



Board of Education Budget Presentation

April 8, 2025

Dr. Erceg
Superintendent

Michele Moloney
Interim Business Official
Michael Staiger
Accountant

Timeline of Budget Vote and BOE Seats

| | |
|-----------------|--|
| March 1 | Submit Data for Tax Cap Calculations |
| April 21 | Board Member Petitions Due On or Before |
| April 22 | Board Sets Budget for Vote |
| May 6 | Public Hearing for Budget Vote |
| May 20 | Board Member & Budget VOTE - Jr. High School |
| May 27 | Affidavit Ballots Counted Budget Results Accepted |



School District Budgets

School District Budgets

| <u>Fund</u> | <u>Alpha Code</u> | <u>Voted On</u> |
|------------------------------|-------------------|-----------------------------|
| General | A | YES |
| School Food Service | C | Board Approves |
| Special Aid (Federal) | F | Yearly Application |
| Capital | H | Capital Project Vote |
| Debt Service | V | NO |

School District Budgets

| Special Aid (Federal) | 24-25 Allocation |
|--|-------------------------|
| IDEA-Part B, Section 611, School Age (Salary, Pass Through Funds) | \$739,674 |
| IDEA-Part B, Section 619, Preschool (Pass Through Funds, Salary) | \$ 28,156 |
| Title II A (Standards Based Instruction Professional Development, Share with Private Schools) | \$ 83,734 |
| Title I (MTSS Salary, Share with Private Schools) | \$528,376 |
| Title IV (Well Rounded Education Professional Development) | \$ 39,272 |

School District Budgets

Special Aid (State Provided)

24-25 Allocation

Universal Pre-Kindergarten

\$ per student enrolled

Federal COVID Related Funds have ended:

- No Elementary Summer Academy
- No Summer Enrichment

School District Budgets

| <u>Fund</u> | <u>Alpha Code</u> | <u>Voted On</u> |
|------------------------------|-------------------|-----------------------------|
| General | A | YES |
| School Food Service | C | Board Approves |
| Special Aid (Federal) | F | Yearly Application |
| Capital | H | Capital Project Vote |
| Debt Service | V | NO |



Tax Cap Calculation & Anticipated Revenues

| | | |
|--------------------|---|--------------|
| 2024-2025 Tax Levy | | \$45,785,658 |
| Tax Base Growth | x | 1.0126 |

Economic Stimulus
Agreements

2025 PILOTS

| |
|--------------|
| \$46,362,557 |
| + \$48,815 |

Prior Year's Capital
Expense Cost

2025 Capital Levy

| |
|---------------|
| \$46,411,372 |
| - \$1,178,948 |

2% Cap on
Inflation Increases

Actual
Inflation (CPI)
2.95%

| |
|--------------|
| \$45,232,424 |
| x 1.02 |

Economic Stimulus
Agreements

2026 PILOTS

| |
|--------------|
| \$46,137,073 |
| - \$48,815 |

2025-2026 Capital
Expense Costs

2026 Capital Levy

| |
|---------------|
| \$46,088,258 |
| + \$1,266,054 |

Tax Levy Cap

\$47,354,312

Tax Levy Comparison

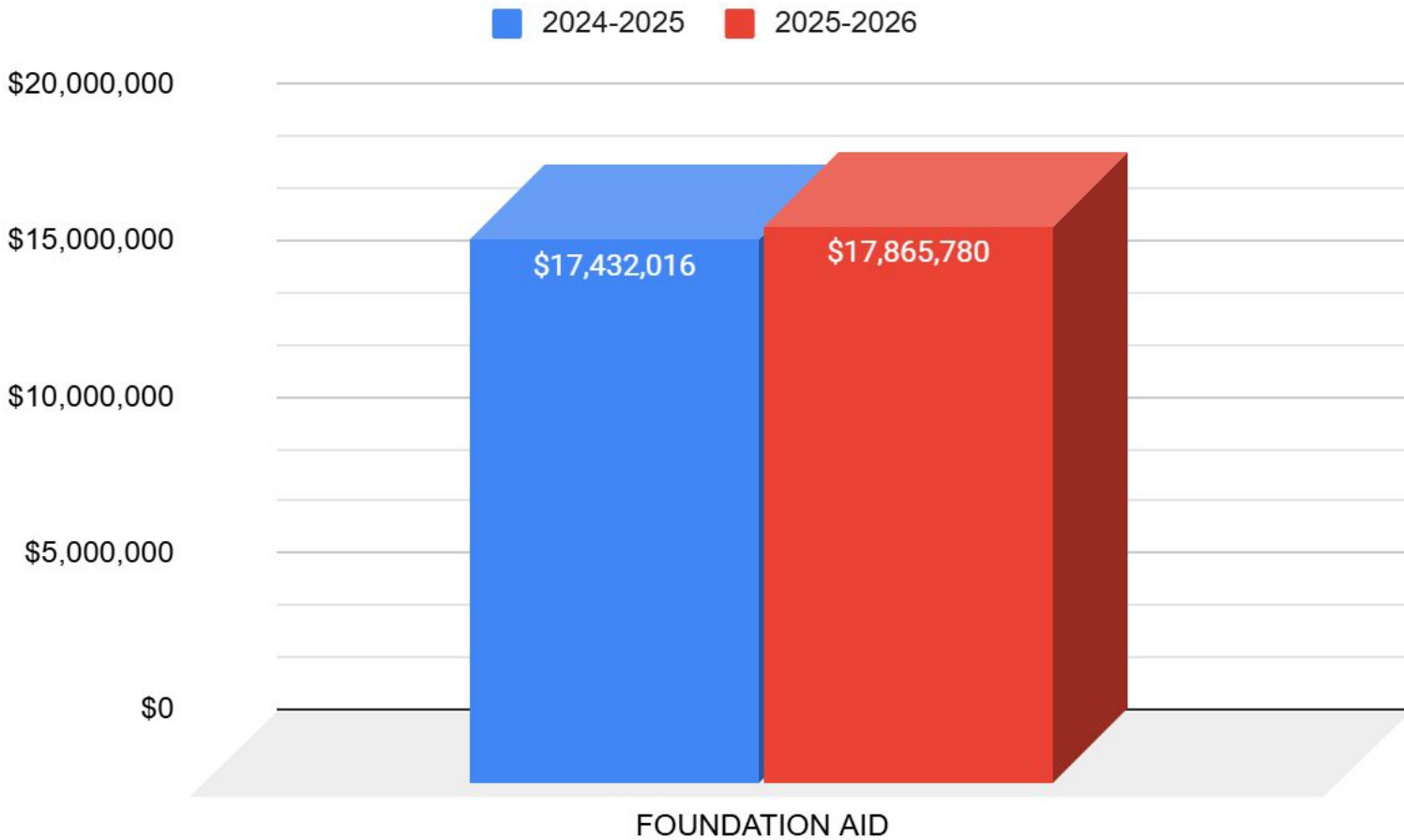
| | 2024-2025 Simple Majority | 2025-2026 Simple Majority | |
|--|---------------------------------|---------------------------------|--------------|
| Allowable Growth Factor | 2% | 2% | |
| Tax Levy | \$45,785,658 | \$47,354,312 | +\$1,568,654 |
| % Increase | 3.62% | 3.43% | |
| \$ Increase From Prior Year | \$1,600,490 | \$1,568,654 | |

STATE AID 2025-2026

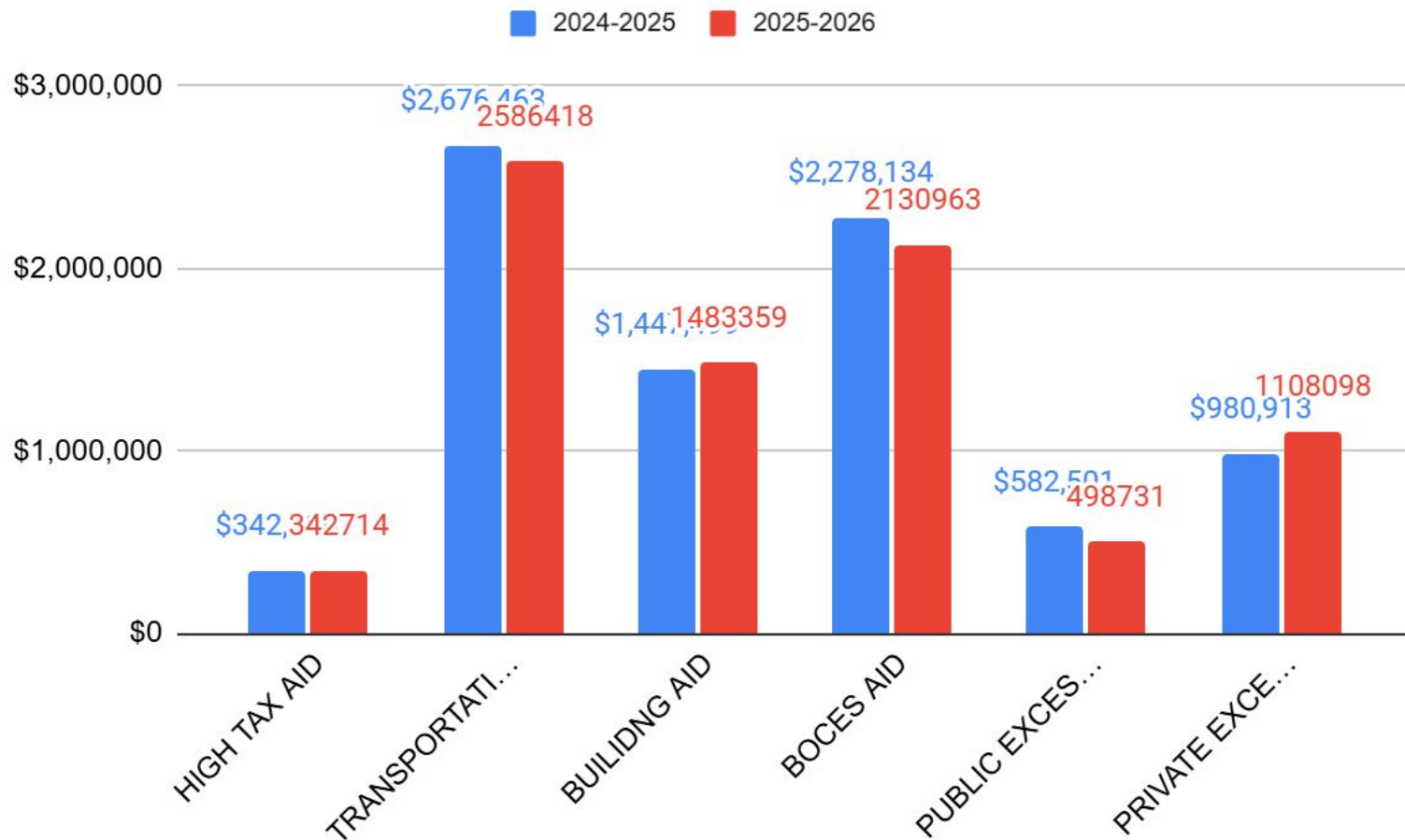
| Aid Descriptions | 2024-2025 | 2025-2026 | Change | % |
|---------------------------------|--------------|--------------|------------|---------|
| FOUNDATION AID | \$17,432,016 | \$17,865,780 | \$433,764 | 2.49% |
| HIGH TAX AID | \$342,714 | \$342,714 | \$0 | 0.00% |
| TRANSPORTATION INCLUDING SUMMER | \$2,676,463 | \$2,586,418 | -\$90,045 | -3.36% |
| BUILDING AID | \$1,447,499 | \$1,483,359 | \$35,860 | 2.48% |
| BOCES AID | \$2,278,134 | \$2,130,963 | -\$147,171 | -6.46% |
| PUBLIC EXCESS HIGH COST AID | \$582,501 | \$498,731 | -\$83,770 | -14.38% |
| PRIVATE EXCESS COST AID | \$980,913 | \$1,108,098 | \$127,185 | 12.97% |
| SOFTWARE AID | \$26,818 | \$38,828 | \$12,010 | 44.78% |
| LIBRARY MATERIALS AID | \$16,037 | \$16,200 | \$163 | 1.02% |
| TEXTBOOK AID | \$141,723 | \$142,596 | \$873 | 0.62% |
| HARDWARE & TECHNOLOGY AID | \$17,896 | \$30,673 | \$12,777 | 71.40% |
| SUPPLEMENTAL PUBLIC EXCESS COST | \$617 | \$617 | \$0 | 0.00% |
| TOTAL AID WITHOUT UPK | \$25,943,331 | \$26,244,977 | \$301,646 | 1.16% |



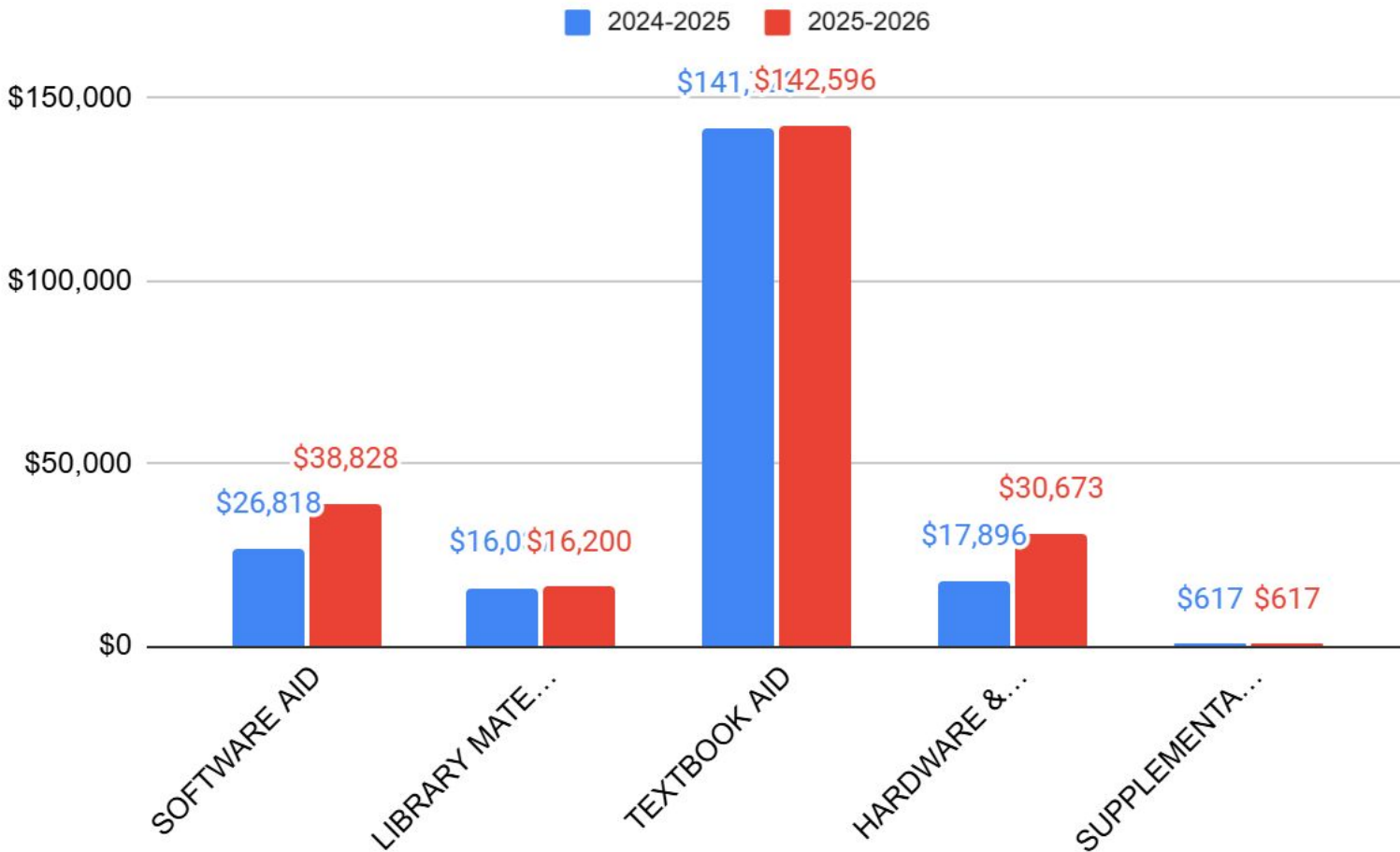
STATE AID 2025-2026



STATE AID 2025-2026



STATE AID 2025-2026



PROJECTED REVENUE

| Projected Revenue Sources | 2024-2025 Projection | 2025-2026 | Change | % |
|----------------------------|-------------------------|--------------|-------------|--------|
| TAX LEVY (SIMPLE MAJORITY) | \$45,785,658 | \$47,354,312 | \$1,568,654 | 3.43% |
| FOUNDATION AID | \$17,432,016 | \$17,865,780 | \$433,764 | 2.49% |
| EXPENSE BASED AID | \$8,511,315 | \$8,489,969 | -\$21,346 | -0.25% |
| BOCES REFUND | \$585,320 | \$600,000 | \$14,680 | 2.51% |
| HEALTH & WELFARE SERVICES | \$233,000 | \$242,000 | \$9,000 | 3.86% |
| DAY SCHOOL TUITION | \$173,734 | \$176,500 | \$2,766 | 1.59% |



PROJECTED REVENUE

| Projected Revenue Sources | 2024-2025 Projection | 2025-2026 | Change | % |
|---|-------------------------|--------------|--------------|---------|
| LEASES | \$179,600 | \$182,500 | \$2,900 | 1.61% |
| MEDICAID | \$202,500 | \$210,000 | \$7,500 | 3.70% |
| PILOT | \$29,858 | \$48,815 | \$18,957 | 63.49% |
| INTEREST EARNINGS & PENALTIES | \$928,800 | \$975,000 | \$46,200 | 4.97% |
| REIMBURSEMENTS & OTHER MISC. REVENUE | \$390,000 | \$200,000 | -\$190,000 | -48.72 |
| E-RATE REIMBURSEMENT | \$26,669 | \$27,000 | \$331 | 1.24 |
| INTERFUND TRANSFER | \$25,000 | \$25,000 | \$0 | 0.00 |
| TAX PENALTIES AND INTEREST | \$88,331 | \$84,146 | -\$4,185 | -4.74 |
| PRE-K PROVIDER SERVICES | \$33,000 | \$75,000 | \$42,000 | 127.27 |
| HOMELESS | \$497,309 | \$400,000 | -\$97,309 | -19.57 |
| RESERVES AND FUND BALANCE | \$3,000,000 | | -\$3,000,000 | -100.00 |
| TOTAL | \$78,122,110 | \$76,956,022 | -\$1,166,088 | -1.49 |



TOTAL REVENUE 2025-2026

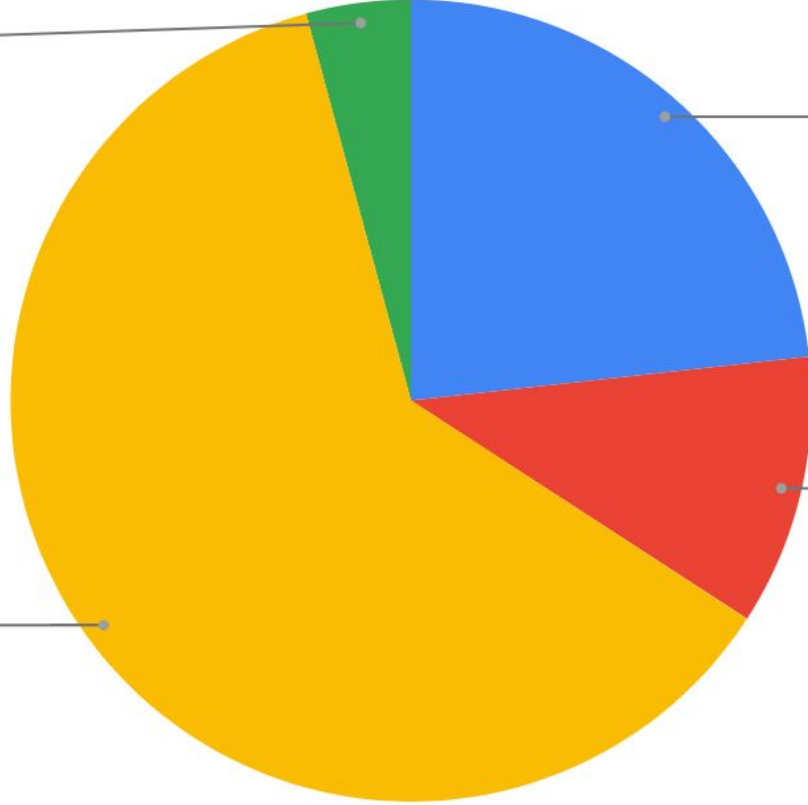
2025-2026 Revenue

OTHER REVENUE
4.2%

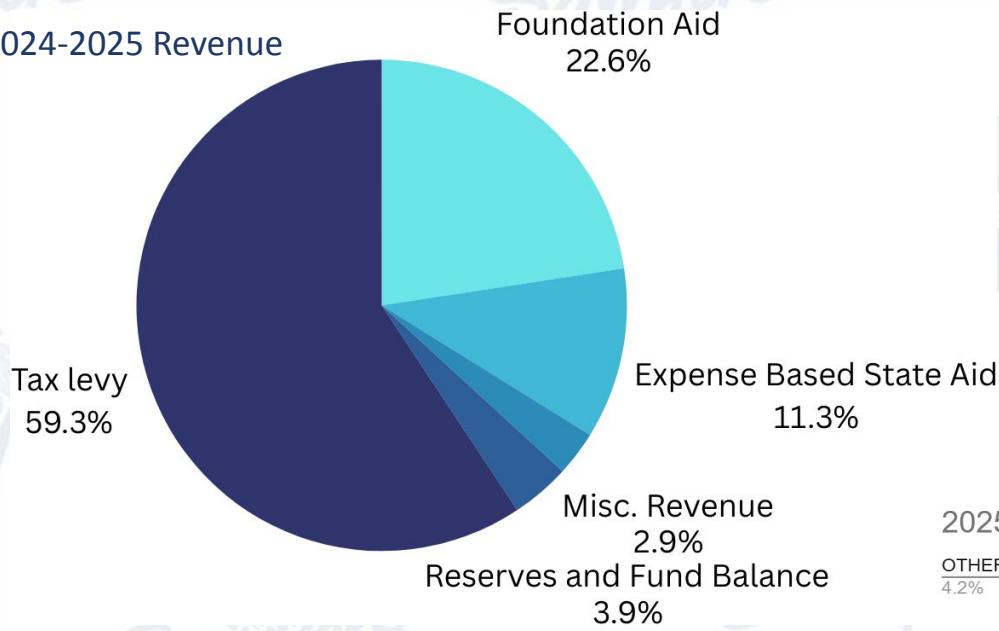
FOUNDATION AID
23.2%

EXPENSE BASED S...
10.9%

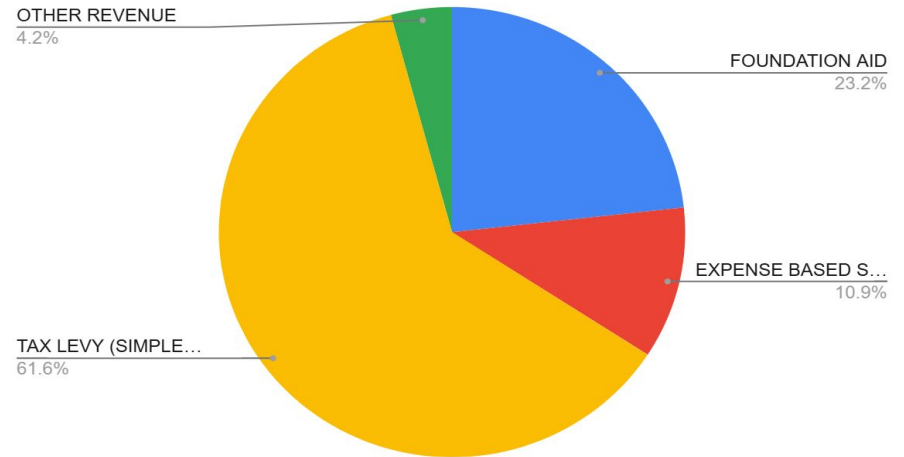
TAX LEVY (SIMPLE...
61.6%



2024-2025 Revenue



2025-2026 Revenue





Budget Development

Factors Affecting 2025-2026 Budget

| Factor | Notes |
|-------------------------------|---|
| iPark Lease Payments | \$231,070 Increase |
| DEHIC Health Insurance | 6% Composite Increase (7.52% increase for active) |
| TRS Contribution | 24-25 School Year Salary: 10.11% 25-26 School Year Salary: 9.59% *estimated |
| ERS Contribution | 24-25 School Year Salary: 15.2% average rate 25-26 School Year Salary: 16.5% *estimated average rate |
| Temperature | \$50,000 for window A/C units |
| Cell Phone Ban (State Budget) | \$47,047.50 Per Quote |
| General Insurance | Cahill Claims (Dec 22 & Feb 25) Sr. High Claim (Summer 23) Riccardi Claim (Dec 24) Premium could be double |
| Long Term Therapeutic Program | Other districts may not participate in the BOCES COSER driving cost up |

Factors Affecting 2025-2026 Budget

| Factor | Notes |
|---|---|
| 2 Administrators: Not Replacing | Savings: work to be distributed among current staff or COSER |
| 1 Teacher Retirement: Not Replacing | Savings: fewer opportunities for students in department |
| 3 Teacher Retirements: Replacing | Savings: Salary Breakage |
| 1 Technology Retirement: Replacing | Savings: Salary Breakage |
| 1 Nurse Retirement: Replacing | Savings: Salary Breakage |
| Reduction of 0.6 Social Studies Teacher | Savings: Fewer opportunities for students |
| BOCES Technology Support brought in-house | Potential for additional support for the current cost |
| Increase ENL 0.4 FTE to 1.0 | 18 NEW ELL Students this year Federal mandated instructional minutes |
| Modified Sports | Bringing Back into the Budget |
| Field Trips | Bringing Back into the Budget |
| Additional TA | Required for Academic Behavioral Communication Program in the JHS |

Factors Affecting 2025-2026 Budget

| Factor | Notes |
|---|---|
| Enrollment: Create a 3 rd section of 6 th grade at Cahill | Offset by reduction of traveling MTSS Teacher |
| Reduction of Traveling MTSS Teacher | Offset 3rd Section of 6th Grade at Cahill |
| Special Ed Placements | Students seeking outside placements Students graduating/returning from outside placements Cost increases associated with outside placements Cost to deliver support services |
| Transportation | Large Bus Contract Small Bus Contract (Request for Proposal) Transporting McKinney Vento Students |
| Science of Reading Alignment | NYS is requiring all School Districts to certify that they are providing instruction aligned with the Science of Reading by September 2025 |
| Saugerties Central School District Blueprint | What do we need to become a “Beacon for Educational Excellence?” |
| WDS Is requesting a Nurse and Social Worker | Additional Cost-We have to send a Saugerties Employee |

Additional Reductions in the 2025-2026 Budget

| Factor | Notes |
|---|---|
| Public Relations Specialist from Ulster BOCES | Support decreased from 5 days a week to 4 days a week |
| Reducing Supply and Material Line Items | Using historical information to reduce supply and material line items |
| Reducing Technology Purchases | Purchasing of less interactive displays |
| Changing Backup Phone System | Savings |
| Eliminating Panorama Climate Survey | Savings and we will need to create our own tool |

Change in Hourly Rates for the Following Non-aligned Titles

| Title | 24-25 Rate | 25-26 Rate |
|--------------------------------|------------------|------------------|
| Monitor | \$17.00 per hour | \$17.50 per hour |
| Substitute Clerical | \$15.75 per hour | \$16.25 per hour |
| Substitute TA | \$15.75 per hour | \$16.25 per hour |
| Substitute Custodial | \$15.75 per hour | \$16.25 per hour |
| Substitute Food Service Worker | \$15.75 per hour | \$16.25 per hour |

Proposed Changes in Special Education

| | 2024-2025 | 2025-2026 | Rational |
|----------------------|---|---|---|
| Grades 5 & 6 | Co-teaching in Math, ELA, Science, Social Studies | Co-teaching in Math & ELA TA support during Science & Social Studies | <ul style="list-style-type: none"> Consistent Continuum of Services More Support in Primary Classrooms Building Team Recommendations (Principal, Psychologist, Lead Teacher, Director of CSE, Director of PPS, District Chairperson/Psych) |
| Kindergarten-Grade 2 | Consultant Teacher | Co-teaching in Math & ELA TA support during Science & Social Studies | |
| ABC Academy | Ended at 6th Grade | ABC Classroom for students in grades 7,8, and 9 depending on age | <ul style="list-style-type: none"> Students remain in the least restrictive environment in home district Potential of returning students to our district from Out of District Audit Building Team Recommendation |

Possible Capital Outlay Project

At Riccardi:

- Additional Flooring
- Additional ADA Egress
- Ramp Upstairs
- A/C Mini Splits

Certified Administrators

| | 2023-2024 | 2025-2026 |
|------------------|--|--|
| Central Office | Superintendent Deputy Superintendent Business Official Director of PPS Director of Special Education Director of HR Elementary Project Coordinator | Superintendent Deputy Superintendent Business Official Director of PPS Director of Special Education |
| Secondary Campus | Sr. High Principal Jr. High Principal 2 Assistant Principals 1 Athletic Director/Assistant Principal | Sr. High Principal Jr. High Principal 2 Assistant Principals |
| Elementary Level | 3 Principals 1 Assistant Principal | 3 Principals 1 Assistant Principal *Athletic Director Stipended Position *Retirement of Elementary Project Coordinator 8/2025 |



2025-2026 Proposed Starting Budget

2025-2026 Anticipated Expenditures

| Budget Code | 2024-2025 Approved Budget | 2025-2026 | \$ Amount | % Change |
|--|------------------------------|---------------------|--------------------|--------------|
| Board of Education & Central Admin | \$2,022,623 | \$2,289,390 | \$266,767 | 13.19% |
| BOCES Admin & Capital | \$946,198 | \$1,215,570 | \$269,372 | 28.47% |
| Instruction | \$38,585,074 | \$40,275,108 | \$1,690,034 | 4.38% |
| Facilities, Security, Central Services | \$3,611,059 | \$3,658,962 | \$47,903 | 1.33% |
| Technology | \$1,833,343 | \$1,892,192 | \$58,849 | 3.21% |
| Transportation | \$5,861,526 | \$6,137,715 | \$276,189 | 4.71% |
| Sports & Co-Curricular | \$660,491 | \$764,973 | \$104,482 | 15.82% |
| Benefits | \$20,302,263 | \$20,890,853 | \$588,590 | 2.90% |
| Debt Service | \$2,934,807 | \$2,678,463 | -\$256,344 | -8.73% |
| Transfer to Other Funds | \$425,000 | \$305,000 | -\$120,000 | -28.24% |
| TOTAL | \$77,182,384 | \$80,108,226 | \$2,925,842 | 3.79% |

Revenue vs. Expense

| | |
|--------------------------------------|---------------------|
| 2025-2026 Starting Budget | \$80,108,226 |
| 2025-2026 Anticipated Revenue | \$76,956,022 |
| Difference | \$3,152,204 |



Balancing the Budget

Balancing the Budget

Increase Revenue

Examine Anticipated Revenues

Use of Fund Balance

Use of Reserves

Try to recoup lost tax revenue
(go above the tax cap)

Decrease Expenses (Cost Reductions)

Those away from student
programs first. ~Dr. Timbs

Retirements - 52 STA members
with 25+ years of longevity

Saugerties CSD Tax Cap Calculations.. Actual Tax Cap History

| | | | | | | | | | | | | | | |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------------------|
| Recalculation | | | | | | | | | | | | | | |
| Tax Cap Calculation | 2012-23 | 2013-14* | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | |
| Tax Levy Prior Year | \$34,549,659 | \$35,194,753 | \$35,892,979 | \$36,506,821 | \$37,134,446 | \$37,191,264 | \$37,771,856 | \$38,728,466 | \$39,763,318 | \$40,631,060 | \$41,522,330 | \$42,503,847 | \$44,185,168 | |
| X Tax Base Growth Factor | 1.0009 | 1.0020 | 1.0024 | 1.0026 | 1.0023 | 1.0058 | 1.0029 | 1.0060 | 1.0046 | 1.0050 | 1.0052 | 1.0120 | 1.0124 | |
| Net | \$34,580,754 | \$35,265,143 | \$35,979,122 | \$36,601,739 | \$37,219,855 | \$37,406,973 | \$37,881,394 | \$38,960,837 | \$39,946,229 | \$40,834,215 | \$41,738,246 | \$43,013,893 | \$44,733,064 | |
| + Previous Year PILOTs | \$0 | \$300,000 | \$263,196 | \$274,033 | \$298,699 | \$276,865 | \$299,552 | \$305,752 | \$310,681 | \$337,993 | \$292,942 | \$249,683 | \$43,253 | |
| - Previous Capital Exclusion | \$859,835 | \$796,993 | \$685,190 | \$707,754 | \$710,992 | \$650,716 | \$571,668 | \$672,754 | \$838,157 | \$836,820 | \$983,758 | \$885,151 | \$1,002,427 | |
| Net | \$33,720,919 | \$34,768,150 | \$35,557,128 | \$36,168,018 | \$36,807,562 | \$37,033,122 | \$37,609,278 | \$38,593,835 | \$39,418,753 | \$40,335,388 | \$41,047,430 | \$42,378,425 | \$43,773,890 | |
| X Allow. Growth Factor (CPI) | 1.0200 | 1.0200 | 1.0146 | 1.0162 | 1.0012 | 1.0126 | 1.0200 | 1.0200 | 1.0181 | 1.0123 | 1.0200 | 1.0200 | 1.0200 | |
| | \$34,395,337 | \$35,463,512 | \$36,076,262 | \$36,753,940 | \$36,851,731 | \$37,499,740 | \$38,361,464 | \$39,365,711 | \$40,132,233 | \$40,831,514 | \$41,868,379 | \$43,225,994 | \$44,649,368 | |
| - Est. PILOTs 2020-21 | \$0 | \$234,319 | \$274,033 | \$316,871 | \$276,865 | \$299,552 | \$305,752 | \$310,681 | \$337,993 | \$292,942 | \$249,683 | \$43,253 | \$48,815 | |
| + Available Carryover | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Levy Before Adjustments | \$34,395,337 | \$35,229,193 | \$35,802,229 | \$36,437,069 | \$36,574,866 | \$37,200,188 | \$38,055,712 | \$39,055,030 | \$39,794,240 | \$40,538,572 | \$41,618,696 | \$43,182,741 | \$44,600,552 | |
| + Pension Exclusion TRS | \$0 | \$514,074 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| + Pension Exclusion ERS | \$20,114 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$6,157 | |
| + Capital Exclusion | \$796,993 | \$685,190 | \$707,754 | \$710,992 | \$650,716 | \$571,668 | \$672,754 | \$838,157 | \$836,820 | \$983,758 | \$885,151 | \$1,002,427 | \$1,178,948 | |
| Levy Limit | \$35,212,444 | \$36,428,458 | \$36,509,983 | \$37,148,061 | \$37,225,582 | \$37,771,856 | \$38,728,466 | \$39,893,187 | \$40,631,060 | \$41,522,330 | \$42,503,847 | \$44,185,168 | \$45,785,658 | |
| Original Potential Yield | 1.9184% | 3.5054% | 1.7190% | 1.7565% | 0.2454% | 1.5611% | 2.5326% | 3.0074% | 2.1823% | 2.1936% | 2.3638% | 3.9557% | 3.6222% | |
| | \$662,785 | \$1,233,705 | \$617,004 | \$641,240 | \$91,136 | \$580,592 | \$ 956,610 | \$1,164,721 | \$867,742 | \$891,270 | \$981,517 | \$1,681,321 | \$1,600,490 | |
| Enacted Change | 1.8672% | 1.9839% | 1.7102% | 1.7192% | 0.1530% | 1.5611% | 2.5326% | 2.6721% | 2.1823% | 2.1936% | 2.3638% | 3.9557% | 3.6222% | |
| Enacted Yield | \$645,094 | \$698,226 | \$613,842 | \$627,625 | \$56,818 | \$580,592 | \$956,610 | \$1,034,852 | \$867,742 | \$891,270 | \$981,517 | \$1,681,321 | \$1,600,490 | |
| Enacted Levy | \$35,194,753 | \$35,892,979 | \$36,506,821 | \$37,134,446 | \$37,191,264 | \$37,771,856 | \$38,728,466 | \$39,763,318 | \$40,631,060 | \$41,522,330 | \$42,503,847 | \$44,185,168 | \$45,785,658 | |
| Loss compared to could have | (\$17,691) | (\$535,479) | (\$3,162) | (\$13,615) | (\$34,318) | \$0 | \$0 | (\$129,869) | \$0 | \$0 | \$0 | \$0 | \$0 | |
| OCS Reoccurring Loss from 12-13 | (\$17,691) | (\$17,691) | (\$17,691) | (\$17,691) | (\$17,691) | (\$17,691) | (\$17,691) | (\$17,691) | (\$17,691) | (\$17,691) | (\$17,691) | (\$17,691) | (\$17,691) | |
| OCS Reoccurring Loss from 13-14 | | (\$535,479) | (\$535,479) | (\$535,479) | (\$535,479) | (\$535,479) | (\$535,479) | (\$535,479) | (\$535,479) | (\$535,479) | (\$535,479) | (\$535,479) | (\$535,479) | |
| OCS Reoccurring Loss from 14-15 | | | (\$3,162) | (\$3,162) | (\$3,162) | (\$3,162) | (\$3,162) | (\$3,162) | (\$3,162) | (\$3,162) | (\$3,162) | (\$3,162) | (\$3,162) | |
| OCS Reoccurring Loss from 15-16 | | | | (\$13,615) | (\$13,615) | (\$13,615) | (\$13,615) | (\$13,615) | (\$13,615) | (\$13,615) | (\$13,615) | (\$13,615) | (\$13,615) | |
| OCS Reoccurring Loss from 16-17 | | | | | (\$34,318) | (\$34,318) | (\$34,318) | (\$34,318) | (\$34,318) | (\$34,318) | (\$34,318) | (\$34,318) | (\$34,318) | |
| OCS Reoccurring Loss from 17-18 | | | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| OCS Reoccurring Loss from 18-19 | | | | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| OCS Reoccurring Loss from 19-20 | | | | | | | | (\$129,869) | (\$129,869) | (\$129,869) | (\$129,869) | (\$129,869) | (\$129,869) | |
| OCS Reoccurring Loss from 20-21 | | | | | | | | | \$0 | \$0 | \$0 | \$0 | \$0 | |
| OCS Reoccurring Loss from 21-22 | | | | | | | | | | \$0 | \$0 | \$0 | \$0 | |
| OCS Reoccurring Loss from 22-23 | | | | | | | | | | | \$0 | \$0 | \$0 | |
| OCS Reoccurring Loss from 23-24 | | | | | | | | | | | | \$0 | \$0 | |
| OCS Reoccurring Loss from 24-25 | | | | | | | | | | | | | \$0 | |
| Total OCS Reoccurring Loss | (\$17,691) | (\$553,171) | (\$556,333) | (\$569,947) | (\$604,266) | (\$604,265) | (\$604,265) | (\$734,135) | (\$734,135) | (\$734,134) | (\$734,134) | (\$734,133) | (\$734,133) | (\$7,914,742) |
| Levy Difference | | | | | | | | | | | | | | (\$915,889) (\$8,830,632) |
| | Monday | Tuesday | Wednesday | Thursday | Friday | Monday | Tuesday | Wednesday | Thursday | Friday | Monday | Tuesday | Wednesday | |

RGT
R. G. TIMBS INC.



Reserves

Reserves & Fund Balance Current Status

| Reserves and Fund Balance | Balance |
|------------------------------------|----------------|
| Employee Retirement Reserve | \$3,121,385.00 |
| Teacher Retirement System Reserve | \$2,293,087.00 |
| Employee Benefit Liability Reserve | \$1,269,264.29 |
| Unassigned Fund Balance | \$3,147,486.00 |
| Capital Reserve | \$4,703,252.18 |
| Workers' Compensation Reserve | \$ 250,000.00 |
| Unemployment Reserve | \$ 117,465.40 |
| Tax Certiorari Reserve | \$ 595,004.91 |



Non-Mandated Items

Non-Mandated Items (Possible Reductions)

| Non-Mandated Items | Non-Mandated Items |
|---|--------------------------------|
| Armed Security | Social Worker in Each Building |
| Athletics (Reduced Schedule, Reduced Coaches) | Psychologist in Each Building |
| Modified Athletics | Secondary Core Teachers |
| Athletic Trainer | Department Chairpersons |
| Club Stipends | |

Non-Mandated Items (Possible Reductions)

| Non-Mandated Items | Non-Mandated Items |
|---------------------|--|
| Advocacy Specialist | Instructional Coach |
| Elementary Art | Part-Time Counselor Elementary (Push Secondary Counselors Down) |
| Elementary Library | Elementary Music |
| Field Trips | |

What happens if the budget does not pass on May 20?

- Option 1: Revote in June (Same or Different Budget)
- Option 2: Adopt a contingency budget (No increase in Tax Levy)
<https://www.questar.org/wp-content/uploads/2022/11/2023-24-Budget-Development-Guidebook-Final.pdf> page 22

What does a contingency budget mean for students:

- Reduction in non-mandated opportunities for students.
Possible Reductions: Pre-K, K, Mental Health supports, Athletics, Arts, etc.
- No new equipment purchases (high-end computers, technology, instruments)
- No Capital Outlay

What does a contingency budget mean for the community:

- Elimination of free public use of buildings by the community
- Elimination of non-essential building maintenance
- Possible elimination of Armed Security



Board Member Elections

Board Member Elections

3 Seats Up for Election

| | |
|-------------------|--|
| Friday, March 21 | Board Candidate Petition Packet Available for Pick-up Available in the Hildebrandt Building |
| Monday, April 21 | Board Petitions & 1st Candidate Expenditure Report Due On or Before |
| Tuesday, April 22 | Ballot Order Drawing - 11:00 A.M. Hildebrandt Building |
| Thursday, May 15 | 2nd Candidate Expenditure Report Due |
| Tuesday, May 20 | Board Member & Budget/Proposition Vote |
| Monday, June 9 | 3rd Candidate Expenditure Report Due |



Updates

Request for Proposals / Construction Bids

| Factor | Notes/Effect |
|-------------------------------------|---|
| Morse Site Work Project | Additional Site Work at Morse (\$22 Million Capital Project) Bid Documents Released 3/7 Bid Opening: 3/27 @ 3:00 PM ONE BID |
| Riccardi Capital Outlay Voted 23-24 | ADA Egress Bid Documents Released 3/14 *anticipated NO BIDS |
| RFP for Small Bus Transportation | Recommended from Transportation Audit RFP Released: 3/12 Opening: 4/2 @ 10:00 AM TWO PROPOSALS |
| RFP for Internal Auditor | RPF Released: 3/12 Opening: 3/27 @ 2:00 PM ONE PROPOSAL |
| RFP for External Auditor | RPF Released: 3/12 Opening: 4/15 @ 3:00 PM |

Morse Site Work Project (\$22 Million Capital Project)

