

Town of Webb UFSD Budget Prep

Compilation of information from working meetings

A Public Work Session between the Superintendent,
Business Administrator & Board of Education

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Process



Part 1: **The known**

- Salaries, Benefits, Contracts, and Contractual items

Part 2: **The variables**

- Material & Supplies, etc.
 - Budget **Training**/Process Review for all New and Seasoned employees
 - Submittal of all items **needed**
 - **Review** of items within various departments
 - Meeting with each **department** for needs, wants and desires
 - **Follow up** meetings for clarification
- Contractual Costs
 - Contact vendors for **rates** of increases

Part 3: **Meeting** between Superintendent & Business Official

Part 4: **Board** presentation/discussion

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Overview



As a starting point:

Maintain

- Staffing levels
- Programs, electives, extracurricular activities
- New programs from the 22-23 year
- Special education programs/interventions

Additional items for 23-24

- S.R.O. (Student Resource Officer)
- Increased cost for legal fees
- Increased costs of material & supplies
- Increases in special education costs to meet the needs of students

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Highlights

- 5.33% Increase or **\$566,645**
 - \$100,000 is for the SRO
 - \$236,925 in salaries
 - \$140,720 in benefits
 - \$89,000 for misc other items



Section I General Support

- ★ Board of Education
- ★ Central Administrative
- ★ Finance
- ★ Staff (legal)
- ★ Operations & Maintenance
- ★ Special Items (Insurance, Taxes)

Highlights

- 8.11% Increase or **\$157,000**
- Addition of the S.R.O. position
- Increase of contractual costs
 - Insurance (8%)
 - Salaries (~5%)
 - Taxes (water)
 - BOCES services

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Section II Instruction

- ★ Instruction Administration
- ★ Teaching-Regular
- ★ Teaching-Special
- ★ Instructional Media
- ★ Pupil Services

(Guidance, Health, Psychologist, Educational Support, Co-Curricular, Athletics)

Highlights

- **5.17% Increase or \$249,500**
- **Increase of contractual costs**
 - Salaries, Special education services, BOCES services
- **Others**
 - Textbook curriculum updates, Staffing (Aides, positions)
- **Unknown**
 - School Psychologist
- **Athletics**
 - Coding of personnel from previous employee to current title of administrator, Skills & Drills, Scorer's table, Contractual costs (Referees)

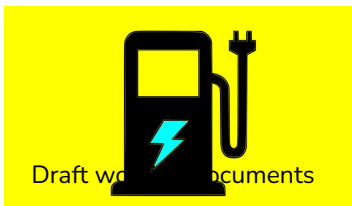
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Section III Transportation

Highlights

- **2.83% Increase or \$19,425**
- **Increase of contractual costs**
 - Salaries, Fuel
- **Bus**
 - Next year 1 small bus, and a vehicle
 - Cost of replacement
 - Concern about transition to electric



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Section IV Benefits

Highlights

- **4.66% Increase or \$140,720**
- **Several "Double-Double" Increase**
 - Salaries increased
 - Percent on salaries increased
- **FICA/MED - set % but on increased salaries**
- **Benefit Increases**
 - ERS 1.5%
 - TRS (.83%)
 - Workers Compensation 4%
 - Health Insurance 6%



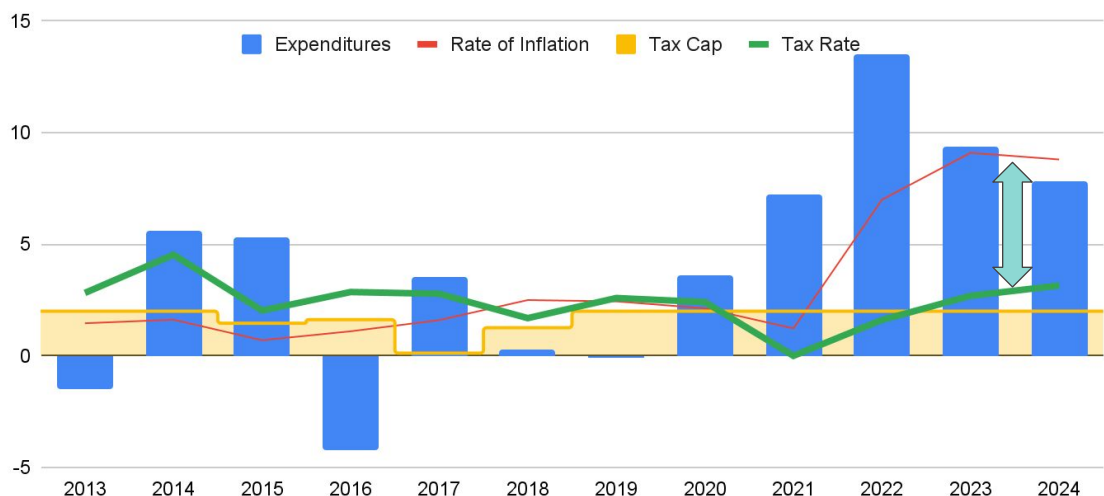
Expenditure Summary

Concerns

- A lot of the **worse case scenarios** have happened
- Special education programs/intervention **costs** increased dramatically
- Does not include costs for **mascot change**
- **Maintaining offerings** despite fewer students in each class
- Usage of approximately 73% of our fund balance (savings account) to offset budget and projects with no 'relief' to replenish
- Lack of approved **larger capital project**
- Cost of goods & services continue to **skyrocket** as does the cost of living
- Comparability there are regional **salary discrepancies**

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Rate of Inflation, Tax Cap, Tax Rate and Expenditures



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Town of WEBB UFSD
TAX CAP CALCULATION
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		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Prior year tax levy		6,176,000.00	6,325,000.00	6,325,000.00	6,426,780.00	6,599,698.10	6,806,688.00
Tax Base growth factor	x	1.0054	1.0060	1.0035	1.0062	1.0089	1.0089
		6,209,350.40	6,362,950.00	6,347,137.50	6,466,626.04	6,658,435.41	6,867,267.52
Prior Year PILOT	+	0	0	258.9	288	304	338
		6,209,350.40	6,362,950.00	6,347,396.40	6,466,914.04	6,658,739.41	6,867,605.52
Prior Year Exclusions	-	189,422	187,265	191,004	194,961	202,610	221,774
Adjusted Prior Year Levy		6,019,928.40	6,175,684.00	6,156,392.40	6,271,953.04	6,456,129.41	6,645,831.52
Allowable Growth Factor	x	1.02	1.0181	1.0123	1.02	1.02	1.02
		6,140,326.97	6,287,464.90	6,232,116.03	6,397,392.10	6,585,252.00	6,778,748.15
PILOTS for coming year	-	0	258.9	297	304	338	338
		6,140,326.97	6,287,206.00	6,231,819.03	6,397,088.10	6,584,914.00	6,778,410.15
Available Carry Over		0	0	0	0	0	
TAX LEVY LIMIT		6,140,326.97	6,287,206.00	6,231,819.03	6,397,088.10	6,584,914.00	6,778,410.15
Coming school year exclusions							
	+	187,265.00	191,004.00	194,961.00	202,610.00	221,774.00	222,386.00
MAXIMUM ALLOWABLE LEVY		6,327,591.97	6,478,210.00	6,426,780.03	6,599,698.10	6,806,688.00	7,000,796.15
		2.45%	2.38%	1.61%	2.69%	3.14%	2.85%
ACTUAL AMOUNT LEVIED		6,325,000	6,325,000.00	6,426,780.00	6,599,698.10	6,806,688.00	
		2.41%	0%	1.61%	2.69%	206,989.90	
CPI Tax Cap		2.00%	1.81%	1.23%	2.00%	2.00%	

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Revenue

Primary Sources

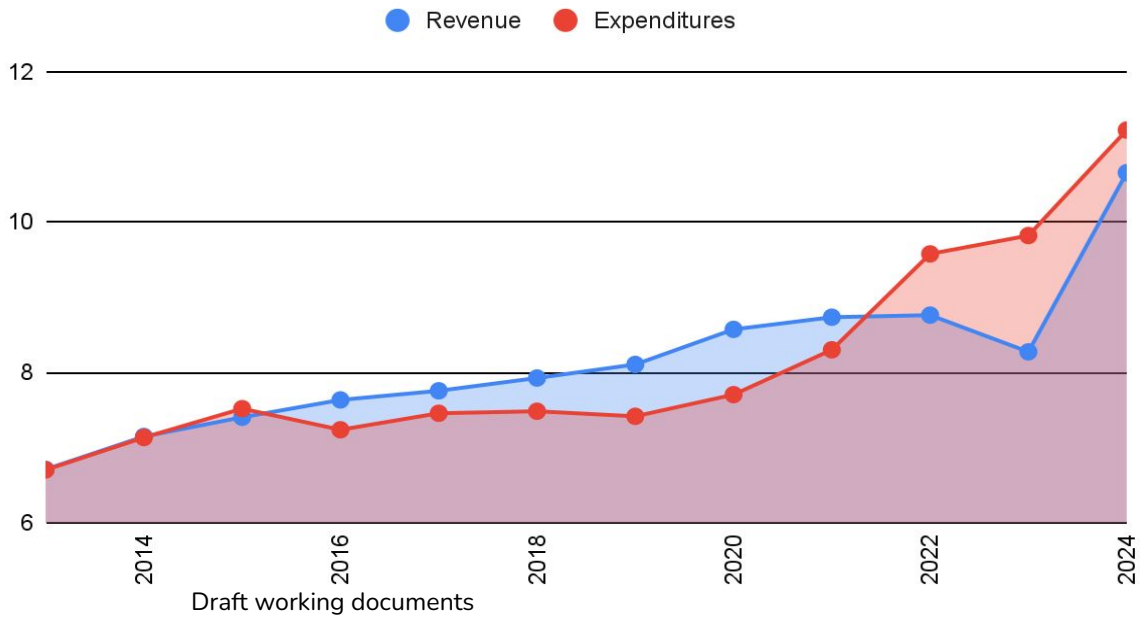
- Property Taxes
- Tuition Charges
- Other (Interest Rates, Misc Services)
- State Aid

Secondary Source

- Fund Balance (as available)

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Revenue and Expenditures



Town of Webb UFSD Reserves

Reserves

- [Board of Education Policy 700.8](#)

Reserve	Balance
Main Equipment	\$ 100,518
Repair Reserve	\$ 350,235
Bus Reserve	\$ 263,618
Capital Reserve	\$ 533,646
Retirement Reserve	\$ 264,384
Unemployment	\$ 34,072
Workers Comp Reserve	\$ 20,014
Capital Reserve #2	\$ 401,116
TOTAL	\$ 1,967,603

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Fund Balance

Fund Balance June 2022	\$4,902,942
Estimated 22/23 Over/Under	-\$855,913
Total Reserves	-\$1,967,603
Estimated Enc 22/23	-\$150,000
Fund Balance 23/24	-\$1,500,000
Final Fund Balance	\$449,440.36
Percent	4.01%

All documents are working draft documents and are not created for distribution or sharing.



Revenue Summary

Reserves are stable

- Although underfunded

Revenues & Expenditures 2023

- Still variable
- Fund balance changing every day

Budget Draft #2

- Fuel oil prices adjusted
- Still no other cuts project??????

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Town of Webb UFSD Budget Prep

DRAFT #2 Changes

- **Movement of money from maintenance to central services to cover cost of fuel oil**
- **Removal of increase in the central admin line**

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Proposition (s)

#1 Should the Board of Education be authorized to spend \$11,202,845 for the 2023-2024 school year, and to levy taxes on properties with the Town of Webb UFSD to offset said expenditures?

- *Adoption of the budget requires a tax levy increase of 11.44% which exceeds the statutory tax levy increase limit of 3.14% for this school fiscal year and therefore exceeds the state tax cap and must be approved by sixty percent of the qualified voters present and voting.*

#2 Candidate(s)

#3 Old Forge Library increase of \$20,000 to \$190,000

#4 Woodgate Library increase of \$25,000 to \$75,075

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What is a Contingency Budget?

- Revenue
 - Board can not levy more than what was levied in the prior year.
 - 2022/23 levy was \$6,599,698 which is a \$754,701 difference from the proposed spending plan
 - Expenditures (Contingent vs Non-Contingent Expenditures)
 - Definition of Contingent-necessary to provide the minimum services legally required to operate & maintain building, education, preserve property, ensure health & safety
 - Examples of Contingent
 - All salary increases from collective bargaining units, and items indicated above.
 - May reduce if needed to ensure no levy increase (ie sports, extra curricular, field trips, etc.)
 - Non-Contingent- non-necessary items as outlined above
 - Example of Non-Contingent
 - Capital projects, equipment, rentals, salary increases on confidential employees, and anything else the board deems necessary.
 - Administrative Cap
 - Can not be a greater percentage of the budget than the prior year
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What would that mean for Town of Webb UFSD?

- Known cuts
 - Non-curriculum related items
 - Materials & Supplies
 - Contractual Items (field trips)
 - Equipment
 - Athletics (non-league, modified, skills & drills)
 - Administrative Caps
 - SRO (Student Resource Officer)
 - Partial administrator
 - Every department 10%
 - Mandatory
 - Non-Mandatory
 - Minimum requirements

2 people = cost of 1 person in potential savings
 - Partial Bus
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Instructional-Electives, Dual Credits, and Advanced Placements (Non-Mandated classes for graduation)

- Drivers Ed
- Yearbook
- Photography
- Sociology
- AP Gov
- AP Sociology
- AP Enviro Science
- AP Bio
- Calculus
- Math Labs
- Creative Writing
- Pop Culture
- Public Speaking/Debate
- Nutrition
- Science of Cooking
- Advanced Wood
- ESCO
- Music (non-mandatory)
- AIS Math/Reading Consolidation
- AdK History
- Home & Careers
- Statistics
- Fitness
- College Spanish
- Financial Math
- Music Theory

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Departments

Cafeteria - (.5 FTE(Full Time Equivalent))

Administrative- (1.5 FTE; includes 1.0 FTE SRO)

Operations & Maintenance - (1 FTE)

Transportation-(1 FTE) & Utilize Bus Reserve

CSEA (2 FTE) Office/Aids/Support Staff

Instructional (6 FTE) Each tenure area -as per current teaching loads

Variables:

- which electives are in which tenure area
- what others can teach with dual certifications
- teaching one/two classes outside of current certifications

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Next Steps

- **3/23/2023** Final Draft
 - Board approval proposition, Property Tax Report Card
- **April**-Create Budget Brochure, Documents
- **4/25/2023** Tax Rate Discussion
 - Mail Budget Brochure
- **5/9/2023** Bring Budget to the public for questions
 - Mail Postcard (Contingency Budget)
- **5/16/2023** Public Vote on Expenditure Portion
- **August 2023** Tax Rate/Fund Balance Utilization Established

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