



Budget 2024-25  
Work Session  
Expenditure Budget – Part II of II

# 2024-2025 Budget Work Session

## Expenditure Components

- Teaching
- Instructional Media
- Pupil Personnel Services
- Pupil Activity Services
- Pupil Transportation
- Employee Benefits
- Debt Service
- Interfund Transfers





# Teaching

TEACHING		2023-2024 Budget	2023-2024 Estimated Expenses	2024-2025 Proposed Budget	Change	
					\$	%
2110	Teaching - Regular School	3,353,646	3,349,571	3,281,208	-72,438	-2.16%
2250	Special Education	2,204,748	2,159,686	2,060,767	-143,981	-6.53%
2280	Occupational Education	88,249	88,249	155,112	66,863	75.77%
2330	Teaching Summer School	10,000	15,000	11,000	1,000	10.00%
		\$ 5,656,643	\$ 5,612,506	\$ 5,508,087	\$(148,556)	-2.63%

## 2110 – Teaching – Regular School

- Teacher and support staff salaries
- Supplies and Equipment
- Textbooks
- Reduction of one monitor position

## 2250 – Students With Disabilities

- Teacher and support staff salaries
- Special Ed BOCES services
- Tuition and related services
- Supplies & Equipment

## 2280 – Occupational Education

- BOCES (12 placements)

## 2330 – Teaching Summer School

- Three stipends are provided for staff needed for Summer School



# Instructional Media

INSTRUCTIONAL MEDIA		2023-2024 Budget	2023-2024 Estimated Expenses	2024-2025 Proposed Budget	Change	
					\$	%
2610	School Library And Audiovisual	108,573	100,889	110,246	1,673	1.54%
2630	Computer Assisted Instruction	331,025	346,694	373,029	42,004	12.69%
		\$ 439,598	\$ 447,583	\$ 483,275	\$ 43,677	9.94%



## 2610 – School Library and Audiovisual

- Library staff salaries reduction of one monitor position
- Library books – state aidable
- Supplies and materials
- Purchased services

## 2630 – Computer Assisted Instruction

- State-Aided computer hardware and software purchase





# Pupil Personnel Services

PUPIL PERSONNEL SERVICES		2023-2024 Budget	2023-2024 Estimated Expenses	2024-2025 Proposed Budget	Change	
					\$	%
2810	Guidance Services	224,742	226,061	228,874	4,132	1.84%
2815	Health Services	128,879	122,504	127,937	-942	-0.73%
2820	Psychology Services	119,875	118,834	125,404	5,529	4.61%
		\$ 473,496	\$ 467,399	\$ 482,215	\$ 8,719	1.84%

## 2810 – Guidance Services

- Guidance services by certified guidance counselors

## 2815 – Health Services

- Medical, nurse and health and welfare services (addl part time nurse for TPS)

## 2820 – Psychology Services

- Psychological services rendered by certified school psychologists as part of a pupil personnel program
- Consultations by psychologists and psychiatrists





# Pupil Activity Services

PUPIL ACTIVITY SERVICES		2023-2024 Budget	2023-2024 Estimated Expenses	2024-2025 Proposed Budget	Change	
					\$	%
2850	Cocurricular Activities	63,625	75,618	69,987	6,362	10.00%
2855	Interscholastic Activities	116,586	105,835	131,802	15,216	13.05%
		\$ 180,211	\$ 181,453	\$ 201,789	\$ 21,578	11.97%



## 2850 – Cocurricular Activities

- Salaries
- Intramural fees

## 2855 – Interscholastic Activities

- Salaries – coaches, coordinators, chaperones
- Supplies and materials
- Equipment



# Pupil Transportation

PUPIL TRANSPORTATION		2023-2024 Budget	2023-2024 Estimated Expenses	2024-2025 Proposed Budget	Change	
					\$	%
5500	District Transportation Services	1,027,100	1,011,442	1,155,591	128,491	12.51%
		\$ 1,027,100	\$ 1,011,442	\$ 1,155,591	\$ 128,491	12.51%



Four employees involved with school transportation as well as outside contractor costs, costs of fuel, and BOCES transportation are included here. A school bus nurse is also included for next year.



# Employee Benefits

EMPLOYEE BENEFITS		2023-2024 Budget	2023-2024 Estimated Expenses	2024-2025 Proposed Budget	Change	
					\$	%
9010	Employee Retirement System	229,265	229,265	275,000	45,735	19.95%
9020	Teachers' Retirement System	440,987	440,987	450,000	9,013	2.04%
9030	FICA / Medicare	462,498	469,029	470,000	7,502	1.62%
9040	Workers' Compensation Insurance	100,195	97,755	105,000	4,805	4.80%
9050	Unemployment Insurance	14,000	27,844	16,000	2,000	14.29%
9060.1	Health Insurance Buyback	18,000	16,500	18,000	0	0.00%
9060.8	Hospital/Medical	2,580,669	2,571,669	2,654,792	74,123	2.87%
9070	Dental, Vision, Life	87,000	87,000	90,000	3,000	3.45%
9089	Other Benefits	16,500	12,000	21,500	5,000	30.30%
9090	SEC 125 Fees	1,500	1,400	1,500	0	0.00%
		\$ 3,950,614	\$ 3,953,449	\$ 4,101,792	\$ 151,178	3.83%



**FICA 7.65%**  
**ERS 15.2%**  
**TRS 10.02%**  
**Health Increase Averaging 3.0%**



# Debt Service

DEBT SERVICE		2023-2024 Budget	2023-2024 Estimated Expenses	2024-2025 Proposed Budget	Change	
					\$	%
9789.6	EPC Principal	45,676	45,676	75,698	30,022	65.73%
9789.7	EPC Interest Expense	78,809	78,809	48,787	-30,022	-38.09%
		\$ 124,485	\$ 124,485	\$ 124,485	\$ -	0.00%

**Debt service for interest on long-term notes  
9789 – EPC Capital Lease**





# Interfund Transfers

INTERFUND		2023-2024 Budget	2023-2024 Estimated Expenses	2024-2025 Proposed Budget	Change	
					\$	%
9901.9	Transfer To School Food Service Fund	10,000	10,000	0	-10,000	
9902	Transfer To Special Aid Fund	44,800	42,800	38,000	-6,800	
9950.9	Transfer To Capital	0		78,100	78,100	
		\$ 54,800	\$ 52,800	\$ 116,100	\$ 61,300	111.86%

**Used for the appropriation and transfer of funds to other district funds (including amounts provided for reserves, if any).**

## **9901 – Transfer to School Food Service Fund**

### **9901 – Transfer to Special Aid Fund**

- Private and residential placements \$97,000
- Transportation \$40,000
- BOCES \$53,000
- Total = \$190,000 (20% share = \$38,000)

### **9950 – Transfer to Capital Fund**

- To provide funds for Capital Projects
- GFB Drainage
- Front Pillar Masonry
- Playground Fencing
- GGM Roof & Siding – Includes Flashing and Masonry



# Total Expenditures

	23/24 Budget	23/24 Est. Exp.	24/25 Prop. Budget	Change \$	%
<b>Total Expenditures, Part 1:</b>	\$2,713,681	\$2,737,350	\$2,975,151	\$261,470	9.64%
<i>Board of Education 1000</i>					
<i>Chief School Administrators 1200</i>					
<i>Finance 1300</i>					
<i>Staff 1400</i>					
<i>Central Services 1600</i>					
<i>Special Items 1900</i>					
<i>Instructional Admin and Improvement 2000</i>					
<b>Total Expenditures, Part 2:</b>	\$11,906,948	\$11,851,117	\$12,155,334	\$248,386	2.09%
<i>Teaching 2100-2280</i>					
<i>Instructional Media 2600</i>					
<i>Pupil Personnel Services 2810-2820</i>					
<i>Pupil Activity Services 2850-2855</i>					
<i>Pupil Transportation 5500</i>					
<i>Employee Benefits 9000</i>					
<i>Debt Service 9700</i>					
<i>Interfund Transfers 9900</i>					
<b>Grand Total:</b>	<b>\$14,620,629</b>	<b>\$14,588,467</b>	<b>\$15,130,485</b>	<b>\$509,856</b>	<b>3.49%</b>