

**Byron-Bergen Central School District  
2022-23 Expenditure Budget Tri-Part Comparison**

CODE	ACCOUNT TITLE	2021-22	2022-23	Increase (Decrease)	2022-23	2022-23	2022-23	
		Budget	Proposed Budget		Administrative Component	Program Component	Capital Component	
A1010	400	Board of Ed Contractual	7,000	7,000	-	7,000		
A1010	450	Board of Ed. Mat/Supplies	5,000	5,000	-	5,000		
A1010	490	Board of Ed. BOCES	8,700	9,100	400	9,100		
A1040	160	District Clerk N/I Salaries	3,500	3,500	-	3,500		
A1040	400	District Clerk-Contract	250	250	-	250		
A1060	400	District Meeting - Materials & Supplies	-	2,000	2,000	2,000		
A1240	150	Admin. - Inst. Salaries	159,135	142,000	(17,135)	142,000		
A1240	160	Admin. - N/I Salaries	82,940	87,021	4,081	87,021		
A1240	200	Admin. - Equipment	-	-	-	-		
A1240	400	Admin. - Contractual	15,000	15,000	-	15,000		
A1240	450	Admin. - Materials & Supplies	2,450	2,450	-	2,450		
A1310	150	Bus Admin - Instr Salaries	100,007	104,000		104,000		
A1310	160	Bus. Admin. N/I Salaries	61,564	58,029	(3,535)	58,029		
A1310	200	Bus. Admin. Equipment	-	-	-	-		
A1310	400	Bus. Admin. Contractual	21,200	18,450	(2,750)	18,450		
A1310	450	Bus. Admin. Mat./Supplies	1,250	1,250	-	1,250		
A1310	490	Bus. Admin. BOCES Service	86,236	85,855	(381)	85,855		
A1320	400	Audit - Contract Expense	20,000	20,000	-	20,000		
A1320	490	BOCES Service - GASB 45 compliance	5,600	5,700	100	5,700		
A1325	160	Treas. N/I Salaries	54,703	57,722	3,019	57,722		
A1330	160	Tax Collector N/I Salaries	4,000	4,000	-	4,000		
A1330	400	Tax Collector Contractual	8,100	8,100	-	8,100		
A1330	450	Tax Collector Mat./Supplies	2,200	2,200	-	2,200		
A1345	490	Purchasing BOCES	2,685	2,800	115	2,800		
A1380	400	Fiscal Agent Fees	5,000	5,000	-	5,000		
A1420	400	Legal - Contractual	25,000	25,000	-	25,000		
A1420	490	Legal - Contractual BOCES Services	36,057	36,100	43	36,100		
A1480	490	Public Relations - BOCES Services	59,000	60,500	1,500	60,500		
		<b>TOTAL - CENTRAL ADMINISTRATION</b>	<b>776,577</b>	<b>768,027</b>	<b>(8,549)</b>	<b>768,027</b>		

A1620	162	Central Services N/I Salaries	466,400	473,481	7,081			473,481
A1620	200	Equipment Purchases	20,000	20,000	-			20,000
A1620	400	Contractual	5,000	5,000	-			5,000
A1620	400	Water	31,000	31,000	-			31,000
A1620	400	Sewer	23,320	23,320	-			23,320
A1620	400	Waste Removal	15,500	15,500	-			15,500
A1620	400	Fuel	156,750	156,750	-			156,750
A1620	400	Telephone	25,150	25,150	-			25,150
A1620	400	Electric	163,750	201,200	37,450			201,200
A1620	450	Supplies	65,000	65,000	-			65,000
A1621	162	Maintenance/Grounds Salaries	353,677	349,353	(4,324)			349,353
A1621	200	Maintenance Equipment	30,000	30,000	-			30,000
A1621	400	Contract Services	202,100	202,100	-			202,100
A1621	450	Materials & Supplies	75,000	75,000	-			75,000
A1621	490	BOCES Service	24,790	18,100	(6,690)			18,100
A1622	200	Grounds Equipment	15,000	15,000	-			15,000
A1622	400	Grounds Contract Services	32,500	32,500	-			32,500
A1622	450	Grounds Materials & Supplies	25,000	25,000	-			25,000
		<b>TOTAL - MAINTENANCE</b>	<b>1,729,937</b>	<b>1,763,454</b>	<b>33,517</b>	<b>-</b>	<b>-</b>	<b>1,763,454</b>

A1670	401	Contract Printing Copiers	575	575	-			575
A1670	450	Postage - District	15,000	15,000	-			15,000
A1670	450	Material/Supplies	2,475	2,435	(40)			2,435
A1670	490	Printing - BOCES Services	18,000	23,500	5,500			23,500
A1680	490	Data Processing - BOCES	193,700	223,840	30,140			223,840
A1910	400	Unallocated Insurance	100,000	121,000	21,000			121,000
A1920	400	School Association Dues	9,000	10,000	1,000			10,000
A1964	400	Refund Property Taxes	2,000	-	(2,000)			-
A1981	490	Administrative Charge - BOCES	307,120	294,806	(12,314)			167,433
		<b>TOTAL - CENTRAL PRINTING/BOCES ADMINISTRATON</b>	<b>647,870</b>	<b>691,156</b>	<b>43,286</b>	<b>523,723</b>		<b>167,433</b>

A2010	150	Curr. Dev. Instructional Salaries	10,000	10,000	-			10,000
A2010	200	Curr. Dev. Equip	-	-	-			-
A2010	400	Curr. Dev. Contractual	12,000	12,000	-			12,000
A2010	450	Curr. Dev. Mat.& Sup.	2,000	2,000	-			2,000
A2010	490	Curr. Dev. BOCES Services	80,911	102,298	21,387			102,298

A2020	150	Supv. Inst. Salaries	400,091	390,626	(9,465)	390,626		
A2020	160	N/I Salaries Secretaries	143,416	142,747	(668)	142,747		
A2020	200	Classroom furniture/equipment	-	-	-	-		
A2020	400	Supv. Prof. Develop	10,000	8,000	(2,000)	8,000		
A2020	400	Supv. Prof. Improvement	-	-	-	-		
A2020	400	Admin. Disability Ins	-	-	-	-		
A2020	400	Supv - Other contractual	7,000	7,000	-	7,000		
A2020	400	Admin. Disb Ins Spec Ed	-	-	-	-		
A2020	450	Supv. Mat./Supplies HS	3,750	3,750	-	3,750		
A2020	450	Supv. Mat/ Supplies Spec Ed	-	-	-	-		
A2020	490	Supv. Reg. Sch. BOCES	19,900	21,525	1,625	21,525		
		<b>TOTAL - INSTRUCTIONAL SUPERVISION</b>	<b>689,067</b>	<b>699,946</b>	<b>10,879</b>	<b>699,946</b>		

A2110	120	Teaching Salaries K-3	1,330,385	1,157,128	(173,257)	1,157,128		
A2110	122	Teaching Salaries 4-6	1,037,257	890,407	(146,850)	890,407		
A2110	130	Teaching Salaries 9-12	2,517,123	2,772,866	255,744	2,772,866		
A2110	140	Teaching Salaries Substitutes	226,000	226,000	-	226,000		
A2110	150	Teaching Sal. - Interview Team	20,000	22,238	2,238	22,238		
A2110	160	Teaching N/I Salaries Aids	36,527	37,144	616	37,144		
A2110	200	Equipment District	-	-	-	-		
A2110	400	Teaching Contractual	132,650	132,650	-	132,650		
A2110	400	Elem. Field Trip	5,500	5,500	-	5,500		
A2110	400	District Inservice	10,000	10,000	-	10,000		
A2110	400	M.S. Field Trips	-	-	-	-		
A2110	400	H.S. Field Trips	-	-	-	-		
A2110	400	PSAT/SAT Registration fees	4,000	4,000	-	4,000		
A2111	400	Chess Club	-	-	-	-		
A2110	401	Teaching Contract Copiers	35,000	35,000	-	35,000		
A2110	450	District Mat/Supp	171,100	184,500	13,400	184,500		
A2110	450	District Expenditures - Common Core	-	-	-	-		
A2110	451	Teaching Copier Supplies	40,000	40,000	-	40,000		
A2110	470	Public School Tuition	30,000	30,000	-	30,000		
A2110	480	District Textbooks	49,700	49,700	-	49,700		
A2110	490	Teaching BOCES Technology	723,145	729,761	6,616	729,761		
		<b>TOTAL - INSTRUCTION</b>	<b>6,368,387</b>	<b>6,326,894</b>	<b>(41,493)</b>	<b>6,326,894</b>		

A2250	150	Special Education - Inst Salaries - Director	-	-	-	-		
A2250	150	Special Education - Inst Salaries - Teaching	1,298,693	1,338,612	39,919	1,338,612		
A2250	160	Special Education - N/I Salaries - Aids	231,794	224,507	(7,286)	224,507		
A2250	160	Special Education - N/I Salaries - Secretarial	40,994	42,290	1,296	42,290		
A2250	400	Special Education - Comm Contract	201,250	216,400	15,150	216,400		
A2250	400	Contractual - Speech	-	-	-	-		
A2250	450	Special education - Mat./Supplies	5,750	5,750	-	5,750		
A2250	470	Tuition - Out of District Placements	511,200	582,036	70,836	582,036		
A2250	480	Handicapped - Textbooks.....	2,000	2,000	-	2,000		
A2250	490	Speical Education - BOCES	785,080	767,850	(17,230)	767,850		
		<b>TOTAL - SPECIAL EDUCATION</b>	<b>3,076,761</b>	<b>3,179,446</b>	<b>102,684</b>	<b>3,179,446</b>		

A2259	150	ENL - Inst Salaries	-	42,224	42,224	42,224		
A2259	450	ENL - Mat./Supplies	-	500	500	500		
		<b>TOTAL - SPECIAL EDUCATION</b>		<b>42,724</b>	<b>42,724</b>			

A2280	150	Instructional salaries - Occupational Education	135,035	161,034	25,999	161,034		
A2280	200	Equipment	-	-	-	-		
A2280	400	Contractual - PLTW	-	-	-	-		
A2280	450	Materials & Supplies	8,500	8,500	-	8,500		
A2280	490	Occupational Education - BOCES	582,140	595,792	13,652	595,792		
		<b>TOTAL - OCCUPATIONAL EDUCATION</b>	<b>725,675</b>	<b>765,326</b>	<b>39,651</b>	<b>765,326</b>		

A2330	490	Summer School - BOCES	49,200	48,400	(800)	48,400		
		<b>TOTAL - SUMMER SCHOOL</b>	<b>49,200</b>	<b>48,400</b>	<b>(800)</b>	<b>48,400</b>		

A2610	150	Inst. Media - Inst. Salaries	42,600	45,344	2,744	45,344		
A2610	160	Inst. Media - N/I Salaries	42,905	44,433	1,528	44,433		
A2610	200	Inst. Media - Equipment K-12	-	-	-	-		
A2610	400	Inst. Media - Contractual	-	-	-	-		
A2610	400	District Film, AV/Comp. Repair	4,125	4,125	-	4,125		
A2610	450	Inst. Media - Mat./Supp. K-12	6,500	12,875	6,375	12,875		
A2610	460	Add. Materials - K-12	6,375	5,275	(1,100)	5,275		
A2610	490	School Lib/AV BOCES	516,930	517,575	645	517,575		
A2630	150	Inst. Salary - Technology	-	-	-	-		
A2630	160	NonInst. Salary - Technology	109,309	110,426	1,117	110,426		
A2630	220	Computer Hardware Aided K-12	16,000	16,000	-	16,000		
A2630	400	Computer - Contractual	2,557	2,557	-	2,557		

A2630	450	Computer Materials & Supplies	6,250	6,250	-	6,250		
A2630	460	Computer Software K-12	13,000	13,000	-	13,000		
A2630	490	BOCES Service	-	-	-	-		
A2810	150	Guidance - Inst. Salaries	143,936	153,074	9,138	153,074		
A2810	160	Guidance - N/I Salaries	37,211	33,478	(3,734)	33,478		
A2810	400	Guidance - Contractual	9,000	9,000	-	9,000		
A2810	450	Guidance - Mat./Supplies HS	3,950	3,150	(800)	3,150		
A2810	490	Guidance - BOCES Services	7,037	-	(7,037)	-		
A2815	160	Health Service - N/I Sal.RN/MD	100,730	110,376	9,646	110,376		
A2815	200	Health Service - Equipment	1,000	1,000	-	1,000		
A2815	400	Health Service - Contract	550	550	-	550		
A2815	400	Health Service - Other Dist	26,000	26,000	-	26,000		
A2815	450	Health Service - Mat./Sup K-4	7,500	7,500	-	7,500		
A2820	150	Psychologist - Salaries	166,611	173,589	6,978	173,589		
A2820	450	Psychologist - Mat./Sup K-4	5,500	4,100	(1,400)	4,100		
A2825	150	Social Worker - Salaries	86,935	99,461	12,526	99,461		
A2825	450	Social Worker - Mat./Sup	-	400	400	400		
		<b>TOTAL -AUDIO VISUAL, TECHNOLOGY, LIBRARY, GUIDANCE &amp; STUDENT SERVICES</b>	<b>1,362,511</b>	<b>1,399,537</b>	<b>37,026</b>	<b>-</b>	<b>1,399,537</b>	<b>-</b>
A2850	150	Cocurricular Inst. Salaries	77,000	80,000	3,000	80,000		
A2850	150	Cocurricular Salaries-Musical	9,000	9,000	-	9,000		
A2850	150	Cocurricular Salaries - Tutor	9,000	9,000	-	9,000		
A2850	150	CoCurr Sal - Detention	5,000	5,000	-	5,000		
A2850	150	CoCurr Sal - Chaperone Sports	15,000	15,000	-	15,000		
A2850	150	CoCurr Sal - Chaperone Other	1,000	1,000	-	1,000		
A2850	150	CoCurr Sal - After Sch Monitor	7,840	7,840	-	7,840		
A2850	150	CoCurr Sal - Intramurals	7,000	7,000	-	7,000		
A2855	150	Interscholastic Inst. Salaries	193,000	213,000	20,000	213,000		
A2855	200	Interscholastic Equipment	6,000	6,000	-	6,000		
A2855	400	Interscholastic Contract	120,360	109,210	(11,150)	109,210		
A2855	450	Interscholastic Supplies	31,325	31,325	-	31,325		
A2855	490	BOCES Service	6,350	6,790	440	6,790		
		<b>TOTAL - EXTRA-CURRICULAR AND INTERSCHOLASTIC ACTIVITIES</b>	<b>487,875</b>	<b>500,165</b>	<b>12,290</b>	<b>-</b>	<b>500,165</b>	<b>-</b>
A5510	160	Transp. - N/I Sal. Substitutes	161,587	50,000	(111,587)	50,000		
A5510	160	Transp. - N/I Sal. Regular	405,785	541,315	135,530	541,315		
A5510	160	Transp. - N/I Sal. Mechanic	108,101	105,955	(2,145)	105,955		
A5510	160	Transp. - N/I Sal. Supervisor	71,832	75,797	3,965	75,797		
A5510	160	Transp. - N/I Sal. Extra Duty	100,000	100,000	-	100,000		
A5510	160	Trans. - Monitors	38,696	42,534	3,838	42,534		
A5510	160	Trans - Bus Dispatcher	36,479	-	(36,479)	-		
A5510	200	Transp. - Equipment	-	-	-	-		
A5510	400	Transp. - Contract-Other	49,220	49,220	-	49,220		
A5510	420	Transp. - Insurance	23,000	26,000	3,000	26,000		
A5510	449	Transp. - Driver Physicals	1,000	1,000	-	1,000		
A5510	450	Driver Ed Car - Maint/Fuel	-	-	-	-		
A5510	450	Transp. - Mat./Supplies Gas	158,000	158,000	-	158,000		
A5510	450	Transp. - Mat./Supplies Tires	26,000	26,000	-	26,000		
A5510	450	Transp. - Mat./Supplies Oil	4,895	4,895	-	4,895		
A5510	450	Transp. - Mat./Supplies Misc	11,637	11,637	-	11,637		
A5510	450	Transp. - Mat./Supp. - Office	1,030	1,030	-	1,030		
A5510	450	Transp.-Mat/Supp.-Assert Dis	775	775	-	775		
A5510	490	BOCES License Service	3,258	4,100	842	4,100		
A5530	160	N/I Salaries - Secretarial	-	-	-	-		
A5530	200	Garage - Equipment	-	-	-	-		
A5530	400	Garage - Fuel	30,000	24,202	(5,798)	24,202		
A5530	400	Garage - Telephone	1,180	1,180	-	1,180		
A5530	400	Garage - Water	1,910	1,910	-	1,910		
A5530	400	Garage - Electric	22,000	20,000	(2,000)	20,000		
A5530	400	Garage - Contents Insurance	715	715	-	715		
A5530	400	Contractual Other	23,175	12,807	(10,368)	12,807		
A5530	450	Garage - Mat./Supplies	1,590	1,590	-	1,590		
A5540	400	Transportation - Contract	-	-	-	-		
		<b>TOTAL - PUPIL TRANSPORTATION</b>	<b>1,281,865</b>	<b>1,260,662</b>	<b>(21,203)</b>	<b>1,260,662</b>	<b>-</b>	
A7140	150	Community Rec - Instr Salaries	2,500	-	(2,500)	-		
A7140	160	Community Rec - N/I Salaries	1,500	-	(1,500)	-		
		<b>TOTAL - COMMUNITY SERVICE</b>	<b>4,000</b>	<b>-</b>	<b>(4,000)</b>	<b>-</b>	<b>-</b>	
A9010	800	Employee Bene. - State Retire	430,000	402,700	(27,300)	56,378	265,782	80,540

A9020	800	Employee Bene. - Teach. Retir	820,500	831,480	10,980	78,991	752,489	-
A9030	800	Employee Bene. - Social Sec	820,000	820,000	-	69,700	705,200	45,100
A9040	800	Employee Bene. - Workman Comp	100,000	80,000	(20,000)	6,800	68,800	4,400
A9050	800	Employee Bene. - Unemployment	30,000	30,000	-	-	30,000	-
A9060	800	Employee Bene. - Hosp/Med	2,310,718	2,600,245	290,139	175,517	2,314,218	110,510
		<b>TOTAL - EMPLOYEE BENEFITS</b>	<b>4,511,218</b>	<b>4,764,425</b>	<b>253,207</b>	<b>387,385</b>	<b>4,136,490</b>	<b>240,550</b>
A9711	600	Serial Bond - PRIN Construct	2,240,000	2,295,000	55,000	-	-	2,295,000
A9711	700	Serial Bond - INT Construct	509,700	455,100	(54,600)	-	-	455,100
A9711	700	Capital Project - Interest	-	-	-	-	-	-
A9732	600	BAN - PRIN Buses	424,508	462,258	37,750	-	-	462,258
A9732	700	BAN - INT Buses	5,912	1,571	(4,341)	-	-	1,571
A9732	700	RAN - Interest	-	-	-	-	-	-
		<b>TOTAL - DEBT SERVICE</b>	<b>3,180,120</b>	<b>3,213,929</b>	<b>33,809</b>	-	-	<b>3,213,929</b>
A9902	400	Transfers	100,000	100,000	-	-	-	100,000
		<b>TOTAL - INTERFUND TRANSFERS</b>	<b>100,000</b>	<b>100,000</b>	-	-	-	<b>100,000</b>
		<b>TOTAL PROPOSED BUDGET</b>	<b>24,991,065</b>	<b>25,524,093</b>	<b>533,028</b>	<b>2,379,082</b>	<b>17,659,644</b>	<b>5,485,367</b>
						<u>9.32%</u>	<u>69.19%</u>	<u>21.49%</u>

<u>Tri-part Budget Summary</u>	<u>Budget</u>	<u>2022-23 Proposed Budget</u>	<u>2022-23 Contingent Budget</u>
Total Administrative Component	2,318,402	2,379,081	2,339,328
	9.28%	9.32%	9.24%
Total Capital Component	5,412,295	5,485,367	5,400,353
	21.66%	21.49%	21.34%
Total Program Component	17,260,368	17,659,645	17,568,141
	69.07%	69.19%	69.42%
Total of All Components	24,991,065	25,524,093	25,307,823