

	Proposed Budget	Adopted Budget	Increase
	2024-2025	2023-2024	(Decrease)
PROGRAM BUDGET			
<u>A1420 LEGAL</u>			
Contractual Expense	\$52,800	38,400	14,400
<u>A 1460 RECORDS MANAGEMENT</u>			
Non-Instructional Salaries	4,600	4,600	0
<u>A1480 Public Relations - BOCES</u>			
Contractual Expense	45,075	43,200	1,875
<u>A 1670 OTHER SERVICES</u>			
Central Printing	24,256	36,000	-11,744
Data Processing - Boces Services	174,842	165,000	9,842
TOTAL OTHER SERVICES - PROGRAM	199,098	201,000	-1,902
<u>A1910 SPECIAL ITEMS</u>			
Liability Insurance	45,684	42,300	3,384
Contractual Expense: Student Accident Insurance	6,480	6,000	480
TOTAL SPECIAL ITEMS - PROGRAM	52,164	48,300	3,864
TOTAL GENERAL SUPPORT	\$353,737	\$335,500	18,237
INSTRUCTION - Expenditures charged to Instruction include: staffing of the regular school day including programs for children with handicapping conditions, in-service training, school library, computer assisted instruction, promotion & improvement of attendance, certified guidance counselors, health services, psychological services, social services, pupil personnel services for special schools, co-curricular activities (inclusive of plays, music groups, yearbook, newspaper), interscholastic sports and census.			
<u>A2020 SUPERVISION - REGULAR SCHOOL</u>			
Coordinators Stipends & Non-Instructional Salaries	320,160	374,726	-54,566
<u>A2070 IN-SERVICE TRAINING</u>			
In-house & Boces Services - Curriculum & Staff Development	44,790	32,400	12,390
<u>A2110 TEACHING - REGULAR SCHOOL</u>			
Teacher Salaries K-6	2,510,000	2,355,000	155,000
Teacher Salaries 7-12	2,135,000	2,250,000	-115,000
Substitute Teacher Salaries	171,000	136,000	35,000
Non-Instructional Salaries	164,000	145,000	19,000
Equipment	55,668	75,000	-19,332

Contractual Expense: (equip repairs, textbook rebinding, tutoring, conferences, gifted & talented)				
	105,000	105,000	0	
Materials and Supplies	180,900	202,000	-21,100	
Textbooks	90,000	90,000	0	
Boces Services:	495,382	475,000	20,382	
TOTAL TEACHING - REGULAR SCHOOL	5,906,950	5,833,000	73,950	
<u>A2250 PROGRAMS FOR HANDICAPPED CHILDREN</u>				
Instructional Salaries	755,000	718,000	37,000	
Non-Instructional Salaries	525,000	470,000	55,000	
Equipment	2,000	2,000	0	
Contractual Expense	195,750	195,750	0	
Materials and Supplies	8,000	8,000	0	
Boces Services	746,511	775,000	-28,489	
TOTAL PROGRAMS FOR HANDICAPPED CHILDREN	2,232,261	2,168,750	63,511	
<u>A2280 OCCUPATIONAL EDUCATION</u>				
Instructional Salaries	191,000	178,000	13,000	
Equipment	8,000	43,000	-35,000	
Materials and Supplies	20,700	23,000	-2,300	
Boces Services	952,725	940,000	12,725	
TOTAL OCCUPATIONAL EDUCATION	1,172,425	1,184,000	-11,575	
<u>A2330 TEACHING - SPECIAL SCHOOLS</u>				
Boces Services:	138,539	156,000	-17,461	
TOTAL TEACHING - SPECIAL SCHOOLS	138,539	156,000	-17,461	
<u>A2610 INSTRUCTIONAL MEDIA</u>				
Salary of Library Media Specialist & Library Aide	101,800	99,800	2,000	
Materials and Supplies (AV, Books, Mag.)	41,500	45,000	-3,500	
Boces Services:	30,499	37,000	-6,501	
TOTAL INSTRUCTIONAL MEDIA	173,799	181,800	-8,001	
<u>A2630 COMPUTER INSTRUCTION</u>				
Non-Instructional Salaries	206,918	158,000	48,918	
Equipment	35,000	35,000	0	
Contractual Expense (repairs, conferences, cyber insurance)	21,875	21,000	875	
Materials and Supplies	71,500	76,000	-4,500	
Boces Services: Learning Technologies (Instructional Computer Leases)	153,216	192,000	-38,784	
TOTAL COMPUTER INSTRUCTION	488,509	482,000	6,509	
<u>A2810 GUIDANCE</u>				
Salaries Guidance Counselor(s)	160,000	225,000	-65,000	
Contractual Expense	500	500	0	
Materials and Supplies	675	750	-75	
BOCES Services	3,629	4,500	-871	
TOTAL GUIDANCE	164,804	230,750	-65,946	

<u>A2815 HEALTH SERVICES</u>					
Salaries School Nurses		107,000	107,000		0
Contractual Expense (Repairs, School Physician, Conference)		3,000	3,850		-850
Materials and Supplies		7,450	7,300		150
BOCES Services		5,287	5,100		187
TOTAL HEALTH SERVICES		122,737	123,250		-513
<u>A2820 PSYCHOLOGICAL SERVICES</u>					
Instructional Salaries		80,400	67,000		13,400
Materials and Supplies		1,350	1,500		-150
TOTAL PSYCHOLOGICAL SERVICES		81,750	68,500		13,250
<u>A2825 SOCIAL WORKER</u>					
Instructional Salaries		152,000	76,000		76,000
Materials and Supplies		450	500		-50
TOTAL SOCIAL WORKER		152,450	76,500		75,950
<u>A2850 CO-CURRICULAR ACTIVITIES</u>					
Instructional Salaries		90,000	85,000		5,000
Contractual Expense (Dues, Chaperones, Awards, Yearbook)		2,180	2,200		-20
TOTAL CO-CURRICULAR ACTIVITIES		92,180	87,200		4,980
<u>A2855 INTERSCHOLASTIC ATHLETICS</u>					
Instructional Salaries		212,400	200,500		11,900
Equipment		10,000	10,000		0
Contractual Expense (officials, dues, equip reconditioning)		88,266	83,750		4,516
Materials and Supplies		97,065	107,850		-10,785
TOTAL INTERSCHOLASTIC ATHLETICS		407,731	402,100		5,631
TOTAL INSTRUCTION		\$11,499,085	\$11,400,976		98,109
PUPIL TRANSPORTATION - Expenditures charged to transportation include: transportation furnished students by the district operated transportation system; the custodial and maintenance of the bus garage; utilities, heating and fleet insurance.					
<u>A5510 TRANSPORTATION</u>					
Non-Instructional Salaries		1,000,104	917,160		82,944
Equipment		10,000	10,000		0
Contractual Expense (Insurance, driver training, towel service)		207,433	198,155		9,278
BOCES Services		500	500		0
Materials and Supplies (fuel, oil, tires, software and accessories)		314,500	289,000		25,500
TOTAL TRANSPORTATION		1,532,537	1,414,815		117,722
<u>A5530 BUS GARAGE</u>					
Equipment		2,000	2,000		0

Contractual Expense (heat, telephone)		93,000	93,000	0
Materials and Supplies		2,000	2,000	0
TOTAL BUS GARAGE		97,000	97,000	0
TOTAL PUPIL TRANSPORTATION		\$1,629,537	\$1,511,815	117,722
UNDISTRIBUTED - Undistributed expenditures include: required contributions to the employees' retirement systems and other employee benefits, principal and interest payments on Debt service.				
<u>EMPLOYEE BENEFITS</u>				
Employee Retirement		301,098	280,761	20,337
Teacher Retirement		784,219	731,200	53,019
Social Security		716,986	690,331	26,655
Worker's Compensation		54,135	57,750	-3,615
Unemployment Insurance		0	0	0
Disability Insurance		15,608	15,556	52
Health Insurance		4,230,790	4,029,000	201,790
Dental Insurance		107,525	85,000	22,525
Other Insurance				0
Tuition Reimb., EAP		4,665	4,940	-275
Compensated Absences		98,903	144,403	-45,500
TOTAL EMPLOYEE BENEFITS		6,313,929	6,038,941	274,988
<u>INTERFUND TRANSFERS</u>				
Transfer to Special Aid Fund		40,000	35,000	5,000
Transfer to School Food Services Fund		55,000	75,000	-20,000
TOTAL INTERFUND TRANSFERS		95,000	110,000	-15,000
TOTAL UNDISTRIBUTED		\$6,408,929	\$6,148,941	259,988
TOTAL PROGRAM BUDGET:		\$19,891,288	\$19,397,232	494,056
ADMINISTRATIVE BUDGET				
BOARD OF EDUCATION - Expenditures charged to the Board of Education include: expenses for members of the Board of Education, graduation expenses, salary of the district clerk, school district elections.				
<u>A1010 BOARD OF EDUCATION</u>				
Contractual		9,000	5,500	3,500
Materials and Supplies		270	300	-30
TOTAL BOARD OF EDUCATION		9,270	5,800	3,470
<u>A1040 DISTRICT CLERK</u>				
District Clerk Salary		64,500	73,250	-8,750
TOTAL DISTRICT CLERK		64,500	73,250	-8,750

<u>A1060 DISTRICT MEETING</u>							
Contractual Expense (ads, clerks, inspectors and rental of voting machines)		5,000	5,000	0			
TOTAL DISTRICT MEETING		5,000	5,000	0			
TOTAL BOARD OF EDUCATION		\$78,770	\$84,050	-5,280			
CENTRAL ADMINISTRATION - Expenditures charged to Central Administration include: compensation and expenses of the chief school officer, the recruitment and orientation of personnel, maintaining personnel records, maintenance and improvement of school-community relations, general condition of curriculum development and system wide supervision; and the conducting and managing of research, planning and evaluation for the school.							
<u>A1240 CHIEF SCHOOL ADMINISTRATOR</u>							
Superintendent salary		168,000	168,000	0			
Contractual Expense (ie: postage, service contract for postage machine)		31,500	31,500	0			
Materials and supplies		450	500	-50			
TOTAL CHIEF SCHOOL ADMINISTRATOR		199,950	200,000	-50			
TOTAL CENTRAL ADMINISTRATION		\$199,950	\$200,000	-50			
FINANCE - Expenditures charged to finance include: Compensation and expenditures for the Business Administrator, Treasurer, Sr. Account Clerk, and Tax Collection; provision of financial auditing services; and fiscal agent fees to provide serial bond and coupon services.							
<u>A1310 BUSINESS ADMINISTRATION</u>							
Business Administrator, Accountant, and Sr. Account Clerk Salaries		124,095	171,250	-47,155			
Contractual Expense (ie: advertising)		38,600	38,100	500			
Materials and Supplies		0	500	-500			
BOCES Services		45,348	44,500	848			
TOTAL BUSINESS ADMINISTRATION		208,043	254,350	-46,307			
<u>A1320 AUDITING</u>							
Contractual Expense (Annual Financial Audits)		35,000	35,000	0			
TOTAL AUDITING		35,000	35,000	0			
<u>A1325 DISTRICT TREASURER</u>							
District Treasurer Salary		7,520	7,520	0			
TOTAL DISTRICT TREASURER		7,520	7,520	0			
<u>A1330 TAX COLLECTOR</u>							
Contractual Expense (Collector's Bond, postage, advertising, tax service)		18,500	18,500	0			
Materials and Supplies		1,800	2,000	-200			
TOTAL TAX COLLECTOR		20,300	20,500	-200			
TOTAL FINANCE		\$270,863	\$317,370	-46,507			
STAFF - Expenditures charged to Staff include: Compensation for legal services provided by the school attorneys and independent legal advisors.							

A1420, 1430 & 1480 LEGAL & PERSONNEL & PUBLIC RELATIONS				
Contractual Expense		7,200	7,200	0
TOTAL STAFF		\$7,200	\$7,200	0
SPECIAL ITEMS - Expenditures charged to special items include: unallocable payments of insurance premiums, school association dues; and the district share of BOCES Administrative charges for services.				
A1910 SPECIAL ITEMS				
Contractual Expense:				
General Liability Insurance		5,076	4,700	376
School Board Association Dues		13,000	13,000	0
Boces - Rent & Administration		393,889	393,582	307
TOTAL SPECIAL ITEMS		\$411,965	\$411,282	683
TOTAL GENERAL SUPPORT		\$968,748	\$1,019,902	-51,154
A2020 SUPERVISION				
Salaries of Principals, Secretaries, and Coordinators		193,590	158,274	35,316
Contractual Expense		8,000	8,000	0
Materials and Supplies		1,350	1,500	-150
TOTAL SUPERVISION		202,940	167,774	35,166
TOTAL INSTRUCTION - ADMINISTRATION		\$202,940	\$167,774	35,166
EMPLOYEE BENEFITS				
Employee Retirement		31,418	38,297	-6,879
Teacher Retirement		31,244	31,450	-206
Social Security		38,029	41,924	-3,895
Worker's Compensation		2,871	3,507	-636
Disability Insurance		828	945	-117
Health Insurance		245,870	237,000	8,870
Dental Insurance		9,325	5,000	4,325
Employee Assistance Program		184	195	-11
Compensated Absences		43,530	43,530	0
TOTAL EMPLOYEE BENEFITS		403,300	401,848	1,452
TOTAL UNDISTRIBUTED		\$403,300	\$401,848	1,452
TOTAL ADMINISTRATIVE BUDGET:		\$1,574,987	\$1,589,524	-14,537
CAPITAL BUDGET				
A1380 & 1420 FISCAL AGENT & LEGAL				
Contractual Expense: Fees		25,000	39,400	-14,400

TOTAL FINANCE		\$25,000	\$39,400	-14,400
OPERATION AND MAINTENANCE OF PLANT - Expenditures charged to operation and maintenance of plant include: costs related to keeping the physical plant open and ready for use (inclusive of heat, lights, telephones, and routine daily housekeeping activities); and maintenance of grounds and athletic fields.				
<u>A1620 OPERATION</u>				
Non-Instructional Salaries		656,420	590,000	66,420
Equipment		30,000	30,000	0
Contractual Expense:				
Heat - Gas & Oil		120,000	120,000	0
Electricity		185,000	185,000	0
Water		20,000	20,000	0
Telephone		125,944	104,435	21,509
Insurance (fire, boiler, maintenance vehicles)		8,559	7,924	635
Service Contracts		5,000	56,500	-51,500
Trash Removal Contract		2,000	25,000	-23,000
Laundry Service Contract		56,500	5,000	51,500
Professional Development		25,000	2,000	23,000
Miscellaneous (Advertising, etc.)		3,000	3,000	0
Materials and Supplies		60,000	60,000	0
Boces Services		10,621	10,566	55
TOTAL OPERATION		1,308,044	1,219,425	88,619
<u>A1621 MAINTENANCE & GROUNDS</u>				
Non-Instructional Salaries		288,000	285,000	3,000
Equipment		30,000	30,000	0
Contractual Expenses:				
Professional/Technical Services		100,000	100,000	0
Building Condition Survey		0	0	0
Aidable Security Cameras/Hardware		35,000	35,000	0
Aidable Hardened Doors/Hardware		20,000	20,000	0
Snow Removal		12,500	12,500	0
Septic Service		12,500	12,500	0
Minor Maintenance Repairs		30,500	30,500	0
Driveway and Miscellaneous Repair		3,000	3,000	0
Maintenance Projects		115,000	115,000	0
Materials and Supplies		18,000	18,000	0
TOTAL MAINTENANCE AND GROUNDS		664,500	661,500	3,000
<u>A1622 SECURITY OF PLANT</u>				
Professional/Technical Services		65,000	62,500	2,500
TOTAL SECURITY OF PLANT		65,000	62,500	2,500
TOTAL CENTRAL SERVICES		\$2,037,544	\$1,943,425	\$94,119
<u>A 1981 SPECIAL ITEMS</u>				
Refund Real Property Taxes		5,000	5,000	0

BOCES Capital Charges	79,273	85,000	-5,727
TOTAL SPECIAL ITEMS	\$84,273	\$90,000	-5,727
<u>A5510 TRANSPORTATION</u>			
Purchase of Buses	543,440	520,789	22,651
TOTAL PUPIL TRANSPORTATION	\$543,440	\$520,789	22,651
<u>EMPLOYEE BENEFITS</u>			
Employee Retirement	147,489	142,680	4,809
Social Security	71,866	66,555	5,311
Worker's Compensation	5,426	5,568	-142
Disability Insurance	1,564	1,500	64
Health Insurance	497,740	474,000	23,740
Dental Insurance	12,650	10,000	2,650
Employee Assistance Program	1,289	1,365	-76
Compensated Absences	7,567	7,566	1
TOTAL EMPLOYEE BENEFITS	745,591	709,234	36,357
<u>DEBT SERVICE - PRINCIPAL</u>			
Bond Anticipation Notes	0	0	0
Serial Bonds - Previous Construction	1,050,000	1,025,000	25,000
BOCES leases	114,551	0	114,551
TOTAL DEBT SERVICE - PRINCIPAL	1,164,551	1,025,000	25,000
<u>DEBT SERVICE - INTEREST</u>			
Bond Anticipation Notes	0	0	0
Serial Bonds - Previous Construction	899,638	971,726	-72,089
BOCES leases	22,411	0	22,411
TOTAL DEBT SERVICE - INTEREST	922,049	971,726	-49,678
<u>INTERFUND TRANSFERS</u>			
Capital Outlay Project 2024-2025	100,000	100,000	0
TOTAL INTERFUND TRANSFERS	100,000	100,000	0
TOTAL UNDISTRIBUTED	\$2,932,190	\$2,805,960	11,680
TOTAL CAPITAL BUDGET	\$5,622,447	\$5,399,574	108,323
Budget Summary			
Administrative Budget	1,574,987	1,589,524	-14,537
Program Budget	\$19,891,288	\$19,397,232	494,056
Capital Budget	5,622,447	5,399,574	222,873
TOTAL GENERAL FUND BUDGET	\$27,088,722	\$26,386,330	\$702,392