



PULASKI ACADEMY & CENTRAL SCHOOL DISTRICT

2022-23 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)

			21-22	22-23	\$ Diff	% Diff
			Final Budget	Proposed Budget		
BOARD OF EDUCATION (1010)	GS 1010.16	Noninstructional Salaries	\$ 6,875	\$ 6,875	\$ -	
	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	\$ 23,175	\$ 23,175	\$ -	
DISTRICT CLERK (1040)	GS 1040.16	Noninstructional Salaries	\$ 6,235	\$ 6,235	\$ -	
	GS 1040.4	Contractual Expenditures	\$ 350	\$ 350	\$ -	
	GS 1040.(4)5	Materials And Supplies	\$ 100	\$ 100	\$ -	
	1040.0	TOTAL DISTRICT CLERK	\$ 6,685	\$ 6,685	\$ -	
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>	\$ 34,910	\$ 34,910	\$ -	

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.

			21-22	22-23	\$ Diff	% Diff
			Final Budget	Proposed Budget		
CHIEF SCHOOL ADMINISTRATOR (1240)	GS 1240.15	Instructional Salaries	\$ 144,982	\$ 149,331	\$ 4,349	3.0%
	GS 1240.16	Noninstructional Salaries	\$ 52,108	\$ 52,108	\$ -	
	GS 1240.2	Equipment	\$ 1,000	\$ 1,000	\$ -	
	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>	\$ 220,690	\$ 225,039	\$ 4,349	2.0%

FINANCE

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

			21-22	22-23	\$ Diff	% Diff
			Final Budget	Proposed Budget		
BUSINESS ADMINISTRATION (1310)	GS 1310.16	Noninstructional Salaries	\$ 156,166	\$ 181,775	\$ 25,609	16.4%
	GS 1310.2	Equipment	\$ 1,000	\$ 1,000	\$ -	
	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	\$ 29,864	\$ 30,235	\$ 371	1.2%
	1310.0	TOTAL BUSINESS ADMINISTRATION	\$ 203,780	\$ 229,760	\$ 25,980	12.7%
AUDITING (1320)	GS 1320.4	Contractual Expenditures	\$ 15,000	\$ 15,000	\$ -	
	1320.0	TOTAL AUDITING	\$ 15,000	\$ 15,000	\$ -	
TREASURER (1325)	GS 1325.16	Noninstructional Salaries	\$ 61,035	\$ 62,844	\$ 1,809	3.0%
	GS 1325.4	Contractual Expenditures	\$ 1,000	\$ 1,000	\$ -	
	GS 1325.(4)5	Materials And Supplies	\$ 600	\$ 600	\$ -	
	1325.0	TOTAL TREASURER	\$ 62,635	\$ 64,444	\$ 1,809	2.9%
TAX COLLECTOR (1330)	GS 1330.16	Noninstructional Salaries	\$ 8,005	\$ 9,509	\$ 1,504	18.8%
	GS 1330.4	Contractual Expenditures	\$ 7,000	\$ 7,000	\$ -	
	1330.0	TOTAL TAX COLLECTOR	\$ 15,005	\$ 16,509	\$ 1,504	10.0%
	1399	<u>TOTAL FINANCE</u>	\$ 296,420	\$ 325,713	\$ 29,293	9.9%

STAFF

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

			21-22	22-23	\$ Diff	% Diff	
			Final Budget	Proposed Budget			
LEGAL (1420)	GS	1420.4	Contractual Expenditures	\$ 10,000	\$ 10,000	\$ -	
	GS	1420.49	Boces Services	\$ 29,229	\$ 29,189	\$ (40)	-0.1%
		1420.0	TOTAL LEGAL	\$ 39,229	\$ 39,189	\$ (40)	-0.1%
PUBLIC INFORMATION AND SERVICES (1480)	GS	1480.4	Contractual Expenditures	\$ 5,000	\$ 5,000	\$ -	
	GS	1480.49	Boces Services	\$ 56,850	\$ 58,700	\$ 1,850	3.3%
		1480.0	TOTAL PUBLIC INFORMATION AND SERVICES	\$ 61,850	\$ 63,700	\$ 1,850	3.0%
	1499	<u>TOTAL STAFF</u>	\$ 101,079	\$ 102,889	\$ 1,810	1.8%	

CENTRAL SERVICES

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

			21-22	22-23	\$ Diff	% Diff	
			Final Budget	Proposed Budget			
CENTRAL PRINTING AND MAILING (1670)	GS	1670.49	Boces Services	\$ 24,995	\$ 25,150	\$ 155	0.6%
		1670	TOTAL CENTRAL PRINTING AND MAILING	\$ 24,995	\$ 25,150	\$ 155	0.6%
CENTRAL DATA PROCESSING (1680)	GS	1680.49	Boces Services	\$ 203,214	\$ 219,158	\$ 15,944	7.8%
		1680.0	TOTAL CENTRAL DATA PROCESSING	\$ 203,214	\$ 219,158	\$ 15,944	7.8%
	1699	<u>TOTAL CENTRAL SERVICES</u>	\$ 228,209	\$ 244,308	\$ 16,099	7.1%	

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.

			21-22	22-23	\$ Diff	% Diff	
			Final Budget	Proposed Budget			
CURRICULUM DEV. & SUPERVISION (2010)	IN	2010.15	Instructional Salaries	\$ 57,245	\$ 58,962	\$ 1,717	3.0%
	IN	2010.49	Boces Services	\$ 116,131	\$ 135,346	\$ 19,215	16.5%
		2010.0	TOTAL CURRICULUM DEV. & SUPERVISION	\$ 173,376	\$ 194,308	\$ 20,932	12.1%

SUPERVISION - REGULAR SCHOOL (2020)	IN	2020.15	Instructional Salaries	\$	282,072	\$	315,534	\$	33,462	11.9%
	IN	2020.16	Noninstructional Salaries	\$	160,011	\$	178,122	\$	18,111	11.3%
	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	\$	472,183	\$	523,756	\$	51,573	10.9%
INTERSCHOLASTIC ATHLETICS (2855)	IN	2855.15	Instructional Salaries	\$	44,135	\$	45,459	\$	1,324	3.0%
		2855	TOTAL INTERSCHOLASTIC ATHLETICS	\$	44,135	\$	45,459	\$	1,324	3.0%
DISTRICT TRANSPORTATION SERVICES (5510)	PT	5510.161	Transportation Office	\$	76,535	\$	87,785	\$	11,250	14.7%
		5510	TOTAL DISTRICT TRANSPORTATION SERVICES	\$	76,535	\$	87,785	\$	11,250	14.7%
	2099	TOTAL ADMINISTRATION AND IMPROVEMENT	\$	766,229	\$	851,308	\$	85,079	11.1%	

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.

				21-22	22-23	\$ Diff	% Diff			
				Final Budget	Proposed Budget					
EMPLOYEE BENEFITS (9010-9089)	UN	9010.8	State Retirement	\$	37,976	\$	33,293	\$	(4,683)	-12.3%
	UN	9020.8	Teacher Retirement	\$	85,067	\$	93,663	\$	8,596	10.1%
	UN	9030.8	Social Security	\$	82,233	\$	89,488	\$	7,254	8.8%
	UN	9040.49	BOCES Employee Benefits	\$	1,710	\$	1,847	\$	137	8.0%
	UN	9040.8	Worker Compensation	\$	13,369	\$	13,772	\$	403	3.0%
	UN	9050.8	Unemployment Insurance	\$	2,588	\$	2,666	\$	78	3.0%
	UN	9060.8	Medical Insurance	\$	446,861	\$	476,539	\$	29,678	6.6%
	UN	9060.8	Dental Insurance	\$	27,396	\$	25,608	\$	(1,788)	-6.5%
	UN	9060.8	Eye Care Coverage	\$	3,415	\$	3,518	\$	102	3.0%
	UN	9089.8	Other (Specify)	\$	35,276	\$	37,257	\$	1,982	5.6%
		9098.0	TOTAL EMPLOYEE BENEFITS	\$	735,891	\$	777,651	\$	41,759	5.7%

SPECIAL ITEMS

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

			21-22 Final Budget	22-23 Proposed Budget	\$ Diff	% Diff
SPECIAL ITEMS (1910 & 1920)	GS 1910.4	Unallocated Insurance	\$ 97,436	\$ 100,359	\$ 2,923	3.0%
	GS 1920.4	School Association Dues	\$ 10,000	\$ 10,000	\$ -	
	GS 1964.4	Refunds	\$ 2,000	\$ 2,000	\$ -	
	GS 1981.49	Boces Administrative Cost	\$ 448,832	\$ 475,533	\$ 26,701	5.9%
	1998.0	<u>TOTAL SPECIAL ITEMS</u>	\$ 558,268	\$ 587,892	\$ 29,624	5.3%

		21-22 Final Budget	22-23 Proposed Budget	\$ Diff	% Diff
<u>TOTAL ADMINISTRATIVE COMPONENT</u>		\$ 2,941,696	\$ 3,149,710	\$ 208,013	7.1%

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.

				21-22	22-23	\$ Diff	% Diff	
				Final Budget	Proposed Budget			
INSERVICE TRAINING - INSTRUCTION (2070)	IN	2070.4	Contractual Expenditures	\$ 100,000	\$ 100,000	\$ -		
		2070.0	TOTAL INSERVICE TRAINING-INSTRUCTION	\$ 100,000	\$ 100,000	\$ -		
TEACHING - REGULAR SCHOOL (2110)	IN	2110.120	Teacher Salaries, K - 3	\$ 1,524,015	\$ 1,564,955	\$ 40,940	2.7%	
	IN	2110.121	Teacher Salaries, 4 - 5	\$ 636,741	\$ 659,883	\$ 23,142	3.6%	
	IN	2110.130	Teacher Salaries, 6 - 12	\$ 2,322,242	\$ 2,395,065	\$ 72,823	3.1%	
	IN	2110.131	Teacher Salaries, Dept Chairs	\$ 70,725	\$ 72,495	\$ 1,770	2.5%	
	IN	2110.14	Substitute Instructional Salaries	\$ 185,245	\$ 185,245	\$ -		
	IN	2110.15	Licensed Teaching Assistant	\$ 222,670	\$ 270,573	\$ 47,903	21.5%	
	IN	2110.151	Tutor	\$ 26,100	\$ 26,100	\$ -		
	IN	2110.16	Noninstructional Salaries	\$ 115,985	\$ 122,351	\$ 6,366	5.5%	
	IN	2110.2	Equipment	\$ 25,000	\$ 45,000	\$ 20,000	80.0%	
	IN	2110.4	Contractual Expenditures	\$ 38,900	\$ 38,900	\$ -		
	IN	2110.4(5)	Materials And Supplies	\$ 103,660	\$ 103,660	\$ -		
	IN	2110.451	Pupil Supplies Materials And Supplies	\$ -	\$ 40,000	\$ 40,000	100.0%	
	IN	2110.47	Tuition	\$ 20,000	\$ 20,000	\$ -		
	IN	2110.48	Textbooks	\$ 85,000	\$ 85,000	\$ -		
	IN	2110.49	Boces Services	\$ 153,424	\$ 122,816	\$ (30,608)	-19.9%	
			2110.0	TOTAL TEACHING - REGULAR SCHOOL	\$ 5,529,707	\$ 5,752,043	\$ 222,336	4.0%

PROGRAMS STUDENTS W/ DISABILITIES (2250)	IN	2250.15	Instructional Salaries	\$ 858,815	\$ 946,501	\$ 87,686	10.2%
	IN	2250.14	Substitute Instructional Salaries	\$ 42,195	\$ 42,195	\$ -	
	IN	2250.15	Licensed Teaching Assistant	\$ 541,235	\$ 660,717	\$ 119,482	22.1%
	IN	22250.151	Tutor	\$ 17,515	\$ 17,515	\$ -	
	IN	2250.16	Noninstructional Salaries	\$ 77,151	\$ 92,148	\$ 14,997	19.4%
	IN	2250.2	Equipment	\$ 4,000	\$ 4,000	\$ -	
	IN	2250.4	Contractual Expense	\$ 193,927	\$ 193,927	\$ -	
	IN	2250.(4)5	Materials And Supplies	\$ 10,500	\$ 10,500	\$ -	
	IN	2250.47	Tuition	\$ 95,000	\$ 50,000	\$ (45,000)	-47.4%
	IN	2250.49*	Boces Services	\$ 1,880,931	\$ 1,910,646	\$ 29,715	1.6%
			2250.0	TOTAL PROGRAMS STUDENTS W/ DISABILITIES	\$ 3,721,269	\$ 3,928,149	\$ 206,880
OCCUPATIONAL EDUCATION (2280)	IN	2280.49	Boces Services	\$ 646,170	\$ 805,420	\$ 159,250	24.6%
		2280.0	TOTAL OCCUPATIONAL EDUCATION	\$ 646,170	\$ 805,420	\$ 159,250	24.6%
TEACHING - SPECIAL SCHOOLS (2330)	IN	2330.49	Boces Services	\$ 281,880	\$ 240,470	\$ (41,410)	-14.7%
		2330.0	TOTAL TEACHING - SPECIAL SCHOOLS	\$ 281,880	\$ 240,470	\$ (41,410)	-14.7%
			TOTAL TEACHING	\$ 10,279,026	\$ 10,826,082	\$ 547,056	5.3%

INSTRUCTIONAL MEDIA

This category includes expenses related to the school library and instructional technology.

				21-22	22-23	\$ Diff	% Diff
				Final Budget	Proposed Budget		
SCHOOL LIBRARY AND AUDIOVISUAL (2610)	IN	2610.15	Instructional Salaries	\$ 153,550	\$ 157,175	\$ 3,625	2.4%
	IN	2610.2	Equipment	\$ 3,000	\$ 3,000	\$ -	
	IN	2610.4	Contractual Expense	\$ 2,300	\$ 2,300	\$ -	
	IN	2610.(4)5	Materials And Supplies	\$ 13,700	\$ 13,700	\$ -	
	IN	2610.46*	School Library And A/V Loan Program	\$ 7,800	\$ 7,800	\$ -	
	IN	2610.49	Boces Services	\$ 15,380	\$ 16,437	\$ 1,057	6.9%
			2610.0	TOTAL SCHOOL LIBRARY AND AUDIOVISUAL	\$ 195,730	\$ 200,412	\$ 4,682

COMPUTER ASSISTED INSTRUCTION (2630)	IN 2630.15	Instructional Salaries	\$ 16,155	\$ 16,593	\$ 438	2.7%
	IN 2630.16	Noninstructional Salaries	\$ 245,055	\$ 252,663	\$ 7,608	3.1%
	IN 2630.22	State Aided Computer Hardware	\$ 28,000	\$ 28,000	\$ -	
	IN 2630.4	Contractual Expenditures	\$ 31,400	\$ 31,400	\$ -	
	IN 2630.46	State Aided Computer Software	\$ 40,000	\$ 40,000	\$ -	
	IN 2630.49	Boces Services	\$ 246,670	\$ 267,471	\$ 20,801	8.4%
	2630.0	TOTAL COMPUTER ASSISTED INSTRUCTION	\$ 607,280	\$ 636,127	\$ 28,847	4.8%
	2699	<u>TOTAL INSTRUCTIONAL MEDIA</u>	\$ 803,010	\$ 836,539	\$ 33,529	4.2%

PUPIL SERVICES

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

			21-22	22-23	\$ Diff	% Diff
			Final Budget	Proposed Budget		
GUIDANCE - REGULAR SCHOOL (2810)	IN 2810.15	Instructional Salaries	\$ 164,060	\$ 168,290	\$ 4,230	2.6%
	IN 2810.16	Noninstructional Salaries	\$ 33,790	\$ 36,807	\$ 3,017	8.9%
	IN 2810.2	Equipment	\$ 1,000	\$ 1,000	\$ -	
	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	\$ 204,850	\$ 212,097	\$ 7,247	3.5%
HEALTH SERVICES - REGULAR SCHOOL (2815)	IN 2815.16	Noninstructional Salaries	\$ 115,050	\$ 118,064	\$ 3,014	2.6%
	IN 2815.2	Equipment	\$ 1,000	\$ 1,000	\$ -	
	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	\$ 124,550	\$ 127,564	\$ 3,014	2.4%
PSYCHOLOGICAL SERVICES (2820)	IN 2820.15	Instructional Salaries	\$ 235,875	\$ 234,063	\$ (1,812)	-0.8%
	IN 2820.2	Equipment	\$ 1,000	\$ 1,000	\$ -	
	IN 2820.(4)5	Materials And Supplies	\$ 1,750	\$ 1,750	\$ -	
	2820.0	TOTAL PSYCHOLOGICAL SERVICES	\$ 238,625	\$ 236,813	\$ (1,812)	-0.8%
COCURRICULAR ACTIVITIES (2850)	IN 2850.15	Instructional Salaries	\$ 90,885	\$ 93,055	\$ 2,170	2.4%
	IN 2850.16	Noninstructional Salaries	\$ 1,755	\$ 1,755	\$ -	
	IN 2850.4	Contractual Expenditures	\$ 4,200	\$ 4,200	\$ -	
	2850.0	TOTAL COCURRICULAR ACTIVITIES	\$ 96,840	\$ 99,010	\$ 2,170	2.2%

INTERSCHOLASTIC ATHLETICS (2855)	IN	2855.15	Instructional Salaries	\$	205,892	\$	210,902	\$	5,010	2.4%
	IN	2855.16	Noninstructional Salaries	\$	4,100	\$	4,100	\$	-	
	IN	2855.2	Equipment	\$	4,000	\$	4,000	\$	-	
	IN	2855.4	Contractual Expenditures	\$	54,580	\$	55,868	\$	1,288	2.4%
	IN	2855.(4)5	Materials And Supplies	\$	18,850	\$	18,850	\$	-	
		2855	TOTAL INTERSCHOLASTIC ATHLETICS	\$	287,422	\$	293,720	\$	6,298	2.2%
		2899	<u>TOTAL PUPIL SERVICES</u>	\$	952,287	\$	969,204	\$	16,917	1.8%

PUPIL TRANSPORTATION

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

				21-22	22-23	\$ Diff	% Diff			
				Final Budget	Proposed Budget					
DISTRICT TRANSPORTATION SERVICES (5510)	PT	5510.16	Noninstructional Salaries	\$	712,415	\$	767,254	\$	54,839	7.7%
	PT	5510.2	Equipment	\$	15,000	\$	30,000	\$	15,000	100.0%
	PT	5510.4	Contractual Expenditures	\$	53,596	\$	55,003	\$	1,407	2.6%
	PT	5510.(4)5	Materials And Supplies	\$	201,000	\$	201,000	\$	-	
		5510.0	TOTAL DISTRICT TRANS. SERVICES	\$	982,011	\$	1,053,257	\$	71,246	7.3%
GARAGE BUILDING (5530)	PT	5530.16	Noninstructional Salaries	\$	14,513	\$	14,513	\$	-	
	PT	5530.2	Equipment	\$	5,000	\$	5,000	\$	-	
	PT	5530.4	Contractual Expenditures	\$	40,992	\$	41,599	\$	607	1.5%
	PT	5530.(4)5	Materials And Supplies	\$	2,501	\$	2,501	\$	-	
		5530.0	TOTAL GARAGE BUILDING	\$	63,006	\$	63,613	\$	607	1.0%
CONTRACT TRANSPORTATION (5540)	PT	5581.49	Transportation From Boces	\$	214	\$	210	\$	(4)	-1.9%
		5590.0	TOTAL CONTRACT TRANSPORTATION	\$	214	\$	210	\$	(4)	-1.9%
		5999	<u>TOTAL PUPIL TRANSPORTATION</u>	\$	1,045,231	\$	1,117,080	\$	71,849	6.9%

COMMUNITY SERVICES

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

				21-22	22-23	\$ Diff	% Diff			
				Final Budget	Proposed Budget					
RECREATION	CS	7140.16	Noninstructional Salaries	\$	8,355	\$	8,355	\$	-	
COMMUNITY RECREATION (7140)*		7140.0	TOTAL COMMUNITY RECREATION	\$	8,355	\$	8,355	\$	-	

OTHER COMMUNITY SERVICES	CS	8060.16	Noninstructional Salaries	\$	1,354	\$	1,625	\$	271	20.0%
CIVIC ACTIVITIES (8060)**	CS	8060.4	Contractual Expenditures	\$	4,800	\$	4,800	\$	-	
		8060.0	TOTAL CIVIC ACTIVITIES	\$	6,154	\$	6,425	\$	271	4.4%
		8999	<u>TOTAL COMMUNITY SERVICES</u>	\$	14,509	\$	14,780	\$	271	1.9%

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.

					21-22 Final Budget	22-23 Proposed Budget	\$ Diff	% Diff	
EMPLOYEE BENEFITS (9010-9089)	UN	9010.8	State Retirement	\$	324,032	\$	273,974	\$ (50,058)	-15.4%
	UN	9020.8	Teacher Retirement	\$	725,839	\$	770,762	\$ 44,923	6.2%
	UN	9030.8	Social Security	\$	701,662	\$	736,401	\$ 34,739	5.0%
	UN	9040.49	BOCES Employee Benefits	\$	14,592	\$	15,199	\$ 607	4.2%
	UN	9040.8	Worker Compensation	\$	114,070	\$	113,330	\$ (740)	-0.6%
	UN	9050.8	Unemployment Insurance	\$	22,084	\$	21,940	\$ (143)	-0.6%
	UN	9060.8	Medical Insurance	\$	3,812,862	\$	3,921,496	\$ 108,634	2.8%
	UN	9060.8	Dental Insurance	\$	233,755	\$	210,730	\$ (23,025)	-9.9%
	UN	9060.8	Eye Care Coverage	\$	29,142	\$	28,953	\$ (189)	-0.6%
	UN	9089.8	Other (Specify)	\$	300,995	\$	306,594	\$ 5,599	1.9%
		9098.0	<u>TOTAL EMPLOYEE BENEFITS</u>	\$	6,279,033	\$	6,399,379	\$ 120,346	1.9%

INTERFUND TRANSFERS

This category includes expenses related to intrafund transfers.

					21-22 Final Budget	22-23 Proposed Budget	\$ Diff	% Diff	
INTERFUND TRANSFERS (9901-9950.9)	UN	9901.95	Special Aid Fund	\$	100,000	\$	100,000	\$ -	
		9951	<u>TOTAL INTERFUND TRANSFERS</u>	\$	100,000	\$	100,000	\$ -	

					21-22 Final Budget	22-23 Proposed Budget	\$ Diff	% Diff	
			<u>TOTAL PROGRAM COMPONENT</u>	\$	19,473,096	\$	20,263,064	\$ 789,968	4.1%

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.

			21-22	22-23	\$ Diff	% Diff
			Final Budget	Proposed Budget		
OPERATION OF PLANT (1620)	GS 1620.16	Noninstructional Salaries	\$ 527,165	\$ 583,585	\$ 56,420	10.7%
	GS 1620.2	Equipment	\$ 11,000	\$ 22,000	\$ 11,000	100.0%
	GS 1620.4	Cont. Exp. Oth. Than Energy	\$ 33,875	\$ 34,891	\$ 1,016	3.0%
	GS 1620.402	Electricity	\$ 198,500	\$ 198,500	\$ -	
	GS 1620.403	Gas	\$ 181,500	\$ 181,500	\$ -	
	GS 1620.405	Other (Specify)*	\$ 76,500	\$ 82,500	\$ 6,000	7.8%
	GS 1620.(4)5	Materials & Supplies (Cust. Only)	\$ 67,749	\$ 69,782	\$ 2,033	3.0%
	GS 1620.49	Boces Services	\$ 112,619	\$ 98,805	\$ (13,814)	-12.3%
	1620.0	TOTAL OPERATION OF PLANT	\$ 1,208,908	\$ 1,271,563	\$ 62,655	5.2%
MAINTENANCE OF PLANT (1621)	GS 1621.16	Noninstructional Salaries	\$ 197,318	\$ 214,813	\$ 17,495	8.9%
	GS 1621.2	Equipment	\$ 9,000	\$ 18,000	\$ 9,000	100.0%
	GS 1621.4	Contractual Expenditures	\$ 109,983	\$ 113,283	\$ 3,300	3.0%
	GS 1621.(4)5	Materials And Supplies	\$ 15,450	\$ 15,914	\$ 464	3.0%
	GS 1621.49	Boces Services	\$ 36,159	\$ 34,226	\$ (1,933)	-5.3%
	1621.0	TOTAL MAINTENANCE OF PLANT	\$ 367,910	\$ 396,236	\$ 28,326	7.7%
SECURITY OF PLANT (1622)	GS 1622.4	Contractual Expenditures	\$ 120,000	\$ 128,000	\$ 8,000	6.7%
	1660.0	TOTAL SECURITY OF PLANT	\$ 120,000	\$ 128,000	\$ 8,000	6.7%
	1699	TOTAL CENTRAL SERVICES	\$ 1,696,818	\$ 1,795,799	\$ 98,981	5.8%

PUPIL TRANSPORTATION

This category includes expenses related to bus purchases.

			21-22 Final Budget	22-23 Proposed Budget	\$ Diff	% Diff	
DISTRICT TRANSPORTATION SERVICES (5510)	PT	5510.21	Purchase Of Buses	\$ 305,000	\$ 310,000	\$ 5,000	1.6%
		5510	<u>TOTAL DISTRICT TRANSPORTATION SERVICES</u>	\$ 305,000	\$ 310,000	\$ 5,000	1.6%

DEBT SERVICE

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

			21-22 Final Budget	22-23 Proposed Budget	\$ Diff	% Diff	
DEBT SERVICE (9700-9798.7)	UN	9711.6	Serial Bonds - School Construction	\$ 2,300,000	\$ 2,145,000	\$ (155,000)	-6.7%
	UN	9713.6	Serial Bonds - BOCES Construction	\$ 115,000	\$ 120,000	\$ 5,000	4.3%
	UN	9711.7	Serial Bonds - School Construction	\$ 474,550	\$ 383,400	\$ (91,150)	-19.2%
	UN	9713.7	Serial Bonds - BOCES Construction	\$ 31,538	\$ 28,087	\$ (3,451)	-10.9%
	UN	9731.6	Bond Anticipation Notes - School Construction	\$ 65,000	\$ 65,000	\$ -	
	UN	9798.6	Total Principal	\$ 2,415,000	\$ 2,265,000	\$ (150,000)	-6.2%
	UN	9798.7	Total Interest	\$ 571,088	\$ 476,487	\$ (94,601)	-16.6%
		9898.0	<u>TOTAL DEBT SERVICE</u>	\$ 2,986,088	\$ 2,741,487	\$ (244,601)	-8.2%

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.

			21-22 Final Budget	22-23 Proposed Budget	\$ Diff	% Diff	
EMPLOYEE BENEFITS (9010-9089)	UN	9010.8	State Retirement	\$ 27,160	\$ 23,930	\$ (3,230)	-11.9%
	UN	9020.8	Teacher Retirement	\$ 60,839	\$ 67,321	\$ 6,482	10.7%
	UN	9030.8	Social Security	\$ 58,813	\$ 64,319	\$ 5,507	9.4%
	UN	9040.49	BOCES Employee Benefits	\$ 1,223	\$ 1,327	\$ 104	8.5%
	UN	9040.8	Worker Compensation	\$ 9,561	\$ 9,899	\$ 337	3.5%
	UN	9050.8	Unemployment Insurance	\$ 1,851	\$ 1,916	\$ 65	3.5%
	UN	9060.8	Medical Insurance	\$ 319,590	\$ 342,515	\$ 22,925	7.2%
	UN	9060.8	Dental Insurance	\$ 19,593	\$ 18,406	\$ (1,187)	-6.1%
	UN	9060.8	Eye Care Coverage	\$ 2,443	\$ 2,529	\$ 86	3.5%
	UN	9089.8	Other (Specify)	\$ 25,229	\$ 26,779	\$ 1,550	6.1%
		9098.0	<u>TOTAL EMPLOYEE BENEFITS</u>	\$ 526,301	\$ 558,941	\$ 32,639	6.2%

INTERFUND TRANSFERS

This category includes expenses related to intrafund transfers.

INTERFUND TRANSFERS (9901-9950.9)	UN 9901.95	Capital Outlay Project	\$	-	\$	100,000	\$	100,000	100.0%
	9951	<u>TOTAL INTERFUND TRANSFERS</u>	\$	-	\$	100,000	\$	100,000	100.0%

	21-22 Final Budget	22-23 Proposed Budget	\$ Diff	% Diff
<u>TOTAL CAPITAL COMPONENT</u>	\$ 5,514,207	\$ 5,506,227	\$ (7,981)	-0.1%

TOTAL BUDGET

	21-22 Final Budget	22-23 Proposed Budget	\$ Diff	% Diff
TOTAL ADMINISTRATIVE COMPONENT	\$ 2,941,696	\$ 3,149,710	\$ 208,013	7.1%
TOTAL PROGRAM COMPONENT	\$ 19,473,096	\$ 20,263,064	\$ 789,968	4.1%
TOTAL CAPITAL COMPONENT	\$ 5,514,207	\$ 5,506,227	\$ (7,981)	-0.1%
TOTAL BUDGET	\$ 27,929,000	\$ 28,919,000	\$ 990,000	3.5%

TAX LEVY INCREASE	\$ 142,341	2.00%
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