



**Beekmantown Central School District**  
**37 Eagle Way, West Chay NY, 12992**  
**Telephone: 518-563-8250**

***Detailed Proposed Budget 2023-2024***

**District Website: [www.bcsdk12.org](http://www.bcsdk12.org)**



BUDGET CATEGORIES	Budget 23-24	% of Total	Budget 22-23	% of Total	Change \$\$\$	%	2021-2022 Actual Expenditures *
	Proposed		Adopted				
Section I: Administration	\$4,846,887	9.19%	\$4,473,081	9.13%	\$373,806	0.76%	\$3,986,918
Section II: Program	\$40,726,593	77.21%	\$37,887,009	77.32%	\$2,839,584	5.79%	\$32,478,399
Section III: Capital	\$7,175,642	13.60%	\$6,643,032	13.56%	\$532,610	1.09%	\$7,117,752
<b>TOTAL BUDGET</b>	<b>\$52,749,122</b>	<b>100%</b>	<b>\$49,003,121</b>	<b>100%</b>	<b>\$3,746,001</b>	<b>7.64%</b>	<b>\$43,583,069</b>

### Section I: Administration

Code	Description	Proposed Budget 23-24	Adopted Budget 22-23	\$\$\$ +/-	Line%	Admin%
1010	Board of Education	\$11,125	\$11,125	\$0	0.00%	0.00%
1040	District Clerk	\$7,500	\$7,500	\$0	0.00%	0.00%
1060	District Meetings	\$12,550	\$10,850	\$1,700	15.67%	0.04%
1240	Chief School Administrator	\$331,518	\$309,129	\$22,389	7.24%	0.50%
1310	Business Administration	\$326,695	\$315,020	\$11,675	3.71%	0.26%
1320	Auditing	\$30,175	\$29,925	\$250	0.84%	0.01%
1325	Treasurer	\$58,516	\$55,952	\$2,564	4.58%	0.06%
1330	Tax Collector	\$17,150	\$16,100	\$1,050	6.52%	0.02%
1380	Fiscal Agent	5,000	5,000	\$0	0.00%	0.00%
1420	Legal	\$135,000	\$135,000	\$0	0.00%	0.00%
1430	Personnel	\$94,661	\$71,065	\$23,596	33.20%	0.53%
1480	Public Information	\$0	\$0	\$0	0.00%	0.00%
1620	Operations - Supervisor	\$78,936	\$76,083	\$2,853	3.75%	0.06%
1670	Central Mailing	\$33,245	\$32,835	\$410	1.25%	0.01%
1910	Special Items - Insurance	\$94,638	\$94,638	\$0	0.00%	0.00%
1920	School Association	\$10,461	\$10,461	\$0	0.00%	0.00%
1981	Administrative Charge - BOCES	\$1,123,025	\$1,018,308	\$104,717	10.28%	2.34%
2020	Supervision - Regular School	\$1,519,950	\$1,392,973	\$126,977	9.12%	2.84%
5510	Transportation - Supervisor	\$67,021	\$64,597	\$2,424	3.75%	0.05%
9010-70	Employee Benefits	\$889,721	\$816,520	\$73,201	8.96%	1.64%
		<b>\$4,846,887</b>	<b>\$4,473,081</b>	<b>\$373,806</b>	<b>8.36%</b>	<b>8.36%</b>

  

Required Disclosure:	
Administrative salaries paid to persons with the title of Superintendent of Schools, Assistant or Associate Superintendent, or any administrator who earns \$138,000 or more.	
Superintendent of Schools	
Salary	\$195,455
Employee Benefits (see below)	\$34,683
Other Renumeration	\$6,000
<b>Total</b>	<b>\$236,138</b>

  

Employee Benefit Details	
Health Insurance	\$0
Social Security	\$14,952
Retirement System	\$19,076
Worker's Compensation	\$640
Life Insurance	\$14
<b>Sub - total</b>	<b>\$34,683</b>

  

Other Renumeration Detail	
Annuity, other	\$6,000
<b>Sub - total</b>	<b>\$6,000</b>





**1010 - Board of Education**

*400-402 Contractual:* Expenses for policy services, conferences, meetings & state mandated training  
*450 Materials & Supplies:* Expenses for School Board journals, law books, & various manuals  
*490 BOCES Services:* BOCES provided training for Board of Education

**Total Board of Education**

**1040 - District Clerk**

*160 Salary:* Stipend for District Clerk to attend regular and special board meetings  
*400 Contractual:* Expenses for training & services required for Board of Education meetings  
*450 Materials & Supplies:* Purchase of materials & supplies

**Total District Clerk**

**1060 - District Meetings**

*160 Salary:* Salaries of Election Inspectors & Custodian of the voting machines  
*400 Contractual:* Expenses for voting machines, publication & legal ads  
*450 Materials & Supplies:* Purchase of materials and supplies for voting, printing & postage

**Total District Meetings**

**1240 - Chief School Administrator**

*150 Salary:* Salary of the Superintendent of Schools as Chief Executive Officer of the District  
*160 Salary:* Salary of the Secretary to the Superintendent & Senior Clerk  
*400 & 490 Contractual:* Association dues, conferences & workshops  
*450 Materials & Supplies:* Purchase of materials & supplies

**Total Chief School Administrator**

**1310 - Business Administration**

*160 Salary:* Salary of School Business Manager, Payroll Clerk, Purchasing Clerk, Accountant & Part-time Typist  
*400 Contractual:* Association dues, professional development, copier/printer rentals & service  
*450 Materials & Supplies:* Purchase of materials & supplies  
*490 BOCES Services:* Preparation of GASB 75 actuarial reports, Questar III State Aid Planning, other

**Total Business Administration**

	<u>Budget 23-24</u>	<u>Budget 22-23</u>	<u>+/-</u>	<u>Line %</u>	<u>Admin %</u>	<u>Actual 21-22</u>
\$ 7,250	\$ 7,250	\$ -	0.0%	0.0%	\$ 5,633	
\$ 375	\$ 375	\$ -	0.0%	0.0%	\$ 8,876	
\$ 3,500	\$ 3,500	\$ -	0.0%	0.0%	\$ 3,383	
<b>\$ 11,125</b>	<b>\$ 11,125</b>	<b>\$ -</b>	<b>0.0%</b>	<b>0.0%</b>	<b>\$ 17,892</b>	
\$ 4,000	\$ 4,000	\$ -	0.0%	0.0%	\$ 2,572	
\$ 2,000	\$ 2,000	\$ -	0.0%	0.0%	\$ 1,051	
\$ 1,500	\$ 1,500	\$ -	0.0%	0.0%	\$ 1,276	
<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ -</b>	<b>0.0%</b>	<b>0.0%</b>	<b>\$ 4,899</b>	
\$ 4,000	\$ 1,200	\$ 2,800	233.3%	0.1%	\$ 3,677	
\$ 3,950	\$ 5,050	\$ (1,100)	-21.8%	0.0%	\$ 2,368	
\$ 4,600	\$ 4,600	\$ -	0.0%	0.0%	\$ 991	
<b>\$ 12,550</b>	<b>\$ 10,850</b>	<b>\$ 1,700</b>	<b>15.7%</b>	<b>0.0%</b>	<b>\$ 7,036</b>	
\$ 205,525	\$ 197,853	\$ 7,672	3.9%	0.2%	\$ 191,366	
\$ 105,068	\$ 96,851	\$ 8,217	8.5%	0.2%	\$ 85,487	
\$ 13,425	\$ 9,425	\$ 4,000	42.4%	0.1%	\$ 13,599	
\$ 7,500	\$ 5,000	\$ 2,500	50.0%	0.1%	\$ 8,055	
<b>\$ 331,518</b>	<b>\$ 309,129</b>	<b>\$ 22,389</b>	<b>7.2%</b>	<b>0.5%</b>	<b>\$ 298,507</b>	
\$ 294,805	\$ 284,340	\$ 10,465	3.7%	0.2%	\$ 250,178	
\$ 5,990	\$ 5,490	\$ 500	9.1%	0.0%	\$ 35,304	
\$ 5,000	\$ 4,500	\$ 500	11.1%	0.0%	\$ 5,141	
\$ 20,900	\$ 20,690	\$ 210	1.0%	0.0%	\$ 15,845	
<b>\$ 326,695</b>	<b>\$ 315,020</b>	<b>\$ 11,675</b>	<b>3.7%</b>	<b>0.3%</b>	<b>\$ 306,468</b>	

	<u>Budget 23-24</u>	<u>Budget 22-23</u>	<u>+/-</u>	<u>Line %</u>	<u>Admin %</u>	<u>Actual 21-22</u>
<b><u>1320 - Auditing</u></b>						
160 Salary: Stipend of State mandated Claims Auditor	\$ 5,625	\$ 5,625	\$ -	0.0%	0.0%	\$ 4,703
400 Contractual: Contracting of state mandated auditors to review accounting practices & records	\$ 24,550	\$ 24,300	\$ 250.00	1.0%	0.0%	\$ 30,626
<b>Total Auditing</b>	<b>\$ 30,175</b>	<b>\$ 29,925</b>	<b>\$ 250.00</b>	<b>0.8%</b>	<b>0.0%</b>	<b>\$ 35,329</b>
<b><u>1325 - Treasurer</u></b>						
160 Salary: Salary of the District Treasurer	\$ 57,118	\$ 55,054	\$ 2,064	3.7%	0.0%	\$ 53,064
400 Contractual: Association dues & professional development	\$ 398	\$ 398	\$ -	0.0%	0.0%	\$ 200
450 Materials & Supplies: Purchase of materials & supplies	\$ 1,000	\$ 500	\$ 500	100.0%	0.0%	\$ 1,017
<b>Total Treasurer</b>	<b>\$ 58,516</b>	<b>\$ 55,952</b>	<b>\$ 2,564</b>	<b>4.6%</b>	<b>0.1%</b>	<b>\$ 54,281</b>
<b><u>1330 - Tax Collector</u></b>						
160 Salary: Salary of the Tax Collector	\$ 6,250	\$ 6,000	\$ 250	4.2%	0.0%	\$ 5,800
400 Contractual: Contracting of County & Town services & software fees	\$ 10,800	\$ 10,000	\$ 800	8.0%	0.0%	\$ 10,000
450 Materials & Supplies: Purchase of materials & supplies for tax billing	\$ 100	\$ 100	\$ -	0.0%	0.0%	\$ -
<b>Total Tax Collector</b>	<b>\$ 17,150</b>	<b>\$ 16,100</b>	<b>\$ 1,050</b>	<b>6.5%</b>	<b>0.0%</b>	<b>\$ 15,800</b>
<b><u>1380 - Fiscal Agent</u></b>						
400 Contractual: Expenses incurred with Fiscal Advisors	\$ 5,000	\$ 5,000	\$ -	0.0%	0.0%	\$ -
<b>Total Fiscal Agent</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>0.0%</b>	<b>0.0%</b>	<b>\$ -</b>
<b><u>1420 - Legal</u></b>						
400 Contractual: Expenses incurred by School Attorney for legal opinions & representation	\$ 130,000	\$ 130,000	\$ -	0.0%	0.0%	\$ 177,430
400 Contractual: Expenses incurred to pursue tax certiorari assessment challenges	\$ 5,000	\$ 5,000	\$ -	0.0%	0.0%	\$ 1,580
<b>Total Legal</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ -</b>	<b>0.0%</b>	<b>0.0%</b>	<b>\$ 179,010</b>
<b><u>1430 - Personnel</u></b>						
400 Contractual: Advertising for the recruitment of personnel	\$ 10,125	\$ 10,125	\$ -	0.0%	0.0%	\$ 5,002
490 BOCES Services: BOCES fee for the coordination of employee benefits & services	\$ 84,536	\$ 60,940	\$ 23,596	38.7%	0.5%	\$ 60,392
<b>Total Personnel</b>	<b>\$ 94,661</b>	<b>\$ 71,065</b>	<b>\$ 23,596</b>	<b>33.2%</b>	<b>0.5%</b>	<b>\$ 65,394</b>
<b><u>1620 - Operations</u></b>						
160 Salary: Salary of the Director of Facilities	\$ 78,936	\$ 76,083	\$ 2,853	3.7%	0.1%	\$ 73,332
<b>Total Operations</b>	<b>\$ 78,936</b>	<b>\$ 76,083</b>	<b>\$ 2,853</b>	<b>3.7%</b>	<b>0.1%</b>	<b>\$ 73,332</b>
<b><u>1670 - Central Mailing</u></b>						
160 Salary: Salary for central mail & messenger (shared and pro-rated portion)	\$ 3,245	\$ 2,835	\$ 410	14.5%	0.0%	\$ 2,712
400 Contractual: Expenses for postage & district mailings	\$ 30,000	\$ 30,000	\$ -	0.0%	0.0%	\$ 21,719
<b>Total Central Mailing</b>	<b>\$ 33,245</b>	<b>\$ 32,835</b>	<b>\$ 410</b>	<b>1.2%</b>	<b>0.0%</b>	<b>\$ 24,431</b>

**1910 - Special Items**

422-425 Insurance: Insurance premiums for general & school board liability, auto, & student accident

	<u>Budget 23-24</u>	<u>Budget 22-23</u>	<u>+/-</u>	<u>Line %</u>	<u>Admin %</u>	<u>Actual 21-22</u>
	\$ 94,638	\$ 94,638	\$ -	0.0%	0.0%	\$ 86,261

**Total Unallocated Insurance**

	<b>\$ 94,638</b>	<b>\$ 94,638</b>	<b>\$ -</b>	<b>0.0%</b>	<b>0.0%</b>	<b>\$ 86,261</b>
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**1920 - School Association**

400 Dues: Membership in NYS School Boards Association & other regional associations

	\$ 10,461	10,461	\$ -	0.0%	0.0%	\$ 9,818
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**Total School Association**

	<b>\$ 10,461</b>	<b>10,461</b>	<b>\$ -</b>	<b>0.0%</b>	<b>0.0%</b>	<b>\$ 9,818</b>
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**1981 - Administrative Charge-BOCES**

490 BOCES Services: Administrative & Capital fee for BOCES services

	\$ 1,123,025	\$ 1,018,308	\$ 104,717	10.3%	2.3%	\$ 956,695
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**Total Administrative Charge - BOCES**

	<b>\$ 1,123,025</b>	<b>\$ 1,018,308</b>	<b>\$ 104,717</b>	<b>10.3%</b>	<b>2.3%</b>	<b>\$ 956,695</b>
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**2020 - Supervision-Regular School**

150 Salary: Salaries of Principals, Associate Principal & Administrators.

	\$ 1,247,843	\$ 1,180,167	\$ 67,676	5.7%	1.5%	\$ 880,113
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160 Salary: Salaries of Typists employed within administrative offices

	\$ 140,607	\$ 137,556	\$ 3,051	2.2%	0.1%	\$ 127,421
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400 - 490 Contractual: Association dues, BOCES fees, service costs & professional development

	\$ 127,500	\$ 71,250	\$ 56,250	78.9%	1.3%	\$ 65,940
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450 Materials & Supplies: Purchase of materials & supplies

	\$ 4,000	\$ 4,000	\$ -	0.0%	0.0%	\$ 6,488
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**Total Supervision-Regular School**

	<b>\$ 1,519,950</b>	<b>\$ 1,392,973</b>	<b>\$ 126,977</b>	<b>9.1%</b>	<b>2.8%</b>	<b>\$ 1,079,962</b>
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**5510 - Transportation**

160 Salary: Salary of Transportation Supervisor & Head Bus Driver

	\$ 67,021	\$ 64,597	\$ 2,424	3.8%	0.1%	\$ 62,263
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**Total Transportation**

	<b>\$ 67,021</b>	<b>\$ 64,597</b>	<b>\$ 2,424</b>	<b>3.8%</b>	<b>0.1%</b>	<b>\$ 62,263</b>
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**9010/70 - Employee Benefits**

9010 - State Employee Retirement: District's contribution to the NYS employee retirement system

	\$ 135,127	\$ 91,697	\$ 43,430	47.4%	1.0%	\$ 84,568
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9020 - State Teacher Retirement: District's contribution to the NYS teacher retirement system

	\$ 121,914	\$ 120,744	\$ 1,170	1.0%	0.0%	\$ 99,160
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9030 - Social Security: District's contribution for employee social security

	\$ 164,636	\$ 153,020	\$ 11,616	7.6%	0.3%	\$ 128,576
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9040 - Worker's Compensation: Compensation insurance for employees

	\$ 7,519	\$ 7,315	\$ 204	2.8%	0.0%	\$ 7,156
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9050 - Unemployment Insurance: A mandated appropriation fund to pay unemployment compensation.

	\$ -	\$ -	\$ -	0.0%	0.0%	\$ -
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9060 - Health Insurance: District's contribution towards employee medical insurance benefits

	\$ 455,525	\$ 438,744	\$ 16,781	3.8%	0.4%	\$ 380,580
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9070 - TSA Employer Contribution: District's contribution towards TSA

	\$ 5,000	\$ 5,000	\$ -	0.0%	0.0%	\$ 9,500
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**Total Employee Benefits**

	<b>\$ 889,721</b>	<b>\$ 816,520</b>	<b>\$ 73,201</b>	<b>9.0%</b>	<b>1.6%</b>	<b>\$ 709,540</b>
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Section II: Program

Code	Description	Proposed Budget 23-24	Adopted Budget 22-23	+/- \$\$\$	Line%	Program%
1420	Legal	\$7,000	\$7,000	\$0	0.00%	0.00%
2070	In-Service Training and BOCES	\$47,500	\$47,500	\$0	0.00%	0.00%
2110	Teaching - Regular School	\$12,520,455	\$11,434,147	\$1,086,308	9.50%	2.87%
2250	Programs for Handicapped Children	\$7,260,933	\$6,467,808	\$793,125	12.26%	2.09%
2280	BOCES/Occupational Education	\$1,134,111	\$1,016,501	\$117,610	11.57%	0.31%
2610	School Library	\$347,218	\$368,578	(\$21,360)	-5.80%	-0.06%
2615	Audiovisual	\$15,510	\$15,510	\$0	0.00%	0.00%
2630	Computer Assisted Instruction	\$999,104	\$912,024	\$87,080	9.55%	0.23%
2805	Attendance - Regular School	\$22,340	\$21,668	\$672	3.10%	0.00%
2810	Guidance Services	\$912,976	\$884,013	\$28,963	3.28%	0.08%
2815	Health Services	\$283,296	\$326,700	(\$43,404)	-13.29%	-0.11%
2820	Psychological Services	\$250,360	\$230,744	\$19,616	8.50%	0.05%
2850	Co-Curricular Activities	\$160,000	\$160,000	\$0	0.00%	0.00%
2855	Interscholastic Athletics	\$537,636	\$532,935	\$4,701	0.88%	0.01%
5510	Transportation	\$1,893,795	\$1,770,399	\$123,396	6.97%	0.33%
5540	Contract Transportation	\$15,000	\$15,000	\$0	0.00%	0.00%
7140	Community Recreation & Continuing	\$15,944	\$15,944	\$0	0.00%	0.00%
9010-70	Employee Benefits	\$14,303,415	\$13,660,538	\$642,877	4.71%	1.70%
		<b>\$40,726,593</b>	<b>\$37,887,009</b>	<b>\$2,839,584</b>	<b>7.49%</b>	<b>7.49%</b>



**1420 - Legal**

400 Contractual: Expenses incurred by School Attorney for legal opinions & representation at PINS

**Total Legal**

**2070 - In-Service Training**

150 Salary: Salary for instruction of in-service courses

490 BOCES Services: In-service training, standards test scoring and curriculum support provided by BOCES

**Total In-Service Training**

**2110 - Teaching Regular School**

100-150 Instructional Teacher Salaries: Salaries of teachers for all grades including substitutes

160-161 Salary Non-Instructional: Salaries of Typists, Teacher Aides/Student Aides, Guards and School Monitors including substitutes

200 Equipment: Purchase of equipment

301 Paper Bid: Cost of paper district wide

400-402 Contractual: Expenses for multi function printer services, partnerships, professional Development/Academic Presentations

450 Materials & Supplies: Purchase of materials, supplies and instructional items

470 Tuition - Other Schools: Resident students placed in foster/guardian care attending other schools

477 Shared SRO - School Resource Officer

480 Textbooks: Textbooks and workbooks to support curriculum plans for all grades.

490 BOCES Services: Costs for copier rentals, hospital based instruction for students, and bill as used services

551 Student Testing: Testing materials including NYS high school regents exams

**Total Teaching-Regular School**

**2250 - Programs For Handicapped Children**

150 - 159 Salary: Salaries of Special Education Teachers

160 Salary: Salaries of Teacher Aides/Student Aides, Senior Typist & Account Clerk/Typist

200 Equipment: Costs of specialized equipment needs per student IEPs

400-402 Contractual: Contractual service providers and professional development to fulfill IEP requirements

450-480 Materials & Supplies: Purchase of materials and supplies

470 Tuition: Residential services mandated to fulfill IEP requirements including partial maintenance

490 BOCES Services: Provided in self-contained classes and related services

**Total Programs for Handicapped Children**

	<u>Budget 23-24</u>	<u>Budget 22-23</u>	<u>+/-</u>	<u>Line %</u>	<u>Program %</u>	<u>Actual 21-22</u>
	\$ 7,000	\$ 7,000	\$ -	0.00%	0.00%	\$ 4,515
<b>Total Legal</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>0.00%</b>	<b>\$ 4,515</b>
	\$ 17,500	\$ 17,500	\$ -	0.00%	0.00%	\$ -
	\$ 30,000	\$ 30,000	\$ -	0.00%	0.00%	\$ 277
<b>Total In-Service Training</b>	<b>\$ 47,500</b>	<b>\$ 47,500</b>	<b>\$ -</b>	<b>0.00%</b>	<b>0.00%</b>	<b>\$ 277</b>
	\$ 10,810,607	\$ 10,136,473	\$ 674,134	6.65%	1.78%	\$ 9,036,871
	\$ 458,726	\$ 366,552	\$ 92,174	25.15%	0.24%	\$ 240,064
	\$ 47,000	\$ 47,000	\$ -	0.00%	0.00%	\$ 13,587
	\$ 50,000	\$ 30,000	\$ 20,000	66.67%	0.05%	\$ 28,480
	\$ 536,500	\$ 291,500	\$ 245,000	84.05%	0.65%	\$ 114,945
	\$ 240,122	\$ 240,122	\$ -	0.00%	0.00%	\$ 185,157
	\$ 100,000	\$ 50,000	\$ 50,000	100.00%	0.13%	\$ 23,494
	\$ 35,000	\$ 35,000	\$ -	0.00%	0.00%	\$ 30,000
	\$ 138,500	\$ 138,500	\$ -	0.00%	0.00%	\$ 91,763
	\$ 83,000	\$ 78,000	\$ 5,000	6.41%	0.01%	\$ 60,272
	\$ 21,000	\$ 21,000	\$ -	0.00%	0.00%	\$ 14,609
<b>Total Teaching-Regular School</b>	<b>\$ 12,520,455</b>	<b>\$ 11,434,147</b>	<b>\$ 1,086,308</b>	<b>9.50%</b>	<b>2.87%</b>	<b>\$ 9,839,242</b>
	\$ 3,895,574	\$ 3,612,551	\$ 283,023	7.83%	0.75%	\$ 3,223,632
	\$ 1,691,471	\$ 1,407,896	\$ 283,575	20.14%	0.75%	\$ 987,022
	\$ 20,000	\$ 20,000	\$ -	0.00%	0.00%	\$ -
	\$ 42,000	\$ 42,000	\$ -	0.00%	0.00%	\$ 27,810
	\$ 54,400	\$ 54,400	\$ -	0.00%	0.00%	\$ 46,215
	\$ 290,000	\$ 276,313	\$ 13,687	4.95%	0.04%	\$ 66,580
	\$ 1,267,488	\$ 1,054,648	\$ 212,840	20.18%	0.56%	\$ 835,946
<b>Total Programs for Handicapped Children</b>	<b>\$ 7,260,933</b>	<b>\$ 6,467,808</b>	<b>\$ 793,125</b>	<b>12.26%</b>	<b>2.09%</b>	<b>\$ 5,187,205</b>



**2280 - BOCES/Occupational Education**

	Budget 23-24	Budget 22-23	+/-	Line %	Program %	Actual 21-22
150 Instructional Salary	\$ 57,442	\$ 50,000	\$ 7,442	14.88%	0.02%	\$ 824
200 Equipment	\$ 20,000	\$ 20,000	\$ -	0.00%	0.00%	\$ -
450 Material & Supplies	\$ 20,000	\$ 20,000	\$ -	0.00%	0.00%	\$ 838
490 BOCES Services: CV-TEC, Occupational Education services & other services from BOCES.	\$ 1,036,669	\$ 926,501	\$ 110,168	11.89%	0.29%	\$ 876,187
<b>Total BOCES Occupational Education</b>	<b>\$ 1,134,111</b>	<b>\$ 1,016,501</b>	<b>\$ 117,610</b>	<b>11.57%</b>	<b>0.31%</b>	<b>\$ 877,849</b>

**2610 - School Library**

150 Salary: Salaries of Library Media Specialists	\$ 204,176	\$ 227,887	\$ (23,711)	-10.40%	-0.06%	\$ 222,025
160 Salary: Salaries of Library Aides	\$ 68,520	\$ 66,416	\$ 2,104	3.17%	0.01%	\$ 54,282
400 Contractual: Library book security monitoring, book rebinding, and other services	\$ 11,000	\$ 11,000	\$ -	0.00%	0.00%	\$ 1,525
450 Materials & Supplies: Purchase of materials and supplies other than books	\$ 5,984	\$ 5,984	\$ -	0.00%	0.00%	\$ 2,796
460 Library Loans: Costs for library materials loaned to students	\$ 22,319	\$ 22,319	\$ -	0.00%	0.00%	\$ 13,044
490 BOCES Services: BOCES Library Services	\$ 35,219	\$ 34,972	\$ 247	0.71%	0.00%	\$ 30,146
<b>Total School Library</b>	<b>\$ 347,218</b>	<b>\$ 368,578</b>	<b>\$ (21,360)</b>	<b>-5.80%</b>	<b>-0.06%</b>	<b>\$ 323,818</b>

**2615 - Audiovisual**

160 Salary: Salary of Clerk to coordinate audiovisual materials, equipment, and inventory	\$ -	\$ -	\$ -		0.00%	\$ -
200 Equipment: Equipment used in the audiovisual program	\$ 10,000	\$ 10,000	\$ -	0.00%	0.00%	\$ 5,330
400 Contractual: Repair and service contracts for equipment	\$ 750	\$ 750	\$ -	0.00%	0.00%	\$ -
450 Materials & Supplies: Purchase of materials and supplies	\$ 4,760	\$ 4,760	\$ -	0.00%	0.00%	\$ 3,499
<b>Total Audiovisual</b>	<b>\$ 15,510</b>	<b>\$ 15,510</b>	<b>\$ -</b>	<b>0.00%</b>	<b>0.00%</b>	<b>\$ 8,829</b>

**2630 - Computer Assisted Instruction**

160 Salary: Salaries of Help Desk Technicians, Computer Specialist and Network & Systems Technician	\$ 214,684	\$ 163,804	\$ 50,880	31.06%	0.13%	\$ 156,653
220 Hardware: Computer hardware and technology for instructional computer labs	\$ 55,000	\$ 55,000	\$ -	0.00%	0.00%	\$ 52,994
400 Contractual: Computer services provided by an outside vendor	\$ 60,000	\$ 55,000	\$ 5,000	9.09%	0.01%	\$ 44,309
450 Materials & Supplies: Purchase of materials and supplies	\$ 20,400	\$ 20,400	\$ -	0.00%	0.00%	\$ 44,860
460 Software: Software purchased for the district	\$ 30,180	\$ 30,180	\$ -	0.00%	0.00%	\$ 29,670
490 BOCES Services: Computer support including coordination and servicing computer labs & operations	\$ 618,840	\$ 587,640	\$ 31,200	5.31%	0.08%	\$ 514,488
<b>Total Computer Assisted Instruction</b>	<b>\$ 999,104</b>	<b>\$ 912,024</b>	<b>\$ 87,080</b>	<b>9.55%</b>	<b>0.23%</b>	<b>\$ 842,974</b>

**2805 - Attendance Regular School**

160 Salary: Salary of Attendance Clerk	\$ 22,340	\$ 21,668	\$ 672	3.10%	0.00%	\$ 20,500
<b>Total Attendance-Regular School</b>	<b>\$ 22,340</b>	<b>\$ 21,668</b>	<b>\$ 672</b>	<b>3.10%</b>	<b>0.00%</b>	<b>\$ 20,500</b>

**2810 - Guidance Services**

150 Salary: Salaries of School Counselors	\$ 855,209	\$ 828,142	\$ 27,067	3.27%	0.07%	\$ 845,803
160 Salary: Salaries of Typists in counseling offices	\$ 50,595	\$ 48,699	\$ 1,896	3.89%	0.01%	\$ 46,834
400-402 Contractual: Machine repairs and test scoring and professional development & training	\$ 1,460	\$ 1,460	\$ -	0.00%	0.00%	\$ 1,082
450 Materials & Supplies: Purchase of materials and supplies.	\$ 5,712	\$ 5,712	\$ -	0.00%	0.00%	\$ 3,401
<b>Total Guidance Services</b>	<b>\$ 912,976</b>	<b>\$ 884,013</b>	<b>\$ 28,963</b>	<b>3.28%</b>	<b>0.08%</b>	<b>\$ 897,120</b>



**2815 - Health Services**

	<b>Budget 23-24</b>	<b>Budget 22-23</b>	<b>+/-</b>	<b>Line%</b>	<b>Program%</b>	<b>Actual 21-22</b>
160 Salary: Salaries of Registered Nurses and Substitutes.	\$ 213,096	\$ 256,500	\$ (43,404)	-16.92%	-0.11%	\$ 166,098
200 Equipment: Equipment used in the health services offices.	\$ 1,000	\$ 1,000	\$ -	0.00%	0.00%	\$ 134
400 Contractual: Contracted services for School Physician.	\$ 19,000	\$ 19,000	\$ -	0.00%	0.00%	\$ 19,000
403 Health Services Parochial Schools : Mandated health services to students attending parochial schools.	\$ 40,000	\$ 40,000	\$ -	0.00%	0.00%	\$ 23,738
450 Materials & Supplies: Purchase materials and supplies for health services offices at all school buildings.	\$ 10,200	\$ 10,200	\$ -	0.00%	0.00%	\$ 5,145
<b>Total Health Services</b>	<b>\$ 283,296</b>	<b>\$ 326,700</b>	<b>\$ (43,404)</b>	<b>-13.29%</b>	<b>-0.11%</b>	<b>\$ 214,115</b>

**2820 - Psychological Services**

150 Salary: Salaries of Psychologists.	\$ 250,360	\$ 230,744	\$ 19,616	8.50%	0.05%	\$ 222,617
400 Contractual : Contractual services to support psychological evaluations.	\$ -	\$ -	\$ -	0.00%	0.00%	\$ -
450 Materials & Supplies: Purchase of materials and supplies.	\$ -	\$ -	\$ -	0.00%	0.00%	\$ -
<b>Total Psychological Services</b>	<b>\$ 250,360</b>	<b>\$ 230,744</b>	<b>\$ 19,616</b>	<b>8.50%</b>	<b>0.05%</b>	<b>\$ 222,617</b>

**2850 - Co-Curricular Activities**

150 Salary: Stipends for instructional extra-curricular advisors.	\$ 117,000	\$ 117,000	\$ -	0.00%	0.00%	\$ 76,400
160 Salary: Stipends for non-instructional extra-curricular advisors.	\$ 40,000	\$ 40,000	\$ -	0.00%	0.00%	\$ 20,467
400 Contractual: Costs associated with Model U.N.	\$ 3,000	\$ 3,000	\$ -	0.00%	0.00%	\$ 4,518
<b>Total Co-Curricular Activities</b>	<b>\$ 160,000</b>	<b>\$ 160,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>0.00%</b>	<b>\$ 101,385</b>

**2855 - Interscholastic Athletics**

150 Salary : Stipends for instructional coaching appointments.	\$ 172,960	\$ 172,060	\$ 900	0.52%	0.00%	\$ 123,158
160 Salary: Stipends for ticket takers and Non-instructional coaching appointments.	\$ 152,050	\$ 152,050	\$ -	0.00%	0.00%	\$ 138,515
200 Equipment: NYS mandated safety replacement cycle of equipment greater than 10 yrs old	\$ 15,000	\$ 15,000	\$ -	0.00%	0.00%	\$ 13,250
400 -402 Contractual: Officials, facility rentals, dues, and professional development.	\$ 136,250	\$ 136,250	\$ -	0.00%	0.00%	\$ 164,956
450 Materials & Supplies: Purchase of materials and supplies for the athletic program.	\$ 45,696	\$ 45,696	\$ -	0.00%	0.00%	\$ 110,558
490 BOCES Services: Section VII Coordinator.	\$ 15,680	\$ 11,879	\$ 3,801	32.00%	0.01%	\$ 11,426
<b>Total Interscholastic Athletics</b>	<b>\$ 537,636</b>	<b>\$ 532,935</b>	<b>\$ 4,701</b>	<b>0.88%</b>	<b>0.01%</b>	<b>\$ 561,863</b>

**5510 - Transportation**

160-185 Salary: Salaries of bus drivers, substitute drivers, bus monitors, and automotive mechanics.	\$ 1,321,718	\$ 1,248,667	\$ 73,051	5.85%	0.19%	\$ 1,207,121
200 Equipment: Purchase of school vehicle, garage shop tools, bus cameras, drill press	\$ 30,000	\$ 30,000	\$ -	0.00%	0.00%	\$ -
301-304 Materials & Supplies: Parts for all vehicle repairs including tires.	\$ 161,039	\$ 155,694	\$ 5,345	3.43%	0.01%	\$ 91,432
305-309 Materials & Supplies: Fuel for all vehicles including diesel, gasoline, and	\$ 275,189	\$ 250,189	\$ 25,000	9.99%	0.07%	\$ 283,881
400-403 Contractual: Repairs to buses not performed by school employees, uniform cleaning, and training.	\$ 50,500	\$ 32,000	\$ 18,500	57.81%	0.05%	\$ 43,184
422 Liability/Property Damage Insurance: Liability and property damage insurance for the bus fleet.	\$ 35,000	\$ 35,000	\$ -	0.00%	0.00%	\$ 34,129
450 Supplies & Materials: Purchase materials & supplies.	\$ 3,000	\$ 3,000	\$ -	0.00%	0.00%	\$ 821
490 BOCES Services: Bus driver training, drug and alcohol testing, and communications system.	\$ 17,349	\$ 15,849	\$ 1,500	9.46%	0.00%	\$ 14,715
<b>Total Transportation Services</b>	<b>\$ 1,893,795</b>	<b>\$ 1,770,399</b>	<b>\$ 123,396</b>	<b>6.97%</b>	<b>0.33%</b>	<b>\$ 1,675,283</b>

	<u>Budget 23-24</u>	<u>Budget 22-23</u>	<u>+/-</u>	<u>Line %</u>	<u>Program %</u>	<u>Actual 21-22</u>
<b>5540 - Contract Transportation</b>						
<i>400 Contractual: Contractual Transportation - Aidable {mandated homeless student &amp; other student transportation}</i>	\$ 15,000	\$ 15,000	\$ -	0.00%	0.00%	\$ 4,542
<b>Total Contract Transportation</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>0.00%</b>	<b>\$ 4,542</b>
<b>7140 - Community Recreation &amp; Continuing Education Offerings</b>						
<i>150 Salary: Stipends for Fitness Center Coordinator, and Continuing Education</i>	\$ 5,174	\$ 5,174	\$ -	0.00%	0.00%	\$ -
<i>400 Contractual: Service contracts.</i>	\$ 1,250	\$ 1,250	\$ -	0.00%	0.00%	\$ 1,000
<i>450 Materials &amp; Supplies: Purchase of materials and supplies.</i>	\$ 9,520	\$ 9,520	\$ -	0.00%	0.00%	\$ 9,315
<b>Total Community Recreation</b>	<b>\$ 15,944</b>	<b>\$ 15,944</b>	<b>\$ -</b>	<b>0.00%</b>	<b>0.00%</b>	<b>\$ 10,315</b>
<b>9010/70 - Employee Benefits</b>						
<i>9010 - State Employee Retirement: District's contribution to the employee retirement system</i>	\$ 468,972	\$ 338,135	\$ 130,837	38.69%	0.35%	\$ 293,504
<i>9020 - State Teacher Retirement: District's contribution to the teacher retirement</i>	\$ 1,619,721	\$ 1,604,166	\$ 15,555	0.97%	0.04%	\$ 1,317,416
<i>9030 - Social Security: District's contribution for employee social security.</i>	\$ 1,572,918	\$ 1,462,195	\$ 110,723	7.57%	0.29%	\$ 1,228,611
<i>9040 - Worker's Compensation: Compensation insurance for employees.</i>	\$ 146,628	\$ 142,634	\$ 3,994	2.80%	0.01%	\$ 139,533
<i>9050 - Unemployment Insurance: Mandated to pay self insured unemployment</i>	\$ 10,000	\$ 10,000	\$ -	0.00%	0.00%	\$ 464
<i>9060 - Health Insurance: District's contribution towards employee medical insurance.</i>	\$ 10,363,176	\$ 9,981,408	\$ 381,768	3.82%	1.01%	\$ 8,706,422
<i>9070 - Employee benefits: Employer contribution toward TSA for unused days.</i>	\$ 122,000	\$ 122,000	\$ -	0.00%	0.00%	\$ -
<b>Total Employee Benefits</b>	<b>\$ 14,303,415</b>	<b>\$ 13,660,538</b>	<b>\$ 642,877</b>	<b>4.71%</b>	<b>1.70%</b>	<b>\$ 11,685,950</b>

### Section III: Capital

Code	Description	Proposed Budget 23-24	Adopted Budget 22-23	+/- \$\$\$	Line%	Capital%
1620	Operations	\$2,115,765	\$1,902,807	\$212,958	11.19%	3.21%
1621	Maintenance	\$758,846	\$636,288	\$122,558	19.26%	1.84%
1964	Refund of Property Taxes	\$1,750	\$1,750	\$0	0.00%	0.00%
5530	Transportation Building	\$40,000	40,000	\$0	0.00%	0.00%
9711-32	Debt Service	\$1,085,500	\$1,084,000	\$1,500	0.14%	0.02%
9950	Capital Outlay	250,000	181,176	\$68,824	37.99%	1.04%
9950	Interfund Transfers	2,038,031	1,987,376	\$50,655	2.55%	0.76%
9010-60	Employee Benefits	\$885,750	\$809,635	\$76,115	9.40%	1.15%
		<b>\$7,175,642</b>	<b>\$6,643,032</b>	<b>\$532,610</b>	<b>8.02%</b>	<b>8.02%</b>





**1620 - Operations**

	<b><u>Budget 23-24</u></b>	<b><u>Budget 22-23</u></b>	<b><u>+/-</u></b>	<b><u>Line%</u></b>	<b><u>Capital%</u></b>	<b><u>Actual 21-22</u></b>
<i>160 Salary:</i> Salaries of Custodial Workers, Typist, & Substitutes	\$ 787,185	\$ 810,654	\$ (23,469)	-2.90%	-0.35%	\$ 629,354
<i>200 Equipment:</i> Equipment to clean and sanitize the buildings	\$ 67,000	\$ 67,000	\$ -	0.00%	0.00%	\$ 6,174
<i>400 Contractual:</i> Equipment rental	\$ 4,000	\$ 4,000	\$ -	0.00%	0.00%	\$ 38,283
<i>421/426 Fire &amp; Boiler Insurance:</i> Cost of insurance policy	\$ 82,953	\$ 82,953	\$ -	0.00%	0.00%	\$ 64,726
<i>450 Materials &amp; Supplies:</i> Custodial supplies	\$ 93,600	\$ 90,000	\$ 3,600	4.00%	0.05%	\$ 77,707
<i>462 Custodial Service:</i> Trash removal, snow removal, water testing, etc.	\$ 152,777	\$ 62,700	\$ 90,077	143.66%	1.36%	\$ 65,475
<i>476 Electricity:</i> Cost of electricity	\$ 220,000	\$ 211,250	\$ 8,750	4.14%	0.13%	\$ 209,224
<i>477 Security:</i> Cost of safety and security initiatives	\$ 75,000	\$ 55,000	\$ 20,000	36.36%	0.30%	\$ 94,316
<i>478 Telephone:</i> Cost of telephones	\$ 70,000	\$ 62,500	\$ 7,500	12.00%	0.11%	\$ 63,465
<i>479 Fuel Oil:</i> Cost of heating schools	\$ 500,000	\$ 400,000	\$ 100,000	25.00%	1.51%	\$ 326,115
<i>481 Water/Sewer:</i> Cost of water & sewer at the Cumberland Head Elementary School	\$ 26,250	\$ 26,250	\$ -	0.00%	0.00%	\$ 23,245
<i>490 BOCES Services:</i> To provide compliance with OSHA	\$ 37,000	\$ 30,500	\$ 6,500	21.31%	0.10%	\$ 76,657
<b>Total Operations</b>	<b>\$ 2,115,765</b>	<b>\$ 1,902,807</b>	<b>\$ 212,958</b>	<b>11.19%</b>	<b>3.21%</b>	<b>\$ 1,674,741</b>

**1621 - Maintenance**

<i>160 Salary:</i> Salaries of Building Maintenance Workers, Building Maintenance Mechanic & Substitutes	\$ 285,786	\$ 243,988	\$ 41,798	17.13%	0.63%	\$ 243,691
<i>191 On-Call mileage reimbursement</i> per collective bargaining agreement	\$ 100	\$ 100	\$ -	0.00%	0.00%	\$ -
<i>200 Equipment:</i> Purchasing of equipment to maintain school grounds & buildings	\$ 30,000	\$ 30,000	\$ -	0.00%	0.00%	\$ 67,625
<i>400 Contractual:</i> Equipment rentals & training	\$ 15,600	\$ 15,000	\$ 600	4.00%	0.01%	\$ 15,802
<i>450 Materials &amp; Supplies:</i> Purchase materials & supplies to repair & maintain facilities & equipment	\$ 82,160	\$ 79,000	\$ 3,160	4.00%	0.05%	\$ 82,665
<i>461 Repairs:</i> Repairs to equipment & facilities	\$ 45,000	\$ 37,000	\$ 8,000	21.62%	0.12%	\$ 27,652
<i>462 Services:</i> Various service contracts including fire inspections, elevator inspections, etc.	\$ 100,200	\$ 131,200	\$ (31,000)	-23.63%	-0.47%	\$ 120,734
<i>463 Projects:</i> Campus projects for refurbishments, repairs, health & safety	\$ 200,000	\$ 100,000	\$ 100,000	100.00%	1.51%	\$ 222,614
<b>Total Maintenance</b>	<b>\$ 758,846</b>	<b>\$ 636,288</b>	<b>\$ 122,558</b>	<b>19.26%</b>	<b>1.84%</b>	<b>\$ 780,783</b>

**1964 - Refund of Property Taxes**

<i>400 Refunds:</i> Cost of refunding property taxes collected in prior years due to tax litigation	\$ 1,750	\$ 1,750	\$ -	0.00%	0.00%	\$ 477,543
<b>Total Refund of Property Taxes</b>	<b>\$ 1,750</b>	<b>\$ 1,750</b>	<b>\$ -</b>	<b>0.00%</b>	<b>0.00%</b>	<b>\$ 477,543</b>

**5530 - Transportation Building**

	Budget 23-24	Budget 22-23	+/-	Line %	Capital %	Actual 21-22
400 Contractual: Bus garage building contractual	\$ 40,000	\$ 40,000	\$ -	0.00%	0.00%	\$ 34,005
450 Materials & Supplies: Purchase materials & supplies to repair & maintain facilities	\$ -	\$ -	\$ -	0.00%	0.00%	\$ -
	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>0.00%</b>	<b>\$ 34,005</b>

**9711/32 - Debt Service Payments- BANs**

9711-600 Bond Anticipation Notes-Buildings: Principal payment for capital project	\$ -	\$ -	\$ -		0.00%	\$ 351,210
9711-700 Bond Anticipation Notes-Buildings: Interest payments for capital project	\$ -	\$ -	\$ -	0.00%	0.00%	\$ 1,229
9731-600 Bond Anticipation Notes: Principal payments for BAN	\$ 705,000	\$ 670,000	\$ 35,000	0.00%	0.53%	\$ 1,086,000
9731-700 Bond Anticipation Notes: Interest payments for BAN	\$ 380,500	\$ 414,000	\$ (33,500)	0.00%	-0.50%	\$ 446,000
<b>Total Debt Service Payments</b>	<b>\$ 1,085,500</b>	<b>\$ 1,084,000</b>	<b>\$ 1,500</b>	<b>0.14%</b>	<b>0.02%</b>	<b>\$ 1,884,439</b>

**9950 - Interfund transfers to Capital Fund, Debt Svc Fund, Reserves, & Cafeteria Fund**

9950 Interfund transfers - Special Funds, Summer School	\$ 80,000	\$ 80,000	\$ -	0.00%	0.00%	\$ -
9950 Interfund transfers - Capital Outlay	\$ 250,000	\$ 181,176	\$ 68,824	37.99%	1.04%	\$ 100,000
9950 Interfund transfers - Capital Fund, Student Transportation Vehicle purchases	\$ 641,000	\$ 593,900				\$ 345,495
9950 Interfund transfers - Capital Lease - EPC	\$ 591,343	\$ 587,188	\$ 4,155	100.00%	0.06%	\$ 53,562
9950 Debt Service Costs: Long Term Serial Bonds and Interfund transfers (cafè/reserves)	\$ 725,688	\$ 726,288	\$ (600)	-0.08%	-0.01%	\$ 1,091,362
<b>Total Interfund transfers</b>	<b>\$ 2,288,031</b>	<b>\$ 2,168,552</b>	<b>\$ 119,479</b>	<b>5.51%</b>	<b>1.80%</b>	<b>\$ 1,590,419</b>

**9010/70 Employee Benefits**

9010 - State Employee Retirement: District's contribution to the employees retirement system	\$ 190,768	\$ 143,278	\$ 47,490	24.89%	0.71%	\$ 119,391
9030 - Social Security: District's contribution for employee social security	\$ 91,738	\$ 85,012	\$ 6,726	7.33%	0.10%	\$ 71,431
9040 - Worker's Compensation: Compensation insurance for employees	\$ 33,838	\$ 32,916	\$ 922	2.72%	0.01%	\$ 32,200
9050 - Unemployment Insurance: To pay unemployment compensation claims	\$ -	\$ -	\$ -	0.00%	0.00%	\$ -
9060 - Health Insurance: District's contribution towards employee medical insurance	\$ 569,406	\$ 548,429	\$ 20,977	3.68%	0.32%	\$ 452,800
<b>Total Employee Benefits</b>	<b>\$ 885,750</b>	<b>\$ 809,635</b>	<b>\$ 76,115</b>	<b>9.40%</b>	<b>1.15%</b>	<b>\$ 675,822</b>