



Looking Forward to 2022-2023

The Superintendent's 2022-2023
Proposed School District Budget
March 8, 2022

AGENDA

- Overview of 2022-2023 Priorities and Development Process
- Review of Financial Context for Budget Development
- Summary of Recommended Proposals for 2022-2023
- Next Steps in Budget Development Process



Key Questions:

- ⊗ What are our priorities?
- ⊗ What do our students need?
- ⊗ What can we afford now and sustain over time in our operating budget?
- ⊗ How can Federal COVID-19 Funding support our short-term needs?



Our Mission



Mission Statement

It shall be the mission of the Guilderland Central School District to inspire ALL students to be active life-long learners, able to achieve their highest potential in a demanding and ever-changing global community.



Vision Statement

We will provide for ALL a safe and welcoming environment, where students, parents and staff are joined in the pursuit of academic excellence and personal growth. Thus, we shall provide a rich and rigorous education for ALL learners so that, upon graduation, they are poised, capable and ready to meet the developments, challenges and opportunities of the future.



Parents, Faculty/Staff, Students' Top Themes on Thoughtexchange

Parents	Faculty/Staff	Students
Maintain/Lower Class Sizes	Improve Salary and Benefits for Faculty/Staff	Improve Wi-Fi, block fewer sites
Continue to improve facilities and infrastructure	Maintain/Lower Class Sizes	Improve facilities: heat/air conditioning, bathrooms
Support Teachers/Staff with adequate salary/benefits	Improve overall facilities, including access to Wi-Fi	Improve School Lunch; address food shortages, lack of choice
Improve School Lunch; address food shortages, lack of choice	Add more mental health professional staff	Listening to student feedback
Continue to focus on students' mental health	Revisit start and end times for school day	Improve safety and security



Board members weigh in...

Board members share priorities for 2022-2023 spending plan via Thoughtexchange:

Top 5 Thoughts

1. Maintain programming
2. Focus on student/staff mental health
3. Maintain and staffing in critical areas
4. Continue to build on DEI work
5. Continue structural/infrastructure improvements



District Leadership Budget Planning

- Review budget decisions from Spring 2021
- Detailed analysis of student needs
 - Enrollment
 - Student academic, social and emotional support
 - Robust, varied opportunities for learning, in and out of classroom
 - Student Placements
- Analysis of non-instructional costs
 - Facilities Needs
 - Transportation Challenges
 - Network Security Needs

Overall, this budget:

- Maintains or lowers class sizes at 2021-2022 levels
- Preserves existing programs and services for students
- Preserves social and emotional supports
- Maintains overall staffing levels to budgeted 2021-2022 levels
- Includes support for technology leadership
- Reflects increased costs in areas outside of the district's control
- Does not exceed the tax levy limit and so requires a simple majority of voters for approval.

2021-2022 BUDGET & STAFFING

2021-2022 Voter Approved Budget – May 18,2021 - \$ 104,979,570

Yes – 1748 (68.0%)

No – 829 (32.0%)

Budget increase 1.89% Estimated Tax Rate increase 1.28%

FACTS ABOUT OUR SCHOOL DISTRICT IN 2021-2022

Enrollment 4832

Employee Data 713 Full time
218 Part time
TOTAL 931

Number of Teachers 501

**Support Staff 402
Administrators & Supervisors 28
TOTAL 931

** (Teaching assistants, teacher aides & monitors, custodians, bus drivers/aides & mechanics, maintenance workers, food service workers, office staff, technicians and non-instructional supervisors)

ENROLLMENT DATA

Grade Level	Current 2021-22	Projected 2022-23
K	350	369
1	376	356
2	371	383
3	373	374
4	365	385
5	376	365
Self-contained	22	24
K-5	2233	2256

Grade Level	Current 2021-22	Projected 2022-23
6	364	384
7	392	368
8	345	396
Self-contained	11	13
6-8	1112	1161
9	380	347
10	347	377
11	356	339
12	382	357
Self-contained	21	18
9-12	1486	1438

Grade Level	Current 2021-22	Projected 2022-23
K-12	4831	4855



Major Factors Influencing the 2022-23 Budget

Revenues	
Local Revenues (Classroom Rental)	(\$62,966)
State Aid	
Foundation Aid and Per Pupil Formula Aids	+\$2,525,881
Expense-Based Aids	+\$219,629
Fund Balance	+\$370,399
Expenditures	
Debt Payments	+\$469,943
Health Insurance	+\$539,860
Contract Transportation	+\$563,245
BOCES / Private Special Education Placements	+\$1,129,440
FMS Grade 8 Class Size Reduction	+\$220,400
Network Security	+155,105
Diesel & Gasoline Fuel	+\$71,250
Tax Levy	
Allowable Growth Factor (3.2%)	\$2,427,101

2022-23 Executive Budget Proposal GCSD State Aid

Aid Category	2021-22 Budget State Aid	2021-22 Expected State Aid	2022-23 Executive Budget Aid
Foundation	\$16,587,387	\$16,577,184	\$19,105,468
BOCES	\$1,509,686	\$1,536,124	\$1,782,590
Software, Library, Textbook	\$400,863	\$398,525	\$409,163
Hardware & Technology	\$68,450	\$68,285	\$67,950
Excess Cost (SWD)	\$1,302,325	\$1,368,702	\$1,253,465
Transportation	\$4,272,488	\$3,964,826	\$4,026,967
Building	\$3,027,219	\$3,045,162	\$3,268,125
Total State Aid	\$27,168,418	\$26,958,808	\$29,913,728
Expected-to-Budget		-\$209,610	
Exec. Budget-to-Budget			\$2,954,920
Percent Change		-0.8%	10.9%

Note: State Aid is an estimate (not guaranteed), subject to change based on actual data/expenses.

Tax Levy Limit (Property Tax Cap)

- Must follow an eight-step formula determined by N.Y.S.
- Formula limits the increase in the vast majority of expenses to 2% (based on CPI) for 2022-23
- Result of the formula determines the amount that property taxes can increase setting a threshold for voter approval
- If tax increase is less than the threshold amount, budget passes with 50% or more of the voters voting “yes”
- If tax increase is greater than the threshold amount, budget passes with 60% or more of the voters voting “yes”
- If budget is ultimately defeated, no increase in tax levy is permitted

2022-23 Preliminary Tax Levy Limit Calculation

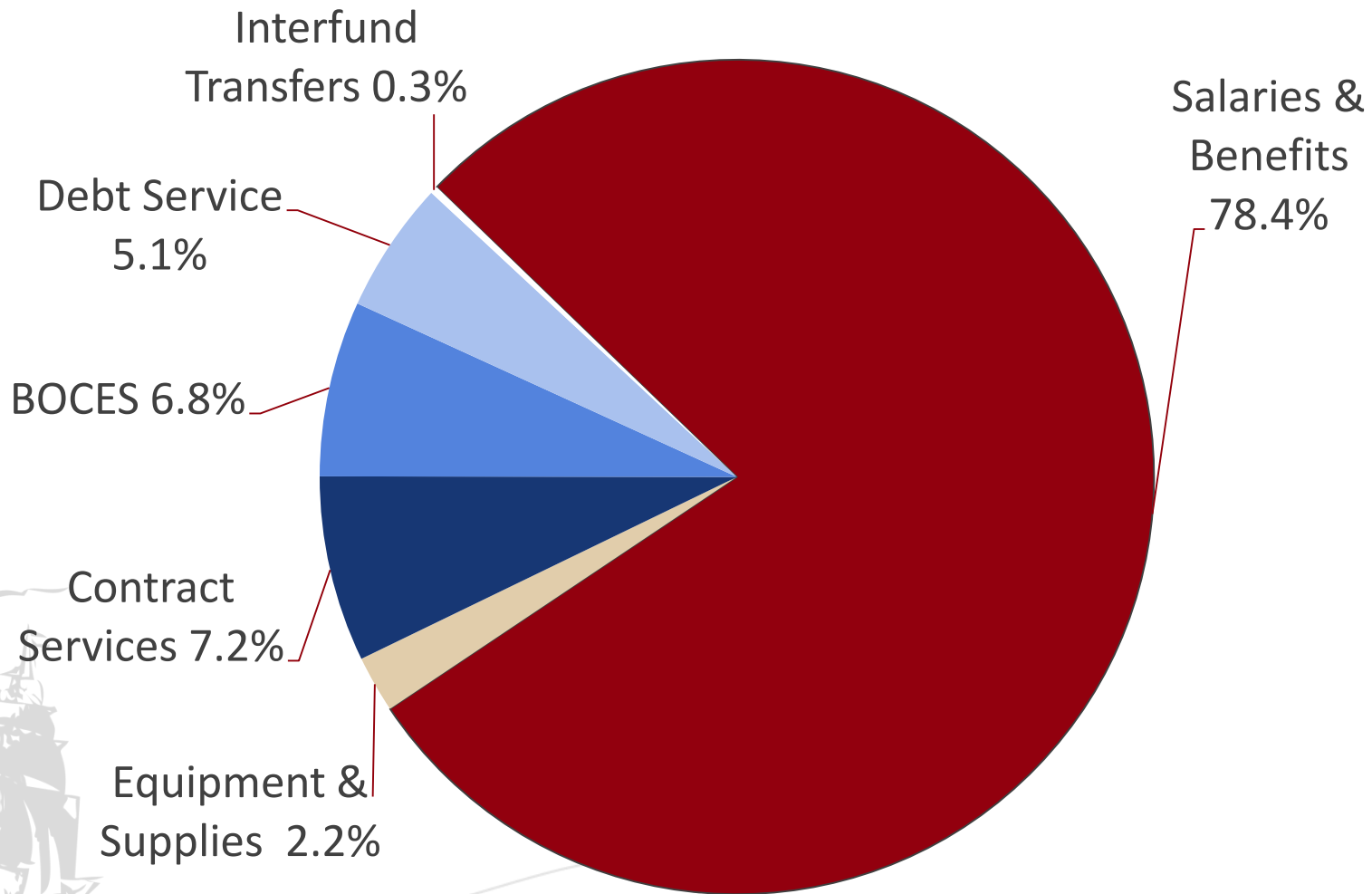
Prior Year Tax Levy		\$75,953,398	
Tax Base Growth Factor	x	1.0068	
Subtotal Prior Year Tax Levy	=	\$76,469,881	+\$516,483
Prior Year PILOTS	+	\$45,353	
Capital Expenditures Net of State Aid	-	\$1,223,428	
Adjusted Prior Year Tax Levy	=	\$75,291,806	
Allowable Levy Growth Factor (Lesser: CPI or 2%)	x	1.02	
Growth Adjusted Tax Levy Subtotal	=	\$76,797,642	+\$1,505,836
Next Year PILOTS	-	\$45,353	
Tax Levy Limit	=	\$76,752,289	
Capital Expenditures Net of State Aid	+	\$1,628,210	+\$404,782
Maximum Allowable Tax Levy Amount	=	\$78,380,499	+\$2,247,101
		3.20%	

Projected Budget for 2022-23

2021-22 Expenditure Budget	\$104,979,570
2022-23 Budget Increase	<u>\$5,212,080</u>
Total	\$110,191,650
Total Percentage Increase	4.96%
Estimated Tax Impact	2.98%



2022-23 Expenditures at a Glance



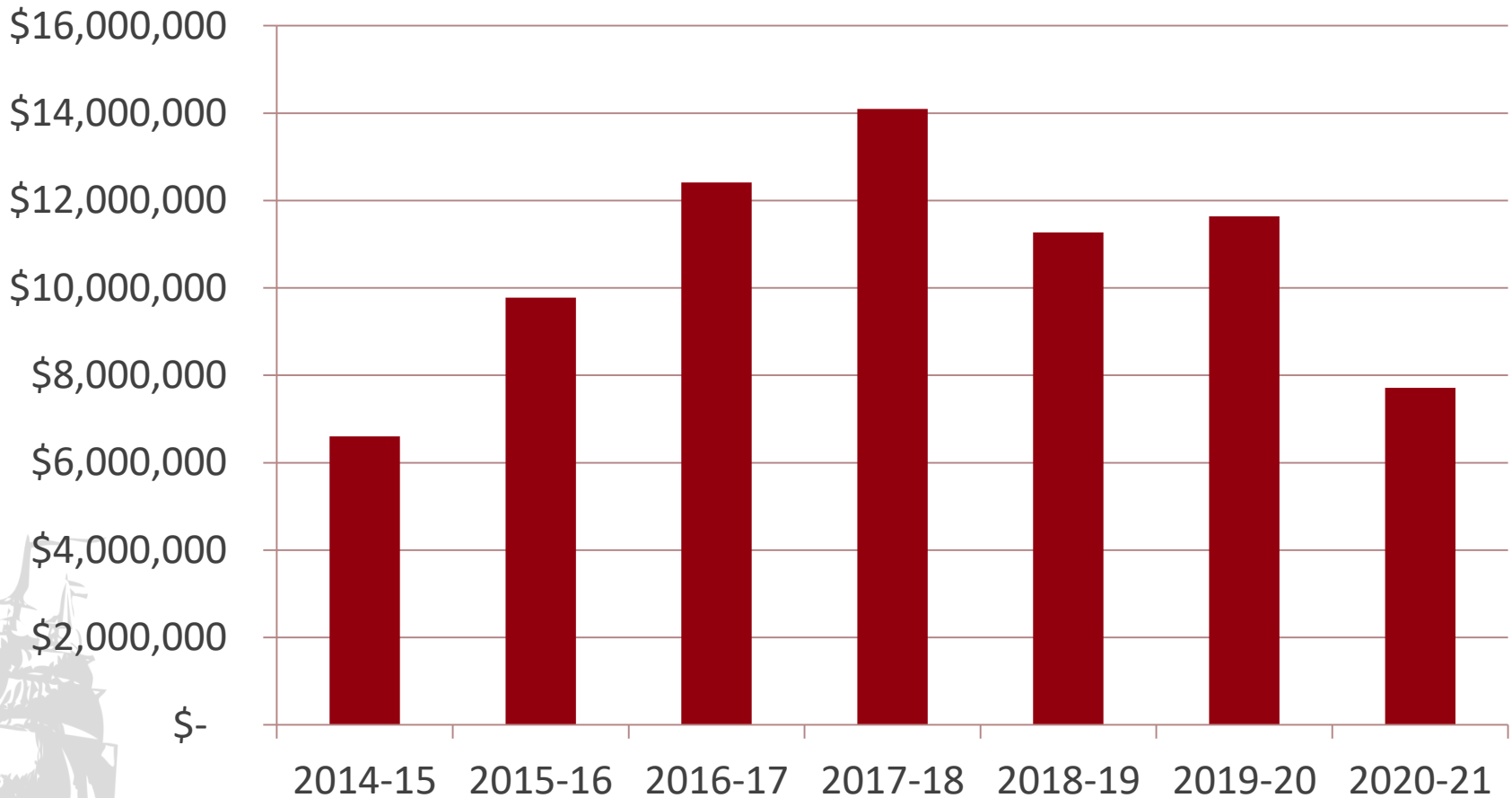
2022-23 Expenditures at a Glance

	2021-22 Budgeted	2022-23 Proposed	Change
Salaries (professional)	\$45,726,052	\$46,835,866	\$1,109,814
Salaries (support)	\$10,934,789	\$11,383,996	\$449,207
Employee Benefits	\$27,338,915	\$28,229,490	\$890,575
Equipment	\$451,718	\$510,388	\$58,670
Supplies & Textbooks	\$1,830,585	\$1,923,060	\$92,475
Contract Services	\$7,296,594	\$7,937,099	\$640,505
BOCES Services	\$5,985,473	\$7,486,364	\$1,500,891
Debt Service	\$5,110,444	\$5,580,387	\$469,943
Interfund Transfers	\$305,000	\$305,000	-0-
TOTAL	\$104,979,570	\$110,191,650	\$5,212,080

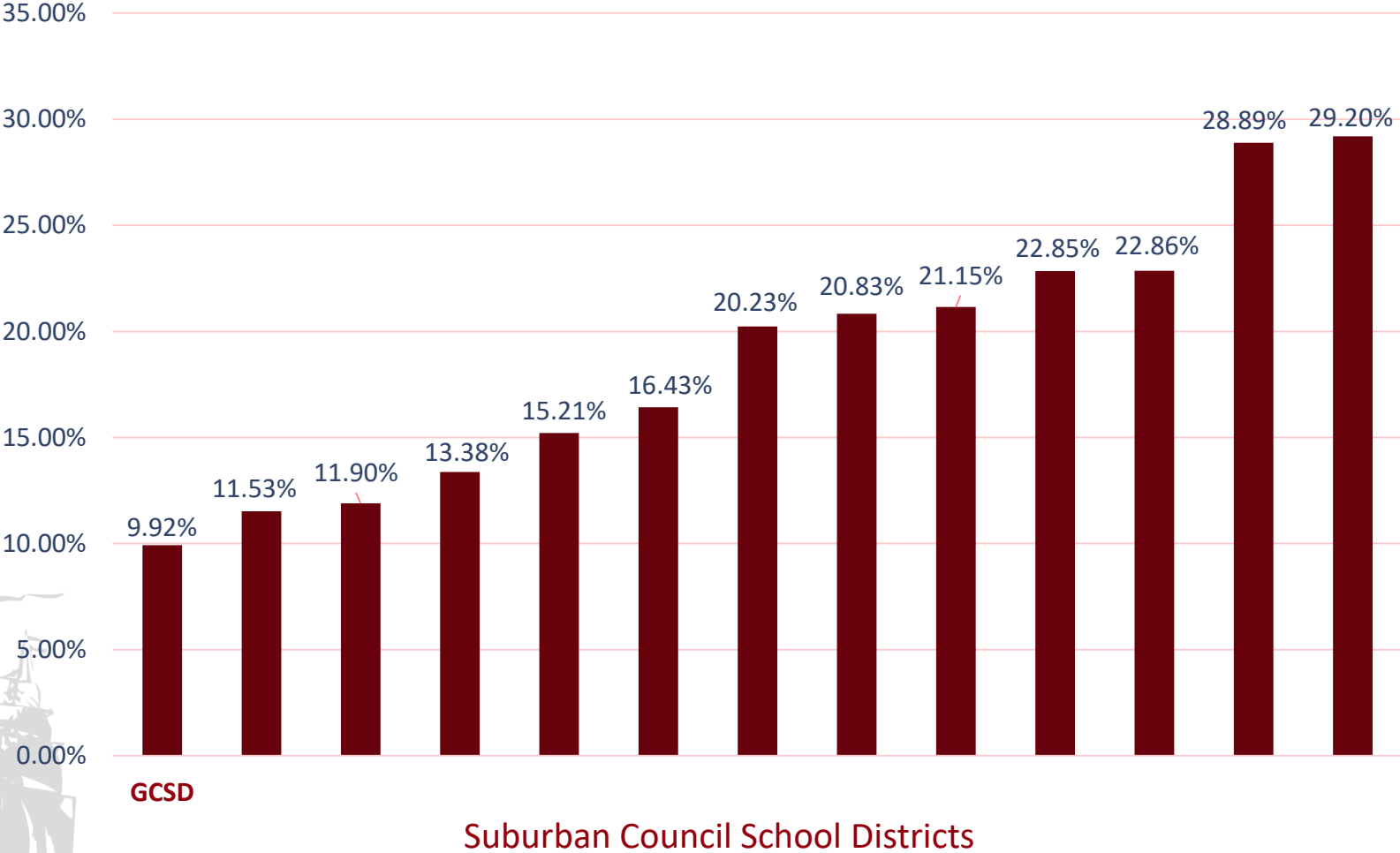
2022-23 Revenue Budget

	Final 2021-22 Budget	Estimated 2022-23 Budget	Difference
Local Sources	\$964,670	\$901,704	-\$62,966
Interfund Transfers	\$250,000	\$250,000	-0-
State & Federal Aid	\$27,293,218	\$30,038,728	+\$2,745,510
Appropriated Reserves	\$470,514	\$470,514	-0-
Appropriated Fund Balance	\$-0-	\$269,399	+\$269,399
Property Taxes/PILOT (Tax Levy)	\$76,001,168	\$78,261,305	+\$2,260,137
Total	\$104,979,570	\$110,191,650	+\$5,212,080

Guilderland Central School District Fund Balance and Reserves



Fund Balance as a Percentage of Expense 2020



2022-23 Tax Impact

Tax Levy Limit Law

	Proposed Budget	Maximum Allowable	Difference
Tax Levy *	\$78,213,535	\$78,380,499	-\$166,964
Tax Levy Increase	\$2,260,137	\$2,427,101	
Tax Levy Percentage	2.98%	3.20%	

*The proposed tax levy is no more than the maximum allowable tax levy limit threshold therefore, a simple majority approval (50%) results in a passed budget. A supermajority approval rate of 60% is not required.

Budget Vote Approval

Year	Yes	No	Voters	Levy Increase	Tax Levy Limit
2021-22	68.0%	32.0%	2577	1.28%	1.28%
2020-21	66.0%	34.0%	7549	2.25%	2.25%
2019-20	65.7%	34.3%	4119	1.44%	1.70%
2018-19	71.2%	28.8%	1972	2.22%	2.23%
2017-18	74.8%	25.2%	2626	2.11%	2.81%
2016-17	71.9%	28.1%	2077	1.35%	1.37%

Anticipated Changes



Anticipated Changes

Special Education			
Program/Service	FTEs	Cost	Rationale
Out of District Placements <ul style="list-style-type: none"> • Related Services • Private School • BOCES 	NA	\$1,128,210	Several students with highly specialized needs moved into district this year. Additional costs also reflect rate increases from private providers and BOCES. Staffing shortages in those programs also added challenges in placing students.

Anticipated Changes

Transportation

Program/Service	FTEs	Cost	Rationale
Contract Services	NA	\$563,245	Bus driver shortage resulted in an increase in runs that had to be contracted out in 2021-2022; shortages likely to continue into 2022-2023
Increased Fuel Costs	NA	\$71,250	Fuel prices are climbing now; there is considerable uncertainty about future fuel costs; district will closely monitor this area

Anticipated Changes

Network Security

Program/Service	FTEs	Cost	Rationale
Network Security Hardware/Software	NA	\$88,320	In response to data security event, district upgraded to most robust network security measures available to schools
Increased Insurance Costs	NA	\$66,785	Given prevalence of data of cyber events, insurance companies have raised rates significantly.

2022-23 Projected Elementary Class Size Averages

	Altamont	Guilderland	Westmere	Lynnwood	Pine Bush	AVG
K	17	22.5*	21.25	17 (+1)	18.75	19.3
Grade 1	17.67 (+1)	18.75	22.75* (-1)	17	17.25	18.7
Grade 2	22* (-1)	20.75	20.8 (+1)	18.5	19.5	20.3
Grade 3	19.67 (+1)	19.75	22.75	24*	24.33* (-1)	22.1
Grade 4	22	22.75	23	23.33	22	22.6
Grade 5	21.5	19	21	24*	22.5	21.6

*Under Review

4 FTEs in "Unassigned" positions included in budget



Middle School Class Sections

	# Of Sections	Current Average Class Size	2022-2023 Projected Average Class Size With 14 Section
Grade 6	14	25.93	27.43
Grade 7	14	27.21	26.29
Grade 8	14	24.86	28.29



Phased in Class Size Reduction at FMS

- ⊗ Transition from 14 homerooms in Grade 8 to 16 homerooms in 2022-2023
- ⊗ Transition to 16 homerooms in Grades 6 and 7 in 2023-2024
 - Smaller class sizes to help identify and/or address:
 - Gaps in learning from pandemic
 - Behavior issues
 - Social emotional/mental health issues
 - Space concerns in classes, particularly those that require equipment/work stations (e.g. FACS/Technology/Science)
 - Increased student enrollment at FMS is a long term trend



Staffing Increase at FMS

- ⊗ Transition to 16 Sections requires an increase of 2.8 FTEs at each of the three grade levels
 - 2.0 FTEs in core areas (Math, Science, Social Studies and ELA)
 - 0.8 FTEs in encore areas (Art, Music, PE, Health, Technology, FACS)
- ⊗ Total Cost: \$220,400



ADDITIONAL GRADE 8 STAFF

SUBJECT	FTE (2 Sections)	COST
MATH	0.5 (Includes Tutorial)	\$41,500
SCIENCE	0.5 (Includes Tutorial)	\$41,500
LANGUAGE ARTS	0.5 (Includes Tutorial)	\$41,500
SOCIAL STUDIES	0.5 (Includes Tutorial)	\$41,500
TECHNOLOGY	0.2	\$13,600
PHYSICAL EDUCATION	0.2	\$13,600
ART	0.1	\$6,800
HEALTH	0.1	\$6,800
FACS	0.1	\$6,800
GENERAL MUSIC	0.1	\$6,800
TOTAL	2.8	\$220,400



Director of Technology

- ⊗ Technology is essential element of all aspects of school district operations
- ⊗ Technology needs are greater, more complex, and more “mission critical” than ever before;
- ⊗ The Director of Technology will:
 - Lead a process to define and communicate a vision for technology into the future;
 - Provide leadership to assure network security
 - Provide supervision and coordination of technology personnel
 - Provide oversight and coordination of technology needs (hardware, software) and resources (capital project, e-rate, etc.)



Potential Changes Should Additional Resources Become Available

Items to Consider	Cost/Staffing Implications
Class Size Reduction at FMS	\$220,400 per grade
Reduce Use of Fund Balance	TBD



Potential Uses of COVID-19 Federal Funds

ITEMS	COSTS
English as a New Language 1.0 FTE LES/PBES 0.4 FTE AES 0.4 FTE GHS	ENL Total: \$137,400 \$83,000 \$27,200 \$27,200
1.0 FTE Reading Teacher at LES	\$83,000
0.3 Science Teacher at GHS	\$20,400
1.0 Math AIS at FMS	\$83,000
Other?	

- The district will continue to monitor students' social/emotional and academic needs to determine how best use federal funds while they are available



This Proposed Plan

- ⊗ Provides support for student needs over the long term;
- ⊗ Presumes that we will continue to recover from the many repercussions of the pandemic
- ⊗ Responds to our community interests; respects our taxpayers
- ⊗ Recognizes that there are still some unknowns that will affect our operations and the budget (e.g. final state aid allocation in adopted state budget, fuel costs, pandemic-related issues, etc.)



Next Steps

- ⊗ March 15, 2022 Question and Answer Session
- ⊗ April 5, 2022: Budget Workshop
- ⊗ April 12, 2022: Board Adopts Budget
- ⊗ May 3, 2022: Budget Hearing
- ⊗ May 17, 2022: Budget Vote and Board Election

