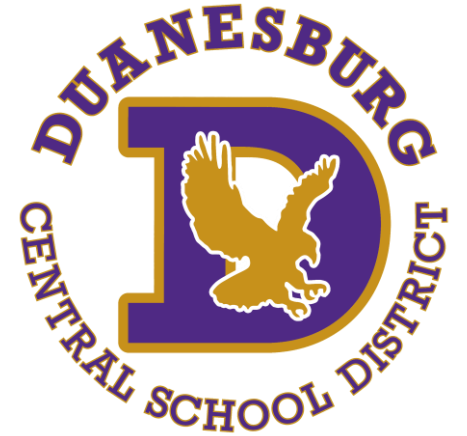


# 2022 – 2023 BUDGET WORKSESSION 3



**MARCH 08, 2022**  
**BOARD OF EDUCATION MEETING**



# BUDGET WORK SESSION 3 AGENDA

- **BUDGET STATUS**
  - **Health Insurance**
- **INSTRUCTIONAL**
- **INSTRUCTIONAL ADMINISTRATION**
- **SPECIAL EDUCATION**



# GOALS OF 2022-2023 BUDGET



✓ **Keep all current academic programs**



✓ **Focus on district priorities**



✓ **Keep a responsible tax levy**



✓ **Prepare for financial future**

# BUDGET WORK CHANGES AND CHALLENGES SINCE WORK SESSION 2



Insurance rates are higher than original assumptions



Added elementary teacher to account for increased enrollment



Reassessing fuel pricing estimates



Consideration for contractual and supply increased costs

# ROLLOVER DRAFT BUDGET STATUS (FIRST ASSUMPTIONS)

General Expenses	2021-2022 CURRENT	2022-2023 BUDGETED	2022-2023 ADJUSTMENT	2022-2023 PERCENTAGE CHANGE	2022-2023 PORTION OF BUDGET
Total General Support	\$1,018,040	<b>\$1,063,084</b>	\$45,044	4.42%	5.70%
Total Instructional Costs	\$8,868,165	<b>\$9,170,918</b>	\$302,753	3.41%	49.19%
Total Operations & Maintenance	\$1,318,977	<b>\$1,374,374</b>	\$55,397	4.20%	7.37%
Total Pupil Transportation	\$1,108,214	<b>\$1,138,540</b>	\$30,326	2.74%	6.11%
Total Medical & Benefits	\$3,590,243	<b>\$3,916,723</b>	\$326,480	9.09%	21.01%
Total Debt Service & Transfers	\$1,981,361	<b>\$1,981,361</b>	\$0	0.00%	10.63%
<b>TOTALS</b>	<b>\$17,885,000</b>	<b>\$18,645,000</b>	<b>\$760,000</b>	<b>4.25%</b>	<b>100.00%</b>

## AT-A-GLANCE

PROPOSED BUDGET:

**\$18,645,000**

SPENDING INCREASE:

**\$760,000** *or* **4.25%**

TAX LEVY INCREASE:

**\$150,945** *or* **1.80%**

- **Budget-to-budget assumed expenses near 4%**
- **Tax Levy increase only 1.80%**

# DRAFT BUDGET STATUS

## AT-A-GLANCE

**PROPOSED BUDGET:**

**\$18,645,000**

**SPENDING INCREASE:**

**\$760,000 *or* 4.25%**

**TAX LEVY INCREASE:**

**\$150,945 *or* 1.80%**



# REVENUE



# STATE AID (GOVERNOR'S RUN)

**BASED ON PRIOR YEAR BUDGETED (CURRENT BUDGET YEAR COLUMN IS APPROVED BUDGET)**

STATE AID	2021-2022 BUDGETED	2022-2023 GOVERNOR'S RUN	2022-2023 ADJUSTMENT	2022-2023 PERCENTAGE CHANGE
FOUNDATION AID	\$5,035,121	\$5,186,174	\$151,053	3.0%
UNIVERSAL PRE-KINDERGARTEN	\$146,640	\$146,640	\$0	0.0%
BOCES & SPECIAL SERVICES	\$704,203	\$830,052	\$125,849	17.9%
PUBLIC EXCESS HIGH COST AID	\$143,599	\$133,711	-\$9,888	-6.9%
PRIVATE EXCESS COST	\$151,039	\$146,788	-\$4,251	-2.8%
HARDWARE & TECHNOLOGY	\$10,533	\$10,876	\$343	3.3%
SOFTWARE, LIBRARY, & TEXTBOOK	\$52,519	\$52,620	\$101	0.2%
TRANSPORTATION AID	\$1,000,680	\$1,164,823	\$164,143	16.4%
BUILDING AID	\$1,291,571	\$1,293,190	\$1,619	0.1%
<b>SUBTOTAL STATE AID w/o UPK</b>	<b>\$8,389,265</b>	<b>\$8,818,234</b>	<b>\$428,969</b>	<b>5.11%</b>
<b>TOTAL STATE AID</b>	<b>\$8,535,905</b>	<b>\$8,964,874</b>	<b>\$428,969</b>	<b>5.03%</b>



# REVENUE SUMMARY

**BASED ON PRIOR YEAR BUDGETED (CURRENT BUDGET YEAR COLUMN IS APPROVED BUDGET)**

<b>REVENUE</b>	<b>2021-2022 BUDGETED</b>	<b>2022-2023 PROJECTED</b>	<b>DOLLAR PROJECTED INCREASE</b>	<b>PERCENTAGE PROJECTED INCREASE</b>	<b>PERCENTAGE OF BUDGET</b>
<b>PROJECTED REVENUES</b>					
REAL PROPERTY TAXES	\$8,385,866	\$8,536,811	\$150,945	1.80%	45.79%
STATE AID	\$8,389,265	\$8,818,234	\$428,969	5.11%	47.30%
OTHER	\$200,000	\$200,000	\$0	0.00%	1.07%
TRANSFERS	\$0	\$0	\$0	0.00%	0.00%
MEDICAID	\$25,000	\$25,000	\$0	0.00%	0.13%
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$17,000,131</b>	<b>\$17,580,045</b>	<b>\$579,914</b>	<b>3.41%</b>	<b>94.29%</b>
RESERVE APPROPRIATION	\$100,000	\$100,000	\$0	0.00%	0.54%
FUND BALANCE	\$784,869	\$964,955	\$180,086	22.94%	5.18%
<b>REVENUE BUDGET TOTAL</b>	<b>\$17,885,000</b>	<b>\$18,645,000</b>	<b>\$760,000</b>	<b>4.25%</b>	<b>100.00%</b>

# EXPENDITURES



# INSTRUCTIONAL



A2110

A2280

A2610

- **Teacher salaries including substitutes**
- **Teacher assistants**
- **Teacher aides**
- **Contractual Expenses**
- **General Instructional Supplies**
- **Tuition for Instructional placements or GED**
- **Textbooks**
- **Regular Education BOCES contractual and services**
- **BOCES CTE Students**
- **Library salaries**
- **Library supplies**
- **Library books**
- **Library BOCES subscriptions**

# INSTRUCTIONAL



A2810



- **Guidance salaries**
- **Guidance supplies**
- **Guidance BOCES**

A2815



- **Health Salaries (nurses)**
- **Health Contractual requirements**
- **Health Supplies**

A2820



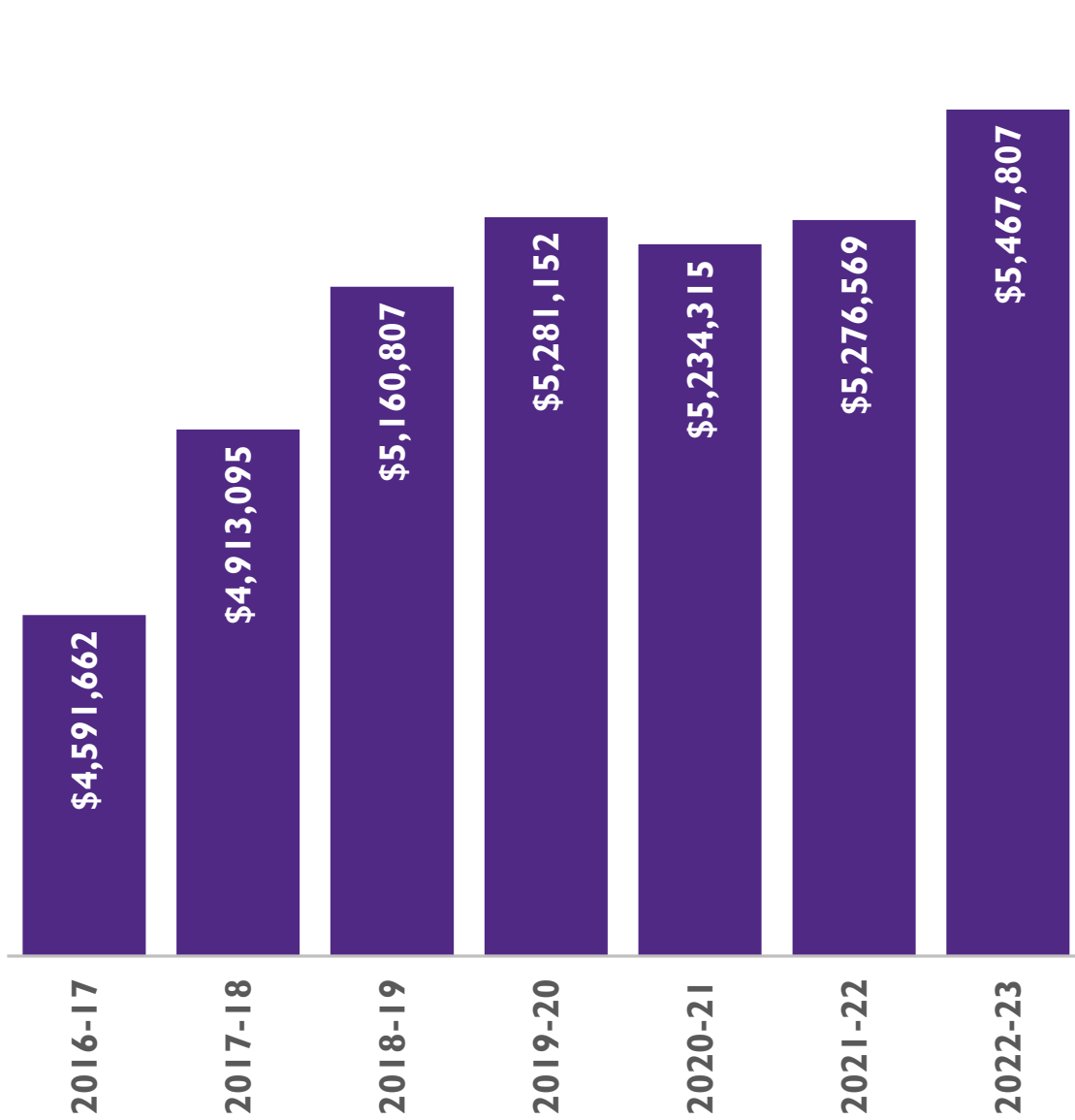
- **Psychologist Salaries**
- **Psychologist Contractual**
- **Psychologist supplies**
- **Psychologist BOCES**

A2825



- **Social Worker salaries**
- **Social Worker supplies**

# INSTRUCTIONAL BUDGET



**INCREASES**

- Salaries
- BOCES items



**DECREASES**

- No decreases

# INSTRUCTIONAL ADMINISTRATIVE



A2010



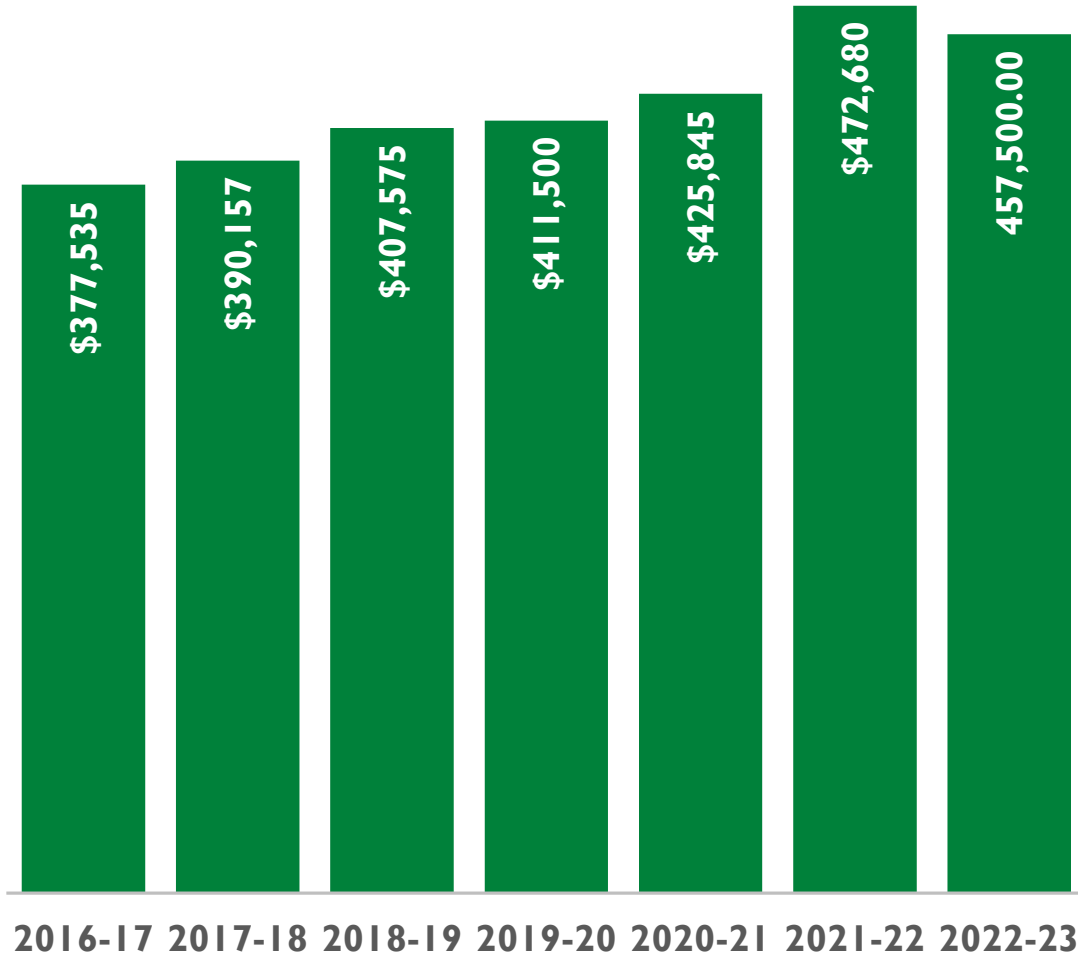
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- **Curriculum Development Salaries**
- **Administrative Salaries**
- **Administrative Support Salaries**
- **Administrative Contractual**
- **Administrative Supplies**

# (INSTRUCTIONAL) ADMINISTRATION BUDGET

Instructional Administration



**INCREASES**

- **Only one salary line**



**DECREASES**

- **Decreases due to administrator retirement**

# SPECIAL EDUCATION



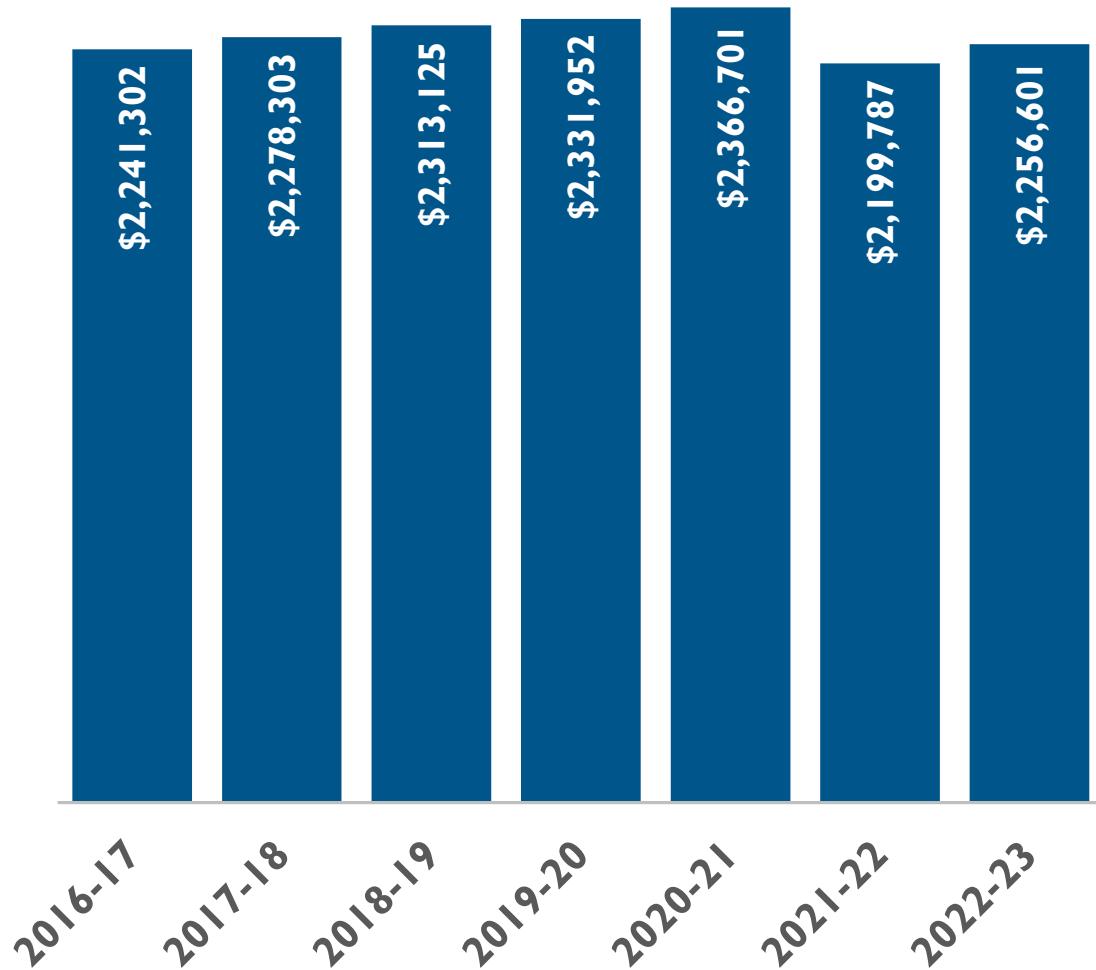
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- **Special Education Salaries**
- **Special Education Support Salaries**
- **Special Education Contractual Expenses**
- **Special Education Supplies**
- **Special Education Private placement tuition**
- **Special Education BOCES tuition**



# SPECIAL EDUCATION BUDGET

Special Education



**INCREASES**

■ **Salaries**



**DECREASES**

**No decreases assumed at this time**

# PROPOSITION 2: SCHOOL BUS PURCHASE

## Current assumption for bus purchase proposition:

- **Two 65 passenger buses**
- **One 30 passenger bus**
- **All buses fueled with gasoline**
- **Purchase not to exceed \$315,000**



# STILL AHEAD



Debt Service

Benefits

BOCES

Propose budget –  
Includes evaluating data from January and February

# TENTATIVE BUDGET PLANNING SCHEDULE

February 1, 2022	General Support, Athletics, Technology, Extra Curricular, & Tax Cap
February 15, 2022	Transportation, Operations, Maintenance & Tax Cap
March 8, 2022	Instructional, Instructional Administration, & Special Education
<b>March 22, 2022</b>	<b>Final work session discussion, BOCES, Debt Service, Employee Benefits</b>
<b>April 12, 2022</b>	<b>Community Budget Presentation</b>
<b>April 12, 2022</b>	<b>Board of Education Adoption of Budget</b>
<b>April 18, 2022</b>	<b>Deadline for Budget Newsletter</b>
<b>April 27, 2022</b>	<b>Community Budget Presentation, BOCES Admin Budget Vote</b>
<b>May 3, 2022</b>	<b>Public Hearing</b>
<b>May 12, 2022</b>	<b>Meet the Candidates</b>
<b>May 17, 2022</b>	<b>Budget Vote</b>

# WORK SESSION 3: **BOARD OF EDUCATION DISCUSSION**

- **ROLLOVER BUDGET STATUS**
- **INSTRUCTIONAL**
- **INSTRUCTIONAL ADMINISTRATION**
- **SPECIAL EDUCATION**
- **CURRENT STATUS**

