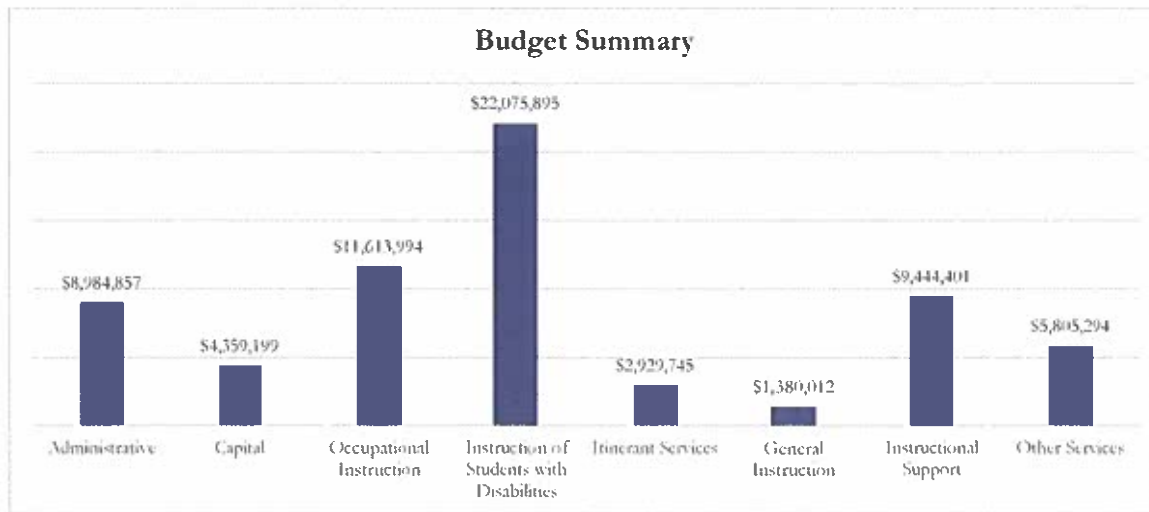


Budget Summary

Administrative	\$8,984,857
Capital	\$4,359,199
Occupational Instruction	\$11,613,994
Instruction of Students with Disabilities	\$22,075,895
Itinerant Services	\$2,929,745
General Instruction	\$1,380,012
Instructional Support	\$9,444,401
Other Services	\$5,805,294



Administration

Title	Code	2020-2021 Actual Expenditures	2021-2022 Current Budget	2022-2023 Projected Budget
1240 District Superintendent's Office				
Certified Salary	.150	143,874	155,116	164,751
Other Salaries	.160	71,359	71,326	72,610
Unused Vacation	.167	1,297	0	0
Equipment	.200	0	1,500	3,000
Supplies	.300	782	2,500	2,500
Contractual	.400	5,852	6,010	9,500
Travel	.401	14,812	19,500	20,000
Attorney	.474	43	4,000	4,000
School District/Other BOCES	.490	43	1,900	1,900
Employee Mileage/Reimbursement	.499	0	500	0
Teachers Retirement	.800	13,711	17,394	17,396
Employees Retirement	.801	11,996	13,053	9,512
Workers Comp	.802	1,186	1,318	1,473
Social Security	.803	5,520	12,039	15,952
Health Insurance	.804	20,927	21,759	19,034
Dental/Optical Insurance	.806	1,035	1,206	1,206
Total District Superintendent's Office		292,437	329,121	342,834
1010 Board of Education				
Claims Auditor	.161	0	0	8,295
Supplies	.300	441	4,000	700
Contractual	.400	64,200	82,317	76,000
Internal Auditor	.401	0	7,000	20,000
Publications	.403	0	1,500	0
Attorney	.474	9,575	7,000	10,000
School District/Other BOCES	.490	0	1,600	1,600
Employees Retirement	.801	0	0	1,087
Workers Comp	.802	0	0	51
Social Security	.803	53	0	635
Total Board of Education		74,269	103,417	118,368

Administration Cont'd.

Title	Code	2020-2021 Actual Expenditures	2021-2022 Current Budget	2022-2023 Projected Budget
1310 Central Support				
Business Office Salaries	.160	591,989	580,592	680,269
Budgeted Vacation	.167	13,861	7,500	7,500
Equipment	.200	2,261	4,500	4,500
Supplies	.300	3,612	7,500	7,500
Contractual	.400	59,154	51,049	41,623
Longevity	.465	10,000	10,000	0
Attorney	.474	2,374	8,500	8,500
School District/Other BOCES	.490	0	750	750
Employee Mileage/Reimbursement	.499	506	600	496
Employees Retirement	.801	90,937	108,258	79,945
Workers Comp	.802	3,366	3,646	4,218
Social Security	.803	45,200	53,637	52,041
Health Insurance	.804	153,935	193,815	180,196
Dental/Optical Insurance	.806-.808	4,773	7,319	7,319
Total Central Support		981,967	1,037,666	1,074,857
1900 Unclassified				
RANS Interest	.700	105,000	165,000	165,000
Retiree Health Insurance	.899	5,746,823	6,361,118	6,729,916
Total Unclassified		5,851,823	6,526,118	6,894,916
9500 Transfers				
Operations & Maintenance	.712	132,773	104,507	118,941
Distance Learning	.408	1,995	1,000	1,000
Printshop	.504	22,972	23,432	23,901
Electronic/Microcomputer Repair	.505	449	535	311
Instructional Technology	.506	4,788	1,574	1,732
Educational Communications	.509	200	200	200
School/Curriculum Improvement	.526	0	767	0

Administration Cont'd.

Title	Code	2020-2021 Actual Expenditures	2021-2022 Current Budget	2022-2023 Projected Budget
Cooperative Purchasing	.601	1,700	0	0
X/C Cap Region BOCES-Admin Computer	.608	871	1,022	725
Healthcare Administration	.611	442,668	294,379	294,379
X/C Questar III BOCES-State Aid Planning	.612	3,345	3,345	3,445
X/C Erie 1 BOCES-Policy Services	.616	3,075	3,095	3,195
Telephone Interconnect	.621	2,232	1,608	1,894
X/C Cap Region BOCES-Comm Service	.660	28,415	112,279	57,500
X/C PNW BOCES-Recruiting(OLAS)	.672	2,500	2,500	0
Human Resources	.714	4,814	6,266	3,976
Administrative Computer Service	.715	33,659	34,716	42,683
Total Transfer Charges from Other Services		686,455	591,225	553,882

TOTAL ADMINISTRATIVE BUDGET

7,886,951	8,587,547	8,984,857
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TOTAL 2022-2023 ADMINISTRATIVE BUDGET	8,984,857
Less: Miscellaneous Income & Interest Charges	(200,000)
ACTUAL SCHOOL DISTRICT CHARGES	8,784,857
TOTAL 2021-22 SCHOOL DISTRICT CHARGES	8,387,547
DOLLAR DIFFERENCE	397,310
PERCENTAGE CHANGE	4.74%

- BOCES salary of the District Superintendent is \$164,751. Additional state salary is \$43,499 for a total of \$208,250. Benefits paid on the salary totals \$42,818. The fringe includes such benefits as social security, teacher retirement, workers compensation, health insurance, dental insurance and unemployment insurance.
- A list of expenses eligible for reimbursement in the ensuing year:

Professional dues, travel, meetings, lodging, reimbursables ie: parking, tolls, etc. =	\$20,000
Total of reimbursable expenses paid to the District Superintendent for the 2020-2021 year =	\$1,083

Capital - Career & Technical Education

Title	Code	2020-2021 Actual Expenditures	2021-2022 Current Budget	2022-2023 Projected Budget
CAPITAL:				
Rental of Facilities	.470	447,641	427,814	449,305
Dormitory Authority	.480	2,726,514	3,883,688	3,909,894
Transfer to Capital Fund	.910	100,000	55,000	0
Transfer Credits for Service Programs	.970	-78,445	0	0
Total Capital		3,195,710	4,366,502	4,359,199

CAREER & TECHNICAL EDUCATION:

Certified Salaries	.150	4,173,430	4,487,795	4,477,254
Other Salaries	.160	289,197	379,293	352,782
Equipment	.200	547,598	271,280	419,920
Supplies	.300	614,509	1,139,036	760,907
Contractual	.400	172,916	254,276	358,439
School District/Other BOCES	.490	295	34,743	23,300
Employee Benefits	.800	2,424,934	2,572,435	2,686,051
Transfer to O&M	.950	1,659,644	1,918,464	2,008,787
Transfer to Other Programs	.960	510,276	484,559	526,554
Transfer from Other Programs	.970	-296,103	-323,565	0
Total Career & Tech Education		10,096,697	11,218,315	11,613,994

Program budget is based on average enrollment of actual students over a 3 year period.

The above budget represents the following CoSers for 2022-2023:

- Career and Technical Education

Instruction of Students with Disabilities

Title	Code	2020-2021	2021-2022	2022-2023
		Actual Expenditures	Current Budget	Projected Budget
Certified Salaries	.150	6,445,445	7,227,070	7,285,704
Other Salaries	.160	141,329	472,295	190,715
Equipment	.200	31,476	16,354	16,354
Supplies	.300	41,093	175,787	145,356
Contractual	.400	64,670	1,122,561	1,296,982
School District/Other BOCES	.490	943,054	867,341	507,825
Employee Benefits	.800	5,322,509	5,670,074	6,093,201
Transfer to Other Programs	.960	7,131,807	7,066,517	6,539,758
Total Instruction for Special Education		20,121,383	22,617,999	22,075,895

The above budget represents the following CoSers for 2022-2023:

- 201 Special Class 12:1+1
- 203 Special Class 6:1+1
- 204 Special Class 12:1+1
- 205 Community Based Work Program
- 207 Management Needs 8:1+1



Itinerant Services

Title	Code	2020-2021	2021-2022	2022-2023
		Actual Expenditures	Current Budget	Projected Budget
Certified Salaries	.150	1,482,311	1,049,790	1,040,725
Other Salaries	.160	814,968	735,404	726,891
Equipment	.200	1,460	3,667	3,600
Supplies	.300	5,456	217	53,995
Contractual	.400	12,922	156,019	184,324
School District/Other BOCES	.490	101,632	53,750	0
Employee Benefits	.800	1,100,260	844,352	799,130
Transfer to Other Programs	.960	117,824	121,446	121,080
Total Itinerant Services		3,636,833	2,964,644	2,929,745

The above budget represents the following CoSers for 2022-2023:

- 307 School Psychologist
- 308 Speech Impaired
- 310 Shared Administrator
- 312 Assistive Technology
- 313 Speech Impaired
- 314 Physical Therapy
- 316 Visually Impaired/Orientation and Mobility
- 317 School Psychologist
- 319 Counseling
- 324 Math AIS
- 331 Physical Education Teacher
- 335 Itinerant Librarian
- 343 Occupational Therapy
- 350 Audiology
- 360 Facilities Director

General Instruction

Title	Code	2020-2021 Actual Expenditures	2021-2022 Current Budget	2022-2023 Projected Budget
Certified Salaries	.150	384,219	493,636	450,466
Other Salaries	.160	89,776	65,736	42,063
Equipment	.200	28,492	32,694	20,000
Supplies	.300	28,050	39,256	55,184
Contractual	.400	328,285	509,761	556,955
School District/Other BOCES	.490	242,397	216,836	54,502
Employee Benefits	.800	182,929	234,683	194,726
Transfer to O&M	.950	15,718	9,348	6,493
Transfer to Other Programs	.960	60,630	56,885	62,525
Transfer from Other Programs	.970	-37,536	-59,326	-62,902
Total General Instruction		1,322,961	1,599,510	1,380,012

The above budget represents the following CoSers for 2022-2023:

- 401 Exploratory Enrichment
- 402 Performing Arts
- 405 Equivalent Attendance
- 408 Distance Learning
- 409 Alternative HS Equivalency Program(AHSEP)
- 410 Education for Incarcerated Youth
- 420 Regional Summer School
- 478 X/C Erie 1 BOCES - Distance Learning
- 479 X/C Erie 2 BOCES - Distance Learning
- 484 X/C OHM BOCES - Distance Learning



Instructional Support

Title	Code	2020-2021	2021-2022	2022-2023
		Actual Expenditures	Current Budget	Projected Budget
Certified Salaries	.150	1,439,406	1,533,855	1,691,036
Other Salaries	.160	1,572,760	1,742,448	1,932,822
Equipment	.200	1,476,433	1,484,043	953,988
Supplies	.300	1,563,786	1,761,642	1,588,051
Contractual	.400	1,285,432	1,657,691	1,383,891
School District/Other BOCES	.490	449,057	560,481	22,800
Employee Benefits	.800	1,410,329	1,699,026	1,877,713
Transfer to O&M	.950	243,576	286,299	305,203
Transfer to Other Programs	.960	224,962	248,504	246,861
Transfer from Other Programs	.970	-596,887	-572,842	-557,963
Total Instructional Support		9,068,853	10,401,146	9,444,401

The above budget represents the following CoSers for 2022-2023:

- 501 Title I Coordination
- 503 Extracurricular Coordination - SAT/Whiz Quiz
- 504 Printshop
- 505 Electronic/Computer Equipment Repair
- 506 Instructional Technology Service
- 508 School Library System Service
- 509 Learning Resources Services
- 510 Library Automation
- 516 Model Schools
- 517 Coordination - Interscholastic Athletics (Section X)
- 525 Special Education / CTE Consultant
- 526 School/Curriculum Improvement
- 540 X/C Capital Region BOCES - Library Automation
- 582 X/C OHM BOCES - Co-Op Music Sharing
- 589 X/C Erie I BOCES - NYSITCC

Other Services

Title	Code	2020-2021	2021-2022	2022-2023
		Actual Expenditures	Current Budget	Projected Budget
Certified Salaries	.150	8,171	7,051	7,334
Other Salaries	.160	2,894,676	2,659,102	2,876,510
Equipment	.200	44,663	40,443	41,152
Supplies	.300	112,457	60,999	47,511
Contractual	.400	3,339,054	3,082,589	1,800,419
School District/Other BOCES	.490	3,974,912	4,447,460	502,025
Employee Benefits	.800	1,367,697	1,393,537	1,293,333
Transfer to O&M	.950	168,104	206,148	177,552
Transfer to Other Programs	.960	207,619	191,075	191,005
Transfer from Other Programs	.970	-1,263,769	-1,116,119	-1,131,547
Total Other Services		10,853,584	10,972,285	5,805,294

The above budget represents the following CoSers for 2022-2023:

- 601 Cooperative Purchasing
- 602 Negotiations
- 606 Bus Repeater System
- 608 X/C Capital Region BOCES - Admin Computer Services
- 610 Records Management
- 611 Healthcare Administration
- 612 X/C Questar III BOCES - State Aid Planning
- 613 X/C OHM BOCES - Sub Coordination
- 614 X/C Jeff-Lewis BOCES - Safety/Risk Management
- 615 Workers Compensation Administration
- 616 X/C Erie 1 BOCES - Policy Services
- 618 Substitute Coordination
- 619 Cooperative Business Office
- 620 Solid Waste Disposal
- 621 Telephone Interconnect
- 625 Central School Food Management
- 660 X/C Capital Region BOCES - Communication Services
- 675 X/C Jeff-Lewis BOCES - Certification Officer
- 677 X/C E. Suffolk BOCES - Coop. Bidding
- 679 X/C OCM BOCES - Computer Admin Services
- 680 X/C Capital Region BOCES - Telephone Interconnect

Internal Service Activities

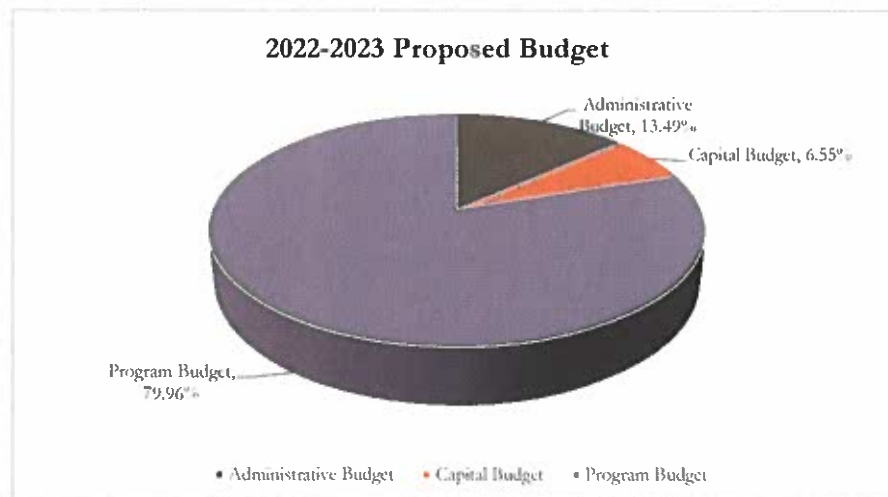
Title	Code	2020-2021	2021-2022	2022-2023
		Actual Expenditures	Current Budget	Projected Budget
Certified Salaries	.150	2,361,938	2,247,861	2,040,637
Other Salaries	.160	2,138,934	2,217,289	2,210,853
Equipment	.200	30,086	74,429	81,500
Supplies	.300	232,419	223,966	227,852
Contractual	.400	1,157,068	1,433,426	1,489,489
School District/Other BOCES	.490	205,221	330,389	339,000
Employee Benefits	.800	2,628,209	2,581,259	2,597,957
Transfer to O&M	.950	295,302	346,105	348,960
Transfer to Other Programs	.960	3,272,031	3,257,711	3,356,431
Transfer from Other Programs	.970	-12,321,208	-12,712,433	-12,692,679
Total Internal Service Activities		0	0	0

The above budget represents the following CoSers for 2022-2023:

- Operations & Maintenance
- Special Education Admin/Supervision/Related Services
- Human Resources
- Computer Services

Summary: Administrative, Capital & Program Budgets

	2020-2021 Actual Expenditures	2021-2022 Current Budget	2022-2023 Projected Budget
Total Administrative Budget	7,886,951	8,587,547	8,984,857
Total Capital Budget	3,195,710	4,366,502	4,359,199
Total Program Budget	55,100,312	59,773,900	53,249,342
Total for General Fund Programs	66,182,973	72,727,949	66,593,398



**STATE AID & OTHER PAYMENTS
2021-2022 SCHOOL YEAR**

SCHOOL DISTRICT	BOCES AID RATIO	RWADA	UNAUDITED BOCES AID	REFUNDS	ANCILLARY PAYMENTS	RENT PAYMENTS	TOTAL PAYMENTS
Brasher Falls	0.870	1032	2,076,976	218,244	0	0	2,295,220
Canton	0.803	1284	1,815,843	281,108	71,005	38,568	2,206,524
Clifton-Fine	0.360*	287	332,324	79,811	0	6,428	418,563
Colton-Pierrepoint	0.541*	369	383,025	83,196	0	6,428	472,649
Edwards-Knox	0.779	521	1,006,147	112,502	0	0	1,118,649
Gouverneur	0.825	1512	2,650,556	278,917	0	6,428	2,935,901
Hammond	0.460	269	400,140	94,670	0	6,428	501,238
Harrisville	0.627	361	746,013	90,636	0	6,428	843,077
Hermon-DeKalb	0.791	410	695,265	110,413	0	6,428	812,106
Heuvelton	0.829	573	1,460,894	213,112	28,402	38,568	1,740,976
Lisbon	0.818	591	1,140,760	152,746	0	6,428	1,299,934
Madrid-Waddington	0.800	710	1,121,055	166,900	0	0	1,287,955
Massena	0.836	2725	3,704,532	456,637	0	6,428	4,167,597
Morristown	0.601	364	676,655	104,507	0	6,428	787,590
Norwood-Norfolk	0.858	1044	1,710,189	220,135	0	6,428	1,936,752
Ogdensburg	0.872	1692	3,344,908	417,424	42,603	44,996	3,849,931
Parishville-Hopkinton	0.639	394	706,489	136,845	0	0	843,334
Potsdam	0.759	1354	1,797,915	255,234	227,216	181,073	2,461,438
			25,769,686	3,473,038	369,226	367,485	29,979,435

* greater of millage factor or .360, per NYSED