

Function Code	Functional Area and Description	2023-24	2024-25	2025-26	Budget-to-Budget	
		Actual Expenditure	Adopted Budget	Proposed Budget	Dollar Change	Percent Change
1010	<u>Board of Education:</u> Includes mandated training, meetings, and in-service workshops, professional memberships including the National School Boards Association and New York State School Boards Association, contractual services, materials and supplies, and online meeting document system. Supports participation in state, regional and national conferences, mandated training related to fiscal oversight, accountability and fiduciary responsibilities, and continued professional development.	\$ 80,205	\$ 96,500	\$ 103,750	\$ 7,250	7.51%
1040-1060	<u>District Clerk:</u> Salary & supplies for District Clerk, election workers, legal notices, electronic voting machines, printing and supplies. All school districts in NYS are required to have a District Clerk.	\$ 45,549	\$ 49,160	\$ 48,884	\$ (276)	-0.56%
1240	<u>Superintendent's Office:</u> Salaries for the Superintendent and office staff, expenses for seminars and conferences, professional subscriptions, supplies and materials.	\$ 645,383	\$ 583,408	\$ 530,870	\$ (52,538)	-9.01%
1310-1325	<u>Business & Centralized Operations.</u> <u>Auditing & Banking:</u> Salaries for the Assistant Superintendent (.5 FTE), Business Administrator and Business Office staff, part-time treasurer, software for payroll, accounting and purchasing functions, contractual services, supplies and materials, fees for financial advisory services. Also external audit, internal audit and claims auditor.	\$ 1,330,763	\$ 1,305,301	\$ 1,347,257	\$ 41,956	3.21%
1420	<u>Legal Services:</u> Retainer for legal counsel, non-retainer issues such as labor and student matters, as well as expenses associated with actions brought by or against the District.	\$ 469,589	\$ 350,000	\$ 380,000	\$ 30,000	8.57%

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1430	<u>Human Resources:</u> Salaries for Assistant Superintendent (.5 FTE), Human Resources Administrator and staff, contractual services, recruitment, materials, and supplies.	\$ 648,444	\$ 646,019	\$ 647,886	\$ 1,867	0.29%
1460-1480	<u>Public Information Services and Records Management :</u> Salaries for Executive Director and office staff, publications printing, automated calling system, District website, materials and supplies.	\$ 457,441	\$ 429,071	\$ 476,854	\$ 47,783	11.14%
1620-1622	<u>Facilities, Operations and Safety:</u> Salaries for Director of School Facilities & Operations, office staff, campus patrol, custodians, cleaners, and maintenance and grounds staff. Districtwide furniture, facilities equipment, utilities, maintenance contracts, telephone services and supplies.	\$ 9,793,269	\$ 10,877,035	\$ 10,632,465	\$ (244,570)	-2.25%
1670	<u>Central Printing and Mailing:</u> Print shop salaries and operations, copier purchase agreements, postage, paper, materials and supplies.	\$ 299,285	\$ 392,234	\$ 427,683	\$ 35,449	9.04%
1910	<u>District Insurance:</u> Includes property & casualty insurance provided through New York Schools Insurance Reciprocal	\$ 711,296	\$ 795,000	\$ 970,000	\$ 175,000	22.01%
1920	<u>School District Dues and Memberships:</u> Dues and membership fees for local, regional and national educational organizations.	\$ 3,808	\$ 5,000	\$ 5,000	\$ -	0.00%
1930	<u>Judgments and Claims:</u> Funded from liability reserve, as necessary.	\$ 343,917	\$ -	\$ -	\$ -	0.00%
1931	<u>Insurance Reserve Application:</u> Amount applied from insurance reserve.			\$ -	\$ -	0.00%
1981	<u>BOCES Administrative and Rental Fees:</u> District's proportional share of Nassau BOCES administrative and facilities costs. As a component district of Nassau BOCES we are required to provide this support.	\$ 442,430	\$ 467,237	\$ 486,000	\$ 18,763	4.02%

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2010	<u>Curriculum and Instruction Office:</u> Salaries for Assistant Superintendent (.5 FTE) and office staff, curriculum planning and development. Includes academic data management.	\$ 297,961	\$ 287,145	\$ 329,610	\$ 42,465	14.79%
2020	<u>Building Supervision:</u> Salaries for building level administration and clerical staff, materials, supplies, contractual and equipment expenses.	\$ 3,779,079	\$ 3,902,651	\$ 3,929,947	\$ 27,296	0.70%
2060-2070	<u>Staff Development and In-service Training:</u> Continued training and professional development for faculty and staff.	\$ 493,131	\$ 443,961	\$ 529,050	\$ 85,089	19.17%
2110	<u>Instruction-General Education:</u> Salaries for teachers, department chairs, substitutes, teaching assistants, teacher aides and monitors for general education, suspension and home-bound instruction. Includes contractual services, textbooks, materials and supplies. Includes textbooks for students attending non-public schools and BOCES services. All expenditures in this functional area of the budget support direct instructional services.	\$ 32,416,968	\$ 34,767,196	\$ 33,249,256	\$ (1,517,940)	-4.37%
2250-2253	<u>Special Education:</u> Salaries for Assistant Superintendent, Assistant Directors, office staff, teachers, substitutes, teaching assistants, teacher aides and monitors for special education. Special instruction and related services. Tuition for out-of-district and residential placements. Screening and evaluation of students (CSE and CPSE). Includes special education services provided to students attending non-public schools (costs recovered for non-resident students).	\$ 17,469,262	\$ 19,163,684	\$ 22,257,500	\$ 3,093,816	16.14%
2259	<u>English Language Learners:</u> Services for students identified as English as a New Language / English Language Learners. Function designation aligns with NYS reporting.	\$ 1,431,548	\$ 1,430,504	\$ 1,484,075	\$ 53,571	3.74%

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2280	<u>Occupational Education Services:</u> Tuition for BOCES occupational education services.	\$ 346,275	\$ 425,000	\$ 400,000	\$ (25,000)	-5.88%
2330-2331	<u>Adult Education and Summer Instructional Programs:</u> Provides for adult education and includes continuation of an academic summer immersion program to support English Language Learners. Fees offset a portion of program costs.	\$ 241,012	\$ 262,548	\$ 281,063	\$ 18,515	7.05%
2334-2335	<u>GED Program & Long Term Supervision:</u> Offers alternative to traditional high school program.	\$ 231,364	\$ 188,118	\$ 237,297	\$ 49,179	26.14%
2610	<u>Library Media Services:</u> Salaries for library media specialists and library support staff. Includes books, periodicals, library-specific database subscriptions, BOCES services, audio-visual resources, library management software resources and materials and supplies. Contractual support services and network maintenance.	\$ 852,160	\$ 867,472	\$ 773,919	\$ (93,553)	-10.78%
2630	<u>Instructional Technology :</u> Salaries for Assistant Superintendent (.5 FTE), technical and support staff, hardware and software purchases, maintenance, repair and licenses, materials and supplies, contractual support services and network maintenance.	\$ 3,800,131	\$ 3,876,053	\$ 4,125,768	\$ 249,715	6.44%
2805	<u>Attendance:</u> Salaries for secondary school staff to monitor and follow up on attendance issues as well as for the Registration & Attendance Office.	\$ 173,032	\$ 177,227	\$ 237,426	\$ 60,199	33.97%
2810-2825	<u>Pupil Personnel Services:</u> Salaries for guidance director and counselors, psychologists, social workers, nurses and clerical support staff. Equipment, supplies and materials. Includes health services provided to non-public school students.	\$ 5,853,912	\$ 5,901,297	\$ 6,357,096	\$ 455,799	7.72%

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2850	<u>Co-Curricular Services:</u> Includes supervision, materials and supplies for co-curricular programs and activities.	\$ 564,499	\$ 564,581	\$ 609,598	\$ 45,017	7.97%
2855	<u>Interscholastic Athletics:</u> Includes salaries for administration, coaches, supervision, equipment, uniforms, materials and fees for the interscholastic athletic program.	\$ 1,617,295	\$ 1,387,239	\$ 1,631,061	\$ 243,822	17.58%
5510-5550	<u>Transportation Public and Non-Public:</u> Transportation for public and non-public students in accordance with voter authorized limits, special education, field trips and athletics, as well as salaries for the transportation office.	\$ 9,576,104	\$ 11,404,192	\$ 12,378,550	\$ 974,358	8.54%
7140-7142 & 7149	<u>Recreation & Summer Programs and Plus Program :</u> Salaries, materials and supplies for youth recreation programs and swimming during the school year and summer. This also includes the Summer Playschool program. Self-supporting fees to offset program costs are included as revenue.	\$ 829,973	\$ 842,333	\$ 966,300	\$ 123,967	14.72%
8060-8070	<u>Senior Citizen Program & Census:</u> Support for senior citizen and shared community programs.	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%
9010-9089	<u>Employee Benefits:</u> District portion of retirement system, health insurance, Social Security, Workers' Compensation, life, unemployment, dental, and vision care insurance.	\$ 28,667,813	\$ 30,371,401	\$ 31,465,000	\$ 1,093,599	3.60%
9710-9789	<u>Debt Service & Capital:</u> Includes debt service for school district bond issues and tax anticipation notes, as well as capital lease expense related to energy savings project.	\$ 2,370,633	\$ 2,052,625	\$ 100,000	\$ (1,952,625)	-95.13%
9901-9950	<u>Interfund Transfers:</u> Includes transfers to Capital Fund to provide for renovation, repair and upkeep of facilities, School Lunch and Special Aid / Summer Tuition, to provide for summer special education mandated services.	\$ 4,163,021	\$ 4,173,500	\$ 5,673,500	\$ 1,500,000	35.94%
		\$ 130,456,552	\$ 138,494,692	\$ 143,082,665	\$ 4,587,973	3.31%