



2023-2024 Appropriation Budget

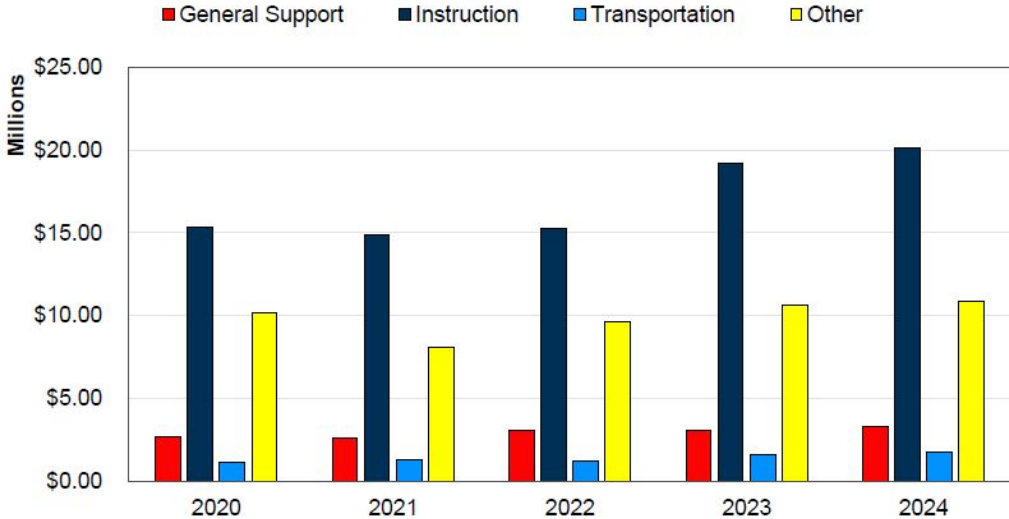
BOE Budget Workshop
March 23, 2023

Budget Development Calendar March-May

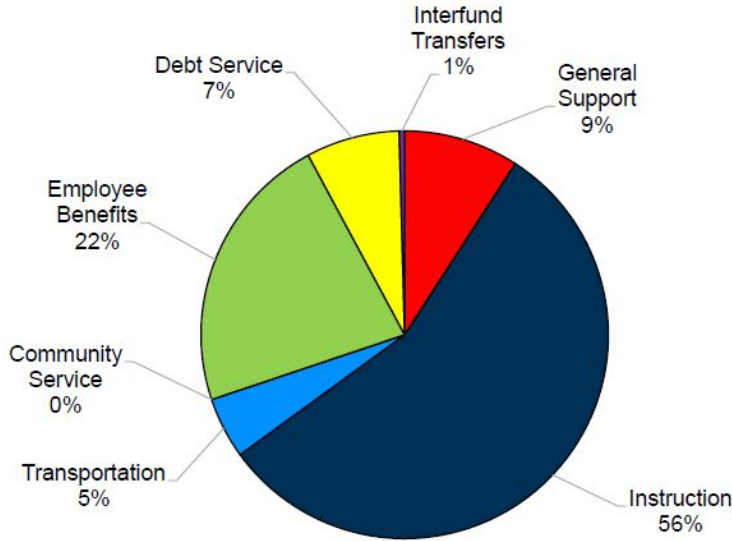
<p>March 23rd</p>	<p>2023-24 BOE Budget Adoption</p>	<p>Final Budget Adoption and Property Tax Report Card *Proposition Resolutions for District Vote* *Legal Notice : 45 days prior to Budget Vote (May 16) is 4/1</p>
<p>April 13th</p>	<p>State Aid Review (Revenue Budget)</p>	<p>Review Final State Aid Projections & Revenue Budget *Submit Property Tax Report Card to SED, day after BOE approval Property Tax Report Card Due 4/25, (4/7 to Press)</p>
<p>April 26th</p>	<p>Virtual Budget Presentation to Staff</p>	<p>Building Budget Presentations Review Budget Newsletter for Community *Budget Newsletter to Community by April 28</p>
<p>May 4th</p>	<p>Public Hearing on Budget</p>	<p>2023-24 Budget Presentation to Community *Budget flyer provided to community (no less than 6 days after) *</p>
<p>May 16</p>	<p>Community Vote on 2023-24 Budget</p>	<p>Budget and Proposition Community Vote</p>

2023-24 Proposed Budget by Function

Expenses by Function



Projected Expense Allocation

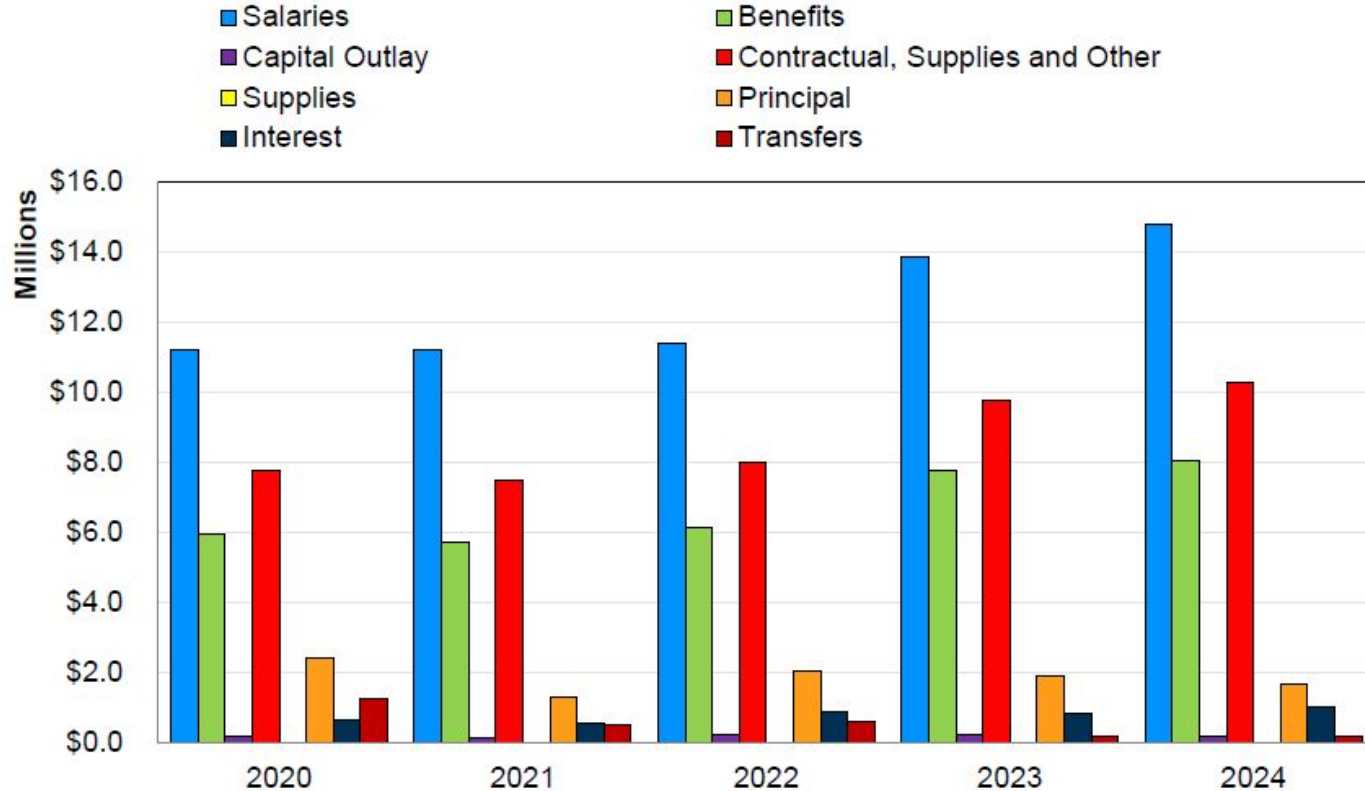


2023-24 Proposed Budget by Function

	ACTUAL REVENUE / EXPENDITURE			BUDGET	PROJECTION	DOLLAR CHG	%Δ
	2020	2021	2022	2023	2024		
GENERAL SUPPORT							
Board of Education	\$36,264	\$25,329	\$45,122	\$47,815	\$49,759	\$1,944	4%
Central Administration	293,286	264,638	289,186	301,277	316,724	15,447	5%
Finance	456,182	460,007	463,542	507,249	574,521	67,272	13%
Staff	86,110	52,239	68,875	82,678	90,549	7,871	10%
Central Services	1,385,309	1,411,408	1,812,825	1,766,650	1,871,692	105,042	6%
Special Items	392,468	379,195	390,965	359,143	390,835	31,692	9%
TOTAL GENERAL SUPPORT	2,649,619	2,592,816	3,070,515	3,064,812	3,294,080	229,268	7%
INSTRUCTION							
Administration and Improvement	953,656	784,869	879,688	1,075,643	1,148,937	73,294	7%
Teaching	12,162,705	11,819,907	12,103,041	15,335,790	16,083,754	747,964	5%
Instructional Media	1,244,692	1,291,330	1,266,428	1,318,824	1,353,314	34,490	3%
Pupil Services	954,011	946,405	983,116	1,432,671	1,527,944	95,273	7%
TOTAL INSTRUCTION	15,315,064	14,842,511	15,232,272	19,162,928	20,113,949	951,021	5%
TRANSPORTATION							
District Transportation Services	1,121,838	1,311,078	1,210,702	1,526,025	1,711,041	185,016	12%
Garage Building	9,681	5,641	27,171	40,000	40,000	0	0%
Other	4,938	0	3,482	3,500	3,500	0	0%
TOTAL TRANSPORTATION	1,136,457	1,316,719	1,241,355	1,569,525	1,754,541	185,016	12%
OTHER EXPENDITURES							
Community Service	0	0	0	600	600	0	0%
Employee Benefits	5,942,357	5,696,770	6,127,235	7,751,860	8,032,574	280,714	4%
Debt Service	3,034,294	1,848,933	2,887,227	2,690,194	2,674,006	(16,188)	-1%
Interfund Transfers	1,223,971	497,864	597,998	155,000	155,000	0	0%
TOTAL OTHER EXPENDITURES	10,200,621	8,043,567	9,612,460	10,597,654	10,862,180	264,526	2%
TOTAL EXPENDITURES	\$29,301,761	\$26,795,613	\$29,156,603	\$34,394,919	\$36,024,750	\$1,629,831	5%

2023-24 Proposed Budget by Object

Expenses by Object



2023-24 Proposed Budget by Object

	ACTUAL REVENUE / EXPENDITURE			BUDGET	PROJECTION		
	2020	2021	2022	2023	2024	DOLLAR CHG	%Δ
SALARIES							
Teacher Pre-K	\$0	\$0	\$0	\$0	\$0	\$0	
Teacher 1/2 Day K	0	0	0	0	0	0	
Teacher K-6	2,703,270	2,700,843	2,654,240	3,221,494	3,485,124	263,630	8%
Teacher 7-12	2,987,787	2,874,332	3,067,980	3,368,724	3,528,643	159,919	5%
Substitutes	87,506	79,215	183,989	187,751	195,261	7,510	4%
Instructional	2,885,798	2,960,461	2,593,744	3,753,487	3,999,041	245,554	7%
Noninstructional	2,545,944	2,566,778	2,852,146	3,331,870	3,548,284	216,414	6%
Other	0	0	0	0	0	0	
TOTAL SALARIES	11,210,305	11,181,629	11,352,100	13,863,326	14,756,353	893,027	6%
BENEFITS							
Personnel Services - Employee Benefits	5,942,357	5,696,770	6,127,235	7,751,860	8,032,574	280,714	4%
TOTAL BENEFITS	5,942,357	5,696,770	6,127,235	7,751,860	8,032,574	280,714	4%
OTHER EXPENDITURES							
Equipment and Capital Outlay	145,089	124,115	226,899	202,410	156,555	(45,855)	-23%
Contractual, Supplies and Other	7,745,746	7,446,302	7,965,144	9,732,129	10,250,262	518,133	5%
Supplies	0	0	0	0	0	0	
Debt Service Principal	2,420,000	1,295,000	2,032,350	1,890,000	1,680,000	(210,000)	-11%
Debt Service Interest	614,294	553,933	854,877	800,194	994,006	193,812	24%
Interfund Transfers	1,223,971	497,864	597,998	155,000	155,000	0	0%
TOTAL OTHER EXPENDITURES	12,149,099	9,917,214	11,677,268	12,779,733	13,235,823	456,090	4%
TOTAL EXPENDITURES	\$29,301,761	\$26,795,613	\$29,156,603	\$34,394,919	\$36,024,750	\$1,629,831	5%

2023-24 Proposed Budget by Account Code

Appropriation Status Report For 2023-2024 General Fund Appropriations (Detail)

Account	Description	2023 - 24 Proposed Budget
Administrative Components		
A 1010.400-00-0000	BD OF ED OTHER EXP	36,163.00
A 1010.450-00-0000	BD OF ED SUPPLIES	630.00
A 1010.490-00-0000	BOARD OF EDUCATION - BOCES	11,966.00
1010	BOARD OF EDUCATION *	48,759.00
A 1040.400-00-0000	DIST CLERK OTHER	1,000.00
1040	DISTRICT CLERK *	1,000.00
A 1240.150-00-7000	CH SCH ADMIN IPS	195,070.00
A 1240.160-00-0000	CH SCH ADMIN NON IPS	105,567.00
A 1240.160-00-1000	CH SCH ADMIN EXTRA DUTY	996.00
A 1240.400-00-0000	CH SCH ADMIN OTHER EXP	9,521.00
A 1240.450-00-0000	CH SCH ADMIN MATT/SUPPLIES	5,570.00
1240	CHIEF SCHOOL ADMINISTRATOR *	316,724.00

Budget Summary Review

	2022-23	2023-24	Change	% Change
Appropriations	\$ 34,394,919	\$ 36,024,750	\$ 1,629,831	4.74%
Revenues	\$ 20,551,112	\$ 21,904,067	\$ 1,568,269	7.71%
Tax Levy	\$ 13,843,807	\$ 14,120,683	\$ 276,876	2.00%

March budget is balanced with a reduction of over \$200,000 and increase in State Aid

Budget Development Calendar March-May

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Questions?