

2022-2023 PROPOSED BUDGET

April 20, 2022

Tonight's Information

- 2022-2023 Proposed Appropriations
- 2022-2023 Proposed Revenues

2022-2023 Proposed Appropriations

Required Budget Components

- Administrative
- Program
- Capital

General Fund Administrative Appropriations

| Function Description | 2022-2023 Budget | 2021-2022 Budget | Dollar Change | Percentage Change |
|---------------------------------------|-------------------|-------------------|------------------|-------------------|
| BOE | \$ 28,695 | \$ 28,695 | \$ - | 0.00% |
| District Clerk | \$ 4,896 | \$ 4,770 | \$ 126 | 2.65% |
| District Meeting | \$ 1,200 | \$ 1,200 | \$ - | 0.00% |
| Chief School Administrator | \$ 215,780 | \$ 208,296 | \$ 7,484 | 3.59% |
| Business Administration | \$ 269,855 | \$ 258,955 | \$ 10,900 | 4.21% |
| Auditing | \$ 22,500 | \$ 22,500 | \$ - | 0.00% |
| Fiscal Agent Fee | \$ 5,000 | \$ 5,000 | \$ - | 0.00% |
| Legal | \$ 15,000 | \$ 9,500 | \$ 5,500 | 57.90% |

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 | \$ 205,545 | \$ 189,602 | \$ 15,943 | 8.41% |
| 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 | \$ 2,031 | \$ 2,419 | \$ (388) | -16.05% |
| Life Insurance | \$ 250 | \$ 250 | \$ - | 0.00% |
| Health Insurance | \$ 112,514 | \$ 73,937 | \$ 38,577 | 52.18% |
| Union Welfare Benefits | \$ 9,000 | \$ 9,000 | \$ - | 0.00% |
| TOTAL | \$ 1,480,589 | \$ 1,400,518 | \$ 80,071 | 5.72% |

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 | \$ 1,359,407 | \$ 1,454,769 | \$ (95,362) | -6.56% |
| 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 | \$ 840,127 | \$ 785,012 | \$ 55,115 | 7.02% |
| 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 |
|-------------------------------|---------------------|---------------------|--------------------|-------------------|
| NYSLRS | \$ 95,299 | \$ 138,260 | \$ (42,960) | -31.07% |
| TRS | \$ 351,942 | \$ 330,020 | \$ 21,923 | 6.64% |
| Social Security | \$ 324,496 | \$ 316,053 | \$ 8,443 | 2.67% |
| Workers' Compensation | \$ 26,095 | \$ 29,644 | \$ (3,549) | -11.97% |
| Life Insurance | \$ 1,450 | \$ 1,450 | \$ - | 0.00% |
| Health Insurance | \$ 1,264,643 | \$ 1,221,526 | \$ 43,117 | 3.53% |
| Union Welfare Benefits | \$ 177,500 | \$ 201,000 | \$ (23,500) | -11.69% |
| TOTAL | \$ 9,112,976 | \$ 9,034,191 | \$ 78,785 | 0.87% |

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 | \$ 11,202 | \$ 11,903 | \$ (701) | 0.00% |

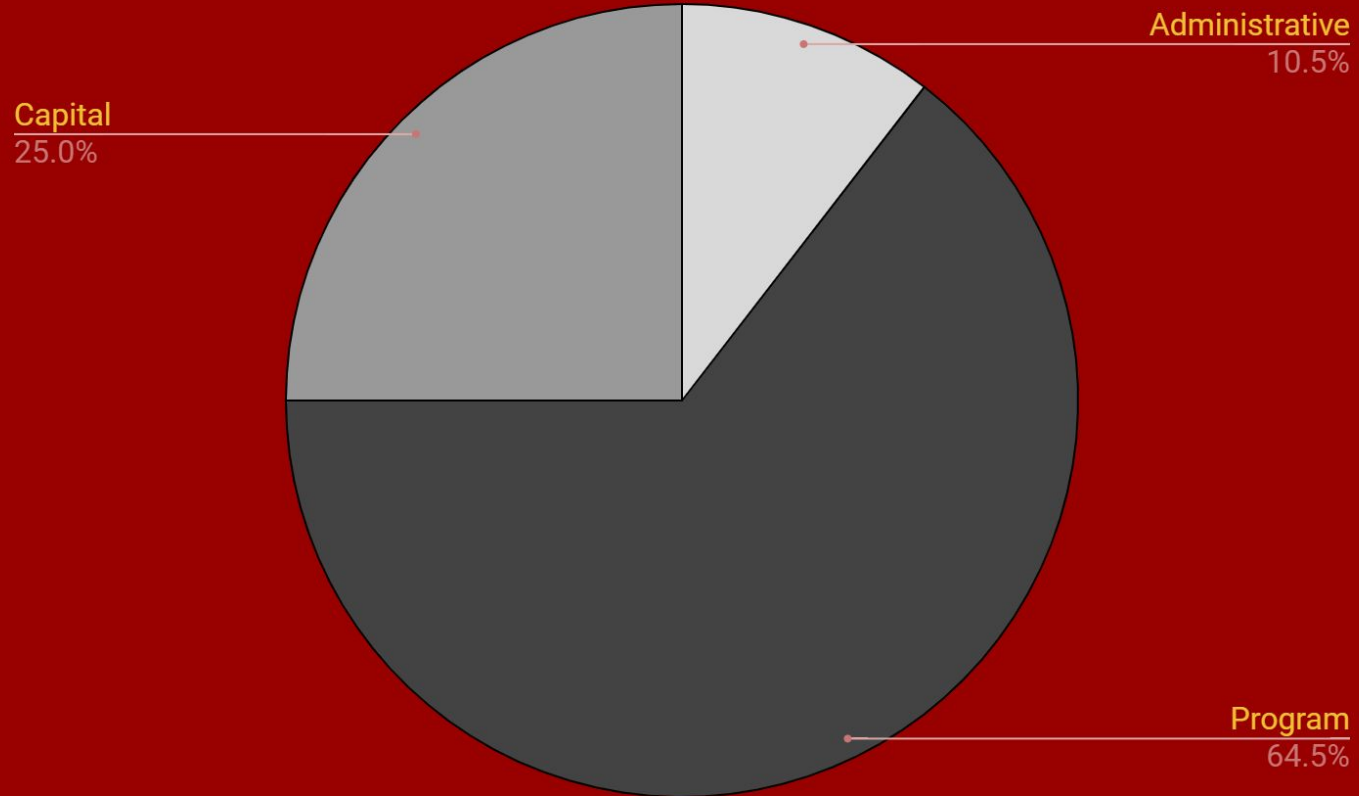
General Fund Capital Appropriations

| 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% |
| TOTAL | \$ 3,531,169 | \$ 3,555,523 | \$ (24,353) | -0.68% |

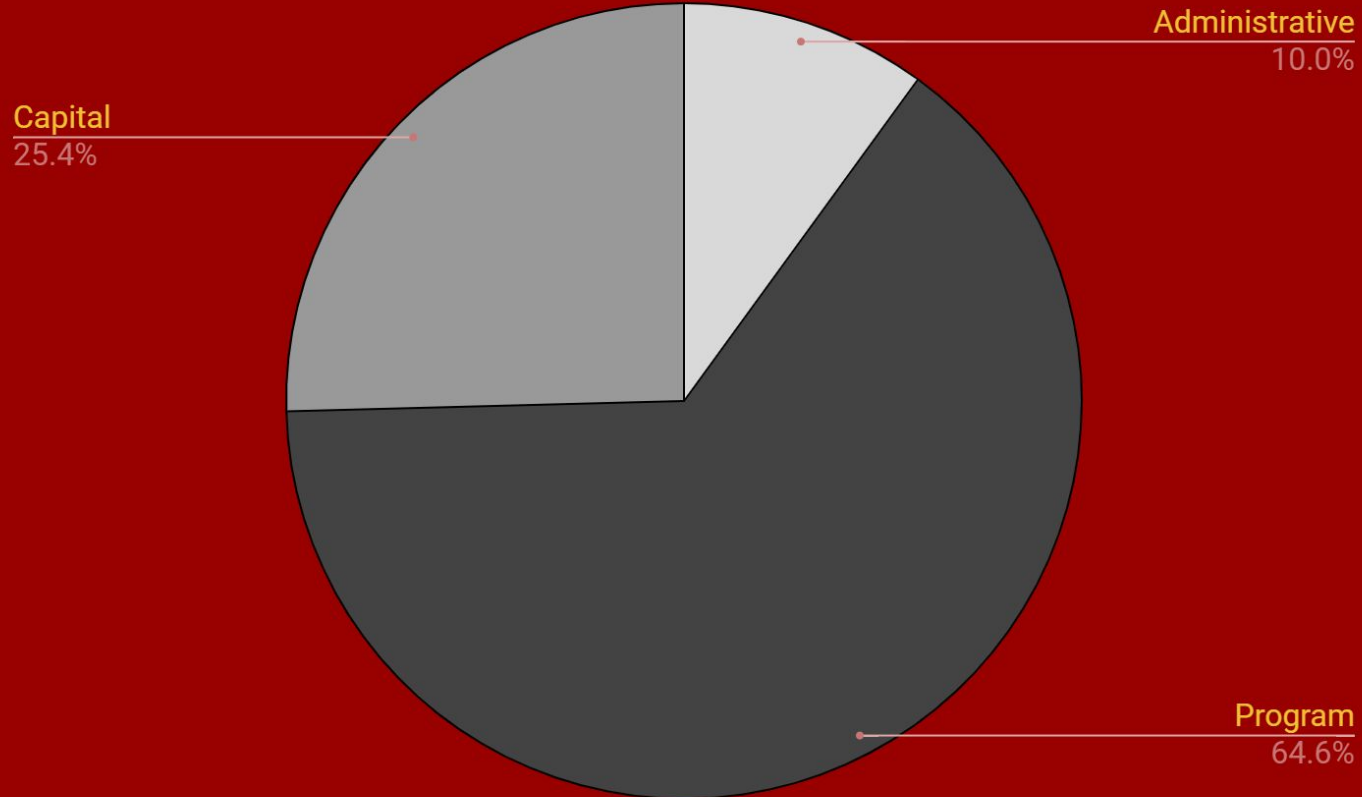
Proposed Appropriations Budget

| Component | 2022-2023 Budget | 2021-2022 Budget | Dollar Change | Percentage Change |
|----------------|----------------------|----------------------|-------------------|----------------------|
| Administrative | \$ 1,480,589 | \$ 1,400,518 | \$ 80,071 | 5.72% |
| Program | \$ 9,112,976 | \$ 9,034,191 | \$ 78,785 | 0.87% |
| Capital | \$ 3,531,169 | \$ 3,555,523 | \$ (24,353) | -0.68% |
| TOTAL | \$ 14,124,734 | \$ 13,990,232 | \$ 134,502 | 0.96% |

2022-2023 Proposed Appropriations Budget



2021-2022 Adopted Appropriations Budget



Appropriations Budget Changes Since January



2022-2023 Revenues

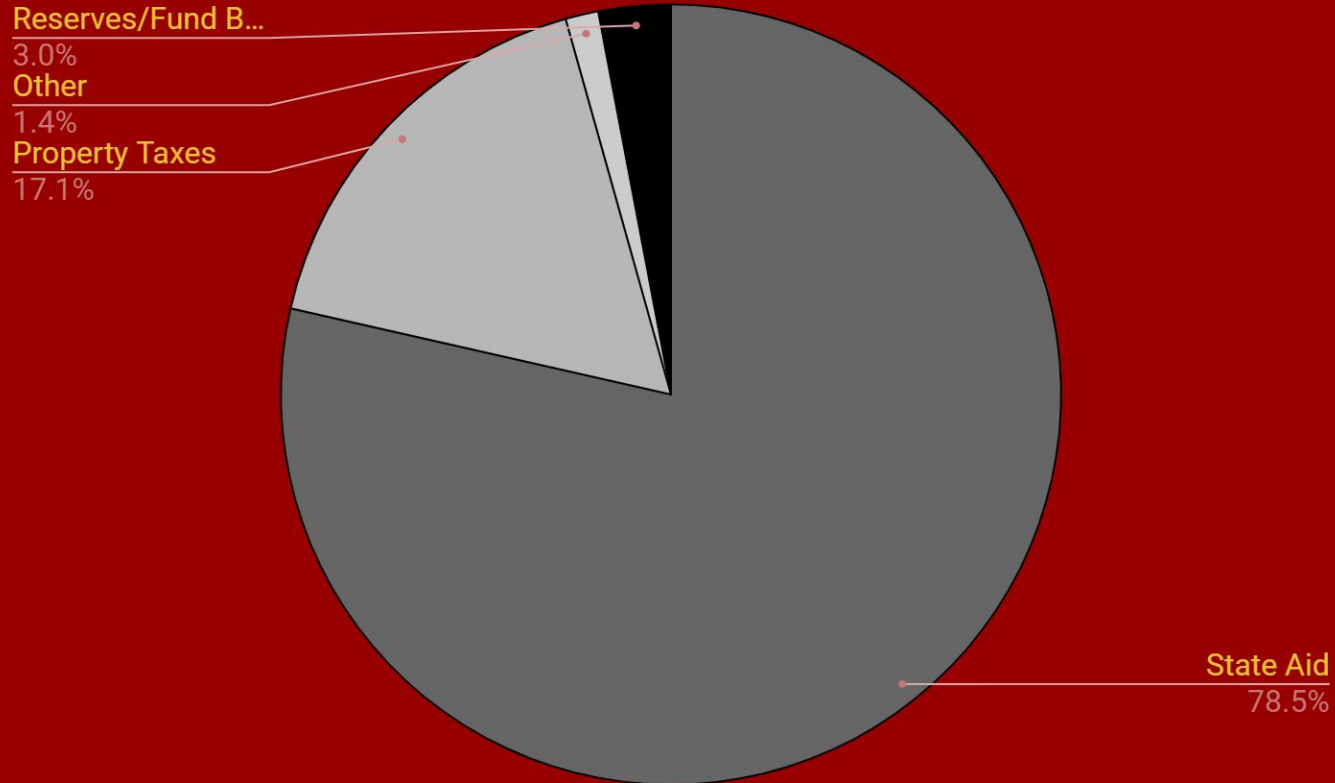
Revenue Breakdown

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

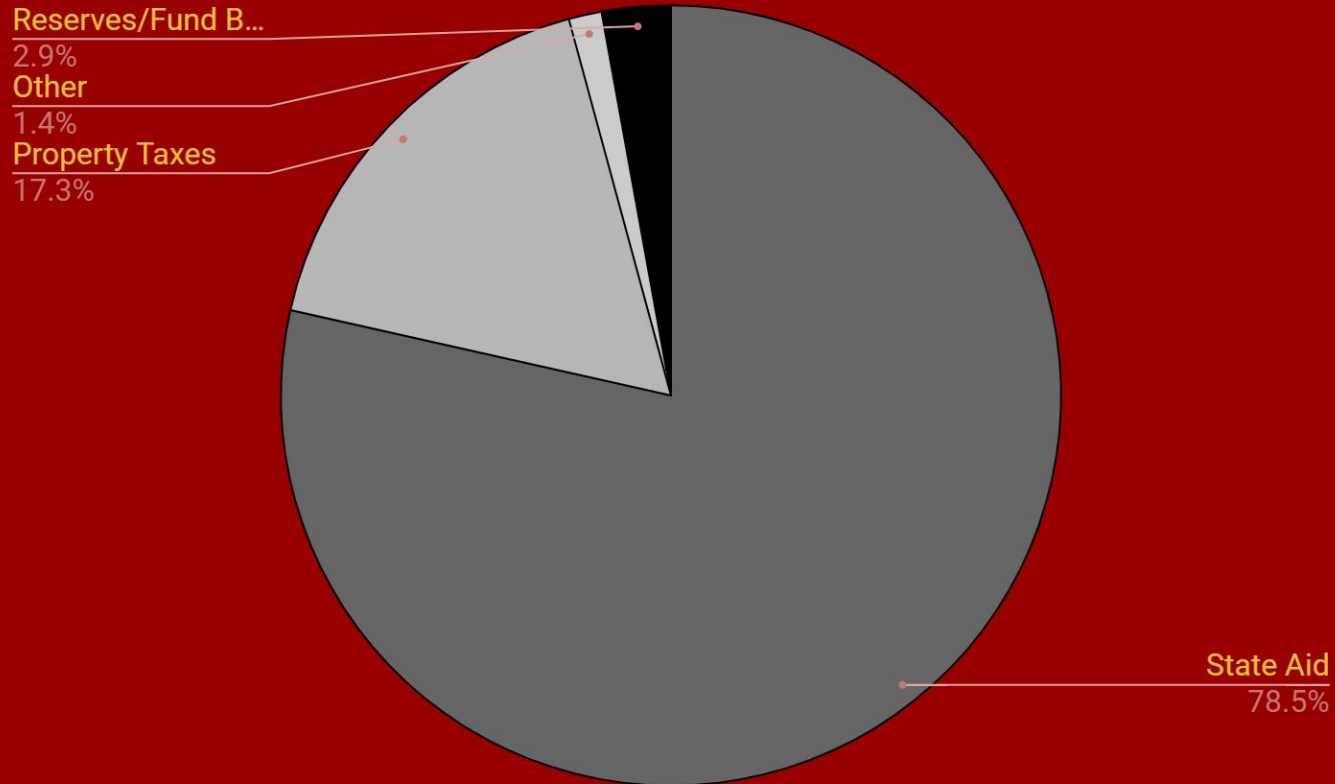
Proposed Revenue

| 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 | \$ 422,661 | \$ 399,645 |
| A Totals: | \$ 14,124,734 | \$ 13,990,232 |

2022-2023 Proposed Revenue Breakdown



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 |
|------------------|---|--|
| 2019-2020 | \$421,003 | 3.3% |
| 2020-2021 | \$468,034 | 3.4% |
| 2021-2022 | \$399,645 | 2.9% |
| 2022-2023 | \$422,661 | 3.0% |

Proposed Reserve and Fund Balance Usage

| Reserve Name | 2022-2023 Proposed Usage |
|--|--------------------------|
| EBALR | \$100,000 |
| Workers' Compensation Reserve | \$ 39,000 |
| Unemployment Reserve | \$ 10,000 |
| Retirement Contribution Reserve | \$ 100,000 |
| TRS Retirement Contribution Reserve | \$ 10,000 |
| Totals | \$ 259,000 |
| Debt Service | \$ 100,000 |
| Fund Balance | \$ 63,661 |
| | \$ 422,661 |

Questions?

Looking Ahead

Upcoming Budget-Related Dates

- April 20th-BOE Meeting
 - Proposed Appropriations & Revenues UPDATED 
 - BOE Adopts Budget
- May 10th-Public Hearing
- May 17th-Annual Budget Vote and BOE Election