



**DRYDEN**  
CENTRAL SCHOOL DISTRICT

*#LionPride*

# Dryden Central School District

*2021-2022  
BUDGET DEVELOPMENT - IN PROCESS  
March 8, 2021*



## Budget Overview

- Mission, Vision, Core Beliefs-Josh
- Priorities and Strategies-Josh
- Challenges, Goals, Silver Linings, Cautions-Josh
- Budget Overview-Jen
- BOE Discussion-BOE
  - What direction does BOE want to give District on:
    - Priorities
    - Tax Levy/Rate and Use of Fund Balance
    - Additional Information BOE needs



**District Mission:** Our Mission is to educate and empower each learner to achieve excellence and build a better world.

**District Vision:** We aspire to be the school district others strive to become.

**Our Core Beliefs:**

- Students come first.
- Everyone can learn.
- We have high expectations for all.
- A safe, joyful and nurturing environment promotes learning and growth.
- We encourage creativity, problem solving and innovation.
- We act with integrity and accountability.
- We value diversity and treat everyone with respect, compassion and dignity.
- We cultivate resilience and build strength of character.
- Positive relationships and partnerships are essential.



## **2021-2022 Dryden Central School Strategic Plan**

### **Immediate Priorities:**

- Address students' physical, social, emotional, mental health and academic needs through a robust multi-tiered system of supports and interventions.
- Implement clear process, protocols and expectations for the collection, analysis and use of student data with special focus on increasing graduation rates and decreasing dropout rates.



## **2021-2022 Dryden Central School Strategic Plan**

### **Core Strategies:**

- Implement systemic improvements to literacy curriculum, instruction and assessments to foster a district-wide love of reading and writing.
- Design master schedules that empower students and staff with equitable opportunities to grow, innovate and achieve excellence.
- Implement innovative programs PK-12 to meet emerging needs and increase student engagement.
- Foster wider-reaching relationships with all families by intentionally engaging with them in their environment.
- Attract, support, and retain high quality employees who are reflective of our school community and its core beliefs.



## **2021-2022 Budget Development**

### **Challenges:**

- State Fiscal Crisis and all of its unknowns
- TRS and ERS contributions are back on the rise
- Staying ahead the state fiscal crisis that has not peaked
- No guarantee of Federal Bailout money in the next 2-3 years

### **Goals:**

- Adopt a budget aligned to our Mission, Vision Core Beliefs while maintaining fiscal health of the District
- Balance use of tax levy, fund balance, revenues, and attrition/breakage

### **Silver Linings:**

- Additional Federal Dollars from Stimulus Package
- State Fiscal Crisis may not be as bad as first projected



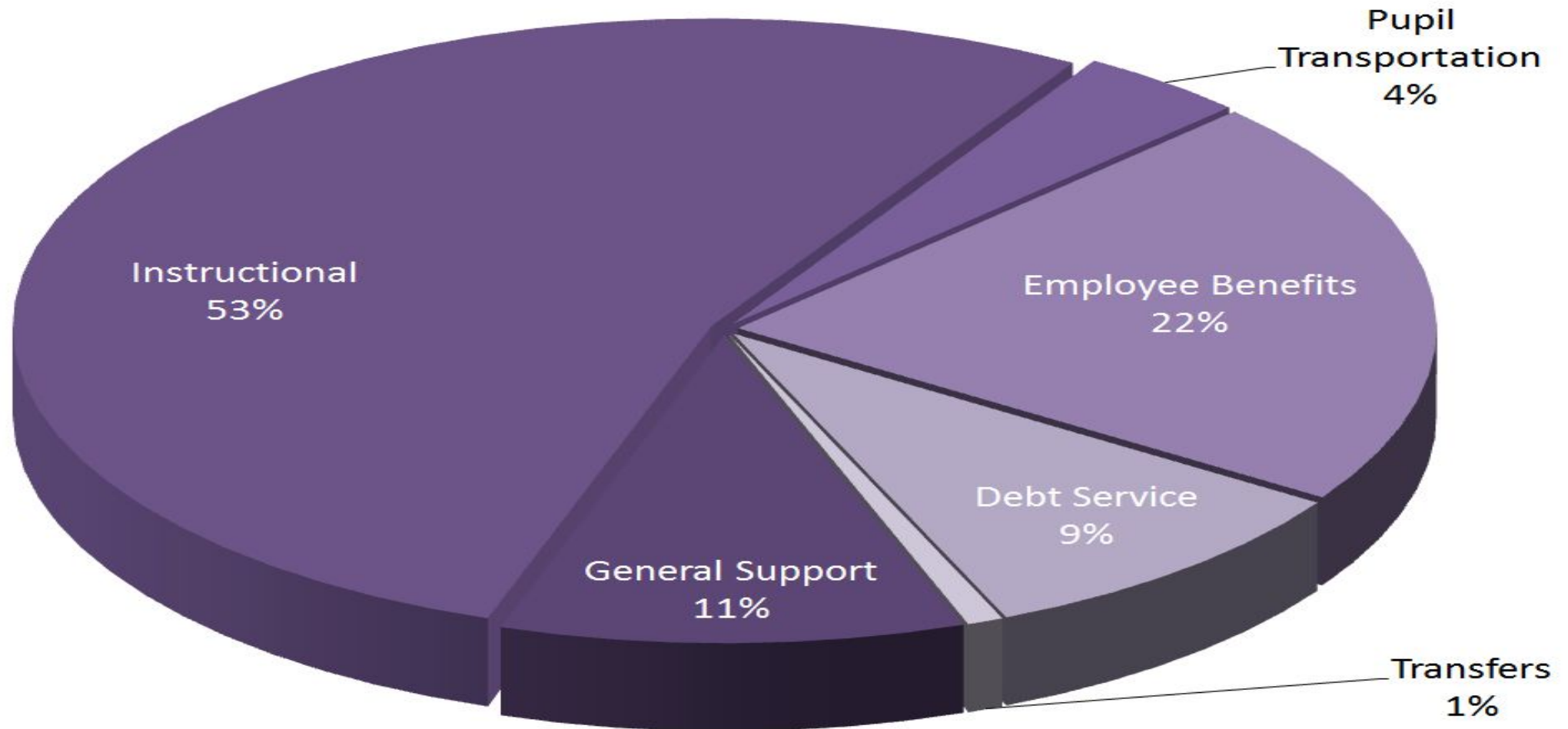
## 2021-2022 Budget Development

### Cautions:

- Again, it is not only the immediate year, we need to be worried about.
- NYS Budget needs to pass before anything is really “locked” in-April.



**PROPOSED 2020-2021 BUDGET EXPENSE DISTRIBUTION**







## CURRENT PROPOSED 2021-2022 BUDGET - A WORK IN PROGRESS

Adopted Budget 2020-2021	Current Proposed Budget 2021-2022	Change \$	Change %
\$42,826,418	\$44,105,418	\$1,279,000	2.99%

- Key expenditure increases: salaries and benefits, BOCES services
- Key revenue decreases: State Aid



## Salary

Adopted Budget 2020-2021	Estimated Increase 2021-2022	Change \$	Note
\$18,140,646	2.5%	\$455,000	Current Negotiations



## Benefits

Adopted Budget 2020-2021	Current Proposed Budget 2021-2022	Change \$	Change %
\$9,263,289	\$9,787,289	\$524,000	5.66%

- Includes: Retirement (ERS/TRS), Health & Dental, Workers' Comp., Unemployment, Social Security & Medicare



## Benefits Details

	<u>20-21 Budget</u>	<u>% Increase</u>	<u>Increase Amount</u>
● Retirement	\$1,990,000	*See rates page	\$123,000
● Health/Dental	\$5,528,289	6.5%	\$359,500
● Workers' Comp.	\$305,0000	~2%	\$6,500
● Unemployment	\$50,000	???	???
● Soc.Sec/M'care	\$1,390,000	Salary X 7.65%	<u>\$35,000</u>
		<b>TOTAL:</b>	<b>\$524,000</b>



## Retirement Trends (TRS) - Employer Contribution Rates (21-22 Rate = 9.8%, up from 9.53%)



2008-09	7.63%
2009-10	6.19%
2010-11	8.62%
2011-12	11.11%
2012-13	11.84%
2013-14	16.25%
2014-15	17.53%



## Tax Levy Limit

Levy 2020-2021	Levy Limit 2021-2022	Change \$	Change %
\$18,746,819	\$19,266,894	\$520,075	2.77%

- Levy limit includes: \$288,233 available carry over from FYE 2021



## **NEXT STEPS:**

- Additional Meetings with Leadership Team
- NYS Budget??: April 1, 2021
- Budget Adoption: April 19, 2021
- Budget Public Hearing: May 10, 2021
- Budget Vote: May 18, 2021

(Please Note: We are waiting for guidance on above budget schedule due to current health crisis.)