

LaFayette Central School District

2022-23 Proposed Budget

March 30, 2022



2022-23 Budget Development Calendar

- 
- Jan. 19* Budget Environment/State Budget Update at BOE Meeting
- February 9* Community Budget Committee Meeting - Google Meets 5:00 P.M.
- February 16* Budget Workshop - Program/BOCES, Administrative. & Capital Budget 2022-23
- March 16* Budget Workshop - Revenue
- March 30* *Budget Workshop - Full draft 2022-23 Budget presented*
2022-23 Proposed Budget adopted by Board of Education
- May 5* Budget Hearing - Public Presentation of 2022-23 Proposed Budget
- May 17* Annual Budget Vote

Mission ~ Vision ~ Core Beliefs

Mission: At LaFayette, we put students first. Our mission is to educate, honor, and develop students to have self-respect, a commitment to the community, and a passion for excellence.

Vision: Inspire, empower, and prepare all students to achieve excellence.

Core Beliefs:

- We believe in a safe and secure learning environment.
- We believe in a supportive and rigorous learning environment.
- We are an institution of learning for all.
- All students are known and are treated with dignity, respect, and compassion.
- We embrace creativity and innovation.

Four Schools, Three Buildings, Two Nations, One Goal: Excellence!

2022-23 Budget Goals

Create a fiscally responsible budget while adhering to the property tax cap %

Meet current contractual obligations (salary increases, maintenance contracts, BOCES contracts, etc.)

Fully implement district school improvement plans utilizing federal grant funds and supplementing with General Fund dollars as needed

Analyze retiree positions - do we replace?



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2022-23 Key Budget Points

- Analyzing all positions - using attrition for saving salary and benefit costs when possible.
- Preserving all programs with some reductions in supplies, equipment and other costs where possible
- Maximizing the use of grant funds - School Improvement Funds, Title grants, American Rescue Plan (ARP), etc.



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2022-23 Key Budget Points



- Maintaining a budget compliant with the preliminary calculated tax cap of 2.01%
- Keeping our budget to budget increase to a minimum.
- Maximizing revenue sources.
- Adding a School Social Worker to the Elementary School.
- Adding an ELL (English Language Learner) Teacher to the High School.
- Increase Music from .50 to .60 position.

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2022-23 Preliminary Expenditure Summary

2022-23 Preliminary Expenditure Summary

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Preliminary Administrative Budget

ADMINISTRATIVE	2021-22 ADOPTED BUDGET	2022-23 DRAFT BUDGET	% CHANGE
Central Services - BOE, Business Office, District Office, Legal, Central Printing & Mailing, Insurance, BOCES Admin. & Capital Costs	\$ 750,164	\$ 804,355	7.2%
Curriculum Development & Supervision - Regular School (this includes some reclasses from the Program budget related to professional development)	684,350	701,396	2.5%
Total Administrative	1,434,514	1,505,751	4.9%

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Preliminary Capital Budget

OPERATIONS & MAINTENANCE	2021-22 ADOPTED BUDGET	2022-23 DRAFT BUDGET	% CHANGE
Operation of Plant	\$ 1,056,030	\$ 1,082,697	2.5%
Maintenance of Plant	409,443	420,617	2.7%
Total Operations & Maintenance	\$ 1,465,473	\$ 1,503,314	2.6%



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Preliminary Capital Budget

DEBT SERVICE & INTERFUND	2021-22 ADOPTED BUDGET	2022-23 DRAFT BUDGET	% CHANGE
Construction Bond Principal & Interest	\$ 1,715,950	\$ 1,893,696	10.4%
Bus Bond Principal & Interest	300,057	309,772	3.2%
Construction BAN Principal & Interest	208,698	0	(100.0%)
Capital Transfer Interfund (Capital Outlay)	100,000	100,000	0.0%
Total Debt Service & Interfund	\$ 2,324,705	\$ 2,303,468	(0.9%)
TOTAL CAPITAL	\$ 3,790,178	\$ 3,806,782	0.4%

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2022-23 Capital Outlay Project

- \$100,000 per District each year.
- Must go through the regular building aid process.
- Allows for the aid to be in next year's funding rather than spread out over 15 years
- Project Scope: High School LED lighting.



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2022-23 Vehicle Proposition

\$ 274,000	2 66 Passenger Buses
115,000	1 G5000 Loader
60,300	1 3500 Pickup Truck
<hr/>	
\$ 449,300	

\$ 449,300 Total Vehicle Proposition

Vehicles are purchased with bonds spread over a 5 year period. Aid is received over the same 5 years at 83.6% for all student transportation vehicles.



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2022-23 Proposed Program Budget

	2021-22 ADOPTED BUDGET	2022-23 DRAFT BUDGET	% CHANGE
Teaching - Regular School	\$ 5,434,301	\$ 5,621,470	3.4%
Special Education	2,168,373	2,274,738	4.9%
Instructional Support (Library, Guidance, Health, CAI, Co-curricular, Athletics)	1,801,309	1,895,074	5.2%
Transportation	1,082,803	1,120,314	3.5%
TOTAL PROGRAM SERVICES	\$ 10,486,786	\$ 10,911,596	4.0%

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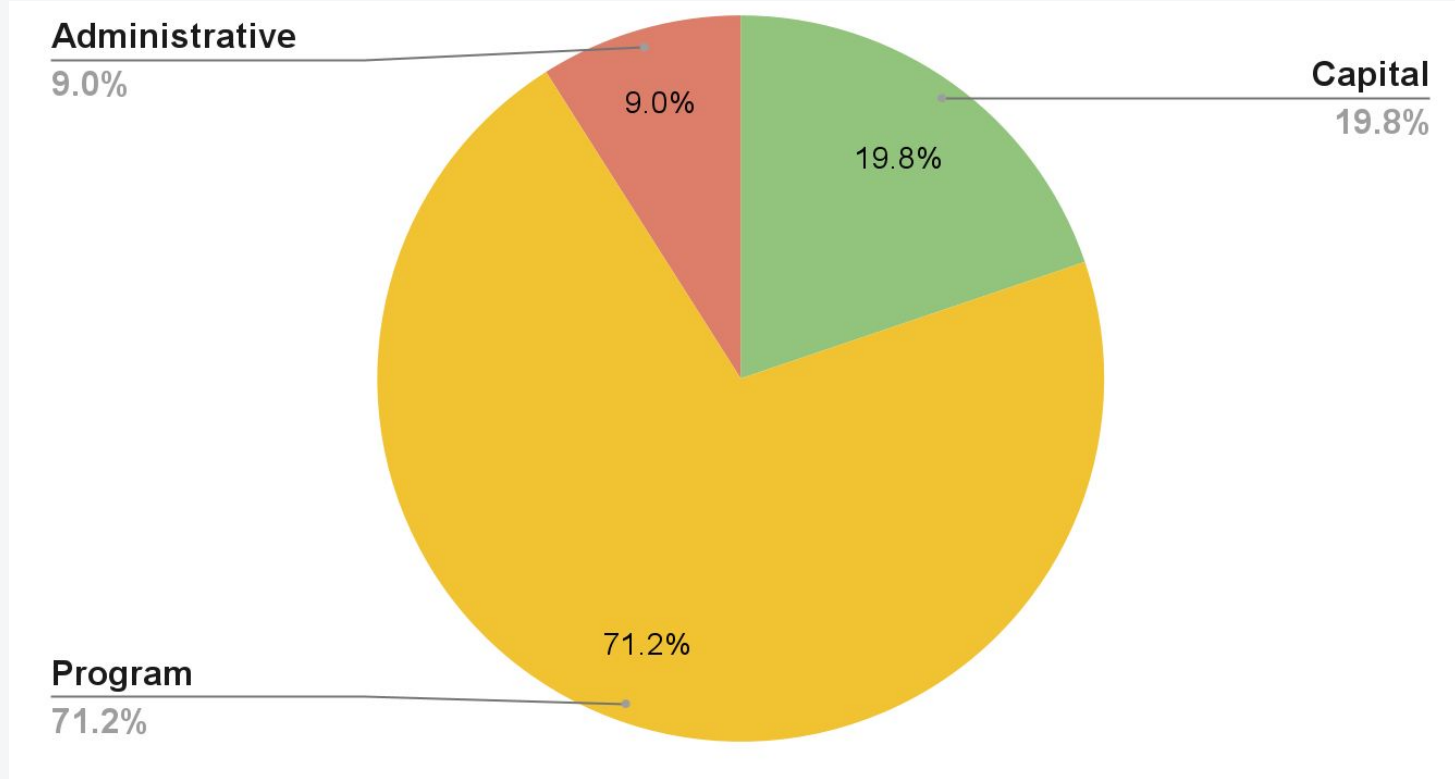


2022-23 Proposed Benefits Budget

Benefits	2021-22 ADOPTED BUDGET	2022-23 DRAFT BUDGET	% CHANGE
ERS	\$ 273,590	\$ 284,805	4.1%
TRS	767,013	797,094	3.9%
Social Security	769,603	784,633	1.9%
Workers' Compensation	120,000	124,287	3.6%
Unemployment Insurance	20,000	20,000	0.0%
Health, Medical & Dental	2,970,201	3,154,764	6.2%
Benefits Total	\$ 4,920,407	\$ 5,165,583	5.0%

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2022-23 Proposed Budget - 3 Part Budget



2022-2023 Proposed Budget

Total Preliminary Budget	2021-22 ADOPTED BUDGET	2022-23 DRAFT BUDGET	% CHANGE
Administrative	\$ 1,434,514	\$ 1,505,618	4.9%
Program	10,486,786	10,911,596	4.0%
Capital	3,790,178	3,806,782	0.4%
Benefits (to be distributed to the Admin, Program and Capital areas)	4,920,407	5,165,583	4.9%
Total Preliminary Budget	\$ 20,631,885	\$ 21,389,579	3.7%

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2022-23 Proposed Budget

2022-23 Proposed Budget

Area	Proposed 2022-23	Administrative	Program	Capital
Totals	\$ 21,389,579	1,938,455	15,227,380	4,223,744
% Breakdown		9.06%	71.19%	19.75%

2021-22 Adopted Budget

Area	Adopted 2021-22	Administrative	Program	Capital
Totals	\$ 20,631,885	1,828,068	14,620,086	4,183,733
% Breakdown		8.86%	70.86%	20.28%



2022-23 Proposed Revenue Budget

2022-23 Proposed Revenue Budget



2022-23 Preliminary Revenue Budget

	2021-22 ADOPTED BUDGET	2022-23 DRAFT BUDGET	% CHANGE
Property Tax	\$ 6,466,481	\$ 6,595,164	1.99%
Fees	2,778,000	2,478,000	(10.8%)
Use of Money	67,500	67,500	0%
Sales of Equipment	2,000	2,000	0%
Misc. - Refunds & Reserves	986,000	986,000	0%
NY State Aid	9,751,904	10,392,042	6.6%
Medicaid	30,000	30,000	0%
Appropriated Fund Balance	550,000	838,873	52.5%
Teaching - Regular School Total	\$ 20,631,885	\$ 21,389,579	3.7%



2022-23 Preliminary Budget - State Aid

	2021-22 ADOPTED BUDGET	2022-23 DRAFT BUDGET	% CHANGE
Foundation Aid	\$ 7,375,088	\$ 7,596,340	3.0%
Excess Cost	221,563	231,730	4.6%
Textbooks/Library/Hardware/Software	78,600	80,124	1.9%
Transportation	378,000	655,365	73.4%
BOCES	881,714	1,017,369	15.4%
Building	1,816,939	1,811,114	(0.3%)
Native American Aid Attributable	(1,000,000)	(1,000,000)	0.0%
Total NY State Aid	\$ 9,751,904	\$ 10,392,042	6.6%



Budgeted Use of Reserves



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2022-23 Tax Levy Limit Calculation

2022-23 Tax Levy Limit Calculation



TAX LEVY LIMIT CALCULATION

(ALSO KNOWN AS THE PROPERTY TAX CAP)

- Must follow an eight-step formula determined by N.Y.S. – It is not 2.00% (more info can be found on School District's Budget website)
- Tax Levy Limit for 2022-23 school year is estimated at 2.01% currently
- If tax levy increase is greater than the levy limit, budget must have 60% or more of the voters voting "yes" in order to pass



TAX LEVY LIMIT CALCULATION

(ALSO KNOWN AS THE PROPERTY TAX CAP)

24

1. Total Real Property Tax Levy for Fiscal Year Ending (FYE) 6/30/2022	\$ 6,466,481
2. Tax Base Growth Factor, if any	1.0036
3. PILOTS receivable in FYE 6/30/2022	0
4. Capital Tax Levy for FYE 06/30/2022	376,919
5. Allowable levy growth factor	1.02
6. PILOTS receivable in FYE 06/30/2023	22,513
TOTAL LEVY LIMIT BEFORE EXCLUSIONS	\$ 6,212,585

TAX LEVY LIMIT CALCULATION

(ALSO KNOWN AS THE PROPERTY TAX CAP)

25

EXCLUSIONS

1. Tax Levy necessary for expenditures resulting from tort orders/judgments over 5%
FYE 06/30/2023 tax levy
2. Capital Tax Levy for FYE 06/30/2023
3. Tax Levy necessary for pension contribution expenditures caused by growth in the
system average actuarial contribution rate (ERS) or normal contribution rate (TRS)
in excess of 2 percentage points:

\$ 0

384,000

0

TOTAL EXCLUSIONS

\$ 384,000

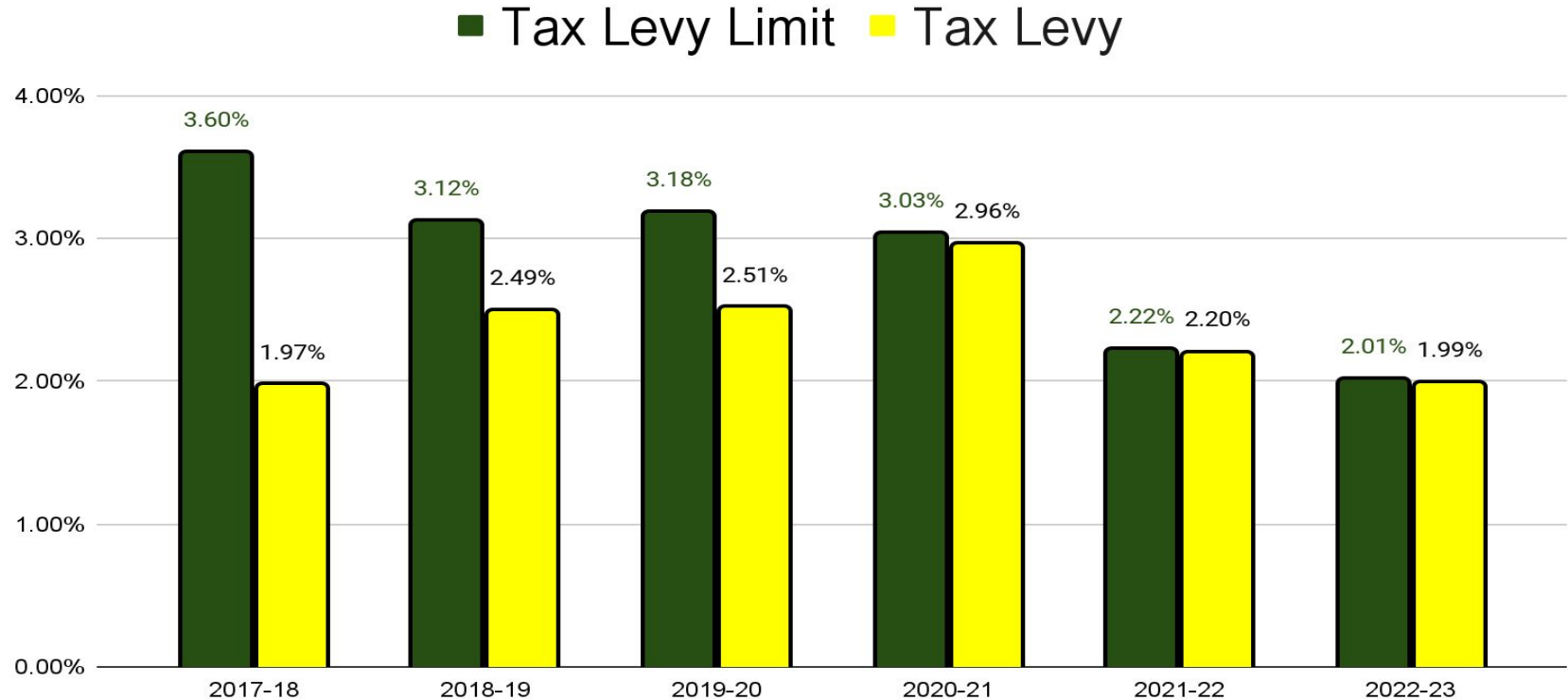
TOTAL TAX LEVY LIMIT PLUS EXCLUSIONS

\$ 6,596,585

% INCREASE

2.01%

Tax Levy Limit vs. Tax Levy Increase



Proposed 2022-23 Tax Levy & Tax Rate

2022-23 Proposed Tax Levy = \$6,595,164

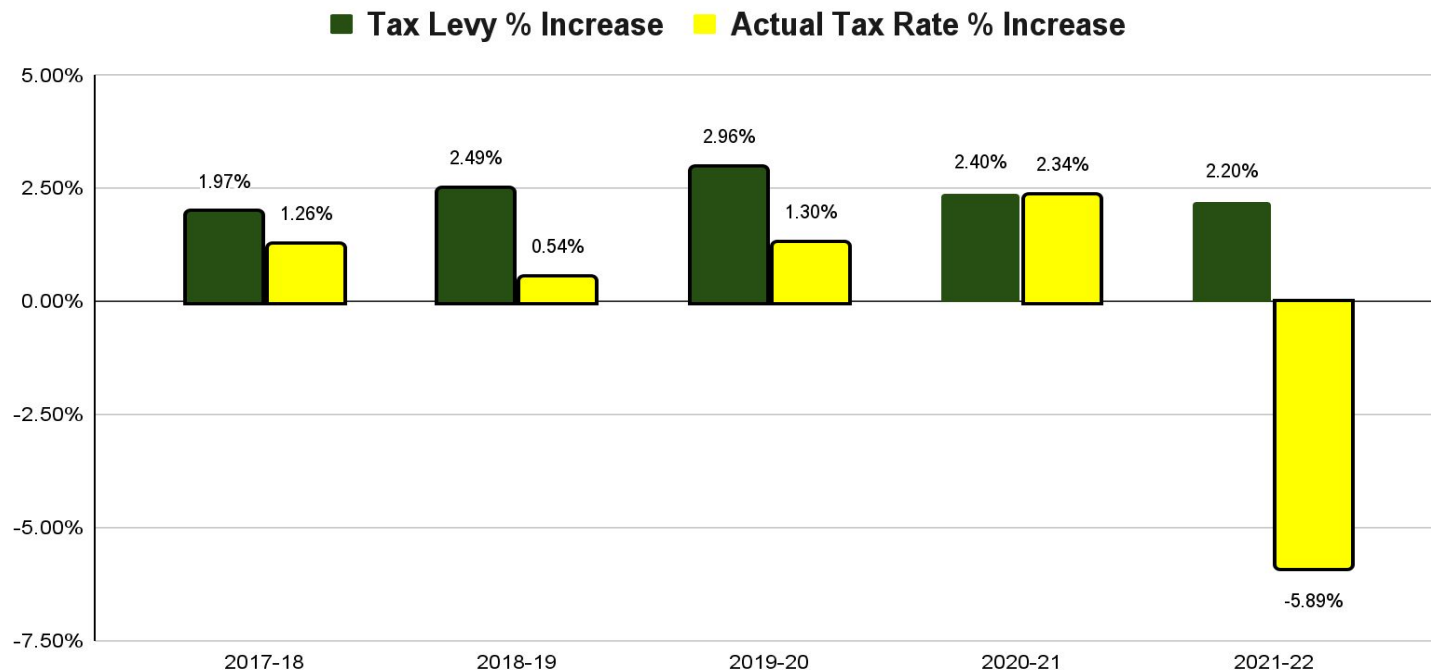
2022-23 Proposed Tax Levy % Increase = 1.99%

2022-23 Projected Tax Rate on True = \$ 17.85

2021-22 Current Tax Rate on True = \$17.50

20-21 Tax Rate was \$18.59

Tax Levy Increase vs. Actual Tax Rate Increase



Generally, assessment growth and changes allow the tax rate increase to be lower than estimated.

What if the Budget is Defeated?

- If proposed budget is defeated, the district may do one of the following:
 - Resubmit the Defeated Budget
 - Submit a Revised Budget
 - Adopt a Contingent Budget

Contingent Budget Facts

An emphasis is on expenditures considered essential to maintain an educational program, preserve property, and assure the health and safety of students and staff.

- 0% increase in the Tax Levy
- Equipment purchases are Eliminated
- \$100,000 Capital Outlay is Removed
- Use of Community Facilities must be Paid for in Advance

Contingent Budget

	2022-23 Proposed Budget	2022-23 Contingent Budget	Variance	
Admin	1,938,455	1,899,982	(38,473)	Misc. administrative expenses will need to be reduced
Program	15,227,380	15,227,380	(33,500)	Misc. program expenses such as equipment will need to be reduced
Capital	4,223,744	4,109,494	(114,250)	Misc. capital expenses such as equipment and capital outlay will need to be reduced
TOTAL	21,389,579	21,203,356	(186,223)	Overall reduction in order to maintain a 0% levy increase

Budget Vote

May 17, 2022

JR./Sr. High School Lobby

1:00 - 9:00 pm



Questions

Questions about the 2022-23 Budget?

