

Fillmore Central School District

2023-24 Budget Statement

Fillmore Central School District

Proposed 2023-2024 Budget

	BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
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Section A - Program Budget

INSTRUCTION

2010 CURRICULUM DEVELOPMENT

Academic Standards and Planning

2010.150	CURRICULUM COORDINATOR	\$52,976	\$129,900
2010.490	BOCES SERVICES	\$2,727	\$2,787
SUB TOTAL CURRICULUM DEVELOPMENT		\$55,703	\$132,687

2070 IN-SERVICE TRAINING

Teacher Skill Development

2070.400	CONTRACTUAL EXPENSE	\$2,000	\$2,000
2070.490	BOCES SERVICES	\$166,177	\$152,133
SUB TOTAL IN-SERVICE TRAINING		\$168,177	\$154,133

TOTAL INSTRUCTION AND IMPROVEMENT

\$223,880	\$286,820
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TEACHING

2110 INSTRUCTION-TEACHING-REGULAR

PreK - 12 Regular Education

2110.120	TEACHING SALARIES PK-6	\$1,527,216	\$1,677,989
2110.130	TEACHING SALARIES 7-12	\$1,616,119	\$1,754,686
2110.140	SUBSTITUTE TEACHERS	\$110,000	\$125,000
2110.160	TEACHER AIDES & MONITORS	\$333,355	\$408,393
2110.200	EQUIPMENT	\$7,500	\$7,500
2110.400	CONTRACTUAL EXPENSE	\$36,600	\$34,100
2110.450	SUPPLIES-GENERAL TEACHING	\$75,500	\$78,000
2110.470	TUITION TO OTHER DISTRICTS	\$5,000	\$5,000
2110.480	TEXTBOOKS	\$35,000	\$35,000
2110.490	BOCES SERVICES	\$679,309	\$756,178
SUB TOTAL TEACHING 2110		\$4,425,599	\$4,881,846

2250 INSTRUCTION-HANDICAPPED CHILDREN

PreK-12 Instruction for Students with Disabilities

2250.150	SPECIAL EDUCATION TEACHING SALARIES	\$652,176	\$720,503
2250.160	SPECIAL EDUCATION SUPPORT STAFF	\$22,707	\$22,891
2250.400	CONTRACTUAL EXPENSE	\$16,500	\$16,500
2250.450	MATERIALS AND SUPPLIES	\$4,500	\$4,500
2250.470	SPECIAL EDUCATION TUITION	\$10,000	\$10,000
2250.490	SPECIAL EDUCATION BOCES SERVICES	\$1,786,141	\$1,916,587
SUB TOTAL TEACHING 2250		\$2,492,024	\$2,690,981

TOTAL TEACHING BUDGET

\$6,917,623	\$7,572,827
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INSTRUCTIONAL SUPPORT		BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
<u>2610 SCHOOL MEDIA</u>	Student Research and Library Programs		
2610.150	LIBRARIAN AND AIDE SALARIES	\$72,348	\$76,523
2610.400	CONTRACTUAL	\$500	\$500
2610.450	MATERIALS & SUPPLIES	\$8,400	\$8,400
2610.460	LIBRARY & LOAN PROGRAM	\$5,400	\$5,400
2610.490	BOCES SERVICES	\$58,736	\$65,299
SUB TOTAL SCHOOL MEDIA		\$145,384	\$156,122
<u>2630 COMPUTER AIDED INSTRUCTION</u>	Technology Instruction and Equipment		
2630.150	SALARIES	\$49,695	\$51,505
2630.220	EQUIPMENT	\$13,700	\$13,700
2630.400	CONTRACTUAL	\$2,700	\$2,700
2630.450	MATERIALS & SUPPLIES	\$1,500	\$1,500
2630.460	SOFTWARE-STATE AIDED	\$14,200	\$14,200
2630.490	BOCES SERVICES	\$489,885	\$517,534
SUB TOTAL COMPUTER AIDED INSTRUCTION		\$571,680	\$601,139
TOTAL INSTRUCTIONAL SUPPORT BUDGET		\$717,064	\$757,261
PUPIL PERSONNEL SERVICES			
<u>2800 GUIDANCE-HEALTH-PSYCHOLOGY SERVICES</u>			
2800.150	SALARIES	\$239,807	\$244,013
2800.400	CONTRACTUAL	\$15,700	\$15,700
2800.450	MATERIALS & SUPPLIES	\$6,800	\$6,800
2800.490	BOCES SERVICES	\$130,190	\$135,540
SUB TOTAL GUIDANCE-HEALTH-PSYCHOLOGY SERVICES		\$392,497	\$402,053
<u>2850 CO-CURRICULAR ACTIVITIES</u>	Student Activities and Clubs		
2850.150	INSTRUCTIONAL SALARIES	\$80,739	\$83,939
2850.400	CONTRACTUAL	\$8,400	\$5,500
2850.450	MATERIALS & SUPPLIES	\$9,900	\$12,800
SUB TOTAL CO-CURRICULAR ACTIVITIES		\$99,039	\$102,239
<u>2855 INTERSCHOLASTIC SPORTS</u>	Student Athletics		
2855.150	INSTRUCTIONAL SALARIES	\$176,326	\$209,326
2855.400	CONTRACTUAL (Officials for Athletic Events)	\$37,600	\$45,000
2855.450	MATERIALS & SUPPLIES	\$27,400	\$27,400
2855.490	BOCES SERVICES	\$5,806	\$5,971
SUB TOTAL INTERSCHOLASTIC SPORTS		\$247,132	\$287,697
TOTAL PUPIL PERSONNEL SERVICES		\$738,668	\$791,989

PUPIL TRANSPORTATION

Student Busing

	BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
5510 DISTRICT OPERATED TRANSPORTATION		
5510.150 TRANSPORTATION SALARIES	\$596,595	\$660,725
5510.200 TRANSPORTATION EQUIPMENT	\$25,000	\$25,000
5510.210 PURCHASE OF BUSES	\$25,000	\$25,000
5510.400 CONTRACTUAL	\$10,900	\$10,900
5510.420 BUS LIABILITY INSURANCE	\$22,000	\$22,000
5510.450 MATERIALS & SUPPLIES	\$62,700	\$62,700
5510.455 GASOLINE/DIESEL FUEL	\$89,600	\$89,600
5510.490 BOCES SERVICES	\$5,206	\$5,752
SUB TOTAL DISTRICT OPERATED TRANSPORTATION	\$837,001	\$901,677

5530 BUS GARAGE

Bus Garage Operation

5530.400 CONTRACTUAL	\$29,500	\$29,500
5530.450 MATERIALS & SUPPLIES	\$2,000	\$2,000
5530.465 EQUIPMENT REPAIRS	\$1,000	\$1,000
5530.466 BUILDING REPAIRS	\$1,000	\$1,000
5530.473 NATURAL GAS	\$5,800	\$12,000
5530.474 WATER	\$900	\$900
5530.477 ELECTRICITY	\$13,300	\$20,000
5530.478 TELEPHONE	\$2,600	\$2,600
5530.480 SEWER	\$900	\$900
SUB TOTAL BUS GARAGE	\$57,000	\$69,900

TOTAL PUPIL TRANSPORTATION	\$894,001	\$971,577
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EMPLOYEE BENEFITS-PROGRAM BUDGET**9000 EMPLOYEE BENEFITS**

Benefits for all the employees in the Program budget section

9010.800 EMPLOYEE RETIREMENT	\$152,617	\$160,248
9020.800 TEACHER RETIREMENT	\$538,723	\$597,817
9030.800 SOCIAL SECURITY	\$423,050	\$471,653
9040.800 WORKMAN'S COMPENSATION	\$47,237	\$52,739
9060.800 HEALTH INSURANCE	\$1,776,868	\$2,025,383

TOTAL EMPLOYEE BENEFITS	\$2,938,495	\$3,307,840
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COMMUNITY SERVICE**7310 YOUTH PROGRAM**Summer recreation program,
contract with the Town of Hume.

7310.400 CONTRACT TOWN OF HUME	\$4,500	\$4,500
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TOTAL COMMUNITY SERVICE	\$4,500	\$4,500
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UNDISTRIBUTED**9500 INTERFUND TRANSFER**

Summer education for handicapped students

9901.900 SUMMER SCHOOL HANDICAPPED STUDENTS	\$25,000	\$25,000
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TOTAL INTERFUND TRANSFERS	\$25,000	\$25,000
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GRAND TOTAL FOR PROGRAM BUDGET	\$12,459,231	\$13,717,814
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Program Budget Increase over 22-23 in dollars

\$1,258,583

Program Budget Increase over 22-23 in percentage

10.10%

Section B - Capital Budget		BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
CENTRAL SERVICES			
1620 OPERATION OF PLANT			
Custodial and Maintenance Services, Energy Cost			
1620.160	CUSTODIAL SALARIES	\$299,755	\$330,006
1620.200	EQUIPMENT	\$46,500	\$25,500
1620.400	CONTRACTUAL	\$139,600	\$132,800
1620.450	MATERIALS & SUPPLIES	\$56,300	\$58,300
1620.473	NATURAL GAS	\$55,000	\$75,000
1620.474	WATER	\$13,200	\$13,200
1620.477	ELECTRICITY	\$54,200	\$70,000
1620.478	TELEPHONE	\$3,000	\$3,000
1620.480	SEWER	\$17,300	\$17,300
1620.490	BOCES SERVICES	\$24,891	\$29,691
TOTAL CENTRAL SERVICES		\$709,746	\$754,797
EMPLOYEE BENEFITS-CAPITAL BUDGET			
Employee Benefits for the Capital Budget			
9010.800	EMPLOYEE RETIREMENT	\$47,813	\$50,204
9030.800	SOCIAL SECURITY	\$22,932	\$25,246
9040.800	WORKMAN'S COMPENSATION	\$9,585	\$10,553
9060.800	HEALTH INSURANCE	\$120,672	\$131,224
TOTAL EMPLOYEE BENEFITS		\$201,002	\$217,227
UNDISTRIBUTED			
9700 DEBT SERVICE			
Payments on District debt for buildings and buses.			
9711.600	SERIAL BONDS-PRINCIPAL 2015-16 PROJECT	\$425,000	\$440,000
9711.700	SERIAL BONDS-INTEREST 2015-16 PROJECT	\$236,750	\$219,750
9711.621	SERIAL BONDS-PRINCIPAL REFINANCED BONDS	\$1,225,000	
9711.721	SERIAL BONDS-INTEREST REFINANCED BONDS	\$44,000	
9731.600	BAN PRINCIPAL- SCHOOL CONSTRUCTION	\$598,294	\$545,000
9731.700	BAN INTEREST - SCHOOL CONSTRUCTION	\$365,679	\$321,500
9731.620	BUS PAYMENTS PRINCIPAL	\$208,880	\$211,680
9731.720	BUS PAYMENTS INTEREST	\$11,841	\$27,187
TOTAL DEBT SERVICE		\$3,115,444	\$1,765,117
TRANSFER TO THE CAPITAL PROJECTS FUND - Door Replacement (Replace the external overhead and man doors at the Bus Garage)			
9950.900		\$100,000	\$150,000
TOTAL FOR CAPITAL BUDGET		\$4,126,192	\$2,887,141
Capital Budget Increase over 22-23 in Dollars			-\$1,239,051
Capital Budget Increase over 22-23 in Percent			-30.03%
Increase WITHOUT new debt service and transfers over 22-23 in Dollars			\$61,276
Increase WITHOUT new debt service and transfers over 22-23 in Percent			6.73%

Section C - Administrative Budget

GENERAL SUPPORT

1010 BOARD OF EDUCATION	School Board Operation		
1010.160	CLERK	\$3,800	\$3,800
1010.400	CONTRACTUAL	\$4,000	\$5,000
1010.450	MATERIALS & SUPPLIES	\$500	\$500
1010.490	BOCES SERVICES	\$3,300	\$2,300
SUB TOTAL BOARD OF EDUCATION		\$11,600	\$11,600
1060 DISTRICT MEETING	Annual meeting and Public Vote		
1060.400	CONTRACTUAL	\$800	\$800
SUB TOTAL DISTRICT MEETING		\$800	\$800
1240 CENTRAL ADMINISTRATION	District Offices		
1240.150	DISTRICT OFFICE SALARIES	\$199,386	\$208,540
1240.200	EQUIPMENT		
1240.400	CONTRACTUAL	\$2,500	\$2,500
1240.450	MATERIALS & SUPPLIES	\$1,500	\$1,500
SUB TOTAL CENTRAL ADMINISTRATION		\$203,386	\$212,540
TOTAL GENERAL SUPPORT		\$215,786	\$224,940

FINANCE

Business Office

1310 BUSINESS ADMINISTRATION			
1310.160	BUSINESS OFFICE SALARIES	\$166,238	\$158,331
1310.400	CONTRACTUAL	\$8,700	\$9,600
1310.450	MATERIALS & SUPPLIES	\$1,800	\$2,000
1310.490	BOCES SERVICES	\$323,169	\$322,069
SUB TOTAL BUSINESS ADMINISTRATION		\$499,907	\$492,000
1320 AUDITING	Independent annual audit		
1320.400	CONTRACTUAL	\$15,000	\$25,000
SUB TOTAL AUDITING		\$15,000	\$25,000
1325 TREASURER	District Treasurer		
1325.400	CONTRACTUAL	\$300	\$300
1325.450	MATERIALS & SUPPLIES	\$1,800	\$1,800
SUB TOTAL TREASURER		\$2,100	\$2,100
1330 TAX COLLECTION	School Tax collection costs		
1330.400	TAX COLLECTOR'S CONTRACT	\$9,000	\$11,500
1330.450	MATERIALS & SUPPLIES	\$1,200	\$1,700
SUB TOTAL TAX COLLECTION		\$10,200	\$13,200
TOTAL FINANCE		\$527,207	\$532,300

		BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
STAFF			
1420 LEGAL	School Attorney		
1420.400	ATTORNEY'S FEES	\$12,500	\$12,500
SUB TOTAL LEGAL		\$12,500	\$12,500
1480 PUBLIC INFORMATION	District newsletter		
1480.450	MATERIALS & SUPPLIES		
1480.490	BOCES SERVICES	\$49,260	\$49,260
SUB TOTAL PUBLIC INFORMATION		\$49,260	\$49,260
TOTAL STAFF		\$61,760	\$61,760
CENTRAL DATA PROCESSING	District technology administration		
1680 CENTRAL DATA PROCESSING			
1680.160	CENTRAL DATAT PROCESSING SALARIES	\$73,098	\$76,145
1680.400	CONTRACTUAL		
1680.450	MATERIALS & SUPPLIES	\$500	\$500
SUB TOTAL CENTRAL DATA PROCESSING		\$73,598	\$76,645
TOTAL CENTRAL DATA PROCESSING		\$73,598	\$76,645
SPECIAL ITEMS			
1900 SPECIAL ITEMS	Insurance, dues and fees		
1910.400	DISTRICT INSURANCE	\$65,400	\$64,400
1920.400	SCHOOL ASSOCIATION DUES	\$12,600	\$11,900
1964.400	REFUND OF REAL PROPERTY TAX		
1981.400	BOCES ADMINISTRATION CHARGE	\$216,381	\$218,081
SUB TOTAL SPECIAL ITEMS		\$294,381	\$294,381
TOTAL SPECIAL		\$294,381	\$294,381
SUPERVISION			
2020 PRINCIPALS' OFFICE	Student supervision		
2020.150	ADMINISTRATIVE OFFICE SALARIES	\$202,947	\$213,938
2020.400	CONTRACTUAL	\$500	\$1,800
2020.450	MATERIALS & SUPPLIES	\$6,800	\$5,500
SUBTOTAL PRINCIPALS' OFFICE		\$210,247	\$221,238
TOTAL SUPERVISION		\$210,247	\$221,238
EMPLOYEE BENEFITS-ADMINISTRATIVE BUDGET			
9010.800	EMPLOYEE RETIREMENT	\$56,006	\$58,806
9020.800	TEACHER RETIREMENT	\$35,842	\$37,156
9030.800	SOCIAL SECURITY	\$49,379	\$50,548
9040.800	WORKMAN'S COMPENSATION	\$3,097	\$3,170
9060.800	HEALTH INSURANCE	\$144,510	\$160,057
TOTAL EMPLOYEE BENEFITS		\$288,834	\$309,737
GRAND TOTAL - ADMINISTRATIVE BUDGET		\$1,671,813	\$1,721,001

Administrative Budget Increase from 22-23 in Dollars

\$49,188

Administrative Budget Increase from 22-23 in Percent

2.94%

Fillmore Central School District 2023-2024 Proposed Budget

Expenditure Budget Totals	BUDGET 2022-2023	Proposed Budget 2023-2024	PROPOSED Change in Dollars	Change in Percent
PROGRAM	\$12,459,231	\$13,717,814	\$1,258,583	10.10%
CAPITAL	\$4,126,192	\$2,887,141	-\$1,239,051	-30.03%
ADMINISTRATIVE	\$1,671,813	\$1,721,001	\$49,188	2.94%
TOTAL BUDGET	\$18,257,236	\$18,325,956	\$68,720	0.38%

Anticipated Revenues

AID CATEGORY		BUDGET	DISTRICT
State Aid Sources		2022-2023	ESTIMATE 2023-2024
Foundation Aid		\$9,320,933	\$10,722,794
Hardware & Technology		\$13,753	\$13,901
Transportation		\$964,856	\$970,069
Building Aid		\$2,745,150	\$1,624,602
BOCES Aid		\$1,347,026	\$1,334,811
Excess Cost Aid		\$256,052	\$209,616
Textbook, Software, Library Aid		\$49,656	\$49,656
Gap Elimination Adjustment			
Sub Total State Aid		\$14,697,426	\$14,925,449
Other State/Federal Sources			
BOCES Refund		\$160,000	\$160,000
Medicaid		\$37,500	\$37,500
Sub Total Other State/Federal Sources		\$197,500	\$197,500
Local Sources			
Interest and Penalties on Taxes		\$4,800	\$4,800
Sale of Instructional Supplies		\$850	\$850
Building Rental		\$21,800	\$21,800
Refund OF Prior Years' Expense		\$52,200	\$52,200
Cogen PILOT Payment		\$48,100	\$48,100
Transfer from Reserves		\$80,000	\$80,000
Transfer from Capital Fund (Capitalized Interest)			
Sub Total Local Sources		\$207,750	\$207,750
Total Non-Property Tax Revenues	All Revenue Items listed above.	\$15,102,676	\$15,330,699
Proposed Expenditure Amount	Proposed Budget	\$18,257,236	\$18,325,956
Local Effort (Taxes plus Fund Balance)	The amount to be raised locally	\$3,154,560	\$2,995,257
Fund Balance	Surplus from previous years used to balance the Budget	\$548,839	\$373,902
Tax Levy	Amount to be raised locally	\$2,605,721	\$2,621,355
Tax Levy Increase in Dollars			\$15,634
Tax Levy Increase in Percentage			0.60%

Property Tax Report Card

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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/mgt/serv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2023-24 Budget Notice to: emscmgt@snyed.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:

JOSEPH BUTLER

Preparer's Telephone Number:

585-567-2259

<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	18,257,236	18,325,956	0.38 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	2,605,721	2,621,355	
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)	2,605,721	2,621,355	0.60 %
F. Permissible Exclusions to the School Tax Levy Limit	0	0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	2,696,089	2,704,118	
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)	2,605,721	2,621,355	
I. Difference: (G-H); (negative value requires 60.0% voter approval) ²	90,368	82,763	
Public School Enrollment	629	592	-5.88 %
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	6,217,628	6,308,910
Assigned Appropriated Fund Balance	548,840	373,902
Adjusted Unrestricted Fund Balance	1,388,355	733,038
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	7.60 %	4.00 %

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	CONSTRUCTION	For the cost of any object or purpose for which bonds may be issued.	3,000,000	3,000,000	For future construction projects
Capital	MISC NECESSARY EQUIPMENT	For the cost of any object or purpose for which bonds may be issued.	426,776	426,776	Purchase of miscellaneous necessary equipment
Capital	TRANSPORTATION VEHICLES	For the cost of any object or purpose for which bonds may be issued.	760,000	760,000	Purchase of transportation vehicles
Repair	REPAIR	For the cost of repairs to capital improvements or equipment.	250,000	250,000	To cover the cost of any facility repairs that arise
Workers Compensation	WORKERS COMPENSATION	For self-insured Workers Compensation and benefits.	100,000	100,000	To reduce the affect of workers compensation cost increases
Unemployment Insurance	UNEMPLOYMENT	For reimbursement to the State Unemployment Insurance Fund.	100,554	100,579	To fund the District's unemployment expenses
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		For proceeds from the sale of district capital assets or improvement, restricted to debt service.			

Insurance	INSURANCE	For liability, casualty, and other types of uninsured losses.	368,271	368,306	Cover the cost of any uninsured claims
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 BENEFIT ACCRUED LIABILITY	For accrued 'employee benefits' due to employees upon termination of service.	146,155	146,155	To cover the cost of any sick day retirements payments
Retirement Contribution	RETIREMENT CONTRIBUTION - ERS	For employer retirement contributions to the State and Local Employees' Retirement System.	716,091	716,091	To reduce the affect of increased state retirement costs
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	RETIREMENT CONTRIBUTION - TRS	TRS Retirement Contribution	349,781	441,003	To fund employer retirement contributions to the New York State Teachers Retirement System

*** 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 2023-24. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

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	160,333	57,191	0

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

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

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FILLMORE CSD

2020-21 School Year Financial Transparency Report

FILLMORE CENTRAL SCHOOL

Type: K-12

The tables below display per pupil expenditures for charter schools, traditional public schools, as well as district averages that may be higher or lower than an individual school.

All amounts shown on this report (except exclusions) are per pupil of the entire school or district, unless otherwise noted.

| Business Rules

Economic and Student Characteristics

P-12 ENROLLMENT	NEEDS RESOURCE CATEGORY	DISTRICT ABILITY TO RAISE LOCAL FUNDS IS	STUDENT NEEDS ARE
▼	▼	▼	▼
652	High Need Rural	significantly less than the average district in the state	slightly more than the state average

Student Demographics

Enrollment	FILLMORE CSD	FILLMORE CENTRAL SCHOOL
All Students	652	652
Economically Disadvantaged	59%	59%
Students with Disabilities	16%	16%
English Language Learners	—	—
» Race/Ethnicity		

Staffing Profile	FILLMORE CSD	FILLMORE CENTRAL SCHOOL
Student-to-Teacher Ratio	11	11
Teachers with Fewer than 4 years of Experience %	7%	7%
Teachers with 4-20 Years of Experience %	50%	50%
Teachers with 21+ Years of Experience %	43%	43%

Comparison: How do per pupil expenditures compare?

THIS SCHOOL ▼	DISTRICT OR DISTRICT OF LOCATION ▼	COUNTY AVERAGE ▼	STATEWIDE AVERAGE ▼
\$17,705.49	\$17,705.49	\$22,589.08	\$23,468.15

Report View One: How Much is Being Spent on Instruction and Administration?

For traditional school districts, school level data (entries A through D) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the particular charter school only. Entries E through H reflect central expenditures.

Total spending (entry I) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

Report View One Per Pupil Expenditure Categories	FILLMORE CSD	FILLMORE CENTRAL SCHOOL
» A. Instruction (A1 + A2 + A3 + A4)	\$8,993.14	\$8,993.14
» B. Administration (B1 + B2 + B3)	\$540.93	\$540.93
» C. All Other Spending (C1 + C2 + C3)	\$2,748.80	\$2,748.80
D. Total School Level (A + B + C)	\$12,282.86	\$12,282.86
» E. Central Instruction (E1 + E2 + E3 + E4)	\$697.58	
» F. Central Administration (F1 + F2 + F3)	\$1,536.63	
» G. All Other Central Spending (G1 + G2 + G3)	\$3,188.43	
H. Total Central Costs	\$5,422.63	
I. Total Spending (D + H)	\$17,705.49	\$17,705.49

Report View Two: How are the Local/State and Federal Funds Spent?

Report View Two presents the same expenditures reported in View One, but disaggregates that spending by local/state/federal/other revenue source.

For traditional school districts, school level data (entries J and K) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the charter school. Entries L and M reflect central expenditures.

Total spending (entry N) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

Report View Two Per Pupil Expenditure Categories	FILLMORE CSD	FILLMORE CENTRAL SCHOOL
J. Total School Level Local/State Spending	\$11,440.35	\$11,440.35
» K. Total School Level Federal Spending	\$842.51	\$842.51

Report View Two Per Pupil Expenditure Categories	FILLMORE CSD	FILLMORE CENTRAL SCHOOL
L. Total Central Level Local/State Spending	\$5,422.63	
M. Total Central Level Federal Spending	\$0.00	
N. Total Spending (J + K + L + M)	\$17,705.49	\$17,705.49

Detailed Spending: How Much is Spent Per Pupil in Selected Program Areas?

Program Area Details in entries O through Z represent subsets of spending in Report View One and Report View Two. Five program areas are broken out. To calculate per pupil expenditures P-12 enrollment is used for pupil services, community schools programs, and BOCES services. Enrollments for the program areas are used for special education, ELL services, and prekindergarten.

Entries O through T represent school level expenditures. For charter schools, data represents per pupil expenditures in each of category in the selected school. For traditional school districts, data under the district column represent the district average of all schools in each of these categories.

Entries U through Z represent central expenditures.

»	Program Detail Areas
	Program areas are included within the above School Level Expenditures (Row D) and Central Costs (Row H)

Exclusions: What Other Spending is not Included in the Per Pupil Amounts Shown Above?

The final section represents total expenditures, with the following exclusions that were not included in the per pupil expenditure calculations above: transportation, tuition, debt service, and other.

“Other Exclusions” include expenditures such as tuition for students attending BOCES full-time, services provided to nonpublic or charter schools, prekindergarten payments to community-based organizations, and community services.

Excluded Expenditures	FILLMORE CSD
1. Transportation	\$908,899.64

Excluded Expenditures	FILLMORE CSD
2. Charter School Tuition	\$0.00
3. Other Tuition	\$0.00
4. Debt Service	\$2,223,200.30
5. Other	\$5,165,041.56
Percent Excluded from Total	42%
Total Expenditures	\$19,841,123.41

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FILLMORE CENTRAL SCHOOL - NEW YORK STATE REPORT CARD [2021 - 22]

The New York State Report Card is an important part of the Board of Regents' effort to create educational equity and raise learning outcomes for all students. Knowledge gained from the report card about a school or district can be used to improve instruction and inform services to students. The report card provides information to the public on school/district staff, students, and measures of school and district performance as required by the Every Student Succeeds Act (ESSA). Fundamentally, New York State's ESSA plan is about creating a set of interlocking strategies to promote educational equity by providing support to districts and schools as they work to ensure that every student succeeds. New York State is committed to ensuring that all students succeed and thrive in school no matter who they are, where they live, where they go to school, or where they come from.

2022-23 ACCOUNTABILITY STATUS AND SUPPORT MODEL BASED ON 2021-22 DATA

Due to COVID-19 and changes to New York State accountability and federal reporting requirements, 2022-23 accountability statuses and support models were determined using a modified methodology. For more information, see Understanding the New York State Accountability System under the Every Student Succeeds Act (ESSA) for 2022-23 Accountability Statuses Based on 2021-22 Results.

LOCAL SUPPORT AND IMPROVEMENT

MADE PROGRESS

NA

EXPENDITURES PER PUPIL (2021-22)

	Pupil Count	Federal		State & Local		Total	
		Expenditures	Expenditures Per Pupil	Expenditures	Expenditures Per Pupil	Expenditures	Expenditures Per Pupil
This School	658	\$1,061,789	\$1,614	\$7,874,923	\$11,968	\$8,936,712	\$13,582
This District	658	\$1,061,789	\$1,614	\$11,160,478	\$16,961	\$12,222,267	\$18,575
Statewide	2,502,890	\$7,164,487,299	\$2,862	\$57,586,108,928	\$23,008	\$64,750,596,227	\$25,870

STAFF QUALIFICATIONS (2021-22)

INEXPERIENCED TEACHERS AND PRINCIPALS

	TEACHERS			PRINCIPALS		
	Total	# Inexperienced	% Inexperienced	Total	# Inexperienced	% Inexperienced
THIS SCHOOL	61	9	15%	2	1	50%
THIS DISTRICT	61	9	15%	2	1	50%
STATEWIDE	213,853	46,628	22%	4,643	1,064	23%
STATEWIDE HIGH- POVERTY SCHOOLS	47,206	16,965	36%	1,071	191	18%
STATEWIDE LOW- POVERTY SCHOOLS	62,026	7,792	13%	1,192	267	22%

TEACHERS TEACHING OUT OF THEIR SUBJECT OR FIELD OF CERTIFICATION

	Total	TEACHERS TEACHING OUT OF THEIR SUBJECT/FIELD OF CERTIFICATION	
		#	%
THIS SCHOOL	61	2	3%
THIS DISTRICT	61	2	3%
STATEWIDE	203,528	15,289	8%
STATEWIDE HIGH-POVERTY SCHOOLS	43,110	6,412	15%
STATEWIDE LOW-POVERTY SCHOOLS	59,797	1,101	2%

TOTAL COHORT GRADUATION RATE (2021-22)

Graduation Rate data are for students who first entered grade 9, four years prior to this reporting year. Graduates are as of August following the close of the reporting year. Click on High School Graduation Rate Data report to see district and state comparisons and to filter on gender, ethnicity, and other student subgroups or by 5- and 6-year graduation rates.

Subgroup	Total	GRAD RATE		REGENTS WITH ADVANCED DESIGNATION		REGENTS DIPLOMA		LOCAL DIPLOMA		NON DIPLOMA CRED		STILL ENROLLED		GED TRANSFER		DROPOUT	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
All Students	54	51	94%	18	33%	33	61%	0	0%	1	2%	0	0%	0	0%	2	4%
Female	29	29	100%	10	34%	19	66%	0	0%	0	0%	0	0%	0	0%	0	0%
Male	25	22	88%	8	32%	14	56%	0	0%	1	4%	0	0%	0	0%	2	8%
Non-binary	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
General Education Students	43	41	95%	18	42%	23	53%	0	0%	0	0%	0	0%	0	0%	2	5%
Students with Disabilities	11	10	91%	0	0%	10	91%	0	0%	1	9%	0	0%	0	0%	0	0%
American Indian or Alaska Native	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Asian or Native Hawaiian/Other Pacific Islander	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Black or African American	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Hispanic or Latino	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
White	52	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Multiracial	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Economically Disadvantaged	30	28	93%	7	23%	21	70%	0	0%	1	3%	0	0%	0	0%	1	3%
Not Economically Disadvantaged	24	23	96%	11	46%	12	50%	0	0%	0	0%	0	0%	0	0%	1	4%
English Language Learner	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Non-English Language Learner	54	51	94%	18	33%	33	61%	0	0%	1	2%	0	0%	0	0%	2	4%
In Foster Care	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%

Subgroup	Total	GRAD RATE		REGENTS WITH ADVANCED DESIGNATION		REGENTS DIPLOMA		LOCAL DIPLOMA		NON DIPLOMA CRED		STILL ENROLLED		GED TRANSFER		DROPOUT	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
Not in Foster Care	54	51	94%	18	33%	33	61%	0	0%	1	2%	0	0%	0	0%	2	4%
Homeless	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Not Homeless	54	51	94%	18	33%	33	61%	0	0%	1	2%	0	0%	0	0%	2	4%
Migrant	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Not Migrant	54	51	94%	18	33%	33	61%	0	0%	1	2%	0	0%	0	0%	2	4%
Parent in Armed Forces	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Parent Not in Armed Forces	54	51	94%	18	33%	33	61%	0	0%	1	2%	0	0%	0	0%	2	4%

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