

2022-23
Budget Presentation

Akron Central School District
May 2022

Agenda

- Budget Development Goals
- Supporting the Mission
- Voting Information
- Detailed Budget Presentation, Mrs. Tretter

Budget Development Goals

- Continue the practice of conservative budgeting to maintain instructional programs, staffing levels, facilities upkeep and a healthy level of fund balance.
- Leverage temporary Federal funding to assist with learning loss, social/emotional health and long-term financial stability of the District.
- Continue to keep tax increases to a minimum.
- Work collaboratively with district stakeholders to build the budget while also communicating budgetary needs to the public.

Supporting the Mission

The Mission of the Akron Central School District, a learning centered community dedicated to the dreams of our students, is to ensure that each student realizes his or her unique human potential and contributes positively to society.

Supporting the Mission

- Delivery of high quality educational program with opportunities for remediation and enrichment
- Appropriate staffing levels to support the educational needs of ALL learners
UPK-12
- Professional development aligned to curricular requirements and student learning needs
- Technology integration and support of the long-range technology plan

Supporting the Mission

- Provisions for all existing extracurricular and interscholastic athletics and the continuation of our high levels of student participation in our renowned visual and performing arts programs and athletic teams
- Expansion of summer school programming in all three building
- Addition of new clubs to engage students

Staffing

- Kindergarten Teacher
- Kindergarten Teacher Aide
- .5 ESL Teacher
- .5 Speech teacher
- Native American Counselor
- Seneca language After School Provider & Coordinator
- Psychologist Intern
- Director of Technology
- Senior Clerk Typist
- After School Swim Advisors and Lifeguards
- Increase Director of Athletics, PE and Wellness from 11 to 12 months

Program Enhancements

- Professional development on student engagement strategies- Kagan Learning
- Data systems to monitor student growth
- New Chromebooks and interactive classroom displays
- HS Academic Learning Center
- Expanded AIS Services
- Social Emotional Support- Best Self
- Robust after school tutoring program
- Engineering and robotics program
- Music instrument replacement plan
- New laser printer for HS Technology
- Mini solar panels and water purifying systems for HS science lab

Voting Information

◇ BOE Public Hearing May 10, 2020- HS Cafeteria

- Proposition #1: 2022-23 Budget
- Proposition #2: Bus Purchase Resolution
- Three Board of Education Seats- 3 year terms
 - ◇ Voting - Individual requiring an absentee ballot must first complete an application. Please contact at 542-5006 or DistrictClerk@akronk12.org no later than
May 10, 2022
 - ◇ Deadline for all ballots to be received in the District Office is
Tuesday, May 17th by 5:00 p.m.



Voting Information – BOE Election

◇ BOE Public Hearing May 10, 2022- HS Cafeteria

- Three Candidates are seeking appointment for 3 vacancies on the Board of Education
 - 3 year terms- July 1, 2022- June 30, 2025

- Names will appear on the ballot as follows:
 - Heather Cayea
 - Kristy Pingitore
 - Ryan Allen

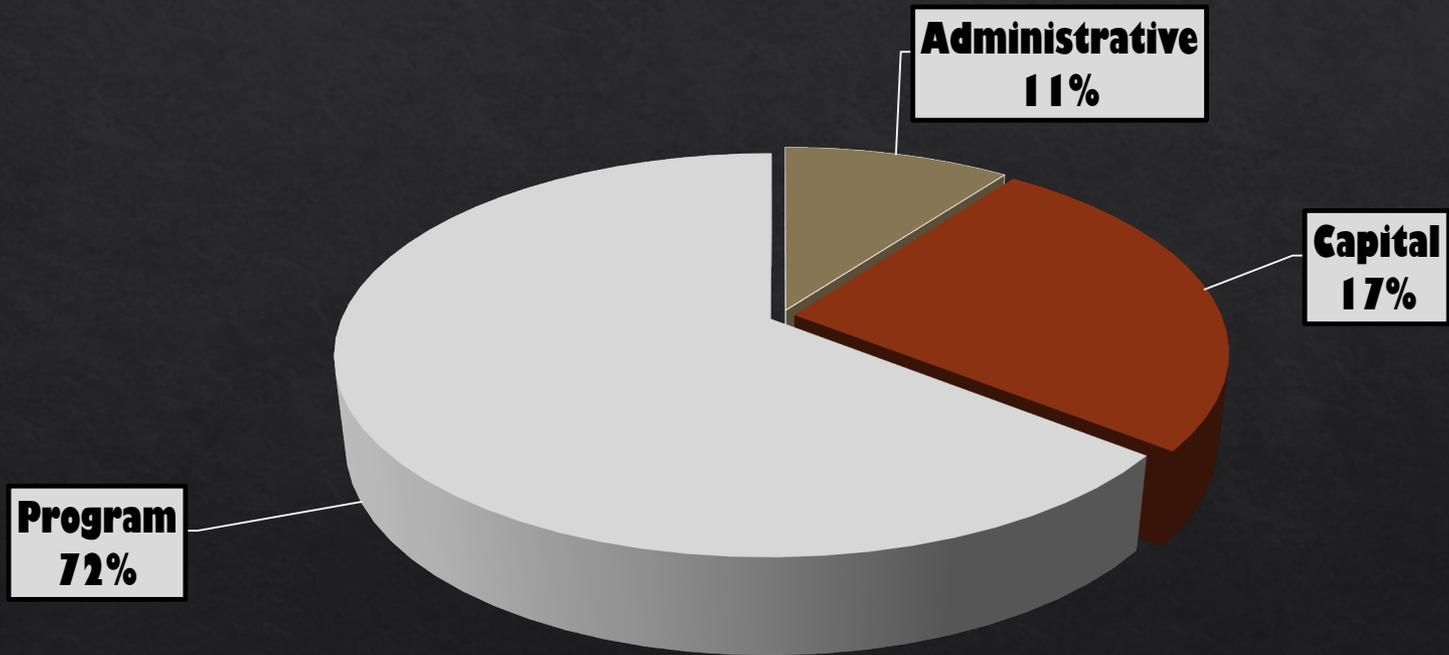
Dates

- 11.17.21 Budget Calendar
- 12.15.21 Political landscape & school budget financing, budget goals
- 1.26.22 Review of BOE accounts, administration & debt service
- 2.9.22 Buildings & Grounds, Transportation, Interscholastic sports,
- 3.16.22 Instructional Programs, Technology & Special Education
- 3.30.22 Budget Update – Adoption of Budget
- 5.10.22 Official Hearing & Budget Presentation
- 5.17.22 Statewide annual meeting/board elections/budget vote 12:00 – 9:00 pm
- 5.25.22 Budget and elections results certified
- 6.23.22 Statewide budget revote day

The Bottom Line

Adopted 2021-22 Budget	\$ 32,597,101
Proposed 2022-23 Budget	<u>\$ 34,730,650</u>
Budget Change	\$ 2,133,549
Percent Change	6.55%

Three Part Budget Summary



Total Budget \$34,730,650

Detail of Expenditures

Administrative Component	2021-22 Adopted Budget	2022-23 Proposed Budget
Board of Education & District Clerk	\$57,602	\$44,100
Central Office & District Services	\$1,536,462	\$1,465,434
Legal & Personnel	\$195,750	\$198,250
Instructional Administration	\$1,093,853	\$1,353,282
Employee Benefits	<u>\$754,215</u>	<u>\$800,580</u>
TOTAL ADMINISTRATIVE	\$3,637,882	\$3,861,646

Detail of Expenditures

Program Component	2021-22 Adopted Budget	2022-23 Proposed Budget
Instruction	\$10,186,798	\$11,034,579
Exceptional Education	\$ 5,093,769	\$ 5,510,746
Co-Curricular & Interscholastic Athletics	\$ 874,892	\$ 934,479
Transportation	\$ 1,360,183	\$ 1,465,234
Employee Benefits	<u>\$ 5,830,246</u>	<u>\$ 6,003,664</u>
TOTAL PROGRAM	\$ 23,345,888	\$ 24,948,701

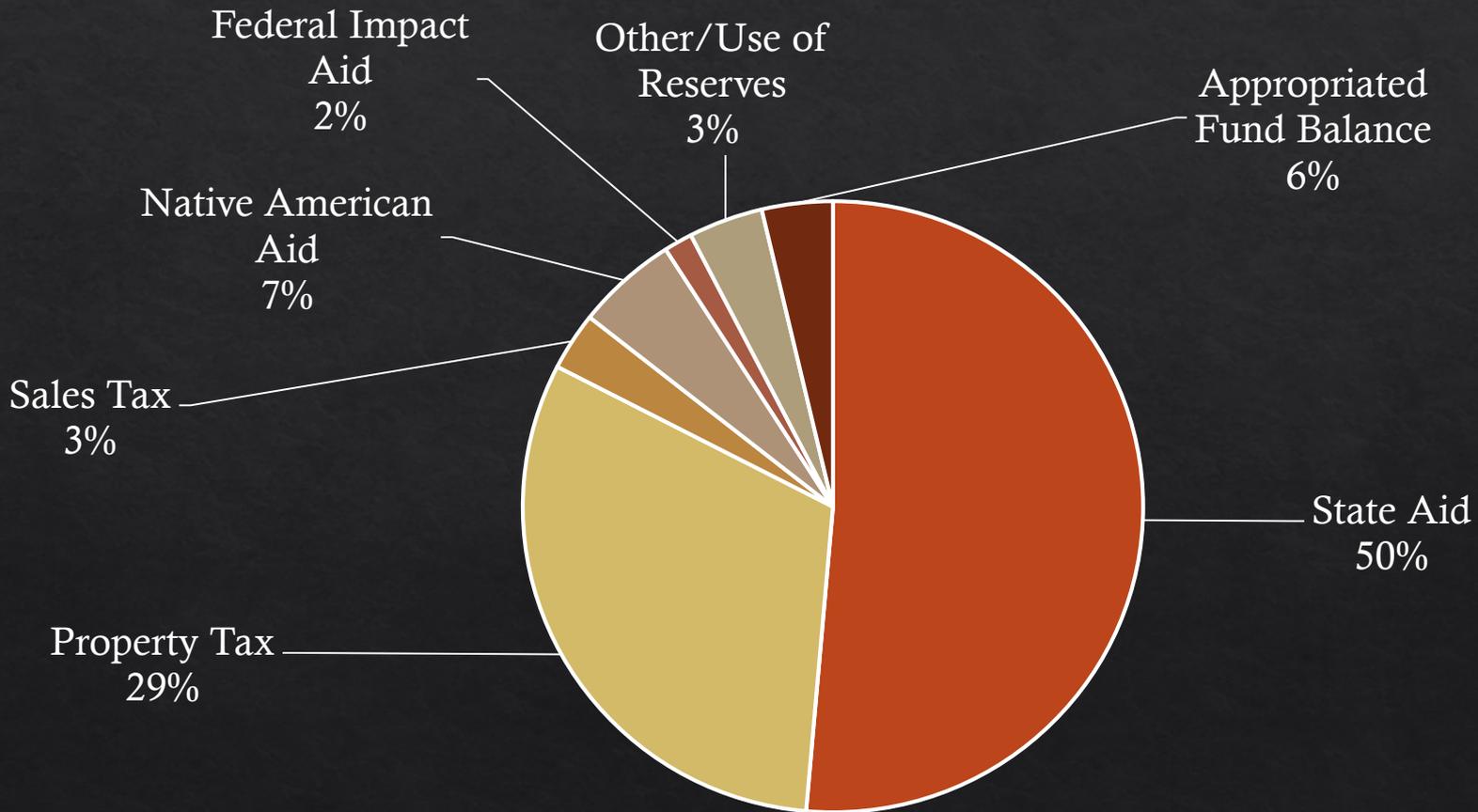
Detail of Expenditures

Capital Component	2021-22 Adopted Budget	2022-23 Proposed Budget
Operations & Maintenance	\$ 1,931,917	\$ 2,227,725
Debt Service (bond principal/interest)	\$ 3,127,186	\$ 3,141,269
Transfer to Capital Fund (Reserve)	\$ 0	\$ 0
Employee Benefits	<u>\$ 554,228</u>	<u>\$ 551,309</u>
TOTAL CAPITAL	\$ 5,613,331	\$ 5,920,303

Expenditures: Comparison with Prior Year

Component	2021-22 Adopted Budget	2022-23 Proposed Budget	Dollar Increase (Decrease)
Administrative	\$3,637,882	\$3,861,646	\$223,764
Program	\$23,345,888	\$24,948,701	\$1,602,813
Capital	<u>\$ 5,613,331</u>	<u>\$ 5,920,303</u>	<u>\$306,972</u>
Total Budget	\$32,597,101	\$34,730,650	\$2,133,549

Anticipated Revenue



Detail of Revenue

Revenues	2021-22 Adopted Budget	2022-23 Proposed Budget	Dollar Increase (Decrease)
State Aid	\$16,749,255	\$17,441,692	\$692,437
Property Tax	\$10,168,386	\$10,168,386	\$0
Sales Tax	\$ 1,000,000	\$ 1,200,000	\$200,000
Native American Aid	\$ 1,724,000	\$ 2,274,000	\$550,000
Other	\$ 504,004	\$ 480,400	(\$23,604)
Federal Impact Aid	\$ 485,592	\$ 550,000	\$64,408
Appropriated Fund Balance	\$ 1,265,864	\$ 2,016,172	\$750,308
Use of Reserves/Transfers	<u>\$700,000</u>	<u>\$600,000</u>	<u>(\$100,000)</u>
TOTAL REVENUE	\$ 32,597,101	\$ 34,730,650	\$2,133,549

State Aid Details

<u>Category</u>	<u>2021-22</u>	<u>2022-23</u>
Foundation Aid	\$ 10,550,836	\$ 10,867,360
BOCES Aid	\$ 1,327,477	\$ 1,627,429
Excess Cost Aid	\$ 590,711	\$ 592,559
Building Aid	\$ 2,896,679	\$ 2,894,697
Transportation Aid	\$ 1,257,673	\$ 1,336,611
Computer Hardware Aid	\$ 22,715	\$ 21,700
Library/Software/Textbook Aid	\$ 103,164	\$ 101,336
Total State Aid	\$16,749,255	\$17,441,692

Historical Tax Levy Increases

	<u>Tax Levy %</u>	<u>Tax Cap %</u>
2022-23	0%	1.46%
2021-22	1.00%	1.87%
2020-21	1.95%	3.21%
2019-20	.97%	1.94%
2018-19	.93%	1.39%
2017-18	.99%	1.01%
2016-17	.73%	.77%
2015-16	.95%	2.26%

Use of Reserves

Reserve	Estimated Balance at Fiscal Year End	Amount Used in 2022-23 Budget	Balance to Carry Forward
Employee Retirement Reserve	\$ 4,900,000	\$ 350,000	\$ 4,550,000
Teacher Retirement Reserve	\$ 950,000	\$ 250,000	\$ 700,000

Reserves

Not available to fund budget

Employee Benefit Reserve – year end estimate \$1,000,000

Can only be used if audited by the NYS Comptroller's Office and found to be over-funded

Worker's Compensation – year end estimate \$525,000

Can only be used to fund worker's compensation claims that exceed coverage amounts

Capital – year end estimate \$5,080,000

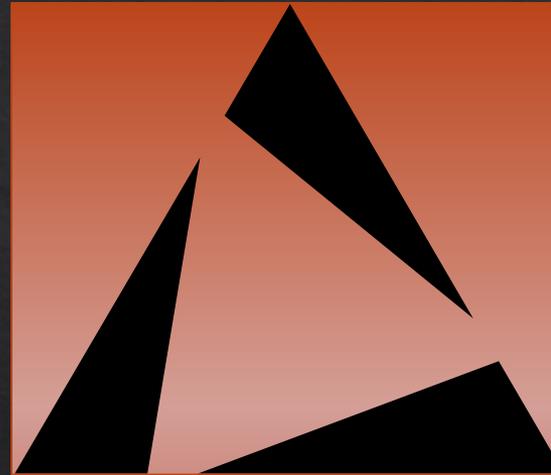
To be used to fund costs needed to maintain our facilities and/or to offset the local cost for a voter-approved project in the district.

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Taxable Assessments

Equalization Rates

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Levy

\$10,168,386

TAX RATE PROJECTIONS

Taxable Assessments become final from our 7 Town Assessors in ???

Equalization Rates become available from NYS ORPS in late ???

Projected Tax Rates

Town	2021-22 Rate	2022-23 Projected Rate	Change
Newstead	13.22	11.84	(1.37)
Clarence	13.22	10.72	(2.50)
Alden	16.42	13.76	(.2.66)
Royalton	18.29	16.20	(2.09)
Lockport	16.84	13.44	(3.40)
Alabama	16.65	13.29	(3.36)
Pembroke	14.82	12.86	(1.96)

Tax Levy - \$10,168,386

Contingent Budget

If the budget is defeated, the Board of Education would be required to remove \$325,000 of contingent equipment expenditures from the budget.....

Proposed Tax Levy	\$ 10,168,386
Contingent Tax Levy	<u>\$ 10,168,386</u>
Difference	\$ 0

....and because the tax levy was not increased, there would be no additional cuts required from non-contingent budget lines.

Under a contingent budget the district is required to charge for use of their facilities.

Questions

