



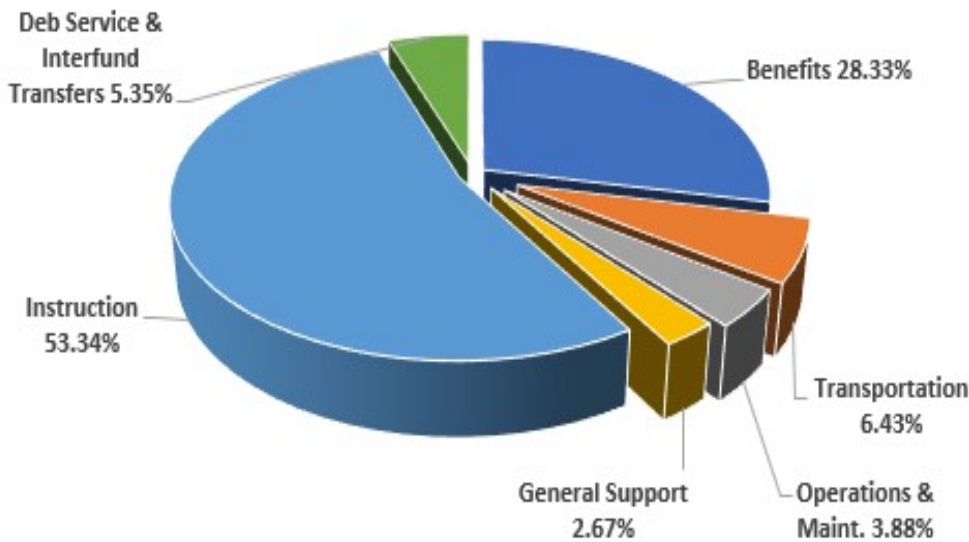
KINGSTON CSD

2023-2024 Proposed Budget

B.O.E. April 18, 2023

For Public Vote May 16, 2023

2023 - 2024 Proposed Budget Expenditures



Estimated District Revenues	
<u>Charge for Services</u>	\$400,450
<u>Use of Money and Property</u>	\$1,596,000
<u>Miscellaneous</u>	\$1,811,200
<u>State & Federal Sources</u>	\$92,803,338
<u>Inter Fund Transfers</u>	\$1,600,000
<u>Allocation of Fund Balance & Reserves</u>	\$5,000,000
<u>Real Property Tax Items</u>	\$2,444,000 Other
<u>Tax Levy</u>	\$113,885,220
Total Estimated Revenue	\$219,540,208

COMPARISON BY FUNCTIONAL AREAS

BUDGET RECAP

<u>Function</u>	<u>2022-2023</u> <u>Final Budget</u>	<u>2023-2024</u> <u>Proposed Budget</u>
TOTAL GENERAL SUPPORT	\$ 14,115,800	\$ 14,376,615
TOTAL INSTRUCTION	\$105,559,367	\$117,109,955
PUPIL TRANSPORTATION	\$ 11,094,618	\$ 14,109,414
<u>TOTAL UNDISTRIBUTED</u>	<u>\$ 72,353,723</u>	<u>\$ 73,944,224</u>
TOTAL APPROPRIATIONS	\$ 203,123,508	\$ 219,540,208

The Kingston School District Board of Education approved the 2023-2024 Proposed Budget at its April 18th meeting. The proposed budget carries a 2.95% tax levy increase, which is below the Maximum Allowable Tax Levy of 3.23% over the 2022-2023 tax levy. The estimated appropriations are \$16,416,700 or 8.08% higher than the prior year. The proposed budget maintains current programs and offerings, provides equitable pupil allocations and provides a safe environment for teaching and learning.

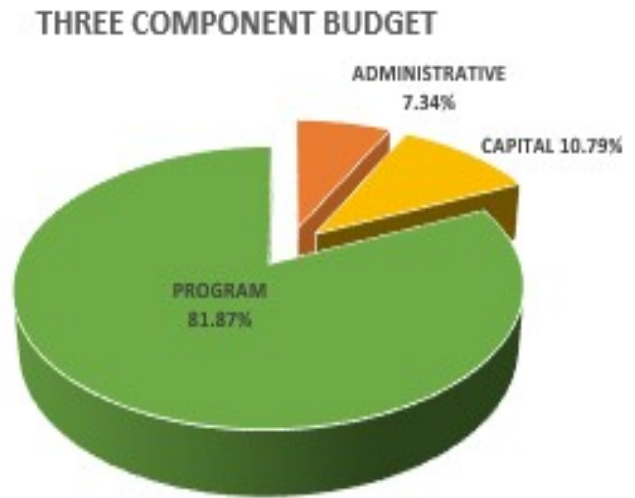
The Three - Component Budget

The state legislation which requires the state’s school districts to have a public budget vote, includes the requirement that the budget be divided up into three sections: program, capital, and administration.

Program Budget: This portion covers teacher salaries and benefits, school supplies, and all related education costs.

Capital Budget: Refers to all facilities costs such as leases, annual debt service, custodial salaries and benefits, service contracts, custodial supplies, maintenance and repair of facilities, and utilities.

Administration Budget: This section includes central administration and school offices, along with clerical support, salaries and benefits, and related expenses of all school administrators, board of education expenses for planning, and other administrative activities.



	<u>2022-2023</u>	<u>2023-2024</u>	<u>Difference</u>
Program	80.75%	81.87%	+ 1.12%
Capital	11.45%	10.79%	- .66%
Administration	7.80%	7.34%	- .46%

BUDGET CATEGORIES

Budget Code	Description	<u>2022-2023</u> <u>Final Budget</u>	<u>2023-2024</u> <u>Proposed Budget</u>
<u>GENERAL SUPPORT</u>			
A 1099	Total Board of Education	126,461	119,050
1299	Total Central Administration	316,570	304,510
1399	Total Finance	1,051,368	1,159,685
1499	Total Staff	824,078	1,037,670
1699	Central Services	7,803,446	8,507,730
1998	Total Special Items	3,993,877	3,247,970
1999	<u>TOTAL GENERAL SUPPORT</u>	14,115,800	14,376,615

General Support -

Includes all administrative, financial and personnel services necessary to operate the district. The superintendent, business office, tax collection, legal and personnel costs are in this area of the budget. All operation and maintenance personnel, fuel and utilities and supplies and contracted services needed to keep up the district’s ten schools, administrative building and warehouse are also accounted for under general support. Other central services are printing, mailing and data administration.

Budget Code	Description	2022-2023 <u>Final Budget</u>	2023-2024 <u>Proposed Budget</u>
<u>INSTRUCTION</u>			
A 2099	Total Instruction - Administration and Improvement	5,403,829	5,626,827
2110	Total Teaching - Regular School	45,203,572	49,517,733
2259	Total Programs for Students With Disabilities	38,621,520	43,305,696
2280	Total Occupational Education	3,668,238	4,074,900
2399	Total Instruction - Special Schools	2,239,885	2,609,850
2699	Total Instructional Support	3,828,773	4,525,865
2899	Total Pupil Personnel Services	6,593,549	7,449,084
2999	<u>TOTAL INSTRUCTION</u>	105,559,366	117,109,955

Instruction – The majority of the available budget dollars are dedicated to instruction. Instructional administration, supervision and curriculum development are included in this section along with all teaching, materials, supplies, textbooks and contractual services for regular schools, programs for the handicapped, occupational education and special schools and programs. Support for instruction such as libraries, computer assisted instruction and all pupil personnel services including guidance, attendance and health and welfare services are in this part of the budget. Interscholastic and co-curricular activities are also accounted for here. Instruction accounts for 53.34% of the total budget. Budget allocations continue to sustain instructional goals and objectives.

Budget Code	Description	2022-2023 <u>Final Budget</u>	2023-2024 <u>Proposed Budget</u>
A 5999	<u>TOTAL PUPIL TRANSPORTATION</u>	11,094,618	14,109,414
<u>Undistributed</u>			
A 9098	Total Employee Benefits	60,499,151	62,192,925
9898	Total Debt Service	11,099,573	11,096,299
9950	Transfer to Other Funds	755,000	655,000
9990	<u>TOTAL UNDISTRIBUTED</u>	72,353,724	73,944,244

Transportation – The district contracts with four local bus companies to transport more than 5,000 students over 12,000 miles daily. In addition, the district also transports resident pupils to private and parochial schools within an established limit of fifteen miles, and children with special needs to special schools within and outside of the district. Transportation expenditures comprise 6.43% of the budget, and also includes fuel for the buses.

Undistributed - Undistributed allocations include employee benefits, debt service and transfers to other funds. Dollars budgeted for employee benefits fund health, worker's compensation and disability insurance for district employees, NYS Employees' and Teachers' Retirement System annual costs, and social security payments. The largest portion of the undistributed category, employee benefits constitutes 33.68% of the total budget. The debt service section details all bond and interest obligations of the district.

Administrative Compensation Information

Chapter 474 of the Laws of 1996

In accordance with the above statute, the following represents salary, benefits and other remuneration for the 2023-2024 school year

District Office Administrators

	<u>Salary</u>	<u>Benefits*</u>	<u>Other Remuneration**</u>
Superintendent of Schools	\$248,500	\$68,158	1,500
Deputy Superintendent for Teaching & Learning	\$209,000	\$63,872	
Assistant Superintendent for Business & Operations	\$170,625	\$58,931	—
Assistant Superintendent for Elementary Education	\$189,486	\$61,684	—
Assistant Superintendent for Secondary Education	\$186,170	\$42,949	—
Building Principal	\$180,000		

* Retirement, Social Security, Medical and Dental

** May include, car allowance, life insurance, annuity

2023-2024 PROPERTY TAX REPORT CARD

	Budgeted 2022-2023 (A)	Budgeted 2023-2024 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	\$203,123,508	\$219,540,208	8.08%
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	\$110,619,512	\$113,885,220	2.95%
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)	\$110,619,512	\$113,885,220	
F. Permissible Exclusions to the School Tax Levy Limit	\$2,537,646	\$3,274,802	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	\$108,788,840	\$110,913,543	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, and/or Permissible Exclusions (E-B-F+D)	\$108,081,866	\$110,610,418	
I. Difference: (G-H) ; (negative value requires 60.0% voter approval) ²	\$706,974	\$303,125	
Public School Enrollment	6,373	6113	-4.07%
Consumer Price Index			8.00%

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation service propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2023-2024, includes any carryover from 2022-2023 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

Fund Balance	Actual 2022-2023	Estimated 2023-2024
Adjusted Restricted Fund Balance	\$32,227,280	\$34,484,183
Assigned Appropriated Fund Balance	\$4,220,000	\$4,650,000
Adjusted Unrestricted Fund Balance	\$8,124,940	\$8,781,608
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	4.00%

Schedule of Reserve Funds			
Reserve Name	3/31/23 Actual Balance	6/30/23 Estimated Balance	Intended Use of Reserves 2023-2024
Capital Reserves	\$11,005,336	\$11,355,377	To fund any upcoming Capital Projects that require voter approval.
Unemployment Reserve	\$434,518	\$447,519	To fund any payments to the State Unemployment Insurance Fund in excess of the amount budgeted.
Property Loss Reserve	\$102,360	\$103,360	To pay any property loss claims that might be incurred.
Liability Reserve	\$1,102,345	\$1,127,345	To pay any liability claims that might be incurred.
Tax Certiorari Reserve	\$8,746,101	\$5,950,000	To pay for any Tax Certiorari claims, settlements or court orders for which a Petition has been filed.
Employee's Retirement System Reserves (ERS/TRS)	\$9,825,582	\$11,500,582	To offset any retirement system contributions in excess of budgeted amounts.
Employee Benefits and Accrued Liability Reserve	\$472,036	\$4,000,000	To offset any required accrued employee benefits in excess of budgeted amounts.
Reserve for Tax Reduction	\$2,121,441	\$2,172,745	Allocate \$350,000 of the sale proceeds from Cioni Building to offset the tax levy.