



South Colonie
CENTRAL SCHOOL DISTRICT

Board of Education Meeting
January 16, 2024



2024-25 Budget Development

Preliminary Budget Discussion

Presented by: Jacqlene McAllister

Assistant Superintendent for Management Services and Strategic Planning

Budget Priorities



2024-2025 Budget Priorities

- Focus is on academic Equity and Opportunities for students
- Strengthening the Special Education Continuum of Services
- Structure and sustainability of programming
- Enhancing Graduation Pathways
- Expansion of UPK Offerings/Partnerships
- Enhancing Facilities-Next Generation Colonie



NEXT GENERATION
South Colonie
CENTRAL SCHOOL DISTRICT



South Colonie Four Pillars

Academics



Wellness



Character



Community



Budget Factors



Economic Factors Shaping 2024-25 Budget

- **Expenses** (Inflation, Health Insurance, Salaries, Pension Contributions)
- **Revenue** (State Aid, Tax Levy, Federal Aid)
- **Foundation Aid** (Formula Running)
- **One-Time Federal Funding** (Expires 8/31/2024)
- **Tax Levy Cap**
- **State and Local Budget Timelines**



Executive Budget Proposal Status - 1/16/24

- **\$825 million state aid increase (2.4%) for schools**
 - \$507 million increase (2.1%) in Foundation Aid (no guaranteed minimum increase)
 - Full funding of expense-based aids, generating a \$318 million increase (3.2%) over current funding levels
- **Adjustments to the Foundation Aid formula, leading to a lower overall Foundation Aid increase than compared to fall estimates**
- Elimination of Foundation Aid hold harmless for some districts
- Continued state funding for free school meals, reflective of 2023-24 increase
- Proposed four-year extension of mayoral control of New York City schools
- “Back to Basics” proposal, to ensure students receive evidence-based literacy instruction, with \$10 million to support teacher training (as mentioned in State of the State address)

(Source: NYSSBA Advocacy Alert, January 16, 2024)



Advocacy Alert

Executive Budget Proposal - Aid Runs

COUNTY - ALBANY

2024-25 EXECUTIVE BUDGET PROPOSAL

RUN NO. BT242-5

2023-24 AND 2024-25 AIDS PAYABLE UNDER SECTION 3609 PLUS OTHER AIDS

DISTRICT CODE DISTRICT NAME SEE NOTE BELOW 2023-24 BASE YEAR AIDS:	010100 ALBANY PRELIM. DATA	010201 BERNE KNOX	010306 BETHLEHEM	010402 RAVENA COEYMAN	010500 COHOES	010601 SOUTH COLONIE
FOUNDATION AID	124,351,360	7,072,498	18,277,645	13,503,810	25,954,658	29,659,812
FULL DAY K CONVERSION	0	0	0	0	0	0
UNIVERSAL PRE-KINDERGARTEN	6,071,278	193,070	480,600	740,148	1,109,437	970,078
BOCES	0	937,983	1,699,151	1,322,834	1,785,437	1,685,401
SPECIAL SERVICES	3,875,040	0	0	0	0	0
HIGH COST EXCESS COST	1,484,012	94,460	449,801	159,404	0	438,249
PRIVATE EXCESS COST	3,675,433	302,478	639,255	578,746	617,041	698,759
HARDWARE & TECHNOLOGY	232,093	56,370	26,435	26,435	35,673	77,769
SOFTWARE LIBRARY TEXTBOOK	926,088	56,081	349,293	145,921	157,604	416,034
TRANSPORTATION INCL SUMMER	8,784,926	1,335,444	4,199,370	2,950,666	1,456,462	3,315,272
BUILDING + BLDG REORG INCENT	11,592,397	2,024,203	3,679,199	1,564,532	2,751,010	1,670,543
OPERATING REORG INCENTIVE	0	0	0	0	0	0
CHARTER SCHOOL TRANSITIONAL	576,194	0	0	0	278,966	0
ACADEMIC ENHANCEMENT	1,247,799	0	0	0	0	0
HIGH TAX AID	0	0	950,728	0	0	0
SUPPLEMENTAL PUB EXCESS COST	0	0	0	0	0	0
TOTAL	162,816,640	12,025,589	30,784,178	20,992,696	34,146,288	38,931,917
2024-25 ESTIMATED AIDS:						
FOUNDATION AID	129,913,198	6,448,319	19,097,272	13,657,805	27,942,396	32,147,700
FULL DAY K CONVERSION	0	0	0	0	0	0
UNIVERSAL PRE-KINDERGARTEN	6,071,278	196,086	1,269,000	913,548	1,109,437	970,078
BOCES	0	989,118	1,640,306	1,253,765	1,775,049	1,434,789
SPECIAL SERVICES	4,353,171	0	0	0	0	0
HIGH COST EXCESS COST	1,348,271	83,089	395,035	199,547	0	413,213
PRIVATE EXCESS COST	3,824,059	241,267	647,905	522,731	614,965	713,975
HARDWARE & TECHNOLOGY	227,856	9,367	62,648	26,192	35,030	78,248
SOFTWARE LIBRARY TEXTBOOK	926,633	58,232	344,356	147,252	162,177	426,082
TRANSPORTATION INCL SUMMER	9,248,154	1,329,893	4,880,951	3,344,933	1,594,845	3,471,126
BUILDING + BLDG REORG INCENT	13,861,308	2,038,060	3,424,247	1,480,067	1,548,274	1,457,202
OPERATING REORG INCENTIVE	0	0	0	0	0	0
CHARTER SCHOOL TRANSITIONAL	3,040,813	0	0	0	161,304	0
ACADEMIC ENHANCEMENT	1,247,799	0	0	0	0	0
HIGH TAX AID	0	0	950,728	0	0	0
SUPPLEMENTAL PUB EXCESS COST	0	0	0	0	0	0
TOTAL	174,062,540	11,393,431	32,712,448	21,545,840	34,943,477	41,112,413
\$ CHG 24-25 MINUS 23-24	11,245,900	-632,158	1,928,270	553,144	797,189	2,180,496
% CHG TOTAL AID	6.91	-5.26	6.26	2.63	2.33	5.60
\$ CHG W/O BLDG, REORG BLDG AID	8,976,989	-646,015	2,183,222	637,609	1,999,925	2,393,837
% CHG W/O BLDG, REORG BLDG AID	5.94	-6.46	8.05	3.28	6.37	6.42

NOTE: STATE AID ESTABLISHED BY EXECUTIVE BUDGET FOR 11 DISTRICTS WITH INCOMPLETE DATA.

Executive Budget Proposal - Aid Runs

DISTRICT CODE	010601
DISTRICT NAME	SOUTH COLONIE
SEE NOTE BELOW	
2023-24 BASE YEAR AIDS:	
FOUNDATION AID	29,659,812
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	970,078
BOCES	1,685,401
SPECIAL SERVICES	0
HIGH COST EXCESS COST	438,249
PRIVATE EXCESS COST	698,759
HARDWARE & TECHNOLOGY	77,769
SOFTWARE, LIBRARY, TEXTBOOK	416,034
TRANSPORTATION INCL SUMMER	3,315,272
BUILDING + BLDG REORG INCENT	1,670,543
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	0
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	0
SUPPLEMENTAL PUB EXCESS COST	0
TOTAL	38,931,917

2024-25 ESTIMATED AIDS:	
FOUNDATION AID	32,147,700
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	970,078
BOCES	1,434,789
SPECIAL SERVICES	0
HIGH COST EXCESS COST	413,213
PRIVATE EXCESS COST	713,975
HARDWARE & TECHNOLOGY	78,248
SOFTWARE, LIBRARY, TEXTBOOK	426,082
TRANSPORTATION INCL SUMMER	3,471,126
BUILDING + BLDG REORG INCENT	1,457,202
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	0
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	0
SUPPLEMENTAL PUB EXCESS COST	0
TOTAL	41,112,413
\$ CHG 24-25 MINUS 23-24	2,180,496
% CHG TOTAL AID	5.60
\$ CHG W/O BLDG, REORG BLDG AID	2,393,837
% CHG W/O BLDG, REORG BLDG AID	6.42

Financial Trends



➤ State Aid

- South Colonie is anticipated to see **Foundation Aid growth** within current law of the formula.
- Projected Foundation Aid increase: \$2.9 million

➤ Federal Aid

- School districts will be losing one-time relief funds for 2024-25

➤ Tax Cap

- Allowable levy growth factor to be limited to **2%** while CPI is expected to be 3.1%

Revenues

2023-24 Total Budget = \$122,194,702

Financial Trends

➤ Inflation

- **3-5%**
(2023 Consumer Price Index vs. 2022 Nov.)

➤ Health Insurance

- **10%** anticipated for major medical

➤ Salary Increases (3-5%)

- *Salary projections for multiple groups are unknown*

➤ Pension Contributions

- **Teachers Retirement System (TRS)**
increasing from 9.76% (estimated to be between 9.75% and 10.25%)
- **Employee Retirement System (ERS)**
increasing from 13.1% to 15.2%



Expenses

Tax Cap Factors



Allowable Levy Growth Factor

Lesser of 2% or
Consumer Price Index-
Urban CPI-U (Inflation)

2%

for 2024-25

(2% for 23-24)

Tax Base Growth Factor

Tax and Finance
growth in our district

1.0077

for 2024-25

(1.0047 for 23-24)
(1.0077 for 22-23)

Capital Exclusion

Capital Expenditures - Aid
= Exclusion

Net Difference

Between Expected Debt
Service/Capital
Expenditures and Aid
Revenue on Capital and
Transportation
Expenses

Details of Factors

Tax Base Growth Factors for School Districts
for Fiscal Years Starting in 2024
Sorted by SD Name within County

ORPTS SD Code	School District Name	Tax Base Growth Factor
010100	Albany	1.0088
012001	Berne-Knox-Westerlo	1.0055
012206	Bethlehem	1.0074
192401	Cairo-Durham	1.0113
010300	Cohoes	1.0029
422001	Duanesburg	1.0053
012801	Green Island	1.0235
193201	Greenville	1.0068
013002	Guilderland	1.0033
012615	Menands	1.0080
433801	Middleburgh	1.0049
422401	Niskayuna	1.0015
012605	North Colonie	1.0104
012402	Ravena-Coeymans-Selkirk	1.0004
422803	Rotterdam-Mohonasen	1.0045
422801	Schalmont	1.0080
434201	Schoharie	1.0035
012601	South Colonie	1.0077
013403	Voorheesville	1.0125
011800	Watervliet	1.0003



Inflation Factors and Allowable Levy Growth Factors by Fiscal Year

Fiscal Year	2023		2024	
	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor
Jan 1 - Dec 31	7.17%	1.0200	6.26%	1.0200
Mar 1- Feb 28	7.69%	1.0200	5.43%	1.0200
Apr 1 - Mar 31	7.92%	1.0200	5.06%	1.0200
Jun 1 - May 31	8.06%	1.0200	4.37%	1.0200
Jul 1 - Jun 30	8.00%	1.0200	4.12%	1.0200
Aug 1 - Jul 31	7.91%	1.0200	Coming February 2024	
Sep 1 - Aug 31	7.75%	1.0200		
Oct 1 - Sep 30	7.45%	1.0200		



Tax Cap: Inflation and Tax Levy

	NYS Tax Cap		South Colonie	
Year	Inflation (Change in CPI-U)	Tax Levy Growth Factor	Tax Cap	Tax Levy Increase
2019-20	2.44%	2.00%	1.1852%	1.0383%
2020-21	1.18%	1.18%	2.9744%	2.9207%
2021-22	1.23%	1.23%	1.0365%	1.0000%
2022-23	4.70%	2.00%	3.3340%	2.4200%
2023-24	8.00%	2.00%	2.1491%	1.9900%
2024-25	4.13%	→ 2.00%	Est. Coming →	TBD



Focus: Athletics



Program Updates

- **Freshman Girls Volleyball** (new program level)
- **Girls Flag Football** (new program starting this Spring 2024)
- **Field Hockey** - 3 Merged Levels (Fall 2024)



Proposed Coaching Additions

Coaching Additions (~\$19,500 increase)

- **Girls Wrestling** (1 Varsity Asst.)
- **Basketball** (1 each Freshmen Boys / Mod9 Girls Asst.)
- **Basketball** (1 each Mod 7/8 Boys / Girls Asst.)
- **Flag Football** (2 Varsity Coaches in Spring 2024)
- **Field Hockey** (1 Varsity Asst. / 1 Mod Asst.)



Proposed Equipment

Upgrades (\$17,500 increase)

- Indoor Batting Cage
- Hydrocollator for AT
- Volleyball Nets
- New Wrestling Mat
- Wind Screens for Baseball/Softball
- Electric Golf Cart
- Basketball Scorers Table



Athletics Budget Summary

A2855	2023-24 Budget	2024-25 Estimate	\$ Change	% Change
Salaries	\$769,045	\$797,197	\$28,152	3.66%
Equipment	\$27,000	\$44,500	\$17,500	64.81%
Contractual	\$177,000	\$195,000	\$18,000	10.17%
Supplies	\$67,500	\$71,350	\$3,850	5.70%
BOCES	\$21,000	\$21,000	\$0	0.00%
Total	\$1,061,545	\$1,129,047	\$67,502	6.36%



NEXT GENERATION



Budget Timeline



2024-25 Budget Development Timeline

February 6, 2024

BOE Meeting

Budget Discussion

Focus: Transportation, O&M

February 27, 2024

BOE Meeting

Budget Discussion

Focus: Special Education & Student Support Services

March 1, 2024

Submit 24-25 calculation for tax levy limit to OSC, Tax and Finance & SED

March 5, 2024

BOE Budget Workshop

March 12, 2024

BOE Meeting (Saddlewood)

Focus: Instruction

1st Draft of 2024-2025 Budget



2024-25 Budget Development Timeline

April 1, 2024	NYS Budget Due and State Aid Released (<i>estimated</i>)
April 2, 2024	Publication of First Legal Notice of School Budget Hearing and Budget Vote. (Subsequent notices to be published April 16, April 30, & May 14)
April 9, 2024	BOE Meeting (Shaker Road) 2nd Draft of the Budget - Community Budget Forum
April 16, 2024	BOE Budget Workshop (<i>tentative, if needed</i>)
April 22, 2024	Deadline for submission of petitions for nominations of BOE candidates, deadline for submission of petitions for propositions to be placed on ballot



2024-25 Budget Development Timeline

April 24, 2024

BOE Meeting

Final Presentation and Adoption of 2024-25 Budget
Approval of the Property Tax Report Card

April 25, 2024

Submit 2024-2025 Property Tax Report Card (PTRC) (24 hours after budget adoption)

April 25, 2024

Budget Statement and Attachments Must be Posted to District Website

May 7, 2024

BOE Meeting (Saddlewood)
Public Hearing – 2024-2025 Budget

May 8-14, 2024

Mail Budget Newsletter including Budget Notice

May 21, 2024

ANNUAL BUDGET VOTE & SCHOOL BOARD ELECTIONS

May 28, 2024

BOE Meeting
Certification of Vote



