

# 2022-2023 BUDGET INFORMATION & ASSUMPTIONS

March 15, 2022

# Tonight's Information

- 2022-2023 Appropriations
- 2022-2023 Revenues
- Looking Ahead

# 2022-2023 Appropriations

# Required Budget Components

- Administrative
- Program
- Capital

# General Fund Administrative Appropriations

Function Description	2022-2023 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>\$ 4,896</b>	<b>\$ 4,770</b>	<b>\$ 126</b>	<b>2.65%</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>\$ 215,780</b>	<b>\$ 208,296</b>	<b>\$ 7,484</b>	<b>3.59%</b>
<b>Business Administration</b>	<b>\$ 269,855</b>	<b>\$ 258,955</b>	<b>\$ 10,900</b>	<b>4.21%</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 Budget	2021-2022 Budget	Dollar Change	Percentage Change
Public Information and Services	\$ 58,774	\$ 58,774	\$ -	0.00%
Central Printing and Mailing	\$ 55,125	\$ 54,592	\$ 533	0.98%
Unallocated Insurance	\$ 44,660	\$ 41,350	\$ 3,310	8.01%
BOCES Administrative Costs	\$ 204,886	\$ 189,602	\$ 15,284	8.06%
Curriculum Dev. and Supervision	\$ 66,565	\$ 66,565	\$ -	0.00%
Supervision-Regular School	\$ 247,774	\$ 244,707	\$ 3,067	1.25%
NYSLRS	\$ 19,703	\$ 29,197	\$ (9,494)	-32.52%
TRS	\$ 47,451	\$ 44,293	\$ 3,158	7.13%

# General Fund Administrative Appropriations

Function Description	2022-2023 Budget	2021-2022 Budget	Dollar Change	Percentage Change
Social Security	\$ 48,271	\$ 46,916	\$ 1,355	2.89%
Workers' Compensation	\$ 2,419	\$ 2,419	\$ -	0.00%
Life Insurance	\$ 250	\$ 250	\$ -	0.00%
Health Insurance	\$ 124,315	\$ 73,937	\$ 50,378	68.14%
Union Welfare Benefits	\$ 9,000	\$ 9,000	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 1,492,119</b>	<b>\$ 1,400,518</b>	<b>\$ 91,601</b>	<b>6.54%</b>

# General Fund Program Appropriations

Function Description	2022-2023 Budget	2021-2022 Budget	Dollar Change	Percentage Change
Teaching-Regular Schools	\$ 2,870,794	\$ 2,893,595	\$ (22,802)	-0.79%
Special Education	\$ 1,418,778	\$ 1,454,769	\$ (35,991)	-2.47%
Occupational Education	\$ 559,976	\$ 491,800	\$ 68,176	13.86%
Teaching-Special Schools	\$ 16,694	\$ 20,694	\$ (4,000)	-19.33%
School Library	\$ 86,694	\$ 83,594	\$ 3,100	3.71%
Network Services	\$ 90,582	\$ 87,944	\$ 2,638	3.00%
Computer Assisted Instruction	\$ 282,177	\$ 282,179	\$ (2)	0.00%
Attendance	\$ -	\$ 7,910	\$ (7,910)	-100.00%



# General Fund Program Appropriations

Function Description	2022-2023 Budget	2021-2022 Budget	Dollar Change	Percentage Change
Guidance	\$ 251,471	\$ 237,390	\$ 14,081	5.93%
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	\$ 179,183	\$ 130,920	\$ 48,263	36.87%
Transportation	\$ 835,127	\$ 785,012	\$ 50,115	6.38%
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 Budget	2021-2022 Budget	Dollar Change	Percentage Change
<b>NYSLRS</b>	<b>\$ 95,299</b>	<b>\$ 138,260</b>	<b>\$ (42,960)</b>	<b>-31.07%</b>
<b>TRS</b>	<b>\$ 351,942</b>	<b>\$ 330,020</b>	<b>\$ 21,923</b>	<b>6.64%</b>
<b>Social Security</b>	<b>\$ 324,496</b>	<b>\$ 316,053</b>	<b>\$ 8,443</b>	<b>2.67%</b>
<b>Workers' Compensation</b>	<b>\$ 25,006</b>	<b>\$ 29,644</b>	<b>\$ (4,638)</b>	<b>-15.65%</b>
<b>Life Insurance</b>	<b>\$ 1,450</b>	<b>\$ 1,450</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Health Insurance</b>	<b>\$ 1,264,643</b>	<b>\$ 1,221,526</b>	<b>\$ 43,117</b>	<b>3.53%</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>\$ 9,166,258</b>	<b>\$ 9,034,191</b>	<b>\$ 132,067</b>	<b>1.46%</b>

# General Fund Capital Appropriations

Function Description	2022-2023 Budget	2021-2022 Budget	Dollar Change	Percentage Change
Operation of Plant	\$ 552,263	\$ 524,538	\$ 27,725	4.82%
Maintenance of Plant	\$ 202,540	\$ 164,283	\$ 38,257	23.26%
Refund on Real Property Taxes	\$ 2,500	\$ 2,500	\$ -	0.00%
NYSLRS	\$ 38,853	\$ 58,730	\$ (19,877)	-34.97%
Social Security	\$ 25,623	\$ 24,823	\$ 800	1.47%
Workers' Compensation	\$ 11,903	\$ 11,903	\$ -	0.00%

# General Fund Capital Appropriations

Function Description	2022-2023 Budget	2021-2022 Budget	Dollar Change	Percentage Change
Life Insurance	\$ 250	\$ 250	\$ -	0.00%
Health Insurance	\$ 109,510	\$ 123,817	\$ (14,308)	-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>\$ 3,531,870</b>	<b>\$ 3,555,523</b>	<b>\$ (23,652)</b>	<b>-0.67%</b>

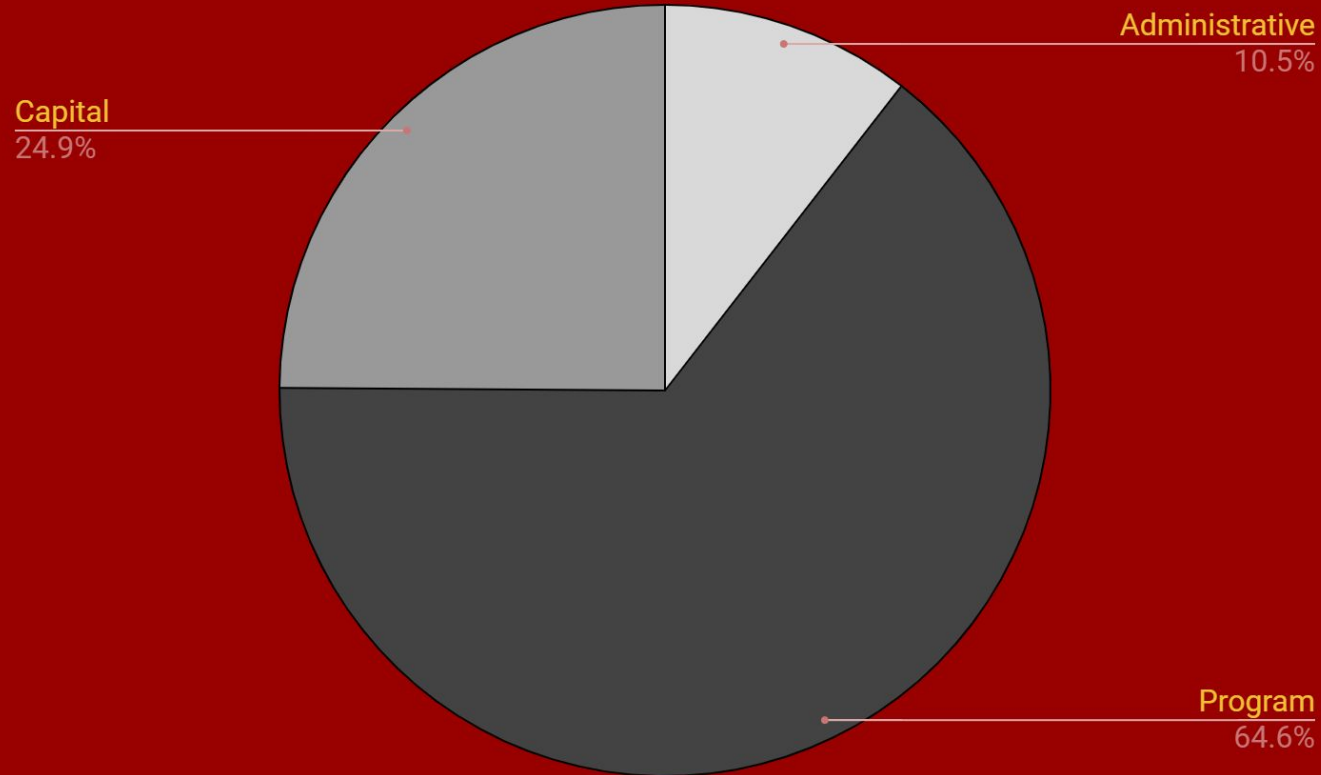
# Proposed Appropriations Budget

Component	2022-2023 Budget	2021-2022 Budget	Dollar Change	Percentage Change
<b>Administrative</b>	<b>\$ 1,492,119</b>	<b>\$ 1,400,518</b>	<b>\$ 91,601</b>	<b>6.54%</b>
<b>Program</b>	<b>\$ 9,166,258</b>	<b>\$ 9,034,191</b>	<b>\$ 132,067</b>	<b>1.46%</b>
<b>Capital</b>	<b>\$ 3,531,870</b>	<b>\$ 3,555,523</b>	<b>\$ (23,652)</b>	<b>-0.67%</b>
<b>TOTAL</b>	<b>\$ 14,190,247</b>	<b>\$ 13,990,232</b>	<b>\$ 200,015</b>	<b>1.43%</b>

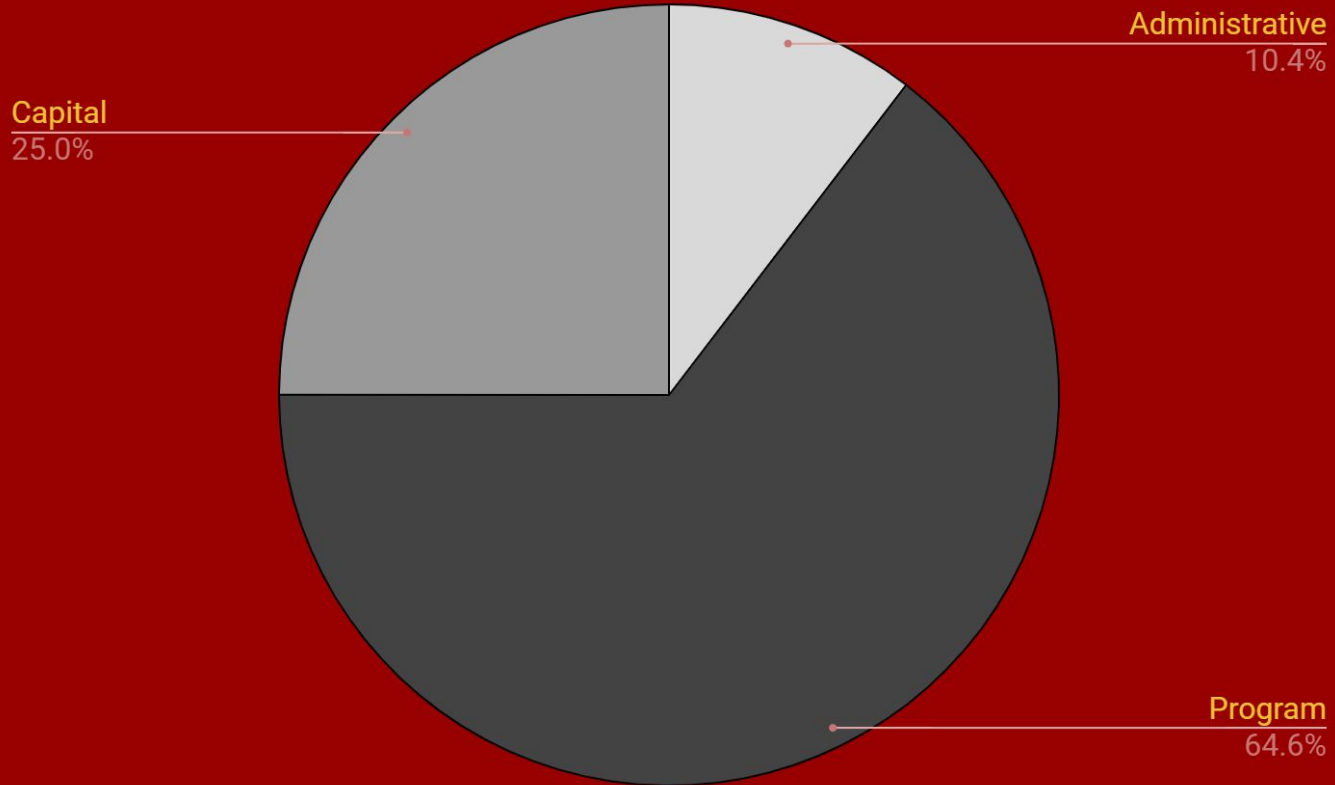
# Preliminary Appropriations Budget (January BOE Meeting)

<b>Component</b>	<b>2022-2023 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 Proposed Appropriations Budget

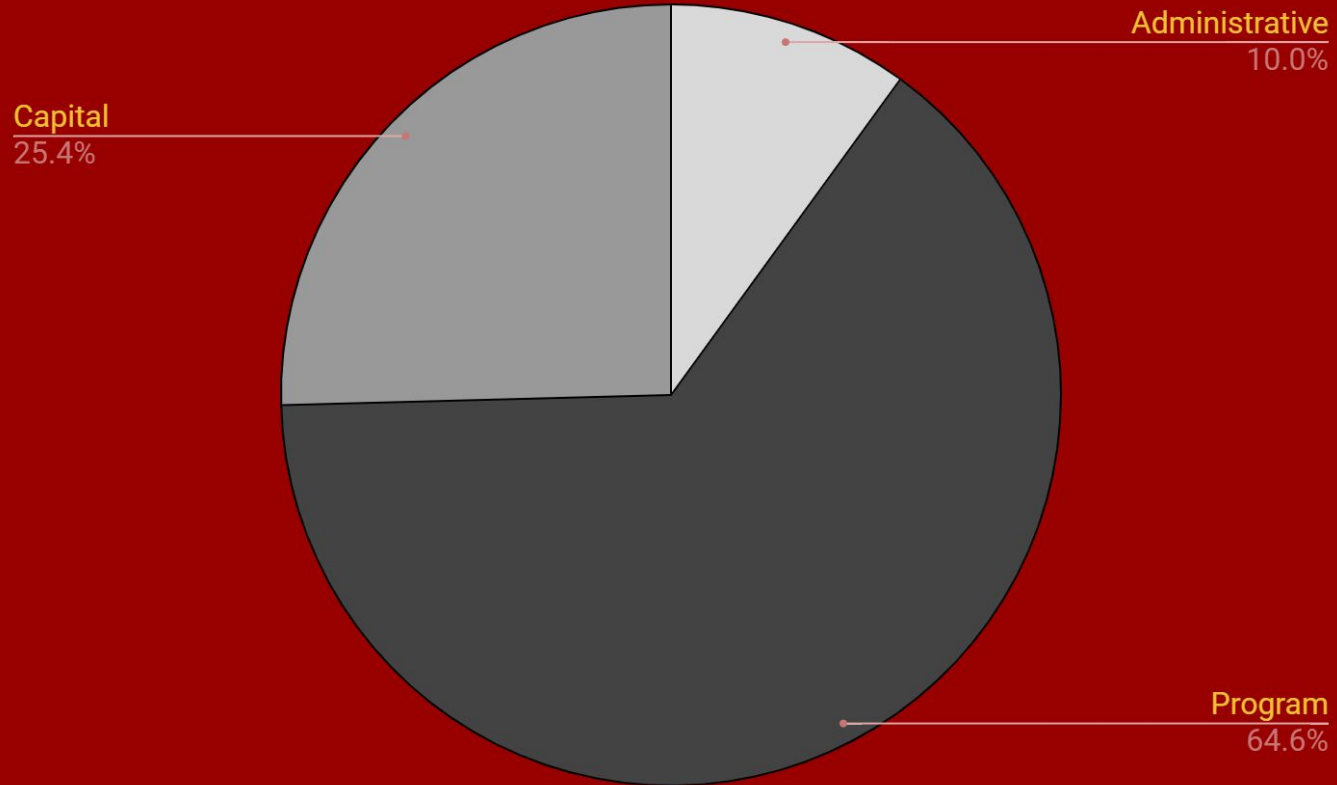


# 2022-2023 Preliminary Appropriations Budget (January BOE Meeting)





# 2021-2022 Adopted Appropriations Budget



# 2022-2023 Revenues

# Revenue Breakdown

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

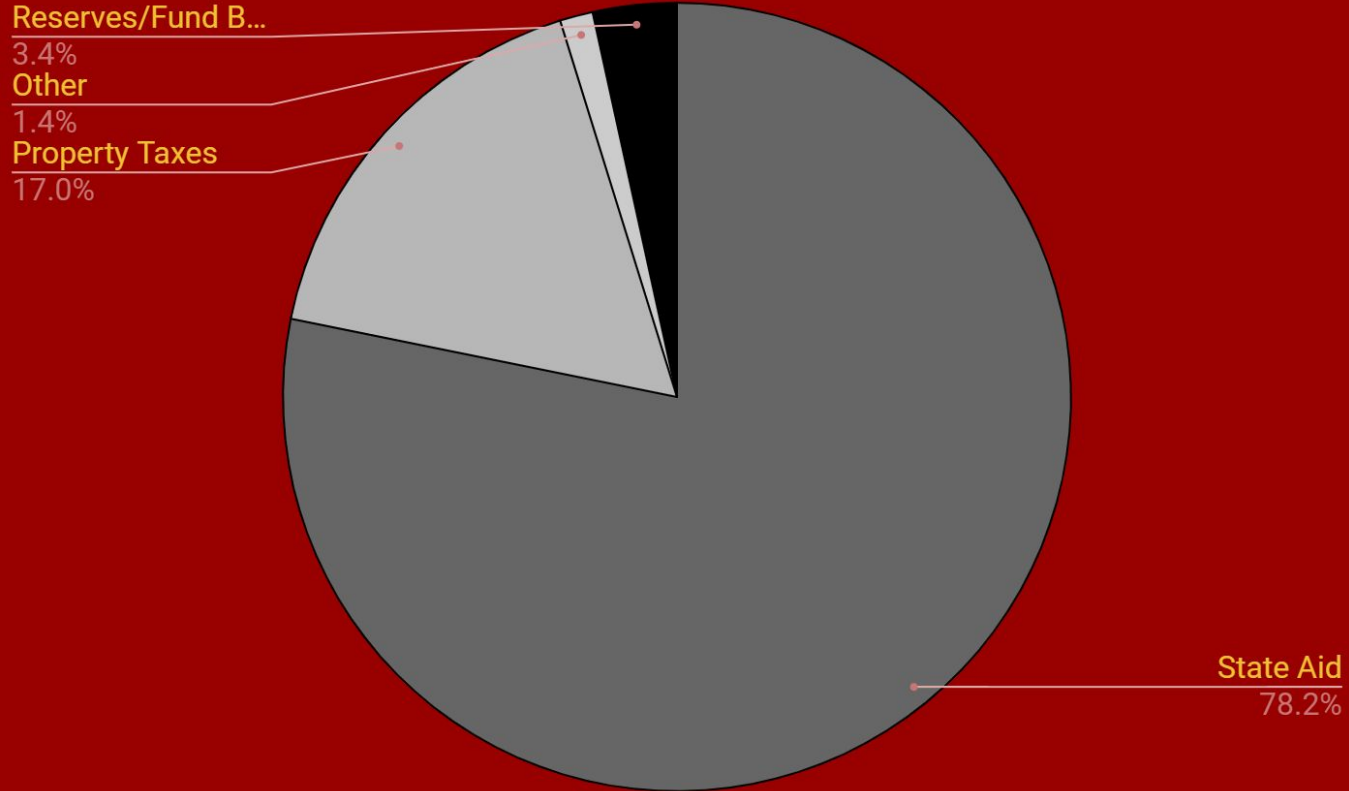
# Proposed Revenue

Description	2022-2023 Proposed	2021-2022 Adopted
State Aid	\$ 11,093,701	\$ 10,984,214
Property Taxes	\$ 2,415,879	\$ 2,415,879
Other Revenue	\$ 192,493	\$ 190,494
Transfers from Reserves & Fund Balance	\$ 488,174	\$ 399,645
<b>A Totals:</b>	<b>\$ 14,190,247</b>	<b>\$ 13,990,232</b>

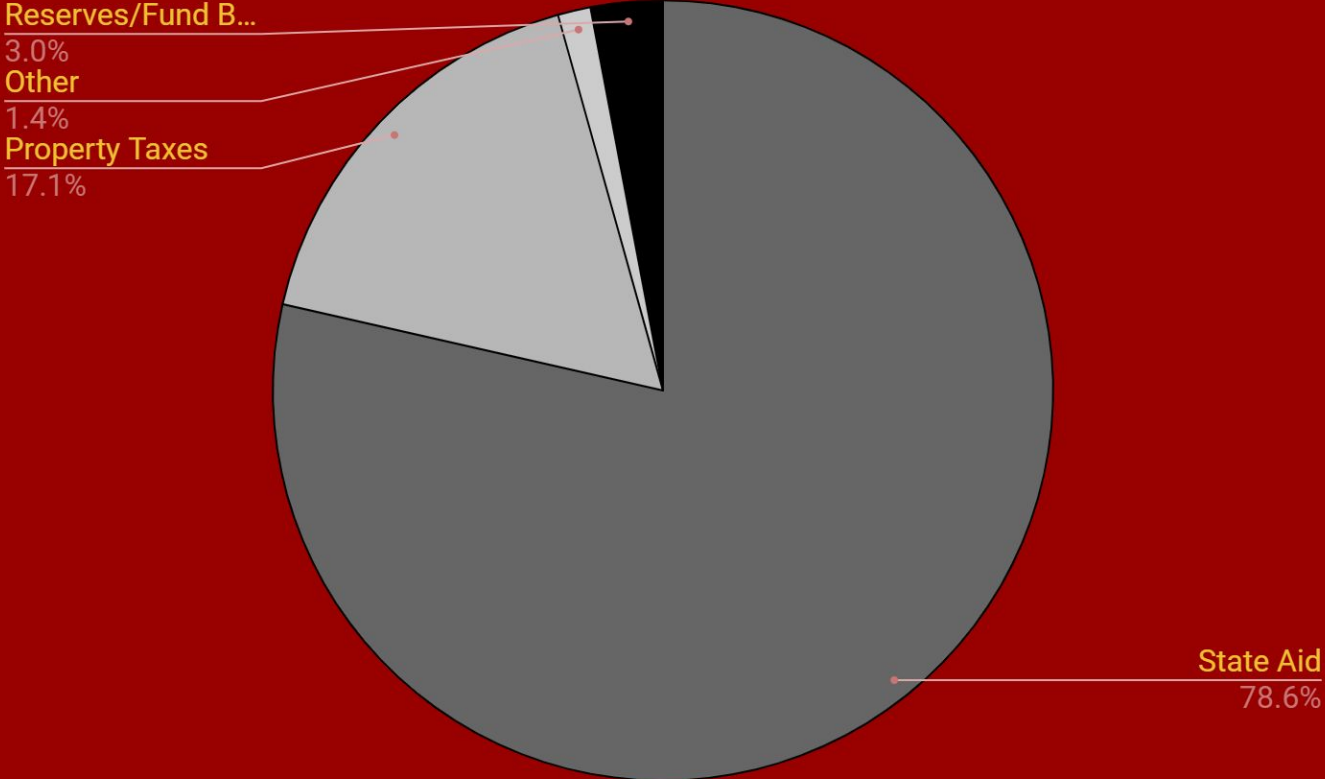
# Preliminary Revenue (February BOE Meeting)

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

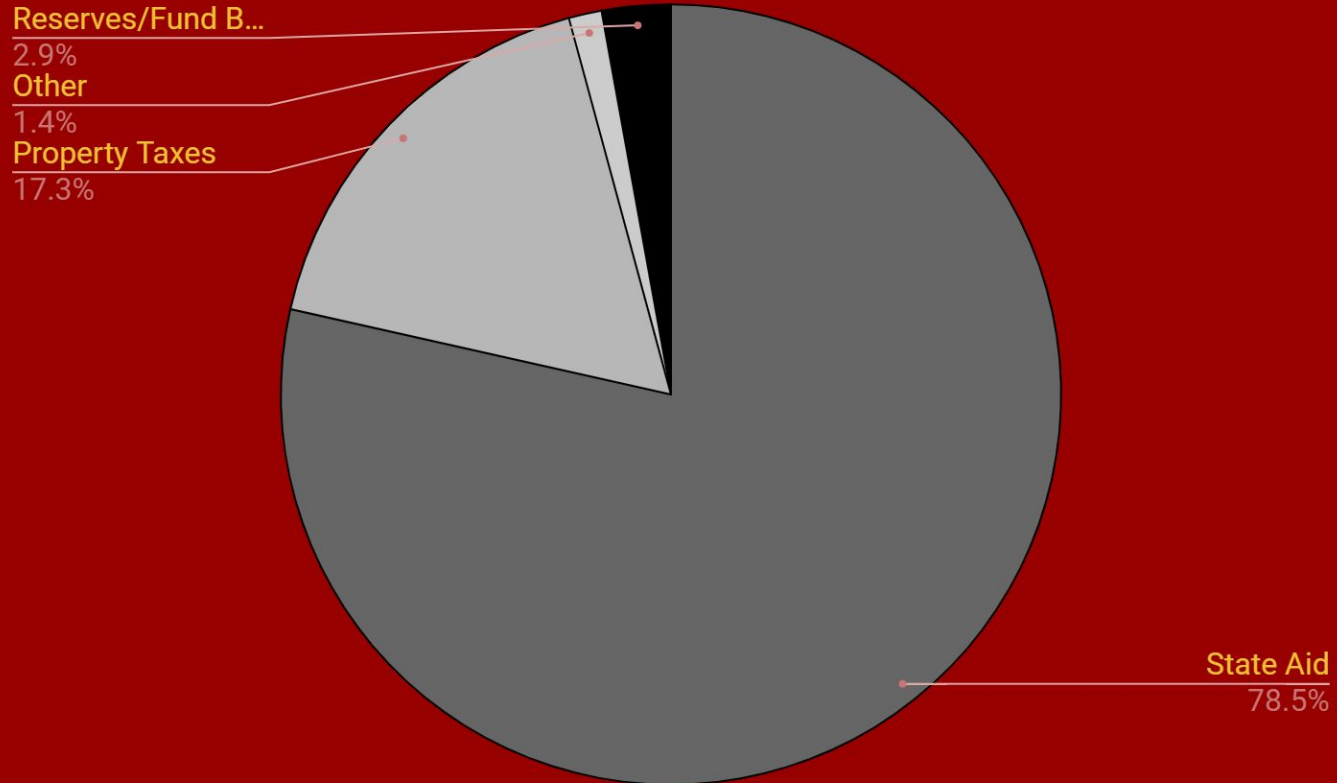
# 2022-2023 Proposed Revenue Breakdown



# 2022-2023 Preliminary Revenue Breakdown (February BOE Meeting)



# 2021-2022 Budgeted Revenue Breakdown





# Historical Usage of Reserves and Fund Balance

School Year	Total Proposed Usage of Reserves and Fund Balance	Proposed Usage as a % of Overall Revenue
<b>2019-2020</b>	<b>\$421,003</b>	<b>3.3%</b>
<b>2020-2021</b>	<b>\$468,034</b>	<b>3.4%</b>
<b>2021-2022</b>	<b>\$399,645</b>	<b>2.9%</b>
<b>2022-2023</b>	<b>\$488,174</b>	<b>3.4%</b>

# Proposed Reserve and Fund Balance Usage

Reserve Name	2022-2023 Proposed Usage
<b>EBALR</b>	<b>\$100,000</b>
<b>Workers' Compensation Reserve</b>	<b>\$ 39,000</b>
<b>Unemployment Reserve</b>	<b>\$ 10,000</b>
<b>Retirement Contribution Reserve</b>	<b>\$ 100,000</b>
<b>TRS Retirement Contribution Reserve</b>	<b>\$ 10,000</b>
<b>Totals</b>	<b>\$ 259,000</b>
<b>Debt Service</b>	<b>\$ 100,000</b>
<b>Fund Balance</b>	<b>\$ 129,174</b>
	<b>\$ 488,174</b>

**Questions?**

Looking Ahead

# Upcoming Budget-Related Dates

- 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