



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

2023-2024

ADOPTED BY THE BOARD OF EDUCATION

APRIL 18, 2023

INCLUDES:

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

ADDITIONAL RESOURCES SEE WEBSITES:

www.stateaid.nysed.gov

www.data.nysed.gov


(as of April 18, 2023 the state has not updated certain data on websites)

NEWFANE CENTRAL SCHOOL DISTRICT BUDGET NOTICE

OVERALL BUDGET PROPOSAL	Budget Adopted for the 2022-23 School Year	Budget Proposed for the 2023-24 School Year	Contingency Budget for the 2023-24 School Year *				
Total Budgeted Amount, Not Including Separate Propositions	\$36,720,516	\$39,792,133	\$39,542,133				
Increase/Decrease for the 2023-24 School Year		\$3,071,617	\$2,821,617				
Percentage Increase/Decrease in Proposed Budget		8.36%	7.68%				
Change in the Consumer Price Index		1.23%					
A. Proposed Levy to Support the Total Budgeted Amount	\$13,890,973	\$14,029,883					
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)	\$13,890,973	\$14,029,883	\$13,753,439				
F. Total Permissible Exclusions	\$-	\$-					
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$14,092,158	\$14,457,144					
H. Total Proposed Tax Levy for School Purposes, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$13,890,973	\$14,029,883					
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$201,185	\$427,261					
Administrative Component	\$3,447,302	\$3,732,507	\$3,717,507				
Program Component	\$28,739,286	\$29,526,727	\$29,396,728				
Capital Component	\$4,533,928	\$6,532,899	\$6,427,899				
<p>* Statement of assumptions made in projecting a contingency budget for the 2023-24 school year, should the proposed budget be defeated. These assumptions may change should the budget of 2023-24 be a contingent budget. Funds intended for equipment in the proposed budget, may instead be used in other areas of the budget.</p> <p>** 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)</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">Description</th> <th style="text-align: center;">Amount</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">N/A</td> <td style="text-align: center;">N/A</td> </tr> </tbody> </table>				Description	Amount	N/A	N/A
Description	Amount						
N/A	N/A						
		Under the Budget Proposed for the 2023-24 School Year					
Basic STAR Tax Savings ¹		\$561					

The annual budget vote for the fiscal year 2023-2024 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 16, 2023 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 16, 2023 • 12 p.m. - 8 p.m.

Newfane Elementary School (Aquatic Entrance), 2909 Transit Road, Newfane

Newfane Central School District
Expenditure Budget Three Part Component

		22-23	23-24	\$change\$	%change%
ADMINISTRATIVE COMPONENT					
1000 GENERAL SUPPORT					
1099 BOARD OF EDUCATION					
160	160 Salaries-Professional	58,195	49,875	-8,320	-14.30%
400	400 Contractual Services	15,500	15,500	0	0.00%
450	450 Supplies	4,500	8,000	3,500	77.78%
490	490 BOCES	15,733	16,240	507	3.22%
	1099 BOARD OF EDUCATION	93,928	89,615	-4,313	-4.59%
1200 CHIEF SCHOOL ADMINISTRATOR					
150	150 Salaries-Professional	186,119	192,875	6,756	3.63%
160	160 Salaries-Classified	43,943	48,416	4,473	10.18%
200	200 Equipment	10,000	10,000	0	0.00%
400	400 Contractual Services	10,000	65,000	55,000	550.00%
450	450 Supplies	5,000	5,000	0	0.00%
	1200 CHIEF SCHOOL ADMINISTRATOR	255,062	321,291	66,229	25.97%
1300 FINANCE					
150	150 Salaries-Professional	0	0	0	n/a
160	160 Salaries-Classified	202,871	233,927	31,056	15.31%
200	200 Equipment	5,000	5,000	0	0.00%
400	400 Contractual Services	65,900	75,400	9,500	14.42%
450	450 Supplies	3,700	3,700	0	0.00%
490	490 BOCES	6,100	6,250	150	2.46%
	1300 FINANCE	283,571	324,277	40,706	14.35%
1400 STAFF					
160	160 Salaries-Classified	19,893	20,657	764	3.84%
400	400 Contractual Services	25,000	25,000	0	0.00%
490	490 BOCES	16,000	16,450	450	2.81%
	1400 STAFF	60,893	62,107	1,214	1.99%
1600 CENTRAL SERVICES					
160	160 Salaries-Classified	22,657	25,596	2,939	12.97%
400	400 Contractual Services	29,700	29,700	0	0.00%
490	490 BOCES	430,000	430,000	0	0.00%
	1600 CENTRAL SERVICES	482,357	485,296	2,939	0.61%
1900 SPECIAL ITEMS					
400	400 Contractual Services	171,000	171,000	0	0.00%
490	490 BOCES	175,600	176,821	1,221	0.70%
	1900 SPECIAL ITEMS	346,600	347,821	1,221	0.35%
	1000 GENERAL SUPPORT	1,522,411	1,630,408	107,997	7.09%
2000 INSTRUCTION					
2010 CURRICULUM, ADMINISTRATION AND SUPERVISION					
150	150 Salaries-Professional	672,390	809,204	136,814	20.35%
160	160 Salaries-Classified	245,673	283,480	37,807	15.39%
400	400 Contractual Services	125,300	125,400	100	0.08%
450	450 Supplies	12,500	12,500	0	0.00%
490	490 BOCES	80,223	44,577	-35,646	-44.43%
	2010 CURRICULUM, ADMIN & SUPER.	1,136,086	1,275,161	139,075	12.24%
	2000 INSTRUCTION	1,136,086	1,275,161	139,075	12.24%
9000 UNDISTRICTED EXPENDITURES					
800	800 EMPLOYEE BENEFITS	788,805	826,939	38,134	4.83%
	9010 EMPLOYEE BENEFITS	788,805	826,939	38,134	4.83%

	9000 UNDISTRICTED EXPENDITURES	788,805	826,939	38,134	4.83%
	ADMINISTRATIVE	3,447,302	3,732,507	285,205	8.27%
	CAPITAL COMPONENT				
	1000 GENERAL SUPPORT				
	1600 CENTRAL SERVICES				
160	160 Salaries-Classified	1,232,617	1,421,527	188,910	15.33%
200	200 Equipment	105,000	105,000	0	0.00%
400	400 Contractual Services	369,950	370,000	50	0.01%
440	440 Utilities	458,500	459,500	1,000	0.22%
450	450 Supplies	200,000	200,000	0	0.00%
490	490 BOCES	50,650	51,150	500	0.99%
	1600 CENTRAL SERVICES	2,416,717	2,607,177	190,460	7.88%
	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	2,455,717	2,646,177	190,460	7.76%
	9000 UNDISTRICTED				
800	800 EMPLOYEE BENEFITS	685,986	729,812	43,826	6.39%
	9010 EMPLOYEE BENEFITS	685,986	729,812	43,826	6.39%
	9000 UNDISTRICTED EXPENDITURES	685,986	729,812	43,826	6.39%
	9700 DEBT SERVICE				
600	600 Principal Payments	594,000	1,735,000	1,141,000	192.09%
700	700 Interest Payments	698,225	1,321,910	623,685	89.32%
	9700 DEBT SERVICE	1,292,225	3,056,910	1,764,685	136.56%
	9700 DEBT SERVICE	1,292,225	3,056,910	1,764,685	136.56%
	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	4,533,928	6,532,899	1,998,971	44.09%
	PROGRAM COMPONENT				
	1400 STAFF				
400	400 Contractual	60,000	60,000	0	0.00%
490	490 BOCES	15,000	20,000	5,000	33.33%
	1400 STAFF	75,000	80,000	5,000	6.67%
	2000 INSTRUCTION				
	2100 TEACHING				
150	150 Salaries-Professional	10,355,940	10,244,346	-111,594	-1.08%
160	160 Salaries-Classified	759,455	979,061	219,606	28.92%
200	200 Equipment	40,000	40,000	0	0.00%
400	400 Contractual Services	178,750	181,300	2,550	1.43%
450	450 Supplies	192,030	191,910	-120	-0.06%
470	470 Tuitions	985,000	1,150,000	165,000	16.75%
480	480 Textbooks	185,500	185,500	0	0.00%
490	490 BOCES Services	3,366,950	3,670,873	303,923	9.03%
	2100 TEACHING	16,063,625	16,642,990	579,365	3.61%

	2600 INSTRUCTIONAL MEDIA				
150	150 Salaries-Professional	100,706	103,108	2,402	2.38%
160	160 Salaries-Classified	158,805	176,179	17,374	10.94%
200	200 Equipment	40,000	40,000	0	0.00%
400	400 Contractual Services	2,050	1,550	-500	-24.39%
450	450 Supplies	16,250	16,250	0	0.00%
460	460 Software and Library Books	72,500	72,500	0	0.00%
490	490 BOCES Services	446,304	448,110	1,806	0.40%
	2600 INSTRUCTIONAL MEDIA	836,615	857,696	21,081	2.52%
	2800 PUPIL SERVICES				
150	150 Salaries-Professional	1,095,494	1,137,589	42,095	3.84%
160	160 Salaries-Classified	332,181	377,464	45,283	13.63%
200	200 Equipment	50,000	50,000	0	0.00%
400	400 Contractual Services	138,700	149,200	10,500	7.57%
450	450 Supplies	29,150	29,650	500	1.72%
490	490 BOCES Services	25,731	25,731	0	0.00%
	2800 PUPIL SERVICES	1,671,256	1,769,635	98,379	5.89%
	2000 INSTRUCTION	18,646,495	19,350,321	703,826	3.77%
	5000 TRANSPORT				
150	150 Salaries-Professional	38,521	40,815	2,294	5.96%
160	160 Salaries-Classified	10,680	11,927	1,247	11.68%
500	400 Contractual Services	2,885,350	2,986,500	101,150	3.51%
500	450 Supplies	200,500	200,500	0	0.00%
		3,135,051	3,239,742	104,691	3.34%
	5000 TRANSPORTATION	3,135,051	3,239,742	104,691	3.34%
	9000 UNDISTRIBUTUED EXPENDITURES				
901	9010 EMPLOYEE BENEFITS				
800	800 EMPLOYEE BENEFITS	6,912,740	6,891,663	-21,077	-0.30%
	9010 EMPLOYEE BENEFITS	6,912,740	6,891,663	-21,077	-0.30%
	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	6,957,740	6,936,663	-21,077	-0.30%
	PROGRAM Total	28,739,286	29,526,726	787,440	2.74%
	GRAND TOTAL	36,720,516	39,792,133	3,071,617	8.36%

Property Tax Report Card
400601 - NEWFANE CSD

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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/mgtser/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2023-24 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 24, 2023

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

<u>Shaded Fields Will Calculate</u>	Budgeted 2022-23 (A)	Proposed Budget 2023-24 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	36,720,516	39,792,133	8.36 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	13,890,973	14,029,883	
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)	13,890,973	14,029,883	1.00 %
F. Permissible Exclusions to the School Tax Levy Limit			
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	14,092,158	14,457,144	
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)	13,890,973	14,029,883	
I. Difference: (G-H); (negative value requires 60.0% voter approval) ²	201,185	427,261	
Public School Enrollment	1,291	1,268	-1.78 %
Consumer Price Index			8.0 %

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	14,773,933	15,004,096
Assigned Appropriated Fund Balance	1,480,429	1,757,216
Adjusted Unrestricted Fund Balance	3,644,057	3,644,057
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	9.92 %	9.16 %

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)**
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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	TECHNOLOGY	For the cost of any object or purpose for which bonds may be issued.	1,250,000	1,500,000	TECHNICALLY
Capital	EQUIPMENT	For the cost of any object or purpose for which bonds may be issued.	750,000	1,000,000	EQUIPMENT
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation	WORKERS COMP	For self-insured Workers Compensation and benefits.	191,123	182,123	OFFSET WORKERS COMPENSATION
Unemployment Insurance	UNEMPLOYMENT	For reimbursement to the State Unemployment Insurance Fund.	160,983	151,983	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.	251,837	0	TO PAY OFF DEBT
Insurance		For liability, casualty, and other types of uninsured losses.			
Property Loss + (add)		To cover property loss.			

Liability		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	For accrued 'employee benefits' due to employees upon termination of service.	11,374,219	10,424,219	RETIREMENT BENEFITS
Retirement Contribution	EMPLOYEE	For employer retirement contributions to the State and Local Employees' Retirement System.	518,453	568,453	OFFSET ERS CONTRIBUTIONS
Reserve for Uncollected Taxes	ENCUMBRANCE	For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.	552,195	552,195	PAID IN FISCAL YEAR 23-24
Single Other Reserve	EMPLOYEE	To fund employer contributions TRS	400,123	625,123	OFFSET TRS CONTRIBUTIONS

* **NYSED Reserve Guidance:**
http://www.p12.nysed.gov/mgt/serv/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 2023-24. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Save	Reset	Save & Ready
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Salary: Administrative Compensation Information
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Form Due May 8, 2023

2023-2024 Salary Threshold =
\$162,000

In response to legislative efforts to encourage greater cost sharing in service provision and local government administration, we now provide a section for districts that share administrative staff to highlight these efforts for the upcoming school year. Each sharing district should identify in the form the other district(s) with which they will be sharing administrative staff for school year 2023-2024.

If you will be sharing a Superintendent, list the other district (or districts) in the text box. If you will be sharing other administrative staff required to be reported, please send an email to EMSCMGTS@nysed.gov indicating the title of the staff persons(s) as well as the other district(s) involved in the cost-sharing.

The salaries, benefits and other compensation reported in the form should reflect only the financial support or commitment that your district will be making. They should not reflect the total amounts budgeted to be paid by all participating districts over the school year.

Report Estimated Salaries in the Budget for the 2023-2024 School Year

Sections 1608 and 1716 of the Education Law
(Please read the instructions and definitions before completing this form.)

Title	Salary	Employee Benefits	Other Remuneration
1. Superintendent of Schools	184,000	58,099	

Please list the district or districts with which you will be sharing a superintendent (if applicable):

[Empty text box for sharing superintendent]

Associate, Assistant and Deputy Superintendents
(Example Titles: Associate Superintendent for Instruction, Deputy Superintendent, Assistant Superintendent for Business, etc.)

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