

# Community Budget Hearing 2024-25

May 13, 2024



# Budget Hearing Discussion

- Cost Drivers
- Proposed Budget/3-Part Format
- Capital Outlay Project (\$100K)
- Budget Balancing
- State Aid Projection – Adopted State Budget
- Tax Cap Calculation
- Tax Levy Increase
- Projected Revenue
- Tax Equalization Rate History
- Tax Rate History
- Tax Rate Estimate with Proposed Tax Levy
- Comparative Tax Rates
- Tax Levy History
- Propositions
- Meet the Board of Education Candidates



**A LOOK**  
*at the*  
**BUDGET**



# Cost Drivers



- Contractual Salaries
  - CSEA Contract is in negotiations for 24-25
  - SCTA Contract is in negotiations for 24-25
- BOCES Administrative Charge +\$ 17,200
- Building & Garage Electric +\$ 55,000
- Occ Ed BOCES (CTE) +\$ 19,500
- Computer BOCES Services +\$ 10,000
- Special Education-BOCES tuitions +\$259,405
- Athletics (IAC fees & etc.) +\$ 14,000
- Health Insurance (5% increase in premiums) +\$110,000
- Liability Insurance (10% projected increase) +\$ 13,300
- Debt Service **-\$ 154,800**

BOCES Occ. Ed Classroom



BOCES Special Education Classroom



# Projected Budget Amount

2023-2024

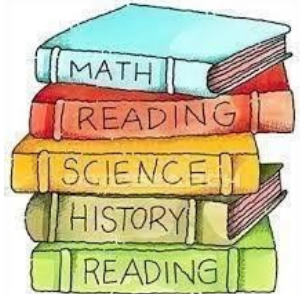
\$19,845,920

2024-2025

\$19,914,840

. 35% Expense Increase





## 3-Part Proposed Budget

Budget Components	Types of Costs Included in Each Budget Component	2024-2025 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.	\$1,835,100
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.	\$14,794,384
Capital	Custodial & buildings/grounds salaries, supplies, all utilities, portion of employee benefits, debt payments including buses and capital outlay project of \$100K.	*\$3,285,355
<b>Total</b>		<b>\$19,914,840</b>

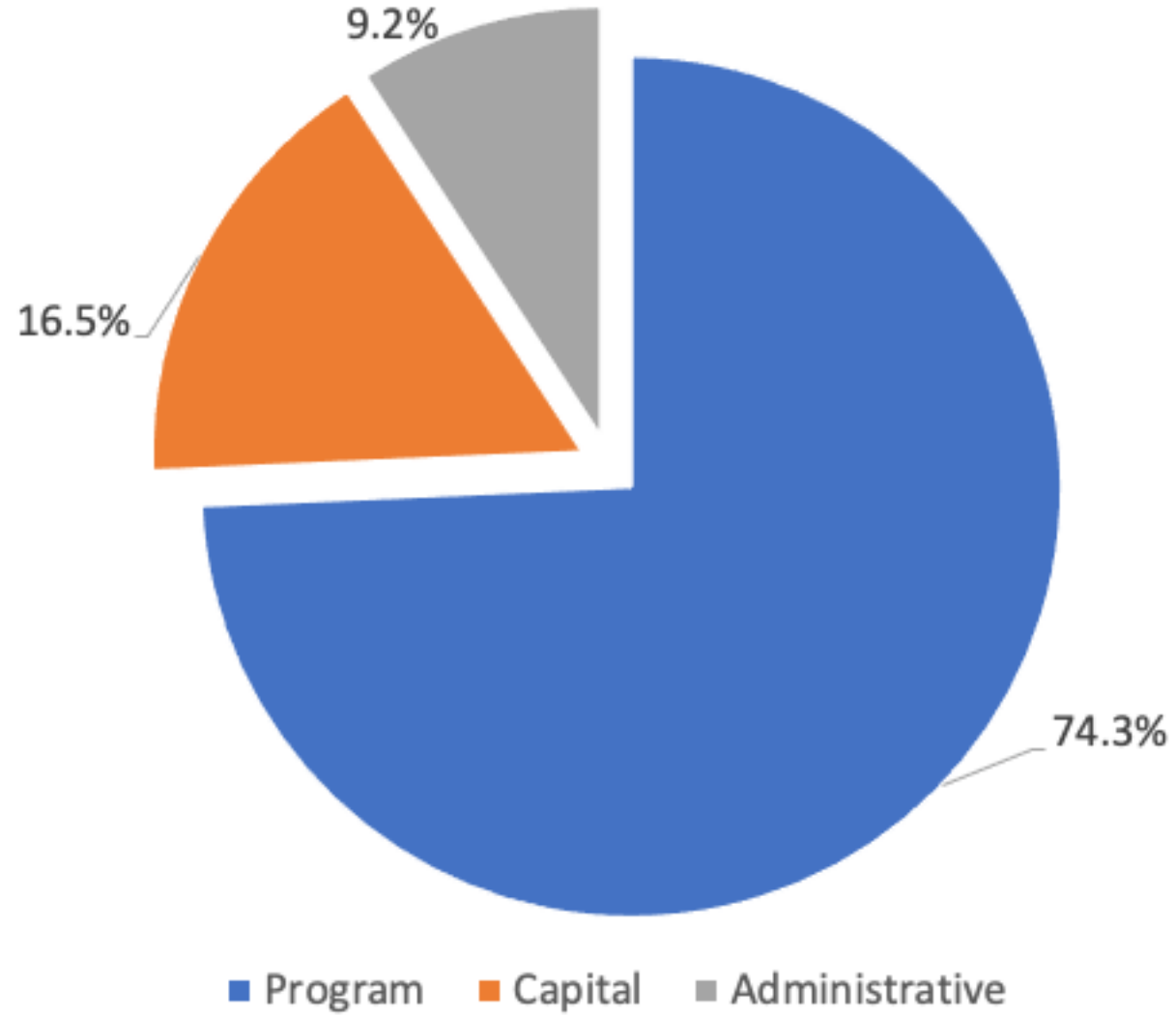
\*Includes \$100,000 for proposed 2024/2025 Capital Outlay Project  
(Replacement of interior doors of school building)



# 3-Part Budget

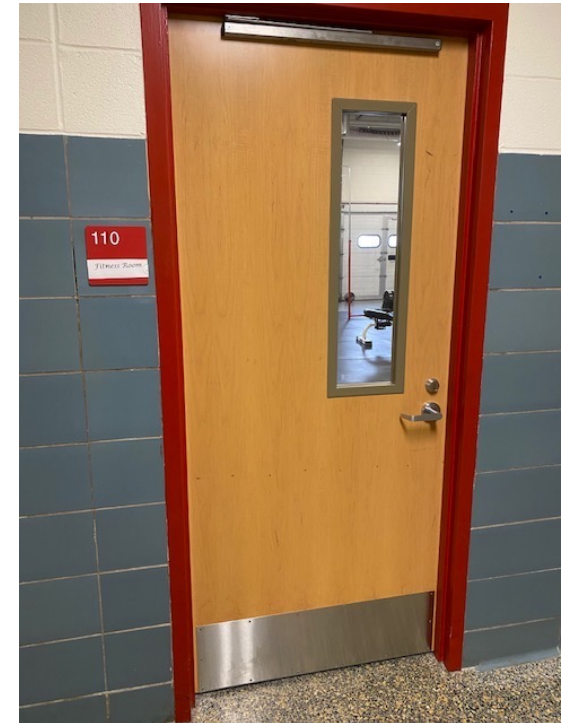
	Administrative	Program	Capital	2024-2025 Total
<b>Administrative Support</b>				
Board of Education	\$ 28,996			\$ 28,996
Central Administration	\$ 240,510			\$ 240,510
Finance	\$ 492,531			\$ 492,531
Legal/Personnel/Information	\$ 9,000	\$ 58,199		\$ 67,199
Buildings & Grounds			\$ 1,345,560	\$ 1,345,560
Centralized Services	\$ 287,932			\$ 287,932
<b>Total Administrative Support</b>	<b>\$ 1,058,969</b>	<b>\$ 58,199</b>	<b>\$ 1,345,560</b>	<b>\$ 2,462,728</b>
<b>Instructional Program</b>				
Curriculum, Supervisory & In-Service	\$ 433,379			\$ 433,379
Instructional Program		\$ 10,074,563		\$ 10,074,563
Interscholastics		\$ 17,000		\$ 17,000
<b>Total Instructional Program</b>	<b>\$ 433,379</b>	<b>\$ 10,091,563</b>	<b>\$ -</b>	<b>\$ 10,524,942</b>
<b>Transportation</b>				
Pupil Transportation		\$ 1,174,650		\$ 1,174,650
Bus Garage		\$ 51,400		\$ 51,400
<b>Total Transportation</b>		<b>\$ 1,226,050</b>		<b>\$ 1,226,050</b>
<b>Fringe Benefits</b>				
Employee Retirement System	\$ 29,576	\$ 220,452	\$ 14,972	\$ 265,000
Teacher Retirement System	\$ 70,975	\$ 529,025		\$ 600,000
Social Security	\$ 66,965	\$ 499,138	\$ 33,897	\$ 600,000
Workers Compensation		\$ 74,912	\$ 5,088	\$ 80,000
Unemployment Insurance		\$ 14,046	\$ 953	\$ 15,000
Health Insurance	\$ 149,957	\$ 1,878,577	\$ 121,466	\$ 2,150,000
Dental/Vision	\$ 2,957	\$ 22,043		\$ 25,000
Flex Insurance	\$ 22,322	\$ 166,379	\$ 11,299	\$ 200,000
<b>Total Fringe Benefits</b>	<b>\$ 342,752</b>	<b>\$ 3,404,572</b>	<b>\$ 187,675</b>	<b>\$ 3,935,000</b>
<b>Debt</b>				
Bonds-Buildings			\$ 1,652,120	\$ 1,652,120
Transfer to Capital/Special Aid Fund		\$ 14,000	\$ 100,000	\$ 114,000
<b>Total Debt</b>			<b>\$ 1,752,120</b>	<b>\$ 1,766,120</b>
<b>Total Proposed Budget</b>	<b>\$ 1,835,100</b>	<b>\$ 14,794,384</b>	<b>\$ 3,285,355</b>	<b>\$ 19,914,840</b>

# 3-Part Budget



# 2024/2025 Capital Outlay Project (\$100K)

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







- Reinstatement of the Save Harmless in the State Budget – with no increase in Foundation Aid
  - Save Harmless - For decades NYS had guaranteed school districts to continue to receive as much operating aid as they received in the previous year, regardless of demographic changes.
  - Annually an increase in Foundation Aid for inflation/cost of living is received
    - NOT THIS YEAR

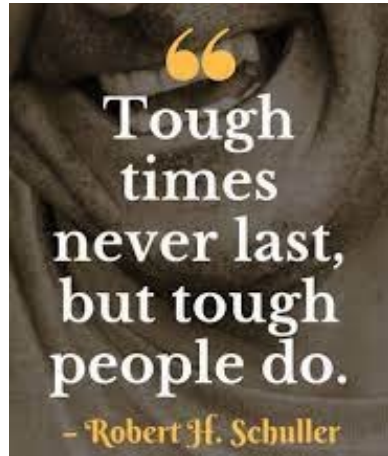


## How do we compensate for the loss in additional aid?

- Eliminating 11.5 positions (7 grant /4.5 general fund)
- Exceeding the current year tax cap
- Increasing the Appropriated Fund Balance to cover the increase of Foundation Aid normally received.

**JOB CUTS**





## Elimination of 11.5 Positions

- Grant Funded Positions
  - (2) Math Coaches
  - (2) Class Size Reduction Teachers
  - (1) Coordinator
  - (2) ELL Tutors
- General Funded Positions
  - (1) EH Classroom Teacher
  - (2) Jr/Sr. HS Teachers
  - (.5) Librarian
  - (1) Administrator

11.5 Total Positions



"I remain confident we will pull out of this nose dive."

# Adopted State Budget/State Aid Projections

State Aid	2021-22 Output Reports	2022-23 Output Reports	2023-24 Output Reports	2024-25 Executive Budget Proposal	2024-25 Budgeted State Aid
<b>Foundation Aid</b>	<b>6,847,245</b>	<b>7,052,662</b>	<b>7,264,241</b>	<b>*6,171,953</b>	<b>7,264,241</b>
<b>Building Aid</b>	<b>864,952</b>	<b>832,335</b>	<b>1,512,952</b>	<b>1,100,174</b>	<b>1,100,174</b>
<b>Transportation</b>	<b>674,591</b>	<b>807,595</b>	<b>574,781</b>	<b>901,853</b>	<b>904,004</b>
<b>Total General Aid</b>	<b>8,386,788</b>	<b>8,692,592</b>	<b>9,351,974</b>	<b>8,173,980</b>	<b>9,268,419</b>
<b>BOCES</b>	<b>570,678</b>	<b>697,344</b>	<b>763,867</b>	<b>770,169</b>	<b>753,669</b>
<b>High Excess</b>	<b>146,183</b>	<b>108,071</b>	<b>150,278</b>	<b>118,083</b>	<b>118,083</b>
<b>Textbook</b>	<b>39,610</b>	<b>39,785</b>	<b>40,309</b>	<b>55,270</b>	<b>53,150</b>
<b>Software</b>	<b>10,292</b>	<b>10,007</b>	<b>10,112</b>		
<b>Library</b>	<b>4,293</b>	<b>4,175</b>	<b>2,218</b>		
<b>Hardware</b>	<b>8,579</b>	<b>8,099</b>	<b>8,152</b>	<b>7,910</b>	<b>7,520</b>
<b>Charter Schools</b>	<b>1,000</b>	<b>2,000</b>	<b>1,000</b>	<b>0</b>	<b>0</b>
<b>Total State Aid Revenue</b>	<b>9,167,423</b>	<b>9,562,073</b>	<b>10,329,910</b>	<b>9,125,412</b>	<b>10,200,841</b>

# Tax Levy Cap Calculation

2024 - 2025 Tax Levy Cap Calculation			
Tax Base Growth Factor		1.0028	<a href="http://www.tax.ny.gov/pdf/publications/">http://www.tax.ny.gov/pdf/publications/</a>
Allowable Levy Growth Factor (lesser of 2% or CPI)		2.00%	<a href="http://www.osc.state.ny.us/localgov/realprop/pdf/growthfactors.pdf">http://www.osc.state.ny.us/localgov/realprop/pdf/growthfactors.pdf</a>
Prior Year Tax Levy	2023-2024	\$ 8,357,932	
Subtract: Reserve Amount (including interest)		\$ -	
Prior Year Adjusted Tax Levy		\$ 8,357,932	
Prior Year Adjusted Levy X Tax Base Growth Factor	1.0028	\$ 8,381,334	
Add Pilots Receivable in 2023 - 2024		\$ 37,337	
Subtract Prior Year Exemptions (not TRS/ERS exemptions):			
Torts and Judgements		0	
2023-2024 Local Capital Levy Share	618,027	618,027	
Adjusted Prior Year Tax Levy		\$ 7,800,644	
Adjusted Tax Levy X Allowable Levy Growth Factor (2% or CPI)	1.0200	\$ 7,956,657	
Remove Pilots Receivable in 2024 - 2025*		\$ 11,443	
Available Carry Over		\$ -	
Tax Levy Limit		\$ 7,945,214	-4.94%
Add Current Year Exemptions:			
Torts and Judgements		0	
2023 - 2024 ERS Exemption	Pension Exclusion:		
2023 - 2024 TRS Exemption	PFRS		
2023 - 2024 Local Capital Levy Share	511,923	\$ 511,923	
	Tax Levy Threshold	\$ 8,457,137	
	Allowable Increase in Dollars	99,205	
	Allowable Increase in %	1.1730%	
*Shakelton House and Rowland House			
Projected by Cayuga Industrial Development Agency (CIDA)			



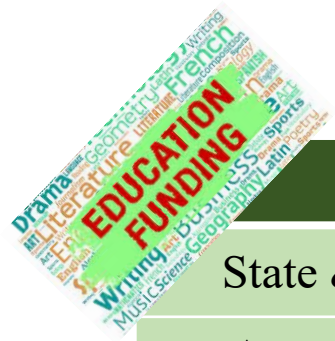


# Budget / Tax Levy Increase

## 2024-2025 School Budget

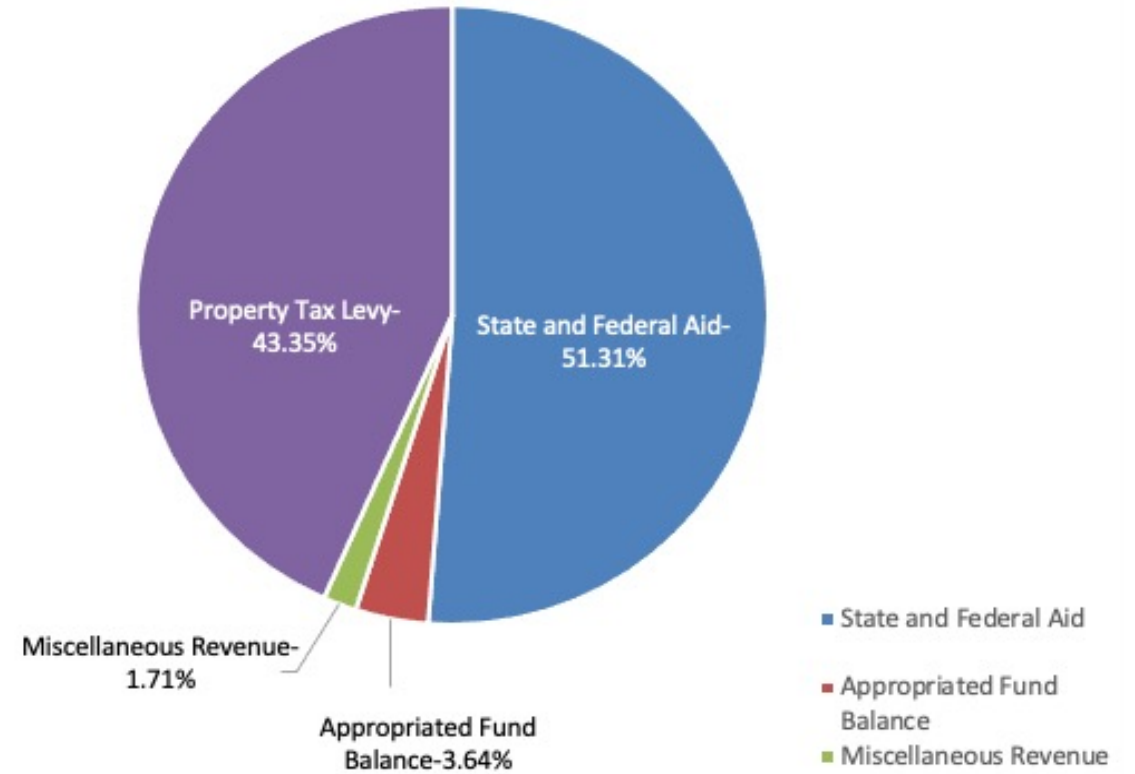
- \$19,914,840
- 3% Tax Levy Increase or \$250,738
- Total Tax Levy \$8,608,670



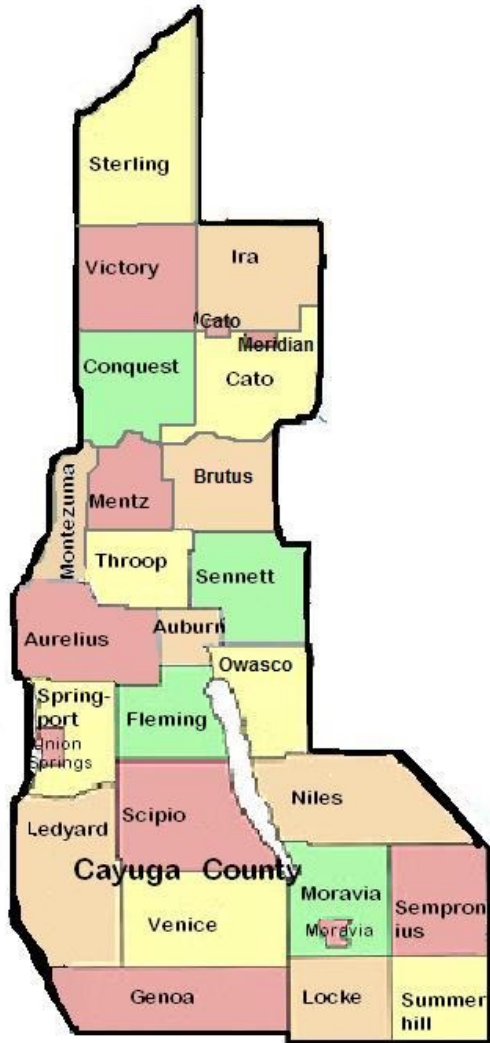


# Projected Revenue

	2023-2024	2024-2025
State & Federal Aid	\$10,613,969	\$10,200,841
Appropriated Fund Balance	\$357,368	\$741,386
Miscellaneous Revenue (BOCES Refund/Medicaid Reimbursement, etc.)	\$478,401	\$340,500
Property Tax Levy/PILOTs/ Interest & Penalties from Tax Collection	\$8,396,182	\$8,632,113
<b>Total Projected Revenue</b>	<b>\$19,845,920</b>	<b>\$19,914,840</b>



## Town Equalization Rate History



Town	2021-2022	2022-2023	2023-2024
Fleming	100%	92%	74%
Genoa	100%	98%	88%
Lansing	100%	100%	100%
Ledyard	82%	100%	94%
Locke	100%	97%	86%
Scipio	92%	83%	76%
Venice	90%	83%	100%

# School Tax Rate History



Town	2021-2022	2022-2023	2023-2024
Fleming	\$11.52	\$11.68	\$13.53
Genoa	\$11.53	\$10.96	\$11.38
Lansing	\$11.52	\$10.75	\$10.01
Ledyard	\$14.06	\$10.75	\$10.64
Locke	\$11.52	\$11.08	\$11.64
Scipio	\$12.53	\$12.95	\$13.16
Venice	\$12.80	\$12.95	\$10.01



# Estimated School Tax Rate w/Proposed Tax Levy Increase

Town	2022-2023	2023-2024	w/Levy Increase 2024-2025 Assuming same info as last year
Fleming*	\$11.68	\$13.53	\$13.93
Genoa	\$10.96	\$11.38	\$11.72
Lansing	\$10.75	\$10.01	\$10.31
Ledyard	\$10.75	\$10.64	\$10.95
Locke	\$11.08	\$11.64	\$11.99
Scipio*	\$12.95	\$13.16	\$13.55
Venice	\$12.95	\$10.01	\$10.31

\* Equalization rates for 2024-25 are expected to be at 100% per Cayuga County website.

**An estimated average increase of \$ 69 per \$200,000 assessed value property @ 3%**



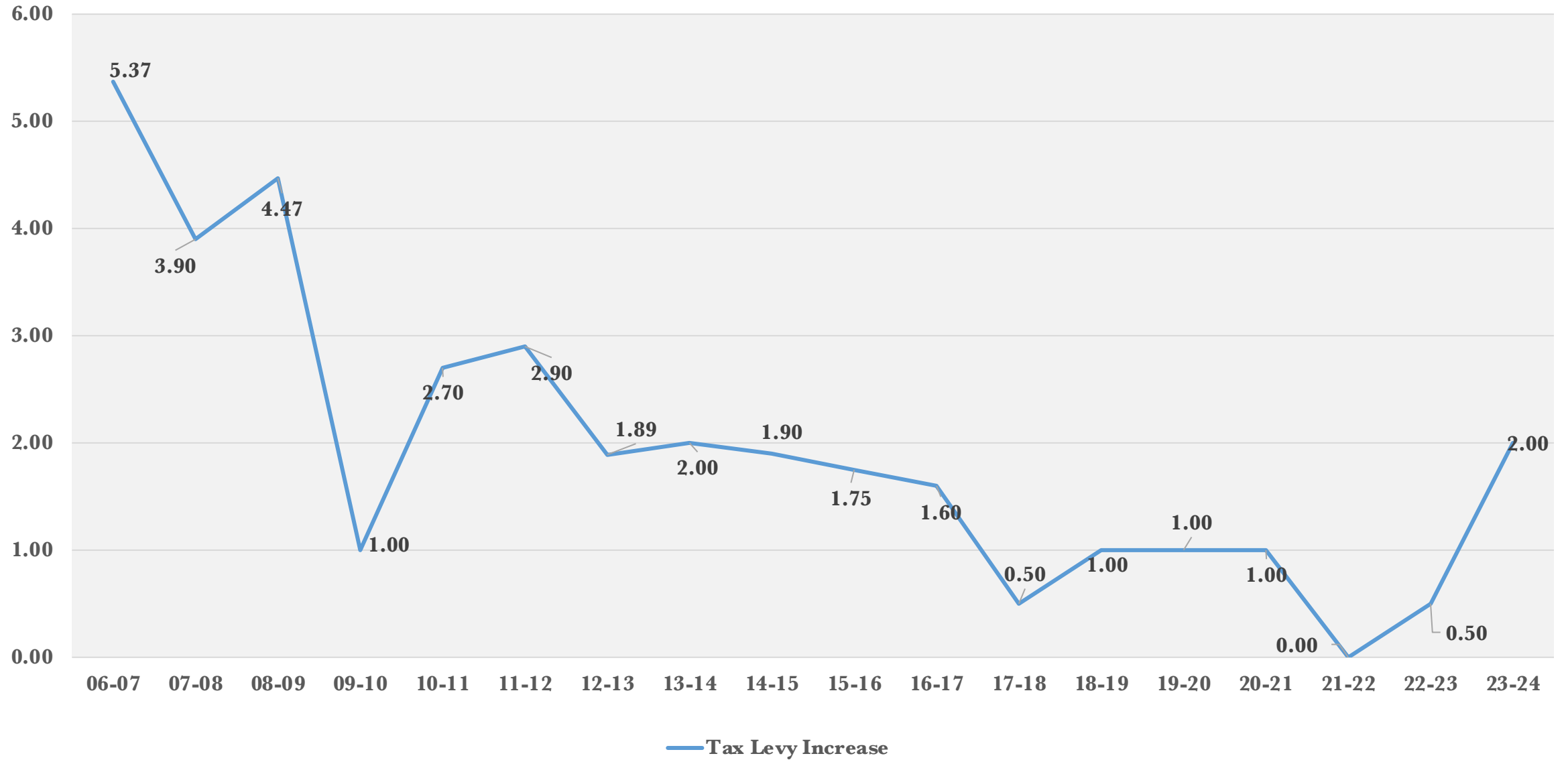


# Area School Tax Rates

School District	2023-2024 Avg. Tax Rates	2024-25 Avg. Tax Rate <small>*Calculation based on 2023-24 tax rolls</small>
Jordan Elbridge	\$24.86	
Port Byron	\$23.22	
Auburn	\$21.42	
Weedsport	\$20.77	
Groton	\$20.27	
Cato-Meridian	\$19.58	
Ithaca	\$17.92	
Lansing	\$17.46	
Moravia	\$13.38	
Skaneateles	\$13.10	
Union Springs	\$12.43	
Southern Cayuga	\$11.47	\$11.82



# Tax Levy History



## 2024-2025 Bus Purchase



MCHUMOR.com by T. McCracken



"The superintendent is saving money by training driver's ed students in school buses."

- (1) 66 Passenger Bus ~\$174,000
- (1) Mini Wheel Chair Bus ~\$ 91,400
- (1) Mini-Van/Durango ~\$ 45,000
- ~\$310,400
- Less Trade-ins & Discounts -\$ 44,000
- Total ~\$266,400
  
- State Aid to receive ~\$149,000 (over 5 years)



# Local Library Budget Proposition

## **Proposition for:** Aurora Free Library Budget

- Current support for the library is \$80,000
- Aurora Free Library is requesting an increase of \$5,000 for 2024-2025, bringing total support to \$85,000



# Local Library Budget Proposition

## **Proposition for:** Hazard Public Library Budget

- Current support for the library is \$56,825
- Hazard Public Library is requesting an increase of \$5,000 for 2024-2025, bringing total support to \$61,825





# Board of Education Candidates



Christopher Howe



Robert H. Jetty, II



David Harvatine

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



SCHOOL BOARD



## Questions for Candidates

- 1) What specific strengths would bring to the board table?
- 2) What are 2-3 strengths of which our district can be proud? Why do you see these as strengths?
- 3) If elected, what would you hope would be key accomplishments of the board during your years of service?
- 4) What roles, if any, should districts assume for dealing with such societal problems as poverty, hunger, emotional illness or drug abuse?

## Candidate Statements

- 1) Christopher Howe
- 2) Robert H. Jetty, II
- 3) David Harvatine



**One** follow-up question per audience member may be asked and all candidates will be given the opportunity and time to respond.

**\*Please write your question on an index card and submit to the moderator.\***

# Budget Vote & Candidate Election



**Tuesday, May 21, 2024**



**Polls open from 7:00 am – 9:00 pm**

