

**2023-24**  
**BUDGET HEARING**  
**PRESENTED TO THE**  
**BOARD OF EDUCATION**

May 4, 2023



# REVIEW OF SUPERINTENDENT'S RECOMMENDED BUDGET

- **Board of Education Proposed Budget \$28,020,109**
  - Increase of \$1,128,556 or 4.20% over last years budget
- **Proposed Tax Levy \$15,068,110**
  - Increase of \$424,660 or 2.90% over 2022-23 Budget
  - Below the New York State Tax Cap

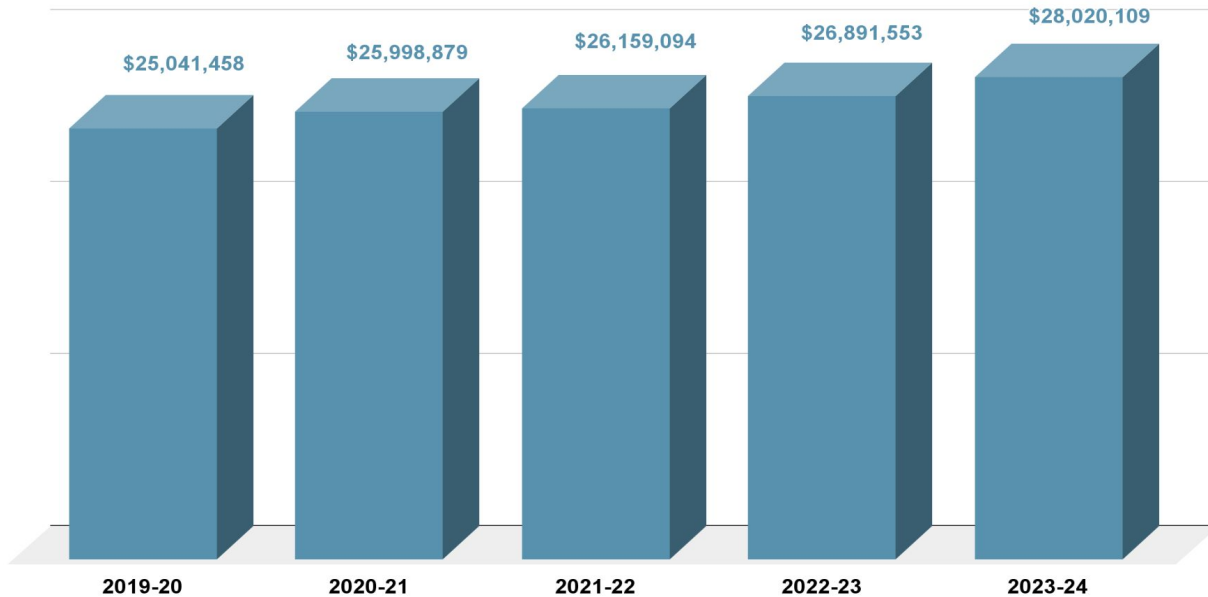


# INCLUDED IN THIS BUDGET

- Educational Technologist
- CES - Curriculum and Professional Development
- District - Data Storage Integrated System
- Jr/Sr - Lingualinx Translation Services for ENL Program
- CES - 4 hour Monitor - Nurses Office
- District - School Resource Officer
- Two Buses (1-Lg and 1 Sm)
- Technology Installment Purchase



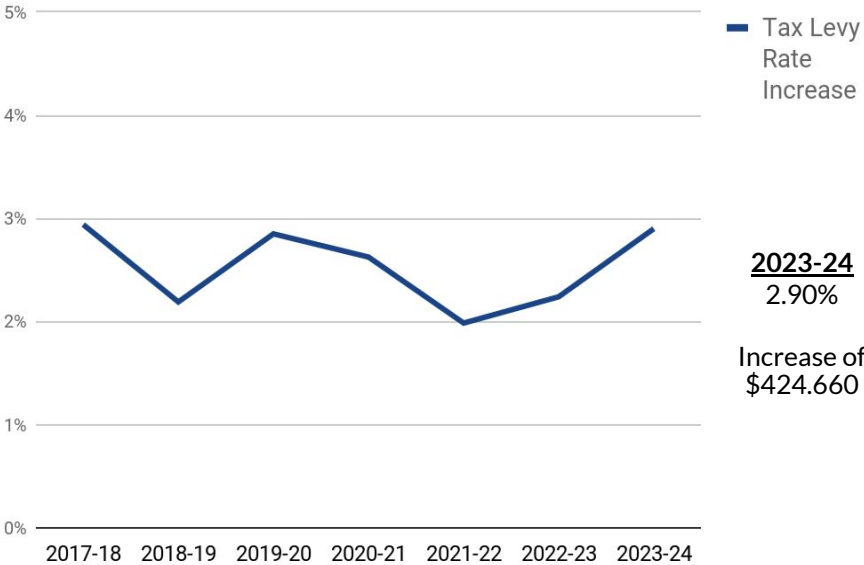
# BUDGET OVER THE LAST 5 YEARS



# Tax Levy Rates

2023-24	2.90%
2022-23	2.24%
2021-22	1.98%
2020-21	2.62%
2019-20	2.85%
2018-19	2.19%
2017-18	2.94%
Average	2.54%

Tax Levy Rate Increases



# REVENUES

	2022-23 Budget	2023-24 Proposed Budget	\$ Change	% Change
Tax Levy	\$14,643,450	\$15,068,110	\$424,660	2.90%
State Aid	\$10,309,437	\$11,000,789	\$691,352	6.71%
PILOTS	\$83,138	\$84,494	\$1,356	1.63%
Charges for Services	\$204,500	\$149,500	(\$55,000)	(26.89%)
Use of Money and Property	\$385,723	\$507,985	\$122,262	31.70%
Misc. Revenue	\$386,179	\$359,706	(\$26,473)	(6.86%)
Federal Aid	\$95,000	\$100,000	\$5,000	5.26%
Appropriated Reserve	\$34,126	\$49,525	\$15,399	45.12%
Appropriated Fund Balance	\$750,000	\$700,000	(\$50,000)	(6.67%)
Total Revenue	\$26,891,553	\$28,020,109	\$1,128,556	

# APPROPRIATIONS

	2022-23 Budget	2023-24 Proposed Budget	\$ Change	% Change
Instruction	\$12,172,355	\$12,839,572	\$667,217	5.48%
Athletics	\$269,760	\$269,234	(\$526)	-0.20%
Operation and Maintenance	\$1,543,456	\$1,592,513	\$49,057	3.18%
Transportation	\$1,198,969	\$1,544,384	\$345,415	28.81%
General Support	\$1,545,010	\$1,604,496	\$59,486	3.85%
Employee Benefits	\$6,953,643	\$7,211,012	\$257,369	3.70%
Debt Service	\$3,076,211	\$2,826,748	(\$249,463)	-8.11%
Interfund Transfers	\$132,150	\$132,150	\$0	0%
<b>Total Appropriations</b>	<b>\$26,891,554</b>	<b>\$28,020,109</b>	<b>\$1,128,556</b>	

## 2023-24 - Three-Part Budget

New York State law requires that school districts display the annual budget in three components: Program, Administrative and Capital Costs.

PROGRAM	\$ 20,092,637	71.71%
ADMINISTRATIVE	\$ 3,030,152	10.81%
<u>CAPITAL</u>	<u>\$ 4,897,320</u>	17.48%
TOTAL APPROPRIATIONS	\$ 28,020,109	

Administrative Percentage Per Reg: 13.10%

**Program costs** include salaries and benefits of all teaching staff and other support personnel delivering pupil and other student services (includes health, guidance, library, occupational education, computer assisted instruction, extracurricular and athletics). Also included are textbooks, instructional supplies and materials, equipment, contracts for services, BOCES program costs, retiree benefits and other program costs. All transportation services are included except bus debt service and supervision.

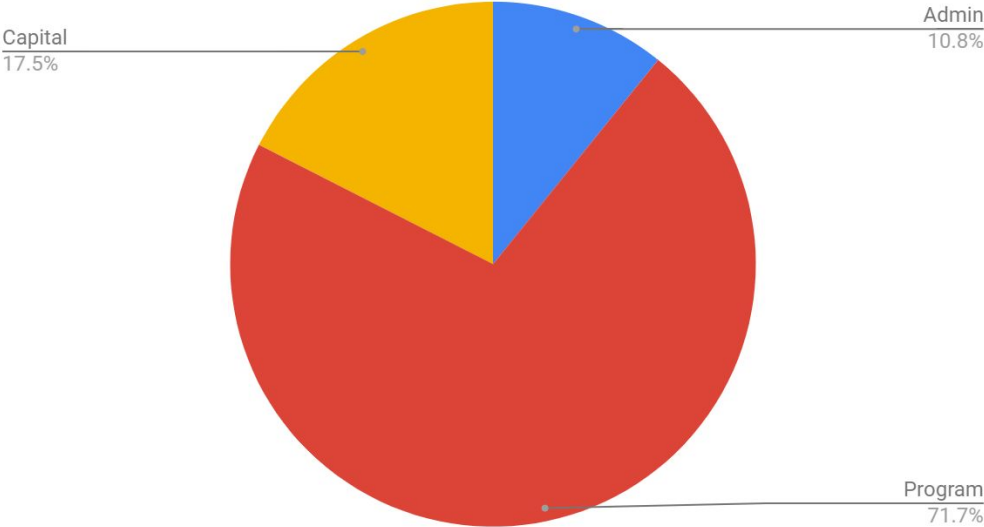
**Administrative costs** include salaries and benefits of certified staff who spend 50 percent or more of their time in administration, plus the salaries and benefits of supervisory, clerical and other staff supporting administrative functions. School board costs, central administration, public information, finance, legal, personnel, auditing, curriculum development and supervision, building supervision, central printing and data processing, supplies and materials, equipment, contracts for services, postage and copy costs, BOCES administrative costs, insurance, research, planning and evaluation, retiree benefits and other administrative costs are included.

**Capital costs** include the salaries and benefits of custodial, maintenance and grounds staff, retiree benefits, utilities, building repair, operations and maintenance supplies, materials and contracts and other facilities related.



# 2023-24 PROPOSED THREE-PART BUDGET

2023-24 Proposed Three-Part Budget



## WHAT HAPPENS IF THE BUDGET IS DEFEATED

- Districts can re-submit the same budget, a different budget or go to a contingent budget.
- A second budget would be voted on June 20, 2023.
- In a contingent budget, the 23-24 tax levy would remain at the same level as the 22-23 school year.
- This would mean that Schodack would lose \$424,660 in tax revenue.
- Other contingency rules would apply:
  - No purchase of equipment
  - Fees must be charged and paid upfront
  - Non-essential maintenance cannot be performed
  - Capital Outlay project would not be completed

22-23 Levy	\$14,643,450
23-24 Proposed Levy	\$15,068,110
23-24 Levy at Contingency	\$14,643,450
Difference between proposed tax levy and contingency	(\$424,660)



## OTHER/PROPOSITION

- **\$100,000 Transfer to Capital Project**
  - 2023-24 Project: Jr. / Sr. HS Gym upgrades and enhancements
    - Sound system
      - Speakers, mixer, microphones, bluetooth capabilities
    - Remaining Electric hoop operators (as budget allows)
- **Proposition:**
  - Bus Purchase
    - 1 - 66 Passenger Bus
    - 1 - 30 Passenger Bus
  - Student Representative to the Board of Education
  - Castleton Public Library Funding Proposition



# PROPOSITIONS

## #1 2023-24 Budget

- *Shall the Board of Education be authorized to expend \$28,020,109 for the 2023-24 school year, and to levy the necessary taxes therefore?*

## #2 School Bus Purchases

- *Shall the Board of Education be authorized to (1) purchase school buses at a maximum aggregate cost of not to exceed \$300,000; and (2) finance such purpose from the expenditure of funds in the General Fund?*

## #3 Student Representative to the Board of Education

- *Shall the Board of Education be authorized to allow a high school student to serve as an ex officio, non-voting member of the Schodack Central School District Board of Education subject to the requirements by law?*

## #4 Castleton Public Library Annual Tax Levy

- *Pursuant to Education Law, Section 259, shall the Board of Education of the Schodack Central School District be authorized to levy and collect an annual tax, separate and apart from the annual school district budget, in the amount of one hundred fifty-nine thousand dollars (\$159,000), which shall be paid to the Castleton Public Library for the support and maintenance of the library; with this appropriated amount to be the annual appropriation until thereafter modified by a future vote of the electors of the Schodack Central School District?*



# BOARD MEMBERS SEATS/IMPORTANT DATES

## Board Elections

- Three seats, three year term - starts July 1, 2023
  - Term expiring 6/30/2023
    - Ashley Palmer
    - Shelley Palmer
    - Mary Yurista

## Important Dates

- **May 16** Budget Vote/Board of Education Elections
- **June 20** Revote date if 1st budget does not pass



QUESTIONS, COMMENTS, OR CONCERNS

