

Whitehall Central School

2023-2024 Annual Budget

Date: Tuesday, May 16, 2023

Time: Noon - 8:00 P.M.

Board of Education

Roxanne Waters – Pres.

Christopher Dudley – Vice Pres.

Frank Barber, Jr.

Richard LaChapelle

Jared Mowatt

Shannon Newell

Patricia Norton

Louis Pratt

Administration

Patrick M. Dee

Superintendent

Lori Langevin

District Treasurer

Ethan Burgess

Jr/Sr High Principal

John Godfrey

Interim Elementary Principal

Whitehall Central School District

Budget Presentation Report

Fiscal Year: 2024

Fund: A General Fund

Budget Account	Description	2022-2023 Adopted Budget	2023-2024 Proposed Budget
GENERAL SUPPORT			
Board of Education			
1010 Board Of Education			
1010-400-00-00	Contracted Services	12,550	12,800
1010-490-00-00	BOCES	1,731	1,800
1010-500-00-00	Materials & Supplies	1,000	1,000
	1010 State function Subtotal	15,281	15,600
1040 District Clerk			
1040-160-00-00	Non Instr Salaries	1,835	2,000
1040-400-00-00	Contracted Services	750	750
	1040 State function Subtotal	2,585	2,750
1060 District Meeting			
1060-160-00-00	Non Instr Salaries	500	500
1060-400-00-00	Contracted Services	500	500
1060-500-00-00	Materials & Supplies	250	250
	1060 State function Subtotal	1,250	1,250
	Board of Education Subtotal	19,116	19,600
Central Administration			
1240 Chief School Administrator			
1240-150-00-00	Administrative Salaries	177,569	182,686
1240-160-00-00	Non Instr Salaries	46,213	49,680
1240-400-00-00	Contracted Services	10,460	10,490
1240-500-00-00	Materials & Supplies	5,000	5,000
	1240 State function Subtotal	239,242	247,856
	Central Administration Subtotal	239,242	247,856
Finance			
1310 Business Administration			
1310-160-00-00	Non Instr Salaries	81,065	87,638
1310-400-00-00	Contracted Services	5,050	5,250
1310-490-00-00	BOCES	34,149	25,494
1310-500-00-00	Materials & Supplies	2,250	2,300
	1310 State function Subtotal	122,514	120,682
1320 Auditing			
1320-160-00-00	Non Instr Salaries	1,317	1,356
1320-400-00-00	Contracted Services	14,450	17,500
	1320 State function Subtotal	15,767	18,856
1325 Treasurer			
1325-160-00-00	Non Instr Salaries	116,480	121,722
	1325 State function Subtotal	116,480	121,722
1330 Tax Collector			
1330-160-00-00	Non Instr Salaries	1,737	2,000
1330-400-00-00	Contracted Services	4,000	4,418
1330-500-00-00	Materials & Supplies	100	100

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Budget Account	Description	2022-2023 Adopted Budget	2023-2024 Proposed Budget
GENERAL SUPPORT			
Finance			
1330	State function Subtotal	5,837	6,518
1345 Purchasing			
1345-400-00-00	Contracted Services	3,374	3,435
1345-490-00-00	BOCES	2,071	2,112
1345	State function Subtotal	5,445	5,547
Finance Subtotal		266,043	273,325
Staff			
1420 Legal			
1420-400-00-00	Contracted Services	50,000	50,000
1420	State function Subtotal	50,000	50,000
1430 Personnel			
1430-400-00-00	Contracted Services	4,200	4,284
1430-490-00-00	BOCES	2,652	2,732
1430	State function Subtotal	6,852	7,016
1480 Public Information and Services			
1480-490-00-00	BOCES	23,858	30,268
1480	State function Subtotal	23,858	30,268
Staff Subtotal		80,710	87,284
Central Services			
1620 Operation of Plant			
1620-160-00-00	Non Instr Salaries	305,110	330,740
1620-165-00-00	Non Instr Overtime	10,000	10,000
1620-175-00-00	Non Instr Subs	15,000	32,500
1620-200-00-00	Equipment	36,600	25,100
1620-400-00-00	Contracted Services	83,550	96,700
1620-406-00-00	Special Patrol Officer	52,530	54,632
1620-413-00-00	Fuel Oil	255,000	275,000
1620-414-00-00	Electricity	156,000	165,000
1620-415-00-00	Water	4,800	4,800
1620-416-00-00	Refuse Removal	13,000	13,000
1620-417-00-00	Telephone	900	2,000
1620-490-00-00	BOCES	15,259	36,120
1620-500-00-00	Materials & Supplies	108,100	118,500
1620	State function Subtotal	1,055,849	1,164,092
1621 Maintenance of Plant			
1621-160-00-00	Non Instr Salaries	154,389	142,926
1621-165-00-00	Non Instr Overtime	4,000	4,000
1621-200-00-00	Equipment	7,035	5,000
1621-400-00-00	Contracted Services	75,150	74,870
1621-500-00-00	Materials & Supplies	41,500	32,500
1621	State function Subtotal	282,074	259,296

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Budget Account	Description	2022-2023 Adopted Budget	2023-2024 Proposed Budget
GENERAL SUPPORT			
Central Services			
1670 Central Printing & Mailing			
1670-400-00-00	Contracted Services	5,000	5,000
1670-402-00-00	Postage	20,000	20,000
1670-490-00-00	BOCES	24,933	17,750
1670-500-00-00	Materials & Supplies	18,500	14,500
	1670 State function Subtotal	68,433	57,250
1680 Central Data Processing			
1680-490-00-00	BOCES	128,571	133,714
	1680 State function Subtotal	128,571	133,714
	Central Services Subtotal	1,534,927	1,614,352
Special Items (Contractual Expense)			
1910 Unallocated Insurance			
1910-404-00-00	General Insurance	61,710	68,250
	1910 State function Subtotal	61,710	68,250
1981 BOCES Administrative Costs			
1981-490-00-00	BOCES	91,713	97,335
	1981 State function Subtotal	91,713	97,335
1983 BOCES Capital Expenses			
1983-490-00-00	BOCES	33,365	34,170
	1983 State function Subtotal	33,365	34,170
	Special Items (Contractual Expense) Subtotal	186,788	199,755
	GENERAL SUPPORT Subtotal	2,326,826	2,442,172
INSTRUCTION			
Administration and Improvement			
2010 Curriculum Devel and Suprvsn			
2010-100-02-00	Curriculum Coordinator	83,467	87,543
2010-400-00-00	Contracted Services	500	500
2010-500-00-00	Materials & Supplies	500	11,425
	2010 State function Subtotal	84,467	99,468
2020 Supervision-Regular School			
2020-100-01-00	Dean of Students	60,638	72,000
2020-150-01-00	Administrative Salaries	105,000	120,175
2020-150-02-00	Administrative Salaries	100,746	105,000
2020-160-01-00	Non Instr Salaries	34,477	37,455
2020-160-02-00	Non Instr Salaries	30,083	33,869
2020-175-01-00	Non Instructional Subs	250	250
2020-175-02-00	Non Instructional Subs	250	250
2020-400-01-00	Contracted Services	1,000	750
2020-400-02-00	Contracted Services	1,200	1,000
2020-500-01-00	Materials & Supplies	3,500	3,500
2020-500-02-00	Materials & Supplies	3,500	3,500

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Budget Account	Description	2022-2023 Adopted Budget	2023-2024 Proposed Budget
INSTRUCTION			
Administration and Improvement			
	2020 State function Subtotal	340,644	377,749
2060 Research, Planning & Evaluation			
2060-490-00-00	BOCES	47,609	41,420
	2060 State function Subtotal	47,609	41,420
2070 Inservice Training-Instruction			
2070-490-00-00	BOCES	53,426	52,724
	2070 State function Subtotal	53,426	52,724
	Administration and Improvement Subtotal	526,146	571,361
Teaching			
2110 Teaching-Regular School			
2110-100-02-00	Instr Salaries Teachers	377,272	417,716
2110-101-02-00	Instr Salaries 1st Grade	236,525	247,507
2110-102-02-00	Instr Salaries 2nd Grad	211,135	227,877
2110-103-02-00	Instr Salaries 3rd Grade	175,797	176,869
2110-104-02-00	Instr Salaries 4th Grade	206,230	168,336
2110-105-02-00	Instr Salaries 5th Grade	216,683	186,117
2110-106-02-00	Instr Salaries 6th Grade	173,405	214,408
2110-107-01-00	Instr Salaries 7th-8th Gr	537,119	565,063
2110-108-01-00	Instr Salaries 9th-12th G	1,230,279	1,226,967
2110-110-02-00	Instr Salaries Kindergart	224,413	244,187
2110-120-01-00	Instr Salaries Substitute	32,500	45,000
2110-120-02-00	Instr Salaries Substitute	32,500	45,000
2110-121-01-00	Instr Salaries Dept Chair	17,378	25,800
2110-122-01-00	Instr Salaries Mentor	5,000	11,000
2110-122-02-00	Instr Salaries Mentor	5,000	5,000
2110-129-01-00	Ins. Salaries Class Cover	25,000	23,000
2110-130-01-00	Extended Day Program	500	1,000
2110-131-01-00	Teaching Assistants	44,352	54,870
2110-131-02-00	Teaching Assistants	19,100	23,981
2110-132-01-00	Extra Period	10,000	12,000
2110-133-01-00	Testing, Grading, Proctor	2,500	2,700
2110-176-02-00	ISS Coordinator	38,204	42,300
2110-400-01-00	Contracted Services	8,000	6,000
2110-400-01-08	Contracted Services	1,200	1,350
2110-400-01-09	Contracted Services	1,550	1,600
2110-400-01-10	Contracted Services	500	250
2110-400-02-00	Contracted Services	1,000	1,500
2110-400-02-08	Contracted Services	1,000	1,000
2110-426-00-00	Tuition Public Schools	15,000	15,000
2110-427-00-00	Tuition Private Placement	5,000	5,000
2110-480-01-00	Textbooks	11,780	12,000
2110-480-01-01	Textbooks	20,000	21,000
2110-480-01-02	Textbooks	15,000	10,000
2110-480-01-04	Textbooks	2,500	8,500
2110-480-02-00	Textbooks		15,000
2110-490-00-00	BOCES	133,919	140,751
2110-500-01-00	Materials & Supplies	27,150	27,250
2110-500-01-01	Materials & Supplies	1,650	1,950

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Budget Account	Description	2022-2023 Adopted Budget	2023-2024 Proposed Budget
INSTRUCTION			
Teaching			
2110 Teaching-Regular School			
2110-500-01-02	Materials & Supplies	1,500	1,900
2110-500-01-03	Materials & Supplies	1,800	1,600
2110-500-01-04	Materials & Supplies	8,500	8,700
2110-500-01-05	Materials & Supplies	200	250
2110-500-01-06	Materials & Supplies	500	550
2110-500-01-07	Materials & Supplies	12,000	12,000
2110-500-01-08	Materials & Supplies	4,000	5,550
2110-500-01-09	Materials & Supplies	5,250	5,300
2110-500-01-10	Materials & Supplies	2,450	2,600
2110-500-01-11	Materials & Supplies	6,950	8,300
2110-500-01-12	Materials & Supplies	1,500	
2110-500-01-17	Materials & Supplies	2,000	2,000
2110-500-02-00	Materials & Supplies	21,550	24,400
2110-500-02-02	Materials & Supplies	1,600	1,700
2110-500-02-04	Materials & Supplies	7,350	7,350
2110-500-02-07	Materials & Supplies	2,100	2,150
2110-500-02-08	Materials & Supplies	2,400	3,450
2110-500-02-10	Materials & Supplies	1,100	1,150
2110 State function Subtotal		4,148,891	4,323,799
2250 Prg For Sdnts w/Disabil-Med Elgble			
2250-100-01-15	Teachers	543,468	642,023
2250-100-02-15	Teachers	445,192	350,615
2250-118-01-15	Teachers - Home Tutoring	2,000	2,000
2250-118-02-15	Teachers - Home Tutoring	2,000	2,000
2250-119-01-15	Teachers- Tutoring Suspen	1,000	3,000
2250-120-01-15	Instructional Subs	15,000	15,000
2250-120-02-15	Instructional Subs	10,000	8,500
2250-166-01-15	Non Instr Aides	30,000	36,385
2250-166-02-15	Non Instr Aides	30,000	32,942
2250-175-01-15	Non Instr Subs	5,000	5,000
2250-175-02-15	Non Instr Subs	7,500	7,500
2250-400-01-15	Contracted Services	25,000	22,500
2250-400-02-15	Contracted Services	25,000	22,500
2250-426-02-15	Tuition Public Schools	67,500	68,292
2250-427-01-15	Tuition Private Place	305,500	293,711
2250-427-02-15	Tuition Private Place	232,500	248,000
2250-429-01-15	OT/PT/Speech	45,000	45,114
2250-429-02-15	OT/PT/Speech	45,000	45,114
2250-490-00-15	BOCES	1,342,723	1,475,860
2250-500-00-15	Materials & Supplies	8,700	8,750
2250-500-01-15	Materials & Supplies	3,250	2,500
2250-500-02-15	Materials & Supplies	2,000	2,200
2250 State function Subtotal		3,193,333	3,339,506
2280 Occupational Education(Grades 9-12)			
2280-100-01-00	Teachers	60,683	71,746
2280-490-00-00	BOCES	327,616	360,625
2280 State function Subtotal		388,299	432,371
2330 Teaching-Special Schools			
2330-100-02-00	Teachers	10,000	

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Budget Account	Description	2022-2023 Adopted Budget	2023-2024 Proposed Budget
INSTRUCTION			
Teaching			
2330 Teaching-Special Schools			
2330-166-00-00	Aides	2,500	
	2330 State function Subtotal	12,500	
	Teaching Subtotal	7,743,023	8,095,676
Instructional Media			
2610 School Library & AV			
2610-100-01-00	Teachers		45,000
2610-100-02-00	Teachers	48,891	54,553
2610-160-01-00	Non Instructional Salarie	45,000	
2610-400-01-00	Contracted Services	2,000	1,500
2610-400-02-00	Contracted Services	2,000	1,500
2610-490-00-00	BOCES	44,601	51,391
2610-500-01-00	Materials & Supplies	3,300	5,100
2610-500-02-00	Materials & Supplies	5,100	5,100
	2610 State function Subtotal	150,892	164,144
2630 Computer Assisted Instruction			
2630-100-00-00	Instructional Salaries	47,124	
2630-160-00-00	Non Instr Salaries	101,529	108,360
2630-167-00-00	Longevity	1,000	500
2630-200-00-00	Equipment	7,278	8,970
2630-220-00-00	State Aided Computer Hard	45,473	51,000
2630-490-00-00	BOCES	458,402	438,963
2630-500-00-00	Materials & Supplies	64,893	42,500
2630-509-01-00	Software	5,645	5,045
2630-509-02-00	Software	4,675	4,525
	2630 State function Subtotal	736,019	659,863
	Instructional Media Subtotal	886,911	824,007
Pupil Services			
2810 Guidance-Regular School			
2810-100-01-00	Instr Salaries	108,516	134,945
2810-100-02-00	Instr Salaries	41,877	61,967
2810-111-01-00	Summer Work	7,915	9,895
2810-111-02-00	Summer Work	2,643	2,947
2810-160-01-00	Non Instr Salaries	30,082	33,100
2810-175-01-00	Non Instr Subs	450	450
2810-400-01-00	Contracted Services	4,000	3,500
2810-400-02-00	Contracted Services	2,000	2,000
2810-500-01-00	Materials & Supplies	1,650	1,700
2810-500-02-00	Materials & Supplies	1,000	1,300
	2810 State function Subtotal	200,133	251,804
2815 Health Srvcs-Regular School			
2815-168-01-00	Nurses	39,517	43,422
2815-168-02-00	Nurses	32,000	37,913
2815-400-01-00	Contracted Services	10,800	11,124
2815-400-02-00	Contracted Services	10,800	11,124

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Budget Account	Description	2022-2023 Adopted Budget	2023-2024 Proposed Budget
INSTRUCTION			
Pupil Services			
2815 Health Svcs-Regular School			
2815-500-01-00	Materials & Supplies	1,100	1,150
2815-500-02-00	Materials & Supplies	1,600	1,650
2815 State function Subtotal		95,817	106,383
2820 Psychological Svcs-Reg Schl			
2820-100-01-00	Instr Salaries	72,668	83,746
2820-100-02-00	Instr Salaries	73,163	79,143
2820-111-01-00	Teachers- Summer	1,668	3,887
2820-111-02-00	Teachers- Summer	1,779	1,928
2820-500-01-00	Materials & Supplies	250	300
2820-500-02-00	Materials & Supplies	250	300
2820 State function Subtotal		149,778	169,304
2825 Social Work Svcs-Regular School			
2825-100-01-00	Instructional Salaries	54,173	57,199
2825-111-01-00	Summer Work	2,710	2,860
2825-490-00-00	BOCES	19,000	13,500
2825-500-01-00	Materials & Supplies	300	350
2825-500-02-00	Materials & Supplies	300	350
2825 State function Subtotal		76,483	74,259
2850 Co-Curricular Activ-Reg Schl			
2850-123-01-00	Instr Extraclassroom	27,018	31,620
2850-134-01-00	Stipend- Academic Club Ad	3,750	3,750
2850-500-01-00	Materials & Supplies	4,000	9,300
2850 State function Subtotal		34,768	44,670
2855 Interscholastic Athletics-Reg Schl			
2855-111-01-00	Athletic Director - Summe		4,658
2855-124-01-00	Instr Chaperone	5,000	5,000
2855-125-01-00	Instr Coaches	123,844	127,550
2855-172-01-00	Non Instr Chaperone	20,000	21,000
2855-179-01-00	Non Instr Coaches	64,000	60,093
2855-180-01-00	Lifeguards	4,500	4,500
2855-200-00-00	Equipment	5,000	5,000
2855-400-01-00	Contracted Services	40,000	37,500
2855-424-01-00	Travel - Mileage	2,000	2,000
2855-500-01-00	Materials & Supplies	33,500	34,000
2855 State function Subtotal		297,844	301,301
Pupil Services Subtotal		854,823	947,721
INSTRUCTION Subtotal		10,010,903	10,438,765
PUPIL TRANSPORTATION			
Pupil Transportation			
5510 District Transportation Services			
5510-165-00-00	Non Instructional Overtim	20,000	21,000
5510-166-00-00	Aides	121,434	135,822
5510-169-00-00	Bus Drivers	404,596	394,525

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Budget Account	Description	2022-2023 Adopted Budget	2023-2024 Proposed Budget
PUPIL TRANSPORTATION			
Pupil Transportation			
5510 District Transportation Services			
5510-175-00-00	Non Instr Subs	40,000	30,000
5510-200-00-00	Equipment	5,000	5,000
5510-201-00-00	Buses		43,000
5510-400-00-00	Contracted Services	14,820	17,800
5510-404-00-00	Insurance	17,230	18,192
5510-430-00-00	Contract Transportation	35,000	40,000
5510-490-00-00	BOCES	5,000	7,191
5510-500-00-00	Materials & Supplies	65,000	65,000
5510-504-00-00	Gasoline	130,000	135,000
5510-506-00-00	Tires	7,500	9,500
5510-508-00-00	Oil	3,200	3,500
	5510 State function Subtotal	868,780	925,530
5530 Garage Building			
5530-165-00-00	Non Instructional Overtim	6,500	9,500
5530-178-00-00	Mechanics	120,972	137,300
5530-400-00-00	Contracted Services	9,000	6,000
5530-413-00-00	Heating Oil	4,500	4,700
5530-415-00-00	Water	1,000	1,000
5530-500-00-00	Materials & Supplies	1,800	2,100
	5530 State function Subtotal	143,772	160,600
5581 Transportation from Boces			
5581-490-00-00	BOCES	850	515
	5581 State function Subtotal	850	515
	Pupil Transportation Subtotal	1,013,402	1,086,645
	PUPIL TRANSPORTATION Subtotal	1,013,402	1,086,645
COMMUNITY SERVICES			
Other Community Services			
8060 Civic Activities			
8060-400-00-00	Contracted Services	15,000	25,000
	8060 State function Subtotal	15,000	25,000
	Other Community Services Subtotal	15,000	25,000
	COMMUNITY SERVICES Subtotal	15,000	25,000
UNDISTRIBUTED			
Employee Benefits			
9010 State Retirement			
9010-810-00-00	State Retirement	340,180	381,250
	9010 State function Subtotal	340,180	381,250
9020 Teachers' Retirement			
9020-820-00-00	Teacher Retirement	655,000	677,500
	9020 State function Subtotal	655,000	677,500

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Budget Account	Description	2022-2023 Adopted Budget	2023-2024 Proposed Budget
UNDISTRIBUTED			
Employee Benefits			
9030 Social Security			
9030-830-00-00	Social Security	715,782	701,000
	9030 State function Subtotal	715,782	701,000
9040 Workers' Compensation			
9040-840-00-00	Workers Comp	75,965	88,105
	9040 State function Subtotal	75,965	88,105
9050 Unemployment Insurance			
9050-870-00-00	Unemployment	40,000	40,000
	9050 State function Subtotal	40,000	40,000
9060 Hospital, Medical, Dental Insurance			
9060-490-00-00	BOCES	5,000	5,000
9060-850-00-00	Dental Insurance	179,432	193,604
9060-860-00-00	Health Insurance	2,353,011	2,475,990
	9060 State function Subtotal	2,537,443	2,674,594
9089 Other (specify)			
9089-127-00-00	Instr Health Waiver	102,362	82,870
9089-128-00-00	Dental Waiver Instruct	2,200	2,400
9089-199-00-00	Accrued leave pay out	30,000	67,200
	9089 State function Subtotal	134,562	152,470
	Employee Benefits Subtotal	4,498,932	4,714,919
Debt Service			
9711 Serial Bonds-School Construction			
9711-600-00-00	Serial Bonds Principal	750,097	690,000
9711-700-00-00	Serial Bonds Interest	665,325	620,000
	9711 State function Subtotal	1,415,422	1,310,000
	Debt Service Subtotal	1,415,422	1,310,000
Interfund Transfers			
9901 Transfer to Other Funds			
9901-930-00-00	Transfer to School Lunch	50,000	50,000
9901-950-00-00	Transfer to Spec Aid	30,000	30,000
	9901 State function Subtotal	80,000	80,000
	Interfund Transfers Subtotal	80,000	80,000
	UNDISTRIBUTED Subtotal	5,994,354	6,104,919
Total General Fund		19,360,485	20,097,501

Fiscal Year: 2024
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Revenue Account	Description	2022-2023 Original Revenue Estim	2023-2024 Proposed Revenue	Dollar Change	Percent Change	2023-2024 Proposed revenue
1001.000	Real Property Taxes	5,683,334.00	5,711,750.00	28,416.00	0.50%	5,711,750.00
1080.000	Fed. Pmts. in Lieu of Taxes	9,107.00	9,107.00		0.00%	9,107.00
1090.000	Int. & Penal. on Real Prop.Tax	6,000.00	4,500.00	-1,500.00	-25.00%	4,500.00
1310.000	Day Sch.Tuit-Res.Nonvet Postgr	55,938.00	36,215.00	-19,723.00	-35.26%	36,215.00
2401.000	Interest and Earnings	18,000.00	12,000.00	-6,000.00	-33.33%	12,000.00
2650.000	Sale Scrap & Excess Material	2,000.00	750.00	-1,250.00	-62.50%	750.00
2770.000	Other Unclassified Rev.(Spec)	10,000.00	10,000.00		0.00%	10,000.00
2770.001	CPSE Admin Reimbursement	13,250.00	13,250.00		0.00%	13,250.00
2770.002	Building Use Fees	500.00	500.00		0.00%	500.00
3101.000	Basic Formula Aid-Gen Aids (Ex	10,452,791.00	11,110,986.00	658,195.00	6.30%	11,110,986.00
3101.002	Excess Cost Aid	527,318.00	609,868.00	82,550.00	15.65%	609,868.00
3102.000	Lottery Aid	980,000.00	985,000.00	5,000.00	0.51%	985,000.00
3102.001	VLT Lottery Aid	350,000.00	360,000.00	10,000.00	2.86%	360,000.00
3102.002	Commercial Gaming	47,072.00	50,000.00	2,928.00	6.22%	50,000.00
3103.000	BOCES Aid (Sect 3609a Ed Law)	601,673.00	708,972.00	107,299.00	17.83%	708,972.00
3260.000	Textbook Aid (Incl Txtbk/Lott)	56,898.00	53,254.00	-3,644.00	-6.40%	53,254.00
3262.000	Computer Sftwre, Hrdwre Aid	10,429.00	10,801.00	372.00	3.57%	10,801.00
3263.000	Library A/V Loan Program Aid	4,675.00	4,506.00	-169.00	-3.62%	4,506.00
4601.000	Medic.Ass't-Sch Age-Sch Yr Pro	78,000.00	80,000.00	2,000.00	2.56%	80,000.00
5997.000	Appropriated Reserves	150,000.00	40,000.00	-110,000.00	-73.33%	40,000.00
5999.000	Appropriated Fund Balance	303,500.00	286,042.00	-17,458.00	-5.75%	286,042.00
Total General Fund		19,360,485.00	20,097,501.00	737,016.00	3.81%	20,097,501.00

Selection Criteria

Property Tax Report Card
641701 - WHITEHALL CSD

2022-2023 - Page 1
Official - as of 04/25/2023 10:15 AM

****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/mgtserv/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:
 Preparer's Telephone Number:

LORI LANGEVIN
5184990346

<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	19,360,485	20,097,501	3.81 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	5,683,334	5,711,750	
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)	5,683,334	5,711,750	0.50 %
F. Permissible Exclusions to the School Tax Levy Limit	0	0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	6,090,372	5,741,998	
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)	5,683,334	5,711,750	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	407,038	30,248	
Public School Enrollment	735	714	-2.86 %
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	5,455,789	6,117,694
Assigned Appropriated Fund Balance	527,191	326,042
Adjusted Unrestricted Fund Balance	2,555,752	2,877,406
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	13.20 %	14.32 %

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	CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	2,921,579	3,428,011	Reserve for next capital project in the planning stage
Repair	REPAIR RESERVE	For the cost of repairs to capital improvements or equipment.	331,895	332,649	Reserved for unplanned major repairs
Workers Compensation		For self-insured Workers Compensation and benefits.			
Unemployment Insurance	UNEMPLOYMENT RESERVE	For reimbursement to the State Unemployment Insurance Fund.	94,675	94,886	Reserve will be used to offset unemployment benefits reimbursement cost
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		For liability, casualty, and other types of uninsured losses.			
Property Loss + (add)		To cover property loss.			

Liability		To cover incurred liability claims.	<input type="text"/>	<input type="text"/>	
Tax Certiorari Liability	TAX CERT RESERVE	For tax certiorari settlements.	51,550	51,666	Reserved will be utilized to fund anticipated tax cert claims
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.	<input type="text"/>	<input type="text"/>	
Employee Benefit Accrued Liability	EMPLOYEE BENEFIT RESERVE	For accrued 'employee benefits' due to employees upon termination of service.	497,149	648,234	Reserve is utilized through appropriated reserve to offset accrued liabilities payouts to retiring employees
Retirement Contribution	ERS RESERVE	For employer retirement contributions to the State and Local Employees' Retirement System.	1,346,541	1,349,322	Reserve will be utilized through appropriated reserve to offset ERS retirement cost
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.	<input type="text"/>	<input type="text"/>	
Single Other Reserve	TRS RETIREMENT	For employees retirement contribution to the NYS Teachers Retirement System	212,451	212,926	Reserve will be utilized through appropriated reserve to offset increasing TRS retirement cost

*** 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.**

2023-2024 PROPOSED ANNUAL BUDGET
Three Part Budget Analysis
Required Salary Disclosure

<u>Budget Part</u>	<u>2022-2023</u> <u>Budget</u>	<u>2023-2024</u> <u>Budget</u>	<u>Dollar</u> <u>Difference</u>	<u>Percent</u> <u>Difference</u>	<u>Percent</u> <u>of Budget</u>
ADMINISTRATIVE	1,951,486	1,894,567	(56,919)	-2.92%	9.427%
PROGRAM	14,393,792	15,203,859	810,067	5.63%	75.650%
CAPITAL	<u>3,015,207</u>	<u>2,999,075</u>	<u>(16,132)</u>	<u>-0.54%</u>	<u>14.923%</u>
Totals	<u>19,360,485</u>	<u>20,097,501</u>	<u>737,016</u>	<u>3.81%</u>	<u>100.00%</u>
<p align="center">Administrative as a component of Administrative+Program 11.08% Total Outstanding Bond and Note Principal for Capital Purposes \$17,488,793</p>					
Superintendent's Salary	177,569	182,686	5,117	2.88%	
Benefits	55,585	58,924	3,339	6.01%	
Total	<u>233,154</u>	<u>241,610</u>	<u>8,456</u>	<u>3.63%</u>	

* Please note that the 3-Part Budget presentation is in accordance with section 170.8 of the Regulations of the Commissioner of Education.

** Please note that the salary disclosure is in accordance with chapter 474 of the laws of 1996.

Benefits include Health and Dental Insurance, Teacher's Retirement, Workers Compensation, and FICA & Medicare taxes.

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	\$ 19,360,485	\$ 20,097,501	\$ 20,028,831
Increase/Decrease for the 2023-24 School Year		\$ 737,016	\$ 68,670
Percentage Increase/Decrease in Proposed Budget		3.81 %	3.37%
Change in the Consumer Price Index		8.0%	
A. Proposed Levy to Support the Total Budgeted Amount	\$ 5,683,334	\$ 5,711,750	
B. Levy to Support Library Debt, if Applicable	\$	\$	
C. Levy for Non-Excludable Propositions, if Applicable **	\$ 0	\$ 0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$	\$	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$ 5,683,334	\$ 5,711,750	\$ 5,711,750
F. Total Permissible Exclusions	\$ 0	\$ 0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$ 6,090,372	\$ 5,741,998	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$ 5,683,334	\$ 5,711,998	
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$ 407,038	\$ 30,248	
Administrative Component	\$ 1,951,483	\$ 1,894,567	\$ 1,892,467
Program Component	\$ 14,393,792	\$ 15,203,859	\$ 15,186,359
Capital Component	\$ 3,015,207	\$ 2,999,075	\$ 2,950,005

* Provide a statement of assumptions made in projecting a contingency budget for the 2023-24 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law. 0.50% tax levy increase. Remove non-contingent items (equipment) and cut administrative conferences and workshops.

** 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)

Description	Amount
Purchase 1 65c passenger school bus for a price not to exceed	\$ 147,241
	\$
	\$
	\$

***NOTE TO SCHOOL DISTRICT BUSINESS OFFICIALS:** Please submit an electronic version (Word or PDF) of this completed form to: emscmgts@nysed.gov

Under the Budget Proposed
for the 2023-24 School Year

Estimated Basic STAR Exemption Savings¹

\$ 293

The annual budget vote for the fiscal year 2023-24 by the qualified voters of the Whitehall Central School District, Washington County, New York, will be held at Whitehall Jr./Sr High School in said district on Tuesday, May 16, 2023 between the hours of 12:00pm and 8:00pm, prevailing time in the Jr./Sr. High LGI Room, 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.

School District - 535201 Whitehall

Equalized Total Assessed Value 686,966,210

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RP TL 404(1)	8	1,945,006	0.28
13100	CO - GENERALLY	RP TL 406(1)	4	1,478,730	0.22
13500	TOWN - GENERALLY	RP TL 406(1)	14	1,690,849	0.25
13510	TOWN - CEMETERY LAND	RP TL 446	7	35,432	0.01
13650	VG - GENERALLY	RP TL 406(1)	19	8,756,719	1.27
13660	VG - CEMETERY LAND	RP TL 446	3	38,412	0.01
13740	VG O/S LIMITS - SEWER OR WATER	RP TL 406(3)	12	51,851	0.01
13800	SCHOOL DISTRICT	RP TL 408	1	17,975,873	2.62
14100	USA - GENERALLY	RP TL 400(1)	1	18,730	0.00
14110	USA - SPECIFIED USES	STATE L 54	1	240,000	0.03
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RP TL 412-a	1	2,501,684	0.36
25110	NONPROF CORP - RELIG(CONST PRO	RP TL 420-a	20	3,839,570	0.56
25120	NONPROF CORP - EDUC(CONST PRO	RP TL 420-a	5	577,032	0.08
25130	NONPROF CORP - CHAR (CONST PRO	RP TL 420-a	29	1,537,141	0.22
25210	NONPROF CORP - HOSPITAL	RP TL 420-a	1	371,429	0.05
25300	NONPROF CORP - SPECIFIED USES	RP TL 420-b	1	265,556	0.04
25500	NONPROF MED, DENTAL, HOSP SVCE	RP TL 486	2	203,704	0.03
26050	AGRICULTURAL SOCIETY	RP TL 450	1	77,884	0.01
26100	VETERANS ORGANIZATION	RP TL 452	2	106,349	0.02
26250	HISTORICAL SOCIETY	RP TL 444	1	22,328	0.00
26400	INC VOLUNTEER FIRE CO OR DEPT	RP TL 464(2)	4	1,461,186	0.21
27350	PRIVATELY OWNED CEMETERY LAND	RP TL 446	9	172,222	0.03
28110	NOT-FOR-PROFIT HOUSING COMPANY	RP TL 422	1	1,903,598	0.28
29700	PROP WITHDRAWN FROM FORECLOS	RP TL 1138	4	30,292	0.00
41400	CLERGY	RP TL 460	3	4,674	0.00
41700	AGRICULTURAL BUILDING	RP TL 483	12	803,121	0.09
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	106	4,946,469	0.72
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	24	1,564,485	0.23
41800	PERSONS AGE 65 OR OVER	RP TL 467	76	3,955,260	0.49
41805	PERSONS AGE 65 OR OVER	RP TL 467	4	180,243	0.03
41834	ENHANCED STAR	RP TL 425	291	20,724,744	3.02
41854	BASIC STAR 1999-2000	RP TL 425	586	18,704,630	2.72
41864	Basic STAR (land belongs to ot	RP TL 425	4	61,328	0.01

School District - 535201 Whitehall

Equalized Total Assessed Value 689,966,210

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
47100	Mass Telecom Ceiling	RPTL S499-qqqq	1	145	0.00
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	1	2,951,536	0.43
47450	FOREST/REF LAND - FISHER ACT	RPTL 480	7	906,059	0.13
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	21	1,297,206	0.19
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	7	11,262,435	1.64
Total Exemptions Exclusive of System Exemptions:					16.28
Total System Exemptions:					0.00
Totals:					16.28

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes:

9107

**2023-2024 Whitehall CSD
PROPOSED BUDGET VS. CONTINGENCY BUDGET**

Proposed Budget \$20,097,501
 Less: tax levy increase 28,416

Total Contingent Budget 20,125,917
 Minimum Required Cuts: -28,416

	<u>Total</u>	<u>Admin</u>	<u>Capital</u>	<u>Program</u>
Equipment	66,570		49,070	17,500
Supervision - Regular School	2,100	2,100		
Total Budget Cuts:	<u>68,670</u>	<u>2,100</u>	<u>49,070</u>	<u>17,500</u>

2023-24 Contingency Budget

	<u>Proposed Budget</u>	<u>Deductions</u>	<u>Contingency</u>
ADMIN	1,894,567	2,100	1,892,467
PROGRAM	15,203,859	17,500	15,186,359
SUBTOTAL	17,098,426	19,600	17,078,826
CAPITAL	<u>2,999,075</u>	<u>49,070</u>	<u>2,950,005</u>
TOTAL	<u>20,097,501</u>	<u>68,670</u>	<u>20,028,831</u>
ADMIN %	11.08%		11.08%

Administrative Contingency Cap

	<u>2022-23 Adopted Budget</u>	<u>2023-24 Proposed Budget</u>	<u>2023-24 Contingency Budget</u>
Administrative	1,951,486	1,894,567	1,892,467
Program	14,393,792	15,203,859	15,186,359
Admin as % of the sum c of admin + program	11.94%	11.08%	11.08%

Administrative cap of contingent budget could not be greater than the 2022-23 adopted budget or the 2022-23 proposed budget administrative cap.

Cuts include:

Equipment budgets
 Adiminstrative non-essential expenses (conferences, etc.)

WHITEHALL CENTRAL SCHOOL DISTRICT
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Whitehall – Birthplace of the U. S. Navy – www.railroaders.net

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