



Board of Education Superintendent's Recommended Budget

April 9, 2024



Agenda

- Budget Priorities
- Expenditure changes
- Revenue changes
- Estimated property assessments and tax rates
- Ballot



Budget Focus Group

Allen, Cory
Allen, Rob
Arbegast, Lee
Bardeen, Donald
Brown, Leah
Chatterton, Sue
Cypher, Lanette
Dries, Brandon
Hare, Cindy
Hill, Hannah
King, Leigh
Krywy, JoAnn
Lissow, Jamie
Mayer, Mike

McLaren, Kimberly
Mears, Chris
Miceli, Mike
Nellis-Ewell, Carol
Ruthman, Bill
Saltzberg, Jonathan
Schmidt, Ingél
Szewczyk, Mark
Van Huben, Amanda
Vicaretti, Pat
Warner, Dale
Wood, Rick
Zale, Mike
Zinkiewich, Ty
Zyra, Karen





Budget Priorities



Academic Learning

- Class Size
 - Maintain 5 elementary teachers*
- Added 1 Pre-K section
- Special Education needs
- Behavioral Specialist increase
- Add HS Special Education teacher



Staffing

- Retain & Attract qualified staff
- Contract adjustments
- Add 1 School Counselor*
- Add 1 Social Worker*

* Funded with Federal Stimulus in 23-24, moved to General Fund in 24-25.



Safety & Security

- Enhance Visitor Management System
- Hire internal security (10.5 FTE)
- Camera replacement plan

Operational Needs

- Add 1 Maintenance Mechanic III to support all buildings
- Building Repairs
- Transfer to Capital Fund
- Energy Performance Contract

Other Budget Factors



- Staffing
 - Maintain 23-24 budgeted positions
 - Additional staffing in 23-24
 - Eliminated TOSA positions connected to federal stimulus funds
- Increase in Employee Benefits
 - ERS & TRS employer contribution rates
 - Workers' Compensation
 - Health Insurance
- Bus Replacement Plan (no zero-emission bus purchases)
- BOCES Special Education program costs
- Software enhancements
- 1:1 student laptop plan
- District Branding
- Charter School & Parentally Placed enrollment adjustments
- **Town Reassessments and equalization rates**



Expenditures

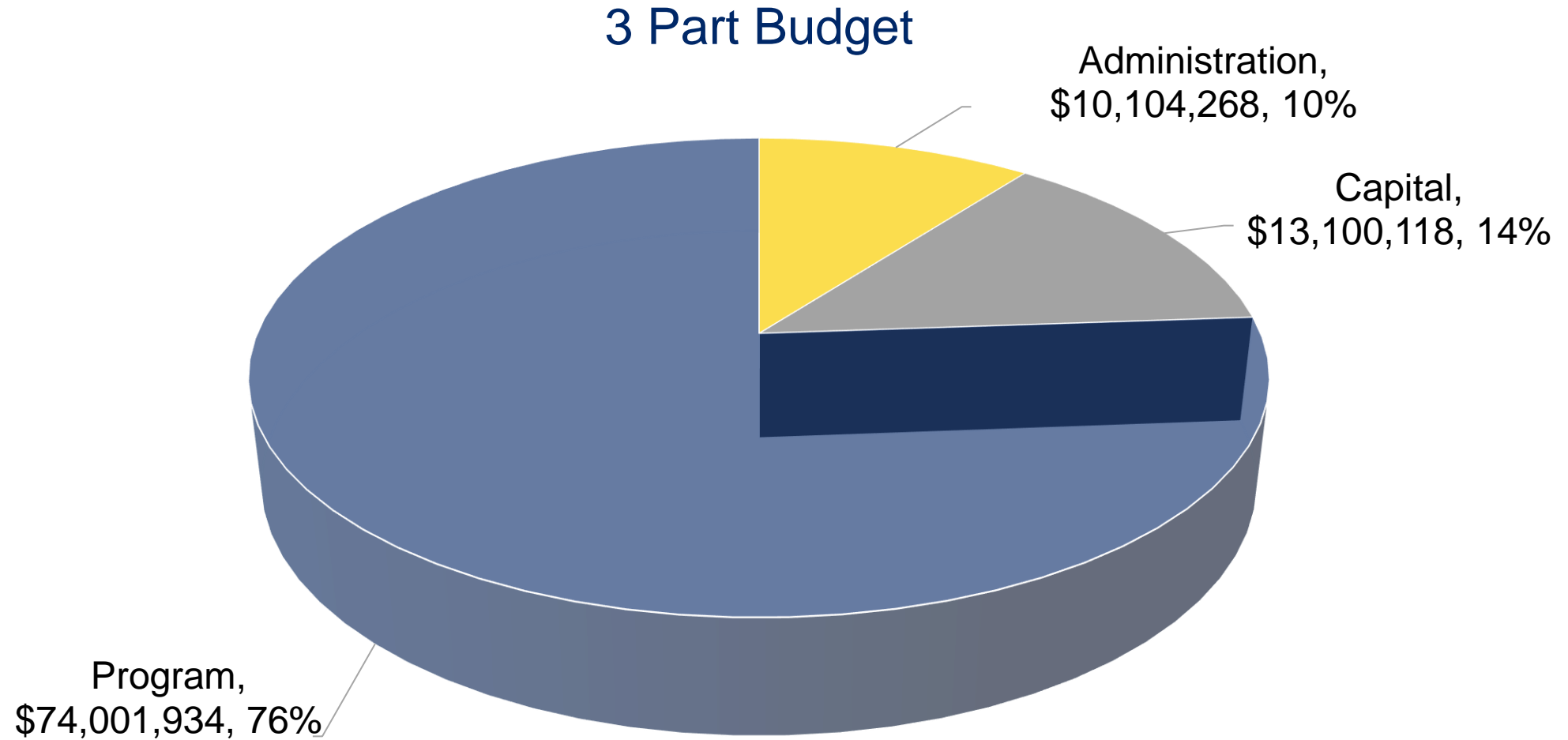
								4/9/2024			3/23/2024	Changes
Budget Account	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2022-2023 Budget	2023-2024 Budget	2024-2025 Proposed	Dollar Change	Percent Change	2024-2025 Proposed	since last meeting
Board of Education	\$24,790	\$20,150	\$27,808	\$19,695	\$21,741	\$22,598	\$22,837	\$26,272	\$3,435	15.04%	\$27,272	(\$1,000)
Central Administration	\$239,758	\$255,347	\$267,058	\$260,527	\$269,688	\$261,027	\$278,670	\$315,768	\$37,098	13.31%	\$315,768	\$0
Finance	\$691,852	\$752,689	\$752,914	\$815,652	\$832,600	\$839,799	\$871,097	\$892,212	\$21,115	2.42%	\$895,212	(\$3,000)
Staff	\$483,330	\$479,005	\$573,870	\$579,549	\$717,042	\$596,298	\$724,357	\$779,328	\$54,971	7.59%	\$779,328	\$0
Central Services	\$4,875,992	\$4,393,898	\$4,793,336	\$4,875,608	\$5,766,425	\$5,362,856	\$6,405,259	\$6,590,007	\$184,748	2.88%	\$6,556,007	\$34,000
Special Items (Contractual Expense)	\$1,267,841	\$1,319,226	\$1,387,915	\$1,501,554	\$1,904,041	\$1,578,538	\$1,607,949	\$1,706,231	\$98,282	6.11%	\$1,706,231	\$0
GENERAL SUPPORT	\$7,583,563	\$7,220,315	\$7,802,901	\$8,052,585	\$9,511,537	\$8,661,116	\$9,910,169	\$10,309,818	\$399,649	4.03%	\$10,279,818	\$30,000
Administration and Improvement	\$3,299,933	\$3,245,891	\$3,232,791	\$3,302,809	\$3,502,640	\$3,566,942	\$3,723,871	\$3,897,772	\$173,901	4.67%	\$3,901,852	(\$4,080)
Teaching	\$32,473,183	\$32,857,278	\$32,113,841	\$32,207,859	\$33,075,073	\$34,787,227	\$36,593,432	\$37,752,843	\$1,159,411	3.17%	\$37,554,182	\$198,661
Instructional Media	\$2,097,727	\$2,215,561	\$2,242,685	\$2,239,099	\$2,327,153	\$2,302,481	\$2,998,393	\$3,131,971	\$133,578	4.45%	\$3,138,951	(\$6,980)
Pupil Services	\$2,874,129	\$2,746,335	\$3,946,302	\$4,286,998	\$4,591,691	\$4,512,397	\$4,822,045	\$5,056,025	\$233,980	4.85%	\$5,056,025	\$0
INSTRUCTION	\$40,744,972	\$41,065,065	\$41,535,619	\$42,036,765	\$43,496,557	\$45,169,047	\$48,137,741	\$49,838,611	\$1,700,870	3.53%	\$49,651,010	\$187,601
Pupil Transportation	\$3,657,053	\$3,697,330	\$3,291,938	\$4,163,411	\$4,447,329	\$4,725,322	\$5,301,530	\$5,795,597	\$494,067	9.32%	\$5,795,597	\$0
PUPIL TRANSPORTATION	\$3,657,053	\$3,697,330	\$3,291,938	\$4,163,411	\$4,447,329	\$4,725,322	\$5,301,530	\$5,795,597	\$494,067	9.32%	\$5,795,597	\$0
Employee Benefits	\$21,081,334	\$21,134,289	\$21,847,802	\$22,318,278	\$23,029,016	\$24,815,083	\$25,585,774	\$27,695,974	\$2,110,200	8.25%	\$27,722,885	(\$26,911)
Debt Service	\$6,833,327	\$6,789,805	\$6,858,605	\$7,754,022	\$4,556,895	\$4,549,493	\$3,464,387	\$3,312,920	(\$151,467)	-4.37%	\$3,312,920	\$0
Interfund Transfers	\$263,326	\$434,866	\$132,650	\$274,786	\$970,297	\$122,919	\$344,440	\$253,400	(\$91,040)	-26.43%	\$253,400	\$0
UNDISTRIBUTED	\$28,177,987	\$28,358,960	\$28,839,057	\$30,347,086	\$28,556,208	\$29,487,495	\$29,394,601	\$31,262,294	\$1,867,693	6.35%	\$31,289,205	(\$26,911)
Total GENERAL FUND	\$80,163,575	\$80,341,670	\$81,469,515	\$84,599,847	\$86,011,631	\$88,042,980	\$92,744,041	\$97,206,320	\$4,462,279	4.81%	\$97,015,630	\$190,690

Expenditures: What changed?

- Reduced BOE contractual per trendline data
- Reduced Business Office contractual per trendline data
- Added back field rehabilitation
- Reduced Central Data Process per trendline data
- Reduced BOCES service in Research, Planning and Evaluation
- Adjusted BOCES service in Staff Development
- Eliminated classroom furniture equipment*
- Eliminated a BOCES service in Teaching – Regular
- Reduced textbook allocation to align to Instructional Material Aid
- Adjusted HS Technology equipment line
- Adjusted BOCES service for Students with Disabilities
- Reduced Continuing Education supplies per trendline data
- Adjusted Computer Assisted Instruction software to align to Instructional Material Aid
- Reduced Health Insurance by adjusting estimated premium rate from 9.0% to 8.5%



Expenditures: General Fund



Revenues

Revenue Account	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Adopted 2022-2023	Adopted 2023-2024	Proposed 2024-2025 04/09/24	Dollar Change	Percent Change	Proposed 2024-2025 03/23/23	Dollar Change
001 Tax Levy	\$37,295,988	\$38,098,329	\$39,224,120	\$40,224,630	\$41,503,933	\$41,505,516	\$42,596,762	\$43,448,698	\$851,936	2.00%	\$43,022,730	\$425,968
002 Local Sources	\$6,981,613	\$7,179,133	\$7,233,467	\$7,617,218	\$8,100,798	\$6,551,889	\$7,012,316	\$7,526,902	\$514,586	7.34%	\$7,476,402	\$50,500
003 State Aid	\$35,741,809	\$36,001,392	\$36,789,834	\$39,482,444	\$39,125,791	\$38,404,810	\$42,914,963	\$43,736,608	\$821,645	1.91%	\$43,409,650	\$326,958
004 Federal Aid	\$129,855	\$146,970	\$755,290	\$160,326	\$169,256	\$115,000	\$120,000	\$130,000	\$10,000	8.33%	\$130,000	\$0
005 Other Revenue	\$37,028	\$0	\$0	\$394,226	\$0	\$0	\$100,000	\$100,000	\$0	0.00%	\$100,000	\$0
SubTotal GENERAL FUND	\$80,186,293	\$81,425,824	\$84,002,711	\$87,878,844	\$88,899,778	\$86,577,215	\$92,744,041	\$94,942,208	\$2,198,167	2.37%	\$94,138,782	\$803,426
006 Fund Balance & Reserves	\$0	\$0	\$0	\$0	\$0	\$1,465,765	\$0	\$2,264,112	\$2,264,112	#DIV/0!	\$2,876,848	(\$612,736)
Total GENERAL FUND	\$80,186,293	\$81,425,824	\$84,002,711	\$87,878,844	\$88,899,778	\$88,042,980	\$92,744,041	\$97,206,320	\$4,462,279	4.81%	\$97,015,630	\$190,690

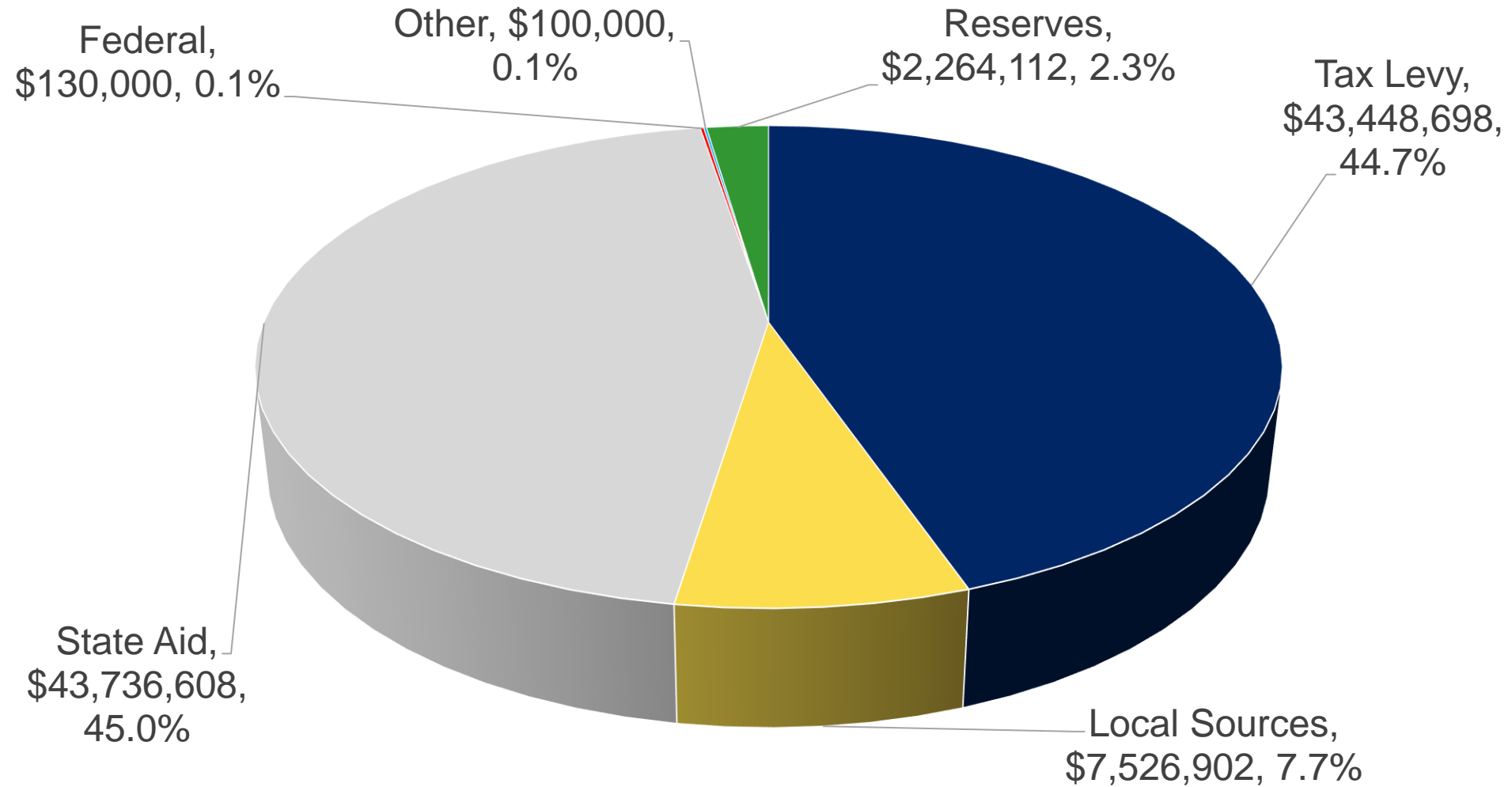
What Changed?

- Tax Levy went from 1.0% to 2.0%
- Increased investment income based on current year rates
- Increased State Aid (Foundation Aid) based on conversations in Albany
- Increased State Aid (BOCES Aid) using 98% vs. 95% spent
- Reduced reliance on reserves based on decreased expense and increased revenue

Revenue Recap

Revenue Account	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Adopted 2022-2023	Adopted 2023-2024	Proposed 2024-2025 04/09/24	Dollar Change	Percent Change
1001 Real Property Tax	31,582,561.00	32,716,990.00	34,092,244.00	35,322,898.00	36,910,902.00	41,505,516.00	42,596,762.00	43,448,698.00	851,936.00	2.00%
1099 Other Tax Items	5,713,427.00	5,381,339.00	5,131,876.00	4,901,732.00	4,593,031.00	0.00	0.00	0.00	0.00	#DIV/0!
001 Tax Levy Subtotal	37,295,988.00	38,098,329.00	39,224,120.00	40,224,630.00	41,503,933.00	41,505,516.00	42,596,762.00	43,448,698.00	851,936.00	2.00%
1099 Other Tax Items	961,114.00	1,107,160.00	1,249,463.00	1,156,240.00	1,232,277.00	1,250,263.00	1,319,290.00	1,223,411.00	-95,879.00	-7.27%
1199 Non-Property Tax Items	3,728,649.00	3,820,049.00	4,098,381.00	4,600,730.00	4,708,360.00	3,800,000.00	4,200,000.00	4,400,000.00	200,000.00	4.76%
2399 Charges for Services	146,149.00	180,118.00	27,712.00	120,901.00	169,777.00	127,000.00	118,400.00	118,400.00	0.00	0.00%
2499 Use of Money \& Property	839,089.00	757,653.00	566,151.00	540,016.00	681,440.00	545,326.00	545,326.00	820,291.00	274,965.00	50.42%
2699 Sale of Property, Compensation for Lo	195,312.00	194,101.00	179,869.00	269,567.00	453,433.00	151,800.00	151,800.00	232,300.00	80,500.00	53.03%
2799 Miscellaneous	1,111,300.00	1,120,052.00	1,111,891.00	923,097.00	841,414.00	677,500.00	677,500.00	732,500.00	55,000.00	8.12%
2801 Interfund Revenues	0.00	0.00	0.00	6,667.00	14,097.00	0.00	0.00	0.00	0.00	#DIV/0!
002 Local Sources Subtotal	6,981,613.00	7,179,133.00	7,233,467.00	7,617,218.00	8,100,798.00	6,551,889.00	7,012,316.00	7,526,902.00	514,586.00	7.34%
3999 State Aid	35,741,809.00	36,001,392.00	36,789,834.00	39,482,444.00	39,125,791.00	38,404,810.00	42,914,963.00	43,736,608.00	821,645.00	1.91%
003 State Aid Subtotal	35,741,809.00	36,001,392.00	36,789,834.00	39,482,444.00	39,125,791.00	38,404,810.00	42,914,963.00	43,736,608.00	821,645.00	1.91%
4999 Federal Aid	129,855.00	146,970.00	755,290.00	160,326.00	169,256.00	115,000.00	120,000.00	130,000.00	10,000.00	8.33%
004 Federal Aid Subtotal	129,855.00	146,970.00	755,290.00	160,326.00	169,256.00	115,000.00	120,000.00	130,000.00	10,000.00	8.33%
5059 Interfund Transfers	37,028.00	0.00	0.00	394,226.00	0.00	0.00	100,000.00	100,000.00	0.00	0.00%
005 Other Subtotal	37,028.00	0.00	0.00	394,226.00	0.00	0.00	100,000.00	100,000.00	0.00	0.00%
SubTotal General Fund	80,186,293.00	81,425,824.00	84,002,711.00	87,878,844.00	88,899,778.00	86,577,215.00	92,744,041.00	94,942,208.00	2,198,167.00	2.37%
006 Fund Balance & Reserves SubTotal	0.00	0.00	0.00	0.00	0.00	1,465,765.00	0.00	2,264,112.00	2,264,112.00	#DIV/0!
Total GENERAL FUND	80,186,293.00	81,425,824.00	84,002,711.00	87,878,844.00	88,899,778.00	88,042,980.00	92,744,041.00	97,206,320.00	4,462,279.00	4.81%

Revenue: General Fund



Balancing the Budget

BUDGET	\$97,206,320
REVENUE (excluding levy)	<u>\$51,493,510</u>
LEVY NEEDED	\$45,712,810

Proposed Levy to balance budget (2%)	\$43,448,698
Planned use of Reserves	\$ 2,264,211

Workers' Compensation

Unemployment

Retirement Contribution

= Balance Budget



Projected Tax Rate Discussion

Notice changes compared to last year!

Town	2022-2023 Assessed Value	Actual Growth	2023-2024 Assessed Value	Dollar Change	EQ Rate	2023-2024 Market Value	Percent of Market Value	Levy Raised per Town	Section 520's	Net Levy Raised per Town	Tax Rate per Town	% Change
Ogden	909,936,510	0.65%	915,837,110	5,900,600	69.00%	1,327,300,159	55.24%	23,529,146	24,928	23,504,218	25.664190	8.84%
Gates	466,508,312	-21.00%	368,525,829	-97,982,483	83.00%	444,007,023	18.48%	7,870,944	5,189	7,865,755	21.343837	0.50%
Greece	258,242,240	6.86%	275,968,774	17,726,534	75.00%	367,958,365	15.31%	6,522,824	0	6,522,824	23.636096	5.08%
Parma	180,717,928	3.58%	187,195,705	6,477,777	71.00%	263,655,923	10.97%	4,673,848	15,553	4,658,294	24.884621	4.35%
	1,815,404,990	-3.74%	1,747,527,418	-67,877,572		2,402,921,470	100.00%	42,596,762	45,670	42,551,092		
TRUE FULL VALUE TAX RATE:											\$17.71	-8.39%
Town	2023-2024 Assessed Value	Estimated Growth	2024-2025 Est Assessed Value	Dollar Change	EQ Rate	2024-2025 Market Value	Percent of Market Value	Levy Raised per Town	Section 520's	Net Levy Raised per Town	Tax Rate per Town	% Change
Ogden	915,837,110	59.15%	1,457,554,761	541,717,651	100.00%	1,457,554,761	54.40%	23,637,854	0	23,637,854	16.217472	-36.81%
Gates	368,525,829	0.50%	370,368,458	1,842,629	77.00%	480,997,997	17.95%	7,800,572	0	7,800,572	21.061653	-1.32%
Greece	275,968,774	1.00%	278,728,462	2,759,688	68.00%	409,894,797	15.30%	6,647,458	0	6,647,458	23.849224	0.90%
Parma	187,195,705	76.65%	330,681,213	143,485,508	100.00%	330,681,213	12.34%	5,362,813	0	5,362,813	16.217472	-34.83%
	1,747,527,418	39.47%	2,437,332,894	689,805,476		2,679,128,768	100.00%	43,448,697	0	43,448,697		
TRUE FULL VALUE TAX RATE:											\$16.22	-8.42%



Estimates only. Actual value not known until July 2024.

Assessments, Levy, Tax Rates, Tax Bill (ILLUSTRATIVE ONLY)

				Levy Community will Approve?	\$42,596,762	\$42,596,762		\$43,022,730		\$43,448,697		\$43,661,681		
					% Increase	0.0%		1.0%		2.0%		2.5%		
					\$ Increase	\$0		\$425,968		\$851,935		\$1,064,919		
	Home Assessed Value =>		\$250,000		2023-2024 Tax Bill	2024-2025 Tax Bill	Annual Change	2024-2025 Tax Bill	Annual Change	2024-2025 Tax Bill	Annual Change	2024-2025 Tax Bill	Annual Change	
				Ogden	ASSESS VALUE WOULD CHANGE. SEE BELOW FOR ACTUAL EXAMPLES									
				Gates	\$5,335.96	\$5,162.17	(\$173.79)	\$5,213.79	(\$122.17)	\$5,265.41	(\$70.55)	\$5,291.22	(\$44.74)	
			Assessed Value would not change.	Greece	\$5,909.02	\$5,845.40	(\$63.63)	\$5,903.85	(\$5.17)	\$5,962.31	\$53.28	\$5,991.53	\$82.51	
				Parma	ASSESS VALUE WOULD CHANGE. SEE BELOW FOR ACTUAL EXAMPLES									
					ESTIMATED Tax Bills and Annual Change (excluding STAR)									
	2023-2024 Assessed Value	Actual Growth	2024-2025 Assessed Value	Dollar Change	2023-2024 Tax Bill	2024-2025 Tax Bill	Annual Change	2024-2025 Tax Bill	Annual Change	2024-2025 Tax Bill	Annual Change	2024-2025 Tax Bill	Annual Change	
	Ogden Reassessment 1	\$225,000	125.20%	\$506,700	\$281,700	\$5,774.44	\$8,056.27	\$2,281.83	\$8,136.83	\$2,362.39	\$8,217.39	\$2,442.95	\$8,257.67	\$2,483.23
	Ogden Reassessment 2	\$230,000	57.61%	\$362,500	\$132,500	\$5,902.76	\$5,763.56	(\$139.20)	\$5,821.20	(\$81.57)	\$5,878.83	(\$23.93)	\$5,907.65	\$4.89
	Ogden Reassessment 3	\$185,000	78.86%	\$330,900	\$145,900	\$4,747.88	\$5,261.14	\$513.26	\$5,313.75	\$565.88	\$5,366.36	\$618.49	\$5,392.67	\$644.79
	Ogden Reassessment 4	\$133,200	83.93%	\$245,000	\$111,800	\$3,418.47	\$3,895.37	\$476.90	\$3,934.33	\$515.86	\$3,973.28	\$554.81	\$3,992.76	\$574.29
	Parma Reassessment 1	\$140,000	69.64%	\$237,500	\$97,500	\$3,483.85	\$3,776.13	\$292.28	\$3,813.89	\$330.04	\$3,851.65	\$367.80	\$3,870.53	\$386.68
	Parma Reassessment 2	\$281,300	42.37%	\$400,500	\$119,200	\$7,000.04	\$6,367.74	(\$632.30)	\$6,431.42	(\$568.62)	\$6,495.10	(\$504.95)	\$6,526.94	(\$473.11)
					ESTIMATED Tax Rates and Percent Change (excluding STAR)									
				Ogden	25.664190	15.899483	-38.05%	16.058478	-37.43%	16.217472	-36.81%	16.29697	-36.50%	
				Gates	21.343837	20.648679	-3.26%	20.855166	-2.29%	21.061653	-1.32%	21.164896	-0.84%	
				Greece	23.636096	23.381592	-1.08%	23.615409	-0.09%	23.849224	0.90%	23.966132	1.40%	
				Parma	24.884621	15.899483	-36.11%	16.058478	-35.47%	16.217472	-34.83%	16.29697	-34.51%	

What's on the Ballot?

- **Proposed Budget**
- **Establishment of Capital Reserve for building projects**
- **Additional 10% building aid for Energy Performance Contract (more to come on 4/23/24), and**
- **Board of Education election**
 - 2 open seats:
Leah Brown and Michael Miceli
 - Deadline for candidate submission
 - April 22, 2024 by 5 pm





Next Steps and Questions

- Board of Education approval
- Property Tax Report Card
- Budget Presentations

Budget Hearing
May 7, 2024, at 6 p.m.

Budget Vote
May 21, 2024
Polls open 6 a.m. to 9 p.m.
at district office

Email budget questions to: Info@spencerportschools.org

