



Budget 2024-2025
Work Session
Expenditure Budget – Part I of II

2024-2025 Budget Work Session

Expenditure Components

- Board of Education
- Chief School Administrator Office
- Finance
- Staff
- Central Services
- Special Items
- Instructional Admin and Improvement



Board of Education

BOARD OF EDUCATION	2023-2024	2024-2025	Increase or (Decrease)	
	Budget	Proposed Budget	\$	%
1010 BOARD OF EDUCATION	25,803	25,485		
1040 DISTRICT CLERK	16,250	16,550		
1060 DISTRICT MEETING	<u>5,550</u>	<u>7,050</u>		
	47,603	49,085	1,482	3.1%

1010 – Board of Education

- Workshops
- Board publications
- Board consultants
- Board hearings & arbitration cases

1040 – District Clerk

- Acts as Secretary to the Board of Education
- Official recipient of District legal service
- Organizes the District’s annual meetings
- Maintains voter registration books

1060 – District Meeting

- Annual school board election and budget vote



Chief School Administrator Office

	2023-24	2024-25	Increase or (Decrease)	
	Budget	Proposed Budget	\$	%
CHIEF SCHOOL ADMINISTRATOR OFFICE				
1240 Chief School Administrator Office	288,275	293,875		
	288,275	293,875	5,600	1.9%

1240 – Chief School Administrator Office

- Chief Executive Officer of the school district
- Responsible for implementing all School Board policies
- Overall responsibility for Administration
- Increase due to reinstatement of full time Secretary/Board clerk



Finance

	2023-2024 Budget	2024-25 Proposed Budget	Increase or (Decrease)	
			\$	%
FINANCE				
1310 Business Administration	191,804	188,409		
1320 Auditing	48,200	46,900		
1325 Treasurer	82,367	83,293		
1330 Tax Collection	8,700	8,175		
	<u>331,071</u>	<u>326,777</u>	(4,294)	(1.3)%

1310 – Business Administration

- Administration of the financial and business operations of the district including:
 - Accounting/Finance
 - Plant operations & maintenance
 - Food service
 - Transportation

1320 – Auditing

- Independent (financial statement) Auditors
- Internal Auditors
- Claims Auditor
- Affordable Care Act Compliance

1325 – District Treasurer

- Authorizes checks
- Receives and deposit monies
- Renders quarterly and annual reports to the Board
- Verifies monthly bank statement reconciliation

1330 – Tax Collection



Staff

	2023-2024	2024-2025	Increase or (Decrease)	
	Budget	Proposed Budget	\$	%
STAFF				
1420 Legal	45,000	47,500		
1430 Personnel	<u>109,550</u>	<u>122,560</u>		
	154,550	170,060	15,510	10.0%

1420 – Legal

- General Counsel (outside law firm) on annual retainer for legal services.

1430 – Personnel

- Human Resources Department
 - Recruitment of Staff
 - Maintain Personnel records
 - Control negotiations
 - Grievance procedures



Central Services

	2023-2024	2024-2025	Increase or (Decrease)	
	Budget	Proposed Budget	\$	%
CENTRAL SERVICES				
1620 Operation of Plant	939,030	973,365		
1621 Maintenance of Plant	211,196	226,188		
1622 Health & Safety	54,000	158,300		
1670 Central Printing	7,100	7,100		
	<u>1,211,326</u>	<u>1,364,953</u>	153,627	12.7%

1620 – Operation of Plant

- Operation of the District facilities including custodial costs & utilities

1621 – Maintenance of Plant

- Building maintenance and grounds staff serving all district-wide facilities

1622 – Security

- District security including security guards' costs and security equipment

1670 – Central Printing

- Maintenance, supplies and materials associated with central printing



Special Items

	2023-2024	2024-2025	Increase or (Decrease)	
	Budget	Proposed Budget	\$	%
SPECIAL ITEMS				
1910 Insurance	86,380	89,033		
1920 School Association Dues	12,300	12,406		
1964 Refund of Real Property	0	20,000		
1981 BOCES Administrative Expenses	40,327	39,887		
1983 BOCES Capital Expenses	<u>35,897</u>	<u>35,897</u>		
	174,904	197,223	22,319	12.8%

1910 – Insurance

- General and legal liability coverage
- Automobile
- Building and contents
- Pupil accident
- Cyber liability coverage

1920 – School Board Association Dues

- Memberships in professional associations.

1964 – Refund of Real Property

1981 – BOCES Administrative Expenses

- Administrative expenses of BOCES based on the percentage of enrollment in relation to the total enrollment of all the component districts of BOCES.

1983 – BOCES Capital Charges

- Capital expenses of BOCES, which includes rental and/or construction of BOCES classroom space



Instructional Admin & Improvement

	2023-2024	2024-2025	Increase or (Decrease)	
	Budget	Proposed Budget	\$	%
INSTRUCTIONAL ADMIN & IMPROVEMENT				
2010 Summer Curriculum Writing	10,000	0		
2020 School Supervision	461,952	475,578		
2070 In-Service Training-Instruction	34,000	40,000		
	<u>505,952</u>	<u>515,578</u>	9,626	1.9%

2010 – Curriculum Writing

2020 – School Supervision

Administrative offices of each school building (Principals, Assistant Principals & Supervisors)

- Printing, paper, envelopes and professional publications

2070 – In-Service Training

- Professional development of teaching staff
- Associated expenses for office supplies and materials



Tuxedo School Tax Rates – 5 Years

2019/20	77.858660
2020/21	76.885481
2021/22	76.127781
2022/23	76.585108
2023/24	79.271257

5 year increase 1.81%

2024/25 estimate will be available in Mid April

