



BERNE-KNOX-WESTERLO
CENTRAL SCHOOL DISTRICT

Budget Presentation and Proposals
April 21, 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
2025-2026 (<i>proposed</i>)	\$100,000

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

Contingency Budget:

Potential Further Reductions:

- 1 additional FTE-HS Humanities
- Reduction of supply lines (to reflect elimination of programming)
- No SRO
- No Field Trips
- No social worker
- No funds for graduation
- No replacement vehicle
- Reduction of 1 FTE custodial/maintenance

Additional Propositions:

- ❖ Vote to approve the purchase of three (3) diesel school buses at a cost not to exceed \$523,894.
- ❖ Vote to establish a Facilities Reserve Fund in an amount not to exceed \$2,000,000 within a term of ten years.
- ❖ Vote to establish a 2025 Transportation Reserve Fund in an amount not to exceed \$2,000,000 within a term of ten years.