



# Board of Education Meeting

2024-25 Proposed Budget for Adoption

April 15, 2024

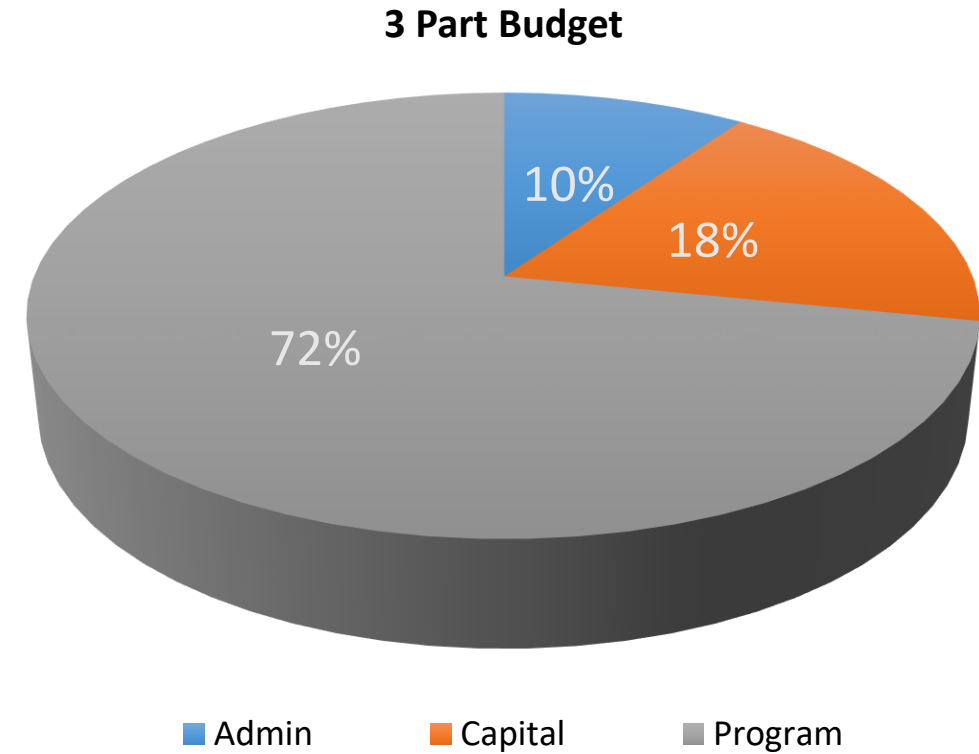
# Proposed 2024-25 Budget Summary

Under NYS law, school budgets are broken down into three categories:

1. **Administrative:** Covers expenses related to the management of the district. This includes: salaries and benefits of administrators, supervisors, and administrative clerical staff; public information and printing; insurance costs; legal expenses, and Board of Education expenses. **9.74%**

2. **Capital:** Covers costs of operating the facility of the district. This includes: debt service on buildings; bus purchases; tax certiorari and court-ordered costs; operation and maintenance costs, including salaries and benefits of custodial staff; supplies; utilities; repairs, and renovations. **18.46%**

3. **Program:** Covers costs directly related to student instruction. This is the majority of the overall budget, which includes: salaries and benefits of teachers, school counselors, aides, nurses, social workers, psychologists, and speech therapists; teaching supplies; equipment and textbooks; library and instructional computer funds; athletics, and transportation (except bus purchases.) **71.80%**



# Adopted 2023-24 Budget vs. Proposed 2024-25 Budget:

	<b>2023-2024</b>	<b>2024-2025</b>
• Salaries	\$16,890,910	\$17,192,626
• Fringes	\$10,847,312	\$11,679,671
• Equipment	\$129,800	\$103,300
• Contractual and Other	\$2,752,768	\$2,643,785
• Materials/Textbooks	\$1,016,520	\$971,320
• Tuition to Other Schools	\$335,000	\$265,000
• BOCES Service	\$2,659,075	\$2,921,802
• Debt Service	\$3,713,612	\$3,571,038
• Interfund Transfer	\$20,000	\$20,000
• TOTALS	\$38,364,997	\$39,368,542

Budget to Budget is an increase of 2.62%

# Changes to the Proposed 2024-25 Budget from the 2023-24 Budget

Year to year, the budget always includes:

- Previously-agreed upon salary increases from all current contracts (for example, administration and management contracts, which were ratified last year).
- Minor increases or decreases to other expenses depending on the needs of the district for example testing supplies as we have switched to computer based testing.

# Changes to the Proposed 2024-25 Budget from the 2023-24 Budget

## **Decreases:**

- The shared HR Service with NERIC that was recommended by an internal control audit, was not implemented.
- BOCES Public Information: last year, this was increased to include the new branding and website redesign. Both initiatives will be completed by year end.
- An ES Teacher with an individualized MOA is not being replaced.
- Tuition to Other Schools decreased, due to a student returning to the district.
- BOCES Technology Services due to the department taking on more work and only utilizing 1 part-time BOCES staff.

# Changes to the Proposed 2024-25 Budget from the 2023-24 Budget

## **Increases:**

- 17.25% increase to health insurance.
- Salary increases per the ratified STA contract.
- Estimated salary increases for CSEA with their new contract.
- BOCES Special Education: there are two students on the waiting list; program costs were increased between 2% - 3.5% (inc of \$120K).
- Two Special Education Teachers from the ESSR grant.
- Career and Technical Education tuition was increased by 3%; 12 students previously covered in the ESSR grant were added to the budget (inc of \$171K).
- Saratoga Center for the Family has been built in to the budget which includes 2 counselors from the ESSR grants.
- Increase to NYSERS of 2.10%
- Increase to NYSTRS of 0.27%
- 9% increase to package, auto and umbrella insurance.

# 2024-25 Proposed Budget Cuts

## Administration: 2 FTE's (cuts)

- Dean of Students (cut)
- Director of Curriculum, Instruction & Professional Development (cut)

## Clerical & Support: 4 FTE's (2 cuts, 2 vacancies)

- 10-month Attendance Clerk (cut)
- CSE Secretary (cut)
- Two educational aides (vacancies)

## Building & Grounds: 2 FTE's (2 vacancies)

- Two cleaners (vacancies)

## Program (Classroom & Athletics): 4 FTE's (3 cuts, 1 vacancy)

- Three elementary school teachers (cuts)
- One high school teacher (retirement/vacancy)
- Athletic Program Assistant Coaches
- Intramurals at all levels

Total Salaries from Budget	Total Cut	% of Cut
		Admin
974,039.00	-211,500.00	8.72%
DO/Principals/Dean/DOC Administrators		
		Support
2,150,590.00	-115,653.60	5.38%
All Clerical/Aides/Monitors/Nurse		
		Cleaners
1,238,244.00	-70,720.00	5.71%
Custodial/G&M/Bldg Maint		
		Teachers
11,784,165.00	-183,537.91	1.56%
Teachers/Psy/Counselors		
		Athletics
435,625.00	-55,232.00	12.68%
Chap/Coaches/Athletic Trainer		

# 2024-25 Proposed Budget Cuts

Kindergarten			First Grade			Second Grade			Third Grade			Fourth Grade			Fifth Grade		
	23/24	24/25		23/24	24/25		23/24	24/25		23/24	24/25		23/24	24/25		23/24	24/25
Section 1	15	16	Section 1	14	18	Section 1	18	17	Section 1	16	22	Section 1	19	16	Section 1	21	20
Section 2	15	16	Section 2	14	18	Section 2	19	17	Section 2	16	22	Section 2	20	17	Section 2	22	20
Section 3	16	16	Section 3	14	18	Section 3	19	18	Section 3	16	23	Section 3	20	16	Section 3	20	20
Section 4	15	16	Section 4	15	18	Section 4	19	18	Section 4	18	23	Section 4	20	17	Section 4	21	20
Section 5	15	16	Section 5	15	18	Section 5	19	18	Section 5	17	23	Section 5	19	17	Section 5	21	19
Section 6	15	16	Section 6	14		Section 6	19										
Self Cont	1		Self Cont	1	1	Self Cont		1	Self Cont	1		Self Cont	1	1			1
Life Skills	1		Life Skills	1	1	Life Skills			Life Skills			Life Skills		1			1
	93	96		88	92		113	89		84	113		99	85		105	101
23/24 Total Enrollment			582														
24/25 Total Enrollment			<u>576</u>														
Decrease			-6														
			23/24	24/25													
Total Classroom Teachers			33	31													
Total Special Ed Teachers			6	6													
Total Self Contained/Life Skills			1	1													
Total Tchr Other			7	7													
Total AIS Teachers			<u>4</u>	<u>3</u>													
			51	48													
Average Class Size			17.12	18.00													
Average Student to Teacher			11.41	12.00													



# 2024-25 Projected Budget Revenues

Description Revenue	24-25 Projected
Real Property Taxes	\$19,270,629
Other Pmts in Lieu of Taxes	\$41,000
Interest/Penalties on Real Prop Tax	\$15,000
Admissions	\$7,800
Before and After School Program	\$150,000
Day School – Tuition other NYS Districts	\$10,000
Interest & Earnings	\$50,000
Refund PY Expense – BOCES	\$150,000
Other Unclassified Revenue	\$55,000
Basic Formula Aid	\$17,070,814
BOCES Aid	\$1,369,673
Textbook Aid	\$128,626
Medicaid	\$50,000
Appropriated Reserves	\$1,000,000
Total Projected Revenue	\$39,368,542

# Tax Cap Calculation

<b>Tax Levy Limit (Cap) before Exclusions</b>		24/25
Tax Levy Prior Year		18,799,336
Prior Year Reserve Offset	+	0
Reserve Amount	+	0
Tax Base Growth Factor	X	1.0061
PILOTS Receivable Prior Year	+	41,000
Tort/Judgment Exclusion Prior Year	-	0
Capital Tax Levy for Prior Year	-	1,373,507
Allowable Levy Growth Factor	X	1.02
PILOTS Receivable Current Year	-	41,000
Available Carryover from Prior Year	+	0
<b>Total Levy Limit before Exclusions</b>		<b>17,892,135</b>
<b>Exclusions</b>		
Tax levy necessary for expenditures resulting from tort orders/judgments over 5% Prior Year Tax Levy	+	0
Capital Tax Levy for Current Year	+	1,374,510
Tax levy for pension contribution expense		
TRS	+	0
ERS	+	3,984
<b>Total Exclusions</b>		<b>1,378,494</b>
<b>Total Tax Levy Limit, Adjusted for Transfers Plus Exclusions</b>		<b>19,270,629</b>
Reserve Amount Used to Reduce Current Year Levy		0
<b>Proposed Levy for Current Year, Net of Reserve</b>		<b>19,270,629</b>
<b>Total Tax Levy Limit Adjusted for Transfers Plus Exclusions compared to the Prior Year Tax Levy</b>		<b>2.51%</b>
Difference between Tax Levy Limit Plus Exclusions and Current Year Proposed Levy		0
Planning to Override the Cap		No

# Comparative Spending Plans

- **2023-2024 Adopted Spending**

Total Adopted Expenditures	\$38,364,997
Percentage Increase of Spending	-.63%
Tax Levy Impact Actual	1.98%

- **2024-2025 Preliminary Spending**

Total Preliminary Expenditures	\$39,368,542
Percentage Increase of Spending	2.62%
Proposed Levy	2.51%

# 2024-25 Contingent Budget

What if the proposed budget is voted down?  
The Board of Education has the following options:

- Put another budget (revised or not) up for a vote in June
- Immediately adopt a contingent budget

	<b>24/25 Proposed</b>	<b>24/25 Contingent</b>	<b>Reductions</b>
<b>Admin</b>	3,833,270	3,772,575	(60,695)
<b>Capital</b>	7,269,423	7,172,639	(96,783)
<b>Program</b>	28,265,850	27,952,035	(313,814)
	39,368,542	38,897,249	(471,293)

# 2024-25 Contingent Budget

If the district adopts a contingent budget, there can be no increase to the tax levy from the prior year. Adopting a contingent budget **prohibits** a district from spending any money in certain areas, including:

- Community use of school facilities (unless ALL costs are reimbursed to the district)
- New equipment purchases
- Non-essential maintenance
- Capital expenditures (except in the case of emergencies)
- Salary increases for non-instructional employees who are not members of a collective bargaining unit
- Salary increases for employees designated by the Public Employment Relations Board as management or confidential


Ordinary contingent expenses may also have to be reduced to ensure no increase to the tax levy.

# 2024-25 Contingent Budget

The 2024-25 Contingent Budget eliminates the non-contingent items mentioned previously, plus:

- A reduction to administration (reducing one employee from 12-months to 11-months)
- Cuts: two additional teachers and one psychologist
- Cuts to co-curriculars
- Cuts to summer program days for school counselors and psychologists

# Foundation Aid

		<b>2024-25 Executive Budget School Aid Proposal</b>		
		<b>District:</b> SCHUYLERVILLE CSD <b>County:</b> Saratoga		
Aid Categories	2023-24	2024-25	Change	% Change
Foundation Aid	12,670,063	10,486,761	(2,183,302)	-17.2%
Charter School Transition Aid	-	-	-	NA
High Tax Aid	-	-	-	NA
Summer Transportation Aid	-	-	-	NA
Transportation Aid w/o Summer	1,184,848	1,373,412	188,564	15.9%
Building Aid	2,821,932	2,676,891	(145,041)	-5.1%
Building Reorganization Aid	-	-	-	NA
Operating Reorganization Incentive Aid	-	-	-	NA
Non-BOCES Computer Administration Aid	-	-	-	NA
Non-BOCES Career Education Aid	-	-	-	NA
Non-BOCES Academic Improvement Aid	-	-	-	NA
BOCES AID	1,436,079	1,369,673	(66,406)	-4.6%
Public Excess Cost High Cost Aid	125,219	148,340	23,121	18.5%
Private Excess Cost Aid	151,444	202,108	50,664	33.5%
Software Aid	17,585	20,103	2,518	14.3%
Library Materials Aid	8,606	8,388	(218)	-2.5%
Textbook Aid	79,176	79,220	44	0.1%
Hardware and Technology Aid	4,880	20,915	16,035	328.6%
Full-Day Kindergarten Conversion Aid	-	-	-	NA
Universal Prekindergarten Aid	250,848	557,440	306,592	122.2%
Supplemental Public Excess Cost Aid	-	-	-	NA
Academic Enhancement Aid	-	-	-	NA
<b>Total Aid</b>	<b>18,750,680</b>	<b>16,943,251</b>	<b>(1,807,429)</b>	<b>-9.6%</b>
<b>Total Aid excluding Building Aids</b>	<b>15,928,748</b>	<b>14,266,360</b>	<b>(1,662,388)</b>	<b>-10.4%</b>

# Foundation Aid cont'd

## Foundation Aid Summary

2023-24 Foundation Aid	12,670,063	
<u>Proposed 2024-25 Foundation Aid</u>	<u>10,486,761</u>	
Proposed Change from 2023-24	(2,183,302)	* district on save-harmless and subject to reduction
Proposed % Change from 2023-24	-17.2%	
<u>2024-25 Foundation Aid Under Current Law</u>	<u>12,670,063</u>	
Proposed Change from Current Law	(2,183,302)	
Proposed % Change from Current Law	-17.2%	

\* District on save-harmless and subject to reduction

As of today, April 15, NYS has not passed the executive budget. Governor Hochul did state there was movement on School Aid, indicating that at least some parts of her January 2024 Education Aid proposal will not be part of the final state budget. It is believed that there is now an agreement to avoid cuts to save-harmless funding in Foundation Aid this year, however, the Governor has indicated she will continue to push for the adoption of a lower inflationary factor adjustment. She also stated, "We've talked about putting a process in place, so by this time next year, giving everybody the notice and warning that they all asked for, there will be a different formula." The Governor indicates that she expects the review process would result in a permanent Foundation Aid reduction next year.



# Five-Year Comparative Spending Plans with Corresponding Tax Increases

YEAR	Adopted Budget	% Increase in Spending	% Inc/Dec to Tax Levy	Tax Value per \$1,000
2024-2025	39,368,542	2.62%	2.51%	13.91*
2023-2024	38,364,997	-.63%	1.98%	13.56
2022-2023	38,609,553	1.50%	1.32%	15.25
2021-2022	38,037,598	1.53%	0.90%	17.46
2020-2021	37,464,080	3.4%	2.6%	18.63

# 2024-25 Budget Timeline:

Budget Adoption: April 15, 7:00 p.m.

Budget Public Hearing: May 7, 6:00 p.m.

2024-25 Budget Vote/Board of Education Election: May 21, 12:00-9:00 p.m.

## Questions:

Mr. James Ducharme, Acting Superintendent

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Christine Burke, Assistant Superintendent for Business

518.695.3255