Freeport Public Schools

2023-2024 Budget Overview

Board of Education Meeting
February 8, 2023
Governor’s Executive Budget Proposal
Highlights of 2023-2024

• Total State Aid to School Districts is $34.5 billion, the highest level of State aid in history, includes:

• $24 billion for Foundation Aid – a $2.7 billion increase from last year, to complete three-year phase-in to fully funding Foundation Aid.

• $250 million of the Foundation Aid is for high impact tutoring to address learning loss.

• $125 million expanding prekindergarten to bring the State’s annual support of the program to $1.2 billion.
$2.7 billion increase to Foundation Aid

\[
2023-24 \text{ Foundation Aid} = 2022-23 \text{ Foundation Aid} + \text{The Higher Increase of:}
\]

100\% \text{ Phase-in increase}

Or

3\% \text{ Hold harmless increase}
Actual Foundation Increases and Projected Increase

* Based on projected Executive Budget
Calculated Annual CPI (Used for Tax Cap and Foundation Aid)

Proposed 2023-24
Foundation Aid Increase

Foundation Aid

$2.7b 2023-24 Executive Budget (with due minimum)

$2.6b 2023-24 Executive Budget (just Phase-in)

$1.3b 2022-23 Enacted Budget

$1.1b 2022-23 Executive Budget
## General Support for Public Schools (GSPS): Formula Based Aids

<table>
<thead>
<tr>
<th>Aides</th>
<th>2022-23</th>
<th>2023-24</th>
<th>Difference</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Foundation Aid</td>
<td>$21,334.38</td>
<td>$24,069.09</td>
<td>$2,734.71</td>
<td>12.82%</td>
</tr>
<tr>
<td>(Includes $250 M High-Impact Tutoring Set-aside)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transportation Aid</td>
<td>$2,298.43</td>
<td>$2,475.15</td>
<td>$176.72</td>
<td>7.69%</td>
</tr>
<tr>
<td>BOCES Aid</td>
<td>$1,134.71</td>
<td>$1,176.00</td>
<td>$41.29</td>
<td>3.64%</td>
</tr>
<tr>
<td>Special Services Aid</td>
<td>$240.99</td>
<td>$239.10</td>
<td>($1.89)</td>
<td>-0.78%</td>
</tr>
<tr>
<td>Building Aid</td>
<td>$3,344.21</td>
<td>$3,277.06</td>
<td>($67.15)</td>
<td>-2.01%</td>
</tr>
<tr>
<td>Instructional Materials Aids</td>
<td>$256.61</td>
<td>$261.22</td>
<td>$4.61</td>
<td>1.80%</td>
</tr>
<tr>
<td>Excess Cost Aids</td>
<td>956.45</td>
<td>969.92</td>
<td>$13.47</td>
<td>1.41%</td>
</tr>
<tr>
<td>UPK</td>
<td>$1,003.07</td>
<td>$1,163.63</td>
<td>$160.56</td>
<td>16.01%</td>
</tr>
<tr>
<td>Other Aides</td>
<td>$302.38</td>
<td>$306.38</td>
<td>$4.00</td>
<td>1.32%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$30,871.23</strong></td>
<td><strong>$33,937.55</strong></td>
<td><strong>$3,066.32</strong></td>
<td><strong>9.93%</strong></td>
</tr>
</tbody>
</table>
Total Foundation Aid Formula
A district is subject to the High-Impact Tutoring requirement for the 2023-24 school year if:

23-24 Foundation Aid Increase is > 3%

And

23-24 Foundation Aid Increase is > $100,000

✓ Amount of set-aside would be greater of $100,000 or 11.77% of the increase above 3%.

✓ This set-aside would be for 2023-24 only.
Other Proposals

- $20 million grant program is to support the development of new early college high school and P-TECH programs.

- $10 million over two years in competitive funding for school districts, BOCES, and community colleges to work with local industry to create a robust high school-college-workforce pipeline.
Additional Proposals

- $2.5 million for SED to study and design a new rate-setting methodology for special education tuition rate-setting to streamline and improve the timeliness of tuition rates for providers.

- Extend Retiree Income Waiver
  - Would allow public sector retirees to work for a school and/or BOCES without any income limit or impact on their current retirement benefits.
  - If approved would be in effect until 6/30/24.
## School District Funding 2023-24
**Governor’s Executive Budget Proposal**

<table>
<thead>
<tr>
<th>AID CATEGORY</th>
<th>2022-23</th>
<th>2023-24</th>
<th>$ Change Δ</th>
<th>% Change Δ</th>
</tr>
</thead>
<tbody>
<tr>
<td>FOUNDATION AID</td>
<td>$21,334,376,795</td>
<td>$24,069,087,157</td>
<td>$2,734,710,362</td>
<td>12.82%</td>
</tr>
<tr>
<td>UNIVERSAL PRE-KINDERGARTEN</td>
<td>$1,003,072,590</td>
<td>$1,163,628,245</td>
<td>$160,555,655</td>
<td>16.01%</td>
</tr>
<tr>
<td>BOCES</td>
<td>$1,134,712,451</td>
<td>$1,176,001,986</td>
<td>$41,289,535</td>
<td>3.64%</td>
</tr>
<tr>
<td>SPECIAL SERVICES</td>
<td>$240,993,396</td>
<td>$239,104,020</td>
<td>($1,889,376)</td>
<td>-0.78%</td>
</tr>
<tr>
<td>HIGH COST EXCESS COST</td>
<td>$588,634,950</td>
<td>$544,792,066</td>
<td>($43,842,884)</td>
<td>-7.45%</td>
</tr>
<tr>
<td>PRIVATE EXCESS COST</td>
<td>$363,497,959</td>
<td>$34,721,001</td>
<td>$573,465</td>
<td>1.68%</td>
</tr>
<tr>
<td>HARDWARE &amp; TECHNOLOGY</td>
<td>$34,147,536</td>
<td>$34,721,001</td>
<td>$573,465</td>
<td>1.68%</td>
</tr>
<tr>
<td>SOFTWARE, LIBRARY, TEXTBOOK</td>
<td>$222,462,517</td>
<td>$226,502,565</td>
<td>$4,040,048</td>
<td>1.82%</td>
</tr>
<tr>
<td>TRANSPORTATION INCL SUMMER</td>
<td>$2,298,432,556</td>
<td>$2,475,145,856</td>
<td>$176,713,300</td>
<td>7.69%</td>
</tr>
<tr>
<td>BUILDING + BLDG REORG INCENT</td>
<td>$3,344,211,323</td>
<td>$3,277,059,812</td>
<td>($67,151,511)</td>
<td>-2.01%</td>
</tr>
<tr>
<td>OPERATING REORG INCENT</td>
<td>$3,614,302</td>
<td>$3,023,008</td>
<td>($591,294)</td>
<td>-16.36%</td>
</tr>
<tr>
<td>CHARTER SCHOOL TRANSITIONAL</td>
<td>$47,192,542</td>
<td>$51,784,445</td>
<td>$4,591,903</td>
<td>9.73%</td>
</tr>
<tr>
<td>ACADEMIC ENHANCEMENT</td>
<td>$28,271,832</td>
<td>$28,271,832</td>
<td>$0</td>
<td>0.00%</td>
</tr>
<tr>
<td>HIGH TAX AID</td>
<td>$223,298,324</td>
<td>$223,298,324</td>
<td>$0</td>
<td>0.00%</td>
</tr>
<tr>
<td>SUPPLEMENTAL PUB EXCESS COST</td>
<td>$4,313,167</td>
<td>$4,313,167</td>
<td>$0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

**HIGH IMPACT TUTORING SET ASIDE**

$250,016,441
## School District Funding
### 2023-24 Governor’s Executive Budget Proposal
#### Freeport School District

### Aid Category

<table>
<thead>
<tr>
<th>Aid Category</th>
<th>2022-2023</th>
<th>2023-2024</th>
<th>Change $</th>
<th>Change %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Foundation Aid*</td>
<td>82,855,602</td>
<td>113,417,820</td>
<td>30,562,218</td>
<td>36.89%</td>
</tr>
<tr>
<td>Universal Pre-Kindergarten</td>
<td>1,776,471</td>
<td>2,473,885</td>
<td>697,414</td>
<td>39.26%</td>
</tr>
<tr>
<td>BOCES</td>
<td>5,345,864</td>
<td>4,868,922</td>
<td>-476,942</td>
<td>-8.92%</td>
</tr>
<tr>
<td>High Cost Excess Cost</td>
<td>3,792,805</td>
<td>4,058,847</td>
<td>266,042</td>
<td>7.01%</td>
</tr>
<tr>
<td>Private Excess Cost</td>
<td>236,167</td>
<td>1,081,799</td>
<td>845,632</td>
<td>358.07%</td>
</tr>
<tr>
<td>Hardware &amp; Technology</td>
<td>0</td>
<td>123,130</td>
<td>123,130</td>
<td>100.00%</td>
</tr>
<tr>
<td>Software, Library, Textbook</td>
<td>490,994</td>
<td>549,040</td>
<td>58,046</td>
<td>11.82%</td>
</tr>
<tr>
<td>Transportation Inc. Summer</td>
<td>6,701,768</td>
<td>6,963,680</td>
<td>261,912</td>
<td>3.91%</td>
</tr>
<tr>
<td>Building + BLDG Reorg Incent</td>
<td>5,021,994</td>
<td>4,661,475</td>
<td>-360,519</td>
<td>-7.18%</td>
</tr>
<tr>
<td>High Tax Aid</td>
<td>3,657,932</td>
<td>3,657,932</td>
<td>0</td>
<td>0.00%</td>
</tr>
<tr>
<td><strong>Total State Aid</strong></td>
<td>109,879,597</td>
<td>141,856,530</td>
<td>31,976,933</td>
<td>29.10%</td>
</tr>
<tr>
<td>Less Pre-K Aid</td>
<td>1,776,471</td>
<td>2,473,885</td>
<td>697,414</td>
<td>39.26%</td>
</tr>
<tr>
<td><strong>GENERAL FUND - TOTAL</strong></td>
<td>108,103,126</td>
<td>139,382,645</td>
<td>31,279,519</td>
<td>28.93%</td>
</tr>
<tr>
<td>*High Impact Tutoring Setaside</td>
<td>0</td>
<td>3,304,609</td>
<td>3,304,609</td>
<td>100.00%</td>
</tr>
</tbody>
</table>

*Included in Foundation Aid

(Note: Other Aids are estimates and are subject to change. Not recommended to count)

**FOUNDATION AID FULLY FUNDED NOW IN 2023-2024**
Proposed Tax Levy for 2023-2024

NO TAX LEVY INCREASE

Proposed Decrease of (0.12%)

The Tax Levy has been decreased Eight of the last Nine years.
## Proposed Budget

**Revenues/Expenditures 2023-24**

**TAX LEVY DECREASE - PROPOSED**

<table>
<thead>
<tr>
<th>Description</th>
<th>Budget 2022-23</th>
<th>Proposed Budget 2023-2024</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Aid – Foundation Aid*</td>
<td>$82,931,388</td>
<td>$113,417,820</td>
<td>$30,486,432</td>
</tr>
<tr>
<td>State Aid – Other **</td>
<td>$24,438,661</td>
<td>$24,514,447</td>
<td>$75,786</td>
</tr>
<tr>
<td>Other Sources of Revenue/Reserves</td>
<td>$13,197,512</td>
<td>$11,765,512</td>
<td>($1,432,000)</td>
</tr>
<tr>
<td><strong>Sub-Total Revenues</strong></td>
<td>$120,567,561</td>
<td>$149,697,779</td>
<td>$29,130,218</td>
</tr>
<tr>
<td>Less: Proposed Expenditures</td>
<td>$209,727,110</td>
<td>$238,750,337</td>
<td>$29,023,227</td>
</tr>
<tr>
<td>Tax Levy Revenue</td>
<td>$89,159,549</td>
<td>$89,052,558</td>
<td>($106,991)</td>
</tr>
</tbody>
</table>

*Includes full & final restoration of Foundation Aid per the Governor’s Executive Budget Proposal, $30.5 Million. Subject to final adoption of the State Budget by the Legislature. [High Impact Tutoring Set-Aside, Aid of $3.3 Million included in Foundation Aid.]*

**Includes the following: BOCES Aid, High Cost Aid, Transportation Aid, Building Aid and Other.**

**TAX LEVY DECREASE OF 0.12% PROPOSED. EIGHT OUT OF THE LAST NINE YEARS TAX LEVY WAS DECREASED**
2023-2024 Proposed Budget Expenditures
Major Cost Factors

• Increase in Staff Positions to Support Additional Programs
• Contractual Salaries and Fringe Benefits
• Special Education/BOCES
• Transportation
• Required Increase in Mandated Costs
• Facilities, Technology, Program, Materials, Equipment, & Other Costs

[NO TAX LEVY INCREASE]
2023-2024 Proposed Budget
Additional Staffing Supporting Programs and Services

Teaching Positions (8.7 FTE)
- ENL Teacher (1.0 FTE) - Bayview
- Reading Specialist (1.0 FTE) - Archer
- Music Instructor (1.0 FTE) - Atkinson/Dodd
- Science Teacher (1.0 FTE) - Dodd
- Math Specialist (1.0 FTE) - Dodd
- Physical Education Teacher (1.0 FTE) - Freeport High School
- Art Teacher (1.0 FTE) - Freeport High School
- Business Teacher (1.0 FTE) - Freeport High School
- Artificial Intelligence Teacher (.5 FTE) - Freeport High School
- American Sign Language (.2 FTE) - Freeport High School

Other Staffing Needs
- Social Worker (4.0 FTE) - Freeport High School, Dodd, New Visions/Bayview, Archer/Giblyn
- Guidance Counselor (1.0 FTE) - Atkinson
- Assistant Principal (1.0 FTE) - Atkinson
2023-2024 Proposed Budget
Additional Staffing Supporting Programs and Services

(Staffing Continued)

• Teaching Assistants (6.0 FTE) - Archer/Giblyn, New Visions/Bayview, Columbus and Technology Office
• Clerical Positions (6.0 FTE) - FHS, Dodd, Atkinson, Technology Department, Central Registry, Central Office
• 2 BOCES Technician (1 Level (I) & 1 Level (II) (2.0 FTE)

New Athletic Teams (2.0)
• Junior Varsity Boys Volleyball Team
• Modified Boys Volleyball Team

New Assistant Coaching Positions (6.0)
• Boys Varsity Soccer
• Girls Varsity Soccer
• Boys/Girls Varsity Cross Country
• Girls Varsity Flag Football
• Boys/Girls Varsity Bowling
• Girls Varsity Tennis
2023-2024 Proposed Budget
Program Additions and Enhancements

In addition to maintaining all of the district’s current robust programming the following program additions and enhancements are being proposed for the 2023-2024 year.

- **Flexible Furniture (All Buildings) - Classrooms** Flexible furniture puts student at the center of learning and allows choice based on the objectives of lessons and tasks in the classroom. Flexible seating is known to have positive effects on wellbeing, mental health, engagement and college preparedness of students.

- **English Language Arts Curriculum Materials Grades 9-10 - Into Literature**- supporting reading, writing, speaking and listening skills required for success in tomorrow’s world. The resources work to develop a culture of self-actualized learning and will support learners at Freeport High School with the foundation of engaged citizenship. These materials align with current curriculum being implemented in grades 7 and 8.

- **Social Studies Curriculum Materials K-5 - New multi-year supplemental Social Studies program resources** that will provide students with differentiated materials aligned to the New York State Social standards and C3 (College Career and Civic Life) Framework. These resources connect students to meaningful non-fiction authentic texts and content while also supporting reading and writing skills.

- **Family Engagement and Communication Tool**- A new communication platform to comply with EdLaw 2D and enhance communication between school and home and allow for messages to be sent in real time to an entire school, class, small group or single person.
2023-2024 Proposed Budget
Program Additions and Enhancements

• **Continued Focus on Wellness** with the Development of Student Centered Wellness Spaces at Freeport High School, Dodd Middle School, and Atkinson

• **New Modular Student Cafeteria Furniture/Learning Spaces** for all Elementary Schools (*Atkinson, *Dodd and *Freeport High School) (*funding from different source)

• **New Courses at Freeport High School:**
  • American Sign Language (ASL) I
  • Artificial Intelligence
  • Sculpture I
  • AP Precalculus
  • Music Technology
  • AP African American Studies
  • Studio Broadcasting

• **Video Broadcast Studio** Expansion at Freeport High School & additional Recording Studio Equipment

• **New String Instruments** for District String Programs

• **Continued Expansion of Mariachi Band** at Atkinson School up to Grade 6
Proposed Capital Projects
(No Tax Levy Increase)
Transfer to Capital Fund

PROPOSED CAPITAL PROJECTS ALLOCATION. RECOMMEND TO INCREASE FROM $8,850,000 (2022-2023) TO $21,800,000, AN INCREASE OF $12,950,000

• Roof Replacement
• HVAC Improvements-Classrooms/Large Spaces; Archer, FHS, District-Wide
• Masonry Restoration, Exterior Brick Repointing & Replacement and Waterproofing; Bayview, District-Wide
• Science Room/Classroom Renovations; FHS
• Security Upgrades/Interior & Exterior Doors & Hardware; Districtwide, window replacements as needed
• Grounds, Steps, Foundations, Sidewalks, Playgrounds, Fields, Parking Lots; Fence Work, District-wide
• HVAC Replacement and Drainage; FHS, Districtwide
• Renovation of Program Related; FHS, Districtwide

Note: The above list of Capital Projects is much greater than the allocated budget. Although the District will make every effort to complete as many projects on this list as possible, the total amount of projects completed will depend on the market conditions and the pricing that is received following the bidding process.
PROPOSED CAPITAL PROJECTS ALLOCATION. RECOMMEND TO INCREASE FROM $8,850,000 (2022-2023) TO $21,800,000, AN INCREASE OF $12,950,000

- Bathroom Renovations; District-Wide
- Classroom Ceiling Tiles, Flooring & Lighting Replacements; District-Wide
- Bleachers, Press Box, Turf Field & Track; FHS
- Casework; Archer, Atkinson, Bayview, Columbus, Giblyn, District-Wide
- Boiler Replacements; Atkinson, Columbus, FHS
- Athletic Field Improvements; Atkinson, FHS, Cleveland Ave, District-Wide
- Locker Rooms; FHS, Cleveland, District-Wide
- PA Systems; Archer, Atkinson, Columbus, District-Wide
- Gym Wall Replacement; New Visions, Dodd, District-Wide
- Nurse’s Suite Renovation, ADA Compliant; Dodd
- Wellness Spaces/Libraries, Cafeterias - Floors, Ceilings, and Lighting

Note: The above list of Capital Projects is much greater than the allocated budget. Although the District will make every effort to complete as many projects on this list as possible, the total amount of projects completed will depend on the market conditions and the pricing that is received following the bidding process.
Proposed Capital Projects
(No Tax Levy Increase)
Transfer to Capital Fund

PROPOSED CAPITAL PROJECTS ALLOCATION. RECOMMEND TO INCREASE FROM $8,850,000 (2022-2023) TO $21,800,000, AN INCREASE OF $12,950,000

- Columbus Dome Room/Indoor Playground Renovations
- Districtwide Beautification - Outdoor, Courtyard/Greenhouse, Interior Main Entry Areas
- Modular Furniture *- Student Seating - Cafeterias, Libraries, Staff Development Areas, Teacher Lounges, School Lobbies, Etc.) (*To be included in program/capital sections of the budget under EQUIPMENT)
- Cafeteria Kitchen Upgrades - Districtwide
- Columbus School Extension - Cafeteria Kitchen & Student Seating, Additional Classrooms

Note: The above list of Capital Projects is much greater than the allocated budget. Although the District will make every effort to complete as many projects on this list as possible, the total amount of projects completed will depend on the market conditions and the pricing that is received following the bidding process.
Proposed Tax Levy for 2023-2024

NO TAX LEVY INCREASE

Proposed Decrease of (0.12%)

The Tax Levy has been decreased Eight of the last Nine years.
Proposition to Authorize to Expend From Capital Reserve Fund 2017

• Proposition for District-Wide Capital Projects from the Capital Reserve: $2.5 Million

No additional cost to the taxpayers
Advocacy/ Legislative Priorities

- Foundation Aid Formula Review
  - No Plan for the Future
  - Review and adjust the weightings for high-need students
  - Improve data collection for measuring student poverty
  - Update the Regional Cost Index
    - Review the impact of student-based district wealth factors
- NO SET ASIDE FUNDING/FLEXIBILITY OF USE OF AID
- Student Mental Health and School Safety
- Universal Pre-K Funding
- Prior Year Aid Claim Funding
- Increase to the Fund Balance Limit
- Tax Levy Cap Reform
- Charter Schools
2023-2024 Proposed Budget
Presentations Meeting Dates

√February 8, 2023: BOE Action/Budget Workshop Meeting - Bayview Avenue School

March 1, 2023: BOE Budget Workshop/Planning/Action Meeting - Atkinson School
   Review of Program & Capital Components of the Proposed Budget

March 15, 2023: BOE Budget Workshop Meeting - Atkinson School
   Review of All Components of the Proposed Budget

March 29, 2023: BOE Action/Budget Workshop - Dodd Middle School
   Review of All Components of the Proposed Budget

April 25, 2023: BOE Action Meeting/Adoption of School Budget and BOCES Admin Operations Budget
   vote and BOCES Trustee Election at Atkinson School

May 3, 2023: Annual Budget-Public Hearing/Planning Meeting - Atkinson School

May 16, 2023: a) Annual Budget Vote and Trustee Election 6am-9pm (Annual Meeting)
               b) Certification and Acceptance of the Vote results - 9:30 pm at Atkinson School
Freeport Public Schools

Q & A
Thank You!