

	Adopted Budget	Proposed Budget	Increase
	2024-2025	2025-2026	(Decrease)
PROGRAM BUDGET			
<u>A1420 LEGAL</u>			
Contractual Expense	\$52,800	\$52,800	0
<u>A 1460 RECORDS MANAGEMENT</u>			
Non-Instructional Salaries	4,600	4,600	0
<u>A1480 Public Relations - BOCES</u>			
Contractual Expense	45,075	46,606	1,531
<u>A 1670 OTHER SERVICES</u>			
Central Printing	24,256	1,000	(23,256)
Data Processing - Boces Services	174,842	173,697	(1,145)
TOTAL OTHER SERVICES - PROGRAM	199,098	174,697	(24,401)
<u>A1910 SPECIAL ITEMS</u>			
Liability Insurance	45,684	50,709	5,025
Contractual Expense: Student Accident Insurance	6,480	6,869	389
TOTAL SPECIAL ITEMS - PROGRAM	52,164	57,578	5,414
TOTAL GENERAL SUPPORT	\$353,737	\$336,281	-\$17,456
INSTRUCTION - Expenditures charged to Instruction include: staffing of the regular school day including programs for children who have disabilities, in-service training, school library, computer assisted instruction, promotion & improvement of attendance, certified school counselors, health services, psychological services, social services, pupil personnel services for special schools, co-curricular activities (inclusive of plays, music groups, yearbook, newspaper), and interscholastic sports.			
<u>A2020 SUPERVISION - REGULAR SCHOOL</u>			
Coordinators Stipends & Non-Instructional Salaries	320,160	347,041	26,881
<u>A2070 IN-SERVICE TRAINING</u>			
In-house & Boces Services - Curriculum & Staff Development	44,790	45,000	210
<u>A2110 TEACHING - REGULAR SCHOOL</u>			
Teacher Salaries K-6	2,510,000	2,314,400	(195,600)
Teacher Salaries 7-12	2,135,000	2,137,000	2,000
Substitute Teacher Salaries	171,000	187,500	16,500
Non-Instructional Salaries	164,000	148,075	(15,925)
Equipment	55,668	55,668	0

	Adopted Budget	Proposed Budget	Increase
Contractual Expense: (equip repairs, tutoring, conferences)	105,000	107,000	2,000
Materials and Supplies	180,900	180,000	(900)
Textbooks	90,000	90,000	0
Boces Services:	495,382	476,825	(18,557)
TOTAL TEACHING - REGULAR SCHOOL	5,906,950	5,696,468	(210,482)
<u>A2250 PROGRAM FOR STUDENTS WITH DISABILITIES</u>			
Instructional Salaries	755,000	801,999	46,999
Non-Instructional Salaries	525,000	489,709	(35,291)
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	1,076,798	330,287
TOTAL PROGRAMS FOR HANDICAPPED CHILDREN	2,232,261	2,574,256	341,995
<u>A2280 OCCUPATIONAL EDUCATION</u>			
Instructional Salaries	191,000	162,000	(29,000)
Equipment	8,000	8,000	0
Materials and Supplies	20,700	20,700	0
Boces Services	952,725	1,028,675	75,950
TOTAL OCCUPATIONAL EDUCATION	1,172,425	1,219,375	46,950
<u>A2330 TEACHING - SPECIAL SCHOOLS</u>			
Boces Services:	138,539	136,794	(1,745)
TOTAL TEACHING - SPECIAL SCHOOLS	138,539	136,794	(1,745)
<u>A2610 INSTRUCTIONAL MEDIA</u>			
Salary of Library Media Specialist & Library Aide	101,800	106,672	4,872
Materials and Supplies (AV, Books, Mag.)	41,500	41,500	0
Boces Services:	30,499	30,551	52
TOTAL INSTRUCTIONAL MEDIA	173,799	178,723	4,924
<u>A2630 COMPUTER INSTRUCTION</u>			
Non-Instructional Salaries	206,918	213,028	6,110
Equipment	35,000	35,000	0
Contractual Expense (repairs, conferences, cyber insurance)	21,875	22,924	1,049
Materials and Supplies	71,500	71,500	0
Boces Services: Learning Technologies (Instructional Computer Leases)	153,216	157,591	4,375
TOTAL COMPUTER INSTRUCTION	488,509	500,043	11,534
<u>A2810 GUIDANCE</u>			
Salaries Guidance Counselor(s)	160,000	183,000	23,000
Contractual Expense	500	500	0
Materials and Supplies	675	675	0
BOCES Services	3,629	3,600	(29)
TOTAL GUIDANCE	164,804	187,775	22,971

	Adopted Budget	Proposed Budget	Increase
<u>A2815 HEALTH SERVICES</u>			
Salaries School Nurses	107,000	112,000	5,000
Contractual Expense (Repairs, School Physician, Conference)	3,000	3,000	0
Materials and Supplies	7,450	7,450	0
BOCES Services	5,287	5,200	(87)
TOTAL HEALTH SERVICES	122,737	127,650	4,913
<u>A2820 PSYCHOLOGICAL SERVICES</u>			
Instructional Salaries	80,400	15,000	(65,400)
Contractual Expense (Professional services)	0	20,000	20,000
Materials and Supplies	1,350	1,350	0
TOTAL PSYCHOLOGICAL SERVICES	81,750	36,350	(45,400)
<u>A2825 SOCIAL WORKER</u>			
Instructional Salaries	152,000	83,000	(69,000)
Materials and Supplies	450	450	0
TOTAL SOCIAL WORKER	152,450	83,450	(69,000)
<u>A2850 CO-CURRICULAR ACTIVITIES</u>			
Instructional Salaries	90,000	97,000	7,000
Contractual Expense (Dues, Chaperones, Awards, Yearbook)	2,180	2,180	0
TOTAL CO-CURRICULAR ACTIVITIES	92,180	99,180	7,000
<u>A2855 INTERSCHOLASTIC ATHLETICS</u>			
Instructional Salaries	212,400	232,560	20,160
Equipment	10,000	10,000	0
Contractual Expense (officials, dues, equip reconditioning)	88,266	98,193	9,927
Materials and Supplies	97,065	93,565	(3,500)
TOTAL INTERSCHOLASTIC ATHLETICS	407,731	434,318	26,587
TOTAL INSTRUCTION	\$11,499,085	\$11,666,423	167,338
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	1,109,869	109,765
Equipment	10,000	10,000	0
Contractual Expense (Insurance, driver training, towel service)	207,433	223,055	15,622
BOCES Services	500	500	0
Materials and Supplies (fuel, oil, tires, software and accessories)	314,500	314,500	0
TOTAL TRANSPORTATION	1,532,537	1,657,924	125,387

	Adopted Budget	Proposed Budget	Increase
<u>A5530 BUS GARAGE</u>			
Equipment	2,000	2,000	0
Contractual Expense (heat, telephone)	93,000	104,300	11,300
Materials and Supplies	2,000	2,000	0
TOTAL BUS GARAGE	97,000	108,300	11,300
TOTAL PUPIL TRANSPORTATION	\$1,629,537	1,766,224	136,687
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	329,237	28,139
Teacher Retirement	784,219	702,224	(81,995)
Social Security	716,986	706,115	(10,871)
Worker's Compensation	54,135	30,162	(23,974)
Unemployment Insurance	0	131,040	131,040
Disability Insurance	15,608	15,358	(249)
Health Insurance	4,230,790	4,302,655	71,865
Dental Insurance	107,525	212,712	105,187
Other Insurance			0
Tuition Reimb., EAP	4,665	4,847	182
Compensated Absences	98,903	112,433	13,530
TOTAL EMPLOYEE BENEFITS	6,313,929	6,546,782	232,853
<u>INTERFUND TRANSFERS</u>			
Transfer to Special Aid Fund	45,000	45,000	0
Transfer to School Food Services Fund	50,000	50,000	0
TOTAL INTERFUND TRANSFERS	95,000	95,000	0
TOTAL UNDISTRIBUTED	\$6,408,929	6,641,782	232,853
TOTAL PROGRAM BUDGET:	\$19,891,288	20,410,709	519,421
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	9,000	0
Materials and Supplies	270	270	0
TOTAL BOARD OF EDUCATION	9,270	9,270	0
<u>A1040 DISTRICT CLERK</u>			

	Adopted Budget	Proposed Budget	Increase
District Clerk Salary	64,500	67,930	3,430
TOTAL DISTRICT CLERK	64,500	67,930	3,430
<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	82,200	3,430
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	188,274	20,274
Contractual Expense (ie: postage, service contract for postage machine)	31,500	31,500	0
Materials and supplies	450	450	0
TOTAL CHIEF SCHOOL ADMINISTRATOR	199,950	220,224	20,274
TOTAL CENTRAL ADMINISTRATION	\$199,950	220,224	20,274
FINANCE - Expenditures charged to finance include: Compensation and expenditures for the Business Administrator, Treasurer, Sr. Account Clerks, 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	172,278	48,183
Contractual Expense (ie: advertising)	38,600	38,600	0
Materials and Supplies	0	0	0
BOCES Services	45,348	43,311	(2,037)
TOTAL BUSINESS ADMINISTRATION	208,043	254,189	46,146
<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>			
Tax Collector	0	2,000	2,000
Contractual Expense (Collector's Bond, postage, advertising, tax service)	18,500	18,500	0
Materials and Supplies	1,800	1,800	0
TOTAL TAX COLLECTOR	20,300	22,300	2,000

	Adopted Budget	Proposed Budget	Increase
TOTAL FINANCE	\$270,863	319,009	48,146
STAFF - Expenditures charged to Staff include: Compensation for legal services provided by the school attorneys and independent legal advisors.			
<u>A1420, 1430 & 1480 LEGAL & PERSONNEL & PUBLIC RELATIONS</u>			
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.			
<u>A1910 SPECIAL ITEMS</u>			
Contractual Expense:			
General Liability Insurance	5,076	5,634	558
School Board Association Dues	13,000	13,000	0
Boces - Rent & Administration	393,889	410,717	16,828
TOTAL SPECIAL ITEMS	\$411,965	429,351	17,386
TOTAL GENERAL SUPPORT	\$968,748	1,057,984	89,237
<u>A2020 SUPERVISION</u>			
Salaries of Principals, Secretaries, and Coordinators	193,590	190,316	(3,274)
Contractual Expense	8,000	8,000	0
Materials and Supplies	1,350	1,350	0
TOTAL SUPERVISION	202,940	199,666	(3,274)
TOTAL INSTRUCTION - ADMINISTRATION	\$202,940	199,666	(3,274)
<u>EMPLOYEE BENEFITS</u>			
Employee Retirement	31,418	39,711	8,293
Teacher Retirement	31,244	31,409	165
Social Security	38,029	43,097	5,068
Worker's Compensation	2,871	1,841	(1,030)
Disability Insurance	828	937	109
Health Insurance	245,870	253,098	7,228
Dental Insurance	9,325	12,512	3,187
Employee Assistance Program	184	191	7
Compensated Absences	43,530	0	(43,530)
TOTAL EMPLOYEE BENEFITS	403,300	382,796	(20,504)
TOTAL UNDISTRIBUTED	\$403,300	382,796	(20,504)
TOTAL ADMINISTRATIVE BUDGET:	\$1,574,987	1,640,446	65,459

	Adopted Budget	Proposed Budget	Increase
CAPITAL BUDGET			
<u>A1380 & 1420 FISCAL AGENT & LEGAL</u>			
Contractual Expense: Fees	25,000	25,000	0
TOTAL FINANCE	\$25,000	25,000	0
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	707,321	50,901
Equipment	30,000	30,000	0
Contractual Expense:			0
Heat - Gas & Oil	120,000	120,000	0
Electricity	185,000	219,447	34,447
Water	20,000	20,000	0
Telephone	125,944	118,975	(6,969)
Insurance (fire, boiler, maintenance vehicles)	8,559	8,631	72
Service Contracts	56,500	56,500	0
Trash Removal Contract	25,000	27,000	2,000
Laundry Service Contract	5,000	5,000	0
Professional Development	2,000	2,000	0
Miscellaneous (Advertising, etc.)	3,000	3,000	0
Materials and Supplies	60,000	60,000	0
Boces Services	10,621	10,927	306
TOTAL OPERATION	1,308,044	1,388,801	80,757
<u>A1621 MAINTENANCE & GROUNDS</u>			
Non-Instructional Salaries	288,000	319,997	31,997
Equipment	30,000	30,000	0
Contractual Expenses:			0
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	15,000	2,500
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	698,997	34,497
<u>A1622 SECURITY OF PLANT</u>			

	Adopted Budget	Proposed Budget	Increase
Professional/Technical Services	65,000	67,600	2,600
TOTAL SECURITY OF PLANT	65,000	67,600	2,600
TOTAL CENTRAL SERVICES	\$2,037,544	\$2,155,398	117,854
<u>A 1981 SPECIAL ITEMS</u>			
Refund Real Property Taxes	5,000	5,000	0
BOCES Capital Charges	79,273	82,150	2,877
TOTAL SPECIAL ITEMS	\$84,273	87,150	2,877
<u>A5510 TRANSPORTATION</u>			
Purchase of Buses	543,440	576,520	33,080
TOTAL PUPIL TRANSPORTATION	\$543,440	576,520	33,080
<u>EMPLOYEE BENEFITS</u>			
Employee Retirement	147,489	170,037	22,548
Social Security	71,866	78,360	6,495
Worker's Compensation	5,426	3,347	(2,079)
Disability Insurance	1,564	1,705	141
Health Insurance	497,740	506,194	8,454
Dental Insurance	12,650	25,025	12,375
Employee Assistance Program	1,289	1,339	50
Compensated Absences	7,567	7,567	0
TOTAL EMPLOYEE BENEFITS	745,591	793,575	47,983
<u>DEBT SERVICE - PRINCIPAL</u>			
Bond Anticipation Notes	0	0	0
Serial Bonds - Previous Construction	1,050,000	845,000	(205,000)
BOCES leases	114,551	222,754	108,203
TOTAL DEBT SERVICE - PRINCIPAL	1,164,551	1,067,754	(96,797)
<u>DEBT SERVICE - INTEREST</u>			
Bond Anticipation Notes	0	0	0
Serial Bonds - Previous Construction	899,638	846,513	(53,125)
BOCES leases	22,411	17,421	(4,990)
TOTAL DEBT SERVICE - INTEREST	922,049	863,934	(58,115)
<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	2,825,263	(106,928)
TOTAL CAPITAL BUDGET	\$5,622,447	5,669,330	46,883
Budget Summary			

	Adopted Budget	Proposed Budget	Increase
Administrative Budget	1,574,987	1,640,446.12	65,459
Program Budget	\$19,891,288	20,410,709.4	519,421
Capital Budget	5,622,447	5,669,330.12	46,883
TOTAL GENERAL FUND BUDGET	<u>\$27,088,722</u>	<u>\$27,720,486</u>	<u>631,763</u>