



BERNE-KNOX-WESTERLO
CENTRAL SCHOOL DISTRICT

Budget Presentation and Proposals
April 10, 2025

Historical Budget Growth: 2017-2025

| Year | Total Operational Budget Approved | Growth from Previous | Actual Expenses: |
|-----------|--|----------------------|------------------|
| 2017-2018 | \$22,657,493 | \$65,253 | \$20,848,262.74 |
| 2018-2019 | \$23,255,186 | \$597,693 | \$21,588,193.72 |
| 2019-2020 | \$23,882,634 | \$627,448 | \$22,199,800.87 |
| 2020-2021 | \$23,442,127 | (\$440,507) | \$ 22,915,005.06 |
| 2021-2022 | \$23,672,248 | \$230,121 | \$ 23,121,997.41 |
| 2022-2023 | \$24,688,027 | \$1,015,779 | \$25,409,880.26 |
| 2023-2024 | \$25,641,075 | \$953,048 | \$26,331,647.38 |
| 2024-2025 | \$25,789,262/ \$26,352,376(defeated budget) | \$148,187 | |

Funding Growth: 2017-2026

| Year | Total State Funding |
|-----------|--|
| 2017-2018 | \$10,005,808 |
| 2018-2019 | \$10,113,803 |
| 2019-2020 | \$10,303,993 |
| 2020-2021 | \$9,751,679 (\$290,000-pandemic funding overpayment) |
| 2021-2022 | \$11,380,128 |
| 2022-2023 | \$11,814,848 |
| 2023-2024 | \$12,081,675 |
| 2024-2025 | \$11,838,876 |
| 2025-2026 | \$11,591,886 (<i>proposed</i>) |

Tax Levy Review: 2017-2026

| Year | Total Tax Levy | % Increase (decrease) |
|-----------|----------------|-----------------------|
| 2017-2018 | \$10,945,924 | (0.5%) |
| 2018-2019 | \$11,055,383 | 1.0% |
| 2019-2020 | \$11,110,660 | 0.5% |
| 2020-2021 | \$10,999,553 | (1.0%) |
| 2021-2022 | \$10,779,562 | (2.0%) |
| 2022-2023 | \$10,725,665 | (0.5%) |
| 2023-2024 | \$11,068,886 | 3.2% |
| 2024-2025 | \$11,068,886 | 0.0% |
| 2025-2026 | \$11,437,442 | 3.3% |

Use of Reserves

| Year | Total Reserves Used |
|-----------|-------------------------|
| 2017-2018 | \$531,000 |
| 2018-2019 | \$534,165 |
| 2019-2020 | \$440,981 and \$540,000 |
| 2020-2021 | \$594,895 and \$540,000 |
| 2021-2022 | \$936,558 |
| 2022-2023 | \$749,014 |
| 2023-2024 | \$1,027,000 |
| 2024-2025 | \$940,000 |

Currently:

- The district has utilized the majority of its reserves in the past few years to balance the budget.
 - These are non-renewable sources of funding
 - The district has not replenished any of these reserves since 2022
- Revenues total \$11,591,886 (with the proposed budget)
- The proposed budget would include a tax rate increase of 3.3% (within the cap) \$11,437,442
- The budget includes \$1,200,000 in fund balance use
- \$100,000 in reserves
- Total: \$24,737,328
 - 2024-2025 total budget: \$25,789,262
 - **The operational budget has decreased by \$1,051,934 for 2025-2026.**

Budget vs. Revenue

| Year | Budget | Revenue (Levy and State) |
|-------------|---------------------|---------------------------------|
| 2022-2023 | \$24,688,027 | \$22,540,513 |
| 2023-2024 | \$25,641,075 | \$23,150,561 |
| 2024-2025 | \$25,789,262 | \$22,907,762 |
| 2025-2026 | \$24,737,328 | \$23,029,329 |

Three Part Budget- 2 year comparison

2025-2026 (proposed):

| Component | Dollar Amount | Percentage |
|-----------------------|----------------------|-------------------|
| Administrative | \$1,444,568 | 5.84% |
| Program | \$19,582,440 | 79.16% |
| Capital | \$3,710,320 | 15.00% |

2024-2025 Adopted Budget:

| Component | Dollar Amount | Percentage |
|-----------------------|----------------------|-------------------|
| Administrative | \$1,464,423 | 5.68% |
| Program | \$20,058,757 | 77.78% |
| Capital | \$4,266,082 | 16.54% |

Proposed Additions:

- Field Trips- \$10,000
 - Field trips were entirely eliminated in last year's contingency budget
- SRO- offset with grant funds this year by ~\$20,000
- Vehicle replacement- maintenance vehicle with salter and plow (\$16,000 lease)
- School social worker .5 (potential share with a neighboring district)
- \$7,000 in graduation expenses restored
 - The Board would like students to have autonomy in venue decisions.
- **Total proposed additions: ~\$138,000**

Proposed Addition: School social worker (.5 *shared position*)

Why?

- This position will likely be shared with a neighboring district, reducing the cost to our community.
- Social workers provide students with critical supports in the following:
 - Works with students to develop social skills and conflict resolution strategies
 - Counsels students to support them within and outside of the school day
 - Supports student academic and behavioral progress
 - Supports families in removing barriers to student success and connecting them with resources
 - Provides staff support concerning mental health and trauma-informed care

Proposed Additions:

- Two new special education programs located within the district
- *Why?*
 - Waiting list in many special education placements
 - Many placements are located quite far from the district
 - Qualified staffing shortages in out of district placements
 - Our staff has proven to be student-centered and highly competent
 - Our philosophy on community is to promote an accepting school environment that breaks down barriers between students with and without disabilities, while providing appropriate student support.
 - Greater parent involvement can happen when classrooms are located right in our own school.

Proposed Reductions

- 1 FTE Teacher in HS Social studies (attrition)
- 1 Elementary Teacher (attrition)
- .5 FTE- F&CS (attrition)
- 1 FTE Science-Restructuring due to attrition
- 2 Elementary Teachers (Least Senior) restructuring assignments
- 2 FTE Special Education (restructuring assignments due to attrition)
- 1 FTE Guidance (restructuring due to attrition)

Total proposed reductions: **\$~923,000**

Moving Forward:

Budget priorities:

- **A multi-year financial recovery plan**
 - Sustainable, long-term budgeting
 - Rebuilding reserves and planning for future expenses
 - Aligning expenditures with revenues
 - Transparency and responsible spending
 - A commitment to work with our community on sustainable solutions to rising costs

Why it matters:

- **Education is an investment**
 - Our *students* deserve a quality education
 - Our *teachers* deserve the resources they need to help children grow
 - Our *community* deserves a good fiscal stewardship