



Board of Education Budget Meeting 2023-2024

April 5, 2023



Questions or Comments?

Please email
communications@nccsk12.org



Agenda

- Mission
- Schedules
 - Staffing Changes
 - Equipment
 - Maintenance Projects
 - Interfund Transfers
 - New Programs and Initiatives
- Revenue Budget
- Expenditure Budget
- Property Tax Cap
- Budget Summary
- Budget Calendar



Mission-Focused Budgeting

- All students are provided the opportunity and necessary support to engage in relevant, challenging work which contributes to their academic and social growth and development.
- All staff, teachers, and administrators are part of a larger learning community working together to build collective capacity in order to provide a high-quality, relevant, equitable education for all.



Three Major Pillars Continue To Guide Our Work

- Academic Excellence
- Equity
- Social Emotional Health
 - *What if we help all students find and pursue their passions, give them the knowledge, skills, and opportunities to pursue their passions, and show them how their unique talents and gifts can contribute meaningfully to our society?*



Schedule A - Staffing

- **Special Education**
 - 4.0 teachers
 - 4.0 teacher assistants
- **ENL**
 - 3.0 teachers
- **Health**
 - 1.0 elementary
- **Reading AIS Support**
 - 1.0 Shaker Middle School
- **Social Worker**
 - 1.0 Shaker Middle School



Schedule A - Staffing

- **Student Support Center**
 - 0.4 administrator
 - 1.0 psychologist
 - 1.0 social worker
 - 2.0 teachers (not new to budget)
 - 2.0 teacher assistants (not new to budget)
- **Assistant Director of Human Resources**

Reorganization

- **Communications Office**
 - Create an internal communications team
 - Director of Communications and Community Outreach
 - Communications Specialist
 - Office Coordinator
- **Director of 6-12 Curriculum and Instruction**
 - Split K-12 Curriculum and Instruction into two positions
 - Incorporate Professional Development into Assistant Superintendent for Educational Services Role
 - Realign PPS model



Schedule A - Staffing Summary

Proposed Budget includes 20.4 new FTE's

Total new staffing cost = \$2,055,996



Schedule B - Equipment

	2022-23		2023-24
	Budget		Proposed Budget
School Buses	\$1,046,704		\$1,131,042
Transportation Dept.	\$25,946		\$78,824
Technology	\$688,937		\$571,222
Custodial	\$30,000		\$40,000
Facilities	\$31,500		\$114,000
Interscholastic	\$67,600		\$45,000
Special Education	\$24,000		\$16,000
Musical Instruments	\$57,530		\$28,100
Other Instructional	\$72,960		\$93,800
Administration	\$7,500		\$23,500
Total Equipment	\$2,052,677		\$2,141,488



Schedule C - Maintenance Projects

Project	Proposed Budget
Window Blind Replacements	\$40,000
Playground Surfaces	\$30,000
Parking Lot Striping	\$6,000
Ceiling Tile Replacements	\$30,000
Gym Wall Pad Replacements	\$30,000
In-house Abatements	\$30,000
Gym Floor Refinishing	\$52,000
Classroom Door Locks	\$40,000
Middle School Help Desk	\$10,500
Middle School Office to Classroom Space	\$15,000
Southgate Classroom Lighting	\$20,000
High School Student Support Center	\$114,500
Lead Water Testing	\$15,000
	\$433,000



Schedule D -Interfund Transfers

Description

Budget

Transfer to School Lunch Fund

\$ 50,000

To fund program losses & negative account balances

Transfer to Special Aid Fund

\$ 290,000

 To fund the local share (20%) of the Summer Special Education Program

Total Interfund Transfers

\$ 340,000



Schedule E - New Programs and Initiatives

Student Support Center: (cost included in staffing proposal)

A therapeutic and transitional space for students in grades 6-12 where students have access to counseling supports, mentoring supports, peer supports, social and emotional supports, food and clothing supports, family supports, job training supports, academic support.

- Invest in a whole child approach to education
- Identify student needs, hear their concerns, plan for success
- Build on student and community strengths to ensure conditions for learning
- Commit to interdependence and shared accountability
- Invest in building trusting relationships



2023-24 Proposed Revenue Budget

	2022-23	2023-24	Dollar	Percentage
	<u>Budget</u>	<u>Proposed</u>	<u>Change</u>	<u>Change</u>
Property Taxes	\$90,727,887	\$93,268,268	\$2,540,381	2.80%
Payment in Lieu of Taxes	\$333,226	\$367,034	\$33,808	10.15%
State Aid:				
Foundation Aid	\$21,723,911	\$29,670,356	\$7,946,445	36.58%
Building Aid	\$8,115,222	\$7,259,056	-\$856,166	-10.55%
Transportation Aid	\$3,535,300	\$4,023,066	\$487,766	13.80%
BOCES Aid	\$1,421,474	\$1,979,018	\$557,544	39.22%
High Cost Aid	\$740,041	\$754,855	\$14,814	2.00%
Materials Aid	\$609,386	\$609,874	\$488	0.08%
Other Aid	\$270,000	\$270,000	\$0	0.00%
Total State Aid	\$36,415,334	\$44,566,225	\$8,150,891	22.38%



2023-24 Proposed Revenue Budget

	2022-23	2023-24	Dollar	Percentage
	<u>Budget</u>	<u>Proposed</u>	<u>Change</u>	<u>Change</u>
Tuition & Special Education	\$1,836,700	\$1,813,360	-\$23,340	-1.27%
Interest Earnings	\$12,500	\$685,000	\$672,500	5380.00%
Other Revenue	\$1,414,000	\$1,601,983	\$187,983	13.29%
Fund Balance & Reserves:				
Designated Fund Balance	\$3,600,000	\$3,900,000	\$300,000	8.33%
TRS Reserve	\$245,000	\$450,000	\$205,000	83.67%
ERS Reserve	\$200,000	\$250,000	\$50,000	25.00%
Compensated Absence	\$50,000	\$50,000	\$0	0.00%
Unemployment Reserve	\$35,000	\$35,000	\$0	0.00%
Total Fund Bal/Reserves	\$4,130,000	\$4,685,000	\$555,000	13.44%
TOTAL REVENUE BUDGET	\$134,869,647	\$146,986,870	\$12,117,223	8.98%



2023-24 Proposed Expenditure Budget

	Adopted	Proposed	Dollar	Percentage
	<u>Budget 2022-23</u>	<u>Budget 2023-24</u>	<u>Change</u>	<u>Change</u>
Staff - Salaries	\$ 73,768,438	\$ 81,020,491	\$ 7,252,053	9.83%
Staff - Fringes	\$ 34,623,247	\$ 39,003,407	\$ 4,380,160	12.65%
Total Salaries & Fringe Benefits	\$ 108,391,685	\$ 120,023,898	\$ 11,632,213	10.73%
Textbooks/Workbooks/Library Books	\$ 506,606	\$ 515,950	\$ 9,344	1.84%



2023-24 Proposed Expenditure Budget

	Adopted	Proposed	Dollar	Percentage
	<u>Budget 2022-23</u>	<u>Budget 2023-24</u>	<u>Change</u>	<u>Change</u>
<u>Contractual Services:</u>				
Utilities	\$ 1,506,500	\$ 1,551,000	\$ 44,500	2.95%
BOCES Services	\$ 4,262,618	\$ 4,305,542	\$ 42,924	1.01%
Special Education Contractual	\$ 1,213,000	\$ 1,209,500	\$ (3,500)	-0.29%
Oper. & Maint. Dept.	\$ 619,500	\$ 772,000	\$ 152,500	24.62%
Diesel/Gasoline	\$ 580,000	\$ 590,000	\$ 10,000	1.72%
Insurance	\$ 399,760	\$ 410,970	\$ 11,210	2.80%
Refund of Property Taxes	\$ 100,000	\$ 100,000	\$ -	0.00%
Workers Compensation	\$ 530,000	\$ 530,000	\$ -	0.00%
Health Services Other Districts	\$ 262,000	\$ 289,000	\$ 27,000	10.31%
Charter Schools Tuition	\$ 405,000	\$ 455,000	\$ 50,000	12.35%
All Other Departments	\$ 2,491,518	\$ 2,945,741	\$ 454,223	18.23%
Total Contractual Services	\$ 12,369,896	\$ 13,158,753	\$ 788,857	6.38%



2023-24 Proposed Expenditure Budget

	Adopted	Proposed	Dollar	Percentage
	<u>Budget 2022-23</u>	<u>Budget 2023-24</u>	<u>Change</u>	<u>Change</u>
Debt Service	\$ 8,459,352	\$ 7,736,850	\$ (722,502)	-8.54%
Interfund Transfers	\$ 325,000	\$ 340,000	\$ 15,000	4.62%
Equipment	\$ 2,052,677	\$ 2,141,488	\$ 88,811	4.33%
Supplies	\$ 2,764,431	\$ 3,069,931	\$ 305,500	11.05%
TOTAL EXPENDITURE BUDGET	\$ 134,869,647	\$ 146,986,870	\$ 12,117,223	8.98%



2023-24 Property Tax Cap

Tax Levy 2022-23		\$90,727,887
Tax Base Growth Factor		1.0133
		\$91,934,568
PILOT's 2022-23		\$333,226
Capital Exclusion		-\$952,457
		\$91,315,337
Allowable Levy Growth Factor		1.0200
		\$93,141,644
PILOT's 2023-24		-\$367,034
Capital Exclusion		\$1,152,448
Tax Levy Limit 2023-24		\$93,927,058
		3.53%



Budget Summary

2022-23 Budget	\$134,869,647	
2023-24 Proposed Budget	\$146,986,870	
\$ Increase		\$ 12,117,223
% Increase		8.98%
Projected Tax Levy Increase	2.80%	(Tax Cap 3.53%)
Projected Impact on Tax Rate	1.95%	



Budget Meeting Schedule

- **March 6, 2023 ✓**
 - Mission Focused Budgeting, Executive Budget Proposal, Property Tax Cap
- **March 20, 2023 ✓**
 - Facilities, Custodial, and Transportation Departments; Debt Service; Interfund Transfers
- **March 22, 2023 ✓**
 - Instructional Technology & Technology Equipment, Smart Schools Bond Act
- **April 3, 2023 ✓**
 - Staffing, Anticipated Building Enrollment, New Programs and Initiatives
- **April 5, 2023 ✓**
 - Proposed Budget Review, Updated Tax Cap, Property Tax Report Card, Approval of Schedules
- **April 5, 2023 ✓**
 - Board formally adopts the proposed budget
- **May 3, 2023**
 - Public Forum on Budget, Meet the Candidates
- **May 16, 2023**
 - Annual Election and Budget Vote



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