DUNKIRK CITY SCHOOL DISTRICT

Learning for all... whatever it takes!

Board of Education

March 28, 2023

2023-2024 Budget Areas Presented

- Curriculum
- Supervision Regular School
- In-Service Training and Instruction
- Instructional
- Special Education
- ELL
- Occupational Education
- Community Schools
- Library & Audio Visual
- Computer Aided Instruction
- Attendance Regular School
- Guidance
- Health Services
- Psychologists
- Social Work
- Co-Curricular
- Athletics
- Recreation - Community Service
- Employee Benefits
- Debt Service Update
- Interfund Transfers
- Revenue Update
- Property Tax Report Card

Supervision - Regular School

- These slides present budgeted expenses relating to Supervision including salaries, contractual items and supplies

- You will note some changes in the Supervision codes and the clerical codes due to the reconfiguration of buildings and movement of Administrative staff

- Code A2010.150-00-0000 is the addition of a new position of Director of Curriculum

Supervision - Regular School

ACCOUNT	DESCRIPTION	2022-2023 BUDGET	2023-2024 PROPOSED BUDGET	PLUS MINUS
A 2010.150-00-0000	INSTRUCTIONAL SALARIES	0	125,000	125,000
A 2010.400-00-0000	CONTRACTUAL SERVICES	3,000	3,000	-
A 2010.450-00-0000	GENERAL SUPPLIES	15,615	22,000	6,385
A 2010.490-00-0000	BOCES - CURRICULUM DEVELOPMENT	38,482	32,654	(5,828)
TOTAL FUNCTION 2010	**CURRICULUM**	**57,097**	**182,654**	**125,557**
A 2020.150-00-0000	INSTRUCTIONAL SALARIES DISTRICT-WIDE	268,775	273,053	4,278
A 2020.150-01-0000	INSTRUCTIONAL SALARIES MS HS	407,085	426,103	19,018
A 2020.150-02-0000	INSTRUCTIONAL SALARIES - INTERMEDIATE	201,780	217,471	15,691
A 2020.150-03-0000	INSTRUCTIONAL SALARIES - SCHOOL 3	117,708	119,904	2,196
A 2020.150-05-0000	INSTRUCTIONAL SALARIES - SCHOOL 5	128,861	131,431	2,571
A 2020.150-07-0000	INSTRUCTIONAL SALARIES - SCHOOL 7	98,212	93,434	(4,778)
A 2020.160-01-0000	N-I SALARIES - MS HS	140,322	138,867	(1,455)
A 2020.160-02-0000	N-I SALARIES - INTERMEDIATE	62,878	68,932	6,054
A 2020.160-03-0000	N-I SALARIES - SCHOOL 3	31,439	46,740	15,301
A 2020.160-05-0000	N-I SALARIES - SCHOOL 5	31,553	34,050	2,497
A 2020.160-07-0000	N-I SALARIES - SCHOOL 7	46,040	53,252	7,212
A2020.162-00-0000	N-I SALARIES OVERTIME	10,000	10,500	500
A 2020.165-00-0000	N-I SALARIES-SUBS	10,000	10,500	500

Other Expenses - Regular School

ACCOUNT	DESCRIPTION	2022-2023 BUDGET	2023-2024 PROPOSED BUDGET	PLUS MINUS
A 2020.400-01-0000	CONTRACTUAL - MS HS	1,500	1,575	75
A 2020.400-02-0000	CONTRACTUAL - INTERMEDIATE	903	948	45
A 2020.400-03-0000	CONTRACTUAL - SCHOOL 3	496	521	25
A 2020.400-05-0000	CONTRACTUAL - SCHOOL 5	436	458	22
A 2020.400-07-0000	CONTRACTUAL - SCHOOL 7	628	659	31
A 2020.450-01-0000	GENERAL SUPPLIES - MS HS	833	875	42
A 2020.450-02-0000	GENERAL SUPPLIES - INTERMEDIATE	629	660	31
A 2020.450-03-0000	GENERAL SUPPLIES - SCHOOL 3	345	362	17
A 2020.450-05-0000	GENERAL SUPPLIES - SCHOOL 5	303	318	15
A 2020.450-07-0000	GENERAL SUPPLIES - SCHOOL 7	438	460	22
A 2020.490-00-0000	BOCES - SUPV.-REGULAR SCHOOL	45,948	46,699	751
TOTAL FUNCTION 2020		**1,607,112**	**1,677,773**	**70,661**
A 2060.490-00-0000	BOCES - RESEARCH, PLAN. & EVAL.	65,305	63,420	(1,885)
TOTAL FUNCTION 2060	**RESEARCH, PLANNING & EVALUATION**	**65,305**	**63,420**	**(1,885)**

In-Service Training - Instruction

ACCOUNT	DESCRIPTION	2022-2023 BUDGET	2023-2024 PROPOSED BUDGET	PLUS MINUS
A 2070.150-00-0000	INSTRUCTIONAL SALARIES	13,305	13,305	-
A 2070.160-00-0000	N-I SALARIES	1,072	1,072	-
A 2070.400-00-0000	CONTRACTUAL EXPENSE	20,000	20,000	-
A 2070.450-00-0000	GENERAL SUPPLIES	700	700	-
A 2070.490-00-0000	BOCES - STAFF DEVELOPMENT	86,610	64,834	(21,776)
TOTAL FUNCTION 2070	**INSERVICE TRAINING & INSTRUCTION**	**121,687**	**99,911**	**(21,776)**
TOTAL GENERAL FUND 2020-2070		1,851,201	2,023,758	172,557

Teaching - Regular School

- *We are using the same 5 budget codes for Teachers salaries as we used for 2022-2023 budget*
- *Substitute teacher codes is increased to $200,000 based on anticipated needs for substitutes*
- *An additional $250,000 was added to code A2110.130-01-0000 MS-HS teaching code as classes are consistently being covered by existing teaching staff due to a lack of available substitute teachers, smaller amounts were added at the other buildings for coverages*

Teaching - Regular School

ACCOUNT	DESCRIPTION	2022-2023 BUDGET	2023-2024 PROPOSED BUDGET	PLUS MINUS
A 2110.121-03-0000	ELEMENTARY TEACHERS K-3 - SCHOOL 3	922,443	855,044	(67,399)
A 2110.121-05-0000	ELEMENTARY TEACHERS K-3 - SCHOOL 5	904,308	1,265,626	361,318
A 2110.121-07-0000	ELEMENTARY TEACHERS K-3 - SCHOOL 7	1,063,418	1,137,346	73,928
A 2110.122-02-0000	ELEMENTARY TEACHERS - INTERMEDIATE	3,505,829	3,649,930	144,101
A 2110.130-01-0000	SECONDARY TEACHERS HS	5,694,166	5,767,539	73,373
A 2110.130-01-2118	APEX CREDIT RECOVERY SALARIES	20,000	20,000	-
A 2110.140-00-0000	SUBSTITUTE TEACHERS	150,000	200,000	50,000
A 2110.150-00-2114	INSTR SALARIES - YEAR 1 NEW TCHR MENTORS	22,205	23,448	1,243
A 2110.154-00-0000	INSTL SALARIES - TUTOR	110,000	116,545	6,545
A 2110.160-01-0000	N-I SALARY - HIGH SCHOOL	28,699	30,095	1,396

Teaching - Regular School Equipment And Contractual Expenses

ACCOUNT	DESCRIPTION	2022-2023 BUDGET	2023-2024 PROPOSED BUDGET	PLUS MINUS
A 2110.220-20-0000	SMALL EQUIPMENT	40,000	45,000	5,000
A 2110.400-00-0000	CONTRACTUAL - DISTRICT WIDE	119,322	125,000	5,678
A 2110.400-00-0300	CONTRACTUAL - SCHOOL SAFETY	113,117	118,772	5,656
A2110.400-00-0400	CONTRACTUAL - SCHOOL SAFETY ALTERNATIVE ED	-	11,046	11,046
A 2110.400-00-2005	FIELD TRIP - KIDS CONNECT EXPENSES	16,000	16,000	-
A 2110.400-01-0000	CONTRACTUAL - HS	9,870	10,364	494
A 2110.400-01-2000	FIELD TRIPS - HS	8,000	10,000	2,000
A 2110.400-01-2010	CONTRACTUAL MUSIC - HS	4,947	5,194	247
A 2110.400-01-2116	CONTRACTUAL - JROTC	1,050	1,103	53
A 2110.400-02-0000	CONTRACTUAL - INTERMEDIATE	4,043	4,245	202
A 2110.400-02-2000	FIELD TRIPS - INTERMEDIATE	4,000	6,000	2,000
A 2110.400-02-2010	CONTRACTUAL MUSIC - INTERMEDIATE	4,557	4,785	228
A 2110.400-03-0000	CONTRACTUAL - SCHOOL 3	1,050	1,103	53
A 2110.400-05-0000	CONTRACTUAL - SCHOOL 5	1,050	1,103	53
A 2110.400-07-0000	CONTRACTUAL - SCHOOL 7	1,050	1,103	53
A 2110.400-34-2000	FIELD TRIPS - ELEMENTARY	8,925	12,000	3,075
A 2110.400-34-2010	CONTRACTUAL - MUSIC - ELEMENTARY	7,821	8,212	391

Teaching - Regular School Materials/Supplies, Textbooks, BOCES

- *General supplies have increased about 5% across the board*
- *Instructional supplies paper reserve is the same as last year - less copying and more scanning*
- *Curriculum supplies and textbooks for MS-HS are decreasing - large textbook purchases for the elementary level are not needed in 2023-2024*
- *Curriculum supply codes are generally used for classroom teacher supplies*
- *BOCES Services - Instructional has increased partially due to anticipated numbers of students attending alternative ed programs*
- *Overall increase to this area is $772,801*

Teaching - Regular School Materials/Supplies, Textbooks, Boces

ACCOUNT	DESCRIPTION	2022-2023 BUDGET	2023-2024 PROPOSED BUDGET	PLUS MINUS
A 2110.450-01-0000	GENERAL SUPPLIES - HS	5,040	5,292	252
A 2110.450-01-2011	SUPPLIES - PHYSICAL EDUCATION HS	8,300	8,255	(45)
A 2110.450-02-0000	GENERAL SUPPLIES - INTERMEDIATE	5,671	5,955	284
A 2110.450-02-2011	SUPPLIES PHYSICAL EDUCATION - INTERMEDIATE	4,800	5,500	700
A 2110.450-03-0000	GENERAL SUPPLIES - SCHOOL 3	2,266	2,379	113
A 2110.450-03-2011	SUPPLIES - PHYS ED - SCHOOL 3	1,100	1,155	55
A 2110.450-05-0000	GENERAL SUPPLIES - SCHOOL 5	2,255	2,368	113
A 2110.450-05-2011	SUPPLIES - PHYS ED - SCHOOL 5	1,100	1,155	55
A 2110.450-07-0000	GENERAL SUPPLIES - SCHOOL 7	3,612	3,793	181
A 2110.450-07-2011	SUPPLIES - PHYS ED - SCHOOL 7	1,100	1,155	55
A 2110.451-00-0000	INSTL SUPPLIES - PAPER/RESERVE	50,000	50,000	-
A 2110.451-01-0000	CURRICULUM SUPPLIES - HS	65,575	24,000	(41,575)
A 2110.451-02-0000	CURRICULUM SUPPLIES - INTERMEDIATE	18,360	19,278	918
A 2110.451-03-0000	CURRICULUM SUPPLIES - SCHOOL 3	10,612	11,143	531
A 2110.451-05-0000	CURRICULUM SUPPLIES - SCHOOL 5	10,375	11,143	768
A 2110.451-07-0000	CURRICULUM SUPPLIES - SCHOOL 7	11,092	11,143	51
A 2110.471-00-0000	TUITION PUBLIC SCHOOLS	150,000	150,000	-
A 2110.480-01-0000	TEXTBOOKS - HS	69,627	49,500	(20,127)
A 2110.480-02-0000	TEXTBOOKS - INTERMEDIATE	30,986	30,986	-
A 2110.480-34-0000	TEXTBOOKS - ELEMENTARY	100,156	40,000	(60,156)
A 2110.490-00-0000	BOCES SERVICES - INSTRUCTIONAL	531,075	740,973	209,898
				-
Total Object 2110		**13,848,972**	**14,621,772**	**772,801**

Programs - Students with Disabilities

- *A2250.150-00-0000 contains salaries for all the speech and physical therapy providers that are considered district-wide employees*
- *Instructional and Non-Instructional salaries have shifted due to most elementary staff relocated to School 7*
- *Contractual expenses are related to contracts the district has with outside providers including OT and other specialized nursing and care providers for students with disabilities*
- *Tuition all others is related to students in outside placements that are not BOCES providers*
- *Tuition - All Other code has increased significantly due to student enrollment*
- *BOCES Services have an increase due to new students entering the district*
- *Total increase overall in this section is $306,233*

Programs - Students With Disabilities

Account	Description	2022-2023 BUDGET	2023-2024 PROPOSED BUDGET	PLUS MINUS
A 2250.150-00-0000	INSTRUCTIONAL SALARIES	546,994	597,844	50,850
A 2250.150-01-0000	INSTRUCTIONAL SALARIES HIGH SCHOOL	465,811	535,767	69,956
A 2250.150-02-0000	INSTRUCTIONAL SALARIES INTERMEDIATE	544,820	439,977	-104,843
A 2250.150-05-0000	INSTRUCTIONAL SALARIES SCHOOL 5	341,065	-	-341,065
A 2250.150-07-0000	INSTRUCTIONAL SALARIES SCHOOL 7	95,543	470,135	374,592
A 2250.154-00-0000	INSTL SALARIES-TUTORS	59,530	65,000	5,470
A 2250.160-00-0000	NON-INSTRUCTIONAL SALARIES	43,300	45,240	1,940
A 2250.160-01-0000	NON-INSTRUCTIONAL SALARIES HIGH SCHOOL	263,263	312,981	49,718
A 2250.160-02-0000	NON-INSTRUCTIONAL SALARIES INTERMEDIATE	209,340	234,871	25,531
A 2250.160-03-0000	NON-INSTRUCTIONAL SALARIES SCHOOL 3	55,113	54,626	-488
A 2250.160-05-0000	NON-INSTRUCTIONAL SALARIES SCHOOL 5	186,481	95,934	-90,547
A 2250.160-07-0000	NON-INSTRUCTIONAL SALARIES SCHOOL 7	109,455	245,763	136,308
A2250.162-00-0000	NON-INSTRUCTIONAL SALARIES - OT	-	8,000	8,000
A 2250.165-00-0000	NON-INSTRUCTIONAL SALARIES-SUBSTITUTES	33,743	30,000	-3,743
A 2250.400-00-0000	CONTRACTUAL EXPENSES	295,000	340,000	45,000
A 2250.400-00-0200	CONTRACTUAL - CONFERENCES	1,680	2,000	320
A 2250.400-00-2000	FIELD TRIPS	6,300	8,300	2,000
A 2250.450-00-0000	GENERAL SUPPLIES	12,285	12,899	614
A 2250.451-00-0000	CURRICULUM SUPPLIES	21,770	22,859	1,089
A 2250.472-00-0000	TUITION - ALL OTHER	698,000	701,733	3,733
A 2250.490-00-0000	BOCES SERVICES - SWD	3,291,531	3,363,330	71,799
Total Function 2250	**Instruction - SWD**	**7,281,024**	**7,587,257**	**306,233**

Programs for English Language Learners

- 6 FTE teachers at the HS
- 6 FTE teachers at the Intermediate School
- 1.5 FTE teachers at School 3
- 2 FTE teachers at School 5
- 2.5 FTE teachers at School 7

Some of these positions are funded through grants and there has been staff movement

Programs for English Language Learners

ACCOUNT	DESCRIPTION	2022-2023 BUDGET	2023-2024 PROPOSED BUDGET	PLUS MINUS
A2259.150-00-0000	INSTR SALARY - ELL - DISTRICTWIDE	0	-	0
A 2259.150-01-0000	INSTR SALARY - ELL - MS HS	44,258	202,611	158,353
A 2259.150-02-0000	INSTR SALARY - ELL - INTERMEDIATE	493,747	429,507	(64,240)
A 2259.150-03-0000	INSTR SALARY - ELL - SCHOOL 3	34,967	77,863	42,896
A 2259.150-05-0000	INSTR SALARY - ELL - SCHOOL 5	191,357	112,588	(78,769)
A 2259.150-07-0000	INSTR SALARY - ELL - SCHOOL 7	191,999	231,313	39,314
A 2259.400-00-0000	CONTRACTUAL SERVICES - ENL	1,231	1,293	62
A 2259.450-00-0000	GENERAL SUPPLIES - ENL	525	551	26
A 2259.490-00-0000	BOCES SERVICES - ENL	104,520	108,000	3,480
Total Function 2259	**Instruction - ELL**	**1,062,604**	**1,163,726**	**101,122**

Occupational Education and Community Schools

- Salary for Occupational Education programs increased slightly
- Equipment remains the same
- Instructional Supplies and Contractual have slight increases and are being split between the programs at the HS and Intermediate School
- Textbooks are being removed from this code
- BOCES services increased $104,334 from 2022-2023 due to enrollments
- Community Schools budget is shifting to different codes as we are uncertain of grants for before and after school programs and these funds are eligible to be used for these purposes

Occupational Education and Community Schools

ACCOUNT	DESCRIPTION	2022-2023 BUDGET	2023-2024 PROPOSED BUDGET	PLUS MINUS
A 2280.150-01-0000	INSTRUCTIONAL SALARIES - OCC ED - HS	83,804	91,453	7,649
A 2280.200-01-0000	EQUIPMENT - OCC ED - HS	5,000	5,000	-
A 2280.400-01-0000	CONTRACTUAL - OCC ED HS	40,000	32,500	(7,500)
A 2280.400-02-0000	CONTRACTUAL - OCC ED INTERMEDIATE	0	8,500	8,500
A 2280.450-01-0000	INSTRUCTIONAL SUPPLIES - OCC ED - HS	8,778	9,000	222
A 2280.450-02-0000	INSTRUCTIONAL SUPPLIES - OCC ED - IS	0	5,250	5,250
A 2280.480-01-0000	TEXTBOOKS - OCC ED - HS	2,000	-	(2,000)
A 2280.490-00-0000	BOCES SERVICES - OCCUPATIONAL EDUCATION	957,016	1,061,350	104,334
Total Function 2280	**Instruction - ELL**	**1,096,598**	**1,213,053**	**116,455**
A 2330.160-00-9000	NON-INSTR SALARIES - COMMUNITY SCHOOLS	190,858	232,009	41,151
A 2330.400-00-9000	CONTRACTUAL - COMMUNITY SCHOOLS	173,832	175,000	1,168
A 2330.451-00-9000	CURRICULUM SUPPLIES - COMMUNITY SCHOOLS	50,000	52,500	2,500
Total Function 2330		**414,690**	**459,509**	**44,819**

Library & Audio Visual

- A2610.150-01-0000 Instructional Salaries is the code for the District Library Media Specialist
- A2610.160-01, 02, 03, 05, and 07 are salaries for clerical positions in each building library
- Contractual and supply codes have increased slightly
- Non-Pub and State Aided Library book aid for each building have been adjusted to State Aided dollar for dollar reimbursement amounts
- BOCES budget is where we budget for all library related software and BOCES services
- The total code increase is $17,891

Library & Audio Visual

ACCOUNT	DESCRIPTION	2022-2023 BUDGET	2023-2024 PROPOSED BUDGET	PLUS MINUS
A 2610.150-01-0000	INSTR SALARIES - LIBRARY - HS	49,086	55,000	5,914
A 2610.160-01-0000	N-I SALARIES - LIBRARY - MS HS	19,056	23,350	4,294
A 2610.160-02-0000	N-I SALARIES - LIBRARY - INTERMEDIATE	17,903	18,388	485
A 2610.160-03-0000	N-I SALARIES - LIBRARY - SCHOOL 3	20,322	23,350	3,028
A 2610.160-05-0000	N-I SALARIES - LIBRARY - SCHOOL 5	35,279	39,487	4,208
A 2610.160-07-0000	N-I SALARIES - LIBRARY - SCHOOL 7	25,250	28,935	3,685
A 2610.400-01-0000	CONTRACTUAL - HS	1,050	1,103	53
A 2610.450-01-0000	SUPPLIES - LIBRARY - HS	3,402	3,572	170
A 2610.450-02-0000	SUPPLIES - LIBRARY - MS	2,604	2,734	130
A 2610.450-03-0000	SUPPLIES - LIBRARY - SCHOOL 3	1,428	1,499	71
A 2610.450-05-0000	SUPPLIES - LIBRARY - SCHOOL 5	1,256	1,319	63
A 2610.450-07-0000	SUPPLIES - LIBRARY - SCHOOL 7	1,811	1,902	91
A 2610.460-00-0000	NON-PUB STATE AIDED LIBRARY	1,400	1,500	100
A 2610.460-01-0000	STATE AIDED LIBRARY - MS HS	4,515	4,703	188
A 2610.460-02-0000	STATE AIDED LIBRARY - INTERMEDIATE	3,940	4,050	110
A 2610.460-03-0000	STATE AIDED LIBRARY - SCHOOL 3	1,544	1,600	56
A 2610.460-05-0000	STATE AIDED LIBRARY - SCHOOL 5	1,357	1,600	243
A 2610.460-07-0000	STATE AIDED LIBRARY - SCHOOL 7	1,957	1,960	3
A 2610.490-00-0000	BOCES - LIBRARY	67,294	62,294	(5,000)
Total Function 2610	**SCHOOL LIBRARY & AUDIOVISUAL**	**260,454**	**278,346**	**17,891**

Computer Assisted Instruction

- A2630.150-00-0000 Instructional Salaries is the code for 50% of the salary for the Athletic Director
- A2630.160-00-0000 is the salary for the Director of Technology and one clerical position
- State Aided Hardware is the same as 2022-23
- Non-Pub State Aided Hardware are the same as last year
- Contractual and supply codes have increased slightly
- State Aided Software and Non-Pub State Aided Software have been adjusted to State Aided dollar for dollar reimbursement amounts
- BOCES Computer Assisted Instruction is up - this code is where we purchase aidable computer hardware for the District
- The total code increase is $59,045

Computer Assisted Instruction

ACCOUNT	DESCRIPTION	2022-2023 BUDGET	2023-2024 PROPOSED BUDGET	PLUS MINUS
A 2630.150-00-0000	INSTRUCTIONAL SALARIES	58,911	60,498	1,587
A 2630.160-00-0000	N-I SALARIES	121,913	128,909	6,996
A 2630.220-00-0000	STATE AIDED HARDWARE	48,000	48,000	-
A 2630.220-20-0000	NON-PUB STATE AIDED HARDWARE	4,897	4,897	-
A 2630.400-00-0000	TECHNOLOGY CONTRACTUAL	1,050	1,103	53
A 2630.450-00-0000	TECHNOLOGY SUPPLIES	1,575	1,654	79
A 2630.450-00-2115	CIO/DATA PRIVACY SUPPLIES	1,103	1,158	55
A 2630.461-00-0000	STATE AIDED SOFTWARE	32,000	32,000	-
A 2630.461-20-0000	NON-PUB STATE AIDED SOFTWARE	3,175	3,175	-
A 2630.490-00-0000	BOCES - COMPUTER ASSISTED INSTRUCTION	1,021,720	1,071,996	50,276
Total Function 2630				
Total Function 2630	**COMPUTER ASSISTED INSTRUCTION**	**1,294,343**	**1,353,389**	**59,045**

Attendance Regular School & Guidance

- Attendance salary for one clerical staff member in Central Registration
- Contractual for Community Schools Set-Aside remains the same
- Supplies and contractual small increases
- Guidance salaries shifted due to the relocation of buildings

Attendance Regular School & Guidance

ACCOUNT	Description	2022-2023 BUDGET	2023-2024 PROPOSED BUDGET	PLUS MINUS
A 2805.160-00-0000	N-I SALARIES - ATTENDANCE	32,601	35,756	3,155
A 2805.400-00-0000	CONTRACTUAL AND OTHER	315	331	16
A 2805.400-00-9000	CONTRACTUAL - COMMUNITY SCHOOLS SET-ASIDE	25,000	25,000	-
A 2805.450-00-0000	GENERAL SUPPLIES - ATTENDANCE	1,050	1,103	53
Total Function 2805	**ATTENDANCE - REGULAR SCHOOL**	**58,966**	**62,189**	**3,223**
A 2810.150-00-0000	INSTRUCTIONAL SALARIES - GUIDANCE	99,066	100,957	1,891
A 2810.150-01-0000	INSTR SALARIES - GUIDANCE - HS	231,033	241,591	10,558
A 2810.150-02-0000	INSTR SALARIES - GUIDANCE - INTERMEDIATE	193,714	176,749	(16,965)
A 2810.160-01-0000	N-I SALARIES - GUIDANCE - HS	53,955	55,349	1,394
A 2810.160-02-0000	N-I SALARIES - GUIDANCE - INTERMEDIATE	35,000	38,000	3,000
A 2810.400-01-0000	CONTRACTUAL - GUIDANCE - HS	525	551	26
A 2810.400-02-0000	CONTRACTUAL - GUIDANCE INTERMEDIATE	525	551	26
A 2810.450-01-0000	SUPPLIES - GUIDANCE - HS	1,575	1,654	79
A 2810.450-02-0000	SUPPLIES - GUIDANCE - INTERMEDIATE	525	551	26
Total Function 2810	**GUIDANCE - REGULAR SCHOOL**	**615,918**	**615,953**	**35**

Health Services and Psychologists

- School nurses salaries and related contractual expenses, conferences and supplies are covered in the A2815 codes
- Supplies have increased across all codes for supplies needed for all buildings
- A2820.150-00-0000 are codes for salaries of School Psychologists

Health Services and Psychologists

ACCOUNT	Description	2022-2023 BUDGET	2023-2024 PROPOSED BUDGET	PLUS MINUS
A 2815.160-00-0000	N-I SALARIES - HEALTH SVCS	186,596	188,288	1,692
A 2815.160-01-0000	N-I SALARIES - HEALTH SVCS - HS	93,798	96,144	2,346
A 2815.160-02-0000	N-I SALARIES - HEALTH SVCS - INTERMEDIATE	46,399	48,072	1,673
A 2815.160-03-0000	N-I SALARIES - HEALTH SVCS - SCHOOL 3	47,399	48,072	673
A 2815.160-05-0000	N-I SALARIES - HEALTH SVCS - SCHOOL 5	46,399	47,072	673
A 2815.160-07-0000	N-I SALARIES - HEALTH SVCS - SCHOOL 7	47,399	47,399	-
A 2815.400-00-0000	CONTRACTUAL AND OTHER	30,400	31,920	1,520
A 2815.400-00-0200	CONFERENCES/TRAVEL - HEALTH SVC	1,000	1,000	-
A 2815.450-00-0000	SUPPLIES - HEALTH SVCS	1,500	1,575	75
A 2815.450-00-9000	SUPPLIES - HEALTH SVCS - COMMUNITY SCHOOLS	7,000	7,350	350
A 2815.450-01-0000	SUPPLIES - HEALTH SVCS - MS-HS	1,500	1,575	75
A 2815.450-02-0000	SUPPLIES - HEALTH SVCS - INTERMEDIATE	1,500	1,575	75
A 2815.450-03-0000	SUPPLIES - HEALTH SVCS - SCHOOL 3	1,500	1,575	75
A 2815.450-05-0000	SUPPLIES - HEALTH SVCS - SCHOOL 5	1,500	1,575	75
A 2815.450-07-0000	SUPPLIES - HEALTH SVCS - SCHOOL 7	1,500	1,575	75
Total Function 2815	**HEALTH SERVICES - REGULAR SCHOOL**	**515,390**	**524,767**	**9,377**
A 2820.150-00-0000	INSTR SALARIES - PSYCHOLOGIST	267,730	281,054	13,324
Total Function 2820	**PSYCHOLOGICAL SERVICES - REGULAR SCHOOL**	**267,730**	**281,054**	**13,324**

Social Work, Co-Curricular and Athletics

- Salary for District Social Workers - codes have changed due to relocation between buildings
- Co-Curricular salaries are for Extra-Classroom Activities Advisors and other stipend positions compensated throughout the school year
- Supplies have increased slightly
- A2285.150-00-0000 is 50% of the salary for the Athletic Director
- Other codes in athletics cover coaching (addition of several new coaches for new team sports), supervision, contractual codes related to officials, resource officer coverage during athletic events. Officials through Section 6 have recently negotiated a new contract with significant increases and mileage.
- Athletic supplies and uniforms have increased - we need to replace all soccer uniforms, girls flag football and wrestling uniforms in 2023-2024
- BOCES services relate to trainings and payment of officials collectively through BOCES

Social Work, Co-Curricular

ACCOUNT	Description	2022-2023 BUDGET	2023-2024 PROPOSED BUDGET	PLUS MINUS
A 2825.150-01-0000	INSTR SALARIES - SOC WORK - MS HS	235,248	238,479	3,231
A 2825.150-02-0000	INSTR SALARIES - SOCIAL WORK - INTERMEDIATE	181,121	194,824	13,703
A 2825.150-03-0000	INSTR SALARIES - SOC WORK - SCHOOL 3	48,428	93,151	44,723
A 2825.150-05-0000	INSTR SALARIES - SOC WORK - SCHOOL 5	57,580	64,301	6,721
A 2825.150-07-0000	INSTR SALARIES - SOC WORK - SCHOOL 7	95,020	49,654	(45,366
Total Function 2825	**SOCIAL WORK SERVICES - REGULAR SCHOOL**	**617,397**	**640,410**	**23,013**
A 2850.150-01-0000	INST SALARIES - CO CURRICULAR - MS HS	49,164	52,114	2,950
A 2850.150-02-0000	INSTL SALARIES - CO CURRICULAR - INTERMEDIATE	15,400	16,324	924
A 2850.150-34-0000	INSTL SALARIES - CO CURRICULAR - ELEM	6,402	6,786	384
A 2850.154-10-0000	INSTL SALARIES - CO CURRICULAR	0	-	-
A 2850.155-00-0000	INSTL SALARIES - CO CURRICULAR - SUPV	20,626	21,863	1,238
A 2850.400-01-0000	CONTRACT EXPENSE - CO CURRICULAR - HS	6,300	6,678	378
A 2850.450-01-0000	SUPPLIES - CO CURRICULAR - HS	2,100	2,205	105
Total Function 2850	**CO-CURRICULARY ACTIVITIES - REGULAR SCHOOL**	**99,992**	**105,970**	**5,978**

Athletics

- A2855.150-00-0000 Instructional Salaries is the code for 50% of the salary for the Athletic Director
- A2855.153-00-0000 is the salary for District-wide coaching staff with the addition of Unified Sports, Girls flag football and Girls wrestling
- A2855.155-00-0000 and A2855.160-00-0000 represents payment for supervision at athletic events
- Contractual and supply codes have increased slightly
- A2855.400-00-0300 is for payment of Dunkirk PD officers supervision at athletic events
- A2855.400-00-2000 is payment for Transportation related to athletics
- A2855.441-00-0000 is payment for Athletic Officials at contests, this code increased significantly due to a new Section VI contract that includes mileage reimbursement
- Supplies and Uniforms have increased slightly - new uniforms include cheerleading, girls soccer and wrestling
- BOCES includes the payment of Officials through Arbiter Pay and a part-time athletic trainer
- The total code increase is $66,189

Athletics

ACCOUNT	DESCRIPTION	2022-2023 BUDGET	2023-2024 PROPOSED BUDGET	PLUS MINUS
A 2855.150-00-0000	INSTR SALARIES - ATHLETICS	58,911	60,498	1,587
A 2855.153-00-0000	INSTL SALARIES - ATHLETICS - COACHES	175,958	208,268	32,310
A 2855.155-00-0000	INSTL SALARIES - ATHLETICS - SUPV	16,206	16,611	405
A 2855.160-00-0000	NON-INSTR SALARIES - ATHLETICS	8,652	9,258	606
A 2855.400-00-0000	CONTRACTUAL EXPENSE - ATHLETICS	33,200	34,860	1,660
A 2855.400-00-0300	CONTRACTUAL EXPENSE - SCHOOL SAFETY	3,500	3,675	175
A 2855.400-00-2000	FIELD TRIPS - ATHLETICS	52,763	55,000	2,238
A 2855.441-00-0000	OFFICIALS	36,000	54,000	18,000
A 2855.450-00-0000	INTERSCHOLASTIC SUPPLIES	40,000	42,000	2,000
A 2855.452-00-0000	ATHLETIC UNIFORMS	22,000	23,199	1,199
A 2855.490-00-0000	BOCES SERVICES - INTERSCHOLASTIC ATHLETICS	67,946	73,955	6,009
Total Function 2855	**INTERSCHOLASTIC ATHLETICS - REGULAR SCHOOL**	**515,135**	**581,324**	**66,189**

Recreation - Community Service

Account	Description	2022-2023 PROPOSED BUDGET	2023-2024 PROPOSED BUDGET	PLUS MINUS
A 7140.160-00-0000	NON-INSTRUCTIONAL SALARIES	59,428	62,204	2,775
A 7140.400-00-0000	CONTRACT EXPENSE	21,210	22,271	1,061
A 7140.450-00-0000	GENERAL SUPPLIES	1,298	1,363	65
Total General Fund 7140		**81,936**	**85,837**	**3,901**
Recreation-Fitness Center				

Debt Service

- This slide represents the District's current Debt payments principal and interest.

- BAN (Bond Anticipation Note) was issued July 2021 for Phase I of the capital project for $2.4 million. An additional BAN was issued in 2022 for 4.8 million and the principal payment on this BAN to be paid in June 2023 will be $35,000 in Principal and $213,089 in Interest.

- New Principal and Interest budgets have been added to reflect issuance of a new Bond for the 2020 Capital Project. We are planning to issue the Bond at the advice of our Financial Advisor RGT due to market conditions and to lock into interest rates as market conditions indicate interest rates continuing to increase.

Debt Service and Inter-Fund Transfers

Account	Description	2022-23 Budget	2023-24 Proposed Budget	Plus Minus
A 9711.600-00-2012	QSCB PRINCIPAL	365,000	380,000	15,000
A 9711.600-00-2013	DISTRICT-WIDE II PRINCIPAL	0	0	-
A 9711.600-00-2016	PHASE III - PRINCIPAL	465,000	475,000	10,000
A 9711.600-00-2017	PHASE IV PRINCIPAL	175,500	185,000	9,500
A 9711.600-00-2018	2010/2011 BOND REFUNDING PRINCIPAL	1,435,000	1,500,000	65,000
A 9711.600-00-2019	SCHOOL 6 - PRINCIPAL	409,500	435,000	25,500
A 9711.600-00-2021	2021 SCHOOL DISTRICT REFUNDING BOND PRINCIPAL	595,000	595,000	-
A9731.600-00-2022	2022 BAN PRINCIPAL	180,000	0	(180,000)
A9711.600-00-2023	2023 BOND PRINCIPAL	0	540,000	540,000
		3,625,000	4,110,000	485,000
A 9711.700-00-2012	QSCB INTEREST	81,013	66,413	(14,600)
A 9711.700-00-2013	DISTRICT-WIDE II INTEREST	0	0	-
A 9711.700-00-2016	PHASE III - INTEREST	83,925	74,044	(9,881)
A 9711.700-00-2017	PHASE IV INTEREST	108,738	99,725	(9,013)
A 9711.700-00-2018	2010/2011 BOND REFUNDING INTEREST	239,400	182,000	(57,400)
A 9711.700-00-2019	SCHOOL 6 - INTEREST	263,750	242,638	(21,113)
A 9711.700-00-2021	2021 SCHOOL DISTRICT REFUNDING INTEREST PAYMENT	53,625	41,725	(11,900)
A 9731.700-00-0000	BAN INTEREST	55,000	0	(55,000)
A9711.700-00-2023	2023 BOND INTEREST	0	519,472	519,472
		885,451	1,226,017	340,566
Total General Fund 9700		**4,510,451**	**5,336,017**	**825,566**
A 9901.950-00-0000	TRANSFER/SPECIAL AID FUND	100,000	100,000	
A 9950.900-00-0000	TRANSFER TO CAPITAL FUND	250,000	250,000	
	UNDISTRIBUTED TOTAL			
		4,860,451	**5,686,017**	**825,566**

Interfund Transfers - Special Aid Fund

- Code A9901.950-00-0000 is budgeted for the 20% of all the expenses we pay for all summer educational expenses including BOCES and all the tuitions related to special placements for 4408 programs. Transportation is also included.

- These costs vary from year to year depending on special education placements.

Interfund Transfers - Capital Outlay Project

- Code A9950.900-00-0000 is for our Capital Outlay project costs. This code was increased for the 2022-2023 budget from $100,000 to $250,000 as Small City School Districts are allowed to spend up to $250,000 per year
- Dunkirk will receive State Aid on this project at our aid ratio of **97.4%**
- State aid is received the year following the project
- In the 2024-2025 fiscal year, total State Aid will be $243,500
- Construction work cannot begin prior to 7/1/2023 and must be completed and Final Cost Reports must be submitted by 6/30/2024. A delay in construction or completion results in a delay in receiving the State Aid.
- $250,000 project completed in 2022-2023 will generate $243,500 in Building Aid - net cost $6,500

Revenue Update

- *Adjusted Appropriated Fund Balance*
- *Tax Levy restored to 1.99% to $10,574,607*
- *Adjustment made in the A1081.01 to remove NRG Payment in Lieu of Taxes (PILOT)*
- *Adjusted Interest Revenue due to higher rates*
- *Removed QSCB Interest Revenue - no longer receiving*

NRG Pilot Ended

- *NRG terminated the PILOT agreement and 2022 was the last year of the payment. The property has been defeased and will be placed back on the tax roll.*
- *The City of Dunkirk is in the process of reassessing this property*
- *This PILOT agreement counted as $205,597 of revenue to the district*
- *The PILOTS receivable line on the Tax Cap has been updated to remove this $205,597 of revenue*
- *With the removal of this PILOT, we are now allowed to restore our tax levy amount to $10,574,607 or 1.99%*

Revenue Update

CODE	TITLE	2022-2023 BUDGET 1.99% Tx	2023-2024 BUDGET 1.99% Tx
A0001	Appropriated FUND BALANCE	$ 3,698,161	$ 2,237,467
	Reserves-ERS		
	Reserves-Retiree Ins		
	Reserves-Unemployment	$ -	$ -
	Reserves-Workers Comp	$ -	$ -
	Reserve-Tax Cert		
	Total Fund Balance/Reserves	**$ 3,698,161**	**$ 2,237,467**
A1001	TAX LEVY	$ 10,368,278	$ 10,574,607
A1080	FEDERAL PAYMENTS IN LIEU OF TAXES	$ 20,000	$ 20,000
A1081	OTHER PAYMENTS IN LIEU OF TAXES	$ 161,621	$ 188,419
A1081.01	NRG PAYMENT IN LIEU OF TAXES	$ 205,597	$ -
	Total Tax Items	**$ 10,755,496**	**$ 10,783,026**
A1090	INTEREST AND PENALTIES	$ 18,000	$ 18,000
A1311	OTHER DAY SCHOOL TUITION	$ 6,000	$ 6,000
A1315	CONTINUING TUITION	$ 6,000	$ 3,000
A1410	ADMISSIONS GAME	$ 4,000	$ -
A1410.00.1	ADMISSIONS POOL	$ 15,000	$ 15,000
A1410.00.2	FITNESS CENTER	$ 7,000	$ 7,000
A1410.00.3	DRIVER'S EDUCATION FEE	$ -	$ -
A2280	HEALTH SERVICES FOR OTHER	$ 28,000	$ 40,000
A2389	OTHER MISCELLANEOUS	$ 48,000	$ 30,000
		$ 132,000	**$ 119,000**

Revenue Update

A2401	INTEREST AND EARNINGS	$ 3,600	$ 40,000
A2410	RENTAL OF REAL PROPERTY		
A2413	BOCES RENTAL OF REAL PROPERTY - #6	$ 130,000	$ 130,000
A2450	COMMISSIONS		
A2650	SALE OF SCRAP	$ 500	$ 500
A2660	SALE OF REAL PROPERTY	$ -	$ -
A2670	SALE OF INSTRUCTIONAL SUPPLIES	$ 500	$ 500
A2680	INSURANCE RECOVERIES	$ 500	$ 500
		$ 135,100	**$ 171,500**
A2690	COMPENSATION FOR LOSS	**$ 25,400**	**$ 25,400**
	Total Other Revenues	**$ 292,500**	**$ 606,400**
A2701	REFUND PRIOR YEARS - BOCES	$ 125,000	$ 132,000
A2703	REFUND PRIOR YEARS - OTHERS	$ 30,000	$ 28,000
A2705	GIFTS AND DONATIONS	$ 16,000	$ 16,000
A2707	MICROSOFT SETTLEMENT STVP PROGRAM		
A2770	UNCLASSIFIED REVENUES	$ 3,000	$ 3,000
	Total Miscellaneous & Local Aid	**$ 174,000**	**$ 174,000**
A3101	BASIC FORMULA AID	$ 32,058,344	$ 38,366,282
A3101.001	EXCESS COST AID	$ 1,299,500	$ 1,413,214
A3103	BOCES AID	$ 2,920,569	$ 2,846,006
A3260/2/3	TXTBK/SOFTWARE AID/LIBRARY AID	$ 205,881	$ 213,213
	Sub-Total NYS Legislative Aid	***$ 36,484,294***	***$ 42,838,715***
A3289	OTHER STATE AID - NRG CESSATION AID	$ 759,988	$ -
	Total State Aid	**$ 37,244,282**	**$ 42,838,715**
A4285	QSCB INTEREST REFUND	$ 130,000	$ -
A4601	MEDICAID	$ 100,000	$ 100,000
	Total Miscellaneous & Local Aid	**$ 230,000**	**$ 100,000**
		$ 37,474,282	**$ 42,938,715**
A5031	INTERFUND-Other	$ -	$ -
A5050	INTERFUND-Debt Serv	$ 1,578	$ 1,578
	Total Interfund Transfer	**$ 1,578**	**$ 1,578**
	TOTAL REVENUES	**$ 48,697,856**	**$ 54,213,219**
		$ 52,396,017	**$ 56,450,685**

Updates To Previously Discussed Sections

ACCOUNT	DESCRIPTION	2022-2023 BUDGET	2023-2024 PROPOSED BUDGET	INCREASE DECREASE
A 1621.160-00-0000	NON-INSTRUCTIONAL SALARIES	505,423	518,059	12,636
A 1621.162-00-0000	NON-INSTRUCTIONAL SALARIES-O/T	23,991	25,191	1,200
A 1621.200-00-0000	EQUIPMENT	50,000	70,800	20,800
A 1621.400-00-0000	CONTRACTUAL EXPENSE	2,500	2,500	-
A 1621.400-00-0100	CONTRACTUAL EXPENSE - SPECIAL PROJECTS	80,000	110,000	30,000
A 1621.400-00-0101	CONTRACTUAL MAINTENANCE - DISTRICT WIDE	125,000	125,000	-
A 1621.400-00-0240	CAPITAL PROJECTS ARCHITECTUAL	50,000	50,000	-
A1621.400-00-2023	SOFT COSTS - FUTURE CAPITAL PROJECT	0	80,000	80,000
A 1621.450-00-0000	GENERAL SUPPLIES	91,000	93,500	2,500
A 1621.450-00-0110	CARE OF GROUNDS	10,800	11,340	540
A 1621.450-00-0115	GASOLINE & OIL	15,120	18,000	2,880
TOTAL	**Maintenance of Plant**	**953,834**	**1,104,389**	**150,555**

$30,000 added to A1621.400-0100
(add an in-classroom restroom in School 7 special needs classroom)

Establishment of $7,000,000 Capital Reserve



Capital reserve clip for BOE_.mp4

Tax Cap Update

Tax Levy Limit, Before Adjustments and Exclusions	
Real Property Tax Levy FYE 2023	$10,368,278
Tax Cap Reserve Offset from FYE 2022 Used to Reduce FYE 2023 Levy	$0
Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2023	---
Tax Base Growth Factor	1.0000
PILOTs Receivable FYE 2023	$367,219
Tort Exclusion Amount Claimed in FYE 2023	$0
Capital Tax Levy Exclusion FYE2023	$42,599
Allowable Levy Growth Factor	1.0200
PILOTs Receivable FYE 2024	$208,419
Available Carryover from FYE 2023	---
Tax Levy Limit Before Adjustments/Exclusions	**$10,698,337**
Exclusions	
Tort Exclusion	$0
Capital Tax Levy Exclusion FYE2024	$38,830
Teachers' Retirement System Exclusion	$0
Employees' Retirement System Exclusion	$0
Total Exclusions	**$38,830**
Your FYE 2024 Tax Levy Limit, Adjusted for Transfers plus Exclusions	**$10,737,167**
Total Tax Cap Reserve Amount Used to Reduce FYE 2024 Levy	---
FYE 2024 Proposed Levy, Net of Reserve	$10,574,607
Difference Between Tax Levy Limit and Proposed Levy	**$162,560**
Do you plan to override the Tax Cap for FYE 2024 ?	No

Property Tax Report Card

Form Due - April 24, 2023

Form Preparer Name:	DEBRA MCAVOY
Preparer's Telephone Number:	716/366-9300

Shaded Fields Will Calculate	Budgeted 2022-23 (A)	Proposed Budget 2023-24 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	52,396,017	56,450,685	7.74 %
A. Proposed Tax Levy to Support the Total Budgeted Amount[1]	10,368,278	10,574,607	
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)	10,368,278	10,574,607	1.99 %
F. Permissible Exclusions to the School Tax Levy Limit	42,599	38,830	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions[3]	10,355,473	10,698,337	
H. Total Proposed Tax Levy for School Purposes, Excluding Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	10,325,679	10,535,777	
I. Difference: (G-H);(negative value requires 60.0% voter approval)[2]	29,794	162,560	
Public School Enrollment	1,953	2,045	4.71 %
Consumer Price Index			8.0 %

Property Tax Report Card
Fund Balance Reporting

[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	18,182,991	19,682,367
Assigned Appropriated Fund Balance	3,905,796	2,237,467
Adjusted Unrestricted Fund Balance	2,000,071	2,220,000
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.82 %	3.93 %

Property Tax Report Card - Reserves

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)**
Capital + (add)	CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	5,000,315	8,972,754	2 CAPITAL RESERVES FUTURE PROJECTS
Repair	REPAIR RESERVE	For the cost of repairs to capital improvements or equipment.	302,404	0	PLANNED TRANSFER TO CAP RESERVE
Workers Compensation		For self-insured Workers Compensation and benefits.			
Unemployment Insurance	UNEMPLOYMENT	For reimbursement to the State Unemployment Insurance Fund.	3,769,931	1,500,000	PLANS TO TRANSFER MOST TO CAP RES
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service	DEBT SERVICE	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	23,678	23,685	PAY DOWN CURRENT DEBT
Insurance		For liability, casualty, and other types of uninsured losses.			
Property Loss + (add)		To cover property loss.			
Liability + (add)		To cover incurred liability claims.			
Tax Certiorari		For tax certiorari settlements.			
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	EMPLOYEE BENEFIT	For accrued 'employee benefits' due to employees upon termination of service.	328,860	328,875	NO PLANS FOR USE IN 2023-2024
Retirement Contribution	RETIREMENT	For employer retirement contributions to the State and Local Employees' Retirement System.	7,994,703	7,994,750	NO PLANS FOR USE IN 2023-2024
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.			
Single Other Reserve + (add)	TRS SUB-FUND		763,100	763,125	NO PLANS FOR USE IN 2023-2024

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.

Budget to Budget Increase

CODE		2022-2023	2023-2024	INCREASE/DECREASE	%
1010	Board of Education	$ 15,710	$ 15,710	$ -	0.00%
1240	Central Administration	$ 282,198	$ 288,197	$ 5,999	2.13%
1310	Finance	$ 461,526	$ 410,145	$ (51,381)	-11.13%
1420	General Support Staff	$ 303,449	$ 460,827	$ 157,378	51.86%
1620	Central Services	$ 3,403,797	$ 3,714,885	$ 311,088	9.14%
1910	Special Items	$ 631,182	$ 655,848	$ 24,666	3.91%
2020	Instruction	$ 1,851,201	$ 2,028,222	$ 177,021	9.56%
2110	Teaching	$ 13,848,971	$ 14,643,708	$ 794,737	5.74%
2250	Students with Disabilities & ELL	$ 8,343,628	$ 8,762,677	$ 419,049	5.02%
2330	Special Schools	$ 1,511,288	$ 1,672,175	$ 160,887	10.65%
2610	Computer Assisted Instruction	$ 1,554,798	$ 1,629,311	$ 74,514	4.79%
2805	Pupil Services	$ 2,690,528	$ 2,826,513	$ 135,985	5.05%
5510	Transportation	$ 1,427,370	$ 1,514,445	$ 87,075	6.10%
7140	Recreation-Fitness Ctr	$ 81,936	$ 85,837	$ 3,901	
9010	Employee Benefits	$ 11,127,983	$ 12,056,169	$ 928,186	8.34%
9700	Debt Service	$ 4,860,451	$ 5,686,017	$ 825,566	16.99%
	TOTAL	$ 52,396,017	$ 56,450,685	$ 4,054,670	7.74%

Updated Budget Calendar

We have now covered the entire General Fund Budget for the 2023-2024 school year

Next Steps tonight:

1. ***Adopt General Fund Budget of $56,450,685***
2. ***Adopt Property Tax Report Card to be filed 3/29/2023***

Tuesday, May 9, 2023 - Budget Hearing

Immediately following the Regular Board of Education meeting

Tuesday, May 16, 2023 - Budget Vote

Between the hours of 12:00 PM and 9:00 PM in the Auxiliary Gym, High School