

Belfast

Central School District

“a school dedicated to excellence”



www.belfastcsd.org

A Message Regarding the 2022-23 District Budget

The Belfast Central Board of Education and District Administration have worked diligently to prepare a budget for the 2022-23 school year, which supports student programming and is fiscally responsible to the taxpayers in the District. The proposed budget has a 1.54% increase in the school district tax levy, and will be presented at a budget hearing scheduled for 5:30 p.m. on May 10, 2022.

The proposed budget will bring about changes in student programs, fiscal management, and facilities. The planned 22-23 budget maintains all student programs and restores a full-time librarian position. Additionally, the proposed budget will support a senior maintenance mechanic position to perform general building maintenance and supervise the District's cleaning and custodial staff. The spending plan utilizes state aid and federal stimulus funds to address student learning loss and social emotional needs created through the COVID pandemic closure.

The proposed 2022-23 budget includes a subsequent year capital outlay project that allows the District to do up to \$100,000 of work to address building needs for \$5,000 in the budget because of the building aid generated from the 2021-22 capital outlay project. BCS will receive 95% building aid on the project the next year (22-23), which will provide for continuous facility maintenance. The 22-23 capital outlay project will include updates to the baseball field, updates to the auditorium area restrooms, and replacement of corridor ceiling tiles.

BCS will seek approval to create two additional capital reserve funds as a part of the 22-23 budget vote. The first capital reserve fund will be for future bus purchases with a limit of \$500,000. The capital bus reserve would be used in future budget years when the District is unable to pay for required busses in general budget. The second capital reserve would allow the District to save up to \$500,000 to put toward future building projects to offset any local share of a building capital improvement project.

If you have any questions about the proposed budget, please do not hesitate to contact Wendy Butler Ed.D. (365-9940) or Bob Lingenfelter (365-8289).

Sincerely,

Josie Preston, Board President

Wendy Butler Ed.D., Superintendent

Robert Lingenfelter, Business Official

Budget Hearing

May 10 at 5:30 p.m.
BCS Conference Room

Budget Vote and Board Election

May 17th from Noon to 8:00 p.m.
BCS Conference Room

Voter Qualifications

1. Citizen of the United States
2. Eighteen years of age.
3. Resident of the district for a period of thirty (30) days or more prior to May 17, 2022.

General Support

Present Year
2021-22

Next Year
2022-23

Board of Education

Expenditures incurred by the Board of Education, necessary expenses for legal advertising, materials and supplies for the district clerk and district meeting.

Board of Education Contractual	\$12,400	\$13,150
Board of Education Materials & Supplies	200	200
District Clerk Salary	2,719	2,801
District Meeting Mailing	10,000	11,000
Total Board of Educ.	\$25,319	\$27,151

Central Administration

This area covers the expenses of the superintendent, secretary and central office operation.

CSA Salary	\$137,207	\$141,323
Non-Instructional Salary	34,224	35,596
CSA Contractual	3,875	3,875
CSA Materials & Supplies	1,400	2,000
Total Central Admin.	\$176,706	\$182,794

Business Administration

This category includes expenses of the Business Office, auditor, BOCES services and tax collector. The contractual section is increasing due to obtaining the services of a grantwriter.

BOCES (Co-Op Purchasing, Aid, Planning)	\$8,270	\$8,270
Auditing	13,700	14,000
Business Office Salaries	142,431	160,211
Business Office Contractual	3,375	34,500
Business Office Materials & Supplies	200	500
Tax Collector Materials & Supplies	3,300	3,400
Total Business Admin.	\$171,276	\$220,881

This section covers our legal expenses and some BOCES services covering insurance and legal services. It also has the cost of providing the newsletter.

Legal

Legal Expenses	\$5,000	\$6,000
BOCES (Legal, Insurance)	168,719	176,619
BOCES (Newsletter)	30,620	34,970
Total Legal	\$204,339	\$217,589

Oper. & Maintenance

The costs involved in upkeep and operation of the buildings and grounds of all the district property is included in this section of the budget. Salaries for custodians, groundskeeper, and part-time help are included, as well as building utilities, repairs, supplies, and service contracts. This proposed budget includes the hiring of a full-time maintenance supervisor.

Maintenance Salaries	\$233,991	\$303,775
Maintenance Equipment	17,609	17,609
Maintenance Contractual	139,815	137,713
Electric	78,000	80,000
Gas	30,000	30,000
Phone	1,200	1,300
Water	19,200	19,200
Materials & Supplies	75,000	76,500
BOCES (Safety Programs)	25,652	43,368
Total O & M	\$620,467	\$709,465

Special Items

Property and Liability Insurance and BOCES Data Processing and Administrative Costs (overhead and BOCES building payments) are found in this area.

BOCES - Data Processing	\$214,828	\$204,593
Unallocated Insurance	29,000	29,000
Refund Real Property	1,000	1,000
BOCES (Admin. Charges)	104,762	106,964
Total Special Items	\$349,590	\$341,557

Total Gen. Support	\$1,547,697	\$1,699,437
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Instruction

Present Year
2021-22

Next Year
2022-23

Teaching/Supervision

This section covers the regular education students from kindergarten through twelfth grade.

BOCES (Curriculum)	\$2,690	\$2,727
Principal Salary	86,641	86,641
Non-Instructional Salary	43,702	43,702
Contractual	775	775
Principal Office Materials & Supplies	2,000	2,000
BOCES - Inservice Training	111,617	119,251
K-6 Teacher Salaries	883,839	851,552
7-12 Teacher Salaries	854,789	905,343
Substitute Salaries	65,000	65,000
Non-Instructional Salaries	99,998	91,402
Equipment	5,000	5,000
Contractual	24,500	24,500
Materials & Supplies	47,500	56,000
Tuition	5,000	5,000
Textbooks	30,000	32,000
BOCES (Educational Programs)	220,028	285,162
Total Teaching/Supervision	\$2,483,079	\$2,576,055

Special Programs

Included here are the costs of our resource room and other expenses associated with our students with disabilities.

Instructional Salaries	\$487,467	\$463,870
Non-Instructional Salaries	131,675	196,367
Contractual	111,693	112,493
Materials & Supplies	5,207	5,600
Tuition	0	0
Textbooks	1,500	1,900
BOCES (Special Education)	210,733	343,459
Total Special Programs	\$948,275	\$1,123,689

Occupational Ed.

Expenses for materials and supplies associated with our technologies program. The BOCES services in this section are based on the number of students who attend the Belmont BOCES based on a three year average.

Materials & Supplies	\$1,400	\$0
BOCES - (Occupational Education)	261,688	274,792
Total Occupational Ed.	\$263,088	\$274,792

Summer School

These are the expenses for our Driver Education Program and Academic Summer School.

BOCES (Special Schools)	12,030	8,520
Total Summer School	\$12,030	\$8,520

Library & Computer Instruction

Includes funds for the purchase of books, AV equipment and computer hardware/software.

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Instruction (cont'd)

	Present Year 2021-22	Next Year 2022-23
Library Books	\$2,000	\$2,000
School Library & AV	4,000	4,000
BOCES (Library & AV)	70,826	38,631
Computer Hardware	12,000	17,000
Computer Software	6,000	7,100
BOCES (Computer Assisted Instruction)	138,244	212,041
Total Library & Computer Instruction	\$233,070	\$280,772

Pupil Services

Salary and related office expenses for a school counselor and a guidance aide are included in this section. The section also includes Community Schools, various salaries including extra-curricular and athletic salaries as well as referees and other interscholastic sports expenses.

	Present Year 2021-22	Next Year 2022-23
Guidance Salaries	\$81,893	\$84,236
Non-Instructional Salaries	18,043	19,057
Contractual (Guidance)	17,150	17,150
Materials & Supplies	1,000	1,200
Nurses Salary	31,450	35,580
Equipment (Health Services)	3,300	3,300
Contractual (Health Services)	575	575
Materials & Supplies (Health Services)	5,000	5,000
BOCES Health Services	13,655	13,504
Psychological - Materials & Supplies	4,000	0
BOCES - Psychological	69,456	71,540
BOCES Social Work Services	0	0
Extracurricular Salaries	62,370	62,502
Extracurricular Contractual	5,000	5,000
Extracurricular Materials & Supplies	5,000	5,000
Coaching Salaries	53,645	70,611
Athletic Equipment	5,000	5,000
Athletic Contractual	24,500	29,450
Athletic Materials & Supplies	16,000	16,000
BOCES - Athletic	4,785	4,923
Total Pupil Services	\$421,822	\$449,628
Total Instruction	\$4,361,364	\$4,713,456

Transportation

	Present Year 2021-22	Next Year 2022-23
Pupil Transportation		
This area of the budget covers all areas of district transportation - regular a.m. and p.m. routes, field trips, athletic teams, special education routes, and BOCES trips. Also included are drivers' salaries, fleet insurance, bus parts, fuel for buses, and expenses associated with the garage building.		
Transportation Salary	\$288,274	\$366,220
Equipment	5,000	5,000
Buses	131,016	131,016
Contractual	38,143	38,143
Materials & Supplies	81,250	84,250
BOCES - Transportation	3,628	3,963
Equipment	2,500	2,500
Contractual	45,458	45,658
Total Pupil Transportation	\$595,269	\$676,750

Undistributed

	Present Year 2021-22	Next Year 2022-23
Debt service and employee benefits make up the largest part of this section of the budget. It also includes a transfer to Capital Funds to continue capital outlay projects to help delay the need of going to the public for larger capital projects.		
State Retirement	\$158,843	\$122,100
Teachers' Retirement	281,026	321,306
Social Security	280,519	316,397
Workman's Comp.	32,427	32,427
Unemployment Insurance	9,000	9,000
Hospital Insurance	942,612	991,300
Serial Bonds Principal	875,000	920,000
Serial Bonds Interest	241,319	197,569
BAN Principal	341,000	347,000
BAN Interest	187,550	177,038
EPC Lease Principal	30,107	30,000
Bus Lease Principal	30,000	0
EPC Lease Interest	11,855	10,954
Bus Lease Interest	894	0
Transfer to School Lunch	75,000	75,000
Transfer to Capital Funds	100,000	100,000
Total Undistributed	\$3,597,152	\$3,650,091
TOTALS	\$10,101,482	\$10,739,734

General Fund Estimated Revenues

	Present Year 2021-22	Next Year 2022-23
Interest and Penalties on Taxes	\$6,000	\$5,000
Summer School Revenue	1,000	1,000
Admissions	0	0
Interest Earnings	500	1,000
Rental of Equipment	3,500	1,000
Sale of Instructional Supplies	100	750
Other Unclassifieds	10,000	10,000
Retirees Health Insurance	0	48,744
Basic State Aid	5,529,342	5,853,889
BOCES Aid	950,868	1,005,564
Textbook Aid	34,927	37,169
Community Schools Aid	100,000	100,000
Medicaid Reimbursement	30,000	30,000
Repair Reserve	25,000	25,000
Worker's Compensation Reserve	0	8,107
Retirement Contribution Reserve	0	61,050
Transfer from Debt Service	22,500	22,500
State Building Aid	1,567,790	1,581,130
TOTAL - REVENUES	\$8,281,527	\$8,791,903

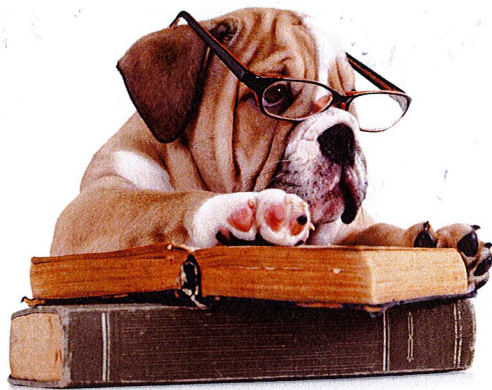
Summary of General Fund Appropriations 2022-2023

General Support	\$1,699,437
Instruction	4,713,456
Pupil Transportation	676,750
Undistributed	3,650,091
Total	\$10,739,734

Continued on page 18.

Determination of Estimated Tax Levy

	Present Year 2021-22	Next Year 2022-23
Total Amount Authorized	\$10,101,482	\$10,739,734
Total Revenues Other Than Taxes	8,281,527	8,791,903
Appropriated Fund Balance	0	99,850
Total Real Property Tax to be Raised for School Purposes	1,819,955	1,847,981
Totals	\$10,101,482	\$10,739,734
Amount of Fund Balance Retained as of 7/1/2021		\$572,613
*Amount of Fund Balance Retained as of 7/1/2022		\$472,763
*Estimated		
2021-2022 Budget		\$10,101,482
2022-2023 Proposed Budget		\$10,739,734



2022-23 Property Tax Report Card

000000 - Belfast CSD

Contact Person: Robert Lingenfelter

Telephone Number: 585-365-8289

	Budgeted 2021-22 (A)	Proposed Budget 2022-23 (B)
Total Budgeted Amount, not Including Separate Propositions	\$10,101,482	\$10,739,734
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	1,819,955	1,847,981
B. Tax Levy to Support Library Debt, if Applicable	76,332	81,294
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	0	0
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0
E. Total Proposed School Year Tax Levy (A + B + C - D)	1,896,287	1,929,275
F. Permissible Exclusions to the School Tax Levy Limit	21,805	6,431
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	1,848,420	1,874,210
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	1,798,150	1,841,550
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	50,270	32,660
Public School Enrollment	354	357
Consumer Price Index		4.70%
¹ Include any prior year reserve for excess tax levy, including interest. ² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements. ³ For 2021-22, includes any carryover from 2020-21 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.		
	Actual: 2021-22 (D)	Estimated: 2022-23 (E)
Adjusted Restricted Fund Balance	587,073	563,620
Assigned Appropriated Fund Balance	81,288	99,850
Adjusted Unrestricted Fund Balance	572,613	472,763
*Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	5.67%	4.40%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/22 Actual Balance	6/30/22 Estimated Ending Balance	Intended Use of the Reserve in the 2022-23 School Year
Capital					
Repair	Reserve for Repairs	To pay the cost of repairs to capital improvements or equipment.	60,019	60,020	To use \$25,000 towards upcoming repairs.
Workers' Compensation	Workers' Compensation Reserve	To pay for Workers Compensation and benefits.	37,920	37,921	Reserve policy is set up to use 25% of the reserve to cover a portion of the Workmens' Comp premium.
Unemployment Insurance	Unemployment Insurance Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	24,001	24,002	There is no plan to use this reserve in the 2022-23 school year.
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.			
Insurance		To pay liability, casualty, and other types of uninsured losses.			
Property Loss		To establish and maintain a program of reserves to cover property loss.			
Liability		To establish and maintain a program of reserves to cover liability claims incurred.			
Tax Certiorari		To establish a reserve fund for tax certiorari settlements			
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
EBALR - Employee Benefit Accrued Liability	Employee Benefits Accrued Liability Res.	For the payment of accrued 'employee benefits' due to employees upon termination of service.	\$122,125	\$122,128	To use EBALR for any upcoming retirements.
Retirement Contribution	Retirement Contribution Reserve	To fund employer retirement contributions to the State and Local Employees' Retirement System.	190,150	190,155	The reserve policy is set up to cover 50% of the Employees' Retirement System bill with these reserve funds.
Other Reserve	Teachers' Retirement Reserve	To fund employer retirement contributions to the NYS Teachers' Retirement System	129,391	129,394	There is no plan to use these reserve funds while we are building the reserve.

Sample Ballot - Election & Vote

May 17, 2022

PROPOSITION NO. 1 – 2022-2023 SCHOOL BUDGET-RESOLVED: That the Board of Education of the Belfast Central School District be authorized to expend the sums as set forth in the District's proposed budget for the 2022-23 school year, in the total amount of TEN MILLION, SEVEN HUNDRED THIRTY NINE THOUSAND, SEVEN HUNDRED THIRTY FOUR DOLLARS (\$10,739,734) and to levy the necessary taxes therefor.

(CHECK ONE) YES _____ NO _____

PROPOSITION NO. 2.- 2022-2023 Capital Improvements Reserve Fund- RESOLVED: That the Board of Education (the "Board") of the Belfast Central School District, Allegany County, New York (the "District") is hereby authorized to establish a capital improvements reserve fund pursuant to Section 3651 of the Education Law of the State of New York (the "Fund"); that the Fund shall be known as the "Capital Improvements Reserve Fund, 2022" of the District; that the Fund shall be established for the purpose of financing, in whole or in part, the acquisition, construction, reconstruction, expansion, renovation, alteration and improvement of buildings, facilities, sites and real property by the District, or the District's share of the cost of any capital improvements project undertaken by a Board of Cooperative Educational Services ("BOCES") of which the District is (or may become) a component district, including, in all cases, the acquisition of necessary furnishings, equipment, machinery and apparatus; that the ultimate amount of such Fund shall be not greater than \$500,000 (plus interest earned thereon); that the probable term of such Fund shall be not longer than ten (10) years; and that the permissible sources from which the Board is authorized to appropriate monies to such Fund from time to time shall be (a) unappropriated fund balance of the District, (b) State aid received as reimbursement for expenditures by the District in connection with District capital improvements (whether or not such improvements were financed in whole or in part from the Fund), (c) the proceeds from the sale of unneeded District real or personal property, and (d) such other sources as the Board or the voters of the District may direct from time to time.

PROPOSITION NO. 3- 2022-2023 Vehicle Purchase Reserve Fund-RESOLVED: That the Board of Education of the Belfast Central School District ("Board") be authorized to establish a capital reserve fund (the Fund) pursuant to New York State Education Law Section 3651; that the Fund be known as the "Vehicle Purchase Reserve Fund"; that the purpose of the Fund will be the purchase of vehicles for use in the District's transportation program; that the Fund shall have an ultimate amount of not greater than Five Hundred Thousand Dollars (\$500,000), plus interest thereon; that the fund have probable term of ten (10) years; and that the sources from which the said funds are to be obtained are (a) a recent insurance payment recovered by the District, (b) the proceeds from the District's sale of surplus vehicles, (c) state aid received as reimbursement for expenditures from the Fund, and/or (d) such other sources as the Board or the voters of the District may direct."

(CHECK ONE) YES _____ NO _____

PROPOSITION NO. 4.- Belfast Public Library - RESOLVED: That the Board of Education of the Belfast Central School is hereby authorized to expend the sum of EIGHTY ONE THOUSAND, TWO HUNDRED NINETY FOUR DOLLARS (\$81,294) as established by the Board of

BELFAST PUBLIC LIBRARY

Below is the proposed budget for the Belfast Public Library prepared and approved at the regularly scheduled meeting of the Library Trustees on March 15, 2022. The following trustees were present: Dave Stevick, Annie West, Patty Preston, and Beth Hazelton.

Beth Hazelton's term expires in 2022. Beth Hazelton was nominated at the annual budget hearing to serve for the next five-year term.

The amount of taxes to be voted on is \$81,294. This represents a 6.5% increase in property taxes and a 15.47% increase in the budget (all due to minimum wage increases).

Proposed Budget 2022-2023

EXPENDITURES

Salaries (Director & 4 Clerks)	\$52,644.00
Custodial Salary	\$5,060.00
Equipment	\$600.00
Contractual	\$500.00
Insurance	\$800.00
Telecommunications	\$6,400.00
Software	\$200.00
Programs	\$1,700.00
Books	\$4,600.00
Magazines	\$50.00
Multimedia	\$1,000.00
Supplies - Library	\$600.00
Supplies - Custodial	\$600.00
Utilities	\$4,500.00
Travel	\$250.00
Employee Benefits	\$4,409.00
Total	\$83,913.00

REVENUES

Real Property Taxes	\$81,294.00
Library Charges	\$0.00
Interests and Earnings	\$10.00
Sale of Scrap & Excess Materials	\$100.00
Gifts and Donations	\$500.00
Library System Grants	\$1,400.00
Total Revenues	\$83,304.00

Fund Balance used	\$609.00
Total Revenues plus Fund Bal	\$83,913.00

Trustees of the Belfast Public Library, toward the support of the Belfast Public Library during the 2022-23 School Fiscal Year.

(CHECK ONE) YES _____ NO _____

BCS BOARD OF EDUCATION – ELECTION ONE (1) MEMBER:
Expired term of Chris Enders, for five years. Term to expire JUNE 30, 2027.

Chris Enders Write-in _____

BCS BOARD OF EDUCATION – ELECTION ONE (1) MEMBER:
Expired term of Becky Backer, for five years. Term to expire JUNE 30, 2027.

Becky Backer Write-in _____

PUBLIC LIBRARY TRUSTEE – ELECTION ONE (1) MEMBER:
For the open term of Beth Hazelton, for three years. Term to expire JUNE 30, 2025.

Beth Hazelton Write-in _____