



LIVERPOOL

CENTRAL SCHOOL DISTRICT
Preparing our Students for Tomorrow...Today

2023-2024

BUDGET

DOCUMENTS

AS REQUIRED BY CHAPTER 474 OF THE LAWS OF 1996

2023-2024 SCHOOL DISTRICT BUDGET IN PLAIN LANGUAGE
PROPERTY TAX REPORT CARD
ADMINISTRATIVE COMPENSATION INFORMATION
EXEMPTION IMPACT REPORT
NEW YORK STATE DISTRICT REPORT CARD
FISCAL ACCOUNTABILITY SUPPLEMENT (included in Report
Card)

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New York State District Report Card	Beginning on Page 14

The annual budget vote for the fiscal year 2023-2024 by the qualified voters of the Liverpool Central School District, Onondaga County, New York, will be held at the Wetzel Road School (4246 Wetzel Road) on Tuesday, May 16, 2023 between the hours of 6:00 AM and 9:00 PM, at which time the polls will be open to vote by voting machine.

Proposed Budget: \$184,364,465

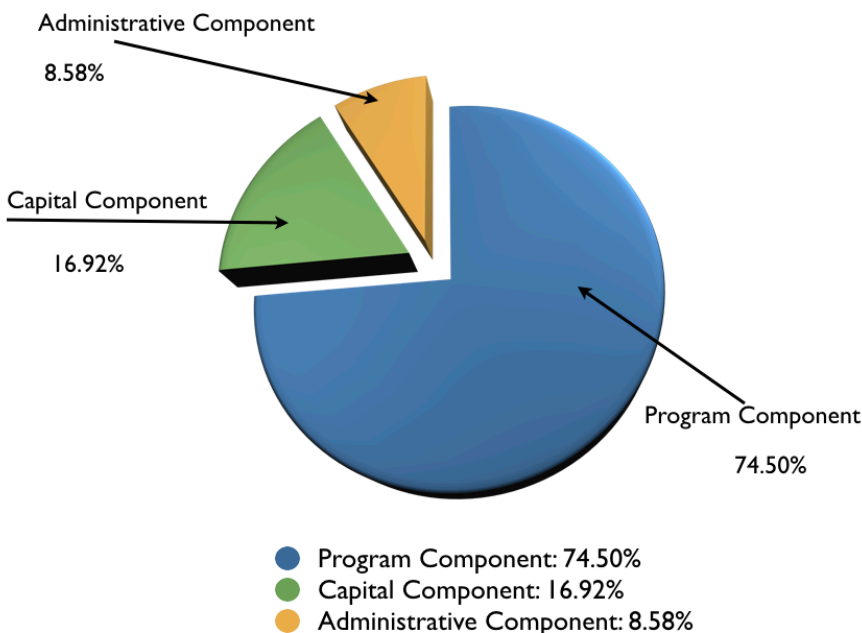
Percent Change: 6.29%

Three Part Budget Summary*

Program Component

The program component is the largest part of a school district budget and represents 74.50 percent (\$137,361,808) of the 2023-2024 budget. This component includes expenses related to instructional personnel and programs, pupil transportation, and co-curricular activities & athletics.

	Budget 2022-2023	Budget 2023-2024	Percent Change
Administration & Improvement	\$309,994	\$292,299	-5.71%
<i>This category includes expenses related to in-service training and instruction for district teachers and staff members.</i>			
Regular School	\$42,657,596	\$43,912,577	2.94%
<i>This category includes expenses related to legal services and classroom instruction.</i>			
Special Schools	\$21,870,483	\$23,756,888	8.63%
<i>This category includes expenses related to programs for students with disabilities, occupational education, the needs for special school enrollment and English as a New Language.</i>			
Instructional Media	\$5,357,152	\$5,661,989	5.69%
<i>This category includes expenses related to school libraries and audio-visual services, as well as computer-assisted instruction.</i>			
Pupil Services	\$7,447,856	\$7,808,124	4.84%
<i>This category includes expenses related to regular school attendance, guidance, health services, psychological services, social work services, co-curricular activities and interscholastic athletics.</i>			
Pupil Transportation	\$7,439,586	\$8,005,428	7.61%
<i>This category includes expenses related to district transportation services, Transportation Center operations and contract transportation.</i>			
Employee Benefits	\$43,999,733	\$47,554,503	8.08%
Interfund Transfers	\$370,000	\$370,000	0.00%
PROGRAM COMPONENT TOTAL	\$129,452,400	\$137,361,808	6.11%



***According to statewide regulations, the district must provide a budget summary showing three components: administrative, program and capital.**

Capital Component

The capital component represents 16.92 percent (\$31,189,520) of the 2023-2024 school budget. It includes expenses related to operation and maintenance of district facilities, debt service and employee benefits.

	Budget 2022-2023	Budget 2023-2024	Percent Change
Central Services	\$11,682,562	\$12,278,191	5.10%
<i>This category includes expenses related to the operation and maintenance of district facilities.</i>			
Special Items	\$90,404	\$97,650	8.02%
<i>This category includes expenses related to the assessment of school property.</i>			
Employee Benefits	\$4,045,627	\$4,344,248	7.38%
Debt Service	\$13,723,592	\$14,369,431	4.71%
<i>This category includes expenses related to principal and interest payments on debt service.</i>			
Interfund Transfers	\$100,000	\$100,000	0.00%
CAPITAL COMPONENT TOTAL	\$29,642,185	\$31,189,520	5.22%

Administrative Component

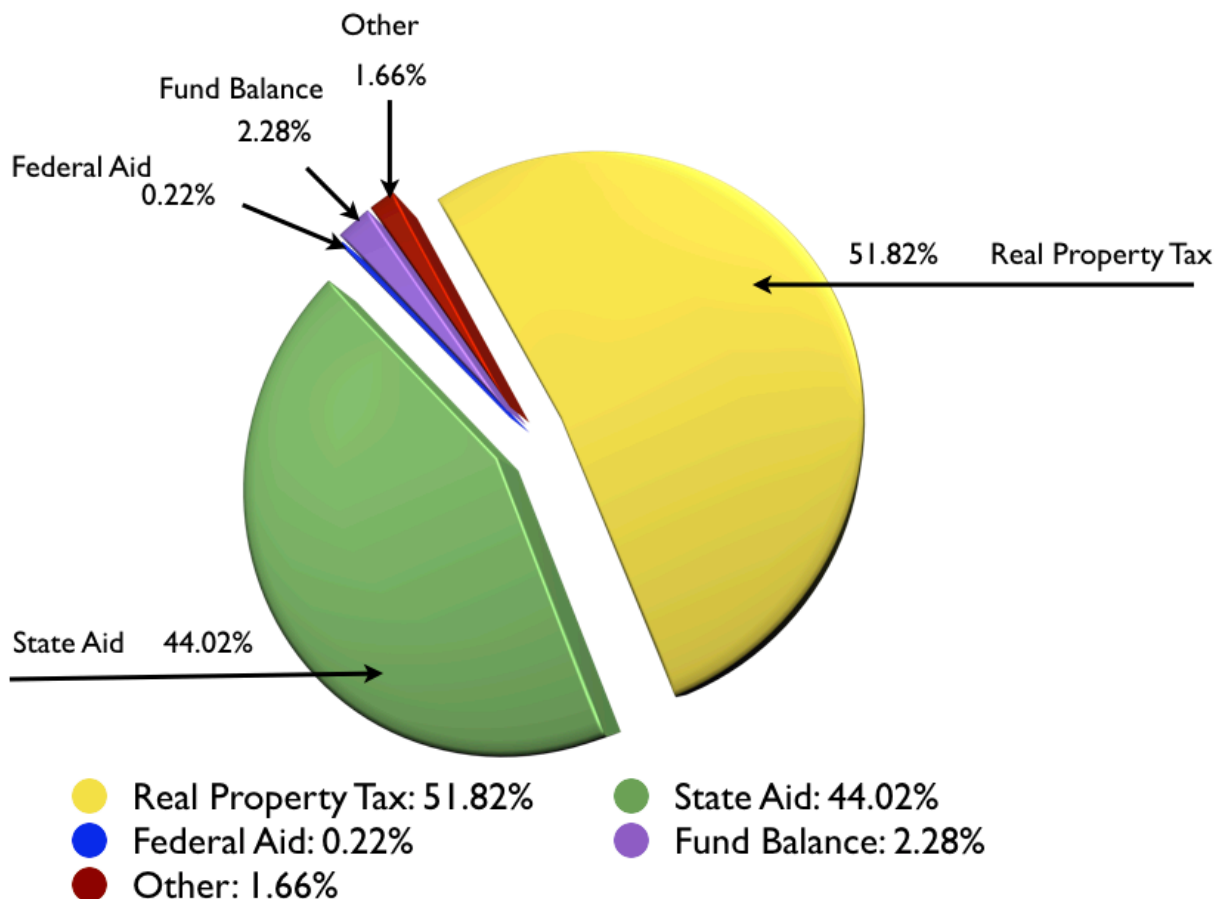
The administrative component is the smallest part of the budget and represents 8.58 percent (\$15,813,137) of the 2023-2024 budget. It includes expenses related to the Board of Education, central administration, instructional supervision, finance, legal services, central services (excluding operations & maintenance) and employee benefits.

	Budget 2022-2023	Budget 2023-2024	Percent Change
Board of Education	\$54,969	\$58,446	6.32%
<i>This category includes expenses related to the Board of Education, the District Clerk and District meetings.</i>			
Central Administration	\$364,820	\$369,055	1.16%
<i>This category includes expenses related to the Chief School Administrator.</i>			
Finance	\$1,066,194	\$1,227,514	15.13%
<i>This category includes expenses related to the Business Administrator, auditing, treasurer, tax collection, purchasing and fiscal agent fees.</i>			
Staff	\$1,380,529	\$1,740,493	26.07%
<i>This category includes expenses related to legal, personnel, records management, public information and services.</i>			
Central Services	\$705,914	\$754,054	6.82%
<i>This category includes expenses related to central printing and mailing, as well as central data processing.</i>			
Special Items	\$1,214,705	\$1,316,255	8.36%
<i>This category includes expenses related to insurance, school association dues and BOCES charges.</i>			
Administration & Improvement	\$5,202,950	\$5,511,625	5.93%
<i>This category includes expenses related to curriculum development and supervision, as well as regular school supervision.</i>			
Employee Benefits	\$4,366,497	\$4,835,696	10.75%
ADMINISTRATIVE COMPONENT TOTAL	\$14,356,578	\$15,813,137	10.15%
TOTAL BUDGET	\$173,451,163	\$184,364,465	6.29%

Budget Revenue 2023-2024

Revenue Summary			
	Budget 2022-2023	Budget 2023-2024	Percent Change
Real Property Tax	\$92,454,745	\$95,541,686	3.34%
State Aid	\$74,692,024	\$81,148,193**	8.64%
Federal Aid	\$300,000	\$400,000	33.33%
Fund Balance	\$3,760,950	\$4,205,088	11.81%
Other	\$2,243,444	\$3,069,498	36.82%
<i>Includes:</i>			
Sales Tax	\$150,000	\$250,000	66.67%
Interfund Transfers	\$10,735	\$42,275	293.81%
Use of Reserves	\$0	\$0	0.00%
PILOTS	\$875,629	\$904,163	3.26%
Charges for Services	\$148,030	\$191,010	29.03%
Use of Property	\$152,500	\$775,500	408.52%
Sale of Property/ Loss Comp.	\$46,550	\$46,550	0.00%
Miscellaneous	\$860,000	\$860,000	0.00%
Total	\$173,451,163	\$184,364,465	6.29%


** Budgeted revenue numbers are based on projected revenue provided by the New York State Executive Budget in February 2023. Official numbers were not available at the time the School Bell went to print.



Entity Name LIVERPOOL CSD

BEDS Code 421501

Claim Year 2022-2023 ▼ SET VALUES



Welcome Jennifer Woody (School Entity User) CORE 04/25/2023 08:39 AM Home | Issue Reporting | Help | Logout

Entity Info
Forms
Claim Verifications
Activity Log
Reports

You Have Selected the 'Official' Data Area.
The Data State of the form set is: "Clean"

[Print Legacy](#) | [Print Form](#) | [Print Blank](#) | [Print Text Only](#)

District Name: LIVERPOOL CSD
Contact Person: DOUGLAS LAWRENCE

District Code: 421501
Telephone: (315) 622-7148
Tel Extension:

Property Tax Report Card

****Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.****

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website: <http://www.p12.nysed.gov/mgtserv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2023-24 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under 'Other Reserve' and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS)."

Form Due - April 24, 2023

Form Preparer Name: JENNIFER WOODY
Preparer's Telephone Number: 315-622-7164

<u>Shaded Fields Will Calculate</u>	Budgeted 2022-23 (A)	Proposed Budget 2023-24 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	173,451,163	184,364,465	6.29 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	92,454,745	95,541,686	
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)	92,454,745	95,541,686	3.34 %
F. Permissible Exclusions to the School Tax Levy Limit	3,511,566	3,802,753	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	88,943,179	91,738,933	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	88,943,179	91,738,933	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	0	0	
Public School Enrollment	6,878	6,792	-1.25 %
Consumer Price Index			8.0 %

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

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

³ For 2023-24, includes any carryover from 2022-23 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2022-23 (D)	Estimated 2023-24 (E)
Adjusted Restricted Fund Balance	23,041,952	23,398,608
Assigned Appropriated Fund Balance	5,022,950	5,205,088
Adjusted Unrestricted Fund Balance	6,937,114	7,374,578
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00 %	4.00 %

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/23 Actual Balance	6/30/23 Estimated Ending Balance	Intended Use of the Reserve in the 2023-24 School Year (Limit 200 Characters)**
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Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.

Capital + (add)	CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	2,820,936	3,077,592	The use of this reserve must be specific to a set of projects and dollar amounts.
Repair	REPAIR	For the cost of repairs to capital improvements or equipment.	0	0	There is no Repair Reserve established therefore no use planned in 2023-2024
Workers Compensation	WORKERS'	For self-insured Workers Compensation and benefits.	492,099	492,099	This reserve is used to draw down on paid claims that resulted from the time period when the
Unemployment Insurance	UNEMPLOYMENT	For reimbursement to the State Unemployment Insurance Fund.	201,548	201,548	This reserve would be used for Unemployment claims incurred by the District. No money is planned to be used in 2023-24.
Reserve for Tax Reduction	RESERVE FOR	For the gradual use of the proceeds of the sale of school district real property.	0	0	There is no Reserve for tax reduction established therefore no use planned in 2023-24.
Mandatory Reserve for Debt Service	MANDATORY	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	0	0	There is no Mandatory Reserve for Debt Service established therefore no use planned in 2023-24.
Insurance	INSURANCE	For liability, casualty, and other types of uninsured losses.	0	0	There is no Insurance Reserve established therefore no use planned in 2023-24.
Property Loss + (add)	PROPERTY LOSS	To cover property loss.	0	0	There is no Property Loss Reserve established therefore no use planned in 2023-24.
Liability + (add)	RESERVE FOR	To cover incurred liability claims.	0	0	There is no liability associated with this reserve at this time therefore no use planned in 2023-24.
Tax Certiorari	RESERVE FOR	For tax certiorari settlements.	2,165,984	2,265,984	This reserve would be used to pay prior years tax certiorari claims. Tax Certiorari proceedings have increased from the prior year. Tax Cert. reserve will be increased.
Reserve for Insurance Recoveries	RESERVE FOR	For unexpended proceeds of insurance recoveries at fiscal year end.	0	0	There is no Reserve for Insurance Recoveries established therefore no use planned in 2023-24.
Employee Benefit Accrued Liability	EBALR -	For accrued 'employee benefits' due to employees upon termination of service.	2,725,695	2,725,695	This reserve is used if payment of accumulated leave is required. No use planned for 2023-24.
Retirement Contribution	RETIREMENT	For employer retirement contributions to the State and Local Employees' Retirement System.	8,172,938	8,172,938	This reserve is used to offset District expenses to the NYS Employee's Retirement System only.
Reserve for Uncollected Taxes	RESERVE FOR	For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.	0	0	There is no Reserve for Uncollected Taxes established therefore no use planned in 2023-24.
Single Other Reserve + (add) - (delete)	HEALTH	To Support the districts Self Funded Health	4,049,031	4,049,031	This reserve was established by resolution on August 24, 2021. The District plans on using reserve funds to support increases in future health insurance costs..
Single Other Reserve + (add) - (delete)	TRS PORTION OF	To fund employer retirement contributions to	2,412,938	2,412,938	This reserve is the TRS portion of the Retirement Contribution reserve and is used to offset District expenses to the NYS TRS. Plans are to utilize this reserve to offset future increases in TRS.

* NYSED Reserve Guidance: http://www.p12.nysed.gov/mgt/serv/accounting/docs/reserve_funds.pdf

OSC Reserve Guidance: <http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservefunds>

**Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2023-24. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.

Entity Name: LIVERPOOL CSD
 BEDS Code: 421501
 Claim Year: 2022-2023 **SET VALUES**

SAMS
 NEW YORK STATE EDUCATION DEPARTMENT
 STATE AID MANAGEMENT SYSTEM

Welcome Daniel Henner (School Superintendent) CORE 04/27/2023 08:08 AM Home | Issue Reporting | Help | Logout

Entity Info | Forms | Claim Verifications | Activity Log | Reports

You Have Selected the 'Official' Data Area.
The Data State of the form set is: "Clean"

[Print Legacy](#) | [Print Form](#) | [Print Blank](#) | [Print Text Only](#)

District Name: LIVERPOOL CSD
Contact Person: DOUGLAS LAWRENCE

District Code: 421501
Telephone: (315) 622-7148
Tel Extension:

School Administrator Salary Disclosure Form

Form Due May 8, 2023

2023-2024 Salary Threshold = \$162,000

In response to legislative efforts to encourage greater cost sharing in service provision and local government administration, we now provide a section for districts that share administrative staff to highlight these efforts for the upcoming school year. Each sharing district should identify in the form the other district(s) with which they will be sharing administrative staff for school year 2023-2024.

If you will be sharing a Superintendent, list the other district (or districts) in the text box. If you will be sharing other administrative staff required to be reported, please send an email to EMSCMGTS@nysed.gov indicating the title of the staff persons(s) as well as the other district(s) involved in the cost-sharing.

The salaries, benefits and other compensation reported in the form should reflect only the financial support or commitment that your district will be making. They should **not** reflect the total amounts budgeted to be paid by all participating districts over the school year.

Report Estimated Salaries in the Budget for the 2023-2024 School Year
Sections 1608 and 1716 of the Education Law
(Please read the instructions and definitions before completing this form.)

Title	Salary	Employee Benefits	Other Remuneration
1. Superintendent of Schools	205,000	36,982	
Please list the district or districts with which you will be sharing a superintendent (if applicable):			
Associate, Assistant and Deputy Superintendents (Example Titles: Associate Superintendent for Instruction, Deputy Superintendent, Assistant Superintendent for Business, etc.)			
2. ASSISTANT SUPERINTENDENT OF HUMAN RESOUR	162,370	55,374	
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Equalized Total Assessed Value 4,691,732,110

School District - 314801 Liverpool

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	21	6,634,416	0.14
12350	PUBLIC AUTHORITY - STATE	RPTL 412	1	681,500	0.01
12400	NYS SAVINGS&LOAN INSURANCE FUN	BNKG L 420-e	1	4,600,000	0.10
13100	CO - GENERALLY	RPTL 406(1)	35	44,930,068	0.96
13500	TOWN - GENERALLY	RPTL 406(1)	102	5,273,774	0.11
13510	TOWN - CEMETERY LAND	RPTL 446	1	29,940	0.00
13650	VG - GENERALLY	RPTL 406(1)	9	2,065,000	0.04
13800	SCHOOL DISTRICT	RPTL 408	19	158,043,679	3.37
13850	BOCES	RPTL 408	6	23,096,886	0.49
13890	PUBLIC AUTHORITY - LOCAL	RPTL 412	1	262,500	0.01
14100	USA - GENERALLY	RPTL 400(1)	3	1,038,922	0.02
14110	USA - SPECIFIED USES	STATE L 54	1	167,665	0.00
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	11	308,602,718	6.58
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	2	427,500	0.01
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	53	50,623,571	1.08
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	6	2,552,604	0.05
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	15	12,407,803	0.26
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	6	13,289,521	0.28
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	3	115,802	0.00
25500	NONPROF MED, DENTAL, HOSP SVCE	RPTL 486	1	1,760,479	0.04
26100	VETERANS ORGANIZATION	RPTL 452	1	340,000	0.01
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	7	11,489,222	0.24
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	2	299,940	0.01
28100	NOT-FOR-PROFIT HOUSING CO	RPTL 422	1	239,521	0.01
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	1	1,206,587	0.03
28220	URBAN REN:OWNER-COMM DEV COR	P H FI L 260	2	273,653	0.01
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	1	285,000	0.01
41400	CLERGY	RPTL 460	30	1,000,020	0.02
41690	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e,f,g,h&i	59	184,032	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	8	275,592	0.01
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	2	359,716	0.01
41800	PERSONS AGE 65 OR OVER	RPTL 467	442	30,870,005	0.66
41804	PERSONS AGE 65 OR OVER	RPTL 467	81	3,580,779	0.08

Equalized Total Assessed Value 4,691,732,110

School District - 314801 Liverpool

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41806	PERSONS AGE 65 OR OVER	RPTL 467	232	10,171,640	0.22
41834	ENHANCED STAR	RPTL 425	3,049	240,386,749	5.12
41844	En STAR (land belongs to other	RPTL 425	1	30,000	0.00
41854	BASIC STAR 1999-2000	RPTL 425	5,862	191,325,302	4.08
41900	PHYSICALLY DISABLED	RPTL 459	2	68,862	0.00
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	31	1,926,404	0.04
41934	DISABILITIES AND LIMITED INCOM	RPTL 459-c	5	235,479	0.01
41936	DISABILITIES AND LIMITED INCOM	RPTL 459-c	8	339,074	0.01
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	1	32,500	0.00
Total Exemptions Exclusive of System Exemptions:			10,125	1,131,524,425	24.12
Total System Exemptions:			0	0	0.00
Totals:			10,125	1,131,524,425	24.12

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

Part A - District-Level Information

School District Name	Liverpool
BEDS Code	421501
School Year	2022-23

I) Contact Information

Contact Information		Mailing Address	
Contact First & Last Name	Douglas Woody	Street Address Line 1	195 Blackberry Rd
Title of Contact	Deputy Superintendent	Street Address Line 2	
Email Address	dlawrence@liverpool.k12.ny.us	City	Liverpool
Phone Number	3156227148	Zip Code	13090

II) Total Amount of District Spending Allocated to Individual Schools

	Funding Source																																																																																															
	Total Spending	State/Local	Federal																																																																																													
A) Total Major Operating Funds Spending																																																																																																
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School Food Services Fund Total Expenditures & Transfers	\$3,259,458	\$1,123,011	\$2,136,447																																																																																													
Debt Service Fund Total Expenditures & Transfers	\$552,982	\$552,982	\$0																																																																																													
Total Major Operating Funds Spending	\$188,726,728	\$176,855,971	\$11,870,757																																																																																													
B) Exclusions for Non-Instructional Costs																																																																																																
<table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="3">Funding Source</th> </tr> <tr> <th>Total Spending</th> <th>State/Local</th> <th>Federal</th> </tr> </thead> <tbody> <tr> <td>Interfund Transfers</td> <td>\$499,933</td> <td>\$470,000</td> <td>\$29,933</td> </tr> <tr> <td>Debt Service</td> <td>\$14,276,574</td> <td>\$14,276,574</td> <td>\$0</td> </tr> <tr> <td>School Food Services Fund</td> <td>\$3,259,458</td> <td>\$1,123,011</td> <td>\$2,136,447</td> </tr> <tr> <td>Community Services</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> </tr> <tr> <td>Adult/Continuing Education</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> </tr> <tr> <td>Transportation</td> <td>\$7,459,586</td> <td>\$7,439,586</td> <td>\$20,000</td> </tr> <tr> <td>Employee Benefits Allocated to Above Purposes (see IV below)</td> <td>\$2,631,366</td> <td>\$2,631,366</td> <td>\$0</td> </tr> <tr> <td>Total Non-Instructional Cost Exclusions</td> <td>\$28,126,917</td> <td>\$25,940,537</td> <td>\$2,186,380</td> </tr> </tbody> </table>					Funding Source			Total Spending	State/Local	Federal	Interfund Transfers	\$499,933	\$470,000	\$29,933	Debt Service	\$14,276,574	\$14,276,574	\$0	School Food Services Fund	\$3,259,458	\$1,123,011	\$2,136,447	Community Services	\$0	\$0	\$0	Adult/Continuing Education	\$0	\$0	\$0	Transportation	\$7,459,586	\$7,439,586	\$20,000	Employee Benefits Allocated to Above Purposes (see IV below)	\$2,631,366	\$2,631,366	\$0	Total Non-Instructional Cost Exclusions	\$28,126,917	\$25,940,537	\$2,186,380																																																						
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Total Exclusions	\$34,762,488	\$31,879,457	\$2,883,031																																																																																													
D) Projected 2022-23 Enrollment																																																																																																
Total District K-12 Enrollment	6,671																																																																																															
Total District Pre-K Enrollment	0																																																																																															
Total Preschool Special Education Enrollment	0																																																																																															
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Total Funding Allocated to Individual Schools	\$153,964,240	\$144,976,514	\$8,987,726																																																																																													
Total Allocated Funding per Pupil	\$23,079.63	\$21,732.35	\$1,347.28																																																																																													

III) Central District Costs Included in School Allocations

	Funding Source			Total Staff (FTE Basis)	Total FTE Spending																																																									
	Total Spending	State/Local	Federal																																																											
A) General Support Costs																																																														
Board of Education	\$54,969	\$54,969	\$0	1.0	\$54,969.00																																																									
Central Personnel	\$2,864,698	\$2,864,698	\$0	21.0	\$136,414.19																																																									
Operation and Maintenance of Plant	\$12,442,289	\$11,682,562	\$759,727	89.0	\$139,801.00																																																									
Other Central Services	\$2,011,023	\$2,011,023	\$0	1.0	\$2,011,023.00																																																									
Employee Benefits for General Support Staff (see IV below)	\$3,762,178	\$3,743,568	\$18,610																																																											
Total General Support Costs	\$21,135,157	\$20,356,820	\$778,337	112.0																																																										
Total General Support Costs per Pupil	\$3,168.21	\$3,051.54	\$116.67																																																											
B) District Academic Support Costs																																																														
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Total District Academic Support Costs per Pupil	\$612.88	\$579.43	\$33.45
C) Other Post-Employment Benefits (OPEB)	\$13,624,995	\$13,624,995	\$0
Total OPEB per Pupil	\$2,042.42	\$2,042.42	\$0.00
Total Central District Costs Included in School Allocations	\$38,848,679	\$37,847,220	\$1,001,459
Total Central District Costs per Pupil	\$5,823.52	\$5,673.40	\$150.12
Total Funding Allocated to Individual Schools excl. Central Costs	\$115,115,561	\$107,129,294	\$7,986,267
Total Allocated Funding per Pupil	\$17,256.12		

IV) District Average Fringe Rate for Allocation of Employee Benefits

Total Employee Benefits in General Fund & Special Aid Fund	\$53,276,210
Other Post-Employment Benefits	\$13,624,995
Total Employee Benefits for Active Employees	\$39,651,215
Total Personal Service in General Fund & Special Aid Fund	\$89,983,426
District Average Fringe Rate	44.065020373863%

Education Law §3614 School Funding Allocation Report

Part F - Narrative Description

(A) Describe the local methodology/approach used to allocate funds to each school in the district during the process of budget development and implementation. (B) Please also describe the role(s) of all relevant stakeholders in such budgetary processes and decision-making. (C) Finally, if schools are allocated a significant portion of their funds—either in part or in full—through a formula, outline the nature/mechanics of the formula and the elements impacting each school's allocation.

Specifically, the Division of Budget and the State Education Department would consider a complete response to this question to include explicit answers to the questions included in the rubric below, including a substantive discussion on the translation of students needs into the district's budget (at least 1 sentence per question, when applicable).

A. The budget development process at Liverpool is a collaborative approach that includes all the major departments. The Budget process begins in mid-December and lasts until April. The Budget Development process is ultimately led by the Superintendent and Deputy Superintendent. The Executive Director of School Business Administration also plays a key role in budget development. Our approach to the budget is building a projection based on the current year's budget or last known expenditures and adding anticipated changes, additions and forecasts for the new budget year. A forecasted budget is prepared and each department prepares a budget for the codes they are responsible for. The various departments are: the Superintendent's Office, the Office of Administrative Services, Special Education, Operations & Maintenance, Transportation, Student Services, Staff Services, Curriculum Development Humanities and Math, Science and Technology, Elementary Education, Human Resources, the Principals' Building Budgets and the Business Office. The forecasted budget is modified for any changes at this point to establish the final budget numbers. The Districts goal was to budget as much to the buildings as possible based on historical expenditures and awareness of the staff involved in that budget area. To prepare for the 22-23 budget the Business Office continued to reinforce the change in methodology/process to budget by building. Budget codes were previously added to the District's chart of accounts to accommodate allocations to 12 buildings. The District has 8 elementary schools, 4 middle schools and the high school. The elementary buildings are K-2 or 3-5, the middle schools are 6-8 and the high school is 9-12. The account codes that were affected are Administration, Teaching/Instructional, Instructional Media, Pupil Services and Special Ed. As we go through this Transparency reporting process, the chart of accounts is evolving each year in order to make the next year more seamless. All expenditures not easily tied to a building will be allocated by the projected enrollment for the buildings associated with the expenditures divided by the total enrollment for those buildings. Budget originators will prepare their budgets in this manner with some exceptions. The District has budget codes considered "District Wide" codes and these codes will be allocated to the buildings using projected enrollment for the Transparency Reporting or will be part of Part A. Most salary codes were also assigned to buildings including Teachers, Substitutes, Teacher Aides and Teacher Assistants. To eliminate manual procedures, every year the Special Aid is continuing to be improved in order to provide budget information by building.

B. There is a Budget Advisory Team assembled every year by the Superintendent and throughout the Budget Development process, it meets on a weekly basis. The Budget Advisory Team is comprised of a mix of Administration and District office staff. There are some Principals, the Treasurer and Deputy Treasurer from the Business Office staff, all Directors and Executive Directors, Teachers, the Union President, and more stakeholders. When needed, individual budget meetings with Departments, Administrators or BOCES meetings also occur. Schools are allocated funds based on need, program and student enrollment. The Board of Education. has a higher-level role in the budget process. In late February, the BOE will be presented with the recommended budget and that they can review and ask questions about. From this point onward up through completion, all changes to the budget are summarized and presented to the BOE. If a deeper dive into the budget is requested by the BOE, workshops are conducted. The Special Ed Executive Director and the two Special Ed. Directors would assist the Principals as representatives of the needs of all students in each building.

C. Staffing levels and placements as of December 31 are provided by Human Resources for the 22-23 budget. This includes the school and department location, base salary and any longevity pay and stipends. Where applicable, the new budget increases salaries based on Bargaining Unit contractual increases for each respective settled Union contract.

Special Education staffing is determined by the Executive Director of Special Education and allocated to schools based on the number of special needs students per building and services required (IEP related services, physical accommodations, individualized transportation, special meal requirements, etc.). Allocation of Special Education, Teaching Assistants, Speech, OT/PT, Counselors, AIS, and Reading, etc. is based on needs assessments performed. Some buildings will have more OT/PT or Counselors and some may have more sections of Speech, AIS, etc. Staffing will be planned based on the student needs counts rather than a straight per-pupil number.

Benefits are based on estimated contribution rates received for TRS and ERS. Estimated increases for workers compensation, life insurance, unemployment insurance, and disability insurance. Projections of health insurance, dental insurance and prescription drugs provided by the District's health insurance consultants. Enrollments used in the allocations were based on our most recent enrollment projection model. The district's budgeting model needed to take into consideration the 22-23 redistricting and closing/opening of a building. The enrollment model was used to calculate the individual building enrollments. Adjustments were made to compensate for students coming into Kindergarten. During budget development, the buildings are allocated a set amount for that budget year. Principals receive a per-pupil allocation that they can use at their discretion to buy materials, supplies, equipment, or minor contractual expenditures. The per-pupil allocations are based on Building, ELL, and Students with Disabilities enrollment. We also have an Administrative level that is District Wide and they budget funds for Professional Development, Curriculum Development, etc. and at times, at their discretion use some budgeted funds in the buildings.

Additionally, with the recent multi-year stimulus funds under ARPA & CRRSSA, there were sizeable increases in spending regarding improving and increasing access to technology, mental health services and to address learning loss. These funds were allocated by multiple District Office personnel, including the Superintendent, Deputy Superintendent, multiple Executive Directors as well as other individuals in the Business Office to address these issues. Multiple enrollment demographic

populations affected the different components of each funding source, including free-reduced price lunch, Special Education and English Language Learners, as well as overall enrollment.

If applicable, is there anything unique about certain schools which explain why per pupil spending at these locations may be significantly higher/lower than the district average?

The differences in per-pupil cost from building to building can vary for many reasons.

- One of the most influential factors that create differences among the District's buildings is the salaries and benefits allocated to the buildings. Buildings that have more senior staff will have higher salary and benefit costs. Buildings that do not retain the senior staff will have a higher percentage of newer staff year over year lowering the building's salary and benefit costs.
- Another important factor to consider is the District's grants. All buildings are affected differently by grant funding depending on the grant and the targeted students it is to be used for. In our 22-23 budget our Title I funds will be allocated based on a weighted score taking into account ELA, Math and Free and Reduced lunch data. So more of the approximate 1.117M for Title I will go to the higher needs buildings affecting the per-pupil amount. In 22-23, 6 of our 8 elementary buildings were designated Title I buildings.
- The District planned for a redistricting of all of the K-6 and 7-8 buildings for 2022-23 school year. Students will now be attending schools based on quadrant within the district. Each quadrant has one K-2, 3-5 and 6-8 school. This required the district to use projections to create budgets per building for staffing and students. In this redistricting plan it also including the closure of one K-6 building and the opening of another 6-8 building. Requiring additional projections for budgeting purposes.
- Title III ELL & Immigrant grants were allocated based on the buildings that had estimated enrollments for these students. These funds went to 7 buildings.

Several of our schools have extra staffing for specialized programs for autism and physical and developmental disabilities. Both Elmcrest and Morgan Road Elementary Schools host programs for elementary students that need the staffing for physical and developmental disabilities. Willowfield Elementary School and Morgan Road Elementary hosts programs for students with Autism and both Soule Road Middle and Liverpool High Schools host both types of programs at their respective levels.

If applicable, describe any items which the district feels are anomalous in nature and require additional description.

For the 2022-2023 school year the district will be structured differently K-8. Liverpool Central School District has redistricted and created quadrants to address declining enrollment and create more efficiencies within the district. Within each quadrant there will be a K-2 building, a 3-5 building, and a 6-8 building. The district also closed one of the elementary buildings and created an addition middle school. Budgeting for this shift caused the district to use different projections than previously used for staffing, students and programing. Allocations, staffing, and enrollment will appear to look differently compared to the 2021-22 Transparency report due to these changes made in the district.

New York State Report Cards 2021-2022

The New York State Report Card is an important part of the Board of Regents' effort to raise learning standards for all students. It provides information to the public on school/district staff, students, and measures of school and district performance as required by the Every Student Succeeds Act (ESSA). Knowledge gained from the report card on a school's or district's strengths and weaknesses can be used to improve instruction and services to students. Click on the links below to view each report card.

[Liverpool Central School District 2021-2022 Report Card](#)

[Chestnut Hill Elementary 2021-2022 Report Card](#)

[Donlin Drive Elementary 2021-2022 Report Card](#)

[Elmcrest Elementary 2021-2022 Report Card](#)

[Liverpool Elementary 2021-2022 Report Card](#)

[Long Branch Elementary 2021-2022 Report Card](#)

[Morgan Road Elementary 2021-2022 Report Card](#)

[Nate Perry Elementary 2021-2022 Report Card](#)

[Soule Road Elementary 2021-2022 Report Card](#)

[Willow Field Elementary 2021-2022 Report Card](#)

[Chestnut Hill Middle 2021-2022 Report Card](#)

[Liverpool Middle 2021-2022 Report Card](#)

[Morgan Road Middle 2021-2022 Report Card](#)

[Soule Road Middle 2021-2022 Report Card](#)

[Liverpool High School 2021-2022 Report Card](#)