROPOSED BUDGET	Variance	Variance %
Salaries	\$2,376,851	\$2,418,280	\$41,429	1.7%
Equipment	\$82,000	\$34,500	-\$47,500	-57.9%
Contractual	\$406,200	\$481,270	\$75,070	18.5%
Supplies	\$276,550	\$310,320	\$33,770	12.2%
Security	\$335,000	\$350,000	\$15,000	4.5%
Utilities	\$1,100,191	\$1,201,325	\$101,135	9.2%
BOCES	\$125,850	\$127,506	\$1,656	1.3%
Building Repair/ Projects	\$242,530	\$872,900	\$630,370	259.9%
<b>Total</b>	<b>\$4,945,172</b>	<b>\$5,796,101</b>	<b>\$850,930</b>	<b>17.2%</b>

### Push Ahead Variances

- ❖ Contractual: organic infill, sewer tank maintenance, rain gutters, Gmax testing
- ❖ Supplies reflect price increases and materials for in-house projects
- ❖ Utilities includes funds for price increases offset by reduction in electrical use from LED project
- ❖ See next slide for list of Building Projects

### New Considerations:

Additional facility projects – see slide 43





# Facilities Operations & Maintenance Proposed Budget

## Facilities Push Ahead Budget

Building Maintenance and Improvements projects include:

- Fence repairs around basketball court (Dows)
- Repair padding on Upper Dows field wall (Dows)
- Classroom changes to accommodate extra section (Dows)
- Replacement of two exterior doors (Dows)
- Repair exterior stairwell (MSS)
- Install radiator covers – phased approach (MSS)
- Repair ceiling in Boys Coach's Bathroom and retile locker bathroom areas (Maher Gym)
- Installation of electrical outlets (Maher Gym)
- Floor replacements in classroom wings (IMS)
- Painting projects (all schools)

Current variance to PY budget = \$33,470



# Facilities Operations & Maintenance Proposed Budget

## Facilities Push Ahead Budget

Building maintenance and improvements projects to be completed by custodial staff in-house – funds shown in supply budget ~\$22,000

- Bottle filling stations
- Faucet replacements
- Marra Lounge partitions to expand use of space
- Lighting improvements in stairwell (MSS)
- Painting projects – offices, trim work (all schools)

Also included in the Supply budget

- Electric backpack blower and weed whackers
- Tool carts
- 7% inflation factor



# Facilities Operations & Maintenance Proposed Budget

## Facilities Push Ahead Budget – Key Variances

Maintenance Contractual: Increase of \$59,140

- Inflation
- Turf maintenance – need for organic infill
- Neutralization tank maintenance contract to prevent sewer backups
- Rain gutter cleaning

Maintenance Inspection: Increase of \$7,780

- Inflation
- Gmax testing of the turf field/roof inspections

Equipment Expenditures: Reduction of \$47,500

- Auto-scrubbers
- Emergency allowance



# Facilities Operations & Maintenance Proposed Budget

## Facilities Projects – New Considerations

If the funds allow:

- Fence replacement and paving of basketball court (Dows)\* - \$130,000
- Install new audio system in auditorium (MSS) - \$25,000
- Replace flooring in Campus Library, Gym, Arts building hallways - \$200,000
- Upgrade analog PA to digital PA system for Dows and Main St. schools - \$35,000
- Reconfigure Campus Library Lab/Testing area - \$15,000
- Additional/more durable outdoor furniture for Campus Quad - \$30,000
- New furniture for the HS main office/atrium - \$25,000
- Replace tile in faculty women's bathroom (Dows) \$9,500
- Replace flooring in guidance office (IMS) \$7,400
- Remove built-in casework in classrooms (IHS) \$30,000
- Replace stairwell fire doors and frames (HS) \$30,000
- Resurface blacktop basketball court (IMS) \$60,000

Total cost estimate \$596,900

\* offset by funds in push ahead for fence repairs<sup>43</sup>



# Facilities Operations & Maintenance Proposed Budget

## Additional Projects still to fund

Building maintenance and improvements projects considered but not yet included in the budget proposal:

- Replace cafeteria flooring (Dows) \$42,000
- Replace padding in campus gym \$46,000
- Additional Painting projects (all schools) \$63,300
- Repave play area on east side of building (Dows) ~\$70,000
- New Roof vents in Science Wing (MS/HS) ~\$30,000
- Replace north playground (Dows) ~\$245,000



# Central Data Processing Proposed Budget

	2022-23 BUDGET	2023-24 PROPOSED BUDGET	Variance	Variance %
Equipment	\$75,000	\$146,100	\$71,100	94.8%
Contractual	\$521,352	\$544,700	\$23,348	4.5%
Supplies	\$1,000	\$2,000	\$1,000	100.0%
BOCES	\$143,907	\$239,977	\$96,070	66.8%
<b>Total</b>	<b>\$741,259</b>	<b>\$932,777</b>	<b>\$191,518</b>	<b>25.8%</b>

### Push Ahead Variances

- ❖ Equipment and supplies includes seven network switches, one firewall for wireless controller
- ❖ BOCES includes increased pricing for current subscriptions

### New Considerations:

One time cost of running parallel student information systems while transitioning to new system

Equipment – Additional access points and switches to further improve WiFi access



# Special Items Proposed Budget

	2022-23 BUDGET	2023-24 PROPOSED BUDGET	Variance	Variance %
Insurance	\$230,000	\$260,000	\$30,000	13.0%
Sewer Tax	\$60,000	\$60,000	\$0	0.0%
Refund of Property Tax	\$75,000	\$75,000	\$0	0.0%
BOCES Admin/Capital Charges	\$307,504	\$316,663	\$9,159	3.0%
<b>Total</b>	<b>\$672,504</b>	<b>\$711,663</b>	<b>\$39,159</b>	<b>5.8%</b>

Push Ahead Variances

- ❖ Insurance costs increases due to Child Victims Act, cyber attacks, environmental events

New Considerations:

None



# Transportation Proposed Budget

	2022-23 BUDGET	2023-24 PROPOSED BUDGET	Variance	Variance %
Transportation Coordination	\$173,985	\$188,818	\$14,833	8.5%
In District Bus Routes	\$1,001,375	\$1,155,529	\$154,154	15.4%
Private Schools/ Special Education	\$1,173,565	\$1,441,427	\$267,862	22.8%
Field Trips/Athletics	\$258,700	\$338,245	\$79,545	30.7%
<b>Total</b>	<b>\$2,607,625</b>	<b>\$3,124,019</b>	<b>\$516,394</b>	<b>19.8%</b>

Push Ahead Variances:

- ❖ CPI increase of ~8% and current usage
- ❖ Increased fuel costs

New Considerations:

None





# Other Fiscal: Debt Service, Inter-fund Transfers

	2022-23 BUDGET	2023-24 PROPOSED BUDGET	Variance	Variance %
Debt Service	\$4,103,763	\$3,711,181	(\$392,582)	-9.6%
Interfund Transfers Special Aid	\$70,000	\$75,000	\$5,000	7.1%
Interfund Transfer - Capital Fund	\$100,000	\$100,000	\$0	0.0%
<b>Total</b>	<b>\$4,273,763</b>	<b>\$3,886,181</b>	<b>(\$387,582)</b>	<b>-9.1%</b>

Push Ahead Variances

- ❖ Favorable bond rate for new capital bond
- ❖ Transfer to Special Aid is for Extended School Year programs for special education students

New Consideration:

None



# Budget Summary

DESCRIPTION	2022-23 APPROVED BUDGET	2023-24 PUSH AHEAD BUDGET	VARIANCE	%	NEW BUDGET CONSIDERATIONS	2023-24 PROPOSED BUDGET	VARIANCE	%
Board of Education	141,125	136,040	(5,085)	-3.6%	-	136,040	(5,085)	-3.6%
Chief School Admin.	387,045	397,223	10,178	2.6%	-	397,223	10,178	2.6%
Finance	747,364	790,140	42,776	5.7%	-	790,140	42,776	5.7%
Legal/Personnel/Public Info	646,051	684,838	38,787	6.0%	23,400	708,238	62,187	9.6%
Operation & Maint	4,945,172	5,199,201	254,030	5.1%	596,900	5,796,101	850,930	17.2%
Messenger/Mailing	45,860	46,910	1,050	2.3%	-	46,910	1,050	2.3%
Central Data Processing	741,259	806,407	65,148	8.8%	126,370	932,777	191,518	25.8%
Special Items	672,504	711,663	39,159	5.8%	-	711,663	39,159	5.8%
Transportation	2,607,625	3,124,019	516,394	19.8%	-	3,124,019	516,394	19.8%
Debt Service	4,103,763	3,711,181	(392,582)	-9.6%	-	3,711,181	(392,582)	-9.6%
Interfund Transfers	170,000	175,000	5,000	2.9%	-	175,000	5,000	2.9%
<b>TOTAL BUDGET</b>	<b>15,207,768</b>	<b>15,782,622</b>	<b>574,854</b>	<b>3.8%</b>	<b>746,670</b>	<b>16,529,292</b>	<b>1,321,524</b>	<b>8.7%</b>



# Recap of Proposals

The proposals discussed tonight:

- Align with our Strategic Goals
- Demonstrate how facility and maintenance relate to student learning experiences
- Represent our commitment to maintaining our facilities
- Address important infrastructure needs and deferred maintenance
- Address health concerns cited by staff, community
- Maintain flexibility for future budgets with one time cost proposals
- Will be under consideration and will be modified throughout the budget process as the balance of the budget remains in development



# Future Budget Discussions

Date*	Meeting Topic
Tuesday March 14	BOE meeting - Budget presentation on curriculum, technology, athletics, special education/pupil personnel services
Tuesday, March 28	BOE meeting – Superintendent’s Proposed 2023-24 Budget and revenue presentation
Tuesday, April 11	BOE meeting – Budget Discussion & Revision
Tuesday, April 18	BOE meeting - Budget Adoption
Tuesday, May 9	BOE Budget Hearing followed by regular meeting
Tuesday, May 16	Annual Meeting - <b>BUDGET VOTE</b>

\* Additional Forums to be announced



# Discussion

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