



# Looking to the Future 2023-24

The Superintendent's  
Proposed  
School District Budget  
March 7, 2023



# AGENDA

- Overview of 2023-2024 Priorities and Development Process
- Review of Financial Context for Budget Development
- Summary of Recommended Changes for 2023-2024
- 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 has the district used Federal COVID-19 funds so far? How will remaining funds be used?



# Our Mission



Attachment: Superintendent's Draft Budget Presentation (Superintendent's

# 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
School Safety/Controlling Disruptive Behavior	School Safety/Controlling Disruptive Behavior	Improve Wi-Fi, Block Fewer Sites
Additional School Resource Officer(s)	Maintain/Lower Class Sizes, Especially at FMS	Improve Facilities: Ceilings/Bathrooms
Maintain/Lower Class Sizes	Increase Salaries for Teaching Assistants; Add More TA Positions	Improve School Lunch; Address Food Shortages, Lack of Choice; Cost
Improve School Lunch; Address Food Shortages, Lack of Choice	Increase Focus on Mental Health/Social-Emotional Wellness	School Safety: Lockdown Procedures
Improve Student Learning/Close Gaps	Improve Student Learning/Focus on Literacy	Recognize Additional Holidays on Calendar

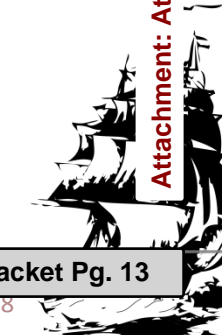


# Board members weigh in...

⚓ Board members share priorities for 2023-2024 spending plan via Thoughtexchange:

## Top Thoughts

1. Maintain program/services
2. Focus on student/staff mental health
3. Develop plan to build respect for all
4. Refocus on Board goals: assess and adjust
5. Reduce class size at FMS
6. Student and staff safety



# District Leadership Budget Planning

- Review budget decisions from Spring 2022
- Detailed analysis of student needs
  - Enrollment
  - Student academic, social and emotional support
  - Robust, varied opportunities for learning, in and out of classroom
- Analysis of non-instructional costs
  - Facilities needs
  - Transportation challenges





# Overall, this budget:

- Maintains or lowers class sizes, with a focus on FMS
- Preserves existing programs and services for students
- Preserves social and emotional supports
- Anticipates end of Federal COVID-relief grant funds in 2024
- Reflects increased costs in areas outside of the district's control (contract transportation, health insurance, tax refunds)
- Does not exceed the tax levy limit and so requires a simple majority of voters for approval

# 2022-2023 BUDGET & STAFFING

2022-2023 Voter Approved Budget – May 17,2022 - \$ 109,887,845

Yes – 3,222 (68.42%)

No – 1,487 (31.58%)

Budget increase 4.68 %

Estimated Tax Rate increase 2.98%

## FACTS ABOUT OUR SCHOOL DISTRICT IN 2022-2023

Enrollment	4,918
Employee Data	715 Full time
	<u>239 Part time</u>
TOTAL	954
Number of Teachers	510
**Support Staff	418
Administrators & Supervisors	<u>26</u>
TOTAL	954

\*\* (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 2022-23	Projected 2023-24
K	350	337
1	345	353
2	382	354
3	383	385
4	378	394
5	375	380
Self-contained	28	26
<b>K-5</b>	<b>2,241</b>	<b>2,229</b>

Grade Level	Current 2022-23	Projected 2023-24
6	395	385
7	368	399
8	373	367
Self-contained	11	19
<b>6-8</b>	<b>1,147</b>	<b>1170</b>
9	370	379
10	375	367
11	345	366
12	356	346
Self-contained	21	18
<b>9-12</b>	<b>1,467</b>	<b>1,476</b>

Grade Level	Current 2022-23	Projected 2023-24
<b>K-12</b>	<b>4,855</b>	<b>4875</b>



# Budget Vote Approval

Year	Yes	No	Voters	Levy Increase	Tax Levy Limit
2022-23	68.4%	31.6%	3398	2.98%	3.15%
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%

Attachment: Superintendent's Draft Budget Presentation (Superintendent's

# Key Context

# 2023-24 Executive Budget

## Gov. Hochul's Executive Budget Proposal

- Completes the full Foundation Aid phase-in
- Proposes a new set-aside within Foundation Aid
  - Proposed \$530,181 set-aside for high-impact tutoring
- Expands Universal Prekindergarten funding
  - Allocation is based on student slots





# 2022-23 Executive Budget Proposal GCSD State Aid

Aid Category	2022-23 Enacted Budget	2022-23 Expected State Aid	2023-24 Executive Budget Aid
Foundation Aid	\$19,107,605	\$19,103,865	\$24,203,145
Transportation Aid	\$4,020,377	\$4,708,899	\$4,845,964
Building Aid	\$2,983,610	\$2,983,611	\$3,094,526
BOCES Aid	\$1,774,603	\$1,830,229	\$1,918,180
Software, Library, Textbook	\$400,852	\$391,286	\$405,375
Hardware & Technology	\$67,101	\$66,927	\$70,742
Excess Cost (SWD)	\$1,250,599	\$1,266,976	\$1,521,987
UPK Allocation	\$966,600	\$626,400	\$1,479,600
<b>Total State Aid</b>	<b>\$30,571,347</b>	<b>\$30,978,193</b>	<b>\$37,539,519</b>
<b>Comparison to 22-23 Enacted Budget</b>		<b>\$406,846 1.3%</b>	<b>\$6,946,523 22.8%</b>

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 2023-24
- Result of the formula determines the amount that the levy can increase, setting a threshold for voter approval
- If levy increase is less than the threshold amount, budget passes with 50% or more of the voters voting “yes”
- If levy 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

# 2023-24 Tax Levy Limit Calculation

Prior Year Tax Levy		\$78,218,651
Tax Base Growth Factor	x	1.0033
Subtotal Prior Year Tax Levy	=	\$78,476,773
Prior Year PILOTS	+	\$81,896
Capital Expenditures Net of State Aid	-	\$1,633,220
Adjusted Prior Year Tax Levy	=	\$76,925,449
Allowable Levy Growth Factor (Lesser: CPI or 2%)	x	1.02
Growth Adjusted Tax Levy Subtotal	-	\$78,463,958
Est. PILOTS	-	\$41,767
Tax Levy Limit	=	\$78,422,191
Capital Expenditures Net of State Aid	+	\$2,153,898
<b>Maximum Allowable Tax Levy Amount</b>	=	<b>\$80,576,089</b>
<b>Maximum Allowable Increase</b>		<b>\$2,357,438      3.01%</b>



# Projected Budget for 2023-24

2022-23 Expenditure Budget	\$109,887,845
2023-24 Budget Increase	<u>\$9,879,308</u>
Total	\$119,767,153
Total Percentage Increase	8.99%
Estimated Levy Increase	2.76%



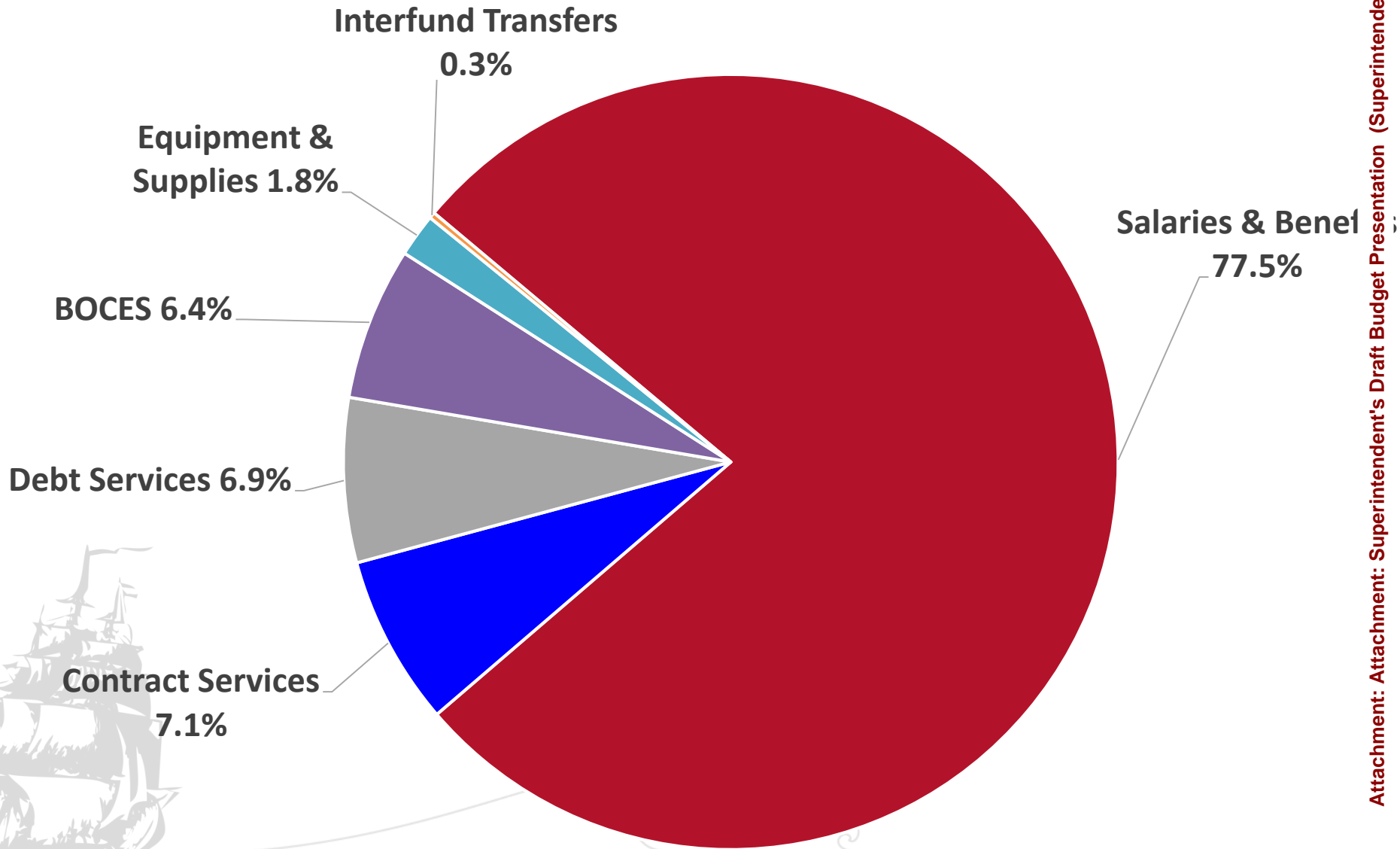
# 2023-24 Tax Impact

	<b>Proposed Budget</b>	<b>Maximum Allowable</b>	<b>Difference</b>
Tax Levy	\$80,380,927	\$80,576,089	\$195,162
Tax Levy Increase (\$)	\$2,162,276	\$2,357,438	
Tax Levy Increase (%)	2.76%	3.01%	

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# 2023-24 Expenditures at a Glance



Attachment: Superintendent's Draft Budget Presentation (Superintendent's





# 2023-24 Expenditures at a Glance

	<b>2022-23 Budgeted</b>	<b>2023-24 Proposed</b>	<b>Change</b>
Salaries (professional)	\$46,849,466	\$48,982,921	\$2,133,456
Salaries (support)	\$11,370,396	\$11,891,779	\$521,383
Employee Benefits	\$28,229,490	\$29,537,760	\$1,308,270
Equipment	\$401,370	\$445,930	\$44,560
Supplies & Textbooks	\$1,923,060	\$2,028,500	\$105,440
Contract Services	\$7,877,312	\$10,154,730	\$2,277,418
BOCES Services	\$7,351,364	\$7,672,093	\$320,729
Debt Service	\$5,580,387	\$8,218,259	\$2,637,872
Interfund Transfers	\$305,000	\$305,000	-0-
High-Impact Tutoring	n/a	\$530,181	\$530,181
<b>TOTAL</b>	<b>\$109,887,845</b>	<b>\$119,767,153</b>	<b>\$9,879,308</b>

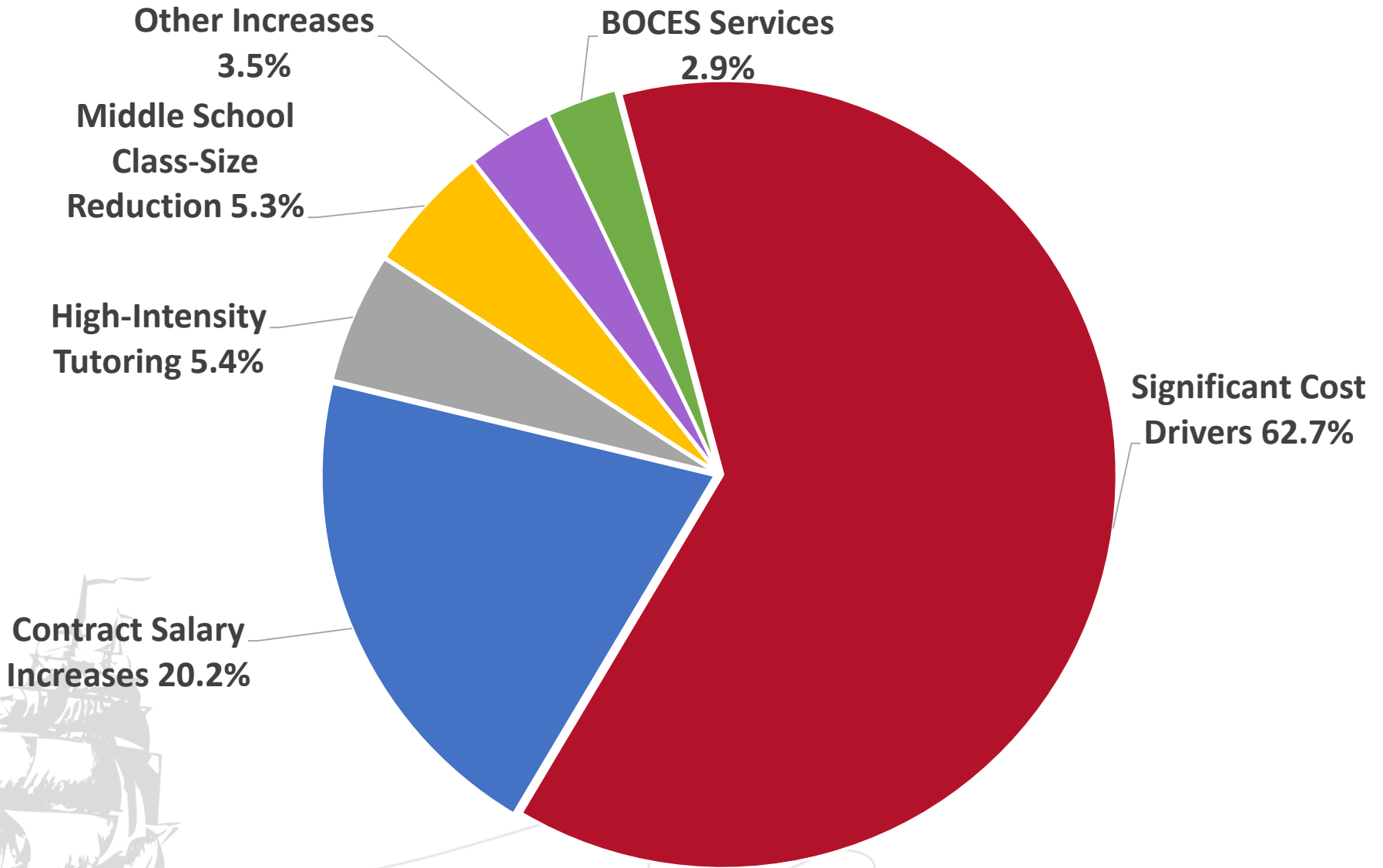
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# Significant Cost Drivers

Item	Increase
Capital Borrowing	\$2,637,872
Tax Certiorari Claims	\$1,400,000
Health Insurance	\$1,318,615
Contract Transportation	\$560,000
Fuel Costs	\$100,000
Professional Services	\$97,000
Legal Expenses	\$80,000
<b>Total</b>	<b>\$6,193,487</b>



# 2023-24 Budget Increase



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# 2022-23 Revenue Budget

	<b>Final 2022-23 Budget</b>	<b>Estimated 2023-24 Budget</b>	<b>Difference</b>
Local Sources	\$901,704	\$1,097,680	\$195,976
Interfund Transfers	\$250,000	\$350,000	\$100,000
State & Federal Aid	\$29,729,807	\$37,768,032	\$8,038,225
Appropriated Reserves	\$470,514	\$170,514	(\$300,000)
Appropriated Fund Balance	\$269,399	\$-0-	(\$269,399)
Property Taxes/PILOT (Tax Levy)	\$78,266,421	\$80,380,927	\$2,114,506
<b>Total</b>	<b>\$109,887,845</b>	<b>\$119,767,153</b>	<b>\$9,879,308</b>

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# Recommended Changes

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# 2023-24 Projected Elementary Class Size Averages

	Altamont	Guilderland	Westmere	Lynnwood	Pine Bush	AVG
<b>K</b>	22*	19.75	20.25	21 (-1)	17.5	20.1
<b>Grade 1</b>	18 (-1)	18	18.2 (+1)	18.25	20.25	18.54
<b>Grade 2</b>	17.33 (+1)	20 (-1)	22* (-1)	19.5	19	19.56
<b>Grade 3</b>	24* (-1)	20.5	19.2 (+1)	20	19.75	20.69
<b>Grade 4</b>	19.33 (+1)	19.75	23.75	20.5 (+1)	20	20.67
<b>Grade 5</b>	20	22.25	24.25*	23.33	21	22.17

\*Under Review

4 FTEs in "Unassigned" positions included in budget





# Staffing Recommendations

Elementary Schools			
Program/Service	FTEs	Cost	Rationale
Vocal/General Music	0.3	\$20,700	To provide instruction to all sections of elementary students
Art Teacher	0.1	\$6,900	To provide instruction to all sections at Lynnwood Elementary

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# Current Middle School Class Sections

	# OF SECTIONS	CURRENT AVERAGE CLASS SIZE	2023-2024 PROJECTED AVERAGE CLASS SIZE WITH NO CHANGES
Grade 6	14	28.21	27.50
Grade 7	14	26.29	28.50
Grade 8	16	23.31	22.94

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# Phased in Class Size Reduction at FMS

- ✦ Transition from 14 homerooms in Grade 6 and 7 to 16 homerooms in 2023-2024
  - Smaller class sizes to help identify and/or address:
    - Gaps in learning
    - 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
  - Phase-in to lower class size begun in 2022-2023 with 8<sup>th</sup> grade



# Staffing Increase at FMS

- ⊗ Transition to 16 Sections at Grades 6 and 7 requires an increase of 5.6 FTEs
  - 4.0 FTEs in core areas (Math, Science, Social Studies and ELA)
  - 1.6 FTEs in encore areas (Art, Music, PE, Health, Technology, FACS)
  - Grade 6 Class size: 24.0    Grade 7 Class Size 24.9
- ⊗ Increase from 14 to 16 Section Cost: \$458,400
- ⊗ Plus 0.8 FTEs in World Language: \$67,200
- ⊗ Total: 6.4 FTEs and \$525,600



# ADDITIONAL GRADE 6 AND 7 STAFF

SUBJECT	FTE (4 SECTIONS)	COST
MATH	1.0 (Includes Tutorial)	\$84,000
SCIENCE	1.0 (Includes Tutorial)	\$84,000
LANGUAGE ARTS	1.0 (Includes Tutorial)	\$84,000
SOCIAL STUDIES	1.0 (Includes Tutorial)	\$84,000
TECHNOLOGY	0.4	\$33,600
PHYSICAL EDUCATION	0.4	\$33,600
ART	0.2	\$13,800
HEALTH	0.2	\$13,800
FACS	0.2	\$13,800
GENERAL MUSIC	0.2	\$13,800
WORLD LANGUAGE	0.8	\$67,200
<b>TOTAL</b>	<b>6.4</b>	<b>\$525,600</b>



# Staffing Recommendations

Middle School			
Program/Service	FTEs	Cost	Rationale
School Resource Officer		\$56,000	Contract with GPD to enhance safety/security at FMS
Monitor Hours	0.5 hrs/day	\$1,850	Supervise students arriving from GHS on shuttle for Studio Art class
Strings Instructor	0.4	\$27,600	Will lower lesson group average sizes from 7.1 to 5.7 students

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# Staffing Recommendations

High School			
Program/Service	FTEs	Cost	Rationale
Science Teacher	0.3	\$25,200	Restores elective offerings and increases AIS support
Comprehensive Skills Program: Business	0.2	\$13,800	Additional section needed due to increased enrollment
Reading Teaching Assistant Hours	0.5 hrs/day	\$2,200	Provides additional support for students after school; more collaboration time with reading department
Monitor Hours	10 hrs/day	\$51,600	Increased supervision in the high school, particularly during lunch periods

# Staffing/Service Recommendations

## Special Education/English as a New Language

Program/Service	FTEs	Cost	Rationale
Elementary Special Education Teacher	1.0	\$84,000	To meet continued needs of students with IEPs at Lynnwood Elementary; previously grant funded
Professional Services		\$97,000	Special educational services for GCSD students who attend private schools
English as a New Language Teachers	1.3	\$109,200	To meet continued needs of ENL students at elementary level; previously grant funded



# Staffing Recommendations

Athletics			
Program/Service	FTEs	Cost	Rationale
Modified Coaching Stipends for G/B X-Country and Track		\$4,000	Salary stipends to reflect step schedule on GTA contract
eSports Team Coach Stipend (two seasons)		\$~5,000	To support creation of eSport team
Section 2 Dues Suburban Council Fees Official Fees		\$15,035	Increases in dues, entry fees, officials' pay and travel rates
Unified Bocce Team		\$2,500	A new unified team for fall of 2023; cost would include coach stipend & equipment

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# Recommended Changes

## Transportation/Maintenance

Program/Service	FTEs	Cost	Rationale
Contract Services		\$560,000	Bus driver shortage resulted in an increase in out-of-district runs that had to be contracted out in 2022-2023; shortages likely to continue into 2023-2024
Lead Testing		\$30,000	Lead testing to be completed by 2025 with increased standards; priority given to 72 outlets measured 5ppb- 15ppb
Custodial Worker	1.0	\$58,240	Additional sections at PBES and LES and additional cleaning protocols from pandemic

# Recommended Changes

Business Office/HR			
Program/Service	FTEs	Cost	Rationale
Transition Position from Senior Account Clerk to Junior Accountant		\$10,500	Job duties require fundamental knowledge of accounting/financial analysis
SchoolFront Platform		\$38,580	Web-based management system to increase efficiency, data flow and security; will save money, time, resources long-term.
Printing Costs		\$18,000	Increased costs of printing supplies. Plan is to move needed forms on-line to reduce printing needs long-term



# Recommended Changes

Curriculum and Instruction/Technology			
Program/Service	FTEs	Cost	Rationale
Tableau Data Reports Services		\$10,000	BOCES service to enhance capacity to analyze achievement, attendance, demographic etc. data at district and school level
BOCES Technology Services		\$39,975	Several software titles purchased through BOCES to maximize aid; support data security and privacy

# “Intensive Tutoring” Set-Aside

- ⊗ Governor’s Aid run included \$530,181 for “intensive tutoring” for Guilderland
- ⊗ Small group/individual tutoring sessions in reading and math to students in grades 3 through 8 at risk of falling below state standards
- ⊗ Funds must be used to supplement, not supplant, current federal, state or local funding
- ⊗ Implementation requirements are highly restrictive; may not be able be feasible for school districts
- ⊗ Awaiting final state budget to determine next steps for use of these funds



# Grant-funded staff to be continued into 2023-2024

ITEMS		COSTS
Pupil Support Services	1.0 Social Worker 1.0 Counselor 0.8 Speech Pathologist 0.4 Social Worker 1.0 Float nurse	\$328,135
Special Education	1.0 Special Education Teacher 4.0 Teaching Assistants	\$248,000
Literacy	2.6 Reading Teachers 1.5 Instructional Coaches	\$386,400
World Language/ENL	0.7 ENL Teacher 0.2 World Language Teacher (Learning Lab)	\$72,600
Summer Curriculum Development	Varied content areas and activities	\$11,000

# New ARP-ESSER funded Requests 2023-24

ITEMS		COSTS
Diversity/Equity/ Inclusion	1.0 Teacher on Special Assignment	\$84,000
Materials and Supplies	Organic Garden Art Supplies School Store Supplies Elementary Science Investigation Supplies	\$7,100
Equipment	Music Equipment Art Equipment FACS Equipment	\$33,975
Equipment Repair	Art (kilns, cameras) Musical Instruments/piano tuning FACS (sewing machines) Science (microscopes, spectrophotometer)	\$8,635
Physical Education	Ropes Course Inspection/Training Refresher	\$3,310
World Language	0.2 Teacher for Learning Lab	\$6,900

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# This Proposed Plan

- ⦿ Recognizes priorities shared by GCSD stakeholders including class sizes at FMS and safety
- ⦿ Maintains programs and services to support students
- ⦿ Addresses increased costs that are out of the district's control: contract transportation costs, health insurance increase, large tax refunds
- ⦿ Respects tax payers
- ⦿ Anticipates end of Federal COVID-relief grant funds
- ⦿ 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, outcomes of unresolved tax certiorari claims, etc.)



# Looking to 2024-25

- ⊗ Expect flat Foundation Aid for future budgets
- ⊗ Project significant contractual salary increases
- ⊗ Finalize transition of grant-funded staff and operations into General Fund
- ⊗ Anticipate resolution of a significant portion of outstanding tax certiorari claims



# Next Steps

- 🌐 March 14, 2023: Question and Answer Session
- 🌐 Week of March 20: Virtual Focus Groups
- 🌐 March 28, 2023: Budget Workshop
- 🌐 April 4, 2023: Board Adopts Budget
- 🌐 May 2, 2023: Budget Hearing
- 🌐 May 16, 2023: Budget Vote and Board Election

