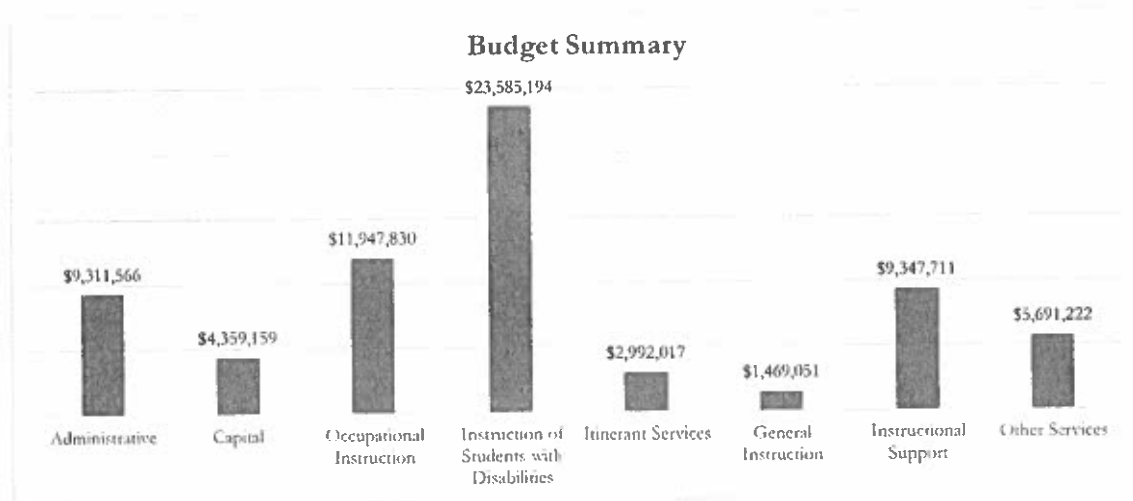


Budget Summary

Administrative	\$9,311,566
Capital	\$4,359,159
Occupational Instruction	\$11,947,830
Instruction of Students with Disabilities	\$23,585,194
Itinerant Services	\$2,992,017
General Instruction	\$1,469,051
Instructional Support	\$9,347,711
Other Services	\$5,691,222



Administration

		2021-2022 Actual Expenditures	2022-2023 Current Budget	2023-2024 Projected Budget
1240 District Superintendent's Office				
Certified Salary	.152	155,116	164,751	164,751
Other Salaries	.160	74,830	72,382	75,485
Unused Vacation	.167	1,336	0	0
Equipment	.200	649	1,800	3,000
Supplies	.300	1,049	1,700	2,500
Contractual	.400	3,879	6,008	9,500
Travel	.401	22,521	23,900	20,000
Attorney	.474	0	4,000	4,000
School District/Other BOCES	.490	0	1,900	1,900
Employee Mileage/Reimbursement	.499	504	600	500
Teachers Retirement	.800	15,201	17,396	21,866
Employees Retirement	.801	14,566	9,512	9,888
Workers Comp	.802	1,318	1,701	1,634
Social Security	.803	5,787	15,952	16,172
Health Insurance	.804	21,105	23,234	18,893
Dental/Optical Insurance	.806	1,053	1,206	1,206
Healthcare Admin Fee	.814	0	696	695
Total District Superintendent's Office		318,915	346,738	351,990
1010 Board of Education				
Claims Auditor	.161	0	8295	8,586
Land/Equipment	.200	0	30,000	0
Supplies	.300	3,923	1,200	700
Contractual	.400	95,724	96,074	76,000
Internal Auditor	.401	0	20,000	20,000
Publications	.403	1,039	2,000	2,000
Attorney	.474	3,936	10,000	10,000
School District/Other BOCES	.490	60	1,600	1,600
Employees Retirement	.801	0	1,087	1,125
Workers Comp	.802	0	51	58
Social Security	.803	0	635	657
Total Board of Education		104,682	170,942	120,726

Administration Cont'd.

	Code	2021-2022 Actual Expenditures	2022-2023 Current Budget	2023-2024 Projected Budget
1310 Central Support				
Business Office Salaries	.160	542,990	626,329	719,561
Budgeted Vacation	.167	8,941	7,500	7,500
Equipment	.200	0	4,500	4,500
Supplies	.300	5,740	7,500	7,500
Contractual	.400	30,127	40,230	42,650
Longevity	.465	10,000	0	0
Attorney	.474	7,325	8,500	8,500
School District/Other BOCES	.490	0	54,690	750
Employee Mileage/Reimbursement	.499	569	496	750
Employees Retirement	.801	92,681	79,945	100,332
Workers Comp	.802	2,979	4,218	4,893
Social Security	.803	40,663	52,041	55,046
Health Insurance	.804	131,285	180,196	187,961
Dental/Optical Insurance	.806-.808	4,197	7,319	7,319
Healthcare Admin Fee	.814	0	3,579	4,122
Total Central Support		877,497	1,077,043	1,151,384
1900 Unclassified				
RANS Interest	.700	55,000	135,000	165,000
Retiree Health Insurance	.899	6,011,142	6,882,860	7,246,964
Total Unclassified		6,066,142	7,017,860	7,411,964
9500 Transfers				
Operations & Maintenance	.712	104,126	118,941	124,808
Distance Learning	.408	1,000	1,000	1,000
Printshop	.504	23,432	23,901	24,380
Electronic/Microcomputer Repair	.505	535	311	382
Instructional Technology	.506	1,574	1,732	1,557
Educational Communications	.509	200	200	250
School/Curriculum Improvement	.526	767	992	0

Administration Cont'd.

	Code	2021-2022 Actual Expenditures	2022-2023 Current Budget	2023-2024 Projected Budget
X/C Cap Region BOCES-Admin Computer	.608	1,022	651	810
Healthcare Administration	.611	354,379	0	0
X/C Questar III BOCES-State Aid Planning	.612	3,345	3,445	3,515
X/C Erie 1 BOCES-Policy Services	.616	3,095	3,195	3,325
Telephone Interconnect	.621	1,608	1,894	1,921
X/C Cap Region BOCES-Comm Service	.660	112,279	58,893	62,249
X/C Eastern Suffolk	.666	370	0	0
X/C PNW BOCES-Recruiting(OLAS)	.672	2,500	2,500	3,000
Human Resources	.714	4,839	3,976	4,689
Administrative Computer Service	.715	104,337	150,643	43,616
Total Transfer Charges from Other Services		719,408	372,274	275,502
TOTAL ADMINISTRATIVE BUDGET		8,086,643	8,984,857	9,311,566

TOTAL 2023-2024 ADMINISTRATIVE BUDGET	9,311,566
Less: Miscellaneous Income & Interest Charges	(55,000)
ACTUAL SCHOOL DISTRICT CHARGES	9,256,566
TOTAL 2022-23 SCHOOL DISTRICT CHARGES	8,784,857
DOLLAR DIFFERENCE	471,709
PERCENTAGE CHANGE	5.37%

- BOCES salary of the District Superintendent is \$164,751. Additional state salary is \$43,499 for a total of \$208,250. Benefits paid on the salary totals \$42,988. The fringe includes such benefits as social security, teacher retirement, workers compensation, health insurance, dental insurance and unemployment insurance.
- A list of expenses eligible for reimbursement in the ensuing year:

Professional dues, travel, meetings, lodging, reimbursables ie: parking, tolls, etc. =	\$20,000
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- Total of reimbursable expenses paid to the District Superintendent for the 2021-2022 year = \$1,658

Capital - Career & Technical Education

	Code	2021-2022 Actual Expenditures	2022-2023 Current Budget	2023-2024 Projected Budget
CAPITAL:				
Rental of Facilities	.470	422,286	592,193	572,531
Dormitory Authority	.480	3,767,257	3,767,006	3,764,628
Transfer to Capital Fund	.910	805,000	0	22,000
Transfer Credits for Service Programs	.970	-750,000	0	0
Total Capital		4,244,543	4,359,199	4,359,159

CAREER & TECHNICAL EDUCATION:

Certified Salaries	.150	4,415,083	4,503,312	4,896,444
Other Salaries	.160	357,403	351,580	359,717
Equipment	.200	505,515	278,376	265,200
Supplies	.300	775,931	1,175,299	747,407
Contractual	.400	213,107	431,534	372,118
School District/Other BOCES	.490	7,381	23,927	23,300
Employee Benefits	.800	2,468,646	2,790,729	2,751,860
Transfer to O&M	.950	1,894,068	2,022,283	2,061,980
Transfer to Other Programs	.960	628,230	463,878	469,803
Transfer from Other Programs	.970	-323,565	0	0
Total Career & Tech Education		10,941,799	12,040,917	11,947,830

Program budget is based on average enrollment of actual students over a 3 year period.

The above budget represents the following CoSers for 2023-2024:

- Career and Technical Education

Instruction of Students with Disabilities

	Code	2021-2022 Actual Expenditures	2022-2023 Current Budget	2023-2024 Projected Budget
Certified Salaries	.150	6,785,606	7,837,573	7,816,128
Other Salaries	.160	185,674	242,615	213,986
Equipment	.200	15,742	18,000	8,500
Supplies	.300	32,043	70,055	170,500
Contractual	.400	254,229	1,725,674	301,300
School District/Other BOCES	.490	734,727	793,964	134,041
Employee Benefits	.800	4,975,721	6,462,397	7,025,622
Transfer to Other Programs	.960	6,662,963	6,525,491	7,915,117
Total Instruction for Special Education		19,646,705	23,675,769	23,585,194

The above budget represents the following CoSers for 2023-2024:

- 201 Special Class 12:1+1
- 203 Special Class 6:1+1
- 204 Special Class 12:1+1
- 205 Community Based Work Program
- 207 Management Needs 8:1+1



Itinerant Services

	Code	2021-2022 Actual Expenditures	2022-2023 Current Budget	2023-2024 Projected Budget
Certified Salaries	.150	990,533	803,648	925,532
Other Salaries	.160	728,038	702,778	726,686
Equipment	.200	1,727	10,900	10,900
Supplies	.300	7,916	38,685	33,100
Contractual	.400	11,077	385,012	45,805
School District/Other BOCES	.490	57,328	132,723	0
Employee Benefits	.800	753,935	707,570	920,220
Transfer to Other Programs	.960	112,071	115,824	329,773
Total Itinerant Services		2,662,624	2,897,140	2,992,017

The above budget represents the following CoSers for 2023-2024:

- 307 School Psychologist
- 308 Speech Impaired
- 312 Assistive Technology
- 313 Speech Impaired
- 314 Physical Therapy
- 316 Visually Impaired/Orientation and Mobility
- 317 School Psychologist
- 331 Physical Education Teacher
- 335 Itinerant Librarian
- 340 Shared Human Resources Manager
- 343 Occupational Therapy
- 350 Audiology
- 360 Facilities Director

General Instruction

	Code	2021-2022 Actual Expenditures	2022-2023 Current Budget	2023-2024 Projected Budget
Certified Salaries	.150	454,106	510,024	438,473
Other Salaries	.160	52,578	54,246	18,260
Equipment	.200	20,269	17,596	19,730
Supplies	.300	35,015	56,938	51,823
Contractual	.400	396,041	530,332	531,594
School District/Other BOCES	.490	301,121	148,026	45,702
Employee Benefits	.800	185,857	218,810	187,069
Transfer to O&M	.950	10,270	18,013	165,579
Transfer to Other Programs	.960	62,838	50,582	66,988
Transfer from Other Programs	.970	-59,326	-53,476	-56,167
Total General Instruction		1,458,769	1,551,090	1,469,051

The above budget represents the following CoSers for 2023-2024:

- 401 Exploratory Enrichment
- 402 Performing Arts
- 405 Equivalent Attendance
- 408 Distance Learning
- 409 Alternative HS Equivalency Program(AHSEP)
- 410 Education for Incarcerated Youth
- 420 Summer School Driver's Ed
- 421 Virtual Regional Summer School
- 478 X/C Erie 1 BOCES - Distance Learning
- 479 X/C Erie 2 BOCES - Distance Learning



Instructional Support

		2021-2022 Actual Expenditures	2022-2023 Current Budget	2023-2024 Projected Budget
Certified Salaries	.150	1,486,053	1,751,938	1,749,809
Other Salaries	.160	1,762,177	1,813,370	1,876,186
Equipment	.200	1,928,317	1,275,509	468,590
Supplies	.300	2,066,216	2,475,716	1,913,611
Contractual	.400	1,614,240	1,886,532	1,462,107
School District/Other BOCES	.490	754,522	595,758	20,854
Employee Benefits	.800	1,508,530	1,929,129	1,886,096
Transfer to O&M	.950	285,256	305,203	331,079
Transfer to Other Programs	.960	233,665	216,681	224,766
Transfer from Other Programs	.970	-576,540	-581,867	-585,388
Total Instructional Support		11,062,435	11,667,970	9,347,711

The above budget represents the following CoSers for 2023-2024:

- 501 Title I Coordination
- 502 DE/CRSE
- 503 Extracurricular Coordination - SAT/Whiz Quiz
- 504 Printshop
- 505 Electronic/Computer Equipment Repair
- 506 Instructional Technology Service
- 508 School Library System Service
- 509 Learning Resources Services
- 510 Library Automation
- 516 Model Schools
- 517 Coordination - Interscholastic Athletics (Section X)
- 525 Special Education / CTE Consultant
- 526 School/Curriculum Improvement
- 540 X/C Capital Region BOCES - Library Automation
- 589 X/C Erie I BOCES - NYSITCC

Other Services

		2021-2022 Actual Expenditures	2022-2023 Current Budget	2023-2024 Projected Budget
Certified Salaries	.150	7,051	7,334	7,641
Other Salaries	.160	2,601,999	2,671,536	2,796,197
Equipment	.200	25,675	60,365	37,821
Supplies	.300	55,167	181,617	46,554
Contractual	.400	2,887,196	1,221,921	1,142,082
School District/Other BOCES	.490	4,563,408	4,154,477	480,343
Employee Benefits	.800	1,238,933	1,174,579	1,289,564
Transfer to O&M	.950	205,359	177,552	183,305
Transfer to Other Programs	.960	169,741	171,311	170,626
Transfer from Other Programs	.970	-1,185,328	-452,596	-462,910
Total Other Services		10,569,200	9,368,097	5,691,222

The above budget represents the following CoSers for 2023-2024:

- 601 Cooperative Purchasing
- 602 Negotiations
- 606 Bus Repeater System
- 608 X/C Capital Region BOCES - Admin Computer Services
- 610 Records Management
- 611 Healthcare Administration
- 612 X/C Questar III BOCES - State Aid Planning
- 614 X/C Jeff-Lewis BOCES - Safety/Risk Management
- 615 Workers Compensation Administration
- 616 X/C Erie 1 BOCES - Policy Services
- 618 Substitute Coordination
- 619 Cooperative Business Office
- 620 Solid Waste Disposal
- 621 Telephone Interconnect
- 625 Central School Food Management
- 660 X/C Capital Region BOCES - Communication Services
- 672 X/C Putnam/N. Westchester BOCES - Recruiting
- 675 X/C Jeff-Lewis BOCES - Certification Officer
- 677 X/C E. Suffolk BOCES - Coop. Bidding
- 679 X/C OCM BOCES - Computer Admin Services
- 680 X/C Capital Region BOCES - Telephone Interconnect

Internal Service Activities

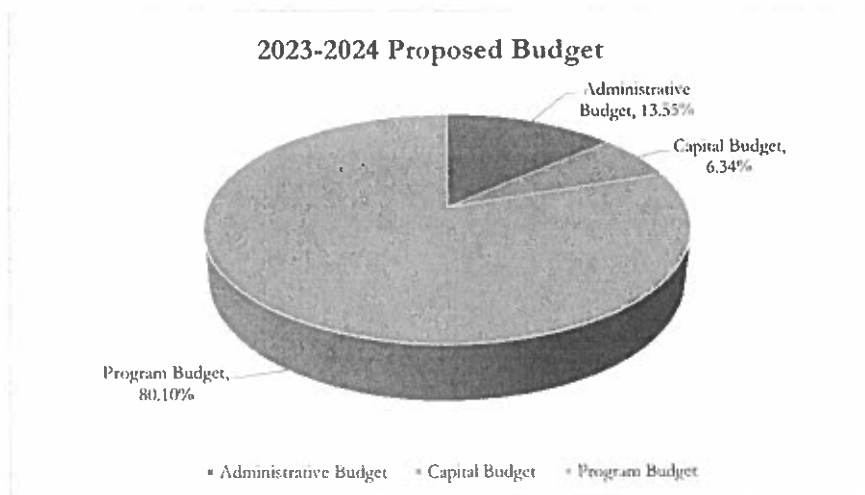
		2021-2022 Actual Expenditures	2022-2023 Current Budget	2023-2024 Projected Budget
Certified Salaries	.150	1,988,942	2,101,421	2,166,802
Other Salaries	.160	2,045,904	2,100,417	2,236,023
Equipment	.200	34,968	145,674	70,382
Supplies	.300	179,630	211,543	205,662
Contractual	.400	1,152,185	1,576,453	1,534,787
School District/Other BOCES	.490	275,970	352,496	524,500
Employee Benefits	.800	2,411,513	2,863,151	4,351,897
Transfer to O&M	.950	342,415	348,960	376,559
Transfer to Other Programs	.960	3,734,883	3,109,242	2,741,388
Transfer from Other Programs	.970	-12,166,410	-12,809,356	-14,208,000
Total Internal Service Activities		0	0	0

The above budget represents the following CoSers for 2023-2024:

- Operations & Maintenance
- Special Education Admin/Supervision/Related Services
- Human Resources
- Computer Services

Summary: Administrative, Capital & Program Budgets

	2021-2022 Actual Expenditures	2022-2023 Current Budget	2023-2024 Projected Budget
Total Administrative Budget	8,086,643	8,984,857	9,311,566
Total Capital Budget	4,244,543	4,359,199	4,359,159
Total Program Budget	56,341,533	61,200,983	55,033,024
Total for General Fund Programs	68,672,719	74,545,039	68,703,749



STATE AID & OTHER PAYMENTS

2022-2023 SCHOOL YEAR

SCHOOL DISTRICT	BOCES AID RATIO	RWADA	UNAUDITED BOCES AID	REFUNDS	ANCILLARY PAYMENTS	RENT PAYMENTS	TOTAL PAYMENTS
Brasher Falls	0.868	991	1,975,198	317,630	0	1,500	2,294,328
Canton	0.798	1170	1,963,548	405,742	73,135	40,380	2,482,805
Clifton-Fine	0.360*	253	378,915	84,562	0	6,730	470,207
Colton-Pierrepoint	0.535*	395	356,267	125,919	0	6,730	488,916
Edwards-Knox	0.773	468	1,003,856	116,639	0	0	1,120,495
Gouverneur	0.832	1475	2,835,286	330,358	0	8,230	3,173,874
Hammond	0.483	258	433,675	133,906	0	6,730	574,311
Harrisville	0.627	342	731,290	87,155	0	6,730	825,175
Hermon-DeKalb	0.811	427	755,344	225,043	0	6,730	987,117
Heuvelton	0.803	482	1,292,659	277,265	29,254	23,556	1,622,734
Lisbon	0.824	566	1,219,581	215,119	0	6,730	1,441,430
Madrid-Waddington	0.800	675	1,216,113	294,036	0	0	1,510,149
Massena	0.836	2508	3,852,050	738,324	0	6,730	4,597,104
Morristown	0.606	348	703,913	197,452	0	6,730	908,095
Norwood-Norfolk	0.861	988	1,686,799	405,264	0	6,730	2,098,793
Ogdensburg	0.867	1526	3,423,557	659,833	43,881	48,610	4,175,881
Parishville-Hopkinton	0.650	371	762,340	184,118	0	0	946,458
Potsdam	0.760	1276	1,814,685	518,718	219,405	171,615	2,724,423
			26,405,076	5,317,081	365,675	354,461	32,442,292

* greater of millage factor or .360, per NYSED