

# PRELIMINARY BUDGET INFORMATION & ASSUMPTIONS

February 15, 2022

# Previous Information

- Preliminary 2022-2023 Appropriations

# New Information

- Executive Budget Proposal
- Tax Cap Limit
- Preliminary 2022-2023 Revenues
- Review of Federal & NYS Grants
- Looking Ahead

# Executive Budget

# 2022-2023 Executive Proposal

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DB ED: 0070C          STATE OF NEW YORK          01/18/22
RUN NO: BT222-3
                2022-23 EXECUTIVE BUDGET PROPOSAL

                        COMBINED AIDS

                                DISTRICT CODE:      570201
                                DISTRICT NAME:      AVOCA

SEE NOTE BELOW
2021-22 BASE YEAR AIDS:
FOUNDATION AID                                6,520,862
FULL DAY K CONVERSION                          0
UNIVERSAL PRE-KINDERGARTEN                    95,540
BOCES                                          823,074
SPECIAL SERVICES                              0
HIGH COST EXCESS COST                         33,582
PRIVATE EXCESS COST                           29,148
HARDWARE & TECHNOLOGY                         6,725
SOFTWARE, LIBRARY, TEXTBOOK                  29,355
TRANSPORTATION INCL SUMMER                    784,447
BUILDING + BLDG REORG INCENT                  2,662,846
OPERATING REORG INCENTIVE                     0
CHARTER SCHOOL TRANSITIONAL                   0
ACADEMIC ENHANCEMENT                         0
HIGH TAX AID                                  0
SUPPLEMENTAL PUB EXCESS COST                  0
TOTAL                                          10,985,579

2022-23 ESTIMATED AIDS:
FOUNDATION AID                                6,716,487
FULL DAY K CONVERSION                          0
UNIVERSAL PRE-KINDERGARTEN                    95,540
BOCES                                          864,186
SPECIAL SERVICES                              0
HIGH COST EXCESS COST                         28,683
PRIVATE EXCESS COST                           36,381
HARDWARE & TECHNOLOGY                         6,788
SOFTWARE, LIBRARY, TEXTBOOK                  29,689
TRANSPORTATION INCL SUMMER                    887,347
BUILDING + BLDG REORG INCENT                  2,616,551
OPERATING REORG INCENTIVE                     0
CHARTER SCHOOL TRANSITIONAL                   0
ACADEMIC ENHANCEMENT                         0
HIGH TAX AID                                  0
SUPPLEMENTAL PUB EXCESS COST                  0
TOTAL                                          11,281,652

$ CHG TOTAL AID                               296,073
% CHG TOTAL AID                               2.70

$ CHG FOUNDATION AID                          195,625
% CHG FOUNDATION AID                          3.00
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# 2022-2023 Executive Proposal

2021-22 BASE YEAR AIDS:	
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\$ CHG TOTAL AID	296,073
% CHG TOTAL AID	2.70
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% CHG FOUNDATION AID	3.00

# Executive Proposal Comparison

Description	2021-2022 (Actual)	2022-2023 (Proposed)
Foundation Aid	\$ 6,520,862	\$ 6,716,487
BOCES Aid	\$ 823,074	\$ 864,186
High Cost & Private X-Cost	\$ 62,730	\$65,064
Computer Hardware Aid	\$ 6,725	\$ 6,788
Software, Library, Textbook	\$ 29,355	\$29,689
Transportation Aid	\$ 784,447	\$887,347
Building Aid	\$ 2,662,846	\$ 2,616,551
<b>Total Aid</b>	<b>\$ 10,890,039</b>	<b>\$ 11,186,112</b>



# Tax Cap Limit

# 2022-2023 Tax Cap Limit

## Summary

Tax Levy Limit, Before Adjustments and Exclusions		
✓	Real Property Tax Levy FYE 2022	\$2,415,879
✓	Tax Cap Reserve Offset from FYE 2021 Used to Reduce FYE 2022 Levy	\$0
✓	Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2022	---
✓	Tax Base Growth Factor	1.0051
✓	PILOTs Receivable FYE 2022	\$11,993
✓	Tort Exclusion Amount Claimed in FYE 2022	\$0
✓	Capital Tax Levy Exclusion FYE2022	\$14,192
✓	Allowable Levy Growth Factor	1.0200
✓	PILOTs Receivable FYE 2023	\$11,993
✓	Available Carryover from FYE 2022	\$37,044
	<b>Tax Levy Limit Before Adjustments/Exclusions</b>	<b>\$2,499,572</b>
Exclusions		
✓	Tort Exclusion	\$0
✓	Capital Tax Levy Exclusion FYE2023	\$0
✓	Teachers' Retirement System Exclusion	\$0
✓	Employees' Retirement System Exclusion	\$0
	<b>Total Exclusions</b>	<b>\$0</b>
	<b>Your FYE 2023 Tax Levy Limit, Adjusted for Transfers plus Exclusions</b>	<b>\$2,499,572</b>
✓	Total Tax Cap Reserve Amount Used to Reduce FYE 2023 Levy	---
✓	FYE 2023 Proposed Levy, Net of Reserve	\$2,415,879
	<b>Difference Between Tax Levy Limit and Proposed Levy</b>	<b>\$83,693</b>
✓	Do you plan to override the Tax Cap for FYE 2023 ?	No

# Preliminary Revenues

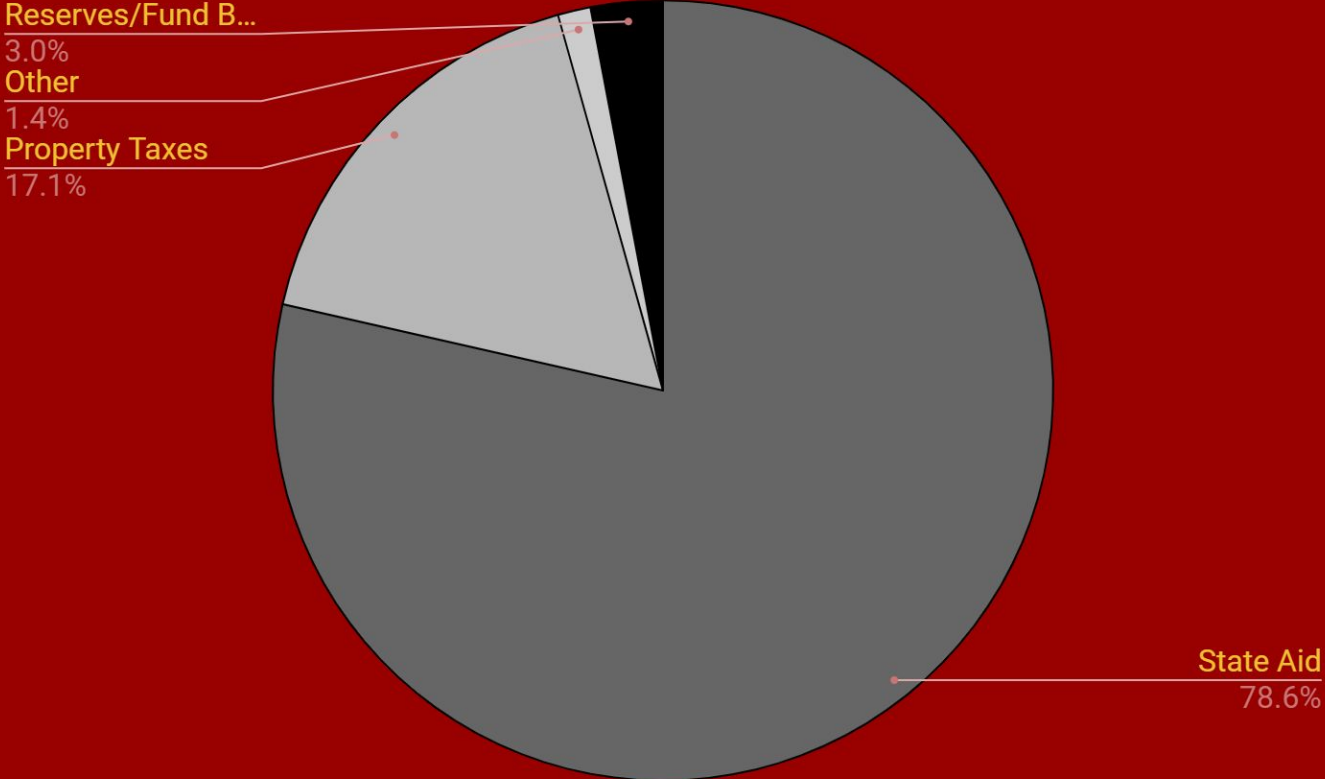
# Revenue Breakdown

- State Aid
- Property Taxes
- Other Revenue
- Transfers from Reserves and Fund Balance

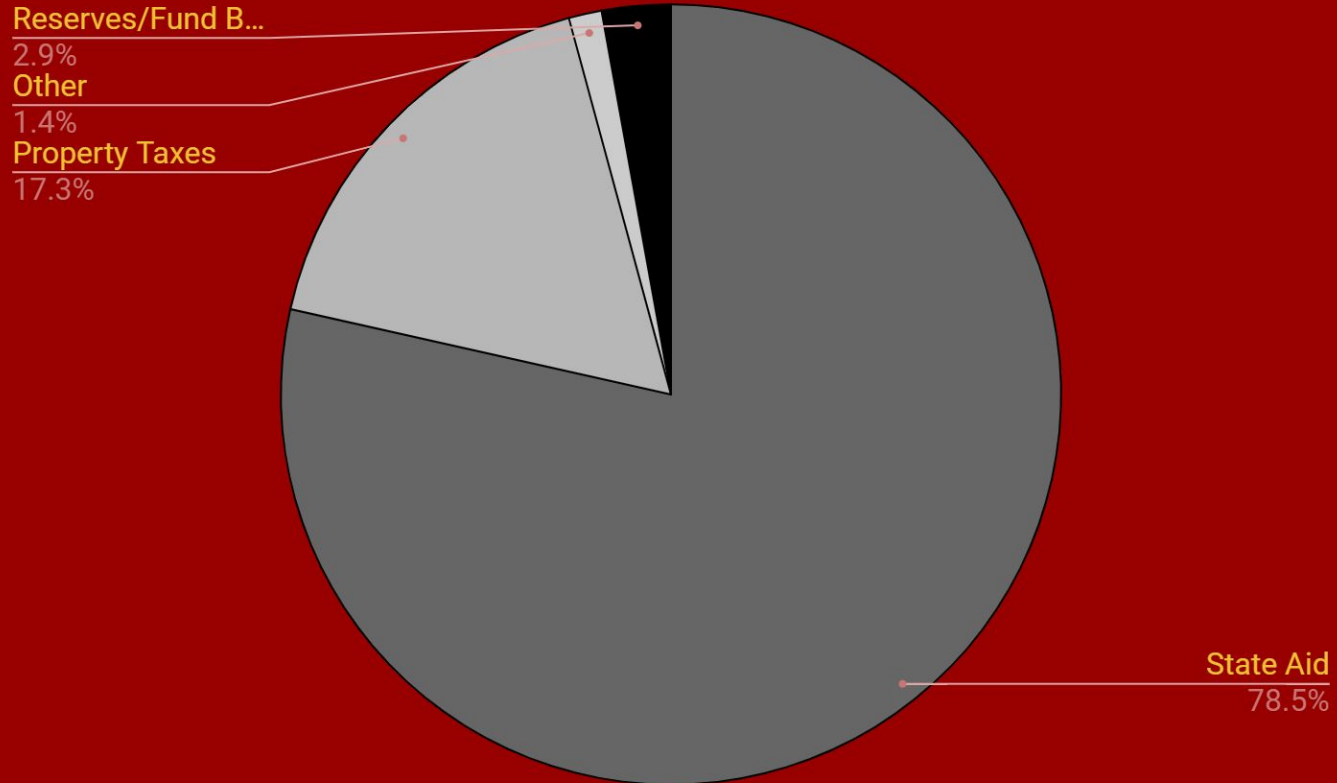
# Preliminary Revenue

Description	2021-2022 Budget	2022-2023 Preliminary
State Aid	\$ 10,984,214	\$ 11,093,701
Property Taxes	\$ 2,415,879	\$ 2,415,879
Other Revenue	\$ 190,494	\$ 192,493
Transfers from Reserves & Fund Balance	\$ 399,645	\$ 420,616
<b>A Totals:</b>	<b>\$ 13,990,232</b>	<b>\$ 14,122,689</b>

# 2022-2023 Preliminary Revenue Breakdown



# 2021-2022 Budgeted Revenue Breakdown



# Grants



# Grants Overview

## 2022 PROJECTS

PROJECT #	CONTRACT #	FUNDING SOURCE	BUDGET	SCHEDULED/ PAID TO DATE	START	END
0021222840		TITLE I-PT A-IMPRO	134,927	66,570	09/01/21	08/31/22
0032220854		IDEA-PART B, SECTI	130,538	63,145	07/01/21	06/30/22
0033220854		IDEA-PART B, SECTI	6,666	3,405	07/01/21	06/30/22
0147222840		TITLE IIA, TEACH/PR	20,428	4,085	09/01/21	08/31/22
0204222840		TITLE IV ALLOCATIO	10,000	2,000	09/01/21	08/31/22
0409227026		UNIVERSAL PRE-K	95,540	47,770	07/01/21	06/30/22
OPEN PROJECTS 2021 AND PRIOR						
5880212840		ARP ESSER 3	931,426	0		
5882212840		ARP SLR SUMMER ENR	100,002	UNDER REVIEW		
5883212840		ARP SLR COMPREHENS	100,002	UNDER REVIEW		
5884212840		ARP SLR LEARNING L	499,996	UNDER REVIEW		
5891212840		CRRSA-ESSER 2	414,431	159,751	03/13/20	09/30/23
TOTAL			2,443,956	346,726		

## Annual Grants (≈\$420,000)

- Title I- Portion of reading teachers' salaries.
- IDEA-Section 611- Portion of special ed. teachers' salaries.
- IDEA-Section 619- Portion of CSE chair salary.
- Title II- Portion of teaching assistants' wages.
- Title IV- STEM supplies & materials.
- UPK- UPK contract costs.
- REAP- Intervention materials & supplies.

## Pandemic Grants(≈\$2,045,000)

- ARP-ESSER 3- Broad usage, but pandemic related.
- ARP-Summer- Summer programs.
- ARP-After School- After school programs.
- ARP-Learning Loss- Programs to remediate learning loss due to the pandemic.
- CRRSA-ESSER 2- Maintenance of existing programs.

## ARP-ESSER 3 (\$931,426)

- School social worker.
- Portion of additional intervention teachers
- Portion of after school program costs.
- Portion of summer program costs.
- Classroom technology.
- Capital work.

## ARP-Summer (\$100,002)

- Program coordinator stipend.
- Teacher stipends.
- TA stipends.
- Materials & supplies.

## ARP-After School (\$100,002)

- Program coordinator stipend.
- Academic stipends.
- Enrichment stipends.
- Materials & supplies.

## ARP-Learning Loss (\$499,996)

- Intervention teachers (x2).
- Teacher's aide.

## CRRSA-ESSER 2 (\$414,431)

- Music Teachers (x2)
- Art Teachers (x2)
- PE Teacher (x1)



Looking Ahead

# Areas for Ongoing Discussion and Monitoring

- We will continue reviewing & refining appropriations.
- We will continue reviewing & refining revenues.
- We will continue reviewing our use of the various grants.

# 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
  - Updated Appropriations & Revenues
- April 20<sup>th</sup>-BOE Meeting
  - Updated Appropriations & Revenues
  - BOE Adopts Budget
- May 10<sup>th</sup>-Public Hearing
- May 17<sup>th</sup>-Annual Budget Vote and BOE Election

**Questions?**