



NEWFANE CENTRAL SCHOOL DISTRICT

6273 Charlotteville Road, Newfane, NY 14108

716.778.6861 Phone / 716.778.6860 Fax

www.newfane.wnyric.org

PUBLIC BUDGET DOCUMENTATION

2024-2025

ADOPTED BY THE BOARD OF EDUCATION

APRIL 16, 2024

INCLUDES:

DISTRICT BUDGET NOTICE
THREE PART COMPONENT EXPENDITURE BUDGET
PROPERTY TAX REPORT CARD
SCHOOL ADMINISTRATOR SALARY DISCLOSURE

ADDITIONAL RESOURCES SEE WEBSITES:

stateaid.nysed.gov

data.nysed.gov

(as of April 16, 2024 the state has not updated certain data on websites)

NEWFANE CENTRAL SCHOOL DISTRICT BUDGET NOTICE

OVERALL BUDGET PROPOSAL	Budget Adopted for the 2023-24 School Year	Budget Proposed for the 2024-25 School Year	Contingency Budget for the 2024-25 School Year *				
Total Budgeted Amount, Not Including Separate Propositions	\$39,792,133	\$40,194,191	\$39,944,191				
Increase/Decrease for the 2024-25 School Year		\$402,058	\$152,058				
Percentage % Increase/Decrease in Proposed Budget		1.01%	.38%				
Change in the Consumer Price Index		4.12%					
A. Proposed Levy to Support the Total Budgeted Amount							
	\$14,029,883	\$14,310,481					
B. Levy to Support Library Debt, if Applicable							
	\$	\$					
C. Levy for Non-Excludable Propositions, if Applicable **							
	\$	\$					
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy							
	\$	\$					
E. Total Proposed School Year Tax Levy (A+B+C-D)							
	\$14,029,883	\$14,310,481	\$14,029,883				
F. Total Permissible Exclusions							
	\$	\$					
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions							
	\$14,457,144	\$14,366,029					
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E- B- F+D)							
	\$14,029,883	\$14,310,481					
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **							
	\$427,261	\$55,548					
Administrative Component							
	\$3,732,507	\$3,844,839	\$3,829,839				
Program Component							
	\$29,526,727	\$30,457,423	\$30,327,423				
Capital Component							
	\$6,532,899	\$5,891,929	\$5,786,929				
* Statement of assumptions made in projecting a contingency budget for the 2024-25 school year, should the proposed budget be defeated. These assumptions may change should the budget of 2024-25 be a contingent budget. Funds intended for equipment in the proposed budget, may instead be used in other areas of the budget.							
** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)							
		<table border="1"> <thead> <tr> <th>Description</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>N/A</td> <td>N/A</td> </tr> </tbody> </table>	Description	Amount	N/A	N/A	
Description	Amount						
N/A	N/A						
		Under the Budget Proposed for the 2024-25 School Year					
Basic STAR Tax Savings ¹		\$489					

The annual budget vote for the fiscal year 2024-2025 by the qualified voters of the Newfane Central School District, Niagara County, New York, will be held at the Newfane Elementary school in said district on Tuesday, May 21, 2024 between the hours of 12:00pm and 8:00pm, prevailing time in the Elementary School Gym, at which time the polls will be opened to vote by voting ballot or machine.

¹ The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax law.



Annual Budget Vote And Election
Tuesday, May 21, 2024 • 12 p.m. - 8 p.m.
 Newfane Elementary School (Aquatic Entrance), 2909 Transit Road, Newfane

Property Tax Report Card
400601 - NEWFANE CSD

2023-2024 - Page 1
Official - as of 04/16/2024 12:41 PM

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

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

Please also submit an electronic version (PDF or Word) of your school district's 2024-25 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

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

Form Due - April 29, 2024

Form Preparer Name: KEVIN KLUMPP
Preparer's Telephone Number: 716-778-6861

<u>Shaded Fields Will Calculate</u>	Budgeted 2023-24 (A)	Proposed Budget 2024-25 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	39,792,133	40,194,191	1.01 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	14,029,883	14,310,481	
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable ²			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable			
E. Total Proposed School Year Tax Levy (A+B+C-D)	14,029,883	14,310,481	2.00 %
F. Permissible Exclusions to the School Tax Levy Limit			
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	14,457,144	14,366,029	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	14,029,883	14,310,481	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	427,261	55,548	
Public School Enrollment	1,268	1,272	0.32 %
Consumer Price Index			4.12 %

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 2024-25, includes any carryover from 2023-24 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2023-24 (D)	Estimated 2024-25 (E)
Adjusted Restricted Fund Balance	15,075,524	15,468,420
Assigned Appropriated Fund Balance	1,757,216	2,250,380
Adjusted Unrestricted Fund Balance	3,078,148	3,078,148
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	7.74 %	7.66 %

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/24 Actual Balance	6/30/24 Estimated Ending Balance	Intended Use of the Reserve in the 2024-25 School Year (Limit 200 Characters)**
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Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.

Capital	EQUIPMENT	For the cost of any object or purpose for which bonds may be issued.	758,180	779,772	Equipment
Capital	CAPITAL PROJECT	For the cost of any object or purpose for which bonds may be issued.	500,000	1,207,239	Capital Project
Capital	TECHNOLOGY	For the cost of any object or purpose for which bonds may be issued.	1,263,633	1,299,619	Technology
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation	WORKERS COMP	For self-insured Workers Compensation and benefits.	184,207	180,453	Offset Workers Comp
Unemployment Insurance	UNEMPLOYMENT	For reimbursement to the State Unemployment Insurance Fund.	153,738	149,116	Offset Unemployment Contributions
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.	3,904	4,205	To pay off debt
Insurance		For liability, casualty, and other			

types of uninsured losses.

Property Loss + (add)		To cover property loss.	<input type="text"/>	<input type="text"/>	
Liability		To cover incurred liability claims.	<input type="text"/>	<input type="text"/>	
Tax Certiorari		For tax certiorari settlements.	<input type="text"/>	<input type="text"/>	
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.	<input type="text"/>	<input type="text"/>	
Employee Benefit Accrued Liability	EMPLOYEE	For accrued 'employee benefits' due to employees upon termination of service.	10,548,271	9,875,148	Offset Retirement benefits
Retirement Contribution	EMPLOYEE	For employer retirement contributions to the State and Local Employees' Retirement System.	574,107	640,457	Offset ERS contributions
Reserve for Uncollected Taxes	EMCUMBRANCE	For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.	459,997	459,997	Paid in fiscal year 23-24
Single Other Reserve	EMPLOYEE	To Fund employer contributions TRS	629,487	872,414	Offset TRS Contributions

*** NYSED Reserve Guidance:**

http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve_funds.pdf

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

****Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2024-25. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Newfane Central School District
Expenditure Budget Three Part Component

		23-24	24-25	\$change\$	%change%
ADMINISTRATIVE COMPONENT					
1000 GENERAL SUPPORT					
1099 BOARD OF EDUCATION					
160	160 Salaries-Professional	49,875	53,130	3,255	6.53%
400	400 Contractual Services	15,500	15,500	0	0.00%
450	450 Supplies	8,000	8,000	0	0.00%
490	490 BOCES	16,240	18,000	1,760	10.84%
	1099 BOARD OF EDUCATION	89,615	94,630	5,015	5.60%
1200 CHIEF SCHOOL ADMINISTRATOR					
150	150 Salaries-Professional	192,875	196,500	3,625	1.88%
160	160 Salaries-Classified	48,417	50,814	2,397	4.95%
200	200 Equipment	10,000	10,000	0	0.00%
400	400 Contractual Services	65,000	10,000	-55,000	-84.62%
450	450 Supplies	5,000	5,000	0	0.00%
	1200 CHIEF SCHOOL ADMINISTRATOR	321,292	272,314	-48,978	-15.24%
1300 FINANCE					
150	150 Salaries-Professional	0	0	0	n/a
160	160 Salaries-Classified	233,927	245,227	11,300	4.83%
200	200 Equipment	5,000	5,000	0	0.00%
400	400 Contractual Services	75,400	75,400	0	0.00%
450	450 Supplies	3,700	3,700	0	0.00%
490	490 BOCES	6,250	6,800	550	8.80%
	1300 FINANCE	324,277	336,127	11,850	3.65%
1400 STAFF					
160	160 Salaries-Classified	20,657	22,176	1,519	7.35%
400	400 Contractual Services	25,000	25,000	0	0.00%
490	490 BOCES	16,450	17,400	950	5.78%
	1400 STAFF	62,107	64,576	2,469	3.98%
1600 CENTRAL SERVICES					
160	160 Salaries-Classified	25,596	0	-25,596	-100.00%
400	400 Contractual Services	29,700	29,700	0	0.00%
490	490 BOCES	430,000	435,000	5,000	1.16%
	1600 CENTRAL SERVICES	485,296	464,700	-20,596	-4.24%
1900 SPECIAL ITEMS					
400	400 Contractual Services	171,000	181,000	10,000	5.85%
490	490 BOCES	176,821	176,821	0	0.00%
	1900 SPECIAL ITEMS	347,821	357,821	10,000	2.88%
	1000 GENERAL SUPPORT	1,630,408	1,590,168	-40,240	-2.47%
2000 INSTRUCTION					
2010 CURRICULUM, ADMINISTRATION AND SUPERVISION					
150	150 Salaries-Professional	809,204	866,049	56,845	7.02%
160	160 Salaries-Classified	283,480	255,254	-28,226	-9.96%
400	400 Contractual Services	125,400	130,400	5,000	3.99%
450	450 Supplies	12,500	12,500	0	0.00%
490	490 BOCES	44,577	68,219	23,642	53.04%
	2010 CURRICULUM, ADMIN & SUPER.	1,275,161	1,332,422	57,261	4.49%
	2000 INSTRUCTION	1,275,161	1,332,422	57,261	4.49%
9000 UNDISTRIBUTUED EXPENDITURES					
800	800 EMPLOYEE BENEFITS	826,939	922,250	95,311	11.53%
	9010 EMPLOYEE BENEFITS	826,939	922,250	95,311	11.53%

	9000 UNDISTRICTED EXPENDITURES	826,939	922,250	95,311	11.53%
	ADMINISTRATIVE	3,732,508	3,844,839	112,331	3.01%
	CAPITAL COMPONENT				
	1000 GENERAL SUPPORT				
	1600 CENTRAL SERVICES				
160	160 Salaries-Classified	1,421,527	1,462,775	41,248	2.90%
200	200 Equipment	105,000	105,000	0	0.00%
400	400 Contractual Services	370,000	370,000	0	0.00%
440	440 Utilities	459,500	459,500	0	0.00%
450	450 Supplies	200,000	200,000	0	0.00%
490	490 BOCES	51,150	53,150	2,000	3.91%
	1600 CENTRAL SERVICES	2,607,177	2,650,425	43,248	1.66%
	1900 SPECIAL ITEMS				
400	400 Contractual Services	39,000	39,000	0	0.00%
	1900 SPECIAL ITEMS	39,000	39,000	0	0.00%
				0	n/a
	1000 GENERAL SUPPORT	2,646,177	2,689,425	43,248	1.63%
	9000 UNDISTRICTED				
800	800 EMPLOYEE BENEFITS	729,812	845,524	115,712	15.86%
	9010 EMPLOYEE BENEFITS	729,812	845,524	115,712	15.86%
	9000 UNDISTRICTED EXPENDITURES	729,812	845,524	115,712	15.86%
	9700 DEBT SERVICE				
600	600 Principal Payments	1,735,000	1,209,000	-526,000	-30.32%
700	700 Interest Payments	1,321,910	1,047,980	-273,930	-20.72%
	9700 DEBT SERVICE	3,056,910	2,256,980	-799,930	-26.17%
	9700 DEBT SERVICE	3,056,910	2,256,980	-799,930	-26.17%
	9900 INTERFUND TRANSFERS				
950	950 Transfer to Capital Fund: Capital Outlay Capital Outlay project	100,000	100,000	0	0.00%
	9900 INTERFUND TRANSFERS	100,000	100,000	0	0.00%
	CAPITAL Total	6,532,899	5,891,929	-640,970	-9.81%
	PROGRAM COMPONENT				
	1400 STAFF				
400	400 Contractual	60,000	60,000	0	0.00%
490	490 BOCES	20,000	20,000	0	0.00%
	1400 STAFF	80,000	80,000	0	0.00%
	2000 INSTRUCTION				
	2100 TEACHING				
150	150 Salaries-Professional	10,244,346	10,228,933	-15,413	-0.15%
160	160 Salaries-Classified	979,061	1,018,633	39,572	4.04%
200	200 Equipment	40,000	40,000	0	0.00%
400	400 Contractual Services	181,300	181,300	0	0.00%
450	450 Supplies	191,910	194,410	2,500	1.30%
470	470 Tuitions	1,150,000	1,335,466	185,466	16.13%
480	480 Textbooks	185,500	190,500	5,000	2.70%
490	490 BOCES Services	3,670,873	3,675,333	4,460	0.12%
	2100 TEACHING	16,642,990	16,864,575	221,585	1.33%

	2600 INSTRUCTIONAL MEDIA				
150	150 Salaries-Professional	103,108	105,076	1,968	1.91%
160	160 Salaries-Classified	176,179	188,846	12,667	7.19%
200	200 Equipment	40,000	40,000	0	0.00%
400	400 Contractual Services	1,550	1,550	0	0.00%
450	450 Supplies	16,250	16,250	0	0.00%
460	460 Software and Library Books	72,500	76,000	3,500	4.83%
490	490 BOCES Services	448,110	448,110	0	0.00%
	2600 INSTRUCTIONAL MEDIA	857,697	875,832	18,135	2.11%
	2800 PUPIL SERVICES				
150	150 Salaries-Professional	1,137,589	1,134,113	-3,476	-0.31%
160	160 Salaries-Classified	377,464	466,840	89,376	23.68%
200	200 Equipment	50,000	50,000	0	0.00%
400	400 Contractual Services	149,200	147,200	-2,000	-1.34%
450	450 Supplies	29,650	29,650	0	0.00%
490	490 BOCES Services	25,731	25,731	0	0.00%
	2800 PUPIL SERVICES	1,769,634	1,853,534	83,900	4.74%
	2000 INSTRUCTION	19,350,320	19,673,941	323,621	1.67%
	5000 TRANSPORT				
150	150 Salaries-Professional	40,815	34,175	-6,640	-16.27%
160	160 Salaries-Classified	11,927	87,523	75,596	633.83%
500	400 Contractual Services	2,986,500	3,287,000	300,500	10.06%
500	450 Supplies	200,500	200,500	0	0.00%
		3,239,742	3,609,198	369,456	11.40%
	5000 TRANSPORTATION	3,239,742	3,609,198	369,456	11.40%
	9000 UNDISTRIBUTUED EXPENDITURES				
901	9010 EMPLOYEE BENEFITS				
800	800 EMPLOYEE BENEFITS	6,891,664	7,129,284	237,620	3.45%
	9010 EMPLOYEE BENEFITS	6,891,664	7,129,284	237,620	3.45%
	9900 INTERFUND				
950	950 INTERFUND TRANSFERS	45,000	45,000	0	0.00%
	9900 INTERFUND TRANSFERS	45,000	45,000	0	0.00%
	9000 UNDISTRIBUTUED EXPENDITURES	6,936,664	7,174,284	237,620	3.43%
	PROGRAM Total	29,526,726	30,457,423	930,697	3.15%
	GRAND TOTAL	39,792,133	40,194,191	402,058	1.01%