

Berlin Central School District

2024-2025 Budget Development Presentation

2/01/2024

District Vision & Mission

Vision

All Berlin Central School District students will graduate with an excellent education and experiences that prepare them to become productive members of society. Our students will be ready to assume responsibility for their own success in the workforce, college, the community, and life.

Mission

The mission of the Berlin Central School District is to maximize the diverse talents and aspirations of its students. Our students will be prepared to assume responsibility for their own success in the workforce, college, the community, and life.

Our Pillars Will Shape Our Process

Our priority is to engage, equip, and empower each Mountaineer student to achieve their chosen pathway.

Effective Communication

Student Achievement

Create an environment where students reach their full potential in their chosen pathway through rigorous, student-centered teaching and learning.

Engaged Mountaineers

Build an inclusive culture where students, employees, parents and the community belong and demonstrate trust and pride in our schools.

Community Partnerships

Support student success through collaboration and communication with families and the community.

Facility & Fiscal Responsibility

Establish transparent facility plans and fiscal processes that align to the needs of students and support staff in meeting these needs.

Budget Discussion Ground Rules

- **We will budget from the perspective of what we know to be true at this moment in time.**
- **Recognize this will change as we move throughout the budget process.**
- **We will adjust accordingly as new and different information becomes available.**
- **We will take care to implement our Core Values.**

Mountaineer Core Values

WITH A STRONG COMMITMENT TO OUR STUDENTS AND
COMMUNITY, BERLIN CENTRAL SCHOOL DISTRICT OPERATES FROM
THESE CORE VALUES



EMPATHY: Acting with compassion to build relationships and foster community.



PERSEVERANCE: Understanding that excellence requires hard work, patience, and persistence.



INTEGRITY: Acting with honesty, respect, trust, and transparency.



TEAMWORK: Working collaboratively to achieve a common goal.



PRIDE: Demonstrating a strong connection to our school, district, and community.



GROWTH MINDSET: Modeling a love for life-long learning.

What to Expect This Evening

- **Overview of the Governor's Proposed Budget**
- **Factors Influencing Budget Development**

The Executive Budget Proposal

- Significant reduction in Foundation Aid
- Elimination of Hold Harmless
- Inflation Factor Calculation
- No proposed changes to Expense Based Aids

Berlin CSD School Aid Proposal



2024-25 Executive Budget School Aid Proposal

District: BERLIN CSD

County: Rensselaer

Aid Categories	2023-24	2024-25	Change	% Change
Foundation Aid	8,670,583	7,482,119	(1,188,464)	-13.7%
Charter School Transition Aid	-	-	-	NA
High Tax Aid	168,884	168,884	-	0.0%
Summer Transportation Aid	13,881	17,334	3,453	24.9%
Transportation Aid w/o Summer	1,306,165	1,270,766	(35,399)	-2.7%
Building Aid	1,413,372	1,421,125	7,753	0.5%
Building Reorganization Aid	-	-	-	NA
Operating Reorganization Incentive Aid	-	-	-	NA
Non-BOCES Computer Administration Aid	-	-	-	NA
Non-BOCES Career Education Aid	-	-	-	NA
Non-BOCES Academic Improvement Aid	-	-	-	NA
BOCES AID	743,441	710,576	(32,865)	-4.4%
Public Excess Cost High Cost Aid	277,072	285,755	8,683	3.1%
Private Excess Cost Aid	122,121	141,755	19,634	16.1%
Software Aid	9,648	9,542	(106)	-1.1%
Library Materials Aid	4,025	3,981	(44)	-1.1%
Textbook Aid	39,727	39,261	(466)	-1.2%
Hardware and Technology Aid	8,868	8,278	(590)	-6.7%
Full-Day Kindergarten Conversion Aid	-	-	-	NA
Universal Prekindergarten Aid	198,151	214,663	16,512	8.3%
Supplemental Public Excess Cost Aid	-	-	-	NA
Academic Enhancement Aid	-	-	-	NA
Total Aid	12,975,938	11,774,039	(1,201,899)	-9.3%
Total Aid excluding Building Aids	11,562,566	10,352,914	(1,209,652)	-10.5%

Berlin CSD School Aid Proposal

SOURCE: Compiled by NYSCOSS from New York State Education Department School Aid data

Foundation Aid Summary

2023-24 Foundation Aid	8,670,583	
<u>Proposed 2024-25 Foundation Aid</u>	<u>7,482,119</u>	
Proposed Change from 2023-24	(1,188,464) *	district on save-harmless and
Proposed % Change from 2023-24	-13.7%	subject to reduction
 <u>2024-25 Foundation Aid Under Current Law</u>	 <u>8,670,583</u>	
Proposed Change from Current Law	(1,188,464)	
Proposed % Change from Current Law	-13.7%	

Save Harmless Summary



Save-Harmless Summary

District: Berlin CSD

County: Rensselaer

2023-24 Foundation Aid	8,670,583
<u>Proposed 2024-25 Foundation Aid</u>	<u>7,482,119</u>
Change	(1,188,464)
% Change	-13.7%

Save-Harmless Amount, if any	2,376,929
Reduction in Save-Harmless	(1,188,464)
% Reduction in Save-Harmless	-50.0%

2023-24 Total General Fund Expenditures	24,253,112
TGFE Reduction Needed to Offset Cut	-4.9%

2023-24 Tax Levy	10,151,095
Tax Levy Increase Needed to Offset Cut	11.7%



Estimated Changes over Time

Aid Categories	2023-24 Estimated Aid			2024-25 Estimated Aid		
	May 2023	January 2024	Change Jan '24 - May '23	Current Law est. Nov. 2023	Governor's Budget est. Jan. 2024	Change Jan '24 — Nov '23
Foundation Aid	8,670,583	8,670,583	-	8,670,583	7,482,119	(1,188,464)
Charter School Transition Aid	-	-	-	-	-	-
High Tax Aid	168,884	168,884	-	168,884	168,884	-
Summer Transportation Aid	24,494	13,881	(10,613)	17,334	17,334	-
Transportation Aid w/o Summer	1,295,576	1,306,165	10,589	1,270,766	1,270,766	-
Building Aid	1,417,054	1,413,372	(3,682)	1,421,125	1,421,125	-
Building Reorganization Aid	-	-	-	-	-	-
Operating Reorganization Incentive Aid	-	-	-	-	-	-
Non-BOCES Computer Administration Aid	-	-	-	-	-	-
Non-BOCES Career Education Aid	-	-	-	-	-	-
Non-BOCES Academic Improvement Aid	-	-	-	-	-	-
BOCES AID	779,461	743,441	(36,020)	710,576	710,576	-
Public Excess Cost High Cost Aid	158,647	277,072	118,425	285,755	285,755	-
Private Excess Cost Aid	122,888	122,121	(767)	141,755	141,755	-
Software Aid	9,647	9,648	1	9,542	9,542	-
Library Materials Aid	4,025	4,025	-	3,981	3,981	-
Textbook Aid	39,727	39,727	-	39,261	39,261	-
Hardware and Technology Aid	8,867	8,868	1	8,278	8,278	-
Full-Day Kindergarten Conversion Aid	-	-	-	-	-	-
Universal Prekindergarten Aid	214,663	198,151	(16,512)	214,663	214,663	-
Supplemental Public Excess Cost Aid	-	-	-	-	-	-
Academic Enhancement Aid	-	-	-	-	-	-
TOTAL	12,914,516	12,975,938	61,422	12,962,503	11,774,039	(1,188,464)

Driving Factors

- **Vision & Mission**
- **Pillars of the Strategic Plan**
- **Mandates**
- **Student, Staff, Facility and Community Needs**

Driving Factors



Our Efforts to Date

- **Communication with elected officials**
- **Participated in various opportunities to “unpack” the information to date**
 - **NYSCOSS Overview of the proposed budget**
 - **QUESTAR & State Aid Planning Meeting & Overview**
 - **Review of NYSCOSS Summary**
- **Drafted relevant communications for all constituent groups**
- **Developing opportunities to advocate on behalf of BCSD**

What to Expect at the Next Presentation

- Any updated information out of the Capital/Governor's Office
- Tax Cap Calculation
- 2024-2025 Draft 1 Budget

Questions & Discussion

Next Budget Development
February 27, 2024