

# BUDGET REVIEW 2023-2024

Editor - Shelley Marcus ★ Business Manager - Mr. Daniel Grecco Jr.

Annual Budget for the 2023-2024 School Year ★ May 2023

## BOARD OF EDUCATION

★ Mr. Joseph Collura ★ Ms. Arlene Hussey ★ Ms. Renee Kates ★ Ms. Regina McKenny-Snead ★ Ms. Fiorella Muscia ★ Ms. Colleen Picciotti ★  
★ Ms. Jennifer Reinhardt ★ Dr. Sean Wall-Carty ★ Mr. Michael Weiner ★

## SCHOOL BUDGET VOTE INFORMATION May 16, 2023 BUDGET VOTE • BOARD MEMBER ELECTION

Notice is hereby given that the Annual Meeting and Budget Vote will be held on May 16, 2023.

### VOTE DAY DETAILS

Annual District Election and Budget Vote of the qualified voters of the Fallsburg Central School District, will be held on Tuesday, May 16, 2023, at the High School Board of Education Room, 115 Brickman Road, Fallsburg, New York, between the hours of 8:00 AM and 8:00 PM, prevailing time, when the polls will be open for the purpose of voting by voting machine:

- A. To elect three (3) members to the Board of Education, each for a three year term (July 1, 2023-June 30, 2026). The vacancies arise from the expiration of the terms of Joe Collura, Renee O. Kates and Colleen Picciotti
- B. To vote upon the adoption of the Budget of the School District for the 2023-2024 fiscal year and to authorize the requisite portion thereof to be raised by taxation on the taxable property of the School District.
- C. To vote upon the following proposition:

Capital Reserve Fund: RESOLVED, that the Board of Education of the Fallsburg Central School District, Sullivan and Ulster Counties, New York (the "District") is hereby authorized and directed to establish a reserve fund pursuant to Education Law Section 3651 to be known as the "General Purpose Capital Reserve Fund-2023" for the purpose of financing, in whole or in part, additions, alterations, renovations or other improvements to existing District's buildings and facilities, construction of new buildings or facilities or the acquisition of lands or interests in lands for District purposes, including the construction, reconstruction or improvement of playgrounds, athletic fields, recreation areas, parking areas, roadways, sidewalks and other site improvements connected to such buildings and facilities and the acquisition and installation of machinery, equipment, apparatus or furnishings required for the purposes thereof, with the ultimate amount of such reserve fund not exceeding ten million dollars (\$10,000,000), plus any accrued earnings on amounts deposited in such reserve fund, the probable existence of said reserve fund being fifteen (15) years, but said reserve fund to continue in existence for its stated purpose until liquidated in accordance with the Education Law, and the sources from which funds shall be obtained for said reserve fund being (i) current and future unappropriated fund balances from the General Fund of the District, as directed by the Board of Education, (ii) appropriations authorized by the voters from time to time, (iii) fund balances transferred from other reserve funds of the District as may be authorized by the Board of Education or by the voters of the District from time to time in accordance with applicable State law, and (iv) state aid, as directed by the Board of Education from time to time.

### VOTER INFORMATION

#### Registration:

You may register with the District Clerk in the Central office, 8 a.m. to 3 p.m. daily, except weekends and holidays or through the Sullivan County Board of Elections. Valid ID and current proof of residency required.

#### NOT SURE WHERE YOU'RE REGISTERED TO VOTE?

The annual school district budget vote and Board of Education elections will be held on Tuesday, May 16, 2023 in the Board of Education Room in the Junior Senior High School. Not sure if you are registered to vote? The Fallsburg Poll Place Finder will help you locate your registration.

### QUALIFICATIONS - WHO MAY VOTE?

In order to be legally qualified to vote in the annual school district budget vote and Board of Education election, a person must be:

- A citizen of the United States.
- At least 18 years of age or older.
- A resident within the Fallsburg Central School District for at least 30 days immediately preceding the voting (must be your primary, permanent residence).
- Registered to vote. The registration of voters is valid for a period of four years. If the resident has not voted within that period, they must re-register. All new residents must register to vote. Residents of the district who are registered to vote in a general election are eligible to vote at school district meetings and elections without further special school district registration.

### VOTER REGISTRATION DAY

If you are not already registered to vote in the Fallsburg Central School District, and meet the above qualifications, you may register to vote in the Central Office located in the Jr./Sr. High School on May 10, 2023 between 10 a.m. and 3 p.m.

### VOTING BY ABSENTEE BALLOT

Absentee ballots will be available for this Election and Vote. Qualified voters may apply for absentee ballots for the Election and Vote at the Office of the School District Clerk, 115 Brickman Road, Fallsburg, New York or by emailing [ssatz@fallsburgcsd.net](mailto:ssatz@fallsburgcsd.net) or calling 845-434-6800 ext 1215. The application must be received by the District Clerk at least seven (7) days prior to the election if the ballot is to be mailed to the voter or the day before the election, if the ballot will be picked up personally by the voter. Absentee ballots must be received at the Office of the School District Clerk by no later than 5:00 PM, prevailing time, on the day of the Election and Vote, May 16, 2023.

Q: Can a resident with dual home ownership vote in person in one district and by absentee ballot in the other?

A: No. A person may have only one legal residence or domicile for purposes of voting at a school district election. Without proof of permanent residence, the owner of a home within a school district would not be entitled to an absentee ballot.

### BOARD OF EDUCATION MEMBER QUALIFICATIONS

- Must be able to read and write
- Must be a qualified voter of the district, that is, he/she must be a citizen of the United States
- At least 18 years or older
- Not be a convicted felon or have been adjudged incompetent
- Must be and has been a resident of the district for at least one year prior to the election but need not be a taxpayer
- May be the only member of his/her family on the school board (defined as those within the same household)
- May not simultaneously hold another incompatible public office
- Must not have been removed from a school district office within one year of the election
- May not be a current employee of the district

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# FREQUENTLY ASKED BUDGET QUESTIONS

**Q. If I rent and do not pay school taxes can I vote on the budget?**

- A. **YES!** You can vote on the budget as long as you are:
1. A citizen of the United States, 18 years of age or older,
  2. A resident of the Fallsburg Central School District for at least 30 days prior to the budget vote
  3. Registered to vote.

**Q. How do I register to vote?**

- A. If you are a registered voter in Sullivan and/or Ulster County and have voted in a national, local or school election, you are already registered and eligible to vote on **May 16<sup>th</sup>**. If you are not registered, you can do so at the Sullivan and/or Ulster County Board of Elections by **May 10<sup>th</sup>**. The district will hold personal registration on **May 10<sup>th</sup>**, 2023 from the hours of 10:00am to 3:00pm. You must be registered at least five (5) days prior to the vote to be able to cast a ballot for this year.

For further information please call *Sarah Satz, District Clerk at 434-6800, ext. 1215.*

**Q. What is an absentee ballot and who can use one?**

- A. An absentee ballot can be used by anyone who is unable to vote in person due to an illness, physical disability or travel outside the voter's school district for business or pleasure.

**Q. How do I obtain an absentee ballot?**

- A. To obtain an absentee ballot you must first request an Application for Absentee Ballot. To request an application, please call *Sarah Satz, District Clerk at 434-6800, ext. 1215*. The District Clerk must receive completed applications no later than **May 9<sup>th</sup>**, seven (7) days before the vote, if the absentee ballot is to be mailed to the voter; by **May 12<sup>th</sup>** if the ballot will be picked up at the District Clerk's office. All absentee ballots are due in the District Clerk's office by **5:00pm on May 16<sup>th</sup>**.

## CANDIDATES FOR THE BOARD OF EDUCATION

The same instructions listed at the top of this ballot apply to the selection of candidates. In addition:

- 1 Only one vote may be cast in each separate group.
- 2 You may vote for a person whose name is not printed on this ballot by writing his/her name in the blank space provided at the bottom of each separate group.
- 3 If you mark more than one name in a group for a separate specific office or if for any reason it is impossible to determine your choice of candidate for an office, your vote shall not be counted for such office but shall be returned as a blank vote thereon.

### SEAT 1

TERM OF OFFICE: 7/1/2023-6/30/2026  
LAST INCUMBENT: JOE COLLURA

☐ VERNA GREER

### SEAT 2

TERM OF OFFICE: 7/1/2023-6/30/2026  
LAST INCUMBENT: RENEE O. KATES

☐ RENEE O. KATES

### SEAT 3

TERM OF OFFICE: 7/1/2023-6/30/2026  
LAST INCUMBENT: COLLEEN PICCIOTTI

☐ COLLEEN PICCIOTTI

The administrative component shall include appropriations for the following functions: board of education; district clerk; district meeting; chief school administrator; business administration; auditing; treasurer; tax collector; purchasing; fiscal agent fees; legal services; personnel services; records management; public information services; central printing and mailing; central data processing; insurance, dues and water assessments; BOCES administration; curriculum development and program supervision and employee benefits attributable to the administrative component of the budget.

### GENERAL SUPPORT

Our board is made up of 9 members elected by the community of eligible voters. NY Education Law authorizes and obligates the Board to set policy to guide the implementation of educational programs and related services within state and federal requirements, to develop a budget to pay for programs and services and to levy a tax to provide for the local share of costs.

	ADOPTED 2022-2023	PROPOSED 2023-2024	% CHANGE
TOTAL BOARD OF EDUCATION	50,200.00	81,713.00	
TOTAL DISTRICT CLERK	16,612.00	17,149.00	
TOTAL DISTRICT MEETING	3,450.00	3,450.00	
<b>TOTAL BOARD OF EDUCATION</b>	<b>70,262.00</b>	<b>102,312.00</b>	<b>45.61%</b>

Expenses covered by this category provide for the operation of the board in areas of responsibility that include: attendance at educational workshops and seminars, and materials and supplies. Also covered are the expenses of our district clerk for legal notices, costs related to the district meeting and vote, budget information dissemination, registration and postage.

### CENTRAL ADMINISTRATION

The Superintendent is the executive officer of the district. That office is responsible for the administration of the district by implementing the policies of the board and/or the state and federal governments.

	ADOPTED 2022-2023	PROPOSED 2023-2024	% CHANGE
TOTAL CHIEF SCHOOL ADMINISTRATOR	297,789.00	321,083.00	7.82%
<b>TOTAL CHIEF SCHOOL ADMINISTRATOR</b>	<b>297,789.00</b>	<b>321,083.00</b>	<b>7.82%</b>

This category provides for the staffing and operation of the Superintendent's Office, which consists of the superintendent and a secretary. Funds are also provided for journals, conferences, seminars, supplies and contractual commitments.

### BUSINESS OFFICE

The business office supervises the business services and management of the fiscal affairs of the district. Services included are: budget preparation, accounting, insurance, data processing, payroll, transportation, operation and maintenance, repairs, purchasing, investments, tax collection, and debt service.

	ADOPTED 2022-2023	PROPOSED 2023-2024	% CHANGE
TOTAL BUSINESS ADMINISTRATION	515,274.00	567,788.00	
TOTAL AUDITING	52,280.00	52,480.00	
TOTAL TAX COLLECTION	24,300.00	24,300.00	
TOTAL FISCAL AGENT FEE	8,000.00	8,000.00	
<b>TOTAL FINANCE</b>	<b>599,854.00</b>	<b>652,568.00</b>	<b>8.79%</b>

Personnel in this category includes the Business Administrator. Supplies are provided for in this category.

### STAFF SERVICES

Staff services are grouped to include monies for recruitment of policy, health and safety coordinator and newsletters to the community.

	ADOPTED 2022-2023	2023-2024	% CHANGE
TOTAL LEGAL	93,400.00	108,000.00	
TOTAL PERSONNEL	35,708.00	35,708.00	
TOTAL RECORDS MANAGEMENT	13,213.00	30,213.00	
TOTAL PUBLIC INFORMATION	41,240.00	86,150.00	
<b>TOTAL STAFF</b>	<b>183,561.00</b>	<b>260,071.00</b>	<b>41.68%</b>

### CENTRAL SERVICES

Grouped in this category under the administrative portion are printing, mailing, and data processing.

	ADOPTED 2022-2023	PROPOSED 2023-2024	% CHANGE
TOTAL CENTRAL SERVICES	36,960.00	36,960.00	0.00%
<b>TOTAL CENTRAL SERVICES</b>	<b>36,960.00</b>	<b>36,960.00</b>	<b>0.00%</b>



**SPECIAL ITEMS**

All items in this category fall under contractual expenses. Included in this are: expenses for district-wide liability insurance, water and sewer fees, and Fallsburg's share of administrative and capital costs for Sullivan County BOCES.

	<b>ADOPTED 2022-2023</b>	<b>PROPOSED 2023-2024</b>	<b>% CHANGE</b>
TOTAL UNALLOCATED INSURANCE	145,783.00	190,783.00	
TOTAL SCHOOL ASSOCIATION DUES	10,850.00	15,000.00	
TOTAL BOCES ADMINISTRATIVE COSTS	703,689.00	703,689.00	
<b>TOTAL SPECIAL ITEMS</b>	<b>860,322.00</b>	<b>909,472.00</b>	<b>5.71%</b>

**INSTRUCTION, SUPERVISION, STAFF AND CURRICULUM DEVELOPMENT**

This category covers the administration of our instructional programs and supplies for administration and instructional development.

	<b>ADOPTED 2022-2023</b>	<b>PROPOSED 2023-2024</b>	<b>% CHANGE</b>
TOTAL CURRICULUM DEVELOPMENT	392,256.00	500,931.00	
TOTAL SUPERVISION	1,467,278.00	1,500,870.00	
<b>TOTAL INSTRUCTION, SUPERVISION, STAFF &amp; CURR. DEV.</b>	<b>1,859,534.00</b>	<b>2,001,801.00</b>	<b>7.65%</b>

Included in this category are the contractual obligations for our administrative and support staff and staff development. Each year the district funds staff initiatives to develop curriculum materials, which expand and update existing offerings, while also, when appropriate, introducing new programs.

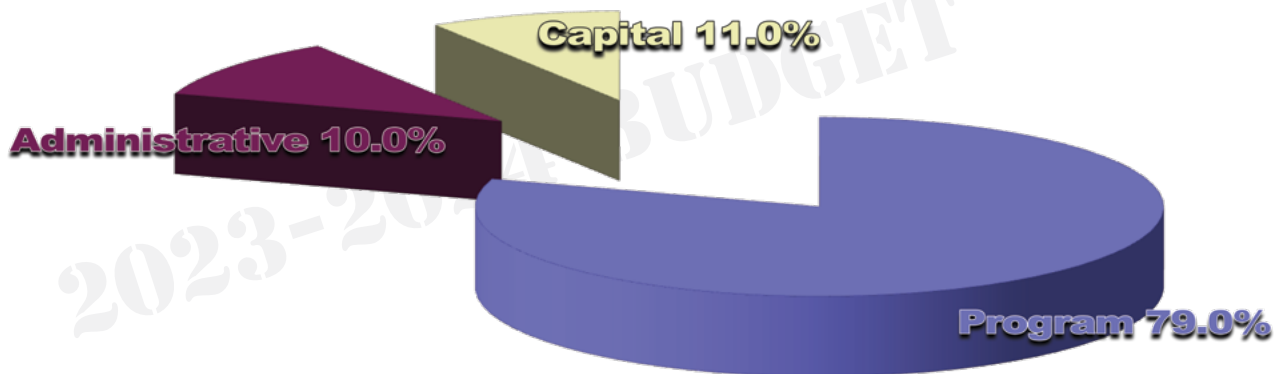
**EMPLOYEE BENEFITS**

The benefits in this code are mandated by state or federal law and contractual commitments. Included are: retirement, health insurance, disability, and workers' comp. and social security. Employee Benefits are found in all three components.

	<b>ADOPTED 2022-2023</b>	<b>PROPOSED 2023-2024</b>	<b>% CHANGE</b>
TOTAL EMPLOYEE BENEFITS	1,389,781.00	1,595,201.00	14.78%
<b>TOTAL ADMINISTRATIVE COSTS</b>	<b>5,298,063.00</b>	<b>5,879,468.00</b>	<b>10.97%</b>

**ADMINISTRATIVE COMPONENT:**

**\$5,879,468.00**

**EXPENDITURES**

The capital component shall include appropriations for the following accounts and functions: Operations and maintenance of plant; tax refunds, debt service; transfers to capital and debt service funds and employee benefits attributable to the capital component.

### CENTRAL SERVICES

Grouped in this category under the capital portion are the personnel of the Operations and Maintenance department, utility costs and supplies.

	ADOPTED 2022-2023	PROPOSED 2023-2024	% CHANGE
TOTAL OPERATIONS	1,473,147.00	1,741,737.00	
TOTAL MAINTENANCE OF PLANT	666,884.00	749,933.00	
<b>TOTAL CENTRAL SERVICES</b>	<b>2,140,031.00</b>	<b>2,491,670.00</b>	<b>16.43%</b>

This category provides funding for our Buildings and Grounds staff. The major expenditure is for the operation and maintenance of the facilities.

### SPECIAL ITEMS

Included in the capital portion of this code are the payments of tax certiorari, judgments and compromised claims.

	ADOPTED 2022-2023	PROPOSED 2023-2024	% CHANGE
<b>TOTAL REFUND OF REAL PROPERTY TAXES</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00%</b>

### EMPLOYEE BENEFITS

The benefits in this code are mandated by state or federal law and contractual commitments. Included are: retirement, health insurance, disability, and workers' comp. and social security.

	ADOPTED 2022-2023	PROPOSED 2023-2024	% CHANGE
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>765,109.00</b>	<b>797,622.00</b>	<b>4.25%</b>
<i>Employee Benefits are found in all three components.</i>			

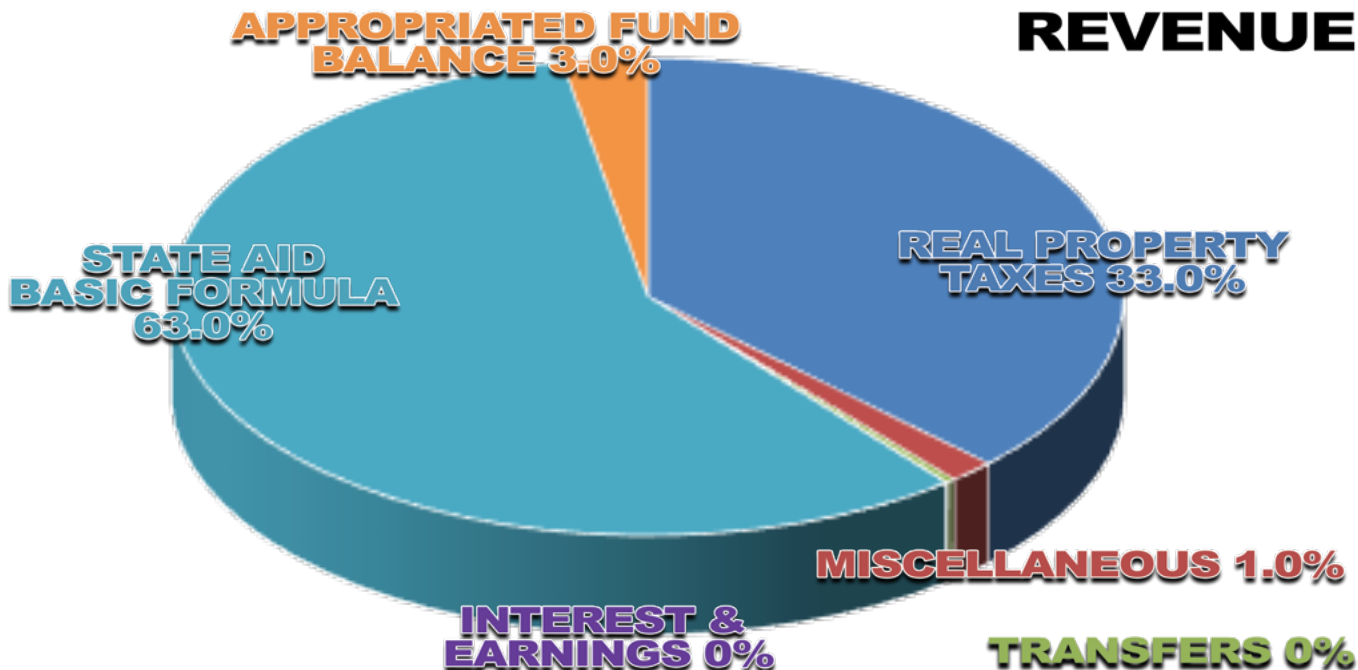
### INTER-FUND TRANSFERS

These funds are transferred into specific accounts to be used for debt service on our district facilities.

TOTAL DEBT SERVICE	2,243,615.00	3,293,715.00	
CAPITAL FUND	145,000.00	145,000.00	
<b>TOTAL INTER-FUND TRANSFERS</b>	<b>2,388,615.00</b>	<b>3,438,715.00</b>	<b>43.96%</b>
<b>TOTAL CAPITAL COSTS</b>	<b>5,318,755.00</b>	<b>6,753,007.00</b>	<b>26.97%</b>

**CAPITAL COMPONENT:**

**\$6,753,007.<sup>00</sup>**



The instruction component shall include appropriations for the following accounts and functions: In-service training-instruction; teaching; programs for students with disabilities; occupational education; teaching-special schools; school library and audio-visual; computer assisted instruction; attendance; guidance; health services; psychological services; social work services; pupil personnel services-special schools; co-curricular activities; interscholastic athletics; district transportation services excluding school bus purchases; contract transportation; recreation; youth programs and employee benefits attributable to the program component; transfers to school lunch, school store and special aid funds.

### INSTRUCTIONAL & STUDENT SUPPORT SERVICES AND BOCES

This category includes expenditures for the regular school program. Also included are funds for supplies and materials needed to support the instructional program, textbooks and workbooks, substitute teachers, monitors, aides, and BOCES Programs (Vo-tech).

	ADOPTED 2022-2023	PROPOSED 2023-2024	% CHANGE
<b>REGULAR SCHOOL</b>			
INSTRUCTIONAL SALARY	10,888,797.00	12,437,834.00	
NON-INSTRUCTIONAL SALARY	386,179.00	749,668.00	
EQUIPMENT	91,633.00	183,109.00	
CONTRACTUAL	219,471.00	194,525.00	
SUPPLIES	280,398.00	337,563.00	
TUITION OTHER SCHOOLS	96,967.00	96,967.00	
TEXTBOOKS	207,474.00	245,389.00	
BOCES	1,173,256.00	1,200,118.00	
<b>TOTAL REGULAR SCHOOL</b>	<b>13,344,175.00</b>	<b>15,445,173.00</b>	<b>15.74%</b>

### SPECIAL EDUCATION & SPECIAL NEEDS

Federal law mandates that each school district provide a free and appropriate public education for all handicapped children regardless of the nature or severity of the handicapping condition. If a public facility cannot meet a child's needs, private placement must be provided.

	ADOPTED 2022-2023	PROPOSED 2023-2024	% CHANGE
<b>TOTAL SPECIAL EDUCATION</b>	<b>8,243,373.00</b>	<b>9,728,519.00</b>	<b>18.02%</b>
<b>TOTAL AFTER SCHOOL</b>	<b>831,675.00</b>	<b>30,000.00</b>	<b>-96.39%</b>
<b>TOTAL TEACHING</b>	<b>22,419,223.00</b>	<b>25,203,692.00</b>	<b>12.42%</b>

### INSTRUCTIONAL SUPPORT/MEDIA

This code provides funds for media service, staffing, and computer instructional program costs.

	ADOPTED 2022-2023	PROPOSED 2023-2024	% CHANGE
TOTAL LIBRARY & AUDIOVISUAL	354,444.00	381,451.00	
TOTAL COMPUTER ASSISTED INSTRUCTION	1,256,416.00	1,301,148.00	
<b>TOTAL INSTRUCTIONAL MEDIA</b>	<b>1,610,860.00</b>	<b>1,682,599.00</b>	<b>4.45%</b>

Included in this unit are the salaries of staff in technology and library/media services at both schools, purchase of computer equipment, supplies and software, and related contractual commitments.

### PUPIL SERVICES

This code contains expenses for guidance counselors, health services, school psychologists and social workers, co-curricular expenses and athletics.

	ADOPTED 2022-2023	PROPOSED 2023-2024	% CHANGE
TOTAL GUIDANCE	423,506.00	466,348.00	
TOTAL HEALTH SERVICES	278,061.00	266,684.00	
TOTAL PSYCHOLOGICAL SERVICES	272,648.00	304,412.00	
TOTAL SOCIAL WORK SERVICES	664,867.00	739,334.00	
TOTAL CO-CURRICULAR SERVICES	308,742.00	422,978.00	
TOTAL INTERSCHOLASTIC ATHLETICS	499,143.00	693,248.00	
<b>TOTAL PUPIL SERVICES</b>	<b>2,446,967.00</b>	<b>2,893,004.00</b>	<b>18.23%</b>

### PUPIL TRANSPORTATION

Monies budgeted in this category provide funding for all contracted transportation of Fallsburg's children to and from 1) public schools, 2) BOCES, 3) non-public schools, as required by NY state law. In addition, we transport students who participate in our athletic programs, as well as school trips. Our bus service is provided by a private contractor and is subject to the regulations of extension of contracts or bidding. The amount for transportation are the anticipated cost of the first year of a four (4) year contract renewal.

	ADOPTED 2022-2023	PROPOSED 2023-2024	% CHANGE
ATHLETICS/FIELD TRIPS	191,910.00	202,096.00	
TOTAL CONTRACT TRANSPORTATION	3,919,206.00	4,542,047.00	
<b>TOTAL TRANSPORTATION</b>	<b>4,111,116.00</b>	<b>4,744,143.00</b>	<b>15.40%</b>



## COMMUNITY SERVICES

This code provides for our Child Care and community use of facilities.

	ADOPTED 2022-2023	PROPOSED 2023-2024	% CHANGE
<b>TOTAL CHILD CARE PROGRAMS</b>	<b>45,459.00</b>	<b>41,006.00</b>	<b>-9.80%</b>

## INTER-FUND TRANSFERS

These are funds transferred to assist with the district's cafeteria program and pay for the local share costs of special education summer school services.

	ADOPTED 2022-2023	PROPOSED 2023-2024	% CHANGE
SPECIAL AID FUND	60,000.00	60,000.00	
<b>TOTAL OTHER INTER-FUND TRANSFERS</b>	<b>60,000.00</b>	<b>60,000.00</b>	<b>0.00%</b>

## EMPLOYEE BENEFITS

The benefits in this code are mandated by state or federal law and contractual commitments. Included are: retirement, health insurance, disability, workers' comp. and social security.

	ADOPTED 2022-2023	PROPOSED 2023-2024	% CHANGE
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>11,196,511.00</b>	<b>12,003,454.00</b>	<b>7.21%</b>

Employee Benefits are found in all three components.

<b>TOTAL INSTRUCTIONAL COSTS</b>	<b>41,890,136.00</b>	<b>46,627,898.00</b>	<b>11.31%</b>
<b>INSTRUCTIONAL COMPONENT:</b>		<b>\$46,627,898.<sup>00</sup></b>	

	ADOPTED 2022-2023	PROPOSED 2023-2024	% CHANGE
<b>TOTAL INSTRUCTIONAL COSTS</b>	<b>41,890,136.00</b>	<b>46,627,898.00</b>	<b>11.31%</b>
<b>TOTAL ADMINISTRATION COSTS</b>	<b>5,298,063.00</b>	<b>5,879,468.00</b>	<b>10.97%</b>
<b>TOTAL CAPITAL COST</b>	<b>5,318,755.00</b>	<b>6,753,007.00</b>	<b>26.97%</b>
<b>TOTAL EXPENDITURES</b>	<b>52,506,954.00</b>	<b>59,260,373.00</b>	<b>12.86%</b>

## SCHEDULE OF RESERVE FUNDS

Reserve Type	Reserve Name	Reserve Description *	3/31/23 Actual Balance	6/30/23 Ending Balance	Estimated Intended Use of the Reserve in the 2023-2024 School Year
Capital	Capital	Reserve To pay the cost of any object or purpose which bonds may be issued.	5,023,085	5,060,758	Not anticipated, for future for construction projects
Repair	Repair Reserve	To pay the cost of repairs to capital improvements or equipment.	431,932	435,171	Not anticipated; used for unanticipated repairs
Workers' Compensation	Workers' Comp Reserve	To pay for Workers Compensation. Reserve and benefits	603,466	607,992	Not anticipated; would be used in the event of a catastrophic loss
Unemployment Insurance	Unemployment Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	105,199	105,988	Could be used in the event of excess unemployment claims
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.			
Insurance		To pay liability, casualty, and other types of uninsured losses.			
Property Loss		To establish and maintain a program of reserves to cover property loss.			
Liability		To establish and maintain a program of reserves to cover liability claims incurred.			
Tax Certiorari	Tax Certiorari Reserve	To establish a reserve fund for tax certiorari settlements	29,970	30,195	Balance used for settlement
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
Employee Benefit Accrued Liability	EBLAR Reserve	For the payment of accrued "employee benefits" due to employees upon termination of service.	271,782	273,820	Possible; will depend on 2023-24 retirements
Retirement Contribution		To fund employer retirement contributions to the State and Local Employees' Retirement System			
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.			
Other					

# FALLSBURG CENTRAL SCHOOL DISTRICT 2023-2024 BUDGET NOTICE

	<b>BUDGETED 2022-23 (A)</b>	<b>PROPOSED BUDGET 2023-24 (B)</b>	<b>CONTINGENT BUDGET 2023-24 (C)</b>
TOTAL BUDGETED AMOUNT, NOT INCLUDING SEPARATE PROPOSITIONS	52,506,954	59,260,373	58,863,464
INCREASE/DECREASE FOR THE 2023-24 SCHOOL YEAR		6,753,419	6,356,510
PERCENTAGE INCREASE/DECREASE IN PROPOSED BUDGET		12.86%	12.11%
CHANGE IN THE CONSUMER PRICE INDEX		8.00%	
A. PROPOSED TAX LEVY TO SUPPORT THE TOTAL BUDGETED AMOUNT	19,409,282	19,409,282	
B. TAX LEVY TO SUPPORT LIBRARY DEBT, IF APPLICABLE			
C. TAX LEVY FOR NON-EXCLUDABLE PROPOSITIONS, IF APPLICABLE			
D. TOTAL TAX CAP RESERVE AMOUNT USED TO REDUCE CURRENT YEAR LEVY, IF APPLICABLE			
E. TOTAL PROPOSED SCHOOL YEAR TAX LEVY (A + B + C - D)	19,409,282	19,409,282	19,409,282
F. PERMISSIBLE EXCLUSIONS TO THE SCHOOL TAX LEVY LIMIT	252,577	264,691	264,691
G. SCHOOL TAX LEVY LIMIT, EXCLUDING LEVY FOR PERMISSIBLE EXCLUSIONS	20,588,168	19,989,645	19,409,282
H. TOTAL PROPOSED SCHOOL YEAR TAX LEVY, EXCLUDING LEVY TO SUPPORT LIBRARY DEBT AND/OR PERMISSIBLE EXCLUSIONS (E - B - F + D)"	19,156,705	19,144,591	19,144,591
I. DIFFERENCE: (G - H); (NEGATIVE VALUE REQUIRES 60.0% VOTER APPROVAL)	1,431,463	845,054	264,691
PUBLIC SCHOOL ENROLLMENT	1,462	1,496	1,496
CONSUMER PRICE INDEX		3.30%	3.30%
	<b>ACTUAL 2022-23 (D)</b>	<b>ESTIMATED 2023-24 (E)</b>	
ADJUSTED RESTRICTED FUND BALANCE	6,465,434	6,513,924	
ASSIGNED APPROPRIATED FUND BALANCE	1,516,665	1,516,665	
ADJUSTED UNRESTRICTED FUND BALANCE	3,230,095	2,370,415	
ADJUSTED UNRESTRICTED FUND BALANCE AS A PERCENT OF THE TOTAL BUDGET	6.15%	4.00%	
<b>UNDER THE BUDGET PROPOSED FOR THE 2022-23 SCHOOL YEAR ESTIMATED BASIC STAR EXEMPTION SAVINGS:</b>			
TOWN OF FALLSBURG		\$626. <sup>00</sup>	
TOWN OF MAMAKATING		\$649. <sup>00</sup>	
TOWN OF THOMPSON		\$615. <sup>00</sup>	
TOWN OF WAWARSING		\$645. <sup>00</sup>	

**THE ANNUAL BUDGET VOTE FOR THE FISCAL YEAR 2023-24  
BY THE QUALIFIED VOTERS OF THE  
FALLSBURG CENTRAL SCHOOL DISTRICT  
WILL BE HELD TUESDAY, MAY 16, 2023 IN THE  
JR/SR HIGH SCHOOL BOARD ROOM FROM 8:00AM-8:00PM.**

