



Together we teach and inspire excellence for all learners.

Agenda

- Update: Budget Ambassadors
- Update: State Aid
- Expenditure Budget: Estimates
- Propositions
- Next Steps
- Summary









Budget Ambassadors 2020-21

- Meetings:
 - February 9
 - March 16
- 11 participants





What did you find most beneficial?

"The thoroughness of the presentation and how kind every presenter/participate was.



"...very informative and helped me better understand the work that goes into formulating the budget."



What did you find most beneficial?

"Clear picture of the financial outlook. The details of the revenue side in particular was well presented. Comparisons to other districts created good reference points."

"Dr. Ball... shared a great overview and welcomed questions."







Recommendations

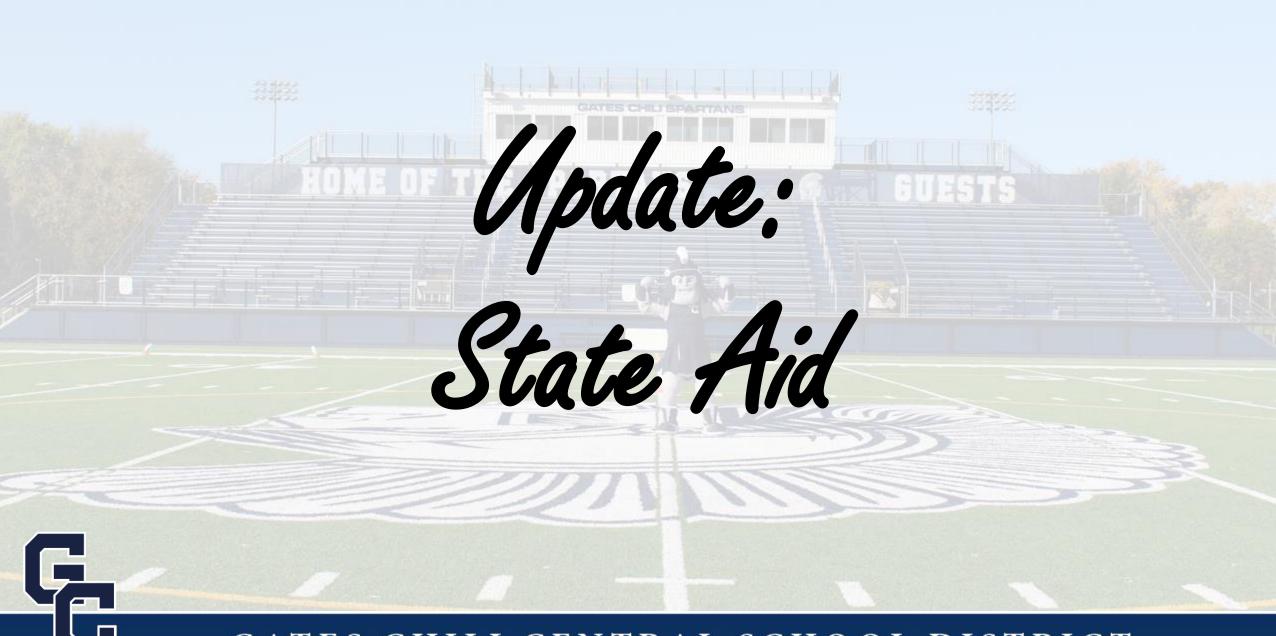
"My uncertainty with expanding the capital reserve funds to their maximum allowance is not know how those capital reserve funds will be spent. I think it is important to be cautious with reserve fund spending."

"Provide students not college bound opportunities for real success. Provide opportunity outside of the traditional classroom for extracurriculars in larger numbers."









Reflections

- Governor's Proposal
 - \$3.6B to Education
 - Without Building Aid & Transportation Aid: (\$7,500)
- Federal Funds Approved:
 - \$54B CCRSA
 - \$3,640,067
 - \$130B American Rescue Plan
 - \$5,740,000 (Estimated)











Budget Goals and Priorities

What are we trying to accomplish with this budget?

- Protect current programming and staffing
- Maintain focus on district goals
 - Student-centered learning
 - Culturally-responsive practices
 - Improving graduation rates and test scores







Expenditure Budget Proposal

- Modified zero-based
- Maintains nearly all prior year assumptions, plus increases
- No frills budget
- Reduced flexibility
- Very tentative
 - based on revenue instability





Highlighted Cost Increases

		2020-21 Actual		2021-22 Estimated Budget		\$ Change	% Change	${f Notes}$
TRS Salaries	\$	33,728,037	\$	34,746,288	\$	1,018,251	2.93%	Per contracts
ERS Salaries	\$	11,971,846	\$	12,849,402	\$	877,556	6.83%	Per contracts
Pension Costs TRS	\$	3,214,282	\$	3,658,784	\$	444,502	12.15%	Rate change: 9.53% to 10.53%
Pension Costs ERS	\$	1,795,777	\$	2,055,904	\$	260,127	12.65%	Rate change: 15.0% to 16.0%
Health Insurance - Active	\$	11,970,452	\$	12,790,000	\$	819,548	6.41%	Medical, dental, vision 607 Retirees, appropriately
Health Insurance - Retiree	\$	5,033,947	\$	6,330,000	\$	1,296,053	20.47%	distributed - medical, dental,
Debit Services	\$ \$	10,863,633	\$ \$	12,682,479	\$ \$	1,818,846	14.34%	Tied to \$68M project
	78,5	77,974	85,	112,857	6,5	34,883	7.68%	

Administrative Budget

Administrative Component	2020-21 Budget	2021-22 Estimated Budget	\$ Change	% Change	${f Notes}$
Board of Education	\$29,675	\$28,670	\$(1,005)	-3.39%	Reduced BOCES services
Central Administration	\$288,368	\$301,349	\$12,981	4.50%	Overall salary increases
Central Services	\$831,030	\$161,030	\$(670,000)	-80.62%	Moved all software to technology
Employee Benefits	\$2,884,594	\$3,894,060	\$1,009,466	35.00%	Health benefit increase 8% and ERS at 16%
Finance	\$1,040,057	\$1,039,791	\$(266)	-0.03%	
Instructional Administration and Staff Development	\$982,412	\$937,801	\$61,589	6.27%	Staff development, growth in technology, and CRSE training
Specialty Items	\$1,688,000	\$1,683,745	\$(4,255)	-0.25%	
Staff	\$895,310	\$862,645	\$(32,665)	-3.65%	Retirements
Supervision of Schools	\$2,740,652	\$2,819,065	\$78,413	2.86%	
Transfer to Other Funds	\$100,000	\$100,000	\$0	0.00%	
TOTAL	\$11,480,098	\$11,828,156	\$454,258	3.96%	

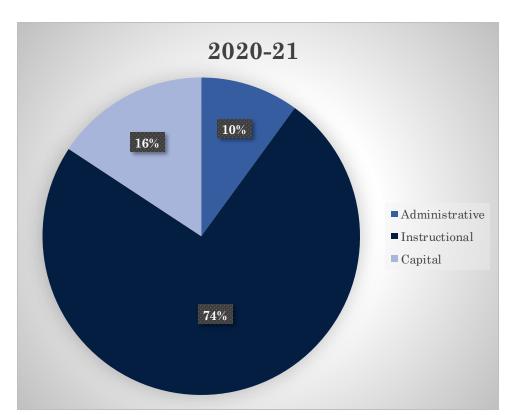
Instructional Program Budget

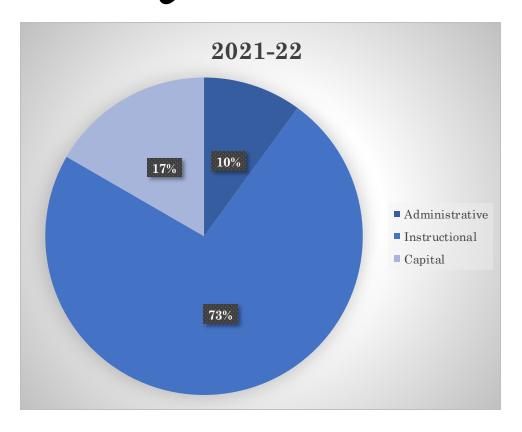
Program Component	2020-21 Actual	2021-22 Estimated Budget	\$ Change	% Change	Notes
Attendance-Regular School	\$228,421	\$305,510	\$77,089	33.75%	Allocation of salaries to proper codes
Co-Curricular Activities-Reg School	\$262,800	\$262,800	\$0	0.00%	
Community Services	\$504,737	\$495,653	\$(9,084)	-1.80%	Recreation and pool employees
Computer Assisted Instruction	\$871,676	\$1,878,692	\$1,007,016	115.53%	Moved all Software from central processing to technology
District Transportation	\$5,086,173	\$4,684,732	\$(401,441)	-7.89%	More efficient bus routes
Employee Benefits	\$23,091,007	\$24,901,932	\$1,810,925	7.84%	Health benefit increase 8% and ERS at 10.53%
Guidance-Regular School	\$910,724	\$939,091	\$28,367	3.11%	Allocation of Salaries to proper codes
Health Srvcs-Regular School	\$821,300	\$907,322	\$86,022	10.47%	Allocation of Salaries to proper codes
Instructional Administration and Staff Development	\$50,000	\$106,200	\$61,589	6.27%	
Interscholastic Athletics-Reg School	\$1,098,406	\$1,232,507	\$134,101	12.21%	Allocation of Salaries to proper codes - Coaching
Occupational Education(Grades 9-12)	\$1,200,000	\$1,195,923	\$(4,077)	-0.34%	
Prg For Sdnts w/Disabil-Med Elgble	\$19,869,222	\$18,803,350	\$(1,065,872)	-5.36%	Reduced BOCES services
Psychological Srvcs-Reg School	\$809,732	\$1,001,516	\$191,784	23.68%	Allocation of Salaries to proper codes
Pupil Personnel Srvcs-Special Schools	\$196,217	\$228,906	\$32,689	16.66%	Allocation of Salaries to proper codes
School Library & AV	\$755,847	\$849,281	\$93,434	12.36%	Allocation of Salaries to proper codes
Social Work Srvcs-Regular School	\$572,530	\$609,482	\$36,952	6.45%	Allocation of Salaries to proper codes
Teaching-Regular School	\$27,583,160	\$27,452,192	\$(130,968)	-0.47%	
Teaching-Special Schools	\$334,400	\$344,000	\$9,600	2.87%	Salary increase per Contract
Transfer to Other Funds	\$260,000	\$260,000	\$0	0.00%	
TOTAL	\$84,506,352	\$86,459,089	\$1,958,126	2.32%	

Capital Budget

Capital Component	2020-21 Actual	2021-22 Estimated Budget	\$ Change	% Change	Notes
Central Services	\$5,018,329	\$5,138,910	\$120,581	2.40%	Operations, maintenance and security of plant
Debit Service and Transfer to Capital Reserve	\$10,863,633	\$12,682,479	\$1,818,846	16.74%	Principal and interest of capital project, bus purchase and energy performance contract
Employee Benefits	\$1,601,901	\$1,827,213	\$225,312	14.07%	Health benefit increase 8% and ERS at 16%
Specialty Items	\$4,000	\$4,000	\$0	0.00%	Tax refunds
TOTAL	\$17,487,863	\$19,652,602	\$2,164,739	12.38%	

Three-Part Budget

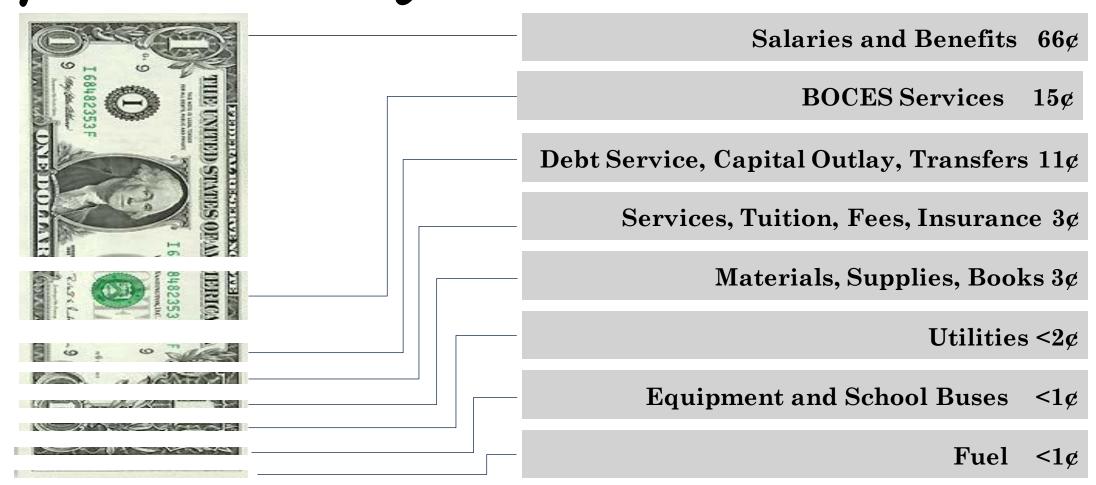






Note: 1% expenditure shift result of \$68M capital project (Debt Service P&I payments)

Expenditure Budget Breakdown







Budget Propositions

- 1. Expenditure Budget
- 2. Bus Purchase
- 3. Capital Reserve Creation: \$10M
- 4. Potential: Use of Capital Reserve Technology
- 5. Potential: Use of Capital Reserve Vehicles







Board of Education Elections

Three (3) Seats Available Three (3) Year Terms

Expiring Seats Include:

- Andy Bailey
- Andrea Hinchey Unson
- Kerri Keyes

Petitions due to the Board Clerk by Monday, April 19









Next Steps

- Budget Workshop
 - April 6
- Board petitions due
 - April 19
- Budget discussion and adoption
 - April 20
- Budget Hearing
 - May 4
- Budget vote
 - May 18







Sammary

There is still a lot unknown

- regarding state aid; therefore
- Our intention is to maintain current staffing/programming and to continue with current district goals;
- Assuming we get a significant boost in funding;
- While acknowledging that this a very tight budget that will likely use exhaustible reserves and fund balance.









