GOUVERNEUR CENTRAL SCHOOL DISTRICT

BOE Adopted Budget

FOR DEVELOPMENT OF
THE PROPOSED 2021-2022 BUDGET

FOR PRESENTATION TO THE BOARD OF EDUCATION

April 19, 2021

TABLE OF CONTENTS

ITEM	PAGE
About this Document	1
Description of Three-Part Budget Format	2
Summary of 2021-2022 Budget Discussion Document By Account Codes	3
Detailed 2021-2022 Proposed Appropriations in Comparison with the 2020-2021 Actual Appropriations	
Support & Administrative Services	4 - 8
Program	9 - 15
Capital	16 - 18
Proposed General Fund Revenues for Fiscal Year 2021-2022	19

ABOUT THIS DOCUMENT

This document is a discussion document presented by the Superintendent of Schools and is designed to give the Board of Education an understanding of our budget.

As we discuss and review this document, please keep the following in mind:

→ Total Budget = $39,960,574 which is an increase 6.42% = $2,410,574

→ Total Salaries have increased 4.48% due to replacements due to retirements; annual raises; and new positions

→ Employee Benefits have increased 12.05%, due to increases in retirement rates; increase in health insurance costs due to premium increases and positions added.

→ Equipment purchases total $663,915, including 4 buses ($474,500) and department requests ($189,415).

→ The following adjustments have been incorporated in this document:

Add Transfer to Capital Fund - HS window project	1,000,000
Strategic Plan needed	$10,000
Required Continuing Disclosures related to district bonds	5,000
Reduction in number of buses purchasing	(100,500)
Add Summer School Transportation	44,500
Add Building Condition Survey - required every 5 years	56,800
Add for COVID supplies	35,000
Increase to Tuition Paid to Other Districts	300,000
Add Elementary Assistant Principal	107,922
Replace/Reconfigure CSE Chair due to retirement	36,463
Replace 2 Elementary Teaching retirements	28,872
Add 4 Placeholders for possible needs	370,292
Add 2 FTE Speech Teachers	185,147
Add 1 FTE LPN	60,171
Reduction in Health Insurance Administration	(22,560)
Implement electronic process for records Filebound	3,500
Increase in students participating in Ag Academy	36,000
Total Estimated Costs for New Positions/Programs/Costs	**$2,156,607**

→ The district is appropriating fund balance and using reserves to minimize the increase to the tax levy.

→ Tax Levy Increase of 2.94% = $190,677
The maximum allowable tax cap for the District is 2.94% = $190,677

The highlights of significant changes will be outlined in the Superintendent of Schools' Discussion.

GOUVERNEUR CENTRAL SCHOOL DISTRICT

2021-2022 PROPOSED BUDGET

This budget is presented in three parts, as per Sections 207 and 2601-a of the Education Law and as amended by Section 15 of Chapter 171 of the Laws of 1996.

Administrative Component Includes:

Board of Education; district clerk; district meeting; chief school administrator; business administration; auditing; treasurer; tax collector; purchasing; fiscal agent fees; legal services, except those relating to the program component; personnel services; records management; public information services; curriculum development and supervision; research; planning and evaluation; supervision – regular school; supervision – special schools; central data processing; central printing and mailing; central storeroom; special items; judgments and claims; and employee benefits attributable to salaries included in this component.

Capital Component Includes:

Operation and maintenance of buildings; school bus purchase; debt service; transfers to capital and debt service funds; tax certiorari; judgments and claims; and employee benefits attributable to salaries included in this component. Also includes a $1,000,000 Transfer to Capital Fund to be used to complete a window replacement project at the High School.

Program Component Includes:

In-service training instruction; teaching – regular school; programs for students with disabilities; occupational education; teaching – special schools; school library and audiovisual; educational television; computer-assisted instruction; attendance; guidance; health services; psychological services; social work services; pupil personnel services; co-curricular activities; interscholastic athletics; district transportation services (excluding bus purchase); contract transportation; recreation; youth programs; civic activities; employee benefits attributable to salaries included in this component; transfers to school lunch and special aid funds; and legal services relating to the program component. A one-year contract extension for transportation is included in the 21-22 proposed budget in the amount of $1,926,816.

Summary of Components for the 2021-2022 Proposed Budget:

	2020-21 Approved Budget	2021-22 Proposed Budget	Increase or (Decrease)
Administrative	$4,683,888	$4,938,691	$254,803
Program	24,630,178	26,036,799	1,406,621
Capital	8,235,934	8,985,084	749,150
Totals	$37,550,000	$39,960,574	$2,410,574

GOUVERNEUR CENTRAL SCHOOL DISTRICT

SUMMARY OF 2021-2022
BUDGET DISCUSSION DOCUMENT

April 19, 2021

Account Codes & Description		2020-21 Budget	2021-22 Budget	2021-22 (+ or -)
1000-1099	Board of Education	$28,550	$38,515	$9,965
1200-1299	Central Administration	237,384	239,250	1,866
1300-1399	Finance	411,431	408,146	(3,285)
1400-1499	Staff	383,514	366,910	(16,604)
1600-1699	Central Services	815,150	769,565	(45,585)
1900-1998	Special Items	1,228,519	1,343,281	114,762
2000-2099	Curric. Dev., Instr. & Admin	835,740	888,024	52,284
9000-9098	Employee Benefits	743,600	885,000	141,400
	TOTAL SUPPORT & ADMIN.	**$4,683,888**	**$4,938,691**	**$254,803**
1400-1499	Staff	$37,500	$37,500	$0
2000-2099	Improvement	208,000	148,500	(59,500)
2100-2199	Teaching Reg. Schools	7,174,164	7,163,401	(10,763)
2200-2279	Students w/Disabilities	4,393,271	4,977,535	584,264
2280-2299	Occupational Education	1,303,930	1,303,021	(909)
2300-2399	Teaching Spec. Schools	22,740	0	(22,740)
2600-2699	Instructional Media	1,035,697	1,049,365	13,668
2800-2899	Pupil Services	1,432,532	1,475,020	42,488
5500-5999	Pupil Transportation	2,439,594	2,456,945	17,351
8000-8999	Census	0	0	0
9000-9098	Employee Benefits	6,500,750	7,323,512	822,762
9900-9959	Transfers to Special Aid	82,000	102,000	20,000
	TOTAL PROGRAM	**$24,630,178**	**$26,036,799**	**$1,406,621**
1600-1699	Central Services	$2,434,784	$2,528,865	$94,081
1900-1998	Special Items	1,000	1,000	0
5500-5999	Pupil Transportation	575,000	504,500	(70,500)
9000-9098	Employee Benefits	1,135,150	1,181,000	45,850
9700-9898	Debt Service	4,090,000	3,769,719	(320,281)
9900-9959	Transfer to Capital Fund	0	1,000,000	1,000,000
	TOTAL CAPITAL	**$8,235,934**	**$8,985,084**	**$749,150**
	TOTAL GENERAL FUND	**$37,550,000**	**$39,960,574**	**$2,410,574**

GOUVERNEUR CENTRAL SCHOOL DISTRICT
Detailed 2021-2022 Proposed Appropriations
In Comparison with the 2020-2021 Actual Appropriations

SUPPORT AND ADMINISTRATIVE SERVICES BUDGET

Account Codes & Description		Adopted 2020-21 Budget	Proposed 2021-22 Budget	Increase or (Decrease)
1000	BOARD OF EDUCATION			
1010	B.O.E., Contractual Expense	13,500	23,500	10,000
	B.O.E., BOCES Services	3,500	3,590	90
	B.O.E., Supplies & Materials	300	0	(300)
1040	District Clerk, Non-instructional Salary	6,000	6,175	175
	District Clerk, Contractual Expense	1,750	1,750	0
1060	District Meeting, Contractual Expense	3,500	3,500	0
1099	**Total Board of Education**	**$28,550**	**$38,515**	**$9,965**
1200	CENTRAL ADMINISTRATION			
1240	C.S.A., Salaries	160,684	160,000	(684)
	C.S.A., Non-Instructional Salary	66,100	68,150	2,050
	C.S.A., Equipment	2,500	3,000	500
	C.S.A., Contractual Expense	7,500	7,500	0
	C.S.A., Supplies & Materials	600	600	0
1299	**Total Central Administration**	**$237,384**	**$239,250**	**$1,866**

SUPPORT AND ADMINISTRATIVE SERVICES BUDGET (CONTINUED)

Account Codes & Description		Adopted 2020-21 Budget	Proposed 2021-22 Budget	Increase or (Decrease)
1300	FINANCE			
1310	B.A., Non-Instructional Salary	246,360	219,049	(27,311)
	B.A., Equipment	2,800	2,800	0
	B.A., Contractual Expense	42,000	45,000	3,000
	B.A., Supplies & Materials	1,500	2,500	1,000
	B.A., BOCES Services	18,000	23,045	5,045
1320	Auditing, Salary	2,500	2,500	0
	Auditing, Contractual Expense	21,500	13,500	(8,000)
	Auditing, BOCES Services	5,000	0	(5,000)
1325	Treasurer, Non-Instructional Salary	57,200	77,450	20,250
	Treasurer, Equipment	0	2,000	2,000
	Treasurer, Contractual Expense	2,200	3,000	800
	Treasurer, Supplies & Materials	300	500	200
1330	Tax Collector, Non-Instructional Salary	0	4,635	4,635
	Tax Collector, Contractual Expense	3,600	100	(3,500)
1345	Purchasing, Contractual Expense	500	200	(300)
	Purchasing, BOCES Services	4,971	3,867	(1,104)
1380	Fiscal Agent, Contractual Expense	3,000	8,000	5,000
1399	**Total Finance**	**$411,431**	**$408,146**	**($3,285)**
1400	STAFF			
1420	Legal, Contractual Expense	37,500	37,500	0

SUPPORT AND ADMINISTRATIVE SERVICES BUDGET (CONTINUED)

Account Codes & Description		Adopted 2020-21 Budget	Proposed 2021-22 Budget	Increase or (Decrease)
1430	Personnel, Contractual Expense	12,000	12,000	0
	Personnel, Supplies	1,000	0	(1,000)
	Personnel, BOCES Services	72,000	72,000	0
1430	BOCES Services, WC Administration	35,148	35,744	596
	BOCES Services, Health Ins Administration	185,716	163,156	(22,560)
	BOCES Services, Flex Plan Administration	1,200	1,352	152
1460	Records Management , Non-Instruct. Salaries	10,100	13,318	3,218
	Records Management, Contractual	2,000	1,500	(500)
	Records Management, Supplies	500	400	(100)
	Records Management, BOCES Services	7,000	10,500	3,500
1480	Public Information, Salaries	4,350	4,440	90
	Public Information, BOCES Services	15,000	15,000	0
1499	**Total Staff**	**$383,514**	**$366,910**	**($16,604)**
1600	CENTRAL SERVICES			
1670	Cent. Printing & Mail., Non-Instructional Sal.	52,750	55,565	2,815
	Cent. Printing & Mail., Contractual Expense	31,000	29,000	(2,000)
	Cent. Printing & Mail., Supplies & Materials	65,000	65,000	0
1680	Cent. Data Processing, Contractual Expense	1,400	0	(1,400)
	Cent. Data Processing, BOCES Services	665,000	620,000	(45,000)
1699	**Total Central Services**	**$815,150**	**$769,565**	**($45,585)**

SUPPORT AND ADMINISTRATIVE SERVICES BUDGET (CONTINUED)

Account Codes & Description		Adopted 2020-21 Budget	Proposed 2021-22 Budget	Increase or (Decrease)
1900	SPECIAL ITEMS			
1910	Unallocated Insurance	105,000	95,000	(10,000)
1920	School Association Dues	3,500	3,500	0
1981	Administrative Charges, BOCES (Other)	1,120,019	1,244,781	124,762
1998	**Total Special Items**	**$1,228,519**	**$1,343,281**	**$114,762**
2000	CURRICULUM DEVELOPMENT, INSTRUCTION & ADMINISTRATION			
2010	Curriculum Development, Salaries	28,500	28,500	0
	Curriculum Development, Equipment	0	0	0
	Curriculum Development, Contractual Exp.	0	0	0
	Curriculum Development, Supplies and Mat'ls	2,000	2,000	0
2020	Supervision Reg. Sch., Instructional Salary	449,550	529,200	79,650
	Supervision Reg. Sch., Non-Instruct. Sal.	324,800	304,450	(20,350)
	Supervision Reg. Sch., Equipment K-12	0	0	0
	Supervision Reg. Sch., Equipment	6,250	3,000	(3,250)
	Supervision Reg. Sch., Contract. Exp. K-12	13,640	8,790	(4,850)
	Supervision Reg. Sch., Supp. & Mat. K-12	11,000	12,084	1,084
2099	**Total Curriculum Development, Instruction & Administration**	**$835,740**	**$888,024**	**$52,284**

SUPPORT AND ADMINISTRATIVE SERVICES BUDGET (CONTINUED)

Account Codes & Description		Adopted 2020-21 Budget	Proposed 2021-22 Budget	Increase or (Decrease)
9000	EMPLOYEE BENEFITS			
9010	State Retirement	82,000	120,000	38,000
9020	Teacher Retirement	105,600	122,500	16,900
9030	Social Security	106,250	115,000	8,750
9040	Worker's Compensation	8,000	8,500	500
9050	Unemployment Benefits	0	0	0
9060	Hospital/Medical/Dental Insurance	441,750	519,000	77,250
9098	**Total Employee Benefits**	**$743,600**	**$885,000**	**$141,400**
	TOTAL SUPPORT & ADMINISTRATIVE SERVICES	**$4,683,888**	**$4,938,691**	**$254,803**

GOUVERNEUR CENTRAL SCHOOL DISTRICT
Detailed 2021-2022 Proposed Appropriations
In Comparison with the 2020-2021 Actual Appropriations

PROGRAM BUDGET

Account Codes & Description		Adopted 2020-21 Budget	Proposed 2021-22 Budget	Increase or (Decrease)
1400	STAFF			
1420	Legal, Contractual Expense	37,500	37,500	0
1499	**Total Staff**	**$37,500**	**$37,500**	**$0**
2000	IMPROVEMENT			
2070	In-service Training, Instructional Salary	24,500	24,500	0
	In-service Training, Instruct., Contractual Exp.	26,900	28,300	1,400
	In-service Training, BOCES	150,000	90,000	(60,000)
	In-service Training, Supplies & Materials	6,600	5,700	(900)
2099	**Total Improvement**	**$208,000**	**$148,500**	**($59,500)**
2100	TEACHING REGULAR SCHOOL			
2110	Teacher Salaries, K-12	6,097,500	6,267,762	170,262
	Substitute Teacher Salaries	220,000	220,000	0
	Non-Instructional Salaries	171,750	148,000	(23,750)
	Equipment, K-12	62,750	38,398	(24,352)
	Contractual Expense, K-12	33,200	30,875	(2,325)
	Tuition, K-12	55,000	55,000	0
	Textbooks, K-12	109,581	93,594	(15,987)

PROGRAM BUDGET (CONTINUED)

Account Codes & Description		Adopted 2020-21 Budget	Proposed 2021-22 Budget	Increase or (Decrease)
2100	TEACHING REGULAR SCHOOL (CONTINUED)			
2110	BOCES Services	327,500	244,000	(83,500)
	Supplies & Materials, K-12	96,883	65,772	(31,111)
2199	**Total Teaching Regular School**	**$7,174,164**	**$7,163,401**	**($10,763)**
2200	SPECIAL APPORTIONMENT PROGRAMS Students With Disabilities (S W D)			
2250	S W D, Instructional Salary	1,273,351	1,471,750	198,399
	S W D, Non-Instructional Salary	651,150	757,525	106,375
	S W D, Equipment	12,000	4,000	(8,000)
	S W D, Contractual Expense	404,500	404,300	(200)
	S W D, Tuition	175,000	475,000	300,000
	S W D, BOCES Services	1,780,000	1,780,000	0
	S W D, Supplies & Materials	27,994	13,760	(14,234)
2259	ELL, Instructional Salaries	66,776	68,700	1,924
	ELL, Contractual	2,000	2,000	0
	ELL, Supplies & Materials	500	500	0
2279	**Total Special Apportionment Programs**	**$4,393,271**	**$4,977,535**	**$584,264**
2280	OCCUPATIONAL EDUCATION			
2280	Occupational Education, BOCES Services	1,303,930	1,303,021	(909)
2299	**Total Occupational Education**	**$1,303,930**	**$1,303,021**	**($909)**

PROGRAM BUDGET (CONTINUED)

Account Codes & Description		Adopted 2020-21 Budget	Proposed 2021-22 Budget	Increase or (Decrease)
2300	TEACHING SPECIAL SCHOOLS (CONTINUED)			
2320	Summer School, Instructional Salary	15,000	0	(15,000)
	Summer School, Non-Instruct. Salary	5,540	0	(5,540)
	Summer School, Contractual Expense	1,200	0	(1,200)
	Summer School, Supplies & Materials	1,000	0	(1,000)
2399	**Total Teaching Special Schools**	**$22,740**	**$0**	**($22,740)**
2600	INSTRUCTIONAL MEDIA			
2610	School Library & AV, Instructional Salary	123,525	126,855	3,330
	School Library & AV, Non-Instructional Sal.	51,780	53,080	1,300
	School Library & AV, Contract. Exp., K-12	2,100	975	(1,125)
	School Library, Library Loan Program	12,460	10,006	(2,454)
	School Library & AV, BOCES Services	176,000	150,000	(26,000)
	School Library & AV, Supp. & Matrls., K-12	4,150	5,100	950
2630	Computer Assisted Instruction, Inst. Sal.	137,350	139,900	2,550
	Computer Assisted Instruction, Hardware	7,650	22,217	14,567
	Computer Assisted Instruction, Contract. Exp.	43,000	20,000	(23,000)
	Computer Assisted Instruction, BOCES	387,200	430,000	42,800

PROGRAM BUDGET (CONTINUED)

Account Codes & Description		Adopted 2020-21 Budget	Proposed 2021-22 Budget	Increase or (Decrease)
2600	INSTRUCTIONAL MEDIA (CONTINUED)			
2630	Computer Assisted Instruction, Software	73,482	66,732	(6,750)
	Computer Assisted Instruction, Supp. & Mat.	17,000	24,500	7,500
2699	**Total Instructional Media**	**$1,035,697**	**$1,049,365**	**$13,668**
2800	PUPIL SERVICES			
2805	Attendance, Non-Instruct. Salary	22,300	22,400	100
2810	Guidance, Instructional Salary	239,200	248,600	9,400
	Guidance, Non-Instructional Salary	101,100	125,025	23,925
	Guidance, Equipment	3,000	3,000	0
	Guidance, Contractual Expense	2,500	2,500	0
	Guidance, Supplies & Materials, K-12	3,600	3,600	0
	Guidance, BOCES Services	1,500	1,500	0
2815	Health Services, Non-Instructional Salary	272,500	304,075	31,575
	Health Services, Equipment	3,500	3,500	0
	Health Services, Contractual Expense	52,000	52,000	0
	Health Services, Student Accident Ins.	35,000	27,500	(7,500)
	Health Services, Supplies & Mat.	7,725	5,045	(2,680)

PROGRAM BUDGET (CONTINUED)

Account Codes & Description		Adopted 2020-21 Budget	Proposed 2021-22 Budget	Increase or (Decrease)
2800	PUPIL SERVICES (CONTINUED)			
2820	Psychological Services, Instructional Salary	55,000	56,500	1,500
	Psychological Services, Contractual Exp.	3,600	1,500	(2,100)
	Psychological Services, Supplies & Mat'ls	4,500	200	(4,300)
2825	Social Worker, Instructional Salary	149,250	153,600	4,350
	Social Worker, Contractual Expense	4,000	4,000	0
	Social Worker, Supplies & Mat.	3,000	3,000	0
2850	Co-Curricular, Instructional Salaries	62,000	65,000	3,000
	Co-Curricular, Equipment	0	2,500	2,500
	Co-Curricular, Contractual Expense	3,000	8,550	5,550
	Co-Curricular, Supplies and Materials	12,600	9,300	(3,300)
2855	Interscholastic Athletics, Instruct. Salary	188,600	182,250	(6,350)
	Interscholastic Athletics, Non-Instrct. Salary	34,325	33,500	(825)
	Interscholastic Athletics, Equipment	5,000	10,000	5,000
	Interscholastic Athletics, Contractual Exp.	91,324	90,324	(1,000)
	Interscholastic Athletics, BOCES	23,500	22,500	(1,000)
	Interscholastic Athletics, Supplies & Mat'ls	48,908	33,551	(15,357)
2899	**Total Pupil Services**	**$1,432,532**	**$1,475,020**	**$42,488**

PROGRAM BUDGET (CONTINUED)

Account Codes & Description		Adopted 2020-21 Budget	Proposed 2021-22 Budget	Increase or (Decrease)
5500	PUPIL TRANSPORTATION			
5510	Transportation, Non-Instructional Salaries	50,909	53,810	2,901
	Transportation, Contractual Expense	60,000	45,000	(15,000)
	Transportation, Insurance, Fleet	38,500	30,000	(8,500)
	Transportation, Supplies - Miscellaneous	7,000	7,000	0
	Transportation, Supplies -Diesel Fuel/Gasoline	225,000	218,879	(6,121)
	Transportation, Supplies -Tires	20,000	20,000	0
	Transportation, BOCES Services	4,950	4,736	(214)
5530	Bus Garage, Contractual	7,500	7,500	0
	Bus Garage, Natural Gas	10,500	15,000	4,500
	Bus Garage, Electricity	12,000	10,000	(2,000)
	Bus Garage, Telephone	900	650	(250)
	Bus Garage, Insurance	5,350	5,750	400
	Bus Garage, Water & Sewer	6,000	5,000	(1,000)
	Bus Garage, Supplies & Materials	5,000	4,000	(1,000)
5540	Contract Transportation	1,985,985	2,029,620	43,635
5999	**TOTAL TRANSPORTATION**	**$2,439,594**	**$2,456,945**	**$17,351**

PROGRAM BUDGET (CONTINUED)

Account Codes & Description		Adopted 2020-21 Budget	Proposed 2021-22 Budget	Increase or (Decrease)
	PROGRAM BUDGET (CONTINUED)			
9000	EMPLOYEE BENEFITS			
9010	State Retirement	263,250	316,200	52,950
9020	Teacher Retirement	774,400	878,161	103,761
9030	Social Security	778,750	834,419	55,669
9040	Worker's Compensation	25,100	30,000	4,900
9050	Unemployment Benefits	30,000	25,000	(5,000)
9060	Hospital/Medical/Dental Insurance	4,599,250	5,214,732	615,482
9089	Other Benefits	30,000	25,000	(5,000)
9098	**TOTAL EMPLOYEE BENEFITS**	**$6,500,750**	**$7,323,512**	**$822,762**
9900	INTERFUND TRANSFERS			
9901	Transfer to School Lunch	2,000	2,000	0
	Transfer to Special Aid	80,000	100,000	20,000
9959	**TOTAL INTERFUND TRANSFERS**	**$82,000**	**$102,000**	**$20,000**
	TOTAL PROGRAM	**$24,630,178**	**$26,036,799**	**$1,406,621**

GOUVERNEUR CENTRAL SCHOOL DISTRICT
Detailed 2021-2022 Proposed Appropriations
In Comparison with the 2020-2021 Actual Appropriations

CAPITAL BUDGET

Account Codes & Description		Adopted 2020-21 Budget	Proposed 2021-22 Budget	Increase or (Decrease)
1600	CENTRAL SERVICES			
1620	Operations, Non-Instructional Salary	886,300	881,500	(4,800)
	Operations, Equipment	10,000	5,000	(5,000)
	Operations, Natural Gas	145,000	146,000	1,000
	Operations, Electricity	170,000	168,000	(2,000)
	Operations, Telephone	5,000	5,000	0
	Operations, Water & Sewer	89,000	90,000	1,000
	Operations, Contractual Expense, Other	82,000	82,000	0
	Operatons, Contractual, SRO	2,550	1,000	(1,550)
	Operations, Insurance, Vehicles	6,000	6,000	0
	Operations, BOCES Service	74,000	74,000	0
	Operations, Supplies & Materials	124,234	178,250	54,016
1621	Maintenance, Non-Instructional Salary	431,200	433,315	2,115
	Maintenance, Equipment	60,000	60,000	0
	Maintenance, Contractual Expense	234,500	291,300	56,800
	Maintenance, BOCES Services	17,000	17,000	0
	Maintenance, Supplies & Materials	98,000	90,500	(7,500)
1699	**Total Central Services**	**$2,434,784**	**$2,528,865**	**$94,081**

CAPITAL BUDGET (CONTINUED)

Account Codes & Description		Adopted 2020-21 Budget	Proposed 2021-22 Budget	Increase or (Decrease)
1900	SPECIAL ITEMS			
1964	Refund of Real Property Tax	1,000	1,000	0
1998	**Total Special Items**	**$1,000**	**$1,000**	**$0**
5500	PUPIL TRANSPORTATION			
5510	Transportation, Bus & Equipment Purchases	575,000	504,500	(70,500)
5999	**Total Pupil Transportation**	**$575,000**	**$504,500**	**($70,500)**
9000	EMPLOYEE BENEFITS			
9010	State Retirement	189,750	213,000	23,250
9030	Social Security	110,000	115,000	5,000
9040	Worker's Compensation	105,400	59,500	(45,900)
9050	Unemployment Benefits	5,000	10,000	5,000
9060	Hospital/Medical/Dental Insurance	725,000	778,500	53,500
9089	Other Benefits	0	5,000	5,000
9098	**Total Employee Benefits**	**$1,135,150**	**$1,181,000**	**$45,850**
9700	DEBT SERVICE			
9711	Principal, Serial Bond, School Construction	2,795,000	2,675,000	(120,000)
	Interest, Serial Bond, School Construction	1,295,000	1,094,719	(200,281)
9898	**Total Debt Service**	**$4,090,000**	**$3,769,719**	**($320,281)**

CAPITAL BUDGET (CONTINUED)

Account Codes & Description		Adopted 2020-21 Budget	Proposed 2021-22 Budget	Increase or (Decrease)
9900	INTERFUND TRANSFERS			
9901	Transfer to Capital Fund	0	1,000,000	1,000,000
9959	**TOTAL INTERFUND TRANSFERS**	**$0**	**$1,000,000**	**$1,000,000**
	TOTAL CAPITAL	**$8,235,934**	**$8,985,084**	**$749,150**
	TOTAL OF ALL BUDGETS :	***$37,550,000***	***$39,960,574***	***$2,410,574***

PROPOSED GENERAL FUND REVENUES
FOR FISCAL YEAR 2021-2022

SOURCE

LOCAL SOURCES			
Real Property Tax Items (excludes levy)	$61,429		
Charges for Services	69,000		
Use of Money and Property	6,250		
Sale of Property & Compensation for Loss	1,000		
Miscellaneous Revenues	250,000		
Total Local & Misc. Sources		**$387,679**	
STATE, FEDERAL & INTERFUND SOURCES			
Foundation, Excess Cost, Lottery Aids	$26,055,284		
B.O.C.E.S. Aid	2,509,778		
Federal Aid	0		
Interfund Transfer for Debt Service	456,871		
Total State, Federal & Interfund Sources		**$29,021,933**	
APPROPRIATED FUNDS TO REDUCE LEVY			
Appropriated Fund Balance	$3,260,574		
Reserve Fund for ERS Retirement Contribution	55,000		
Reserve Fund for Employee Benefits	12,359		
Reserve for Unemployment Insurance	29,700		
Reserve for Sale of Fowler	32,000		
Capital Reserve - Buses	474,500		
Total Appropriated Funds to Reduce Levy		**$3,864,133**	
TOTAL REVENUES BEFORE TAXES			**$33,273,745**
REAL PROPERTY TAX LEVY ***(2.94% Increase)***			**$6,686,829**
TOTAL ESTIMATED REVENUES			**$39,960,574**