

# **Berlin Central School District**

## **2024-2025 Budget Development Presentation**

**2/27/2024**

# 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.

# The Executive Budget Proposal

- Significant reduction in Foundation Aid
- Fifty percent reduction in Save Harmless
- Inflation Factor Calculation
- No proposed changes to Expense Based Aids
- To date No Additional Information

# 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
<b>Total Aid</b>	<b>12,975,938</b>	<b>11,774,039</b>	<b>(1,201,899)</b>	<b>-9.3%</b>
<b>Total Aid excluding Building Aids</b>	<b>11,562,566</b>	<b>10,352,914</b>	<b>(1,209,652)</b>	<b>-10.5%</b>

# 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	-	-	-	-	-	-
<b>TOTAL</b>	<b>12,914,516</b>	<b>12,975,938</b>	<b>61,422</b>	<b>12,962,503</b>	<b>11,774,039</b>	<b>(1,188,464)</b>

# What to Expect This Evening

- **Tax Cap Calculation**
- **Draft 1 Budget**
- **Factors Influencing Budget Development**
- **Proposed School Bus Proposition**

# Tax Cap Calculation

<b>Tax Levy Limit (Cap) Before Exclusions:</b>	<b>2022-23</b>	<b>2023-24 (Revised)</b>	<b>2024-25</b>
Tax Levy Prior Year	9,864,340	10,060,913	10,151,095
Tax Base Growth Factor	1.0041	1.0055	1.0072
Capital Tax Levy for Prior Year	336,079	343,414	293,577
Allowable Levy Growth Factor	1.02	1.02	1.02
Available Carryover from Prior Year	4,421	0	0
<b>Total Levy Limit Before Exclusions</b>	<b>9,764,500</b>	<b>9,968,290</b>	<b>10,129,218</b>
Capital Tax Levy Exclusion for Current Year	343,414	293,577	101,039
ERS Pension Exclusion	0	0	3,867
<b>Total Exclusions</b>	<b>343,414</b>	<b>293,577</b>	<b>104,906</b>
<b>Total Tax Levy Limit, Adjusted for Exclusions</b>	<b>10,107,914</b>	<b>10,261,867</b>	<b>10,234,124</b>
<b>Proposed Tax Levy</b>	<b>10,060,913</b>	<b>10,151,549</b>	<b>10,234,124</b>
<b>Proposed Increase</b>	<b>1.99%</b>	<b>0.90 %</b>	<b>0.81 %</b>

# Draft 1 Budget

REVENUES	2023-24 Budget	2024-25 Draft 1 Budget
State Aid	\$12,352,498	\$11,559,376
Real Property Taxes	\$10,151,095	\$10,234,124
Miscellaneous/Federal	\$1,456,651	\$410,200
Reserves	\$1,512,709	\$0
Fund Balance	\$800,000	\$800,000
<b>Total Revenues</b>	<b>\$26,272,953</b>	<b>\$23,003,700</b>

# Draft 1 Budget

EXPENSES	2023-24 Original Budget	2024-25 Draft 1 Budget
Instructional Salaries	\$7,569,292	\$9,094,611
Non-instructional Salaries	\$3,998,392	\$3,867,497
Benefits	\$7,257,035	\$7,486,705
Equipment/Supplies/Contractual	\$2,456,117	\$2,656,157
BOCES	\$3,040,475	\$3,299,467
Debt Service	\$1,886,642	\$1,971,269
Interfund Transfers	\$65,000	\$68,000
<b>Total Expenses</b>	<b>\$26,272,953</b>	<b>\$28,443,706</b>

# Draft 1 Budget Summary

Budget Summary	2023-24 Original Budget	2024-25 Draft 1 Budget
Total Revenues	\$26,272,953	\$23,003,700
Total Expenses	\$26,272,953	\$28,443,706
Budget Gap	\$0	(\$5,440,006)

## What is included in Draft 1

- **Continuation of all current programs & positions**
  - **Includes staff positions funded with COVID monies**
- **Known increases to meet contractual obligations**
- **Support for curriculum development and instruction**



# Factors Influencing Budget Development

- Allowable Tax Cap
- State Aid
- Structural revenue deficit going into 2024-25
- Expiration of COVID-related funding & grants
- Fund Balance and Reserves

# School Bus Proposition

- **2024-25 School Bus Proposition for consideration by the Board of Education**
  - **\$295,000 estimated maximum cost**
    - **(2) 30-passenger school buses \$165,000**
    - **(2) 7-8 passenger vehicles \$130,000**
  - **Vehicles to be financed over 5 years through BANs (Bond Anticipation Notes)**
  - **First payment would begin in 2025-26 school year**

# 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**
- **Enacted a spending freeze**



## What to Expect at the Next Presentation

- **Any updated information out of the Capital/Governor's Office**
- **Additional Information Requested by the Board**

# Questions & Discussion

**Next Budget Development**  
**March 7, 2024**