

# PRELIMINARY BUDGET INFORMATION & ASSUMPTIONS

January 18, 2022

# Tonight's Information

- Preliminary 2022-2023 Appropriations
- Looking Ahead

# Preliminary Appropriations

# Required Budget Components

- Administrative
- Program
- Capital

# General Fund Administrative Appropriations

Function Description	2022-2023 Preliminary Budget	2021-2022 Budget	Dollar Change	Percentage Change
<b>BOE</b>	<b>\$ 28,695</b>	<b>\$ 28,695</b>	<b>\$ -</b>	<b>0.00%</b>
<b>District Clerk</b>	<b>\$ 4,920</b>	<b>\$ 4,770</b>	<b>\$ 151</b>	<b>3.16%</b>
<b>District Meeting</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Chief School Administrator</b>	<b>\$ 216,168</b>	<b>\$ 208,296</b>	<b>\$ 7,872</b>	<b>3.78%</b>
<b>Business Administration</b>	<b>\$ 263,576</b>	<b>\$ 258,955</b>	<b>\$ 4,621</b>	<b>1.78%</b>
<b>Auditing</b>	<b>\$ 22,500</b>	<b>\$ 22,500</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Fiscal Agent Fee</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Legal</b>	<b>\$ 15,000</b>	<b>\$ 9,500</b>	<b>\$ 5,500</b>	<b>57.90%</b>

# General Fund Administrative Appropriations

Function Description	2022-2023 Preliminary Budget	2021-2022 Budget	Dollar Change	Percentage Change
Public Information and Services	\$ 58,774	\$ 58,774	\$ -	0.00%
Central Printing and Mailing	\$ 54,592	\$ 54,592	\$ -	0.00%
Unallocated Insurance	\$ 41,350	\$ 41,350	\$ -	0.00%
BOCES Administrative Costs	\$ 188,804	\$ 189,602	\$ (798)	-0.42%
Curriculum Dev. and Supervision	\$ 66,565	\$ 66,565	\$ -	0.00%
Supervision-Regular School	\$ 247,734	\$ 244,707	\$ 3,027	1.24%
NYSLRS	\$ 19,798	\$ 29,197	\$ (9,399)	-32.19%
TRS	\$ 48,415	\$ 44,293	\$ 4,122	9.31%

# General Fund Administrative Appropriations

Function Description	2022-2023 Preliminary Budget	2021-2022 Budget	Dollar Change	Percentage Change
Social Security	\$ 48,330	\$ 46,916	\$ 1,415	3.02%
Workers' Compensation	\$ 2,419	\$ 2,419	\$ -	0.00%
Life Insurance	\$ 250	\$ 250	\$ -	0.00%
Health Insurance	\$ 127,246	\$ 73,937	\$ 53,309	72.10%
Union Welfare Benefits	\$ 9,000	\$ 9,000	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 1,470,338</b>	<b>\$ 1,400,518</b>	<b>\$ 69,820</b>	<b>4.99%</b>

# General Fund Program Appropriations

Function Description	2022-2023 Preliminary Budget	2021-2022 Budget	Dollar Change	Percentage Change
Teaching-Regular Schools	\$ 2,867,449	\$ 2,893,595	\$ (26,146)	-0.90%
Special Education	\$ 1,420,238	\$ 1,454,769	\$ (34,531)	-2.37%
Occupational Education	\$ 493,486	\$ 491,800	\$ 1,685	0.34%
Teaching-Special Schools	\$ 20,694	\$ 20,694	\$ -	0.00%
School Library	\$ 85,910	\$ 83,594	\$ 2,316	2.77%
Network Services	\$ 87,944	\$ 87,944	\$ -	0.00%
Computer Assisted Instruction	\$ 282,179	\$ 282,179	\$ -	0.00%
Attendance	\$ -	\$ 7,910	\$ (7,910)	-100.00%



# General Fund Program Appropriations

Function Description	2022-2023 Preliminary Budget	2021-2022 Budget	Dollar Change	Percentage Change
Guidance	\$ 251,871	\$ 237,390	\$ 14,481	6.10%
Health Services	\$ 57,893	\$ 47,561	\$ 10,333	21.73%
Psychological Services	\$ 115,205	\$ 113,054	\$ 2,151	1.90%
Co-Curricular Activities	\$ 60,765	\$ 60,765	\$ -	0.00%
Athletics	\$ 178,929	\$ 130,920	\$ 48,009	36.67%
Transportation	\$ 833,643	\$ 785,012	\$ 48,631	6.20%
Garage Building	\$ 82,081	\$ 80,552	\$ 1,529	1.90%
Civic Activities/Census	\$ 18,500	\$ 18,500	\$ -	0.00%

# General Fund Program Appropriations

Function Description	2022-2023 Preliminary Budget	2021-2022 Budget	Dollar Change	Percentage Change
<b>NYSLRS</b>	<b>\$ 95,459</b>	<b>\$ 138,260</b>	<b>\$ (42,801)</b>	<b>-30.96%</b>
<b>TRS</b>	<b>\$ 358,453</b>	<b>\$ 330,020</b>	<b>\$ 28,434</b>	<b>8.62%</b>
<b>Social Security</b>	<b>\$ 324,112</b>	<b>\$ 316,053</b>	<b>\$ 8,059</b>	<b>2.55%</b>
<b>Workers' Compensation</b>	<b>\$ 29,644</b>	<b>\$ 29,644</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Life Insurance</b>	<b>\$ 1,450</b>	<b>\$ 1,450</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Health Insurance</b>	<b>\$ 1,285,926</b>	<b>\$ 1,221,526</b>	<b>\$ 64,400</b>	<b>5.27%</b>
<b>Union Welfare Benefits</b>	<b>\$ 177,500</b>	<b>\$ 201,000</b>	<b>\$ (23,500)</b>	<b>-11.69%</b>
<b>TOTAL</b>	<b>\$ 9,129,330</b>	<b>\$ 9,034,191</b>	<b>\$ 95,139</b>	<b>1.05%</b>

# General Fund Capital Appropriations

Function Description	2022-2023 Preliminary Budget	2021-2022 Budget	Dollar Change	Percentage Change
Operation of Plant	\$ 549,795	\$ 524,538	\$ 25,257	4.82%
Maintenance of Plant	\$ 202,500	\$ 164,283	\$ 38,217	23.26%
Refund on Real Property Taxes	\$ 2,500	\$ 2,500	\$ -	0.00%
NYSLRS	\$ 38,191	\$ 58,730	\$ (20,539)	-34.97%
Social Security	\$ 25,187	\$ 24,823	\$ 364	1.47%
Workers' Compensation	\$ 11,903	\$ 11,903	\$ -	0.00%

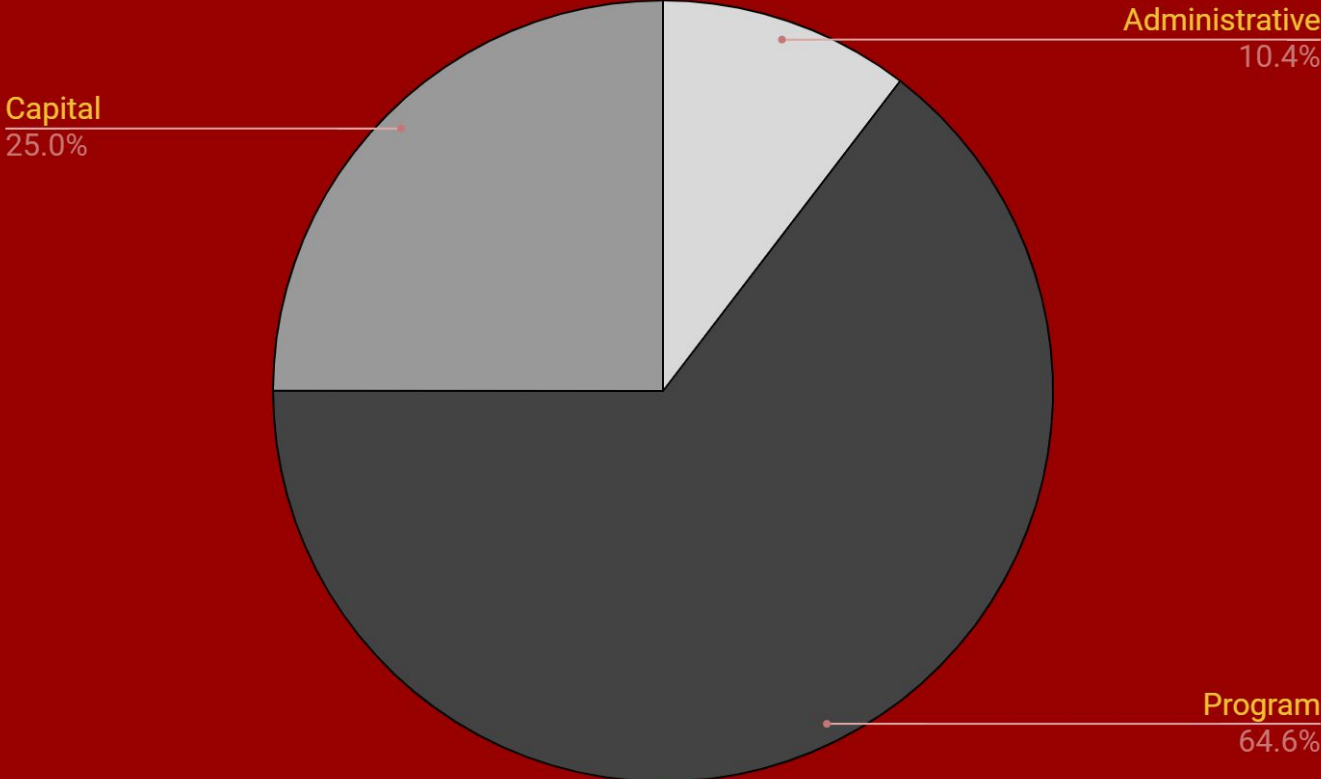
# General Fund Capital Appropriations

Function Description	2022-2023 Preliminary Budget	2021-2022 Budget	Dollar Change	Percentage Change
Life Insurance	\$ 250	\$ 250	\$ -	0.00%
Health Insurance	\$ 111,805	\$ 123,817	\$ (12,013)	-9.70%
Union Welfare Benefits	\$ 6,750	\$ 6,750	\$ -	0.00%
Debt Service Serial Bonds	\$ 2,413,600	\$ 2,469,850	\$ (56,250)	-2.28%
Other Debt	\$ 68,079	\$ 68,079	\$ -	0.00%
Transfer to Capital	\$ 100,000	\$ 100,000	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 3,530,559</b>	<b>\$ 3,555,523</b>	<b>\$ (24,964)</b>	<b>-0.70%</b>

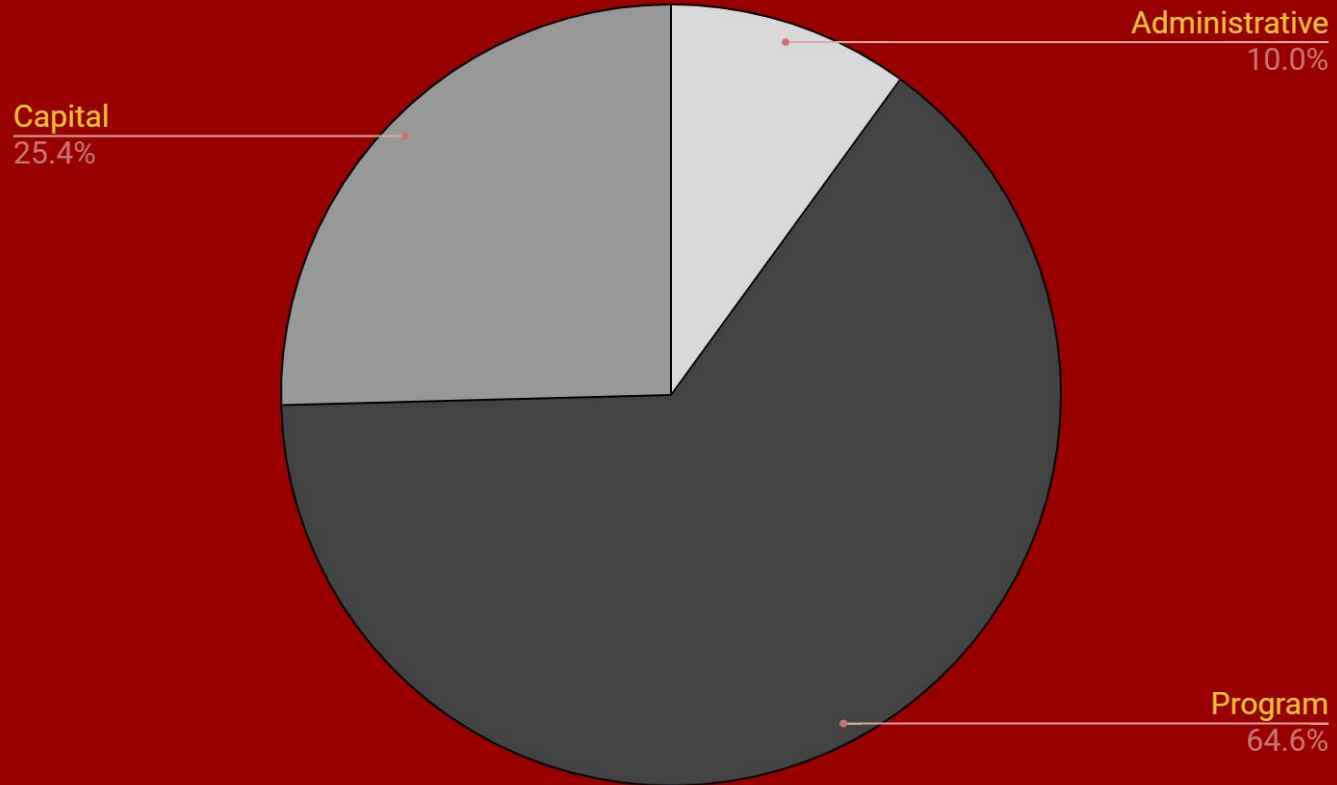
# Overall Preliminary Appropriations Budget

<b>Component</b>	<b>2022-2023 Preliminary Budget</b>	<b>2021-2022 Budget</b>	<b>Dollar Change</b>	<b>Percentage Change</b>
<b>Administrative</b>	<b>\$ 1,470,338</b>	<b>\$ 1,400,518</b>	<b>\$ 69,820</b>	<b>4.99%</b>
<b>Program</b>	<b>\$ 9,129,330</b>	<b>\$ 9,034,191</b>	<b>\$ 95,139</b>	<b>1.05%</b>
<b>Capital</b>	<b>\$ 3,530,559</b>	<b>\$ 3,555,523</b>	<b>\$ (24,964)</b>	<b>-0.70%</b>
<b>TOTAL</b>	<b>\$ 14,130,226</b>	<b>\$ 13,990,232</b>	<b>\$ 139,995</b>	<b>1.00%</b>

# 2022-2023 Preliminary Appropriations



# 2021-2022 Adopted Appropriations



Looking Ahead



# Areas for Ongoing Discussion and Monitoring

- We will be fine-tuning the appropriations as we receive firmer numbers with regards to contractual salary increases, BOCES costs, health insurance costs, and workers compensation costs.
- We will be reviewing anticipated revenues after receiving the governor's aid proposal later this month.
- We will be reviewing our federal grants and the impact they may have on general fund expenditures.

# 2022-2023 Capital Outlay Exception Project

The 22-23 COEP will focus on the replacement of the auditorium lobby flooring.

# Upcoming Budget-Related Dates

- February 15<sup>th</sup>-BOE Meeting
  - Preliminary Revenues
  - Federal Grant Overview and Review
  - Transportation Annual Update
- March 15<sup>th</sup>-BOE Meeting
  - Proposed Appropriations & Revenues UPDATED
- April 20<sup>th</sup>-BOE Meeting
  - Proposed Appropriations & Revenues UPDATED
  - BOE Adopts Budget
- May 10<sup>th</sup>-Public Hearing
- May 17<sup>th</sup>-Annual Budget Vote and BOE Election

**Questions?**