

2024-25 Budget Development

Draft Budget Update
Board of Education
March 5, 2024



Draft Budget Highlights

Zero tax levy increase

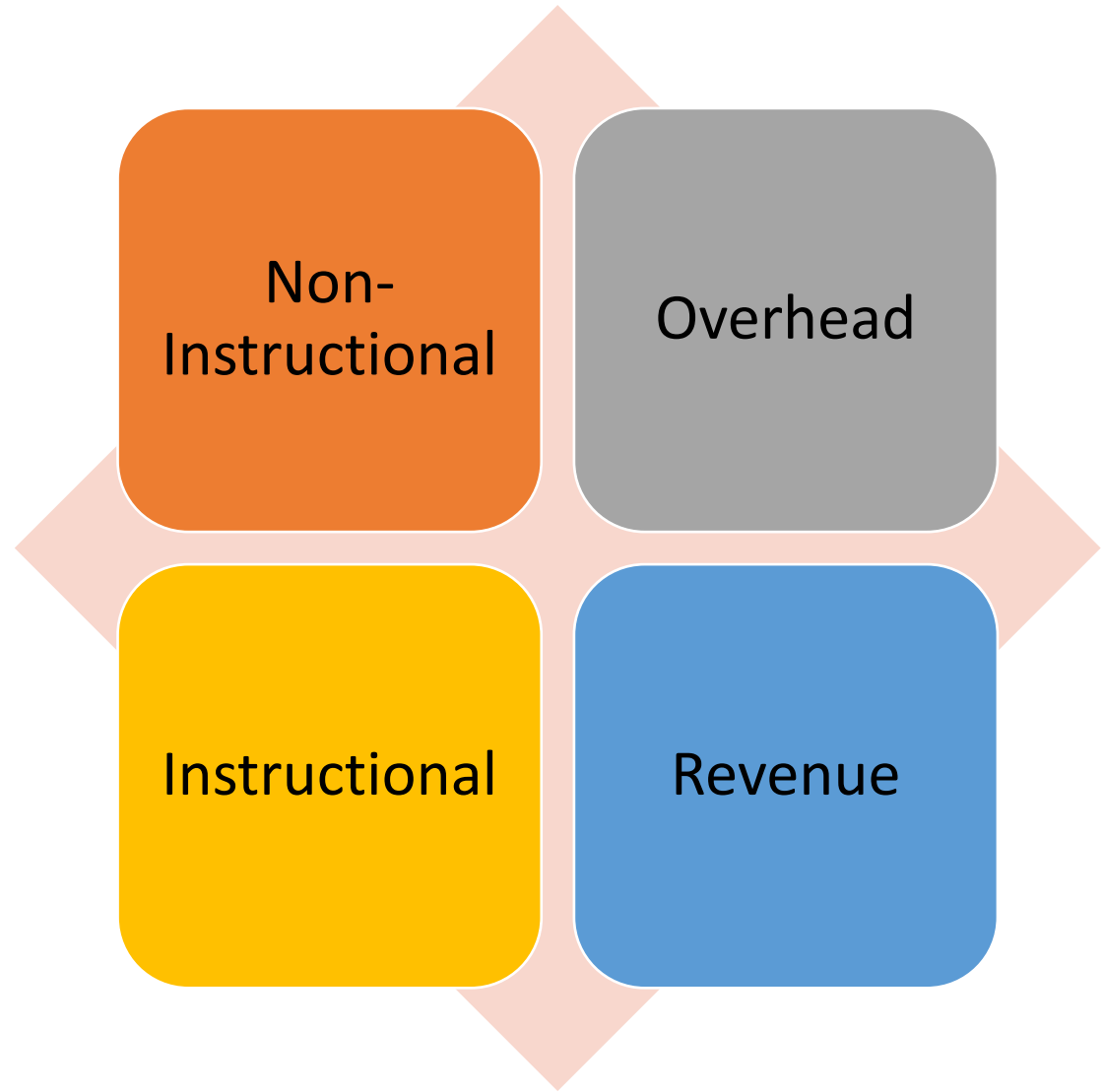
Use of reserves to minimize levy

Enrollment increased over 160 students in 23-24

Increased staffing for higher enrollment, social emotional needs, and special education needs while maintaining low class size

Transportation – Bus purchase includes a large electric bus (overall bus purchase increased \$712,000)

Budget Areas



Non- Instructional Budget Areas

- **Central Administration** – Board of Education, School Association Dues and Chief School Administrator
- **Business Administration** - District Clerk, District Meetings, Business Department, Auditing, Treasurer, Tax Collector, Purchasing and the Central Storeroom.
- **Registration and Records** - Records Management and Registrar/Attendance.
- **Personnel / Public Relations** - Legal, Personnel, and Public Relations.
- **O & M , Grounds, Security and H&S Departments** - Operations and Maintenance, Security, Health and Safety, Facilities Usage, and Grounds Department.
- **Technical Support Services/CEPACS** - Central Printing and Mailing, Central Data Processing.
- **Transportation Department** - District Transportation, Bus Garage and Contracted Transportation

Non -Instructional Summary

Non-Instructional budget is
19.30% of the total budget

	<u>2023-24</u>	<u>2024-25</u>	<u>\$ Diff</u>	<u>% Diff</u>
Central Administration	\$359,797	\$398,881	\$39,084	10.86%
Business Administration	652,763	684,388	31,625	4.84%
Registration and Records	173,383	185,134	11,751	6.78%
Personnel / Public Relations	887,987	911,130	23,143	2.61%
O&M, Security, Safety and Grounds	4,802,760	5,333,964	531,204	11.06%
CEPACS	2,196,910	2,505,217	308,307	14.03%
Transportation	<u>7,795,812</u>	<u>8,682,581</u>	<u>886,769</u>	<u>11.37%</u>
Total	\$16,869,412	\$18,701,295	\$1,831,883	10.86%

Overhead Budget Areas

- **Utilities** – natural gas, electric, telephone and other
- **Special Administrative Items** – tax refunds, BOCES admin costs, insurance and other
- **Benefits** – health insurance, ERS and TRS retirement, social security, unemployment and other benefits
- **Debt Service** – capital and bus debt, energy performance contract, inter-fund transfers and RAN



Overhead Summary

Overhead budget is 32.13% of the total budget.

	<u>2023-24</u>	<u>2024-25</u>	<u>\$ Diff</u>	<u>% Diff</u>
Utilities	\$1,025,600	\$1,050,600	\$25,000	2.44%
Special Administrative Items	1,387,414	1,349,056	(38,358)	(2.76%)
Benefits	24,877,370	23,924,426	(952,944)	(3.83%)
Debt Service	<u>5,047,038</u>	<u>4,814,133</u>	<u>(232,905)</u>	<u>(4.61%)</u>
Total	\$32,337,422	\$31,138,215	(\$1,199,207)	(3.71%)

Instructional Budget

- **Curriculum and Supervision** - Supervision – Regular School, In-Service Training and Research & Planning
- **Teaching Regular School** – Regular Education
- **Teaching Students w/ Disabilities** – Special Education and BOCES services
- **Occupational Education** – H.S. & M.S. Technology and BOCES WEMCO
- **Special Schools** -Regional summer school and Employment preparation
- **Instructional Technology** - School Library, AV, and Computer Assisted Instruction
- **Pupil Personnel Services** - Counseling, Health, Psychological, Social Work, and Co-Curricular Activities
- **Interscholastic Athletics** - Athletic Director, Coaches and Equipment

Instructional Summary

Instructional budget is
48.57% of total the budget.

	<u>2023-24</u>	<u>2024-25</u>	<u>\$ Diff</u>	<u>% Diff</u>
Curriculum & Supervision	\$2,248,085	\$2,413,122	\$165,037	7.34%
Teaching Regular School	20,705,683	22,117,405	1,411,722	6.82%
Teaching – Students w/Disabilities	11,645,380	13,061,600	1,416,220	12.16%
Occupational Education	2,114,314	2,487,636	373,322	17.66%
Special Schools	162,290	124,930	(37,360)	(23.02%)
Instructional Technology	2,517,767	2,845,488	327,721	13.02%
Pupil Personnel Services	2,655,464	2,856,016	200,552	7.55%
Interscholastic Athletics	<u>1,144,250</u>	<u>1,170,897</u>	<u>26,647</u>	<u>2.33%</u>
Total	\$43,193,233	\$47,077,094	\$3,883,861	8.99%

2024-2025
Budget Total

	<u>2023-24</u>	<u>2024-25</u>	<u>\$ Diff</u>	<u>% Diff</u>
Non-Instructional	\$16,869,412	\$18,701,295	\$1,831,883	10.86%
Overhead	32,337,422	31,138,215	(1,199,207)	(3.71%)
Instructional	<u>43,193,233</u>	<u>47,077,094</u>	<u>3,883,861</u>	<u>8.99%</u>
Total	\$92,400,067	\$96,916,604	\$4,516,537	4.89%

Tax Cap Calculation

2024-25 Tax Levy Limit Formula (Estimated)		Brockport
Prior year tax levy		\$35,786,906
Tax base growth factor	X	1.0103
Payments in lieu of taxes (PILOTs)receivable during prior year	+	\$192,809
Taxes levied Capital Debt during prior year	-	<u>\$348,626</u>
Adjusted Prior Year Tax Levy	=	\$35,999,694
Allowable levy growth factor (lesser of 2% or CPI)	X	2.00%
Payments in lieu of taxes (PILOTs) receivable in the coming year	-	\$212,414
Available carryover, if any (NA for 2023-24)	+	<u>\$0</u>
“Tax Levy Limit” (To Comptroller March 1st) = 2.01%	=	\$36,507,274
Coming School Year Exemptions – TRS (0.49 - 2.0 = -1.51%), ERS (2.10 - 2.0 = 0.10%), Capital, Debt and Court Orders	+	<u>\$274,036</u>
Maximum Allowable Levy = 2.78% or \$994,404	=	\$36,781,310

Zero levy increase for 2024-2025

Revenue

- Assumes 0.00% tax levy increase and \$5,672,345 in Reserves and Fund Balance

<u>Source</u>	<u>2023-24</u>	<u>2024-25</u>	<u>Difference</u>
Property Tax	\$35,786,906	\$35,786,906	\$0
Other Tax Items	207,809	227,414	19,605
Sales Tax	3,300,000	3,750,000	450,000
Charges for Services	36,000	36,000	0
Use of Money & Property	281,000	281,000	0
Other Revenue	570,000	645,000	75,000
State Aid	46,666,328	50,517,939	3,851,611
ERS	1,600,000	1,775,000	175,000
Workers Comp/Unemployment	50,000	150,000	100,000
Federal Aid	50,000	50,000	0
Interfund Rev – Debt Service	451,750	350,000	(101,750)
2021 Bus Capital Reserve	609,000	725,000	116,000
Appropriated Fund Balance	<u>2,791,274</u>	<u>2,622,345</u>	<u>(168,929)</u>
Total	\$92,400,067	\$96,916,604	\$4,516,537

Draft Budget

Draft Expenses	\$96,916,604
Draft Revenue	<u>\$96,916,604</u>
Gap	\$0

- Balanced budget with zero tax levy increase.

Proposed 2024-25
Bus Purchase
\$2,040,000



- Purchasing 11 buses, trading in 12
- Brockport's state aid ratio is 89.4%
- The net local share per bus is \$19,658
- Included in transportation equipment budget line
- \$725,000 will be used with voter approval from the 2021 Bus Reserve to offset some expense

Quantity	Type
6	Large Buses
4	Small Buses
1	Large EV (Electric) Bus

2024-2025

Vote – May 21, 2024

Propositions:

- Budget
 - Includes bus purchases/trade-ins and use of \$725,000 from the 2021 Bus Purchase Capital Reserve Fund
- Board Trustees (3)
 - 2 – Five-year terms
 - 1 – Two-year term

Voting Location

- Technology & Training Center
 - 6:00 a.m.-9:00 p.m.



