

**ELBA CENTRAL SCHOOL DISTRICT
2022-23 PROPOSED BUDGET SUMMARY WITH CAPITAL OUTLAY**

Administrative Component

<u>General Function</u>	<u>Area of Expenditure</u>	<u>2021-2022</u>	<u>PROPOSED 2022-2023</u>	
Board of Education				
	Board Expenses and Supplies	\$13,000	\$10,000	-\$3,000
	Board Financial	\$7,000	\$7,000	\$0
	Bond Counsel	\$1,000	\$1,000	\$0
	District Clerk Supplies	\$500	\$500	\$0
	Subtotal	\$21,500	\$18,500	-\$3,000
Central Administration				
	Superintendent Salary	\$138,000	\$142,471	\$4,471
	Superintendent Supplies	\$0	\$0	\$0
	Superintendent Other Expenses	\$2,000	\$4,000	\$2,000
	Subtotal	\$140,000	\$146,471	\$6,471
Finance				
	Office Salaries	\$230,170	\$255,153	\$24,983
	Office Equipment	\$0	\$0	\$0
	Office Supplies	\$28,000	\$28,000	\$0
	BOCES Services	\$148,623	\$138,127	-\$10,496
	Auditing	\$21,090	\$21,723	\$633
	Tax Collector Supplies & Other Exp	\$3,713	\$3,824	\$111
	Subtotal	\$431,596	\$446,827	\$15,231
Other Expenses				
	Insurance	\$45,000	\$45,000	\$0
	BOCES Administrative Charges	\$129,022	\$129,022	\$0
	Subtotal	\$174,022	\$174,022	\$0
Supervision				
	Principals Salaries	\$208,406	\$204,190	-\$4,216
	Supplies	\$2,000	\$2,000	\$0
	Subtotal	\$210,406	\$206,190	-\$4,216
Benefits				
	Administrative Benefits	\$276,171	\$287,480	\$11,309
	Subtotal	\$276,171	\$287,480	\$11,309
Total Administrative Component		\$1,253,695	\$1,279,490	
	Change	-\$2,711	\$25,795	
	% of Change	-0.22%	2.06%	

**ELBA CENTRAL SCHOOL DISTRICT
2022-23 PROPOSED BUDGET SUMMARY WITH CAPITAL OUTLAY**

Program Component

<u>General Function</u>	<u>Area of Expenditure</u>	PROPOSED		
		<u>2021-2022</u>	<u>2022-2023</u>	
Inservice Training	Inservice Training	\$2,000	\$5,000	\$3,000
	Inservice Supplies	\$0	\$0	\$0
	Subtotal	\$2,000	\$5,000	\$3,000
Instructional Salaries	K-6 Teacher Salaries	\$1,231,594	\$1,236,434	\$4,840
	7-12 Teacher Salaries	\$1,117,961	\$1,115,790	-\$2,171
	Substitute Teacher Salaries	\$100,000	\$100,000	\$0
	Special Education Salaries	\$506,192	\$487,180	-\$19,012
	Guidance, Nurse, Psychology Salaries	\$228,546	\$248,914	\$20,368
	Subtotal	\$3,184,293	\$3,188,318	\$4,025
Support Staff Salaries		\$593,468	\$621,339	\$27,871
Clerical Salaries		\$36,740	\$37,692	\$952
	Subtotal	\$630,208	\$659,031	\$28,823
Instructional	Instructional Equipment	\$29,561	\$30,665	\$1,104
	P/T & O/T Services	\$78,000	\$78,000	\$0
	Instructional Supplies & Other Expense	\$129,276	\$129,750	\$474
	Textbooks	\$25,000	\$26,000	\$1,000
	Tuition	\$260,000	\$250,000	-\$10,000
	Subtotal	\$521,837	\$514,415	-\$7,422
BOCES Instruction	BOCES Instruction	\$747,508	\$828,686	\$81,178
	BOCES Special Education	\$242,875	\$374,132	\$131,256
	BOCES Computer	\$0	\$0	\$0
	BOCES Other	\$33,243	\$33,243	\$0
	Subtotal	\$1,023,626	\$1,236,060	\$212,434
Extracurricular	Salaries	\$158,376	\$165,985	\$7,609
	Equipment	\$5,010	\$8,889	\$3,879
	Supplies	\$121,882	\$117,431	-\$4,451
	BOCES	\$11,294	\$11,395	\$101
	Subtotal	\$296,562	\$303,700	\$7,138
Transportation	Transportation Contracts	\$0	\$0	\$0
	Transportation Equipment	\$500	\$500	\$0
	Fuel, Oil, Tires and Supplies	\$55,000	\$85,000	\$30,000
	Transportation Other Expenses	\$83,500	\$80,000	-\$3,500
	BOCES	\$110	\$110	\$0
	Subtotal	\$139,110	\$165,610	\$26,500
Employee Benefits	Program Employee Benefits	\$2,118,940	\$2,195,301	\$76,361
	Subtotal	\$2,118,940	\$2,195,301	\$76,361
Universal Pre-K				
Total Program Component		\$7,916,576	\$8,267,435	
	Program Change in Dollars	\$349,015	\$350,859	
	Program Change Percent	4.61%	4.43%	

**ELBA CENTRAL SCHOOL DISTRICT
2022-23 PROPOSED BUDGET SUMMARY WITH CAPITAL OUTLAY**

<u>General Function</u>	<u>Area of Expenditure</u>	<u>2021-2022</u>	<u>PROPOSED 2022-2023</u>	
Debt Service				
	Building Debt Principal	\$511,946	\$534,130	\$22,184
	Building Debt Interest	\$253,440	\$183,419	-\$70,021
	Subtotal	\$765,386	\$717,549	-\$47,837
Operation of Plant				
	Custodial Salaries	\$350,194	\$374,803	\$24,609
	Equipment	\$3,500	\$3,500	\$0
	Supplies	\$38,500	\$38,500	\$0
	Utilities	\$151,000	\$156,000	\$5,000
	Subtotal	\$543,194	\$572,803	\$29,609
Maintenance of Plant				
	Salaries	\$0	\$10,000	\$10,000
	Equipment	\$25,000	\$25,000	\$0
	Supplies	\$160,000	\$170,000	\$10,000
	Subtotal	\$185,000	\$205,000	\$20,000
Employee Benefits				
	Employee Benefits	\$125,532	\$130,673	\$5,141
	Subtotal	\$125,532	\$130,673	\$5,141
Transfer to Capital Fund				
	Capital Outlay Project	\$100,000	\$0	-\$100,000
	Transfer to Lunch and Special Fund	\$43,000	\$43,000	\$0
	Subtotal	\$143,000	\$43,000	-\$100,000
Total Capital Component		\$1,762,112	\$1,669,025	
	Capital Change in Dollars	\$316,756	-\$93,088	
	Capital Change Percent	21.92%	-5.28%	

SUMMARY

<u>General Function</u>	<u>Area of Expenditure</u>	<u>2021-2022</u>	<u>PROPOSED 2022-2023</u>	
Total Budget				
	Administrative Component	\$1,253,695	\$1,279,490	\$25,795
	Program Component	\$7,916,576	\$8,267,435	\$350,859
	Capital Component	\$1,762,112	\$1,669,025	-\$93,088
	Total	\$10,932,383	\$11,215,950	\$283,567
	Budget Change in Dollars	\$663,060	\$283,567	
	Budget Change Percent	6.46%	2.59%	

REVENUES	Adopted 2021-2022	Proposed 2022-2023	\$ INCREASE OR
TAX LEVY	\$3,204,487	\$3,268,256	\$63,769
PILOT	\$24,198	\$6,750	-\$17,448
USE OF MONEY AND PROPERTY			
INTEREST/PENALTIES REAL PROP TAXES	\$3,500	\$2,000	-\$1,500
DAY TUITION FROM OTHER DISTRICTS	\$8,968	\$12,350	\$3,382
BOCES TRANSPORTATION	\$3,000	\$3,000	\$0
FUEL BILLING	\$25,000	\$30,000	\$5,000
INTEREST AND EARNINGS	\$6,000	\$5,000	-\$1,000
RENTALS	\$1,000	\$1,000	\$0
SALE OF SCRAP AND EXCESS MATERIAL	\$4,000	\$4,000	\$0
INSURANCE RECOVERIES	\$500	\$500	\$0
OTHER COMPENSATION FOR LOSS	\$500	\$500	\$0
OTHER UNCLASSIFIED REVENUES	\$20,000	\$20,000	\$0
SOAR	\$25,000	\$25,000	\$0
DEBT SERVICE SCHOOL CONSTRUCTION	\$6,663	\$6,663	\$0
RESERVES			
WORKERS' COMPENSATION	\$40,000	\$40,000	\$0
EMPLOYMENT BENEFIT RESERVE	\$150,000	\$150,000	\$0
UNEMPLOYMENT INSURANCE RESERVE	\$50,000	\$40,000	-\$10,000
RETIREMENT CONTRIBUTION RESERVE	\$150,000	\$150,000	\$0
CAPITAL RESERVE	\$100,000	\$100,000	\$0
STATE AID			
FOUNDATION AID	\$4,789,233	\$4,932,909	\$143,676
BUILDING AID	\$852,553	\$786,776	-\$65,777
SERVICES AID NEW	\$0	\$0	\$0
TRANSPORTATION AID	\$454,527	\$538,844	\$84,317
BOCES	\$567,053	\$573,852	\$6,799
SOFTWARE, LIBRARY, TEXTBOOK	\$31,849	\$31,972	\$123
COMPUTER HARDWARE	\$7,446	\$7,665	\$219
NYS - PUBLIC EXCESS COST	\$47,166	\$100,581	\$53,415
PRIVATE EXCESS COST	\$40,070	\$39,675	-\$395
MEDICAID	\$30,000	\$30,000	\$0
ASSIGNED FUND BALANCE	\$299,820	\$308,656	
TOTAL REVENUES	\$10,942,533	\$11,215,950	\$273,417
TOTAL APPROPRIATIONS	\$10,942,533	\$11,215,950	\$273,417