



# Rye Neck UFSD Proposed Budget

## 2024-25

March 13, 2024





# Board of Education

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**Rebecca Mansell, President**

**Erica Wagner, Vice President**

**Patty Nashelsky, Trustee**

**Gloria Golle, Trustee**

**Elizabeth Yong, Trustee**

**Jason Carmel, Trustee**



# Administration

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**Eric Lutinski, Ed. D., Superintendent of Schools**

**Carolyn Mahar, Assistant Superintendent for Business and Finance**

**Corinne Ryan, Assistant Superintendent for Curriculum and Instruction**

**Melinda Folchetti, Interim Principal, High School**

**Dulce Barker, Ed. D., Principal, Middle School**

**Michael Scarantino, Principal, F.E. Bellows Elementary School**

**Tara Goldberg, Principal, Daniel Warren Elementary School**

**Jason Doerr, Assistant Principal for Middle/High School**

**H. William Siegel, Director of Pupil Personnel Services**

**Joseph Ceglia, Director of Health, Physical Education & Athletics**

**Mary Lanza, Director of Technology and Communications**

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# Budget Dates

↓ **February 14**

**Public Budget Discussion**

7:00pm, MS/HS  
Community Room

| **March 13**

**Public Budget Discussion**

7:00pm, MS/HS  
Community Room

| **April 17**

**Public Budget Discussion &  
Adoption**

7:00pm, MS/HS  
Community Room

| **May 8**

**Final Budget Hearing**

9:00am, Daniel Warren  
Auditorium

| **May 21**

**BUDGET & PROPOSITION VOTE and TRUSTEE ELECTION**  
7:00am - 9:00pm, MS/HS Community Room



# 01

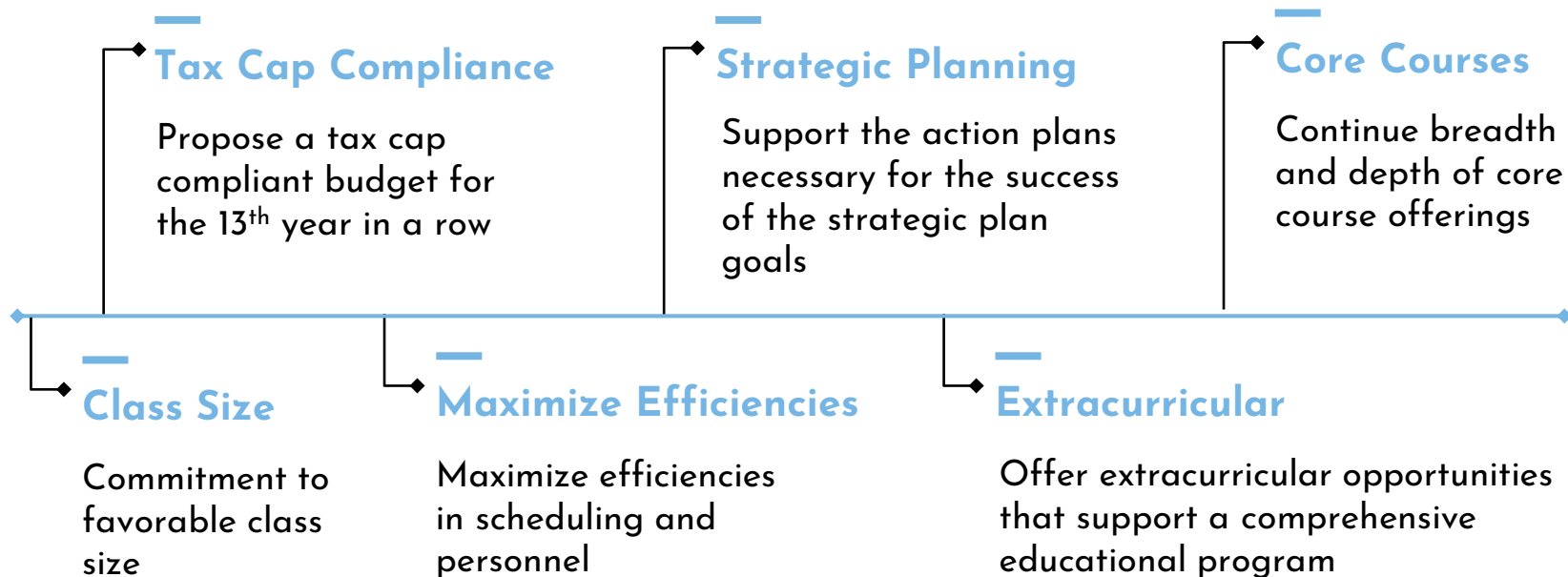
## Overview

2024-2025 Proposed Budget





# 2024-25 Budget Goals





# 2024-25 Draft Proposed Budget Facts



2.19%

The tax levy increase of 2.19% will be at the tax levy cap



2.85%

% spending is increasing over the 2023-24 school year



\$51,067,925

Total budget for the 2024-25 school year

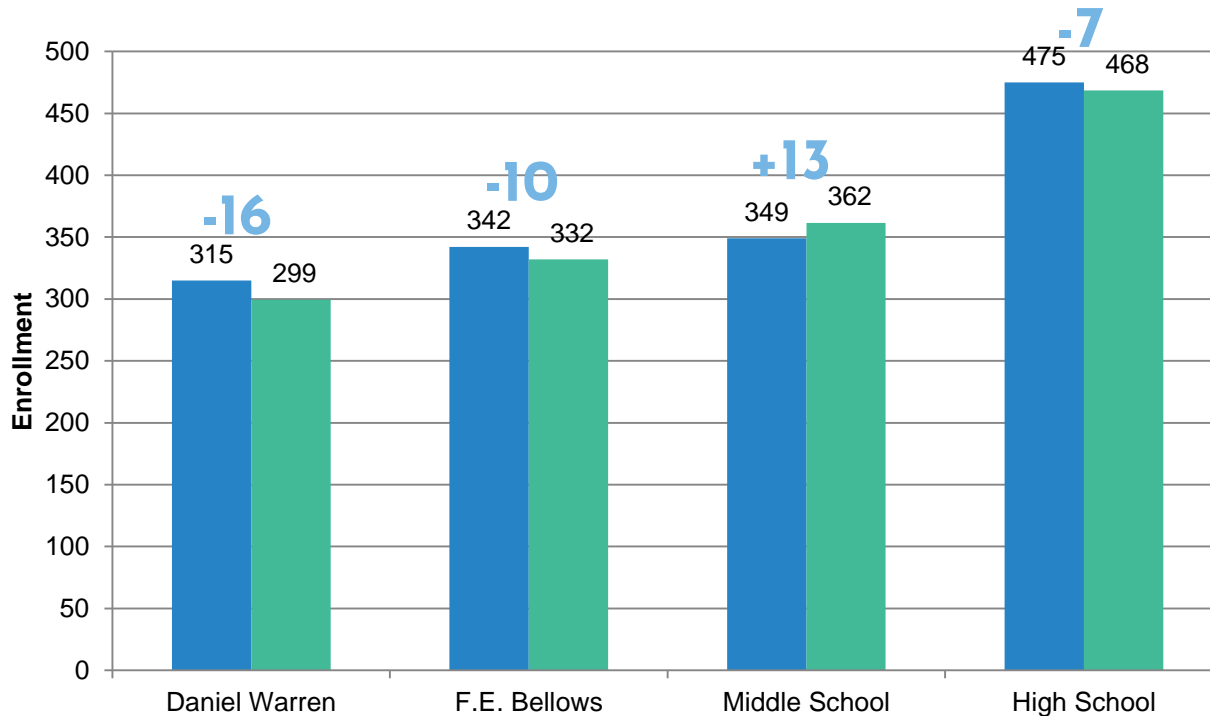


\$1,416,405

\$ spending is increasing over the 2023-24 school year



# District Enrollment Chart



**2023-24 Actual Enrollment**  
**1,481**

**2024-25 Projected Enrollment**  
**1,461**





# 02

## Financial Information

2024-2025 Proposed Budget



# 2024-25 Budget Facts

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**\$ 51,067,925**

2024-25 Proposed Budget

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**\$ 1,416,405**

Budget change in \$ (from 2023-24 budget)

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**2.85%**

Budget change in % (from 2023-24 budget)



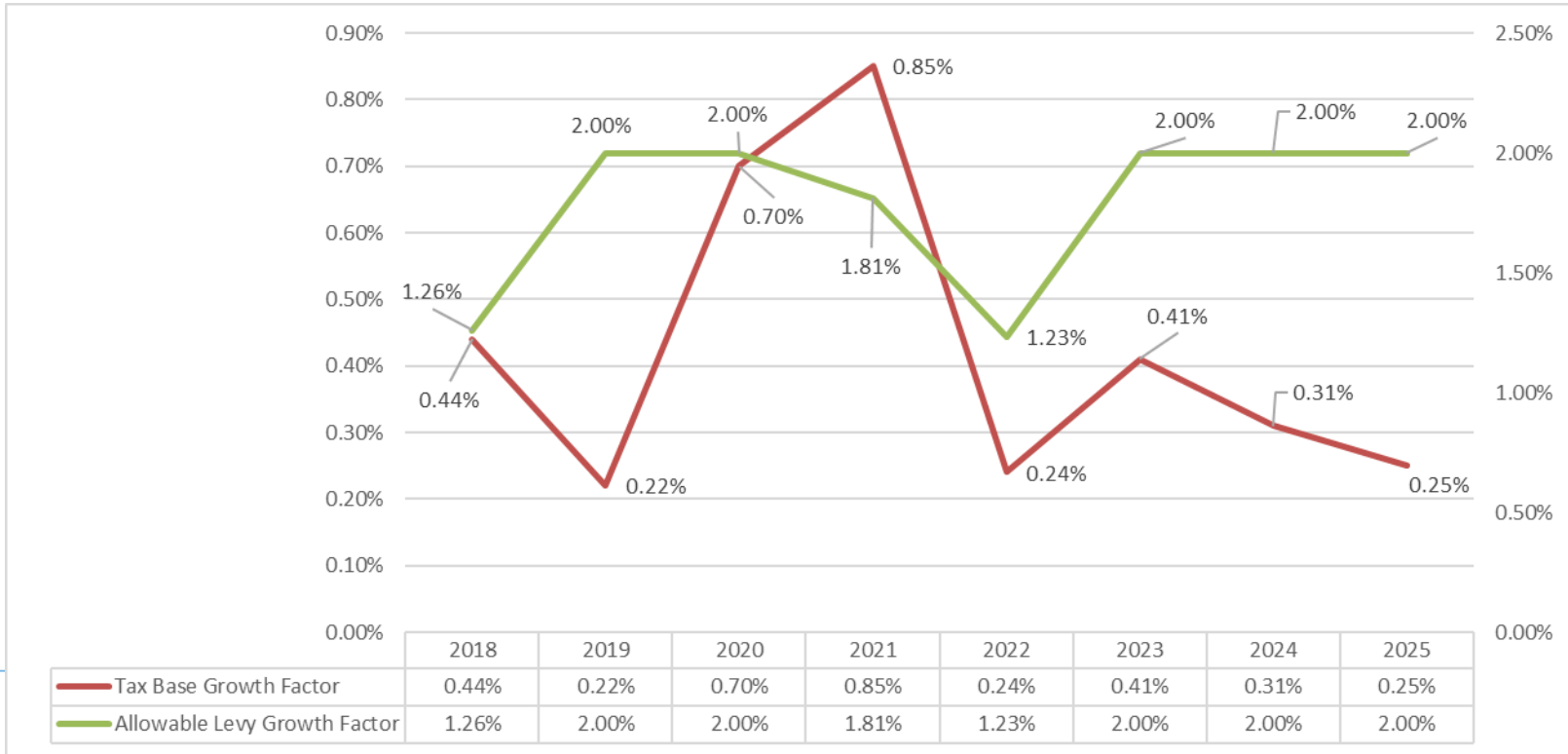
# Revenues

<u>Source of Revenue</u>	<u>Budgeted FY 23-24</u>	<u>Proposed FY 24-25</u>	<u>% of the budget</u>	<u>Change in funding</u>	<u>% Change</u>
<b><u>Appropriated Fund Balance, July 1</u></b> (funds used to reduce tax rate)	<b>575,000</b>	<b>575,000</b>	1.13%	-	0.00%
<b><u>Local Sources</u></b>					
Property Tax *	<b>42,526,808</b>	<b>43,459,590</b>	85.10%	932,782	2.19%
Westchester County Sales Tax	<b>625,000</b>	<b>750,000</b>	1.47%	125,000	20.00%
<b><u>State Sources</u></b>					
Estimated State Aid	<b>5,084,712</b>	<b>5,173,335</b>	10.13%	88,623	1.74%
<b><u>Transfers in</u></b>					
Debt Service Reserve	<b>150,000</b>	<b>150,000</b>	0.29%	-	0.00%
FRS Reserve	<b>375,000</b>	<b>470,000</b>	0.92%	95,000	25.33%
TRS Reserve	-	<b>100,000</b>	0.20%	100,000	NM
<b><u>Other Sources</u></b>					
Interest on deposits	225,000	280,000	0.55%	55,000	24.44%
Refund of PY Costs (BOCES, etc.)	70,000	70,000	0.14%	-	0.00%
Miscellaneous	20,000	40,000	0.08%	20,000	100.00%
<b>Total - Other Sources</b>	<b>315,000</b>	<b>390,000</b>	0.76%	75,000	23.81%
<b>Grand Total</b>	<b>49,651,520</b>	<b>51,067,925</b>	<b>100.00%</b>	<b>1,416,405</b>	<b>2.85%</b>

\* Includes STAR



# 2024-25 Budget - Tax Cap Components





# Tax Cap Calculation 2024-25

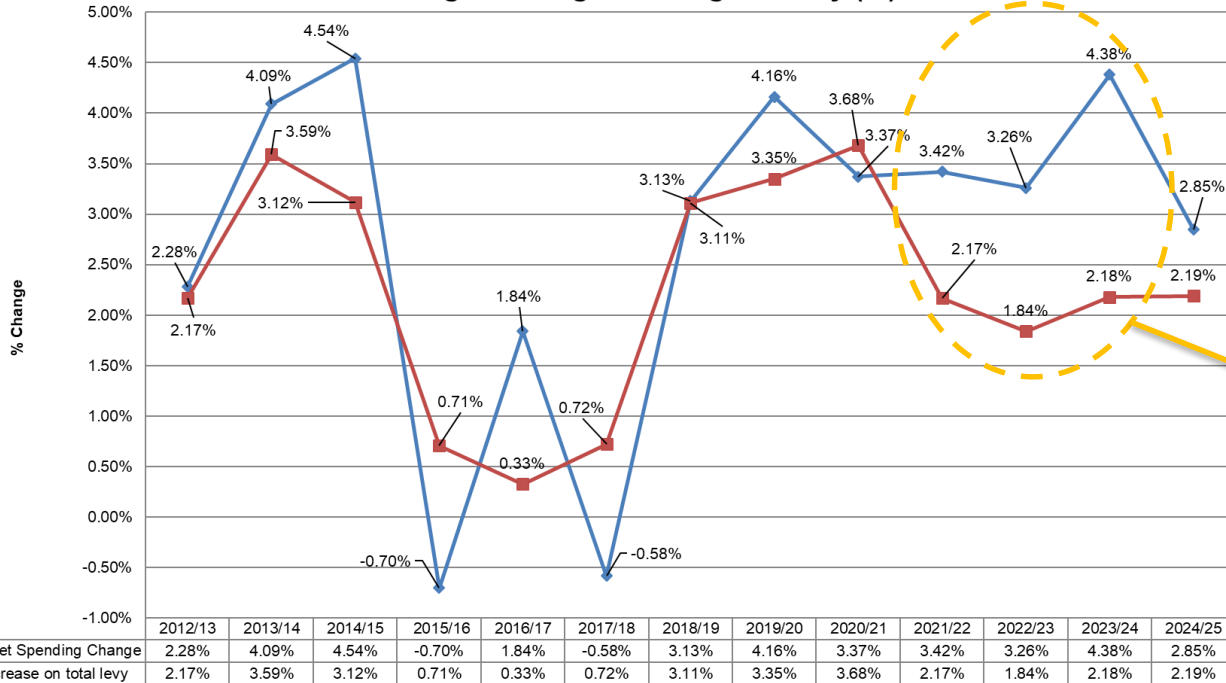
- The 2024-25 tax cap is calculated at **2.19%**
  - Small exemption for ERS pension contribution
  - Estimated Building Aid of \$572K, a slight decrease from the prior year estimate of \$583K
  - Use of Debt Service Reserve \$150,000 (same as prior year)

	<b>2023-24 Approved Actual Tax Levy</b>	<b>\$42,526,808</b>	
(times)	Tax Base Growth Factor (ORPS)	1.0025	
	<b>Total</b>	<b>\$42,633,125</b>	
	<b>2023-24 Exemptions (Prior Year)</b>		
(subtract)	Capital Tax Levy (including debt service) (less building aid)	\$2,244,139	
(subtract)	BOCES Capital Exclusion	\$27,606	
	<b>Prior Year Tax Levy Limit</b>	<b>\$40,361,379</b>	
	Prior Year Tax Levy Limit	\$40,361,379	
(times)	Allowable Levy Growth Factor (lesser of 2% or CPI)	2.00%	
	<b>Current Year Tax Levy Limit</b>	<b>\$41,168,607</b>	<b>\$807,228</b>
	(to be submitted to State Comptroller, Commissioner of Tax & Finance & Commissioner of Education by March 1st)		
	Current Year Tax Levy Limit	\$41,168,607	
	<b>2024-25 Exemptions (Current Year)</b>		
(add)	ERS contribution increase greater than 2 percentage points	\$3,621	
(add)	Capital Tax Levy (including debt service) (less building aid)	\$2,259,995	
(add)	BOCES Capital Exclusion	\$27,366	
	<b>Allowable tax levy prescribed by Chapter 97 of the Laws of 2011</b>	<b>\$43,459,590</b>	<b>\$932,782</b>
	(with a simple majority vote)		
			<b>2.19%</b>



# Tax Cap Levy & Budget History

Change in Budget / Change in Levy (%)



**13 Consecutive Years of Tax Cap Compliant Budgets**

Gap between change in budget and change in levy due to the three years of Foundation Aid phase-in



# Estimated Tax Levy & Tax Rate Change

Tax Levy Change

\$ 932,782

+ 2.19%

*Estimated Tax Rate  
Changes*

Rye Town: -5.43%

Rye City: +7.99%





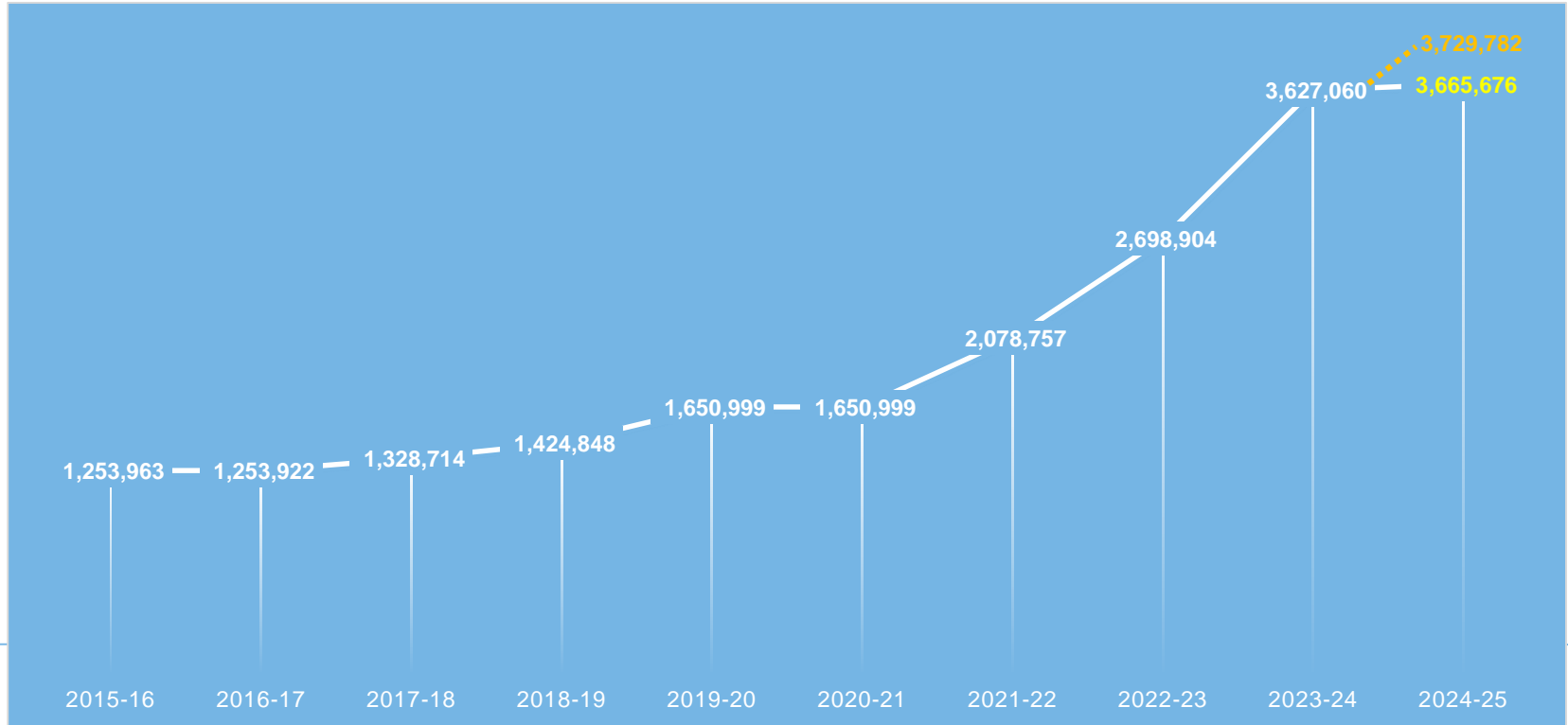
# State Aid Estimates for 2024-25

Aid Category	Budget 2023-24	Budget 2024-25	Change (\$)
→ Foundation	\$ 3,624,382	\$ 3,665,676	\$ 41,294
→ BOCES	352,047	397,290	45,243
→ Materials	138,500	142,292	3,792
→ Transportation	274,240	254,554	(19,686)
→ High/Private Excess Cost	111,946	141,897	29,952
<b>Subtotal</b>	<b>\$ 4,501,115</b>	<b>\$ 4,601,709</b>	<b>\$ 100,595</b>
→ Building Aid	583,597	571,626	(11,971)
<b>Total</b>	<b>\$ 5,084,712</b>	<b>\$ 5,173,335</b>	<b>\$ 88,623</b>



# Rye Neck Ten Year Foundation Aid History

ESTIMATE  
If the  
Foundation  
Aid formula is  
restored





# Grant Funding 2023-24

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Grant	Amount
611 IDEA	332,715
619 IDEA	8,940
Title IA	64,512
Title IIA	24,953
Title IIIA	53,539
Title IV	10,000
<b>Total</b>	<b>494,659</b>

The District pursues and obtains a number of state and federal grants each year.

The chart shows grant funding for the 2023-24 school year.



# Expenses

	Proposed FY 2024-2025	Budget FY 2023-2024	% Change	\$ Change	% of Budget
Board of Education/Central Office	\$ 5,480,824	\$ 5,401,488	1.47%	\$ 79,336	10.73%
Employee Benefits	12,547,526	11,754,922	6.74%	792,604	24.57%
Cleaning/Repair & Maintenance & Storeroom	2,325,802	2,233,741	4.12%	92,061	4.55%
Supervision & Security	449,329	234,714	91.44%	214,615	0.88%
Utilities	912,800	915,800	-0.33%	(3,000)	1.79%
Curriculum Development	407,016	390,183	4.31%	16,833	0.80%
Instructional Supervision	1,946,450	1,963,777	-0.88%	(17,327)	3.81%
Teaching	13,719,077	13,861,587	-1.03%	(142,510)	26.86%
Occupational Education	340,958	324,893	4.94%	16,065	0.67%
Special Education	5,903,221	5,754,751	2.58%	148,470	11.56%
Library/Media	527,429	600,325	-12.14%	(72,896)	1.03%
Technology	1,322,251	1,235,580	7.01%	86,671	2.59%
Pupil Personnel	2,023,366	1,983,280	2.02%	40,086	3.96%
Co-Curricular	222,564	193,061	15.28%	29,503	0.44%
Interscholastic Athletics	1,459,909	1,394,268	4.71%	65,641	2.86%
Transportation	1,124,403	1,059,148	6.16%	65,255	2.20%
Interfund Transfers	355,000	350,000	1.43%	5,000	0.70%
<b>Grand Total</b>	<b>\$ 51,067,925</b>	<b>\$ 49,651,520</b>	<b>2.85%</b>	<b>\$ 1,416,405</b>	<b>100.00%</b>

Salaries and Benefits are 73.62% of the budget



# Expense Changes: Benefits



## Health Insurance

Active and Medicare health insurance rates are increasing by a composite rate of 10.05%

- Active rates +11.00%,
- Retiree Medicare rates +0.00% to +11.00%



## Employer Retirement System Contributions

TRS: 9.76% → 10.02%

ERS: 13.10% → 15.20%



# Expenses: Facilities and Capital



## Transfer to Capital

Allocation for capital improvements, renovations and upgrades to the high school entrance and the temporary parking lot and bike/walking path at the MS/HS Campus. Current funding level of \$350,000 (same as prior year).



# Staffing Changes

School	Area/Grade	Position	FTE *
F.E. Bellows	ENL	TA	1.0
MS/HS	All areas	Sub Teacher	1.0
F.E. Bellows	Special Services	1:1 Aide	0.5
District	Support Services	Psychologist	0.2
DW/FEB	AIS → Special Services	Teacher	0.0
HS	Social Studies	Teacher	-0.2
HS	English	TA	-0.5
MS/HS	Special Services	TA	-1.0
DW/FEB	Supervision	Monitor **	-2.0
<b>Total FTE changes for 2024-25 budget</b>			<b>-1.0</b>

**Budgeted  
impact of  
staffing  
changes =  
\$28,994**

\* FTE = Full Time Equivalent

\*\* These positions were replaced with hired security guards





# Supporting the Strategic Plan

- Equip all learners to approach problems by asking questions, exploring solutions, taking action, and reflecting on outcomes.
- Build transformative environments that foster empathy, compassion, and connection to the world. Create learning experiences that instill a sense of purpose inside and outside of the classroom.
- Design systems for our professional learning community to develop practices and expertise that lead to transformational experiences for themselves and their students.

## Professional Development

New \$30K budget line to support additional professional development opportunities for staff.

## Substitute Coverage Capacity

Addition of a permanent building sub position will allow teachers to attend professional development opportunities during the school day.



# 03

## Tax Information

2024-2025 Proposed Budget



# 2024-25 Budget - at a Glance

## TAX LEVY

**Total Tax Levy**

**\$ 43,459,590**

**Change in Tax Levy**

**\$ 932,782**

**+2.19%**

## SPENDING

**Total Budget**

**\$ 51,067,925**

**Budget Change**

**\$1,416,405 +2.85%**

## ESTIMATED TAX RATE CHANGES

**Rye Town -5.43%**

**Rye City +7.99%**



# What factors influence the tax rate change?

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## Changes in **BUDGET**

*Movement in expenditures and revenues*

## Changes in **EQUALIZATION**

*Rate is set each year by NYS Office of Real Property Services*

## Changes in **ASSESSMENTS**

*Assessment levels are furnished by the municipal assessors to the school each year*



# Effects of Equalization & Assessment on the 2024-25 Tax Rate Change

Category	Rye City	Rye Town
Change in the Equalization Rate	+9.42%	-3.96%
Change in Assessments	-3.62%	-3.66%
<b>Subtotal: "Built-In" changes to the tax rate for 2024-25</b>	<b>+5.80%</b>	<b>-7.62%</b>
Amount as a result of budget & revenue changes	+2.19%	+2.19%
<b>Draft 2024-25 tax rate change</b>	<b>+7.99%</b>	<b>-5.43%</b>

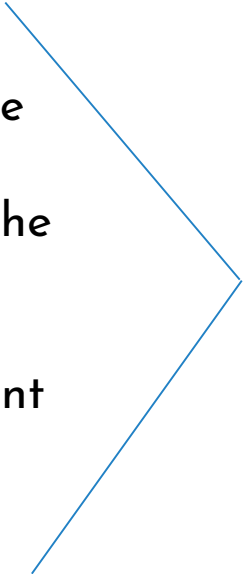


# Calculate your Estimated School Taxes

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Click on the link to calculate your estimated SCHOOL taxes and the change from the prior year.

You will need your assessment for 2022 and 2023.



[2024-25 Tax Rate Calculator](#)

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\*\*\*Be sure to click the correct tab at the top to select Rye Town or Rye City\*\*\*



# 04

## **Proposition II: Use of 2022 Capital Reserve Fund**

2024-2025 Proposed Budget





## Proposition II: Use of Capital Reserve Fund

- In May 2022, the community authorized the creation of a Capital Reserve Fund.
- We anticipate that the balance in the Capital Reserve Fund will be \$2.7M at June 30, 2024.
- Use of the Capital Reserve Fund does not require any additional levying of taxes, but to use the money in the fund for project work, we must have voter authorization.
- In the summer of 2022, our architects performed the state mandated “Building Condition Survey” which identified all immediate and future building and site work.



# Proposed use of 2022 CRF: MS/HS

- Replacement of the original gymnasium low asphalt roof, HS gym skylights, leader work (the only remaining roof in the district that has not been replaced since 2019)





# Proposed use of 2022 CRF: Daniel Warren

- Repaving, fence repair and replacment, foundation remediation work





# Proposed use of 2022 CRF: Daniel Warren

- Envelope work, repointing, exterior masonry repairs



# Proposed use of 2022 CRF: F.E. Bellows

- Repaving, curb and sidewalk repair

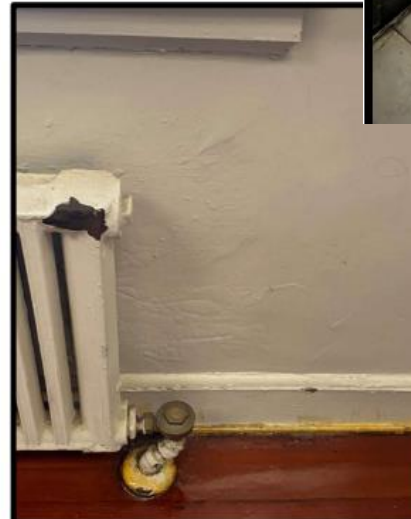




# Proposed use of 2022 CRF: F.E. Bellows



- Envelope work, including masonry, repointing, and sill repairs





# Proposed use of 2022 CRF: Other items

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Looking ahead:

- Engage the architect to perform the following studies:
  - Athletic field study to assess the current layout of the fields at the MS/HS
  - Analysis of adding additional HVAC capacity at Daniel Warren and F.E. Bellows
  - Architect, engineer and related fees to explore an energy performance contract to update district lighting, electrical panels, and end-of-life HVAC units



# Estimated costs for proposed work

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MS/HS	\$200,000
Daniel Warren	\$1,400,000
F.E. Bellows	\$600,000
Soft costs	\$200,000
<u>Contingency</u>	<u>\$300,000</u>
<b>TOTAL</b>	<b>\$2,700,000</b>



Matches anticipated Capital Reserve Fund Balance at 6/30/24





## Proposition II: Use of Capital Reserve Fund

*Shall the Board of Education of the Rye Neck Union Free School District (the “District”) be authorized to appropriate funds from the District's “2022 Capital Reserve Fund” in the maximum amount of \$2,700,000, and to expend these funds for the following purposes: (1) paving, fencing and masonry repairs at the District’s elementary schools; (2) a new roof for the lower roof of the High School gymnasium; and (3) architect fees to explore: the athletic field layout at the MS/HS, analysis of adding additional capacity for HVAC at the elementary schools, and a potential energy performance contract?*

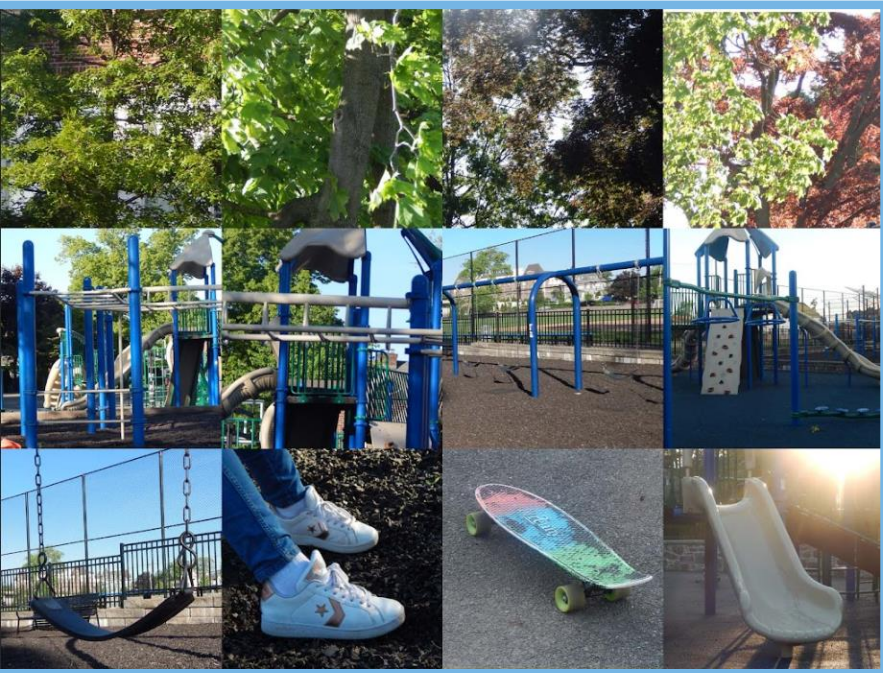
# Thanks!

Any questions?

Find more budget information at [www.ryeneck.org](http://www.ryeneck.org)  
→ Our District → Budget 2024-25



**RyeNeck Schools**  
LEARN • ACHIEVE • LEAD



# 05

## Appendix - Program Highlights

2024-2025 Proposed Budget



# DANIEL WARREN ELEMENTARY SCHOOL

## Grades K-2

- Full day kindergarten
- Interactive whiteboard technology in all classrooms with full internet access
- Schoolwide Enrichment
- Research based Math and Literacy approach
- Academic Intervention Support - All Areas
- Project-based learning - Wonder Studio
- Experiential science program (STEAM)
- Outdoor garden classroom - Peace Garden
- Google Chromebook carts integrated into classroom instruction
- High Interest Classroom Libraries and Instructional Materials
- Specialty Classes - Physical Education, Library Media Center, Music, Art, Wonder Studio, Technology



# F.E. BELLOWS ELEMENTARY SCHOOL

## Grades 3-5

- Next Generation Standards-aligned Reading, Writing and Mathematics curricula
- Science 21 curriculum aligned to P-12 NYS Science Learning Standards
- BOCES Integrated Social Studies curriculum aligned to P-12 NYS Social Studies Learning Standards
- Math Olympiad Enrichment (Grades 4 and 5)
- Continental Math Enrichment (Grade 3)
- RedBird Math Enrichment (Grade 3 & 4)
- Science Expo (Grades 3-5)
- Student Council (Grades 3-5)
- Enrichment Learning Pathways for all students (in and out of the classroom)
- RULER approach to Social Emotional Learning with a focus on the 7 Habits of Happy Kids
- Data-driven Academic Intervention Services (ELA & Math)
- ENL Homework Help & After-School Club
- Music and Arts Education Programs
- Library Media and Idea Lab with a focus on STEAM learning opportunities
- 1:1 Google Chromebook Initiative
- Sports Education Model in Physical Education
- STEAM and Cultural Arts Events/Opportunities that enrich and enhance learning across all subject areas
- Departmentalized instructional model in Science & Social Studies (grades 3-5) for 2024-25



## MIDDLE SCHOOL

### Grades 6-8

- Regents level science and math coursework for Grade 8
- Science Olympiad
- World languages beginning in Grade 6
- Academic Intervention Services
- Extended day and after school assistance
- Counseling services
- Interdisciplinary & developmental guidance in Grades 6-8
- Orientation/Transition programs
- School wide anti-bullying program, including the Anti-Defamation League's No Place for Hate program, RNMS is a Gold Star School
- Character education class in Grade 6
- Yale's RULER approach for emotional intelligence
- MS Olympics: year-long team building and leadership events
- School-Wide Enrichment Model (SEM)
- Extracurricular options
- Music program that includes band, strings and chorus and theater
- After-school clubs for all grades
- Intramurals for Grade 6
- Modified sports for Grades 7 & 8 in all three seasons



# HIGH SCHOOL

## Grades 9-12

- Award-winning Arts programs in music, art and theatre (NYSSMA, All State Band, Roger Rees, Metro, Palace Theatre Ernie DiMattia Emerging Young Artist Awards)
- 29 Student-interest generated co-curricular club offerings (9 new offerings in 2023-24)
- STEM electives (Intro to Programming, Engineering, Robotics, Anatomy, Physiology, Bioethics, Game Design, Statistics, Intro to Architecture, Digital Media & Art)
- Arts, Humanities, Social Science Electives: Fashion design, ceramics, sociology, psychology, business principles, video/film making, theater tech, broadcasting, graphic design, history of and history through film, journalism, music theory, strings)
- World language offerings in Italian, Spanish, French through AP Levels
- Comprehensive College Placement & Career Planning including transition programs
- Enquiry based ILP, Research and Science Research Programs
- Annual Fall Play and Winter Musical Production
- Regionally competitive academic teams (HOSA, Mock Trial, Model UN and Science Olympiad)
- 24 Advanced Placement course offerings
- Dual enrollment partnerships with local colleges and universities (SUNY, Manhattanville)
- New State-of-the-Art Collaborative Science Center
- Senior Internship Program (SIP)
- Community service requirement for graduation
- Art Gallery
- TV Studio



## ATHLETICS

- Over 70% of 7-12th graders participate in interscholastic athletics
- 27 sport offerings across three seasons
- 57 Interscholastic Teams
- Participation in Section 1 and NYS postseason championships
- State-of-the-Art Fitness Center with strength and conditioning programming
- Athletic Director's Honor Roll recognizing over 100 exceptional student-athletes each semester
- Full-time Athletic Trainer
- Special programming including Homecoming, Holiday Basketball Tournament, Panther Palooza, & Springfest
- Concussion Management program
- Merged athletic programs of Boys/Girls Ice Hockey, Boys/Girls swimming and wrestling with neighboring schools
- 100% of Coaching Staff is in compliance with NYS Certification requirements
- End of year Varsity Sports Awards Ceremony
- Full 6th grade intramural program
- Virtual Athletic Hall of Fame and Record Holders
- Host ceremonies for Hall of Fame Inductions, athletes who sign N.L.I. to continue their career in college as well as recognize non-scholarship collegiate athletes
- Livestreaming of Varsity and Junior Varsity contests





# HEALTH & PHYSICAL EDUCATION

## Grades K-12

- High School Lifetime Fitness and Activities Elective Program
- Yoga, core training, weight and cardio training
- Google Chrome Technology integration
- Utilization of the Sport Education Model in MS PE Program
- Sport Management Elective for High School
- State-of-the art Middle and High School Gymnasiums with sound systems
- “Abusive Relationships”, “Reducing Our Adolescent Drunk/Drugged Driving”, “Dangers of Gambling” and “Drugs and the Law” Guest Speaker presentations to High School health classes
- Participation in the Southern Westchester BOCES Physical Education/Health Consortium Workshop Series



# SPECIAL SERVICES

- Program development and professional learning to increase the effectiveness of identifying Students With Disabilities transitioning from CPSE to CSE services
- Advancing the knowledge of all Special Services providers in the recommendation and administration of Test Accommodations
- Developing a collaborative monthly Teaching Assistant training and resource meeting protocol for the Middle School and High School
- Expansion of the Middle School and High School test Center
- Investment to expand Mental Wellness services and professional development for faculty and families at all grade levels presented in multiple home languages
- Continued dedication to a Least Restrictive Environment for students at all grade levels
- Maintaining Integrated Co-teaching at Daniel Warren Elementary School with existing faculty
- Renewed emphasis on services for Students With Disabilities to target ELA and Math skills at F.E. Bellows Elementary School
- Incorporation of intense mental wellness services for students at the Rye Neck Middle and High School to reduce absenteeism, hospitalizations, and Out Of District placements
- Strategic scheduling at the Rye Neck Middle and High School to effectively utilize available faculty resources
- Engaging all Students With Disabilities in high-quality Regents diploma bound classes
- Student driven post-secondary discussions and preparation for competitive instructional and employment opportunities
- Continued professional coaching for teachers' best practices in Integrated Co-teaching and Integrated Special Class programs
- Applications for Federal and State Grants for Students With Disabilities, as well as district wide social-emotional services
- Development of a Multi Tier Support Services (MTSS) Playbook for all district social emotional programs and services



# Actual And Projected Enrollment

Grade	ACTUAL	ESTIMATED						
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
K	90	85	90	95	95	95	95	95
1	115	96	91	96	102	102	102	102
2	110	118	99	93	99	105	105	105
3	103	109	118	99	93	99	105	105
4	115	108	115	124	104	98	104	110
5	124	115	108	115	124	104	98	104
6	116	125	115	108	115	124	104	98
7	118	117	126	116	109	116	125	105
8	115	120	119	128	118	111	118	127
9	106	108	113	112	121	111	105	111
10	106	102	104	109	108	116	107	101
11	151	108	104	106	111	110	118	109
12	112	150	108	104	106	111	110	118
<b>TOTAL</b>	<b>1,481</b>	<b>1,461</b>	<b>1,410</b>	<b>1,405</b>	<b>1,405</b>	<b>1,402</b>	<b>1,396</b>	<b>1,390</b>

School	ACTUAL	ESTIMATED						
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Daniel Warren	315	299	280	284	296	302	302	302
F.E. Bellows	342	332	341	338	321	301	307	319
Middle	349	362	360	352	342	351	347	330
High	475	468	429	431	446	448	440	439
<b>TOTAL</b>	<b>1,481</b>	<b>1,461</b>	<b>1,410</b>	<b>1,405</b>	<b>1,405</b>	<b>1,402</b>	<b>1,396</b>	<b>1,390</b>



# Class Size, Elementary Schools

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<b>Grade</b>	<b>Average Class Size 2023-24</b>	<b>Estimated Class Size Range 2024-25</b>
Kindergarten	18	16-18
Grade 1	19	18-20
Grade 2	22	19-21
Grade 3	18	18-20
Grade 4	23	19-22
Grade 5	20	18-20



# 06

## Appendix - Financial Information

2024-2025 Proposed Budget



<u>Source of Revenue</u>	<u>Budgeted FY 23-24</u>	<u>Proposed FY 24-25</u>	<u>% of the budget</u>	<u>Change in funding</u>	<u>% Change</u>
<b><u>Appropriated Fund Balance, July 1</u></b> (funds used to reduce tax rate)	<b>575,000</b>	<b>575,000</b>	1.13%	-	0.00%
<b><u>Local Sources</u></b>					
Property Tax *	<b>42,526,808</b>	<b>43,459,590</b>	85.10%	932,782	2.19%
Westchester County Sales Tax	<b>625,000</b>	<b>750,000</b>	1.47%	125,000	20.00%
<b><u>State Sources</u></b>					
Estimated State Aid	<b>5,084,712</b>	<b>5,173,335</b>	10.13%	88,623	1.74%
<b><u>Transfers in</u></b>					
Debt Service Reserve	<b>150,000</b>	<b>150,000</b>	0.29%	-	0.00%
ERS Reserve	<b>375,000</b>	<b>470,000</b>	0.92%	95,000	25.33%
TRS Reserve	-	<b>100,000</b>	0.20%	100,000	NM
<b><u>Other Sources</u></b>					
Interest on deposits	225,000	280,000	0.55%	55,000	24.44%
Refund of PY Costs (BOCES, etc.)	70,000	70,000	0.14%	-	0.00%
Miscellaneous	20,000	40,000	0.08%	20,000	100.00%
<b>Total - Other Sources</b>	<b>315,000</b>	<b>390,000</b>	0.76%	75,000	23.81%
<b>Grand Total</b>	<b>49,651,520</b>	<b>51,067,925</b>	<b>100.00%</b>	<b>1,416,405</b>	<b>2.85%</b>

**2024-25**

**Estimated  
Revenues**



# 2024-25

## Estimated Expenditures

	Proposed FY 2024-2025	Budget FY 2023-2024	%	\$ Change
<b>Board of Education/Central Office</b>	\$ 5,480,824	\$ 5,401,488	1.47%	\$ 79,336
<b>Employee Benefits</b> <i>(mandated benefits for employees and retirees)</i>	12,547,526	11,754,922	6.74%	792,604
<b>Cleaning/Repair &amp; Maintenance</b> <i>(districtwide salaries, services, supplies and equipment)</i>	2,292,402	2,233,741	2.63%	58,661
<b>Central Storeroom</b> <i>(districtwide supplies)</i>	33,400	-	0.00%	33,400
<b>Supervision &amp; Security</b> <i>(staffing, services and supplies)</i>	449,329	234,714	91.44%	214,615
<b>Utilities</b> <i>(water, telephone/data, heating and electric costs)</i>	912,800	915,800	-0.33%	(3,000)
<b>Curriculum Development</b> <i>(curriculum department chairs &amp; professional devt supplies)</i>	407,016	390,183	4.31%	16,833
<b>Instructional Supervision</b> <i>(principals, clerical, student management &amp; test scoring, team leaders and class advisors)</i>	1,946,450	1,963,777	-0.88%	(17,327)
<b>Teaching</b> <i>(includes new staffing, contractual agreements)</i>	13,719,077	13,861,587	-1.03%	(142,510)
<b>Occupational Education &amp; Placements</b> <i>(will fluctuate based on out of district placements)</i>	340,958	324,893	4.94%	16,065
<b>Special Education</b> <i>(will fluctuate based on staffing levels and out of district placements)</i>	5,903,221	5,754,751	2.58%	148,470
<b>Library/Media</b> <i>(salaries, district wide library media services)</i>	527,429	600,325	-12.14%	(72,896)
<b>Technology</b> <i>(salary, IT Consultant and Support, technology equipment, services, software, supplies)</i>	1,322,251	1,235,580	7.01%	86,671
<b>Pupil Personnel</b> <i>(school counseling, psychologists, social worker, nurses)</i>	2,023,366	1,983,280	2.02%	40,086
<b>Co-Curricular</b> <i>(clubs, extracurricular)</i>	222,564	193,061	15.28%	29,503
<b>Interscholastic Athletics</b> <i>(equipment, coaches, teams, mergers, livestreaming, transportation)</i>	1,459,909	1,394,268	4.71%	65,641
<b>Transportation</b> <i>(special education, private &amp; parochial route costs, will fluctuate based on out of district placements and CPI)</i>	1,124,403	1,059,148	6.16%	65,255
<b>Interfund Transfer to Cafeteria</b> <i>(moves funds to Cafeteria from General)</i>	5,000	-	N/A	5,000
<b>Interfund Transfer to Capital</b> <i>(moves funds to Capital from General)</i>	350,000	350,000	N/A	-
<b>Grand Total</b>	<b>\$ 51,067,925</b>	<b>\$ 49,651,520</b>	<b>2.85%</b>	<b>\$ 1,416,405</b>



# Tax Cap Levy & Budget History

## The Tax Levy Cap

How can the tax cap be 2.00% and the proposed levy increase be 2.19% and still be at the cap?

Exemptions, and the movement in exemptions, year over year:

*Debt service (principal and interest on the district's bonds) less building aid and use of the debt service reserve cause the levy increase to be above or below 2.00% and still be tax cap compliant.*

## Historical Levy Caps

Year	Tax Levy Cap
<b>2024-25</b> (proposed)	<b>2.19%</b>
2023-24	2.18%
2022-23	1.84%
2021-22	2.17%
2020-21	3.68%
2019-20	3.35%

All tax cap compliant





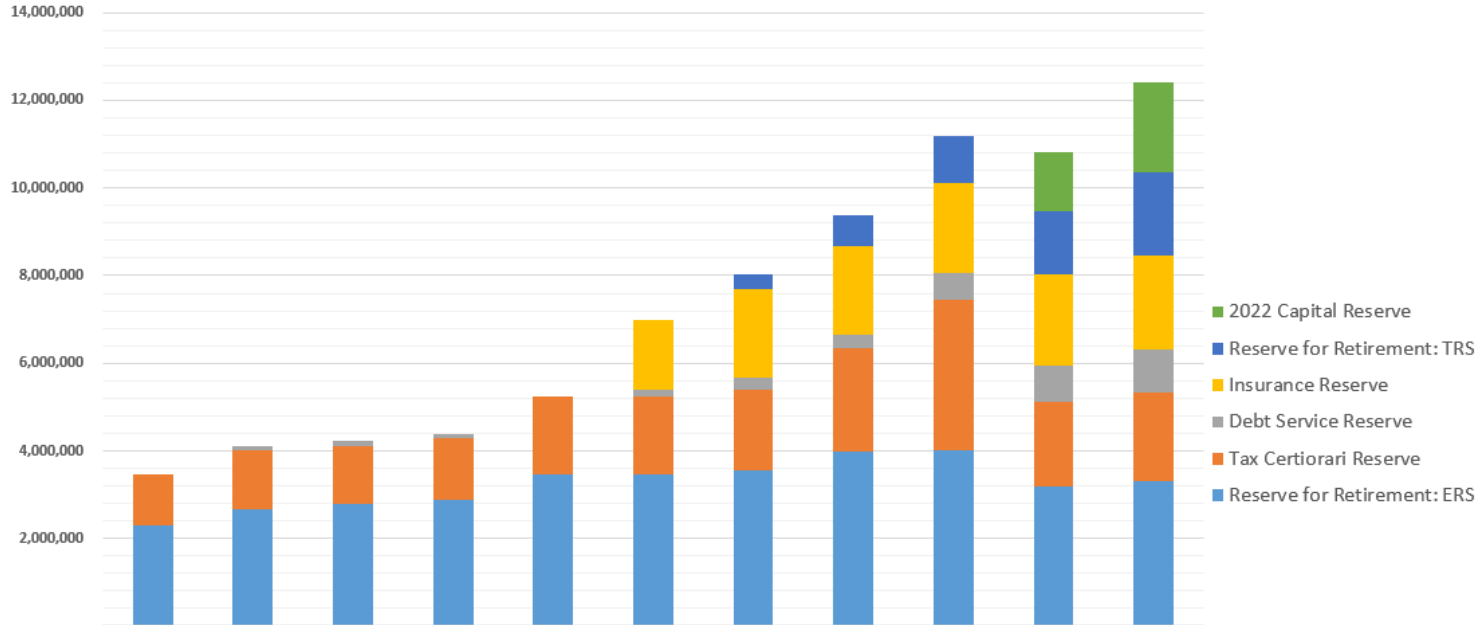
# The 2024-25 Levy and Tax Rates (*estimated*)

Municipality	Total Municipal Levy	Percentage of the Levy	Estimated Homestead Tax Rate*
Rye Town	30,287,201	69.69%	14.31
Rye City	<u>13,172,389</u>	<u>30.31%</u>	1,101.79
<b>Total Levy</b>	<b>43,459,590</b>	<b>100.00%</b>	

\* Per \$1,000 of Assessed Value



# Rye Neck Ten Year Reserve Fund Analysis



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
2022 Capital Reserve	-	-	-	-	-	-	-	-	-	1,360,359	2,052,367
Reserve for Retirement: TRS	-	-	-	-	-	-	346,000	706,690	1,073,347	1,450,976	1,892,513
Insurance Reserve	-	-	-	-	-	1,603,244	1,998,044	2,025,125	2,065,768	2,069,436	2,150,533
Debt Service Reserve	-	95,216	95,216	95,216	-	150,000	295,453	299,458	603,147	821,436	991,435
Tax Certiorari Reserve	1,136,523	1,344,598	1,346,381	1,406,381	1,771,950	1,771,950	1,834,275	2,359,136	3,459,783	1,952,343	2,007,189
Reserve for Retirement: ERS	2,312,285	2,662,285	2,775,889	2,880,889	3,458,718	3,458,718	3,553,458	3,999,036	4,000,204	3,179,400	3,313,939
<b>TOTALS</b>	<b>3,448,808</b>	<b>4,102,099</b>	<b>4,217,486</b>	<b>4,382,486</b>	<b>5,230,668</b>	<b>6,983,912</b>	<b>8,027,230</b>	<b>9,389,445</b>	<b>11,202,249</b>	<b>10,833,950</b>	<b>12,407,976</b>



# History of TAX RATE CHANGES

Year	Rye Town	Rye City
2015-16	0.99%	3.69%
2016-17	-9.84%	0.52%
2017-18	0.35%	4.74%
2018-19	-2.04%	1.79%
2019-20	1.96%	5.27%
2020-21	3.59%	1.75%
2021-22	-0.75%	-3.13%
2022-23	2.23%	-1.48%
2023-24	-6.86%	5.36%
<b>2024-25 (draft)</b>	<b>-5.43%</b>	<b>7.99%</b>



# 10-Year Budget Comparison

	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
<b>Expenses</b>										
Budget Spending Change	-0.70%	1.84%	-0.58%	3.13%	4.16%	3.37%	3.42%	3.26%	4.38%	2.85%
Total Budget	39,623,723	40,353,985	40,120,000	41,374,222	43,095,212	44,545,814	46,069,994	47,570,139	49,651,520	51,067,925
Change in <b>Spending</b>	(279,576)	730,262	(233,985)	1,254,222	1,720,990	1,450,602	1,524,180	1,500,145	2,081,381	1,416,405
To drop 1% on expense	396,237	403,540	401,200	413,742	430,952	445,458	460,700	475,701	496,515	510,679
<b>Tax Levy</b>										
Total Tax Levy	35,828,846	35,945,945	36,205,473	37,330,588	38,580,261	39,999,300	40,866,385	41,618,836	42,526,808	43,459,590
Change in Aggregate Tax Levy	251,327	117,099	259,528	1,125,115	1,249,673	1,419,039	867,085	752,451	907,972	932,782
% increase on total levy	0.71%	0.33%	0.72%	3.11%	3.35%	3.68%	2.17%	1.84%	2.18%	2.19%
<b>% change in Homestead rate:</b>										
Rye Town	0.99%	-9.84%	0.35%	-2.04%	1.96%	3.59%	-0.75%	2.23%	-6.86%	-5.43%
Rye City	3.69%	0.52%	4.74%	1.79%	5.27%	1.75%	-3.13%	-1.48%	5.36%	7.99%
1% on the taxes =	358,288	359,459	362,055	373,306	385,803	399,993	408,664	416,188	425,268	434,596
<b>Revenues:</b>										
Appropriated FB	650,000	1,164,957	636,000	636,000	561,000	761,000	615,000	575,000	575,000	575,000
Transfers from Reserve Funds (as per disposition schedule)	426,396	535,000	567,387	535,000	505,000	847,424	550,000	525,000	525,000	720,000
Estimated State Aid change	301,990	89,336	15,303	49,494	421,571	(398,361)	1,095,519	739,194	958,909	88,623



## Rye Town, Homestead (residential), Tax rate per \$1,000 of assessed value

# Estimated Taxes for a Range of Home Values

Market Value -- Assessed Valuation	Rye Town Homestead Tax Rate	Estimated School Tax	Estimated Tax After STAR*
750,000	14.31	10,734	9,455
850,000	14.31	12,166	10,887
950,000	14.31	13,597	12,318
1,000,000	14.31	14,312	13,033
1,100,000	14.31	15,744	14,465
1,200,000	14.31	17,175	15,896
1,300,000	14.31	18,606	17,327
1,400,000	14.31	20,037	18,758
1,500,000	14.31	21,469	20,190

\* STAR Maximum Basic exemption = \$1,279

## Rye City, Homestead (residential), Tax rate per \$1,000 of assessed value

Assessed Valuation	Estimated Market Value **	Rye City Homestead Tax Rate	Estimated School Tax	Estimated Tax After STAR*
9,675	750,000	1,101.79	10,660	9,422
10,965	850,000	1,101.79	12,081	10,843
12,255	950,000	1,101.79	13,502	12,264
12,900	1,000,000	1,101.79	14,213	12,975
14,190	1,100,000	1,101.79	15,634	14,396
15,480	1,200,000	1,101.79	17,056	15,818
16,770	1,300,000	1,101.79	18,477	17,239
18,060	1,400,000	1,101.79	19,898	18,660
19,350	1,500,000	1,101.79	21,320	20,082

\*\* Rye City Equalization Rate = 1.29%



(Ctrl)

STAR Maximum Basic exemption = \$1,238



# Taxable Assessed Value, 10 Year History

		TXAV-RT	TXAV-RC	EQR	(TXAV-RC)/(EQR/100)
	Assessment	Taxable	Taxable	Rye City	Taxable Full Value
School Year	Year	Assessed Value Rye Town	Assessed Value Rye City	Equalization Rate	Rye City
2015-16	2014	1,355,080,152	13,486,988	1.91	706,125,026
2016-17	2015	1,518,114,417	13,335,176	1.71	779,834,854
2017-18	2016	1,516,225,229	12,826,438	1.64	782,099,878
2018-19	2017	1,626,518,826	12,492,003	1.58	790,633,101
2019-20	2018	1,649,614,823	12,206,780	1.53	797,828,758
2020-21	2019	1,684,334,136	11,965,425	1.56	767,014,423
2021-22	2020	1,812,522,969	11,801,825	1.60	737,614,063
2022-23	2021	1,806,853,459	11,726,840	1.66	706,436,145
2023-24	2022	1,944,661,766	11,877,544	1.47	807,996,190
2024-25	2023	2,064,823,417	11,847,752	1.29	918,430,388



# District Reserve Funds and Disposition Schedule

updated March 2024

Fund	Statutory Authorization	Balance at 6/30/2023	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Summary	
			Est. net additions/(use) 2023-24	Est. use for 2024-25 Budget	Est. use for 2025-26 Budget	Est. use for 2026-27 Budget	Est. use for 2027-28 Budget	Est. use for 2028-29 Budget	Est. use for 2029-30 Budget	Est. use for 2030-31 Budget	Estimated Balance at 6/30/2031
Retirement Contribution (ERS)	GML § 6-r	3,313,939	(180,676)	(470,000)	(425,000)	(425,000)	(450,000)	(450,000)	(450,000)	(450,000)	13,263
Retirement Contribution (TRS)	GML § 6-r	1,892,513	93,633	(100,000)	(225,000)	(250,000)	(275,000)	(275,000)	(300,000)	(300,000)	261,146
Tax Certiorari Reserve	Educ. Law, § 3651.1-a	2,007,189	55,018	(50,000)	(275,000)	(275,000)	(275,000)	(275,000)	(275,000)	(275,000)	362,207
Insurance Reserve	GML § 6-n	2,150,533	113,285	-	-	-	-	-	-	-	2,263,817
2022 Capital Reserve	GML § 6-c, 6-g	2,052,367	673,056	(600,000)	(2,100,000)	-	-	-	-	-	25,423
Debt Service Fund	GML § 6-l	991,435	(70,259)	(150,000)	(150,000)	(150,000)	(150,000)	(100,000)	(100,000)	(100,000)	21,176
		12,407,975	684,057	(1,370,000)	(3,175,000)	(1,100,000)	(1,150,000)	(1,100,000)	(1,125,000)	(1,125,000)	2,947,032



# Schedule of Debt Outstanding

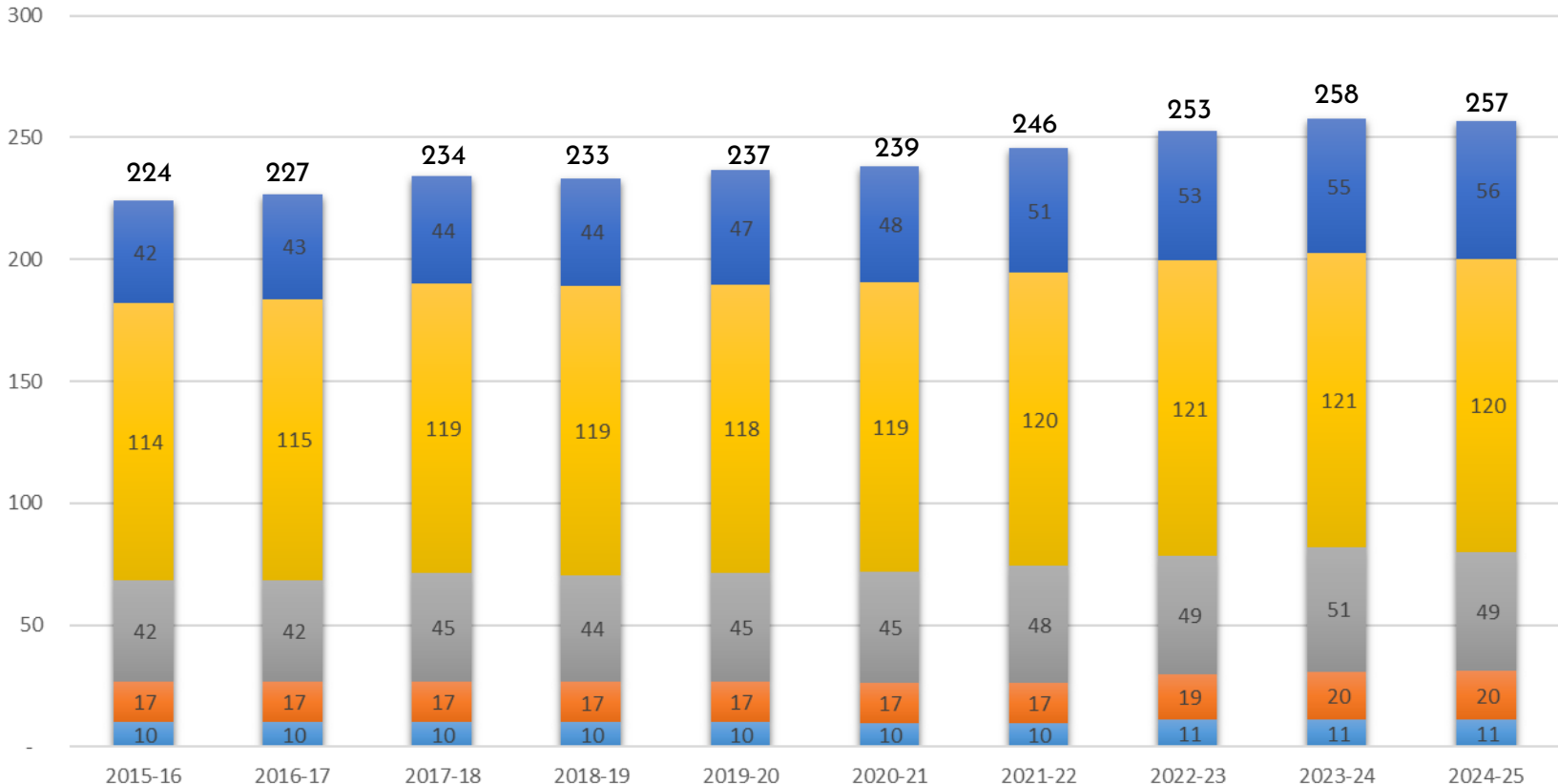
Issue Date	Issue Amount	Issue Type	Purpose	Interest Rate	Principal Outstanding 03/1/2024
5/15/2014	8,570,000	Serial Bond	\$7.1M Capital Bond & \$1.47M District-Wide Security Bond	2.31%	3,815,000
6/18/2015	1,750,320	Installment Debt	Energy Performance Contract	2.43%	870,283
5/31/2019	6,280,000	Serial Bond	2018 Cap Bond: Roof Replacements, Science Center, Gym	2.08%	4,450,000
6/16/2020	12,000,000	Serial Bond	2018 Cap Bond: Science Center, Gym	2.28%	10,865,000
3/16/2021	10,000,000	Serial Bond	2018 Cap Bond: Science Center, Gym	1.95%	9,145,000
3/25/2021	1,615,000	Serial Bond	Refunding Bond	0.62%	965,000
3/14/2023	925,143	Serial Bond	2018 Cap Bond: Science Center	3.84%	627,902
<b>Total Outstanding Principal</b>					<b>\$ 30,738,185</b>

The community approved two capital bond propositions for a total borrowing capacity of \$30,505,000 in 2018 and 2020. Of this amount \$1.0M remains unissued.





# Ten Year Budgeted Staffing Analysis



■ Admin ■ Support Services (Psych., Lib., Nurse) ■ Staff (Clerical, Custodial, Monitors) ■ Faculty (Teachers and TAs) ■ Special and Related Services Staff



07

**FY 2024-2025**

**Line Item Budget**

**RYE NECK UNION FREE SCHOOL DISTRICT**

2024-2025 Line Item Budget

Function	Object	Expenditure Description	BUDGET	* ACTUAL	BUDGET	** ESTIMATED	PROPOSED	BUDGET 2024-25	BUDGET 2024-25	Budget to Budget Change Notes
			2022-2023	2022-2023	2023-2024	2023-2024	BUDGET 2024-25	vs. BUDGET 2023-24 \$ Change	vs. BUDGET 2023-24 % Change	
<p>* ACTUAL 2022-2023: The data in this column includes expensed and encumbered costs at June 30, 2023. The data also includes non-recurring one-time expenditures.</p> <p>** ESTIMATED 2023-2024: The data provided in this column is estimated and subject to revision. Actual expenditures may differ due to factors including, but not limited to, changes in staffing, programming and enrollment, adjustments in state funding, and unforeseen expenses during the fiscal year. The data also includes non-recurring one-time expenditures.</p>										
<b>BOARD OF EDUCATION</b>										
<u>Board of Education</u>										
1010	400	Professional Development	\$2,400	\$1,190	\$2,400	\$2,000	\$2,400	\$0	0.00%	
1010	400	Service	\$7,300	\$7,220	\$7,300	\$12,300	\$12,300	\$5,000	68.49%	NYSSBA policy services
1010	450	Supplies	\$750	\$741	\$750	\$750	\$750	\$0	0.00%	
1010	490	BOCES Services	\$0	\$4,421	\$3,500	\$4,500	\$4,500	\$1,000	28.57%	Super Eval subscription
			<b>\$10,450</b>	<b>\$13,572</b>	<b>\$13,950</b>	<b>\$19,550</b>	<b>\$19,950</b>	<b>\$6,000</b>	<b>43.01%</b>	
<u>District Clerk</u>										
1040	160	Salaries	\$11,728	\$11,613	\$11,845	\$11,961	\$12,320	\$475	4.01%	
1060	400	Services	\$8,500	\$6,518	\$8,500	\$7,000	\$8,500	\$0	0.00%	
1060	490	BOCES Services	\$10,710	\$10,788	\$11,000	\$10,857	\$11,000	\$0	0.00%	
			<b>\$30,938</b>	<b>\$28,919</b>	<b>\$31,345</b>	<b>\$29,818</b>	<b>\$31,820</b>	<b>\$475</b>	<b>1.51%</b>	
<u>Auditing Services</u>										
1320	400	Financial Audit	\$45,000	\$38,250	\$40,000	\$39,000	\$40,000	\$0	0.00%	
1310	490	GASB 75	\$6,000	\$5,830	\$6,000	\$5,976	\$6,095	\$95	1.58%	
1320	400	Internal Auditor	\$19,000	\$16,790	\$19,000	\$18,000	\$19,000	\$0	0.00%	
1320	400	Claims Auditor	\$10,000	\$7,406	\$10,000	\$8,000	\$10,000	\$0	0.00%	
<u>Legal Services</u>										
1420	400	General, Labor, Litigation	\$150,000	\$79,878	\$150,000	\$133,333	\$145,000	(\$5,000)	-3.33%	
<u>Public Information and Services</u>										
1480	150	Director of Technology and Communications Salaries	\$45,000	\$46,500	\$47,430	\$47,430	\$48,379	\$949	2.00%	
<u>District Printing</u>										
1670	400	Newsletters, Value Education	\$15,000	\$12,493	\$15,000	\$15,500	\$16,000	\$1,000	6.67%	
<u>Unallocated Items</u>										
1910	400	Insurance- property, casualty, GL, etc.	\$260,000	\$260,448	\$281,284	\$288,515	\$334,677	\$53,394	18.98%	16% estimated increase to insurance
<u>Refund of Real Property Taxes</u>										
1964	400	Taxes due to other districts (Rye City)	\$0	\$73,886	\$0	\$73,886	\$2,500	\$2,500	NM	
1930	400	Tax certiorari payments	\$0	\$26,015	\$0	\$50,000	\$0	\$0	NM	
<u>School Bd. Policy Service</u>										
1920	400	New York State School Boards	\$15,000	\$14,550	\$15,000	\$15,000	\$16,000	\$1,000	6.67%	
<u>Assessments</u>										
1950	400	Sewer tax	\$54,000	\$56,131	\$54,000	\$54,000	\$58,000	\$4,000	7.41%	
<u>Administrative Charges</u>										
1981	490	BOCES Admin. & Capital	\$279,800	\$279,800	\$282,638	\$282,638	\$286,284	\$3,646	1.29%	
<b>SUBTOTAL BOE:</b>			<b>\$940,188</b>	<b>\$960,468</b>	<b>\$965,647</b>	<b>\$1,080,646</b>	<b>\$1,033,705</b>	<b>\$68,058</b>	<b>7.05%</b>	
<b>CENTRAL OFFICE &amp; DEBT SERVICE</b>										
<u>Indebtedness</u>										
9711	600/700	Debt Service	\$2,971,557	\$2,755,279	\$3,056,978	\$3,033,599	\$3,052,465	(\$4,513)	-0.15%	
9711	600	Principal	\$2,045,507	\$1,813,161	\$2,084,414	\$2,084,414	\$2,167,955	\$83,541	4.01%	
9711	700	Interest	\$926,050	\$942,118	\$893,322	\$869,943	\$813,666	(\$79,657)	-8.92%	
<u>Chief School Administrator</u>										
1240	150	Instructional Salaries	\$255,000	\$255,000	\$262,650	\$260,100	\$267,903	\$5,253	2.00%	
1240	160	Clerical Salaries	\$81,683	\$85,518	\$84,953	\$84,953	\$87,481	\$2,528	2.98%	
1240	400	Services	\$12,000	\$18,045	\$12,000	\$18,500	\$20,000	\$8,000	66.67%	Reallocation
1240	400	Professional Development	\$11,375	\$4,730	\$11,375	\$7,000	\$7,000	(\$4,375)	-38.46%	Reallocation
1240	450	Supplies	\$6,650	\$522	\$6,650	\$2,000	\$2,000	(\$4,650)	-69.92%	Reallocation
1240	490	BOCES Services	\$0	\$330	\$0	\$0	\$0	\$0	NM	
			<b>\$366,708</b>	<b>\$364,146</b>	<b>\$377,628</b>	<b>\$372,553</b>	<b>\$384,384</b>	<b>\$6,756</b>	<b>1.79%</b>	
<u>Personnel</u>										
1430	160	Clerical Salaries	\$110,906	\$100,124	\$121,336	\$103,128	\$106,222	(\$15,114)	-12.46%	Prior year budget includes estimate
1430	400	Services	\$3,800	\$1,602	\$3,800	\$2,000	\$2,800	(\$1,000)	-26.32%	To align with actual spending
1430	450	Supplies	\$380	\$276	\$380	\$300	\$380	\$0	0.00%	
1430	490	BOCES Certification/Recruiting	\$15,000	\$14,058	\$15,000	\$16,000	\$16,000	\$1,000	6.67%	
			<b>\$130,085</b>	<b>\$116,060</b>	<b>\$140,515</b>	<b>\$121,428</b>	<b>\$125,402</b>	<b>(\$15,114)</b>	<b>-10.76%</b>	
<u>Business/Finance</u>										
1310	150	Instructional Salaries	\$210,120	\$208,080	\$212,242	\$212,242	\$221,487	\$9,245	4.36%	
1310	160	Clerical Salaries	\$494,337	\$479,763	\$512,406	\$506,261	\$527,297	\$14,891	2.91%	
1310	400	Services	\$15,900	\$12,807	\$15,900	\$13,000	\$14,500	(\$1,400)	-8.81%	Reallocation
1310	450	Supplies	\$15,450	\$16,347	\$15,450	\$17,000	\$17,000	\$1,550	10.03%	Reallocation
1310	490	State Aid Services & Finance Software	\$79,878	\$73,418	\$79,722	\$80,515	\$80,085	\$363	0.45%	
			<b>\$815,685</b>	<b>\$790,415</b>	<b>\$835,720</b>	<b>\$829,018</b>	<b>\$860,369</b>	<b>\$24,649</b>	<b>2.95%</b>	
<u>Bond Services</u>										
1380	400	Fiscal Agent Services	\$25,000	\$8,275	\$25,000	\$3,500	\$24,500	(\$500)	-2.00%	Financial disclosures to capital markets, bonding
<b>GRAND TOTAL: BD OF ED/CENT OFF/DEBT SERV</b>			<b>\$5,249,223</b>	<b>\$4,994,643</b>	<b>\$5,401,488</b>	<b>\$5,440,744</b>	<b>\$5,480,824</b>	<b>\$79,336</b>	<b>1.47%</b>	

Function	Object	Expenditure Description	BUDGET	* ACTUAL	BUDGET	** ESTIMATED	PROPOSED	BUDGET 2024-25	BUDGET 2024-25	Budget to Budget Change Notes
			2022-2023	2022-2023	2023-2024	2023-2024	BUDGET 2024-25	vs. BUDGET 2023-24 \$ Change	vs. BUDGET 2023-24 % Change	

\* ACTUAL 2022-2023: The data in this column includes expensed and encumbered costs at June 30, 2023. The data also includes non-recurring one-time expenditures.  
 \*\* ESTIMATED 2023-2024: The data provided in this column is estimated and subject to revision. Actual expenditures may differ due to factors including, but not limited to, changes in staffing, programming and enrollment, adjustments in state funding, and unforeseen expenses during the fiscal year. The data also includes non-recurring one-time expenditures.

**EMPLOYEE BENEFITS**

9010		<b>NYS Empl. Retirement System</b> (Retirement system for Clerical, CSEA, aides, nurses)	\$375,000	\$373,828	\$425,000	\$417,038	\$520,000	\$95,000	22.35%	Rate increase to 15.2%
9020		<b>NYS Teachers Retirement System</b> (Required contribution for all Teachers, TAs, Admin)	\$2,129,243	\$2,050,374	\$2,079,871	\$2,068,471	\$2,155,097	\$75,226	3.62%	Rate increase to 10.02%
9030		<b>Social Security</b> (Reflects contribution for all employees)	\$1,820,045	\$1,717,433	\$1,895,557	\$1,800,000	\$1,904,006	\$8,449	0.45%	
9040		<b>Workers Compensation</b> (Based on experience rating or number of claims)	\$132,000	\$118,554	\$132,000	\$120,747	\$131,141	(\$859)	-0.65%	
9050		<b>Unemployment Insurance</b> (Required payments to employees who have left the district)	\$12,000	\$112	\$12,000	\$17,500	\$20,000	\$8,000	66.67%	To align with actual spending
9060		<b>Hospital/Dental</b> (includes increases in premium and new staff positions) <i>includes employee contribution toward health insurance</i>	\$5,085,039	\$4,547,699	\$5,414,287	\$5,302,073	\$5,862,143	\$447,856	8.27%	10% composite rate increase
9060		<b>Retiree Health Insurance</b> (Health & Medicare Part B reimb. for retirees) <i>includes retiree contribution toward health insurance</i>	\$1,723,270	\$1,679,970	\$1,796,208	\$1,525,819	\$1,955,139	\$158,931	8.85%	10% composite rate increase
<b>GRAND TOTAL: EMPLOYEE BENEFITS</b>			<b>\$11,276,597</b>	<b>\$10,487,970</b>	<b>\$11,754,922</b>	<b>\$11,251,648</b>	<b>\$12,547,526</b>	<b>\$792,604</b>	<b>6.74%</b>	

**CLEANING, REPAIR & MAINTENANCE**

1620	160	<b>Supervisor of Buildings &amp; Grounds</b> Salary & OT	\$107,455	\$97,046	\$113,699	\$113,699	\$114,704	\$1,005	0.88%	
1620	160	<b>Building Supervisors</b> Salary & OT	\$382,259	\$374,687	\$386,792	\$358,061	\$365,420	(\$21,372)	-5.53%	One retirement
1620	160	<b>Groundsmen</b> Salary & OT	\$264,118	\$218,134	\$243,635	\$262,349	\$258,550	\$14,915	6.12%	
1620	160	<b>Cleaning Bellows</b> Salary & OT	\$159,938	\$164,830	\$162,075	\$161,575	\$164,102	\$2,028	1.25%	
1620	160	<b>Cleaning MS/HS</b> Salary & OT	\$375,009	\$362,463	\$408,998	\$405,253	\$421,821	\$12,823	3.14%	
1620	160	<b>Cleaning Daniel Warren</b> Salary & OT	\$141,311	\$100,154	\$125,043	\$123,043	\$129,805	\$4,762	3.81%	
<b>SUBTOTAL: SALARIES- MAINTENANCE</b>			<b>\$1,430,090</b>	<b>\$1,317,313</b>	<b>\$1,440,241</b>	<b>\$1,423,979</b>	<b>\$1,454,402</b>	<b>\$14,161</b>	<b>0.98%</b>	

**Other Maintenance Costs**

1620	200	Equipment	\$12,000	\$0	\$12,000	\$10,000	\$12,000	\$0	0.00%	
1620	202	Vehicles and Machines	\$10,000	\$68,102	\$10,000	\$10,000	\$10,000	\$0	0.00%	
1620	203	Furniture	\$13,500	\$34,046	\$20,000	\$25,000	\$20,000	\$0	0.00%	
			<b>\$35,500</b>	<b>\$102,148</b>	<b>\$42,000</b>	<b>\$45,000</b>	<b>\$42,000</b>	<b>\$0</b>	<b>0.00%</b>	

**District Services and Supplies**

1620	400	District - Services	\$282,000	\$261,138	\$210,000	\$220,000	\$243,500	\$33,500	15.95%	To align with actual spending and water testing 24-25
1620	409	Wireless Communication	\$23,500	\$16,436	\$23,500	\$21,000	\$23,500	\$0	0.00%	
1620	410	Construction Projects	\$325,000	\$198,329	\$0	\$0	\$0	\$0	NM	
1620	450	District - Supplies	\$25,650	\$6,356	\$46,000	\$50,000	\$49,000	\$3,000	6.52%	
1620	459	Pandemic Related Expenditures	\$25,000	\$0	\$0	\$0	\$0	\$0	NM	
			<b>\$681,150</b>	<b>\$482,259</b>	<b>\$279,500</b>	<b>\$291,000</b>	<b>\$316,000</b>	<b>\$36,500</b>	<b>13.06%</b>	

**Other Costs: Grounds**

1620	400	Grounds - Services	\$64,375	\$55,406	\$50,000	\$50,000	\$50,000	\$0	0.00%	
1620	450	Grounds - Supplies	\$31,500	\$24,139	\$31,500	\$31,500	\$31,500	\$0	0.00%	
1620	458	Fuel - Gas	\$3,000	\$2,988	\$3,000	\$1,500	\$3,000	\$0	0.00%	
			<b>\$98,875</b>	<b>\$82,533</b>	<b>\$84,500</b>	<b>\$83,000</b>	<b>\$84,500</b>	<b>\$0</b>	<b>0.00%</b>	

**Other Costs: Cleaning Bellows**

1620	200	Equipment	\$0	\$0	\$0	\$0	\$0	\$0	NM	
1620	400	Services	\$68,650	\$164,809	\$80,000	\$70,000	\$80,000	\$0	0.00%	
1620	450	Supplies	\$13,500	\$43,593	\$25,000	\$20,000	\$25,000	\$0	0.00%	
			<b>\$82,150</b>	<b>\$208,402</b>	<b>\$105,000</b>	<b>\$90,000</b>	<b>\$105,000</b>	<b>\$0</b>	<b>0.00%</b>	

**Other Costs: Cleaning MS/HS**

1620	200	Equipment	\$0	\$14,163	\$10,000	\$10,000	\$10,000	\$0	0.00%	
1620	400	Services	\$111,875	\$512,215	\$119,500	\$157,500	\$127,500	\$8,000	6.69%	To align with actual spending
1620	450	Supplies	\$25,000	\$269,826	\$60,000	\$55,000	\$60,000	\$0	0.00%	
			<b>\$136,875</b>	<b>\$796,204</b>	<b>\$189,500</b>	<b>\$222,500</b>	<b>\$197,500</b>	<b>\$8,000</b>	<b>4.22%</b>	

**Other Costs: Cleaning Daniel Warren**

1620	200	Equipment	\$0	\$0	\$0	\$0	\$0	\$0	NM	
1620	400	Services	\$67,111	\$129,326	\$62,000	\$55,000	\$62,000	\$0	0.00%	
1620	450	Supplies	\$13,500	\$92,175	\$31,000	\$25,900	\$31,000	\$0	0.00%	
			<b>\$80,611</b>	<b>\$221,501</b>	<b>\$93,000</b>	<b>\$80,900</b>	<b>\$93,000</b>	<b>\$0</b>	<b>0.00%</b>	

**GRAND TOTAL: MAINTENANCE/CLEANING**

			<b>\$2,545,251</b>	<b>\$3,210,360</b>	<b>\$2,233,741</b>	<b>\$2,236,379</b>	<b>\$2,292,402</b>	<b>\$58,661</b>	<b>2.63%</b>	
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**CENTRAL STOREROOM- DISTRICTWIDE**

1660	450	Supplies	\$0	\$0	\$0	\$32,200	\$33,400	\$33,400	NM	Central storeroom and paper, districtwide reallocated from supervision
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Function	Object	Expenditure Description	BUDGET 2022-2023	* ACTUAL 2022-2023	BUDGET 2023-2024	** ESTIMATED 2023-2024	PROPOSED	BUDGET 2024-25	BUDGET 2024-25	Budget to Budget Change Notes
							BUDGET 2024-2025	vs. BUDGET 2023-24 \$ Change	vs. BUDGET 2023-24 % Change	
<p>* ACTUAL 2022-2023: The data in this column includes expensed and encumbered costs at June 30, 2023. The data also includes non-recurring one-time expenditures.                      ** ESTIMATED 2023-2024: The data provided in this column is estimated and subject to revision. Actual expenditures may differ due to factors including, but not limited to, changes in staffing, programming and enrollment, adjustments in state funding, and unforeseen expenses during the fiscal year. The data also includes non-recurring one-time expenditures.</p>										
<b>INTERFUND TRANSFERS</b>										
9901	930	Transfer to Cafeteria (uncollectible meal accounts at year end)	\$0	\$5,592	\$0	\$5,000	\$5,000	\$5,000	NM	Funding of uncollectible meal account debt
9901	950	Transfer to Special Aid (% of summer programs not covered by aid)	\$30,000	\$18,089	\$30,000	\$27,200	\$30,000	\$0	0.00%	Summer School Tuition/Transportation
9950	900	Transfer to Capital	\$0	\$299,857	\$350,000	\$350,000	\$350,000	\$0	0.00%	To support MS/HS parking lot and HS vestibule
<b>GRAND TOTAL: INTERFUND TRANSFERS</b>			<b>\$30,000</b>	<b>\$323,538</b>	<b>\$380,000</b>	<b>\$382,200</b>	<b>\$385,000</b>	<b>\$5,000</b>	<b>1.32%</b>	
<b>SUPERVISION &amp; SECURITY</b>										
1622	160	Salaries	\$174,517	\$179,359	\$182,658	\$229,625	\$249,921	\$67,263	36.82%	Reclass of monitors from teaching
1622	200	Equipment	\$0	\$18,489	\$0	\$0	\$0	\$0	NM	
1622	400	Services	\$2,950	\$29,372	\$500	\$149,672	\$156,148	\$155,648	NM	Briger Security services
1622	450	Supplies	\$2,850	\$73,675	\$5,500	\$5,000	\$7,500	\$2,000	36.36%	To align with actual spending
1622	490	BOCES	\$0	\$32,002	\$46,056	\$34,718	\$35,760	(\$10,296)	-22.36%	Altaris security consultant
<b>GRAND TOTAL: SUPERVISION &amp; SECURITY</b>			<b>\$180,317</b>	<b>\$332,897</b>	<b>\$234,714</b>	<b>\$419,016</b>	<b>\$449,329</b>	<b>\$214,614</b>	<b>91.44%</b>	
<b>UTILITIES</b>										
<b>Oil</b>										
1620	421	Bellows,DW, MS/HS	\$90,000	\$83,437	\$100,000	\$85,000	\$97,000	(\$3,000)	-3.00%	Fuel costs and usage
<b>Gas</b>										
1620	422	Bellows,DW, MS/HS	\$165,000	\$140,752	\$160,000	\$145,000	\$160,000	\$0	0.00%	
<b>Electricity</b>										
1620	425	Bellows,DW, MS/HS	\$405,000	\$387,125	\$485,000	\$415,000	\$465,000	(\$20,000)	-4.12%	Based on projected rates
<b>Water</b>										
1620	426	Bellows,DW, MS/HS	\$80,000	\$97,106	\$85,000	\$100,000	\$105,000	\$20,000	23.53%	Increase based on historical trends
<b>Communications</b>										
1620	427	Bellows,DW, MS/HS (Internet, telephone, fax)	\$100,000	\$70,996	\$79,800	\$72,000	\$79,800	\$0	0.00%	
1680	490	Districtwide (BOCES telephone)	\$7,000	\$4,482	\$6,000	\$5,040	\$6,000	\$0	0.00%	
<b>GRAND TOTAL: UTILITIES</b>			<b>\$847,000</b>	<b>\$783,898</b>	<b>\$915,800</b>	<b>\$822,040</b>	<b>\$912,800</b>	<b>(\$3,000)</b>	<b>-0.33%</b>	
<b>CURRICULUM DEVELOPMENT</b>										
<b>Facilitators/Curriculum</b>										
2010	150	Department Chairs	\$98,519	\$91,233	\$98,453	\$105,392	\$109,124	\$10,671	10.84%	
2010	150	Assistant Superintendent for Curriculum and Instruction	\$213,500	\$211,500	\$215,580	\$215,580	\$219,742	\$4,162	1.93%	
2010	400	Services	\$3,500	\$12,041	\$26,500	\$13,500	\$13,000	(\$13,500)	-50.94%	To align with actual spending
2010	401	Professional Learning	\$0	\$0	\$0	\$0	\$15,000	\$15,000	NM	New - to align with strategic plan goals
2010/2070	490	Professional Learning (BOCES)	\$65,000	\$47,267	\$32,600	\$31,709	\$47,600	\$15,000	46.01%	Increased to align with strategic plan goals
2010	450	Supplies	\$12,050	\$402	\$16,550	\$2,050	\$2,550	(\$14,000)	-84.59%	To align with actual spending
2010	480	Textbooks	\$0	\$0	\$500	\$0	\$0	(\$500)	-100.00%	To align with actual spending
<b>GRAND TOTAL: CURRICULUM DEVELOPMENT</b>			<b>\$392,569</b>	<b>\$362,444</b>	<b>\$390,183</b>	<b>\$368,231</b>	<b>\$407,016</b>	<b>\$16,833</b>	<b>4.31%</b>	
<b>INSTRUCTIONAL SUPERVISION</b>										
<b>Principals</b>										
2020	150	Salaries	\$878,038	\$865,145	\$882,088	\$908,563	\$894,408	\$12,320	1.40%	
<b>Team Leaders</b>										
2020	150	Salaries	\$35,441	\$35,441	\$35,777	\$35,777	\$36,117	\$340	0.95%	
<b>Student Management Office</b>										
2818	150	Clerical/Support Salaries	\$72,051	\$74,118	\$73,004	\$73,004	\$74,207	\$1,203	1.65%	
2818	400	Services	\$125,625	\$115,774	\$142,964	\$141,164	\$146,017	\$3,053	2.14%	
2818	450	Supplies	\$11,250	\$537	\$11,250	\$2,000	\$5,000	(\$6,250)	-55.56%	To align with actual spending
2818	460	Software	\$3,859	\$150	\$3,859	\$150	\$0	(\$3,859)	-100.00%	To align with actual spending
1680	490	BOCES (Data Warehousing, Test Scoring, eSchool, etc.)	\$176,631	\$130,281	\$140,991	\$139,027	\$143,000	\$2,009	1.42%	
<b>Class Advisors</b>										
2850	150	Salaries	\$16,373	\$16,373	\$16,526	\$16,526	\$16,683	\$157	0.95%	
2110	140	Substitute Costs Districtwide	\$135,000	\$51,042	\$135,000	\$120,188	\$135,000	\$0	0.00%	
<b>SUBTOTAL: PRIN, TM LD, ADV, SUBS</b>			<b>\$1,454,268</b>	<b>\$1,288,861</b>	<b>\$1,441,459</b>	<b>\$1,436,399</b>	<b>\$1,450,433</b>	<b>\$8,974</b>	<b>0.62%</b>	
<b>Secretaries</b>										
2110	160	Salaries	\$431,898	\$414,107	\$442,569	\$428,592	\$456,018	\$13,449	3.04%	
<b>Support Costs</b>										
2020	200	Equipment	\$4,750	\$0	\$4,750	\$0	\$5,000	\$250	5.26%	
2020	400	Services	\$47,000	\$422	\$25,000	\$5,000	\$5,000	(\$20,000)	-80.00%	To align with actual spending
2020	450	Supplies	\$50,000	\$40,400	\$50,000	\$20,000	\$30,000	(\$20,000)	-40.00%	To align with actual spending
<b>SUBTOTAL: SECR. &amp; SUPPORT COSTS</b>			<b>\$533,648</b>	<b>\$454,929</b>	<b>\$522,319</b>	<b>\$453,592</b>	<b>\$496,018</b>	<b>(\$26,301)</b>	<b>-5.04%</b>	
<b>GRAND TOTAL: INSTRUCTIONAL SUPERVISION</b>			<b>\$1,987,916</b>	<b>\$1,743,790</b>	<b>\$1,963,777</b>	<b>\$1,889,992</b>	<b>\$1,946,450</b>	<b>(\$17,327)</b>	<b>-0.88%</b>	

Function	Object	Expenditure Description	BUDGET	* ACTUAL	BUDGET	** ESTIMATED	PROPOSED	BUDGET 2024-25	BUDGET 2024-25	Budget to Budget Change Notes
			2022-2023	2022-2023	2023-2024	2023-2024	BUDGET 2024-25	vs. BUDGET 2023-24 \$ Change	vs. BUDGET 2023-24 % Change	
<p>* ACTUAL 2022-2023: The data in this column includes expensed and encumbered costs at June 30, 2023. The data also includes non-recurring one-time expenditures.</p> <p>** ESTIMATED 2023-2024: The data provided in this column is estimated and subject to revision. Actual expenditures may differ due to factors including, but not limited to, changes in staffing, programming and enrollment, adjustments in state funding, and unforeseen expenses during the fiscal year. The data also includes non-recurring one-time expenditures.</p>										
<b>TEACHING</b>										
<b>Daniel Warren</b>										
2110	150	Teacher Salaries	\$2,233,870	\$2,237,892	\$2,310,659	\$2,306,715	\$2,381,622	\$70,963	3.07%	
2110	160	Teaching Assts/Aides Salaries	\$163,054	\$144,045	\$192,662	\$188,896	\$199,641	\$6,979	3.62%	
2110	200	Equipment	\$7,849	\$5,632	\$7,800	\$5,600	\$5,650	(\$2,150)	-27.56%	
2110	400	Services	\$13,865	\$6,556	\$13,900	\$11,600	\$18,000	\$4,100	29.50%	Increase for math curriculum PD
2110	450	Supplies	\$39,608	\$40,121	\$79,600	\$95,500	\$63,050	(\$16,550)	-20.79%	To align math curriculum costs with actual spending
2110	455	Software	\$3,668	\$2,047	\$3,650	\$0	\$0	(\$3,650)	-100.00%	Reclassified to technology
2110	480	Textbooks	\$10,198	\$9,735	\$10,150	\$9,835	\$10,000	(\$150)	-1.48%	
2110	490	BOCES (Science Curriculum)	\$0	\$10,954	\$13,000	\$11,461	\$12,100	(\$900)	-6.92%	
<b>GRAND TOTAL: TEACHING DANIEL WARREN</b>			<b>\$2,472,110</b>	<b>\$2,456,982</b>	<b>\$2,631,421</b>	<b>\$2,629,607</b>	<b>\$2,690,063</b>	<b>\$58,642</b>	<b>2.23%</b>	
<b>F.E. Bellows</b>										
2110	150	Teacher Salaries	\$2,648,377	\$2,574,162	\$2,709,010	\$2,620,864	\$2,618,604	(\$90,405)	-3.34%	
2110	160	Teaching Assts/Aides Salaries	\$73,878	\$140,256	\$150,133	\$179,024	\$183,623	\$33,491	22.31%	
2110	200	Equipment	\$6,775	\$792	\$6,775	\$0	\$5,000	(\$1,775)	-26.20%	
2110	400	Services	\$35,732	\$12,373	\$35,750	\$18,500	\$32,750	(\$3,000)	-8.39%	Cost reallocated to grant partially offset by increase for math curriculum PD
2110	450	Supplies	\$46,068	\$41,817	\$86,100	\$93,200	\$72,700	(\$13,400)	-15.56%	To align math curriculum costs with actual spending
2110	455	Software	\$1,617	\$940	\$1,650	\$0	\$0	(\$1,650)	-100.00%	Reclassified to technology
2110	480	Textbooks	\$28,421	\$41,012	\$28,450	\$28,150	\$28,000	(\$450)	-1.58%	
2110	490	BOCES (Science Curriculum)	\$0	\$19,448	\$22,650	\$19,522	\$21,000	(\$1,650)	-7.28%	
<b>GRAND TOTAL: TEACHING F. E. BELLOWS</b>			<b>\$2,840,868</b>	<b>\$2,830,800</b>	<b>\$3,040,518</b>	<b>\$2,959,260</b>	<b>\$2,961,678</b>	<b>(\$78,840)</b>	<b>-2.59%</b>	
<b>Middle School</b>										
2110	150	Teacher Salaries	\$2,947,179	\$2,996,406	\$3,127,318	\$3,168,665	\$3,270,117	\$142,799	4.57%	
2110	160	Teaching Assts Salaries	\$87,784	\$90,011	\$117,154	\$62,089	\$64,612	(\$52,542)	-44.85%	Reclass of monitors from teaching to security and supervision
2110	200	Equipment	\$7,878	\$0	\$7,900	\$2,000	\$0	(\$7,900)	-100.00%	Reallocation
2110	400	Services	\$22,243	\$19,470	\$22,270	\$23,400	\$26,625	\$4,355	19.56%	Reallocation
2110	450	Supplies	\$28,715	\$14,535	\$28,650	\$22,950	\$33,325	\$4,675	16.32%	Reallocation
2110	455	Software	\$2,981	\$0	\$2,950	\$0	\$0	(\$2,950)	-100.00%	Reclassified to technology
2110	480	Textbooks	\$25,531	\$4,910	\$25,600	\$7,500	\$19,420	(\$6,180)	-24.14%	Reallocation
<b>GRAND TOTAL: TEACHING MIDDLE SCHOOL</b>			<b>\$3,122,311</b>	<b>\$3,125,331</b>	<b>\$3,331,842</b>	<b>\$3,286,604</b>	<b>\$3,414,098</b>	<b>\$82,257</b>	<b>2.47%</b>	
<b>High School</b>										
2110	150	Teacher Salaries	\$4,461,694	\$4,344,205	\$4,452,120	\$4,167,189	\$4,304,029	(\$148,091)	-3.33%	One retirement
2110	160	Teaching Assts Salaries	\$212,920	\$175,212	\$191,661	\$120,469	\$124,110	(\$67,551)	-35.25%	Reclass of monitors from teaching to security and supervision
2110	200	Equipment	\$28,399	\$6,329	\$28,450	\$2,500	\$10,000	(\$18,450)	-64.85%	Reallocation
2110	400	Services	\$60,688	\$76,677	\$56,600	\$60,866	\$70,125	\$13,525	23.90%	Reallocation
2110	450	Supplies	\$72,056	\$95,551	\$72,300	\$78,931	\$92,775	\$20,475	28.32%	Reallocation
2110	460	Software	\$9,311	\$954	\$9,350	\$1,000	\$0	(\$9,350)	-100.00%	Reclassified to technology
2110	480	Textbooks	\$47,296	\$26,685	\$47,325	\$39,800	\$52,200	\$4,875	10.30%	Reallocation partially offset by increase for electives
<b>GRAND TOTAL: TEACHING HIGH SCHOOL</b>			<b>\$4,892,364</b>	<b>\$4,725,613</b>	<b>\$4,857,807</b>	<b>\$4,470,754</b>	<b>\$4,653,239</b>	<b>(\$204,568)</b>	<b>-4.21%</b>	
<b>OCCUPATIONAL EDUCATION</b>										
<b>BOCES</b>										
2280	490	Occupational Education Regular Secondary Day	\$208,776	\$151,363	\$195,019	\$157,788	\$232,622	\$37,603	19.28%	Increase in slots
2280	490	TASC AM/PM	\$10,960	\$8,768	\$10,960	\$10,960	\$10,960	\$0	0.00%	
2280	490	Alternative High School	\$75,000	\$0	\$75,000	\$0	\$75,000	\$0	0.00%	
2280	490	iCDOS	\$43,602	\$0	\$43,914	\$0	\$22,376	(\$21,538)	-49.05%	Reduction in slots
<b>GRAND TOTAL: OCCUPATIONAL EDUCATION</b>			<b>\$338,338</b>	<b>\$160,131</b>	<b>\$324,893</b>	<b>\$168,748</b>	<b>\$340,958</b>	<b>\$16,065</b>	<b>4.94%</b>	
<b>SPECIAL SERVICES</b>										
<b>Special Ed Placement BOCES Full Time Programs</b>			<b>\$972,013</b>	<b>\$338,524</b>	<b>\$619,718</b>	<b>\$406,166</b>	<b>\$754,241</b>	<b>\$134,523</b>	<b>21.71%</b>	
<b>Special Services</b>										
2250	400	Related Services	\$219,000	\$118,668	\$249,000	\$155,000	\$263,900	\$14,900	5.98%	To align with actual spending
2250	490	BOCES Related Services	\$110,000	\$65,692	\$90,000	\$32,920	\$78,000	(\$12,000)	-13.33%	To align with actual spending
2250	400	Effective School Solutions (ESS)	\$0	\$0	\$274,400	\$274,400	\$239,800	(\$34,600)	-12.61%	Per contract
2250	450	Supplies	\$36,664	\$11,013	\$36,650	\$14,000	\$26,650	(\$10,000)	-27.29%	To align with actual spending
2250	460	Software	\$1,354	\$0	\$1,350	\$0	\$0	(\$1,350)	-100.00%	Reclassified to technology
2250	480	Textbooks	\$0	\$0	\$0	\$0	\$0	\$0	NM	
2250	490	BOCES Services IEP Direct and STAC	\$12,426	\$13,926	\$16,528	\$16,527	\$17,247	\$720	4.35%	
<b>SUBTOTAL: SPECIAL SERVICES</b>			<b>\$379,444</b>	<b>\$209,299</b>	<b>\$667,928</b>	<b>\$492,847</b>	<b>\$625,597</b>	<b>(\$42,331)</b>	<b>-6.34%</b>	
<b>Special Placement Private/12 Month Program Tuition</b>										
<b>Special Placement Private/12 Month Program Tuition</b>			<b>\$612,652</b>	<b>\$510,807</b>	<b>\$1,025,681</b>	<b>\$830,301</b>	<b>\$903,972</b>	<b>(\$121,709)</b>	<b>-11.87%</b>	Fluctuates based on out of district placements
2250	150	Teacher Salaries	\$2,503,878	\$2,470,052	\$2,624,715	\$2,578,750	\$2,812,307	\$187,592	7.15%	New staffing and increased FTE
2250	160	Clerical Salaries	\$125,086	\$125,086	\$129,057	\$129,057	\$132,060	\$3,003	2.33%	
2250	160	Teaching Assistants/Aides Salaries	\$665,714	\$600,152	\$657,653	\$606,394	\$645,044	(\$12,609)	-1.92%	Reduction in staffing
<b>SUBTOTAL: SPECIAL SERVICES COSTS</b>			<b>\$3,294,677</b>	<b>\$3,195,290</b>	<b>\$3,411,425</b>	<b>\$3,314,201</b>	<b>\$3,589,411</b>	<b>\$177,987</b>	<b>5.22%</b>	
<b>GRAND TOTAL: SPECIAL SERVICES</b>			<b>\$5,258,786</b>	<b>\$4,253,920</b>	<b>\$5,724,751</b>	<b>\$5,070,715</b>	<b>\$5,873,221</b>	<b>\$148,470</b>	<b>2.59%</b>	

Function	Object	Expenditure Description	BUDGET	* ACTUAL	BUDGET	** ESTIMATED	PROPOSED	BUDGET 2024-25	BUDGET 2024-25	Budget to Budget Change Notes
			2022-2023	2022-2023	2023-2024	2023-2024	BUDGET	vs.	vs.	
								BUDGET 2023-24	BUDGET 2023-24	
								\$ Change	% Change	

\* ACTUAL 2022-2023: The data in this column includes expensed and encumbered costs at June 30, 2023. The data also includes non-recurring one-time expenditures.  
 \*\* ESTIMATED 2023-2024: The data provided in this column is estimated and subject to revision. Actual expenditures may differ due to factors including, but not limited to, changes in staffing, programming and enrollment, adjustments in state funding, and unforeseen expenses during the fiscal year. The data also includes non-recurring one-time expenditures.

**LIBRARY/ INSTRUCTIONAL MEDIA**

2610	150	Librarians Salaries	\$353,523	\$353,523	\$364,783	\$364,783	\$296,386	(\$68,397)	-18.75%	One retirement
2610	160	Teaching Assistant Salaries	\$36,983	\$36,983	\$37,683	\$37,683	\$38,049	\$366	0.97%	
2610	160	Clerical Salaries	\$60,121	\$60,121	\$61,159	\$61,159	\$63,494	\$2,335	3.82%	
<b>Library - Daniel Warren</b>										
2610	400	Services	\$3,029	\$931	\$3,050	\$1,000	\$2,000	(\$1,050)	-34.43%	To align with actual spending
2610	450	Supplies	\$2,138	\$4,584	\$2,150	\$5,000	\$5,000	\$2,850	132.56%	To align with actual spending
2610	460	Digital Resources	\$8,197	\$0	\$8,200	\$5,000	\$6,000	(\$2,200)	-26.83%	To align with actual spending
2610	490	BOCES	\$13,000	\$8,967	\$13,000	\$9,000	\$10,000	(\$3,000)	-23.08%	To align with actual spending
2610	521	Books	\$4,544	\$5,297	\$4,500	\$6,000	\$6,500	\$2,000	44.44%	To align with actual spending
<b>Library - Bellows</b>										
2610	400	Services	\$4,366	\$4,704	\$4,350	\$5,000	\$5,000	\$650	14.94%	To align with actual spending
2610	450	Supplies	\$3,564	\$5,662	\$3,550	\$6,000	\$7,000	\$3,450	97.18%	To align with actual spending
2610	460	Digital Resources	\$8,286	\$5,833	\$8,300	\$6,000	\$7,000	(\$1,300)	-15.66%	To align with actual spending
2610	490	BOCES	\$10,500	\$5,254	\$10,500	\$6,000	\$7,000	(\$3,500)	-33.33%	To align with actual spending
2610	521	Books	\$2,851	\$2,272	\$2,850	\$2,500	\$3,000	\$150	5.26%	To align with actual spending
<b>Library - MS/HS</b>										
2610	400	Services	\$1,069	\$1,402	\$1,050	\$1,500	\$1,500	\$450	42.86%	To align with actual spending
2610	450	Supplies	\$713	\$226	\$700	\$500	\$500	(\$200)	-28.57%	To align with actual spending
2610	460	Digital Resources	\$13,900	\$20,858	\$23,900	\$22,000	\$22,000	(\$1,900)	-7.95%	To align with actual spending
2610	490	BOCES	\$56,700	\$37,286	\$46,700	\$39,500	\$43,000	(\$3,700)	-7.92%	To align with actual spending
2610	521	Books	\$3,760	\$3,405	\$3,900	\$4,000	\$4,000	\$100	2.56%	To align with actual spending
<b>SUBTOTAL: LIBRARY/MEDIA</b>			<b>\$587,245</b>	<b>\$557,307</b>	<b>\$600,325</b>	<b>\$582,625</b>	<b>\$527,429</b>	<b>(\$72,896)</b>	<b>-12.14%</b>	

**COMPUTER AIDED INSTRUCTION - DISTRICTWIDE**

2630	150	Director of Technology and Communications Salaries	\$105,000	\$108,500	\$110,670	\$110,670	\$112,883	\$2,213	2.00%	
2630	200	Equipment	\$370,000	\$725,888	\$370,000	\$267,560	\$370,000	\$0	0.00%	
2630	400	Services - District IT Support	\$395,329	\$391,474	\$423,802	\$423,802	\$432,278	\$8,476	2.00%	
2630	400	Services - Other	\$173,043	\$560,298	\$178,234	\$306,449	\$268,000	\$89,766	50.36%	To align with actual spending
2630	490	BOCES - Website and Online Info Services	\$13,323	\$16,378	\$16,873	\$19,080	\$18,389	\$1,516	8.98%	
2630	450	Supplies	\$60,000	\$109,041	\$60,000	\$22,461	\$30,000	(\$30,000)	-50.00%	To align with actual spending
2630	460	Software Licenses/Agreements	\$76,000	\$44,795	\$76,000	\$76,857	\$90,700	\$14,700	19.34%	Reallocation from instructional
<b>SUBTOTAL: COMPUTER AIDED INSTRUCTION</b>			<b>\$1,192,695</b>	<b>\$1,956,374</b>	<b>\$1,235,580</b>	<b>\$1,226,880</b>	<b>\$1,322,251</b>	<b>\$86,671</b>	<b>7.01%</b>	

<b>GRAND TOTAL: INSTRUCTIONAL MEDIA</b>	<b>\$1,779,940</b>	<b>\$2,513,681</b>	<b>\$1,835,904</b>	<b>\$1,809,505</b>	<b>\$1,849,680</b>	<b>\$13,776</b>	<b>0.75%</b>
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**PUPIL PERSONNEL**

<b>School Counseling Department</b>										
2810	150	School Counseling Counselors Salaries	\$678,466	\$651,528	\$769,914	\$741,072	\$786,498	\$16,584	2.15%	
2810	160	Clerical Salaries	\$127,143	\$127,969	\$131,844	\$132,744	\$135,854	\$4,010	3.04%	
2810	400	Services	\$15,700	\$12,585	\$15,700	\$13,000	\$15,700	\$0	0.00%	
2810	450	Supplies	\$9,175	\$720	\$9,200	\$1,000	\$3,350	(\$5,850)	-63.59%	To align with actual spending
<b>SUBTOTAL: SCHOOL COUNSELING</b>			<b>\$830,484</b>	<b>\$792,802</b>	<b>\$926,658</b>	<b>\$887,816</b>	<b>\$941,402</b>	<b>\$14,744</b>	<b>1.59%</b>	
<b>Nurses/Doctor</b>										
2815	160	Nurse Salaries	\$224,216	\$276,030	\$254,845	\$271,347	\$276,723	\$21,878	8.58%	To align with actual spending
2815	400	Chief Medical Officer	\$7,000	\$5,550	\$7,000	\$6,000	\$7,000	\$0	0.00%	
2815	400	Services	\$25,000	\$33,414	\$50,000	\$35,000	\$40,000	(\$10,000)	-20.00%	To align with actual spending
2815	401	Services (other schools, mandated by law)	\$165,000	\$159,705	\$180,000	\$160,000	\$180,000	\$0	0.00%	Req. by law
2815	450	Supplies	\$15,000	\$7,971	\$15,000	\$10,000	\$15,000	\$0	0.00%	
<b>SUBTOTAL: NURSES/DOCTOR</b>			<b>\$436,216</b>	<b>\$482,670</b>	<b>\$506,845</b>	<b>\$482,347</b>	<b>\$518,723</b>	<b>\$11,878</b>	<b>2.34%</b>	
<b>Psychologists</b>										
2820	150	Psychologist Salaries	\$459,752	\$460,325	\$474,370	\$447,115	\$484,788	\$10,418	2.20%	
2820	450	Supplies	\$903	\$2,788	\$900	\$850	\$900	\$0	0.00%	
<b>SUBTOTAL: PSYCHOLOGISTS</b>			<b>\$460,655</b>	<b>\$463,113</b>	<b>\$475,270</b>	<b>\$447,965</b>	<b>\$485,688</b>	<b>\$10,418</b>	<b>2.19%</b>	
<b>Social Work</b>										
2825	150	Social Worker Salaries	\$70,006	\$70,006	\$72,981	\$72,981	\$76,012	\$3,031	4.15%	
2825	150	McKinney-Vento Coordinator Salaries	\$1,511	\$0	\$1,526	\$1,526	\$1,540	\$15	0.96%	
<b>SUBTOTAL: SOCIAL WORK</b>			<b>\$71,517</b>	<b>\$70,006</b>	<b>\$74,507</b>	<b>\$74,507</b>	<b>\$77,552</b>	<b>\$3,046</b>	<b>4.09%</b>	
<b>GRAND TOTAL: PUPIL PERSONNEL</b>			<b>\$1,798,872</b>	<b>\$1,808,591</b>	<b>\$1,983,280</b>	<b>\$1,892,635</b>	<b>\$2,023,366</b>	<b>\$40,086</b>	<b>2.02%</b>	

**CO-CURRICULAR**

<b>Co-Curricular Elem</b>										
2850	150	Salaries	\$2,086	\$5,839	\$6,052	\$5,999	\$6,056	\$4	0.07%	
2850	400	Services	\$48	\$0	\$50	\$50	\$150	\$100	200.00%	To align with actual spending
2850	450	Supplies	\$95	\$0	\$90	\$90	\$0	(\$90)	-100.00%	To align with actual spending
			<b>\$2,229</b>	<b>\$5,839</b>	<b>\$6,192</b>	<b>\$6,139</b>	<b>\$6,206</b>	<b>\$14</b>	<b>0.23%</b>	
<b>Co-Curricular M.S.</b>										
2850	150	Salaries	\$39,478	\$33,403	\$39,856	\$34,808	\$40,235	\$379	0.95%	
2850	400	Services	\$190	\$2,780	\$1,000	\$3,000	\$3,000	\$2,000	200.00%	To align with actual spending
2850	450	Supplies	\$290	\$512	\$290	\$500	\$600	\$310	106.90%	To align with actual spending
			<b>\$39,958</b>	<b>\$36,695</b>	<b>\$41,146</b>	<b>\$38,308</b>	<b>\$43,835</b>	<b>\$2,689</b>	<b>6.53%</b>	
<b>Co-Curricular H.S.</b>										
2850	150	Salaries	\$107,917	\$96,434	\$119,473	\$123,069	\$142,473	\$23,000	19.25%	To align with actual spending
2850	400	Services	\$18,311	\$21,687	\$26,050	\$25,500	\$26,050	\$0	0.00%	
2850	450	Supplies	\$176	\$3,575	\$200	\$4,000	\$4,000	\$3,800	NM	
			<b>\$126,404</b>	<b>\$121,697</b>	<b>\$145,723</b>	<b>\$152,569</b>	<b>\$172,523</b>	<b>\$26,800</b>	<b>18.39%</b>	
<b>GRAND TOTAL: CO-CURRICULAR</b>			<b>\$168,591</b>	<b>\$164,231</b>	<b>\$193,061</b>	<b>\$197,016</b>	<b>\$222,564</b>	<b>\$29,503</b>	<b>15.28%</b>	

Function	Object	Expenditure Description	BUDGET	* ACTUAL	BUDGET	** ESTIMATED	PROPOSED	BUDGET 2024-25	BUDGET 2024-25	Budget to Budget Change Notes
			2022-2023	2022-2023	2023-2024	2023-2024	BUDGET 2024-25	vs. BUDGET 2023-24	vs. BUDGET 2023-24	
								\$ Change	% Change	
<p>* ACTUAL 2022-2023: The data in this column includes expensed and encumbered costs at June 30, 2023. The data also includes non-recurring one-time expenditures.</p> <p>** ESTIMATED 2023-2024: The data provided in this column is estimated and subject to revision. Actual expenditures may differ due to factors including, but not limited to, changes in staffing, programming and enrollment, adjustments in state funding, and unforeseen expenses during the fiscal year. The data also includes non-recurring one-time expenditures.</p>										
<b>INTERSCHOLASTIC ATHLETICS</b>										
<u>Interscholastic Athletics</u>										
2855	150	Salaries	\$899,784	\$840,783	\$915,610	\$872,484	\$912,307	(\$3,303)	-0.36%	
2855	200	Equipment	\$17,100	\$12,600	\$17,100	\$12,600	\$17,100	\$0	0.00%	
2855	400	Services	\$112,116	\$93,047	\$78,150	\$85,100	\$91,833	\$13,683	17.51%	To align with actual spending
2855	402	Transportation	\$180,000	\$231,600	\$210,000	\$232,000	\$240,000	\$30,000	14.29%	To align with actual spending
2855	450	Supplies	\$34,200	\$88,488	\$34,200	\$90,000	\$52,500	\$18,300	53.51%	To align with actual spending
2855	490	BOCES Athletics Services	\$41,810	\$62,277	\$75,327	\$76,603	\$79,093	\$3,766	5.00%	
2855	490	BOCES Athletics Officials	\$60,839	\$69,663	\$63,881	\$49,732	\$67,075	\$3,194	5.00%	
<b>GRAND TOTAL: INTERSCHOLASTIC ATHLETICS</b>			<b>\$1,345,849</b>	<b>\$1,398,458</b>	<b>\$1,394,268</b>	<b>\$1,418,519</b>	<b>\$1,459,909</b>	<b>\$65,640</b>	<b>4.71%</b>	
<b>TRANSPORTATION</b>										
5540	150	Salaries	\$21,948	\$21,948	\$22,600	\$22,600	\$23,061	\$460	2.04%	
<b>SUBTOTAL: TRANSPORTATION SALARIES</b>			<b>\$21,948</b>	<b>\$21,948</b>	<b>\$22,600</b>	<b>\$22,600</b>	<b>\$23,061</b>	<b>\$460</b>	<b>2.04%</b>	
Contracted Transportation - BOCES Occ Ed			\$13,858	\$4,590	\$10,600	\$5,000	\$0	(\$10,600)	-100.00%	Route no longer needed
Contracted Transportation - Special Education			\$799,948	\$567,402	\$757,759	\$629,106	\$889,590	\$131,831	17.40%	Fluctuates based on out of district placements
Contracted Transportation - Private & Parochial Schools			\$207,483	\$207,462	\$268,189	\$163,127	\$211,752	(\$56,437)	-21.04%	Fluctuates based on out of district placements
<b>GRAND TOTAL: TRANSPORTATION</b>			<b>\$1,043,237</b>	<b>\$801,402</b>	<b>\$1,059,148</b>	<b>\$819,833</b>	<b>\$1,124,403</b>	<b>\$65,255</b>	<b>6.16%</b>	
<b>GRAND TOTAL:</b>			<b>\$47,570,139</b>	<b>\$46,478,677</b>	<b>\$49,651,520</b>	<b>\$47,538,446</b>	<b>\$51,067,925</b>	<b>\$1,416,405</b>	<b>2.85%</b>	