

New Lebanon CSD **Budget Presentation #2**

February 7, 2024

Presented By:

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2024-2025 Budget Goals:

1. New Lebanon CSD will maintain a balanced budget while supporting academic excellence and expanding resources for students and staff.
1. Increase fiscal awareness among all stakeholders through communication and professional development.
1. Stay within the tax cap and meet state mandated requirements.

Budget Calendar:

January 10, 2024 - Facilities and Food Service

February 7, 2024- **Instructional Programs and Transportation**

March 6, 2024 - Preliminary Full 24-25 Budget Presentation

- Would you like us to schedule a March Budget Workshop?

April 10, 2024 - Budget Workshop - Will Be Needed..

April 17, 2024 - Final Discussion and Adoption of 24-25 school year budget

April 23, 2024 - Special BOE Meeting - Questar III Budget Vote and Election - Time TBD

May 8, 2024 - Public Hearing on Proposed Budget

May 21, 2024 - Public Budget Vote and Board of Education Election

Tax Levy Look Back

| <u>School Year</u> | <u>Levied Amount in Budget</u> |
|--------------------|--------------------------------------|
| • 2018-2019 | • \$8,422,589 |
| • 2019-2020 | • \$8,422,589 |
| • 2020-2021 | • \$8,492,589 (*8,110,335 collected) |
| • 2021-2022 | • \$8,596,955 |
| • 2022-2023 | • \$8,794,685 |
| • 2023-2024 | • \$9,040,936 |

2024-2025 Tax Cap Calculation

| | |
|------------------------------|--|
| 23-24 Levy | 9,040,936 |
| Tax Base Growth Factor | <u>X 1.008</u> |
| | 9,113,264 |
| PILOT- | 0 |
| Prior Year Capital Exclusion | <u>-523,153</u> |
| | 8,590,111 |
| <u>CPI</u> | <u>X 1.0200</u> |
| | 8,761,913 <i>adjusted PY tax levy</i> |

2024-2025 Tax Cap Calculation

- 24-25 Capital Exclusions:
Bond Payments + Bus Ban Payments Boces Cap+100k Project
Subtract: State Aid
= Capital Exclusion
- Adjusted PY tax levy + Capital Exclusions+ ERS Exclusion
= **New Max Tax Levy**

** Details to follow in the next couple of weeks.

24-25 Executive Budget Proposal

| | 2023-2024 Budgeted Aid | 2024-2025 Budgeted Aid | Difference |
|-------------------|------------------------|------------------------|--------------------|
| Foundation Aid | \$2,591,363 | \$2,330,185 | (\$261,178) |
| Building Aid | \$558,135 | \$505,146 | (\$52,989) |
| Reimbursable Aids | \$678,282 | \$784,166 | \$105,884 |
| UPK | \$108,000 | \$108,000 | \$0 |
| Total | \$3,935,780 | \$3,727,497 | (\$298,283) |

*Number has been adjusted to account for final cost report that will be submitted.

Foundation Aid

- The Foundation aid formula was adopted 16 years ago

NY State Formula:

Foundation Aid X Pupil Needs Index X Regional Cost Index -
Local Contribution X Total Aidable Foundation Pupil Units
=

Total Foundation Aid

Save Harmless:

- Over time, decreases in student counts within districts led to Save Harmless. Rather than reducing foundation aid based on district's student count, foundation aid was held at their current level. This was in effect for 16 years
- In the Governor's budget she is proposing eliminating Save Harmless.
- Which is resulting in a decrease in NL's Foundation Aid of \$261,178

Current Enrollment: Elementary School

| Grade | Total Number: |
|-------------------------------|----------------------|
| Pre-School | 18 Students |
| Kindergarten | 27 Students |
| Grade 1 | 31 Students |
| Grade 2 | 33 Students |
| Grade 3 | 27 Students |
| Grade 4 | 34 Students |
| Grade 5 | 25 Students |
| Grade 6 | 20 Students |
| Self Contained (2 classrooms) | 11 Students |
| Total Students: | 226 |

Current Enrollment: Jr/Sr. High School

| Grade: | Total Number: |
|-------------------|---------------|
| Grade 7 | 40 |
| Grade 8 | 34 |
| Grade 9 | 31 |
| Grade 10 | 26 |
| Grade 11 | 24 |
| Grade 12 | 30 |
| Ungraded Students | 3 |
| Total Students: | 188 |

Enrollment Continued:

| Other: | Total Numbers: |
|--------------------------------------|-----------------------|
| Home Schooled Students: | 19 |
| Outside Placement (Paid by district) | 3 |
| Foster Care Placed Out of district | 5 |
| Private Schools | 8 |

Total Enrollment and Trends:

Total Numbers:

23-24 School Year - 450

(includes all documented students)

22-23 School Year - 413

22-21 School Year - 387

According to RWADA (Resident Weighted avg. Daily Attendance):

- 6.72% increase in enrollment from last year

Advocacy:

- Write letters to Assembly Person Didi Barrett and Senator Hinchey
- Today Andrew met with legislators in Albany with other superintendents
- Meeting with educational lobbyists and advocacy committee
- Communication to Faculty and Staff
- Communicate to parents and community with advocacy options

NL Educational Programs:

- No Recommended additions to the budget
 - Not adding a grade 6 section (currently only 1 section)
 - Current grade 5 of 25 students will be one section
- No Confirmed Retirements

Considerations:

- Jennifer Morris plans to retire in November of 2024. The district will need to budget for this position and her succession plan. Looking to keep expenses similar. More discussions to come.

COVID Grant Funding Review

- ARP Grant - Ends this year (\$610,695 total amount over 3 years)

The following was funded with ARP grant for 24-25 school year \$233,869

- 1 - Psychologist
- .5 Elem Special Education Teacher
- 1- Jr./Sr. High School HS Hall Monitor
- Building Substitutes
- After School Intervention Teachers
- Professional Development
- Cleaning Supplies

UPK Funding Scheduled to Continue from state: (No ending date)

- Maintain a full time PK teacher and a portion of TA
- Covers full teacher salary, portion of TA salary, district covers all benefits **-\$97,620**

WBH Educational Program Faculty/Staff

Overview:

| | 23-24 Budgeted Salaries | 24-25 Budgeted Salaries | Difference |
|---------------------------|-------------------------|-------------------------|-----------------|
| PK: 1 Teacher | \$84,368 | \$88,396 | \$4,028 |
| Grades K-3: 8 Teachers | \$573,548 | \$601,264 | \$27,716 |
| Grades 4-6: 5 Teachers | \$357,605 | \$374,969 | \$17,364 |
| Art/Music | \$84,579 | \$88,270 | \$3,691 |
| RTI: 2 Teachers | \$216,780 (2.5) | \$198,772 (2) | (\$18,008) |
| 1 Librarian/ 1.5 PE | \$157,367 | \$163,310 | \$5,943 |
| Teachers Assistants/Aides | \$223,966 (9) | \$257,458(8) | \$33,492 |
| WBH Admin/Office Staff | \$212,740 | \$222,004 | \$9,264 |
| School Nurse: 1 Nurse | \$35,341 | \$37,146 | \$1,805 |
| Total: | \$1,946,294 | \$2,031,589 | \$85,295 |

NL Jr./Sr. High School Educational Program Faculty/Staff Overview:

| | 23-24 Budgeted Salaries | 24-25 Budgeted Salaries | Difference |
|-------------------------------------|--------------------------------|--------------------------------|-------------------|
| Teachers 7-12 | \$1,693,134 | \$1,778,734 | \$85,600 |
| 6 Teacher Assistants & hall monitor | \$166,570 | \$193,031 | \$26,461 |
| 1 Nurse | \$41,403 | \$52,055 | \$10,652 |
| Jr/Sr. Admin/ Office Staff | \$302,035 | \$316,006 | \$13,971 |
| Total: | \$2,203,142 | \$2,320,168 | \$136,684 |

** 3 English, 3 Social Studies, 4 Math, 4 Science, 2 Spanish, 1.5 PE, 1 Librarian, 1 Technology, .8 Art & 2 Music*

Special Education and Pupil Services

- 1 Guidance Counselor
- 3 Psychologists
- Part Time Special Education Director?
- 1 Secretary
- 6 - Special Education Teachers
- 2 - Self Contained SPED Teachers
- 5 Aides
- 2 Teacher assistants
- OT/PT/ and Speech Services through Advanced Therapy

Self Contained Salaries - In House Program

- Due to Increased needs a second classroom has been opened.
- If we do not fill to capacity we are advertising open placements to other district.

| 1 Self contained classroom | 23-24 Budgeted Salaries |
|---|-------------------------|
| 1 Teachers, 2 Aides 6 Students | \$103,054 |
| The 2nd classroom was added after the budget due to student needs.. | |
| Total: | \$103,054 |

| 2 Self contained classrooms | 24-25 Budgeted Salaries |
|----------------------------------|-------------------------|
| 1 Teacher, 2 Aides 8 Students | \$117,565 |
| 1 Teacher, 3 Aides 6 Students | \$109,187 |
| Total: | \$226,752 |

Tentative Outside SPED Placements for Next School Year:

- Important to plan for additional placements in case we have an increase in needs.
 - 23-24 Budgeted amount - **\$490,000**
 - 24-25 Budgeted amount- **\$400,000** - *4 anticipated outside placements*
- Currently have 5 Foster Care placements that the district is responsible for.

Special Education Expenses:

| | 23-24 Budgeted Salaries | 24-25 Budgeted Salaries | Difference |
|--------------------------------|--------------------------------|--------------------------------|-------------------|
| Salaries | \$763,214 | \$980,025 | \$216,811 |
| BOCES | \$220,000 | \$160,000 | (\$60,000) |
| Equipment/Supplies/contractual | \$17,400 | \$17,400 | \$0 |
| Contractual Tuition | \$270,000 | \$240,000 | (\$30,000) |
| Total: | \$1,270,614 | \$1,397,425 | \$126,811 |

Transportation Department:

Overview:

Transportation Supervisor - 1

Part Time Dispatcher - 2.5 hours per day

Mechanic - 1

Bus Drivers - 10

Bus monitors - 2

Transportation Budget

| | 23-24 Budgeted Salaries | 24-25 Budgeted Salaries | Difference |
|--|--------------------------------|--------------------------------|--------------------|
| Transportation Supervisor/Dispatcher | \$84,724 | \$88,416 | \$3,692 |
| Mechanic | \$66,044 | \$68,685 | \$2,641 |
| Drivers: | \$312,729 | \$348,554 | \$35,825 |
| Bus Monitor: | \$19,562 | \$21,974 | \$2,412 |
| Bus Purchase | \$187,009 | \$0 | (\$187,009) |
| Parts, Motor Oil, Gas, Tires & contractual Items | \$225,500 | \$243,500 | \$18,000 |
| Total: | \$895,568 | \$771,129 | (\$124,439) |

- May need additional monitor for increased needs

Bus Replacement Plan:

This past summer the board agreed to ask our taxpayers to vote on a bus bond proposal for three 30 passenger buses. The vote will take place in May 2024.

Unit Price per bus - \$94,854

Total - \$ 284,562

24-25 Budget Outlook:

- We are hearing that we may not have information on state aid until end of April or May.
- NY school districts must have 24-25 budgets out to the community by April 18th
- We may have to put together 2 budgets one with current state aid numbers and one with flat aid numbers.

Preliminary 24-25 Budget Outlook:

In order to continue programs as is with increase in costs and no guaranteed breakage, the district is predicting a substantial budget gap.

- Projected 12.1% increase on health 5.2% increase on prescriptions.
- 10% projected TRS employer contribution rate (was 9.76%)
- 15.2% ERS employer contribution rate (was 13.1%)
- Projected \$126,811 Increase in special education cost due to student needs.
- \$670,000 increase in salary costs due to contractual obligations and addition of school psychologist and hall monitor that was paid for by COVID funding.
- 11% debt service increase due to bus ban.

Next Steps:

- For our March meeting we will have more accurate budget projection for the 2024-2025 budget.
- **The board will have to start thinking about making budget decisions..**
 - How much school tax revenue does the board want to use to balance the budget ?
 - How much fund balance does the board want to use to balance the budget?
 - Does the board want to look at using reserves to balance the budget?
 - Will program reductions have to be made to balance the budget?

What do you as the board need from us to make these decisions?

Questions:

