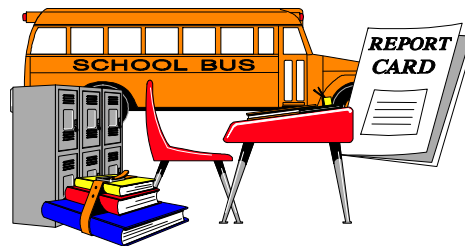


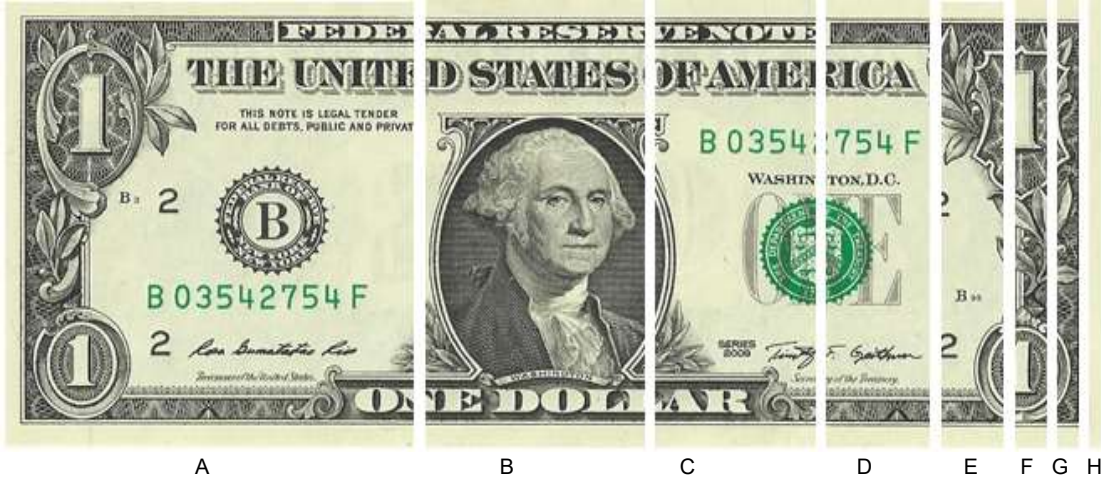
**SUMMARY OF GENERAL FUND APPROPRIATIONS**

	Budget <u>2020-21</u>	Budget <u>2021-22</u>	Budget Increase or Decrease
Board of Education/District Clerk	\$154,421	\$148,624	-\$5,797
Central Administration	\$316,566	\$328,853	\$12,287
Business Office/Treasurer/Tax Collector/Auditors	\$535,954	\$589,227	\$53,273
Personnel/Records Mgmt./Legal	\$915,423	\$966,244	\$50,821
Central Services/Facilities/Maintenance	\$7,075,787	\$7,000,635	-\$75,152
Special Items/Insurance/BOCES Admin.	\$1,105,521	\$1,097,017	-\$8,504
Instruction/Building Level Supervision	\$3,615,762	\$3,734,332	\$118,570
Teaching - General Education Programs	\$26,758,488	\$26,490,374	-\$268,114
Teaching - Intellectual Disability Programs	\$21,955,556	\$23,157,078	\$1,201,522
Teaching - Specialized Summer Programs	\$92,680	\$70,700	-\$21,980
Instructional Media/Technology/Libraries	\$2,707,855	\$2,784,213	\$76,358
Pupil Services-Guidance/Psychologist/Athletics	\$5,123,185	\$5,413,712	\$290,527
Pupil Transportation * yr 1 of 5 multi year contract	\$6,043,650	\$7,697,311	\$1,653,661
Pension Systems, FICA, Health, Workers Comp	\$22,423,290	\$22,909,573	\$486,283
Debt Service	\$6,364,501	\$7,453,084	\$1,088,583
Interfund Transfers	\$321,170	\$331,097	\$9,927
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>\$105,509,809</b>	<b>\$110,172,074</b>	<b>\$4,662,265</b>



GENERAL FUND APPROPRIATIONS

WHERE YOUR MONEY IS SPENT TO FUND EDUCATION IN LOCKPORT



A. Salaries	\$46,023,012	41.77%
B. Employee Benefits	\$22,909,573	20.79%
C. Contractual Expense	\$19,662,144	17.85%
D. BOCES Services	\$11,416,959	10.36%
E. Debt Service	\$7,453,084	6.76%
F. Materials & Supplies	\$1,805,162	1.64%
G. Equipment	\$571,043	0.52%
H. Transfer Other Funds	\$331,097	0.30%
<b>Total Budget</b>	<b>\$110,172,074</b>	<b>100.00%</b>

**GENERAL SUPPORT**

**BOARD OF EDUCATION / DISTRICT CLERK**

Operational expenses incurred by the Board of Education, while fulfilling its mandated responsibilities.

	<u>Budget 2020-21</u>	<u>Capital 2021-22</u>	<u>Administrative 2021-22</u>	<u>Program 2021-22</u>	<u>Total 2021-22</u>
Board of Education					
Salaries	\$0	\$0	\$0	\$0	\$0
Contractual Expense	25,209	0	20,984	0	20,984
Materials & Supplies	6,472	0	6,750	0	6,750
BOCES Services	<u>84,160</u>	<u>0</u>	<u>83,120</u>	<u>0</u>	<u>83,120</u>
Sub-total	\$115,841	\$0	\$110,854	\$0	\$110,854
 District Clerk					
Salaries	\$0	\$0	\$0	\$0	\$0
Contractual Expense	1,700	0	1,700	0	1,700
Materials & Supplies	<u>200</u>	<u>0</u>	<u>200</u>	<u>0</u>	<u>200</u>
Sub-total	\$1,900	\$0	\$1,900	\$0	\$1,900
 District Meeting					
Salaries	\$3,600	\$0	\$3,600	\$0	\$3,600
Contractual Expense	31,680	0	30,820	0	30,820
Materials & Supplies	<u>1,400</u>	<u>0</u>	<u>1,450</u>	<u>0</u>	<u>1,450</u>
Sub-total	\$36,680	\$0	\$35,870	\$0	\$35,870
 <b>TOTAL - Board of Education</b>	<b>\$154,421</b>	<b>\$0</b>	<b>\$148,624</b>	<b>\$0</b>	<b>\$148,624</b>

**CENTRAL ADMINISTRATION**

This function reflects the necessary appropriations for the Superintendent's office.

	<u>Budget 2020-21</u>	<u>Capital 2021-22</u>	<u>Administrative 2021-22</u>	<u>Program 2021-22</u>	<u>Total 2021-22</u>
Superintendent's Office					
Salaries	\$305,202	\$0	\$316,353	\$0	\$316,353
Contractual Expense	10,364	0	11,000	0	11,000
Materials & Supplies	<u>1,000</u>	<u>0</u>	<u>1,500</u>	<u>0</u>	<u>1,500</u>
Sub-total	\$316,566	\$0	\$328,853	\$0	\$328,853
 <b>TOTAL - Central Administration</b>	<b>\$316,566</b>	<b>\$0</b>	<b>\$328,853</b>	<b>\$0</b>	<b>\$328,853</b>

**BUSINESS OFFICE / TREASURER / TAX COLLECTOR / AUDITORS**

Finance operations include Business Administration, Auditing, Treasury, Tax Collections and Purchasing.

	Budget <u>2020-21</u>	Capital <u>2021-22</u>	Administrative <u>2021-22</u>	Program <u>2021-22</u>	Total <u>2021-22</u>
Business Administration					
Salaries	\$350,959	\$0	\$405,117	\$0	\$405,117
Equipment	0	0	0	0	0
Contractual Expense	12,819	0	12,765	0	12,765
Materials & Supplies	9,902	0	7,000	0	7,000
BOCES Services	<u>11,050</u>	<u>0</u>	<u>11,100</u>	<u>0</u>	<u>11,100</u>
Sub-total	\$384,730	\$0	\$435,982	\$0	\$435,982
Auditing					
Contractual Expense	\$45,760	\$0	\$46,300	\$0	\$46,300
Materials & Supplies	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Sub-total	\$45,760	\$0	\$46,300	\$0	\$46,300
Treasury					
Salaries	\$79,884	\$0	\$79,590	\$0	\$79,590
Contractual Expense	1,350	0	1,350	0	1,350
Materials & Supplies	<u>730</u>	<u>0</u>	<u>730</u>	<u>0</u>	<u>730</u>
Sub-total	\$81,964	\$0	\$81,670	\$0	\$81,670
Tax Collection					
Salaries	\$1,500	\$0	\$3,275	\$0	\$3,275
Contractual Expense	<u>\$22,000</u>	<u>\$0</u>	<u>\$22,000</u>	<u>\$0</u>	<u>\$22,000</u>
Sub-total	\$23,500	\$0	\$25,275	\$0	\$25,275
<b>TOTAL - Finance</b>	<b>\$535,954</b>	<b>\$0</b>	<b>\$589,227</b>	<b>\$0</b>	<b>\$589,227</b>

**PERSONNEL / RECORDS MANAGEMENT / LEGAL**

This function includes appropriations for Legal, Personnel and Public Information Services.

	Budget <u>2020-21</u>	Capital <u>2021-22</u>	Administrative <u>2021-22</u>	Program <u>2021-22</u>	Total <u>2021-22</u>
Legal					
Contractual Expense	\$317,500	\$0	\$0	\$360,000	\$360,000
BOCES Services	<u>11,500</u>	<u>0</u>	<u>11,630</u>	<u>0</u>	<u>11,630</u>
Sub-total	\$329,000	\$0	\$11,630	\$360,000	\$371,630
Personnel					
Salaries	\$420,757	\$0	\$437,248	\$0	\$437,248
Equipment	500	0	0	0	0
Contractual Expense	83,100	0	62,700	0	62,700
Materials & Supplies	6,500	0	19,100	0	19,100
BOCES Services	<u>13,086</u>	<u>0</u>	<u>13,086</u>	<u>0</u>	<u>13,086</u>
Sub-total	\$523,943	\$0	\$532,134	\$0	\$532,134
Records Management					
Salaries	\$10,000	\$0	\$0	\$0	\$0
Contractual Expense	\$8,500	\$0	\$18,500	\$0	\$18,500
Supplies	300	0	300	0	300
BOCES Services	<u>31,680</u>	<u>0</u>	<u>31,680</u>	<u>0</u>	<u>31,680</u>
Sub-total	\$50,480	\$0	\$50,480	\$0	\$50,480
Public Information Services					
Salaries	\$0	\$0	\$0	\$0	\$0
Equipment	0	0	0	0	0
Contractual Expense	12,000	0	12,000	0	12,000
Materials & Supplies	0	0	0	0	0
BOCES Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-total	\$12,000	\$0	\$12,000	\$0	\$12,000
<b>TOTAL - Staff</b>	<b>\$915,423</b>	<b>\$0</b>	<b>\$606,244</b>	<b>\$360,000</b>	<b>\$966,244</b>

**CENTRAL SERVICES / FACILITIES / MAINTENANCE**

The costs of operating and maintaining buildings and equipment are included in this category. Operation consists of the housekeeping activities to keep the physical plant open and ready for use. Maintenance consists of those routine activities that are concerned with keeping grounds, buildings, and equipment in safe and useful condition. This category also includes the cost of all utilities as well as the cost of contractual data processing services through BOCES.

	Budget <u>2020-21</u>	Capital <u>2021-22</u>	Administrative <u>2021-22</u>	Program <u>2021-22</u>	Total <u>2021-22</u>
Operation					
Salaries	\$2,138,380	\$2,176,593	\$0	\$0	\$2,176,593
Equipment	27,600	27,500	0	0	27,500
Contractual Expense	1,311,699	1,349,184	0	0	1,349,184
Materials & Supplies	169,000	224,000	0	0	224,000
BOCES Services	<u>24,338</u>	<u>25,200</u>	<u>0</u>	<u>0</u>	<u>25,200</u>
Sub-total	\$3,671,017	\$3,802,477	\$0	\$0	\$3,802,477
Maintenance					
Salaries	\$536,044	\$569,392	\$0	\$0	\$569,392
Equipment	159,000	158,550	0	0	158,550
Contractual Expense	1,455,910	1,180,316	0	0	1,180,316
Materials & Supplies	<u>230,000</u>	<u>252,900</u>	<u>0</u>	<u>0</u>	<u>252,900</u>
Sub-total	\$2,380,954	\$2,161,158	\$0	\$0	\$2,161,158
Central Printing & Mailing					
Equipment	\$0	\$0	\$0	\$0	\$0
Contractual Expense	8,257	0	8,500	0	8,500
Materials & Supplies	1,765	0	1,500	0	1,500
BOCES Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-total	\$10,022	\$0	\$10,000	\$0	\$10,000
Central Data Processing					
BOCES Services	\$1,013,794	\$0	\$1,027,000	\$0	\$1,027,000
<b>TOTAL - Central Services</b>	<b>\$7,075,787</b>	<b>\$5,963,635</b>	<b>\$1,037,000</b>	<b>\$0</b>	<b>\$7,000,635</b>

**SPECIAL ITEMS / INSURANCE / BOCES ADMIN.**

This function includes appropriations for insurance, assessments on school property, refunds of real property taxes, and BOCES administrative charges.

	Budget <u>2020-21</u>	Capital <u>2021-22</u>	Administrative <u>2021-22</u>	Program <u>2021-22</u>	Total <u>2021-22</u>
Property & Liability Insurance	\$427,078	\$0	\$427,078	\$0	\$427,078
Assessment on School Property	\$15,000	0	15,000	0	15,000
Refund on Real Property Taxes	\$145,186	145,186	0	0	145,186
BOCES Administrative Charges	<u>\$518,257</u>	<u>34,673</u>	<u>475,080</u>	<u>0</u>	<u>509,753</u>
Sub-total	\$1,105,521	\$179,859	\$917,158	\$0	\$1,097,017
<b>TOTAL - Special Items</b>	<b>\$1,105,521</b>	<b>\$179,859</b>	<b>\$917,158</b>	<b>\$0</b>	<b>\$1,097,017</b>

<b>TOTAL - GENERAL SUPPORT</b>	<b>\$10,103,672</b>	<b>\$6,143,494</b>	<b>\$3,627,106</b>	<b>\$360,000</b>	<b>\$10,130,600</b>
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## INSTRUCTION

### **INSTRUCTION, BUILDING LEVEL SUPERVISION**

This function includes costs for curriculum development and supervision, administrative and clerical personnel in the offices of each of the eight school buildings. Also included are the funds for equipment, materials and supplies, and in-service training.

	Budget <u>2020-21</u>	Capital <u>2021-22</u>	Administrative <u>2021-22</u>	Program <u>2021-22</u>	Total <u>2021-22</u>
Curriculum Development & Supervision					
Salaries	\$1,107,874	\$0	\$859,910	\$0	\$859,910
Equipment	0	0	0	0	0
Contractual Expense	17,200	0	16,800	0	16,800
Materials & Supplies	9,800	0	9,850	0	9,850
BOCES Services	<u>4,950</u>	<u>0</u>	<u>5,010</u>	<u>0</u>	<u>5,010</u>
Sub-total	\$1,139,824	\$0	\$891,570	\$0	\$891,570
Supervision - Regular School					
Salaries	\$2,239,122	\$0	\$2,441,459	\$0	\$2,441,459
Equipment	25,000	0	25,000	0	25,000
Contractual Expense	13,900	0	14,300	0	14,300
Materials & Supplies	<u>7,800</u>	<u>0</u>	<u>7,800</u>	<u>0</u>	<u>7,800</u>
Sub-total	\$2,285,822	\$0	\$2,488,559	\$0	\$2,488,559
Research, Planning, and Evaluation					
Salaries	\$5,000	\$0	\$138,949	\$0	\$138,949
Contractual Expense	5,000	0	5,000	0	5,000
Materials & Supplies	0	0	0	0	0
BOCES Services	<u>23,754</u>	<u>0</u>	<u>23,754</u>	<u>0</u>	<u>23,754</u>
Sub-total	\$33,754	\$0	\$167,703	\$0	\$167,703
In-Service Training					
Salaries	\$5,000	\$0	\$0	\$5,000	\$5,000
Equipment	0	0	0	0	0
Contractual	46,500	0	0	62,000	62,000
Materials & Supplies	2,000	0	0	2,000	2,000
BOCES Services	<u>102,862</u>	<u>0</u>	<u>0</u>	<u>117,500</u>	<u>117,500</u>
Sub-total	\$156,362	\$0	\$0	\$186,500	\$186,500
<b>TOTAL - Instr., Admin. &amp; Improve.</b>	<b>\$3,615,762</b>	<b>\$0</b>	<b>\$3,547,832</b>	<b>\$186,500</b>	<b>\$3,734,332</b>



**TEACHING - GENERAL EDUCATION PROGRAMS**

This function accounts for the largest single expenditure of the budget. It includes the salaries of teachers, teaching assistants and teacher aides in the buildings. Money needed for supplies, textbooks, equipment, and instructional support materials is appropriated in this section of the budget.

	<u>Budget 2020-21</u>	<u>Capital 2021-22</u>	<u>Administrative 2021-22</u>	<u>Program 2021-22</u>	<u>Total 2021-22</u>
Teaching - Regular School					
Salaries	\$24,433,697	\$0	\$0	\$24,105,858	\$24,105,858
Equipment	225,000	0	0	225,000	225,000
Contractual Expense	313,691	0	0	302,189	302,189
Materials & Supplies	555,591	0	0	582,032	582,032
Tuition	429,202	0	0	444,922	444,922
Textbooks	323,711	0	0	320,685	320,685
BOCES Services	<u>477,596</u>	<u>0</u>	<u>0</u>	<u>509,688</u>	<u>509,688</u>
<b>TOTAL - Teaching Regular School</b>	<b>\$26,758,488</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26,490,374</b>	<b>\$26,490,374</b>

**TEACHING - INTELLECTUAL DISABILITY PROGRAMS**

This function includes expenses for the education of students with special needs as defined by federal and state law. It includes salaries for teaching personnel, as well as equipment, supplies, and contractual services needed to support these programs. Portions of these expenses receive public and private excess cost aid.

	<u>Budget 2020-21</u>	<u>Capital 2021-22</u>	<u>Administrative 2021-22</u>	<u>Program 2021-22</u>	<u>Total 2021-22</u>
Programs for Handicapped Children					
Salaries	\$8,022,815	\$0	\$288,708	\$7,835,579	\$8,124,287
Equipment	9,758	0	0	16,000	16,000
Contractual Expense	726,610	0	0	762,100	762,100
Materials & Supplies	44,800	0	0	35,600	35,600
Tuition	5,989,438	0	0	5,995,540	5,995,540
Textbooks	2,000	0	0	1,300	1,300
BOCES Services	<u>4,347,975</u>	<u>0</u>	<u>0</u>	<u>5,432,000</u>	<u>5,432,000</u>
Sub-total	\$19,143,396	\$0	\$288,708	\$20,078,119	\$20,366,827
English Language Learning					
Salaries	<u>308,042</u>	<u>0</u>	<u>0</u>	<u>319,315</u>	<u>319,315</u>
Sub-total	\$308,042	\$0	\$0	\$319,315	\$319,315
Occupational Education					
Salaries	\$461,618	\$0	\$0	\$493,796	\$493,796
BOCES Services	<u>2,042,500</u>	<u>0</u>	<u>0</u>	<u>1,977,140</u>	<u>1,977,140</u>
Sub-total	\$2,504,118	\$0	\$0	\$2,470,936	\$2,470,936
<b>TOTAL - Special Apportionment Prog.</b>	<b>\$21,955,556</b>	<b>\$0</b>	<b>\$288,708</b>	<b>\$22,868,370</b>	<b>\$23,157,078</b>

**TEACHING - SPECIALIZED SUMMER PROGRAMS**

This category includes appropriations for summer academic services provided by the district and Orleans/Niagara BOCES.

	<u>Budget 2020-21</u>	<u>Capital 2021-22</u>	<u>Administrative 2021-22</u>	<u>Program 2021-22</u>	<u>Total 2021-22</u>
Teaching - Special Schools					
Salaries	\$57,300	\$0	\$0	\$36,800	\$36,800
Contractual Expense	1,080	0	0	0	0
Materials & Supplies	400	0	0	0	0
BOCES Services	<u>33,900</u>	<u>0</u>	<u>0</u>	<u>33,900</u>	<u>33,900</u>
Sub-total	\$92,680	\$0	\$0	\$70,700	\$70,700
<b>TOTAL - Teaching Special Schools</b>	<b>\$92,680</b>	<b>\$0</b>	<b>\$0</b>	<b>\$70,700</b>	<b>\$70,700</b>

**INSTRUCTIONAL MEDIA / TECHNOLOGY / LIBRARIES**

This category includes appropriations for librarian salaries, library books, software and materials, as well as the use of technology in teaching and learning within the eight public schools and the local non-public schools where appropriate.

	<u>Budget 2020-21</u>	<u>Capital 2021-22</u>	<u>Administrative 2021-22</u>	<u>Program 2021-22</u>	<u>Total 2021-22</u>
School Library & Audiovisual					
Salaries	\$350,048	\$0	\$0	\$316,039	\$316,039
Equipment	0	0	0	0	0
Contractual Expense	5,600	0	0	5,200	5,200
Books & Supplies	30,176	0	0	29,463	29,463
BOCES Services	<u>250,938</u>	<u>0</u>	<u>0</u>	<u>245,000</u>	<u>245,000</u>
Sub-total	\$636,762	\$0	\$0	\$595,702	\$595,702
Computer Assisted Instruction					
Salaries	\$527,651	\$0	\$179,949	\$336,598	\$516,547
Equipment	96,435	0	0	90,993	90,993
Contractual Expense	134,990	0	0	114,561	114,561
Software & Supplies	181,764	0	0	192,202	192,202
BOCES Services	<u>1,130,253</u>	<u>0</u>	<u>0</u>	<u>1,274,208</u>	<u>1,274,208</u>
Sub-total	\$2,071,093	\$0	\$179,949	\$2,008,562	\$2,188,511
<b>TOTAL - Instructional Media</b>	<b>\$2,707,855</b>	<b>\$0</b>	<b>\$179,949</b>	<b>\$2,604,264</b>	<b>\$2,784,213</b>





**PUPIL SERVICES - GUIDANCE / PSYCHOLOGIST / ATHLETICS**

This category includes appropriations for pupil support services as they relate to student attendance, guidance, health, social workers and psychological services for behavioral and mental health. In addition, co-curricular and interscholastic activity budgets are found here.

	<u>Budget</u> <u>2020-21</u>	<u>Capital</u> <u>2021-22</u>	<u>Administrative</u> <u>2021-22</u>	<u>Program</u> <u>2021-22</u>	<u>Total</u> <u>2021-22</u>
Attendance - Regular School					
Salaries	\$619,543	\$0	\$0	\$731,220	\$731,220
Contractual Expense	67,000	0	0	65,000	65,000
Materials & Supplies	<u>2,000</u>	<u>0</u>	<u>0</u>	<u>2,000</u>	<u>2,000</u>
Sub-total	\$688,543	\$0	\$0	\$798,220	\$798,220
Guidance - Regular School					
Salaries	\$1,192,696	\$0	\$0	\$1,190,261	\$1,190,261
Equipment	0	0	0	0	0
Contractual Expense	3,000	0	0	2,670	2,670
Materials & Supplies	<u>6,300</u>	<u>0</u>	<u>0</u>	<u>7,500</u>	<u>7,500</u>
Sub-total	\$1,201,996	\$0	\$0	\$1,200,431	\$1,200,431
Health Services					
Salaries	\$728,013	\$0	\$0	\$735,818	\$735,818
Equipment	0	0	0	0	0
Contractual Expense	191,000	0	0	214,500	214,500
Materials & Supplies	15,000	0	0	20,100	20,100
BOCES Services	<u>50,543</u>	<u>0</u>	<u>0</u>	<u>50,543</u>	<u>50,543</u>
Sub-total	\$984,556	\$0	\$0	\$1,020,961	\$1,020,961
Psychological Services					
Salaries	\$1,276,453	\$0	\$0	\$1,236,065	\$1,236,065
Contractual Expense	0	0	0	0	0
Materials & Supplies	<u>12,000</u>	<u>0</u>	<u>0</u>	<u>16,000</u>	<u>16,000</u>
Sub-total	\$1,288,453	\$0	\$0	\$1,252,065	\$1,252,065
Pupil Personnel - Special Schools					
Salaries	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	0	0	\$0	\$0
Contractual Expense	\$0	0	0	\$0	\$0
Materials & Supplies	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Sub-total	\$0	\$0	\$0	\$0	\$0
Social Work - Regular School					
Salaries	\$55,176	\$0	\$0	\$152,968	\$152,968
Equipment	\$0	0	0	\$0	\$0
Contractual Expense	\$0	0	0	\$0	\$0
Materials & Supplies	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Sub-total	\$55,176	\$0	\$0	\$152,968	\$152,968
Co-curricular Activities					
Salaries	\$151,598	\$0	\$0	\$169,500	\$169,500
Contractual Expense	\$9,000	0	0	\$5,500	\$5,500
Materials & Supplies	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>9,000</u>	<u>9,000</u>
Sub-total	\$170,598	\$0	\$0	\$184,000	\$184,000
Interscholastic Athletics					
Salaries	\$349,934	\$0	\$0	\$386,803	\$386,803
Equipment	25,000	0	0	28,000	28,000
Contractual Expense	288,417	0	0	305,617	305,617
Materials & Supplies	44,000	0	0	49,000	49,000
BOCES Services	<u>26,512</u>	<u>0</u>	<u>0</u>	<u>35,647</u>	<u>35,647</u>
Sub-total	\$733,863	\$0	\$0	\$805,067	\$805,067
<b>TOTAL - Pupil Services</b>	<b>\$5,123,185</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,413,712</b>	<b>\$5,413,712</b>
<b>TOTAL - INSTRUCTION</b>	<b>\$60,253,526</b>	<b>\$0</b>	<b>\$4,016,489</b>	<b>\$57,633,920</b>	<b>\$61,650,409</b>

**PUPIL TRANSPORTATION**

Reflects Year 1 of a 5 Year Contract

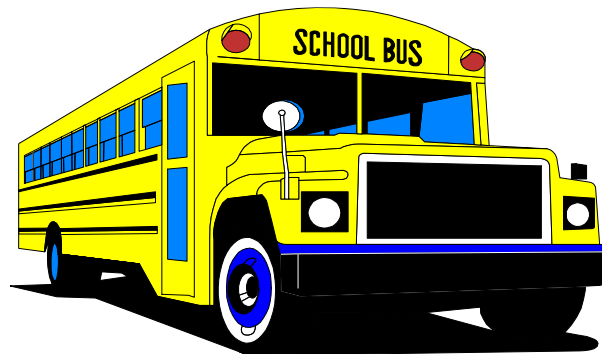
**PUPIL TRANSPORTATION**

This function provides for the expenses involved in operating the pupil transportation program in the district. Included are the expenses associated with the district transportation contracts and fuel obligations. These expenses are eligible for transportation aid from the state.

	<u>Budget</u> <u>2020-21</u>	<u>Capital</u> <u>2021-22</u>	<u>Administrative</u> <u>2021-22</u>	<u>Program</u> <u>2021-22</u>	<u>Total</u> <u>2021-22</u>
District Transportation Services					
Salaries	\$64,964	\$0	\$0	\$71,249	\$71,249
Contractual Expense	95,264	0	0	85,542	85,542
Materials & Supplies	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-total	\$160,228	\$0	\$0	\$156,791	\$156,791
Contract Transportation*					
Contractual Expense	<u>\$5,883,422</u>	<u>\$0</u>	<u>\$0</u>	<u>\$7,540,520</u>	<u>\$7,540,520</u>
Sub-total	\$5,883,422	\$0	\$0	\$7,540,520	\$7,540,520

\*Includes multi-year contract year 1 of 5.

<b>TOTAL - PUPIL TRANSPORTATION</b>	<b>\$6,043,650</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,697,311</b>	<b>\$7,697,311</b>
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**UNDISTRIBUTED**

**PENSION SYSTEMS, FICA, HEALTH, WORKERS COMP**

This function provides for the school district's share of contributions to the Retirement Systems, Social Security, Health Insurance, Unemployment Insurance, and Workers Compensation Insurance. Retirement costs reflected in this budget are state mandated costs.

	<u>Budget 2020-21</u>	<u>Capital 2021-22</u>	<u>Administrative 2021-22</u>	<u>Program 2021-22</u>	<u>Total 2021-22</u>
State Retirement	\$959,003	\$63,904	\$109,157	\$897,984	\$1,071,046
Teachers Retirement	4,181,999	0	390,440	3,999,040	4,389,480
Social Security	3,506,000	211,288	360,907	2,969,014	3,541,209
Workers Comp/Other Ins.	361,630	21,308	40,897	299,424	361,630
Unemployment Insurance	40,000	7,458	12,740	104,802	125,000
Health Insurance	<u>13,374,658</u>	<u>800,783</u>	<u>1,367,842</u>	<u>11,252,584</u>	<u>13,421,208</u>
<b>TOTAL - Employee Benefits</b>	<b>\$22,423,290</b>	<b>\$1,104,742</b>	<b>\$2,281,983</b>	<b>\$19,522,848</b>	<b>\$22,909,573</b>

**DEBT SERVICE**

Bond interest and principal payments are budgeted in the Debt Service function. Payments are in accordance with the legal schedules set forth when the bonds were sold. Building aid is received to offset these expenses.

	<u>Budget 2020-21</u>	<u>Capital 2021-22</u>	<u>Administrative 2021-22</u>	<u>Program 2021-22</u>	<u>Total 2021-22</u>
Principal & Interest Payments					
Serial Bonds - School Construction	\$6,364,501	\$7,453,084	\$0	\$0	\$7,453,084
<b>TOTAL - Debt Service</b>	<b>\$6,364,501</b>	<b>\$7,453,084</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,453,084</b>

**INTERFUND TRANSFERS**

This function is used to record the transfer of monies to other funds when needed. The proposed Capital Outlay Project involves modest upgrades and improvements to the electrical wiring devices and branch circuits at Charles A. Upson Elementary School.

	<u>Budget 2020-21</u>	<u>Capital 2021-22</u>	<u>Administrative 2021-22</u>	<u>Program 2021-22</u>	<u>Total 2021-22</u>
Transfer to Special Aid Fund	\$221,170	\$0	\$0	\$231,097	\$231,097
Transfer to School Food Svc Fund	0	0	0	0	0
Transfer to Capital Fund	<u>100,000</u>	<u>100,000</u>	<u>0</u>	<u>0</u>	<u>100,000</u>
<b>TOTAL - Interfund Transfers</b>	<b>\$321,170</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$231,097</b>	<b>\$331,097</b>

<b>TOTAL - UNDISTRIBUTED</b>	<b>\$29,108,961</b>	<b>\$8,657,826</b>	<b>\$2,281,983</b>	<b>\$19,753,945</b>	<b>\$30,693,754</b>
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<b>GRAND TOTAL - GENERAL FUND APPROPRIATIONS</b>	<b>\$105,509,809</b>	<b>\$14,801,320</b>	<b>\$9,925,578</b>	<b>\$85,445,176</b>	<b>\$110,172,074</b>
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## ESTIMATED GENERAL FUND REVENUE

<b>LOCAL SOURCES</b>	Budget <u>2020-21</u>	Proposed <u>2021-22</u>
Real Property Taxes		
Other Payments in Lieu of Taxes	\$691,598	\$615,484
Interest & Penalties on Real Property Taxes	<u>120,000</u>	<u>120,000</u>
Sub-total	\$811,598	\$735,484
Charges for Services		
Admissions & Other Fees	\$6,800	\$6,800
Other Charges for Services	3,000	3,000
Services for other Govts.	0	0
Day School Tuitions	200,000	150,000
Health Services - Other Districts	50,000	50,000
Services for BOCES Programs In-District	<u>20,000</u>	<u>20,000</u>
Sub-total	\$279,800	\$229,800
Use of Money and Property		
Interest & Earnings	\$120,000	\$110,000
Rental of Real Property	70,000	90,000
Rental of Property/BOCES	0	0
Commissions/Equipment Rental	<u>0</u>	<u>0</u>
Sub-total	\$190,000	\$200,000
Miscellaneous		
Sales of Scrap Supplies/Minor Sales	\$8,000	\$8,000
Insurance Recoveries	5,000	5,000
Refund of BOCES Services	300,000	300,000
Refund of Prior Year Expenditures	150,000	150,000
Gifts & Donations	10,000	10,000
Health Insurance Premiums	978,053	1,125,000
Unclassified - E-Rate	<u>0</u>	<u>0</u>
Sub-total	\$1,451,053	\$1,598,000
Interfund Revenue	<u>\$40,000</u>	<u>\$49,000</u>
<b>TOTAL - Local Sources</b>	<b>\$2,772,451</b>	<b>\$2,812,284</b>
<b>STATE SOURCES*</b>		
Basic Formula (Flex Aid)	\$51,744,659	\$55,728,472
Board of Cooperative Educ. Svs.	3,036,353	3,672,698
Textbooks/Library/Software	473,665	462,092
Grant In Aid	<u>0</u>	<u>0</u>
<b>TOTAL - State Sources</b>	<b>\$55,254,677</b>	<b>\$59,863,262</b>
<b>FEDERAL SOURCES</b>		
Medicaid Assistance	\$550,000	\$550,000
<b>TOTAL - Federal Sources</b>	<b>\$550,000</b>	<b>\$550,000</b>
<b>TOTAL ESTIMATED REVENUES OTHER THAN REAL PROPERTY TAXES &amp; RESERVES</b>	<b>\$58,577,128</b>	<b>\$63,225,546</b>

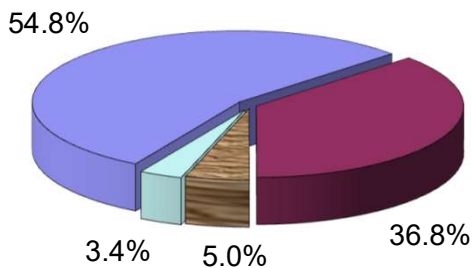
\* State Aid estimates and the resulting tax levy are based on the NY State Aid Runs released April 7th, 2021.

## DETERMINATION OF ESTIMATED TAX LEVY

	<u>2020-21</u>	<u>2021-22</u>
<b>TOTAL APPROPRIATIONS (PROJECTED EXPENDITURES)</b>	\$105,509,809	\$110,172,074
Total Revenues other than real property taxes and reserves	-\$58,577,128	-\$63,225,546
Fund Balance used to lower tax levy	-\$4,242,465	-\$2,679,136
Use of reserve funds to lower tax levy	<u>2020-21</u>	<u>2021-22</u>
Reserve for Employee Benefits	530,019	632,751
Reserve for Debt Service	311,018	593,870
Reserve for Workers Comp.	357,129	357,129
Reserve for Unemployment Ins.	0	253,942
Reserve for Tax Certiori	0	48,601
Insurance Reserve	0	0
Reserve for Retirement Contrib.	<u>1,611,421</u>	<u>1,827,252</u>
	<u>\$2,809,587</u>	<u>\$3,713,545</u>
 <b>TOTAL ESTIMATED REAL PROPERTY TAX TO BE RAISED FOR GENERAL FUND APPROPRIATIONS</b>	 <b>\$39,880,629</b>	 <b>\$40,553,847</b>

## How is Your School Budget Funded?

State and Federal Sources	54.8%
Real Property Taxes	36.8%
Local Sources and Fund Balance	5.0%
Reserves	3.4%



■ State & Federal Sources	\$60,413,262
■ Real Property Taxes	\$40,553,847
■ Local Sources & Fund Balance	\$5,491,420
■ Reserves	\$3,713,545