



2024-25 FINAL Budget

4/24/2024

It's a great day to be a

Bobcat



Review

Previous Meetings:

Jan 8th Rollover budget - contractual increases only. No budget requests

Jan 22nd Governor's Proposal: Initial State Aid projections

Feb 12th Tax Cap Presentation

Feb 27th Non-Instructional Budget

Mar 11th Instructional Budget

Mar 25th BOCES, Curriculum, Revenues, Reserves, Tiered Reductions

April 15th Full Budget with Recommendations

April 24th Final Budget – BOE approval

May 21st PUBLIC VOTE



2024-25 Proposed Budget

NON INSTRUCTIONAL	2023-24 Adopted Budget	2023-24 Proj Expenses	2024-25 Rollover	2024-25 Proposed
ADMINISTRATIVE	997,602	979,804	1,041,253	978,848
FACILITIES	1,786,317	1,605,239	1,915,980	1,835,375
TECHNOLOGY	265,274	251,892	245,500	269,490
ATHLETICS	460,073	443,387	460,335	479,103
TRANSPORTATION	1,456,726	1,361,679	1,490,435	1,461,885
BENEFITS	10,197,149	10,244,805	10,931,202	10,964,702
DEBT SERVICE	2,786,047	2,720,956	2,782,889	2,782,889
TRANSFERS	122,000	122,000	122,000	122,000
TOTAL	18,071,188	17,729,762	18,989,594	18,894,292

Increase of \$823,104

Admin: decrease due to reduction of business office staff person

Facilities:

Current Year Expenses – short due to staffing concerns.

Positions Available:

1 Dir. Of Facilities (filled)

1 Head Custodian (filled)

1 Building Maintenance Worker (filled)

1 Laborer (filled March 2024, unfilled July – March)

1 Sr. Groundskeepr (filled)

2 Groundskeepers (1 filled, 1 vacant full year)

12 Cleaners/Custodians: 10 filled with 2 appointments in November – vacant from July to November. 2 vacancies. 1 out intermittently for unpaid fmla leave

Athletics: increase of HUDL to include more sports

Benefits: increase in premiums



2024-25 Proposed Budget

INSTRUCTIONAL	2023-24 Adopted Budget	2023-24 Projected Expenses	2024-25 Rollover	2024-25 Proposed
SUPERVISION	909,830	924,082	938,475	935,475
TEACHING	9,356,613	9,150,332	10,172,334	9,865,388
SPECIAL SERVICES	2,694,945	2,860,524	3,379,297	3,196,959
EXTRA CURRICULAR	110,000	114,167	120,000	120,000
TOTAL	13,071,388	13,049,105	14,610,106	14,117,822

Increase of \$1,046,434

Supervision & Teaching: increases primarily due to salary increases

Special Services: significant increases in special education tuition in addition to salary increases



2024-25 Proposed Budget

BOCES	2023-24 Adopted Budget	2023-24 Projected Expenses	2024-25 Rollover	2024-25 Proposed
Board of Ed	5,125	5,290	16,330	16,670
Business Office	152,658	152,673	163,718	162,371
Personnel	9,438	9,438	9,167	9,167
Public Info	87,920	87,919	89,743	94,500
Facilities	105,880	122,909	110,822	111,705
Transportation	13,150	13,150	15,753	15,754
Central Data Processing	97,693	97,693	100,700	100,700
Administrative	642,446	642,734	663,291	663,291

BOCES – programming and supports. Shared services that allow for more student offerings and support while sharing the costs with other school districts in the region. These figures include any adjustments we’ve received to date due to changing costs at BOCES as a result of changing district participation, updated proposals from vendors, etc.



2024-25 Proposed Budget

BOCES	2023-24 Adopted Budget	2023-24 Projected Expenses	2024-25 Rollover	2024-25 Proposed
In-Service Training	184,348	191,343	241,441	231,433
Teaching/C&T	1,747,344	1,748,353	1,867,641	1,871,036
Special Services/ELL	1,412,122	1,358,900	1,507,092	1,354,946
Library Media	59,504	59,503	66,458	66,458
Technology	766,998	809,198	812,677	675,752
Guidance	9,287	9,286	9,510	9,510
Health Services	18,629	30,432	25,000	32,395
Athletics	35,038	35,038	45,065	37,670
TOTAL	5,347,580	5,373,859	5,744,408	5,453,358

BOCES – increase of \$105,788

Special Services – decrease as a result of leaving the incarcerated youth CoSer.

Technology – decrease in hardware purchases



2024-25 Proposed Budget

CURR./PROF DEV	2023-24 Adopted Budget	2023-24 Proj Expenses	2024-25 Rollover	2024-25 Proposed
Curriculum Coordinators	82,000	78,325	70,300	70,000
Mentors	12,000	12,000	12,000	12,000
Conferences	12,000	14,587	15,000	2,500
Summer Curriculum Work	35,000	59,950	60,000	40,000
Supplies	2,890	2,185	2,000	3,000
TOTAL	143,890	167,047	159,300	127,500

Curriculum/Prof Dev – Teacher supports for curriculum, curriculum writing, and professional development for instructional practices

Decrease of \$16,390



2024-25 Proposed Budget

	2023-24 Adopted Budget	2023-24 Proj Expenses	2024-25 Rollover	2024-25 Proposed
Non-Instructional	18,071,188	17,729,762	18,989,594	18,894,292
Instructional	13,071,388	13,049,105	14,610,106	14,117,822
BOCES	5,347,580	5,373,859	5,744,408	5,453,358
Curriculum/Prof. Dev	143,890	167,047	159,300	127,500
TOTAL	36,634,046	36,319,773	39,523,408	\$38,592,972

2024-25 Proposed Budget Includes Tiered Reductions

Increase of \$1,958,926



2024-25 Proposed Budget

Reductions from Initial 2024-25 Rollover Budget Include:

Tier 1

3 Classroom Teachers K-6 \$200k
2 Teaching Assistants \$77k
Benefits from positions \$120k

1 MTSS Teacher \$70k
1 Special Education Teacher \$70k

Tier 2

Field Trips \$14k
Materials & Supplies \$16k
Conferences \$25k
Business Office Staff Member \$45k
Furniture \$10k
Incarcerated Youth via BOCES \$50k

Communications Support \$20k
Technology \$50k
Curriculum Writing \$15k
Groundskeeper \$45k
Benefits from positions \$25k

Tier 1 Reductions: \$535k savings from the rollover budget. Does not affect any current staffing. Reductions via attrition. Positions are currently filled with either personnel who are leaving the district, or with long term substitutes. The 3 classroom teachers are currently funded via ARPA stimulus funding and do not represent a budget to budget savings.

Tier 2 Reductions: \$315k savings from rollover budget. Business office staff and groundskeeper are currently unfilled. Field trips and conference budgets are reduced but not eliminated completely. Materials and Supplies are small reductions across departments – no large impact on one building or instructional area. Technology – reviewed replacement cycles and adjusted to spread cost over time. Incarcerated Youth – will be fulfilling obligation internally rather than working through BOCES.



2024-25 Proposed Budget

SALARIES	2023-24 Budget	2023-24 Proj Expenses	2024-25 Proposed	Budget to Budget Increase
Admin	681,605	670,268	644,348	-37,257
Facilities	814,317	692,298	816,275	1,958
Instructional Leadership	879,580	876,159	911,175	31,595
Teaching	11,929,685	11,882,866	12,723,531	793,846
Transportation	975,626	935,926	986,685	11,059
TOTAL	15,280,813	15,057,517	16,082,014	801,201

Salaries – all faculty and staff, contractual increases. Many of the right sizing reductions were planned with the loss of ARPA funding.

ADMIN – reduction of business office finance clerk and communications specialist

FACILITIES: current year staffing concerns: 2 vacant cleaner positions, 1 vacant groundskeeper position currently. 2 cleaner positions were filled mid year (5 months unfilled)



2024-25 Proposed Benefits

BENEFITS	2023-24 Budget	2023-24 Projected Expenses	2024-25 Proposed	Budget to Budget Increase
ERS	450,000	338,118	450,000	-25,000
TRS	1,250,000	1,210,011	1,300,000	50,000
FICA	1,160,000	1,126,128	1,224,180	64,180
Workers Comp	130,000	130,000	75,000	-55,000
Unemployment	10,000	25,000	25,000	15,000
Health Ins/Dental	7,017,149	7,033,216	7,700,522	683,373
Medicare Reimb	90,000	89,805	90,000	0
Other	90,000	292,527	125,000	35,000
TOTAL	10,197,149	10,244,805	10,964,702	767,553

Benefits – all faculty, staff, & retirees 7.53% increase Unemployment (increase this year, and projected next year), 6.75% healthcare premium increase, decrease in workers comp,

Salary and Benefits represent 70% of the overall budget



2024-25 Proposed Equipment

EQUIPMENT	2023-24 Budget	2023-24 Projected Expenses	2024-25 Proposed	Budget to Budget Increase
Admin	0	0	0	0
Facilities	120,000	107,329	126,000	6,000
Instructional Leadership	1,000	899	1,000	0
Teaching	70,850	66,859	62,424	-8,426
Transportation	45,000	45,814	35,000	-10,000
TOTAL	236,850	220,901	224,424	-12,426

Equipment – decrease in Tech and transportation



2024-25 Proposed Supplies

SUPPLIES	2023-24 Budget	2023-24 Projected Expenses	2024-25 Proposed	Budget to Budget Increase
Admin	16,500	23,778	23,500	7,000
Facilities	210,000	158,837	235,000	25,000
Instructional Leadership	23,000	18,472	17,300	-5,700
Teaching	332,287	306,746	369,753	37,546
Transportation	328,000	289,463	331,500	3,500
TOTAL	909,787	797,296	977,053	67,346

Facilities – cleaning supplies/tools needed

Transportation – underspent in fuel



2024-25 Proposed Contractual

CONTRACTUAL	2023-24 Budget	2023-24 Projected Expenses	2024-25 Proposed	Budget to Budget Increase
Admin	299,000	293,431	311,000	12,000
Facilities	642,000	630,409	658,100	16,100
Instructional Leadership	5,250	7,736	6,000	750
Teaching	699,470	685,962	902,732	190,885
Transportation	108,100	99,810	108,700	600
BOCES	5,347,580	5,373,859	5,453,358	105,778
TOTAL	7,101,400	7,091,207	7,439,890	338,490

ADMIN: legal, auditing, boe conferences

FACILITIES – service and repairs, utilities

TEACHING – conferences reduction. Current year over expenditure due to sped tuition.
Budget to budget – significant increase in tuition exp



2024-25 Proposed Budget

	2023-24 Budget	2023-24 Projected Expenses	2024-25 Proposed	Budget to Budget Increase
Debt Service	2,786,047	2,786,047	2,782,889	-3,158
Transfers	122,000	122,000	122,000	0



2024-25 Proposed Budget

	2023-24 Budget	2023-24 Projected Expenses	2024-25 Proposed	Budget to Budget Increase
Salaries	15,280,813	15,057,517	16,082,014	801,201
Benefits	10,197,149	10,244,805	10,964,702	767,553
Equipment	236,850	220,901	224,424	-12,426
Supplies	909,787	797,296	977,053	67,266
Contractual	7,101,400	7,091,207	7,439,890	338,490
Debt Service	2,786,047	2,786,047	2,782,889	-3,158
Transfers	122,000	122,000	122,000	0
TOTAL	36,634,046	36,319,773	38,592,972	1,958,926

Salaries – all faculty and staff, contractual increases. Many of the right sizing reductions were planned with the loss of ARPA funding.

Benefits – all faculty, staff, & retirees 7.53% increase Unemployment (increase this year, and projected next year), 6.75% healthcare premium increase, decrease in workers comp,

Salary and Benefits represent 70% of the overall budget

Equipment – decrease in Tech and transportation

Supplies – increase due to inflation

Contractual – includes BOCES increase and increases to special education tuition costs



2024-25 Proposed Revenue

	2023-2024	Projected 23-24	Initial 2024-25	Proposed 2024-25	Increase
Tuition & Fees	\$42,500	\$42,574	\$36,000	\$36,000	-\$6,500
Interest	\$70,000	\$462,285	\$250,000	\$300,000	\$230,000
Rental	\$12,500	\$8,063	\$11,000	\$11,000	-\$1,500
Scrap & Sale	\$12,500	\$14,625	\$12,500	\$12,500	\$0
Medicare	\$90,000	\$100,973	\$90,000	\$100,000	\$10,000
Prior Year	\$550,000	\$1,103,935	\$550,000	\$550,000	\$0
Other & Transfers	\$140,000	\$111,828	\$140,000	\$225,000	\$85,000
Other State	\$340,000	\$321,170	\$285,000	\$290,000	-\$50,000
TOTAL	\$1,257,500	\$2,165,453	\$1,374,500	\$1,524,500	\$267,000

Interest – increase after conversations with consultant

Medicare – seeing an increase in medicare part B reimbursements

Prior Year – BOCES refund. BOCES budgets based on their highest anticipated expenses, based on staffing and benefits. Often those expenses are less than budgeted. Generates a refund after BOCES reconciles their expenses and revenues in July after the fiscal year.

Transfers – increase in use of debt service. Able to leverage increase in debt service fund interest earnings

Other State – consists of electric cessation mitigation funding and medicare reimbursements



2024-25 Proposed Revenue

	2023-2024 Budgeted	Projected Actual 23-24	Initial 2024-25	FINAL 2024-25
Foundation Aid	6,651,865	6,628,188	6,631,457	6,641,781
BOCES	1,861,873	1,614,523	1,694,581	1,694,581
Excess Cost	196,773	131,058	241,881	241,881
Materials Aid	110,829	109,545	105,802	105,685
Transportation Aid	1,134,779	991,823	1,131,212	1,131,213
Building Aid	1,878,021	1,874,317	1,890,235	1,890,235
High Tax Aid	266,111	266,111	266,111	266,111
TOTAL	12,100,251	11,615,565	11,961,279	11,971,487

State Aid – final state budget

Decrease from budget to budget

Mostly due to decrease in expense based aids AND slight decreases in enrollment



2024-25 Proposed Appropriated Fund Balance

2023-24

Expected Revenues over Expenses:

\$736,300

Recommendation →



ADDITIONAL: \$250,000

TOTAL RECOMMENDATION: \$986,300

ADD UNAPPROPRIATED AMOUNT AND 4% INFORMATION

Unappropriated Fund Balance – can allocate towards next years budget – becomes Appropriated Fund Balance

Excess Funds from current year (projected at \$736,300) go to unappropriated fund balance UNTIL BOE determines how to use (i.e. into reserves, into appropriated fund balance).



2024-25 Proposed Appropriated Fund Balance

ADDITIONAL: \$250,000... where does it come from??

Unappropriated Fund Balance – **What is it?**

Fund balance that is not committed: NOT in reserves, NOT appropriated for tax reduction

Where does it come from?

Running balance. At each year end, excess revenues over expenses.

***Per NYS:** The unreserved portion of the fund balance is the amount which is uncommitted and is, therefore, available to be used to reduce real property taxes in the next fiscal year. It should be noted, however, that a part of this unreserved fund balance may be retained by the district and not used for tax reduction in the next upcoming year. This retained portion is called the unappropriated fund balance and is limited by §1318 of the Real Property Tax Law to an amount equal to 4% of the upcoming year's budget. The remaining portion of the unreserved fund balance that is used for tax reduction, is known as the appropriated fund balance.*

The legally retained unappropriated fund balance provides cash flow and could be available to meet unanticipated ordinary contingent expenditures without voter approval. This fund balance may also be appropriated, with voter approval, for unanticipated non-contingent expenditures or the funding of certain reserve funds.



2024-25 Proposed Revenue

RESERVE	BALANCE
EBLAR	195,062
ERS	774,390
TRS	437,894
Unemployment	45,628
Tax Certiorari	104,747
<i>Capital Reserve</i>	<i>214,745</i>
TOTAL	1,772,466

2024-25 RECOMMENDED USE OF RESERVES

ERS: \$175k

TRS: \$100k

Unemployment: \$25k

Total Reserve use of \$300,000



TAX CAP

Formula designated by NYS

[NYS Tax Cap Guidance](#)

TAX LEVY CAP 24-25

	23-24 Tax Levy	\$22,768,332.00
MULTIPLY	Tax Base Growth Factor	1.0201
ADD	23-24 PILOTS	\$157,963.00
SUBTRACT	23-24 Debt local share	\$714,535.00
MULTIPLY	CPI or 2% (lesser)	2.00%
	Adjusted Levy	\$23,122,791.54
SUBTRACT	24-25 PILOTS	\$149,750.31
ADD	Available Carryover	\$0.00
ADD	ERS Exclusions	\$3,381.00
ADD	TRS Exclusions	\$0.00
ADD	24-25 Debt local share	\$754,261.00
	MAXIMUM ALLOWABLE LEVY	\$23,730,683.23
	Maximum tax levy increase:	4.227%

Tax Cap with Total Assessment Estimates.

PILOTS that rely on the tax rate change with final assesments

Tax Cap will be finalized as of July 1 when final tax roll is released.

A decrease in PILOTs means an increase in the tax cap and vice versa. Ability to remain under the cap is not affected.



TAX CAP

TAX CAP: \$23,731,095 4.227%

RECOMMENDATED TAX LEVY: \$23,660,935 3.92%

Under the cap by \$69,749



TOTAL REVENUES

	2023-24 Budget	2024-25 Budget	Change
Tax Levy	22,768,332	23,660,935	892,603
PILOTs	157,963	149,750	-8,213
Other Revenue	1,257,500	1,524,500	267,000
State Aid	12,100,251	11,971,487	-128,764
Reserves	0	300,000	300,000
Appropriated Fund Balance	350,000	986,300	636,300
TOTAL	36,634,046	38,592,972	1,958,926
			5.35%

Tax Levy – Property Taxes under the tax cap

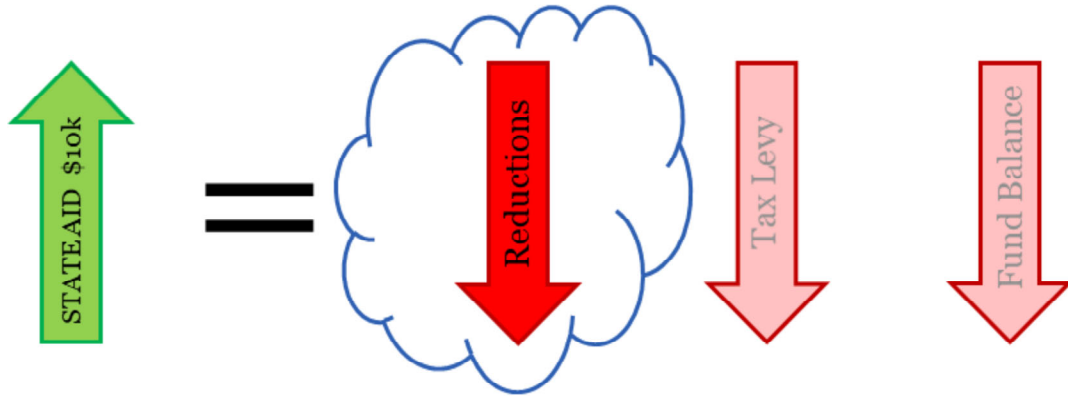
PILOTs – Payment In Lieu Of Taxes. Consists of PILOTs that are based on tax rate and a PILOT that is a flat dollar amount

Final State Aid

Appropriated Fund balance – use of unappropriated funds to balance the budget. Projected excess funds from current year (23-24) plus additional funds needed.



IMPACT OF FINAL STATE AID



Due to the slight increase in final state: Restored \$5k in curriculum/professional development at BOCES as well as Library Database funding via BOCES. Largest impact on student learning.

Decrease in tax levy a result of lower BOCES costs – NOT state aid.



FINAL PROPOSED BUDGET

1. Implement Tiered Reductions
2. Tax Levy at below the cap: 3.92% Increase
3. Use of Reserves: \$300,000
4. Increased use of fund balance: \$986,300

Overall budget of \$38,592,972



Upcoming Meetings & Information

April 30th

6pm Community Conversation, MS Auditorium
In person - recording to follow

May 13th

6pm Budget Hearing, Meet the Candidates
7pm BOE Meeting

May 21st

7am to 9pm BUDGET VOTE – Elementary School Cafeteria

