



2024-25 BOCES & Revenue

3/25/2024

It's a great day to be a

Bobcat



Review

Previous Meetings:

Jan 8th Rollover budget - contractual increases only. No budget requests
Jan 22nd Governor's Proposal: Initial State Aid projections
Feb 12th Tax Cap Presentation
Feb 27th Non-Instructional Budget
Mar 11th Instructional Budget

Tonight, March 25th:

BOCES, Curriculum & Professional Development, Revenues, Reserves, & Tiered Reduction Options

April 8 **April 15th** *Full Budget*
April 24th *Final Budget*



Curriculum & Professional Development

	2024-25 Proj.	2023-24 Initial	2023-24 Proj. Exp	Increase
Curriculum Coordinators	90,300	82,000	82,000	8,300
Mentors	12,000	12,000	11,000	0
Conferences	15,000	12,000	16,102	3,000
Summer Curriculum Work	60,000	35,000	57,070	25,000
Supplies	2,000	2,890	1,420	-890
TOTAL	179,300	143,890	167,592	35,410

2024-25 Increase – summer curriculum work, this has picked back up
 very little work was done during COVID and Instructional Standard Changes

Curriculum Coordinators - costs for District Curriculum Council members who facilitate and collaborate on the development of curriculum and instructional practices with their colleagues. They play a critical role in the implementation of embedded professional development.

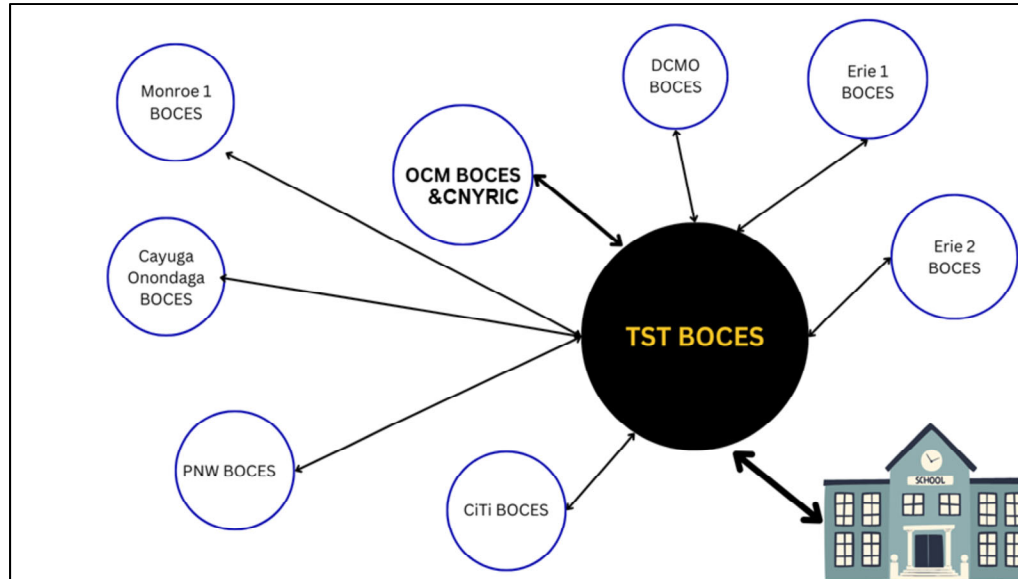
Mentors - a state mandated program to support new teachers and teachers new to the district to ensure success in the field of education and with employees of the district. Costs include stipends for mentors and for new teachers to attend mandatory training sessions during the school year.

Conferences - Conferences are approved based on district priorities, area of instruction, opportunities available professional learning needs, cost/available funds. Teachers have neither had nor taken the opportunity to attend regional, state or national conferences in recent years due to the pandemic and budget planning. There has been an increase in the need for updating skills and learning.

Summer Curriculum Work - The amount of work being completed with regard to curriculum and assessment writing has increased since a great many state standards and instructional practices have shifted in recent years. We are working to align all curriculum and instruction with state requirements as well as local goals and initiatives after having a dip in participation in summer work during the pandemic.

Summer Curriculum Process - Teachers work with their curriculum coordinators, administrators and in some cases

representatives from BOCES to identify needs for curriculum writing, revision and related work for the summer. Teachers submit proposals that are evaluated, prioritized and selected for implementation. Teachers submit proof of completion prior to payment for summer work stipends.



BOCES: Board of Cooperative Educational Services

Offers General and Instructional Support

All services are contracted (purchased) through our local BOCES – Tompkins Seneca Tioga (TST)

We can cross contract with other BOCES in the state. But the billing still goes through TST. One BOCES bill each year.

Other BOCES we use:

Onondaga Cayuga Madison (OCM) – includes all of our technology infrastructure through the Central New York Regional Information Center

Cayuga Onondaga

Delaware-Chenango-Madison-Otsego (DCMO)

Erie 1

Erie 2

Monroe 1

Putnam Northern Westchester (PNW)

The Center for Instruction, Technology and Innovation (CiTi)



BOCES GENERAL SUPPORT

	2024-25 Budget	2023-24 Budget	2023-24 Proj. Exp	Increase
Board of Ed	\$16,330	5,125	5,290	11,205
<i>Business Office</i>	<i>163,718</i>	<i>152,658</i>	<i>152,673</i>	<i>11,060</i>
<i>Personnel</i>	<i>9,167</i>	<i>9,438</i>	<i>9,438</i>	<i>-271</i>
<i>Public Info</i>	<i>89,743</i>	<i>87,920</i>	<i>87,919</i>	<i>1,823</i>
<i>Facilities</i>	<i>110,822</i>	<i>105,880</i>	<i>122,909</i>	<i>4,942</i>
<i>Transportation</i>	<i>15,753</i>	<i>13,150</i>	<i>13,150</i>	<i>2,603</i>
<i>Central Data Processing</i>	<i>100,700</i>	<i>97,693</i>	<i>97,693</i>	<i>3,007</i>
<i>Administrative</i>	<i>663,291</i>	<i>642,446</i>	<i>642,734</i>	<i>20,845</i>

Board of Ed: Superintendent Evaluation software

Increase in **2024-25** – Addition of Board Docs Software



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Administrative	663,291	642,446	642,734	20,845

Business Office: Cooperative Purchasing, Asset Management, Financial Software

- State Data

2024-25 increase: Employee Onboarding Software

- electronic forms
- automated process



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Personnel: Recruitment Software (OLAS), CPR Trainings

Small decrease year over year in basic life support training for staff



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Public Information: Website, Communications service, printing service

This communications service is the software that allows the district to communicate via email, text, automated phone calls with all staff, families, and enrolled community members.



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Facilities: Phones, Safety Software, Waste Removal, Water testing, Fire code testing, facilities ticketing system

2024-25 increase – due to increase in Work Environment Health & Safety Coser



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Transportation: Trainings, physical performance testing

Slight increase in the cost of training bus drivers for 2024-25

20% year over year increase



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Central Data Processing: Data Warehouse - State Data, Data Coordinator



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Administrative: BOCES Administrative & Capital Project fees

2024-25 Increase BOCES Administrative Costs

Represents a 3.24% increase

This is the component that the BOE votes on April 24th.



BOCES Instructional Support				
	2024-25 Budget	2023-24 Budget	2023-24 Proj. Exp	Increase
In-Service Training	241,441	184,348	201,343	57,093
<i>Teaching/C&T</i>	1,867,641	1,747,344	1,746,074	120,297
<i>Special Services/ELL</i>	1,507,092	1,412,122	1,334,900	94,970
<i>Library Media</i>	66,458	59,504	59,503	6,954
<i>Technology</i>	812,677	766,998	832,909	45,679
<i>Guidance</i>	9,510	9,287	9,286	223
<i>Health Services</i>	25,000	18,629	30,432	6,371
<i>Athletics</i>	45,065	35,038	35,038	10,027

In-Service Training – Regional level offerings based on needs and common goals or initiatives in the region or between some districts. Whenever we can share a speaker or a course, etc. we can run the fees through TST Cosers and receive aid back on the costs.

Regional School Improvement:

Regional Sessions: APPR Lead Evaluator training for administrators - new and recertification, Principal, Curriculum and Instruction and Superintendent Cohort Support - monthly meetings, Regional Collaboration System - Math, Early Learning, ELA, Science, Arts, PE/Health, Social Studies, World Language, Library Systems, Coordination of shared services and regional priority offerings, Leading while Learning: Professional Learning series for new leaders, Regional Superintendent Conference Day

Regional workshops and in-house professional learning community (topic examples: Co-teaching, Science investigations, Student behavior, Social Emotional Learning, Restorative Practices training, Local history workshop, Reading strategies including science of reading, Regional teacher leader networks and TACA (Tompkins Area Counselor Association)., mental health hourly stipends

Speakers and Facilitators - share created between districts focused on standards based learning and grading practices

Model Schools

Technology Integration and Curriculum and Instruction

Support and training with computer based testing

Individualized district or teacher support, by request, for instructional practices and technology integration

2023-24 Projected Expenses:


Increase in current year expenses due to strategic planning.

Part of the cost in 2023-24, remainder in 2024-25

2024-25 Increase:

Model Schools Coordination cost increased, \$35k

Addition of Strategic Planning Initiative via University of Rochester


 BOCES Instructional Support				
	2024-25 Budget	2023-24 Budget	2023-24 Proj. Exp	Increase
<i>In-Service Training</i>	208,941	184,348	184,343	24,593
Teaching/C&T	1,867,641	1,747,344	1,746,074	120,297
<i>Special Services/ELL</i>	1,507,092	1,412,122	1,334,900	94,970
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Teaching - Shared Staff (Art), Alternative Instruction, C&T Program, Enrichment, Summer School, Credit Recovery, P-tech, Test scoring, Classroom Software, Student Management Systems, Distance Learning classes for ASL

Arts in Ed & Enrichment COSERS – most of our field trips are run through these COSERS Examples:
 Moore’s Tree Farm, ScienCenter, Physics trip

2024-25 Increase

Career and Tech. Cost is based on 3 year enrollment trends

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Special Services/ELL - Special Education Programs, ELL Shared staff, Incarcerated Youth, IEP Software


TST Special Programs:

8:1:1 Classrooms, 12:1:1 Classroom

Specific to student needs Offer educational supports and settings that LCSD is unable to offer in our buildings

2024-25 Increase:

Due to anticipated student needs and the increased cost of those programs

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Library Media - Library databases and coordination

Used for: student research projects, classroom instructional support (software for classlink/google classroom)

Examples:

Myon – student reading program, Worldbook, Scholastic, New York Times, Rosen Publishing

2024-25 Increase

Increase in database access for students



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Technology - Hardware, Software purchases, repairs, Network Maintenance and Security, Copiers

Hardware needed as part of replacement cycle: student chromebooks, classroom interactive tvs, teacher desktops, Software for classrooms/instruction & network support

Examples: Adobe, CodeHS (HS programming course), Filtering software, Reflex Math, Get More Math, Google Enterprise, Microsoft, Classlink

2024-25 Increases:

Shift of software purchases from buildings to BOCES technology budget



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Guidance - Naviance (Guidance software applications), Report Card printing,



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Health Services	25,000	18,629	30,432	6,371
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Health Services - Health software application

2023-24 Increase in Projected expenses due to an increased need in audiology services for students



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Athletics	45,065	35,038	35,038	10,027

Athletics – Family ID, HUDL, Schedule Galaxy

2024-25 Increase – expansion of HUDL to Baseball and Softball (outside sports)

HUDL allows the district to livestream and record sporting events. This allows families and other supports to watch even if they cannot attend in person.



Total BOCES Budget

	2024-25 Budget	2023-24 Budget	2023-24 Proj. Expenses	Increase
TOTAL	5,744,408	5,347,580	5,381,291	396,828

Current Budget to Projected Budget Increase: 7.42%




ALL PRESENTED EXPENSES

	2024-25 Budget	2023-24 Budget	2023-24 Proj. Expenses	Increase
Non-Instructional	18,989,594	18,071,188	17,694,835	918,406
Instructional	14,610,106	13,071,388	13,029,859	1,538,718
Curriculum/Prof Dev	179,300	143,890	156,592	35,410
BOCES	5,744,408	5,347,580	5,381,291	396,828
TOTAL	39,523,408	36,634,046	36,262,577	2,889,362

All presented expenses include and maintain:
Current staffing and associated benefits Current programs
All teacher/building/department budget requests for 24-25
facilities

Replacement cycles for: technology, athletics,

A 7.88% increase.



STATE AID				
	2023-24 Budgeted	2024-25 Governor's	Adjusted State Aid	Change
Foundation Aid	6,651,865	6,631,457	6,631,457	-20,408
BOCES	1,861,873	1,694,581	1,694,581	-167,292
Excess Cost	196,773	204,456	241,881	45,108
Materials Aid	110,829	105,802	105,802	-5,027
Transportation	1,134,779	1,131,212	1,131,212	-3,567
Building Aid*	1,878,021	1,811,721	1,890,235	12,214
High Tax Aid	266,111	266,111	266,111	0
TOTAL	12,100,251	11,845,340	11,961,279	-138,972

Foundation Aid – based on student enrollment and inflation. In the past few years, districts have been “held harmless” for any reductions in enrollment. The governor did NOT include the save harmless provision in her formula. Additionally, the formula calls for an inflation rate based on the average over the past year. The governor used a calculation including an inflation rate averaged over the past several years, thus decreasing the inflation rate used in her formula.

BOCES Aid – upon reviewing expenses, current year projected expenses are set to be on track with what was budgeted. It is decreasing due to a decrease in BOCES expenses from 2022-23 to 2023-24. Aid is delayed a year and is based on the prior year expenses.

Excess Cost – increase in current year students with high needs placements. Will increase excess cost aid for next year

Materials Aid – this is a set amount per student and based on our projected enrollment.

Transportation Aid – again, upon reviewing expenses, current year projected amounts are set to be on track with what was budgeted.

Building Aid – state only accounts for projects where a final cost report has been filed. There is a capital outlay (\$100k) project that is not yet filed, but will be completed in time to generate aid for next year.

High Tax Aid – there is no change to this category.

Overall a decrease in budget to budget state aid.



2024-25 REVENUE

Area	2023-24 Budget	2023-24 Rev YTD	2024-25 Projected	Change
Tuition & Fees	42,500	42,574	36,000	-6,500
Interest	70,000	462,285	250,000	180,000
Rental Fees	12,500	8,063	11,000	-1,500
Scrap & Sale of Equip	12,500	14,625	12,500	0
Medicare Reimb	90,000	90,973	90,000	0
Prior Year Refunds	550,000	1,103,935	550,000	0
Other Misc. & Transfer	140,000	111,828	140,000	0
Other State Funding	340,000	321,170	285,000	-55,000
TOTAL	1,257,500	2,155,453	1,374,500	117,000

OVERALL – there is a slight increase in these revenue sources.

Tuition: payments for nonresident staff's students to attend LCSD per contract. Current year revenues include tuition for UPK students. Space for non resident UPK students is not guaranteed from year to year.

Fees: typically NYSSMA fees collected



2024-25 REVENUE

Area	2023-24 Budget	2023-24 Rev YTD	2024-25 Projected	Change
Tuition & Fees	42,500	42,574	36,000	-6,500
Interest	70,000	462,285	250,000	180,000
Rental Fees	12,500	8,063	11,000	-1,500
Scrap & Sale of Equip	12,500	14,625	12,500	0
Medicare Reimb	90,000	90,973	90,000	0
Prior Year Refunds	550,000	1,103,935	550,000	0
Other Misc. & Transfer	140,000	111,828	140,000	0
Other State Funding	340,000	321,170	285,000	-55,000
TOTAL	1,257,500	2,155,453	1,374,500	117,000

Interest – current year interest rates have been favorable.

Uncertainty around future rates. This represents a conservative projection. Will finalize projections in conjunction with consultant in early April



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Area	2023-24 Budget	2023-24 Rev YTD	2024-25 Projected	Change
<i>Tuition & Fees</i>	<i>42,500</i>	<i>42,574</i>	<i>36,000</i>	<i>-6,500</i>
<i>Interest</i>	<i>70,000</i>	<i>462,285</i>	<i>250,000</i>	<i>180,000</i>
Rental Fees	12,500	8,063	11,000	-1,500
<i>Scrap & Sale of Equip</i>	<i>12,500</i>	<i>14,625</i>	<i>12,500</i>	<i>0</i>
<i>Medicare Reimb</i>	<i>90,000</i>	<i>90,973</i>	<i>90,000</i>	<i>0</i>
<i>Prior Year Refunds</i>	<i>550,000</i>	<i>1,103,935</i>	<i>550,000</i>	<i>0</i>
<i>Other Misc. & Transfer</i>	<i>140,000</i>	<i>111,828</i>	<i>140,000</i>	<i>0</i>
<i>Other State Funding</i>	<i>340,000</i>	<i>321,170</i>	<i>285,000</i>	<i>-55,000</i>
TOTAL	1,257,500	2,155,453	1,374,500	117,000

Rental Fees – Use of school buses/drivers by student clubs, rec dept. Facilities Use fees



2024-25 REVENUE

Area	2023-24 Budget	2023-24 Rev YTD	2024-25 Projected	Change
<i>Tuition & Fees</i>	42,500	42,574	36,000	-6,500
<i>Interest</i>	70,000	462,285	250,000	180,000
<i>Rental Fees</i>	12,500	8,063	11,000	-1,500
Scrap & Sale of Equip	12,500	14,625	12,500	0
<i>Medicare Reimb</i>	90,000	90,973	90,000	0
<i>Prior Year Refunds</i>	550,000	1,103,935	550,000	0
<i>Other Misc. & Transfer</i>	140,000	111,828	140,000	0
<i>Other State Funding</i>	340,000	321,170	285,000	-55,000
TOTAL	1,257,500	2,155,453	1,374,500	117,000

Scrap & Sale of Equipment and/or materials and supplies - Anything of value, we try to sell (i.e. tractors, trucks, mowers). Other items with no resale value is scrapped if possible.



2024-25 REVENUE

Area	2023-24 Budget	2023-24 Rev YTD	2024-25 Projected	Change
<i>Tuition & Fees</i>	42,500	42,574	36,000	-6,500
<i>Interest</i>	70,000	462,285	250,000	180,000
<i>Rental Fees</i>	12,500	8,063	11,000	-1,500
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TOTAL	1,257,500	2,155,453	1,374,500	117,000

Medicare Reimbursement – Retiree Drug Subsidies reimbursed as part of health consortium program. The Retiree Drug Subsidy (RDS) Program was enacted in December 2003 to reimburse Plan Sponsors for a portion of their Qualifying Covered Retirees' costs for prescription drugs otherwise covered by Medicare Part D that are attributable to such drug costs between the applicable Cost Threshold and Cost Limit. To qualify for the subsidy, a Plan Sponsor must show that its coverage is "actuarially equivalent" to, or at least as generous as, the defined standard Medicare Part D coverage.



2024-25 REVENUE

Area	2023-24 Budget	2023-24 Rev YTD	2024-25 Projected	Change
<i>Tuition & Fees</i>	42,500	42,574	36,000	-6,500
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<i>Other State Funding</i>	340,000	321,170	285,000	-55,000
TOTAL	1,257,500	2,155,453	1,374,500	117,000

Prior Year Refunds – primarily BOCES refund. In 2023-24 we also received a check for reimbursement of COVID expenses from 2019-20 and 2020-21.

BOCES received stimulus funding that it needed to pay out to districts.

We submitted costs in 2021-22 and just received payment after all expenses were vetted by first BOCES and then the state.



2024-25 REVENUE

Area	2023-24 Budget	2023-24 Rev YTD	2024-25 Projected	Change
<i>Tuition & Fees</i>	42,500	42,574	36,000	-6,500
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<i>Rental Fees</i>	12,500	8,063	11,000	-1,500
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<i>Medicare Reimb</i>	90,000	90,973	90,000	0
<i>Prior Year Refunds</i>	550,000	1,103,935	550,000	0
Other Misc. & Transfer	140,000	111,828	140,000	0
<i>Other State Funding</i>	340,000	321,170	285,000	-55,000
TOTAL	1,257,500	2,155,453	1,374,500	117,000

Other Miscellaneous – Fingerprinting fees for new employees, lunch payments made from prior years, any billings to outside organizations such as LTAPA or Boosters.

Transfer – use of funds from Debt Service to offset the cost of debt payments.



2024-25 REVENUE

Area	2023-24 Budget	2023-24 Rev YTD	2024-25 Projected	Change
<i>Tuition & Fees</i>	42,500	42,574	36,000	-6,500
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<i>Other Misc. & Transfer</i>	140,000	111,828	140,000	0
Other State Funding	340,000	321,170	285,000	-55,000
TOTAL	1,257,500	2,155,453	1,374,500	117,000

Other State Funding:

Medicaid Reimbursements for student services that are Medicaid eligible.

Electric Cessation Mitigation Program funding for the Power Plant Closure. Next year will be year

4. This funding decreases each year.

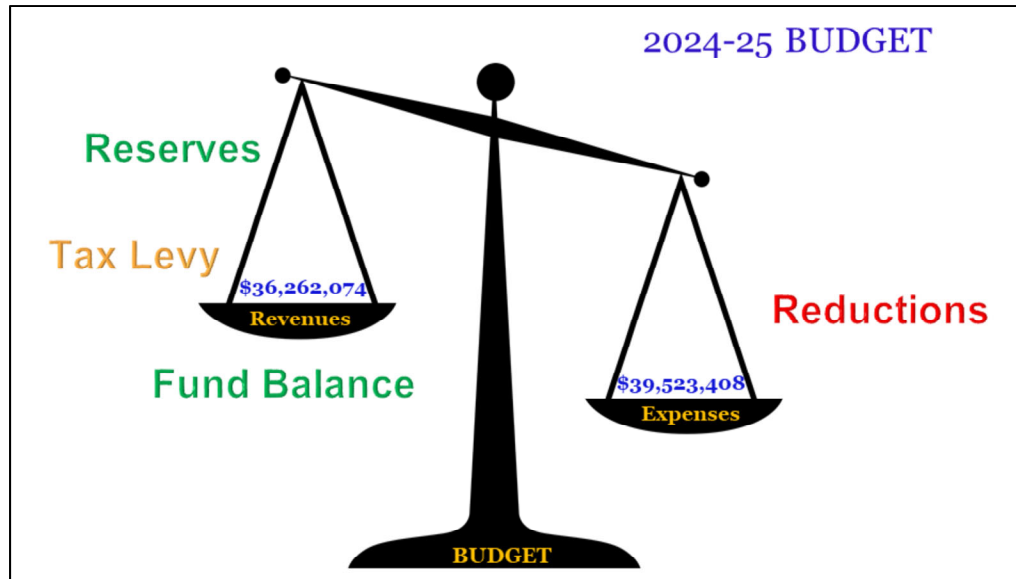


2024-25 REVENUE

	2024-25 Budget	2023-24 Budget	2023-24 Proj. Revenues	Increase
Combined Tax Levy	Not yet determined	22,926,295	22,917,336	n/a
Initial State Aid Proj	11,961,279	12,100,251	11,599,694	-138,972
Other Revenue	1,374,500	1,257,500	2,155,453	117,000
Reserves & Fund Balance	Not yet determined	350,000	350,000	n/a
TOTAL		36,634,046	37,022,483	n/a

We have not yet finalized the budget.

The necessary combined tax levy and use of fund balance and reserves have not yet been determined. State Aid is not yet final – final state budget is due April 1st.



Projected Revenues include: current year combined tax levy (\$22,926,295) plus initial state aid projections (11,961,279), plus other projected revenues (\$1,374,500)

It does NOT include the use of FUND BALANCE or RESERVES or any increase to the TAX LEVY

Revenue and Expense budgets must be equal. With current state aid and other revenue projections, there is a short fall of \$3,261,334

We will look at using reserves, fund balance, and tax levy as well as expense reductions in order to balance the budget.



Assessments, Tax Levy, & Tax Rate

Taxable Assessments
+
PILOT Assessments
=

Total Assessments

Tax Levy
+
PILOT Payments
=

Total Combined Levy

$$\frac{\text{Total Combined Levy}}{\text{Total Assessments}} = \text{Tax Rate}$$

Assessments are determined by the Tompkins County Department of Assessment. The values which the PILOTs are taxed at are dictated by the PILOT agreement that is in place.

The amount of the property that a PILOT is taxed at (a %) typically increases over the life of the agreement. The combined tax levy is the amount the district needs to collect to support the budget and continue educational programs.

The tax rate is the amount that is applied to a person's assessment to determine taxes due.

On JULY 1st of each year, the assessments are finalized. We cannot calculate the tax rate until that time – we can only share estimated projections.

As assessments and levy's shift, the tax rate changes.

The amount of PILOTs due to the district is also impacted by the final tax rate.

Tax Cap Calculator Results Report					
	PROJECTIONS				
	2025	2026	2027	2028	2029
Tax Levy Limit (Cap) Before Exclusions					
Tax Levy Prior Year	\$22,768,332	\$23,730,900	\$25,130,900	\$26,077,840	\$27,070,970
Tax Base Growth Factor	1.0201	1.0185	1.0185	1.0185	1.0185
PILOTs Receivable Prior Year	\$157,963	\$149,530	\$158,959	\$165,000	\$165,000
Capital Tax Levy for Prior Year	\$714,535	\$754,261	\$1,253,404	\$1,251,443	\$1,252,656
Allowable Levy Growth Factor	1.0200	1.0200	1.0200	1.0200	1.0200
PILOTs Receivable Current FYE	\$149,530	\$158,959	\$165,000	\$165,000	\$165,000
Total Levy Limit Before Exclusions	\$22,973,262	\$23,877,535	\$24,826,404	\$25,818,314	\$26,848,809
Exclusions					
Capital Levy for Current Year	\$754,261	\$1,253,404	\$1,251,443	\$1,252,656	\$1,252,881
ERS contribution increase greater than 2%	\$3,381	\$0	\$0	\$0	\$0
Total Exclusions	\$757,642	\$1,253,404	\$1,251,443	\$1,252,656	\$1,252,881
Tax Cap	\$23,730,904	\$25,130,939	\$26,077,847	\$27,070,970	\$28,101,690
TAX LEVY LIMIT %	4.23%	5.90%	3.77%	3.81%	3.81%
\$ INCREASE	\$962,568	\$1,400,000	\$946,940	\$993,130	\$1,030,720

Tax Cap updated with projected assessments received from the Department of Assessment earlier in March.

Tax Cap Calculator					
2% Levy Increase in 2024-2025					
	PROJECTIONS				
	2025	2026	2027	2028	2029
Tax Levy Limit (Cap) Before Exclusions					
Tax Levy Prior Year	\$22,768,332	\$23,223,699	\$24,601,750	\$25,528,120	\$26,499,880
Tax Base Growth Factor	1.0201	1.0185	1.0185	1.0185	1.0185
PILOTS Receivable Prior Year	\$157,963	\$147,304	\$158,959	\$165,000	\$165,000
Capital Tax Levy for Prior Year	\$714,535	\$754,261	\$1,253,404	\$1,251,443	\$1,252,656
Allowable Levy Growth Factor	1.0200	1.0200	1.0200	1.0200	1.0200
PILOTS Receivable Current FYE	\$147,304	\$158,959	\$165,000	\$165,000	\$165,000
Total Levy Limit Before Exclusions	\$22,975,488	\$23,348,349	\$24,276,686	\$25,247,226	\$26,255,521
Exclusions					
Capital Levy for Current Year	\$754,261	\$1,253,404	\$1,251,443	\$1,252,656	\$1,252,881
ERS contribution increase greater than 2%	\$3,381	\$0	\$0	\$0	\$0
Total Exclusions	\$767,642	\$1,263,404	\$1,261,443	\$1,262,666	\$1,262,881
Tax Cap	\$23,733,130	\$24,601,753	\$25,528,129	\$26,499,882	\$27,508,402
CURRENT FYE PROPOSED LEVY, \$ entry	\$23,223,699	\$24,601,750	\$25,528,120	\$26,499,880	\$27,508,400
TAX LEVY LIMIT %	4.24%	5.93%	3.77%	3.81%	3.81%
TAX LEVY LIMIT VS PROPOSED LEVY	\$509,431	\$3	\$9	\$2	\$2
\$ INCREASE	\$964,443	\$868,623	\$926,376	\$971,753	\$1,008,520

Even a 2% Levy in 2024-25 has long term impact on the ability to collect/raise taxes in the future.

Even if you go out at the cap in each subsequent year (2026, 2027, 2028, 2029)

Note the levy limit % increase allowed has increased from 4.23% to 4.24% This is a result in the change to the PILOT.

As a reminder, the PILOT amount changes if the tax rate changes.

The tax rate changes if the overall amount the district is collecting changes.

In this case, we've lowered the levy by \$507,205. That will lower the tax rate, which in turn lowers the PILOT amount and then increases the tax levy limit.

Tax Cap Calculator Results Report					
0% Levy Increase in 2024-2025					
	PROJECTIONS				
	2025	2026	2027	2028	2029
Tax Levy Limit (Cap) Before Exclusions					
Tax Levy Prior Year	\$22,768,332	\$22,768,332	\$24,126,090	\$25,033,980	\$25,986,535
Tax Base Growth Factor	1.0201	1.0185	1.0185	1.0185	1.0185
PILOTS Receivable Prior Year	\$157,963	\$144,759	\$158,959	\$165,000	\$165,000
Capital Tax Levy for Prior Year	\$714,535	\$754,261	\$1,253,404	\$1,251,443	\$1,252,656
Allowable Levy Growth Factor	1.0200	1.0200	1.0200	1.0200	1.0200
PILOTS Receivable Current FYE	\$144,759	\$158,959	\$165,000	\$165,000	\$165,000
Total Levy Limit Before Exclusions	\$22,978,033	\$22,872,686	\$23,782,537	\$24,733,879	\$25,722,222
Exclusions					
Capital Levy for Current Year	\$754,261	\$1,253,404	\$1,251,443	\$1,252,656	\$1,252,881
ERS contribution increase greater than 2%	\$3,381	\$0	\$0	\$0	\$0
Total Exclusions	\$757,642	\$1,253,404	\$1,251,443	\$1,252,656	\$1,252,881
Tax Cap	\$23,735,675	\$24,126,090	\$25,033,980	\$25,986,535	\$26,975,103
CURRENT FYE PROPOSED LEVY, \$ entry	\$22,768,332	\$24,126,090	\$25,033,980	\$25,986,535	\$26,975,103
TAX LEVY LIMIT %	4.25%	5.96%	3.76%	3.81%	3.80%
TAX LEVY LIMIT VS PROPOSED LEVY	\$967,343	\$0	\$0	(\$0)	\$0
\$ INCREASE	\$0	\$1,357,758	\$907,890	\$952,555	\$988,568

0% Levy in 2024-25 has long term impact on the ability to collect/raise taxes in the future.

Even if you go out at the cap in each subsequent year (2026, 2027, 2028, 2029)

Note the levy limit % increase allowed has increased from 4.24% to 4.25% from the previous slide. This is again a result in the change to the PILOT.

As a reminder, the PILOT amount changes if the tax rate changes.

The tax rate changes if the overall amount the district is collecting changes.

In this case, we've lowered the levy another \$455,367. That lowers the tax rate, which in turn lowers the PILOT amount and then increases the tax levy limit.



Tax Levy Scenario Comparison

	2024-25	2025-26	2026-27	2027-28	2028-29
0 % Tax Levy	22,768,332	24,126,090	25,033,980	25,986,535	26,975,103
2% Tax Levy	23,223,699	24,601,753	25,528,129	26,499,882	27,508,402
4.25% Tax Levy (Cap)	23,730,904	25,130,939	26,077,847	27,070,970	28,101,690

Year 2024-25 at the tax levy increases indicated.

All subsequent years are based on going out at the tax cap.

Illustrates the impact on the ability to raise taxes in the future, IF a district goes out under the cap just in one year.

Just one year later there is a difference of \$1m between going out at 0% this year versus at the cap of 4.25%

District must look at sustainability:

If we go under the cap for 1 year, what will be the impact the following year? Will we need to go over the cap? Will there be a significant impact on student programming?

Does the community have the capacity to go out at the cap?



RESERVES

RESERVE	BALANCE	PURPOSE	PLANNED USE
EBLAR	195,062	To pay for unused leave time contractually provided upon retirement/resignation. Includes payment for unused sick and vacation	None at this time
ERS	774,390	For expenses to the NYS Employee's Retirement System	None at this time
TRS	437,894	For expenses to the NYS Teacher's Retirement System	None at this time
Unemployment	45,628	To reimburse NYS for unemployment claims	None at this time
Tax Certiorari	104,747	To pay judgments and claims in tax certiorari proceedings	None at this time
<i>Capital Reserve</i>	<i>214,745</i>	<i>To fund the cost of any object or purpose for which bonds may be issued</i>	<i>None at this time</i>
TOTAL	1,772,466	% of Current Year Budget	

These are the reserves the district has available to offset the need to raise taxes.

\$1.56m is accessible (use of capital reserve requires public vote).



UNAPPROPRIATED FUND BALANCE

BALANCE as of 7/1/23	REQUIREMENT	ALLOWED USES
\$1,465,365	4% of budget	May appropriate unappropriated fund balance to increase reserves and/or to decrease the tax levy needed to support the budget. Done through BOE action.

CURRENT YEAR OPERATIONS:

Projected increase to fund balance: \$759,906

Options:

Add to Unappropriated Fund Balance (up to or over the 4%)

Add to Reserves

Appropriate to 2024-25 Revenue Budget

Combination of above

Board of Education votes on what to do with year end fund balance.



Tiered Reductions

Tier 1

Rightsizing

Based on enrollments

- 3 classroom positions
- 1 Special Education position
- 1 AIS/MTSS support person at ES
- 2 Teaching Assistants

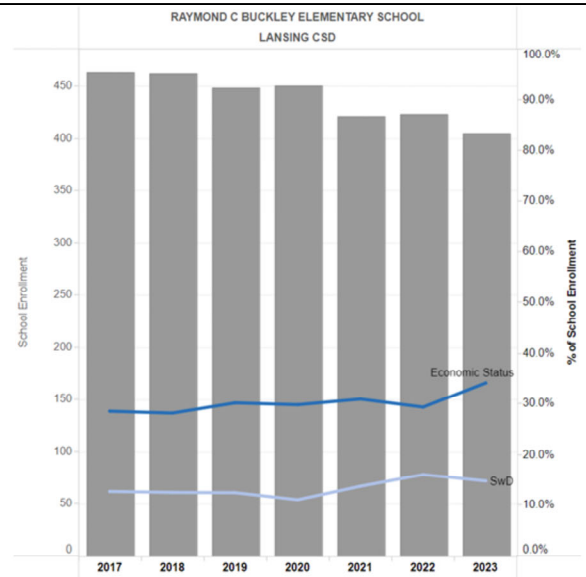
Approximately \$535k in reductions

At this time, this will not affect current teaching staff.

These positions will be vacated through attrition or are currently filled with long term substitute teaching staff.

There will be some internal transfers.

Elementary School



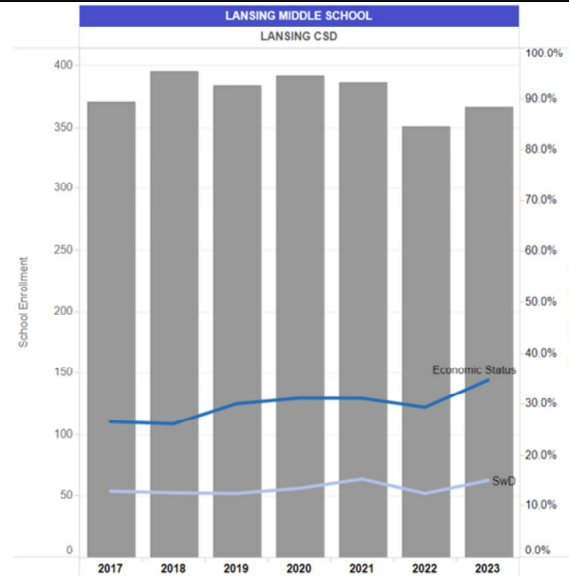
ES enrollment has been steadily declining.

Incoming classes of 60 to 70 students the past few years.

Since the COVID pandemic hit - % of students economically disadvantaged has increased.

Some fluctuations in students with disabilities, but overall the number has increased.

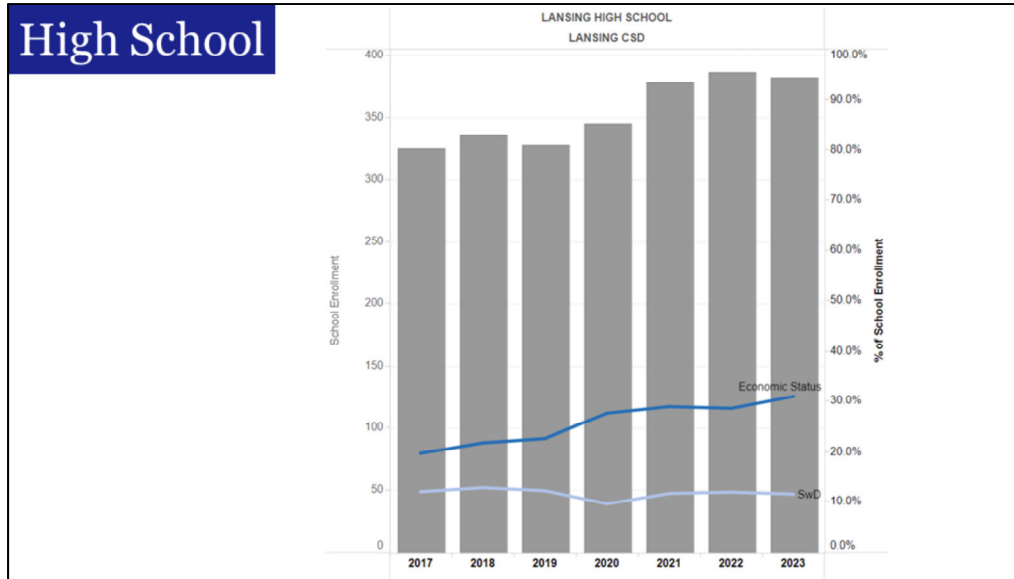
Middle School



Middle school enrollment has been up and down over the past few years. Another large class moving up from ES next year. Will start to decline after that.

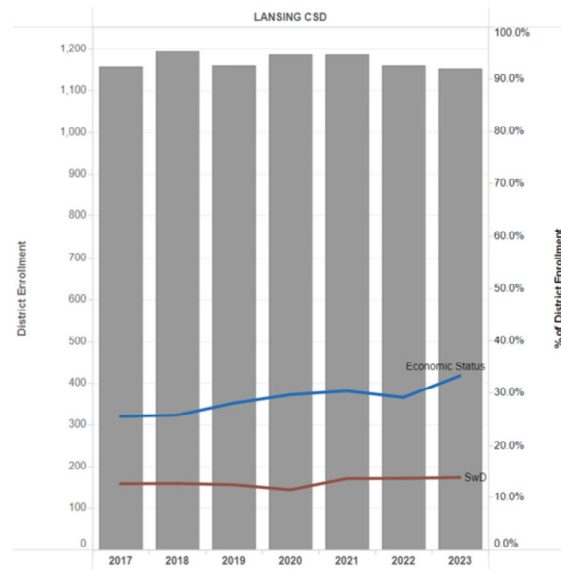
Since the COVID pandemic hit - % of students economically disadvantaged has increased. Some fluctuations in students with disabilities, but overall fairly stable as well.

High School



High school enrollment has been steadily climbing the past 5 years.
Since the COVID pandemic hit - % of students economically disadvantaged has increased.
Some fluctuations in students with disabilities, but overall fairly stable as well.

District



Slight decrease in enrollment over the past 2 years, but overall we have maintained a fairly stable enrollment up to now. Since the COVID pandemic hit - % of students economically disadvantaged has increased. Some fluctuations in students with disabilities, but overall a slight uptick. It's important to note some of the demographics such as economic status and students with disabilities. While enrollment may be declining, student needs and required services are not.

Future Enrollment Trends

	2023-24	2024-25	2025-26	2026-27
K	67	63	66	65
1st	65	67	63	66
2nd	83	65	67	63
3rd	66	83	65	67
4th	95	66	83	65
5th	76	95	66	83
6th	89	76	95	66
7th	91	89	76	95
8th	87	91	89	76
9th	93	87	91	89
10th	89	93	87	91
11th	101	89	93	87
12th	99	101	89	93
TOTAL	1101	1065	1030	1006
		-36	-35	-24

-95

PROJECTIONS BASED ON LIVE BIRTH DATA



Tiered Reductions

Tier 2

Staffing Reductions:

Groundskeeper

Finance Clerk

Communications Specialist

Groundskeeper: currently unfilled

Finance Clerk: currently unfilled. Business office.

Communications Specialist: part time position. Duties will need to be absorbed by another staff member



Tiered Reductions

Tier 2

Purchases:

Technology equipment & software

Furniture

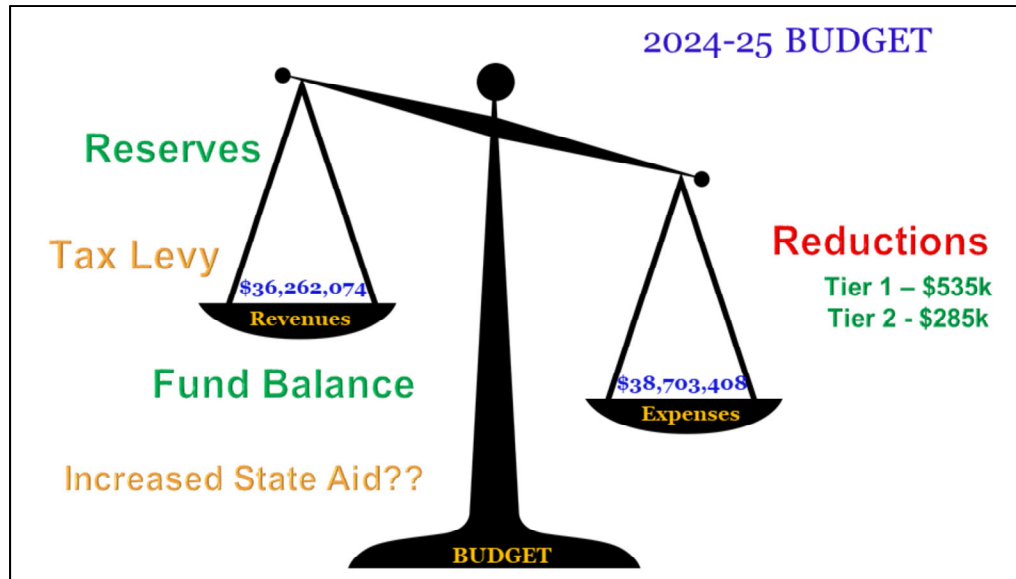
Review of materials & supplies

Larger Field Trips

Conferences

Curriculum writing

Tier 2 reductions total \$285k



With Tier 1 and 2 reductions, short fall is now \$2.4m

We now need to look to reserves, the tax levy, and the use of fund balance to balance the budget. We will also look at other possible reductions.

Final State Aid numbers are due 4/1. While we're expecting the state budget to be late, we are hopeful to have those final numbers before bringing the budget to the BOE for final approval.



Upcoming Meetings & Information

April 15 th	7pm BOE Meeting, Full Budget Presentation
April 22 nd	5pm Board of Education petitions due to District Office 6pm Community Conversation, Budget
April 24 th	7pm BOE Meeting, BOCES Admin & LCSD Final Budget Approval
May 13 th	6pm Budget Hearing, Meet the Candidates 7pm BOE Meeting
May 21st	7am to 9pm BUDGET VOTE – Elementary School Cafeteria



