



Budget Workshop #1

March 5, 2024


$$E = mc^2$$



Agenda

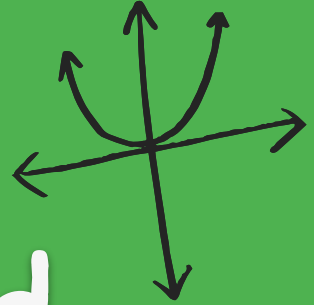


- State Aid Learning
- Operational
Expenditure Areas
- Questions

Foundation Aid Update

| Time Frame | Values |
|-----------------------------------|--------------|
| November Database Estimate | \$46,902,756 |
| January Governor Proposal | \$46,272,989 |
| Variance | -\$629,767 |
| February Database Estimate | \$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) $1.37 - (1.23 * \text{CWR})$;
- (2) $1.00 - (0.64 * \text{CWR})$;
- (3) $0.80 - (0.39 * \text{CWR})$;
- (4) $0.51 - (0.22 * \text{CWR})$.

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

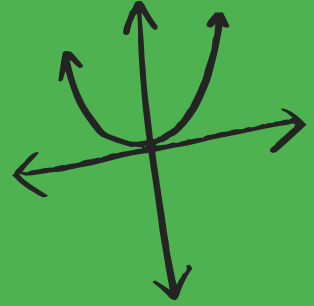
- ✓ Salaries and benefits for drivers and mechanics
- ✓ Supplies such as fuel, lubricants, tires, replacement parts
- ✓ Contractuals such as insurance, routing software, repair contracts

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



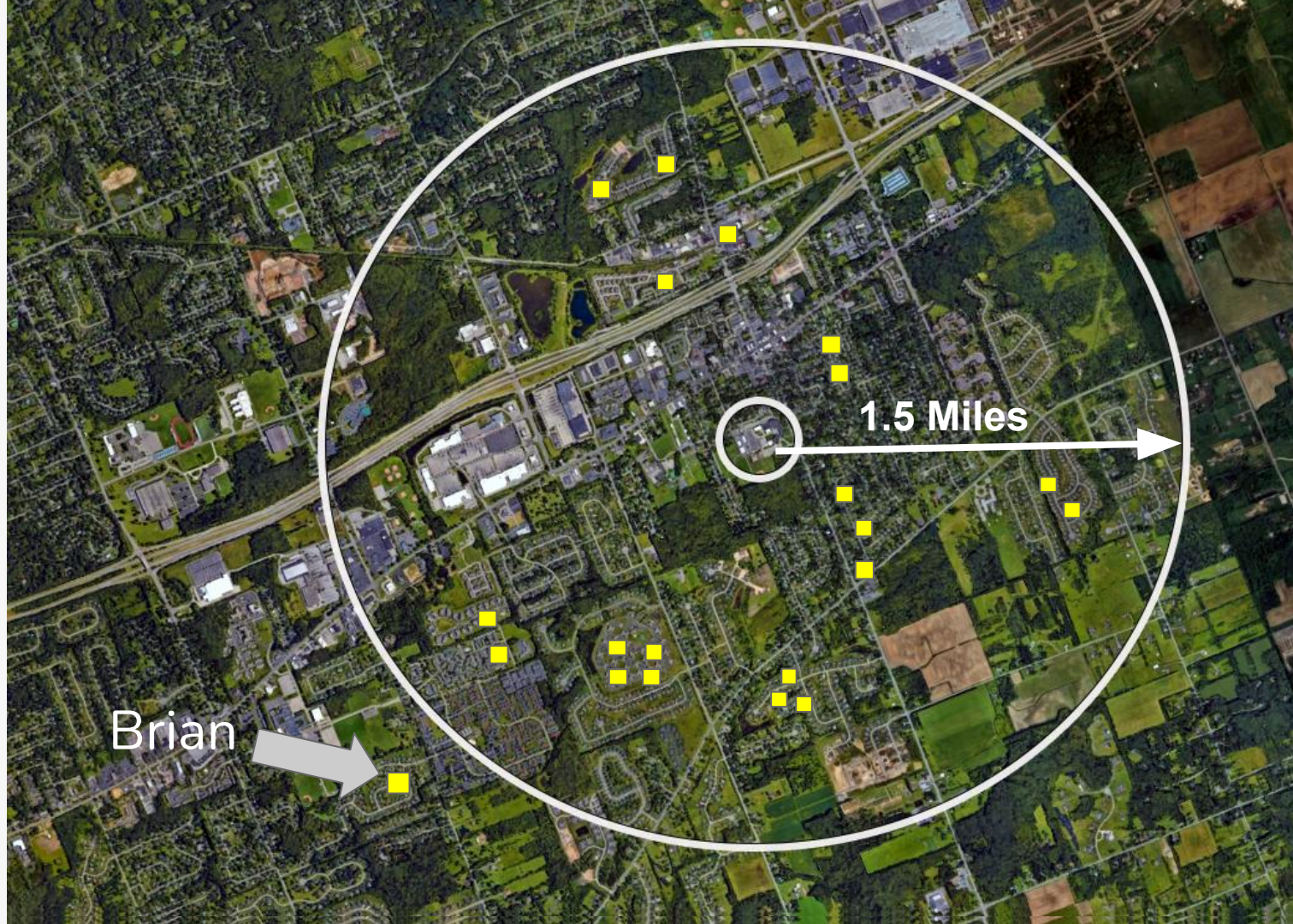
NAPD

Non-Allowable Pupil Decimal

Most impactful exercise for Transportation Aid

Let's visualize

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



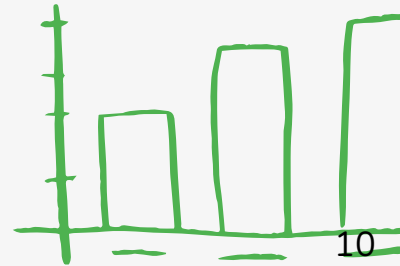
Brian

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

| Category | Capital Expenses | Operating Expenses | Contract Transportation | Supervisors Office |
|---|------------------|--------------------|-------------------------|--------------------|
| Total Expenditures | \$1,600,000 | \$9,000,000 | \$1,250,000 | \$1,000,000 |
| Other Miles Deduction -.06 | \$96,000 | \$540,000 | \$75,000 | \$60,000 |
| Subtotal | \$1,504,000 | \$8,460,000 | \$1,175,000 | \$940,000 |
| NAPD Deduction -.04 | \$60,160 | \$338,400 | \$47,000 | \$37,600 |
| 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 |
| Total Deductions | \$156,160 | \$903,400 | \$122,000 | \$97,600 |
| Approved Expenses for Aid | \$1,443,840 | \$8,096,600 | \$1,128,000 | \$902,400 |
| Total Aid - .707 | \$1,020,795 | \$5,724,296 | \$797,496 | \$637,997 |
| 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> |
|-----------------------------------|-----------------------|-----------------------|-----------------------|------------------------|------------------------|
| Non-Instructional Salaries | \$7,045,794 | \$7,245,575 | \$7,597,900 | \$352,325 | 4.86% |
| Equipment | \$225,000 | \$325,000 | \$325,000 | \$0 | 0.00% |
| Fuel | \$110,000 | \$110,000 | \$110,000 | \$0 | 0.00% |
| Natural Gas | \$1,725,000 | \$1,725,000 | \$1,725,000 | \$0 | 0.00% |
| Electricity | \$725,000 | \$725,000 | \$725,000 | \$0 | 0.00% |
| Contractuals | \$654,000 | \$654,000 | \$654,000 | \$0 | 0.00% |
| Supplies | \$653,000 | \$653,000 | \$653,000 | \$0 | 0.00% |
| Repairs | \$625,000 | \$625,000 | \$625,000 | \$0 | 0.00% |
| BOCES Services | \$430,000 | \$435,000 | \$440,000 | \$5,000 | 1.15% |
| Total | \$12,192,794 | \$12,497,575 | \$12,854,900 | \$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> |
|--------------------------------------|--------------------|--------------------|--------------------|-----------------|-----------------|
| Non-Instructional Salaries | \$5,803,685 | \$5,848,400 | \$5,976,300 | \$127,900 | 2.19% |
| Supplies | \$273,900 | \$273,900 | \$273,900 | \$0 | 0.00% |
| Insurance | \$90,000 | \$90,000 | \$90,000 | \$0 | 0.00% |
| Fuel | \$750,000 | \$750,000 | \$750,000 | \$0 | 0.00% |
| Contractuals | \$220,250 | \$230,250 | \$230,250 | \$0 | 0.00% |
| BOCES Contract Transportation | \$1,325,000 | \$1,325,000 | \$1,325,000 | \$0 | 0.00% |
| Totals | \$8,462,835 | \$8,517,550 | \$8,645,450 | \$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% |
| Total Construction Debt | \$10,878,069 | \$11,802,400 | \$9,885,525 | (\$1,916,875) | -16.24% |
| 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% |
| Total Bus Borrowing Debt | \$1,717,454 | \$1,760,500 | \$1,781,240 | \$20,740 | 1.18% |
| Total Debt Service | \$12,595,523 | \$13,562,900 | \$11,666,765 | (\$1,896,135) | -13.98% |
| 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% |
| Total Transfers | \$340,000 | \$340,000 | \$340,000 | \$0 | 0.00% |

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

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

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 | \$ 1,012,900 | \$ 34,800 | 3.56% |
| Equipment | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ - | 0.00% |
| Supplies | \$ 38,500 | \$ 38,500 | \$ 45,000 | \$ 6,500 | 16.88% |
| Contractuals | \$ 75,600 | \$ 75,600 | \$ 75,600 | \$ - | 0.00% |
| Totals | \$1,041,864 | \$1,117,200 | \$1,158,500 | \$41,300 | 3.70% |



Employee Benefits Budget Updates

Worker's Compensation

Surprising year over year
budget reduction

TRS

Small rate increase
year over year

ERS

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

Healthcare

Medicare plans for
retirees helped lessen
the increase overall

Dental

Flat increase budget to
budget

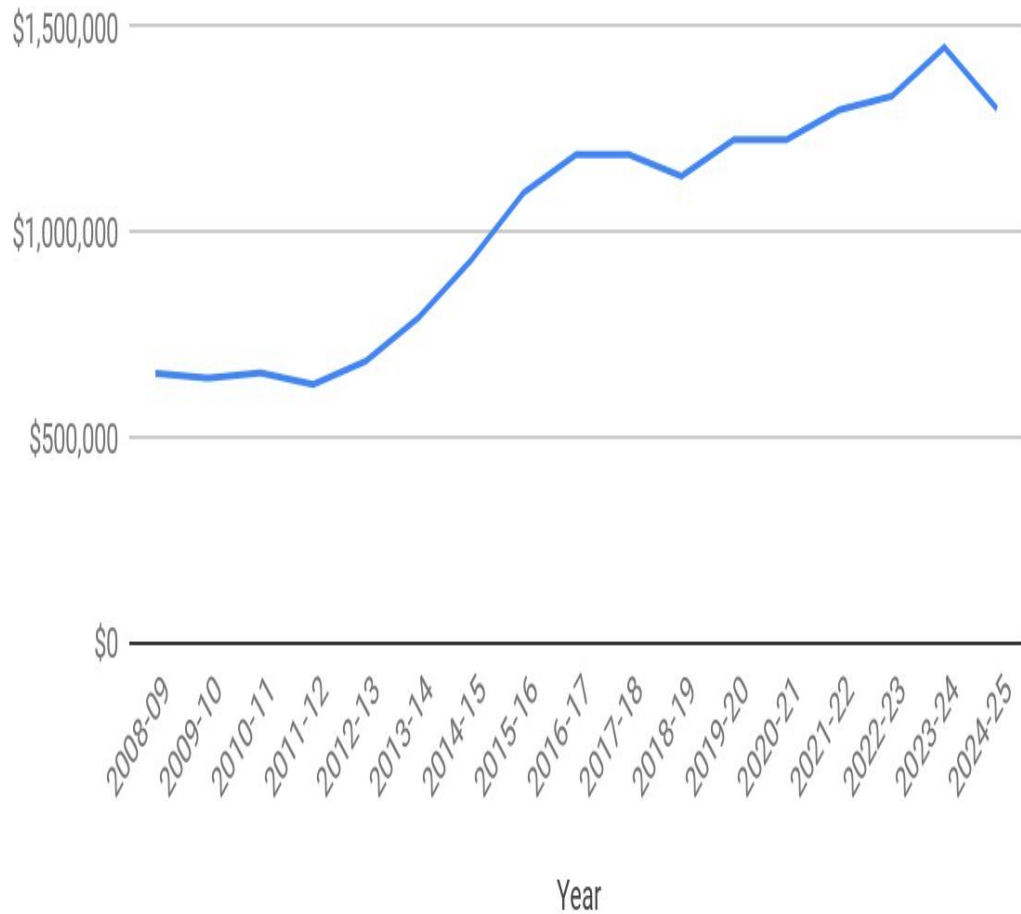
Ancillary Plans

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

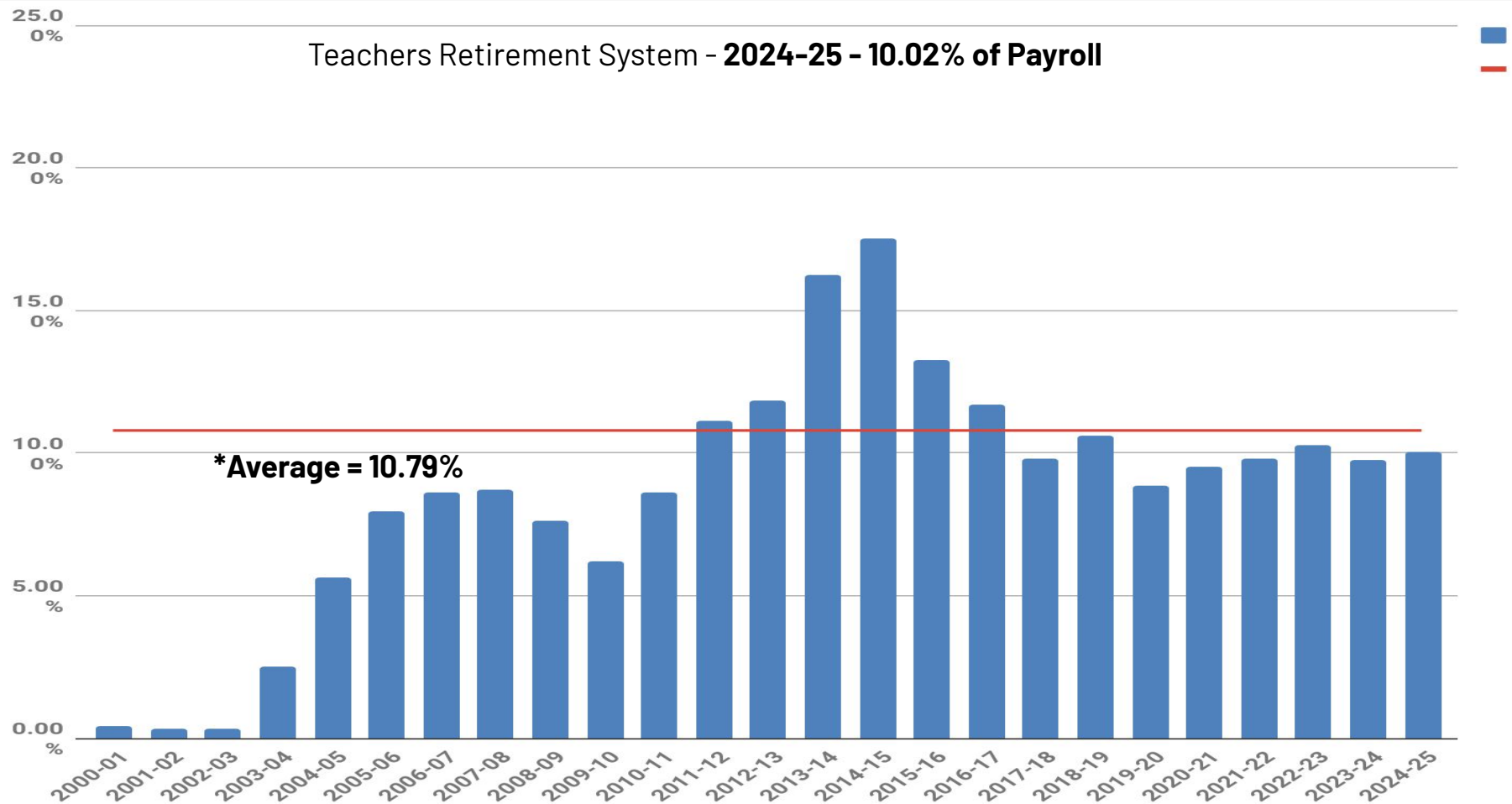
1.5% Increase in Rate over last year

\$8,162,100

Total Projected TRS Bill

0.53% Increase in Rate over last year

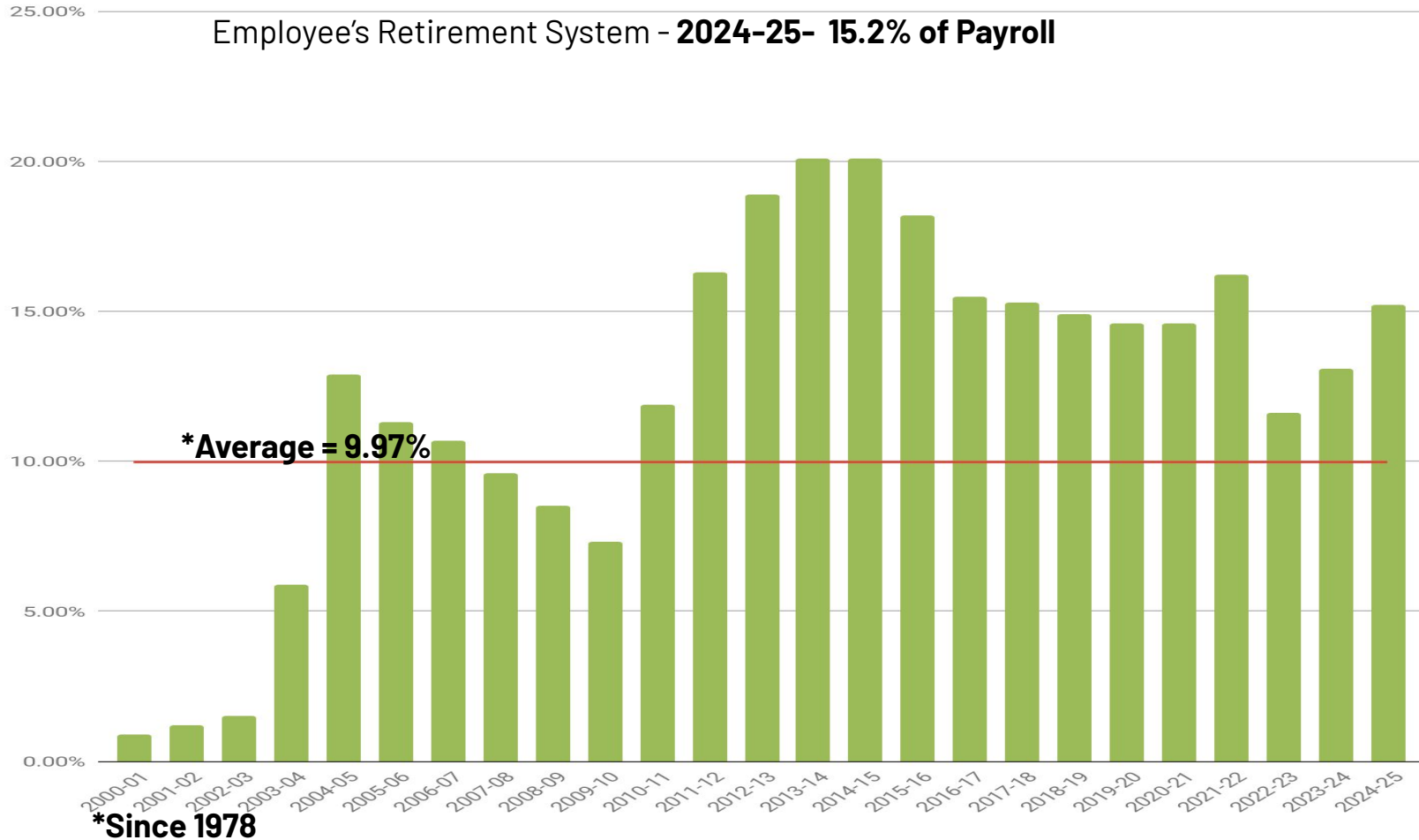




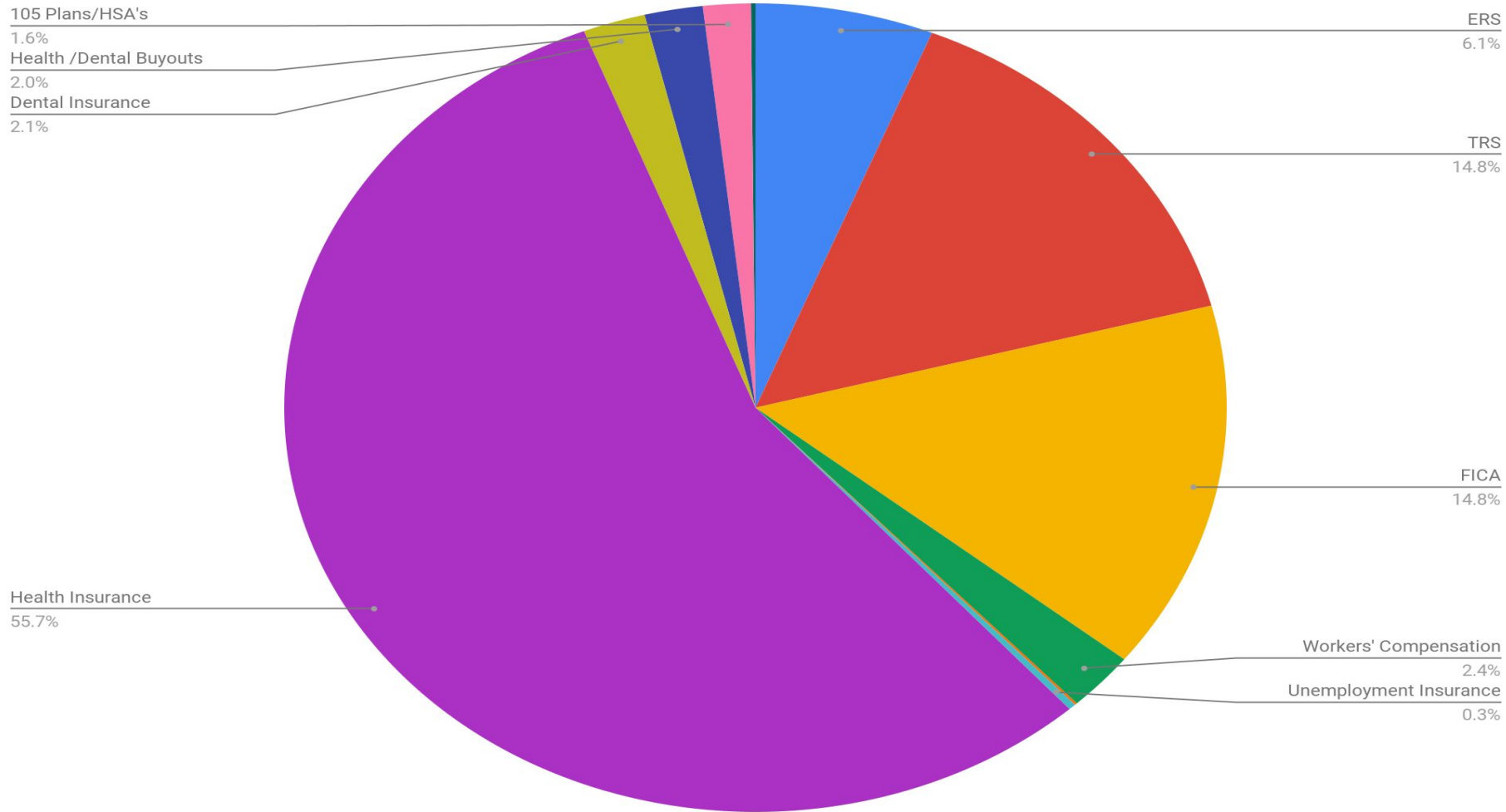
***Average = 10.79%**

***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% |
| Total | \$ 51,002,788 | \$ 52,923,800 | \$ 55,055,725 | \$ 2,131,925 | 4.03% |





\$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



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?

