



# Budget Workshop #1



March 5, 2024



\*  $E = mc^2$



# Agenda

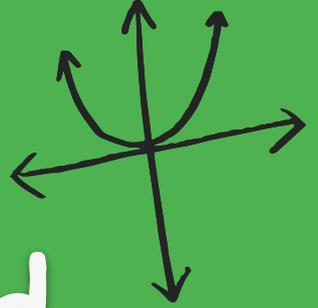
- State Aid Learning
- Operational Expenditure Areas
- Questions



# Foundation Aid Update

Time Frame	Values
<b>November Database Estimate</b>	\$46,902,756
January Governor Proposal	\$46,272,989
Variance	-\$629,767
<b>February Database Estimate</b>	\$47,126,914
Updated Difference with Gov.	-\$853,925

# Transportation Aid 101



Based on district wealth factors, enrollment, expenditures

Lowest aid ratio: 6.5%

Highest aid ratio: 90%

$$A = \left( \frac{b_1 + b_2}{2} \right) h$$

Transportation Selected Aid Ratio: Greatest of 3 Wealth Adjusted Aid Ratios

*Ratio 1: RWADA Aid Ratio = (This is where we land)*

$$1 - \left( 0.51 \times \frac{2021 \text{ Actual Valuation} / 2022-23 \text{ RWADA}}{\$1,037,800} \right)$$

*Ratio 2: Selected Sharing Ratio =*

State Sharing Ratio: The State Sharing Ratio for Transportation Aid is the greatest of:

- (1) 1.37 - (1.23 \* CWR);
- (2) 1.00 - (0.64 \* CWR);
- (3) 0.80 - (0.39 \* CWR);
- (4) 0.51 - (0.22 \* CWR).

*Ratio 3: Enrollment Wealth Ratio (EWR) =*

$$1.01 - \left( 0.46 \times \frac{2021 \text{ Actual Valuation} / 2022-23 \text{ RWADA}}{\$1,037,800} \right)$$

## Transportation 4 Main Expense Categories for Aid

### Capital

- ✓ Bus Purchases
- ✓ Equipment over \$5,000 that is reported

### Operating

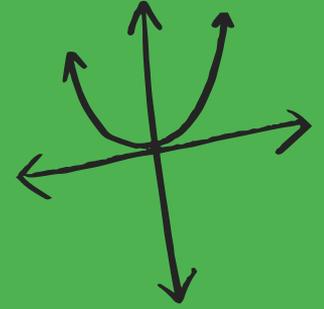
- ✓ Salaries and benefits for drivers and mechanics
- ✓ Supplies such as fuel, lubricants, tires, replacement parts
- ✓ Contractuals such as insurance, routing software, repair contracts

### Contract

- ✓ Any contract transportation agreements the district may have with BOCES or a private company

### Supervisor's Office

- ✓ Salaries and benefits for staff that functions as dispatch, routing, supervision



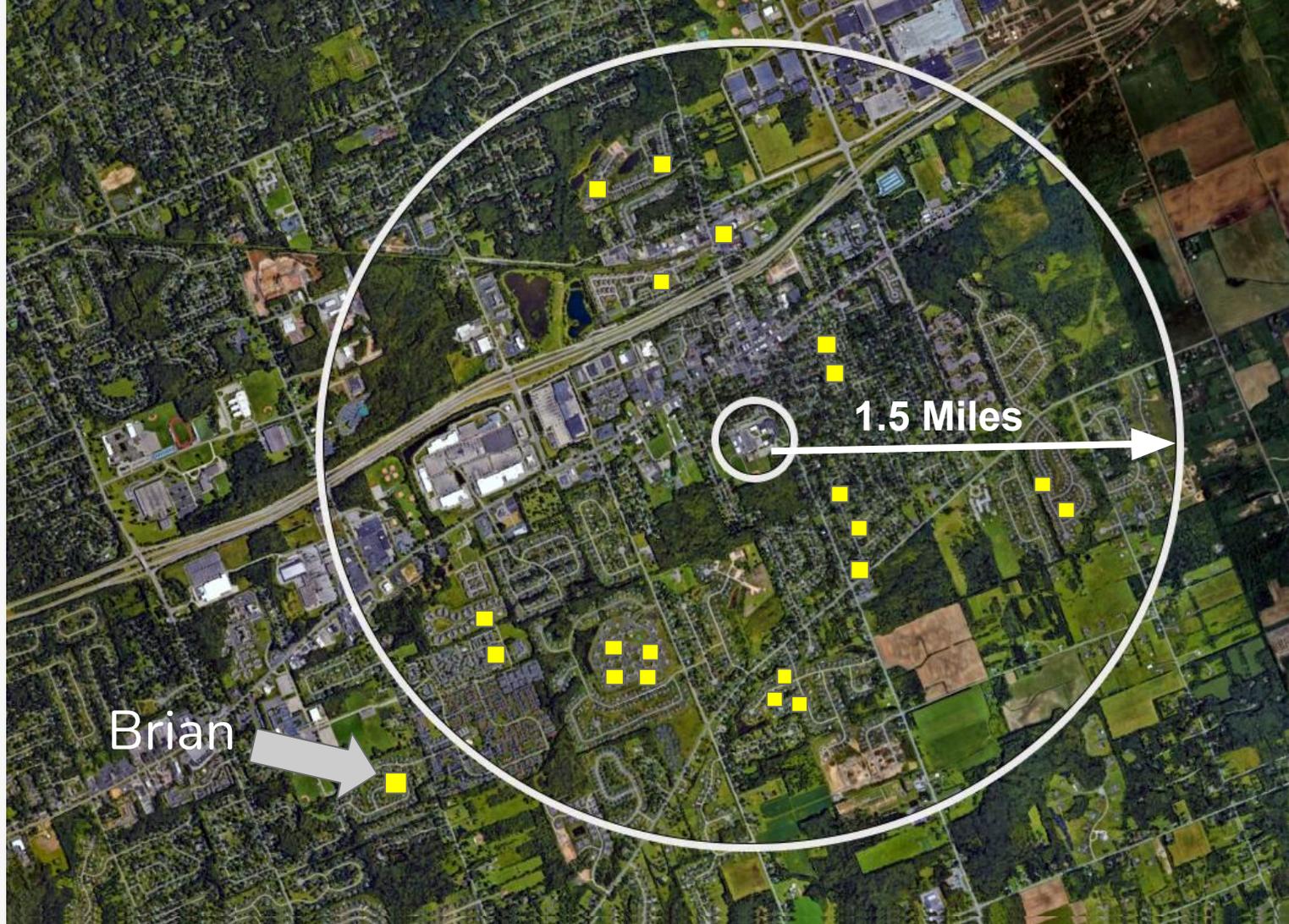
# NAPD

Non-Allowable Pupil Decimal

Most impactful exercise for Transportation Aid

Let's visualize

$$A = \left( \frac{b_1 + b_2}{2} \right) h$$



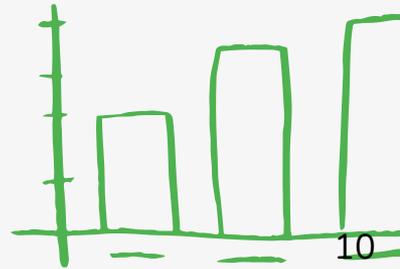
Brian

1.5 Miles

	<u>Scenario A</u>					<u>Scenario B</u>			
Number of students on route	60					60			
Number of allowable students	0					1			
Length of bus route	5 Miles					5 Miles			
Non-Allowable Pupil Miles (NAPM):	60	x	5	300		59	x	1.5	88.5
If the afternoon route is the same, daily total:	300	x	2	600 NAPM		88.5	x	2	177 NAPM



# Aidable vs. Not Aidable





# Other Items Impact Aid



- Field trips
- Athletic trips
- Deadhead miles
  - From the garage to the start of the route (first stop)
- Mileage for staff or administrative use of vehicles
  - Trip to a service center
- All combine to form another deduction ratio called other purpose miles

<b>Category</b>	<b>Capital Expenses</b>	<b>Operating Expenses</b>	<b>Contract Transportation</b>	<b>Supervisors Office</b>
Total Expenditures	\$1,600,000	\$9,000,000	\$1,250,000	\$1,000,000
<b>Other Miles Deduction -.06</b>	<b>\$96,000</b>	<b>\$540,000</b>	<b>\$75,000</b>	<b>\$60,000</b>
Subtotal	\$1,504,000	\$8,460,000	\$1,175,000	\$940,000
<b>NAPD Deduction -.04</b>	<b>\$60,160</b>	<b>\$338,400</b>	<b>\$47,000</b>	<b>\$37,600</b>
Subtotal	\$1,443,840	\$8,121,600	\$1,128,000	\$902,400
Other Mileage Leased to Others -.002	\$0	\$18,000	\$0	\$0
Receipt of Sale of Transportation Equipment	\$0	\$7,000	\$0	\$0
<b>Total Deductions</b>	<b>\$156,160</b>	<b>\$903,400</b>	<b>\$122,000</b>	<b>\$97,600</b>
Approved Expenses for Aid	\$1,443,840	\$8,096,600	\$1,128,000	\$902,400
<b>Total Aid - .707</b>	<b>\$1,020,795</b>	<b>\$5,724,296</b>	<b>\$797,496</b>	<b>\$637,997</b>
Actual Aid Ratio	63.80%	63.60%	63.80%	63.80%

# On To Budget....



# Buildings & Grounds

2024-25 Preliminary Budget





# B & G Requests



- ✓ New work order system really shows how much the group accomplishes daily, weekly, monthly and yearly
- ✓ Data at our fingertips now
- ✓ Excited to utilize this data when we develop the next building condition survey in a couple years
- ✓ This summer will be a somewhat quiet one

# Facilities **Budget** Updates

## Equipment

No further increase needed, on a replacement plan based on last years increase

## Cost Increases

Projected to have a settled labor contract for approval this Spring

## Energy Costs

Able to keep budget flat in spite of higher energy costs

## Cost Savers

Energy Maintenance Plan

## BOCES

Operational Software costs we purchase for BOCES going up

## Capital Outlay

100K Project will be ADA access upgrades to Schroeder main entrance

	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>Variance</u>	<u>% Change</u>
<b>Non-Instructional Salaries</b>	\$7,045,794	\$7,245,575	<b>\$7,597,900</b>	\$352,325	4.86%
<b>Equipment</b>	\$225,000	\$325,000	<b>\$325,000</b>	\$0	0.00%
<b>Fuel</b>	\$110,000	\$110,000	<b>\$110,000</b>	\$0	0.00%
<b>Natural Gas</b>	\$1,725,000	\$1,725,000	<b>\$1,725,000</b>	\$0	0.00%
<b>Electricity</b>	\$725,000	\$725,000	<b>\$725,000</b>	\$0	0.00%
<b>Contractuals</b>	\$654,000	\$654,000	<b>\$654,000</b>	\$0	0.00%
<b>Supplies</b>	\$653,000	\$653,000	<b>\$653,000</b>	\$0	0.00%
<b>Repairs</b>	\$625,000	\$625,000	<b>\$625,000</b>	\$0	0.00%
<b>BOCES Services</b>	\$430,000	\$435,000	<b>\$440,000</b>	\$5,000	1.15%
<b>Total</b>	<b>\$12,192,794</b>	<b>\$12,497,575</b>	<b>\$12,854,900</b>	\$357,325	2.86%

# Transportation

2024-25 Preliminary Budget



# Transportation Budget Updates



## Salaries

Currently in contract negotiations with a majority of the Transportation staff



## Contractuals

No increases projected for contract transportation costs, or any other contractual expenditure lines



## Fuel Costs

Fuel pricing has stabilized for now

	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>Variance</u>	<u>% Change</u>
<b>Non-Instructional Salaries</b>	\$5,803,685	\$5,848,400	<b>\$5,976,300</b>	\$127,900	2.19%
<b>Supplies</b>	\$273,900	\$273,900	<b>\$273,900</b>	\$0	0.00%
<b>Insurance</b>	\$90,000	\$90,000	<b>\$90,000</b>	\$0	0.00%
<b>Fuel</b>	\$750,000	\$750,000	<b>\$750,000</b>	\$0	0.00%
<b>Contractuals</b>	\$220,250	\$230,250	<b>\$230,250</b>	\$0	0.00%
<b>BOCES Contract Transportation</b>	\$1,325,000	\$1,325,000	<b>\$1,325,000</b>	\$0	0.00%
<b>Totals</b>	<b>\$8,462,835</b>	<b>\$8,517,550</b>	<b>\$8,645,450</b>	\$127,900	1.50%

# Debt Service

2024-25 Preliminary Budget



# Borrowing Updates

1

## Interest

- ✓ Planning that our short term borrowing rates will be higher at the time of bid

2

## Reduction

- ✓ 2 Projects are now off the debt books
- ✓ Aid reduction will match so it keeps the tax cap steady

3

## Transfers

- ✓ Capital outlay still at \$100,000
- ✓ Not anticipating any changes to the dollar amount

<u>Description</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>Variance</u>	<u>% Change</u>
Principal-Construction	\$7,730,000	\$7,520,000	\$5,545,000	(\$1,975,000)	-26.26%
Interest-Construction	\$3,148,069	\$4,282,400	\$4,340,525	\$58,125	1.36%
<b>Total Construction Debt</b>	<b>\$10,878,069</b>	<b>\$11,802,400</b>	<b>\$9,885,525</b>	<b>(\$1,916,875)</b>	<b>-16.24%</b>
Principal-Bus Bonds	\$1,616,000	\$1,607,500	\$1,610,000	\$2,500	0.16%
Interest-Bus Bonds	\$101,454	\$153,000	\$171,240	\$18,240	11.92%
<b>Total Bus Borrowing Debt</b>	<b>\$1,717,454</b>	<b>\$1,760,500</b>	<b>\$1,781,240</b>	<b>\$20,740</b>	<b>1.18%</b>
<b>Total Debt Service</b>	<b>\$12,595,523</b>	<b>\$13,562,900</b>	<b>\$11,666,765</b>	<b>(\$1,896,135)</b>	<b>-13.98%</b>
Transfer to Capital	\$100,000	\$100,000	\$100,000	\$0	0.00%
Transfer to Federal Fund	\$240,000	\$240,000	\$240,000	\$0	0.00%
<b>Total Transfers</b>	<b>\$340,000</b>	<b>\$340,000</b>	<b>\$340,000</b>	<b>\$0</b>	<b>0.00%</b>



# Central Services



2024-25 Preliminary Budget



# Central Budget Updates

## BOCES

Projected increases for HR and Business Office software packages

## BOE

Small reduction based on breakage from clerk transition

## Business/HR

Contractual increases, one change as one salary moves to instructional

## Insurance

Increases for both student accident and general liability premiums projected

## Public Information

No changes, just contractual salary increases

## Superintendent

No changes, just contractual salary increases

<b>Category</b>	<b><u>2022-23</u></b>	<b><u>2023-24</u></b>	<b><u>2024-25</u></b>	<b><u>Variance</u></b>	<b><u>%Change</u></b>
<b>Instructional Salaries</b>	\$ 670,202	\$ 635,800	<b>\$ 733,000</b>	\$ 97,200	15.29%
<b>Non-Instructional Salaries</b>	\$ 985,357	\$ 1,096,300	<b>\$ 1,053,755</b>	<b>\$ (42,545)</b>	<b>-3.88%</b>
<b>Supplies</b>	\$ 46,182	\$ 46,210	<b>\$ 46,210</b>	\$ -	0.00%
<b>Contractuals</b>	\$ 667,150	\$ 667,150	<b>\$ 667,150</b>	\$ -	0.00%
<b>Insurance</b>	\$ 607,533	\$ 638,000	<b>\$ 689,040</b>	\$ 51,040	8.00%
<b>BOCES Services</b>	\$ 1,965,000	\$ 1,980,000	<b>\$ 1,990,000</b>	\$ 10,000	0.51%
<b>Total</b>	<b>\$ 4,941,424</b>	<b>\$ 5,063,460</b>	<b>\$ 5,179,155</b>	<b>\$ 115,695</b>	<b>2.28%</b>

# Community Education

2024-25 Preliminary Budget



# Budget Updates

## Aquatics

- Increase for supplies
  - Pool chemicals
  - Uniform pricing
- For the future
  - The mechanical pump system will need to be replaced in the next few years

## Community Education

- More supervisors for field usage
- Close to a 24/7 operation for field and building usage

Category	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>Variance</u>	<u>% Change</u>
Non-Instructional Salaries	\$ 902,764	\$ 978,100	<b>\$ 1,012,900</b>	\$ 34,800	3.56%
Equipment	\$ 25,000	\$ 25,000	<b>\$ 25,000</b>	\$ -	0.00%
Supplies	\$ 38,500	\$ 38,500	<b>\$ 45,000</b>	\$ 6,500	16.88%
Contractuals	\$ 75,600	\$ 75,600	<b>\$ 75,600</b>	\$ -	0.00%
<b>Totals</b>	<b>\$1,041,864</b>	<b>\$1,117,200</b>	<b>\$1,158,500</b>	\$41,300	<b>3.70%</b>

# Employee Benefits

2024-25 Preliminary Budget



# Employee Benefits Budget Updates

## Worker's Compensation

Surprising year over year budget reduction

## Healthcare

Medicare plans for retirees helped lessen the increase overall

## TRS

Small rate increase year over year

## Dental

Flat increase budget to budget

## ERS

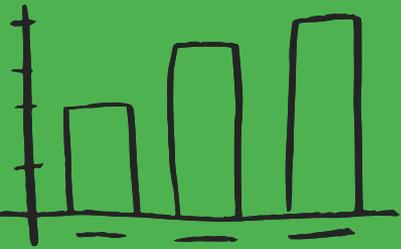
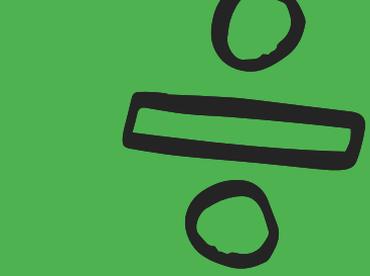
Over a 2% increase year over year, creates an exemption on the tax levy limit

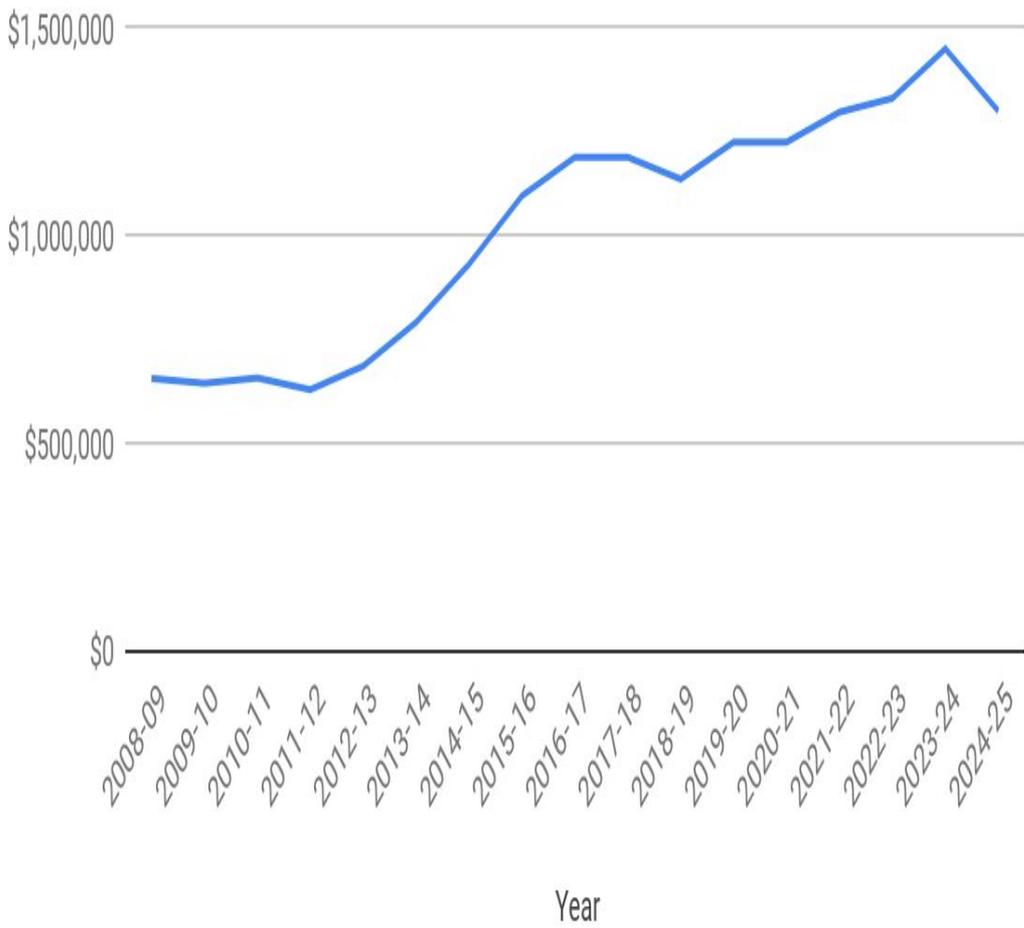
## Ancillary Plans

Projected increases in HSA funding as well as employees receiving healthcare buyouts

# Worker's Comp

It has come a long way!



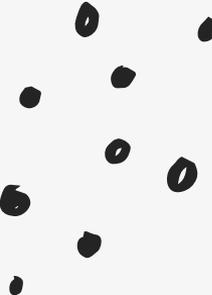


**99% Increase since 2008-09**

State mandated benefits have caused a significant jump

**Finally Savings!**

District rate is averaged over 5 years  
High claim year has dropped off the average calculation



# Retirement System Overview

TRS ↑ ERS ↑

\$3,364,885

Total Projected ERS Bill

1.5% Increase in Rate over last year

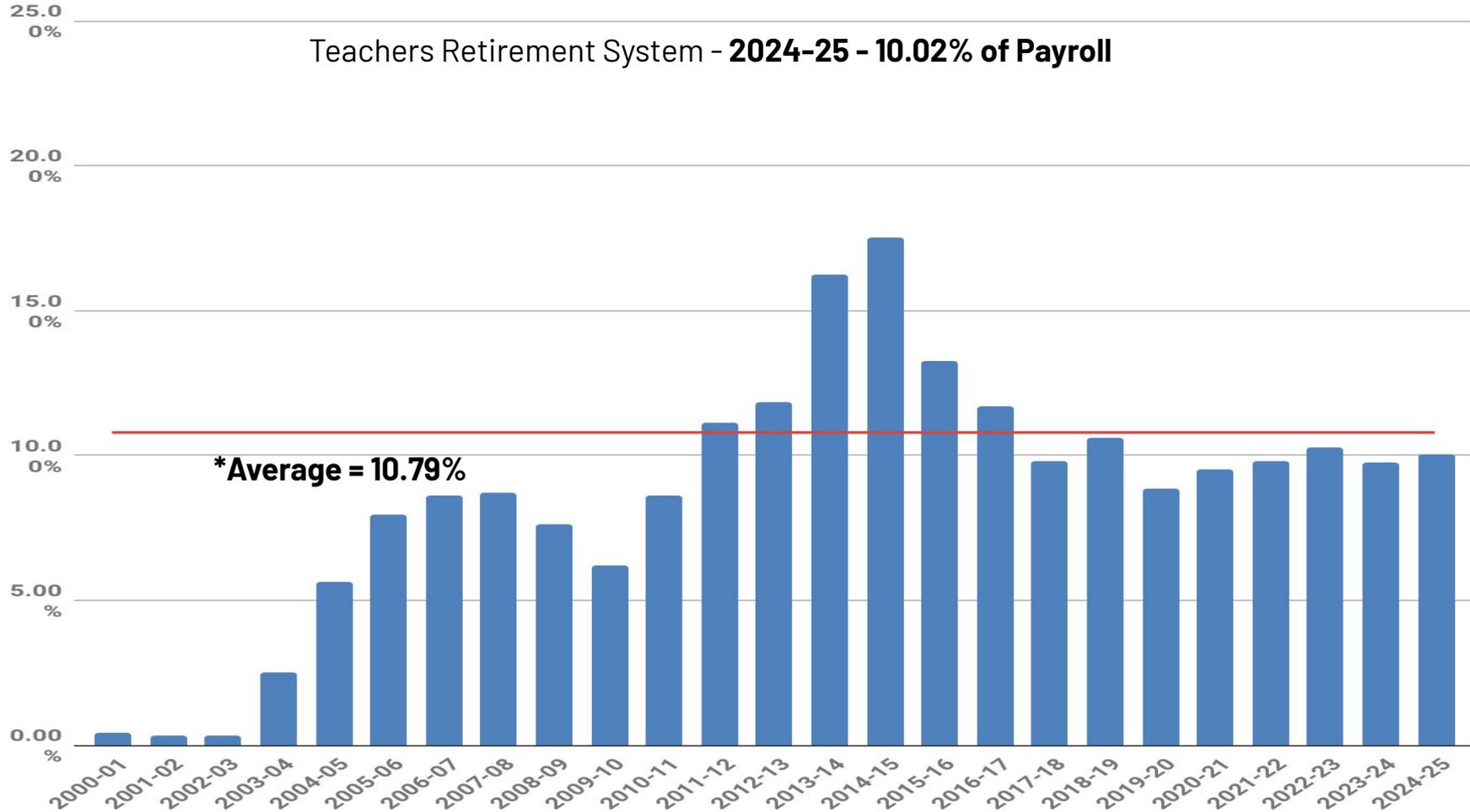
\$8,162,100

Total Projected TRS Bill

0.53% Increase in Rate over last year



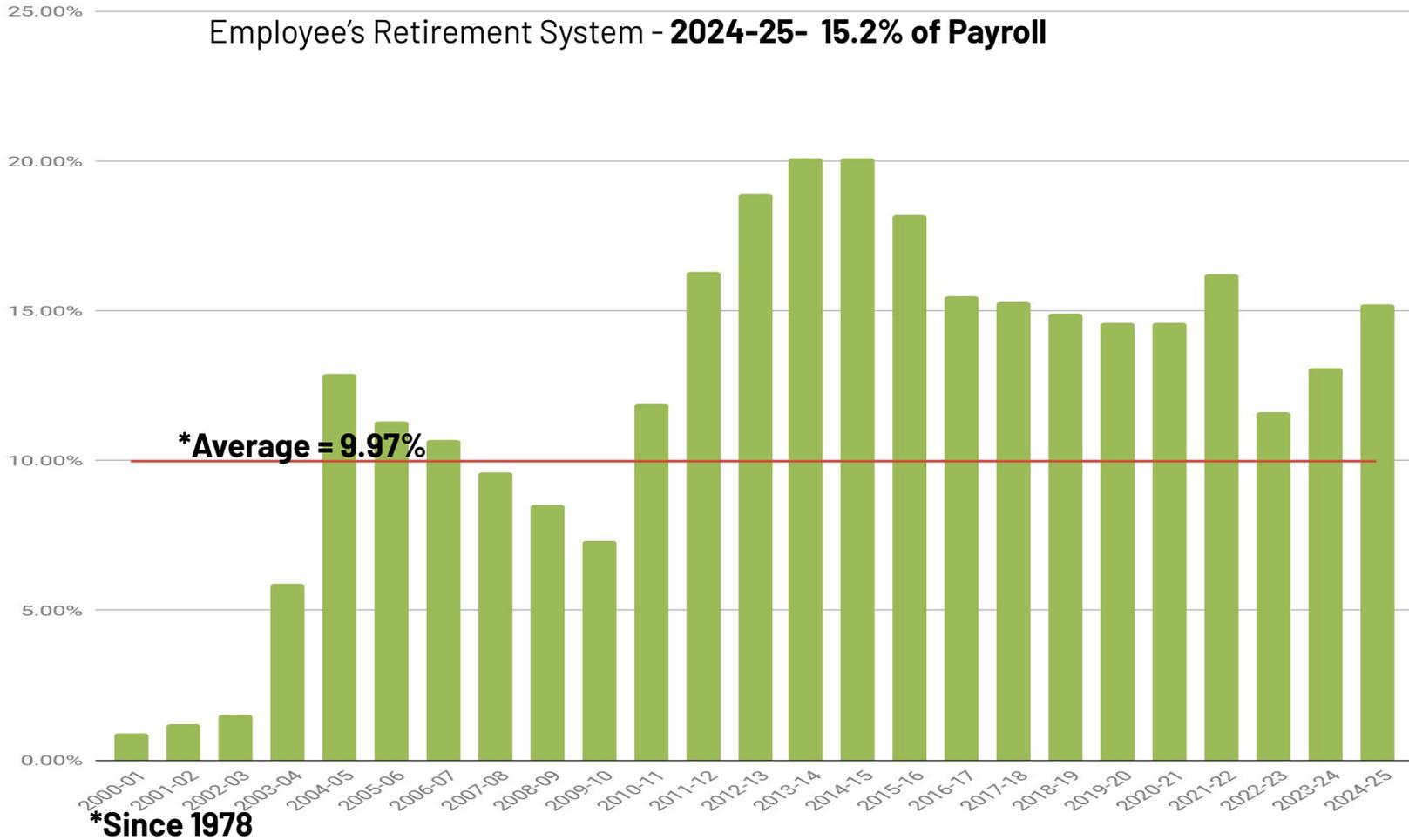
# Teachers Retirement System - 2024-25 - 10.02% of Payroll



**\* Average = 10.79%**

**\*Since 1978**

## Employee's Retirement System - **2024-25- 15.2% of Payroll**



	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>\$ Variance</u>	<u>% Difference</u>
ERS	\$ 2,831,949	\$ 2,900,000	\$ 3,364,885	\$ 464,885	16.03%
TRS	\$ 7,764,421	\$ 7,695,000	\$ 8,162,100	\$ 467,100	6.07%
FICA	\$ 7,511,325	\$ 7,812,000	\$ 8,124,480	\$ 312,480	4.00%
Worker's Comp	\$ 1,330,456	\$ 1,450,000	\$ 1,300,000	\$ (150,000)	-10.34%
Life Insurance	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	0.00%
Unemployment	\$ 140,000	\$ 140,000	\$ 140,000	\$ -	0.00%
Health	\$ 28,368,854	\$ 29,770,800	\$ 30,653,260	\$ 882,460	2.96%
Dental	\$ 1,180,783	\$ 1,181,000	\$ 1,181,000	\$ -	0.00%
Buyouts	\$ 900,000	\$ 950,000	\$ 1,100,000	\$ 150,000	15.79%
HRA plans	\$ 850,000	\$ 900,000	\$ 900,000	\$ -	0.00%
FSA plans	\$ 80,000	\$ 80,000	\$ 85,000	\$ 5,000	6.25%
<b>Total</b>	<b>\$ 51,002,788</b>	<b>\$ 52,923,800</b>	<b>\$ 55,055,725</b>	<b>\$ 2,131,925</b>	<b>4.03%</b>

105 Plans/HSA's

1.6%

Health /Dental Buyouts

2.0%

Dental Insurance

2.1%

Health Insurance

55.7%

ERS

6.1%

TRS

14.8%

FICA

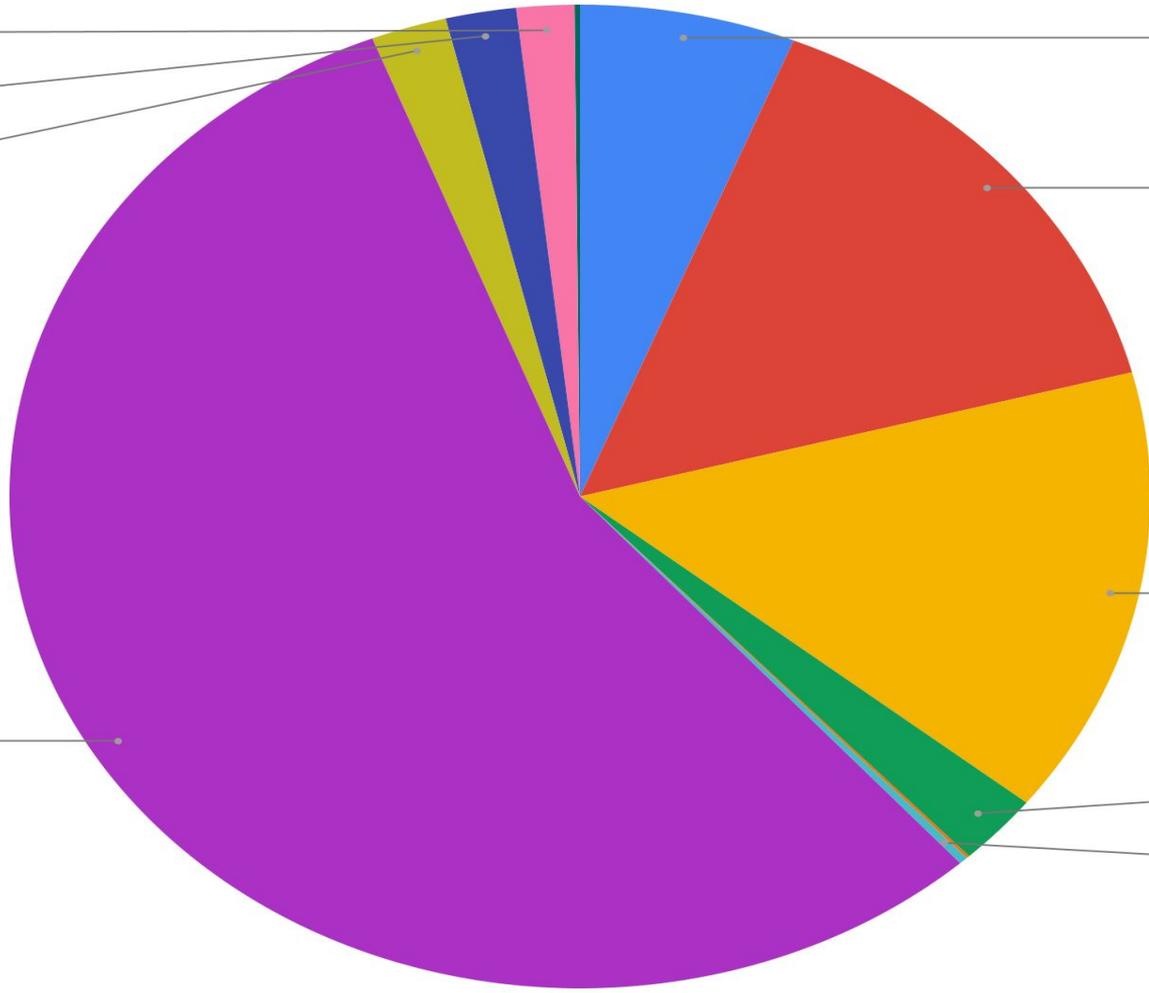
14.8%

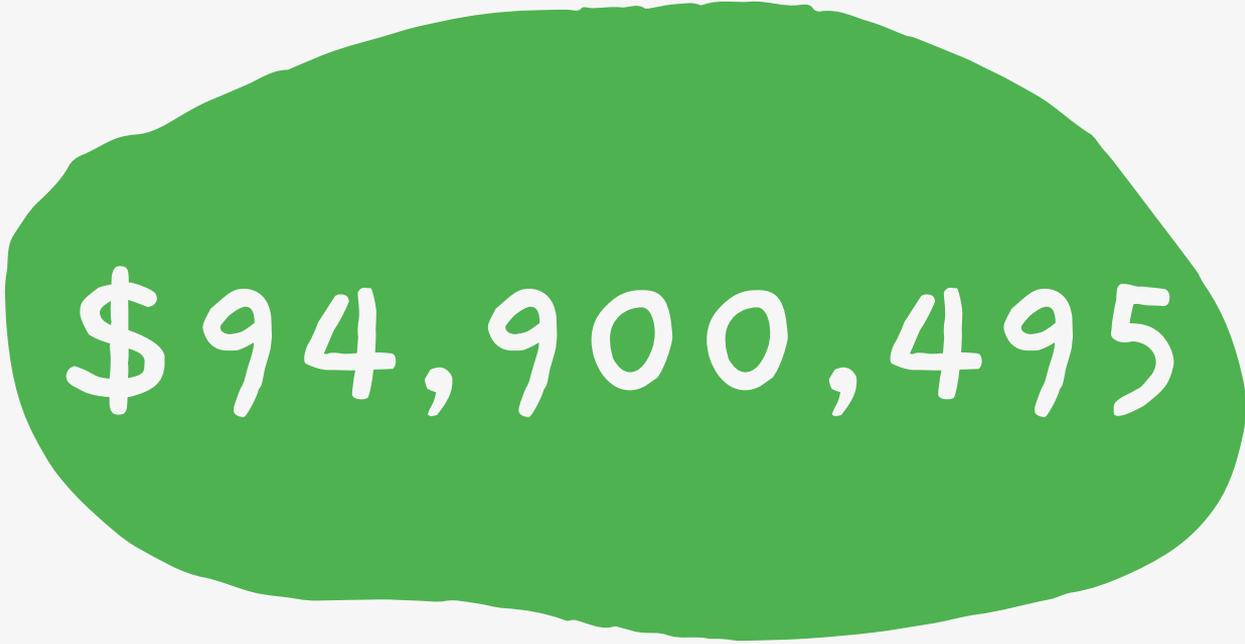
Workers' Compensation

2.4%

Unemployment Insurance

0.3%





\$94,900,495

Total Budgets Presented This Evening



# A couple notes from Albany this past weekend



- Foundation aid
  - Fight for restoration has begun
  - Hold harmless provisions have really gotten legislatures attention
- On time Budget
  - Expect it to be late
- Does not appear many education issues outside of foundation aid are going to get done
  - Very dour mood on relationships between legislative and executive branch
- Zero Emission Buses
  - Waiting to fail...
  - It's going to be last minute adjustments from the state
  - Overriding voters is becoming a concern

# Next Up-Budget Workshop #2



Instructional  
Areas

Student  
Services

Athletics &  
Extracurriculars

Instructional  
Technology

# Budget Team Members

Brian Wilcox

Aquatics Director



Ben Whipple

Aquatics Director



Blaine Cunningham

Director Of Facilities



Neil Flood

Director of Safety & Security



Renee Reagan

Transportation Manager

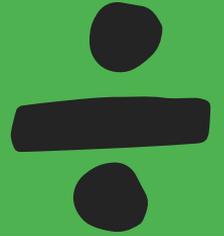


Jane Laskey

Director of Community  
Programs




$$a^2 + b^2 = c^2$$



Thank you!

Questions?

