

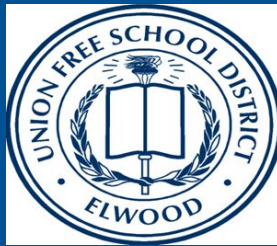


Elwood UFSD

2023/2024 Budget Workshop #3

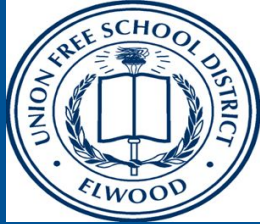
Ms. Lorraine Dunkel
Asst. Superintendent for Business



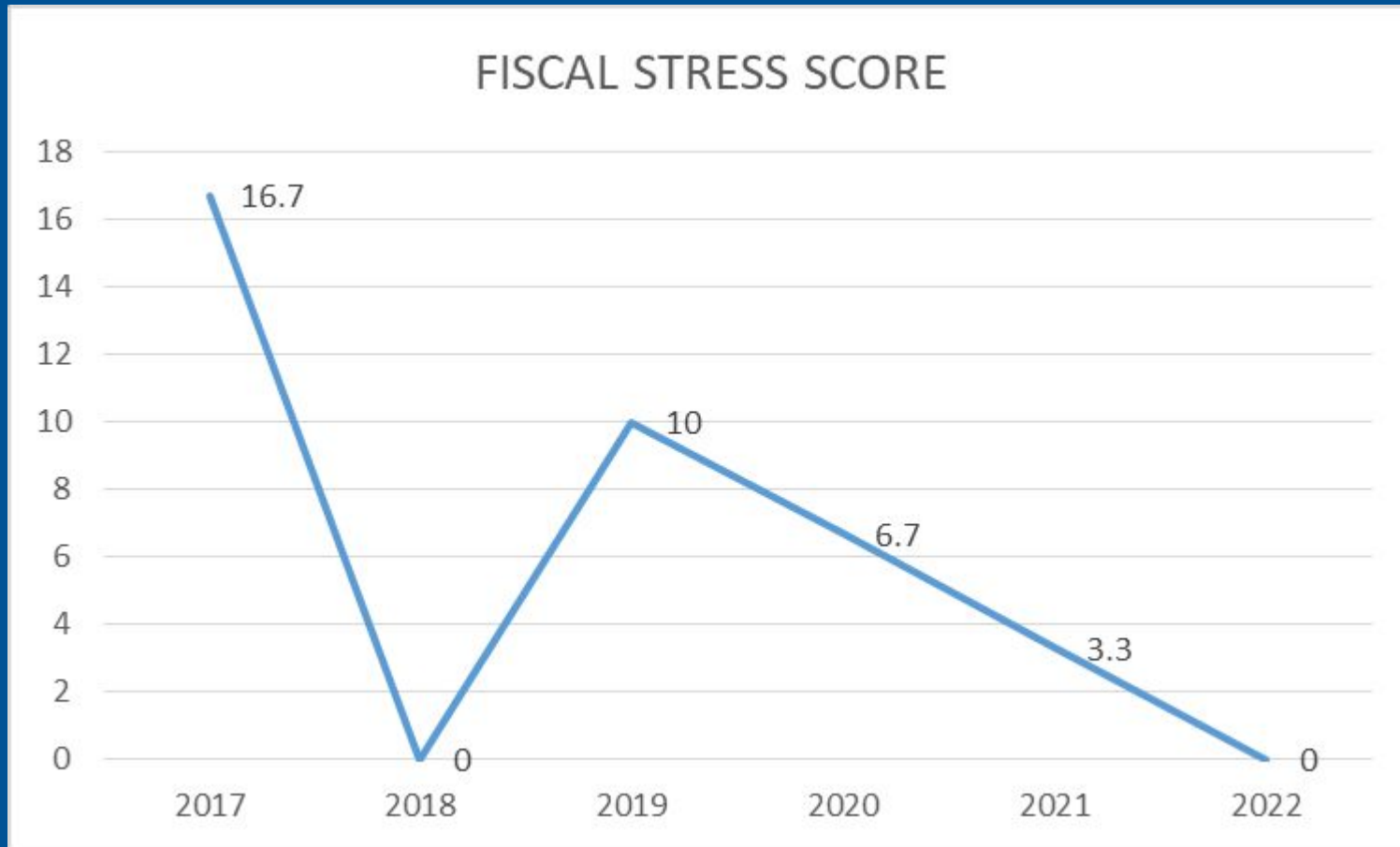


Elwood UFSD Budget Goals & Priorities

- Highest priority is to maintain the excellence and diversity of offerings within our current program
- Additional priorities include:
 - Enhancing programmatic offerings in a fiscally responsible manner
 - Maintaining our fiscal health
 - Utilizing long-term budget planning
 - Meeting all NYS regulatory requirements -- including all special education and ELL services
 - Maintaining the safety, health and welfare of all students, faculty and staff
 - Maintaining optimal/appropriate class sizes
 - Maintaining the diverse offerings of programs to meet the needs of all learners
 - Being responsible to our residents/local taxpayers



2022 Update on Fiscal Health

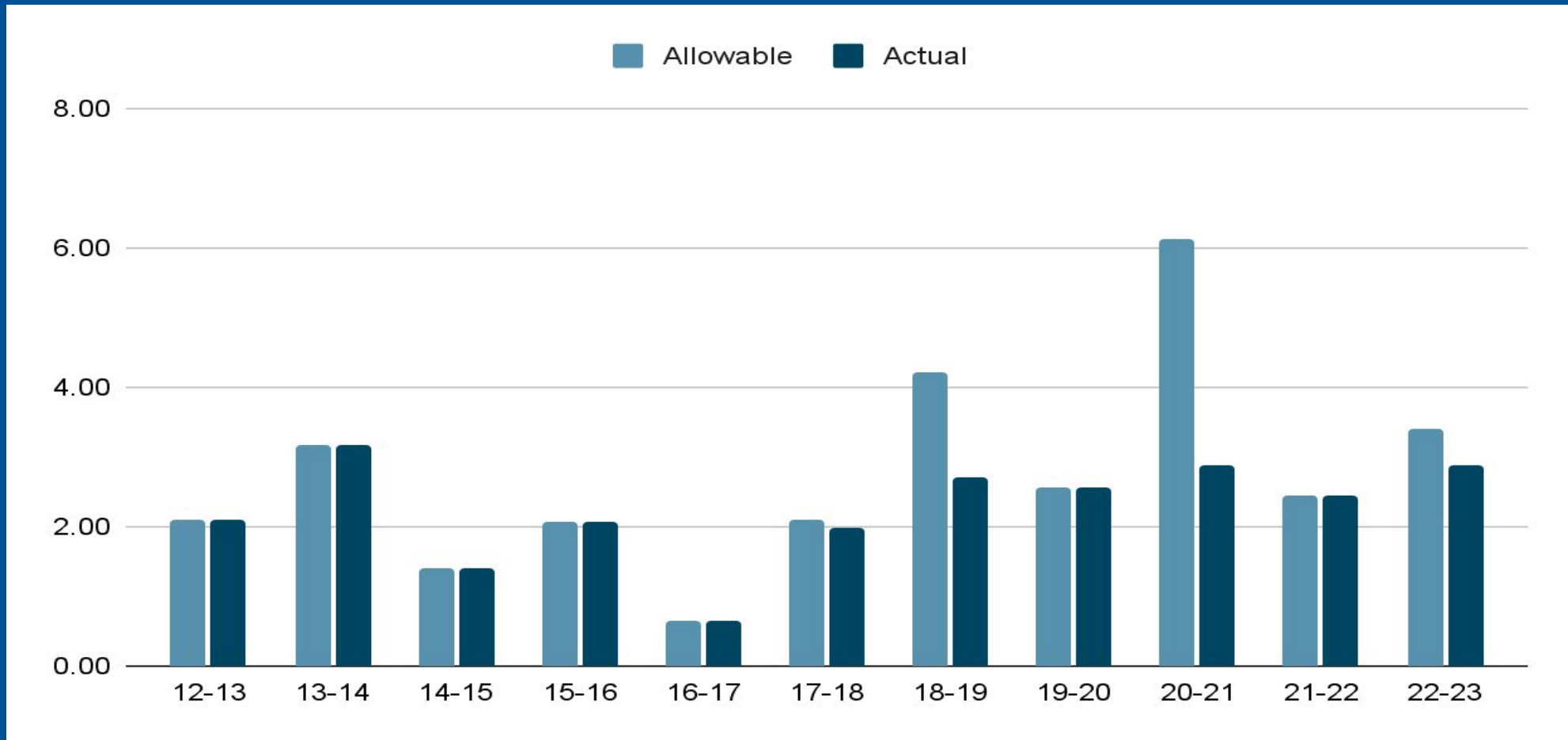
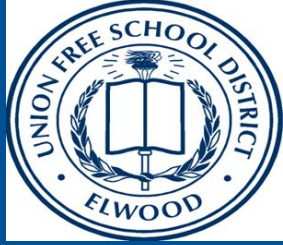


New York State provides annual fiscal health scores to all districts. The score is based on points given in various fiscal categories including Fund Balance, Cash Flow, Debt and Deficit Spending.

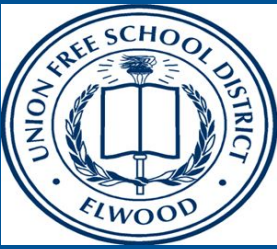
Point Range varies from 0 to 100
Significant Fiscal Stress 65-100
Moderate Fiscal Stress 45-64.9
Susceptible Fiscal Stress 25-44.9
No Designation 0-24.9

This system was created as an early warning system for communities and school districts for potential fiscal problems. Alerting everyone to potential problems gives local officials and taxpayers the opportunity to be more proactive.

Tax Levy History Since Tax Cap Implemented (2012/2013)



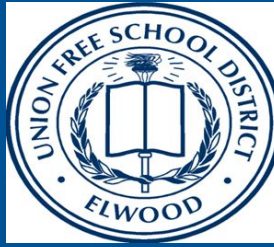
The district has been successful in developing a budget at the allowable cap for seven years and below the cap for four years. The combined reduction to the overall school taxes collected from the community for those four years (by not going to the cap) is approximately \$2,500,000.



2023/2024 Tax Levy Projections

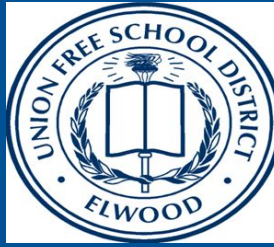
- The initial tax levy projection is due to New York State on March 1, 2023
- Two of the major factors in determining the tax levy is our building aid and debt existing within the district
- We do not currently have final numbers for either of these factors, but have worked with our financial advisors to calculate estimates
- The current tax levy cap for 2023/2024 is estimated between 0% and 2.5%
- Administration is seeking guidance from the Board of Education as to a “target” to establish the proposed budget

23/24 Estimated Rollover (no changes to existing) Expenditure Budget



Object	22/23 Approved Budget	23/24 Rollover Budget	\$ Increase/Decrease	% Increase/Decrease
General Support	\$ 7,444,631	\$ 7,775,171	\$ 350,540	4.44%
Instruction	\$35,087,204	\$36,814,875	\$ 1,727,671	4.92%
Transportation	\$ 4,976,398	\$ 5,526,870	\$ 550,472	11.06%
Benefits	\$ 16,455,634	\$17,589,643	\$ 1,134,009	6.89%
Debt Service	\$ 5,022,204	\$ 4,977,349	\$ (44,855)	-0.89%
Interfund Transfers	\$ 195,000	\$ 195,000	\$ 0	0.00%
Total	\$69,181,071	\$72,878,908	\$3,697,837	5.35%

Programmatic Adjustments Under Administrative Review for 23/24

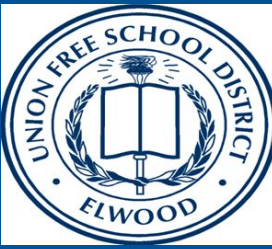


After administrative review, the following items have shifted from “under review” to “recommended for inclusion”:

- Addition of second ICT class for Kindergarten (40 CPSE students transitioning in)
- Additional Special Education Staff at EMS for large incoming 6th grade
- Reverting to prior ICT model (Full-time Assistants) at Boyd (Maintain at Harley)
- Additional .4 FACS for EMS & JGHS for to allow for .2 Child Development class at JGHS as part of DEI initiative and .2 Career Coordination
- Including transfer to capital to help support ongoing minor capital improvements (security, ventilation, infrastructure)
-

Items that remain under review (pending budget flexibility)

- Maintaining the focused support program at EMS - Level Up
- Continuation of Chromebook replacement cycle
- Continued growth of Business and Coding Electives
- Investment in Seal of Civic Readiness (additional staffing required)
- Collaborative Partnership with Northwell Health/P.M. Pediatrics to address students in crisis (BOCES CoSer)
- Potential Addition of ICT UPK classroom (under review w/ NYSED)
- Second teams at EMS for “high demand” athletics
- Assistant Coaches for Varsity Sports

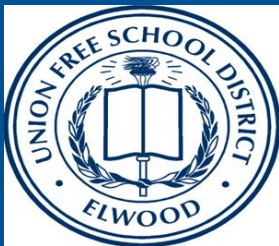


Priorities Identified by the Board of Education for Administrative Review

- Focus on opportunities for varied literacies (computer, financial, civic, etc.)
- Create additional opportunities for review of “life skills” (personal finance, employment applications, etc.)
- Enhance opportunities for authentic student experiences (student enterprises, vocational training, etc.)
- Additional opportunities for inclusivity within athletics and co-curricular activities

These priorities are well-aligned with district goals and Elwood’s Mission Statement:

The Elwood Public Schools serve a diverse community and value the unique skills and qualities of all our students from kindergarten through senior year. Our mission is to provide an excellent educational experience that empowers and inspires each student to succeed academically, socially and emotionally in an evolving global society.



Next Budget Workshop
Revenue Budget and Tax Levy

March 2, 2023

7:30pm in the Elwood Middle School Library

Questions / Comments:

Ms. Lorraine Dunkel

Assistant Superintendent for Business

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