

ANDOVER CENTRAL SCHOOL

2023-24 Budget Final Draft for BOE Adoption

Board of Education Meeting
April 18, 2023

Academics + Character = Success



Budget Summary

2023-2024 Proposal

Expenditures

| | |
|---------------------------------|----------------------|
| Program Component | \$ 7,025,101 |
| Capital Component | \$ 1,775,783 |
| <u>Administrative Component</u> | <u>\$ 1,374,116</u> |
| Total Expenditures | \$ 10,175,000 |

Revenues

| | |
|---------------------------|----------------------|
| State Aid | \$ 6,766,529 |
| Other Revenue | \$ 72,300 |
| Appropriated Fund Balance | \$ 315,000 |
| Appropriated Reserves | \$ 93,655 |
| Appropriated Debt Service | \$ 270,000 |
| <u>Estimated Tax Levy</u> | <u>\$ 2,657,516</u> |
| Total Revenues | \$ 10,175,000 |



Expenditures - Program

69.04% of Total Expenditures

| | <u>2022-23</u> | <u>2023-24</u> <u>Proposed</u> | <u>\$ Change</u> |
|---|-----------------|-----------------------------------|------------------|
| <u>Program Budget</u> | | | |
| Legal Services | \$ 7,500.00 | \$ 5,000.00 | \$ (2,500.00) |
| Teaching - Regular School | \$ 2,347,992.00 | \$ 2,331,654.00 | \$ (16,338.00) |
| Programs for Students with Disabilities | \$ 1,274,238.00 | \$ 1,459,969.00 | \$ 185,731.00 |
| School Library Audiovisual | \$ 87,567.00 | \$ 88,668.00 | \$ 1,101.00 |
| Technology | \$ 422,741.00 | \$ 446,403.00 | \$ 23,662.00 |
| Guidance | \$ 85,327.00 | \$ 83,790.00 | \$ (1,537.00) |
| Health Services | \$ 74,578.00 | \$ 78,387.00 | \$ 3,809.00 |
| Psychological Services | \$ 72,051.00 | \$ 76,404.00 | \$ 4,353.00 |
| Social Work - Community Schools | \$ 128,066.00 | \$ 128,960.00 | \$ 894.00 |
| Co-Curricular | \$ 76,085.00 | \$ 50,647.00 | \$ (25,438.00) |
| Athletics | \$ 125,253.00 | \$ 121,327.00 | \$ (3,926.00) |
| District Transportation | \$ 438,955.00 | \$ 447,766.00 | \$ 8,811.00 |
| District Garage | \$ 25,130.00 | \$ 32,630.00 | \$ 7,500.00 |
| Employee Benefits | \$ 1,658,334.00 | \$ 1,673,496.00 | \$ 15,162.00 |
| <i>Total Program Budget</i> | \$ 6,823,817.00 | \$ 7,025,101.00 | \$ 201,284.00 |

Expenditures - Capital

17.45% of Total Expenditures

| | <u>2022-23</u> | <u>2023-24</u> <u>Proposed</u> | <u>\$ Change</u> |
|------------------------------|-----------------|-----------------------------------|------------------|
| <u>Capital Budget</u> | | | |
| Operation of Plant | \$ 592,525.00 | \$ 631,338.00 | \$ 38,813.00 |
| Employee Benefits | \$ 156,272.00 | \$ 162,495.00 | \$ 6,223.00 |
| Interfund Transfers | \$ 110,000.00 | \$ 110,000.00 | \$ - |
| Debt Service | \$ 870,700.00 | \$ 868,950.00 | \$ (1,750.00) |
| Property Tax Refund | \$ 3,000.00 | \$ 3,000.00 | \$ - |
| <i>Total Capital Budget</i> | \$ 1,732,497.00 | \$ 1,775,783.00 | \$ 43,286.00 |

Expenditures - Administrative

13.50% of Total Expenditures

| | <u>2022-23</u> | <u>2023-24</u> <u>Proposed</u> | <u>\$ Change</u> |
|--|------------------------|-----------------------------------|--------------------|
| <u>Administrative Budget</u> | | | |
| Board Of Education | \$ 14,350.00 | \$ 10,676.00 | \$ (3,674.00) |
| District Clerk | \$ 7,750.00 | \$ 7,750.00 | \$ - |
| District Meeting | \$ 1,450.00 | \$ 1,750.00 | \$ 300.00 |
| Central Administration | \$ 211,520.00 | \$ 190,030.00 | \$ (21,490.00) |
| Finance | \$ 206,690.00 | \$ 221,646.00 | \$ 14,956.00 |
| Legal Services | \$ 7,500.00 | \$ 5,000.00 | \$ (2,500.00) |
| Employee Benefit Coordination (BOCES) | \$ 169,557.00 | \$ 178,028.00 | \$ 8,471.00 |
| Public Information | \$ 36,620.00 | \$ 10,000.00 | \$ (26,620.00) |
| Data Processing | \$ 25,305.00 | \$ 25,701.00 | \$ 396.00 |
| Insurance/BOCES Admin & Cap Expense | \$ 153,476.00 | \$ 157,991.00 | \$ 4,515.00 |
| Curriculum Development and Supervision | \$ 81,803.00 | \$ 88,323.00 | \$ 6,520.00 |
| Supervision Regular School | \$ 91,888.00 | \$ 103,290.00 | \$ 11,402.00 |
| Supervision Special School | \$ 78,388.00 | \$ 83,230.00 | \$ 4,842.00 |
| Maintenance/Transportation Supervisor | \$ 3,574.00 | \$ 3,042.00 | \$ (532.00) |
| Employee Benefits | \$ 277,815.00 | \$ 287,659.00 | \$ 9,844.00 |
| <i>Total Administrative Budget</i> | \$ <i>1,367,686.00</i> | \$ <i>1,374,116.00</i> | \$ <i>6,430.00</i> |

Revenue - State Aid*

66.50% of Total Revenues

| | <u>2022-23 Proposed</u> | <u>2023-24 Proposed</u> | <u>\$ Change</u> | <u>% Change</u> |
|---------------------------------------|-------------------------|-------------------------|-------------------|-----------------|
| <u>State Aid</u> | | | | |
| <i>Foundation Aid</i> | \$ 4,384,539 | \$ 4,516,075 | \$ 131,536 | 3.0% |
| <i>BOCES Aid</i> | \$ 807,517 | \$ 764,000 | \$ (43,517) | -5.4% |
| <i>Excess Cost Public</i> | \$ 25,680 | \$ 34,163 | \$ 8,483 | 33.0% |
| <i>Building Aid</i> | \$ 978,237 | \$ 1,002,733 | \$ 24,496 | 2.5% |
| <i>Transportation Aid</i> | \$ 361,381 | \$ 422,083 | \$ 60,702 | 16.8% |
| <i>Hardware and Technology</i> | \$ 5,066 | \$ 5,411 | \$ 345 | 6.8% |
| <i>Software, Library and Textbook</i> | \$ 20,883 | \$ 22,064 | \$ 1,181 | 5.7% |
| Total State Aid | \$ 6,583,303 | \$ 6,766,529 | \$ 183,226 | 2.8% |

***As of 4/18, the New York State Budget has not been finalized. Projected revenues are based on the January Executive Budget Proposal.**

Revenue - Tax Levy

26.12% of Total Revenues



\$39,274 increase over 2022-23 (1.5%)
Total Levy - \$2,657,516

In compliance with the 2023-24 Tax Levy Limit of \$2,710,259 (3.5% increase or \$92,017).

Revenue - Appropriations

6.67% of Total Revenues



| | <u>2022-23 Proposed</u> | <u>2023-24 Proposed</u> | <u>\$ Change</u> | <u>% Change</u> |
|---|-------------------------|-------------------------|------------------|-----------------|
| <u>Appropriations</u> | | | | |
| <i>Interfund Transfer</i> | \$ 270,000 | \$ 270,000 | \$ - | 0.0% |
| <i>Employee Accrued Benefit Reserve</i> | \$ 38,655 | \$ 38,655 | \$ - | 0.0% |
| <i>Retirement Contribution Reserve</i> | \$ 30,000 | \$ 45,000 | \$ 15,000 | 50.0% |
| <i>Unemployment Reserve</i> | \$ 10,000 | \$ 10,000 | \$ - | 0.0% |
| <i>Appropriated Fund Balance</i> | \$ 315,000 | \$ 315,000 | \$ - | 0.0% |
| Total Appropriations | \$ 663,655 | \$ 678,655 | \$ 15,000 | 2.3% |

Revenue - Other Income

.71% of Total Revenues

| | <u>2022-23 Proposed</u> | <u>2023-24 Proposed</u> | <u>\$ Change</u> | <u>% Change</u> |
|-------------------------------|-------------------------|-------------------------|------------------|-----------------|
| Interest and Penalty on Taxes | \$ 2,600 | \$ 2,600 | \$ - | 0.0% |
| Interest Earnings | \$ 2,000 | \$ 2,000 | \$ - | 0.0% |
| Prior Year's Refund | \$ 500 | \$ 500 | \$ - | 0.0% |
| Youth Programs | \$ 200 | \$ 200 | \$ - | 0.0% |
| Medicaid | \$ 7,500 | \$ 20,000 | \$ 12,500 | 166.7% |
| Miscellaneous Revenue | \$ 46,000 | \$ 47,000 | \$ 1,000 | 2.2% |



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Additional Budget Propositions

Proposition 2: Purchase 65 Passenger Bus from 2017 Bus Reserve

- Up to \$147,000
- Consistent with 5 year bus replacement plan

Proposition 3: Purchase 7 Passenger Van from 2017 Bus Reserve

- Up to \$40,000
- Will sell existing 2009 Dodge Caravan

Proposition 4: Purchase 28 Water Street from General Fund

- Purchase Price of \$350 through Allegany County Tax Sale
- Located adjacent to Bus Garage

Important Budget Dates



Budget Hearing

May 8, 2023 at 7:00 pm
ACS Auditorium

Budget Vote

May 16, 2023
12:00 pm - 8:00 pm
ACS Room 142

Questions???

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