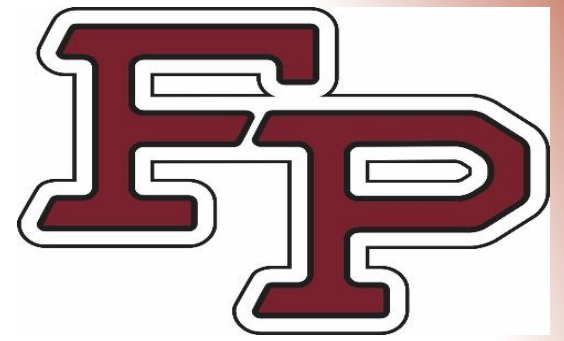


# **Proposed Budget 2023-2024**

Public Hearing March 15, 2023



The Fort Plain Central School District Board of Education has identified **five enduring goals**:

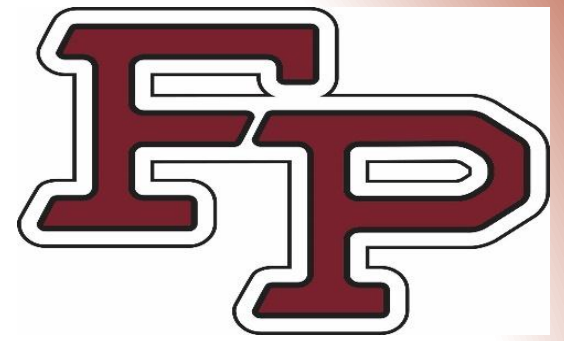
Improve safety in our schools.

Improve student learning outcomes.

Build and maintain trusting relationships with students and their families.

Support social and emotional wellness for all school community members.

Ensure responsible and strategic use of fiscal and human resources to best support the needs of our students.



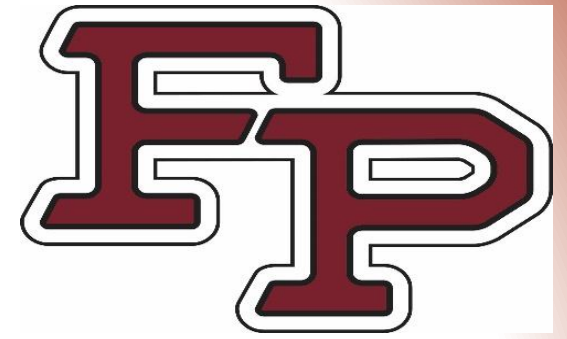
**Plain Language Budget Document (also called “Three-Part Budget”):** By law, districts must divide their budgets into three categories—administrative component, capital component and program component—and must show how much each component has increased compared to the total budget.

**Administrative Budget Component:** Includes expenses for office and administrative costs; salaries and benefits for certified school administrators who spend 50 percent or more of their time performing supervisory duties; data processing; public information; legal fees; property insurance; and school board expenses.

**Capital Budget Component:** This covers all school bus purchases, debt service on buildings, and leasing costs; tax certiorari and court-ordered costs; and all facility costs, including salaries and benefits of the custodial staff; service contracts, maintenance supplies and equipment; and utilities.

**Program Budget Component:** This portion includes salaries and benefits of teachers and supervisors who spend the majority of their time teaching; such instructional costs as supplies, equipment and textbooks; co-curricular activities and interscholastic athletics; staff development; and transportation operating costs.

# Budget Development Process



*We consider...*

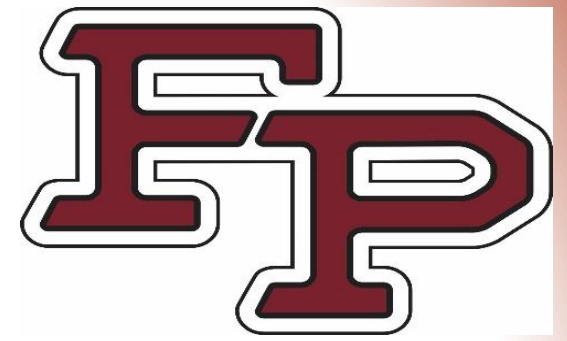
## **Assumptions**

Information or data used for forecasting and planning.

## **Expectations**

Intended objectives to be realized by the proposed budget.

# Budget Development Process



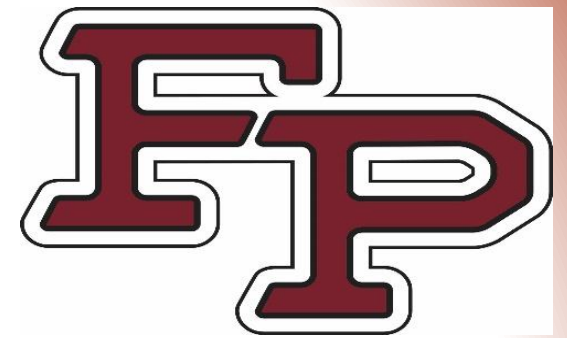
Step 1: **Review** How accurate was the budget? Where did the underspends and overspends occur?

Step 2: **Planning** The superintendent and stakeholders determine resources, staffing and accommodations needed to support the school mission.

Step 3 **Forecasting** The superintendent and BOE must prepare for the 'What ifs'. Our duty is to align spending and support to levers that will have the greatest impact to support the school mission.

Step 4: **Implementation and Evaluation** Ongoing evaluation of finance helps us to identify ways in which resources could be used more efficiently or differently.

# Proposed Budget 2023-2024

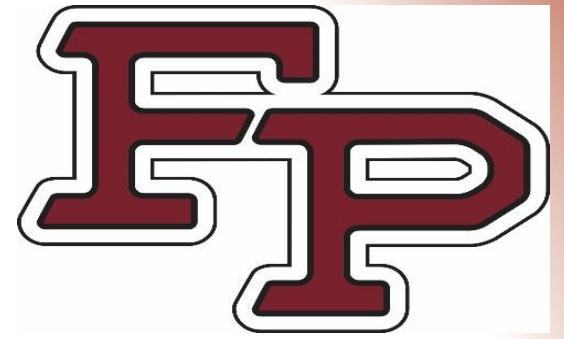


## Proposed Budget for 2023-2024 school year is \$23,320,000

- ❑ Overall increase of \$800,000 or 3.55 % of prior year budget
- ❑ Amount reflects increase to Debt Service related to Capital Project, contractual obligations and expenditure transfers from Special Aid Fund to the General Fund
- ❑ State Aid provides for approximately 72 % of the overall budget

## Proposed Tax Levy increase is 1.2 %

- ❑ Overall increase from prior year is \$70,194
- ❑ This equates to an increase of \$15.19 for a \$100,000 property with Basic Star. Actual increase could be less.



**Approved expenditures** for the proposed budget are as follows:

Program: 75.41% of budget

Admin: 9.546% of budget

Capital: 15.05% of budget





# State AID Update

- Total Foundation Aid (as of 2-15-23) Database \$397,873 or 3.81 %
  - ✓ Foundation aid formula fully phased in for the 2023-24 fiscal year
  - ✓ Overall aid increase is primarily due to our reimbursement of transportation equipment and BOCES along with the Foundation Aid
- Federal Grant Revenue (CCRSA and American Rescue Plan)
  - ✓ Funding targeted to address learning loss
  - ✓ Revenue is reflected in the Special Aid Fund
  - ✓ Final fiscal year of CRRSA funding (ending 9-30-2023)
  - ✓ One remaining full year of American Rescue Plan revenue



# Tax Levy History

Three Counties, Five Townships, 2,911 Properties

FPCSD has consistently delivered fiscally responsible budgets below the allowable tax cap:

- 2019-20: 1.49 %
- 2020-21: 1.81 %
- 2021-22: 0 %
- 2022-23: 1.44 %
- 2023-24 (Proposed): **1.20 %**

Our allowable tax cap for 2023-2024 is 5.0112 %.

# State Aid History

2018-2019	\$14,035,684
2019-2020	\$14,422,249
2020-2021	\$14,769,575
2021-2022	\$14,985,440
2022-2023	\$16,149,043
<b>Expected: 2023-2024</b>	<b>\$16,858,362</b>



### Primary drivers of cost increases:

- ❑ Contractual increases (salaries and benefits)
- ❑ Filling all vacancies to maintain current programs
- ❑ dedication to small class sizes
- ❑ Enhanced student support systems including the integration of more research based instructional strategies and the development of a more robust counseling support system
- ❑ potential transition to a School Resource Officer program to enhance safety and security
- ❑ BOCES program cost increases such as instructional software and instructional placements
- ❑ Development of After School and Summer opportunities for engagement, Instructional Coaching Tutoring, Development of Multi Tiered Systems of Support

### Cost containment efforts include:

- ❑ Retirement savings
- ❑ Health insurance negotiations
- ❑ Enhanced and ongoing Grant Funding (CRRSA & ARPA)
- ❑ Shared services for athletics and transportation



# We invest in student success!



The District's **Instructional Budget** encompasses all student programs, salaries, supplies and services related to teaching, learning and student experiences.

- The Instructional Budget accounts for 74.86% of the total budget.
- Remainder of the budget is:
  - General Support (infrastructure, systems, administration)  
11.62%
  - Transportation (all student transportation various locations)  
5.44%
  - Debt Service (debt associated with capital improvements)  
8.08%

# 2023-2024 Proposed Instructional Budget

Category	Dollar Amount	Increase/Decrease	%Change
<b>Instruction, Administration and Improvement</b> (decrease in BOCES)	\$539,716.92	-\$50,495.80	-8.56%
<b>Regular School</b>	\$5,310,849.00	\$166,581.79	3.24%
<b>Students with Disabilities</b> (decrease to BOCES programs)	\$3,414,426.53	-\$27,082.59	-0.79%
<b>Occupational Ed.</b>	\$636,758.00	\$50,966.00	8.7%
<b>Teaching Special Schools</b>	\$88,195.00	\$172.50	.20%
<b>Instructional Media</b> (increase technology)	\$552,131.50	\$68,610.24	14.19%
<b>Pupil Personnel</b> (increase due to additional supports)	\$610,494.65	\$58,666.95	10.63%
<b>Co-Curricular Activities</b>	\$78,446.00	\$580.00	.74%
<b>Interscholastic Athletics</b>	\$225,653.00	\$3,354.00	1.51%
<b>Total Instructional Budget</b>	<b>\$11,456,706.60</b>	<b>\$271,353.09</b>	<b>2.43%</b>

# General Support Budget

- ✓ **Board of Education** -Contractual expenses, trainings, supplies, District Clerk Salary
- ✓ **Central Administration** -Superintendent, Superintendent's Secretary, contractual expense, Office Supplies
- ✓ **Finance** -Salaries, supplies, Financial Software, Auditor, Tax Collection, Cooperative Purchasing, fiscal fees
- ✓ **Staff** -Attorney Fees, BOCES Legal items, Policy, Personnel In-service Trainings, Sub Service, Records, Information Systems
- ✓ **Operations** -Salaries, supplies, Electric, Gas, Telephone, BOCES Services
- ✓ **Maintenance** -Contractual expenses, maintenance fees & related supplies, equipment costs
- ✓ **Central Printing and Mailing** -Postage, Meter System, supplies
- ✓ **Central Data Processing** -NERIC Services: Internet Based Learning, Student Management Systems, IT Support, Mass Communication, Testing, Security, Mobile Device Management, Network Support, etc.
- ✓ **Special Items** -Unallocated Insurance (Building, Liability, Student Accident), Real Property Revisions, Association Fees, BOCES Admin charges

# 2023-2024 Proposed General Support Budget

Category	Dollar Amount	Increase/Decrease	%Change
Board of Education	\$19,957.00	\$332.00	1.69%
Central Administration	\$204,382.00	\$5,691.23	2.86%
Finance Office, included BOCES Software, Auditor, Fiscal fees	\$169,399.00	\$5,661.83	3.46%
Staff-Attorney, Legal, BOCES	\$194,310.28	\$5,637.69	2.99%
Central Service Operations (Includes energy expenses)	\$827,512.40	-\$10,929.89	-1.30%
Maintenance (Includes equipment purchases)	\$354,931.20	\$40,530.40	12.89%
Central Printing and Mailing	\$17,000.00	\$0.00	0%
Central Data Processing	\$562,346.32	\$35,989.20	6.84%
Special Items (BOCES fluctuations)	\$257,876.00	-\$11,436.00	-4.25%
<b>Total General Support Budget</b>	<b>\$2,607,714.20</b>	<b>\$71,476.46</b>	<b>2.82%</b>




# Pupil Transportation Budget

- ✓ **Salaries**: All salaries of drivers, Repairman, Trans. Supervisor
- ✓ **Contractual**: Uniforms for drivers, Vendor Services (Radios, Equipment, Insurance, etc.)
- ✓ **Parts and Supplies**: Includes all bus parts, oil, diesel, gas, tires, etc.
- ✓ **Garage Equipment**: Any equipment specific to transportation department
- ✓ **Garage Contractual**: Vendor Services (Insurance coverage, overhead doors, fire safety, phones)
- ✓ **Garage Supplies**: Cleaning materials and other supplies
- ✓ **Contract Transportation**: Any cost for external vendor for off site routes

# 2023-2024 Proposed Pupil Transportation Budget

Category	Dollar Amount	Increase/Decrease	%Change
Contract Salaries (Including Extra Trips)	\$927,005.24	\$28,891.92	3.22%
Bus Contractual	\$75,000.00	\$0.00	0%
Parts & Supplies/Fuel/Tires	\$201,500.00	\$0.00	0%
Garage Equipment	\$0.00	\$0.00	0%
Garage Contractual	\$60,005.00	\$0.00	0%
Garage Supplies	\$5,500.00	\$0.00	0%
Contract Transportation	\$0.00	\$0.00	0%
<b>Total Pupil Transportation Budget</b>	<b>\$1,269,010.24</b>	<b>\$28,891.92</b>	<b>2.33%</b>



# **ACTION:**

## **BOE must adopt the 2023-2024 Proposed Budget**

Approval of the Proposed Budget for 2023-2024  
Line Item General Fund Budget Attached

Board must complete and formally approve the budget to be put forward to the voters at least seven days prior to the date of the budget hearing. (Our next meeting and full Budget Hearing is May 3rd. Final Budget must be approved in March or April.)

Ed. Law §1608(2), §1716(2)

Approval of Property Tax Report Card 2023-2024 PTRC Attached

Districts must submit a copy of the property tax report card to the State Education Department by the end of the business day immediately following its approval by the school board, but no later than 24 days prior to the date of the annual meeting and election May 16, 2023. (Due April 21, 2023)

Ed. Law §1608(7)(b), §1716(7)(b), 8 NYCRR § 170.11(e)

**QUESTIONS?**



**HOME OF THE HILLTOPPERS**

**Thank you for your support!**