



Syosset School District

Budget Information Meeting

2022-23 Budget

FEBRUARY 7, 2022



2022-23 Budget Planning Calendar

Important Dates

- February 7 - Budget Meeting (Capital & Admin)
- March 21 - Budget Meeting (Program & Revenue)
- April 11 - Budget Meeting & Budget Adoption
- May 9 - Budget Hearing

- **May 17, 2022 – Annual District Election
and Budget Vote**

February 7, 2022 Budget Meeting Topics:

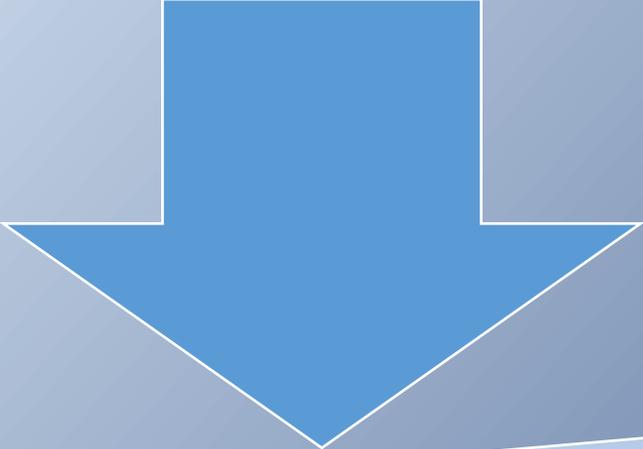
- **Tax Cap for 2022-23**
- **Capital Codes**
- **Administrative Codes**
- **First Look - Revenue - State Aid – Governor's Proposal**

2022-23 Budget

The 2022-23 budget continues to support:

- All existing programs and services for students
- Instructional technology
- The social and emotional well-being of students
- Maintaining existing cleaning and disinfecting protocols
- Maintenance of our physical plant and equipment
- Fiscal stability to optimize our response to changing circumstances.

2022-23 Budget Drivers



- Debt service roll-off

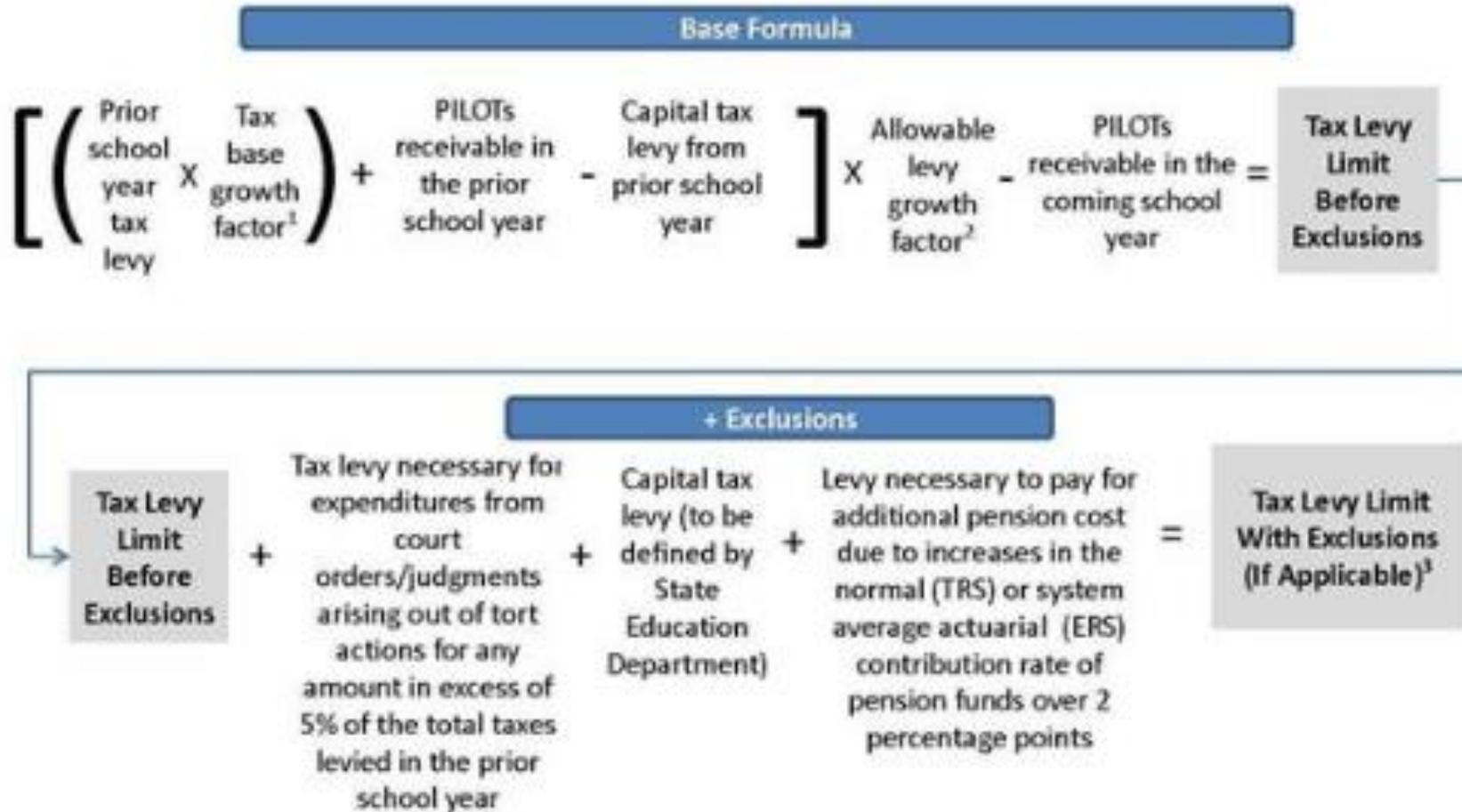
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- Health Insurance Premium Increase**
 - TRS Required Contribution**
 - Ongoing Expenses Related to COVID-19
(staffing & operational costs)**
 - Cost Increases – (CPI = 4.7 %)**



Syosset Tax Cap Calculation Trend

	Tax Cap Calculation	Actual Tax Levy
2022-23 Est.	2.88%	?
2021-22	2.31%	1.98%
2020-21	3.23%	1.70%
2019-20	3.34%	2.49%
2018-19	3.57%	2.26%
2017-18	2.24%	2.12%
2016-17	0.30%	0.14%
2015-16	1.56%	0.91%
2014-15	1.39%	1.33%
2013-14	3.08%	2.84%
2012-13	2.26%	2.26%

Tax Cap Formula



Tax Cap
Calculation -
Preliminary

Tax Levy for 2021-22	\$208,289,296
Multiply (1) by Tax Base Growth Factor 2022	1.00490
	\$209,309,913
Add: PILOT payments from prior year	\$4,433,497
LIPA "PILOT"	\$5,155,427
Subtract Exclusions - Capital	(\$5,799,187)
Adjusted Prior Year Levy	\$213,099,650
Allowable Levy Growth Factor (lesser of CPI or 2%)	\$217,361,643
Current Estimate = 2.00%	
Subtract Estimated PILOTS for 2022-23 fiscal year	(\$5,129,541)
Subtract Estimated LIPA "Pilots" for 2022-23 fiscal year	(\$4,615,519)
Tax Levy Limit	\$207,616,583
Estimated Coming Year Exemptions - Capital	\$6,669,266
2022-23 MAXIMUM ALLOWABLE TAX LEVY	\$214,285,849
	2.88%

← Subject to change based on building aid
←

Office of the New York State Comptroller

Thomas P. DiNapoli • State Comptroller



Property Tax Cap

Inflation and Allowable Levy Growth Factors

January 2022

Tax Cap
Calculation -
Preliminary

Inflation Factors and Allowable Levy Growth Factors by Fiscal Year								
Fiscal Year	Fiscal Years Beginning							
	2019		2020		2021		2022	
	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor
Jan 1 - Dec 31	2.25%	1.0200	2.07%	1.0200	1.56%	1.0156	2.30%	1.0200
Mar 1- Feb 28	2.42%	1.0200	1.90%	1.0190	1.46%	1.0146	3.00%	1.0200
Apr 1 - Mar 31	2.42%	1.0200	1.85%	1.0185	1.43%	1.0143	3.33%	1.0200
Jun 1 - May 31	2.46%	1.0200	1.78%	1.0178	1.31%	1.0131	4.23%	1.0200
Jul 1 - Jun 30	2.44%	1.0200	1.81%	1.0181	1.23%	1.0123	4.70%	1.0200

OSC

OSC established
March 1 deadline
for submitting tax
cap

NYSED Regs: BOE
adopts budget in
April & Property Tax
Report Card Due

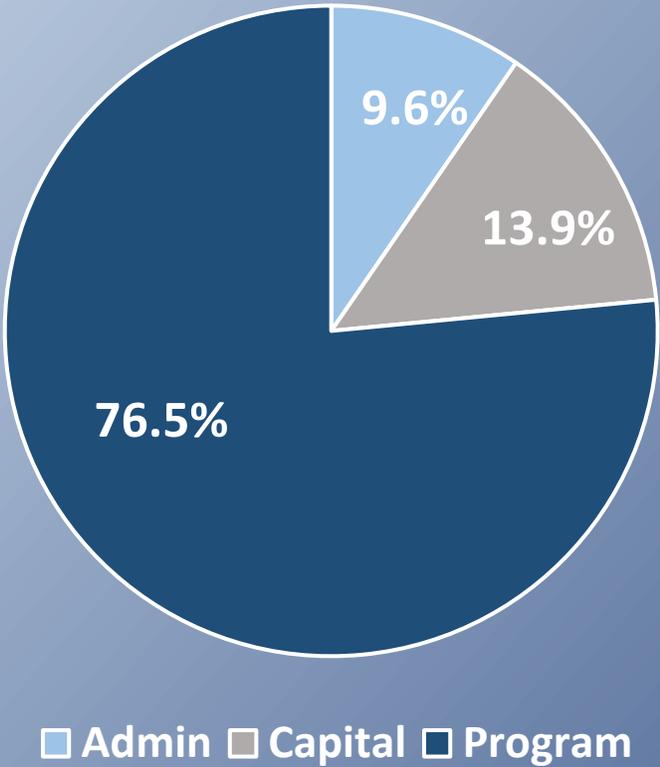
OSC releases
preliminary results
for tax cap before
final is filed with
NYSED

Preliminary Data – Likely to Change

New York State Comptroller THOMAS P. DiNAPOLI		
Real Property Tax Cap		
Summary		
Tax Levy Limit, Before Adjustments and Exclusions		
✓	Real Property Tax Levy FYE 2022	\$208,289,296
✓	Tax Cap Reserve Offset from FYE 2021 Used to Reduce FYE 2022 Levy	\$0
✓	Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2022	---
✓	Tax Base Growth Factor	1.0049
✓	PILOTs Receivable FYE 2022	\$9,588,925
✓	Tort Exclusion Amount Claimed in FYE 2022	\$0
✓	Capital Tax Levy Exclusion FYE2022	\$5,799,187
✓	Allowable Levy Growth Factor	1.0200
✓	PILOTs Receivable FYE 2023	\$9,745,062
✓	Available Carryover from FYE 2022	---
Tax Levy Limit Before Adjustments/Exclusions		\$207,616,583
Exclusions		
✓	Tort Exclusion	\$0
✓	Capital Tax Levy Exclusion FYE2023	\$6,669,266
✓	Teachers' Retirement System Exclusion	\$0
✓	Employees' Retirement System Exclusion	\$0
Total Exclusions		\$6,669,266
Your FYE 2023 Tax Levy Limit, Adjusted for Transfers plus Exclusions		\$214,285,849
✓	Total Tax Cap Reserve Amount Used to Reduce FYE 2023 Levy	\$214,285,849
✓	FYE 2023 Proposed Levy, Net of Reserve	\$0
Difference Between Tax Levy Limit and Proposed Levy		\$0
✓	Do you plan to override the Tax Cap for FYE 2023 ?	No

Capital Section of Budget

Budget components based on 2021 -22 data



Capital Function Codes & Areas

- Operation of Plant
 - Custodial teams in buildings
 - Utilities
- Maintenance of Plant
 - Maintenance team
 - Groundskeepers
 - Maintenance and repair projects
- Security
 - In-house & contracted security teams
- Debt Service – Interest & Principal Payments
- Transfer to Capital – Capital projects funded through the budget

Draft Capital Codes Summary

Budget Account	Description	2022-2023 Proposed Budget	2021-2022 Adopted Budget	Dollar Change	Percent Change	2020-2021 Actual Expenditure	2019-20 Expense	2018-19 Expense	2022-2023 Proposed FTE	2021-2022 Current Year FTE
1620	Operation of Plant	11,333,031	10,773,075	559,956	5.20%	12,035,904	8,616,003	9,102,330	81.2500	81.2500
1621	Maintenance of Plant	6,583,176	5,738,350	844,826	14.72%	4,818,013	5,608,269	4,267,446	33.5000	33.5000
1631	Security	4,116,102	3,344,650	771,452	23.07%	3,783,860	3,080,975	2,998,049	14.9000	15.9000
9780	Tax Anticipation Notes	720,000	720,000	0	0.00%	415,556	323,333	603,017	0	0
9901	Transfer to Other Funds	5,420,932	6,870,281	-1,449,349	-21.10%	4,948,331	3,949,913	3,034,408	0	0
9950	Transfer to Capital Fund	3,090,000	1,913,547	1,176,453	61.48%	7,344,347	3,397,042	5,538,599	0	0
Total General Fund		31,263,241	29,359,903	1,903,338	6.48%	33,346,011	24,975,535	25,543,849	129.6500	130.6500



Draft Budget Detail – Custodial Operations

Budget Account	Description	2022-2023 Proposed Budget	2021-2022 Adopted Budget	Dollar Change	Percent Change	2020-2021 Actual Expenditure	2019-20 Expense	2018-19 Expense	2022-2023 Proposed FTE	2021-2022 Current Year FTE
1620 Operation of Plant										
160	Noninstructional Salaries	6,140,128	5,970,614	169,514	2.84%	5,578,846	5,370,821	5,292,195	79.0000	79.0000
161	Noninstructional P/T Sal	135,000	135,000	0	0.00%	130,583	98,781	165,895	2.2500	2.2500
162	Noninstructional Overtime	717,000	717,000	0	0.00%	649,150	388,942	196,157	0	0
200	Equipment	71,000	71,000	0	0.00%	665,829	68,200	54,344	0	0
204	Equipment - Not Capitaliz	1,000	1,000	0	0.00%	0	0	756	0	0
400	Contractual Services	785,300	609,801	175,499	28.78%	873,432	489,636	830,721	0	0
420	Fuel Oil	100,000	368,957	-268,957	-72.90%	159,403	179,941	220,168	0	0
421	Electricity	1,584,500	1,400,600	183,900	13.13%	1,581,548	1,119,354	1,399,680	0	0
422	Water	169,500	169,500	0	0.00%	28,087	19,944	24,583	0	0
423	Natural Gas	598,003	400,003	198,000	49.50%	389,444	293,136	333,947	0	0
427	Telephone	78,000	78,000	0	0.00%	8,723	46,782	78,784	0	0
430	Repair	9,000	9,000	0	0.00%	6,109	2,998	1,577	0	0
450	Conf, Wkshps & Travel -PD	2,600	2,600	0	0.00%	185	1,614	2,267	0	0
460	BOCES Services	42,000	42,000	0	0.00%	21,181	25,820	17,830	0	0
500	Materials & Supplies	860,000	758,000	102,000	13.46%	1,917,139	483,304	457,127	0	0
502	Uniforms	40,000	40,000	0	0.00%	26,245	26,730	26,299	0	0
Subtotal of 1620 Operation of Plant		11,333,031	10,773,075	559,956	5.20%	12,035,904	8,616,003	9,102,330	81.2500	81.2500

Draft Budget Detail – Maintenance

Budget Account	Description	2022-2023 Proposed Budget	2021-2022 Adopted Budget	Dollar Change	Percent Change	2020-2021 Actual Expenditure	2019-20 Expense	2018-19 Expense	2022-2023 Proposed FTE	2021-2022 Current Year FTE
1621 Maintenance of Plant										
160	Noninstructional Salaries	2,753,288	2,751,588	1,699	0.06%	2,339,840	2,220,338	2,112,402	33.0000	33.0000
161	Noninstructional P/T Sal	30,000	30,000	0	0.00%	6,711	33,288	29,626	0.5000	0.5000
162	Noninstructional Overtime	290,000	200,000	90,000	45.00%	257,828	169,976	210,414	0	0
200	Equipment	1,220,878	677,300	543,578	80.26%	734,028	1,577,685	301,720	0	0
400	Contractual Services	1,441,250	1,266,701	174,549	13.78%	839,759	1,091,644	943,871	0	0
424	Gasoline	80,750	57,750	23,000	39.83%	41,475	34,908	49,900	0	0
425	Haz Mat Disposal	30,000	20,000	10,000	50.00%	14,035	8,060	14,700	0	0
430	Repair	130,000	130,000	0	0.00%	24,375	21,733	38,105	0	0
500	Materials & Supplies	607,000	605,000	2,000	0.33%	559,962	450,336	566,708	0	0
Subtotal of 1621 Maintenance of Plant		6,583,176	5,738,350	844,826	14.72%	4,818,013	5,608,269	4,267,446	33.5000	33.5000

Preliminary Equipment

- Dust collection systems
- New PA systems
- Replacement classroom and office furniture
- Hammer throw cage
- Replacement maintenance vehicles

Preliminary Contractual Services Include:

- Roof repairs
- Paving work
- Flooring repair and replacement
- Fencing repairs
- Painting
- Plumbing
- Environmental monitoring
- Duct and vent cleaning
- PA System maintenance & repair

Draft Budget Detail – Security

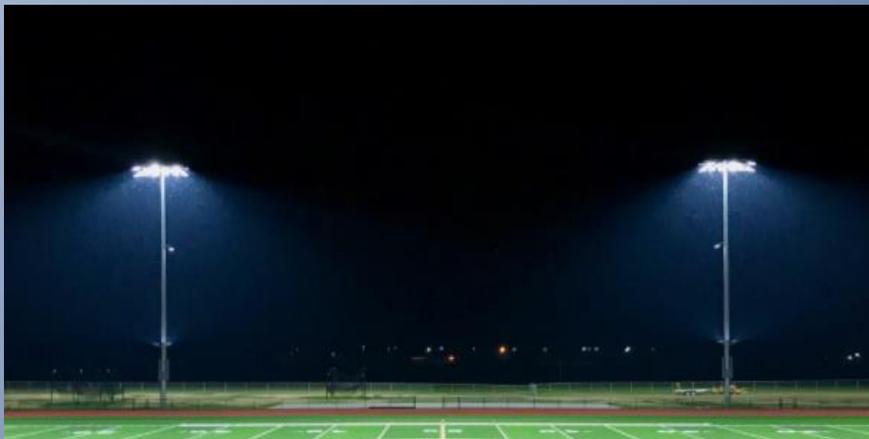
Budget Account	Description	2022-2023 Proposed Budget	2021-2022 Adopted Budget	Dollar Change	Percent Change	2020-2021 Actual Expenditure	2019-20 Expense	2018-19 Expense	2022-2023 Proposed FTE	2021-2022 Current Year FTE
1631 Security										
160	Noninstructional Salaries	106,202	208,750	-102,548	-49.12%	207,327	201,960	175,768	1.4000	2.4000
161	Noninstructional P/T Sal	545,000	390,000	155,000	39.74%	463,228	271,949	20,548	13.5000	13.5000
162	Noninstructional Overtime	25,000	55,000	-30,000	-54.55%	1,979	7,408	20,173	0	0
200	Equipment	52,000	25,000	27,000	108.00%	6,563	67,198	88,993	0	0
428	Security Services	2,824,000	2,258,000	566,000	25.07%	1,963,810	1,924,481	1,860,099	0	0
460	BOCES Services	536,000	380,000	156,000	41.05%	1,121,074	567,428	828,351	0	0
500	Materials & Supplies	22,000	22,000	0	0.00%	18,375	37,612	0	0	0
502	Uniforms	5,900	5,900	0	0.00%	1,504	2,969	4,117	0	0
Subtotal of 1631 Security		4,116,102	3,344,650	771,452	23.07%	3,783,860	3,080,975	2,998,049	14.9000	15.9000

Draft Budget Detail – Transfer to Capital

Budget Account	Description	2022-2023 Proposed Budget	2021-2022 Adopted Budget	Dollar Change	Percent Change	2020-2021 Actual Expenditure	2019-20 Expense	2018-19 Expense
9950	Transfer to Capital Fund	3,090,000	1,913,547	1,176,453	61.48%	7,344,347	3,397,042	5,538,599

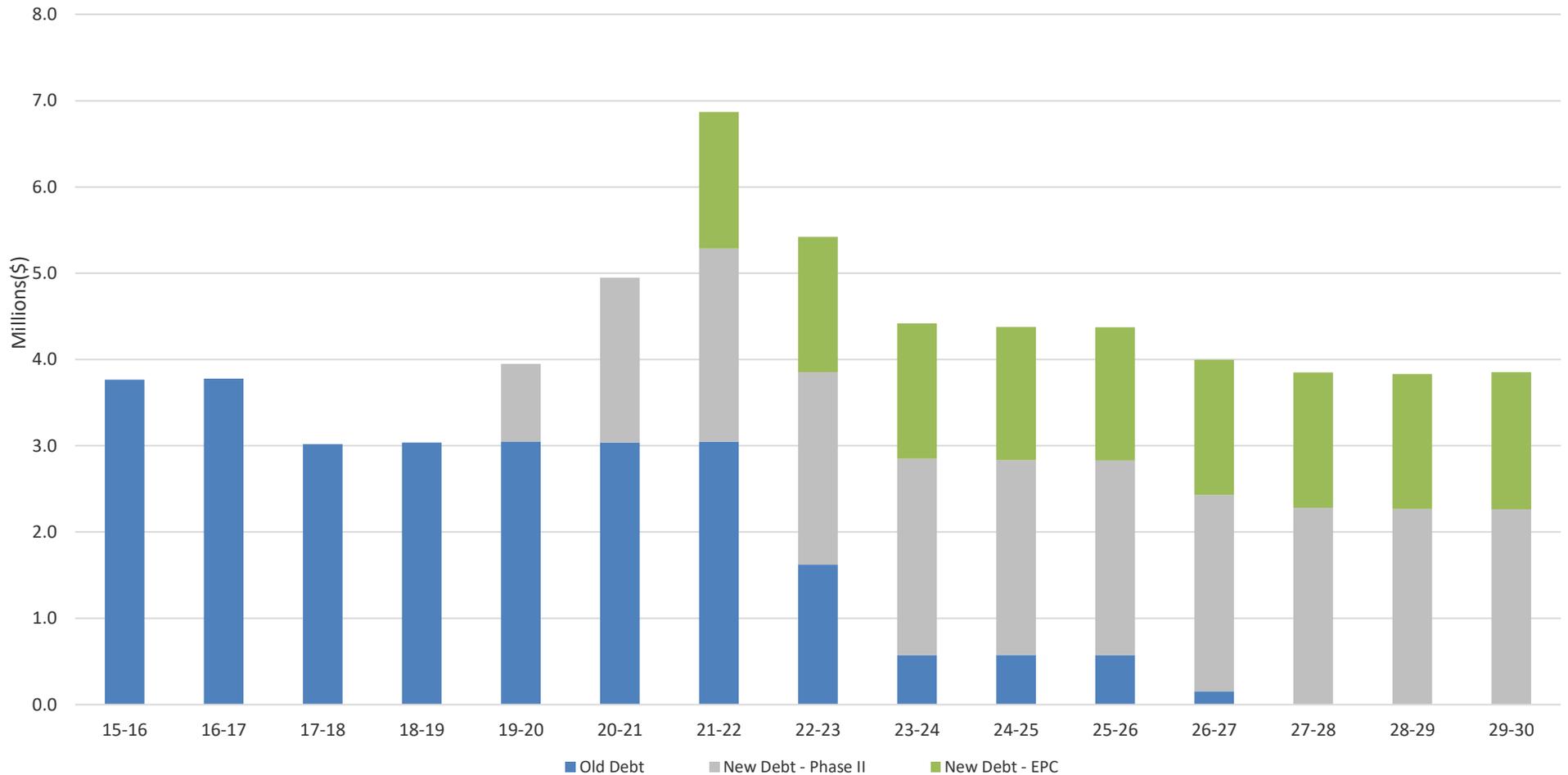
Preliminary Project List for Transfer to Capital

- Library renovation South Woods
- Lighting for turf field
- Tennis court reconstruction at HS
- BCS Projects (Plumbing/Roofing)
- Paving of HS parking lot



Budget Account	Description	2022-2023 Proposed Budget	2021-2022 Adopted Budget	Dollar Change	Percent Change	2020-2021 Actual Expenditure	2019-20 Expense	2018-19 Expense
9901	Transfer to Other Funds							
9901	990 Transfer to Debt Service	5,420,932	6,870,281	-1,449,349	-21.10%	4,948,331	3,949,913	3,034,408

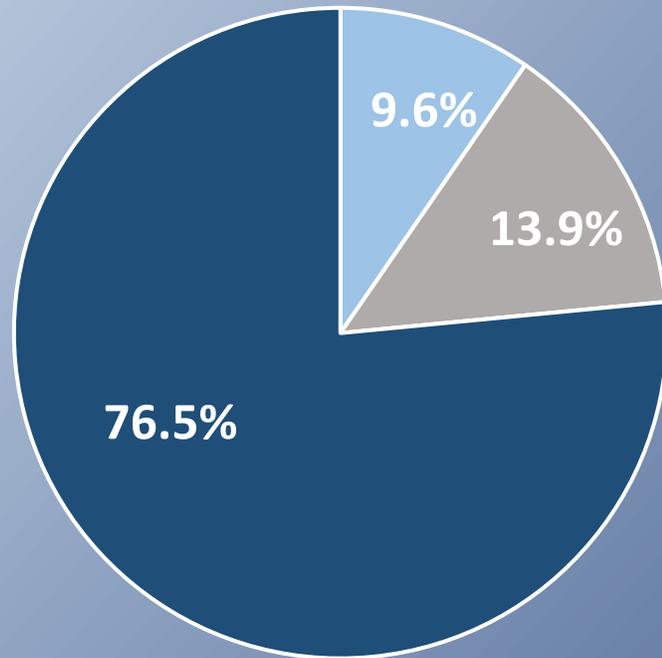
Debt Service - Old & New (Phase II Bond and EPC)



Debt
Service
Total

Administration Section of Budget

Budget Components Based on 21-22 Data



□ Admin □ Capital □ Program

Administration Function Codes & Areas

- Board of Education
- District Clerk & Annual Meeting/Budget Vote
- Chief School Administrator Office
- Business Office
- Personnel Office
- Public Information Office
- Central and School Level Administration
- IT Services Admin.
- Professional Development
- Auditing
- Legal Services
- Insurance
- Printing & Mailing
- BOCES Administrative Costs

Draft - Administration Code Summary

Budget Account	Description	2022-2023 Proposed Budget	2021-2022 Adopted Budget	Dollar Change	Percent Change	2020-2021 Prior Year Expense	2019-20 Expense	2018-19 Expense	2022-2023 Proposed FTE	2021-2022 Current Year FTE
1010 Board Of Education		48,700	48,700	0	0.00%	35,352	41,773	44,228		
1040 District Clerk		98,271	98,271	0	0.00%	97,913	94,587	53,243	1.0000	1.0000
1060 District Meeting		37,500	30,500	7,000	22.95%	33,078	28,372	27,805		
1240 Chief School Administrator		388,204	388,204	0	0.00%	428,098	373,824	420,542	2.0000	2.0000
1310 Business Administration		581,804	581,804	0	0.00%	548,245	541,996	534,231	3.7000	3.7000
1320 Auditing		119,470	125,870	-6,400	-5.08%	103,850	103,850	101,325		
1345 Purchasing		583,783	566,782	17,021	3.00%	512,384	503,050	481,035	7.0000	7.0000
1420 Legal		429,600	429,600	0	0.00%	381,055	363,102	423,757		
1430 Personnel		725,174	710,090	15,084	2.12%	670,479	628,105	640,982	6.0000	6.0000
1480 Public Information and Services		179,670	179,670	0	0.00%	169,648	161,681	139,440	1.0000	1.0000
1670 Central Printing & Mailing		580,312	545,541	14,771	2.71%	475,418	505,059	411,809	1.6000	1.6000
1680 Central Data Processing		2,828,700	2,816,285	10,415	0.37%	2,819,660	3,184,103	2,472,895	4.0000	4.0000
1910 Unallocated Insurance		1,266,645	1,175,372	91,273	7.77%	613,707	1,052,577	1,273,906		
1981 BOCES Administrative Costs		845,428	824,806	20,622	2.50%	807,187	764,974	736,910		
1983 BOCES Capital Expenses		133,712	130,451	3,261	2.50%	130,018	161,781	159,075		
1989 Unclassified		50,000	50,000	0	0.00%	0	0	0		
2010 Curriculum Devel and Suprvsn		3,130,249	2,895,524	234,725	8.11%	2,957,202	2,822,783	2,978,125	22.5000	22.5000
2020 Supervision-Regular School		6,638,132	6,394,401	241,731	3.78%	6,126,818	6,507,776	6,298,648	83.9000	83.9000
2070 Inservice Training-Instruction		503,000	503,000	0	0.00%	383,014	534,114	388,094		
Total General Fund		19,140,352	18,490,851	649,501	3.51%	17,293,124	18,371,507	17,566,048	132.7000	132.7000

Variances

District Meeting

Budget Account	Description	2022-2023 Proposed Budget	2021-2022 Adopted Budget	Dollar Change	Percent Change	2020-2021 Prior Year Expense	2019-20 Expense	2018-19 Expense
1060 District Meeting								
1060	Salaries	12,650	12,650	0	0.00%	11,109	9,374	11,737
1060-400-00-0000	Contractual Svc	8,500	7,000	1,500	21.43%	8,379	12,822	5,451
1060-405-00-0000	Legal Notices & Ads	12,500	7,000	5,500	78.57%	12,360	4,998	6,790
1060-500-00-0000	Supplies	3,850	3,850	0	0.00%	1,198	1,178	3,827
1060 Function Subtotal		37,500	30,500	7,000	22.95%	33,076	28,372	27,805

Auditing

Budget Account	Description	2022-2023 Proposed Budget	2021-2022 Adopted Budget	Dollar Change	Percent Change	2020-2021 Prior Year Expense	2019-20 Expense	2018-19 Expense
1320 Auditing								
1320-435-00-6000	Audit Svc-Indepndt	45,500	45,500	0	0.00%	48,325	48,725	45,125
1320-435-00-6001	Audit Svc-Internal	29,200	36,600	-7,400	-20.22%	22,000	21,600	21,200
1320-435-00-6002	Audit Services-Claims	36,770	36,770	0	0.00%	35,525	35,525	35,000
1320-435-00-6003	Audit Svc-Special	8,000	7,000	1,000	14.29%	0	0	0
1320 Function Subtotal		119,470	125,870	-6,400	-5.08%	103,850	103,850	101,325

Variances

Purchasing

Budget Account	Description	2022-2023 Proposed Budget	2021-2022 Adopted Budget	Dollar Change	Percent Change	2020-2021 Actual Expenditure	2019-20 Expense	2018-19 Expense	2022-2023 Proposed FTE	2021-2022 Current Year FTE
1345 Purchasing										
1345	Salaries	556,433	534,412	22,021	4.12%	489,537	477,365	449,214	7.0000	7.0000
1345-405-00-0000	Legal Notices & Ads	13,500	18,500	-5,000	-27.03%	10,588	12,228	18,348		
1345-460-00-0000	BOCES Svc	11,850	11,850	0	0.00%	11,066	12,720	11,610		
1345-500-00-0000	Supplies	2,000	2,000	0	0.00%	1,193	737	1,863		
1345 Function Subtotal		583,783	566,762	17,021	3.00%	512,384	503,050	481,035	7.0000	7.0000

Personnel

Budget Account	Description	2022-2023 Proposed Budget	2021-2022 Adopted Budget	Dollar Change	Percent Change	2020-2021 Prior Year Expense	2019-20 Expense	2018-19 Expense	2022-2023 Proposed FTE	2021-2022 Current Year FTE
1430 Personnel										
1430	Salaries	677,774	672,628	5,146	0.77%	626,776	590,805	610,611	6.0000	6.0000
1430-400-00-0000	Contractual Svc	4,000	4,000	0	0.00%	1,361	0	0		
1430-405-00-0000	Legal Notices & Ads	6,200	2,500	3,700	148.00%	6,150	1,841	1,117		
1430-460-00-0000	BOCES Svc	36,000	29,762	6,238	20.96%	35,036	32,297	28,062		
1430-500-00-0000	Supplies	1,200	1,200	0	0.00%	1,156	1,162	1,192		
1430 Function Subtotal		725,174	710,090	15,084	2.12%	670,479	626,105	640,982	6.0000	6.0000

Insurance

Budget Account	Description	2022-2023 Proposed Budget	2021-2022 Adopted Budget	Dollar Change	Percent Change	2020-2021 Actual Expenditure	2019-20 Expense	2018-19 Expense
1910 Unallocated Insurance								
1910-400-00-0000	Contractual Services	0	0	0	0.00%	0	0	10,911
1910-410-00-0000	Student Accident	54,266	85,000	-30,734	-36.16%	58,730	70,855	74,714
1910-411-00-0000	Risk Mgmt Ins Policies	1,212,379	1,090,372	122,007	11.19%	554,977	981,722	1,188,281
1910 Function Subtotal		1,266,645	1,175,372	91,273	7.77%	613,707	1,052,577	1,273,906

Central Printing & Mailing and Data Processing

Budget Account	Description	2022-2023 Proposed Budget	2021-2022 Adopted Budget	Dollar Change	Percent Change	2020-2021 Prior Year Expense	2019-20 Expense	2018-19 Expense	2022-2023 Proposed FTE	2021-2022 Current Year FTE
1670 Central Printing & Mailing										
1670	Salaries	143,212	138,441	4,771	3.45%	132,708	131,543	123,741	1.6000	1.6000
1670-200-00-0000	Equipment	8,000	8,000	0	0.00%	708	11,985	0		
1670-400-00-0000	Contractual Svc	23,100	23,100	0	0.00%	909	17,163	11,488		
1670-430-00-0000	Repair	3,000	3,000	0	0.00%	1,561	2,737	1,384		
1670-483-00-0000	Postage	55,000	55,000	0	0.00%	39,781	60,789	77,445		
1670-490-00-0000	BOCES Svc	295,000	285,000	10,000	3.51%	273,938	262,465	168,009		
1670-500-00-0000	Supplies	33,000	33,000	0	0.00%	25,819	18,367	31,741		
	1670 Function Subtotal	560,312	545,541	14,771	2.71%	475,418	505,059	411,809	1.6000	1.6000
1680 Central Data Processing										
1680	Salaries	322,700	312,285	10,415	3.34%	306,668	295,524	288,889	4.0000	4.0000
1680-201-00-0000	Computer Equip-Non-Aid	87,000	87,000	0	0.00%	5,888	88,328	16,127		
1680-400-00-0000	Contractual Svc	115,000	115,000	0	0.00%	33,994	87,507	114,547		
1680-432-00-0000	DW Software	25,000	25,000	0	0.00%	78,991	63,585	4,047		
1680-490-00-0000	BOCES Svc	2,175,000	2,175,000	0	0.00%	2,338,292	2,563,246	1,950,156		
1680-500-00-0000	Supplies	102,000	102,000	0	0.00%	57,828	87,935	101,129		
	1680 Function Subtotal	2,826,700	2,816,285	10,415	0.37%	2,819,660	3,184,103	2,472,895	4.0000	4.0000

Curriculum Development & Supervision

Budget Account	Description	2022-2023 Proposed Budget	2021-2022 Adopted Budget	Dollar Change	Percent Change	2020-2021 Prior Year Expense	2019-20 Expense	2018-19 Expense	2022-2023 Proposed FTE	2021-2022 Current Year FTE
2010 Curriculum Devel and Suprvsn										
2010	Salaries	3,122,548	2,887,824	234,725	8.13%	2,955,521	2,820,695	2,976,632	22.5000	22.5000
2010-500-00-0000	Supplies	7,700	7,700	0	0.00%	1,681	2,088	1,493		
	2010 Function Subtotal	3,130,249	2,895,524	234,725	8.11%	2,957,202	2,822,783	2,978,125	22.5000	22.5000
2020 Supervision-Regular School										
2020	Salaries	6,559,032	6,297,058	261,974	4.16%	6,107,487	6,452,590	6,249,233	83.9000	83.9000
2020-400-00-0000	Contractual Services	20,000	40,000	-20,000	-50.00%	5,664	8,043	0		
2020-450-00-0000	Conf, Wkshps & Travel	35,000	35,000	0	0.00%	4,140	38,582	32,147		
2020-453-00-0000	Mileage Reimbursement	10,100	10,100	0	0.00%	890	3,312	10,061		
2020-484-00-0000	Memberships & Dues	10,000	9,243	757	8.19%	8,637	7,249	7,207		
2020-506-00-0000	Subscriptions	2,000	3,000	-1,000	-33.33%	0	0	0		
	2020 Function Subtotal	6,636,132	6,394,401	241,731	3.78%	6,126,818	6,507,776	6,298,648	83.9000	83.9000

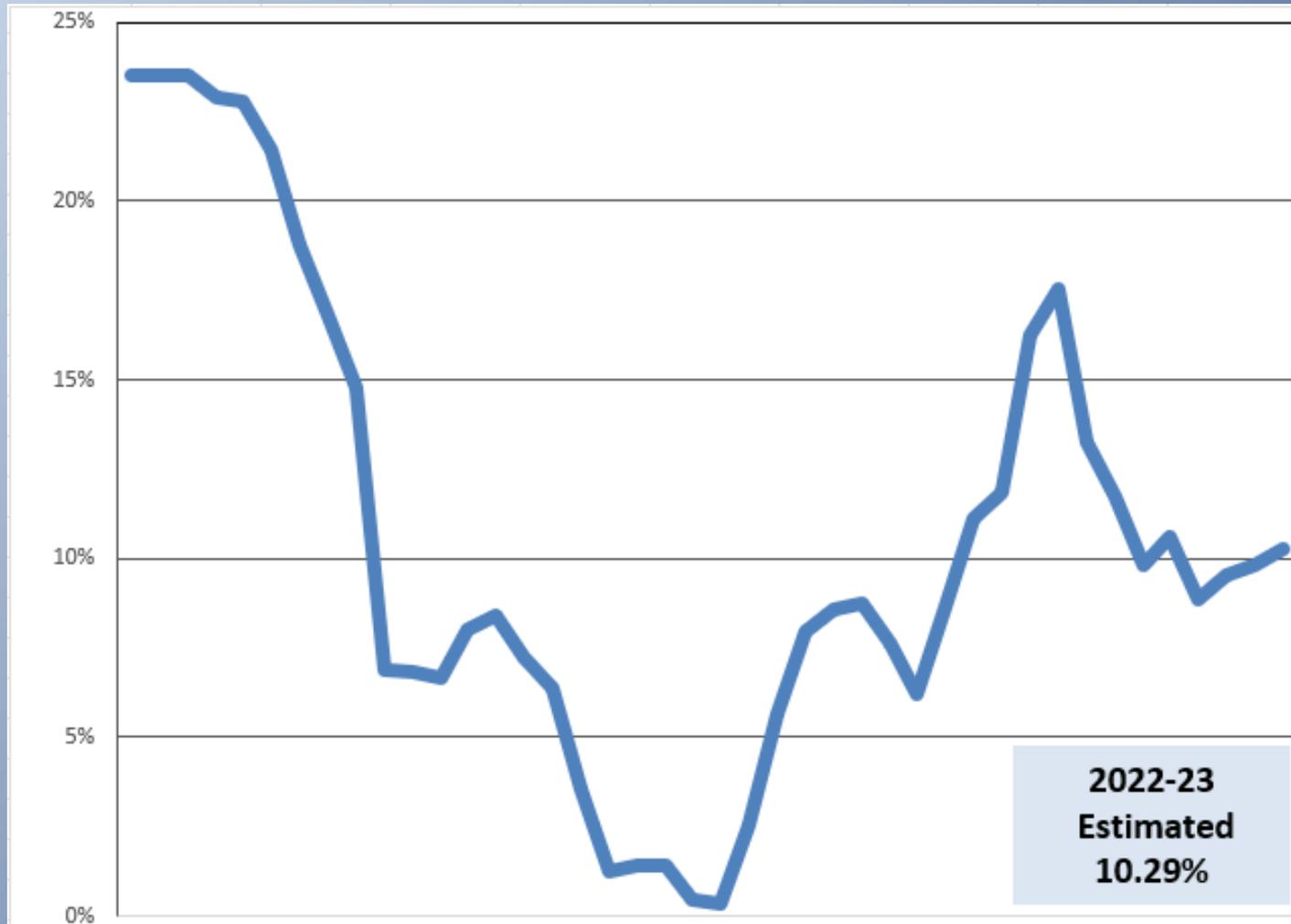
Revenue Preview

1. State Aid
2. TRS Reserve

State Aid

REVENUE DESCRIPTION	PROPOSED BUDGET	Executive Budget Run
	<u>2021-22</u>	<u>2022-23</u>
<i>STATE AID</i>		
FOUNDATION AID	10,591,118	15,010,873
EXCESS COST AID/PRIVATE	388,697	325,521
EXCESS COST AID/PUBLIC HI COST	458,192	443,234
BOCES AID	3,364,255	3,934,469
TRANSPORTATION AID	2,140,549	2,984,029
BUILDING AID	1,251,167	1,301,666
HARDWARE & TECHNOLOGY	38,461	54,543
TEXTBOOK/SOFTWARE/LIBRARY AIDS	551,698	566,388
HIGH TAX AID	697,595	697,595
<i>Adj. for Potential Additional Building Aid</i>	249,298	0
NET STATE AID	19,731,030	25,318,318

TRS Rates



**Employer
Contribution Rate
was 9.8% in
2021-22**

**The change in the
ECR = approx.
\$850K increase in
budget**

Audited Financial Statements June 30, 2021

June 30, 2021

General Fund

Nonspendable: Prepaids

\$ 3,050

Restricted

Workers' compensation

3,275,338

Unemployment insurance

735,664

Retirement contribution

Teachers' retirement system

5,817,238

Employees' retirement system

14,194,991

Insurance

314,474

Employee benefit accrued liability

3,374,308

Capital

2,669,617

Repairs

171,456

Possible use of TRS Reserve

TRS
RESERVE

Budget Account	Description	2022-2023 Proposed Budget	2021-2022 Adopted Budget	Dollar Change
9020 Teachers' Retirement				
9020-800-00-0000	TRS Retirement System	11,970,784	11,120,514	850,270

2022-23 Budget Planning

March 21, 2022 Budget Meeting

- Program/Instructional Budget
- Revenues & Reserves
- Updates to Admin. & Capital Codes
- Updates to Tax Cap