

	<u>2024-25 BUDGET PROPOSAL</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	
		<u>2023-24</u>	<u>2024-25</u>	
	GENERAL SUPPORT			<u>INCREASE</u>
A1010	BOARD OF EDUCATION			
	Contractual Expense	\$4,850	\$4,850	
	Materials & Supplies	\$500	\$500	
	Total	\$5,350	\$5,350	\$0
A1040	DISTRICT CLERK			
	Non-Instructional Salaries	\$22,713	\$23,970	
	Contractual Expense	\$1,800	\$1,550	
	Materials & Supplies	\$0	\$0	
	Total	\$24,513	\$25,520	\$1,007
A1060	DISTRICT MEETING			
	Contractual Expense	\$2,900	\$2,900	
	Materials & Supplies	\$700	\$700	
	Total	\$3,600	\$3,600	\$0
A1240	CENTRAL OFFICE			
	Instructional Salaries	\$200,775	\$206,428	
	Non-Instructional Salaries	\$22,713	\$24,970	
	Equipment	\$200	\$200	
	Contractual Expense	\$26,800	\$20,600	
	Materials & Supplies	\$2,000	\$2,000	
	Total	\$252,488	\$254,198	\$1,710
A1310	BUSINESS ADMINISTRATION			
	Instructional Salaries	\$91,458	\$96,963	
	Non-Instructional Salaries	\$0	\$0	
	Equipment	\$0	\$0	
	Contractual Expense	\$10,400	\$33,400	
	Materials & Supplies	\$500	\$500	
	BOCES Services	\$11,000	\$11,135	
	Total	\$113,358	\$141,998	\$28,640
A1320	AUDITING			
	Non-Instructional Salaries	\$2,763	\$2,846	
	Contractual Expense	\$28,000	\$29,400	
	BOCES Services	\$0	\$0	
	Total	\$30,763	\$32,246	\$1,483
A1325	TREASURER			
	Non-Instructional Salaries	\$19,375	\$25,155	
	Equipment	\$0	\$0	
	Contractual Expense	\$500	\$500	
	Materials & Supplies	\$500	\$500	
	Total	\$20,375	\$26,155	\$5,780

		ADOPTED	PROPOSED	
		2023-24	2024-25	
A1330	TAX COLLECTION			
	Non-Instructional Salaries	\$11,625	\$12,313	
	Equipment	\$0	\$0	
	Contractual Expense	\$8,900	\$8,950	
	Materials & Supplies	\$250	\$250	
	Total	\$20,775	\$21,513	\$738
A1345	PURCHASING			
	Non-Instructional Salaries	\$23,362	\$23,311	
	Equipment	\$0	\$0	
	Contractual Expense	\$300	\$300	
	Materials & Supplies	\$500	\$500	
	Total	\$24,162	\$24,111	-\$51
A1420	LEGAL			
	Contractual Expense	\$14,000	\$10,000	
	Total	\$14,000	\$10,000	-\$4,000
A1430	PERSONNEL			
	Non-Instructional Salaries	\$23,362	\$25,155	
	BOCES Services	\$286,950	\$296,426	
	Total	\$310,312	\$321,581	\$11,269
A1480	PUBLIC INFORMATION			
	Non-Instructional Salaries	\$2,349	\$2,420	
	Contractual Expense	\$0	\$0	
	BOCES Services	\$100,500	\$109,900	
	Total	\$102,849	\$112,320	\$9,471
A1620	OPERATION OF PLANT			
	Non-Instructional Salaries	\$96,638	\$103,828	
	Substitutes/Overtime	\$0	\$0	
	Equipment	\$0	\$0	
	Contractual Exp.	\$133,625	\$135,625	
	BOCES Services	\$22,100	\$34,600	
	Utilities	\$406,100	\$413,600	
	Total	\$658,463	\$687,653	\$29,190
A1621	MAINTENANCE			
	Non-Instructional Salaries	\$430,111	\$418,838	
	Substitutes/Overtime	\$62,500	\$67,000	
	Equipment	\$5,000	\$5,000	
	Contractual Expense	\$8,300	\$8,300	
	Materials & Supplies	\$170,500	\$172,000	
	BOCES Services	\$0	\$0	
	Total	\$676,411	\$671,138	-\$5,273

		ADOPTED	PROPOSED	
		2023-24	2024-25	
A1670	CENTRAL MAILING			
	Equipment	\$0	\$0	
	Contractual Expense	\$17,500	\$18,500	
	Materials & Supplies	\$10,900	\$10,900	
	BOCES Services	\$0	\$0	
	Total	\$28,400	\$29,400	\$1,000
A1680	CENTRAL DATA PROCESSING			
	BOCES Services	\$345,000	\$357,000	
	Total	\$345,000	\$357,000	\$12,000
A1910	INSURANCE			
	Contractual Expense	\$73,400	\$86,000	
	Materials & Supplies	\$0	\$0	
	Total	\$73,400	\$86,000	\$12,600
A1920	ASSOCIATION DUES			
	Contractual Expense	\$10,250	\$10,250	
	Total	\$10,250	\$10,250	\$0
A1981/83	BOCES ADMINISTRATION			
	Administrative Charges	\$65,111	\$66,472	
	Capital Projects	\$98,571	\$95,632	
	Total	\$163,682	\$162,104	-\$1,578
	TOTAL GENERAL SUPPORT	\$2,878,151	\$2,982,137	\$103,986
				3.61%
	<i>Instr. Salaries</i>	\$292,233	\$303,391	
	<i>Non Instr. Salaries</i>	\$717,511	\$729,806	
	INSTRUCTION			
A2010	CURRICULUM DEVELOPMENT			
	Curr. Work by Staff, Coordinator	\$55,416	\$61,844	
	Non-Instructional Salaries	\$19,457	\$0	
	Equipment	\$0	\$0	
	Contractual Expense	\$3,000	\$2,000	
	Materials & Supplies	\$300	\$300	
	BOCES Services	\$2,787	\$2,860	
	Total	\$80,960	\$67,004	-\$13,956
A2020	SUPERVISION-REGULAR SCH.			
	Instructional Salaries	\$267,375	\$278,635	
	Non-Instructional Salaries	\$71,359	\$77,190	
	Equipment	\$0	\$0	
	Contractual Expense	\$4,500	\$4,600	
	Materials & Supplies	\$3,200	\$3,200	
	Total	\$346,434	\$363,625	\$17,191

		ADOPTED 2023-24	PROPOSED 2024-25	
A2070	STAFF DEVELOPMENT			
	Instructional Salaries	\$1,000	\$4,000	
	Non-Instructional Salaries	\$0	\$0	
	Equipment	\$0	\$0	
	Contractual Expense	\$11,500	\$8,500	
	Materials & Supplies	\$700	\$1,100	
	BOCES Services	\$118,648	\$134,218	
	Total	\$131,848	\$147,818	\$15,970
A2110	TEACHING-REGULAR SCHOOL			
	Instructional Salaries	\$2,980,126	\$3,187,249	
	Non-Instructional Salaries	\$279,376	\$346,550	
	Tutoring	\$2,500	\$2,500	
	Substitutes - Teachers	\$90,000	\$92,500	
	Substitutes - Non-Instructional	\$80,000	\$80,000	
	Equipment	\$1,500	\$1,500	
	Contractual Expense	\$119,523	\$102,523	
	Materials & Supplies	\$109,110	\$112,175	
	Textbooks	\$27,000	\$27,000	
	BOCES Services	\$207,457	\$168,900	
	Total	\$3,896,592	\$4,120,897	\$224,305
A2250	HANDICAPPED PROGRAM			
	Instructional Salaries	\$1,053,346	\$1,172,716	
	Non-Instructional Salaries	\$306,637	\$266,700	
	Tutoring	\$5,000	\$5,000	
	Outside Contracts	\$188,400	\$221,600	
	Equipment	\$700	\$700	
	Contractual Expense	\$13,500	\$7,500	
	Tuition-Other Districts	\$95,000	\$105,000	
	Materials & Supplies	\$11,000	\$13,500	
	Services for Allegany County	\$2,000	\$2,000	
	BOCES Services	\$260,809	\$301,456	
	Contingency	\$200,000	\$200,000	
	Summer School	\$62,000	\$48,235	
	Total	\$2,198,392	\$2,344,407	\$146,015
A2280	OCCUPATIONAL EDUCATION			
	BOCES Services (3-Year Average)	\$439,494	\$418,327	
	Total	\$439,494	\$418,327	-\$21,167
A2330	SPECIAL SCHOOLS			
	Alternative School Salaries	\$8,750	\$14,750	
	Non-Instructional Salaries	\$31,000	\$112,500	
	Contractual Expense	\$15,500	\$17,700	
	Materials & Supplies	\$2,750	\$4,250	
	BOCES Services	\$6,960	\$8,160	
	Total	\$64,960	\$157,360	\$92,400

		ADOPTED	PROPOSED	
		2023-24	2024-25	
A2610	SCHOOL LIBRARY			
	Instructional Salaries	\$96,232	\$101,366	
	Non-Instructional Salaries	\$0	\$0	
	Equipment	\$0	\$0	
	Contractual Expense	\$0	\$0	
	Materials & Supplies	\$500	\$100	
	Books/Periodicals	\$3,000	\$3,000	
	PL 741 (Reimbursable)	\$2,000	\$2,000	
	BOCES Services	\$52,242	\$64,605	
	Total	\$153,974	\$171,071	\$17,097
A2630	COMPUTER INSTRUCTION			
	Instructional Salaries	\$0	\$0	
	Non-Instructional Salaries	\$92,079	\$97,841	
	Equipment - Hardware (Reimbursable)	\$20,000	\$22,800	
	Contractual Expense	\$7,000	\$7,000	
	Materials & Supplies	\$3,000	\$3,000	
	Software (Reimbursable)	\$14,200	\$17,485	
	BOCES Services	\$345,257	\$377,062	
	Total	\$481,536	\$525,188	\$43,652
A2810	GUIDANCE			
	Instructional Salaries	\$142,342	\$148,452	
	Non-Instructional Salaries	\$45,790	\$48,311	
	Equipment	\$0	\$0	
	Contractual Expense	\$6,000	\$3,000	
	Materials & Supplies	\$1,000	\$1,000	
	BOCES Services	\$0	\$0	
	Total	\$195,132	\$200,763	\$5,631
A2815	HEALTH SERVICES			
	Non-Instructional Salaries	\$86,820	\$101,575	
	Substitutes	\$1,500	\$1,500	
	Equipment	\$0	\$0	
	Contractual Expense	\$10,700	\$3,700	
	Materials & Supplies	\$6,700	\$7,200	
	BOCES	\$20,846	\$16,801	
	Total	\$126,566	\$130,776	\$4,210
A2820	PSYCHOLOGICAL SERVICES			
	Instructional Salaries	\$54,520	\$75,965	
	Non-Instructional Salaries	\$0	\$0	
	Contractual Expense	\$750	\$1,000	
	Materials & Supplies	\$2,200	\$2,000	
	Total	\$57,470	\$78,965	\$21,495
A2825	SOCIAL WORK			
	Instructional Salaries	\$65,611	\$70,226	
	Contractual Expense	\$500	\$500	
	Materials & Supplies	\$3,000	\$3,200	
	Total	\$69,111	\$73,926	\$4,815

		ADOPTED	PROPOSED	
		2023-24	2024-25	
A2850	CO-CURRICULAR ACTIVITIES			
	Instructional Salaries	\$102,750	\$110,860	
	Non-Instructional Salaries	\$11,665	\$12,241	
	Equipment	\$0	\$0	
	Contractual Expense	\$6,760	\$6,700	
	Materials & Supplies	\$10,150	\$10,578	
	Total	\$131,325	\$140,379	\$9,054
A2855	ATHLETICS			
	Instructional Salaries	\$108,000	\$129,600	
	Non-Instructional Salaries	\$65,225	\$3,000	
	Equipment	\$500	\$0	
	Contractual Expense	\$39,695	\$36,345	
	Officials	\$40,000	\$35,000	
	Materials & Supplies	\$28,350	\$27,080	
	BOCES Services	\$6,450	\$9,170	
	Total	\$288,220	\$240,195	-\$48,025
	TOTAL INSTRUCTION	\$8,662,014	\$9,180,701	\$518,687
\$5,455,663	Instr. Salaries	\$5,032,968	\$5,455,663	5.99%
\$1,147,408	Non Instr. Salaries	\$1,090,908	\$1,147,408	
	PUPIL TRANSPORTATION			
A5510	Non-Instructional Salaries	\$319,667	\$397,572	
	Substitutes	\$4,500	\$4,500	
	Summer Cleaning Employee	\$4,800	\$0	
	Extra Trips	\$37,500	\$53,000	
	Bus Purchase	\$156,000	\$168,000	
	Contractual Expense	\$29,325	\$29,675	
	Materials & Supplies	\$2,700	\$2,700	
	Auto Parts	\$27,000	\$29,000	
	Fuel	\$97,400	\$93,700	
	Oil/Lubricants	\$2,500	\$2,500	
	Tires/Chains	\$7,000	\$9,000	
	BOCES Services	\$4,833	\$5,155	
	Total	\$693,225	\$794,802	\$101,577
A5530	BUS GARAGE			
	Non-Instructional Salaries	\$6,000	\$10,000	
	Equipment	\$0	\$0	
	Contractual Expense	\$3,600	\$3,600	
	Utilities	\$34,000	\$34,500	
	Materials & Supplies	\$1,000	\$1,000	
	Total	\$44,600	\$49,100	\$4,500
	TOTAL TRANSPORTATION	\$737,825	\$843,902	\$106,077
				14.38%
	Non Instr. Salaries	\$367,667	\$465,072	

		ADOPTED	PROPOSED	
	UNDISTRIBUTED	<u>2023-24</u>	<u>2024-25</u>	
A9000	EMPLOYEE BENEFITS			
\$2,342,286	Employees' Retirement (15.4%) Actual 15.2%	\$274,419	\$352,712	
\$5,759,054	Teachers' Retirement (10.2%) Actual 10.02%	\$526,020	\$577,424	
\$8,101,340	FICA (7.65%)	\$552,526	\$595,753	
	Worker's Compensation	\$35,818	\$41,055	
	Unemployment Insurance	\$15,000	\$15,000	
	Life Insurance	\$15,084	\$15,488	
	Disability Insurance	\$16,000	\$16,000	
	Health Insurance/Flex Plan	\$2,097,130	\$2,485,000	
	Total	\$3,531,997	\$4,098,431	\$566,434
A9700	DEBT SERVICE			
	Bonds - New Building	\$1,185,000	\$1,255,000	
	Interest - New Building	\$488,250	\$429,000	
	BAN Principal-2012 renovation project	\$325,000	\$345,000	
	BAN interest-2012 renovation project	\$124,081	\$107,831	
	A9711.6...2017 Principal (2017 Project)	\$685,000	\$700,000	
	A9711.7...2017 Interest (2017 Project)	\$164,700	\$151,000	
	Capital Outlay	\$100,000	\$100,000	
	RANS/BANS - Interest	\$0	\$0	
	Total	\$3,072,031	\$3,087,831	\$15,800
	TOTAL UNDISTRIBUTED	\$6,604,028	\$7,186,262	\$582,234
				8.82%
	TOTAL GENERAL FUND	\$18,882,018	\$20,193,002	\$1,310,984
				6.94%

		ADOPTED	PROPOSED	
	ESTIMATED REVENUES	2023-24	2024-25	
A5031	Transfer-Retirement Cont. Reserve (ERS)	\$150,000	\$225,000	
A5031	Transfer-Capital Debt Reserve	\$117,764	\$117,764	
A5031	Transfer-Transportation Reserve	\$156,000	\$168,000	
A5031	Transfer-Unemployment Reserve	\$15,000	\$15,000	
A1090	Interest on Property Taxes	\$5,000	\$5,000	
A1330	Textbook Charges	\$0	\$0	
A1410	Admissions	\$500	\$750	
A2230	Tuition, Other Districts (Special Ed)	\$275,000	\$950,000	
A2230	Tuition, Other Districts (Wellsville B&T)	\$65,000	\$20,000	
A2304	BOCES Transportation Maintenance	\$10,000	\$12,000	
A2304.01	Transportation - Other Districts	\$0	\$7,000	
A2304.02	Transportation - Fuel	\$12,000	\$12,000	
A2308	Transportation, BOCES	\$1,500	\$5,000	
A2350	Reimbursements from Alleg. Co.	\$14,000	\$14,000	
A2401	Interest Earnings	\$5,000	\$95,000	
A2413	BOCES Room Rental	\$75,000	\$75,000	
A2680	Insurance Recoveries	\$1,000	\$1,000	
A2701	Refund, Prior Year's Expenses	\$100,000	\$145,000	
A2770	Unclassified Revenues	\$60,000	\$65,000	
A2770	Transportation (Health Insurance/Salary Offset)	\$0	\$59,066	
A2770	Belfast Athletics	\$40,000	\$30,000	
A2770	Wellsville Athletics (Bowling)		\$5,500	
A3101	NYS Basic Aid	\$12,516,074	\$12,606,344	
A3101	Community Schools Aid	\$100,000	\$100,000	
A3103	BOCES Aid	\$1,400,000	\$1,425,000	
A3104	Tuition Students w/ DBL	\$0	\$90,000	
A4601	Medicaid Reimbursement	\$70,000	\$80,000	
	TOTAL ESTIMATED REVENUES	\$15,188,838	\$16,328,424	
	BUDGET PROPOSAL	\$18,882,018	\$20,193,002	
	ANTICIPATED REVENUES	\$15,188,838	\$16,328,424	
		\$3,693,180	\$3,864,578	
	APPROP. FUND BALANCE APPLIED	\$600,000	\$725,000	
	LEVY NEEDED	\$3,093,180	\$3,139,578	
	PROPOSED TAX LEVY	\$3,093,180	\$3,139,578	
	PREVIOUS YEAR'S LEVY	\$3,065,590	\$3,093,180	
	TAX LEVY INCREASE	\$27,590	\$46,398	
		0.90%	1.50%	
		\$3,093,180	\$3,139,578	Tax Levy