2022-2023 Budget Development

Budget Hearing

May 2, 2023

S6E4

Overview

- Amherst CSD Mission
- 2023-24 Proposed Budget
- Projected Property Tax Rate
- Contingency Budget Information
- Budget Vote and Board Member Election
- NEW! Electronic Voting and Feedback Survey
- Summary
- Vote Details

Amherst CSD Mission

To prepare all students to excel in a dynamic world through the development of their abilities to reason, solve problems, apply knowledge, communicate and collaborate effectively.

2023-24 Proposed Budget

- Property Tax Levy - tax cap compliant increase of 2.02% using Tax Base Growth Factor of 1.0014, CPI maximum of 2.0%, and allowable capital exclusions of $881,396.

- State Aid
  - Projected at $27.4M; state budget not yet finalized.
  - Foundation aid estimated to be **fully funded** with an increase of almost $4.5M to a total of $16.6M.
  - Expensed based aid increases totalling $550K.
  - Maintained additional UPK funding of $378K to support full day programming.

2023-24 Proposed Budget, cont.

- Transfers – appropriation of reserves - $199,500
  - Tax Certiorari Reserve - $60,000
  - Unemployment Reserve - $20,000
  - Debt Service Fund - $119,500

- Fund Balance Allocation
  - $1M to offset the contingency expenditure line

Total allocation of Fund Balance and Reserves - $1,199,500
(2022-23 allocation was $1,080,000)

2023-24 Proposed Budget, cont.

REVENUES	Adopted 22-23	**Proposed 23-24**	% Change
Total Property Tax Levy Allowable	$38,952,886	**$39,466,028**	2.02%
Total State Aid	$22,360,005	**$27,395,198**	22.52%
PILOTS	$750,000	**$695,000**	-7.33%
County Sales Tax	$3,928,000	**$4,300,000**	9.47%
Community Education	$78,500	**$78,500**	0.00%
Interest/Penalties Earnings	$16,300	**$257,500**	1,479.75%
Other Revenues	$1,402,763	**$2,146,274**	53.00%
Total Misc Revenues	$6,175,563	**$7,477,274**	21.08%
Transfers	$80,000	**$199,500**	149.38%
Appropriated Fund Balance	$1,000,000	**$1,000,000**	0.00%
Total Revenue	$68,300,000	**$75,538,000**	10.60%

2023-24 Proposed Budget, cont.

- Personnel – Overall 8.2% increase, about $2.6M, in contractual obligations.

  (Includes recent contract negotiations, proposed staffing additions, and the continuation of the planned roll in of five stimulus funded positions into general fund.)

- Benefits –
  - ERS – rate of 13.1% (current is 11.6%), increase of $157K.
  - TRS – rate of 9.76% (current is 10.29%), increase of $176K.
  - Fica/Med - expected to increase about $215K due to increased salary expenditures.
  - Health Insurance – projected at $7.8M, budget increase of $600K or 8.3%.
    - Additional $750K in anticipated rebates included on both expenditure and revenue sides of the budget.
  - Workers' Compensation – minimal increase in premium, $3K.

2023-24 Proposed Budget, cont.

- General Support – Increase of 14.2%, about $344K, due to:
  - Liability insurance premium
  - Utilities expenses
  - Legal fees
  - Buildings and Grounds contract services and materials and supplies
  - Establishment of furniture replacement line
  - Increased budgets for copy paper and HR software needs

Maintain annual $100K capital outlay project.

Increase contingency line to $2M (offset by $1M fund balance appropriation, yielding no impact to the taxpayers and $1M from increase in foundation aid).

2023-24 Proposed Budget, cont.

- Instruction - Increase of 24.2%, about $1.1M, due to:
  - Charter school tuition
  - Special education tuition and services
  - Increase in health services payments
  - Athletic budget increase
  - Software and technology increases
  - Materials & supplies and contract services increases
  - Add field trip budgets for each building

2023-24 Proposed Budget, cont.

- BOCES –Increase of 2.2%, about $108K, due to:
  - Technology software purchases
  - Special Education programming

- Transportation – overall increase of 9.2%, about $338K, based on two year contract extension and increased costs of fuel

- Debt Service – increase of about 0.11%, or $6K, as all anticipated debt payments are currently in place

2023-24 Proposed Budget, cont.

- Staffing changes - based on student enrollment and programming needs
  - Add 10.5 FTE teaching positions
    - ELA/ENL - HS
    - Social Studies - HS
    - General Education - SDS
    - AIS ELA - MS
    - Two AIS Math - MS and WBS
    - AIS Reading - WBS
    - Three ICT Teachers - MS, SDS, WBS - as needed based on student needs
    - Increase 0.5 FTE Speech Teacher - WBS - currently a part time position
  - Add six HS coach stipends - two Football, two Soccer, Strength & Conditioning and Unified Basketball

2023-24 Proposed Budget, cont.

- Staffing changes - cont.
  - Add six 6th assignments for Teachers - 1.0 FTE HS, 0.2 FTE MS
  - Add 6.0 FTE Building Aides - 2.0 FTE each HS and MS, 1.0 FTE each SDS and WBS
  - Add 2.0 FTE Teaching Assistants for PE Pool coverage - MS and WBS
  - Reduce two 0.5 FTE part time Teaching Assistants and replace with 1.0 FTE full time AIS Teaching position (previously identified) - WBS, *both positions currently vacant*
  - Add 1.0 FTE Assistant Principal - MS
  - Add 1.0 FTE Director of Curriculum and Instruction - DO
  - Add 1.0 FTE Laborer - HS
  - Add 1.0 FTE Nurse - will float between all District buildings
  - Add 1.0 FTE Records Management Clerk - DO

2023-24 Proposed Budget, cont.

EXPENDITURES	Adopted 22-23	**Proposed 23-24**	% Change
Personnel	$31,998,341	**$34,613,928**	8.17%
Benefits	$13,580,224	**$15,233,220**	12.17%
General Support	$2,652,094	**$3,029,315**	14.22%
Instruction	$4,719,074	**$5,858,596**	24.15%
BOCES	$4,982,658	**$5,090,958**	2.17%
Transportation	$3,671,134	**$4,009,258**	9.21%
Debt Service	$5,596,475	**$5,702,725**	0.11%
Contingency	$1,000,000	**$2,000,000**	100.00%
Total	$68,300,000	**$75,538,000**	
$ Change	$3,984,000	**$7,238,000**	
% Change	6.19%	**10.60%**	

2023-24 Proposed Budget, cont.

Tripartite Budget					
	2022-23	**2023-24**	$ Change	% Change	% of Budget
Admin	$6,479,673	**$7,091,610**	$611,937	9.44%	9.39%
Capital	$10,278,755	**$10,744,037**	$465,282	4.53%	14.22%
Program	$51,541,572	**$57,702,353**	$6,160,781	11.95%	76.39%
Total	$68,300,000	**$75,538,000**	$7,238,000	10.60%	100.00%

Component Budget					
	2022-23	**2023-24**	$ Change	% Change	% of Budget
General Support	$6,552,658	**$7,106,760**	$554,102	8.46%	9.41%
Instruction	$38,473,557	**$43,171,970**	$4,698,413	12.21%	57.15%
Transportation	$3,781,323	**$4,101,774**	$320,451	8.47%	5.43%
Employee Benefits	$13,580,224	**$15,233,220**	$1,652,996	12.17%	20.17%
Debt and Transfers	$5,912,238	**$5,924,276**	$12,038	0.20%	7.84%
	$68,300,000	**$75,538,000**	$7,238,000	10.60%	100.00%

2022-23 Proposed Budget, cont.

Capital Outlay Project

- Annual $100,000 limit.
- Authorized by the voters as part of the overall budget.
- Building aid received the following year.
- Security enhancements and window film across various District buildings.

Our past projects:

2021-22 - Smallwood Drive Elementary sidewalks and building hardware
2020-21 - Windermere Boulevard Elementary sidewalks and building hardware
2019-20 - Middle School Emergency Generator
2018-19 - Middle School/District Office Vestibule
2017-18 - Windermere Boulevard Elementary School Elevator
2016-17 - Smallwood Drive Elementary School Elevator
2015-16 - High School Vestibule
2014-15 - Middle School/District Office Entry Ramp

2023-24 Proposed Budget, cont.

Overall 3 Year Budget Forecast

	Adopted	**Projected**	Projected	Projected
	2022-23	**2023-24**	2024-25	2025-26
Projected Overall Revenues	$68,300,000	**$75,538,000**	$77,066,349	$78,216,264
Projected Overall Expenditures	$68,300,000	**$75,538,000**	$77,057,397	$78,737,817
Budget Surplus (Gap)	$0	**$0**	$8,952	-$521,552

**2024-25 and 2025-26 projections are estimates based on conservative long range planning, 3% increases to foundation aid, and cap compliant tax levies.*

Projected Property Tax Rate

Tax Levy & Projected Rate	Actual 2022-23	Projected 2023-24	Change
Property Tax Levy	$38,684,432	**$39,466,028**	$781,596
Assessment	$1,808,617,356	**$1,808,617,356**	$0 *- *updated assessment value pending*
Tax Rate per $1,000	$21.388953	**$21.821104**	$0.432151
			2.02%

**Tax rate is estimated based on prior year assessment information provided by the Town of Amherst Assessor's Office. Actual rate will be set in August after the assessment rolls are finalized.*

Contingency Budget Information

Contingent budget restrictions:

- Tax levy cannot be increased over prior year amount.
- Community members/organizations may not be permitted to use facilities or grounds without paying full operating and usage costs.
- No new equipment may be purchased.
- No non-essential maintenance may be performed.
- No capital expenditures outside of an emergency situation.
- No changes in salary for any non-unionized employees.
- Decrease from proposed budget of $635,409.

	ADOPTED	CONTINGENT	$ Change	% Change
	2022-23	2023-24		
Projected Overall Revenues	$68,300,000	$74,902,591	$6,602,591	9.67%
Projected Overall Expenditures	$68,300,000	$74,902,591	$6,602,591	9.67%
Budget Surplus (Gap)	$0	$0		

Budget Vote and Board Member Election

Proposition 1: Budget - $75,538,000 with a 2.02% tax cap compliant increase in levy.

Board of Education Seats: - Two (2) Board of Education seats up for three year terms to end in June 2026.

Candidates are:

1. Jessica McLaughlin (i)
2. Maryjane Metzen
3. Collin Bishop

**BOE Candidate biographies can be found in the Budget Newsletter and on the District website at www.amherstschools.org.*

NEW! Electronic Polls Books

NEW! Electronic Poll Books

The Erie County Board of Elections has provided tablet-style electronic poll books for use at the polls this year.

- Visit any table to sign in with a poll worker
- Provide your full name
- Poll worker will locate your name in the electronic book and turn the iPad toward you
- Sign with a provided stylus or your finger
- Receive your ballot!

NEW! Community Feedback Form

SHARE YOUR THOUGHTS WITH US!

With our increases in Foundation Aid over the past three years, we are required to develop and share a Foundation Aid Plan and seek feedback on our spending plans from our community.

Amherst CSD Foundation Aid Plan

Community Feedback Form

Summary

What are the facts?

- Budget focuses on instruction, health and safety, and supports the social/emotional needs of our students.
- All programs, athletics and extracurriculars remain and grow.
- A fully funded foundation aid allowed us to propose a balanced budget and maintain a consistent appropriation of reserves.
- The proposed levy is tax cap compliant with a 2.02% increase.
- A passed budget allows continued community usage of our buildings and facilities.

Questions

Please Vote!

Tuesday, May 16, 2023

7:00 a.m. - 9:00 p.m.

Amherst High School, South Gymnasium

2023-24 Budget
Two Board of Education Seats

Absentee ballots can be obtained from the District Clerk

~ Thank you!~