

**Byron-Bergen Central School District  
2023-24 Expenditure Budget**

CODE	ACCOUNT TITLE	2022-23	2023-24	Increase (Decrease)	2023-24	2023-24	2023-24	
		Approved 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	7,000	2,000	7,000		
A1010	490	Board of Ed. BOCES	9,100	9,385	285	9,385		
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 Contract Services	2,000	2,000	-	2,000		
A1060	450	District Meeting - Materials & Supplies	2,000	3,000	1,000	3,000		
A1240	150	Admin. - Inst. Salaries	152,000	160,000	8,000	160,000		
A1240	160	Admin. - N/I Salaries	77,021	79,482	2,461	79,482		
A1240	200	Admin. - Equipment	-	-	-	-		
A1240	400	Admin. - Contractual	15,000	12,000	(3,000)	12,000		
A1240	450	Admin. - Materials & Supplies	2,450	2,450	-	2,450		
A1310	150	Bus Admin - Instr Salaries	104,000	108,150		108,150		
A1310	160	Bus. Admin. N/I Salaries	58,029	55,243	(2,786)	55,243		
A1310	200	Bus. Admin. Equipment	-	-	-	-		
A1310	400	Bus. Admin. Contractual	18,450	18,450	-	18,450		
A1310	450	Bus. Admin. Mat./Supplies	1,250	1,250	-	1,250		
A1310	490	Bus. Admin. BOCES Service	85,855	93,810	7,955	93,810		
A1320	400	Audit - Contract Expense	20,000	21,300	1,300	21,300		
A1320	490	BOCES Service - GASB 45 compliance	5,700	6,000	300	6,000		
A1325	160	Treas. N/I Salaries	57,722	60,031	2,309	60,031		
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	2,800	2,832	32	2,832		
A1380	400	Fiscal Agent Fees	5,000	7,000	2,000	7,000		
A1420	400	Legal - Contractual	25,000	25,000	-	25,000		
A1420	490	Legal - Contractual BOCES Services	36,100	38,612	2,512	38,612		
A1430	490	Personnel BOCES Services	18,000	18,000	-	18,000		
A1480	490	Public Relations - BOCES Services	60,500	62,000	1,500	62,000		
		<b>TOTAL - CENTRAL ADMINISTRATION</b>	<b>788,027</b>	<b>818,044</b>	<b>30,017</b>	<b>818,044</b>		
A1620	160	Central Services N/I Salaries	473,481	539,816	66,335		539,816	
A1620	200	Equipment Purchases	20,000	20,000	-		20,000	
A1620	400	Contractual	474,920	471,521	(3,399)		471,521	
A1620	450	Supplies	65,000	65,000	-		65,000	
A1621	160	Maintenance/Grounds Salaries	349,353	346,025	(3,328)		346,025	
A1621	200	Maintenance Equipment	30,000	40,000	10,000		40,000	
A1621	400	Contract Services	185,100	182,100	(3,000)		182,100	
A1621	450	Materials & Supplies	75,000	75,000	-		75,000	
A1621	490	BOCES Service	18,100	23,226	5,126		23,226	
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>1,763,454</b>	<b>1,835,187</b>	<b>71,733</b>	<b>-</b>	<b>-</b>	<b>1,835,187</b>
A1670	400	Contract Printing Copiers	575	2,435	1,860	2,435		
A1670	450	Postage - District	17,435	10,575	(6,860)	10,575		
A1670	490	Printing - BOCES Services	23,500	25,000	1,500	25,000		
A1680	490	Data Processing - BOCES	223,840	226,840	3,000	226,840		
A1910	400	Unallocated Insurance	121,000	121,000	-	121,000		
A1920	400	School Association Dues	10,000	9,000	(1,000)	9,000		
A1964	400	Refund Property Taxes	-	6,000	6,000	6,000		
A1981	490	Administrative Charge - BOCES	294,806	303,542	8,736	136,109		167,433
		<b>TOTAL - CENTRAL PRINTING/BOCES ADMINISTRATON</b>	<b>691,156</b>	<b>704,392</b>	<b>13,236</b>	<b>536,959</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	102,298	112,560	10,262	112,560		
A2020	150	Supv. Inst. Salaries	390,626	408,250	17,624	408,250		
A2020	160	Supv. N/I Salaries Secretaries	142,747	167,081	24,334	167,081		
A2020	200	Supv. Furniture & equipment	-	-	-	-		
A2020	400	Supv. Contractual	15,000	17,000	2,000	17,000		
A2020	450	Supv. Materials & Supplies	3,750	3,750	-	3,750		

A2020	490	Supv. BOCES	21,525	21,287	(238)	21,287		
		<b>TOTAL - INSTRUCTIONAL SUPERVISION</b>	<b>699,946</b>	<b>753,928</b>	<b>53,982</b>	<b>753,928</b>	-	-
A2110	120	Reg Teaching Salaries K-3	1,157,128	1,384,574	227,445	1,384,574		
A2110	121	Reg Teaching Salaries 4-5	890,407	741,301	(149,106)	741,301		
A2110	130	Reg Teaching Salaries 6-12	2,772,866	2,910,337	137,471	2,910,337		
A2110	140	Reg Teaching Salaries Substitutes	226,000	201,000	(25,000)	201,000		
A2110	150	Reg Teaching Sal. - Interview Team	41,000	49,238	8,238	49,238		
A2110	160	Reg Teaching N/I Salaries Aids	37,144	38,975	1,832	38,975		
A2110	200	Reg Teaching Furniture & Equipment	-	-	-	-		
A2110	400	Reg Teaching Contractual	187,150	206,550	19,400	206,550		
A2110	450	Reg Teaching Materials & Supplies	223,500	224,500	1,000	224,500		
A2110	470	Reg Teaching Public School Tuition	30,000	30,000	-	30,000		
A2110	480	Reg Teaching Textbooks	41,700	48,678	6,978	48,678		
A2110	490	Reg Teaching BOCES	729,761	761,364	31,603	761,364		
		<b>TOTAL - INSTRUCTION</b>	<b>6,336,656</b>	<b>6,596,516</b>	<b>259,860</b>	<b>6,596,516</b>		
A2250	150	Special Education - Inst Salaries - Teaching	1,249,851	1,243,327	(6,524)	1,243,327		
A2250	160	Special Education - N/I Salaries - Aids	266,797	302,938	36,140	302,938		
A2250	400	Special Education - Contractual	215,449	216,400	951	216,400		
A2250	450	Special Education - Materials & Supplies	5,700	5,750	50	5,750		
A2250	470	Special Education - Tuition	582,036	495,012	(87,024)	495,012		
A2250	480	Special Education - Textbooks	10,000	2,000	(8,000)	2,000		
A2250	490	Speical Education - BOCES	767,850	777,042	9,192	777,042		
		<b>TOTAL - SPECIAL EDUCATION</b>	<b>3,097,683</b>	<b>3,042,468</b>	<b>(55,215)</b>	<b>3,042,468</b>	-	-
A2259	150	ENL - Inst Salaries	42,224	49,100	6,876	49,100		
A2259	400	ENL - Contractual	1,000	1,000	-	1,000		
A2259	450	ENL - Materials & Supplies	500	500	-	500		
		<b>TOTAL - SPECIAL EDUCATION</b>	<b>43,724</b>	<b>50,600</b>	<b>6,876</b>	<b>50,600</b>	-	-
A2280	150	Occ Ed - Inst Salaries	161,034	149,100	(11,934)	149,100		
A2280	200	Occ Ed - Furniture and Equipment	-	-	-	-		
A2280	400	Occ Ed - Contractual	-	-	-	-		
A2280	450	Occ Ed - Materials & Supplies	8,500	8,500	-	8,500		
A2280	490	Occ Ed - BOCES	595,792	605,275	9,483	605,275		
		<b>TOTAL - OCCUPATIONAL EDUCATION</b>	<b>765,326</b>	<b>762,875</b>	<b>(2,451)</b>	<b>762,875</b>	-	-
A2330	490	Summer School - BOCES	48,400	35,000	(13,400)	35,000		
		<b>TOTAL - SUMMER SCHOOL</b>	<b>48,400</b>	<b>35,000</b>	<b>(13,400)</b>	<b>35,000</b>	-	-
A2610	150	Inst. Media - Inst. Salaries	45,344	47,100	1,756	47,100		
A2610	160	Inst. Media - N/I Salaries	44,433	44,355	(78)	44,355		
A2610	200	Inst. Media - Furniture & Equipment	-	-	-	-		
A2610	400	Inst. Media - Contractual	4,125	2,125	(2,000)	2,125		
A2610	450	Inst. Media - Materials & Supplies	12,875	12,875	-	12,875		
A2610	460	Inst. Media - Software	5,275	5,331	56	5,331		
A2610	490	Inst. Media - BOCES	517,575	520,050	2,475	520,050		
A2630	150	Technology - Inst. Salary	10,000	20,000	10,000	20,000		
A2630	160	Technology - NonInst. Salary	100,426	114,500	14,074	114,500		
A2630	220	Technology - State Aided Hardware	16,000	16,059	59	16,059		
A2630	400	Technology - Contractual	2,557	2,557	-	2,557		
A2630	450	Technology - Materials & Supplies	6,250	6,250	-	6,250		
A2630	460	Technology - Software	13,000	12,778	(222)	12,778		
A2630	490	Technology - BOCES Service	-	-	-	-		
A2810	150	Guidance - Inst. Salaries	203,073	208,472	5,399	208,472		
A2810	160	Guidance - N/I Salaries	33,478	38,670	5,192	38,670		
A2810	400	Guidance - Contractual	9,000	9,000	-	9,000		
A2810	450	Guidance - Materials & Supplies	3,150	3,150	-	3,150		
A2810	490	Guidance - BOCES Services	-	-	-	-		
A2815	160	Health Service - N/I Salaries	110,376	116,497	6,121	116,497		
A2815	200	Health Service - Equipment	1,000	1,000	-	1,000		
A2815	400	Health Service - Contract	26,550	26,550	-	26,550		
A2815	450	Health Service - Materials & Supplies	7,500	7,500	-	7,500		
A2820	150	Psychologist - Inst. Salaries	173,589	181,716	8,128	181,716		
A2820	450	Psychologist - Materials & Supplies	4,100	4,100	-	4,100		
A2825	150	Social Worker - Inst. Salaries	99,461	97,968	(1,494)	97,968		
A2825	450	Social Worker - Materials & Supplies	400	400	-	400		
		<b>TOTAL -AUDIO VISUAL, TECHNOLOGY, LIBRARY, GUIDANCE &amp; STUDENT SERVICES</b>	<b>1,449,536</b>	<b>1,499,003</b>	<b>49,466</b>	<b>1,499,003</b>	-	-
A2850	150	Cocurricular Inst. Salaries	118,840	123,000	4,160	123,000		

A2855	150	Interscholastic Inst. Salaries	228,000	229,000	1,000		229,000	
A2855	200	Interscholastic Equipment	6,000	10,000	4,000		10,000	
A2855	400	Interscholastic Contract	109,210	128,100	18,890		128,100	
A2855	450	Interscholastic Supplies	31,325	40,240	8,915		40,240	
A2855	490	BOCES Service	6,790	7,250	460		7,250	
		<b>TOTAL - EXTRA-CURRICULAR AND INTERSCHOLASTIC ACTIVITIES</b>	<b>500,165</b>	<b>537,590</b>	<b>37,425</b>	<b>-</b>	<b>537,590</b>	<b>-</b>
A5510	160	Transp. - N/I Sal. Substitutes	915,601	906,790	(8,811)		906,790	
A5510	200	Transp. - Equipment	-	-	-		-	
A5510	400	Transp. - Contract-Other	76,220	76,220	-		76,220	
A5510	450	Transp. - Mat./Supplies Gas	202,337	213,338	11,001		213,338	
A5510	490	Transp. - BOCES Service	4,100	5,224	1,124		5,224	
A5530	160	Transp. - N/I Salaries	-	-	-		-	
A5530	200	Transp. - Equipment	-	-	-		-	
A5530	400	Transp. - Fuel	61,815	66,200	4,385		66,200	
A5530	450	Transp. - Mat./Supplies	1,590	1,590	-		1,590	
A5540	400	Transp. - Contract	-	-	-		-	
		<b>TOTAL - PUPIL TRANSPORTATION</b>	<b>1,261,663</b>	<b>1,269,362</b>	<b>7,699</b>		<b>1,269,362</b>	
A7140	150	Community Rec - Instr Salaries	-	-	-		-	
A7140	160	Community Rec - N/I Salaries	-	-	-		-	
		<b>TOTAL - COMMUNITY SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
A9010	800	Employee Bene. - State Retire	402,700	410,000	7,300	57,400	270,600	82,000
A9020	800	Employee Bene. - Teach. Retir	831,480	850,000	18,520	80,750	769,250	-
A9030	800	Employee Bene. - Social Sec	820,000	840,000	20,000	71,400	722,400	46,200
A9040	800	Employee Bene. - Workman Comp	80,000	85,000	5,000	7,225	73,100	4,675
A9050	800	Employee Bene. - Unemployment	30,000	12,000	(18,000)	-	12,000	-
A9060	800	Employee Bene. - Hosp/Med	2,600,245	2,662,336	62,703	179,708	2,369,479	113,149
		<b>TOTAL - EMPLOYEE BENEFITS</b>	<b>4,764,425</b>	<b>4,859,336</b>	<b>94,911</b>	<b>396,483</b>	<b>4,216,829</b>	<b>246,024</b>
A9711	600	Serial Bond - PRIN Construct	2,295,000	2,285,000	(10,000)	-	-	2,285,000
A9711	700	Serial Bond - INT Construct	455,100	455,100	-	-	-	455,100
A9712	700	Capital Project - Interest	-	368,000	368,000	-	-	368,000
A9732	600	BAN - PRIN Buses	462,258	-	(462,258)	-	-	-
A9732	700	BAN - INT Buses	1,571	-	(1,571)	-	-	-
A9733	700	RAN - Interest	-	-	-	-	-	-
		<b>TOTAL - DEBT SERVICE</b>	<b>3,213,929</b>	<b>3,108,100</b>	<b>(105,829)</b>	<b>-</b>	<b>-</b>	<b>3,108,100</b>
A9902	400	Transfer to Capital Fund	100,000	100,000	-	-	-	100,000
		<b>TOTAL - INTERFUND TRANSFERS</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>
		<b>TOTAL PROPOSED BUDGET</b>	<b>25,524,092</b>	<b>25,972,402</b>	<b>448,310</b>	<b>2,505,414</b>	<b>18,010,243</b>	<b>5,456,745</b>
						<b>9.65%</b>	<b>69.34%</b>	<b>21.01%</b>

	2022-23 Approved Budget	2023-24 Proposed Budget	2023-24 Contingent Budget
<b>Tri-part Budget Summary</b>			
Total Administrative Component	2,379,082	2,505,413	2,402,135
	9.32%	9.65%	9.32%
Total Capital Component	5,485,366	5,456,745	5,381,745
	21.49%	21.01%	20.89%
Total Program Component	17,659,645	18,010,244	17,978,045
	69.19%	69.34%	69.79%
Total of All Components	25,524,093	25,972,402	25,761,925