

<p style="text-align: center;">BUDGET ADVISORY COUNCIL Meeting Minutes - Monday, March 25, 2024</p>

Members Present: Andrea Catena, Lisa Clar, Maria Bevacqua, Andrew DeLaVergne, Steve DeSantis, Dan Hentschel, Paul Hoak, Nichole LaPlaca, Hailey Lehman, Brad Malone, Jessica Mattice, Diane McBride, Ken Nelson, Bao Nguyen, Vinny Rau, Pamela Reinhardt, Millie Sefranek, Katy Smith, Matthew Spite

Members Absent: Chuck Allan, Karen Arthmann, Dre Collins, Cara Granger, William Hall, Clay Harris, Carl Kirchgessner, Diana Sheffer, Dina Stathopoulos

Ex-Officio Members: Kimberly Delardge, Mary Ann Exler, Andy Whitmore and Dr. Barbara Mullen

The meeting was called to order at 6:30 p.m.

SUPERINTENDENT RECOMMENDED BUDGET

Dr. Barbara Mullen, Superintendent of Schools, is recommending a budget of \$171,574,893 for 2024-25 which is a \$9,795,695 (6.05%) increase over the prior year. The budget includes \$2,057,700 of recommended budget proposals.

Since the last meeting of the council, the following recommended budget proposals were added:

- Associate Principal for the Senior High School (\$120,000)
- 6 Special Education Teachers and 10 Paraprofessionals (\$1,140,000)

(Costs shown for proposed positions include wages plus employee benefits like FICA, Retirement Systems, and Health Insurance which make up approximately 40% of the total cost of the position.)

The associate principal position is intended to improve the school climate and provide additional adult contact for student support. The special education positions are part of the expansion of the continuum of special education services for students. A consultant will be engaged to assist with evaluating all aspects of the expansion and advising on hiring options, space implications and financial impact.

REVENUE BUDGET PROJECTION

Andy Whitmore, Assistant Superintendent for Finance and Operations, shared the updated Revenue Projection of \$171,574,893 for 2024-25. The projection is based on the governor's proposed budget. Our district expects to receive an increase of \$2.4 million (4.3%) in State Aid based on increasing enrollment in the district. Revenues from local sources (property taxes, PILOTS and sales taxes) are projected to increase by \$5.3 million (5.4%). Planned reserve usage is \$4.5 million of the \$21 million of available reserves.

BUDGET PROPOSITIONS

Andy reviewed the propositions that will be on the ballot:

- Approval to expend the \$171,574,893 budgeted for 2024-25 and to levy the necessary taxes
- Approval to expend up to \$1.4 million from the Bus Purchase Reserve
- Approval to establish a new Capital Reserve of up to \$25 million to be funded over the next 10 years

BUS PURCHASE PLAN

Andy reviewed the Bus Purchase Plan for 2024-25. It includes 10 large propane buses, 2 large gas buses, 1 large propane wheelchair bus, and 6 mid-size buses. This will complete our conversion from diesel buses.

TAXPAYER IMPACT

Andy explained the recommended budget will require a tax levy of \$93,101,201 which is a 4% increase over the prior year. The rate per \$1,000 of assessed home value is projected to be \$15.69. This rate is a 1.99% increase, remains within the tax cap, and is the lowest rate in Monroe County. For a home with an assessed value of \$200,000, the tax increase would be \$61 per year and for a home with an assessed value of \$300,000, the tax increase would be \$92 per year. The actual tax rate may change based on actual assessed home values and the equalization rate applied by the towns within the district. However, the levy amount will remain the same and the school district will not receive additional funds. Andy noted that while our district's tax rate is the lowest in the county, our district is ranked 5th within the county for per pupil spending.

FIVE YEAR BUDGET PROJECTION

Andy presented a projection of revenues and expenditures for the next five years. Based on revenues increasing at approximately 3% per year and expenditures increasing between 3.6% and 6.1% per year, usage of reserve funds will continue to be needed to balance the budget. The current available reserve funds will be exhausted after 2025-26. Additional revenue sources or expenditure reductions would be required to balance the budget.

BUDGET COMMUNICATION PLAN AND BAC REVIEW

Andy shared the plan for communicating the proposed budget to the community via presentations, print and electronic media campaigns, district publications and signage. Since the BAC is a vital part of the communication process, the council was asked for their thoughts on the BAC. It was agreed to be useful in enhancing the members knowledge of the budget process and environment which allows for better communication to the stakeholder groups the members represent. Three meetings per year were preferred by the members as it required less time commitment and provided more timely information.

TOPICS FROM THE COUNCIL

Members of the council brought up the following topics during the meeting:

- Focus of proposed Recruiting Coordinator position
- Number of Teacher resignations
- Recurring cost of recommended budget proposals
- Available space for expansion of special education continuum
- Electric bus mandate (status of lobbying efforts and district plans for feasibility study)
- Tax Cap override attempts and results by local districts
- Potential for staff cuts due to budget gap in future years
- Timing of negotiations of collective bargaining agreements
- Voting locations and voter turnout
- Quality of school district services on property of values

The meeting adjourned at 8:30 pm.

Respectfully submitted by Mary Ann Exler, Budget Technician