



COPIAGUE PUBLIC SCHOOLS

A Great Place to Learn

2023-2024 Budget Work Session #4

April 17, 2023





Copiague Public Schools

2023-2024 Budget Work Session #4

April 17, 2023

- 2023-2024 Tax Levy: Allowable vs. Proposed
- Average Estimated School Tax Rate
- Proposed 2023-2024 Expenditure Budget
- Proposed 2023-2024 Revenue Budget
- Three Part Budget
- What if the Proposed Budget Fails?
- Contingent Budget
- Dates to Remember

2023-2024
Property
Tax
Levy





Components of Tax Levy Limit Calculation

- Current Year Tax Levy

- Tax Base Growth Factor (TBGF)

Percent of a District's current tax levy based on NYS Tax and Finance determination of "quantity change," such as new construction, newly taxable status of existing property, or measurable improvements to taxable property within the boundaries of a school district (.33%).

- Tax Levy Growth Factor (TLGF)

The lesser of 2% or the Consumer Price Index (8%), applied to total of current year levy + increase for TBGF + current year PILOT payments, as estimated in prior year tax levy calculation, – prior year capital tax levy exclusion.

- Payments in Lieu of Taxes (PILOT)

Tax Incentives to start or expand a business within school district boundaries.


- Carryover of Prior Year Levy Reduction, if applicable

- Capital Tax Levy Exclusion

Debt principal & interest + estimated capital expenditures – Building Aid



TAX LEVY LIMIT CALCULATION

	ALLOWABLE 23-24 TAX LEVY	PROPOSED 23-24 TAX LEVY
2022-23 Tax Levy	\$ 65,969,331	\$ 65,969,331
Increase for Tax Base Growth (.33% of current levy)	+ 217,699	217,699
2022-23 Payments in Lieu of Taxes (PILOT)	+ 1,476,176	1,476,176
2022-23 Capital Tax Levy Exclusion	- (2,535,643)	(2,535,643)
Sub Total	= 65,127,563	65,127,563
Increase for Tax Levy Growth (2% of Subtotal)	+ 1,302,551	1,302,551
2023-24 Estimated Payments in Lieu of Taxes (PILOT)	- (1,371,442)	(1,371,442)
Carryover from Prior Year Levy Reduction	+ -	-
Allowable Tax Levy Limit Without Exclusions	= 65,058,672	65,058,672
2023-24 Capital Tax Levy Exclusion	+ 4,010,848	4,010,848
 Allowable 2023-2024 Tax Levy	= 69,069,520	69,069,520
Reduction of Allowable Levy	-	(1,500,000)
Total Tax Levy	69,069,520	67,569,520
Tax Levy Increase Amount:	\$ 3,100,189	\$ 1,600,189
Tax Levy Increase Percent:	4.70%	2.43%

Tax Rate



ESTIMATED SCHOOL TAX RATE

	ACTUAL 2022-2023	ESTIMATED 2023-2024
Total Assessed Value	\$ 30,841,712	\$ 30,841,712
Tax Levy	\$ 65,969,331	\$ 67,569,520
Calculated Tax Rate per \$100 of Assessed Value	\$ 213.8965	\$ 219.0849
Tax Rate per \$100 of Assessed Value per Town of Babylon Assessor	\$ 213.7224	TBD
Average Assessed Value per Home per Town of Babylon Assessor	\$ 3,258	\$ 3,258
School Tax per \$100 of Assessed Value - based on Average Assessed Home Value noted above	\$ 6,963	\$ 7,138

2023-2024
Proposed
Expenditure Budget



CATEGORY	2023-2024 PROPOSED BUDGET	2022-2023 BUDGET	\$ Change	% Change
General Support	13,538,822	12,859,422	679,400	5.28%
Instruction	93,425,186	90,410,488	3,014,698	3.33%
Pupil Transportation	15,792,285	14,357,397	1,434,888	9.99%
Employee Benefits	32,835,027	29,167,763	3,667,264	12.57%
Debt Service	3,981,750	4,641,400	(659,650)	-14.21%
Interfund Transfer to Federal Fund	450,000	350,000	100,000	28.57%
Interfund Transfer to Capital Fund	10,000,000	10,645,000	(645,000)	-6.06%
TOTAL	170,023,070	162,431,470	7,591,600	4.67%

General
Support



FUNCTION	DESCRIPTION	2023 - 2024	2022 - 2023	\$ CHANGE	% CHANGE
		PROPOSED BUDGET	BUDGET		
1010	BOARD OF EDUCATION	30,800	21,400	9,400	43.93%
1040	DISTRICT CLERK	3,500	2,600	900	34.62%
1060	DISTRICT MEETING	14,600	12,250	2,350	19.18%
1240	OFFICE OF SUPERINTENDENT	442,399	423,571	18,828	4.45%
1310	BUSINESS ADMINISTRATION	751,992	903,990	-151,998	-16.81%
1320	AUDITING	130,620	137,600	-6,980	-5.07%
1325	TREASURER	129,989	126,819	3,170	2.50%
1345	PURCHASING	11,500	10,300	1,200	11.65%
1420	LEGAL	175,000	150,000	25,000	16.67%
1430	PERSONNEL	633,992	616,876	17,116	2.78%
1480	PUBLIC INFORMATION SERVICES	103,000	103,000	0	0.00%
1620	OPERATION OF PLANT	5,236,562	4,713,525	523,037	11.10%
1621	MAINTENANCE OF PLANT	1,673,775	1,766,839	-93,064	-5.27%
1622	SECURITY OF PLANT	2,105,380	1,925,966	179,414	9.32%
1670	CENTRAL PRINTING AND	254,000	250,856	3,144	1.25%
1680	CENTRAL DATA PROCESSING	655,107	590,410	64,697	10.96%
1910	INSURANCE	646,578	600,070	46,508	7.75%
1920	SCHOOL ASSOCIATION DUES	34,000	34,000	0	0.00%
1930	JUDGMENTS & CLAIMS	2,500	2,500	0	0.00%
1981	BOCES ADMINISTRATION	292,141	286,735	5,406	1.89%
1983	BOCES CAPITAL CHARGES	211,387	180,115	31,272	17.36%
	TOTAL GENERAL SUPPORT	13,538,822	12,859,422	679,400	5.28%

Instruction



FUNCTION	DESCRIPTION	2023 - 2024 PROPOSED BUDGET	2022 - 2023 BUDGET	DOLLAR CHANGE	PERCENT CHANGE
2010	CURRICULUM DEVELOPMENT	442,134	694,690	-252,556	-36.36%
2020	SUPERVISION - REGULAR SCHOOL	3,892,022	4,117,113	-225,091	-5.47%
2040	SUPERVISION - SPECIAL SCHOOLS	139,977	136,290	3,687	2.71%
2060	RESEARCH, PLANNING AND EVALUATION	97,500	84,899	12,601	14.84%
2070	INSERVICE TRAINING - INSTRUCTION	488,916	469,887	19,029	4.05%
2110	TEACHING - REGULAR SCHOOL	36,820,702	35,997,050	823,652	2.29%
2250	STUDENTS WITH DISABILITIES	33,549,880	32,462,082	1,087,798	3.35%
2259	ELL-ENGLISH LANGUAGE LEARNERS	3,794,418	3,616,956	177,462	4.91%
2280	OCCUPATIONAL EDUCATION	1,926,950	1,852,560	74,390	4.02%
2330	TEACHING - SPECIAL SCHOOLS	279,500	264,500	15,000	5.67%
2331	ADULT EDUCATION	24,300	24,300	0	0.00%
2610	SCHOOL LIBRARY AND AUDIOVISUAL	582,207	553,296	28,911	5.23%
2620	EDUCATIONAL MEDIA	5,500	5,500	0	0.00%
2630	COMPUTER ASSISTED INSTRUCTION	2,540,065	2,398,945	141,120	5.88%
2805	ATTENDANCE - REGULAR SCHOOL	280,206	220,311	59,895	27.19%
2810	GUIDANCE - REGULAR SCHOOL	2,403,793	2,212,699	191,094	8.64%
2815	HEALTH SERVICES - REGULAR SCHOOL	1,295,792	1,236,986	58,806	4.75%
2820	PSYCHOLOGICAL SERVICES	1,460,591	1,229,175	231,416	18.83%
2825	SOCIAL WORK SERVICES	902,529	853,532	48,997	5.74%
2850	COCURRICULAR ACTIVITIES	692,978	594,121	98,857	16.64%
2855	INTERSCHOLASTIC ACTIVITIES	1,805,226	1,385,596	419,630	30.29%
	TOTAL INSTRUCTION	93,425,186	90,410,488	3,014,698	3.33%

2023-2024 Proposed Staff Additions

Elementary

- 2 Special Education Teachers
- 1 Psychologist
- 1 ESL Teacher
- 1 General Music Teacher - Choral



Middle School

- 1 Special Education Teacher

District

- 1 Coordinator of Athletics

High School

- 1 Special Ed Teacher
- 1 Bi-lingual Science Teacher
- 1 Psychologist
- 1 Art Teacher
- 1 Business/Computer Science Teacher

PUPIL

Transportation,
Employee Benefits,
Debt Service



FUNCTION	DESCRIPTION	2023 - 2024 PROPOSED BUDGET	2022 - 2023 BUDGET	\$ CHANGE	% CHANGE
5510	DISTRICT TRANSPORTATION	276,450	364,087	-87,637	-24.07%
5540	CONTRACTED TRANSPORTATION	15,465,835	13,943,310	1,522,525	10.92%
5581	BOCES TRANSPORTATION	50,000	50,000	0	0.00%
	TOTAL PUPIL TRANSPORTATION	15,792,285	14,357,397	1,434,888	9.99%
9010	EMPLOYEES' RETIREMENT SYSTEM	1,398,069	1,200,000	198,069	16.51%
9020	TEACHERS' RETIREMENT SYSTEM	6,360,766	6,072,000	288,766	4.76%
9030	FICA	5,606,911	5,354,000	252,911	4.72%
9040	WORKERS' COMPENSATION	600,000	550,000	50,000	9.09%
9045	LIFE INSURANCE	60,000	57,000	3,000	5.26%
9050	UNEMPLOYMENT INSURANCE	100,000	100,000	0	0.00%
9055	DISABILITY INSURANCE	90,000	85,000	5,000	5.88%
9060	HEALTH INSURANCE	16,849,281	14,030,763	2,818,518	20.09%
9065	DENTAL INSURANCE	550,000	500,000	50,000	10.00%
9080	CONTRACTUAL BENEFITS	45,000	44,000	1,000	2.27%
9089	RETIREMENT INCENTIVE	475,000	475,000	0	0.00%
9090	COMPENSATED ABSENCES	700,000	700,000	0	0.00%
	TOTAL EMPLOYEE BENEFITS	32,835,027	29,167,763	3,667,264	12.57%



FUNCTION	DESCRIPTION	2023 - 2024 PROPOSED BUDGET	2022 - BUDGET	\$ CHANGE	% CHANGE
9710	SERIAL BOND COPIAGUE MEMORIAL LIBRARY	137,700	137,450	250	0.18%
9711	SERIAL BONDS SCHOOL CONSTRUCTION	3,419,050	4,128,950	-709,900	-17.19%
9760	TAX ANTICIPATION NOTE INTEREST	<u>425,000</u>	<u>375,000</u>	<u>50,000</u>	<u>13.33%</u>
	TOTAL DEBT SERVICE	<u>3,981,750</u>	<u>4,641,400</u>	<u>-659,650</u>	<u>-14.21%</u>



Interfund Transfers

- Federal Fund

- Capital Fund



Interfund Transfers

FUNCTION	DESCRIPTION	2023 - 2024 PROPOSED BUDGET	2022 - 2023 BUDGET	\$ CHANGE	% CHANGE
9901	TRANSFER TO FEDERAL FUND	450,000	350,000	100,000	28.57%
9950	TRANSFER TO CAPITAL FUND	10,000,000	10,645,000	-645,000	-6.06%

Budgetary tool used by school districts to accumulate funds over time for capital improvements, renovations, and repair work without incurring debt.



TRANSFER TO CAPITAL	
20-21	\$ 400,000
21-22	2,200,000
22-23	10,645,000
<i>Proposed</i> 23-24	10,000,000
	\$ 23,245,000



Current & Potential Future Projects

- Districtwide Upgrades to Heating, Ventilation, and Air Conditioning
- Building Addition & Alterations: Deauville Gardens East & Deauville Gardens West Elementary Schools
- Building Addition & Renovation: Susan E. Wiley Elementary School
- Improvements: Susan E. Wiley Parking Area
- Renovation of Walter G. O'Connell Copiague High School Cafeteria Dining Area including Ceiling, Lighting & Air Conditioning
- Upgrade of the High School Auditorium Lighting, Projectors and Sound System
- Upgrade of the Middle School Auditorium Sound System
- Renovations & Site Improvements to Walter G. O'Connell Copiague High School/Copiague Middle School Athletic Fields, to include Tennis Courts, Site Lighting

Continued 



Current & Potential Future Projects

- Districtwide Electrical, Fire Alarm and Public Address System Upgrades
- Districtwide Classroom Renovations
- Addition of Walter G. O'Connell Copiague High School Field House
- Building Addition & Alterations: Copiague Middle School
- Building Addition & Alterations: Great Neck Road Elementary School
- Alterations: Great Neck Road Elementary School Library
- Building Addition and Alterations: Walter G. O'Connell Copiague High School
- Districtwide Masonry Restoration, Sidewalk, Fencing & Site Improvements, and Drainage
- Districtwide Window, Lighting, Ceiling, and Flooring Replacement
- Districtwide Utility Upgrades
- Districtwide Security System, Doors, and Hardware Upgrades
- Installation of solar panels at all district schools



Proposed
2023-2024
Revenue Budget



	2022-23	PROPOSED	\$	%	% of	% of
	REVENUE BUDGET	2023-24	CHANGE	CHANGE	TOTAL	TOTAL
		REVENUE BUDGET			2022-23	2023-24
					BUDGET	BUDGET
STATE AID:						
Foundation Aid	58,923,083	70,561,901	11,638,818			
Public Excess Cost Aid	5,887,802	6,683,484	795,682			
Private Excess Cost Aid	613,950	651,788	37,838			
Hardware & Technology Aid	81,741	79,527	(2,214)			
Software, Library, Textbook	412,245	407,906	(4,339)			
BOCES Services Aid	2,968,470	3,108,805	140,335			
Transportation Aid	9,821,141	10,538,451	717,310			
High Tax Aid	1,710,034	1,710,034	0			
Building Aid	3,528,970	2,924,994	(603,976)			
Universal Pre-Kindergarten	1,317,682	2,533,851	1,216,169			
State Aid Subtotal	85,265,118	99,200,741	13,935,623			
LESS: Universal Pre-K (Federal Grant)	(1,317,682)	(2,533,851)	(1,216,169)			
TOTAL STATE AID	83,947,436	96,666,890	12,719,454	15.15%	51.68%	56.86%
PROPERTY TAX LEVY	65,969,331	67,569,520	1,600,189	2.43%	40.61%	39.74%
OTHER REVENUE	2,514,703	2,441,713	(72,990)	-2.90%	1.55%	1.44%
APPROPRIATED FUND BALANCE & RESERVES						
Unassigned/Undesignated	10,000,000		(10,000,000)			
Retirement Contribution Reserve - ERS		800,000	800,000			
Retirement Contribution Reserve - TRS		2,200,000	2,200,000			
Employee Benefits Accrued Liability Reserve		344,947	344,947			
TOTAL APPROPRIATED FUND BALANCE & RESERVES	10,000,000	3,344,947	(6,655,053)	100.00%	6.16%	1.97%
TOTAL PROPOSED 2023-2024 REVENUE BUDGET	162,431,470	170,023,070	7,591,600	4.67%	100.00%	100.00%
=						
TOTAL PROPOSED 2023-2024 EXPENDITURE BUDGET	162,431,470	170,023,070				

Three Part
Budget

As required by NYS Department of Education, a school budget must be presented in three components; Administration, Capital, and Program. It must be in plain language and shown in comparison to the prior year.

COPIAGUE UFSD COMPONENT BUDGET SUMMARY

<u>COMPONENT</u>	<u>2023 - 24 PROPOSED BUDGET</u>	<u>2022 - 23 APPROVED BUDGET</u>	<u>Amount Change</u>	<u>Percent Change</u>
ADMINISTRATIVE	13,111,416	15,274,877	(2,163,461)	-14.16%
CAPITAL	25,708,875	24,011,234	1,697,641	7.07%
PROGRAM	131,202,779	123,145,359	8,057,420	6.54%
TOTAL BUDGET	170,023,070	162,431,470	7,591,600	4.67%

Budget to Budget Comparison

	<u>2023-24</u>	<u>2022-23</u>
Amount Change	7,591,600	20,458,531
Percentage Change	4.67%	14.41%

ADMINISTRATIVE COMPONENT

Account Code	Description	2023 - 24		Amount Change	Percent Change
		Proposed Budget	2022 - 23 Budget		
A 1010.4000-91	BOARD OF EDUCATION PURCHASED SERVICES	30,000	21,000		
A 1010.5000-91	BOARD OF EDUCATION SUPPLIES	800	400		
A 1010 Total	BOARD OF EDUCATION	30,800	21,400	9,400	43.93%
A 1040.4000-91	DISTRICT CLERK PURCHASED SERVICES	2,500	2,000		
A 1040.5000-91	DISTRICT CLERK SUPPLIES	1,000	600		
A 1040 Total	DISTRICT CLERK	3,500	2,600	900	34.62%
A 1060.4000-91	DISTRICT VOTE PURCHASED SERVICES	14,000	12,000		
A 1060.5000-91	DISTRICT VOTE SUPPLIES	600	250		
A 1060 Total	DISTRICT MEETING	14,600	12,250	2,350	19.18%
A 1240.1500-85	SUPERINTENDENT OFFICE SALARIES PROFESSIONAL	314,167	306,602		
A 1240.1600-85	SUPERINTENDENT OFFICE SALARIES NON-INSTRUCTIONAL	91,632	85,969		
A 1240.1690-90	SUPERINTENDENT OFFICE SALARIES COMP/OVERTIME	15,000	15,000		
A 1240.4000-90	SUPERINTENDENT OFFICE PURCHASED SERVICES	18,000	13,000		
A 1240.5000-90	SUPERINTENDENT OFFICE SUPPLIES	3,600	3,000		
A 1240 Total	SUPERINTENDENT	442,399	423,571	18,828	4.45%
A 1310.1500-85	BUSINESS OFFICE SALARIES PROFESSIONAL	141,837	138,385		
A 1310.1600-85	BUSINESS OFFICE SALARIES NONINSTRUCTIONAL	504,249	617,825		
A 1310.1690-89	BUSINESS OFFICE SALARIES COMP/OVERTIME	15,000	15,000		
A 1310.2000-89	BUSINESS OFFICE EQUIPMENT	5,000	5,000		
A 1310.4000-89	BUSINESS OFFICE PURCHASED SERVICES	11,891	57,280		
A 1310.4900-89	BUSINESS OFFICE BOCES SERVICES	68,515	65,000		
A 1310.5000-89	BUSINESS OFFICE SUPPLIES	5,500	5,500		
A 1310 Total	BUSINESS ADMINISTRATION	751,992	903,990	-151,998	-16.81%
A 1320.4000-89	AUDITING PURCHASED SERVICES	130,620	137,600		
A 1320 Total	AUDITING	130,620	137,600	-6,980	-5.07%
A 1325.1600-85	TREASURER SALARIES	129,989	126,819		
A 1325 Total	TREASURER	129,989	126,819	3,170	2.50%
A 1345.4900-89	PURCHASING BOCES SERVICES	11,500	10,300		
A 1345 Total	PURCHASING	11,500	10,300	1,200	11.65%

ADMINISTRATIVE COMPONENT

Account Code	Description	2023 - 24 Proposed Budget	2022 - 23 Budget	Amount Change	Percent Change
A 1420.4000-89	LEGAL PURCHASED SERVICES- ADMINISTRATIVE	43,750	52,500		
A 1420 Total	LEGAL - ADMINISTRATIVE	43,750	52,500	-8,750	-16.67%
A 1430.1500-85	PERSONNEL SALARIES PROFESSIONAL	260,022	251,974		
A 1430.1600-85	PERSONNEL SALARIES NONINSTRUCTIONAL	243,470	240,402		
A 1430.1690-89	PERSONNEL SUB RECEPTIONIST/CLERICAL OVERTIME	10,000	10,000		
A 1430.4000-89	PERSONNEL PURCHASED SERVICES	25,000	19,500		
A 1430.4900-89	PERSONNEL BOCES SERVICES	91,000	91,000		
A 1430.5000-89	PERSONNEL SUPPLIES	4,500	4,000		
A 1430 Total	PERSONNEL	633,992	616,876	17,116	2.77%
A 1480.4000-89	PUBLIC RELATIONS PURCHASED SERVICES	10,000	10,000		
A 1480.4900-89	PUBLIC RELATIONS BOCES SERVICES	93,000	93,000		
A 1480 Total	PUBLIC INFORMATION SERVICES	103,000	103,000	0	0.00%
A 1622.1570-85	SECURITY SALARIES -DIRECTOR OF STRATEGIC PLANNING/SAFETY	included fully in Capital component beginning in 2023- 2024	175,966		
A 1622.1660-85	SECURITY SALARIES		1,060,000		
A 1622.1663-92	SECURITY SALARIES SUMMER COVERAGE		120,000		
A 1622.1669-92	SECURITY SALARIES PER DIEM COVERAGE		80,000		
A 1622.1690-92	SECURITY SALARIES OVERTIME		210,000		
A 1622.1691-92	SECURITY SALARIES- EXTRA EARNINGS PART-TIME STAFF		175,000		
A 1622.1693-92	SUMMER SECURITY SALARIES OVERTIME		5,000		
A 1622.2000-92	SECURITY EQUIPMENT		50,000		
A 1622.4000-92	SECURITY PURCHASED SERVICES		25,000		
A 1622.5000-92	SECURITY SUPPLIES		25,000		
A 1622 Total	SECURITY OF PLANT		0	1,925,966	-1,925,966
A 1670.1600-85	CENTRAL PRINTING SALARIES	69,000	65,856		
A 1670.4000-89	CENTRAL PRINTING PURCHASED SERVICES	180,000	180,000		
A 1670.5000-89	CENTRAL PRINTING SUPPLIES	5,000	5,000		
A 1670 Total	CENTRAL PRINTING & MAILING	254,000	250,856	3,144	1.25%

ADMINISTRATIVE COMPONENT

Account Code	Description	2023 - 24	2022 - 23 Budget	Amount Change	Percent Change
		Proposed Budget			
A 1680.4000-82	CENTRAL DATA PROCESSING PURCHASED SERVICES				
A 1680.4000-87	TESTING SCANNING & SCORING- PURCHASED SERVICES	50,000	50,000		
A 1680.4900-82	CENTRAL DATA PROCESSING BOCES SERVICES	555,107	490,410		
A 1680.4900-87	TEST REPORTING & SCORING-BOCES SERVICES	50,000	50,000		
A 1680 Total	CENTRAL DATA PROCESSING	655,107	590,410	64,697	10.96%
A 1910.4000-89	INSURANCE PROPERTY & CASUALTY	646,578	600,070		
A 1910 Total	DISTRICT INSURANCE	646,578	600,070	46,508	7.75%
A 1920.4080-89	SCHOOL ASSOCIATION DUES & JUDGEMENT/CLAIMS	36,500	34,000		
A 1920 Total	SCHOOL ASSOCIATION DUES & JUDGEMENT/CLAIMS	36,500	34,000	2,500	7.35%
A 1981.4900-89	BOCES ADMINISTRATIVE CHARGES	292,141	286,735		
A 1981 Total	BOCES ADMINISTRATIVE CHARGES	292,141	286,735	5,406	1.89%
A 1983.4900-89	BOCES CAPITAL CHARGES	211,387	180,115		
A 1983 Total	BOCES CAPITAL EXPENSES	211,387	180,115	31,272	17.36%
A 2010.1500-85	CURRICULUM DEVELOPMENT SALARIES PROFESSIONAL	257,622	457,861		
A 2010.1600-85	CURRICULUM DEVELOPMENT SALARIES NONINSTRUCTIONAL	173,512	226,329		
A 2010.1690-87	CURRICULUM DEVELOPMENT SALARIES SUBS/COMP/OVERTIME	2,500	2,500		
A 2010.4900-87	CURRICULUM DEVELOPMENT BOCES SERVICES	6,000	6,000		
A 2010.5000-87	CURRICULUM DEVELOPMENT SUPPLIES	2,500	2,000		
A 2010 Total	CURRICULUM DEVELOPMENT/SUPERVISION	442,134	694,690	-252,556	-36.36%
A 2020.1500-01	SCHOOL OFFICE SALARIES PROFESSIONAL DGW	191,961	281,813		
A 2020.1500-02	SCHOOL OFFICE SALARIES PROFESSIONAL GNR	330,682	319,221		
A 2020.1500-03	SCHOOL OFFICE SALARIES PROFESSIONAL DGE	337,599	323,501		
A 2020.1500-04	SCHOOL OFFICE SALARIES PROFESSIONAL SEW	209,480	320,678		
A 2020.1500-05	SCHOOL OFFICE SALARIES PROFESSIONAL MS	715,782	736,287		
A 2020.1500-06	SCHOOL OFFICE SALARIES PROFESSIONAL HS	899,627	866,424		
A 2020.1500-85	SCHOOL OFFICE SALARIES PROFESSIONAL				
A 2020.1600-01	SCHOOL OFFICE SALARIES NON-INSTRUCTIONAL DGW	49,890	47,441		
A 2020.1600-02	SCHOOL OFFICE SALARIES NON-INSTRUCTIONAL GNR	87,509	110,691		
A 2020.1600-03	SCHOOL OFFICE SALARIES NON-INSTRUCTIONAL DGE	90,625	51,088		
A 2020.1600-04	SCHOOL OFFICE SALARIES NON-INSTRUCTIONAL SEW	136,016	132,589		
A 2020.1600-05	SCHOOL OFFICE SALARIES NON-INSTRUCTIONAL MS	223,983	246,634		

ADMINISTRATIVE COMPONENT

Account Code	Description	2023 - 24 Proposed Budget	2022 - 23 Budget	Amount Change	Percent Change
A 2020.1600-06	SCHOOL OFFICE SALARIES NON-INSTRUCTIONAL HS	283,842	309,346		
A 2020.1600-85	SCHOOL OFFICE SALARIES NONINSTRUCTIONAL				
A 2020.1610-85	SCHOOL OFFICE SALARIES HOURLY	305,226	320,000		
A 2020.1690-85	SCHOOL OFFICE SALARIES COMP/OVERTIME/SUBSTITUTES	25,000	50,000		
A 2020.4000-04	SCHOOL OFFICE PURCHASED SERVICES	500	500		
A 2020.5000-01	SCHOOL OFFICE SUPPLIES	400			
A 2020.5000-03	SCHOOL OFFICE SUPPLIES	400	400		
A 2020.5000-04	SCHOOL OFFICE SUPPLIES	500	500		
A 2020.5000-05	SCHOOL OFFICE SUPPLIES	3,000			
A 2020 Total	SUPERVISION - REGULAR SCHOOL	3,892,022	4,117,113	-225,091	-5.47%
A 2040.1500-85	STUDENT SERVICES SALARIES PROFESSIONAL	134,977	131,790		
A 2040.1690-84	STAFF COMP/OVERTIME/SUBSTITUTES	1,000	1,000		
A 2040.5000-84	STUDENT SERVICES SUPPLIES	4,000	3,500		
A 2040 Total	SUPERVISION - SPECIAL SCHOOLS	139,977	136,290	3,687	2.71%
A 2060.1500-87	PLANNING & EVALUATION SALARIES - CURRIC WRITING	15,000	15,000		
A 2060.1501-87	PLANNING & EVALUATION SALARIES MENTOR STIPENDS	30,000	18,000		
A 2060.1502-87	PLANNING & EVALUATION SALARIES - MENTOR COORDINATOR	6,500	6,500		
A 2060.4900-82	PLANNING & EVALUATION BOCES SERVICES - TECHNOLOGY	16,000	15,399		
A 2060.4900-89	PLANNING & EVALUATION BOCES SERVICES - BUSINESS OFFICE	30,000	30,000		
A 2060 Total	RESEARCH PLANNING & EVALUATION	97,500	84,899	12,601	14.84%
A 2070.1500-84	STAFF DEVELOPMENT SALARIES PROFESSIONAL	2,000	2,000		
A 2070.1500-85	STAFF DEVELOPMENT SALARIES PROFESSIONAL	442,116	423,687		
A 2070.4000-01	STAFF DEVELOPMENT PURCHASED SERVICES DGW	400	1,000		
A 2070.4000-02	STAFF DEVELOPMENT PURCHASED SERVICES GNR	2,000	2,000		
A 2070.4000-03	STAFF DEVELOPMENT PURCHASED SERVICES DGE	1,000	1,000		
A 2070.4000-04	STAFF DEVELOPMENT PURCHASED SERVICES SEW				
A 2070.4000-05	STAFF DEVELOPMENT PURCHASED SERVICES MS	10,000	5,000		
A 2070.4000-06	STAFF DEVELOPMENT PURCHASED SERVICES HS	3,000	9,000		
A 2070.4000-84	STAFF DEVELOPMENT PURCHASED SERVICES STUDENT SERVICES	3,000	3,000		
A 2070.4000-87	STAFF DEVELOPMENT PURCHASED SERVICES CURRICULUM	20,000	20,000		

ADMINISTRATIVE COMPONENT

Account Code	Description	2023 - 24 Proposed Budget	2022 - 23 Budget	Amount Change	Percent Change
A 2070.4000-93	STAFF DEVELOPMENT FINE ARTS	2,500			
A 2070.5000-01	STAFF DEVELOPMENT SUPPLIES DGW		300		
A 2070.5000-02	STAFF DEVELOPMENT SUPPLIES GNR	400	400		
A 2070.5000-87	STAFF DEVELOPMENT SUPPLIES CURRICULUM	2,500	2,500		
A 2070 Total	IN-SERVICE TRAINING - INSTRUCTION	488,916	469,887	19,029	4.05%
A 9010.8000-89	STATE RETIREMENT SYSTEM - ADMINISTRATIVE	389,938	372,000		
A 9010 Total	EMPLOYEE RETIREMENT SYSTEM - ADMINISTRATIVE	389,938	372,000	17,938	4.82%
A 9020.8000-89	TEACHERS' RETIREMENT SYSTEM - ADMINISTRATIVE	578,812	480,000		
A 9020 Total	TEACHERS' RETIREMENT SYSTEM - ADMINISTRATIVE	578,812	480,000	98,812	20.59%
A 9030.8000-89	SOCIAL SECURITY - ADMINISTRATIVE	623,662	742,000		
A 9030 Total	SOCIAL SECURITY - ADMINISTRATIVE	623,662	742,000	-118,338	-15.95%
A 9040.8000-89	WORKERS' COMPENSATION - ADMINISTRATIVE	48,000	66,000		
A 9040 Total	WORKERS' COMPENSATION - ADMINISTRATIVE	48,000	66,000	-18,000	-27.27%
A 9045.8000-89	LIFE INSURANCE - ADMINISTRATIVE	15,000	15,390		
A 9045 Total	LIFE INSURANCE - ADMINISTRATIVE	15,000	15,390	-390	-2.53%
A 9050.8000-89	UNEMPLOYMENT INSURANCE -ADMINISTRATIVE	5,000	5,000		
A 9050 Total	UNEMPLOYMENT INSURANCE - ADMINISTRATIVE	5,000	5,000	0	0.00%
A 9055.8000-89	DISABILITY INSURANCE- ADMINISTRATIVE	12,600	11,050		
A 9055 Total	DISABILITY INSURANCE-ADMINISTRATIVE	12,600	11,050	1,550	14.03%
A 9060.8000-89	HEALTH INSURANCE -ADMINISTRATIVE	1,920,000	1,761,500		
A 9060 Total	HEALTH INSURANCE -ADMINISTRATIVE	1,920,000	1,761,500	158,500	9.00%
A 9065.8000-89	DENTAL INSURANCE - ADMINISTRATIVE	66,000	40,000		
A 9065 Total	DENTAL INSURANCE - ADMINISTRATIVE	66,000	40,000	26,000	65.00%
TOTAL ADMINISTRATIVE COMPONENT		13,111,416	15,274,877	-2,163,461	-14.16%

CAPITAL COMPONENT

Account Code	Description	2023 - 24 Proposed Budget	2022 - 23 Budget	Amount Change	Percent Change
A 1620.1600-85	OPERATION SALARIES - CLERICAL SUPPORT	82,167	76,970		
A 1620.1620-85	OPERATION SALARIES CUSTODIANS	2,303,335	2,037,298		
A 1620.1630-85	OPERATION SALARIES PART-TIME CUSTODIANS	290,164	286,828		
A 1620.1670-85	OPERATION SALARIES FACILITIES DIRECTOR	170,396	165,729		
A 1620.1680-81	OPERATION SALARIES CUSTODIAL SUBSTITUTES	80,000	70,000		
A 1620.1690-81	OPERATION OVERTIME HEAD/CHIEF CUSTODIAN	100,000	100,000		
A 1620.1691-81	OPERATION SALARIES - CLERICAL OVERTIME/SUBSTITUTES	5,000	4,000		
A 1620.1693-81	OPERATION OVERTIME--BUILDING MONITORING/SECURITY CHECK	75,000	70,000		
A 1620.1694-81	OPERATION OVERTIME CUSTODIAL - ACTIVITIES COVERAGE	85,000	70,000		
A 1620.1697-81	OPERATION OVERTIME MAINTENANCE				
A 1620.1698-81	OPERATION OVERTIME CUSTODIAL	80,000	50,000		
A 1620.1699-81	OPERATION OVERTIME GROUNDS				
A 1620.2000-81	OPERATION EQUIPMENT	70,000	40,000		
A 1620.4000-81	OPERATION PURCHASED SERVICES - CUSTODIAL	39,200	15,700		
A 1620.4009-81	CAPITAL PROJECT REPAIR RESERVE				
A 1620.4010-81	OPERATION CONTRACTUAL - HEAT	600,000	600,000		
A 1620.4020-81	OPERATION CONTRACTUAL - GAS	117,000	45,000		
A 1620.4030-81	OPERATION CONTRACTUAL - ELECTRICITY	830,000	755,000		
A 1620.4040-81	OPERATION CONTRACTUAL - TELEPHONE	15,000	15,000		
A 1620.4050-81	OPERATION CONTRACTUAL - WATER	13,500	12,500		
A 1620.4060-81	OPERATION CONTRACTUAL - VEHICLE FUEL	25,000	18,000		
A 1620.4200-81	OPERATION CONTRACTUAL - CUSTODIAL	7,500	7,000		
A 1620.4205-81	OPERATION CONTRACTUAL - MS				
A 1620.4206-81	OPERATION CONTRACTUAL - HS				
A 1620.4900-81	OPERATION BOCES SERVICES	50,000	40,000		
A 1620.5000-81	OPERATION SUPPLIES - CUSTODIAL	198,300	234,500		
A 1620.5009-81	OPERATION SUPPLIES DISTRICTWIDE				
A 1620 Total	OPERATION OF PLANT	5,236,562	4,713,525	523,037	11.10%

CAPITAL COMPONENT

Account Code	Description	2023 - 24 Proposed Budget	2022 - 23 Budget	Amount Change	Percent Change
A 1621.1620-85	MAINTENANCE SALARIES - FULL-TIME	365,289	514,537		
A 1621.1630-85	MAINTENANCE SALARIES - PART-TIME	28,000	43,142		
A 1621.1671-85	MAINTENANCE SALARIES - SCHOOL MAINTENANCE CREW LEADER	85,486	82,060		
A 1621.1697-81	MAINTENANCE SALARIES - OVERTIME	100,000	95,000		
A 1621.1699-81	MAINTENANCE OVERTIME GROUNDS	45,000	57,000		
A 1621.2000-81	MAINTENANCE EQUIPMENT	50,000	60,000		
A 1621.4000-81	MAINTENANCE - PURCHASED SERVICES	500,000	500,400		
A 1621.4000-92	SECURITY PURCHASED SERVICES				
A 1621.4200-81	MAINTENANCE - CONTRACTUAL	225,000	205,700		
A 1621.5000-81	MAINTENANCE SUPPLIES	275,000	209,000		
A 1621 Total	MAINTENANCE OF PLANT	1,673,775	1,766,839	-93,064	-5.27%
A 1622.1570-85	SECURITY SALARIES -DIRECTOR OF STRATEGIC PLANNING/SAFETY	180,196	previously included in Administrative Component		
A 1622.1660-85	SECURITY SALARIES	1,225,184			
A 1622.1663-92	SECURITY SALARIES SUMMER COVERAGE	120,000			
A 1622.1669-92	SECURITY SALARIES PER DIEM COVERAGE	80,000			
A 1622.1690-92	SECURITY SALARIES OVERTIME	225,000			
A 1622.1691-92	SECURITY SALARIES- EXTRA EARNINGS PART-TIME STAFF	175,000			
A 1622.1693-92	SUMMER SECURITY SALARIES OVERTIME	5,000			
A 1622.2000-92	SECURITY EQUIPMENT	30,000			
A 1622.4000-92	SECURITY PURCHASED SERVICES	40,000			
A 1622.5000-92	SECURITY SUPPLIES	25,000			
A 1622 Total	SECURITY OF PLANT	2,105,380		0	2,105,380
A 1930.4000-89	JUDGEMENTS AND CLAIMS	0	2,500		
A 1930 Total	JUDGEMENTS AND CLAIMS	0	2,500	-2,500	-100.00%
A 9010.8000-89	STATE RETIREMENT SYSTEM	656,847	552,000		
A 9010 Total	EMPLOYEE RETIREMENT SYSTEM - CAPITAL	656,847	552,000	104,847	18.99%

CAPITAL COMPONENT

Account Code	Description	2023 - 24 Proposed Budget	2022 - 23 Budget	Amount Change	Percent Change
A 9020.8000-89	TEACHERS' RETIREMENT SYSTEM - CAPITAL	18,761			
A 9020 Total	TEACHERS' RETIREMENT SYSTEM - CAPITAL	18,761	0		
A 9030.8000-89	SOCIAL SECURITY - CAPITAL	424,500	318,000		
A 9030 Total	SOCIAL SECURITY - CAPITAL	424,500	318,000	106,500	33.49%
A 9040.8000-89	WORKERS' COMPENSATION - CAPITAL	276,000	242,000		
A 9040 Total	WORKERS' COMPENSATION - CAPITAL	276,000	242,000	34,000	14.05%
A 9045.8000-89	LIFE INSURANCE - CAPITAL	3,600	3,420		
A 9045 Total	LIFE INSURANCE - CAPITAL	3,600	3,420	180	5.26%
A 9050.8000-89	UNEMPLOYMENT INSURANCE - CAPITAL	5,000	5,000		
A 9050 Total	UNEMPLOYMENT INSURANCE - CAPITAL	5,000	5,000	0	0.00%
A 9055.8000-89	DISABILITY INSURANCE - CAPITAL	2,700	2,550		
A 9055 Total	DISABILITY INSURANCE - CAPITAL	2,700	2,550	150	5.88%
A 9060.8000-89	HEALTH INSURANCE - CAPITAL	1,280,000	1,084,000		
A 9060 Total	HEALTH INSURANCE - CAPITAL	1,280,000	1,084,000	196,000	18.08%
A 9065.8000-89	DENTAL INSURANCE - CAPITAL	44,000	35,000		
A 9065 Total	DENTAL INSURANCE - CAPITAL	44,000	35,000	9,000	25.71%
A 9710.6000-89	SERIAL BONDS- COPIAGUE LIBRARY/PRINCIPAL	125,000	120,000		
A 9710.7000-89	SERIAL BONDS-COPIAGUE LIBRARY INTEREST	12,700	17,450		
A 9710 Total	DEBT SERVICE - SERIAL BONDS	137,700	137,450	250	0.18%
A 9711.6000-89	SERIAL BONDS-SCHOOL CONSTRUCTION PRINCIPAL	2,225,000	2,815,000		
A 9711.7000-89	SERIAL BONDS-SCHOOL CONSTRUCTION INTEREST	1,194,050	1,313,950		
A 9711 Total	SERIAL BOND	3,419,050	4,128,950	-709,900	-17.19%
A 9760.7000-89	TAX ANTICIPATION NOTE INTEREST	425,000	375,000		
A 9760 Total	TAX ANTICIPATION NOTE INTEREST	425,000	375,000	50,000	13.33%
A 9950.9000-89	INTERFUND TRANSFER TO CAPITAL PROJECT FUND	10,000,000	10,645,000		
A 9950 Total	TRANSFER TO CAPITAL FUND	10,000,000	10,645,000	-645,000	-6.06%
	TOTAL CAPITAL COMPONENT	25,708,875	24,011,234	1,697,641	7.07%

PROGRAM COMPONENT

Account Code	Description	2023 - 2024 Budget	2022 - 2023 Budget	Amount Change	Percent Change
A 1420.4000-89	LEGAL PURCHASED SERVICES- PROGRAM	131,250	97,500		
A 1420 Total	LEGAL PURCHASED SERVICES- PROGRAM	131,250	97,500	33,750	34.62%
A 2110.1200-01	INSTRUCTIONAL SALARIES K-3 DGW	1,902,237	1,894,734		
A 2110.1200-02	INSTRUCTIONAL SALARIES K-3 GNR	1,916,354	1,927,455		
A 2110.1200-03	INSTRUCTIONAL SALARIES K-3 DGE	1,997,170	2,185,800		
A 2110.1200-04	INSTRUCTIONAL SALARIES K-3 SEW	2,884,302	2,557,336		
A 2110.1200-85	INSTRUCTIONAL SALARIES GRADES K-3	69,763	201,129		
A 2110.1250-01	INSTRUCTIONAL SALARIES 4-5 DGW	456,225	538,269		
A 2110.1250-02	INSTRUCTIONAL SALARIES 4-5 GNR	608,745	581,892		
A 2110.1250-03	INSTRUCTIONAL SALARIES 4-5 DGE	331,909	316,069		
A 2110.1250-04	INSTRUCTIONAL SALARIES 4-5 SEW	589,616	559,254		
A 2110.1250-05	INSTRUCTIONAL SALARIES Grade 6 MS	2,102,456	2,073,249		
A 2110.1250-85	INSTRUCTIONAL SALARIES GRADES 4-6				
A 2110.1300-05	INSTRUCTIONAL SALARIES 7-8 MS	6,739,321	6,240,003		
A 2110.1300-85	REGULAR SCHOOL SALARIES SECONDARY	209,289			
A 2110.1301-06	INSTRUCTIONAL SALARIES 9-12 HS	9,918,911	9,830,218		
A 2110.1301-06-5890	INSTRUCTIONAL SALARIES 9-12 HS - ESSER				
A 2110.1400-01	PER DIEM SUBSTITUTES - DGW	165,000	179,000		
A 2110.1400-02	PER DIEM SUBSTITUTES - GNR	166,000	103,000		
A 2110.1400-03	PER DIEM SUBSTITUTES - DGE	182,000	139,000		
A 2110.1400-04	PER DIEM SUBSTITUTES - SEW	179,000	147,000		
A 2110.1400-05	PER DIEM SUBSTITUTES - MS	129,000	153,000		
A 2110.1400-06	PER DIEM SUBSTITUTES - HS	230,000	273,000		
A 2110.1400-85	REGULAR SCHOOL SALARIES TEACH. SUBSTITUTES	93,835	50,000		
A 2110.1440-01	TEACHER ASSISTANT SALARIES DGW	70,873	72,076		
A 2110.1440-02	TEACHER ASSISTANT SALARIES GNR	50,345	106,959		
A 2110.1440-03	TEACHER ASSISTANT SALARIES DGE	19,502	19,259		
A 2110.1440-04	TEACHER ASSISTANT SALARIES SEW	16,779	70,211		
A 2110.1440-05	TEACHER ASSISTANT SALARIES MS		48,008		
A 2110.1440-06	TEACHER ASSISTANT SALARIES HS		17,712		

PROGRAM COMPONENT

Account Code	Description	2023 - 2024 Budget	2022 - 2023 Budget	Amount Change	Percent Change
A 2110.1440-85	REGULAR SCHOOL SALARIES T. ASSISTANTS HOURLY	15,000	35,000		
A 2110.1442-01	REGULAR SCHOOL SALARIES T. ASSISTANTS -FT - DGW	44,168	132,504		
A 2110.1442-02	REGULAR SCHOOL SALARIES T. ASSISTANTS FT - GNR	136,503	265,008		
A 2110.1442-03	REGULAR SCHOOL SALARIES T. ASSISTANTS FT - DGE	0	88,336		
A 2110.1442-04	REGULAR SCHOOL SALARIES T. ASSISTANTS FT - SEW	45,501	132,504		
A 2110.1442-05	REGULAR SCHOOL SALARIES T. ASSISTANTS FT - MS	0	88,336		
A 2110.1442-06	REGULAR SCHOOL SALARIES T. ASSISTANTS FT - HS	0	88,336		
A 2110.1500-84	SITE BASED HOME INSTRUCTION	77,000	75,000		
A 2110.1500-85	REGULAR SCHOOL SALARIES COORDINATORS	188,342	182,296		
A 2110.1505-87	EXTENDED DAY SALARIES MS	20,000	20,000		
A 2110.1506-87	EXTENDED DAY SALARIES HS	15,000	15,000		
A 2110.1507-87	TRANSLATOR SALARIES - INSTRUCTIONAL	5,000	5,000		
A 2110.1508-87	EXTENDED DAY SALARIES MS COORDINATOR	7,000	7,000		
A 2110.1510-05	REGULAR SCHOOL SALARIES- PERIOD COVERAGE- MS	102,000	70,000		
A 2110.1510-06	REGULAR SCHOOL SALARIES- PERIOD COVERAGE- HS	68,000	30,000		
A 2110.1510-85	REGULAR SCHOOL SALARIES DEGREE CHG., EXTRA PAY	1,789,500	1,600,000		
A 2110.1600-85	SALARIES - NON-INSTRUCTIONAL	75,605			
A 2110.1607-87	TRANSLATOR SALARIES - NON INSTRUCTIONAL	2,000	2,000		
A 2110.1690-84	SITE BASED HOME INSTRUCTION-CLERICAL SUPPORT	5,000	5,000		
A 2110.1690-85	REGULAR SCHOOL SALARIES AIDES & MONITORS CAFÉ	440,928	366,528		
A 2110.2000-01	REGULAR SCHOOL EQUIPMENT DGW	budgeted in 2110.2000.89	6,645		
A 2110.2000-02	REGULAR SCHOOL EQUIPMENT GNR		6,690		
A 2110.2000-04	REGULAR SCHOOL EQUIPMENT DGE		6,800		
A 2110.2000-05	REGULAR SCHOOL EQUIPMENT MS		16,065		
A 2110.2000-06	REGULAR SCHOOL EQUIPMENT HS		18,000		
A 2110.2000-89	REGULAR SCHOOL EQUIPMENT	35,000			
A 2110.2000-93	FINE ARTS EQUIPMENT	25,000	62,000		
A 2110.4000-01	REGULAR SCHOOL PURCHASED SERVICES DGW	450	450		
A 2110.4000-02	REGULAR SCHOOL PURCHASED SERVICES GNR	450	450		
A 2110.4000-03	REGULAR SCHOOL PURCHASED SERVICES DGE	1,500	2,000		

PROGRAM COMPONENT

Account Code	Description	2023 - 2024 Budget	2022 - 2023 Budget	Amount Change	Percent Change	
A 2110.4000-04	REGULAR SCHOOL PURCHASED SERVICES SEW	2,000	6,460			
A 2110.4000-05	REGULAR SCHOOL PURCHASED SERVICES MS	3,000	4,000			
A 2110.4000-06	REGULAR SCHOOL PURCHASED SERVICES HS	19,620	58,900			
A 2110.4000-84	REGULAR SCHOOL PURCHASED SERVICES -PPS	500,000	400,000			
A 2110.4000-87	REGULAR SCHOOL PURCHASED SERVICES CURRICULUM	7,500	2,000			
A 2110.4000-93	FINE ARTS PURCHASED SERVICES	128,000	118,500			
A 2110.4001-01	MOVING UP PURCHASED SERVICES - DGW	250	previously included in A2110.4000			
A 2110.4001-02	MOVING UP PURCHASED SERVICES - GNR	250				
A 2110.4001-03	MOVING UP PURCHASED SERVICES - DGE	250				
A 2110.4001-04	MOVING UP PURCHASED SERVICES - SEW	500				
A 2110.4001-05	MOVING UP PURCHASED SERVICES - MS	8,000				
A 2110.4001-06	HS GRADUATION - PURCHASED SERVICES	36,000				
A 2110.4100-01	FIELD TRIP FEES - DGW	6,735				
A 2110.4100-02	FIELD TRIP FEES - GNR	6,600				
A 2110.4100-03	FIELD TRIP FEES - DGE	7,545				
A 2110.4100-04	FIELD TRIP FEES - SEW	9,750				
A 2110.4100-05	FIELD TRIP FEES - MS	15,915				
A 2110.4100-06	FIELD TRIP FEES - HS	23,790				
A 2110.4710-84	TUITION OUT OF DISTRICT PUBLIC SCHOOLS	45,000		45,000		
A 2110.4720-84	TUITION OUT OF DISTRICT PRIVATE SCHOOLS	40,000				
A 2110.4730-84	TUITION CHARTER SCHOOLS	185,040	123,862			
A 2110.4800-01	REGULAR SCHOOL TEXTBOOKS DGW	26,154	28,251			
A 2110.4800-02	REGULAR SCHOOL TEXTBOOKS GNR	25,630	25,980			
A 2110.4800-03	REGULAR SCHOOL TEXTBOOKS DGE	29,300	28,251			
A 2110.4800-04	REGULAR SCHOOL TEXTBOOKS SEW	37,863	42,173			
A 2110.4800-05	REGULAR SCHOOL TEXTBOOKS MS	61,803	62,386			
A 2110.4800-06	REGULAR SCHOOL TEXTBOOKS HS	92,385	88,773			
A 2110.4800-87	REGULAR SCHOOL TEXTBOOKS CURRICULUM	10,000	10,000			
A 2110.4800-93	FINE ARTS TEXTBOOKS	7,500	7,000			
A 2110.4900-82	REGULAR SCHOOL BOCES SERVICES	76,614	37,724			

PROGRAM COMPONENT

Account Code	Description	2023 - 2024 Budget	2022 - 2023 Budget	Amount Change	Percent Change
A 2110.4900-84	REGULAR SCHOOL BOCES SERVICES PPS	775,000	775,000		
A 2110.4900-87	REGULAR SCHOOL BOCES SERVICES CURRICULUM	65,000	60,000		
A 2110.5000-01	REGULAR SCHOOL SUPPLIES DGW	21,925	23,674		
A 2110.5000-02	REGULAR SCHOOL SUPPLIES GNR	23,100	26,999		
A 2110.5000-03	REGULAR SCHOOL SUPPLIES DGE	24,024	33,176		
A 2110.5000-04	REGULAR SCHOOL SUPPLIES SEW	38,000	49,300		
A 2110.5000-05	REGULAR SCHOOL SUPPLIES MS	72,100	92,450		
A 2110.5000-06	REGULAR SCHOOL SUPPLIES HS	105,480	113,560		
A 2110.5000-84	REGULAR SCHOOL SUPPORT SITE BASED HOME INST	2,000	2,000		
A 2110.5000-87	REGULAR SCHOOL SUPPLIES CURRICULUM	12,000	10,000		
A 2110.5000-93	FINE ARTS SUPPLIES	110,500	100,050		
A 2110.5001-01	MOVING UP SUPPLIES DGW	2,000			
A 2110.5001-02	MOVING UP SUPPLIES GNR	2,000			
A 2110.5001-03	MOVING UP SUPPLIES DGE	2,000			
A 2110.5001-04	MOVING UP SUPPLIES SEW	3,000			
A 2110.5001-05	MOVING UP SUPPLIES MS	3,000			
A 2110.5001-06	HS GRADUATION - SUPPLIES HS	8,000			
A 2110.5600-01	REGULAR SCHOOL AWARDS DGW	500	500		
A 2110.5600-03	REGULAR SCHOOL AWARDS DGE	500	500		
A 2110.5600-04	REGULAR SCHOOL AWARDS SEW	500	500		
A 2110.5600-05	REGULAR SCHOOL AWARDS MS	1,000	1,000		
A 2110.5600-06	REGULAR SCHOOL AWARDS HS	8,500	8,500		
A 2110 Total	TEACHING - REGULAR SCHOOL	36,820,702	35,997,050	823,652	2.29%
A 2250.1200-84	STUDENTS WITH DISABILITIES SALARIES SUMMER EARNINGS - CSE M	16,000	15,000		
A 2250.1440-01	SWD TEACHER ASSISTANT SALARIES DGW	83,235	176,333		
A 2250.1440-02	SWD TEACHER ASSISTANT SALARIES GNR	17,914	57,181		
A 2250.1440-03	SWD TEACHER ASSISTANT SALARIES DGE	80,844	108,472		
A 2250.1440-04	SWD TEACHER ASSISTANT SALARIES SEW	69,300	70,211		
A 2250.1440-05	SWD TEACHER ASSISTANT SALARIES MS	203,805	200,556		
A 2250.1440-06	SWD TEACHER ASSISTANT SALARIES HS	85,228	69,536		

PROGRAM COMPONENT

Account Code	Description	2023 - 2024 Budget	2022 - 2023 Budget	Amount Change	Percent Change
A 2250.1440-85	SWD SALARIES TEACHER ASSISTANTS HOURLY	105,000	95,000		
A 2250.1442-01	SWD SALARIES - TEACHING ASSISTANTS - FT - DGW	91,002			
A 2250.1442-02	SWD SALARIES - TEACHING ASSISTANTS - FT - GNR	45,501			
A 2250.1500-01	INSTRUCTIONAL SALARIES - SPECIAL EDUCATION DGW	952,935	915,183		
A 2250.1500-02	INSTRUCTIONAL SALARIES - SPECIAL EDUCATION GNR	556,488	589,693		
A 2250.1500-03	INSTRUCTIONAL SALARIES - SPECIAL EDUCATION DGE	628,333	704,779		
A 2250.1500-04	INSTRUCTIONAL SALARIES - SPECIAL EDUCATION SEW	539,596	482,121		
A 2250.1500-05	INSTRUCTIONAL SALARIES - SPECIAL EDUCATION MS	1,402,143	1,442,007		
A 2250.1500-06	INSTRUCTIONAL SALARIES - SPECIAL EDUCATION HS	1,908,750	1,771,073		
A 2250.1500-85	INSTRUCTIONAL SALARIES - SPECIAL EDUCATION	279,052	201,129		
A 2250.1600-85	SWD NONINSTRUCTIONAL SALARIES	269,075	114,565		
A 2250.1690-03	SWD TEACHER AID SALARIES DGE				
A 2250.1690-05	SWD TEACHER AID SALARIES MS	28,493	27,506		
A 2250.1690-06	SWD TEACHER AID SALARIES HS	16,226	27,337		
A 2250.1690-85	SWD SALARIES - TEACHER AIDES	5,000	5,000		
A 2250.2000-84	SWD EQUIPMENT	30,000	30,000		
A 2250.4000-84	SWD PURCHASED SERVICES	1,400,000	1,350,000		
A 2250.4710-84	SWD TUITION - PUBLIC SCHOOLS	500,000	700,000		
A 2250.4720-84	SWD TUITION - PRIVATE SCHOOLS	1,675,000	1,642,300		
A 2250.4900-84	SWD - BOCES SERVICES	22,526,760	21,635,000		
A 2250.5000-01	SWD SUPPLIES	1,000	1,000		
A 2250.5000-03	SWD SUPPLIES	800	800		
A 2250.5000-04	SWD SUPPLIES	400	300		
A 2250.5000-84	SWD SUPPLIES	27,000	25,000		
A 2250.5005-84	SWD SUPPLIES MS	2,500	2,500		
A 2250.5006-84	SWD SUPPLIES HS	2,500	2,500		
A 2250 Total	SWD - STUDENTS WITH DISABILITIES	33,549,880	32,462,082	1,087,798	3.35%
A 2259.1500-01	ENGLISH LANGUAGE LEARNERS INSTRUCTIONAL SALARIES - DGW	362,423	195,094		
A 2259.1500-02	ELL INSTRUCTIONAL SALARIES - GNR	210,602	194,089		
A 2259.1500-03	ELL INSTRUCTIONAL SALARIES - DGE	214,140	86,982		

PROGRAM COMPONENT

Account Code	Description	2023 - 2024 Budget	2022 - 2023 Budget	Amount Change	Percent Change
A 2259.1500-04	ELL INSTRUCTIONAL SALARIES - SEW	815,751	1,220,434		
A 2259.1500-05	ELL INSTRUCTIONAL SALARIES - MS	691,067	595,181		
A 2259.1500-06	ELL INSTRUCTIONAL SALARIES - HS	1,074,283	1,034,834		
A 2259.1500-85	ELL INSTRUCTIONAL SALARIES	369,858	290,342		
A 2259.1600-85	ELL NONINSTRUCTIONAL SALARIES	56,294			
A 2259 Total	ELL INSTRUCTION	3,794,418	3,616,956	177,462	4.91%
A 2280.4000-84	OCCUPATIONAL EDUCATION - ELECTRICAL + HVAC TRAINING	243,200	210,000		
A 2280.4900-84	OCCUPATIONAL EDUCATION BOCES SERVICES	1,683,750	1,642,560		
A 2280 Total	OCCUPATIONAL EDUCATION	1,926,950	1,852,560	74,390	4.02%
A 2330.1200-87	SUMMER SCHOOL SALARIES ELEMENTARY				
A 2330.1300-87	SUMMER SCHOOL SALARIES SECONDARY	250,000	235,000		
A 2330.1440-87	SUMMER SCHOOL-TEACHING ASSISTANTS	5,000	5,000		
A 2330.1610-87	SUMMER SCHOOL SALARIES CLERICAL	5,000	5,000		
A 2330.4900-84	SPECIAL SCHOOLS (Equivalent Attendance) BOCES SERVICES	17,000	17,000		
A 2330.5000-87	SUMMER SCHOOL SUPPLIES	2,500	2,500		
A 2330 Total	TEACHING - SPECIAL SCHOOLS	279,500	264,500	15,000	5.67%
A 2331.1350-87	COMMUNITY EDUCATION DIRECTOR	8,500	8,500		
A 2331.1500-87	COMMUNITY EDUCATION SALARIES PROFESSIONAL	8,000	8,000		
A 2331.1610-87	COMMUNITY EDUCATION SALARIES NONINSTRUCTIONAL	5,300	5,300		
A 2331.4000-87	COMMUNITY EDUCATION PURCHASED SERVICES	2,000	2,000		
A 2331.5000-87	COMMUNITY EDUCATION SUPPLIES	500	500		
A 2331 Total	ADULT EDUCATION / CONTINUING EDUCATION	24,300	24,300	0	0.00%
A 2610.1500-01	SCHOOL LIBRARY SALARIES PROFESSIONAL DGW	38,147	36,454		
A 2610.1500-02	SCHOOL LIBRARY SALARIES PROFESSIONAL GNR	38,147	36,454		
A 2610.1500-03	SCHOOL LIBRARY SALARIES PROFESSIONAL DGE	38,147	36,454		
A 2610.1500-04	SCHOOL LIBRARY SALARIES PROFESSIONAL SEW	38,147	36,454		
A 2610.1500-05	SCHOOL LIBRARY SALARIES PROFESSIONAL MS	164,078	160,998		
A 2610.1500-06	SCHOOL LIBRARY SALARIES PROFESSIONAL HS	143,099	136,280		
A 2610.1500-85	LIBRARY SALARIES PROFESSIONAL				
A 2610.1600-05	SCHOOL LIBRARY SALARIES NON-INSTRUCTIONAL MS	48,673	43,570		

PROGRAM COMPONENT

Account Code	Description	2023 - 2024 Budget	2022 - 2023 Budget	Amount Change	Percent Change
A 2610.1600-85	LIBRARY SALARIES NONINSTRUCTIONAL				
A 2610.1730-85	LIBRARY SALARIES STUDENT WORKERS	15,000	15,000		
A 2610.4000-05	LIBRARY PURCHASED SERVICES MS	500	500		
A 2610.4000-06	LIBRARY PURCHASED SERVICES HS	2,000	1,000		
A 2610.4000-87	LIBRARY PURCHASED SERVICES	500	500		
A 2610.4600-01	LIBRARY BOOKS STATE AIDABLE DGW	3,368	2,769		
A 2610.4600-02	LIBRARY BOOKS STATE AIDABLE GNR	3,300	2,788		
A 2610.4600-03	LIBRARY BOOKS STATE AIDABLE DGE	3,773	3,031		
A 2610.4600-04	LIBRARY BOOKS STATE AIDABLE SEW	4,875	4,525		
A 2610.4600-05	LIBRARY BOOKS STATE AIDABLE MS	7,958	6,694		
A 2610.4600-06	LIBRARY BOOKS STATE AIDABLE HS	11,895	9,525		
A 2610.4900-87	LIBRARY BOCES SERVICES CURRICULUM	18,000	18,000		
A 2610.5000-01	LIBRARY SUPPLIES DGW	300			
A 2610.5000-03	LIBRARY SUPPLIES DGE	300	300		
A 2610.5000-05	LIBRARY SUPPLIES MS	1,000	1,000		
A 2610.5000-87	LIBRARY SUPPLIES CURRICULUM	1,000	1,000		
A 2610 Total	SCHOOL LIBRARY AND AUDIOVISUAL	582,207	553,296	28,911	5.23%
A 2620.4900-84	EDUCATIONAL MEDIA - BOCES SERVICES	5,500	5,500		
A 2620 Total	EDUCATIONAL MEDIA	5,500	5,500	0	0.00%
A 2630.1500-85	COMPUTER INSTRUCTION SALARIES PROFESSIONAL	174,650	175,891		
A 2630.1600-85	COMPUTER INSTRUCTION SALARIES NONINSTRUCTIONAL	48,673	73,602		
A 2630.2000-82	COMPUTER INSTRUCTION EQUIPMENT AIDABLE	90,000	90,000		
A 2630.2001-82	FURNITURE & EQUIPMENT -TECHNOLOGY	5,000			
A 2630.4000-82	COMPUTER INSTRUCTION PURCHASED SERVICES AIDABLE	100,000	30,000		
A 2630.4600-01	COMPUTER INSTRUCTION SOFTWARE AIDABLE	6,726	6,636		
A 2630.4600-02	COMPUTER INSTRUCTION SOFTWARE AIDABLE	6,591	6,681		
A 2630.4600-03	COMPUTER INSTRUCTION SOFTWARE AIDABLE	7,535	7,265		
A 2630.4600-04	COMPUTER INSTRUCTION SOFTWARE AIDABLE	9,737	10,846		
A 2630.4600-05	COMPUTER INSTRUCTION SOFTWARE AIDABLE	15,894	16,658		
A 2630.4600-06	COMPUTER INSTRUCTION SOFTWARE AIDABLE	23,758	22,830		

PROGRAM COMPONENT

Account Code	Description	2023 - 2024 Budget	2022 - 2023 Budget	Amount Change	Percent Change
A 2630.4600-82	COMPUTER INSTRUCTION SOFTWARE AIDABLE	3,000	3,000		
A 2630.4900-82	COMPUTER - BOCES SERVICES	1,878,301	1,801,736		
A 2630.4900-87	COMPUTER INSTRUCTION BOCES SVCS-INSTRUCTION	35,000	35,000		
A 2630.5000-01	COMPUTER SUPPLIES DGW	7,500	7,000		
A 2630.5000-02	COMPUTER SUPPLIES GNR	6,700	6,800		
A 2630.5000-03	COMPUTER SUPPLIES DGE	8,000	7,000		
A 2630.5000-04	COMPUTER SUPPLIES SEW	6,000	5,000		
A 2630.5000-05	COMPUTER SUPPLIES MS	15,000	18,000		
A 2630.5000-06	COMPUTER SUPPLIES HS	12,000	10,000		
A 2630.5000-82	COMPUTER SUPPLIES - State Aided Computer Hardware	75,000	65,000		
A 2630.5001-82	COMPUTER SUPPLIES - Not State Aided	5,000			
A 2630 Total	COMPUTER ASSISTED INSTRUCTION	2,540,065	2,398,945	141,120	5.88%
A 2805.1500-85	ATTENDANCE SALARIES PROFESSIONAL	89,984	87,860		
A 2805.1550-84	ATTENDANCE SALARIES - INTERCEPT	25,000	25,000		
A 2805.1600-85	ATTENDANCE SALARIES NONINSTRUCTIONAL	155,722	99,451		
A 2805.1650-84	ATTENDANCE SALARIES - INTERCEPT	2,000	2,000		
A 2805.1690-84	ATTENDANCE SALARIES - COMP/OVERTIME/SUBSTITUTES	3,500	2,000		
A 2805.4000-84	ATTENDANCE PURCHASED SERVICES	3,000	3,000		
A 2805.5000-84	ATTENDANCE SUPPLIES	1,000	1,000		
A 2805 Total	ATTENDANCE - REGULAR SCHOOL	280,206	220,311	59,895	27.19%
A 2810.1500-01	GUIDANCE SALARIES PROFESSIONAL DGW	83,387	79,183		
A 2810.1500-02	GUIDANCE SALARIES PROFESSIONAL GNR	150,463	147,596		
A 2810.1500-03	GUIDANCE SALARIES PROFESSIONAL DGE	163,336	160,325		
A 2810.1500-04	GUIDANCE SALARIES PROFESSIONAL SEW	117,480	113,670		
A 2810.1500-05	GUIDANCE SALARIES PROFESSIONAL MS	571,911	555,244		
A 2810.1500-06	GUIDANCE SALARIES PROFESSIONAL HS	740,043	639,486		
A 2810.1500-84	GUIDANCE SALARIES SUMMER SCHOOL	60,000	60,000		
A 2810.1500-85	GUIDANCE SALARIES PROFESSIONAL	166,890	158,889		
A 2810.1600-05	GUIDANCE SALARIES NON-INSTRUCTIONAL MS	88,980	83,732		
A 2810.1600-06	GUIDANCE SALARIES NON-INSTRUCTIONAL HS	211,753	165,424		

PROGRAM COMPONENT

Account Code	Description	2023 - 2024 Budget	2022 - 2023 Budget	Amount Change	Percent Change
A 2810.4000-84	GUIDANCE PURCHASED SERVICES	40,000	40,000		
A 2810.5000-01	GUIDANCE SUPPLIES	600	250		
A 2810.5000-03	GUIDANCE SUPPLIES	600	600		
A 2810.5000-04	GUIDANCE SUPPLIES	350	300		
A 2810.5000-84	GUIDANCE SUPPLIES	8,000	8,000		
A 2810 Total	GUIDANCE - REGULAR SCHOOL	2,403,793	2,212,699	191,094	8.64%
A 2815.1600-85	HEALTH SERVICES SALARIES CLERICAL	48,673	43,570		
A 2815.1630-85	HEALTH SERVICES SALARIES-P/T NURSES	65,500	53,602		
A 2815.1680-01	HEALTH SERVICES SALARIES FT NURSES DGW	47,803	44,104		
A 2815.1680-02	HEALTH SERVICES SALARIES FT NURSES GNR	62,982	59,138		
A 2815.1680-03	HEALTH SERVICES SALARIES FT NURSES DGE	47,803	44,104		
A 2815.1680-04	HEALTH SERVICES SALARIES FT NURSES SEW	76,910	72,216		
A 2815.1680-05	HEALTH SERVICES SALARIES FT NURSES MS	126,262	118,556		
A 2815.1680-06	HEALTH SERVICES SALARIES FT NURSES HS	140,309	131,746		
A 2815.1680-85	HEALTH SERVICES SALARIES NURSES	1,000	1,000		
A 2815.1690-84	HEALTH SERVICES SALARIES SUBS/OVERTIME/SUM/EXTRA EARNING	40,000	35,000		
A 2815.2000-84	HEALTH SERVICES EQUIPMENT	20,000	20,000		
A 2815.4000-84	HEALTH SERVICES PURCHASED SERVICES	600,000	600,000		
A 2815.5000-01	HEALTH SERVICES SUPPLIES	600	500		
A 2815.5000-02	HEALTH SERVICES SUPPLIES	350	350		
A 2815.5000-03	HEALTH SERVICES SUPPLIES	600	600		
A 2815.5000-04	HEALTH SERVICES SUPPLIES	500	500		
A 2815.5000-05	HEALTH SERVICES SUPPLIES	500	500		
A 2815.5000-06	HEALTH SERVICES SUPPLIES	1,000	1,500		
A 2815.5000-84	HEALTH SERVICES SUPPLIES	15,000	10,000		
A 2815 Total	HEALTH SERVICES - REGULAR SCHOOL	1,295,792	1,236,986	58,806	4.75%
A 2820.1500-01	PSYCHOLOGIST SALARIES PROFESSIONAL DGW	229,491	143,901		
A 2820.1500-02	PSYCHOLOGICAL SERVICES SALARIES PROFESSIONAL GNR	212,219	203,810		
A 2820.1500-03	PSYCHOLOGICAL SERVICES SALARIES PROFESSIONAL DGE	80,327	77,221		
A 2820.1500-04	PSYCHOLOGICAL SERVICES SALARIES PROFESSIONAL SEW	115,702	107,093		

PROGRAM COMPONENT

Account Code	Description	2023 - 2024 Budget	2022 - 2023 Budget	Amount Change	Percent Change
A 2820.1500-05	PSYCHOLOGICAL SERVICES SALARIES PROFESSIONAL MS	192,566	186,320		
A 2820.1500-06	PSYCHOLOGICAL SERVICES SALARIES PROFESSIONAL HS	359,708	347,735		
A 2820.1500-84	PSYCHOLOGIST SALARIES-SUMMER/SUBSTITUTES	42,000	35,000		
A 2820.1500-85	PSYCHOLOGIST SERVICES SALARIES PROFESSIONAL	218,578	118,095		
A 2820.5000-84	PSYCHOLOGIST SERVICES SUPPLIES	10,000	10,000		
A 2820 Total	PSYCHOLOGY SERVICES	1,460,591	1,229,175	231,416	18.83%
A 2825.1500-01	SOCIAL WORK SERVICES SALARIES PROFESSIONAL DGW	71,938	68,265		
A 2825.1500-02	SOCIAL WORK SERVICES SALARIES PROFESSIONAL GNR	84,408	137,776		
A 2825.1500-03	SOCIAL WORK SERVICES SALARIES PROFESSIONAL DGE	75,722	71,741		
A 2825.1500-04	SOCIAL WORK SERVICES SALARIES PROFESSIONAL SEW	151,128	146,300		
A 2825.1500-05	SOCIAL WORK SERVICES SALARIES PROFESSIONAL MS	159,569	154,475		
A 2825.1500-06	SOCIAL WORK SERVICES SALARIES PROFESSIONAL HS	204,534	195,596		
A 2825.1500-84	SOCIAL WORK SALARIES SUMMER	6,500	6,500		
A 2825.1500-85	SOCIAL WORK SALARIES PROFESSIONAL	147,730	71,879		
A 2825.5000-84	SOCIAL WORK SUPPLIES	1,000	1,000		
A 2825 Total	SOCIAL WORK SERVICES - REGULAR SCHOOL	902,529	853,532	48,997	5.74%
A 2850.1500-85	CO-CURRICULAR SALARIES PROFESSIONAL	649,298	551,281		
A 2850.1510-88	SALARIES PROFESSIONAL - INTRAMURALS	43,680	42,840		
A 2850 Total	COCURRICULAR ACTIVITIES	692,978	594,121	98,857	16.64%
A 2855.1500-88	ATHLETICS SALARIES COACHES	931,114	678,491		
A 2855.1501-88	ATHLETICS TRAINER - PER DIEM	5,000	5,000		
A 2855.1502-85	ATHLETICS TRAINER - CONTRACTUAL	71,077	69,420		
A 2855.1550-85	ATHLETICS SALARIES DIRECTOR	291,090	156,183		
A 2855.1600-85	ATHLETICS SALARIES NON-INSTRUCTIONAL	75,605	73,602		
A 2855.1610-88	ATHLETICS SALARIES CHAPERONES	125,000	120,000		
A 2855.2000-88	ATHLETICS EQUIPMENT	20,000	5,000		
A 2855.4000-88	ATHLETICS PURCHASED SERVICES	166,340	157,900		
A 2855.5000-88	ATHLETICS SUPPLIES	120,000	120,000		
A 2855 Total	INTERSCHOLASTIC ACTIVITIES	1,805,226	1,385,596	419,630	30.29%
A 5510.1500-85	TRANSPORTATION SALARIES SUPERVISION	76,374	74,515		

PROGRAM COMPONENT

Account Code	Description	2023 - 2024 Budget	2022 - 2023 Budget	Amount Change	Percent Change
A 5510.1600-85	TRANSPORTATION SALARIES - CLERICAL SUPPORT	90,576	185,572		
A 5510.1690-83	TRANSPORTATION SALARIES COMP/OVERTIME	15,000	15,000		
A 5510.4000-83	TRANSPORTATION PURCHASED SERVICES	75,000	75,000		
A 5510.4610-83	TRANSPORTATION SOFTWARE	15,000	10,000		
A 5510.5000-83	TRANSPORTATION SUPPLIES	4,500	4,000		
A 5510 Total	DISTRICT TRANSPORTATION SERVICES	276,450	364,087	-87,637	-24.07%
A 5540.4000-83	TRANSPORTATION IN-DISTRICT	5,800,000	5,560,000		
A 5540.4050-88	TRANSPORTATION ATHLETICS	240,000	220,000		
A 5540.4080-01	TRANSPORTATION FIELD TRIPS	6,735	7,000		
A 5540.4080-02	TRANSPORTATION FIELD TRIPS	6,600	6,690		
A 5540.4080-03	TRANSPORTATION FIELD TRIPS	7,545	8,000		
A 5540.4080-04	TRANSPORTATION FIELD TRIPS	9,750	10,860		
A 5540.4080-05	TRANSPORTATION FIELD TRIPS	15,915	10,000		
A 5540.4080-06	TRANSPORTATION FIELD TRIPS	23,790	22,860		
A 5540.4080-84	GUIDANCE - TRANSPORTATION	5,500	5,500		
A 5540.4110-83	TRANSPORTATION PRIVATE/PAROCHIAL	2,800,000	3,156,800		
A 5540.4120-83	TRANSPORTATION SWD	6,000,000	4,400,600		
A 5540.4130-93	TRANSPORTATION FINE ARTS	100,000	85,000		
A 5540.4150-83	TRANSPORTATION - FUEL	450,000	450,000		
A 5540.4900-83	TRANSPORTATION BOCES SHARED SERVICES				
A 5540 Total	CONTRACTED TRANSPORTATION	15,465,835	13,943,310	1,522,525	10.92%
A 5581.4900-83	BOCES TRANSPORTATION SERVICES	50,000	50,000		
A 5581 Total	BOCES TRANSPORTATION	50,000	50,000	0	0.00%
A 9010.8000-89	STATE RETIREMENT SYSTEM	351,284.00	276,000		
A 9010 Total	STATE RETIREMENT SYSTEM - PROGRAM	351,284	276,000	75,284	27.28%
A 9020.8000-89	TEACHERS' RETIREMENT SYSTEM	5,763,193.00	5,592,000		
A 9020 Total	TEACHERS' RETIREMENT SYSTEM - PROGRAM	5,763,193	5,592,000	171,193	3.06%
A 9030.8000-89	SOCIAL SECURITY	4,558,749.00	4,294,000		
A 9030 Total	SOCIAL SECURITY - PROGRAM	4,558,749	4,294,000	264,749	6.17%

PROGRAM COMPONENT

Account Code	Description	2023 - 2024 Budget	2022 - 2023 Budget	Amount Change	Percent Change
A 9040.8000-89	WORKERS' COMPENSATION	276,000.00	242,000		
A 9040 Total	WORKERS' COMPENSATION - PROGRAM	276,000	242,000	34,000	14.05%
A 9045.8000-89	LIFE INSURANCE - PROGRAM	41,400.00	38,190		
A 9045 Total	LIFE INSURANCE - PROGRAM	41,400	38,190	3,210	8.41%
A 9050.8000-89	UNEMPLOYMENT INSURANCE - PROGRAM	90,000.00	90,000		
A 9050 Total	UNEMPLOYMENT INSURANCE - PROGRAM	90,000	90,000	0	0.00%
A 9055.8000-89	DISABILITY INSURANCE - PROGRAM	74,700.00	71,400		
A 9055 Total	DISABILITY INSURANCE - PROGRAM	74,700	71,400	3,300	4.62%
A 9060.8000-89	HEALTH INSURANCE - PROGRAM	13,649,281.00	11,185,263		
A 9060 Total	HEALTH INSURANCE - PROGRAM	13,649,281	11,185,263	2,464,018	22.03%
A 9065.8000-89	DENTAL INSURANCE - PROGRAM	440,000.00	425,000		
A 9065 Total	DENTAL INSURANCE - PROGRAM	440,000	425,000	15,000	3.53%
A 9080.8000-89	EMPLOYEE BENEFITS - CONTRACTUAL	45,000	44,000		
A 9080 Total	EMPLOYEE BENEFITS - CONTRACTUAL	45,000	44,000	1,000	2.27%
A 9089.8000-89	RETIREMENT INCENTIVE	475,000	475,000		
A 9089 Total	RETIREMENT INCENTIVE	475,000	475,000	0	0.00%
A 9090.8000-89	COMPENSATED ABSENCES	700,000	700,000		
A 9090 Total	COMPENSATED ABSENCES	700,000	700,000	0	0.00%
A 9901.9000-84	INTERFUND TRANSFER TO F FUND	450,000	350,000		
A 9901 Total	INTERFUND TRANSFER TO SPECIAL AID FUND	450,000	350,000	100,000	28.57%
TOTAL PROGRAM COMPONENT:		131,202,779	123,145,359	8,057,420	6.54%

What if Proposed
Budget Fails?



Per New York State Education Law, if a proposed budget fails to get voter approval a district may:

- Resubmit the same budget on the Uniform Statewide Budget Revote Date of June 20, 2023
- Submit a revised budget on the Uniform Statewide Budget Revote Date of June 20, 2023
- Adopt a **Contingent Budget** (*if a proposed budget fails twice, a district MUST enact a Contingent Budget*)

What is a
Contingent
Budget?



Contingent Budget

SUBJECT TO:

- Cap on Administrative Percent of total Budget =
Administrative Component divided by the sum of
Administrative + Program Component
 - *Capital Component is Excluded from this calculation*
 - *Must be less than the lower of the Administrative percent of the current budget or defeated budget*

- Zero-dollar Tax Levy Increase



Contingent Budget

INCLUDES:

- Salaries for teachers, teacher assistants, administrators and pupil personnel services
- Expenses necessary, as determined by the Board of Education, to provide the **minimum services** legally required to:
 - Operate and maintain school buildings and educational programs
 - Preserve district property
 - Ensure health and safety of students and staff

Contingent Budget

MUST EXCLUDE:

- Transfer to Capital
- Most Equipment
- Most Student and Staff Supplies
- Overtime





Sample Contingent Budget Calculation

Budget Component	2022-23 Approved Budget	2023-24 Proposed Budget	Potential Reduction of Non-essential Expenditures	2023-24 Contingent Budget
Administrative	15,274,877	13,111,416	(70,000) Equipment/Supplies/OT	13,041,416
Program	123,145,359	131,202,779	(540,000) Equipment/Supplies	130,662,779
Capital	24,011,234	25,708,875	(10,150,000) Transfer to Capital/Equipment	15,558,875
TOTALS	162,431,470	170,023,070	(10,760,000)	159,263,070

Adminstrative		15,274,877	13,111,416	13,041,416
Program		123,145,359	131,202,779	130,662,779
Sub-Total		138,420,236	144,314,195	143,704,195
Adminstrative	÷	15,274,877	13,111,416	13,041,416
Admin + Program		138,420,236	144,314,195	143,704,195
Administrative Percent	=	11.04%	9.09%	9.08%



Dates to Remember

➤ Budget Hearing

Monday, May 8th

➤ Budget Vote

Tuesday, May 16th



Questions?