



DRYDEN
CENTRAL SCHOOL DISTRICT

#LionPride

2023 - 2024
Proposed Budget
Public Hearing
May 2, 2023



BUDGET PRIORITIES:

- Maintain current program offerings and student opportunities while rightsizing expenditures through retirement, attrition, and consolidation.
- Balance the use of revenues, tax levy, fund balance, attrition and consolidation to maintain the fiscal health of the District while recovering from the pandemic, as well as preparing for long term fiscal concerns and District goals.



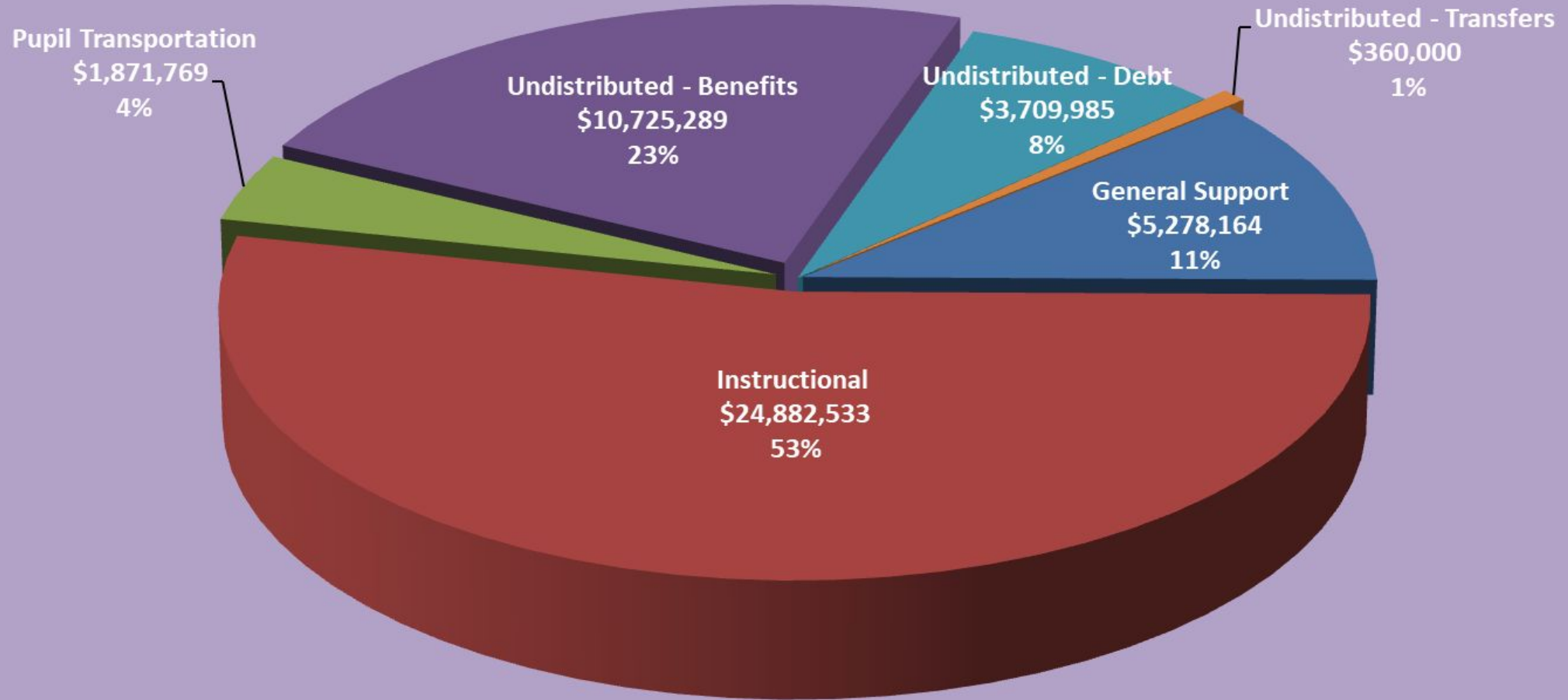
- The Budget Newsletter is being distributed today (May 2, 2023) via The Shopper to all voting residents in the Dryden Central School District.
- The Budget Newsletter highlights the budget in the NYS recommended 3-Part Format: Administration/Program/Capital.
- This presentation will highlight the budget based on NYS Budget Categories: General Support; Instructional; Pupil Transportation; Undistributed - Benefits/Debt/Transfers.



2023-2024 PROPOSED BUDGET (BOE Adopted 4/17/23)

Original Budget 2022-2023	Proposed Budget 2023-2024	\$ Change	% Change
\$45,311,906	\$46,827,740	\$1,515,834	3.35%

- Budget decreases: Debt Service
- Budget increases: Staff salaries per various contract agreements; required benefit increases (Retirement, Health Insurance, Social Security); BOCES services; auto/liability insurance, fuel, AED updates.





GENERAL SUPPORT

Original Budget 2022-2023	Proposed Budget 2023-2024	\$ Change	% Change
\$4,983,809	\$5,278,164	\$294,355	5.91%

- Includes: Board of Education; Central Administration, Finance; Personnel Services; Central Services (Operations & Maintenance, Paper, Postage, Data Processing); Liability Insurance; District Memberships; Misc. Property Tax Adjustments; BOCES Administration Costs.



INSTRUCTIONAL - GENERAL/SPECIAL EDUCATION

Original Budget 2022-2023	Proposed Budget 2023-2024	\$ Change	% Change
\$23,927,478	\$24,882,533	\$955,055	3.99%

- Includes: Building Administration; Professional Development; Teaching (Regular and Special Service Teachers, Teaching Assistants, Teacher Aides, Equipment, Contract Services, Supplies); BOCES Services; Instructional Media; Pupil Services (Nurses, Guidance, Psychological Support)



PUPIL TRANSPORTATION

Original Budget 2022-2023	Proposed Budget 2023-2024	\$ Change	% Change
\$1,813,179	\$1,871,769	\$58,590	3.23%

- Includes: All costs associated with student transportation.



UNDISTRIBUTED

	Original Budget 2022-2023	Proposed Budget 2023-2024	\$ Change	% Change
Benefits	\$10,450,289	\$10,725,289	\$275,000	2.63%
Debt	\$3,777,151	\$3,709,985	- \$67,166	-1.78%
Transfers	\$360,000	\$360,000	\$0	0.00%

- Benefits Include: Employee Retirement; Teacher Retirement; Social Security; Workers' Compensation; Unemployment; Health and Dental Insurance (Active and Retired).
- Debt Includes: Annual principal and interest due on debt for capital projects.
- Transfers Include: Funds to support all Pre-Kindergarten Programs; Summer School; and Benefit costs to support Food Service Program.



2023-2024 PROJECTED REVENUE

<u>DESCRIPTION</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>\$ Change</u>	<u>% Change</u>
Real Property Tax Items	19,784,587	20,397,856	613,269	3.10%
Other Revenues	1,338,100	1,236,000	-102,100	-7.63%
State Aid	21,878,702	22,732,092	853,390	3.90%
Appropriated Reserves	800,000	850,000	50,000	6.25%
Debt Service	750,000	800,000	50,000	6.67%
Appropriated Fund Balance	<u>760,517</u>	<u>811,792</u>	<u>51,275</u>	<u>6.74%</u>
	\$45,311,906	\$46,827,740	1,515,834	3.35%



2023- 2024 ALLOWABLE TAX LEVY CALCULATION

Prior Fiscal Year Tax Levy (22-23)	19,784,587	
Tax Base Growth Factor	X <u>1.0063</u>	
	19,909,230	
PILOTS Receivable (22-23)	+ <u>167,100</u>	
	20,067,330	
22-23 Capital Exclusions	- <u>0</u>	
	20,067,330	
Allowable Levy Growth Factor (CPI)	x <u>1.02</u>	
	20,477,856	
Est. PILOTS Receivable (23-24)	- <u>80,000</u>	
	20,397,856	
23-24 Exclusions (Capital/Retirement)	- <u>0</u>	
Available Carryover	+ <u>0</u>	
MAXIMUM ALLOWABLE LEVY	\$20,397,856	
MAXIMUM ALLOWABLE INCREASE TO LEVY	\$613,269	3.10%



Please remember that the Board of Education approved a 2020-2021 budget that had **NO TAX LEVY INCREASE** at the beginning of the pandemic.

19-20 TAX LEVY = \$18,746,819

20-21 TAX LEVY = \$18,746,819

21-22 TAX LEVY = \$19,266,894

22-23 TAX LEVY = \$19,784,587

23-24 TAX LEVY = \$20,397,856

8.81% total increase over the 19-20 budget = 2.20% Average Annual Increase



- 2023-2024 Contingency Budget: \$46,214,471
- Budget Increase: 1.99%
- Tax Levy Increase: 0%
- Additional Required Contingency Cuts:

A contingency budget eliminates all non-contingent items such as student supplies, equipment and certain salary increases. Building use fees will be increased to cover all costs incurred by the District for use of buildings or grounds. Typically a contingency budget requires additional reductions to Program, Administrative and Capital Components to maintain a 0% increase to the tax levy as required by law.



PROPOSITIONS

Proposition No. 1

2023-2024 SPENDING PLAN

Shall the following resolution be adopted, to wit:

RESOLVED: That the Dryden Central School District, as recommended by the Board of Education, adopt a spending plan for the 2023-2024 school year in the amount of **\$46,827,740** and to levy the necessary tax therefor?

Proposition No. 2

SCHOOL BUS BOND PROPOSITION

Shall the Bus Bond Proposition set forth in the legal notice of this meeting authorizing the purchase of school buses and other transportation vehicles at a maximum cost of **\$495,000** and providing that such sum shall be raised by a tax collectable in annual installments with District obligations to be issued in anticipation thereof, be approved?



Proposition No. 3

ALTERATIONS & IMPROVEMENTS AT FREEVILLE ELEMENTARY SCHOOL CAPITAL PROJECT PROPOSITION

Shall the proposition set forth in the legal notice of this meeting authorizing expending up to \$100,000 for alterations to the building's domestic water system and building security improvements at the Freeville Elementary School, with up to \$20,000 of such cost to be expended from the existing building capital reserve fund and the balance of such cost, or so much thereof as may be necessary, to be funded by state aid available, all as more fully described in said notice, be approved?



Board of Education Candidates

There are three vacancies on the Board of Education. All three are for three-year terms commencing on July 1, 2023, and expiring on June 30, 2026. The vacancies will be filled by plurality vote.

- ★ Heather Williams
- ★ David Peck
- ★ Daniel Mulligan
- ★ Lawrence Lyon

Candidate biographies can be found in the Budget Newsletter, on the District's website, and on the District's social media platforms.



DRYDEN
CENTRAL SCHOOL DISTRICT

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Tuesday, May 16, 2023

Annual Budget Vote and Election of School Board Members

In Person Voting - MS/HS Auditorium

7:00 AM - 9:00 PM

Thank You!

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