# 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

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## 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** |