

2024 – 2025 Budget Rollover Presentation



Cairo-Durham
CENTRAL SCHOOL DISTRICT

February 1, 2024

Presented by:
Michael Wetherbee, Superintendent
Jeffrey Miriello, Business Official

➔ *EXPECT EXCELLENCE*



Mission: What We Do

The Cairo-Durham Central School District, in partnership with the community, is committed to creating multiple learning pathways that empower all students to maximize their individual potential and become leaders in their local and global communities.

Vision: What We Want to Be

The Cairo-Durham Central School District will provide a collaborative and engaging environment that is committed to the educational excellence of each individual student. By fostering high expectations and creating educational leaders, we will be recognized regionally and across the state as an exemplary school system.



District Goals

Goal I: Increase student cohort completion rate to 95% by June 2024

Goal II: Improve social/emotional health and well-being of students district-wide by decreasing negative behaviors as measured by a 20% reduction of referrals in the following categories: insubordination, disruption of education, and disrespectful to staff member for middle/high school and hands-on behavior, engaging in unsafe behavior, and disruption of education for elementary school

Goal III: Improve proficiency level on state assessments (3-8 ELA and Math, Science, and Regents Exams) to 40%.

Goal IV: Increase the number of students reading at grade level in K-8 to 70% based on I-Ready ELA scores



Agenda

- Enrollment Projection
- Review of the Fiscal Climate & the Executive Budget Proposal
- Revenue & Expense Roll-Over Budget Presentation
- Review Next Steps for Budget Development





Enrollment Projections for Years Ending 2024-2029

Grade	2024	2025	2026	2027	2028	2029
K	77	65	83	78	78	78
1	70	75	64	81	76	76
2	70	73	78	66	85	80
3	61	70	73	79	67	85
4	79	62	71	74	79	67
5	83	78	60	69	72	78
6	74	81	76	59	67	70
7	95	76	83	77	60	69
8	80	92	73	80	75	58
9	76	78	90	71	78	73
10	78	71	73	84	67	73
11	80	70	64	66	76	60
12	71	77	67	62	63	73
Ungraded	13	13	13	13	13	13
Total K-12	1007	981	968	959	956	953



Revenue



2024-25 Exec Budget Proposal: Cairo-Durham State Aid & Medicaid

Aid Category	2023-24 State Aid Budget	2024-25 Executive Budget Aid	Change	Percentage Change
Foundation Aid	\$11,693,779	\$10,796,325	(\$897,454)	(7.67%)
BOCES Aid	1,241,847	1,056,657	(185,190)	(14.91%)
High Cost Aid	170,464	249,894	79,430	46.60%
Private Excess Cost Aid	405,092	351,185	(53,907)	(13.31%)
Hardware & Technology Aid	13,694	12,173	(1,521)	(11.11%)
Software, Library & Textbook Aid	84,768	84,984	216	0.25%
Transportation Aid	1,765,357	1,738,277	(27,080)	(1.53%)
High Tax Aid	184,142	184,142	0	0.00%
Medicaid Reimbursement	120,000	120,000	0	0.00%
Building Aid	2,283,287	2,034,410	(248,877)	10.90%
Total State Aid	\$17,962,430	\$16,628,047	(\$1,334,383)	(7.43%)



“Other” Revenue & Balance

Account	2023-24 Budget	2024-25 Roll Over Budget	Change	Percentage Change
PILOT	\$8,851	\$9,028	\$177	2.00%
Interest & Penalties on Taxes	35,000	35,000	0	0.00%
Other Charges - Services	1,000	1,000	0	0.00%
Day School Tuition	38,096	38,096	0	0.00%
Interest & Earnings	220,000	220,000	0	0.00%
Sale of Equipment	1,000	1,000	0	0.00%
Other Compensation for Loss	1,000	1,000	0	0.00%
Refund of PY Expense	142,105	142,105	0	0.00%
Transfer from Debt Service	25,000	0	(25,000)	(100.00%)
Appropriated Fund Balance	1,400,000	1,400,000	0	0.00%
Appropriated Reserves	150,000	150,000	0	0.00%
Total	\$2,022,052	\$1,997,229	(\$24,823)	(1.23%)



Projected Revenue

	2023-24 Budget	2024-25 Rollover Budget	Change	Percentage Change
Taxes	\$16,266,787	\$16,266,787	\$0	0.00%
State Aid	17,962,430	16,628,047	(1,334,383)	(7.43%)
“Other” Revenue & Fund Balance	2,022,052	1,997,229	(24,823)	(1.23%)
Total	\$36,251,269	\$34,892,063	(\$1,359,206)	(3.75%)



Expenses



Rollover Expense Budget Assumptions

- A “Rollover” budget assumes that all current programs are continued in the 2024-2025 school year.
- Generally, all positions which exist in 2023-24 are maintained in 2024-25, however, where known retirements exist, their replacement salary and benefits have been included in the rollover calculation.
- Projected costs for expenses such as; retirement, health insurance and utility expenses are included in our calculations



Three -Part Budget Rollover Projection (Administrative)

Expense Category	2023-24 Budget	2024-25 Rollover Budget	Difference	Percentage Change
Board of Education	\$30,420	\$29,480	(\$940)	(3.09%)
Central Administration	262,627	276,031	13,404	5.10%
Finance Services	486,066	495,722	9,656	1.99%
Legal/Public Information	98,463	96,687	(1,776)	(1.80%)
Central Services	885,995	992,125	106,130	11.98%
Supervisory/Improvement	1,113,398	1,144,284	30,886	2.77%
Fringe Benefits	603,399	631,736	28,337	4.70%
Administrative Total	\$3,480,368	\$3,666,065	\$185,697	5.34%



Three-Part Budget Rollover Projection (Program)

Expense Category	2023-24 Budget	2024-25 Rollover Budget	Difference	Percentage Change
Legal	\$77,500	\$82,500	\$5,000	6.45%
Regular Instruction	8,789,381	9,420,376	630,995	7.18%
Special Education	5,194,562	5,608,336	413,774	7.97%
Occupational Education	792,331	925,669	133,338	16.83%
Library/Technology	1,375,127	1,226,437	(148,690)	(10.81%)
Student Services	1,497,245	1,551,389	54,144	3.62%
Transportation	2,149,719	2,316,964	167,245	7.78%
Interfund Transfers	242,016	250,000	7,984	3.30%
Fringe Benefits	6,539,783	6,846,892	307,109	4.70%
Program Total	\$26,657,664	\$28,228,563	\$1,570,899	5.89%



Three-Part Budget Rollover Projection (Capital)

Expense Category	2023-24 Budget	2024-25 Rollover Budget	Difference	Percentage Change
Operations & Maintenance	\$2,215,803	\$2,241,970	\$26,167	1.18%
Certiorari/Judgments	8,000	8,000	0	0.00%
Debt Service	3,374,896	3,374,896	0	0.00%
Transfer to Capital Fund	100,000	100,000	0	0.00%
Fringe Benefits	414,538	434,005	19,467	4.70%
Capital Total	\$6,113,237	\$6,158,871	\$45,634	0.75%



Three-Part Budget Rollover Projection

Budget Component	2023-24 Budget	2024-25 Rollover Budget	Difference	Percentage Change
Administrative	\$3,480,368	\$3,666,065	\$185,697	5.34%
Program	\$26,657,664	\$28,228,563	\$1,570,899	5.89%
Capital	\$6,113,237	\$6,158,871	\$45,634	0.75%
Total	\$36,251,269	\$38,053,499	\$1,802,230	4.97%



“The Gap”

Projected Revenue	\$34,892,063
Less: Projected Expenses	\$38,053,499
The “Gap”	(\$3,161,436)



Budget Factors

Foundation Aid Decrease	\$897,454
Salaries	\$837,015
Benefits	\$354,413
Special Education Tuition	\$450,053
Total Contribution of \$3.1M Deficit	\$2,538,935



Items to be Determined

- Special Education Placements
- Special Education Transportation
- Hardware Purchases
- Software Purchases
- Health Insurance Final Rates
- General Liability Insurance Rates
- Vehicle Purchases
- Final Debt Service Estimates
- Summer School needs
- Decreases in Grant Funding
- PD Requirements
- BOCES Coser Final Rates
- Workers' Compensation Insurance Rates



Budget Development Process

November/December

- Review Decisions of Previous Year
- Plan Adjustments

December/January

- Anticipate Needs for Next Year
- Review Enrollment (Ongoing)
- Assess Student Needs (Ongoing)
- BOE & Community Input Session - 1/11/24



Budget Development Process

February/March

- Roll-Over Budget Presentation #1 - 2/1/24
- Budget Presentation #2 - 3/7/24

April/May

- Final Presentation of Proposed Budget #3- 4/11/24
- Adoption of Budget & Property Tax Report Card - 4/11/24
- Budget Hearing - 5/9/24
- Budget Vote - 5/21/24



Questions, Discussion and Input

