



**Watervliet**  
CITY SCHOOLS

# Proposed 2023-24 Budget

**Board of Education Meeting**

**April 4, 2023 @ 6:00 PM**



## Recap of Budget Workshops

- 3 previous workshops with the BOE and community members in March
- Projected Fund Balance for SYE 6/30/23: \$5.55M (\$2.57M Unreserved/\$2.98M Reserves)
- Executive Budget Proposal includes an increase of \$4.4M in Foundation Aid
  - Foundation aid includes a \$461k high impact tutoring set aside\*\*
- SY 2023-24 Budget Development
  - Based on Executive Proposal (State Budget not yet Enacted)
  - Identified student needs in academic areas & growing subgroups
  - Adopted regional approaches to shared services
  - Aligned budget with remaining Federal ARPA funding
  - Addressed Long term plan for financing "Debt Bubble"



**Watervliet**  
CITY SCHOOLS

# Proposed 2032-24 Budget

## REVENUE



## SY 2023-24 Executive Budget Proposal – State Aid Run

	2022-23 Enacted	2023-24 Executive	Difference
Foundation Aid	\$ 17,260,744	\$ 21,695,417	\$ 4,434,673
Expenditure Driven Aid	<u>4,049,209</u>	<u>4,237,703</u>	<u>188,494</u>
	\$ 21,309,953	\$ 25,933,120	\$ 4,623,167
Building Aid	<u>4,002,232</u>	<u>3,292,045</u>	<u>(710,187)</u>
	\$ 25,312,185	\$ 29,225,165	\$ 3,912,980
UPK	<u>518,627</u>	<u>752,433*</u>	<u>233,806*</u>
Total	\$ 25,830,812	\$ 29,977,598	\$ 4,146,786

Foundation Aid: 25.69% Increase -- \$461,013 High Impact Tutoring Setaside\*\*



# 2023-24 Proposed Tax Levy

## Year Over Year Comparison

	<u>2022-23</u>	<u>2023-24</u>
Tax Levy	\$ 7,277,253	\$ 7,428,010
Tax Base Growth Factor	1.0028	1.0019
PILOTS Receivable – Current Year	\$ 205,000	\$ 215,000
Capital Tax Levy – Current Year	-	-
Allowable Levy Growth Factor	1.0200	1.0200
PILOTS Receivable – Budget Year	\$ 215,000	\$ 225,000
Available Carryover	\$ 101,470	\$ 111,142
Total Tax Levy Limit	\$ 7,539,152	\$ 7,696,408
2022-23 Proposed Budget Levy		\$7,586,000
Amount <u>Under</u> Levy Limit		\$ 110,408

Year Over Year Maximum Levy Increase of \$157,256 (2.04%)



## 2023-24 Revenue by Source

Source of Revenue	2022-23 Enacted	2023-24 Proposed	\$ Change
Payments in Lieu of Taxes	\$215,000	\$225,000	\$10,000
Interest & Penalties	28,000	28,000	-
Consumer Utility Tax	350,000	350,000	-
Charges for Services	35,000	23,000	(12,000)
Use of Money & Property	5,000	5,000	-
Miscellaneous	180,000	180,000	-
Total State Aid	25,269,000	29,149,000	3,880,000
Total Federal Aid	228,000	213,000	(15,000)
School Taxes	7,426,000	7,586,000	160,000
Appropriated Fund Balance	-	-	-
<b>Total</b>	<b>\$33,736,000</b>	<b>\$37,759,000</b>	<b>\$4,023,000</b>



**Watervliet**  
CITY SCHOOLS

# Proposed 2023-24 Budget

## EXPENDITURES



# 2023-24 Expenditures

Budget Expense Category	2022-23 Enacted	2023-24 Proposed	\$ Change
Board of Education	\$8,000	\$8,000	\$-
Central Administration	257,000	261,000	4,000
Finance	335,000	347,000	12,000
Staff	215,000	217,000	2,000
Central Services	1,578,000	1,807,000	229,000
Special Items	312,000	337,000	25,000
Administrative & Improvement	1,222,000	1,452,000	230,000
Teaching – Regular School	8,165,000	8,777,000	612,000
SPED/Occ. Ed Programs	6,105,000	6,550,000	445,000
Instructional Media	304,000	341,000	37,000
Pupil Services	1,699,000	1,798,000	99,000
Pupil Transportation	1,868,000	2,649,000	781,000
Employee Benefits	7,489,000	8,473,000	984,000
Debt Service	4,097,000	4,647,000	550,000
Interfund Transfers	82,000	95,000	13,000
<b>Total</b>	<b>\$33,736,000</b>	<b>\$37,759,000</b>	<b>\$4,023,000</b>





## Proposed 2023-24 Budget Highlights

- Curriculum/Instruction
  - 1.0 FTE Special Education teacher
  - 1.0 FTE Science teacher
  - 1.0 FTE ENL teacher
  - Alternative Learning Pathway (1.0 FTE teacher & 1.0 FTA TA)
  - Transfer 2.0 UPK program support positions to the general fund
  - Update K-6 science kits to align with Science Standards
  - Provide mental health support with contracted services
  - Increase of 20 minutes of instructional time

### Athletics

- Merge all athletics with Green Island
- Additional 12 coaching positions



# Proposed 2023-24 Budget Highlights

## Food Service

- Provide Green Island with Breakfast, Lunch & Snack
- Increase BOCES shared service to 2.5 days per week
- Hire 2 food service workers

## Technology

- Replace outdated servers & Upgrade transportation software
- Update classroom computers (3 year installment)
- 0.4 FTE IT support

## Transportation

- Increase contracted transportation cost
- 5-year lease on 1 district mini-bus
- 1.0 FTE Bus Driver & 1.0 FTE Transportation Coordinator



## Proposed 2023-24 Budget Highlights

- Other
  - Salary increase for non-aligned employees
    - Food Service
    - Maintenance Workers
  - Update maintenance equipment
  - Establish preventative HVAC maintenance contracts
  - Transfer SRO services cost to general fund
  - Civil Service Administration
  - 12% Increase of employee health insurance cost



## Remaining Federal Funds

- **ESSER 2 & GEER 2 (9/23)**
  - Professional Development
  - Student Chromebooks
  - Cleaning supplies and disinfectant
  - Student desks & classroom furniture
  - Second year of new K-8 math program payment
- **ARPA (9/24)**
  - 2.0 FTE Classroom LTS to maintain small class size with 5 sections of 4<sup>th</sup> and 5<sup>th</sup> grade
  - Updated security equipment
  - New signs
  - Building generators
  - Select HVAC Units
  - Garage/Storage location



# Important Budget Dates

Budget Hearing at BOE Meeting

- Tuesday, May 2 @ 6 PM

BOE Meeting to Receive Budget Vote Results

- Tuesday, May 16 @ 8:30 PM

*Budget information available on District website:*

<http://watervlietcityschools.org/>

## Annual School Budget Vote

**Tuesday, May 16, 2023**

**11 am – 8 pm**

### **Polling Sites:**

District I: Elks Club, 4<sup>th</sup> Ave & 5<sup>th</sup> St.

District II: Watervliet

Elementary School, 10<sup>th</sup> Ave &