



2024-25 Budget Development



Budget Workshop
February 29, 2024



HOOSIC VALLEY CENTRAL
SCHOOL DISTRICT
A SHARED GOAL, A SHARED RESPONSIBILITY



BOCES Services



What is BOCES?

- Board of Cooperative Educational Services (BOCES) is a public organization that was created by the NYS legislature in 1948 as a way for school districts to collaborate on educational offerings while reducing their individual expenses.
- Hoosic Valley is a component district of Questar III BOCES which consists of 22 school districts in Rensselaer, Columbia & Greene counties.
 - Allowed to purchase through other BOCES under a cross contract.
- Eligible purchases through BOCES generate state aid in the following school year. The BOCES aid ratio for the current school year is 70.9%



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BOCES 2024-2025

Account	Description	2023-24 Budget	2023-24 Actual Contract	2023-24 Budget vs Actual	2024-25 Proposed	Budget Dollar Change
A 1310.490	BOCES Business Admin	33,019	36,025	-3,006	36,914	3,895
A 1345.490	BOCES Central Purchasing	4,000	3,690	310	3,690	-310
A 1430.490	BOCES Labor Relations	3,000	2,550	450	2,627	-374
A 1480.490	BOCES Public Info & Service	6,800	6,800	0	6,800	0
A 1620.490	BOCES Operation of Plant	24,825	43,581	-18,756	45,145	20,320
A 1621.490	BOCES Maintenance Of Plant	4,660	4,660	0	4,660	0
A 1680.490	BOCES Central Data Processing	465,305	452,409	12,896	459,492	-5,813
A 1981.490	BOCES Administrative Chg	183,820	183,820	0	183,646	-174
A 1981.490-CAP	BOCES Capital Rental	69,489	69,489	0	68,293	-1,196
A 2020.490	BOCES Supervision Reg School	0	7,906	-7,906	8,143	8,143
A 2060.490	BOCES Research, planning, evaluation	23,025	23,485	-460	23,495	470
A 2070.490	BOCES In-Service Training	62,491	64,558	-2,066	74,376	11,885
A 2110.490	BOCES Teaching Regular School	131,005	141,875	-10,870	143,204	12,199
A 2250.490	BOCES Special Education	644,610	692,487	-47,876	801,029	156,419
A 2280.490	BOCES Occupational Education	704,187	718,978	-14,791	764,674	60,487
A 2610.490	BOCES Library	40,000	40,055	-55	43,700	3,700
A 2620.490	BOCES Educational Television	3,078	17,782	-14,704	17,890	14,812
A 2630.490	BOCES Computer Assisted Instruction	172,117	169,998	2,119	172,771	654
A 5510.490	BOCES Transportation	1,000	0	1,000	1,000	0
	Total	2,576,432	2,680,148	-103,715	2,861,550	285,117



Information Technology



Staffing

A portion (.09 FTE) of the Director of Instructional Services Salary

No district employees are network system engineers

1.5 FTE Questar Computer Network Management Services

- Overall Network Management
- Ticket Help Desk Management
- Hardware Management/Repair
- Software Management



Information Technology



Initiatives & Goals

- Expanded use of ParentSquare
- Website redesign
- Maintaining an ongoing cybersecurity awareness for staff
- Comprehensive training programs for faculty, staff and students
- Implement an upgrade of the district's surveillance system at an approximate cost of \$125,000 (funds for this will be included in the Maintenance budget)
 - Replace all indoor and outdoor cameras
 - New software will be cloud based and will no longer require servers
- Replacement of outdated chromebooks
- Maximize purchases through BOCES when feasible to increase aid next year.

Information Technology Preliminary Budget 2024-25

		2024-25	2023-24	
Account	Description	Proposed	Budget	Dollar Change
A 2630.151	Instructional Salaries	14,551	9,500	5,051
A 2630.200	Equipment	60,000	0	60,000
A 2630.220	State Aid Computer Hardware	23,000	23,000	0
A 2630.449	Professional Services	55,196	55,196	0
A 2630.460	State Aid Computer Software	15,000	6,500	8,500
A 2630.461	State Aid Computer Softw K-4	16,750	14,500	2,250
A 2630.462	State Aid Computer Softw 5-8	19,000	13,000	6,000
A 2630.463	State Aid Computer Softw 9-12	20,852	13,000	7,852
A 2630.465	Equipment Repair	750	750	0
A 2630.490	BOCES Dist Learning/IT Equip	172,771	172,117	654
A 2630.501	Supplies	10,000	10,000	0
	Total	407,870	317,563	90,307



Information Technology 2024-25



- **Instructional Salaries** – Increase of \$5,051 consists of the addition of (2) \$2,500 stipends paid to teachers for computer-based testing duties (not included in 23-24).
- **Equipment** – Includes allocation of \$60,00 to replace 150 Chromebooks.
- **Professional Services** – Expenses for internet, hotspots and district cell phones.
- **Software** – Increase of \$24,602 to reflect actual expenses anticipated.
- **Supplies** – Toner and other misc. IT supplies
- **BOCES** – Costs associated Distance Learning, Model schools software purchases and syscloud licenses.



In Service Training 2024-25 Preliminary Budget



		2024-25	2023-24	Percentage	Dollar
Account	Description	Proposed Budget	Actual Budget	Difference	Difference
A 2070.400	Inservice/Contractual	5,000.00	5,000.00	0.00%	0.00
A 2070.401	Inservice/Conf Elem.	11,000.00	5,000.00	120.00%	6,000.00
A 2070.402	Inservice/Conf HS	5,000.00	5,000.00	0.00%	0.00
A 2070.404	Inservice/Conf Spec Ed	5,000.00	5,000.00	0.00%	0.00
A 2070.490	BOCES/Inservices	74,376.00	62,491.25	19.02%	11,884.75
	Inservice training *	100,376.00	82,491.25	21.68%	17,884.75

Allocations represent funds for professional development opportunities for faculty and staff. The BOCES allocation includes 45 days of embedded PD provided by Questar and the increase is primarily a result of adding 10 days of PD for Sped at a cost of \$9,180.

Increase of \$6,000 in the elementary budget consists of \$4,000 for iReady professional learning core user package and \$2,000 allocated for Wilson training.



Elementary & Jr/Sr High Annual Teacher Supply Orders



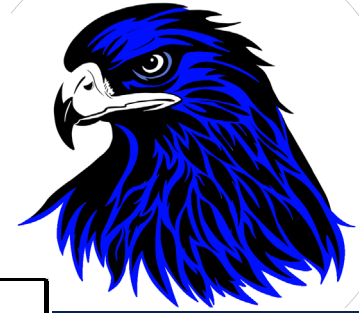
The District has joined Educational Data Services, a NY based co-op purchasing group which currently has 200 NY member districts with over 88,000 teachers ordering their school supplies on the Ed Data system. Ed Data is not a vendor, they work for the School district and manage the co-op. The faculty will be placing 2024-25 budget supply orders through the Ed Data system.

Ed-Data offers the following benefits:

- Free shipping on all supply orders April through September.
- The system carries all national-brand products, with over 100,000 pre-bid items.
- 21 different supply categories are covered.
- Everything comes boxed per requisition with the teacher's name on the box.
- The system is web-based and can be used and accessed from any computer.



Elementary & Jr/Sr High Equipment, Supply, Contractual and Textbook budgets



Account	Description	2024-25 Proposed	2023-24 Budget	Dollar Change
A 2020.201	Elem Equipment	4,000.00	1,000.00	3,000.00
A 2020.202	HS Equipment	5,500.00	5,500.00	0.00
A 2020.410	Elem Contractual	25,000.00	25,000.00	0.00
A 2020.420	HS Contractual	25,000.00	25,000.00	0.00
A 2020.451	Supplies - Elem. School	2,625.00	2,625.00	0.00
A 2020.452	Supplies - High School	2,625.00	2,625.00	0.00
A 2020.490	BOCES Services/Supervision Reg School	8,143.00		8,143.00
	SUPERVISION - REGULAR SCHOOL *	72,893.00	61,750.00	11,143.00
A 2110.201	Elem Equipment	5,000.00	1,000.00	4,000.00
A 2110.202	HS Equipment	11,529.00	1,000.00	10,529.00
A 2110.410	Elem Contractual	13,000.00	13,000.00	0.00
A 2110.420	HS Contractual	20,000.00	20,000.00	0.00
A 2110.450	Copier Paper	17,500.00	17,500.00	0.00
A 2110.450-016	Supplies Mascot Rebranding	5,000.00		5,000.00
A 2110.451	Elementary Supplies	41,481.00	33,200.00	8,281.00
A 2110.452	HS Supplies	56,050.00	54,700.00	1,350.00
A 2110.470	Tuition	8,000.00	8,000.00	0.00
A 2110.473	Payments to Charter Schools	74,820.00	74,820.00	0.00
A 2110.481	Textbooks Elementary	42,600.00	35,000.00	7,600.00
A 2110.482	Textbooks Jr/Sr High	27,400.00	35,000.00	-7,600.00
A 2110.484	Textbooks Private/Par.	3,000.00	3,000.00	0.00
A 2110.490	BOCES/Teaching	143,204.00	131,005.15	12,198.85
	TEACHING - REGULAR SCHOOL *	468,584.00	427,225.15	41,358.85



Information Technology 2024-25



- Equipment – Increase \$17,529
 - \$3,000 - office furniture in the Elementary school.
 - \$4,000 - new tables and chairs for 5th grade.
 - \$8,500 - new choral risers at the High school.
 - \$2,029 - ceramics wheel for the High school.
- Supplies – Net Increase \$14,631
 - \$7,000 – mascot rebranding
 - \$3,966 – Ready, Set Math Intervention supplies
 - \$1,875 – AIS teacher supplies
 - \$2,660 – Elementary science supplies/kits
- BOCES – Net Increase \$20,341
 - \$8,143 – Red Rover Absent Management system
 - \$13,500 – additional student HVCC STEM (not included in 23-24 budget)

Hoosic Valley Central School District		
Property Tax Cap		
	2025	2024
Tax Levy Limit (Cap) before Exclusions		
Tax Levy Prior Year	8,877,445	8,739,360
(+) Prior Year Reserve Offset	0	0
(-) Reserve Amount	0	0
(X) Tax Base Growth Factor	1.0016	1.0068
(+) PILOTS Receivable Prior Year	25,489	12,000
(-) Tort/Judgment Exclusion Prior Year	0	0
(-) Capital Tax Levy for Prior Year	247,582	324,856
(X) Allowable Levy Growth Factor	1.0200	1.0200
(-) PILOTS Receivable Current Year	39,999	25,489
Available Carryover from Prior Year	0	0
Total Levy Limit before Exclusions	8,802,948	8,630,161
Exclusions		
Tax levy necessary for expenditures resulting from tort orders/judgments over 5% Prior (+) Year Tax Levy	0	0
(+) Capital Tax Levy for Current Year	0	247,582
(+) Tax levy for pension contribution expense		
TRS	0	0
ERS	2,638	0
Total Exclusions	2,638	247,582
Total Tax Levy Limit, Adjusted for Transfers Plus Exclusions	8,805,586	8,877,743
Reserve Amount Used to Reduce Current Year Levy	0	0
Proposed Levy for Current Year, Net of Reserve	8,805,586	8,877,445
Total Tax Levy Limit Adjusted for Transfers Plus Exclusions compared to the Prior Year Tax Levy	-0.8%	1.6%
Difference between Tax Levy Limit Plus Exclusions and Current Year Proposed Levy	0	-298
Planning to Override the Cap	No	No

Allowable levy is \$71,859 less than the 2023-24 levy.

Tax cap must be submitted to OSC by March 1st , it can be revised in the future if necessary.

Tax Cap Calculation – Capital Levy Exclusion

Capital Tax Levy Exclusion	
2024-25	
Cash Bus Purchase	\$783,315
Transfer to Capital (outlay)	\$100,000
Serial Bonds	\$188,113
BAN Capital Project	\$385,000
BAN Bus Purchase	\$0
Other Purchase Debt	\$189,437
Boces Capital	\$66,244
Total Capital Expense	\$1,712,109
Total Aid	(\$850,559)
Appropriated Reserves	(\$1,333,315)
Capital Exclusion	(\$471,765)

Capital Tax Levy Exclusion	
2023-24	
Cash Bus Purchase	\$0
Transfer to Capital (outlay)	\$0
Serial Bonds	\$2,072,581
BAN Capital Project	\$550,000
BAN Bus Purchase	\$0
Other Purchase Debt	\$0
Boces Capital	\$0
Total Capital Expense	\$2,622,581
Total Aid	(\$1,824,999)
Appropriated Reserves	(\$550,000)
Capital Exclusion	\$247,582

Hoosic Valley Central School

2024-25 Preliminary #1

	Proposed	Budget	\$	%	%
	2024-25	2023-24	Difference	Difference	of Budget
Expenditures					
General Support	3,024,464	2,801,192	223,273	7.97%	12.51%
Instruction	12,082,912	11,368,284	714,627	6.29%	49.99%
Transportation	1,627,265	1,518,158	109,107	7.19%	6.73%
Employee Benefits	6,536,765	6,330,583	206,182	3.26%	27.05%
Debt Service	762,550	2,455,125	(1,692,575)	-68.94%	3.16%
Interfund Transfers	135,000	135,000	-	0.00%	0.56%
	24,168,956	24,608,342	(439,386)	-1.79%	100%
	Proposed	Budget	\$	%	%
Revenues	2024-25	2023-24	Difference	Difference	of Budget
Property Taxes	8,805,586	8,877,445	(71,859)	-0.81%	37.26%
Payment in Lieu of Taxes	39,999	25,489	14,510	56.93%	0.17%
State Aid	12,715,498	13,769,572	(1,054,074)	-7.66%	53.80%
Other Items	472,020	327,836	144,184	30.55%	2.00%
Interfund Transfers	-	-	-	0.00%	0.00%
Appropriated from Debt Reserve	550,000	550,000	-	100.00%	2.33%
Appropriated from ERS Reserve	250,000	250,000	-	100.00%	1.06%
Appropriated from TRS Reserve	-	-	-	100.00%	0.00%
Fund Balance	800,000	808,000	(8,000)	-0.99%	3.39%
	23,633,103	24,608,342	(975,239)	-3.96%	100%
Budget Deficit	(535,853)				



Next steps



- **Continue to refine budgetary allocations as actual information becomes available.**
 - Health insurance rates projected at a 12% increase
 - Prescription rates projected at 4.6%
 - Remaining BOCES services
 - Salary items
 - State Aid - Legislative budget is due 4/1/2024 (although most sources are predicting a late NYS budget this year)



Upcoming Budget Meetings



- **March 7, 2024 at 6pm – Presentation of the Superintendent’s recommended proposed 2024-25 budget**
- **March 21, 2024 – as needed**
- **April 11, 2024 at 6pm– BOE to adopt proposed budget**
- **May 9, 2024 at 6pm – Budget hearing**
- **May 21, 2024 – Budget vote 12 noon – 9pm.**

QUESTIONS????