

GOUVERNEUR CENTRAL SCHOOL DISTRICT

THE BOARD ADOPTED PROPOSED 2023-2024 BUDGET

FOR PRESENTATION TO THE VOTERS OF THE GOUVERNEUR CSD

BUDGET VOTE MAY 16, 2023

TABLE OF CONTENTS

<u>ITEM</u>	<u>PAGE</u>
About this Document	1
Description of Three-Part Budget Format	2
Summary of 2023-2024 Budget Discussion Document By Account Codes	3
Detailed 2023-2024 Proposed Appropriations in Comparison with the 2022-2023 Actual Appropriations	
Support & Administrative Services	4 - 6
Program	7 - 11
Capital	12 - 13
Proposed General Fund Revenues for Fiscal Year 2023-2024	14

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 = \$42,635,420 which is an increase 3.19% = \$1,318,413

- Staffing = \$14,799,526; a 4.85% increase = \$685,247 - Replace HS AP/AD with F/T HS AP and F/T AD; Add staffing for 1 12:1:1 classroom; Add Keyboard Specialist at Elementary School; Replace 2 teacher retirements; Reduce 1 position in the Business Office

- Employee Benefits = \$10,134,539, a 2.97% increase = \$292,039 - Increase in Health Insurance premiums and decrease in rates for ERS and TRS expense and Medicare reimbursements

- BOCES = \$6,480,863, a 0.03% decrease = (\$1,756) - Second year of transition to SLL BOCES IT services has resulted in a decrease in cost; add Cooperative Business Office Services; reduction in software purchases; addition of voting service

- Equipment purchases = \$689,280, a 18.75% decrease = (\$159,034), includes purchase of 1 bus and replacement of stop arm cameras; and department requests

- Other Items
 - F/T HS AP and F/T AD, replaces Shared HS AP and AD 140,499
 - Add new 12:1:1 Classroom - Teacher and Teaching Assistant 160,550
 - Elimination of Business Manger position, replaced by CBO service plus transition hours (26,415)
 - Continuation of 3 Cleaner Substitutes 114,800
 - Keyboard Specialist position added to Elementary School 68,448
 - Estimated increases in tutoring costs due to new legislation 90,000
 - Reduction in estimate of diesel and gasoline costs (95,000)
 - Transfer to Capital Fund - Capital Project at MS for paving, lighting; sidewalks, and some interior work 1,200,000

- The district is appropriating fund balance and using reserves to minimize the increase to the tax levy in the amount of \$2,426,446

- Tax Levy = \$6,925,551, an increase of 2.04% = \$138,439
The maximum allowable tax cap for the District is 2.04%

- State Aid = \$32,277,260, a 7.3% increase = \$2,183,715

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

GOUVERNEUR CENTRAL SCHOOL DISTRICT

2023-2024 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. A cash capital project in the amount of \$1,200,000 is included in this component. The scope of the project includes paving, lighting, sidewalks and some interior work at the Middle 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. The cost of the second year of a three-year transportation contract included in the 23-24 proposed budget is \$2,435,200.

Summary of Components for the 2023-2024 Proposed Budget:

	2022-23 <u>Approved Budget</u>	2023-24 <u>Proposed Budget</u>	Increase or <u>(Decrease)</u>
Administrative	\$4,700,567	\$4,660,041	(\$40,526)
Program	28,327,442	29,351,198	1,023,756
Capital	<u>8,288,998</u>	<u>8,624,181</u>	<u>335,183</u>
Totals	\$41,317,007	\$42,635,420	\$1,318,413

GOUVERNEUR CENTRAL SCHOOL DISTRICT
SUMMARY OF 2023-2024
FOR THE PRESENTATION TO THE BOE OF GOUVERNEUR CSD

April 3, 2023

<u>Account Codes & Description</u>	<u>2022-23 Budget</u>	<u>2023-24 Budget</u>	<u>2023-24 (+ or -)</u>
1000-1099 Board of Education	\$32,537	\$45,335	\$12,798
1200-1299 Central Administration	226,472	237,584	11,112
1300-1399 Finance	485,709	503,758	18,049
1400-1499 Staff	214,073	214,248	175
1600-1699 Central Services	441,000	166,150	(274,850)
1900-1998 Special Items	1,445,292	1,459,253	13,961
2000-2099 Curric. Dev., Instr. & Admin	917,234	1,092,325	175,091
9000-9098 Employee Benefits	938,250	941,388	3,138
TOTAL SUPPORT & ADMIN.	<u>\$4,700,567</u>	<u>\$4,660,041</u>	<u>(\$40,526)</u>
1400-1499 Staff	\$42,500	\$42,500	\$0
2000-2099 Improvement	164,775	249,950	85,175
2100-2199 Teaching Reg. Schools	7,513,057	7,888,066	375,009
2200-2279 Students w/Disabilities	5,403,842	5,655,400	251,558
2280-2299 Occupational Education	1,388,300	1,384,390	(3,910)
2300-2399 Teaching Spec. Schools	15,398	26,622	11,224
2600-2699 Instructional Media	1,359,704	1,305,213	(54,491)
2800-2899 Pupil Services	1,564,091	1,719,962	155,871
5500-5999 Pupil Transportation	3,135,275	2,975,294	(159,981)
7000-7999 Community Services	0	10,000	10,000
9000-9098 Employee Benefits	7,638,500	7,991,801	353,301
9900-9959 Transfers to Special Aid	102,000	102,000	0
TOTAL PROGRAM	<u>\$28,327,442</u>	<u>\$29,351,198</u>	<u>\$1,023,756</u>
1600-1699 Central Services	\$2,789,622	\$2,952,599	\$162,977
1900-1998 Special Items	1,000	1,000	0
5500-5999 Pupil Transportation	550,001	293,482	(256,519)
9000-9098 Employee Benefits	1,265,750	1,201,350	(64,400)
9700-9898 Debt Service	3,682,625	2,975,750	(706,875)
9900-9959 Transfer to Capital Fund	0	1,200,000	1,200,000
TOTAL CAPITAL	<u>\$8,288,998</u>	<u>\$8,624,181</u>	<u>\$335,183</u>
TOTAL GENERAL FUND	<u>\$41,317,007</u>	<u>\$42,635,420</u>	<u>\$1,318,413</u>

GOVERNEUR CENTRAL SCHOOL DISTRICT
Detailed 2023-2024 Proposed Appropriations
In Comparison with the 2022-2023 Actual Appropriations

SUPPORT AND ADMINISTRATIVE SERVICES BUDGET

<u>Account Codes & Description</u>	<u>Adopted 2022-23 Budget</u>	<u>Proposed 2023-24 Budget</u>	<u>Increase or (Decrease)</u>
1000 <u>BOARD OF EDUCATION</u>			
1010 B.O.E., Contractual Expense	16,000	17,275	1,275
B.O.E., BOCES Services	3,590	3,700	110
1040 District Clerk, Non-instructional Salary	7,697	8,086	389
District Clerk, Contractual Expense	1,750	1,750	0
1060 District Meeting, Contractual Expense	3,500	2,000	(1,500)
BOCES Services	0	12,524	12,524
1099 Total Board of Education	<u>\$32,537</u>	<u>\$45,335</u>	<u>\$12,798</u>
1200 <u>CENTRAL ADMINISTRATION</u>			
1240 C.S.A., Salaries	146,100	154,814	8,714
C.S.A., Non-Instructional Salary	69,272	72,770	3,498
C.S.A., Equipment	3,000	3,000	0
C.S.A., Contractual Expense	7,500	6,000	(1,500)
C.S.A., Supplies & Materials	600	1,000	400
1299 Total Central Administration	<u>\$226,472</u>	<u>\$237,584</u>	<u>\$11,112</u>
1300 <u>FINANCE</u>			
1310 B.A., Non-Instructional Salary	160,512	65,838	(94,674)
B.A., Equipment	2,800	2,800	0
B.A., Contractual Expense	46,050	44,500	(1,550)
B.A., Supplies & Materials	2,500	2,500	0
B.A., BOCES Services	180,000	279,755	99,755
1320 Auditing, Salary	2,750	2,750	0
Auditing, Contractual Expense	14,500	14,600	100
1325 Treasurer, Non-Instructional Salary	47,500	46,500	(1,000)
Treasurer, Equipment	2,000	2,000	0
Treasurer, Contractual Expense	3,000	3,000	0
Treasurer, Supplies & Materials	350	500	150

SUPPORT AND ADMINISTRATIVE SERVICES BUDGET (CONTINUED)

<u>Account Codes & Description</u>	<u>Adopted 2022-23 Budget</u>	<u>Proposed 2023-24 Budget</u>	<u>Increase or (Decrease)</u>
1300 FINANCE			
1330 Tax Collector, Non-Instructional Salary	9,800	10,177	377
Tax Collector, Contractual Expense	100	100	0
1345 Purchasing, Contractual Expense	200	200	0
Purchasing, BOCES Services	3,647	3,538	(109)
1380 Fiscal Agent, Contractual Expense	10,000	25,000	15,000
1399 Total Finance	<u>\$485,709</u>	<u>\$503,758</u>	<u>\$18,049</u>
1400 STAFF			
1420 Legal, Contractual Expense	42,500	42,500	0
1430 Personnel, Contractual Expense	12,000	14,700	2,700
Personnel, BOCES Services	80,000	80,000	0
1430 BOCES Services, WC Administration	25,874	24,084	(1,790)
BOCES Services, Flex Plan Administration	1,076	1,076	0
1460 Records Management , Non-Instruct. Salaries	17,609	16,488	(1,121)
Records Management, Contractual	1,500	1,500	0
Records Management, Supplies	400	400	0
Records Management, BOCES Services	8,500	8,500	0
1480 Public Information, Salaries	4,614	5,000	386
Public Information, BOCES Services	20,000	20,000	0
1499 Total Staff	<u>\$214,073</u>	<u>\$214,248</u>	<u>\$175</u>
1600 CENTRAL SERVICES			
1670 Cent. Printing & Mail., Non-Instructional Sal.	70,000	70,000	0
Cent. Printing & Mail., Contractual Expense	31,000	31,150	150
Cent. Printing & Mail., Supplies & Materials	65,000	65,000	0
1680 Cent. Data Processing, BOCES Services	275,000	0	(275,000)
1699 Total Central Services	<u>\$441,000</u>	<u>\$166,150</u>	<u>(\$274,850)</u>

SUPPORT AND ADMINISTRATIVE SERVICES BUDGET (CONTINUED)

<u>Account Codes & Description</u>	Adopted 2022-23 Budget	Proposed 2023-24 Budget	Increase or (Decrease)
1900 <u>SPECIAL ITEMS</u>			
1910 Unallocated Insurance	106,475	99,000	(7,475)
1920 School Association Dues	3,500	1,000	(2,500)
1981 Administrative Charges, BOCES	<u>1,335,317</u>	<u>1,359,253</u>	<u>23,936</u>
1998 Total Special Items	<u>\$1,445,292</u>	<u>\$1,459,253</u>	<u>\$13,961</u>
2000 <u>CURRICULUM DEVELOPMENT, INSTRUCTION & ADMINISTRATION</u>			
2010 Curriculum Development, Salaries	28,500	28,500	0
Curriculum Development, Supplies and Mat'ls	2,000	2,000	0
2020 Supervision Reg. Sch., Instructional Salary	570,025	661,060	91,035
Supervision Reg. Sch., Non-Instruct. Sal.	290,167	362,375	72,208
Supervision Reg. Sch., Equipment	3,000	9,000	6,000
Supervision Reg. Sch., Contract. Exp. K-12	11,400	13,240	1,840
Supervision Reg. Sch., Supp. & Mat. K-12	<u>12,142</u>	<u>16,150</u>	<u>4,008</u>
2099 Total Curriculum Development,			
Instruction & Administration	<u>\$917,234</u>	<u>\$1,092,325</u>	<u>\$175,091</u>
9000 <u>EMPLOYEE BENEFITS</u>			
9010 State Retirement	105,750	92,518	(13,232)
9020 Teacher Retirement	130,000	135,000	5,000
9030 Social Security	120,000	114,554	(5,446)
9040 Worker's Compensation	7,500	7,066	(434)
9060 Hospital/Medical/Dental Insurance	<u>575,000</u>	<u>592,250</u>	<u>17,250</u>
9098 Total Employee Benefits	<u>\$938,250</u>	<u>\$941,388</u>	<u>\$3,138</u>
TOTAL SUPPORT &			
ADMINISTRATIVE SERVICES	<u>\$4,700,567</u>	<u>\$4,660,041</u>	<u>(\$40,526)</u>

GOUVERNEUR CENTRAL SCHOOL DISTRICT
Detailed 2023-2024 Proposed Appropriations
In Comparison with the 2022-2023 Actual Appropriations

PROGRAM BUDGET

<u>Account Codes & Description</u>	<u>Adopted 2022-23 Budget</u>	<u>Proposed 2023-24 Budget</u>	<u>Increase or (Decrease)</u>
1400 STAFF			
1420 Legal, Contractual Expense	42,500	42,500	0
1499 Total Staff	<u>\$42,500</u>	<u>\$42,500</u>	<u>\$0</u>
2000 IMPROVEMENT			
2070 In-service Training, Instructional Salary	24,500	30,000	5,500
In-service Training, Noninstructional Salary	0	500	500
In-service Training, Instruct., Contractual Exp.	18,675	33,450	14,775
In-service Training, BOCES	115,000	175,000	60,000
In-service Training, Supplies & Materials	6,600	11,000	4,400
2099 Total Improvement	<u>\$164,775</u>	<u>\$249,950</u>	<u>\$85,175</u>
2100 TEACHING REGULAR SCHOOL			
2110 Teacher Salaries, K-12	6,568,900	6,597,000	28,100
Substitute Teacher Salaries	220,000	220,000	0
Non-Instructional Salaries	153,050	175,979	22,929
Equipment, K-12	90,708	168,098	77,390
Contractual Expense, K-12	34,350	40,800	6,450
Tuition, K-12	55,000	120,000	65,000
Textbooks, K-12	64,293	102,645	38,352
BOCES Services	231,000	300,000	69,000
Supplies & Materials, K-12	95,756	163,544	67,788
2199 Total Teaching Regular School	<u>\$7,513,057</u>	<u>\$7,888,066</u>	<u>\$375,009</u>
2200 SPECIAL APPORTIONMENT PROGRAMS			
<u>Students With Disabilities (S W D)</u>			
2250 S W D, Instructional Salary	1,766,760	1,946,500	179,740
S W D, Non-Instructional Salary	881,192	1,016,500	135,308
S W D, Equipment	7,000	52,000	45,000
S W D, Contractual Expense	404,100	327,800	(76,300)
S W D, Tuition	400,000	350,000	(50,000)

PROGRAM BUDGET (CONTINUED)

<u>Account Codes & Description</u>		Adopted 2022-23 Budget	Proposed 2023-24 Budget	Increase or (Decrease)
2250	S W D, BOCES Services	1,869,445	1,875,000	5,555
	S W D, Supplies & Materials	24,845	37,100	12,255
2259	ELL, Instructional Salaries	0	0	0
	ELL, Contractual	50,000	50,000	0
	ELL, Supplies & Materials	500	500	0
2279	Total Special Apportionment Programs	\$5,403,842	\$5,655,400	\$251,558
<u>2280</u>	<u>OCCUPATIONAL EDUCATION</u>			
2280	Occupational Education, BOCES Services	1,388,300	1,384,390	(3,910)
2299	Total Occupational Education	\$1,388,300	\$1,384,390	(\$3,910)
<u>2300</u>	<u>TEACHING SPECIAL SCHOOLS</u>			
2330	Summer School, Instructional Salary	14,048	25,272	11,224
	Summer School, Contractual Expense	600	600	0
	Summer School, Supplies & Materials	750	750	0
2399	Total Teaching Special Schools	\$15,398	\$26,622	\$11,224
<u>2600</u>	<u>INSTRUCTIONAL MEDIA</u>			
2610	School Library & AV, Instructional Salary	135,725	140,855	5,130
	School Library & AV, Non-Instructional Sal.	56,200	57,958	1,758
	School Library & AV, Contract. Exp., K-12	1,200	1,200	0
	School Library, Library Loan Program	11,868	11,312	(556)
	School Library & AV, BOCES Services	150,000	150,000	0
	School Library & AV, Supp. & Matrls., K-12	1,850	5,548	3,698
2630	Computer Assisted Instruction, Inst. Sal.	149,450	124,420	(25,030)
	Computer Assisted Instruction, Hardware	70,050	43,150	(26,900)
	Computer Assisted Instruction, Contract. Exp.	20,643	20,000	(643)
	Computer Assisted Instruction, BOCES	700,000	700,000	0
	Computer Assisted Instruction, Software	30,021	17,770	(12,251)
	Computer Assisted Instruction, Supp. & Mat.	32,697	33,000	303
2699	Total Instructional Media	\$1,359,704	\$1,305,213	(\$54,491)

PROGRAM BUDGET (CONTINUED)

<u>Account Codes & Description</u>	<u>Adopted 2022-23 Budget</u>	<u>Proposed 2023-24 Budget</u>	<u>Increase or (Decrease)</u>
2800 PUPIL SERVICES			
2805 Attendance, Non-Instruct. Salary	24,280	25,056	776
2810 Guidance, Instructional Salary	233,513	242,174	8,661
Guidance, Non-Instructional Salary	135,830	139,500	3,670
Guidance, Equipment	4,000	5,500	1,500
Guidance, Contractual Expense	2,500	2,500	0
Guidance, Supplies & Materials, K-12	14,000	15,000	1,000
Guidance, BOCES Services	1,500	1,500	0
2815 Health Services, Non-Instructional Salary	320,305	332,250	11,945
Health Services, Equipment	3,500	2,600	(900)
Health Services, Contractual Expense	50,000	52,000	2,000
Health Services, Student Accident Ins.	22,500	22,500	0
Health Services, Supplies & Mat.	5,000	5,200	200
2820 Psychological Services, Instructional Salary	60,000	62,000	2,000
Psychological Services, Contractual Exp.	1,500	1,500	0
Psychological Services, Supplies & Mat'ls	200	200	0
2825 Social Worker, Instructional Salary	146,500	161,500	15,000
Social Worker, Contractual Expense	4,000	4,000	0
Social Worker, Supplies & Mat.	3,000	3,000	0
2850 Co-Curricular, Instructional Salaries	67,275	70,000	2,725
Co-Curricular, Equipment	500	2,650	2,150
Co-Curricular, Contractual Expense	10,200	11,200	1,000
Co-Curricular, Supplies and Materials	7,950	7,000	(950)
2855 Interscholastic Athletics, Instruct. Salary	210,640	285,000	74,360
Interscholastic Athletics, Non-Instrct. Salary	35,000	35,900	900
Interscholastic Athletics, Equipment	46,755	40,000	(6,755)
Interscholastic Athletics, Contractual Exp.	93,724	91,340	(2,384)
Interscholastic Athletics, BOCES	22,500	28,229	5,729
Interscholastic Athletics, Supplies & Mat'ls	37,419	70,663	33,244
2899 Total Pupil Services	<u>\$1,564,091</u>	<u>\$1,719,962</u>	<u>\$155,871</u>

PROGRAM BUDGET (CONTINUED)

<u>Account Codes & Description</u>	Adopted 2022-23 Budget	Proposed 2023-24 Budget	Increase or (Decrease)
5500 PUPIL TRANSPORTATION			
5510 Transportation, Non-Instructional Salaries	58,065	60,730	2,665
Transportation, Contractual Expense	40,000	40,000	0
Transportation, Insurance, Fleet	29,500	29,500	0
Transportation, Supplies - Miscellaneous	7,000	7,000	0
Transportation, Supplies -Diesel Fuel/Gasoline	405,000	310,000	(95,000)
Transportation, Supplies - Tires	20,000	20,000	0
Transportation, BOCES Services	4,870	4,814	(56)
5530 Bus Garage, Contractual	7,500	7,500	0
Bus Garage, Natural Gas	26,500	26,500	0
Bus Garage, Electricity	20,150	20,150	0
Bus Garage, Telephone	300	400	100
Bus Garage, Insurance	6,000	5,000	(1,000)
Bus Garage, Water & Sewer	4,500	4,500	0
Bus Garage, Supplies & Materials	4,000	4,000	0
5540 Contract Transportation	<u>2,501,890</u>	<u>2,435,200</u>	<u>(66,690)</u>
5999 TOTAL TRANSPORTATION	<u>\$3,135,275</u>	<u>\$2,975,294</u>	<u>(\$159,981)</u>
7000 COMMUNITY SERVICE			
7140 Recreation, Non-Instructional Salaries	<u>0</u>	<u>10,000</u>	<u>10,000</u>
7999 TOTAL COMMUNITY SERVICE	<u>\$0</u>	<u>\$10,000</u>	<u>\$10,000</u>
9000 EMPLOYEE BENEFITS			
9010 State Retirement	289,250	247,732	(41,518)
9020 Teacher Retirement	995,000	1,032,000	37,000
9030 Social Security	975,000	1,009,661	34,661
9040 Worker's Compensation	20,000	34,358	14,358
9050 Unemployment Benefits	30,000	30,000	0
9060 Hospital/Medical/Dental Insurance	5,299,250	5,601,250	302,000
9089 Other Benefits	<u>30,000</u>	<u>36,800</u>	<u>6,800</u>
9098 TOTAL EMPLOYEE BENEFITS	<u>\$7,638,500</u>	<u>\$7,991,801</u>	<u>\$353,301</u>

PROGRAM BUDGET (CONTINUED)

<u>Account Codes & Description</u>	<u>Adopted 2022-23 Budget</u>	<u>Proposed 2023-24 Budget</u>	<u>Increase or (Decrease)</u>
9900 INTERFUND TRANSFERS			
9901 Transfer to School Lunch	2,000	2,000	0
Transfer to Special Aid	100,000	100,000	0
9959 TOTAL INTERFUND TRANSFERS	\$102,000	\$102,000	\$0
TOTAL PROGRAM	\$28,327,442	\$29,351,198	\$1,023,756

GOUVERNEUR CENTRAL SCHOOL DISTRICT
Detailed 2023-2024 Proposed Appropriations
In Comparison with the 2022-2023 Actual Appropriations

CAPITAL BUDGET

<u>Account Codes & Description</u>	<u>Adopted 2022-23 Budget</u>	<u>Proposed 2023-24 Budget</u>	<u>Increase or (Decrease)</u>
1600 CENTRAL SERVICES			
1620 Operations, Non-Instructional Salary	978,500	1,066,074	87,574
Operations, Equipment	5,000	5,000	0
Operations, Natural Gas	198,100	198,100	0
Operations, Electricity	341,500	356,825	15,325
Operations, Telephone	4,100	4,100	0
Operations, Water & Sewer	90,000	90,000	0
Operations, Contractual Expense, Other	82,400	91,900	9,500
Operatons, Contractual, SRO	1,000	9,000	8,000
Operations, Insurance, Vehicles	6,000	6,500	500
Operations, BOCES Service	50,000	52,500	2,500
Operations, Supplies & Materials	174,822	183,600	8,778
Operations, Supplies & Materials, SRO	600	2,000	1,400
1621 Maintenance, Non-Instructional Salary	450,000	470,000	20,000
Maintenance, Equipment	60,000	60,000	0
Maintenance, Contractual Expense	234,500	241,000	6,500
Maintenance, BOCES Services	17,000	17,000	0
Maintenance, Supplies & Materials	96,100	99,000	2,900
1699 Total Central Services	\$2,789,622	\$2,952,599	\$162,977
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	550,001	293,482	(256,519)
5999 Total Pupil Transportation	\$550,001	\$293,482	(\$256,519)

CAPITAL BUDGET (CONTINUED)

<u>Account Codes & Description</u>	<u>Adopted 2022-23 Budget</u>	<u>Proposed 2023-24 Budget</u>	<u>Increase or (Decrease)</u>
9000 <u>EMPLOYEE BENEFITS</u>			
9010 State Retirement	205,000	206,051	1,051
9030 Social Security	130,000	112,753	(17,247)
9040 Worker's Compensation	62,500	48,985	(13,515)
9050 Unemployment Benefits	5,000	5,000	0
9060 Hospital/Medical/Dental Insurance	863,250	823,561	(39,689)
9089 Other Benefits	0	5,000	5,000
9098 Total Employee Benefits	<u>\$1,265,750</u>	<u>\$1,201,350</u>	<u>(\$64,400)</u>
9700 <u>DEBT SERVICE</u>			
9711 Principal, Serial Bond, School Construction	2,700,000	2,085,000	(615,000)
Interest, Serial Bond, School Construction	982,625	890,750	(91,875)
9898 Total Debt Service	<u>\$3,682,625</u>	<u>\$2,975,750</u>	<u>(\$706,875)</u>
9900 <u>INTERFUND TRANSFERS</u>			
9901 Transfer to Capital Fund	0	1,200,000	1,200,000
9959 TOTAL INTERFUND TRANSFERS	<u>\$0</u>	<u>\$1,200,000</u>	<u>\$1,200,000</u>
 TOTAL CAPITAL	 <u>\$8,288,998</u>	 <u>\$8,624,181</u>	 <u>\$335,183</u>
 TOTAL OF ALL BUDGETS :	 <u>\$41,317,007</u>	 <u>\$42,635,420</u>	 <u>\$1,318,413</u>

**PROPOSED GENERAL FUND REVENUES
FOR FISCAL YEAR 2023-2024**

SOURCE

LOCAL SOURCES

Real Property Tax Items (excludes levy)	\$75,913	
Charges for Services	60,000	
Use of Money and Property	224,250	
Sale of Property & Compensation for Loss	1,000	
Miscellaneous Revenues	<u>175,000</u>	
Total Local & Misc. Sources		\$536,163

STATE, FEDERAL & INTERFUND SOURCES

Foundation, Excess Cost, Lottery Aids	\$29,452,260	
B.O.C.E.S. Aid	2,825,000	
Federal Aid	<u>0</u>	
Total State, Federal & Interfund Sources		\$32,277,260

APPROPRIATED FUNDS TO REDUCE LEVY

Appropriated Fund Balance	\$2,426,446	
Reserve Fund for ERS Retirement Contribution	300,000	
Reserve Fund for Employee Benefits	25,000	
Reserve for Unemployment Insurance	35,000	
Reserve Fund for Workers Compensation	75,000	
Reserve for Sale of Fowler	<u>35,000</u>	
Total Appropriated Funds to Reduce Levy		<u>\$2,896,446</u>

TOTAL REVENUES BEFORE TAXES **\$35,709,869**

REAL PROPERTY TAX LEVY (2.04% Increase) **\$6,925,551**

TOTAL ESTIMATED REVENUES **\$42,635,420**