



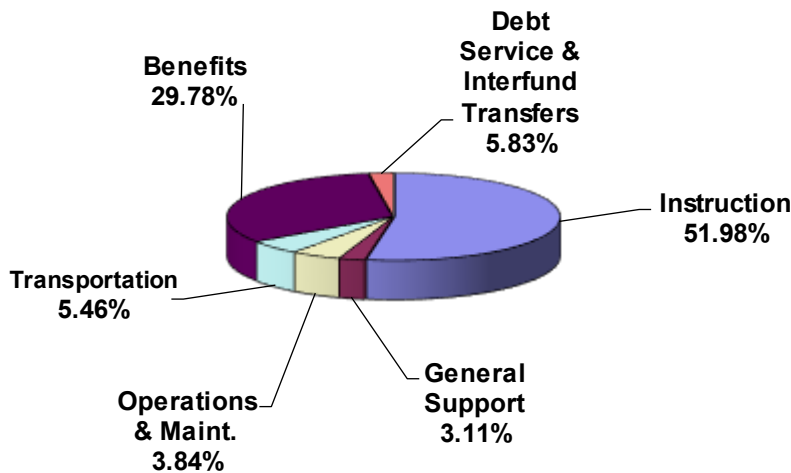
KINGSTON CSD

2022-2023 Proposed Budget

B.O.E. April 20, 2022

For Public Vote May 17, 2022

2022-2023 Proposed Budget Expenditures



<u>Charge for Services</u>	\$400,450
<u>Use of Money and Property</u>	\$96,000
<u>Miscellaneous</u>	\$1,311,200
<u>State & Federal Sources</u>	\$83,286,346
<u>Inter Fund Transfers</u>	\$200,000
<u>Allocation of Fund Balance & Reserves</u>	\$4,970,000
<u>Real Property Tax Items</u>	\$2,240,000 Other
<u>Tax Levy</u>	\$110,619,512
<u>Total Estimated Revenue</u>	\$203,123,508

COMPARISON BY FUNCTIONAL AREAS

BUDGET RECAP

<u>Function</u>	<u>2021-2022 Final Budget</u>	<u>2022-2023 Proposed Budget</u>
TOTAL GENERAL SUPPORT	\$ 12,692,542	\$ 14,115,800
TOTAL INSTRUCTION	\$ 104,986,649	\$105,559,366
PUPIL TRANSPORTATION	\$ 9,568,326	\$ 11,094,618
<u>TOTAL UNDISTRIBUTED</u>	<u>\$ 68,737,432</u>	<u>\$ 72,353,724</u>
TOTAL APPROPRIATIONS	\$ 195,984,949	\$ 203,123,508

The Kingston School District Board of Education approved the 2022-2023 Proposed Budget at its April 20th meeting. The proposed budget carries a 2.98% tax levy increase, which is below the Maximum Allowable Tax Levy of 3.64% over the 2021-2022 tax levy. The estimated appropriations are \$7,138,559 or 3.64% higher than the prior year. The proposed budget maintains current programs and offerings, provides equitable pupil allocations and provides a safe environment for teaching and learning.

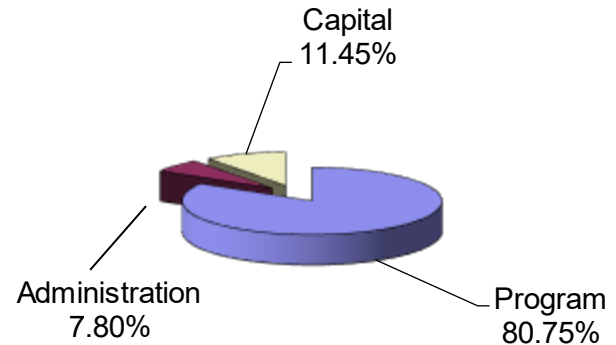
The Three - Component Budget

Three Component Budget 2022 - 2023

The state legislation which requires the state's school districts to have a public budget vote, includes the requirement that the budget be divided up into three sections: program, capital, and administration.

Program Budget: This portion covers teacher salaries and benefits, school supplies, and all related education costs.

Capital Budget: Refers to all facilities costs such as leases, annual debt service, custodial salaries and benefits, service contracts, custodial supplies, maintenance and repair of facilities, and utilities.



Administration Budget: This section includes central administration and school offices, along with clerical support, salaries and benefits, and related expenses of all school administrators, board of education expenses for planning, and other administrative activities.

	<u>2021-2022</u>	<u>2022-2023</u>	<u>Difference</u>
Program	81.68%	80.75%	- .93%
Capital	10.95%	11.45%	+ .50%
Administration	7.37%	7.80%	+ .43%

BUDGET CATEGORIES

Budget Code	Description	<u>2021-2022 Final Budget</u>	<u>2022-2023 Proposed Budget</u>
<u>GENERAL SUPPORT</u>			
A 1099	Total Board of Education	126,253	126,461
1299	Total Central Administration	304,271	316,570
1399	Total Finance	982,094	1,051,368
1499	Total Staff	720,383	824,078
1699	Central Services	7,443,170	7,803,446
1998	Total Special Items	3,116,371	3,993,877
1999	<u>TOTAL GENERAL SUPPORT</u>	<u>12,692,542</u>	<u>14,115,800</u>

General Support -

Includes all administrative, financial and personnel services necessary to operate the district. The superintendent, business office, tax collection, legal and personnel costs are in this area of the budget. All operation and maintenance personnel, fuel and utilities and supplies and contracted services needed to keep up the district's ten schools, administrative building and warehouse are also accounted for under general support. Other central services are printing, mailing and data administration.

Budget Code	Description	2021-2022 <u>Final Budget</u>	2022-2023 <u>Proposed Budget</u>
<u>INSTRUCTION</u>			
A 2099	Total Instruction - Administration and Improvement	5,309,374	5,403,829
2110	Total Teaching - Regular School	45,896,096	45,203,572
2259	Total Programs for Students With Disabilities	37,977,944	38,621,520
2280	Total Occupational Education	3,553,398	3,668,238
2399	Total Instruction - Special Schools	2,360,500	2,239,885
2699	Total Instructional Support	3,645,858	3,828,773
2899	Total Pupil Personnel Services	6,243,479	6,593,549
2999	<u>TOTAL INSTRUCTION</u>	104,986,649	105,559,366

Instruction – The majority of the available budget dollars are dedicated to instruction. Instructional administration, supervision and curriculum development are included in this section along with all teaching, materials, supplies, textbooks and contractual services for regular schools, programs for the handicapped, occupational education and special schools and programs. Support for instruction such as libraries, computer assisted instruction and all pupil personnel services including guidance, attendance and health and welfare services are in this part of the budget. Interscholastic and co-curricular activities are also accounted for here. Instruction accounts for 51.98% of the total budget. Budget allocations continue to sustain instructional goals and objectives.

Budget Code	Description	2021-2022 <u>Final Budget</u>	2022-2023 <u>Proposed Budget</u>
A 5999	<u>TOTAL PUPIL TRANSPORTATION</u>	9,568,326	11,094,618
<u>Undistributed</u>			
A 9098	Total Employee Benefits	57,404,820	60,499,151
9898	Total Debt Service	10,152,611	11,099,573
9950	Transfer to Other Funds	1,180,000	755,000
9990	<u>TOTAL UNDISTRIBUTED</u>	68,737,431	72,353,724

Transportation – The district contracts with four local bus companies to transport more than 5,000 students over 12,000 miles daily. In addition, the district also transports resident pupils to private and parochial schools within an established limit of fifteen miles, and children with special needs to special schools within and outside of the district. Transportation expenditures comprise 5.46% of the budget, and also includes fuel for the buses.

Undistributed - Undistributed allocations include employee benefits, debt service and transfers to other funds. Dollars budgeted for employee benefits fund health, worker's compensation and disability insurance for district employees, NYS Employees' and Teachers' Retirement System annual costs, and social security payments. The largest portion of the undistributed category, employee benefits constitutes 29.78% of the total budget. The debt service section details all bond and interest obligations of the district.

Administrative Compensation Information

Chapter 474 of the Laws of 1996

In accordance with the above statute, the following represents salary, benefits and other remuneration for the 2022-2023 school year

District Office Administrators

	<u>Salary</u>	<u>Benefits*</u>	<u>Other Remuneration**</u>
Superintendent of Schools	\$239,000	\$66,561	1,500
Deputy Superintendent for Teaching & Learning	\$203,205	\$62,501	
Deputy Superintendent for Human Resources & Business	\$189,800	\$42,996	—
Assistant Superintendent for Elementary Education	\$185,638	\$60,438	—
Assistant Superintendent for Secondary Education	\$179,873	\$41,830	—
Director	\$150,080		
Director	\$150,531		
Building Principal	\$162,439		
Building Principal	\$154,515		

* Retirement, Social Security, Medical and Dental

** May include, car allowance, life insurance, annuity

2022-2023 PROPERTY TAX REPORT CARD

	Budgeted 2021-2022 (A)	Budgeted 2022-2023 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	\$195,984,949	\$203,123,508	3.64%
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	\$107,419,898	\$110,619,512	2.98%
B. Tax Levy to Support Library Debt, if Applicable	\$0	\$0	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	\$0	\$0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	\$0	\$0	
E. Total Proposed School Year Tax Levy (A+B+C-D)	\$107,419,898	\$110,619,512	
F. Permissible Exclusions to the School Tax Levy Limit	\$1,732,270	\$2,537,646	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	\$107,095,742	\$108,788,840	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, and/or Permissible Exclusions (E-B-F+D)	\$105,687,628	\$108,081,866	
I. Difference: (G-H) ; (negative value requires 60.0% voter approval) ²	\$1,408,114	\$706,974	
Public School Enrollment	6,586	6,373	-3.23%
Consumer Price Index			4.70%

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation service propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2022-2023, includes any carryover from 2021-2022 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

Fund Balance	Actual 2021-2022	Estimated 2022-2023
Adjusted Restricted Fund Balance	\$28,925,447	\$28,757,748
Assigned Appropriated Fund Balance	\$4,000,000	\$4,220,000
Adjusted Unrestricted Fund Balance	\$7,839,398	\$8,124,940
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	4.00%

Schedule of Reserve Funds	3/31/22 Actual Balance	6/30/22 Estimated Balance	Intended Use of Reserves 2022-2023
Capital Reserves	\$10,935,781	\$10,937,291	To fund any upcoming Capital Projects that require voter approval.
Unemployment Reserve	\$433,835	\$433,895	To fund any payments to the State Unemployment Insurance Fund in excess of the amount budgeted.
Property Loss Reserve	\$102,347	\$102,359	To pay any property loss claims that might be incurred.
Liability Reserve	\$102,333	102,344	To pay any liability claims that might be incurred.
Tax Certiorari Reserve	\$9,149,584	\$9,150,844	To pay for any Tax Certiorari claims, settlements or court orders for which a Petition has been filed.
Employee's Retirement System Reserves (ERS/TRS)	\$8,029,890	\$8,031,015	To offset any retirement system contributions in excess of budgeted amounts.
Reserve for Tax Reduction	\$2,468,353	\$2,468,683	Allocate \$350,000 of the sale proceeds from Cioni Build-ing to offset the tax levy.