



PULASKI ACADEMY & CENTRAL SCHOOL DISTRICT

2024-25 THREE-PART COMPONENT BUDGET

PART I - ADMINISTRATIVE COMPONENT

The Administrative Component of the budget focuses on expenditures associated with business operations and administration of the district. This includes the school board, the offices of the superintendent and principal, general administration, finance management, and legal costs.

BOARD OF EDUCATION

This category includes expenses related to the Board of Education, the district clerk and district meetings. It includes postage, printing, legal advertising, voting machines, district clerk stipend and other expenses related to the annual vote. (School board members serve without pay)

			23-24	24-25	\$ Diff	% Diff
			Final Budget	Proposed Budget		
BOARD OF EDUCATION (1010)	GS 1010.16	Noninstructional Salaries	\$ 7,081	\$ 7,081	\$ -	
	GS 1010.4	Contractual Expenditures	\$ 15,000	\$ 15,000	\$ -	
	GS 1010.(4)5	Materials And Supplies	\$ 1,300	\$ 1,300	\$ -	
	1010.0	TOTAL BOARD OF EDUCATION	\$ 23,381	\$ 23,381	\$ -	
DISTRICT CLERK (1040)	GS 1040.16	Noninstructional Salaries	\$ 6,396	\$ 6,396	\$ -	
	GS 1040.4	Contractual Expenditures	\$ 350	\$ 350	\$ -	
	GS 1040.(4)5	Materials And Supplies	\$ 100	\$ 100	\$ -	
	1040.0	TOTAL DISTRICT CLERK	\$ 6,846	\$ 6,846	\$ -	
DISTRICT MEETING (1060)	GS 1060.4	Contractual Expenditures	\$ 4,550	\$ 4,550	\$ -	
	GS 1060.(4)5	Materials And Supplies	\$ 500	\$ 500	\$ -	
	1060.0	TOTAL DISTRICT MEETING	\$ 5,050	\$ 5,050	\$ -	
	1099.0	<u>TOTAL BOARD OF EDUCATION</u>	\$ 35,277	\$ 35,277	\$ -	

CENTRAL ADMINISTRATION

This category includes expenses related to the operation of the superintendent's office such as the salaries of the superintendent and secretary, the cost of office supplies, reference materials, professional development, conference and travel expenses.

			23-24 Final Budget	24-25 Proposed Budget	\$ Diff	% Diff
CHIEF SCHOOL ADMINISTRATOR (1240)	GS 1240.15	Instructional Salaries	\$ 153,811	\$ 167,730	\$ 13,919	9.0%
	GS 1240.16	Noninstructional Salaries	\$ 53,594	\$ 53,594	\$ -	
	GS 1240.2	Equipment	\$ 1,500	\$ 1,500	\$ -	
	GS 1240.4	Contractual Expenditures	\$ 20,000	\$ 20,000	\$ -	
	GS 1240.(4)5	Materials And Supplies	\$ 2,600	\$ 2,600	\$ -	
1299	<u>TOTAL CENTRAL ADMINISTRATION</u>		\$ 231,505	\$ 245,424	\$ 13,919	6.0%

FINANCE

This category includes expenses related to business administration, auditing, the treasurer, tax collector and purchasing.

			23-24 Final Budget	24-25 Proposed Budget	\$ Diff	% Diff
BUSINESS ADMINISTRATION (1310)	GS 1310.16	Noninstructional Salaries	\$ 187,228	\$ 194,781	\$ 7,553	4.0%
	GS 1310.2	Equipment	\$ 1,500	\$ 1,500	\$ -	
	GS 1310.4	Contractual Expenditures	\$ 12,100	\$ 12,100	\$ -	
	GS 1310.(4)5	Materials And Supplies	\$ 4,650	\$ 4,650	\$ -	
	GS 1310.49	Boces Services	\$ 24,574	\$ 32,196	\$ 7,622	31.0%
1310.0	<u>TOTAL BUSINESS ADMINISTRATION</u>		\$ 230,052	\$ 245,227	\$ 15,175	6.6%
AUDITING (1320)	GS 1320.4	Contractual Expenditures	\$ 15,000	\$ 15,000	\$ -	
	1320.0	<u>TOTAL AUDITING</u>	\$ 15,000	\$ 15,000	\$ -	
TREASURER (1325)	GS 1325.16	Noninstructional Salaries	\$ 64,707	\$ 67,526	\$ 2,819	4.4%
	GS 1325.4	Contractual Expenditures	\$ 1,000	\$ 1,000	\$ -	
	GS 1325.(4)5	Materials And Supplies	\$ 600	\$ 600	\$ -	
	1325.0	<u>TOTAL TREASURER</u>	\$ 66,307	\$ 69,126	\$ 2,819	4.3%
TAX COLLECTOR (1330)	GS 1330.16	Noninstructional Salaries	\$ 9,786	\$ 10,069	\$ 283	2.9%
	GS 1330.4	Contractual Expenditures	\$ 7,000	\$ 7,000	\$ -	
	1330.0	<u>TOTAL TAX COLLECTOR</u>	\$ 16,786	\$ 17,069	\$ 283	1.7%
1399	<u>TOTAL FINANCE</u>		\$ 328,145	\$ 346,422	\$ 18,277	5.6%

STAFF

This category includes expenses related to contract personnel such as the school attorney, BOCES employee relations service, records management, and communications.

				23-24 Final Budget	24-25 Proposed Budget	\$ Diff	% Diff
LEGAL (1420)	GS	1420.4	Contractual Expenditures	\$ 10,000	\$ 10,000	\$ -	
	GS	1420.49	Boces Services	\$ 29,597	\$ 41,231	\$ 11,634	39.3%
		1420.0	TOTAL LEGAL	\$ 39,597	\$ 51,231	\$ 11,634	29.4%
PUBLIC INFORMATION AND SERVICES (1480)							
	GS	1480.4	Contractual Expenditures	\$ 5,000	\$ 5,000	\$ -	
	GS	1480.49	Boces Services	\$ 62,650	\$ 66,650	\$ 4,000	6.4%
		1480.0	TOTAL PUBLIC INFORMATION AND SERVICES	\$ 67,650	\$ 71,650	\$ 4,000	5.9%
		1499	<u>TOTAL STAFF</u>	\$ 107,247	\$ 122,881	\$ 15,634	14.6%

CENTRAL SERVICES

This category includes expenses related to central mailing, data processing, broadband internet service, and student data management systems.

				23-24 Final Budget	24-25 Proposed Budget	\$ Diff	% Diff
CENTRAL PRINTING AND MAILING (1670)	GS	1670.49	Boces Services	\$ 27,300	\$ 29,700	\$ 2,400	8.8%
		1670	TOTAL CENTRAL PRINTING AND MAILING	\$ 27,300	\$ 29,700	\$ 2,400	8.8%
CENTRAL DATA PROCESSING (1680)	GS	1680.49	Boces Services	\$ 284,143	\$ 330,818	\$ 46,675	16.4%
		1680.0	TOTAL CENTRAL DATA PROCESSING	\$ 284,143	\$ 330,818	\$ 46,675	16.4%
		1699	<u>TOTAL CENTRAL SERVICES</u>	\$ 311,443	\$ 360,518	\$ 49,075	15.8%

ADMINISTRATION AND IMPROVEMENT

This category includes expenses related to curriculum development, research, planning, evaluation and inservice training. This also includes expenses related to staff supervision and the principal's office.

				23-24 Final Budget	24-25 Proposed Budget	\$ Diff	% Diff
CURRICULUM DEV. & SUPERVISION (2010)	IN	2010.15	Instructional Salaries	\$ 60,320	\$ 39,900	\$ (20,420)	-33.9%
	IN	2010.49	Boces Services	\$ 143,609	\$ 184,495	\$ 40,886	28.5%
		2010.0	TOTAL CURRICULUM DEV. & SUPERVISION	\$ 203,929	\$ 224,395	\$ 20,466	10.0%

				23-24 Final Budget	24-25 Proposed Budget	\$ Diff	% Diff
SUPERVISION - REGULAR SCHOOL (2020)	IN 2020.15	Instructional Salaries		\$ 409,648	\$ 493,485	\$ 83,837	20.5%
	IN 2020.16	Noninstructional Salaries		\$ 182,810	\$ 182,810	\$ -	
	IN 2020.4	Contractual Expenditures		\$ 19,300	\$ 19,300	\$ -	
	IN 2020.(4)5	Materials And Supplies		\$ 10,800	\$ 10,800	\$ -	
	2020.0	TOTAL SUPERVISION - REGULAR SCHOOL		\$ 622,558	\$ 706,395	\$ 83,837	13.5%
INTERSCHOLASTIC ATHLETICS (2855)	IN 2855.15	Instructional Salaries		\$ 46,000	\$ 47,955	\$ 1,955	4.3%
	2855	TOTAL INTERSCHOLASTIC ATHLETICS		\$ 46,000	\$ 47,955	\$ 1,955	4.3%
DISTRICT TRANSPORTATION SERVICES (5510)	PT 5510.15	Instructional Salaries		\$ -	\$ 39,900	\$ 39,900	100.0%
	PT 5510.161	Transportation Office		\$ 89,870	\$ 62,360	\$ (27,510)	-30.6%
	5510	TOTAL DISTRICT TRANSPORTATION SERVICES		\$ 89,870	\$ 102,260	\$ 12,390	13.8%
	2099	<u>TOTAL ADMINISTRATION AND IMPROVEMENT</u>		\$ 962,357	\$ 1,081,005	\$ 118,648	12.3%

EMPLOYEE BENEFITS

This category includes expenses related to the costs of benefits for all employees in the Administrative Component of the budget: employee retirement (ERS), teacher retirement (TRS), Retirement Awards, Social Security, Worker's Compensation, life insurance, unemployment insurance, hospital, medical and dental insurance.

				23-24 Final Budget	24-25 Proposed Budget	\$ Diff	% Diff
EMPLOYEE BENEFITS (9010-9089)	UN 9010.8	State Retirement		\$ 39,310	\$ 44,429	\$ 5,118	13.0%
	UN 9020.8	Teacher Retirement		\$ 100,168	\$ 106,118	\$ 5,950	5.9%
	UN 9030.8	Social Security		\$ 96,165	\$ 99,292	\$ 3,127	3.3%
	UN 9040.49	BOCES Employee Benefits		\$ 2,281	\$ 2,391	\$ 110	4.8%
	UN 9040.8	Worker Compensation		\$ 14,532	\$ 13,051	\$ (1,481)	-10.2%
	UN 9050.8	Unemployment Insurance		\$ 2,813	\$ 1,605	\$ (1,209)	-43.0%
	UN 9060.8	Medical Insurance		\$ 533,248	\$ 563,997	\$ 30,749	5.8%
	UN 9060.8	Dental Insurance		\$ 27,022	\$ 22,619	\$ (4,403)	-16.3%
	UN 9060.8	Eye Care Coverage		\$ 3,713	\$ 3,851	\$ 139	3.7%
	UN 9089.8	Other (Specify)		\$ 40,893	\$ 43,058	\$ 2,165	5.3%
	9098.0	<u>TOTAL EMPLOYEE BENEFITS</u>		\$ 860,144	\$ 900,411	\$ 40,266	4.7%

SPECIAL ITEMS

This category includes expenses related to refunds on real property taxes, unallocated insurance premiums, school association dues, and BOCES administration charges.

			23-24 Final Budget	24-25 Proposed Budget	\$ Diff	% Diff
SPECIAL ITEMS (1910 & 1920)	GS 1910.4	Unallocated Insurance	\$ 103,369	\$ 103,369	\$ -	
	GS 1920.4	School Association Dues	\$ 10,000	\$ 10,000	\$ -	
	GS 1964.4	Refunds	\$ 2,000	\$ 2,000	\$ -	
	GS 1981.49	Boces Administrative Cost	\$ 555,835	\$ 561,192	\$ 5,357	1.0%
1998.0 <u>TOTAL SPECIAL ITEMS</u>			\$ 671,204	\$ 676,561	\$ 5,357	0.8%

		23-24 Final Budget	24-25 Proposed Budget	\$ Diff	% Diff
<u>TOTAL ADMINISTRATIVE COMPONENT</u>		\$ 3,507,322	\$ 3,768,499	\$ 261,176	7.4%

PART II - PROGRAM COMPONENT

The Program Component of the budget focuses on the cost of instruction and student services.

TEACHING

This category includes expenses related to regular, special education and occupational education.

				23-24 Final Budget	24-25 Proposed Budget	\$ Diff	% Diff
INSERVICE TRAINING - INSTRUCTION (2070)	IN 2070.4	Contractual Expenditures		\$ 100,000	\$ 110,000	\$ 10,000	10.0%
	2070.0	TOTAL INSERVICE TRAINING-INSTRUCTION		\$ 100,000	\$ 110,000	\$ 10,000	10.0%
TEACHING - REGULAR SCHOOL (2110)	IN 2110.120	Teacher Salaries, K - 3		\$ 1,595,813	\$ 1,672,603	\$ 76,790	4.8%
	IN 2110.121	Teacher Salaries, 4 - 5		\$ 681,511	\$ 716,587	\$ 35,076	5.1%
	IN 2110.130	Teacher Salaries, 6 - 12		\$ 2,555,677	\$ 2,688,461	\$ 132,784	5.2%
	IN 2110.131	Teacher Salaries, Dept Chairs		\$ 74,246	\$ 77,958	\$ 3,712	5.0%
	IN 2110.14	Substitute Instructional Salaries		\$ 190,802	\$ 199,387	\$ 8,585	4.5%
	IN 2110.15	Licensed Teaching Assistant		\$ 265,534	\$ 273,500	\$ 7,966	3.0%
	IN 2110.151	Tutor		\$ 26,883	\$ 28,227	\$ 1,344	5.0%
	IN 2110.16	Noninstructional Salaries		\$ 134,617	\$ 136,858	\$ 2,241	1.7%
	IN 2110.2	Equipment		\$ 53,000	\$ 65,000	\$ 12,000	22.6%
	IN 2110.4	Contractual Expenditures		\$ 31,500	\$ 31,500	\$ -	
	IN 2110.4(5)	Materials And Supplies		\$ 120,210	\$ 134,500	\$ 14,290	11.9%
	IN 2110.451	Pupil Supplies Materials And Supplies		\$ 40,000	\$ 40,000	\$ -	
	IN 2110.47	Tuition		\$ 20,000	\$ 20,000	\$ -	
	IN 2110.48	Textbooks		\$ 85,000	\$ 55,000	\$ (30,000)	-35.3%
	IN 2110.49	Boces Services		\$ 124,200	\$ 162,174	\$ 37,974	30.6%
	2110.0	TOTAL TEACHING - REGULAR SCHOOL		\$ 5,998,993	\$ 6,301,755	\$ 302,762	5.0%
PROGRAMS STUDENTS W/ DISABILITIES	IN 2250.15	Instructional Salaries		\$ 1,023,212	\$ 1,074,372	\$ 51,160	5.0%
	IN 2250.14	Substitute Instructional Salaries		\$ 43,722	\$ 45,580	\$ 1,858	4.2%
	IN 2250.15	Licensed Teaching Assistant		\$ 677,923	\$ 698,260	\$ 20,337	3.0%
	IN 22250.151	Tutor		\$ 18,565	\$ 21,778	\$ 3,213	17.3%
	IN 2250.16	Noninstructional Salaries		\$ 94,913	\$ 97,760	\$ 2,847	3.0%
	IN 2250.2	Equipment		\$ 6,000	\$ 8,000	\$ 2,000	33.3%
	IN 2250.4	Contractual Expense		\$ 199,745	\$ 225,000	\$ 25,255	12.6%
	IN 2250.4(5)	Materials And Supplies		\$ 11,000	\$ 13,000	\$ 2,000	18.2%
	IN 2250.47	Tuition		\$ 50,000	\$ 50,000	\$ -	
	IN 2250.49*	Boces Services		\$ 2,158,769	\$ 1,621,341	\$ (537,428)	-24.9%
	2250.0	TOTAL PROGRAMS STUDENTS W/ DISABILITIES		\$ 4,283,849	\$ 3,855,091	\$ (428,758)	-10.0%

PUPIL SERVICES

This category includes expenses related to attendance, health services, guidance, psychological services, cocurricular activities and athletics.

			23-24	24-25	\$ Diff	% Diff
			Final Budget	Proposed Budget		
GUIDANCE - REGULAR SCHOOL (2810)	IN 2810.15	Instructional Salaries	\$ 174,243	\$ 182,956	\$ 8,713	5.0%
	IN 2810.16	Noninstructional Salaries	\$ 37,901	\$ 39,019	\$ 1,118	2.9%
	IN 2810.2	Equipment	\$ 1,500	\$ 1,500	\$ -	
	IN 2810.4	Contractual Expenditures	\$ 2,000	\$ 2,000	\$ -	
	IN 2810.(4)5	Materials And Supplies	\$ 4,000	\$ 4,000	\$ -	
	2810.0	TOTAL GUIDANCE - REGULAR SCHOOL	\$ 219,644	\$ 229,475	\$ 9,831	4.5%
HEALTH SERVICES - REGULAR SCHOOL (2815)	IN 2815.16	Noninstructional Salaries	\$ 119,950	\$ 122,998	\$ 3,048	2.5%
	IN 2815.2	Equipment	\$ 1,500	\$ 1,500	\$ -	
	IN 2815.4	Contractual Expenditures	\$ 5,500	\$ 5,500	\$ -	
	IN 2815.(4)5	Materials And Supplies	\$ 3,000	\$ 3,000	\$ -	
	2815.0	TOTAL HEALTH SERVICES - REGULAR SCHOOL	\$ 129,950	\$ 132,998	\$ 3,048	2.3%
PSYCHOLOGICAL SERVICES (2820)	IN 2820.15	Instructional Salaries	\$ 240,583	\$ 252,612	\$ 12,029	5.0%
	IN 2820.2	Equipment	\$ 1,500	\$ 1,500	\$ -	
	IN 2820.(4)5	Materials And Supplies	\$ 1,750	\$ 1,750	\$ -	
	2820.0	TOTAL PSYCHOLOGICAL SERVICES	\$ 243,833	\$ 255,862	\$ 12,029	4.9%
COCURRICULAR ACTIVITIES (2850)	IN 2850.15	Instructional Salaries	\$ 97,279	\$ 103,071	\$ 5,792	6.0%
	IN 2850.16	Noninstructional Salaries	\$ 1,778	\$ 1,778	\$ -	
	IN 2850.4	Contractual Expenditures	\$ 4,200	\$ 20,200	\$ 16,000	381.0%
	2850.0	TOTAL COCURRICULAR ACTIVITIES	\$ 103,257	\$ 125,049	\$ 21,792	21.1%
INTERSCHOLASTIC ATHLETICS (2855)	IN 2855.15	Instructional Salaries	\$ 216,090	\$ 219,595	\$ 3,505	1.6%
	IN 2855.16	Noninstructional Salaries	\$ 4,100	\$ 4,500	\$ 400	9.8%
	IN 2855.2	Equipment	\$ 5,000	\$ 7,000	\$ 2,000	40.0%
	IN 2855.4	Contractual Expenditures	\$ 57,650	\$ 57,955	\$ 305	0.5%
	IN 2855.(4)5	Materials And Supplies	\$ 20,761	\$ 37,000	\$ 16,239	78.2%
	IN 2855.49	Boces Services	\$ -	\$ 6,239	\$ 6,239	100.0%
	2855	TOTAL INTERSCHOLASTIC ATHLETICS	\$ 303,601	\$ 332,289	\$ 28,688	9.4%
	2899	<u>TOTAL PUPIL SERVICES</u>	\$ 1,000,285	\$ 1,075,673	\$ 75,388	7.5%

PUPIL TRANSPORTATION

This category includes expenses related to district transportation services and operation of the bus garage.

			23-24 Final Budget	24-25 Proposed Budget	\$ Diff	% Diff
DISTRICT TRANSPORTATION SERVICES (5510)						
PT	5510.16	Noninstructional Salaries	\$ 783,263	\$ 791,020	\$ 7,757	1.0%
PT	5510.2	Equipment	\$ 35,000	\$ 35,000	\$ -	
PT	5510.4	Contractual Expenditures	\$ 57,780	\$ 57,780	\$ -	
PT	5510.(4)5	Materials And Supplies	\$ 201,000	\$ 201,000	\$ -	
	5510.0	TOTAL DISTRICT TRANS. SERVICES	\$ 1,077,043	\$ 1,084,800	\$ 7,757	0.7%
GARAGE BUILDING (5530)						
PT	5530.16	Noninstructional Salaries	\$ 14,825	\$ 15,144	\$ 319	2.2%
PT	5530.2	Equipment	\$ 6,000	\$ 10,000	\$ 4,000	66.7%
PT	5530.4	Contractual Expenditures	\$ 43,278	\$ 41,778	\$ (1,500)	-3.5%
PT	5530.(4)5	Materials And Supplies	\$ 2,500	\$ 2,500	\$ -	
	5530.0	TOTAL GARAGE BUILDING	\$ 66,603	\$ 69,422	\$ 2,819	4.2%
CONTRACT TRANSPORTATION (5540)						
PT	5581.49	Transportation From Boces	\$ 210	\$ 210	\$ -	
	5590.0	TOTAL CONTRACT TRANSPORTATION	\$ 210	\$ 210	\$ -	
	5999	<u>TOTAL PUPIL TRANSPORTATION</u>	\$ 1,143,856	\$ 1,154,432	\$ 10,576	0.9%

COMMUNITY SERVICES

This unit includes expenses related to community services such as community recreation, youth programs, civic activities and the census.

			23-24 Final Budget	24-25 Proposed Budget	\$ Diff	% Diff
RECREATION						
CS	7140.16	Noninstructional Salaries	\$ 8,355	\$ 8,397	\$ 42	0.5%
	7140.0	TOTAL COMMUNITY RECREATION	\$ 8,355	\$ 8,397	\$ 42	0.5%
OTHER COMMUNITY SERVICES						
CS	8060.16	Noninstructional Salaries	\$ 1,625	\$ 1,625	\$ -	
CS	8060.4	Contractual Expenditures	\$ 4,800	\$ 7,200	\$ 2,400	50.0%
	8060.0	TOTAL CIVIC ACTIVITIES	\$ 6,425	\$ 8,825	\$ 2,400	37.4%
	8999	<u>TOTAL COMMUNITY SERVICES</u>	\$ 14,780	\$ 17,222	\$ 2,442	16.5%

EMPLOYEE BENEFITS

This category includes expenses related to the costs of benefits for all employees in the Program Component of the budget: employee retirement (ERS), teacher retirement (TRS), Retirement Awards, Social Security, Worker's Compensation, life insurance, unemployment insurance, hospital, medical and dental insurance.

			23-24 Final Budget	24-25 Proposed Budget	\$ Diff	% Diff
EMPLOYEE BENEFITS (9010-9089)	UN 9010.8	State Retirement	\$ 304,923	\$ 342,805	\$ 37,882	12.4%
	UN 9020.8	Teacher Retirement	\$ 776,983	\$ 818,788	\$ 41,805	5.4%
	UN 9030.8	Social Security	\$ 745,930	\$ 766,116	\$ 20,186	2.7%
	UN 9040.49	BOCES Employee Benefits	\$ 17,690	\$ 18,447	\$ 757	4.3%
	UN 9040.8	Worker Compensation	\$ 112,723	\$ 100,700	\$ (12,023)	-10.7%
	UN 9050.8	Unemployment Insurance	\$ 21,823	\$ 12,381	\$ (9,442)	-43.3%
	UN 9060.8	Medical Insurance	\$ 4,136,292	\$ 4,351,703	\$ 215,411	5.2%
	UN 9060.8	Dental Insurance	\$ 209,603	\$ 174,524	\$ (35,079)	-16.7%
	UN 9060.8	Eye Care Coverage	\$ 28,798	\$ 29,715	\$ 917	3.2%
	UN 9089.8	Other (Specify)	\$ 317,198	\$ 332,228	\$ 15,030	4.7%
9098.0 TOTAL EMPLOYEE BENEFITS			\$ 6,671,964	\$ 6,947,409	\$ 275,445	4.1%

INTERFUND TRANSFERS

This category includes expenses related to intrafund transfers.

			23-24 Final Budget	24-25 Proposed Budget	\$ Diff	% Diff
INTERFUND TRANSFERS (9901-9950.9)	UN 9901.95	Special Aid Fund	\$ 100,000	\$ 100,000	\$ -	
	9951	TOTAL INTERFUND TRANSFERS	\$ 100,000	\$ 100,000	\$ -	

	23-24 Final Budget	24-25 Proposed Budget	\$ Diff	% Diff
TOTAL PROGRAM COMPONENT	\$ 21,318,210	\$ 21,722,961	\$ 404,752	1.9%

PART III - CAPITAL COMPONENT

The Capital Component of the budget focuses on the cost of operation and maintenance of school facilities, and the district's obligations on debt.

CENTRAL SERVICES

This category includes salaries, utility expenses, equipment, material and supplies, and contractual expenditures associated with the operation of the school.

			23-24 Final Budget	24-25 Proposed Budget	\$ Diff	% Diff
OPERATION OF PLANT (1620)	GS 1620.16	Noninstructional Salaries	\$ 601,493	\$ 649,976	\$ 48,483	8.1%
	GS 1620.2	Equipment	\$ 26,000	\$ 34,000	\$ 8,000	30.8%
	GS 1620.4	Cont. Exp. Oth. Than Energy	\$ 36,635	\$ 51,000	\$ 14,365	39.2%
	GS 1620.402	Electricity	\$ 208,425	\$ 198,000	\$ (10,425)	-5.0%
	GS 1620.403	Gas	\$ 190,576	\$ 170,000	\$ (20,576)	-10.8%
	GS 1620.405	Other (Specify)*	\$ 86,625	\$ 96,250	\$ 9,625	11.1%
	GS 1620.(4)5	Materials & Supplies (Cust. Only)	\$ 73,271	\$ 99,500	\$ 26,229	35.8%
	GS 1620.49	Boces Services	\$ 98,460	\$ 103,561	\$ 5,101	5.2%
	1620.0	TOTAL OPERATION OF PLANT	\$ 1,321,485	\$ 1,402,287	\$ 80,802	6.1%
MAINTENANCE OF PLANT (1621)	GS 1621.16	Noninstructional Salaries	\$ 221,257	\$ 162,631	\$ (58,626)	-26.5%
	GS 1621.2	Equipment	\$ 20,000	\$ 27,000	\$ 7,000	35.0%
	GS 1621.4	Contractual Expenditures	\$ 118,947	\$ 151,000	\$ 32,053	26.9%
	GS 1621.(4)5	Materials And Supplies	\$ 16,709	\$ 23,000	\$ 6,291	37.7%
	GS 1621.49	Boces Services	\$ 36,012	\$ 36,021	\$ 9	0.0%
	1621.0	TOTAL MAINTENANCE OF PLANT	\$ 412,925	\$ 399,652	\$ (13,273)	-3.2%
SECURITY OF PLANT (1622)	GS 1622.4	Contractual Expenditures	\$ 128,000	\$ 142,000	\$ 14,000	10.9%
	1660.0	TOTAL SECURITY OF PLANT	\$ 128,000	\$ 142,000	\$ 14,000	10.9%
	1699	TOTAL CENTRAL SERVICES	\$ 1,862,410	\$ 1,943,939	\$ 81,529	4.4%

PUPIL TRANSPORTATION

This category includes expenses related to bus purchases.

			23-24 Final Budget	24-25 Proposed Budget	\$ Diff	% Diff
DISTRICT TRANSPORTATION SERVICES (5510)	PT 5510.21	Purchase Of Buses	\$ 380,000	\$ 405,000	\$ 25,000	6.6%
	5510	TOTAL DISTRICT TRANSPORTATION SERVICES	\$ 380,000	\$ 405,000	\$ 25,000	6.6%

DEBT SERVICE

This category includes expenses related to debt on capital construction projects.

			23-24 Final Budget	24-25 Proposed Budget	\$ Diff	% Diff
DEBT SERVICE (9700-9798.7)	UN 9711.6	Serial Bonds - School Construction	\$ 2,240,000	\$ 2,305,000	\$ 65,000	2.9%
	UN 9713.6	Serial Bonds - BOCES Construction	\$ 125,000	\$ 130,000	\$ 5,000	4.0%
	UN 9711.7	Serial Bonds - School Construction	\$ 295,800	\$ 228,100	\$ (67,700)	-22.9%
	UN 9713.7	Serial Bonds - BOCES Construction	\$ 24,488	\$ 20,425	\$ (4,063)	-16.6%
	UN 9731.6	Bond Anticipation Notes - School Construction	\$ 65,000	\$ 65,000	\$ -	
	UN 9798.6	Total Principal	\$ 2,365,000	\$ 2,435,000	\$ 70,000	3.0%
	UN 9798.7	Total Interest	\$ 385,288	\$ 313,525	\$ (71,763)	-18.6%
	9898.0	<u>TOTAL DEBT SERVICE</u>	\$ 2,750,288	\$ 2,748,525	\$ (1,763)	-0.1%

EMPLOYEE BENEFITS

This category includes expenses related to the costs of benefits for all employees in the Capital Component of the budget: employee retirement (ERS), teacher retirement (TRS), Social Security, Worker's Compensation, life insurance, unemployment insurance, hospital, medical and dental insurance.

			23-24 Final Budget	24-25 Proposed Budget	\$ Diff	% Diff
EMPLOYEE BENEFITS (9010-9089)	UN 9010.8	State Retirement	\$ 26,360	\$ 28,080	\$ 1,720	6.5%
	UN 9020.8	Teacher Retirement	\$ 67,168	\$ 67,069	\$ (99)	-0.1%
	UN 9030.8	Social Security	\$ 64,483	\$ 62,754	\$ (1,729)	-2.7%
	UN 9040.49	BOCES Employee Benefits	\$ 1,529	\$ 1,511	\$ (18)	-1.2%
	UN 9040.8	Worker Compensation	\$ 9,745	\$ 8,249	\$ (1,496)	-15.4%
	UN 9050.8	Unemployment Insurance	\$ 1,887	\$ 1,014	\$ (872)	-46.2%
	UN 9060.8	Medical Insurance	\$ 357,569	\$ 356,457	\$ (1,113)	-0.3%
	UN 9060.8	Dental Insurance	\$ 18,119	\$ 14,296	\$ (3,824)	-21.1%
	UN 9060.8	Eye Care Coverage	\$ 2,489	\$ 2,434	\$ (55)	-2.2%
	UN 9089.8	Other (Specify)	\$ 27,421	\$ 27,213	\$ (207)	-0.8%
	9098.0	<u>TOTAL EMPLOYEE BENEFITS</u>	\$ 576,770	\$ 569,076	\$ (7,694)	-1.3%

INTERFUND TRANSFERS

This category includes expenses related to intrafund transfers.

			23-24 Final Budget	24-25 Proposed Budget	\$ Diff	% Diff
INTERFUND TRANSFERS (9901-9950.9)	UN 9901.95	Capital Outlay Project	\$ 100,000	\$ 100,000	\$ -	
	9951	<u>TOTAL INTERFUND TRANSFERS</u>	\$ 100,000	\$ 100,000	\$ -	

	23-24 Final Budget	24-25 Proposed Budget	\$ Diff	% Diff
<u>TOTAL CAPITAL COMPONENT</u>	\$ 5,669,468	\$ 5,766,540	\$ 97,072	1.7%

TOTAL BUDGET

	23-24 Final Budget	24-25 Proposed Budget	\$ Diff	% Diff
TOTAL ADMINISTRATIVE COMPONENT	\$ 3,507,322	\$ 3,768,499	\$ 261,176	7.4%
TOTAL PROGRAM COMPONENT	\$ 21,318,210	\$ 21,722,961	\$ 404,752	1.9%
TOTAL CAPITAL COMPONENT	\$ 5,669,468	\$ 5,766,540	\$ 97,072	1.7%
TOTAL BUDGET	\$ 30,495,000	\$ 31,258,000	\$ 763,000	2.5%