



Budget Update

April 23, 2024

Dr. Erceg
Superintendent

Colleen Mills
School Business Official

Agenda

- New York State Update
- 2023-2024 Budget Status
- Approach to Budgeting
- Reductions already accounted for
- Tax Levy Calculations
- Revenue
- Proposal A
- Proposal B
- Capital Outlay

State Budget Updates

**Save Harmless Provision has been reinstated
Foundation Aid - \$17,432,016**

Governor Hochul's [Back to Basics](#) reading plan takes statewide action to ensure that every school district utilizes instructional best practices grounded in the **Science of Reading**. This approach includes teaching phonemic awareness, phonics, decoding, vocabulary, and comprehension. **By September of 2025, all school districts will need to certify with SED** that their curriculum, instructional strategies, and teacher professional development align with all elements of the instructional best practices.

2023-2024 Budget Status

	2023-2024 Approved Budget	Adjusted Budget	Available
General Support 1000-1999	\$6,669,063	-	\$107,419
Instruction 2000-2999	\$36,930,038	\$38,399,722	\$151,443
Transportation 5000-5999	\$5,535,280	\$5,353,117	\$65,350
Employee Benefits 9000-9099	\$19,130,459	\$18,174,350	\$344,255
Debt Service 9700-9799	\$2,502,719	\$2,463,115	-\$34,724
Interfund Transfers 9900-9999	\$425,000	\$977,232	\$175,000
Totals	\$71,192,559	\$72,031,227	\$808,743

Approach to Budgeting

- Calculate projected cost based on current staff, retirees, replacement staff (salary, FICA, Medicaid, pension)
- Reconcile health insurance for active staff and retirees
- Generate and review BOCES/MHRIC service request
 - Special Education placements, including pending placements
 - Related and itinerant Services (Speech, OT, PT, Aides, Assistive Technology, Temporary and Long Term Therapeutic Program)
 - Technology (Infinite Campus, nVision, Frontline, Databases for our Students, OLAS Hiring, Family ID, Hudl, Data Warehousing and State Reporting, Board Docs, Raptor)
 - Health, Safety & Risk Management
- Determine anticipated transportation costs

Approach to Budgeting

- Collaborate with a financial consultant to determine debt service & building aid
- Review state funding proposals to determine if any adjustments are necessary
- Look for additional revenues
- Examine historical budgets and expenditures

Reductions Already Accounted For

- Retirement Head Custodian & Retirement Maintenance Foreman to be replaced by a Director of Facilities
- 1:1 Nurse
- Science Content Specialist
- Behavioral Support: Reduce General Fund Component, Maintain Title Fund Component
- Bring ACA processing in-house
- Switched phone provider to a less expensive provider
- Reduced non-essential software

2 nd Highest Growth in Ulster County	→ 2023-204 Tax Levy		\$44,185,168
	→ Tax Base Growth	x	1.0124
Economic Stimulus Agreements	→ 2024 PILOTS	+	\$44,733,064 \$43,253
Prior Year's Capital Expense Cost	→ 2024 Capital Levy	-	\$44,776,317 \$1,002,427
2% Cap on Inflation Increases	→ Actual Inflation (CPI) 4.16%	x	\$43,773,890 1.02
Economic Stimulus Agreements	→ 2025 PILOTS	-	\$44,649,368 \$48,815
2024-2025 Capital Expense Costs	→ 2025 Capital Levy	+	\$44,600,553 \$1,178,948
ERS Increase	→ >2% Increase in Rate	+	\$6,157
Tax Levy Cap			\$45,785,658



**Sawyers
Thank You!**

	2021-2022	2022-2023	2023-2024	2024-2025
	\$41,522,330	\$42,503,847	\$44,185,168	\$45,785,658
% Increase	2.19%	2.36%	3.96%	3.62%
\$ Increase	\$891,269	\$981,517	\$1,681,321	\$1,600,490

2023 Assessed Property Value
\$2,914,762,436

School Tax Levy Increase
\$1,600,490

Increase of ~.55/\$1,000 Property Value

\$300,000 Home=\$4,713

Total of ~\$15.71/\$1,000 Property Value
(Before Equalization Rate)

	2024-2025 Simple Majority	2024-2025 Super Majority		2024-2025 Super Majority	
Allowable Growth Factor	2%	3%		3.3%	
Tax Levy	\$45,785,658	\$46,223,397		\$46,354,719	
% Increase	3.62%	4.61%	+ 0.9%	4.91%	+1.29%
\$ Increase	\$1,600,490	\$2,038,229	+ \$437,739	\$2,169,551	\$569,061
~\$.55/\$1,000 ~\$15.71/\$1000		~\$.70/\$1,000 ~\$15.86/\$1000		~.74/\$1,000 ~15.90/\$1,000	
\$300,000 Home=\$4,713		\$300,000 Home=\$4,758		\$300,000 Home=\$4,770	

Expense Based Aid

\$8,672,926

Transportation	BOCES	Excess High Cost	High Tax	Building
\$2,802,800 (estimated)	\$2,149,025	\$1,370,355	\$342,714	\$1,781,591

Technology	Software	Library	Textbook	Pre-K
\$31,196	\$38,259	\$15,963	\$141,023	\$469,132

Pre-K Grant Funding Per Pupil Enrollment	Maximum 130 Students \$762,340	$\begin{array}{r} \$5,864.15/\text{student} \\ \times 80 \text{ students} \\ \hline \$469,132 \text{ Total Funding} \end{array}$
---	-----------------------------------	--

*Pre-K funding does not support the General Fund budget. It runs as a separate self-contained grant budget in the special aid fund.

Other Revenue Sources

\$2,144,956

BOCES Refund	Health & Welfare Services	Day School Tuition	Leases	Medicaid
\$630,000	\$165,000	\$172,036	\$179,405	\$150,000

PILOT	Interest Earnings & Penalties	Reimbursements & Other Misc. Revenue	E-Rate Reimbursement
\$48,815	\$275,000	\$58,200	\$27,500

Interfund Transfer	Tax Penalty	Pre-K Provider Services	Homeless
\$110,000	\$79,000	\$100,000	\$150,000

Revenue Comparison

	2023-2024	Increase (Decrease)	2024-2025 3.62% Tax Levy	2024-2025 4.61% Tax Levy	2024-2025 4.91% Tax Levy
Tax Levy	\$44,185,168	\$1,600,490	\$45,785,658	\$46,223,397	\$46,354,719
Foundation Aid	\$17,432,016	-	\$17,432,016	\$17,432,016	\$17,432,016
Expense Based State Aid	\$7,262,667	\$1,410,259	\$8,672,926	\$8,672,926	\$8,672,926
Misc. Revenue	\$1,828,478	\$316,478	\$2,144,956	\$2,144,956	\$2,144,956
Reserves & Fund Balance	\$419,474	?	?	?	?
TOTAL	\$71,127,803	\$3,476,814	\$74,604,617	\$75,042,356	\$75,173,678
		Year Over Year Increase	4.89%	5.50%	5.69%

Reserves & Fund Balance

Reserves and Fund Balance	Balance
Employee Retirement Reserve	\$3,621,385.00
Teacher Retirement System Reserve	\$1,993,087.00
Employee Benefit Liability Reserve	\$1,003,645.82
Unassigned Fund Balance	\$3,363,756.53
Capital Reserve	\$4,315,752.18

Proposal A

Proposal A Reductions

- Part-time Counselor/Part-time Spanish Certified Teacher (1 FTE)
- Part-time French Certified Teacher (0.4 FTE)
- Library Media Specialist (1 FTE)
- Science Certified Teacher (1 FTE)
- Math Certified Teacher (1 FTE)
- English Language Arts Certified Teacher (1 FTE)
- Typists (2 FTE)
- Math, ELA, Social Studies, Science, Technology Lead Teachers
- Full-time Nurse (1 FTE)--> Part-Time Nurse
- Instructional Coaches (2 FTE)
- MTSS (1 FTE)
- Reduce Elementary After School Busing from M-Th to T-W
- Part-Time Teaching Assistants (6.5 FTE=13 Individuals)

Proposal A Maintains

- 1 Social Worker, 1 Psychologist in each building (staff support private schools)
- 1 MTSS Teacher as an additional support to building with highest need
- 2 Instructional Coaches
- AP at Cahill Elementary (Convert from Term to Probationary)
- Additional non-mandated Teaching Assistants to be assigned by Building Leaders
- Advocacy Specialist
- Art and Music Levels
- Armed Security
- Athletic Trainer
- Pre-K

Proposal A

Modifications/Additions

- 1 FTE Technology Certified Teacher moves to 1 FTE Computer Science
- 1 FTE Head Custodian & 1 FTE Maintenance Foreman moves to 1 FTE Director of Facilities
- 0.5 FTE ENL Teacher
- 1 FTE Speech Teacher (Partially offset by reimbursement from Ulster County)

	23-24 Budget	23-24 Adjusted	24-25 Budget	\$ Change	% Change
BOE	\$23,245	\$23,373	\$21,356	-\$1,889	-8.12%
District Clerk	\$13,710	-	\$13,981	\$271	2%
District Meeting	\$12,250	-	\$10,000	-\$2,250	-18.4%
Chief Admin	\$268,548	\$274,644	\$279,355	\$10,807	4%
Business Admin	\$561,332	\$579,424	\$587,603	\$26,271	4.6%
Auditing	\$35,000	\$49,358	\$48,000	\$13,000	37%
Treasurer	\$81,617	\$83,488	\$82,688	\$1071	1%
Tax Collector	\$19,025	\$17,368	\$17,375	-\$1,650	-8.67%
Purchasing	\$12,500	\$12,015	\$12,665	\$165	1.3%
Legal	\$150,000	\$123,406	\$128,000	-\$22,000	-15%

	23-24 Budget	23-24 Adjusted	24-25 Budget	\$ Change	% Change
Personnel	\$272,313	\$202,786	\$277,184	\$4,871	1.8%
Records Management	\$4,658	\$5,873	\$6,215	\$1,557	33.4%
Public Information	\$141,682	\$146,659	\$147,459	\$5,777	4%
Operation of Plant	\$2,209,361	\$2,227,512	\$2,340,704	\$131,343	6%
Maintenance	\$889,953	\$877,105	\$889,058	-\$895	-0.1%
Security	\$350,012	\$357,644	\$358,861	\$8,849	2.5%
Central Storeroom	\$173,190	\$173,120	\$167,554	-\$5,636	-3.2%
Central Printing/Mailing	\$41,500	\$41,960	\$39,000	-\$2,500	-6%
Central Data	\$177,253	\$187,288	\$195,154	\$17,901	10%
Unallocated Insurance	\$270,000	\$292,646	\$324,822	\$54,822	20%
School Association Dues	\$14,000	\$14,000	\$14,000	0	0%

	23-24 Budget	23-24 Adjusted	24-25 Budget	\$ Change	% Change
Judgement & Claims	\$0	\$0	\$0	\$0	0%
Property Assessments	\$0	\$50	\$100	\$100	100%
Refund on Taxes	\$0	\$0	\$0	\$0	0%
BOCES Admin	\$824,051	\$0	\$824,550	\$499	.06%
BOCES Capital	\$123,963	\$0	\$121,648	-\$2,315	-1.8%
Curriculum & Supervision	\$220,267	\$292,646	\$220,566	-\$299	-0.1%
Supervision-Regular Schools	\$1,364,267	\$1,343,180	\$1,606,331	\$242,064	17.7%
Supervision-Special Schools	\$13,800	\$6,300	\$169,792	\$155,992	1130%
Research, Planning, & Eval.	\$13,133	\$53,010	\$14,000	\$867	6.6%
Inservice Training-Instruction	\$169,598	\$169,948	\$178,995	\$9,397	5.5%
Teaching Regular School	\$16,652,726	\$17,736,301	\$18,272,975	\$1,620,249	9.7%

	23-24 Budget	23-24 Adjusted	24-25 Budget	\$ Change	% Change
Teaching-Students with Disabilities	\$11,189,447	\$11,284,329	\$13,413,960	\$2,224,513	19.9%
Special Programs-ELL	\$457,587	\$469,397	\$548,930	\$91,343	20%
Occupational Education	\$1,263,510	\$1,263,510	\$1,336,425	\$72,915	5.8%
Teaching Special Schools	\$234,060	\$264,710	\$250,147	\$16,087	6.9%
Library & Media	\$771,983	\$742,711	\$591,017	-\$180,966	-23.4%
Computer Assisted Instruction	\$1,605,462	\$1,735,380	\$1,880,789	\$275,327	17%
Attendance	\$104,048	\$101,048	\$95,258	-\$8,790	-8.4%
Guidance	\$805,486	\$817,204	\$651,618	-\$153,868	-19%
Health Service	\$524,285	\$587,087	\$520,253	-\$4,032	-.8%
Psychological Services	\$453,237	\$400,423	\$431,908	\$21,329	4.7%
Social Work Services	\$242,222	\$222,222	\$221,722	-\$500	-.2%

	23-24 Budget	23-24 Adjusted	24-25 Budget	\$ Change	% Change
Co-Curriculars	\$96,409	\$85,728	\$89,400	-\$7,009	-7.2%
Interscholastic Athletics	\$674,404	\$701,598	\$610,713	-\$63,691	-9.4%
District Transport	\$299,611	\$285,287	\$277,602	-\$22,009	7.3%
Contract Transport	\$5,235,669	\$5,067,830	\$5,503,989	\$268,320	5%
State Retirement	\$738,212	\$738,212	\$852,615	\$114,403	15.5%
Teacher Retirement	\$2,485,560	\$2,485,560	\$2,764,037	\$278,477	11.2%
Social Security	\$2,379,303	\$2,379,303	\$2,480,862	\$101,559	4.3%
Worker's Comp	\$276,705	\$275,519	\$294,853	\$18,148	6.5%
Unemployment Insurance	\$25,000	\$41,300	\$45,000	\$20,000	80%
Medical & Dental	\$12,347,874	\$11,376,651	\$13,045,155	\$734,281	5.9%
Union Welfare Benefits	\$526,520	\$526,520	\$517,930	-\$8,590	-1.60%

	23-24 Budget	23-24 Adjusted	24-25 Budget	\$ Change	% Change
Other Fringe	\$351,285	\$351,285	\$369,480	\$18,195	5.2%
Debt Service-Short Term	\$1,780,225	\$1,740,621	\$2,210,399	\$430,174	24.2%
Other Debt	\$234,696	\$234,696	\$724,408	\$489,712	208.7%
Transfer To Other Funds	\$325,000	\$325,000	\$350,000	\$25,000	7.7%
Transfer to Capital	\$100,000	\$100,000	\$100,000	\$0	0%

Proposal A

Revenue & Expenses

	3.62% Tax Levy	4.61% Tax Levy	4.91% Tax Levy
Projected Expenditures	\$77,751,445	\$77,751,445	\$77,751,445
Revenue	\$74,604,617	\$75,042,356	\$75,173,678
Gap	\$3,146,828	\$2,709,089	\$2,577,767
ERS Reserve	\$852,615	\$852,615	\$852,615
TRS Reserve	\$764,000	\$764,000	\$764,000
Fund Balance	\$1,530,213	\$1,092,474	\$961,152

Proposal B

Proposal B Reductions

- Part-time Counselor/Part-time Spanish Certified Teacher (1 FTE)
- Part-time French Certified Teacher (0.4 FTE)
- Library Media Specialist (1 FTE)
- Science Certified Teacher (1 FTE)
- Math Certified Teacher (1 FTE)
- English Language Arts Certified Teacher (1 FTE)
- Typists (2 FTE)
- Math, ELA, Social Studies, Science, Technology Lead Teachers
- Full-time Nurse (1 FTE)--> Part-Time Nurse
- MTSS (1 FTE)
- Reduce Elementary After School Busing from M-Th to T-W

Proposal B Reductions

- **1 FTE Assistant Principal**
- **1 FTE Athletic Trainer**
- **Instructional Coaches (4 FTE)**
- **Part-Time Teaching Assistants (4.5 FTE=9 Individuals)**

Proposal B Maintains

- 1 Social Worker, 1 Psychologist in each building (staff support private schools)
- 1 MTSS Teacher as an additional support to building with highest need
- Additional non-mandated Teaching Assistants to be assigned by Building Leaders
- Advocacy Specialist
- Art and Music Levels
- Armed Security
- Pre-K

Proposal B

Modifications/Additions

- 1 FTE Technology Certified Teacher moves to 1 FTE Computer Science
- 1 FTE Head Custodian & 1 FTE Maintenance Foreman moves to 1 FTE Director of Facilities
- 0.5 FTE ENL Teacher
- 1 FTE Speech Teacher (Partially offset by reimbursement from Ulster County)

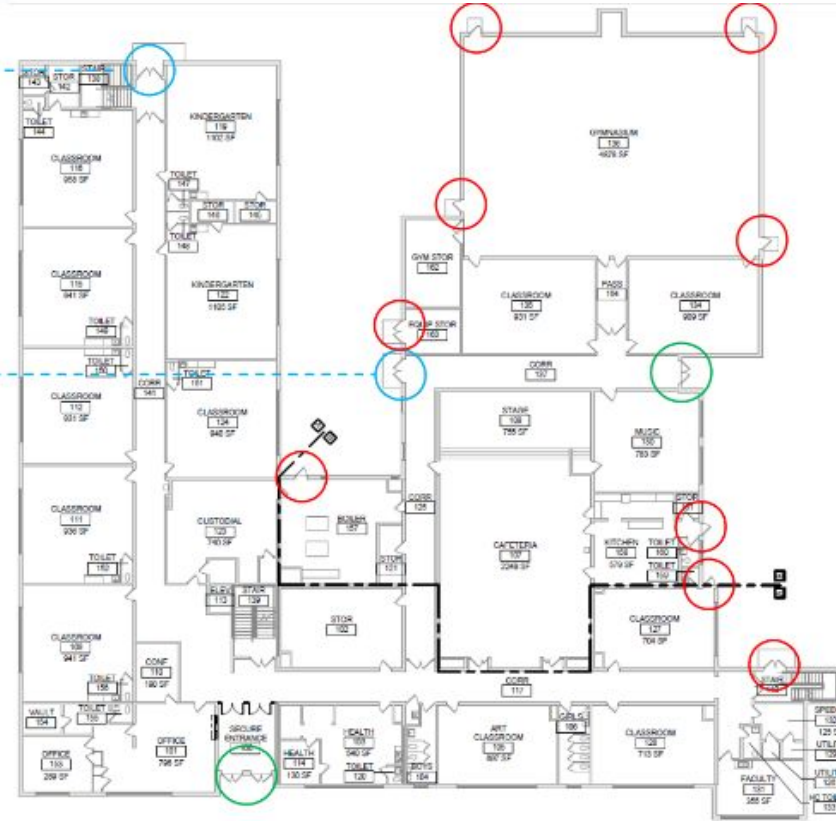
Proposal B

Revenue & Expenses

	3.62% Tax Levy	4.61% Tax Levy	4.91% Tax Levy
Projected Expenditures	\$77,410,551	\$77,410,551	\$77,410,551
Revenue	\$74,604,617	\$75,042,356	\$75,173,678
Gap	\$2,805,934	\$2,368,195	\$2,236,873
ERS Reserve	\$852,615	\$852,615	\$852,615
TRS Reserve	\$764,000	\$764,000	\$764,000
Fund Balance	\$1,189,319	\$751,580	\$620,258

Potential Capital Outlay Project

Vote: 2024
Design: 2024-2025
Construction: 2025-2026



- Riccardi Elementary:**
- Currently, 2 ADA Compliant Entrances
 - Add up to 2 additional ADA Compliant Entrances
 - Update Doors and Hardware

Board Trustee Candidates

- 1 - Sakinah Irizarry
- 2 - Katie Emerson-Hoss
- 3 - Marlene Anderson-Butler
- 4 - Robert Thomann
- 5 - Michael Meyer