

Schalmont Central School District

February 13, 2023 Budget Information
Presentation



Graduating students prepared for the 21st century.

Current Total Operating and *Projected* Budgets



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2022-23 Budget (current)

Appropriations			Revenues	
	2022-23			2022-23
General Operations and Central Admin	\$ 4,702,585		State and Federal Aid	\$ 16,526,359
Instruction	\$ 26,207,707		Fund Balance Appropriations	\$ 2,668,356
Transportation	\$ 3,813,698		Reserve Appropriations	\$ 0.00
Benefits	\$ 16,464,550		Interest Earnings/Building Use/Refunds	\$ 586,300
Debt Service	\$ 2,249,450		Payment in Lieu of Taxes	\$ 3,743,403
Interfund Transfer	\$ 60,000		Property Tax Levy for Budget	\$ 29,973,572
Total Expenses	\$ 53,497,990		Total Revenue	\$ 53,497,990



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Projected Expense Increases:

- **Average Contractual Salary Increases (estimate) ~5% (est. average of all employees)**
- **Benefits**
 - **Health Insurance Increase ~10%**
 - **Retirement System Increases (ERS, TRS) ~3%**
- **Technology Spending Increase (Chromebook Replacement Plan) \$450,000**
- **BOCES Programming ~3%**
- **Outplaced Special Education and Student Supports ~6%**
- **Add 2.0 Elementary Sectioning (JES and MS) due to enrollment- \$140,000**
- **Add 1.5 K-12 Special Education Staffing due to enrollment needs- \$105,000**
- **Part-time Clerical/Registrar Support (no cost due to clerical retirement breakage)**
- **Increase in Substitute Teacher/Teacher Assistant Pay (Certified and Non-Certified)- \$10,000**
(\$130 for certified; \$110 for non-certified)



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Estimated Budget Rollover (with program additions)

Appropriations			Appropriations	
<u>Category:</u>	2022-23		<u>Category:</u>	Estimated 23-24
General Operations and Central Admin	\$ 4,702,585		General Operations and Central Admin	\$ 4,635,550
Instruction	\$ 26,207,707		Instruction	\$ 27,880,309
Transportation	\$ 3,813,698		Transportation	\$ 3,926,600
Benefits	\$ 16,464,550		Benefits	\$ 16,938,843
Debt Service	\$ 2,249,450		Debt Service	\$ 2,431,736
Interfund Transfer	\$ 60,000		Interfund Transfer	\$ 40,000
Total Expenses	\$ 53,497,990		Total Expenses	\$ 55,853,038

Projected Budget-to-Budget Increase is \$2,355,048 or 4%.

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Let's Take a Closer Look!

<https://www.budget.ny.gov/pubs/archive/fy24/ex/local/school/2324schoolaidruns.pdf>

(Schalmont CSD is Page 65 in the Document)



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How Do You Read a State Aid Run?

2022-2023 Base Year Aids	
Foundation Aid	\$8,922,444
Full Day K Conversion	\$0
Universal Pre-K	\$210,600
BOCES	\$1,275,731
Special Services	\$0
High Cost Excess Cost	\$176,630
Private Excess Cost	\$345,573
Hardware & Technology	\$26,136
Software, Library, Textbook	\$142,953
Transportation Including Summer	\$2,321,887
Building & Building Reorganization Incentive	\$1,444,368
Operating Reorganization Incentive	\$0
Charter School Transition	\$0
Academic Enhancement	\$0
High Tax Aid	\$405,052
Supplemental Public Excess Cost	\$24,469
Total	\$15,295,843

2023-2024 Estimated Aids	
Foundation Aid	\$10,826,501
Full Day K Conversion	\$0
Universal Pre-K	\$534,600
BOCES	\$1,024,453
Special Services	\$0
High Cost Excess Cost	\$195,049
Private Excess Cost	\$359,041
Hardware & Technology	\$27,631
Software, Library, Textbook	\$146,889
Transportation Including Summer	\$3,151,774
Building & Building Reorganization Incentive	\$827,740
Operating Reorganization Incentive	\$0
Charter School Transition	\$0
Academic Enhancement	\$0
High Tax Aid	\$405,052
Supplemental Public Excess Cost	\$24,469
Total	\$17,523,199
\$ Change 23-24 Minus 22-23	\$2,227,356
% Change Total Aid	14.56%
\$ Change Foundation Aid	\$1,904,057
% Change Foundation Aid	21.34%
High-Impact Tutoring Set aside	\$192,602



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Per Pupil Allocation

Current Data (Derived from Schalmont's Fiscal Transparency Report)

Schalmont Central School District - \$20,402.82 p/student

County Average - \$17,901.65 p/student

Statewide Average - \$23,468.15 p/student



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Short and Long Term Budget Considerations

- Pre-K- 2024-2025 School Year?
- Schalmont enrollment is growing (hence need for additional sectioning)
- Increased special education needs (outplacements)
- Maintaining our Facilities (short and long-term Capital Projects)
- Contractual Negotiations (remain competitive in a competitive market)



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Next Steps...

- Await finalization of the Governor's Aid Runs
- Complete Contract Negotiations (Schalmont Teachers' and Administrators' Associations)
- Await Final Projected Expense Rates and Apply Firm Amounts to the Budget
- Compare Increased Expenses Against Revenues to Determine Appropriate Tax Levy
- Apply Tax Cap Levy Calculation (once finalized)
- Assess Retirement Savings (Breakage)
- Bus Proposition Replacement Plan (similar to last year; holding off on EV Bus Purchase due to cost, reliability, infrastructure, etc.)



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