

<p style="text-align: center;">BUDGET ADVISORY COUNCIL Meeting Minutes - Monday, February 27, 2023</p>
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Members Present: Chuck Allan, Karen Arthmann, Sarah Boonstra, Levi Byrd, Andrea Catena, Maria Hamilton, Clay Harris, Dan Hentschel, Paul Hoak, Nichole LaPlaca, Carolyn Lewis, Brad Malone, Jessica Mattice, Ken Nelson, Pamela Reinhardt, Jim Schultz, Millie Sefranek, Dina Stathopoulos, Lindsey Van Vilet

Members Absent: Peter Caikauskas, William Hall, Nancy Kula, Alex Musso, Lauren Purvee, Dina Stathopoulos,

Ex-Officio Members: Scott Adair, Mary Ann Exler, Jennifer Laird, Andy Whitmore and Dr. Pamela Kissel

The meeting was called to order at 6:32 p.m.

PROGRAM & SERVICE REVIEW

Andy Whitmore, Assistant Superintendent for Finance and School Operations, responded to questions submitted by the members of the council regarding the Base Budget Program & Service Review that was presented at last month's meeting. Members of the council requested more information regarding the budgeting for future contractual wage increases, attorney fees, professional development, textbooks, continuing education, special education, youth assistants and co-curricular activities at the intermediate schools.

TAX CAP CALCULATION

Andy reviewed the tax cap calculation for 2023-24. The allowable tax levy growth is \$3.7 million (4.2 % increase). Dr. Kissel will be recommending to the board that the district propose an increase of \$2.4 million (2.7% increase) to the voters. The proposed increase would yield \$89.5 million and project a tax rate increase of not more than 1.98%.

REVENUE PROJECTION

Based on the governor's proposed budget, Andy reviewed the district's preliminary revenue projection for 2023-24. The district projects revenues of \$161,379,198 - an increase of \$9.7 million (6.4%). This projection includes an \$8.6 million increase in state aid revenue, a \$2.8 million increase in local revenue, a \$1 million decrease in federal stimulus funds, and a \$900K decrease in appropriated fund balance.

CAPITAL PROJECT PROPOSITION

Andy presented a capital project that includes \$26.6 million for maintenance and improvements to the Senior High School (\$11.6 million), Roth and Burger (\$2.5 million), Leary and Crane (\$5.7 million), Webster learning Center (\$5.7 million) and districtwide (\$1 million). The project would be entirely funded with funds from the district's capital reserves and result in no impact on the taxpayers.

Members of the council expressed the following during the meeting:

- Concern that the tax increase will be difficult to sell to taxpayers in the current economic environment of increased inflation - effective marketing will be essential.
- Concern that the increase in state aid will be publicized and make the tax increase difficult for taxpayers to support.
- Consideration of revisiting the base expense budget to find opportunities for reductions.
- Consideration of using reserves to balance the budget and reduce the tax levy.
- Concern over planning for future years when increased foundation aid from NYS and federal stimulus funds are no longer available and the desire to avoid the need to cut positions.
- Desire to continue to maintain programs and services to support student needs but realization that challenges exist in maintaining adequate funding without increasing the tax rate.
- Concern that the capital project will impact taxpayer perspective and influence the vote on the budget - again, effective marketing will be necessary.

The meeting adjourned at 8:45 pm.

The next meeting will be on Monday, March 27, 2023 6:30 p.m.

Respectfully submitted by Mary Ann Exler, Budget Technician