

Budget Presentation 2022 - 2023

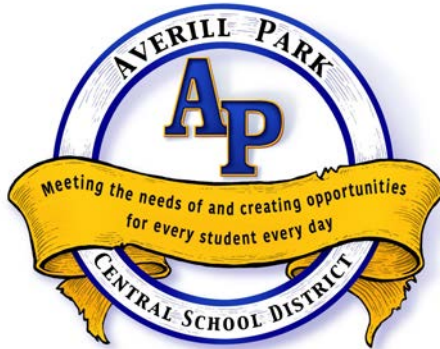


March 28, 2022



District Goals and Mission Statement

- Students will graduate college and career ready.
- Students will productively engage in their school community.
- Students will be digitally fluent by demonstrating the ability to live productively and safely in a technology-influenced society.



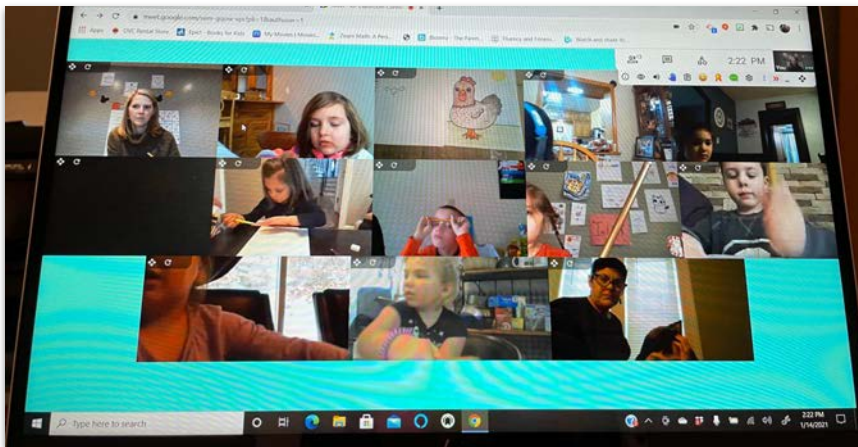
Guiding Principles

- The budget is the financial representation of our academic program.
- Our district goals must drive how we utilize our limited financial and human resources.
- We must use data to guide our decisions.
- Where possible, we will reduce staff through attrition.



A Look Back

2021 - 2022 Budget Plan



Reductions

- Faculty
 - APHS English (1.0 FTE)
 - APHS Music (0.4 FTE)
 - AIS/Intervention Specialist (1.0 FTE)



Reductions

- Support Staff
 - Temporary Appointments Expiring (2.0 FTE)
 - HS Monitor
 - MS Aide



Maintaining Academic Progress

- Summer Program
 - K-12 Summer Program
 - Typically only offer credit recovery at the high school level and ESY for special education



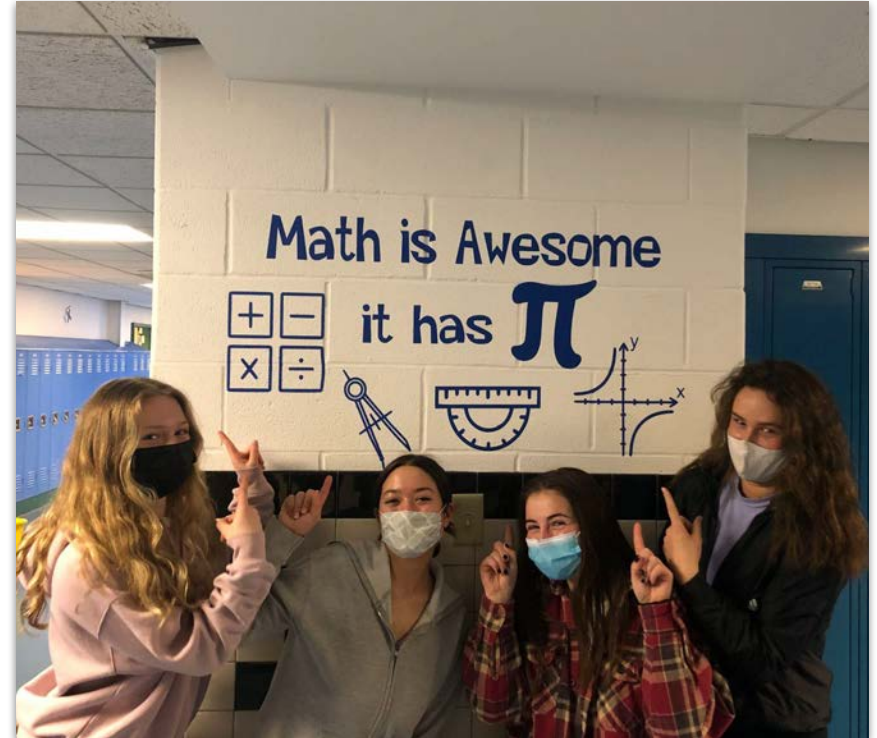
Maintaining Academic Progress

- Faculty
 - “Reinstate” Elementary School AIS
 - 3.0 FTE
 - Increase Middle School AIS
 - 2.0 FTE
 - Math
 - Literacy



Address Social Emotional Needs

- Faculty
 - Increase Support Services
 - Social Worker
 - School Psychologist



Collegial Leadership

- New DLT Structure
 - Reinstate funding to approximately same level as 2020-2021



Miscellaneous

- Professional Development
- Technology
 - Hardware
 - Software
- Maintenance of Physical Plant
- Reduce Reliance on Reserves



Future Considerations

- Prepare for Financial Cliff
 - Add positions that can eventually be absorbed by the general fund budget



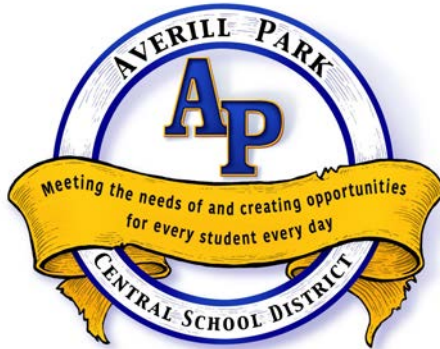
A Look Ahead

2022 - 2023 Budget Plan



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Expenses



Budget Pressures

- Employee Wage Increase
- Legal Costs
- Questar Increases
- Utilities and Materials Increases
- Employee Benefits Increase



Employee Benefits

- **TRS Contribution Rate**
 - Increase from 9.80% to 10.29%
 - Budget impact of \$205,481
- **Health Insurance**
 - Premium increases
 - Budget impact of \$338,099



Budget Numbers- Expenditures

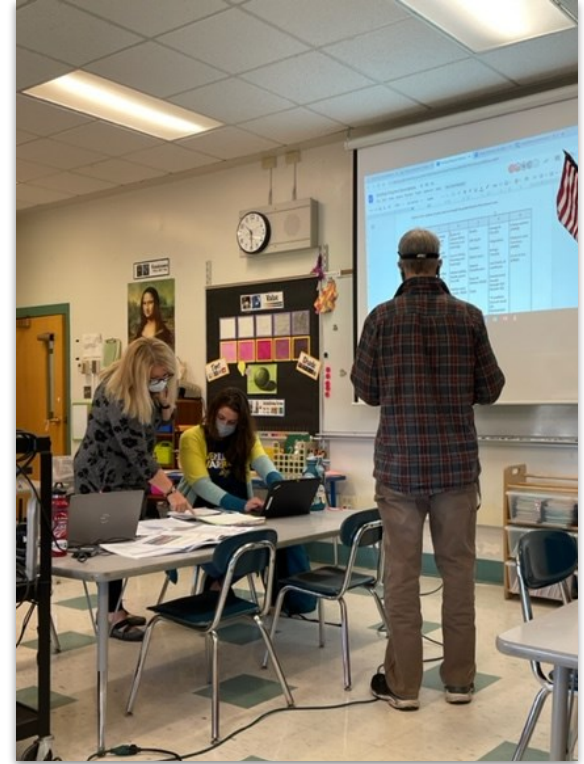
	2021-2022	2022-2023	Change	% of Budget
Salaries	\$31,200,941	\$31,875,381	\$674,440	49.92%
Benefits	\$17,084,802	\$17,453,119	\$368,317	27.33%
Contractual Items	\$2,859,055	\$3,013,169	\$154,114	4.72%
Tuitions	\$555,315	\$623,653	\$68,338	0.98%
Equipment/Supplies	\$1,375,032	\$1,500,497	\$125,465	2.35%
BOCES	\$4,327,311	\$4,477,156	\$149,845	7.01%
Debt Service	\$3,949,391	\$4,756,887	\$807,496	7.45%
Interfunds Transfers	\$105,000	\$155,000	\$50,000	0.24%
	\$61,456,847	\$63,854,862	\$2,398,015	100.00%

Revenue



Budget Pressures

- Minimal Foundation Aid Increase



2022-23 State Aid

	2021-2022 Budgeted Aid	2022-2023 Budgeted Aid	Difference
Foundation Aid	\$16,864,025	\$17,376,623	\$512,598
Building Aid	\$2,839,161	\$3,805,597	\$966,436
Reimbursable Aids	\$5,937,453	\$5,769,265	(\$168,278)
Total	\$25,640,729	\$26,951,485	\$1,310,756

Budget Numbers- Revenue & Fund Balance

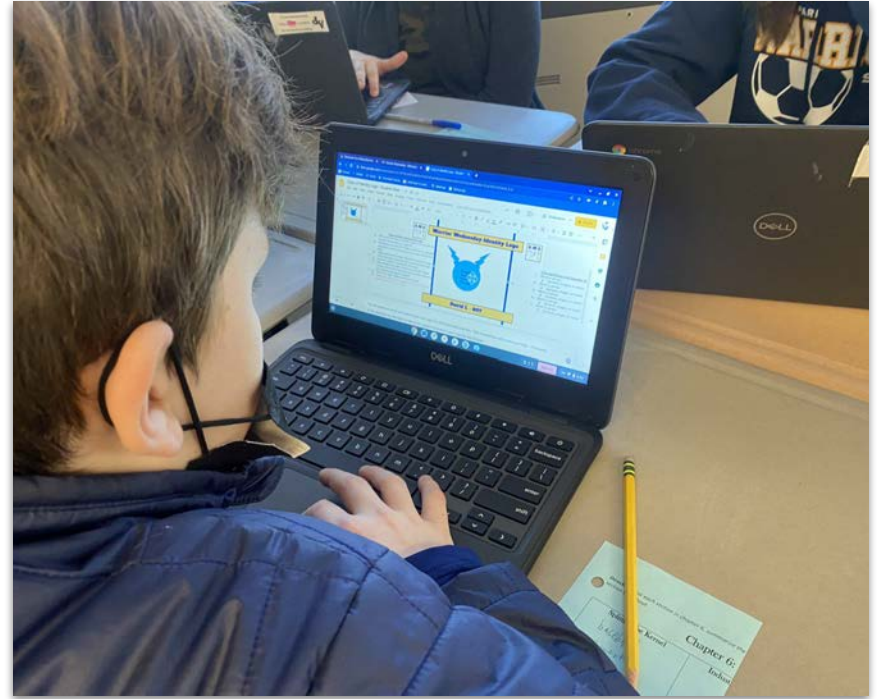
	2021-2022	2022-2023	Change	% of Revenue
Property Tax Levy	\$32,790,622	\$33,756,381	\$965,759	52.86%
State Sources	\$25,640,729	\$26,951,485	\$1,310,756	42.21%
Federal Source	\$90,000	\$120,000	\$30,000	0.19%
Other Local	\$1,567,496	\$1,646,996	\$79,500	2.58%
Interfund Transfer (Debt)	\$88,000	\$0	(\$88,000)	0.00%
Assigned Fund Balance	\$780,000	\$780,000	\$0	1.22%
Planned Use of Reserves	\$500,000	\$600,000	\$100,000	0.94%
Total	\$61,456,847	\$63,854,862	\$2,398,015	100.0%

Property Tax Levy

	2022-2023	2023-2024	2024-2025
Option #1	0.81%	2.73%	5.25%
Option #2	0.81%	3.47%	5.95%
Option #3	2.95%	2.92%	2.91%

Property Tax Levy

- Tax Cap
 - 2.95%
 - Revenue Increase of \$965,759



Budget Summary

	2021-2022	2022-2023	Change
Expenditures	\$61,456,847	\$63,854,862	\$2,398,015
Revenue	\$60,088,847	\$62,474,862	\$2,386,015
Difference	\$1,368,000	\$1,380,000	\$12,000
Interfund Transfer (Debt)	\$88,000	\$0	(\$88,000)
Assigned Fund Balance	\$780,000	\$780,000	\$0
Planned Use of Reserves	\$500,000	\$600,000	\$100,000
Difference	\$0	\$0	

Budget Summary

- Budget to Budget Increase
 - \$2,398,015
 - 3.90%



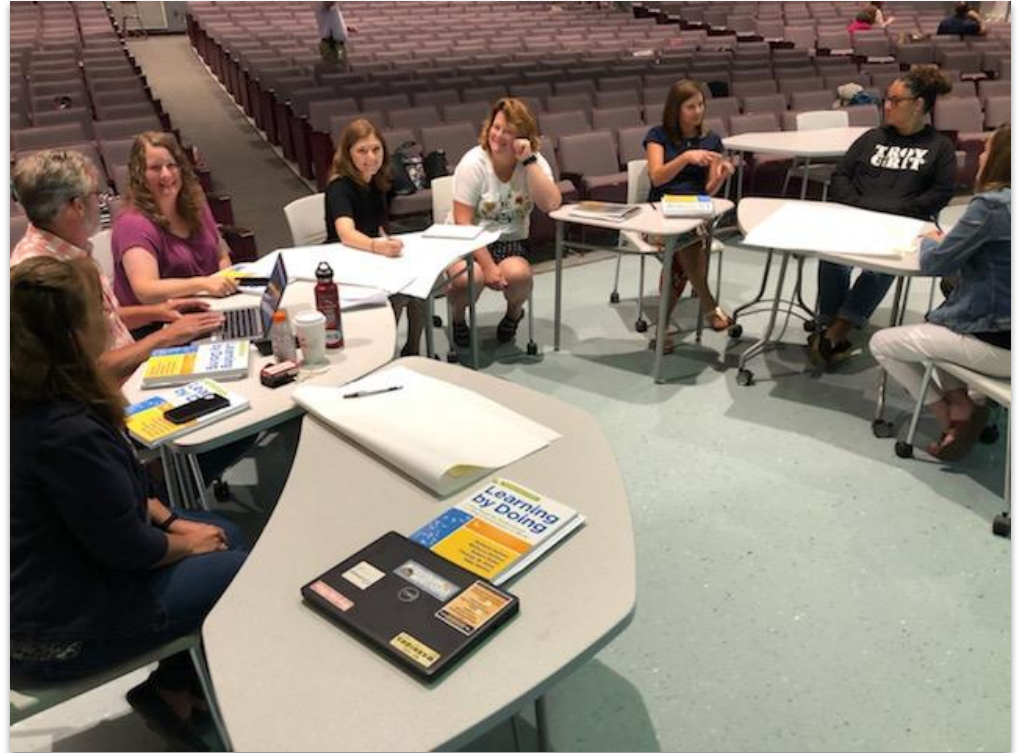
The Plan

- Reductions
- Attrition
- Now Replace
- Add



Reductions

- Aides
 - ES - 3
 - HS - 1
- Needs Based



Attrition

- MS TA
 - Needs Based
- MS AIS
 - Stimulus Cliff Planning
- MS/HS PE
 - 2 Retirees at MS in Physical Education
 - Replacing 1



Replace

- Stimulus
- General Fund



Replace

Stimulus (1 year position)

- ES AIS
- MS Social Studies



Replace

General Fund

- ES Classroom Teacher
- HS English
- HS Library
- ES Physical Education
- MS Physical Education (1 of 2)



Additions

Tier 1

- **Assistant Director for Special Education**
 - Using stimulus
- **Custodial Worker**
 - General fund
- **Head Mechanic**
 - Differential to promote current mechanic
- **HS Music 7th Period**
 - Stipend



Additions

Tier 2 (Not Included in Budget)

- HS Business Teacher
- ES Student Support
- MS/HS PE Teacher



Additions

Tier 3 (Not Included in Budget)

- K-12 Strings
- HS Technology
- HS Art
- HS Driver's Ed



Special Education Change

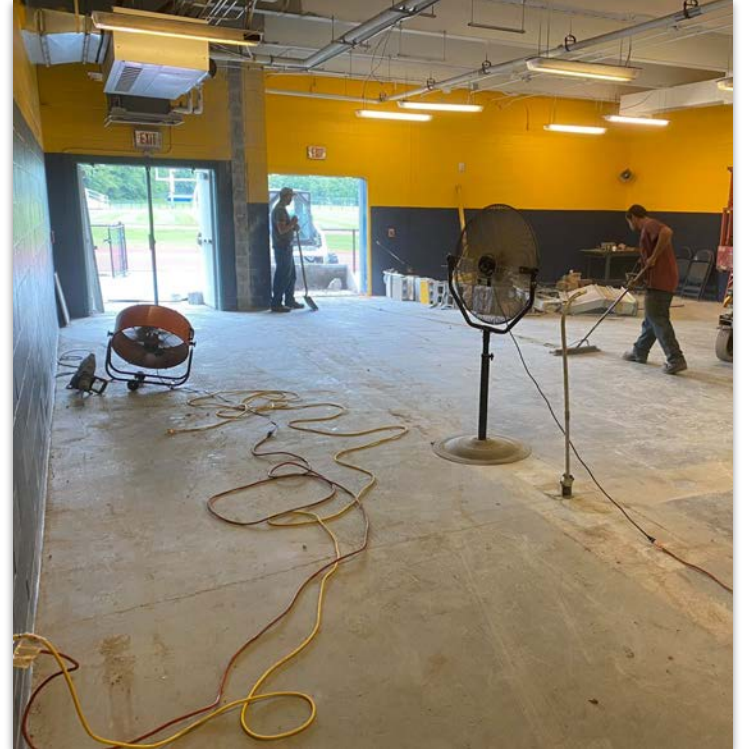
6:1:2

- Start an in-house 6:1:2 program
 - Savings resulting not having to out place students
 - Best plan for impacted students



\$100K Capital Outlay Project

- 2020-2021
 - HS Weight Room
- 2021-2022
 - MS Fire Alarm System Repairs
- 2022-2023
 - HS 12:1:1 Room
 - Fencing for Baseball and Softball Field

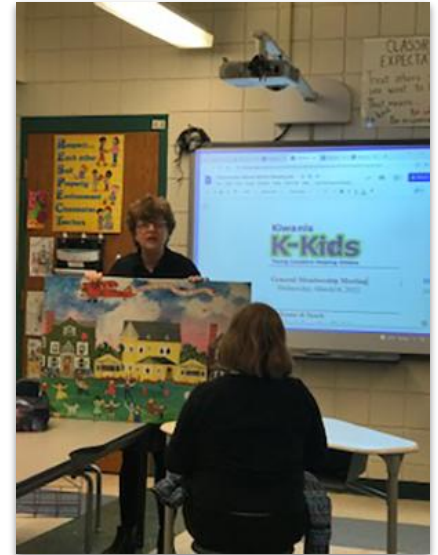


Questar STEM High School

New Program at Questar

- Started in 2021-2022, but after budget development so we did not send any students
- APCSD team visited the school and support including the opportunity for students in our budget
- Budget includes 2 spots
 - Total of approximately \$27,000
- Utilize a lottery if more than 2 students are interested

3 Year Plan



3 Year Plan - Reduction/Attrition

Position	2022-2023	2023-2024	2024-2025
MS TA	Attrition	Not in Budget	Not in Budget
MS Social Studies	Stimulus	Reduction	Not in Budget
MS AIS	Attrition	Not in Budget	Not in Budget
MS/HS PE	Attrition	Not in Budget	Not in Budget
Aides (4)	Reduction (Needs Based)	Not in Budget	Not in Budget

3 Year Plan - Replacement

Position	2022-2023	2023-2024	2024-2025
ES Teacher	Maintain (General Fund)	Maintain (General Fund)	Maintain (General Fund)
HS Library	Maintain (General Fund)	Maintain (General Fund)	Maintain (General Fund)
ES Physical Education	Maintain (General Fund)	Maintain (General Fund)	Maintain (General Fund)
MS Physical Education (1 of 2)	Maintain (General Fund)	Maintain (General Fund)	Maintain (General Fund)
HS English	Maintain (General Fund)	Maintain (General Fund)	Maintain (General Fund)

4 Year Plan - AIS

Position	2020-2021	2021-2022	2022-2023	2023-2024
ES	8 AIS 2 Intervention Spec	9 AIS 1 Intervention Spec	9 AIS 1 Intervention Spec	6 AIS 0 Intervention Spec
MS	1.5 AIS	3.5 AIS	2.5 AIS	1.5 AIS

Note: Before stimulus (March 2021), 2021-2022 was going to be

- **ES - 6 AIS and 1 Intervention Spec**
- **MS - 1.5 AIS**

3 Year Plan - Tier 1 Additions

Position	2022-2023	2023-2024	2024-2025
Asst Dir for Spec Ed	Stimulus	Bring in to (General Fund)	Maintain (General Fund)
Custodial Worker	Bring in to (General Fund)	Maintain (General Fund)	Maintain (General Fund)
Head Mechanic (Differential)	Bring in to (General Fund)	Maintain (General Fund)	Maintain (General Fund)
HS Music - 7th Period (Stipend)	Bring in to (General Fund)	Maintain (General Fund)	Maintain (General Fund)

3 Year Plan - Tier 2 Additions

Position	2022-2023	2023-2024	2024-2025
HS Business Teacher	Not in Budget	Not in Budget	Not in Budget
ES Student Support	Not in Budget	Not in Budget	Not in Budget
MS/HS PE Teacher	Not in Budget	Not in Budget	Not in Budget

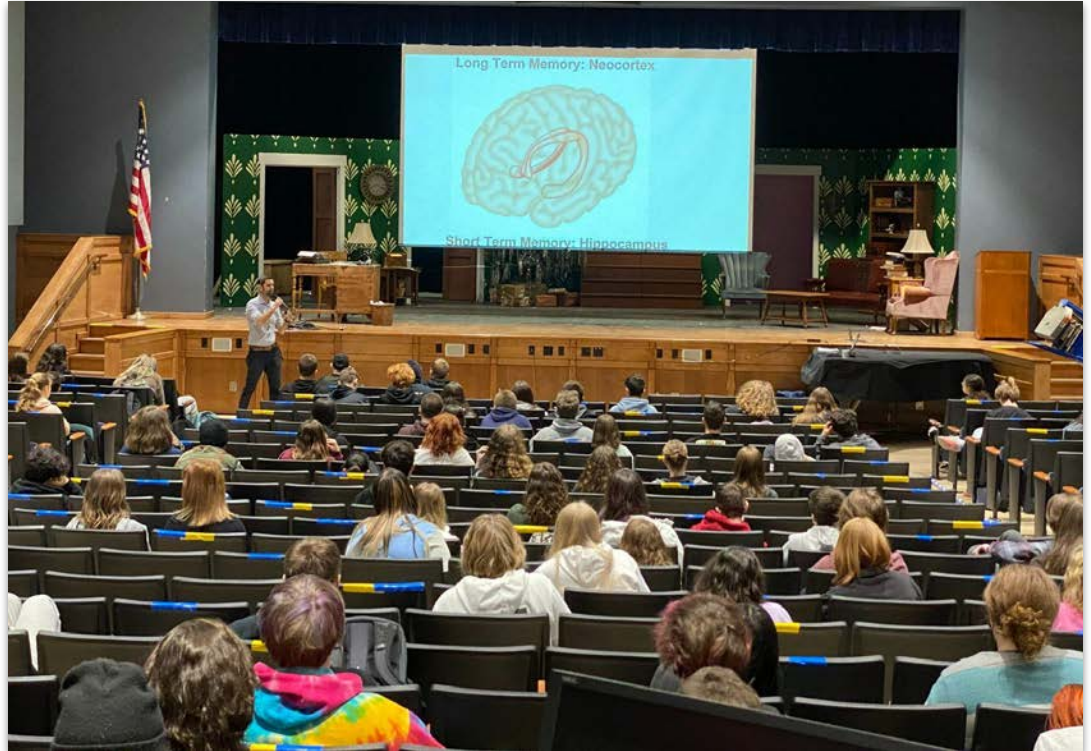
3 Year Plan - Tier 3 Additions

Position	2022-2023	2023-2024	2024-2025
K-12 Strings	Not in Budget	Not in Budget	Not in Budget
HS Technology	Not in Budget	Not in Budget	Not in Budget
HS Art	Not in Budget	Not in Budget	Not in Budget
HS Driver's Education	Not in Budget	Not in Budget	Not in Budget

2022-2023

Deficit Plan

- Reductions
- Attrition
- 6:1:2 (\$300k)
- Fund Balance



2023-2024

Deficit Plan

- **Reductions**
 - Significant decrease of stimulus funds
- **Attritions**
 - If possible...getting tougher
- **Increased Use of Fund Balance**
(gap created by fund balance + new deficit)



2024-2025

Deficit Plan

- Reductions
 - End of stimulus funds
- Attritions
 - If possible...getting tougher
- Increased Use of Fund Balance
(gap created by fund balance + new deficit)



Summary

	2022-2023	2023-2024	2024-2025
Attrition	3 Positions <ul style="list-style-type: none">• PE• TA• AIS	0	0
Reduction	4 Positions <ul style="list-style-type: none">• Aides	8 Positions <ul style="list-style-type: none">• SS• AIS - 5• SEL Coordinator - 2	1 Position <ul style="list-style-type: none">• Special Education
Addition (General Fund)	1 Position <ul style="list-style-type: none">• Custodial Worker 2 Increases <ul style="list-style-type: none">• Music 7th Assignment• Head Mechanic	2 Positions <ul style="list-style-type: none">• Asst. Special Ed. Director• Student Support (Counselor, Psychologist, or Social Worker) for 6:1:2 Program	0