



DRYDEN
CENTRAL SCHOOL DISTRICT

#LionPride

Dryden Central School District

2022-2023

BUDGET DEVELOPMENT - Preliminary
February 28, 2022



Budget Overview

- Mission, Vision, Core Beliefs-J. Bacigalupi
- Priorities and Strategies- J. Bacigalupi
- Budget Overview-J. Case
 - Proposed budget expense distribution
 - Current proposed budget
 - Salaries
 - Benefits
 - Retirement Trends
 - Tax Levy Limit
- BOE Discussion/Questions



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.



2022-2023 Dryden Central School Strategic Plan

Immediate Priorities - Apply significant focus, resources and attention

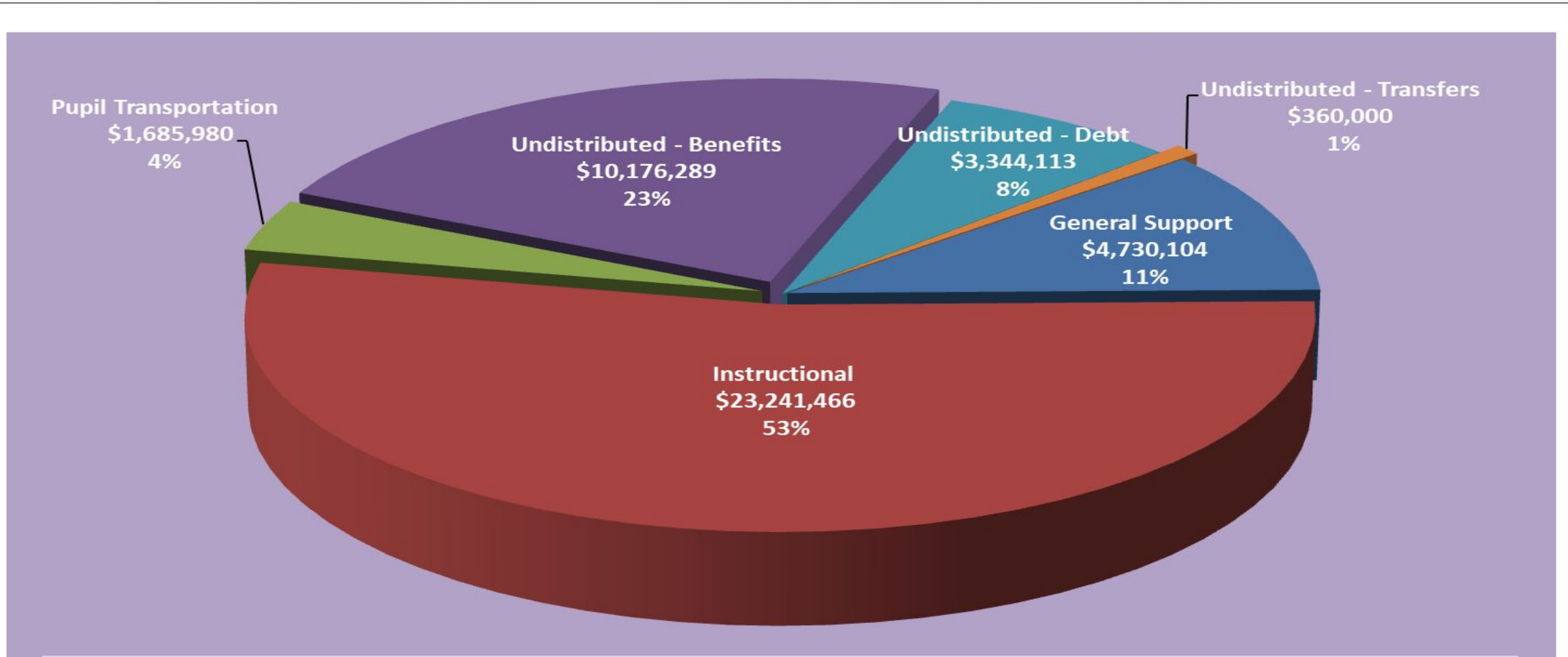
- Address students' physical, social, emotional, mental health and academic needs through a robust multi-tiered system of supports and interventions.
- Implement clear process, protocols and expectations for the collection, analysis and use of student data to support achieving building-level goals.



2022-2023 Dryden Central School Strategic Plan

Core Strategies - Continue to Improve Performance

- Use literary 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.
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- Implement innovative programs to achieve excellence for all students.
- Foster relationships with families and empower them to engage with the community resources they need.



Current (2021-2022) Budget Expenditure Distribution



CURRENT PROPOSED 2022-2023 BUDGET - A WORK IN PROGRESS!

Adopted Budget 2021-2022	Current Proposed Budget 2022-2023	Change \$	Change %
\$43,537,952	\$45,046,985	\$1,509,033	3.47%

- Key expenditure increases: salaries, benefits, debt service, BOCES services



Salary

Adopted Budget 2021-2022	Estimated Increase 2022-2023	Change \$	Note
\$18,447,784	2.5%	\$461,195	Current Negotiations



Benefits

Adopted Budget 2021-2022	Current Proposed Budget 2022-2023	Change \$	Change %
\$10,176,289	\$10,603,089	\$426,800	4.19%

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



Benefits Details

	<u>21-22 Budget</u>	<u>% Increase</u>	<u>Increase Amount</u>
● Retirement	\$2,410,000	*See rates page	\$80,000
● Health/Dental	\$5,920,289	6%	\$355,000
● Workers' Comp.	\$321,0000	~2%	\$6,500
● Unemployment	\$100,000	-50%	(\$50,000)
● Soc.Sec/M'care	\$1,425,000	Salary X 7.65%	<u>\$35,300</u>
		TOTAL:	\$426,800



Retirement Trends (TRS) - Employer Contribution Rates (22-23 Rate = 10.29%, up from 9.80% in 21-22)



2008-2009	7.63%	2015-2016	13.26%	<u>2022-2023</u>	<u>10.29%</u>
2009-2010	6.19%	2016-2017	11.72%		
2010-2011	8.62%	2017-2018	9.8%		
2011-2012	11.11%	2018-2019	10.62%		
2012-2013	11.84%	2019-2020	8.86%		
2013-2014	16.25%	2020-2021	9.53%		
2014-2015	17.53%	2021-2022	9.80%		



Tax Levy Limit

Levy 2021-2022	Estimated Levy Limit 2022-2023	Change \$	Change %
\$19,266,894	\$19,801,687	\$534,793	2.78%

Working on verification of Tax Levy Limit amount
(Potential changes in PILOTS and Capital Exclusions)



NEXT STEPS:

- ~ Additional meetings with Leadership Team, Supervisors, BPD, etc.
- ~ Finalize BOCES budget, staffing changes, department requests, etc.

- March 28, 2022: Tentative Budget Presentation to BOE - with discussion
- April 1, 2022: NYS Budget Finalized ???
- April 18, 2022: Budget Adoption & Tax Report Card Approval
- May 9, 2022: Budget Public Hearing
- May 17, 2022: Budget Vote