

NEWFANE CENTRAL SCHOOL DISTRICT

2024-25 BUDGET PLANNING

Presented to the Board of Education

March 19, 2024



Goals of tonight's presentation

- Review current status of proposed 2024-2025 budget
- Review proposed tax levy percent increase
- Share regional data related to the tax levy
- Review the timeline for budget adoption
- Seek feedback from the Board of Education
- Prepare for budget adoption on April 16, 2024



Newfane's Budget Development Process



1

- Utilize a transparent process

2

- Align budget development plan with reserve plan

3

- Align budget with District goals and our long term vision

4

- Inform and educate.

2023-2024 Budget Reflections

- **We continued to improve programs and enhance services within our fixed budget:**
 - **New courses at the high school**
 - **Expanded opportunities for students**
 - Ontario Shores Credit Union internships
 - **Enhancement of Communications & Public Relations:**
 - Website refresh and integrated communications through our transition to ParentSquare (email, text communications with families)
 - Addition of a stipend for a District photographer
 - **Safety enhancements, such as Raptor Visitor Management System.**



2024-2025 Budget Goals

- Maintain all current programs, services and supports with appropriate right-sizing
- Continue to improve programs and services within the budget
- Use ESSER/ ARP stimulus funds to continue offering academic support programs
- Grow the budget incrementally in preparation for the conclusion of COVID stimulus funds
- Prepare for the next capital improvement project by growing capital reserves.



Budget Development Timeline

- **Proposed Budget Calendar:**

- February 6, 2024 First Draft of 2024-2025 Budget
- February 27, 2024 Second Draft of 2024-2025 Budget
- **March 19, 2024** **Final Draft of 2024-2025 Budget**
- April 16, 2024 Budget Adoption
- May 7, 2024 Public Budget Hearing
- May 21, 2024 Budget Vote and BOE Election



Budget Background Information

- NCSD Funding Sources
- Historical Budget Snapshot
- Revenue Analysis



NCS D Funding Sources

Incoming Funding Sources	Fund Balance & Reserves
Tax levy	Fund balance (up to 4% of the prior year's budget) may be utilized to balance the budget. The District's reserve funds are our "savings account." Note: some reserves are for specific future expenses (i.e. Capital Improvement reserves, etc.)
Payment in Lieu of Tax (PILOT)	
State aid <ul style="list-style-type: none">• Direct state aid• Reimbursements	
Grant funds	
Miscellaneous revenue <ul style="list-style-type: none">• Lease income from BOCES• Tuition	



Current Year (2023-2024) Revenue Analysis

Revenue Source	Projected Revenue June 30, 2024	Actual 2023-2024 revenue as of 3/14/24	projected vs. current
Tax Levy+Pilot	\$14,044,883	\$13,451,312	-\$593,571
State Aid	\$21,759,035	\$9,836,821	-\$11,922,214
Other Revenues	\$1,057,000	\$1,203,903	\$146,903
Unappropriated fund balance	\$1,957,215	\$0	-\$1,957,215
Reserves/ other funding	\$974,000	\$14,400	-\$959,600
Total	\$39,792,133	\$24,506,436	

Historical Budget Snapshot

Year end	Approved Budget	Actual New Revenue	Appropriated Reserves	Actual Expenditure	Excess revenues (deficit)	reserve usage(-) or addition
6/30/2023	\$36,720,516	\$35,079,038	\$1,480,429	\$35,493,634	\$1,065,833	-\$414,596
6/30/2022	\$36,017,331	\$34,544,310	\$990,991	\$33,516,952	\$2,018,349	\$1,027,358
6/30/2021	\$36,007,989	\$32,834,460	\$3,310,961	\$32,415,060	\$3,730,361	\$419,400
6/30/2020	\$36,931,271	\$32,725,108	\$4,610,344	\$30,827,866	\$6,507,586	\$1,897,242
6/30/2019	\$36,385,957	\$31,975,451	\$4,410,506	\$32,756,239	\$3,629,718	-\$780,788
6/30/2018	\$34,234,845	\$31,892,424	\$2,342,421	\$31,046,730	\$3,188,115	\$845,694
6/30/2017	\$33,887,072	\$32,502,493	\$1,384,579	\$30,284,451	\$3,602,621	\$2,218,042
6/30/2016	\$33,616,363	\$31,772,801	\$1,818,564	\$26,536,626	\$7,054,739	\$5,236,175
6/30/2015	\$33,918,038	\$31,524,392	\$2,393,646	\$30,433,683	\$3,484,355	\$1,090,709
6/30/2014	\$33,699,877	\$30,672,147	\$3,027,730	\$30,479,716	\$3,220,161	\$192,431
6/30/2013	\$32,939,926	\$29,658,666	\$3,281,260	\$29,913,600	\$3,026,326	-\$254,934
6/30/2012	\$31,506,859	\$28,999,679	\$2,507,180	\$29,352,770	\$2,154,089	-\$353,091

Financial Challenges

- Declining enrollment
- Declining revenues tied to student enrollment (i.e. state aid for textbook funds, library funds, etc.)
- Reduction in Foundation Aid (**-\$317,800**)
- Discontinuation of federal funds (i.e. COVID stimulus funds)
- Increased expenses
- Increased student need - academically and socially-emotionally



Programs Newfane CSD has added or enhanced to Support Students & Families



- Summer Programs
 - Enrichment and summer town recreation programming, resulting in approx 200 students having full day summer programming
- No School Supply lists
 - All supplies provided
- No admission fees at athletic events
- No facility use fee for non-profit organizations
- Free breakfast & free lunch for all students
- Expanded mental health supports (Horizon Health)
- UPK - expansion of program and change from half day to full day UPK

Student Enrollment & Teaching Staff: A 3-year Summary



Student Enrollment

2022-2023				2023-24				2024-2025 - PROJECTIONS			
Grade	M	F	Total	Grade	M	F	Total	Grade	M	F	Total
PreK	26	32	58	PreK	36	37	73	PreK	38	38	76
ELEMENTARY				ELEMENTARY				ELEMENTARY			
K	51	51	102	K	38	51	89	K	36	37	89
1	51	49	100	1	50	57	107	1	38	51	89
2	41	45	86	2	50	49	99	2	50	57	107
3	42	51	93	3	44	45	89	3	50	49	99
4	41	35	76	4	45	52	97	4	44	45	89
ELEM TOTAL	226	231	457	ELEM TOTAL	227	254	481	ELEM TOTAL	218	239	473
MIDDLE				MIDDLE				MIDDLE			
5	46	45	91	5	40	36	76	5	45	52	97
6	46	40	86	6	49	45	94	6	40	36	76
7	48	50	98	7	51	42	93	7	49	45	94
8	35	39	74	8	50	53	103	8	51	42	93
MS TOTAL	175	174	349	MS TOTAL	190	176	366	MS TOTAL	185	175	360
HIGH				HIGH				HIGH			
9	44	61	105	9	33	38	71	9	50	53	103
10	55	50	105	10	42	59	101	10	33	38	71
11	52	53	105	11	56	48	104	11	42	59	101
12	52	60	112	12	51	49	100	12	56	48	104
UGS	2	4	6	UGS	2	1	3	UGS			0
HS TOTAL	205	228	433	HS TOTAL	184	195	379	HS TOTAL	181	198	379
TOTAL			1297	TOTAL	637	662	1299	TOTAL	622	650	1272

Teaching Staff: A 3-Year Summary

	ELEMENTARY			MIDDLE SCHOOL			HIGH SCHOOL		
	2022-2023	2023-2024	2024-2025	2022-2023	2023-2024	2024-2025	2022-2023	2023-2024	2024-2025
PreK (NECC)	2	5	5						
Elem Classroom	22	22	22	9	8	8			
Art	1	1	1	1	1	1	2	2	2
Business							1	1	1
English				2	2	2	5	5	5
FACS (Home/Careers)				1	1	1			
Instructional Coaches			1.25	3	3	1.25			0.5
Library							1	1	1
Literacy Specialist	4	4	4	2	2	2			
Math				2	2	2	4	4	3.8
Math Interventionist	2	2	2	1	1	1			
Music	1	1	1	2.6	2.6	2.6	2	2	2
PE/Health	1.6	2	2	2.4	2.2	2.2	3	2.6	2.6
Science				2	2	2	3	4.25	4.25
Social Studies				2	2	2	5	5	5
Spec Ed (spec class)	2	2	2	1	1	1	2	2	2
Spec Ed (RR/ICT/CT)	6	6	6	4	4	4	5	5	5
Tech, Comp Science	1	1	1	1	1	1	1	1	1.2
World Lang/ESL	0	0	0	2	2	2	2	2	2
Counselor	1	1	1	2	2	2	3	3	3
OT	1	1	1						
Psychologist	1	1	1	0.5	0.5	0.5	0.5	0.5	0.5
Speech	2	2	2	0.5	0.5	0.5	0.5	0.5	0.5
	47.6	51	52.25	41	39.8	38.05	40	40.85	41.35

Class Size Projections PreK-6

Grade	Students	Classroom Teachers	Average class size	Minus one section	Plus one section
Pre-Kindergarten	76	5	15.2	19	12.7
Kindergarten	89	4	22.3	29.7	17.8
1st grade	89	4	22.3	29.7	17.8
2nd grade	107	5	21.4	26.8	17.8
3rd grade	99	5	19.8	24.8	16.5
4th grade	89	4	22.3	29.7	17.8
5th grade	97	4	24.3	32.3	19.4
6th grade	76	4	19	25.3	15.2

The 35 PreK - 6 teachers can be assigned based on changes in enrollment that occur throughout the spring/summer in accordance with the NTA agreement.

Class Size Projections 7-12

Master Schedule update:

- The Superintendent met with High School Principal, Dan Bedette and Assistant Principal, Randy Gammerio on March 18 to review the preliminary course selections of students and early estimated class sizes.
- In some content areas it may be possible to make very slight reductions in staffing. However, this is not recommended for the following reasons:
 - Whenever a position is less than a 1.0 FTE it is not preferred by candidates seeking teaching positions.
 - Part time teaching positions tend to attract the least experienced candidates, the least qualified candidates, and tend to have high rates of turn over.
- Rather, if a teacher does not have a full time teaching load, we will maximize their benefit to students and our program by considering:
 - Having the teacher provide academic support to students in a “lab” setting (i.e. math lab, writing lab, etc.)
 - Having the department offer a new/additional elective



Teaching Staff: A 3-Year Summary

2022-2023 Instructional staff	128.6 FTE
2023-2024 Instructional staff	131.65 FTE
2024-2025 Instructional staff (projection)	131.65 FTE



2024-2025 Budget Proposal



Budget to Budget Comparison - Revenues

Revenue Category	23-24 Budget	24-25 Budget	\$ change	% change
Property Taxes	\$14,029,883	\$14,310,481	\$280,598	2.00%
Interest and Penalty	\$30,000	\$30,000	\$0	0.00%
Payment in Lieu of Tax	\$15,000	\$15,000	\$0	0.00%
State Aid	\$21,517,897	\$21,304,331	-\$213,566	-0.99%
Misc. Revenues	\$1,202,000	\$1,310,000	\$108,000	8.99%
From A fund Reserves	\$950,000	\$950,000	\$0	0.00%
From Cafeteria Reserve	\$24,000	\$24,000	\$0	0.00%
Unreserved Fund Balance/Grants	\$2,023,353	\$2,250,380	\$227,027	11.22%
TOTAL	\$39,792,133	\$40,194,191	\$402,058	1.01%

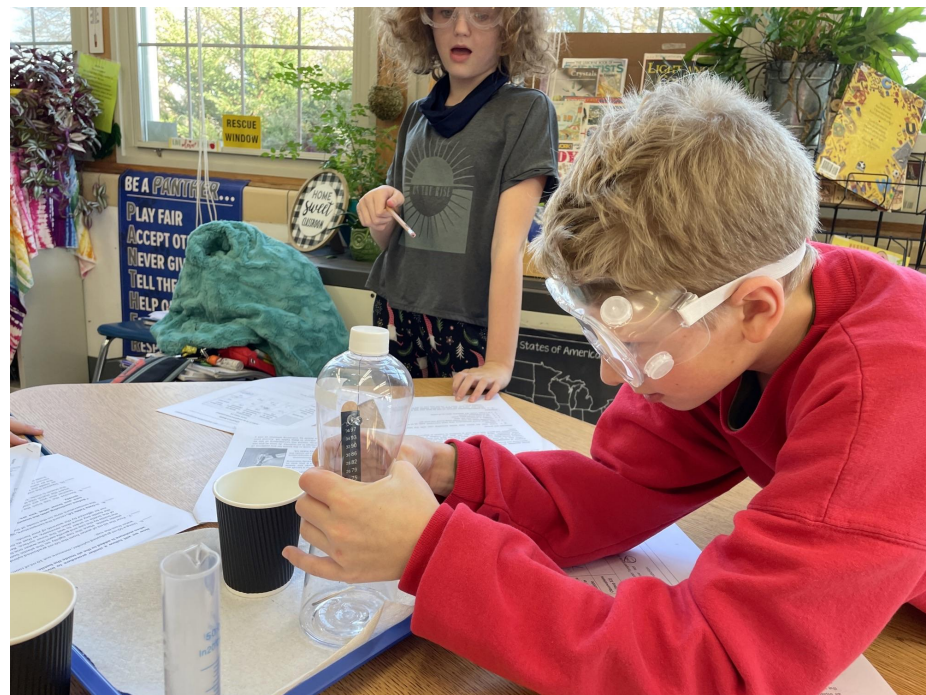
State Aid

	<u>2023-2024</u>	<u>2024-2025</u>
● Foundation Aid	\$14,376,299	\$14,058,499
● Transportation Aid	\$ 2,820,842	\$ 2,881,125
● Expense Driven Aid	\$ 2,755,754	\$ 2,577,791
● Building Aid	\$ 3,023,285	\$ 1,730,131
● Universal PreK	\$ 751,087	\$758,659



A closer look at preliminary our state foundation aid reduction...

2024-25 Gov. Hochul NYS Executive Budget	2023-24 Enrollment Est.	2024-25 Total Foundation Aid	2024-25 Foundation Aid Dollar Change	2024-25 Foundation Aid Percentage Change
	1,256	\$14,058,499	-\$317,800	-2.21%
2023-24 Enacted Budget	2022-23 Enrollment Est.	2023-24 Total Foundation Aid	2023-24 Foundation Aid Dollar Change	2023-24 Foundation Aid Percentage Change
	1,256	\$14,376,299	\$418,727	3.00%



Budget to Budget Comparison- Expenditures

<u>Expenditure Category</u>	23-24 Budget	24-25 Budget	\$ change	% change
General Support	\$4,356,584	\$4,359,593	\$3,009	0.07%
Instruction	\$20,556,432	\$20,925,312	\$368,880	1.79%
Transportation	\$3,239,742	\$3,609,198	\$369,456	11.40%
Employee Benefits (TRS)	\$8,440,965	\$8,898,108	\$457,143	5.42%
Debt Service	\$3,056,910	\$2,256,980	-\$799,930	-26.17%
Interfund Transfers	\$145,000	\$145,000	\$0	0.00%
TOTAL	\$39,792,133	\$40,194,191	\$402,058	1.01%

Debt Service

5.6%

General Support

10.8%

Employee Benefits

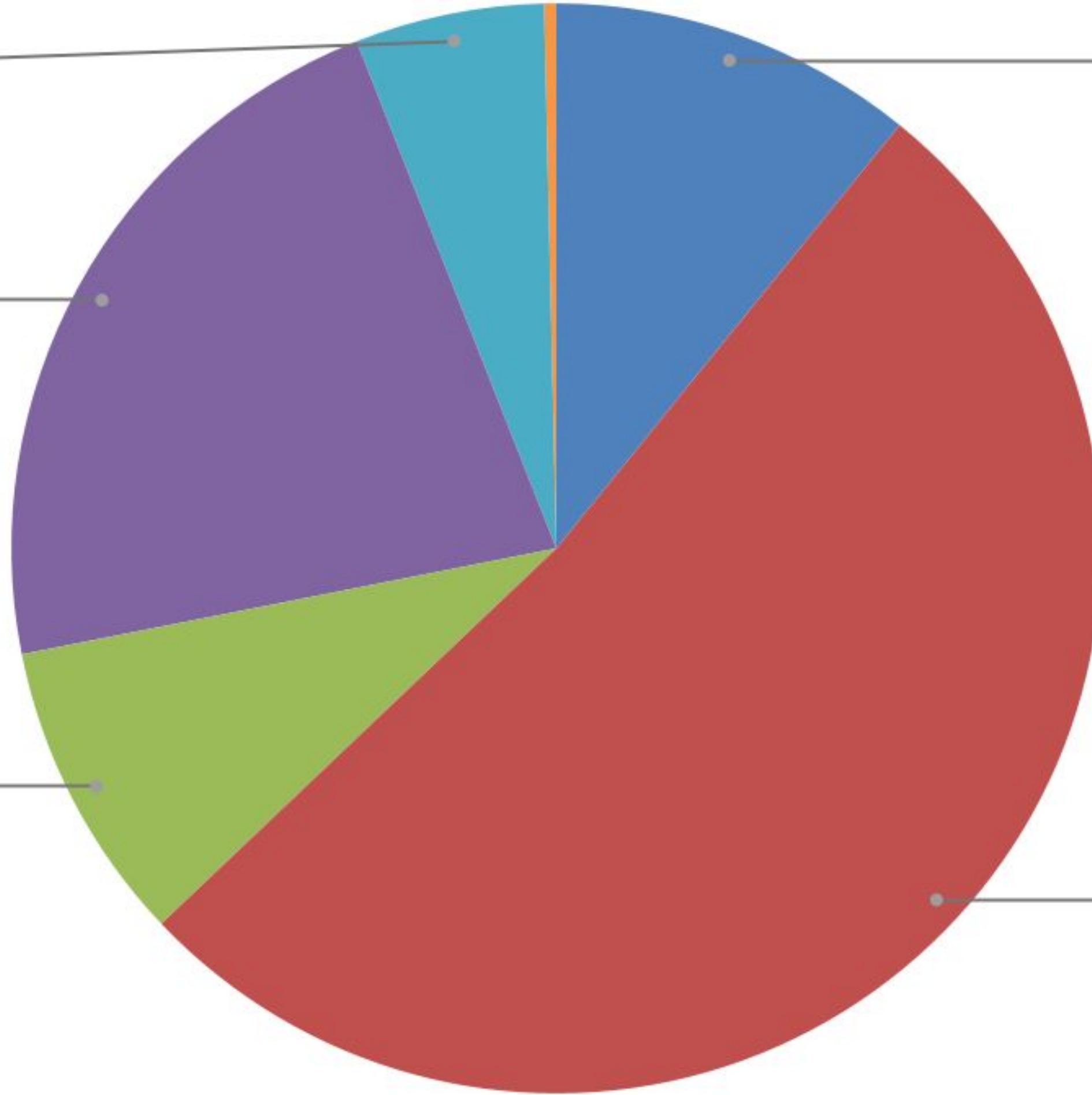
22.1%

Transportation

9.0%

Instruction

52.1%



Tax levy calculations

2024-25 Calculated Tax Cap = 2.4%

Tax Levy: 2023-2024 tax levy = \$14,029,883

Amounts generated by a tax levy increase:

- 0.5% = \$70,149
- 1.0% = \$140,299
- 1.5% = \$210,448
- 2.0% = \$280,598
- 2.4% = \$336,717



Proposed Budget

The proposed budget is:

- Under the tax cap (2.4%)
- Maintains all programs
- Fiscally responsible to the long-term health of the District
- **Proposed Budget: \$40,194,191**
- **Proposed tax levy increase: 2%**



Regional Snapshot

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 (estimated)	Sum of tax levy for 2019-20 thru 2023-24
NEWFANE	1.0%	1.0%	0.50%	1.0%	1.0%	2.0%	4.5%
Baker	4.0%	4.0%	3.2%	2.0%	2.8%	2.8%	16.0%
LewPort	1.99%	1.25%	1.0%	2.69%	2.65%	TBD	9.58%
Lockport	2.25%	1.52%	1.68%	2.33%	2.13%	TBD	9.91%
Lyndonville	1.0%	2.0%	1.9%	2.0%	1.0%	1.0%	8.9%
Medina	0.0%	0.0%	0.0%	2.0%	0.0%	2.0%	4.0%
Niagara Wheatfield	1.71%	1.49%	1.99%	1.99%	2.18%	TBD	9.36%
North Tonawanda	0.96%	0.0%	1.4%	1.4%	1.4%	1.75%	6.91%
RoyHart	2.8%	2.2%	2.1%	1.75%	0%	2.0%	10.85%
Starpoint	2.72%	2.97%	1.52%	2.11%	3.98%	3.35%	16.85%
Wilson	2.7%	2.67%	1.79%	0%	2.6%	2.5%	12.26%

Next Steps:

- Gather feedback
- Continue to advocate for “save harmless” to restore state aid
- Refine budget based on feedback and revised state aid calculations
- Make final adjustments in preparation for the Board to adopt the budget on April 16, 2024

Thank you!



Maintaining Programs

That Benefit Students and Families

- A 2% tax levy increase is being sought by the community and voters due to:
 - A decrease in Foundation Aid
 - Rising costs for supplies, materials and expenses
- Our goal is to maintain, to the greatest extent possible,:
 - Programs and class sizes
 - Expanded, full day UPK
 - Summer enrichment programs for the summer of 2024
 - No gate admission fees
 - School supplies for all students

Thank you!



May 21, 2024 Vote

Vote: 12-8 pm @ Newfane Elementary School

- **Proposition #1: 2024-25 budget**
- **Election of three trustees**

