

**GOWANDA CENTRAL SCHOOL DISTRICT**  
**2023-24**  
**Budget Development Guidelines**

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The Budget Guidelines expressed below were developed by the Board of Education based on prior surveys that had been developed and completed by Board of Education Members. The development of the 2023-24 Gowanda Central School District school budget, the preparation of the preliminary budget by administration, its deliberation by the Board of Education, its presentation to the public, and the budget vote on May 16, 2023 shall be guided by the following criteria.

**Overview:**

In accordance with Board Policy 5110, the Superintendent of Schools, with the assistance of the School Business Official shall be responsible for the preparation of the budget. The budget shall be designed to reflect the Board's objectives for the education of the children of the district. It shall also support the District's Blueprint for Success.

The District is a high needs rural district that is heavily reliant on State Aid and Federal Impact Aid. In recent years, there have been threats of reduced state and federal funding during the COVID pandemic. For the 2023-24 Budget, we do not anticipate such uncertainties and instead have been fortunate to receive additional federal allocations that will continue to be spent through September 2023 and 2024. We continue to experience a rise in both the number of students needing additional supports and services and in the severity of those needs. Without the additional federal funding, we would have to adjust the general fund supports significantly. We need to keep this in mind as we plan for future budgets.

In accordance with best practices and the guidelines set forth by the Board of Education, the District will utilize reserve funds and available unrestricted fund balance to account for a portion of the revenue budget. Excessive use of these funds without concurrent expenditure reductions would simply bring the problem forward one or more years to an even greater degree.

When developing the 2023-24 budget, administration in conjunction with the Board of Education will use the following as a guideline to mitigate potential budgetary imbalances. The restrictions and reductions indicated below shall be dependent upon the gap between anticipated expenditures and revenue. Administration will use various forms of information as it becomes available throughout the budget development cycle in strategizing how to maintain/build programs to benefit the students. It is the expectation of budget developers and administration to submit responsible budget requests that they will be held accountable for throughout the fiscal year.

**A. Educational Programs and Services**

1. All educational programs and services shall be examined for necessity, effectiveness and/or efficiency. Specific programs will also be reviewed for return on academic investment, if adequate data exists. Consideration should be given to aligning the District's programs with proven instructional best practices and standards. Enrollment projections should be a consideration when evaluating programs. Those programs determined to be obsolete, ineffective and/or inefficient shall be restructured. If program reductions or adjustments are deemed necessary to balance the budget, programs to be first considered for reductions would include those non-mandated educational programs, co-curricular programs and services that have the least impact on student achievement. Otherwise existing programs and services shall

be maintained at current levels of service.

2. Instructional programs that are offered above the State minimum required will be evaluated to determine to what degree the students benefit from the learning experience. Principals shall make every effort to identify mandated programs and services to assist in informing the staff, board and public of mandated costs.

## **B. General Support and Central Services**

1. All general support programs and services shall be examined for necessity, effectiveness and/or efficiency and be aligned with proven industry best practices and standards.
2. Support programs and services shall be in compliance with all applicable laws and strive to support a safe, quality, learning and working environment.
3. Departments will make every effort to identify mandated programs and services to assist in informing the staff, board and public of the work required to maintain compliance with applicable laws.
4. Given the ongoing capital project, departments should be planning accordingly such that maintenance, equipment repairs and/or replacement are timed appropriately. Post-capital project budgets should include sufficient preventative maintenance and/or other necessary costs to ensure that the District and taxpayer investment are protected and have the maximum useful life.

## **C. Expenditure Cap and Tax Levy**

By March 1<sup>st</sup>, the administration shall prepare, for review and deliberation by the Board of Education, a preliminary tax levy calculation to be submitted to the New York State Education Department and other reporting agencies. Although the tax levy will not be finalized until August of 2023, in no event shall it exceed the amount communicated to the voters via the Budget Newsletter, Property Tax Report Card, Budget Notice or any other official publication.

By March 15, 2023 the administration shall prepare for review and deliberation by the Board of Education a proposed 2023-24 budget. A contingency budget calculation will be prepared for inclusion in the annual Budget Notice.

## **D. Budget Plan**

All budgetary decisions will be guided by the goals of long-term financial and tax stability, the continuous improvement of educational quality and providing a safe, quality learning and working environment.

## **E. Fund Balance/Reserves**

1. The 2023-24 budget will take into account the District's long-term goal to comply with the 4.0 percent (approximately \$1.4m) unappropriated fund balance limit. However, the District will also consider projected economic factors such as possible aid reductions and/or cost increases and other recommended best practices for fund balance to ensure long-term financial stability. Such best practices include the Government Finance Officers Association recommendation that unrestricted fund balance should not be less than two months of regular

general fund operating expenditures (approximately \$5.0m). Appropriated fund balance and reserves will be used at a moderate level to offset the tax increase impact of the 2023-24 budget.

When fund balance and/or reserves are appropriated as part of the revenue budget, it is presumed that a portion of the fund balance appropriated for the 2023-24 school year will be used. However, the Board of Education reserves the ability to utilize those funds based on current data as the fiscal year progresses. Specifically, how the revenue anticipated to be received during the school year aligns with the amount originally budgeted.

2. The reserve and fund balance analysis shall include a multi-year projection for such funds. The long term goal is to appropriate fund balance in the budget at a level that more closely matches the contingency included in the budget, which equates to approximately 2% of the expenditure budget.
3. It is the intent of the Board of Education to annually fund reserve accounts based on the availability of unappropriated fund balance at year-end. Administration will recommend for Board of Education consideration and anticipated approval the specific amount to be allocated to each reserve.

## **F. Other Considerations**

### **1. Budgeting Practices**

The District will utilize budgeting practices that allow for unexpected costs and/or revenue shortfalls and are subject to the following conditions:

- a. Each budget line item will be determined in detail based on needs identified by budget builders after reviewing the historical trend and considering the limited amount of expenditure growth that can be supported in the budget. Departments and Principals shall submit detail for each budget line (e.g., 10 microscopes times \$100 = \$1,000).
- b. Budgetary projections will be made with the premise of maintaining adequate contingency levels to reduce the overall level of fiscal risk.

### **2. Textbooks and Supplies**

Textbook allocations shall continue to be based on student needs in each building. New textbook series will be purchased in accordance with curriculum based decisions, relevant content, wear and tear, and/or adhering to SED mandates. As technology permits, the District will provide students with access to textbooks electronically to enhance their educational experience. The minimum expenditure required to maintain State Aid will be a factor in determining the budget amount. The District will also strive to maintain a relatively stable level of textbook purchases to avoid exceeding state aid minimum level of funding in one year and not meeting it the next. The District must adhere to the guidelines established by SED in defining what qualifies as a textbook versus a supply. A textbook is any book or book substitute which a pupil is required to use as a text or a text substitute in a particular class or program as a primary source of study material intended to implement a major part of a State or local curriculum.

#### **Specific types of Textbooks are:**

- Hard-covered
- Paperback books

- Manuals
- Courseware or other content-based instructional materials in electronic format
- Workbooks designed to be written in and used up
- Newspapers or news magazines (which have a general circulation, are printed and distributed at least biweekly, have a paid circulation within the school district, are entered with the U.S. Postal Service as second-class matter, are available to schools on the date of publication at a discount of not less than 33 1/3 percent from the regular price, and are accompanied by study guides on a regular basis from the publisher at no extra charge to the school district.)
- If used as textbooks, reproductions of downloaded NYS Common Core ELA/Literacy and Mathematics Curriculum Modules.

**Specific types of Supplies are:**

- Teachers' editions of textbooks
- Review books
- Tests & testing materials
- Reference materials (such as encyclopedias, almanacs, atlases and general or special dictionaries (except the dictionaries individually assigned to all pupils in a particular class or program as a textbook substitute are considered as textbooks)
- Supplementary textbooks, fiction, novels, magazines, newspapers (except as provided above, and audiovisual materials normally housed in the school library or instructional materials center for short-term use by pupils)
- Materials in kit/set form
- Internet on-line service
- Books or materials advocating or supporting a religious belief

Additional information can be found at – [https://stateaid.nysed.gov/tsl/html\\_docs/txtbk03.htm](https://stateaid.nysed.gov/tsl/html_docs/txtbk03.htm)

**3. Technology**

The District will strive to maintain a level of technology infrastructure deemed appropriate to achieve the goals and objectives of the educational program. The District will implement new technology and/or abandon outdated technology that has exceeded its useful purpose life in order to improve efficiencies and realize cost savings.

The Board of Education and administration understand the expanding role of technology as a vehicle to improve student learning in school and at home. Technology can foster differentiated instruction, critical thinking skills, and allow for more effective communication and collaboration. Our District is committed to continuing its one-to-one initiative grades K – 12 as outlined in our Smart Schools Investment Plan as guided by the Smart Schools Bond Act Instructional Technology Plan.

**4. Buildings and Grounds**

The District understands the importance of a sound maintenance and preventative program in regards to the Building and Grounds infrastructure. Sound preventative and maintenance minimizes the need for major renovations. The quality of the building conditions directly impacts safety, staff performance and ultimately student performance. Therefore, achieving improved efficiencies to operations will be a priority and as such budgetary appropriations shall include the purchase of new and/or replacement equipment guided by the established equipment replacement plan.

In addition, the Board of Education and administration understand the importance of undertaking annual capital outlay projects of less than \$100,001 to address types of repairs to include occasional work needed to restore to a satisfactory condition that which has decayed, deteriorated, weathered or become broken, torn or otherwise inoperable, and which usually involve preserving the integrity of the building. The scope of work will be determined based on facility needs identified in the current Building Condition Survey previously submitted to NYSED. Therefore, the proposed budget will include a line item referenced as “*Transfer to Capital Fund*” in the amount of \$100,000 to be approved by the voters. The Board reserves the ability to determine whether to move forward with the proposed project based on availability of funds as the fiscal year progresses.

## 5. Staffing

- a. Elementary staffing shall be based on grade level enrollments and student needs and with average class sizes not to exceed 22.
- b. Middle and High school staffing shall be based on the total of enrollments in individual class sections with average class sizes not to exceed 23.
- c. The scheduling of general electives should be done with a target enrollment of 12 students. The scheduling of specialized electives should be done with a target enrollment of 8 students. It is expected that all electives in which the enrollment falls below the target enrollment numbers will be further evaluated to determine if another option would be more beneficial to the student population.
- d. If class sizes exceed recommended maximums after budget adoption, employing additional staff will be utilized only when no other acceptable resolution is available.
- e. The level of staffing will be based on the efficient operation of the educational program as well as the health and safety of students/staff. To the degree possible as full time positions are vacated the need to replace and/or change the position will be reviewed with School Business Administrator, Director of Learning and Continual Improvement and Superintendent prior to it being posted and filled. Further, increasing or decreasing staffing levels may be reviewed for modifications if there are significant changes to the instructional model or enrollment and/or related student needs after budget adoption, following the same review process noted above.

## 6. Transportation

- a. The efficient structure of bus routes, based on use of routing software, will be a factor in determining the transportation budget.
- b. Alternate fuel buses and shared services will be utilized if possible to reduce costs.
- c. When the District is unable to provide student transportation through use of in-house transportation services, the District will competitively bid contracted bus services. The Transportation Supervisor will work with the Director of Special Education and others as appropriate to estimate the number and location of outside placements to help determine the budget, which will also need to include a budgeted amount for unknown but

additional contracts based on prior experience.

**7. Bus, Vehicle and Equipment Replacement** The 2023-24 budget will include bus, vehicle and equipment replacement funding as determined by the established internal replacement schedules and the needs of the District's students and staff. The Transportation Supervisor and Director of Facilities shall consider the following factors when making the replacement schedule and recommendations:

1. Safety
2. Body Deterioration
3. Cost of Repairs – present and future
4. Age of Vehicle
5. Mileage

**8. Field Trips**

The District recognizes the desirability of providing off-campus experiences which will enhance the educational program of the school system (Board Policy 8460). To adequately budget for the transportation costs of field trips and excursions, schools/departments shall submit the Field Trip Budget Request Form within the same timeframe of other budget requests.

**9. Curriculum Development – Additional Pay**

Additional work outside of the school calendar year and day shall be approved by the District. To ensure there is adequate funding for such requests, schools/departments shall submit the Curriculum Budget Request Form within the same timeframe of other budget requests.

**10. Conferences, Workshops and Travel**

The District is committed to providing professional development opportunities for all employees. To ensure that such professional development meets the quality standards expected by the District and is funded by the appropriate source (grant, general fund), schools/departments shall submit the Conference, Workshop and Travel Budget Request Form within the same timeframe of other budget requests.

**11. Budget Transparency and Reporting**

In accordance with NYS Education Law §3614 and ESSA reporting requirements, the District will be required to report funding allocations by school. Therefore, account codes have been established to budget costs by school, where applicable. This will include, but is not limited to, staff salaries, substitutes, equipment, contractual, and materials and supplies.

**G. Public Budget Review and Voting Process**

**1. Budget Review**

- a. The budget will be developed by the Superintendent and approved by the Board of Education based on the District's Blueprint for Success and the established budget

guidelines taking into consideration community input results in a strategic effort to guide administrators in the budget development process.

- b. The projected budget will be developed in strict accordance with these guidelines that permit minimal flexibility for further reduction, addition or modification. The review shall consist of consideration of the guidelines and any subsequent changes recommended. Changes to the budget shall result from changes to the guidelines, if any, and will be integrated into the budget by administration and resubmitted to the Board. Department and building level presentations by the respective supervisors will be required to provide an overview of programming within their area.

## **2. Tax Levy**

- a. The intent of the District when developing this budget is to not exceed the calculated tax cap as legislated by the State of New York. The school district initially uses a projected tax levy to disseminate to the public for consideration when voting on the proposed budget. The Board of Education will officially adopt the tax levy in August which will not exceed the projected amount. Although there are outside factors that impact individual tax rates per township of which the District has no control, it is important to the Board of Education that these outside factors are taken into consideration when developing the budget.
- b. The Board of Education and its administration will respond as appropriate to concerns relative to the increase over which it has authority, but will refer all other tax concerns to the responsible governmental agency or unit. The school district is not responsible for changes in actual taxes due to changes in equalization rates, changes in the total assessed valuation of the district, changes in the assessed valuation of individual homes, or the effects of S.T.A.R. and other tax exemptions, or other tax implications outside of its jurisdiction.

## **3. Budget Presentations, Public Input and General Schedule**

- a. The Board will separately adopt a budget schedule that will include a public budget presentation in February 2022 to seek community input. Additionally, the budget workshop presentations are open to the public.
- b. The District has established a separate budget email account ([budget@gcslearn.org](mailto:budget@gcslearn.org)) to receive questions, comments and suggestions. Additionally, budget information will be posted regularly on the District's website and via other social media outlets as appropriate.
- c. The District will also consider the exit poll survey results from the previous budget vote when preparing the current budget and related materials. An exit poll survey will also be prepared for the 2023-24 budget vote.