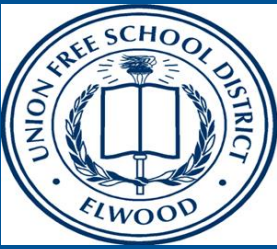




# Elwood UFSD 2023/2024 Proposed Budget for Adoption

Ms. Lorraine Dunkel  
Asst. Superintendent for Business





# Review of Proposed Budget

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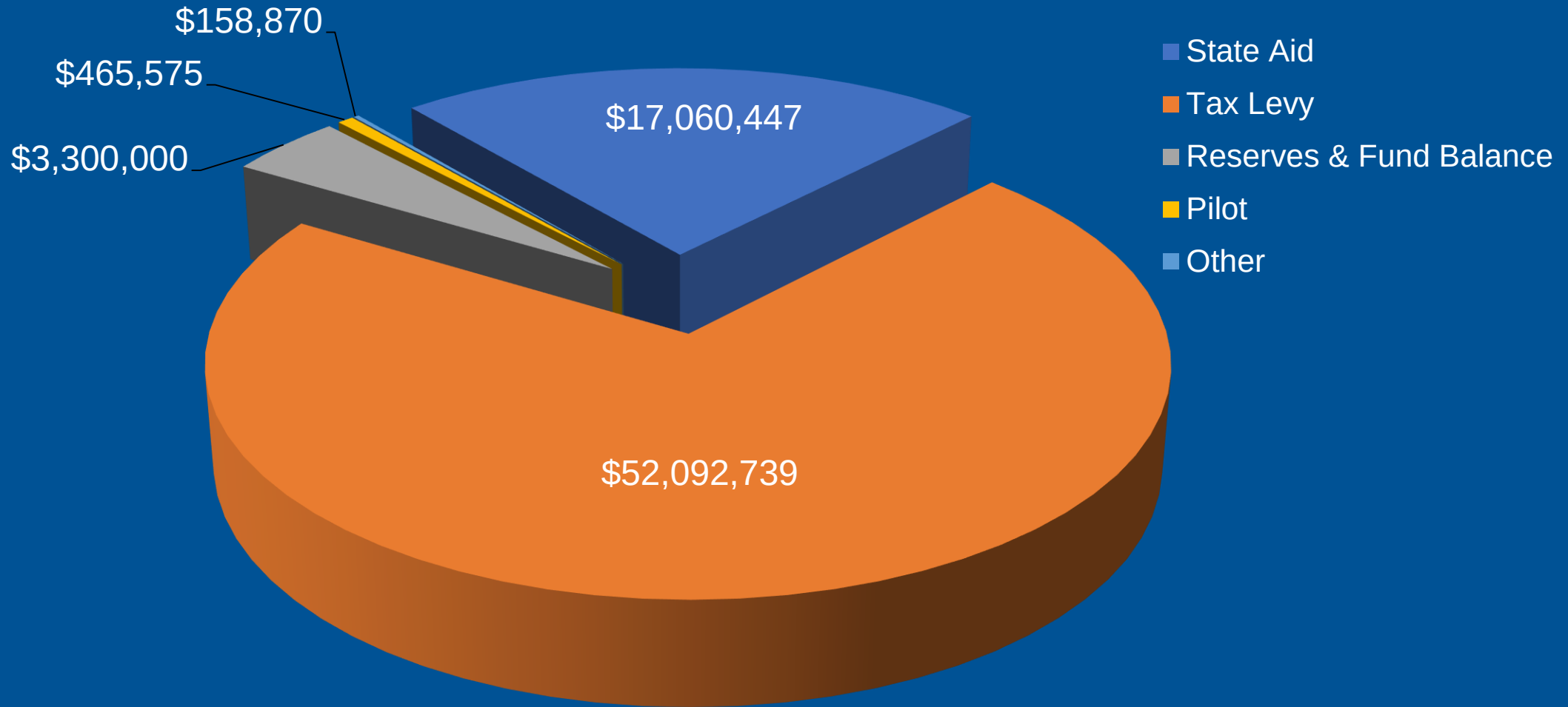
- On March 2<sup>nd</sup>, the Board of Education authorized the administration to develop the 2023/2024 budget with a tax levy of 1.95%, which is below the allowable cap of 2.31%.
- The budget was developed successfully within the financial parameters set, highlighting some enhancements to the program/offerings to students.
- The proposed budget dollar amount is \$73,077,631 which represents an increase from the current budget of \$3,896,560 or 5.63%.

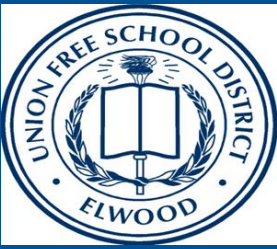
# 2023/2024 Proposed Revenue Budget

| Revenue Budget | 2023-2024<br>Proposed Budget | 2022-2023<br>Approved Budget | \$ Difference<br>+ / - |
|----------------|------------------------------|------------------------------|------------------------|
| Tax Levy       | \$ 52,092,739                | \$ 51,096,360                | \$ 996,379             |
| State Aid *    | \$ 17,060,447                | \$ 15,172,686                | \$ 1,887,761           |
| Pilot          | \$ 465,575                   | \$ 415,405                   | \$ 50,170              |
| Reserves       | \$ 1,300,000                 | \$ 800,000                   | \$ 500,000             |
| Fund Balance   | \$ 2,000,000                 | \$ 1,500,000                 | \$ 500,000             |
| Other          | \$ 158,870                   | \$196,620                    | \$ -37,750             |
| Total          | \$ 73,077,631                | \$ 69,181,071                | \$ 3,896,560           |

\* The NYS Budget has not been passed as of today, but final State Aid numbers are expected to be received by April 17<sup>th</sup> .

# 2023/2024 Revenue Distribution

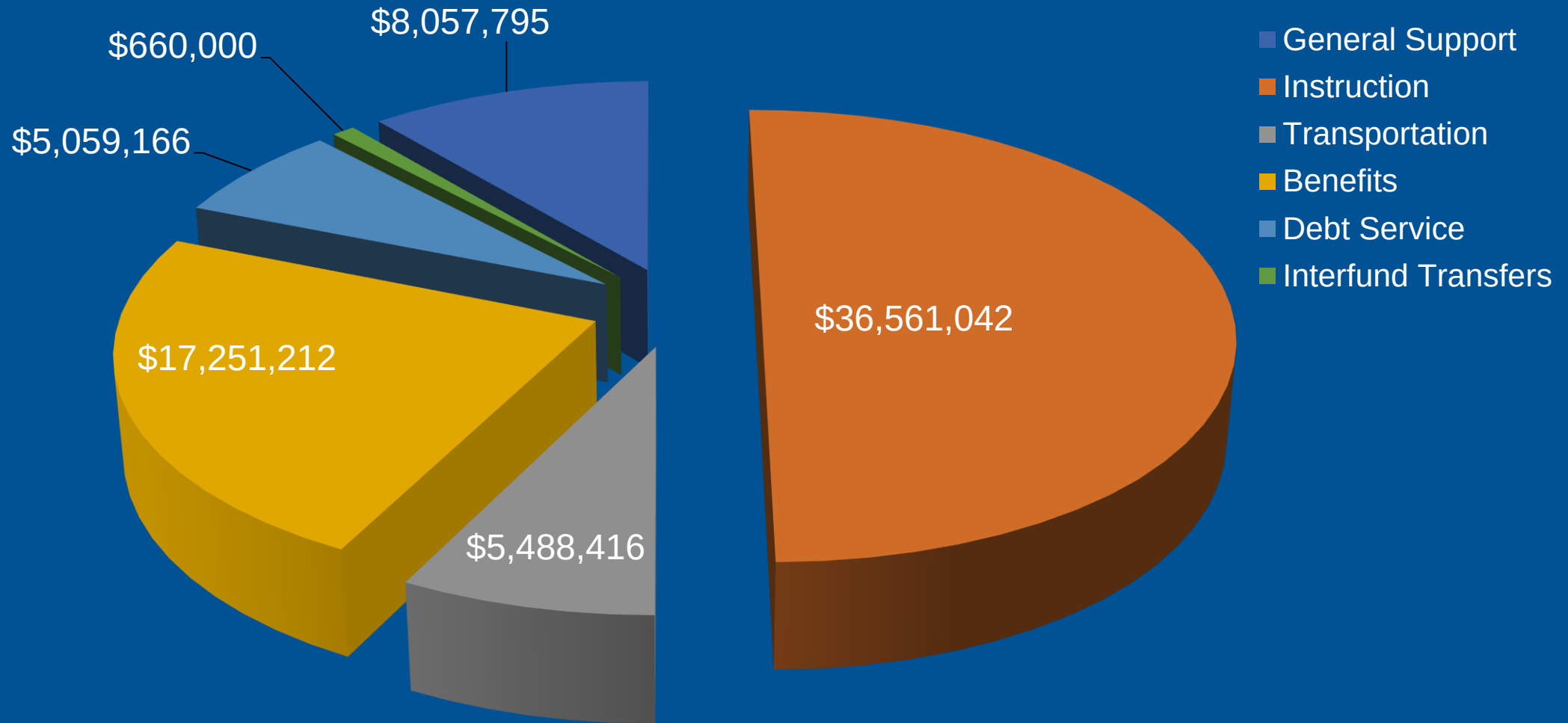




# 2023/2024 Proposed Expenditure Budget

| Expenditure Budget  | 2023-2024<br>Proposed Budget | 2022-2023<br>Approved Budget | \$ Difference<br>+ / - |
|---------------------|------------------------------|------------------------------|------------------------|
| General Support     | \$ 8,057,795                 | \$ 7,444,631                 | \$613,164              |
| Instruction         | \$36,561,042                 | \$35,087,204                 | \$1,473,838            |
| Transportation      | \$ 5,488,416                 | \$ 4,976,398                 | \$512,018              |
| Benefits            | \$17,251,212                 | \$ 16,455,634                | \$795,578              |
| Debt Service        | \$ 5,059,166                 | \$ 5,022,204                 | \$36,962               |
| Interfund Transfers | \$ 660,000                   | \$ 195,000                   | \$465,000              |
| Total               | \$73,077,631                 | \$69,181,071                 | \$3,896,560            |

# 2023/2024 Expenditure Distribution



# 2023/2024 Proposed Expenditure Budget Detail

| Account | Function (Category) | Description                | 2023 - 2024 Proposed Budget | 2022 - 2023 Approved Budget | Increase / Decrease |
|---------|---------------------|----------------------------|-----------------------------|-----------------------------|---------------------|
| 1010    | GENERAL SUPPORT     | BOARD OF EDUCATION         | 15,575.00                   | 15,475.00                   | 100.00              |
| 1040    | GENERAL SUPPORT     | DISTRICT CLERK             | 25,525.00                   | 19,660.00                   | 5,865.00            |
| 1060    | GENERAL SUPPORT     | DISTRICT MEETING           | 20,750.00                   | 18,550.00                   | 2,200.00            |
| 1240    | GENERAL SUPPORT     | CHIEF SCHOOL ADMIN         | 341,098.00                  | 335,737.00                  | 5,361.00            |
| 1310    | GENERAL SUPPORT     | BUSINESS ADMINISTRATION    | 604,498.00                  | 597,370.00                  | 7,128.00            |
| 1320    | GENERAL SUPPORT     | AUDITING                   | 84,295.00                   | 83,295.00                   | 1,000.00            |
| 1325    | GENERAL SUPPORT     | TREASURER                  | 138,836.00                  | 136,000.00                  | 2,836.00            |
| 1420    | GENERAL SUPPORT     | LEGAL                      | 180,000.00                  | 176,000.00                  | 4,000.00            |
| 1430    | GENERAL SUPPORT     | HR / PERSONNEL             | 256,002.00                  | 246,271.00                  | 9,731.00            |
| 1480    | GENERAL SUPPORT     | PUBLIC INFO & SERVICES     | 75,482.00                   | 65,936.00                   | 9,546.00            |
| 1620    | GENERAL SUPPORT     | OPERATION OF PLANT         | 3,082,349.00                | 3,076,399.00                | 5,950.00            |
| 1621    | GENERAL SUPPORT     | MAINTENANCE OF PLANT       | 993,637.00                  | 917,205.00                  | 76,432.00           |
| 1622    | GENERAL SUPPORT     | SECURITY                   | 1,244,256.00                | 872,256.00                  | 372,000.00          |
| 1670    | GENERAL SUPPORT     | CENTRAL PRINTING & MAILING | 112,689.30                  | 108,542.00                  | 4,147.30            |
| 1680    | GENERAL SUPPORT     | CENTRAL DATA PROCESSING    | 245,405.00                  | 187,585.00                  | 57,820.00           |
| 1910    | GENERAL SUPPORT     | UNALLOCATED INSURANCE      | 402,479.00                  | 371,623.00                  | 30,856.00           |
| 1920    | GENERAL SUPPORT     | SCHOOL ASSOC DUES          | 23,351.00                   | 23,351.00                   | 0.00                |
| 1981    | GENERAL SUPPORT     | ADMIN CHARGES - BOCES      | 211,568.00                  | 193,376.00                  | 18,192.00           |

# 2023/2024 Proposed Expenditure Budget Detail

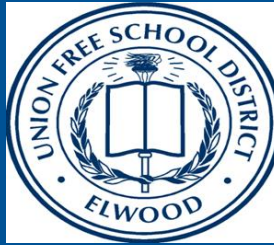
| Account | Function (Category) | Description                             | 2023 - 2024 Proposed Budget | 2022 - 2023 Approved Budget | Increase / Decrease |
|---------|---------------------|-----------------------------------------|-----------------------------|-----------------------------|---------------------|
| 2010    | INSTRUCTION         | CURR DEVEL & SUPERVISION                | 581,163.00                  | 572,576.00                  | 8,587.00            |
| 2015    | INSTRUCTION         | PUPIL PERSONNEL                         | 317,599.00                  | 317,094.00                  | 505.00              |
| 2020    | INSTRUCTION         | SUPERVISION REG SCHOOL                  | 1,776,558.00                | 1,818,243.00                | -41,685.00          |
| 2070    | INSTRUCTION         | INSERVICE TRAINING                      | 83,600.00                   | 83,600.00                   | 0.00                |
| 2110    | INSTRUCTION         | REGULAR SCHOOL                          | 8,065,639.00                | 7,293,326.00                | 772,313.00          |
| 2112    | INSTRUCTION         | ART                                     | 514,213.44                  | 527,643.00                  | -13,429.56          |
| 2113    | INSTRUCTION         | BUSINESS                                | 48,960.70                   | 46,825.00                   | 2,135.70            |
| 2115    | INSTRUCTION         | ENGLISH                                 | 1,010,338.00                | 974,348.00                  | 35,990.00           |
| 2116    | INSTRUCTION         | FOREIGN LANGUAGE                        | 875,988.00                  | 824,271.00                  | 51,717.00           |
| 2118    | INSTRUCTION         | PHYSICAL ED                             | 960,936.00                  | 926,463.00                  | 34,473.00           |
| 2119    | INSTRUCTION         | HOME ECONOMICS                          | 187,604.28                  | 163,363.00                  | 24,241.28           |
| 2120    | INSTRUCTION         | INDUSTRIAL ART                          | 381,397.00                  | 371,482.00                  | 9,915.00            |
| 2121    | INSTRUCTION         | MATH                                    | 1,490,091.00                | 1,439,610.00                | 50,481.00           |
| 2122    | INSTRUCTION         | MUSIC                                   | 951,533.00                  | 863,388.00                  | 88,145.00           |
| 2123    | INSTRUCTION         | SCIENCE                                 | 1,706,196.00                | 1,685,308.00                | 20,888.00           |
| 2125    | INSTRUCTION         | SOCIAL STUDIES                          | 1,186,797.00                | 1,338,125.00                | -151,328.00         |
| 2133    | INSTRUCTION         | READING                                 | 1,000.00                    | 1,000.00                    | 0.00                |
| 2134    | INSTRUCTION         | HEALTH INSTRUCTION                      | 223,126.50                  | 215,371.00                  | 7,755.50            |
| 2160    | INSTRUCTION         | ACADEMIC INTERVENTION SERVICES          | 1,585,136.05                | 1,507,994.00                | 77,142.05           |
| 2165    | INSTRUCTION         | ENGLISH AS SECOND LANGUAGE              | 639,024.00                  | 573,173.00                  | 65,851.00           |
| 2250    | INSTRUCTION         | PROGRAMS FOR STUDENTS WITH DISABILITIES | 7,605,615.50                | 7,505,477.00                | 100,138.50          |
| 2280    | INSTRUCTION         | OCCUPATIONAL EDUCATION                  | 461,480.00                  | 461,480.00                  | 0.00                |
| 2330    | INSTRUCTION         | TEACHING - SPECIAL SCHOOLS              | 1,584.00                    | 1,584.00                    | 0.00                |
| 2610    | INSTRUCTION         | SCHOOL LIBRARY/AUDIO VISUAL             | 503,548.00                  | 497,548.00                  | 6,000.00            |
| 2630    | INSTRUCTION         | COMPUTER ASSTD INSTR                    | 1,650,728.50                | 1,514,470.00                | 136,258.50          |
| 2810    | INSTRUCTION         | GUIDANCE                                | 863,754.00                  | 820,114.00                  | 43,640.00           |
| 2815    | INSTRUCTION         | HEALTH SERVICES                         | 596,558.00                  | 590,643.00                  | 5,915.00            |
| 2820    | INSTRUCTION         | PSYCHOLOGICAL SERVICES                  | 549,055.00                  | 525,546.00                  | 23,509.00           |
| 2825    | INSTRUCTION         | SOCIAL WORK SRVC-REG SCHOOL             | 386,466.00                  | 373,296.00                  | 13,170.00           |
| 2850    | INSTRUCTION         | CO-CURR ACTIVITIES                      | 322,167.00                  | 297,616.00                  | 24,551.00           |
| 2855    | INSTRUCTION         | INTERSCHOLASTIC ATHLETICS               | 1,033,185.60                | 956,227.00                  | 76,958.60           |

# 2023/2024 Proposed Expenditure Budget Detail

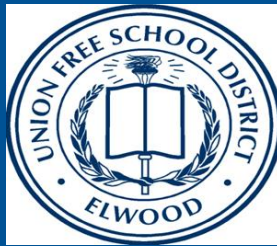
| Account | Function (Category) | Description             | 2023 - 2024 Proposed Budget | 2022 - 2023 Approved Budget | Increase / Decrease |
|---------|---------------------|-------------------------|-----------------------------|-----------------------------|---------------------|
| 5510    | TRANSPORTATION      | DISTRICT TRANSPORTATON  | 95,877.00                   | 130,021.00                  | -34,144.00          |
| 5540    | TRANSPORTATION      | CONTRACT TRANSPORTATION | 5,392,539.00                | 4,846,377.00                | 546,162.00          |
| 9010    | BENEFITS            | STATE RETIREMENT        | 834,023.00                  | 853,044.00                  | -19,021.00          |
| 9020    | BENEFITS            | TEACHER RETIREMENT      | 2,768,652.00                | 2,739,103.00                | 29,549.00           |
| 9030    | BENEFITS            | SOCIAL SECURITY         | 2,571,675.00                | 2,478,977.00                | 92,698.00           |
| 9040    | BENEFITS            | WORKER COMPENSATION     | 240,058.00                  | 258,869.00                  | -18,811.00          |
| 9045    | BENEFITS            | LIFE INSURANCE          | 48,633.00                   | 48,633.00                   | 0.00                |
| 9050    | BENEFITS            | UNEMPLOYMENT INSURANCE  | 65,000.00                   | 80,000.00                   | -15,000.00          |
| 9055    | BENEFITS            | DISABILITY INSURANCE    | 33,663.00                   | 33,663.00                   | 0.00                |
| 9056    | BENEFITS            | EXCESS MAJOR MEDICAL    | 31,570.00                   | 31,570.00                   | 0.00                |
| 9060    | BENEFITS            | MEDICAL INSURANCE       | 10,229,398.00               | 9,384,702.00                | 844,696.00          |
| 9061    | BENEFITS            | DENTAL INSURANCE *      | 352,040.00                  | 352,040.00                  | 0.00                |
| 9088    | BENEFITS            | OTHER EMPLOYEE COMP     | 6,000.00                    | 6,000.00                    | 0.00                |
| 9089    | BENEFITS            | RETIREMENT              | 70,500.00                   | 189,033.00                  | -118,533.00         |
| 9711    | DEBT SERVICE        | DEBT SERVICE PRINCIPAL  | 4,162,974.00                | 4,176,013.00                | -13,039.00          |
| 9760    | DEBT SERVICE        | DEBT SERVICE INTEREST   | 225,000.00                  | 175,000.00                  | 50,000.00           |
| 9789    | DEBT SERVICE        | OTHER DEBT              | 671,192.00                  | 671,191.00                  | 1.00                |
|         |                     | GRAND TOTALS            | 73,077,631                  | 69,181,071                  | 3,896,560           |

# Unknown Factors with Potential Impact on Spending Plan

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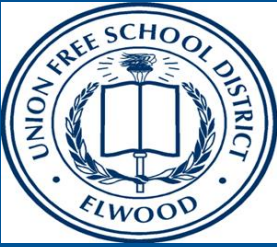
- Enrollment
- Technology needs and requirements
- Transportation needs
- Special Education needs



# Budget Vote & Contingent Budget

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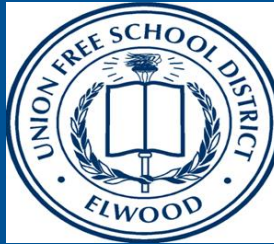
- May 16<sup>th</sup> budget vote requires a simple majority to pass (50%+1) as the proposed tax levy of 1.95% is below the allowable tax cap.
- If the proposed budget does not meet with voter approval, the Board of Education can recommend one of the following:
  1. Propose the same budget for approval
  2. Propose a revised budget for approval
  3. Adopt a contingent budget
- If the proposed budget fails a second time, the district is required to adopt a contingent budget in the amount of \$72,081,252. This reflects a reduction totaling \$996,379.



# Contingent Budget

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- A contingent budget limits spending to “ordinary contingent expenditures”. In general, except for those items for which the statutes themselves either provide mandates or give discretion to the board of education, these may be considered expenditures deemed to be absolutely necessary to operate and maintain schools. The emphasis should be on those expenditures considered essential to maintain an educational program, preserve property, and assure the health and safety of students and staff.
- All “non-contingent” items are subject to reduction.



# Capital Reserve Reminder

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- In 2018, the community approved the establishment of a Capital Reserve.
- We are now seeking approval from the community to spend from that reserve.
- As part of our continued effort to improve upon our infrastructure, including security, we are seeking approval to spend up to \$500,000 for capital improvements. Listed below are some of the items we are looking to purchase.

District-wide security vehicle(s)

School communication systems for Harley Avenue & Boyd Intermediate

District-wide security enhancements

- In order to receive approval for these expenditures, law requires a simple majority (50% +1)
- Please note that these monies are outside of the tax levy and no resident will pay additional taxes due to spending from the Capital Reserve

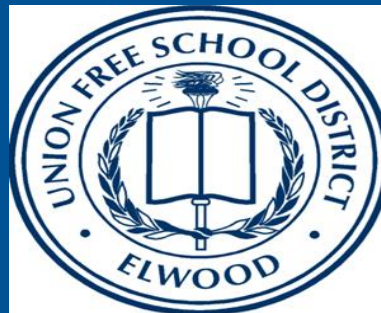
## Questions / Comments:

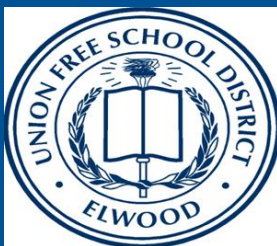
Ms. Lorraine Dunkel

Assistant Superintendent for Business

631-266-5400 ext. 1404

[ldunkel@elwood.k12.ny.us](mailto:ldunkel@elwood.k12.ny.us)





Next Budget Workshop  
Budget Hearing

May 9, 2023

7:30pm in the Elwood Middle School Library