

SOUTH JEFFERSON CENTRAL SCHOOL DISTRICT

				PROPOSED			BUDGET
				2023-2024			2022-2023
GENERAL SUPPORT							
Board of Education							
Board of Education	Purchased Services & Supplies	1010	4	\$ 34,146	\$		34,081
District Clerk	Salaries	1040	1	8,088			7,434
District Clerk	Purchased Services & Supplies	1040	4	410			405
District Meeting	Purchased Services & Supplies	1060	4	1,200			1,200
Total Board of Education				\$ 43,844	\$		43,120
Central Administration							
Chief School Administrator	Salaries	1240	1	\$ 203,878	\$		219,843
Chief School Administrator	Purchased Services & Supplies	1240	4	10,610			10,600
Total Central Administration				\$ 214,488	\$		230,443
Finance							
Business Administration	Salaries	1310	1	\$ 259,048	\$		272,829
Business Administration	Purchased Services & Supplies	1310	4	63,157			59,155
Business Administration	Purchased Services & Supplies	1310	4	56,514			40,940
Auditing	Purchased Services & Supplies	1320	4	25,665			24,745
Treasurer	Salaries	1325	1	3,763			3,547
Treasurer	Purchased Services & Supplies	1325	4	910			680
Tax Collector	Salaries	1330	1	3,970			3,649
Tax Collector	Purchased Services & Supplies	1330	4	5,155			5,150
Purchasing	Purchased Services & Supplies	1345	4	4,147			4,114
Total Finance				\$ 422,329	\$		414,808
Staff							
Legal	Purchased Services & Supplies	1420	4	\$ 45,003	\$		43,693
Personnel	Purchased Services & Supplies	1430	1	122,569			-
Personnel	Purchased Services & Supplies	1430	4	27,464			26,708
Public Information & Services	Purchased Services & Supplies	1480	4	2,826			2,771
Total Staff				\$ 197,862	\$		73,172
Central Services							
Operation of Plant	Salaries	1620	1	\$ 1,096,473	\$		988,959
Operation of Plant	Equipment	1620	2	7,000			7,000
Operation of Plant	Purchased Services & Supplies	1620	4	1,125,429			995,470
Maintenance of Plant	Salaries	1621	1	241,987			259,648
Maintenance of Plant	Equipment	1621	2	99,900			99,900
Maintenance of Plant	Purchased Services & Supplies	1621	4	311,524			214,950
Security of Plant	Salaries	1622	1	39,640			36,348
Security of Plant	Purchased Services & Supplies	1622	4	1,020			1,000
Central Data Processing	Purchased Services & Supplies	1680	4	13,000			8,000
Total Central Services				\$ 2,935,973	\$		2,611,275
Special Items							
Unallocated Insurance	Purchased Services & Supplies	1910	4	\$ 132,012	\$		125,726
School Association Dues	Purchased Services & Supplies	1920	4	14,800			14,800
Judgment and Claims	Purchased Services & Supplies	1930	4	5,000			5,000
Refund of Real Property Taxes	Purchased Services & Supplies	1964	4	2,500			2,500
BOCES Administrative Costs	Purchased Services & Supplies	1981	4	442,855			425,923
Total Special Items				\$ 597,167	\$		573,949
TOTAL GENERAL SUPPORT				\$ 4,411,663	\$		3,946,767

SOUTH JEFFERSON CENTRAL SCHOOL DISTRICT

				PROPOSED 2023-2024	BUDGET 2022-2023
INSTRUCTION					
Administration and Improvement					
Curriculum Develop & Supervision	Salaries	2010	1	\$ 126,991	\$ 119,453
Curriculum Develop & Supervision	Purchased Services & Supplies	2010	4	3,792	3,725
Supervision - Regular School	Salaries	2020	1	805,108	678,863
Supervision - Regular School	Purchased Services & Supplies	2020	4	64,370	63,555
Research, Planning and Evaluation	Salaries	2060	1	33,175	29,500
In-service Training - Instruction	Salaries	2070	1	15,855	15,173
In-service Training - Instruction	Purchased Services & Supplies	2070	4	95,120	87,861
Total Administration and Improvement				\$ 1,144,411	\$ 998,130
Teaching					
Teaching - Regular School	Salaries	2110	1	\$ 8,828,643	\$ 8,064,020
Teaching - Regular School	Salaries	2110	1	340,048	309,135
Teaching - Regular School	Equipment	2110	2	-	-
Teaching - Regular School	Purchased Services & Supplies	2110	4	325,682	226,071
Teaching - Regular School	Purchased Services & Supplies	2110	4	934,197	970,840
Program for SWD	Salaries	2250	1	2,653,988	2,273,618
Program for SWD	Purchased Services & Supplies	2250	4	520,925	271,534
Program for SWD	Purchased Services & Supplies	2250	4	605,784	628,432
Occupational Education (9-12)	Purchased Services & Supplies	2280	4	1,055,802	1,012,100
Teaching - Special Schools	Salaries	2330	1	13,272	13,272
Teaching - Special Schools	Purchased Services & Supplies	2330	4	405	405
Total Teaching				\$ 15,278,746	\$ 13,769,427
Instructional Media					
School Library and Audiovisual	Salaries	2610	1	\$ 134,548	\$ 124,829
School Library and Audiovisual	Purchased Services & Supplies	2610	4	74,883	80,242
Computer Assisted Instruction	Salaries	2630	1	376,959	171,742
Computer Assisted Instruction	Equipment	2630	2	54,665	49,665
Computer Assisted Instruction	Purchased Services & Supplies	2630	4	50,736	50,596
Total Instructional Media				\$ 691,791	\$ 477,074
Pupil Services					
Guidance - Regular School	Salaries	2810	1	\$ 598,558	\$ 518,883
Guidance - Regular School	Purchased Services & Supplies	2810	4	37,021	1,973
Health Services - Regular School	Salaries	2815	1	266,082	240,622
Health Services - Regular School	Purchased Services & Supplies	2815	4	52,203	51,865
Psychological - Regular School	Salaries	2820	1	202,926	77,232
Psychological - Regular School	Purchased Services & Supplies	2820	4	22,500	15,061
Social Work - Regular School	Salaries	2825	1	42,401	49,565
Co-Curricular - Regular School	Salaries	2850	1	128,927	116,811
Co-Curricular - Regular School	Purchased Services & Supplies	2850	4	4,950	2,950
Interscholastic - Regular School	Salaries	2855	1	329,738	274,601
Interscholastic - Regular School	Equipment	2855	2	34,068	33,400
Interscholastic - Regular School	Purchased Services & Supplies	2855	4	132,063	106,864
Total Pupil Services				\$ 1,851,437	\$ 1,489,826
TOTAL INSTRUCTION				\$ 18,966,385	\$ 16,734,456

SOUTH JEFFERSON CENTRAL SCHOOL DISTRICT

				PROPOSED			BUDGET
				2023-2024			2022-2023
PUPIL TRANSPORTATION							
District Transportation Services	Salaries	5510	1	\$ 1,599,941	\$		1,523,663
District Transportation Services	Equipment	5510	2	353,493			-
District Transportation Services	Purchased Services & Supplies	5510	4	165,260			155,260
District Transportation Services	Purchased Services & Supplies	5510	4	617,664			593,229
Garage Building	Purchased Services & Supplies	5530	4	67,379			51,058
Contract Transportation	Purchased Services & Supplies	5540	4	7,000			7,000
TOTAL PUPIL TRANSPORTATION				\$ 2,810,737	\$		2,330,210
UNDISTRIBUTED EXPENDITURES							
Employee Benefits							
State Retirement	Employee Benefits	9010	8	\$ 842,381	\$		813,894
Teachers' Retirement	Employee Benefits	9020	8	1,439,482			1,328,044
Social Security	Employee Benefits	9030	8	1,504,429			1,368,960
Workers' Compensation	Employee Benefits	9040	8	251,446			278,211
Unemployment Insurance	Employee Benefits	9050	8	7,200			7,200
Hospital, Medical, Dental Ins	Employee Benefits	9060	8	4,068,772			3,760,476
Hospital, Medical, Dental Ins	Employee Benefits	9060	8	3,444,786			3,397,438
Other - Compensated Absences	Employee Benefits	9089	8	40,000			40,000
Other - Employee Assistance Prog.	Employee Benefits	9089	8	17,958			15,952
Total Employee Benefits				\$ 11,616,454	\$		11,010,175
Debt Service							
BAN - School Construction	Principal on Indebtedness	9731	7	\$ -	\$		-
BAN - School Construction	Interest on Indebtedness	9731	7	-			-
BAN - Bus Purchases	Principal on Indebtedness	9732	6	751,200			756,400
BAN - Bus Purchases	Interest on Indebtedness	9732	7	88,456			18,240
Revenue Anticipation Notes	Interest on Indebtedness	9770	7	-			-
Leases - BOCES	Principal on Indebtedness	9788	6	196,277			-
Leases - BOCES	Interest on Indebtedness	9788	7	8,574			-
Total Debt Service				\$ 1,044,507	\$		774,640
Interfund Transfers							
Transfer to School Food Serv. Fund	Interfund Transfers	9901	9	\$ 15,000	\$		32,100
Transfer to Special Aid Fund	Interfund Transfers	9901	9	36,000			36,000
Transfer to Debt Service Fund	Interfund Transfers	9901	9	2,752,562			4,119,631
Transfer to Capital	Interfund Transfers	9950	9	730,000			-
Transfer to Capital	\$100,000 Capital Outlay Project	9950	9	100,000			100,000
Total Interfund Transfers				\$ 3,633,562	\$		4,287,731
TOTAL UNDISTRIBUTED EXPENDITURES				\$ 16,294,523	\$		16,072,546
TOTAL GENERAL FUND EXPENDITURES and INTERFUND TRANSFERS				\$ 42,483,308	\$		39,083,979

SOUTH JEFFERSON CENTRAL SCHOOL DISTRICT

GENERAL SUPPORT

Board of Education

- 1010.4 BOE Training, Conferences, Legal Books, Supplies, Service Pins, Retirement Recognition, Required Legal Ads
- 1040.1 District Clerk
- 1040.4 District Clerk Supplies Including Minute Books
- 1060.4 Budget Newsletter/Notice Printing, Inspector of Elections

Central Administration

- 1240.1 Superintendent and Secretary to the Superintendent Salaries
- 1240.4 Professional/District Memberships (NYSCOSS, ASCD, MSLA, Black River Council), Conferences

Finance

- 1310.1 Business Office Salaries
- 1310.4 Postage, Bond Council, Fiscal Advisors, Standard and Poor Ratings, Memberships, AS400
- 1310.4 State Aid Planning, Health/Safety Coordinator, Statewide School Finance Consortium, GASB 45 Services, Policy Manual Overhaul
- 1320.4 Required Annual Internal and External Audit Services and Reports
- 1325.1 Treasurer Salary
- 1325.4 Treasurer Supplies Including Receipt Books and Banking Supplies
- 1330.1 Tax Collector Salary
- 1330.4 Tax Collection Supplies Including Printed Bills and Tax Rolls, Postage, BAS Tax Software
- 1345.4 Cooperative Purchasing Services with BOCES

Staff

- 1420.4 Attorney Fees
- 1430.1 Employee/Employer Relations Administrator, Personnel Administrator
- 1430.4 Employee/Employer Relations Specialist Services with BOCES, Attorney Fees
- 1480.4 Public Information Supplies

Central Services

- 1620.1 Buildings and Grounds Custodian and Cleaner Salaries
- 1620.2 Buildings and Grounds Custodial Equipment
- 1620.4 Natural Gas, Electricity, Water/Sewer, Telephone, Paper Products, Lights, General Repair Supplies
- 1621.1 Buildings and Grounds Supervision and Maintenance Mechanic Salaries
- 1621.2 Equipment
- 1621.4 Trash Removal, HVAC Service Contract, Elevator/Fire/Vehicle Inspections, Clock/Camera Services, AEDs
- 1622.1 School Safety Officer Salaries
- 1622.4 School Safety Supplies, Services, Conferences
- 1680.4 BOCES Administrative Computer Services

Special Items

- 1910.4 Property Insurance, Student Accident Insurance
- 1920.4 Dues - Rural Schools Program, Jeff-Lewis School Boards Association, NYS School Boards Association
- 1930.4 Judgment and Claims
- 1964.4 Property Tax Refunds
- 1981.4 BOCES Administrative Costs

SOUTH JEFFERSON CENTRAL SCHOOL DISTRICT

INSTRUCTION

Administration and Improvement

- 2010.1 Administrative Supervision and Secretarial Salaries
- 2010.4 Curriculum Training and Development Supplies
- 2020.1 Administrative Supervision and Secretarial Salaries
- 2020.4 Insurance, District-Wide Copy Paper, Graduation and National Honor Society Supplies
- 2060.1 Planning, Test Scoring, and New Teacher Mentoring Extra Pay
- 2070.1 Professional Development Extra Pay
- 2070.4 BOCES Services - Professional Development, Coaching, Model Schools and Planning Services

Teaching

- 2110.1 K-12 Teaching Salaries, Teacher Aid and Assistant Salaries, Chaperone Extra Pay, AIS
- 2110.1 Substitute Teaching Salaries
- 2110.2 Teaching Equipment
- 2110.4 Textbooks and District-Wide General Teaching Supplies
- 2110.4 BOCES - Multiyear Computer/Software Purchases, Plato, Whiz Quiz, Spelling Bee, School Bus Safety, Arts in Ed
- 2250.1 K-12 Teaching and Support Staff Salaries for Students with Disabilities, Home Tutoring Services
- 2250.4 Tuition for Private Placement, OT Supplies, PT Supplies, Speech Supplies, Special Education Supplies
- 2250.4 Special Education Student Services for Students Placed at BOCES
- 2280.4 Career and Technical Education for Students Provided by BOCES
- 2330.1 Driver Education and Adult Education Salaries (Student Fees Charged to Cover Expenses)
- 2230.4 Driver Education and Adult Education Supplies (Student Fees Charged to Cover Expenses)

Instructional Media

- 2610.1 Librarian and Library Support Staff Salaries
- 2610.4 Library Books, Contracted Services with BOCES, Graphics Department Expenses
- 2630.1 Computer Technology Salaries
- 2630.2 Computer Hardware for Students
- 2630.4 Computer Software and Supplies for Students

Pupil Services

- 2810.1 Guidance Counselor and Secretary Salaries
- 2810.4 Guidance Services, Supplies
- 2815.1 School Nurse Salaries
- 2815.4 Clinic Supplies, School Physician Services, Health Services for Resident Parochial Students
- 2820.1 Psychologist Salaries
- 2820.4 Psychologist Assessments, Supplies
- 2825.1 Social Work Salaries
- 2850.1 Student Club and Class Advisors
- 2850.4 Odyssey of the Mind Supplies
- 2855.1 Coaching Salaries, Support Staff Salaries, Game Supervisors
- 2855.2 Athletic Equipment
- 2855.4 Athletic Supplies, Contest Fees, Section Dues, Official Fees, Video Management

SOUTH JEFFERSON CENTRAL SCHOOL DISTRICT

PUPIL TRANSPORTATION

- 5510.1 Bus Driver, Bus Mechanic, Transportation Supervisor Salaries
- 5510.2 Equipment, 2 buses
- 5510.4 Bus Vehicle Insurance, Laundry, Snow Removal, Physicals, Legal Ads, Bus Routing System, Bus Undercoating
- 5510.4 Bus Diesel Fuel, Bus Parts, Tires, Oil, Grease, Cleaning Supplies, Training & Required Drug Testing
- 5530.4 Natural Gas, Electricity, Water/Sewer, Phone
- 5540.4 Private Carrier

UNDISTRIBUTED EXPENDITURES

Employee Benefits

- 9010.8 Employees' Retirement System - Employer Contribution
- 9020.8 Teachers' Retirement System - Employer Contribution
- 9030.8 Social Security Taxes - Employer Contribution
- 9040.8 Workers' Compensation Premiums
- 9050.8 Unemployment Insurance - Self-Funded
- 9060.8 Health and Dental Insurance Premiums Current Employees - Employer Contribution - Self-Funded
- 9060.8 Health Insurance Premiums Retired Individuals - Employer Contribution - Self-Funded
- 9089.8 Sick Day Accrual Payout at Retirement
- 9089.8 Employee Assistance Program, 403(b) Services

Debt Service

- 9731.6 Principal Capital BAN Payment For Capital Project Construction
- 9731.7 Interest Capital BAN Payment For Capital Project Construction
- 9732.6 Principal Bus BAN Payment For Past Bus Purchases
- 9732.7 Interest Bus BAN Payment For Past Bus Purchases
- 9770.7 Revenue Anticipation Note for SSBA Project
- 9788.6 Principal BOCES Leases (Multi Year)
- 9788.7 Interest BOCES Leases (Multi Year)

Interfund Transfers

- 9901.9 Transfer to School Food Service Fund
- 9901.9 Transfer to Special Aid Fund - Costs for Summer School
- 9901.9 Transfer to Debt Service For Serial BOND Payment for Past Capital Projects and Facility Improvements
- 9950.9 Transfer to Capital to reduce borrowing on the \$17.1M Capital Project
- 9950.9 Voter Authorization to Complete \$100,000 Capital Outlay Project - State Aided