



# SPENCERPORT CENTRAL SCHOOL DISTRICT

*Assistant Superintendent for Business*

71 Lyell Avenue - Spencerport, NY 14559

RICK WOOD

Phone: (585) 349-5111

Fax: (585) 349-5101

Email: rwood@spencerportschools.org

To: Board of Education Members  
Ms. Kristin Swann, Superintendent

From: Rick Wood, Asst. Superintendent for Business

Date: October 15, 2021

*R. Wood*

Re: 2022-2023 Budget Development

In November 2009, the District began a new budget development process with the goals to make the budget procedure:

1. More understandable by beginning with a maintenance of effort budget in December and then presenting the Superintendent budget in March or April after it has been fine-tuned by administration.
2. Less confusing by eliminating the revised budget sheets received throughout the process.
3. A more efficient use of the Board's time.

Over the last twelve years, the process has been refined and has seemed to have met each of the goals stated above. One of the refinements included the Board understanding and agreeing to the revenue and expenditure assumptions used to develop the maintenance of effort budget, more commonly referred to as the rollover or base budget. The assumptions have changed very little from year-to-year and my recommendations for the 2022-2023 base budget, which will be presented in December, are below.

REVENUE	EXPENDITURES
(1001) Property Tax – forecasted tax cap calculation	(1XX) Salaries – per contract
(1099) Other Tax Items – PILOT schedule	(2XX) Equipment – no increase
(1199) Non-property Tax Items – no increase	(210) Buses – per replacement schedule
(2399) Charges for Services – no increase	(22X) State Aided Hardware– no change
(2499) Use of Money & Property – no increase	(4XX) Contractual – no increase
(2699) Sale of Property, Comp for Loss – no increase	(5XX) Materials & Supplies – no increase
(2799) Miscellaneous – no increase	(46X) State Aided Library – no increase
(3999) State Aid	(49X) BOCES Services – 3.75%
General Aid – per estimated output reports	(6XX) Principal – Debt Service Schedule
BOCES Aid – per estimated output report	(7XX) Interest – Debt Service Schedule
Instructional Material Aid – no change	(8XX) Benefits
(4999) Federal Aid – no increase	ERS – current rates
	TRS – current rates
	Health Insurance – 8.5% to 15%
	(9XX) Transfers – no change

The budget calendar and budget guidelines are also attached for your review and approval.

I look forward to our discussion on Tuesday and please do not hesitate to contact me if you have any questions relating to this matter.

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# Spencerport Central Schools

## 2022-2023 Budget Calendar

### OCTOBER 2021

- 19-Oct Tue **Board of Education meeting (6 p.m.)** will include a review of the 2022-2023 budget process and assumptions. Approve 2022-2023 budget calendar and guidelines.
- 20-Oct Wed Distribute 2022-2023 budget calendar and guidelines to administrators.
- 29-Oct Fri Budget Development module available to administrators and designated staff for budget input.

### NOVEMBER 2021

- 1-Nov Mon Superintendent solicits members for the 2022 Budget Focus Group. (Cornerstone, website, school/district messages, and social media)
- 12-Nov Fri Director of Facilities establishes facilities project priorities for building and maintenance staff and submits projects to Assistant Superintendent for Business (ASB) and Executive Director of Operations.
- Director of Transportation revises school bus replacement schedules and submits to ASB and Executive Director of Operations.
- 23-Nov Tue Rollover budget narrative(s) are due from administrators (If applicable).

### DECEMBER 2021

- 7-Dec Tue **Board of Education meeting (6 p.m.)** will include a presentation of the base budget.

### JANUARY 2022

- 6-Jan Thu Building principals submit updated 5-year textbook replacement plan to Assistant Superintendent for Instruction (ASI). ASI provides textbook plan to ASB.
- 6-Jan Thu Initial review of instruction budgets occurs with ASI (9:30 a.m. - 1:30 p.m.): Curriculum Development (2010), Supervision (2020), Research, Evaluation and Assessment (2060), Staff Development (2070), Music (2164, 2165), Students with Disabilities (2250), Computer Assisted Instruction (2630), Student Services (2805, 2810, 2815, 2820, 2825), Instructional Media (2610), and Interscholastic Athletics (2855).
- 6-Jan Thu Initial review of general support budgets occurs with ASB and Exec. Dir. of Operations (8:30 a.m. - 12 p.m.): Facilities (1620, 1621), Transportation (5510, 5530) and Personnel (1430).
- 13-Jan Thu Final review of instruction budgets occurs with ASI (9:30 a.m. - 1:30 p.m.): Curriculum Development (2010), Supervision (2020), Research, Evaluation and Assessment (2060), Staff Development (2070), Music (2164, 2165), Students with Disabilities (2250), Computer Assisted Instruction (2630), Student Services (2805, 2810, 2815, 2820, 2825), Instructional Media (2610) and Interscholastic Athletics (2855).
- 13-Jan Thu Final review of general support budgets occurs with ASB and Exec. Dir. of Operations (8:30 a.m. -12 p.m.): Facilities (1620, 1621), Transportation (5510, 5530) and Personnel (1430).
- 18-Jan Tue **Initial review of general support budgets occurs with cabinet (1-3 p.m.):** Facilities (1620, 1621), Transportation (5510, 5530) and Personnel (1430).
- 24-Jan Mon The finalized budgets for Facilities (1620,1621), Transportation (5510,5530) and Personnel (1430) are submitted to ASB.
- 24-Jan Mon **Initial review of instruction budgets occurs with cabinet (1- 3 p.m.):** Curriculum Development (2010), Supervision (2020), Research, Evaluation and Assessment (2060), Staff Development (2070), Music (2164,2165), Instructional Media (2610), Computer Assisted Instruction (2630) and Interscholastic Athletics (2855).
- 25-Jan Tue **Budget Focus Group meeting I (6 p.m.)** provides a review of school budget development and the previous year's base budget.
- 28-Jan Fri The finalized budgets for Curriculum Development (2010), Supervision (2020), Research, Evaluation and Assessment (2060), Staff Development (2070), Music (2164,2165), Instructional Media (2610), Computer Assisted Instruction (2630), and Interscholastic Athletics (2855) are submitted to ASB.

# Spencerport Central Schools

## 2022-2023 Budget Calendar

### FEBRUARY 2022

- 1-Feb Tue **Board of Education meeting (6 p.m.)**
- 7-Feb Mon Initial review of Students with Disabilities budget (2250) with cabinet (1 p.m.).
- 7-Feb Mon Initial review of Student Services (2805, 2810, 2815, 2820, 2825) budget with cabinet (1:45 p.m.).
- 7-Feb Mon Initial review of Elementary School budgets with cabinet (2:15 p.m.).
- 7-Feb Mon Initial review of High School budget with cabinet (2:45 pm).
- 7-Feb Mon Initial review of Middle School budget with cabinet (3:15 pm).
- 8-Feb Tue **Budget Focus Group meeting II (6 p.m.)** provides a review of the Tax Levy Limit calculation and revenues.
- 14-Feb Mon The finalized budgets for each school, Student Services (2805, 2810, 2815, 2820, 2825), and Students with Disabilities (2250) are submitted to ASB.
- 15-Feb Tue **Board of Education meeting (6 p.m.)** will include the Tax Levy Limit Submission approval, a budget update and any emerging challenges.
- 28-Feb Mon Submit Tax Levy Limit calculation to Office of the State Comptroller.

### MARCH 2022

- 1-Mar Tue **Budget Focus Group meeting III (6 p.m.)** will provide a review of expenditures.
- 8-Mar Tue **Board of Education meeting (6 p.m.)** will include an agenda item to approve the legal notice.
- 15-Mar Tue **Budget Focus Group meeting IV (6 p.m.)** will provide an update on expenditures.
- 22-Mar Tue **Board of Education meeting (6 p.m.)** will include a budget update (current status and/or staffing).
  
- 29-Mar Tue **Budget Focus Group meeting V (6 p.m.)** will solicit discussion and feedback on the proposed budget.

### APRIL 2022

- 1-Apr Fri **First publication of annual meeting notice due in newspapers.**
- 12-Apr Tue **Budget Focus Group meeting VI (6 p.m.)** is combined with the Board of Education meeting. BFG members are invited to attend final budget presentation.
- 12-Apr Tue **Board of Education meeting (6 p.m.) will include a presentation on the final budget proposal, recommendation for approval (last day to approve is Apr 22, 2022) and Property Tax Report Card**
- 13-Apr Wed Completion of Property Tax Report card.
- 15-Apr Fri Copies of proposed budget will be available in each school, district office, website and Ogden Farmers' library.
- 15-Apr Fri **Second publication of annual meeting notice due in newspapers.**
- 18-Apr Mon Submission of petitions for Board of Education nominees are due. Petitions must be received by 5 p.m. Such petitions shall be directed to the District Clerk of the Board, shall be signed by at least twenty five (25) qualified school voters of the district or 2 percent of the number of voters who voted in the previous election (1,572), whichever is greater. **Therefore, Thirty One (31) signatures are required.** Signatures on petitions by husband and wife must be on separate lines; otherwise, a signature such as Mr. and Mrs. John Jones on one line counts as one signature. The petition must also contain the candidate's name and address. Petitions may be obtained at the District Office, Administration Building, from the District Clerk of the Board. In accordance with the resolution adopted by the residents at the annual meeting on June 10, 1969, voting on candidates will be on an at-large basis. The final date for submission of petitions for the Board of Education is at least 30 days preceding the school meeting or election at which candidates so nominated are to be elected.
- 18-Apr Mon This is the last day to submit petitions for propositions on the ballot. (Section 2035 of the Education Law requires that petitions be filed at least 30 days prior to meetings.) Petitions must be received by 5 p.m. on the last day of such filing. In accordance with Board action of April 30, 1973, Motion #235, five hundred (500) signatures of district residents shall be required on any petition for placing a separate proposition on the ballot.
- 19-Apr Tue This is the Cornerstone deadline for budget materials and board candidate profiles.
- 26-Apr Tue **Board of Education meeting (6 p.m.) will include the district clerk's drawing of names for the BOE ballot listing and the appointment of clerks and inspectors.**
- 26-Apr Tue **BOCES budget is approved by the Board of Education.**
- 29-Apr Fri **Third publication of annual meeting notice is due in newspapers.**

# Spencerport Central Schools 2022-2023 Budget Calendar

## MAY 2022

- 3-May Tue Annual Public Hearing and Information Meeting (7 p.m.) will be held on the proposed budget.
- 6-May Fri Six-day Budget Notice (postcard) sent to community.  
Absentee ballot applications must be received if ballot is to be mailed to voter.
- 13-May Fri **Fourth (final) publication of annual budget vote due in newspapers.**
- 17-May Tue **Annual Meeting** (School budget and Board of Education candidate(s) vote).  
**(District Office only 6 a.m. - 9 p.m., 71 Lyell Ave., Spencerport, NY 14559)**
- 24-May Tue **Board of Education meeting (6 p.m.)** will include an evaluation of the budget vote and budget process.

## JUNE 2022

- 1-Jun Wed Budget Statement will be available in all schools and on our website.
- 7-Jun Tue Publish legal notice for budget revote once each week in the 2 weeks before revote day, first publication 14 days before revote.
- 14-Jun Tue Budget Hearing for Budget Revote will be held (if applicable).
- 15-Jun Wed Mail Budget notice to voters (if applicable).
- 21-Jun Tue **School Budget Revote Day** (if applicable)
- 21-Jun Tue **Board of Education meeting (6 p.m.)**

Board of Education Member(s) - EXPIRATION OF TERM

Mr. Gary Bracken	June 30, 2022
Mr. Greg Kincaid	June 30, 2022



# SPENCERPORT CENTRAL SCHOOL DISTRICT

*Office of Asst. Supt. for Business*

71 Lyell Avenue - Spencerport, NY 14559

RICKWOOD

*Assistant Superintendent for Business*

Phone: (585) 349-5111

Fax: (585) 349-5011

TO: Administrative Council  
FROM: Rick Wood  
RE: 2022-2023 Budget Guidelines  
DATE: October 15, 2021

*R. Wood*

At the October 19, 2021 meeting, the Board of Education approved the date of the budget vote (May 17, 2022) and reviewed the budget calendar in preparation for the vote.

Following are the budget guidelines for the 2022-2023 budget preparation:

## **A. BUDGET PREPARATION**

### Role of the Principal

The principal in each school shall assume overall responsibility for preparing the budget needs for his/her school with the exception of certain categories such as AIS math/reading, special education and parts of technology, music, library and student services.

In the process of budget development, the role of the principal is:

- To ensure that the district initiatives and school board priorities are adequately addressed by establishing the mission and strategic objectives as the primary focus in preparation of the budget.
- To coordinate the budget planning and control so that all staff members operating within each school have the opportunity to express their budget needs. The above prevails except where specifically delegated to the district-wide administrators.
- To provide balance and direction in the development and offering of the special programs in each respective school.
- To determine with staff members a system of priorities for their budgetary needs, within the resources as designated by the school administrator.

Elementary school principals should coordinate a meeting to apply consistent budget procedures for each elementary school.

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## Role of Other Administrators:

The role of district-wide personnel, in working with the school principals, is to provide expertise and advice within their special fields. In addition, the following administrators will fulfill these responsibilities:

1. Director of Physical Education, Athletics and Health

The Director of Physical Education/Athletics and Health will budget for repair, replacement and additional physical education equipment. Supplies and materials for physical education will be part of the budget presented by each school principal.

The Director of Physical Education, Athletics and Health is also responsible for the preparation of the athletic budget to be submitted to the Asst. Supt. for Business after consultation with the Asst. Supt. for Instruction.

2. Director of Special Education

The Director of Special Education will work with the principals in the preparation of budgetary needs for the students with disabilities. The Director will submit requests for budgetary needs for the students with disabilities budget to the Asst. Supt. for Business after consultation with the Asst. Supt. for Instruction.

The Director of Special Education will also work with the principals in the preparation of budgetary needs for certain student services programs. The Director will submit requests for budgetary needs pertaining to contractual, non-consumable supplies and equipment for Psychological and Social Worker sections of the budget to the Asst. Supt. for Business after consultation with the Asst. Supt. for Instruction.

3. Director of Student Information Services

The Director of Student Information Services is responsible for the preparation of the Research, Evaluation and Assessment, Attendance and Health Services budgets to be submitted to the Asst. Supt. for Business after consultation with the Asst. Supt. for Instruction.

4. Asst. Supt. for HR

The Asst. Supt. for HR will prepare and submit the 2022-2023 budget needs for Personnel and Co-Curricular.

5. Executive Director of Operations

The Executive Director of Operations will prepare the following budget sections: Community Education, Volunteer Program and Public Information Programs, and will also coordinate budget development for Operations and Maintenance and Transportation.

The Community Programs Director and Communication Specialist will submit a detailed statement of supplies, equipment and staffing. Estimated registration fees and an updated course enrollment summary are required of the Community Programs Director after consultation with the Executive Director of Operations.

6. Chief Information Officer

The Chief Information Officer is responsible for the preparation of the Library and Computer Assisted Instruction budgets to be submitted to the Asst. Supt. for Business after consultation with the Asst. Supt. for Instruction.

7. Director of Curriculum

The Director of Curriculum is responsible for the preparation of the Guidance budget to be submitted to

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the Asst. Supt. for Business after consultation with the Asst. Supt. for Instruction.

## GENERAL GUIDELINES

### 1. Terminology

The term budget refers mainly to those items that are classified as:

- Object Code 100 – Personnel
- Object Code 200 – Equipment (\$1,000 or greater per item)
- Object Code 400 – Contractual Expenditures
- Object Code 500 – Supplies
- Object Code 504 – Non-consumable Supplies

### 2. Budget Forms and Detail

The necessary budget input worksheets will be available in WinCap by October 29, 2021. The Asst. Supt. for Business can provide assistance on WinCap if needed.

The 2022-2023 budget narratives will be included with the Base Budget Document presented to the Board of Education on December 7, 2021. A template will be emailed to the Administrator responsible for their budget. More detailed instructions will accompany that template. Supporting Excel spreadsheets and graphs should be coordinated with the Asst. Supt. for Business.

Budget numbers are to be prepared on WinCap and are to be as detailed as reasonable; lump sum allocations are discouraged. Use of WinCap to provide detailed description of requests is encouraged, while the actual budget document will present information in a summary format. It is recognized, however, that in some instances it may not be possible to make detailed descriptions.

### 3. BOCES Bid Process

The BOCES bid process will remain the same for the 2022-2023 budget process. We are committed to the cooperative bidding process. Staff members are to order supplies and equipment for the bid lists.

### 4. Allocations Based on Strategic Plan

Per pupil allocations have been established for each school for the 2022-2023 budget. Administrators are required to prepare a budget request based on the necessary resources to meet the needs of each program while moving us forward to meeting our strategic objectives and mission. By resources, we mean the personnel, equipment, contractual expenditures and supplies that are required to provide your program. Needs should be understood to be those items directly and unequivocally related to results. Each line item of the budget should be carefully evaluated to insure each expenditure is required by your program. Administrators should be prepared to adequately justify each item as to be essential to meeting the goals of each program for the students. Careful consideration should be placed on the strategic delimiters which state we will accept/implement no new program or service unless: 1) it is consistent with and contributes to our mission; 2) it will be staffed and funded sufficiently; and 3) it is accompanied by the means to assess its effectiveness.

### 5. Budget Review

Between January and February, each school principal and other personnel directly involved in budget development will be scheduled to meet with Cabinet. New initiatives will be discussed at those meetings.

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6. Equipment Requests

Principals and other Administrator's will update the long-range instructional equipment requests using the template distributed by Cabinet. Non-instructional equipment requests are to be based on updated long-range equipment programs and /or proposed long-range plans. The requests must be submitted in a priority-ordered list. Separate equipment requests or requests without a need justification will not be considered. Equipment with a cost of \$1,000 or greater are included in the equipment 201 accounts.

7. Non-consumable Supplies

Items less than \$1,000, but more than \$100, and have a life of more than one year, are to be included in the non-consumable supply (504) account.

8. Personnel

All projected 2022-2023 positions are to be prepared by the school principal or director in collaboration with the Asst. Supt. for HR and Asst. Supt. for Business. The Asst. Supt. for HR will be responsible for salary amounts. Administrators are responsible for identifying position titles, names and amount of time to work.

9. Textbooks

Principals must submit a 5-year textbook replacement plan to the Asst. Supt. for Instruction by **January 7, 2022**. It is not necessary to file a detailed list of all textbooks with the budget. Textbooks will not be ordered until they have been formally approved by the Board of Education.

10. K-12 Music

The administrator supervising K-12 music will work with the principals in the preparation of the music program budget. K-12 music contractual funds are in addition to the other school allocations and their budget requests are to be submitted by this administrator. Equipment requests must follow the guidelines previously described and must be submitted to the Asst. Supt. for Business by **January 7, 2022**.

11. Enrollment Changes

Please review the cohort projection for your school. Items in your budget that are directly related to students should be appropriately adjusted to reflect the increase or decrease in projected number of students. Each of us should carefully evaluate each proposed expenditure in consideration of the number of students, staff and programs in our school next September.

12. Summary

There are many steps involved in this budget process. The process will flow smoothly if each of us meets the budget deadlines outlined below. Do not hesitate to call me if you need any assistance. Please note: Lori Eichas will coordinate any individual meeting with each of you to discuss any specific needs or requests you may have.



**B. IMPORTANT BUDGET DEADLINES FOR THE 2022-2023 BUDGET**

1. Program and Service Documentation narratives due **November 23, 2021**.
2. Initial work on the 2022-2023 budget in schools and departments should commence no later than **December 14, 2021**.
3. A review of current and past initiatives must be done to make sure they have resulted in improvements aligning with the strategic objectives and mission and that it is the most efficient way to use those resources.
4. **Bid Items**: Detailed specifications for all items which require competitive bidding, other than the BOCES cooperative bid process, are to be submitted by the appropriate administrators to the Asst. Supt. for Business by **March 25, 2022**.
5. The budget review sessions will be held, as scheduled, on or after the below dates.

Budget Group	Administrator	Initial	Cabinet	Final
Board of Education	Asst. Supt. for Business		01/18/22	01/24/22
Chief School Administrator	Asst. Supt. for Business		01/18/22	01/24/22
Finance	Asst. Supt. for Business		01/18/22	01/24/22
Staff	Asst. Supt. for Human Resources	01/06/22	01/18/22	01/24/22
Facilities	Director of Facilities	01/06/22	01/18/22	01/24/22
Central Services	Asst. Supt. for Business		01/18/22	01/24/22
Special Items	Asst. Supt. for Business		01/18/22	01/24/22
Curriculum Development and Supervision	Asst. Supt. of Instruction	01/06/22	01/24/22	01/28/22
Supervision – Regular School	Asst. Supt. of Instruction	01/06/22	01/24/22	01/28/22
Research, Planning & Evaluation	Director of Student Services	01/06/22	01/24/22	01/28/22
In-service Training - Instruction	Director of Staff Development	01/06/22	01/24/22	01/28/22
Teaching – Regular School	Principals		02/07/22	02/14/22
Students with Disabilities	Director of Special Education	01/06/22	02/07/22	02/14/22
Community Education	Exec. Dir. of Operations		02/22/21	02/26/21
School Library and AV	Chief Information Officer	01/06/22	01/24/22	01/28/22
Computer Assisted Instruction	Chief Information Officer	01/06/22	01/24/22	01/28/22
Student Services	Director of Student Services Director of Special Education Director of Curriculum	01/06/22	02/07/22	02/14/22
Co-Curricular	Asst. Supt. for Human Resources		01/24/22	01/28/22
Interscholastic Athletics	Director of Physical Ed/Athletics	01/06/22	01/24/22	01/28/22
Transportation	Director of Transportation	01/06/22	01/18/22	01/24/22
Employee Benefits	Asst. Supt. for Business		02/28/22	03/04/22
Debt Service	Asst. Supt. for Business		02/28/22	03/04/22
Interfund Transfers	Asst. Supt. for Business		02/28/22	03/04/22
Budget Focus Group		01/25/22	02/08/22	3/01/22
		03/15/22	03/29/22	4/12/22

The discussion at these budget review meetings will center on the comparison of past actual and budget, projections and long-range plans against the proposed budget requests for 2022-2023. **A special focus will be to identify how the budget request supports the strategic objectives and mission.** A refined budget will emerge from these discussions, reflecting corrections, additions, deletions, adjustments and district-wide priorities.

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The refined proposed budget will then be submitted for final review to the Superintendent of Schools. Corrections and adjustments will be made, as necessary, and a new final proposed budget as approved by the Superintendent of Schools is prepared for review by the Board of Education.

The final review process will then take place with the Board of Education and the Superintendent of Schools. The Board of Education will make all final adjustments and approve the final budget on or before the board meeting of **April 12, 2022**.

Following approval by the Board of Education, the final budget document will be printed for submission to the voters at the annual district meeting, which is scheduled for **May 17 2022**.

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