

# SCCS Budget Planning 2023- 24

April 26, 2023



# Budget Discussion

- Proposed Budget Amount
- Budget Projection/Levy Increase
- 3-Part Budget
- Proposed 2023-24 Capital Outlay Project \$100K
- State Aid Projection
- Projected Revenue
- Projected Budget Amount
- Budget Proposition
- Capital Project Proposition
- School Bus Purchase Proposition
- Local Library Propositions
- Board Candidates



# Projected Budget Amount

2022-2023

\$18,723,991

2023-2024

\$19,845,920

+1,121,929

5.99% Expense Increase



# Budget /Tax Levy Increase

## 2023-2024 School Budget

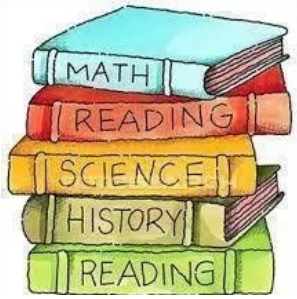
- \$19,845,920
- 2% Tax Levy Increase or \$163,881
- Total Tax Levy \$8,357,932



# Proposed Budget 2023-2024

	Projected Expense	Projected Revenue
2022-2023 Budget	\$18,723,991	\$18,723,991
Expense Adjustment	\$1,121,929	
Revenue Adjustment		\$958,048
2% Tax Levy		\$163,881
2023-2024 Budget	\$19,845,920	\$19,845,920





# 3-Part Proposed Budget

Budget Components	Types of Costs Included in Each Budget Component	2023-2024 Proposed Budget
Administrative	BOE supplies, trainings, District Clerk, Supt. & Admin Asst. salary, supplies, business office salaries, supplies, auditor fees, tax collection cost, personnel costs, postage, building, vehicle & student insurance, BOCES Admin expense, principal salaries, contractual, supplies and conferences, summer staff development and a portion of employee benefits.	\$1,867,753
Program	Legal costs, salaries and supplies for PK-12 teaching, occ ed, special education, guidance, computer, co-curricular stipends, sports stipends, transportation costs and a portion of employee benefits.	\$14,594,458
Capital	Custodial & buildings/grounds salaries, supplies, all utilities, portion of employee benefits, debt payments including buses and capital outlay project of \$100K.	*\$3,363,709
Total		\$19,845,920

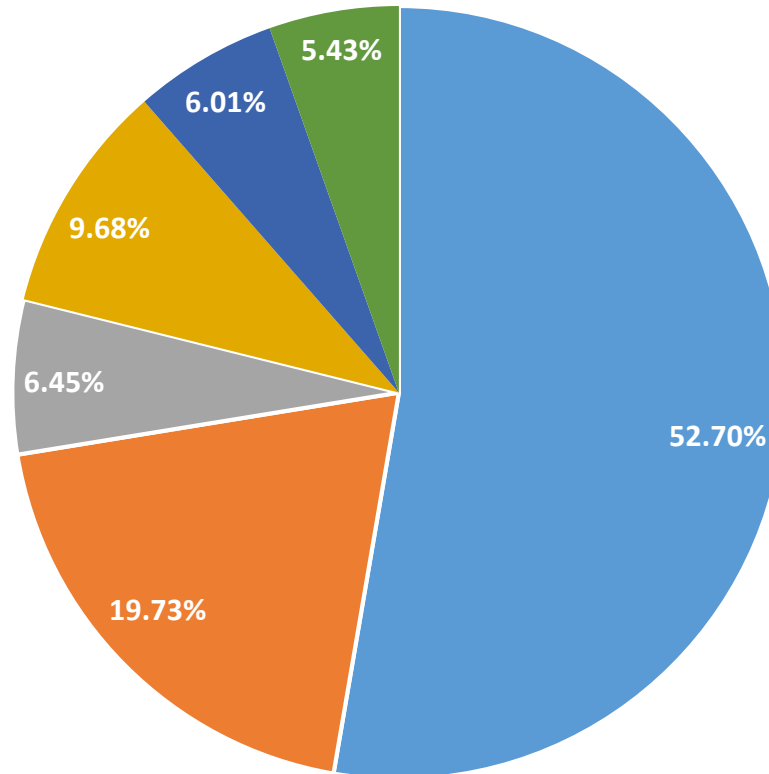
\*Includes \$100,000 for proposed 2023/2024 Capital Outlay Project  
(Replacement of remaining interior doors of school building)



# 3-Part Budget

	Administrative	Program	Capital	2023-2024 Total
<b>Administrative Support</b>				
Board of Education	\$ 27,971.00			\$ 27,971.00
Central Administration	\$ 227,807.00			\$ 227,807.00
Finance	\$ 498,413.00			\$ 498,413.00
Legal/Personnel/Information	\$ 30,650.00	\$ 58,000.00		\$ 88,650.00
Buildings & Grounds			\$ 1,280,560.00	\$ 1,280,560.00
Centralized Services	\$ 233,974.00			\$ 233,974.00
<b>Total Administrative Support</b>	<b>\$ 1,018,815.00</b>	<b>\$ 58,000.00</b>	<b>\$ 1,280,560.00</b>	<b>\$ 2,357,375.00</b>
<b>Instructional Program</b>				
Curriculum, Supervisory & In-Service	\$ 504,175.00			\$ 504,175.00
Instructional Program		\$ 9,938,528.00		\$ 9,938,528.00
Interscholastics		\$ 17,000.00		\$ 17,000.00
<b>Total Instructional Program</b>	<b>\$ 504,175.00</b>	<b>\$ 9,955,528.00</b>	<b>\$ -</b>	<b>\$ 10,459,703.00</b>
<b>Transportation</b>				
Pupil Transportation		\$ 1,146,500.00		\$ 1,146,500.00
Bus Garage		\$ 46,400.00		\$ 46,400.00
<b>Total Transportation</b>		<b>\$ 1,192,900.00</b>		<b>\$ 1,192,900.00</b>
<b>Fringe Benefits</b>				
Employee Retirement System	\$ 31,156.00	\$ 219,526.00	\$ 14,318.00	\$ 265,000.00
Teacher Retirement System	\$ 79,543.00	\$ 560,457.00		\$ 640,000.00
Social Security	\$ 64,664.00	\$ 455,620.00	\$ 29,716.00	\$ 550,000.00
Workers Compensation		\$ 65,714.00	\$ 4,286.00	\$ 70,000.00
Unemployment Insurance		\$ 14,082.00	\$ 918.00	\$ 15,000.00
Health Insurance	\$ 162,778.00	\$ 1,871,059.00	\$ 116,163.00	\$ 2,150,000.00
Dental/Vision	\$ 3,107.00	\$ 21,893.00		\$ 25,000.00
Flex Insurance	\$ 23,515.00	\$ 165,679.00	\$ 10,806.00	\$ 200,000.00
<b>Total Fringe Benefits</b>	<b>\$ 364,763.00</b>	<b>\$ 3,374,030.00</b>	<b>\$ 176,207.00</b>	<b>\$ 3,915,000.00</b>
<b>Debt</b>				
Bonds-Buildings			\$ 1,806,942.00	\$ 1,806,942.00
Transfer to Capital/Special Aid Fund		\$ 14,000.00	\$ 100,000.00	\$ 114,000.00
<b>Total Debt</b>			<b>\$ 1,906,942.00</b>	<b>\$ 1,920,942.00</b>
<b>Total Proposed Budget</b>	<b>\$ 1,887,753</b>	<b>\$ 14,594,458</b>	<b>\$ 3,363,709</b>	<b>\$ 19,845,920.00</b>

# Expense Breakdown



Expense  
Breakdown

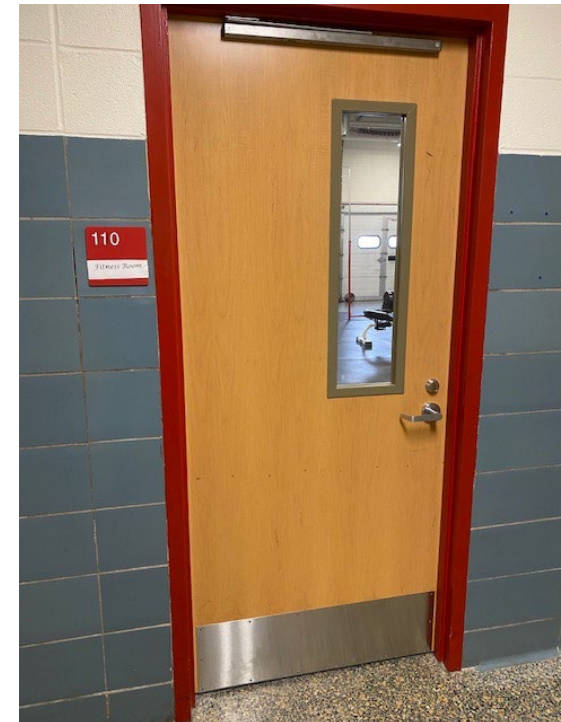
■ Instruction ■ Employee Benefits ■ Operations/Maint ■ Debt Service ■ Transportation ■ District Support



# 2023/2024 Proposed Capital Outlay Project (\$100K)

Replacement of remaining aging interior doors in the K-12 school building.

- Including all auditorium doors



# NO Adopted State Budget/State Aid Projections

State Aid	2019-20 Output Reports	2020-21 Output Reports	2021-22 Output Reports	2022-23 Executive Budget Proposal	2022-23 Adopted State Budget	2022-23 Output Reports	2023-24 Executive Budget Proposal	2023-24 Budgeted State Aid
Foundation Aid	6,647,811	6,647,811	6,847,245	7,052,662	7,052,662	7,052,662	7,264,241	7,264,241
Building Aid	885,882	979,668	864,952	841,836	841,836	832,335	835,224	*1,435,121
Transportation	747,094	643,861	674,591	733,117	731,922	807,595	852,720	852,720
Pandemic Adjust.	0	-241,701	0	0	0	0	0	0
	8,280,787	8,029,639	8,386,788	8,627,615	8,626,420	8,692,592	8,952,185	9,552,082
BOCES	601,150	613,194	570,678	770,288	768,754	697,344	835,224	835,224
High Excess	101,828	157,233	146,183	122,090	121,625	108,071	101,092	101,092
Textbook	40,135	40,135	39,610	54,824	54,068	39,785	57,046	57,046
Software	10,052	10,052	10,292			10,007		
Library	4,193	4,193	4,293			4,175		
Hardware	7,405	7,405	8,579	8,273	8,123	8,099	8,525	8,525
Charter Schools	3,000	3,000	1,000	0	0	2,000	0	0
State Aid Revenue	9,048,550	8,864,851	9,167,423	9,583,090	9,578,990	9,562,073	9,954,072	10,553,969

\*2020 Capital Project - State Aid will be received but was not in projections by State

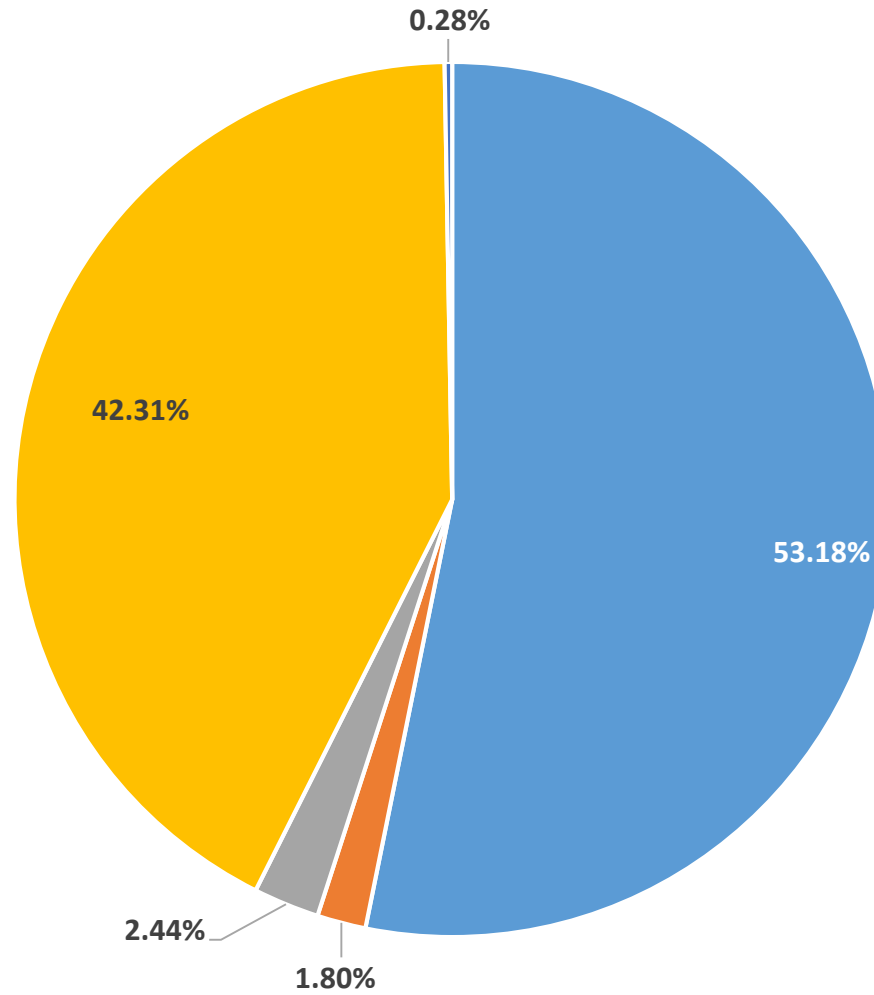
## Projected Revenue



	2021-2022	2022-2023	2023-2024
State & Federal Aid	\$9,313,820	\$9,694,603	\$10,553,969
Appropriated Fund Balance	\$597,848	\$457,368	\$357,368
Miscellaneous Revenue (BOCES Refund/Medicaid Reimbursement, etc.)	\$276,824	\$343,735	\$483,501
Property Tax Levy/PILOTs/ Interest & Penalties from Tax Collection	\$8,190,264	\$8,228,285	\$8,396,182
Use of Tax Reduction Reserve *Sale of old EH building*			\$54,900
Total Projected Revenue	\$18,378,276	\$18,723,991	\$19,845,920



# Projected Revenues



■ State & Federal Aid ■ Appropriated Fund Balance ■ Misc Revenue ■ Property Tax Revenue ■ Use of Tax Reduction Reserve



## On the Ballot

### PROPOSITION 1: 2023-2024 School Budget

- \$19,845,920
- 2% Tax Levy Increase - \$163,881 increase
- Total Tax Levy - \$8,357,932

\*If there are unexpended funds in the 2022-2023 budget, it may be transferred into reserves, as allowed by NYS and approved by the Board of Education.

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## PROPOSITION 2: 2023 Capital Improvement Project

- \$15,500,000 Capital Project
- Use of \$2,400,000 of Capital Reserve Fund to offset local share of construction costs – reducing borrowing amount to \$13,100,000
- Construction to include: Jr./Sr. High School roof replacement, replacement of fuel oil and propane tanks, new elementary playground equipment, bus garage roof and overhead door replacements, scoreboards for playing fields, renovate high school entrance and cafeteria corridor, replacement of auditorium & high school gym bleacher seating to provide for ADA compliance, ventilation and safety upgrades.



Fuel Tanks

# 2023-2024 Bus Purchase Proposition

## PROPOSITION 3: Bus Purchase 2023-2024

- (2) 66 Passenger Buses ~\$330,000
- (1) 54 Passenger Wheel Chair Bus ~\$182,000
- (1) Mini-Van/Durango ~\$ 40,000
- Less Trade-ins & Discounts -\$85,000
- Total \$467,000
- Approximate State Aid to receive - \$286,300  
(over 5 years)

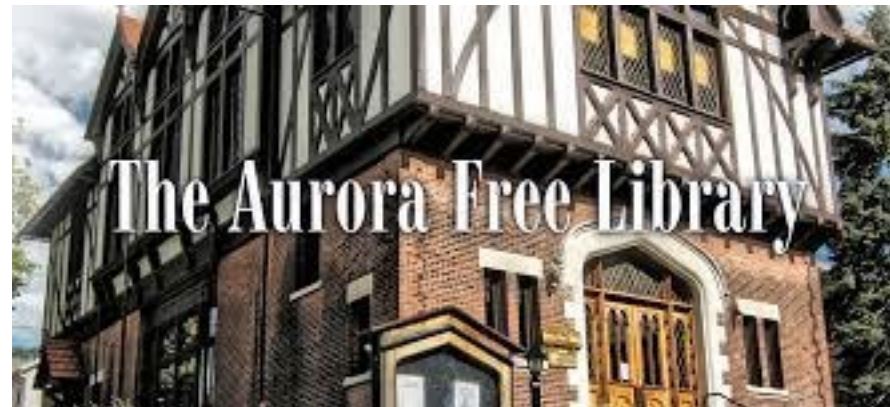




# Local Library Budget Proposition

## PROPOSITION 4: Aurora Free Library Budget

- Current support for the library is \$75,000
- Aurora Free Library is requesting an increase of \$5,000 for 2023-2024 bringing total support to \$80,000



# Local Library Budget Proposition

## PROPOSITION 5: Hazard Public Library Budget

- Current support for the library is \$51,825
- Hazard Public Library is requesting an increase of \$5,000 for 2023-2024 bringing total support to \$56,825



# Board of Education Candidates



Timothy Pallokat



Rachel McCarthy



Kishan Zuber

There are three candidates for two open seats on the SCCS Board of Education.



# Budget Hearing



- 2023-2024 SCCS School Budget
- Opportunity to Meet the Board Candidates



**Monday, May 8, 2023 @ 7:00 pm**

**High School Library**

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# Budget Vote & Candidate Election



**Tuesday, May 16, 2023**



**Polls open from 7:00 am – 9:00 pm**





# Any Questions?

