

# 2023-2024 Budget Development

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Buildings, District Instruction, and District Office

# Agenda

Goals of the Budget

Budget Update from Last Meeting

Building Budgets

District Instruction

District Office

Budget Calendar Review

# Goals for the 2023-24 Budget

Maintain a comprehensive education that the VCS District Community expects.

Improve the alignment of resources toward the District's Strategic Plan

Maintain the stabilization of Reserves.

Maximize the use of every dollar spent.

Maximize the ability to generate aid for future years.

Transparency.

# Year to Year Budget Comparison

Transportation, O&M, and Security Combined

	<b>2022-23</b>	<b>2023-24 (projected)</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Salaries</b>	\$4,647,873	\$5,954,128	\$ 1,306,255	28.10%
<b>Equipment</b>	\$198,263	\$283,263	\$ 85,000	42.87%
<b>Contractual</b>	\$ 2,084,800	\$ 2,491,700	\$ 406,900	19.52%
<b>Supplies</b>	\$ 967,900	\$ 1,120,000	\$ 152,100	15.71%
<b>BOCES</b>	\$35,020	\$35,965	\$ 945	2.70%
<b>Total</b>	<b>\$ 7,933,856</b>	<b>\$ 9,885,056</b>	<b>\$ 1,951,200</b>	<b>24.59%</b>

# Total Revenue

	<b>2022-23</b>	<b>2023-24 (projected)</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Local Sources</b>	\$ 58,049,046	\$ 60,256,241	\$ 2,207,195	3.80%
<b>State Sources</b>	\$ 29,994,433	\$ 37,538,172	\$ 7,543,739	25.15%
<b>Federal Sources</b>	\$ 75,000	\$ 100,000	\$ 25,000	33.33%
<b>Use of Reserves</b>	\$ 1,030,000	\$ 0	- \$ 1,030,000	-100.00%
<b>Total</b>	<b>\$ 89,198,479</b>	<b>\$ 98,049,670</b>	<b>\$ 8,851,191</b>	<b>9.92%</b>

# Building Budgets



# Early Childhood School

	<b>2022-23</b>	<b>2023-24 (projected)</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Professional Salaries</b>	\$ 4,196,559	\$ 4,460,363	\$ 263,804	6.29%
<b>Support Salaries</b>	\$ 1,135,522	\$ 1,313,553	\$ 178,031	15.68%
<b>Equipment</b>	\$ 5,000	\$ 25,000	\$ 20,000	400.00%
<b>Contractual</b>	\$ 4,060	\$ 15,580	\$ 11,520	283.74%
<b>Supplies</b>	\$ 57,386	\$ 61,805	\$ 4,419	7.70%
<b>Library Books</b>	\$ 12,520	\$ 13,828	\$ 1,308	10.45%
<b>Total</b>	<b>\$ 5,411,047</b>	<b>\$ 5,890,129</b>	<b>\$ 479,082</b>	<b>8.85%</b>

# Primary School

	<b>2022-23</b>	<b>2023-24 (projected)</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Professional Salaries</b>	\$ 5,262,682	\$ 5,513,211	\$ 250,529	4.76%
<b>Support Salaries</b>	\$ 1,149,420	\$ 1,214,250	\$ 64,830	5.64%
<b>Equipment</b>	\$ 10,000	\$ 10,400	\$ 400	4.00%
<b>Contractual</b>	\$ 8,860	\$ 23,392	\$ 14,532	164.02%
<b>Supplies</b>	\$ 50,870	\$ 53,465	\$ 2,595	5.10%
<b>Library Books</b>	\$ 12,520	\$ 14,325	\$ 1,805	14.42%
<b>Total</b>	<b>\$ 6,494,352</b>	<b>\$ 6,829,043</b>	<b>\$ 334,691</b>	<b>5.15%</b>



# Intermediate School

	<b>2022-23</b>	<b>2023-24 (projected)</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Professional Salaries</b>	\$ 6,461,452	\$ 6,767,676	\$ 306,224	4.74%
<b>Support Salaries</b>	\$ 960,807	\$ 1,089,392	\$ 128,585	13.38%
<b>Equipment</b>	\$ 5,000	\$ 5,200	\$ 200	4.00%
<b>Contractual</b>	\$ 8,310	\$ 30,040	\$ 21,730	261.49%
<b>Supplies</b>	\$ 59,158	\$ 63,745	\$ 4,587	7.75%
<b>Library Books</b>	\$ 12,520	\$ 13,908	\$ 1,388	11.09%
<b>Total</b>	<b>\$ 7,507,247</b>	<b>\$ 7,969,961</b>	<b>\$ 462,714</b>	<b>6.16%</b>

# Junior High

	<b>2022-23</b>	<b>2023-24 (projected)</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Professional Salaries</b>	\$ 4,996,855	\$ 5,560,444	\$ 563,589	11.28%
<b>Support Salaries</b>	\$ 543,797	\$ 532,647	- \$ 11,150	-2.05%
<b>Equipment</b>	\$ 5,000	\$ 7,000	\$ 2,000	40.00%
<b>Contractual</b>	\$ 8,600	\$ 6,000	- \$ 2,600	- 30.23%
<b>Supplies</b>	\$54,466	\$ 57,082	\$ 2,616	4.80%
<b>Library Books</b>	\$ 12,520	\$ 12,408	- \$112	- 0.89%
<b>Total</b>	<b>\$ 5,621,238</b>	<b>\$ 6,175,581</b>	<b>\$ 554,343</b>	<b>9.86%</b>


# Senior High

	<b>2022-23</b>	<b>2023-24 (projected)</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Professional Salaries</b>	\$ 9,302,463	\$ 9,903,415	\$ 600,952	6.46%
<b>Support Salaries</b>	\$ 827,690	\$ 906,683	\$ 78,993	9.54%
<b>Equipment</b>	\$ 22,245	\$ 82,600	\$ 60,355	271.32%
<b>Contractual</b>	\$ 84,931	\$ 86,650	\$ 1,719	2.02%
<b>Supplies</b>	\$ 84,810	\$ 93,068	\$ 8,258	9.74%
<b>Library Books</b>	\$ 12,520	\$ 11,580	- \$ 940	- 7.51%
<b>Total</b>	<b>\$ 10,334,659</b>	<b>\$ 11,083,996</b>	<b>\$ 749,337</b>	<b>7.25%</b>

# All Buildings

	<b>2022-23</b>	<b>2023-24 (projected)</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Professional Salaries</b>	\$ 30,220,011	\$ 32,157,841	\$ 1,937,830	6.41%
<b>Support Salaries</b>	\$ 4,617,236	\$ 5,056,525	\$ 439,289	9.51%
<b>Equipment</b>	\$ 47,245	\$ 130,200	\$ 82,955	175.58%
<b>Contractual</b>	\$ 114,761	\$ 161,662	\$ 46,901	40.87%
<b>Supplies</b>	\$ 306,690	\$ 329,165	\$ 22,475	7.33%
<b>Library Books</b>	\$ 62,600	\$ 66,049	\$ 3,449	5.51%
<b>Total</b>	<b>\$ 35,368,543</b>	<b>\$ 37,901,442</b>	<b>\$ 2,532,899</b>	<b>7.16%</b>

# District Wide Budgets



23-24  
BUDGET

# District Instruction

	<b>2022-23</b>	<b>2023-24 (projected)</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Professional Salaries</b>	\$ 1,648,779	\$ 2,586,641	\$ 937,862	56.88%
<b>Support Salaries</b>	\$ 905,855	\$ 1,022,126	\$ 116,271	12.84%
<b>Equipment</b>	\$ 195,317	\$ 255,440	\$ 60,123	30.78%
<b>Contractual</b>	\$ 772,670	\$ 797,130	\$ 24,460	3.17%
<b>Supplies</b>	\$ 317,041	\$ 375,120	\$ 58,079	18.32%
<b>Software</b>	\$ 118,000	\$ 118,000	\$ 0	0.00%
<b>Tuition</b>	\$ 814,000	\$ 1,079,000	\$ 265,000	32.56%
<b>Textbook</b>	\$ 127,576	\$ 132,679	\$ 5,103	4.00%
<b>BOCES</b>	\$ 5,943,470	\$ 5,292,537	- \$ 650,933	- 10.95%
<b>Total</b>	<b>\$ 10,842,708</b>	<b>\$11,658,673</b>	<b>\$ 815,965</b>	<b>7.53%</b>

# District Office

	<b>2022-23</b>	<b>2023-24 (projected)</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Professional Salaries</b>	\$ 553,328	\$ 592,070	\$ 38,742	7.00%
<b>Support Salaries</b>	\$ 616,155	\$ 610,505	- \$ 5,650	-0.92%
<b>Contractual</b>	\$ 729,225	\$ 743,060	\$ 13,835	1.90%
<b>Supplies</b>	\$ 23,850	\$ 24,098	\$ 248	1.04%
<b>BOCES</b>	\$ 1,669,415	\$ 1,716,000	\$ 46,585	2.79%
<b>Debt</b>	\$ 7,088,952	\$ 7,933,531	\$ 844,579	11.91%
<b>Fringe Benefits</b>	\$24,342,604	\$ 26,065,281	\$ 1,722,677	6.21%
<b>Total</b>	<b>\$ 35,023,529</b>	<b>\$ 37,684,545</b>	<b>\$ 2,661,016</b>	<b>7.60%</b>



Total Budget as of February 16, 2023



	<b>2022-23</b>	<b>2023-24 (projected)</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Professional Salaries</b>	\$ 32,422,115	\$ 35,383,820	\$ 2,961,705	9.13%
<b>Support Salaries</b>	\$ 10,788,620	\$ 12,643,284	\$ 1,854,664	17.19%
<b>Equipment</b>	\$ 440,825	\$ 668,903	\$ 228,078	51.74%
<b>Contractual</b>	\$ 3,726,856	\$ 4,193,552	\$ 466,696	12.52%
<b>Supplies</b>	\$ 1,615,481	\$ 1,848,383	\$ 232,902	14.42%
<b>Software</b>	\$ 133,965	\$ 133,965	\$ 0	0.00%
<b>Library Materials</b>	\$ 62,600	\$ 66,049	\$ 3,449	5.51%
<b>Textbook</b>	\$ 127,576	\$ 132,679	\$ 5,103	4.00%
<b>Tuition</b>	\$ 814,000	\$ 1,079,000	\$ 265,000	32.56%
<b>BOCES</b>	\$ 7,634,885	\$ 7,028,537	- \$ 606,348	- 7.94%
<b>Debt</b>	\$ 6,903,952	\$ 7,733,531	\$ 829,579	12.02%
<b>Fringe Benefits</b>	\$ 24,342,604	\$ 26,065,281	\$ 1,722,677	7.08%
<b>Interfund</b>	\$ 185,000	\$ 200,000	\$ 15,000	8.11%
<b>Total</b>	<b>\$ 89,198,479</b>	<b>\$ 97,176,984</b>	<b>\$ 7,978,505</b>	<b>8.94%</b>

# Next Steps



Currently have \$717,429 remaining between our projected revenues and expenses.

- This amount could increase based on BOCES aid changes and removal of “High Impact Tutoring Set Aside” restrictions.

Meeting with the enrollment projection consultants on Tuesday February 21<sup>st</sup>.

The District Cabinet has a meeting scheduled Wednesday February 22<sup>nd</sup> to discuss updated personnel recommendations.

### Address the Athletic Budget

- We have historically utilized boosters to purchase uniforms
  - Would cost \$115,000 to bring that in District
- We continue to add teams without adjusting the budget for them.
  - Estimated need of a 1 time increase of \$374,400 (including the \$115,000 for uniforms) should stabilize their budget for the next 3 years.

# Budget Calendar Review

**Monday, March 1, 2023** - File the Tax Cap.

**Thursday, March 9, 2023** - Personnel Update.

**Thursday, March 23, 2023** - Final budget based on known State Aid numbers.

**Thursday, April 13, 2023** - Board of Education adopts the budget.

**Friday, April 14, 2023** - Final day to submit petition for Board of Education.

**Monday, April 17, 2023** - Draw Board of Education Candidate names for order on ballot.

**Monday, April 24, 2023** - File Property Tax Report Card.

**Tuesday, May 2, 2023** - Budget Hearing / Meet the Candidates sponsored by PTSA/PIE.

**Tuesday, May 9, 2023** - Voter Registration.

**Tuesday, May 16, 2023** - Budget Vote.