

BoE Budget Workshop

Develop Vision & Goals for 2023-24 School Year

Dec 5, 2022

Agenda

1. Vision & Goals
2. Brief overview of budgeting
3. Review 22-23 Budget
 - Shifts
 - Unplanned Expenses
4. Gather Board of Education ideas for additions/changes/removals
5. Status of Reserves

Through providing an environment conducive to learning, the Greenwood Lake Union Free School District will teach each student the skills needed to acquire and process knowledge while developing and fostering social, emotional, and multicultural awareness. This will empower each student to continue to set future goals for personal growth and contribute to the betterment of society.

- 1 – Inspire the love of learning in all members of our school community.
- 2 – Preserve and enhance the local educational program for our Greenwood Lake students.
- 3 – Understand and respond to students’ individual learning differences.
- 4 – Offer a cost effective education, aligned with the District’s Strategic Plan, that utilizes best practices and academic research to provide students and staff the resources and infrastructure required for optimum teaching and learning in a safe and healthy environment.
- 5 – Develop the strength of character and knowledge necessary to cultivate responsible citizens who are prepared to live in a diverse and ever-changing world.
- 6 – Continue the pursuit of excellence in education for all students of the Greenwood Lake School District.

Developing a Budget



A budget is a spending plan, what we *expect* we will need to spend money on.

Actual cost may be slightly different.

Revenue: Property Taxes, State Aid, Federal Aid

Approaches to Budgeting

Rollover Budget w/ shifts

- *contractual*
- *needs/wants*
- * plus/minus staff as needed*

Zero-Based Budgeting (Build from scratch budget)

- *discussed prior to do it every 5 years or so*
- *much longer process, timing important*
- *line by line review & build of budget*

Unplanned/Non-Budgeted Changes 22-23

Expenses	Reductions
HR Consultant \$60,000	
Establishment of Retiree Substitute rates	
Physical Therapy Services for additional students & K-1 Self-Contained Classroom \$88,000	
Unemployment Insurance \$12,000 (BOE agenda 12/12/22)	

Initial Thoughts from District

Curriculum & Instruction	Athletics
Address Incoming Kindergarten needs	Soccer Goals
Safety & Security	Buildings & Grounds
Repeater	Small John Deere tractor
Camera Systems	Enclosed trailer
Card Reader by music/cafe & trans offices	Hands Free paper towel dispensers
Transportation	Food Services
Replace 2 - 66 passenger buses	Shift from My School Bucks to Mosaic management software
Technology	Other
CIS Endpoint Security Services	DPW Lease w/Village GWL
Multi Factor Authentication, Phishing, Email Encryption including other cybersecurity software	Light System @ MS Stage
Wireless Controller & Access Points (eRate 50% reimbursement)	Contracts - Admin & Custodial Unit
	Sound System/Speakers @ ES
	BOCES Capital Project Payment

Board Thoughts (Needs vs Wish)

Instruction & Prof Dev't; PPS / Special Education; Technology; Summer Program; Athletics; Cafeteria; Buildings & Grounds; Security; Staffing ; Other

- PreKindergarten / State Grant
 - How many in state don't have
 - Meet w/ Toni
 - One class
- Security - workshop - what's next; then plan
 - Alternatives to Evolv
- Athletics
 - 2nd team / sport specific intramural?
- (no cost) Period 1 elective - finance, home economics

Description	Balance
UNEMPLOYMENT INSURANCE RESERVE	140,500
RETIREMENT CONTRIBUTION RESERVE	588,881
SUB FUND: RETIREMENT CONTRIBUTION RESERVE-TRS	491,667
RESERVE FOR EMPLOYEE ACCRUAL BENEFITS	434,549
INSURANCE RESERVE	1,079,235
RESERVE FOR TAX CERTIORARI	670,815
REPAIR RESERVE	487,663
RESERVE FOR DEBT	479,790
FUNDED RESERVE for BUS PURCHASES (Approved by Voters 2016)	92,159
CAPITAL RESERVE (Established 2017)	6,320,486

Capital Reserve established 2017 “District-Wide Improvements and Bus Purchase Capital Reserve Fund”.

- Approval Limit \$7,500,000 - The total accumulation that can be designated to the 2017 Reserve.
- Current Balance \$6,320,486 - Balance is an accumulation of Operating Surpluses since the establishment of the reserve. Operating Surpluses are generated by underspending expenses and/or receiving additional revenue.
- 2022 Capital Project Funding approved May 2022, \$6,320,000
- Funding remaining to be accumulated/designated to the Reserve \$1,179,514



Next Steps:

Rollover budget as the basis for the new spending plan

Determine what we can economize on from our existing budget.

Dec 12	BoE Meeting	Public Discussion & Adoption of Vision/Goals
Feb 10	Committee Mtg	Initial Curric, Inst, PPS, Tech, Facilities, Trans, Staffing
Feb 13	BoE Mtg	Enrollment & Staffing/Tax Levy Compliance
Mar 8	BoE Workshop	Curric, Inst, PPS, Tech, Facilities, Trans
Mar 13	BoE Mtg	BOCES Presentation (tentative)
Mar 31	Committee Mtg	Detail of GWL Budget
Apr 10	BoE Workshop	Draft of Budget
Apr 20	BoE Mtg	Final Budget Adoption/BOCES Budget Vote/ Property Tax Report card

Thank You!