



2023-24 Budget Development

March 21, 2023

Budget objectives

Student success

- 1 Growing programming and opportunities for students.

Fiscal responsibility

- 2 Support the district's mission in a way that's most cost efficient.

Mission Statement: *With our children as our focus, and with accountability and honesty as our guiding principles, Schenevus Central School will provide a caring, stable, secure and academically challenging environment; one that motivates each student to discover, practice and master the skills to pursue a productive lifetime of work and learning within our community, and the world.*



Revenues: 2023-24

Category	2022-23 Budget	2023-24 Projected	\$ Change	% Change
State aid*	5,805,734	6,218,428	412,694	5.4%
Tax levy	3,904,167	3,982,513	78,083	2.01%
Fund balance	303,311	303,311	0	0.0%
Other revenue	239,500	89,500	-150,000	-168%
Total	10,252,712	10,593,752	340,777	3.3%

*: State aid based on Governor's budget projections.



Expenses: 2023-24 Goals

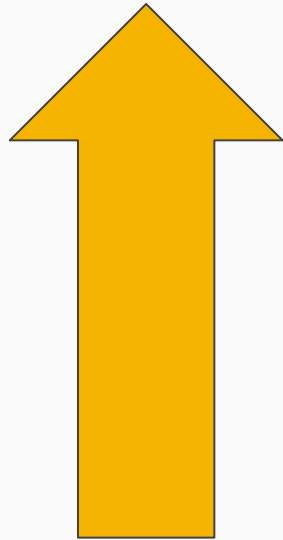
Include new programming for students.

- Adds college-level courses for high school students.
- Creates new extracurricular activities.
- Introduces new instructional support tools.

Realize efficiencies by eliminating duplicative services. (Example: Public information service through BOCES.)



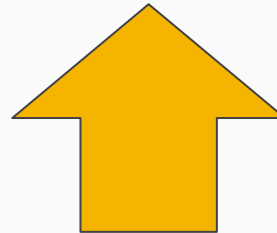
Expenses: This year's challenge



**Current rate
of inflation**

6.50 %

Inflation puts upward pressure on expenses ...
while the tax cap puts downward pressure on
revenues.



Tax cap

2.09 %



Expenses: Budget history

Year	Budget	\$ Increase	% Increase
2020-21	9,463,099	413,782	4.57%
2021-22	9,582,185	119,130	1.26%
2022-23	10,252,712	670,527	7.00%
2023-24	10,593,752	340,777	3.32%



Expenses: Three components

Administrative

Expenditures associated with business operations and administration. This includes the school board, the offices of the superintendent and principal, general administration, finance management, and legal costs.

Program

Cost of instruction and student services. Includes teaching, instructional materials, pupil transportation, health and guidance services, etc.

Capital

Cost of operation and maintenance of school facilities, and the district's obligations on debt.



Expenses: Administrative

Total Administrative expenses: \$1,203,862

Increase in dollars: \$122,106 | **Increase by percent:** 11.3%

Several factors are increasing the administrative expenses:

- Contractual *one-time* obligation with previous superintendent (\$70,000).
- The hiring of a full-time district treasurer.
- Increase in benefits costs (\$20,982).
- An increase in the costs of professional services, such as auditing and legal services (\$9,500).



Expenses: Administrative

Function	Change \$	Change %
Board of Education	(5,705)	-29.59%
Central Administration	76,320	40.10%
Finance	27,469	15.47%
Legal Services (50% of Cost)	5,000	50.00%
Personnel/Human Resources	998	2.18%
Public Information	(11,599)	-100.00%
Central Printing & Mailing	300	2.17%
Central Data Processing	1,192	3.00%
Insurance	-	0.00%



Expenses: Administrative

Function	Change \$	Change %
BOCES Administrative Costs	3,262	3.00%
Regular School Supervision	(409)	-0.29%
Research, Evaluation & Planning	1,568	3.52%
In-Service Education	1,573	2.97%
Employee Benefits	20,982	13.84%



Expenses: Program

Total Program expenses: \$7,682,767

Increase in dollars: \$213,931 | **Increase by percent:** 2.86%

Program expenses were impacted by:

- Increases in benefits costs (\$160,434).
- Increases in salary costs (\$139,487).
- Building a replacement schedule for IT equipment *saved* \$50,675.
- Updating budgeting for out-of-district tuition/BOCES placements for special needs students *saved* \$75,692.



Expenses: Program

Staffing adjustments

- A vacant school psychologist position was eliminated to fund a second social worker.
- A school librarian position, currently vacant, was added to the budget.



Expenses: Program

Function	Change \$	Change %
Legal Services (50% of Cost)	5,000	50.00%
Instruction	27,023	0.57%
Transportation	41,474	8.79%
Employee Benefits	160,434	7.73%



Expenses: Capital

Total Capital expenses: \$1,692,250

Increase in dollars: \$(75,510) | **Increase by percent:** (4.05)%

Capital expenses were impacted by:

- Our debt payment schedule keeps our interest and principal payments nearly flat from year to year.
- A tech assistant position was eliminated. We instead are using a shared service through BOCES, which helped reduce salary and benefits costs.



Expenses: By category

Object	22-23 Budget	23-24 Budget	\$ Change	% Change
Salaries	3,279,735	3,488,012	208,277	6.35%
Equipment	77,676	36,000	(44,765)	(53.65)%
Contractual	470,549	477,105	6,556	1.39%
Materials and supplies	183,051	175,251	(7,800)	(4.26)%
Tuition	861,407	808,414	(52,993)	(6.15%)



Expenses: By category

Object	22-23 Budget	23-24 Budget	\$ Change	% Change
Textbooks	24,018	25,424	1,224	5.10%
BOCES services	1,861,085	1,954,797	93,712	5.04%
Employee benefits	2,412,497	2,538,432	125,935	5.22%
Debt service	987,471	987,827	356	0.04%
Interfund transfer	100,000	100,000	0	0.00%



Budget Calendar: A three-step process

1 | January

Make preliminary expense and revenue projections.

Analyze state aid data when released (mid-January).

Begin to look at “tax cap.”

2 | Feb-March

Meet with department leaders to review program budgets.

Review updated revenue and expense projections with Board of Education.

“Tax cap” finalized (deadline: **March 1**).

3 | April-May

Budget proposal presented to Board for adoption (deadline: **April 20**).

May 16: Residents vote on budget, Board of Education seats and any other propositions.



Budget: 2023-24



Tuesday, May 16

What's on the ballot

- Vote “yes” or “no” on the 2023-24 school budget.
- Vote “yes” or “no” on a proposition to purchase two school buses.
- Vote on Board of Education candidates.



Questions?

