



Saranac Lake Central School District



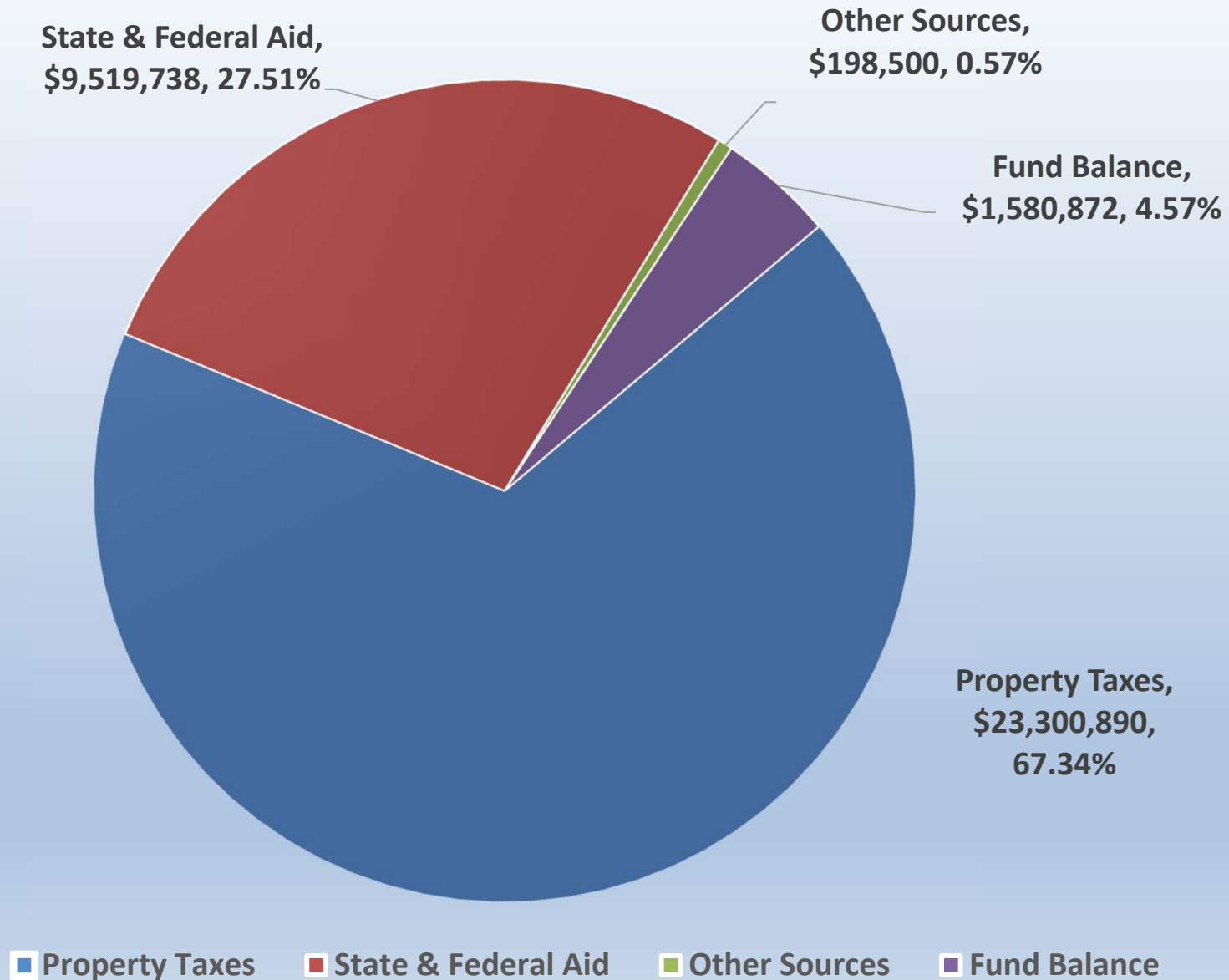
School Budget 2022-23 Public Hearing

SCHOOL BUDGET PHILOSOPHY

To design a budget that provides maximum educational opportunities for our students, including curricular and co-curricular activities, while being mindful of our fiscal responsibility to our taxpayers.



REVENUE SOURCES 2022-23



PROPERTY TAX CAP 2022-23

Tax Levy Limit 2021-22.....\$22,710,715

Tax Levy 2022-23 (**Under Cap**).....\$23,264,920

Increase From 2021-22 (+2.44%).....\$554,205

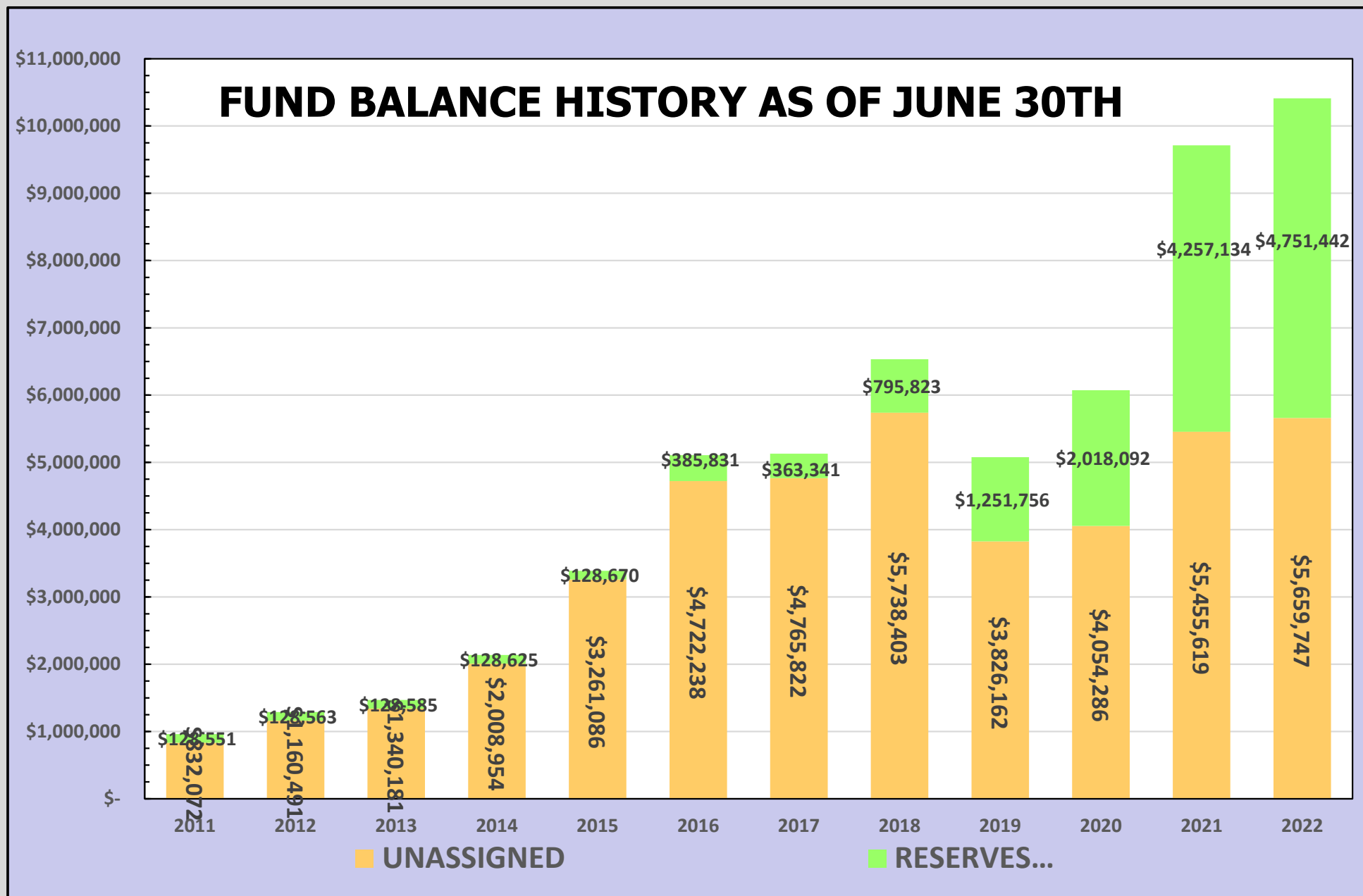
STATE AID

REVENUES STATE AID BUDGET 2022-23

DISTRICT BUDGET 2021-22 VERSUS LEGISLATIVE BUDGET 2022-23		DISTRICT BUDGET 2021-22		LEGISLATIVE BUDGET 2022-23		Difference Service Aid	Difference
3101.000	Basic Formula Aid-General Aids		\$ 7,250,964		\$ 7,350,791		\$ 99,827
	Public High Cost Excess Cost Aid		\$ -		\$ 56,326		\$ 56,326
	Private Excess Cost Aid		\$ -		\$ 5,166		\$ 5,166
3101.BLD	Building Aid		\$ 733,905	Donegan-->	\$ 669,851		\$ (64,054)
3101.TRN	Transportation Aid	\$ 573,445		\$ 553,853		\$ (19,592)	\$ -
3101.HTA	High Tax Aid	\$ 227,664		\$ 227,664		\$ -	\$ -
3103.000	BOCES Aid (Sect 3609a Ed Law) Ratio: 2018-19 = 0.36	\$ 495,276		\$ 495,665		\$ 389	\$ -
3260.000	Textbook Aid (Incl Txtbk/Lott)	\$ 68,269		\$ 68,617		\$ 348	\$ -
3262.000	Computer Software Aid	\$ 17,302		\$ 18,429		\$ 1,127	\$ -
3262.HRD	Computer Hardware Aid	\$ 280		\$ 1,138		\$ 858	\$ -
3263.000	Library A/V Loan Program Aid	\$ 7,219		\$ 7,238		\$ 19	\$ -
	Total Services Aid	\$ 1,389,455		\$ 1,372,604			\$ (16,851)
3289.UPK	UPK (Budgeted in Special Aid Fund)	\$ -		\$ 245,700			\$ -
TOTAL STATE AID		\$ 9,374,324		\$ 9,454,738			\$ 80,414
			\$80,414 0.86%				
	2021-22 Services Aid						
	2022-23 Services Aid						

FUND BALANCE - UTILIZATION

- The District will appropriate \$1,580,872 of unassigned fund balance to offset the 2022-23 tax levy. Included in the \$1,580,872 is \$395,000 for the purchase of (3) buses (pending voter approval on 5/17/22).
- Historically, the utilization of fund balance for the purchase of buses was recorded at the time of purchase. For better transparency, the District added \$395,000 to the unassigned fund balance and then added an offsetting expenditure line in the budget for \$395,000 under bus purchases. (The District started this practice with our current 2021-22 budget.)
- Note: The District has purchased buses using fund balance rather than borrowing for them since 2016-17. We made our final payment on bus loans in 2020-21.
- The unassigned fund balance for the prior year (2021-22) was \$1,316,151.

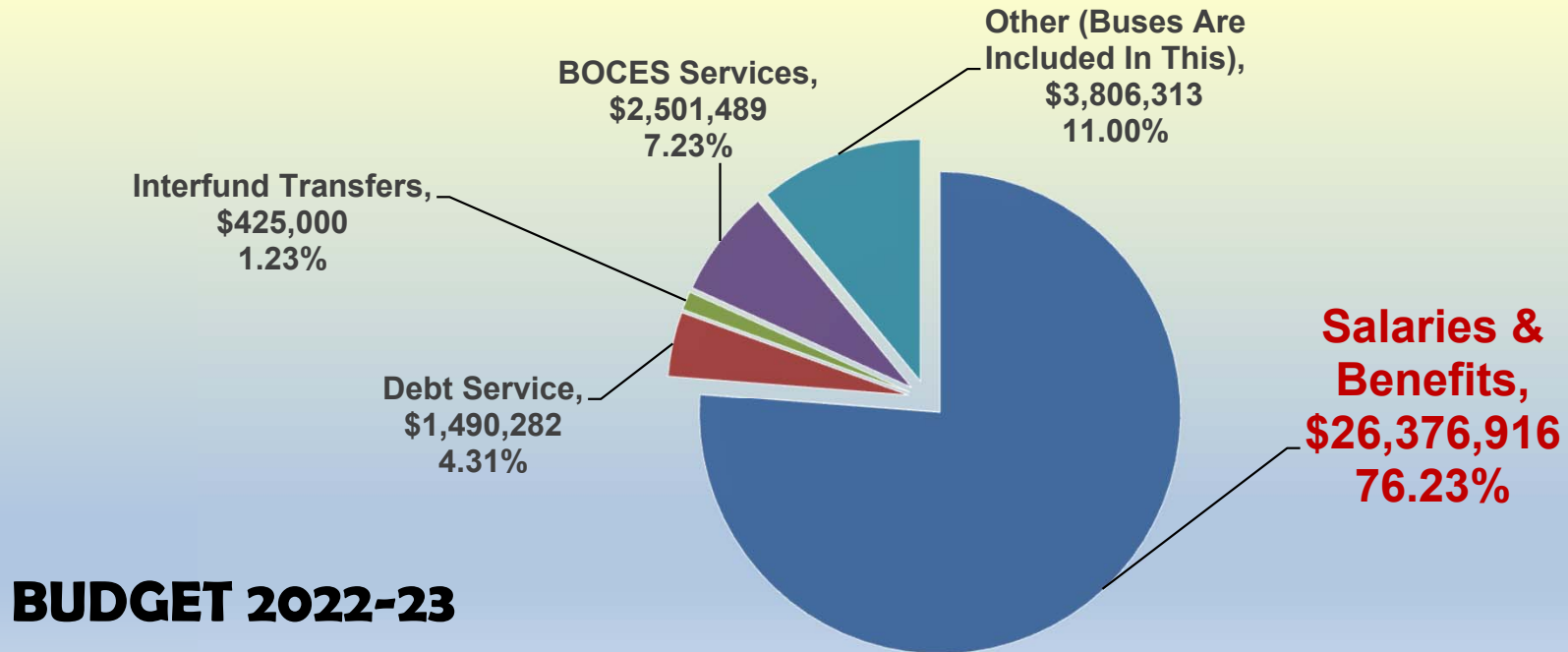


FUND BALANCE DEFINITIONS

Restricted: Reserves

Unassigned: Amount of surplus revenues over expenditures remaining that is not restricted or assigned in the General Fund, or deficit fund balance in all other funds.

EXPENDITURE CATEGORIES

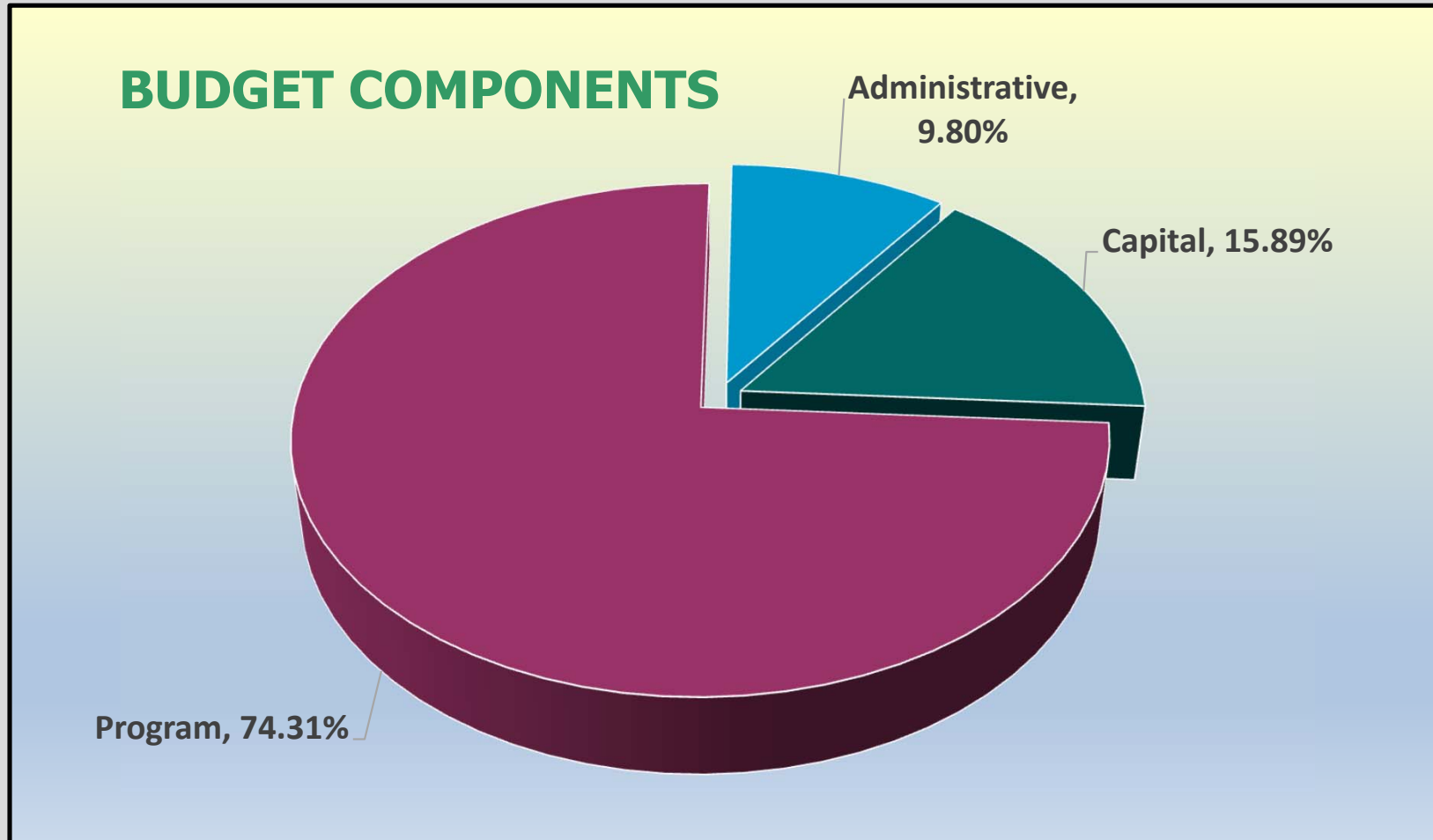


EXPENDITURE CATEGORY	2021-22	2022-23	DIFFERENCE
Salaries & Benefits	\$ 25,754,281	\$ 26,376,916	\$ 622,635
Debt Service	\$ 1,569,232	\$ 1,490,282	\$ (78,950)
Interfund Transfers	\$ 425,000	\$ 425,000	\$ -
BOCES Services	\$ 2,189,733	\$ 2,501,489	\$ 311,756
Other (Buses Are Included In This)	\$ 3,761,754	\$ 3,806,313	\$ 44,559
TOTAL BUDGET (EXPENDITURES)	\$ 33,700,000	\$ 34,600,000	\$ 900,000

Tax Levy Increase: +2.44%

Spending Increase: +2.67%

COMPONENT (3-PART) BUDGET



Budget Component % Analysis

Administrative

Capital

Program

2021-22

2022-23

9.14%

9.80%

15.79%

15.89%

75.07%

74.31%

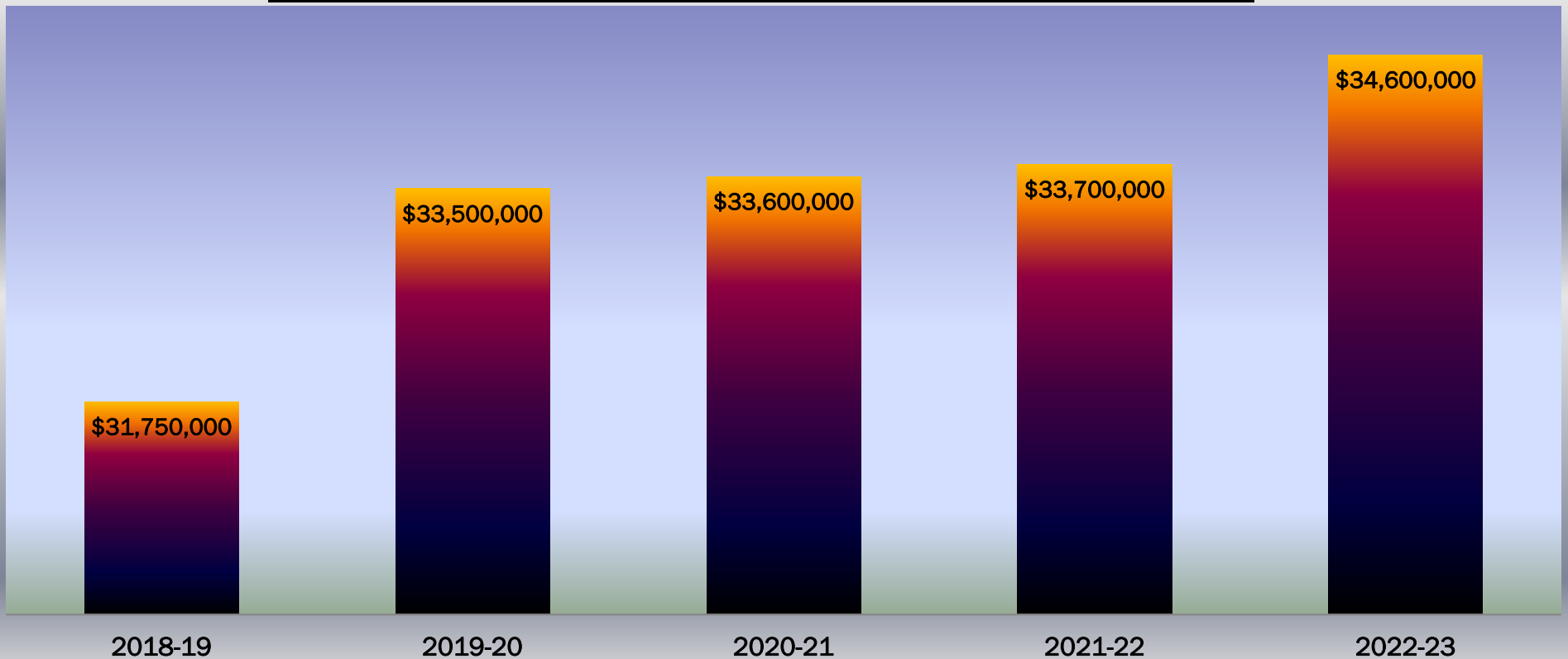
100.00%

100.00%

BUDGET HISTORY – SPENDING

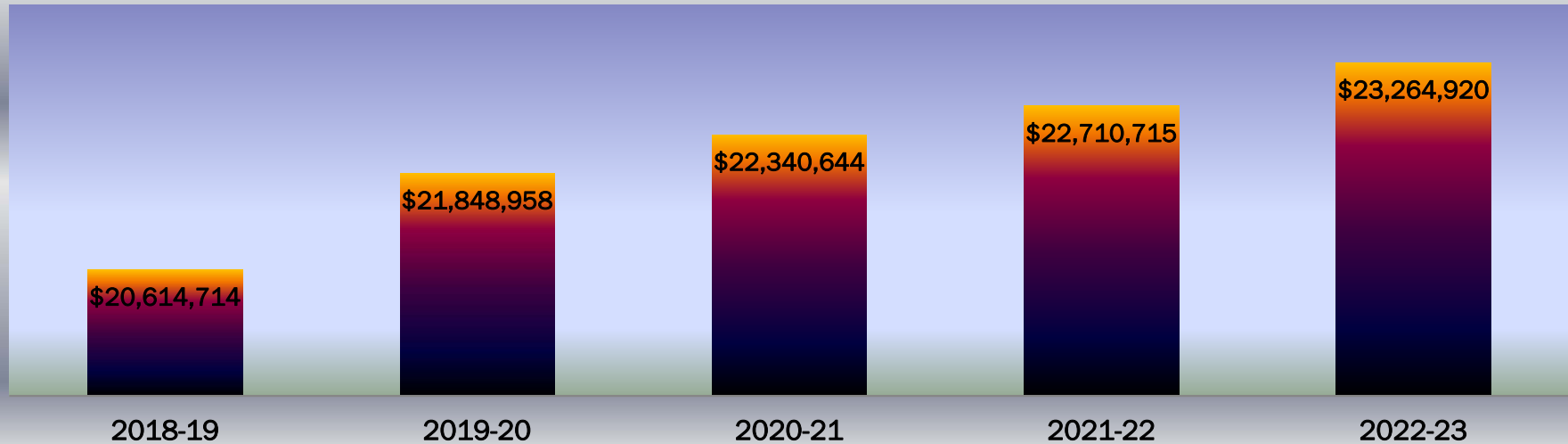
<u>Fiscal Year</u>	<u>Budget</u>	<u>\$ Change</u>	<u>% Change</u>
2018-19	\$31,750,000	\$1,250,000	4.10%
2019-20	\$33,500,000	\$1,750,000	5.51%
2020-21	\$33,600,000	\$100,000	0.30%
2021-22	\$33,700,000	\$100,000	0.30%
2022-23	\$34,600,000	\$900,000	2.67%

Budget 5-Year Average Change Since 2018-19 = +2.58%

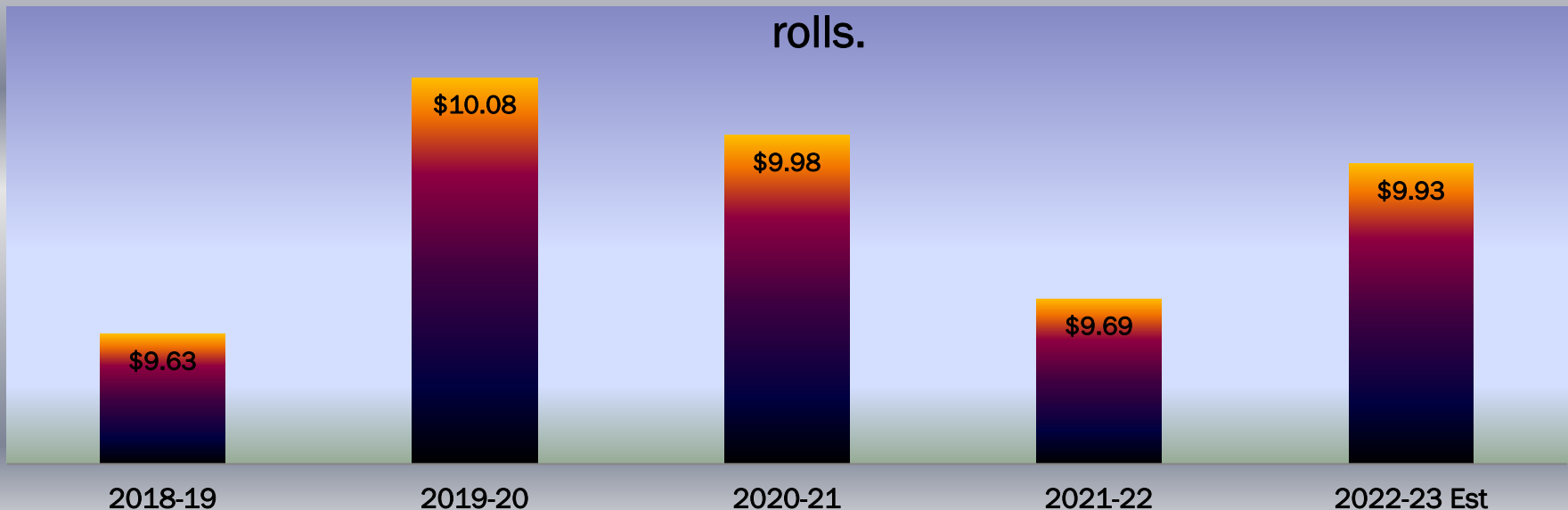


TAX LEVY & RATES HISTORY

Tax Levy 5-Year Average Change Since 2018-19 = 2.18%



Tax Rates 5-Year Average Change Since 2018-19 = +0.02%
Note: Tax rates for 2022-23 are estimated based on 2021 tax rolls.



AVERAGE MARGINAL COST TO TAXPAYER

Tax Rate 2022-23 (Estimated): \$9.925965			
FULL VALUE OF PROPERTY	Taxes BEFORE Equalized Value Exemption (WITHOUT STAR)	Taxes AFTER BASIC STAR Equalized Value Exemption \$27,000	Taxes AFTER SENIOR STAR Equalized Value Exemption \$67,410
		BASICSTAR Maximum Amt \$289	SENIOR STAR Maximum Amt \$590
\$25,000	\$248.15	\$0.00	\$0.00
\$50,000	\$496.30	\$207.30	\$0.00
\$75,000	\$744.45	\$455.45	\$154.45
\$100,000	\$992.60	\$703.60	\$402.60
\$125,000	\$1,240.75	\$951.75	\$650.75
\$150,000	\$1,488.89	\$1,199.89	\$898.89
\$175,000	\$1,737.04	\$1,448.04	\$1,147.04
\$200,000	\$1,985.19	\$1,696.19	\$1,395.19

*Calculations are preliminary based on Town of Harrietstown exemptions.

STAFFING CHANGES

The District is continuously evaluating staffing configurations in order to ensure it is meeting the required instructional mandates and providing rich and varied elective opportunities.

The 2022-23 general budget includes the following additional staffing:

- ❖ 6th Grade General Education Teacher due to the size of the incoming class
- ❖ 6th Grade Special Education Teacher due the IEP needs of the incoming class
- ❖ Two (2) Bus Drivers (tentative) to adjust bus runs in order to shorten the time between morning drop offs

Currently hiring for the following 2022-23 vacancies:

Instructional Openings

Building Administrator
Athletic Director (Stipend Position)
Dean of Students (TOSA)
School Counselor
Math 7-12
Elementary Education
Special Education (All Levels)

Other

Secretary to the Superintendent

Non-Instructional Openings

Bus Driver (Full-time & Part-time)
Bus Monitor (Full-time & Part-time)
Maintenance (Full-time)
Custodian (Full-time & Part-time)
Custodian (Full-time & Part-time)
Cleaner (Full-time & Part-time)

SCHOOL DISTRICT WEBSITE

Additional Budget Information

is located on the District's website at www.slcs.org.

Click on **Departments** and select **Budget**. *Please spread the word!* 😊

Budget 2022-23

PDF	2021-11-17 Budget Calendar & Development Procedures (Bu...	12/1/21 Cindy Moo
PDF	2021-12-15 Debt Service-Detailed (Budget 2022-23).pdf	12/15/21 Cindy Mo
PDF	2021-12-15 Debt Service-Simplified (Budget 2022-23).pdf	12/15/21 Cindy Mo
PDF	2021-12-15 Function Codes 1010 to 2070 (Budget 2022-23).pdf	12/15/21 Cindy Mo
PDF	2021-12-15 Handout-Classification and Coding Structure (Bu...	12/15/21 Cindy Mo
PDF	2021-12-15 Handout-Common Budget Terminology (Budget 2...	12/15/21 Cindy Moody
PDF	2021-12-15 Handout-Historical Data (Budget 2022-23).pdf	12/15/21 Cindy Moody
PDF	2022-04-19 Property Tax Report Card (Budget 2022-23).pdf	May 3 Cindy Moody
PDF	2022-04-20 Administrator Salary Disclosure (Budget 2022-23)...	May 3 Cindy M...
P	2022-05-04 Public Hearing Presentation (Budget 2022-23).pptx	3:06 pm Cindy Moody



Note: This Public Hearing Presentation is included in the budget information that can be found on the District website.



**ANNUAL MEETING,
BUDGET VOTE &
BOARD OF EDUCATION ELECTION**



TUESDAY, MAY 17, 2022

LOCATION

Saranac Lake High School
Door #5 by the Auditorium
79 Canaras Ave, Saranac Lake

In order to be counted, Absentee Ballots
must be received by the District Clerk
no later than 5 PM on May 17, 2022.

ON THE BALLOT

Annual Budget

Shall the School Budget for 2022-23 in the amount of \$34,600,000 be approved?

☐ YES ☐ NO

Proposition 1 (Transportation Buses/Vehicles)

Shall the Board of Education of the Saranac Lake Central School District be authorized to purchase three (3) buses and authorize the expenditure of a gross sum not to exceed \$395,000 and authorize the use of up to \$395,000 from the Saranac Lake Central School District's unassigned fund balance to pay for the transportation vehicles in full?

☐ YES ☐ NO

Proposition 2 (Library)

Shall the following resolution be adopted, to wit: RESOLVED, that the Board of Education of the Saranac Lake Central School District is hereby authorized to levy taxes annually in the sum of \$356,092 and pay over sum to the Trustees of the Saranac Lake Free Library for general operating funds in accordance with Section 259 of the New York State Education Law?

☐ YES ☐ NO

ON THE BALLOT (CONTINUED)

BOARD OF EDUCATION MEMBERS – SEATS TO FILL

1. Jeremy Evans (Clyde Baker currently in seat) – Term Expires 6/30/22
2. Jeffrey Branch (Zachary Randolph currently in seat) – Term Expires 6/30/23
3. Mark Farmer – Term Expires 6/30/22

Note: The winner with the highest number of votes would fill seat#1, the 2nd highest number of votes would fill seat #2 and the 3rd highest number of votes would fill seat #3.

BOARD MEMBERS – VOTE FOR THREE (3) MEMBERS TOTAL

Check and/or fill in names for up to THREE (3) Members.

☐ Zachary Randolph _____ (Write-In)

☐ Mark Farmer _____ (Write-In)

☐ Tori Thurston _____ (Write-In)

☐ Paul Herrmann

WHO CAN VOTE?

A person who is ...

1. A citizen of the United States.
2. Eighteen (18) years of age or older.
3. REGISTERED to vote in general elections or personally registered with the school district, and; a resident within the district for a period of thirty (30) days preceding the election.



Any questions?