

**2023-24  
PROPOSED BUDGET**



**EXPENDITURE AND REVENUE  
SUMMARIES BY CATEGORY**



**NISKAYUNA CENTRAL SCHOOL DISTRICT**  
**2023-24 Budget Development**

**PROPOSED BUDGET EXPENDITURES**

	<b>2022-23 Budget</b>	<b>2023-24 Proposed</b>	<b>\$ Change</b>	<b>% Change</b>
<b>GENERAL SUPPORT &amp; ADMINISTRATION</b>				
Board of Education	\$50,931	\$51,805	\$874	1.72%
Central Administration	\$468,075	\$474,584	\$6,509	1.39%
Finance	\$808,642	\$1,006,083	\$197,441	24.42%
HR, Records, Communications	\$1,163,278	\$1,159,596	-\$3,682	-0.32%
Central Services	\$5,442,707	\$6,574,423	\$1,131,716	20.79%
Special Items (Insurance, Sewer/Water)	\$1,027,088	\$1,063,527	\$36,439	3.54%
<b>Subtotal: General Support</b>	<b>\$8,960,721</b>	<b>\$10,330,018</b>	<b>\$1,369,297</b>	<b>15.28%</b>
<b>INSTRUCTION</b>				
Administration and Improvement	\$3,589,500	\$3,790,267	\$200,767	5.59%
Teaching-Regular School	\$26,864,925	\$28,904,305	\$2,039,380	7.59%
Teaching - Special Programs	\$11,146,740	\$13,119,916	\$1,973,176	17.70%
Special Schools	\$246,940	\$274,694	\$27,754	11.23%
Instructional Media	\$4,070,941	\$4,654,833	\$583,892	14.34%
Pupil Services	\$4,631,194	\$4,818,687	\$187,493	4.04%
<b>Subtotal: Instruction</b>	<b>\$50,550,240</b>	<b>\$55,562,702</b>	<b>\$5,012,462</b>	<b>9.92%</b>
<b>TRANSPORTATION</b>				
Transportation Services	\$5,287,679	\$5,339,448	\$51,769	0.97%
<b>Subtotal: Transportation</b>	<b>\$5,287,679</b>	<b>\$5,339,448</b>	<b>\$51,769</b>	<b>0.98%</b>
<b>EMPLOYEE BENEFITS , DEBT SERVICE, INTERFUND TRANSFERS</b>				
Employee Benefits	\$23,535,797	\$25,921,850	\$2,386,053	10.13%
Debt Service	\$11,243,630	\$10,351,146	-\$892,484	-7.93%
Interfund Transfers	\$275,000	\$300,000	\$25,000	9.09%
<b>Subtotal: Benefits, Debt Service &amp; Transfers</b>	<b>\$35,054,427</b>	<b>\$36,572,996</b>	<b>\$1,518,569</b>	<b>4.33%</b>
<b>TOTAL PROPOSED EXPENDITURES</b>	<b>\$99,853,067</b>	<b>\$107,805,164</b>	<b>\$7,952,097</b>	<b>7.96%</b>



**NISKAYUNA CENTRAL SCHOOL DISTRICT  
2023-24 Budget Development**

**2023-24 Proposed Budget Revenue**

	2022-23 Budgeted Revenue	2023-24 Proposed Revenue	\$ Change	% Change
<b>LOCAL SOURCES</b>				
Real Property Tax Items (See Tax Levy Note Below)	\$62,223,847	\$64,029,367	\$1,805,520	2.90%
Charges for Services	\$681,200	\$497,750	-\$183,450	-26.93%
Interest Earnings	\$40,000	\$75,000	\$35,000	87.50%
Rental Income	\$552,735	\$503,993	-\$48,743	-8.82%
Insurance Recovery/Sale of Obsolete Items	\$35,000	\$10,500	-\$24,500	-70.00%
Refunds - Prior Year, Rebates, Reimbursements	\$1,488,065	\$1,370,000	-\$118,065	-7.93%
<b>Subtotal: Local Sources</b>	<b>\$65,020,847</b>	<b>\$66,486,610</b>	<b>\$1,465,763</b>	<b>2.25%</b>
<b>STATE &amp; FEDERAL SOURCES</b>				
Basic Formula Aid	\$28,280,546	\$33,955,578	\$5,675,032	20.07%
<i>Foundation Aid, Building Aid, Transportation Aid</i>				
BOCES Aid	\$2,411,466	\$2,313,190	-\$98,276	-4.08%
Excess Cost Aid	\$922,769	\$892,923	-\$29,846	-3.23%
Software/Hardware	\$133,956	\$145,622	\$11,666	8.71%
Textbook Aid	\$253,830	\$265,038	\$11,208	4.42%
Library/AV Loan	\$27,049	\$28,600	\$1,551	5.73%
Medicaid Reimbursement	\$125,000	\$150,000	\$25,000	20.00%
Medicare Part D	\$150,000	\$140,000	-\$10,000	-6.67%
<b>Subtotal: State &amp; Federal Sources</b>	<b>\$32,304,616</b>	<b>\$37,890,951</b>	<b>\$5,586,335</b>	<b>17.29%</b>
<b>FUND BALANCE &amp; RESERVES</b>				
Appropriated Fund Balance (See Note Below)	\$2,527,603	\$2,527,603	\$0	
Transfer from Debt Service	\$0	\$900,000	\$900,000	
<b>Subtotal: Fund Balance &amp; Reserves</b>	<b>\$2,527,603</b>	<b>\$3,427,603</b>	<b>\$900,000</b>	<b>35.61%</b>
<b>TOTAL BUDGETED REVENUES</b>	<b>\$99,853,066</b>	<b>\$107,805,164</b>	<b>\$7,952,097</b>	<b>7.96%</b>

(1) Property tax items include a tax levy increase of 2.34%, which is below the district's limit of 2.75% for 2023-24

**2023-24  
PROPOSED BUDGET**



**DETAILED BUDGET  
EXPENDITURES**

**NISKAYUNA CSD  
2023-24 PROPOSED BUDGET  
EXPENDITURE DETAIL**

<b>Description</b>	<b>2022 - 23 Budget</b>	<b>2023-24 Proposed Budget</b>	<b>Dollar Change</b>
Contractual And Other	35,000	35,700	700
Materials And Supplies	4,000	4,080	80
Boces Services	9,681	9,730	49
<b>BOARD OF EDUCATION</b>	<b>48,681</b>	<b>49,510</b>	<b>829</b>
Contractual And Other	750	765	15
Materials And Supplies	1,500	1,530	30
<b>DISTRICT MEETING</b>	<b>2,250</b>	<b>2,295</b>	<b>45</b>
Instructional Salaries	226,930	217,350	-9,580
Noninstructional Salaries	201,695	216,995	15,300
Contractual and Other	35,200	35,904	704
Materials and Supplies	4,250	4,335	85
<b>CHIEF SCHOOL ADMINISTRATOR</b>	<b>468,075</b>	<b>474,584</b>	<b>6,509</b>
Instructional Salaries	156,770	145,600	-11,170
Noninstructional Salaries	172,296	270,559	98,263
Contractual and Other	9,000	9,180	180
Materials and Supplies	3,000	3,060	60
BOCES Services	210,491	261,916	51,425
<b>BUSINESS ADMINISTRATION</b>	<b>551,557</b>	<b>690,315</b>	<b>138,758</b>
Noninstructional Salaries	15,750	35,567	19,817
Contractual and Other	34,000	35,250	1,250
<b>AUDITING</b>	<b>49,750</b>	<b>70,817</b>	<b>21,067</b>
Noninstructional Salaries	91,455	98,800	7,345
Contractual and Other	1,000	1,020	20
Materials and Supplies	6,000	6,120	120
<b>TREASURER</b>	<b>98,455</b>	<b>105,940</b>	<b>7,485</b>
Noninstructional Salaries	1,575	1,500	-75
Contractual and Other	1,900	6,900	5,000
<b>TAX COLLECTOR</b>	<b>3,475</b>	<b>8,400</b>	<b>4,925</b>
Noninstructional Salaries	65,534	72,800	7,266
Contractual and Other	1,300	19,326	18,026
Materials and Supplies	500	510	10
BOCES Services	3,071	2,975	-96
<b>PURCHASING</b>	<b>70,405</b>	<b>95,611</b>	<b>25,206</b>

Description	2022 - 23 Budget	2023-24 Proposed Budget	Dollar Change
Fiscal Agent Fee	35,000	35,000	0
<b>FISCAL AGENT FEE</b>	<b>35,000</b>	<b>35,000</b>	<b>0</b>
Contractual and Other	268,800	274,176	5,376
<b>LEGAL</b>	<b>268,800</b>	<b>274,176</b>	<b>5,376</b>
Instructional Salaries	0	152,880	152,880
Noninstructional Salaries	340,782	235,411	-105,371
Contractual and Other	26,000	26,520	520
Materials and Supplies	2,000	2,081	81
BOCES Services	255,336	159,692	-95,644
<b>PERSONNEL</b>	<b>624,118</b>	<b>576,584</b>	<b>-47,534</b>
Noninstructional Salaries	6,300	6,240	-60
Contractual and Other	2,500	2,550	50
BOCES Services	12,537	12,500	-37
<b>RECORDS MANAGEMENT OFFICER</b>	<b>21,337</b>	<b>21,290</b>	<b>-47</b>
Contractual and Other	5,000	5,000	0
Materials and Supplies	500	500	0
BOCES Services	243,523	282,046	38,523
<b>PUBLIC INFORMATION &amp; SERVICES</b>	<b>249,023</b>	<b>287,546</b>	<b>38,523</b>
Noninstructional Salaries	2,083,858	2,244,942	161,084
Equipment	17,000	95,000	78,000
Contractual and Other	1,256,500	1,422,155	165,655
Materials and Supplies	190,000	193,800	3,800
BOCES Services	12,649	12,902	253
<b>OPERATION OF PLANT</b>	<b>3,560,007</b>	<b>3,968,799</b>	<b>408,792</b>
Noninstructional Salaries	527,512	724,744	197,232
Equipment	40,000	153,500	113,500
Contractual and Other	781,000	1,101,870	320,870
Materials and Supplies	302,000	323,900	21,900
BOCES Services	52,064	61,507	9,443
<b>MAINTENANCE OF PLANT</b>	<b>1,702,576</b>	<b>2,365,521</b>	<b>662,945</b>
Noninstructional Salaries	40,124	59,103	18,979
Contractual and Other	65,000	65,000	0
Materials and Supplies	75,000	116,000	41,000
<b>CENTRAL PRINTING &amp; MAILING</b>	<b>180,124</b>	<b>240,103</b>	<b>59,979</b>
Unallocated Insurance	304,713	319,905	15,192
<b>UNALLOCATED INSURANCE</b>	<b>304,713</b>	<b>319,905</b>	<b>15,192</b>

<b>Description</b>	<b>2022 -23 Budget</b>	<b>2023-24 Proposed Budget</b>	<b>Dollar Change</b>
Assessments on School Property	135,300	142,000	6,700
<b>ASSESSMENTS ON SCHOOL PROPERTY</b>	<b>135,300</b>	<b>142,000</b>	<b>6,700</b>
Refund on Real Property Taxes	40,000	40,000	0
<b>REFUND ON REAL PROPERTY TAXES</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>
BOCES Administrative Costs	369,217	377,043	7,826
<b>BOCES ADMINISTRATIVE COSTS</b>	<b>369,217</b>	<b>377,043</b>	<b>7,826</b>
BOCES Capital Expenses	177,858	184,579	6,721
<b>BOCES Capital Expenses</b>	<b>177,858</b>	<b>184,579</b>	<b>6,721</b>
Instructional Salaries	823,920	987,854	163,934
Noninstructional Salaries	68,733	97,340	28,607
Contractual and Other	12,500	20,055	7,555
Materials and Supplies	9,300	9,180	-120
BOCES Services	14,416	21,668	7,252
<b>CURRICULUM DEVEL &amp; SUPERVISION</b>	<b>928,869</b>	<b>1,136,098</b>	<b>207,229</b>
Instructional Salaries	1,632,155	1,610,259	-21,896
Noninstructional Salaries	689,280	704,835	15,555
Equipment	0	5,000	5,000
Contractual and Other	21,500	21,530	30
Materials and Supplies	23,000	27,240	4,240
<b>SUPERVISION-REGULAR SCHOOL</b>	<b>2,365,935</b>	<b>2,368,864</b>	<b>2,929</b>
Instructional Salaries	160,696	132,600	-28,096
Contractual and Other	55,000	56,100	1,100
BOCES Services	79,000	96,605	17,605
<b>INSERVICE TRAINING-INSTRUCTION</b>	<b>294,696</b>	<b>285,305</b>	<b>-9,391</b>
Teacher Salaries, Full Day Kindergarten –	7,418,133	7,674,546	256,413
Teacher Salaries, 4 - 6	3,675,381	4,418,222	742,841
Teacher Salaries, 7 - 12	12,986,266	12,814,060	-172,206
Substitute Teacher Salaries	659,400	839,000	179,600
Noninstructional Salaries	691,561	916,116	224,555
Equipment	59,500	161,246	101,746
Contractual and Other	218,391	718,570	500,179
Materials and Supplies	310,160	399,692	89,532
Tuition Paid to Public Districts in NYS	108,000	115,000	7,000
Payments to Charter Schools	80,000	190,000	110,000
Textbooks	290,075	342,800	52,725
Other BOCES Services - Not ELL	368,058	315,053	-53,005
<b>TEACHING-REGULAR SCHOOL</b>	<b>26,864,925</b>	<b>28,904,305</b>	<b>2,039,380</b>
Instructional Salaries	6,478,225	7,254,650	776,425

<b>Description</b>	<b>2022 - 23 Budget</b>	<b>2023-24 Proposed Budget</b>	<b>Dollar Change</b>
Noninstructional Salaries	513,836	670,047	156,211
Equipment	17,500	17,296	-204
Contractual and Other	260,700	254,700	-6,000
Materials and Supplies	44,350	80,945	36,595
Tuition Paid to Public Districts in NYS	247,500	260,000	12,500
Tuition - All Other (Specify)	1,263,514	2,224,894	961,380
Payments to Charter Schools	20,000	20,000	0
Textbooks	3,300	3,300	0
BOCES Services	896,505	893,251	-3,254
<b>PROGRAMS-STUDENTS W/ DISABIL</b>	<b>9,745,430</b>	<b>11,679,084</b>	<b>1,933,654</b>
Instructional Salaries	632,457	762,559	130,102
Contractual and Other	28,600	29,120	520
Textbooks	4,650	4,650	0
<b>ENGLISH AS A NEW LANGUAGE</b>	<b>665,707</b>	<b>796,329</b>	<b>130,622</b>
BOCES Services	735,603	644,503	-91,100
<b>OCCUPATIONAL EDUCATION</b>	<b>735,603</b>	<b>644,503</b>	<b>-91,100</b>
Instructional Salaries	100,065	136,460	36,395
Noninstructional Salaries	0	2,734	2,734
Contractual and Other	75,000	75,000	0
Materials and Supplies	15,500	15,500	0
BOCES Services	56,375	45,000	-11,375
<b>TEACHING-SPECIAL SCHOOLS</b>	<b>246,940</b>	<b>274,694</b>	<b>27,754</b>
Instructional Salaries	638,875	665,412	26,537
Noninstructional Salaries	193,074	188,309	-4,765
Contractual and Other	4,200	4,284	84
Materials and Supplies	13,600	13,872	272
School Library A/V Loan Program	57,400	69,808	12,408
BOCES Services	157,872	246,208	88,336
<b>SCHOOL LIBRARY &amp; AUDIOVISUAL</b>	<b>1,065,021</b>	<b>1,187,894</b>	<b>122,873</b>
Instructional Salaries	248,950	293,441	44,491
Noninstructional Salaries	302,096	467,594	165,498
Equipment	55,000	62,000	7,000
State-Aided Computer Hardware - Purcha	64,784	109,296	44,512
Materials and Supplies	40,000	40,800	800
State-Aided Computer Software	173,963	155,629	-18,334
BOCES Services	1,455,783	1,560,839	105,056
Contractual and Other State-Aided Comp	0	0	0
Contractual and Other	665,344	777,341	111,997
<b>COMPUTER ASSISTED INSTRUCTION</b>	<b>3,005,920</b>	<b>3,466,940</b>	<b>461,020</b>
Noninstructional Salaries	83,395	69,080	-14,315



<b>Description</b>	<b>2022 -23 Budget</b>	<b>2023-24 Proposed Budget</b>	<b>Dollar Change</b>
<b>ATTENDANCE-REGULAR SCHOOL</b>	<b>83,395</b>	<b>69,080</b>	<b>-14,315</b>
Instructional Salaries	1,002,972	912,587	-90,385
Noninstructional Salaries	117,981	118,461	480
Contractual and Other	21,735	56,095	34,360
Materials and Supplies	2,700	2,700	0
BOCES Services	16,275	16,119	-156
<b>HEALTH SERVICES-REGULAR SCHOOL</b>	<b>1,161,663</b>	<b>1,105,962</b>	<b>-55,701</b>
Noninstructional Salaries	537,202	553,793	16,591
Contractual and Other	163,400	166,300	2,900
Materials and Supplies	21,500	21,930	430
<b>HEALTH SERVICES-REGULAR SCHOOL</b>	<b>722,102</b>	<b>742,023</b>	<b>19,921</b>
Instructional Salaries	629,285	748,358	119,073
Contractual and Other	13,050	13,400	350
Materials and Supplies	4,000	4,000	0
<b>PSYCHOLOGICAL SRVC-REG SCHOOL</b>	<b>646,335</b>	<b>765,758</b>	<b>119,423</b>
Instructional Salaries	706,729	751,003	44,274
Contractual and Other	1,600	1,600	0
Materials and Supplies	3,295	3,400	105
BOCES Services	42,594	58,100	15,506
<b>SOCIAL WORK SRVC-REG SCHOOL</b>	<b>754,218</b>	<b>814,103</b>	<b>59,885</b>
Instructional Salaries	181,503	173,095	-8,408
Noninstructional Salaries	0	4,000	4,000
Contractual and Other	5,500	5,500	0
<b>CO-CURRICULAR ACTIV-REG SCHL</b>	<b>187,003</b>	<b>182,595</b>	<b>-4,408</b>
Instructional Salaries	679,783	714,451	34,668
Noninstructional Salaries	150,820	154,391	3,571
Contractual and Other	187,700	201,950	14,250
Materials and Supplies	58,175	68,375	10,200
<b>INTERSCHOL ATHLETICS-REG SCHL</b>	<b>1,076,478</b>	<b>1,139,167</b>	<b>62,689</b>
Noninstructional Salaries (Excl Trans Sup	2,634,372	2,544,721	-89,651
Noninstructional Salaries (Trans Supervis	15,803	16,950	1,147
Equipment	17,000	20,000	3,000
Contractual and Other	349,682	357,676	7,994
Materials and Supplies	665,000	699,300	34,300
BOCES Bus Driver Training Services	1,392,500	1,474,887	82,387
<b>DISTRICT TRANSPORT-MEDICAID</b>	<b>5,074,357</b>	<b>5,113,534</b>	<b>39,177</b>
Noninstructional Salaries	35,622	37,510	1,888
Contractual and Other	157,200	160,344	3,144

Description	2022 - 23 Budget	2023-24 Proposed Budget	Dollar Change
Materials and Supplies	3,000	3,060	60
<b>GARAGE BUILDING</b>	<b>195,822</b>	<b>200,914</b>	<b>5,092</b>
Contract Transportation	17,500	25,000	7,500
<b>CONTRACT TRANSPORT</b>	<b>17,500</b>	<b>25,000</b>	<b>7,500</b>
State Retirement	1,524,879	1,560,491	35,612
<b>STATE RETIREMENT</b>	<b>1,524,879</b>	<b>1,560,491</b>	<b>35,612</b>
Teachers' Retirement	4,259,414	4,658,181	398,767
<b>TEACHERS' RETIREMENT</b>	<b>4,259,414</b>	<b>4,658,181</b>	<b>398,767</b>
Social Security	3,858,254	4,210,478	352,224
<b>SOCIAL SECURITY</b>	<b>3,858,254</b>	<b>4,210,478</b>	<b>352,224</b>
Workers' Compensation	250,000	298,245	48,245
<b>WORKERS' COMPENSATION</b>	<b>250,000</b>	<b>298,245</b>	<b>48,245</b>
Life Insurance	17,000	17,500	500
<b>LIFE INSURANCE</b>	<b>17,000</b>	<b>17,500</b>	<b>500</b>
Unemployment Insurance	60,000	83,245	23,245
<b>UNEMPLOYMENT INSURANCE</b>	<b>60,000</b>	<b>83,245</b>	<b>23,245</b>
Disability Insurance	88,000	88,000	0
<b>DISABILITY INSURANCE</b>	<b>88,000</b>	<b>88,000</b>	<b>0</b>
Hospital, Medical, and Dental Insurance	13,456,250	14,983,710	1,527,460
<b>INTERFUND TRANSFERS</b>	<b>13,456,250</b>	<b>14,983,710</b>	<b>1,527,460</b>
Other Employee Benefits	22,000	22,000	0
<b>OTHER</b>	<b>22,000</b>	<b>22,000</b>	<b>0</b>
Serial Bonds - School Construction	9,085,000	4,645,000	-4,440,000
Serial Bonds - School Construction	564,563	225,863	-338,700
<b>SERIAL BOND</b>	<b>9,649,563</b>	<b>4,870,863</b>	<b>-4,778,700</b>
Serial Bonds - Bus Purchases	874,092	980,000	105,908
Serial Bonds - Bus Purchases	44,997	106,283	61,286
<b>SERIAL BOND</b>	<b>919,089</b>	<b>1,086,283</b>	<b>167,194</b>
Bond Anticipation Notes - Other	674,978	1,844,000	1,169,022
<b>Bond Anticipation Notes School</b>	<b>674,978</b>	<b>1,844,000</b>	<b>1,169,022</b>
Bond Anticipation Notes - School Constr	0	2,550,000	2,550,000
<b>Bond Anticipation Notes School</b>	<b>0</b>	<b>2,550,000</b>	<b>2,550,000</b>

<b>Description</b>	<b>2022 - 23 Budget</b>	<b>2023-24 Proposed Budget</b>	<b>Dollar Change</b>
Transfer to School Food Service Fund	75,000	100,000	25,000
Transfer to Special Aid Fund	200,000	200,000	0
<b>Interfund transfers</b>	<b>275,000</b>	<b>300,000</b>	<b>25,000</b>
<b>Grand Totals:</b>	<b>99,853,067</b>	<b>107,805,164</b>	<b>7,952,097</b>

**2023-24  
PROPOSED BUDGET**



**TAX LEVY INFORMATION**



**NISKAYUNA CENTRAL SCHOOL DISTRICT**  
**2023-24 Budget Development**

**PROPOSED BUDGET**  
**TAX LEVY INFORMATION**

<b>Tax Levy Change</b>			
<b>2022-23 Tax Levy</b>	<b>PROPOSED BUDGET 2023-24 Tax Levy</b>	<b>\$ Difference</b>	<b>% Difference</b>
\$62,069,712	\$63,522,961	\$1,453,249	<b>2.34%</b>

**Estimated Tax Bill Impact**  
**Property Assessed at \$250,000 in the**  
**Town of Niskayuna**

<b>2.34% TAX LEVY INCREASE</b>	
Annual Increase	\$121
Increase Per Month	\$10.08

This is an example of how the 2023-24 Budget is estimated to affect an average homeowner in the Town of Niskayuna (based on 2022-23 equalization rates). This example does not reflect the impact of STAR or other exemptions a homeowner might qualify. Tax rates are established each August after assessment levels for the 2023-24 year are finalized and thus the actual tax rate impact cannot be determined at this time. This example is shown to provide community members with an estimate of how the budget could impact the tax bills of individual homeowners.