2022-2023 Budget Development

Budget Hearing

May 3, 2022

Overview

- Amherst CSD Mission
- 2022-23 Proposed Budget
- Projected Property Tax Rate
- Contingency Budget Information
- Budget Vote and Board Member Election

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.

2022-23 Proposed Budget

- Property Tax Levy - tax cap compliant decrease of -0.69% using Tax Base Growth Factor of 1.0014, CPI maximum of 2.0%, and allowable capital exclusions of $979,147.

- State Aid
  - Projected at $22.2M with a $2.8M increase in foundation aid.
  - Current legislation identifies full phase-in of foundation aid over a span of three years, (2022-23 is year #2) which would equate to another $2.8M in 2023-24.
  - Building aid increase of $1.5M for 2016 $29.6M capital project.
  - Additional $378K UPK funding to support full day programming.

2022-23 Proposed Budget

Federal Aid *(not included in general fund budget)*

Coronavirus Aid, Relief, and Economic Security Act of 2020 (CARES)

- $467,301 - to be used up to two years for pandemic related expenses

Coronavirus Response and Relief Supplemental Appropriations Act of 2020 (CRRSA)

- $2,898,078 - to be used over three years for pandemic related expenses

American Rescue Plan Act of 2021 (ARPA)

- $3,149,398 - to be used over four years to close learning gaps and for pandemic related expenses

American Rescue Plan Act - IDEA Supplemental Grant (IDEA-ARP)

- $221,722 - additional funds to support special education students

American Rescue Plan Act - Homeless Children and Youth (ARPA HCY)

- $10,533 - additional funds to support students experiencing homelessness

2022-23 Proposed Budget, cont.

- Transfers – appropriation of reserves - $80K
  - Tax Certiorari Reserve - $60K
  - Unemployment Reserve - $20K

- Fund Balance Allocation
  - $1M to offset the contingency expenditure line
  - $0 need to close gap

Total allocation of Fund Balance and Reserves - $1,080,000
(2021-22 allocation was $898,000)

2022-23 Proposed Budget, cont.

REVENUES	Adopted 21-22	**Proposed 22-23**	% Change
Total Property Tax Levy Allowable	$38,952,886	**$38,952,886**	-0.69%
Total State Aid	$18,867,210	**$22,360,005**	18.51%
PILOTS	$435,000	**$750,000**	72.41%
County Sales Tax	$3,420,343	**$3,928,000**	14.84%
Community Education	$78,500	**$78,500**	0%
Interest/Penalties Earnings	$81,000	**$16,300**	-79.88%
Other Revenues	$1,583,061	**$1,402,763**	-11.39%
Total Misc Revenues	$5,597,904	**$6,175,563**	10.32%
Transfers	$92,000	**$80,000**	-13.04%
Appropriated Fund Balance	$806,000	**$1,000,000**	24.07%
Total Revenue	$64,316,000	**$68,300,000**	6.19%

2022-23 Proposed Budget, cont.

- Personnel – Overall 5.5% increase, about $1.6M, in contractual obligations and substitute costs. (Includes recent contract negotiations, proposed staffing changes, and the switch of four stimulus funding positions into general fund.)

- Benefits –
  - ERS – rate of 11.6% (current is 16.2%), decrease of $222K.
  - TRS – rate of 10.29% (current is 9.8%), increase of $267K.
  - Fica/Med - expected to increase about $150K due to increased salary expenditures.
  - Health Insurance – projected at $7.2M, budget increase of $180K or 2.9%.
  - Workers' Compensation – no increase in premium.
  - 403(b) contributions - decrease $79K based on prior year expenditures.
  - Retirement benefits payments - budgeted increase of $80K.

2022-23 Proposed Budget, cont.

- General Support – Increase of 17.3%, about $391K, due to:
  - Liability insurance premium
  - Utilities expenses
  - Legal fees
  - Buildings and Grounds contract services and materials and supplies
  - Transfer to Curriculum contract services from PD lines.

Maintain $100K capital outlay project.

Continue contingency line of $1M (offset by fund balance appropriation, yielding no impact to the taxpayers).

2022-23 Proposed Budget, cont.

- Instruction - Increase of 6.4%, about $285K, due to:
  - Charter school tuition
  - Special education tuition and services
  - Increase in health services payments
  - Athletic budget increase
  - Transfer to software line from BOCES services

Prior year grant writer services discontinued.

Community Education contract service budget moved to salary codes.

2022-23 Proposed Budget, cont.

- BOCES –Increase of 18.4%, about $775K, due to:
  - Technology IPA purchases
  - CTE increased enrollment
  - Special Education programming
  - Added PD support
  - Increase in Athletic software and services

- Transportation – overall increase of 2.6%, based on two year contract extension and added after school buses at MS, SDS, and WBS.

- Debt Service – increase of about 4.5%, or $243K, offset by building aid

2022-23 Proposed Budget, cont.

- Staffings changes - based on student enrollment and programming needs, increase of approximately $200K
  - Add 1.0 FTE Art teacher - .6 FTE HS / .4 FTE WBS
  - Add 1.0 FTE Grounds position - partially offset with summer help salaries
  - Add 1.0 FTE Central Registrar - District Office to support all four buildings
  - Add 1.0 FTE ICT teacher - SDS or WBS, based on projected student enrollment/programming needs
  - Add 0.2 FTE Science position - current position is vacant MS 0.8 FTE
  - Add two HS coach stipends - Girls Flag Football and Strength & Conditioning
  - Reduce 1.2 FTE part time nurse positions and replace with 1.0 FTE full time position
  - Reduce one SDS self contained classroom based on student enrollment/programming - teacher, teacher assistant, and two teacher aides will be reassigned

2022-23 Proposed Budget, cont.

- Retirements - decrease of approximately $335K
  - 6 teachers - 5 HS, 1 MS

All retirement positions will be rehired.

2022-23 Proposed Budget, cont.

EXPENDITURES	Adopted 21-22	**Proposed 22-23**	% Change
Personnel	$30,323,760	**$31,998,341**	5.52%
Benefits	$13,249,391	**$13,580,224**	2.50%
General Support	$2,257,188	**$2,652,094**	17.30%
Instruction	$4,438,208	**$4,719,074**	6.42%
BOCES	$4,208,203	**$4,982,658**	18.40%
Transportation	$3,579,624	**$3,671,134**	2.56%
Debt Service	$5,453,555	**$5,596,475**	4.45%
Contingency	$806,071	**$1,000,000**	24.06%
Total	$64,316,000	**$68,300,000**	
$ Change	$1,893,000	**$3,984,000**	
% Change	3.03%	**6.19%**	

2022-23 Proposed Budget, cont.

Tripartite Budget					
	2021-22	**2022-23**	$ Change	% Change	% of Budget
Admin	$6,252,409	**$6,479,673**	$227,264	3.63%	9.49%
Capital	$9,675,165	**$10,278,755**	$603,590	6.24%	15.05%
Program	$48,388,426	**$51,541,572**	$3,153,146	6.52%	75.46%
Total	$64,316,000	**$68,300,000**	$3,98400	6.19%	100.00%

Component Budget					
	2021-22	**2022-23**	$ Change	% Change	% of Budget
General Support	$6,075,890	**$6,552,658**	$476,768	7.85%	9.59%
Instruction	$35,638,751	**$38,473,557**	$2,834,806	7.95%	56.33%
Transportation	$3,688,163	**$3,781,323**	$93,160	2.53%	5.54%
Employee Benefits	$13,249,391	**$13,580,224**	$330,833	2.50%	19.88%
Debt and Transfers	$5,663,805	**$5,912,238**	$248,433	4.39%	8.66%
	$64,316,000	**$68,300,000**	$3,984,000	6.19%	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.
- Have not yet determined the scope of work.

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

2022-23 Proposed Budget, cont.

Overall 3 Year Budget Forecast

	Adopted	**Projected**	Projected	Projected
	2021-22	**2022-23**	2023-24	2024-25
Projected Overall Revenues	$64,316,000	**$68,300,000**	$68,997,614	$69,493,854
Projected Overall Expenditures	$64,316,000	**$68,300,000**	$70,600,005	$72,354,599
Budget Surplus (Gap)	$0	**$0**	-$1,602,391	-$2,860,745

**2023-24 and 2024-25 projections are estimates based on conservative long range planning and no increases to foundation aid.*

Projected Property Tax Rate

Tax Levy & Projected Rate	Actual 2021-22	Projected 2022-23	Change
Property Tax Levy	$38,952,886	$38,684,432	-$268,454
Assessment	$1,824,453,853	$1,824,453,853	$0 *- *updated assessment value pending*
Tax Rate per $1,000	$21.350436	$21.203294	-$0.147142
			-0.69%

**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 can not 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 $569,957.

	ADOPTED	CONTINGENT	$ Change	% Change
	2021-22	2022-23		
Projected Overall Revenues	$64,316,000	$67,730,043	$3,414,043	5.31%
Projected Overall Expenditures	$64,316,000	$67,730,043	$3,414,043	5.31%
Budget Surplus (Gap)	$0	$0		

Budget Vote and Board Member Election

<u>Proposition 1:</u> Budget - $68,300,000 with a -0.69% tax cap compliant decrease in levy

<u>Board of Education Seats:</u> - Two (2) members up for the Board of Education for three year terms to end in June 2025.

Candidates are:

1. Lorry Goldhawk
2. Dominic Vivolo

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

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.
- State's foundation aid increase allowed us to proposed a balanced budget and maintain a consistent appropriation of reserves.
- Federal stimulus funds will be used to increase programming to close learning gaps and further support SEL for our students.
- The proposed levy is tax cap compliant with a -0.69% decrease.
- A passed budget allows continued community usage of our buildings and facilities.

Questions

Please Vote!

When: Tuesday, May 17, 2022

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

Where: Amherst High School, South Gymnasium

On What: 2022-23 Budget and Two Board of Education Seats

Absentee ballots can be obtained from the District Clerk

~ Thank you!~