



#GettingToGreater

# BUDGET PRESENTATION

2022-23 Budget | April 13, 2022

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Superintendent of Schools  
**Regina Armstrong**

Asst. Superintendent for Business & Operations  
**Jamal J. Scott**



We endeavor to provide the best educational programs to our students in the most fiscally responsible manner. We will demonstrate to the residents of our school district that we are effective and responsible stewards of their resources.

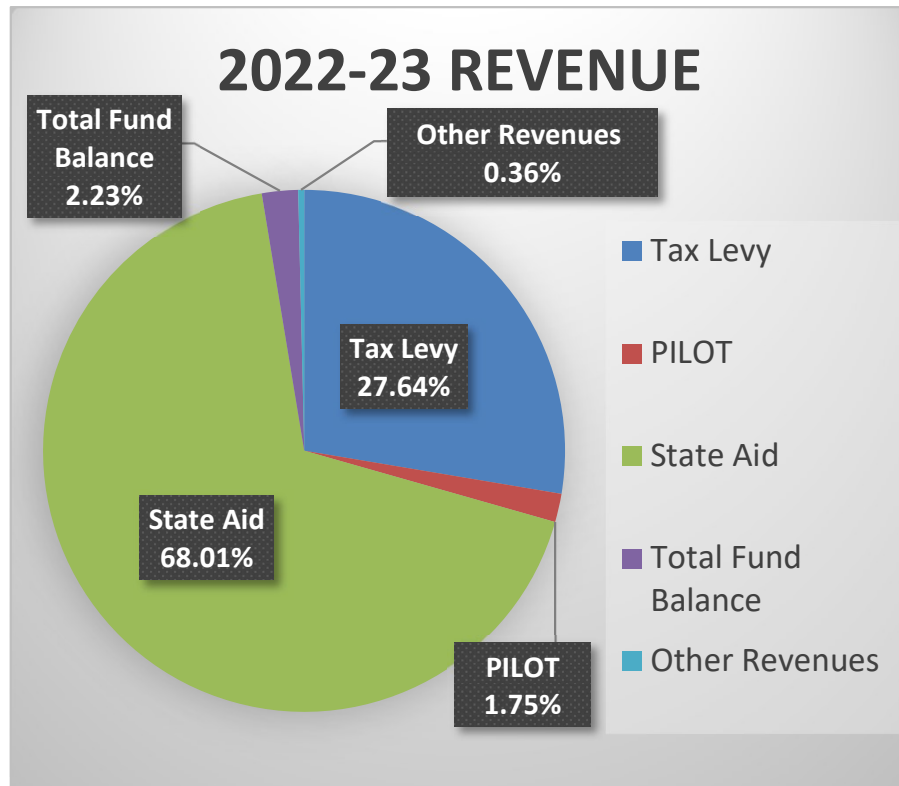
## Agenda

- 2022-23 Projected Revenue
- 2022-23 Proposed Expenditures
- Charter School Analysis
- Important Dates
- Questions & Comments

## 2022-23 PROJECTED REVENUE BUDGET

Revenue Account	2022 – 2023 Proposed Budget	2021 - 2022 Budget	Dollar Change	Percent Change
Property Tax Levy	75,934,370	75,934,370	0	0.00%
PILOT (Payments in Lieu of Taxes)	4,800,000	4,800,000	0	0.00%
State Aid	186,841,009	160,735,683	26,105,326	16.24%
Assigned Fund Balance	6,134,578	2,100,000	4,034,578	192.12%
Restricted Reserves	0	2,152,973	(2,152,973)	-100.00%
Other Revenues	1,000,000	1,500,000	(500,000)	-33.33%
<b>Total Revenue</b>	<b>\$274,709,957</b>	<b>\$247,223,026</b>	<b>\$27,486,931</b>	<b>11.12%</b>

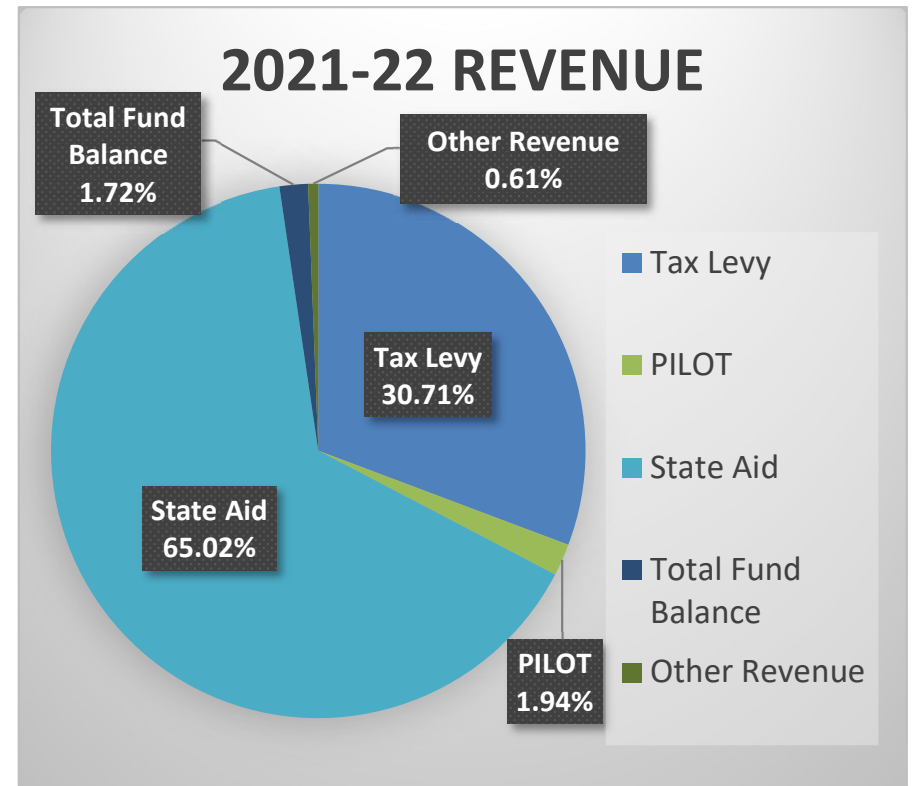
## 2022-23 Projected Revenue Budget - Percent Comparison



**\$274,709,957**

**2022-23 Revenue - Projected**

(+11.12% from 2021-22)



**\$247,223,026**

**2021-22 Revenue - Budgeted**

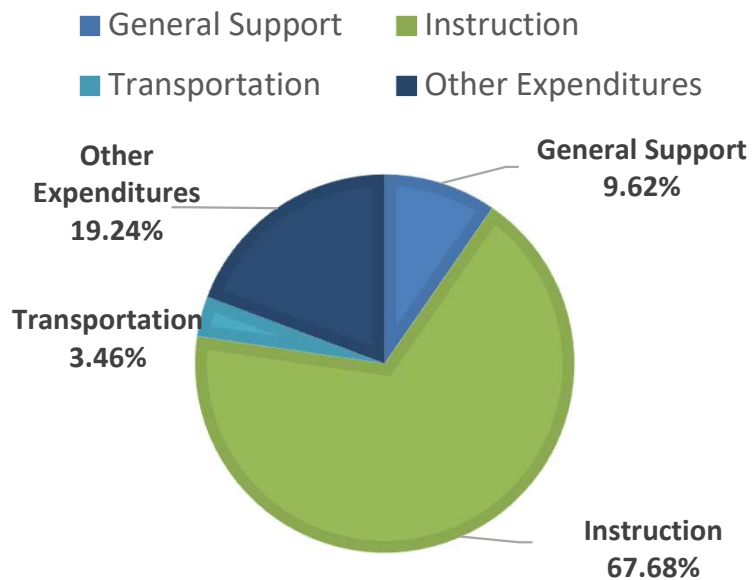
## 2022-23 STATE AID ANALYSIS

2022-23 ESTIMATED AIDS:	2022-23 Executive Budget School Aid Estimate as of 01/18/22	2022-23 State Aid Projections based on the Legislative Budget as of 04/07/22	Dollar Change
FOUNDATION AID	\$143,233,942	\$141,359,560	-\$1,874,382
FULL DAY K CONVERSION	\$0	\$0	\$0
UNIVERSAL PRE-KINDERGARTEN	\$5,955,615	\$5,955,615	\$0
BOCES	\$4,367,046	\$4,243,201	-\$123,845
SPECIAL SERVICES	\$0	\$0	\$0
HIGH COST EXCESS COST	\$10,099,850	\$10,117,954	\$18,104
PRIVATE EXCESS COST	\$2,089,069	\$2,082,487	-\$6,582
HARDWARE & TECHNOLOGY	\$209,506	\$207,750	-\$1,756
SOFTWARE, LIBRARY, TEXTBOOK	\$782,235	\$771,190	-\$11,045
TRANSPORTATION INCL SUMMER	\$8,178,500	\$8,178,500	\$0
BUILDING + BLDG REORG INCENT	\$3,408,081	\$3,408,081	\$0
OPERATING REORG INCENTIVE	\$0	\$0	\$0
CHARTER SCHOOL TRANSITIONAL	\$12,764,928	\$12,764,928	\$0
ACADEMIC ENHANCEMENT	\$2,520,255	\$2,520,255	\$0
HIGH TAX AID	\$2,687,597	\$2,687,597	\$0
SUPPLEMENTAL PUB EXCESS COST	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$196,296,624</b>	<b>\$194,297,118</b>	<b>-\$1,999,506</b>
UPK REDUCTION	-\$5,955,615	-\$5,955,615	
EST. EXPENSE-DRIVEN AID REDUCTION	-\$3,500,000	-\$1,500,494	
<b>TOTAL PROJECTED REVENUE</b>	<b>\$186,841,009</b>	<b>\$186,841,009</b>	



# 2022-23 PROPOSED EXPENDITURES

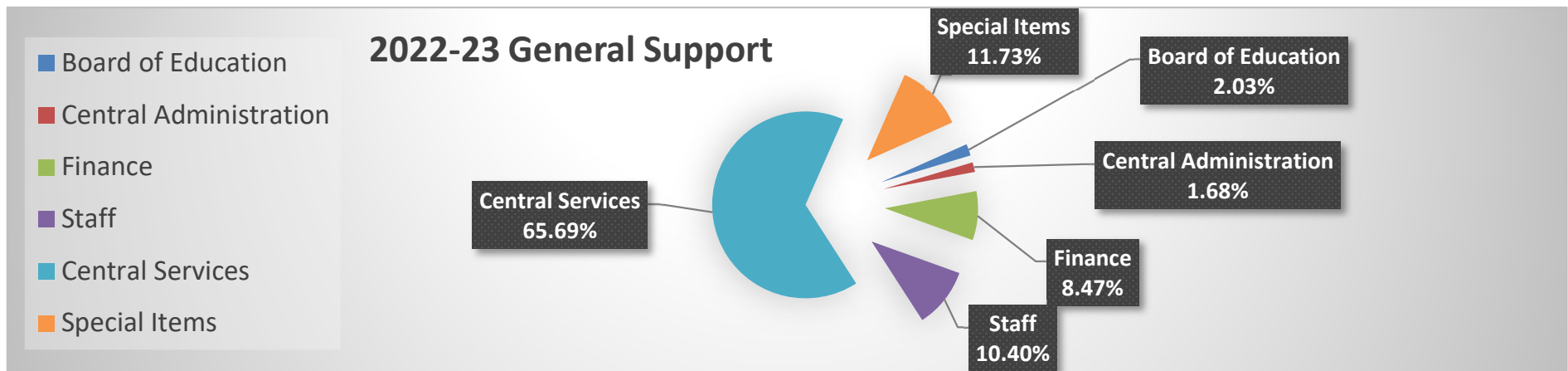
## 2022-23 PERCENT COMPARISON



Expense	2021-22	2022-23	% Change
General Support	\$24,528,245	\$26,434,371	7.77%
Instruction	\$164,475,244	\$185,926,871	13.04%
Transportation	\$8,887,222	\$9,496,809	6.86%
Other Expenditures	\$49,332,315	\$52,851,906	7.13%
<b>TOTAL EXPENDITURES</b>	<b>\$247,223,026</b>	<b>\$274,709,957</b>	<b>11.12%</b>

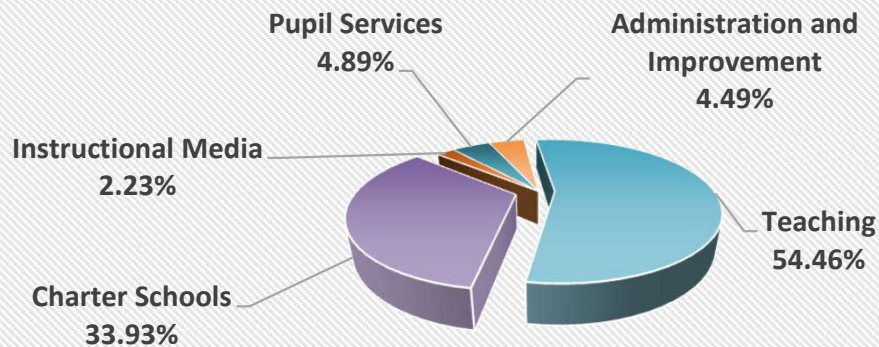
## 2022-23 PROPOSED EXPENDITURE – GENERAL SUPPORT

General Support Expenses	Functions	2021-22	2022-23	% Change
Board of Education	1010, 1040, 1060	\$518,994	\$536,914	3.45%
Central Administration	1240	\$454,868	\$444,868	-2.2%
Finance (Business Office, Auditing)	1310, 1320, 1325, 1345	\$2,210,155	\$2,239,419	1.32%
Staff (HR, Legal, PR, BOCES)	1420, 1430, 1480	\$2,787,974	\$2,747,907	-1.44%
Central Services (Facilities, Security, Technology)	1620, 1621, 1622, 1670, 1680	\$16,250,770	\$17,363,934	6.85%
Special Items (Insurance, Judgements)	1910, 1930, 1981	\$2,305,484	\$3,101,329	34.52%
<b>TOTAL GENERAL SUPPORT</b>		<b>\$24,528,245</b>	<b>\$26,434,371</b>	<b>7.77%</b>



## 2022-23 PROPOSED EXPENDITURE – INSTRUCTION

Instruction Expenses	Functions	2021-22	2022-23	% Change
Administration and Improvement (Admin, Clerical)	2010, 2020, 2070	\$7,384,597	\$7,375,066	-0.13%
Teaching (Teachers, TAs, Subs, Special Ed., BOCES)	2110, 2250, 2280, 2330	\$89,579,183	\$98,356,865	9.8%
Charter Schools	2110.473	\$55,800,000	\$67,212,400	20.45%
Instructional Media (Media, AV, Library)	2610, 2630	\$3,668,326	\$3,704,200	0.98%
Pupil Services (Attendance Aides, Guidance, Nurses, Psychologists, Social Workers, Athletics)	2805, 2810, 2815, 2820, 2825, 2850, 2855	\$8,043,138	\$9,278,340	15.36%
<b>TOTAL INSTRUCTION</b>		<b>\$164,475,244</b>	<b>\$185,926,871</b>	<b>13.04%</b>



### 2022-23 INSTRUCTION

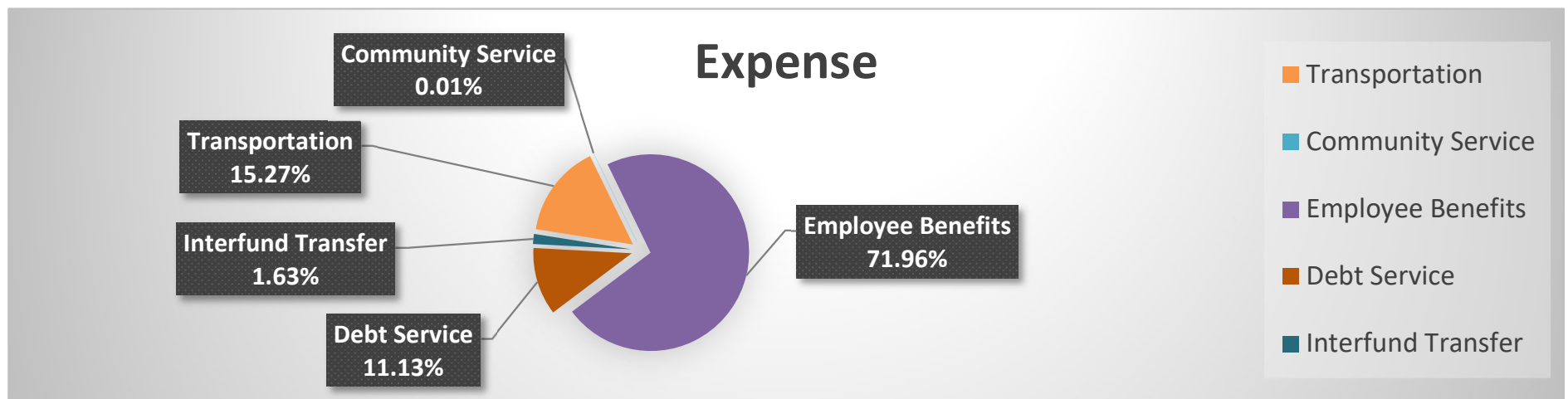
- Administration and Improvement
- Teaching
- Charter Schools
- Instructional Media
- Pupil Services



## 2022-23 PROPOSED EXPENDITURES

### TRANSPORTATION & OTHER EXPENDITURES

Other Expenses	Functions	2021-22	2022-23	% Change
Transportation	5510, 5540	\$8,887,222	\$9,496,809	6.86%
Community Service	7140	\$7,200	\$7,200	0%
Employee Benefits (Health benefits, ERS, TRS)	9010, 9020, 9030, 9040, 9045, 9050, 9055, 9060, 9065, 9070	\$41,892,639	\$45,292,230	8.12%
Debt Service	9711, 9731, 9760	\$6,482,476	\$6,602,476	1.85%
Interfund Transfer	9901, 9950	\$950,000	\$950,000	0%
<b>TOTAL TRANSPORTATION &amp; OTHER EXPENDITURES</b>		<b>\$58,219,537</b>	<b>\$62,348,714</b>	<b>7.09%</b>



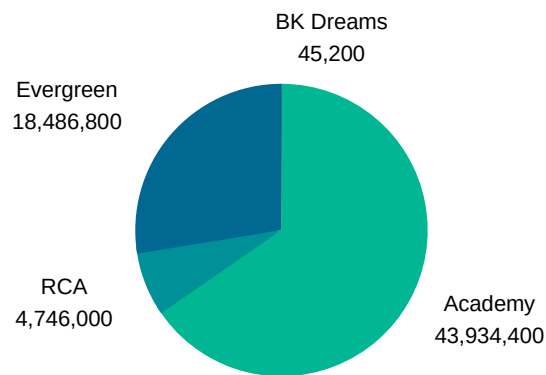


## Key Proposed Expenses

	2021-22	2022-23	\$ CHANGE	% CHANGE
SALARY*	\$75,394,648	\$82,813,964	\$7,419,316	9.84%
CHARTER SCHOOL	\$55,800,000	\$67,212,400	\$11,412,400	20.45%
SPECIAL EDUCATION SERVICES*	\$35,380,409	\$39,424,291	\$4,043,882	11.43%
BENEFITS (Health Ins., TRS, ERS)	\$41,167,639	\$44,567,230	\$3,399,591	8.26%

- ❖ Salary increase attributed to pending bargaining agreement of Teacher Assistants, Teachers, Administrator contracts, and contractual obligations.
- ❖ Special Education increase attributed to meeting BOCES cost, higher tuition for private and public schools, evaluation & therapists, and tutoring.

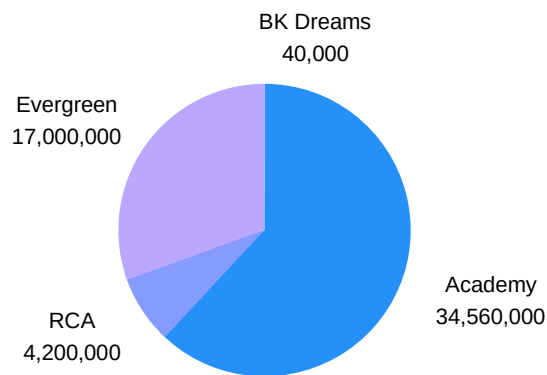
## Charter School: 3-Year Comparison



**\$67,212,400**

**22-23 Projected**

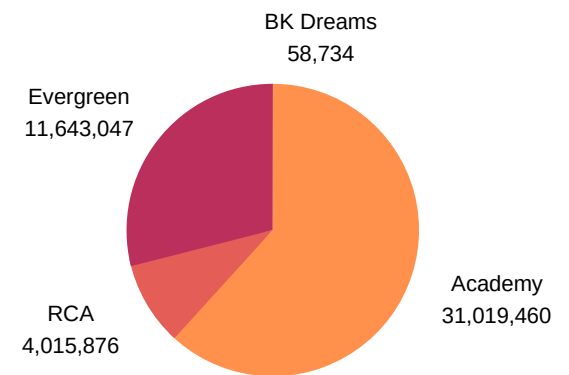
(+20.45% from previous year)



**\$55,800,000**

**21-22 Budgeted**

(+19.40% from previous year)



**\$46,737,117**

**20-21 Actual**

## CHARTER SCHOOL ANALYSIS

Charter School	Student Count 2018/2019	Student Count 2019/2020	Student Count 2020/2021	Student Count 2021/2022 Budget	Student Count 2022/2023 Projected
Academy Charter	1,100	1,422	1,571	1,728	1,944
Expense:	20,332,264	27,426,386	31,019,460	34,560,000	43,934,400
Roosevelt Children's Academy	250	260	203	210	210
Expense:	6,394,248	5,090,280	4,015,876	4,200,000	4,746,000
Evergreen Charter	444	540	590	850	818
Expense:	8,781,311	9,843,328	11,643,047	17,000,000	18,486,800
Brooklyn Dreams / Our World	0	2	3	2	2
Expense:		39,156	58,734	40,000	45,200
Total Enrollment	1794	2224	2,367	2790	2974
<b>Total Expense</b>	<b>\$35,507,82</b>	<b>\$42,399,15</b>	<b>\$46,737,117</b>	<b>\$55,800,000</b>	<b>\$67,212,400</b>



# Important Dates

- ❖ April 26, 2022: Budget Presentation
- ❖ May 10, 2022: Budget Hearing
- ❖ May 11, 2022: School Budget Notice is mailed to Residents
- ❖ May 17, 2022: Budget Vote





## SUMMARY & QUESTIONS

- ✓ No increase in PROPERTY TAX LEVY
  - ✓ No Program Cuts
  - ✓ No Staff Reduction
- ✓ Budget Vote Day – May 17, 2022

Questions, comments, and feedback  
pertaining to the 2022-2023 Proposed  
Budget