



SPENCERPORT CENTRAL SCHOOL DISTRICT

Assistant Superintendent for Business

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RICK WOOD

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To: Spencerport Board of Education
Kristin Swann, Superintendent

From: Rick Wood, Asst. Supt. for Business *R. Wood*

Date: December 2, 2022

Re: 2023-24 Base Budget

The 2023-24 budget season is here. On Tuesday, December 6, 2022, I will review the enclosed 2023-24 base budget document, which, for the most part, reflects projected expenditures and revenues based on contractual salary increases and certain assumptions discussed during the October board of education meeting.

To forecast a little of our conversation, below are a few of the key concepts for discussion:

- An overview of projected expenditures and revenues,
- Initiatives for the upcoming budget cycle, and
- Next steps in the process

I look forward to our conversation next Tuesday. Please contact me before Tuesday's meeting if you have specific questions that you would like me to address regarding this topic.

Our Mission is to educate and inspire each student to love learning, pursue excellence and use knowledge, skills and attitudes to contribute respectfully and confidently to an ever-changing global community.



December 06

2023-2024 Base Budget

2022

The Base Budget document is an overview of the various programs in the Spencerport Central School District and the costs associated with those programs. It is designed to provide a review of the previous year's highlights as well as proposed changes for the 2023-2024 school year.

Spencerport CSD

Budget Format: XX.XXXX.XX

Location.Function.Object

LOCATION INFORMATION		FUNCTION INFORMATION				OBJECT INFORMATION			
Location	Description	Function	Description	State Category	Function	Description	State Category	Object	Object Description
00	District-Wide	1010	Board Of Education	Board of Education	2110	Teaching-Regular School	Teaching	110	Teacher Salaries, 1/2 K
01	Board of Education	1040	District Clerk		2250	Prg For Sdnts w/Disabil-Med Elgble		120	Teacher Salaries, 1-6
02	Central Administration	1060	District Meeting	2280	Occupational Education(Grades 9-12)	130		Teacher Salaries, 7-12	
03	Finance	1240	Chief School Administrator	Central Admsitration	2330	Continuing Education		140	Substitute Tchr Salaries
04	Human Resource	1310	Business Administration	Finance	2610	School Library & AV	Instructional	15x	Instructional Salaries
10	Cosgrove	1320	Auditing		2630	Computer Assisted Instruction	Media	16x	Noninstructional Salaries
12	Munn	1325	Treasurer		2805	Attendance-Regular School	Pupil Services	201	Equipment
13	Taylor	1330	Tax Collector		2810	Guidance-Regular School		210	Purchase of Buses
14	Canal View	1345	Purchasing		2815	Health Srvc-Regular School		220	State Aided Comp Hardware
15	Bernabi	1380	Fiscal Agent Fee		2820	Psychological Srvc-Reg Schl		4xx	Contractual and Other
18	Wilson - Alternative HS	1420	Legal	2825	Social Work Srvc-Regular School	460		Sch. Library AV Loan Prog	
20	Wilson	1430	Personnel	Staff	2850	Co-Curricular Activ-Reg Schl	471	Tuition Pd To NYS Pub Sch	
21	Transportation	1460	Records Management Officer		2855	Interscholastic Athletics-Reg Schl	472	Tuition-All Other	
22	Transportation Building	1480	Public Information and Services		5510	District Transportation Services	Pupil Transportation	473	Payment to Charter School
23	Reading	1620	Operation of Plant	Central Services	5530	Garage Building	480	Textbooks	
24	PPS	1621	Maintenance of Plant		9010	State Retirement	Employee Benefits	490	BOCES Services
25	Staff Development	1660	Central Storeroom		9020	Teachers' Retirement		5xx	Materials & Supplies
27	Athletics - Interscholastic	1670	Central Printing & Mailing		9030	Social Security		6xx	Principal
30	Plant Operation	1680	Central Data Processing	9040	Workers' Compensation	7xx		Interest	
31	Plant Maintenance	1910	Unallocated Insurance	9045	Life Insurance	8xx		Employee Benefits	
32	Facilities Office	1920	School Association Dues	Special Items	9050	Unemployment Insurance		950	Transfer-Special Aid Fund
33	Facilities - Outdoors	1930	Judgments and Claims		9055	Disability Insurance			
34	Facilities Maintenance	1950	Assessments on School Property		9060	Hospital, Medical, Dental Insurance			
40	Facilities - Cosgrove	1964	Refund on Real Property Taxes		9089	Other (specify)			
41	Facilities - Administration Bldg	1981	BOCES Administrative Costs	Administration & Improvement	9710	Serial Bonds-Other (specify)	Debt Service		
42	Facilities - Munn	1989	Unclassified		9711	Serial Bonds-School Construction			
43	Facilities - Taylor	2010	Curriculum Devel and Suprvsn		9712	Serial Bonds-Bus Purchases			
44	Facilities - Canal View	2020	Supervision-Regular School		9730	Bond Antic Notes-Other (specify)			
45	Facilities - Bernabi	2060	Research, Planning & Evaluation		9731	Bond Antic Notes-School Construction			
50	Facilities - Wilson	2070	Inservice Training-Instruction	9732	Bond Antic Notes-Bus Purchases				
60	Students with Disabilities				9770	Revenue Anticipation Notes			
90	Federal CARES Act				9901	Transfer to Other Funds	Interfund Transfers		
91	Pandemic Adjustment								

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2023-2024 BUDGET ASSUMPTIONS

- ✓ Maintenance of Effort
- ✓ Class-size guidelines
- ✓ Object Related Estimates
 - 12 Teacher Salaries, K-6 Per Contract
 - 13 Teacher Salaries, 7-12 Per Contract
 - 15 Instructional Salaries Per Contract
 - 16 Non-Instructional Salaries Per Contract
 - 2 Equipment No Increase
 - 21 Purchase of Buses Purchase (Cash - not bonding)
 - 22 State Aided Comp Hardware State Aid Allocation
 - 4 Contractual and Other No Increase
 - 45 Materials and Supplies No Increase
 - 46 School Library/AV Loan State Aid Allocation
 - 48 Textbooks State Aid Allocation
 - 49 BOCES Services Estimated 3.75%
 - 6 Principal Debt Service Schedule
 - 7 Interest Debt Service Schedule
 - 8 Employee Benefits
 - Employee Retirement System Percentage of Payroll (19.7%, 18.1%, 14.9%, 14.9%, 12.9%, 9.5%)
 - Teacher Retirement System Percentage of Payroll (10%)
 - Social Security Percentage of Payroll (7.65%)
 - Health Insurance Estimated 2021 Rates (8 - 15 %)

One contract expires June 2023 (Administrators).
 For expiring contracts, salaries based on best estimate.

BUDGET SUMMARY

Spencerport Central School District 2023-2024 Base Budget Year-Year Comparison - State Function

FUNCTION AREA	2022-2023 Adopted Budget	2023-2024 Base Budget	Dollar Change	Percent Change
Board of Education	\$ 22,598	\$ 22,888	\$ 290	1.28%
Central Administration	\$ 261,027	\$ 278,670	\$ 17,643	6.76%
Finance	\$ 839,799	\$ 868,042	\$ 28,243	3.36%
Staff	\$ 596,298	\$ 634,308	\$ 38,010	6.37%
Central Services	\$ 5,362,856	\$ 5,553,860	\$ 191,004	3.56%
Special Items (Contractual Expense)	\$ 1,578,538	\$ 1,629,770	\$ 51,232	3.25%
GENERAL SUPPORT	\$ 8,661,116	\$ 8,987,538	\$ 326,422	3.77%
Administration and Improvement	\$ 3,566,942	\$ 3,698,465	\$ 131,523	3.69%
Teaching	\$ 34,787,227	\$ 36,032,415	\$ 1,245,188	3.58%
Instructional Media	\$ 2,302,481	\$ 2,371,850	\$ 69,369	3.01%
Pupil Services	\$ 4,512,397	\$ 4,592,560	\$ 80,163	1.78%
INSTRUCTION	\$ 45,169,047	\$ 46,695,290	\$ 1,526,243	3.38%
Pupil Transportation	\$ 4,725,322	\$ 5,242,883	\$ 517,561	10.95%
PUPIL TRANSPORTATION	\$ 4,725,322	\$ 5,242,883	\$ 517,561	10.95%
Employee Benefits	\$ 24,815,083	\$ 25,426,409	\$ 611,326	2.46%
Debt Service	\$ 4,549,493	\$ 3,612,137	\$ (937,356)	-20.60%
Interfund Transfers	\$ 122,919	\$ 122,919	\$ -	0.00%
UNDISTRIBUTED	\$ 29,487,495	\$ 29,161,465	\$ (326,030)	-1.11%
Total GENERAL FUND	\$ 88,042,980	\$ 90,087,176	\$ 2,044,196	2.32%

**Spencerport Central School District
2023-2024 Base Budget
Year-Year Comparison - State Object**

Budget Account	2022-2023 Adopted	2023-2024 Base Budget	Dollar Change	Percent Change
12 Teacher Salaries, K-6	\$ 10,148,240	\$ 10,654,199	\$ 505,959	4.99%
13 Teacher Salaries, 7-12	\$ 9,767,346	\$ 10,173,479	\$ 406,133	4.16%
14 Substitute Tchr Salaries	\$ 470,300	\$ 470,300	\$ -	0.00%
15 Instructional Salaries	\$ 10,007,381	\$ 10,218,126	\$ 210,745	2.11%
16 Noninstructional Salaries	\$ 10,911,257	\$ 11,375,346	\$ 464,089	4.25%
2 Equipment	\$ 274,165	\$ 338,165	\$ 64,000	23.34%
21 Purchase of Buses	\$ 1,044,047	\$ 1,414,334	\$ 370,287	35.47%
22 State Aided Comp Hardware	\$ 121,039	\$ 121,039	\$ -	0.00%
4 Contractual and Other	\$ 3,233,951	\$ 3,233,951	\$ -	0.00%
45 Materials & Supplies	\$ 1,954,846	\$ 1,954,846	\$ -	0.00%
46 Sch. Library AV Loan Prog	\$ 24,000	\$ 24,000	\$ -	0.00%
471 Tuition Pd To NYS Pub Sch	\$ 124,100	\$ 124,100	\$ -	0.00%
472 Tuition-All Other	\$ 833,231	\$ 833,231	\$ -	0.00%
473 Payment to Charter School	\$ 96,632	\$ 96,632	\$ -	0.00%
48 Textbooks	\$ 238,000	\$ 238,000	\$ -	0.00%
49 BOCES Services	\$ 9,306,950	\$ 9,655,963	\$ 349,013	3.75%
6 Principal	\$ 3,820,000	\$ 3,000,000	\$ (820,000)	-21.47%
7 Interest	\$ 729,493	\$ 612,137	\$ (117,356)	-16.09%
8 Employee Benefits	\$ 24,815,083	\$ 25,426,409	\$ 611,326	2.46%
9 Transfer to Capital Funds	\$ -	\$ -	\$ -	#DIV/0!
93 Txf-School Food Srv Fund	\$ -	\$ -	\$ -	#DIV/0!
95 Transfer-Special Aid Fund	\$ 122,919	\$ 122,919	\$ -	0.00%
Total GENERAL FUND	\$ 88,042,980	\$ 90,087,176	\$ 2,044,196	2.32%

BOARD OF EDUCATION

Program Overview

The Board of Education budget comprises three sections;

Board of Education – includes expenditures, such as travel expenses incurred by members of the board of education.

District Clerk – includes the District Clerk stipend and related expenditures of the clerk’s office.

District Meeting – includes expenditures related to the budget vote such as election inspectors, voting machines and legal advertising.

2022-2023 Highlights

- ✓ Continued use of SuperEval for review of Superintendent performance
- ✓ Complete Annual Policy Review plan and resources
- ✓ Continued participation in professional associations (NYSSBA, MCSBA)
- ✓ Continued to review and develop long-range plans (financial, capital, recruitment, etc.)
- ✓ Support the continued development of an educational foundation
- ✓ Refined understanding of roles & responsibilities as board members

2023-2024 Changes

- ✓ Implementation of long-range plans
- ✓ Support district efforts with increasing student achievement
- ✓ Support district efforts to implement culturally responsive education strategies and social/emotional supports for students and staff
- ✓ Increase participation in board professional development opportunities (NYSSBA, MCSBA)
- ✓ Continued support of the educational foundation initiatives

Other Funding

N/A

Budget Account	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2021-2022 Adopted	2022-2023 Adopted	2023-2024 Base Budget	Dollar Change	Percent Change	2023-2024 FTE	2022-2023 FTE
1010 Board Of Education										
4 Contractual and Other	\$4,369	\$4,445	\$4,400	\$7,000	\$7,000	\$7,000	\$0	0.00%	0.00	0.00
45 Materials & Supplies	\$28	\$0	\$0	\$200	\$200	\$200	\$0	0.00%	0.00	0.00
49 BOCES Services	\$8,200	\$14,873	\$6,427	\$6,597	\$4,250	\$4,409	\$159	3.74%	0.00	0.00
Subtotal of 1010 Board Of Education	\$12,597	\$19,318	\$10,827	\$13,797	\$11,450	\$11,609	\$159	1.39%	0.00	0.00
1040 District Clerk										
16 Noninstructional Salaries	\$3,728	\$3,847	\$3,970	\$3,971	\$4,098	\$4,229	\$131	3.20%	1.00	1.00
4 Contractual and Other	\$0	\$0	\$0	\$200	\$200	\$200	\$0	0.00%	0.00	0.00
45 Materials & Supplies	\$313	\$0	\$365	\$250	\$250	\$250	\$0	0.00%	0.00	0.00
Subtotal of 1040 District Clerk	\$4,041	\$3,847	\$4,335	\$4,421	\$4,548	\$4,679	\$131	2.88%	1.00	1.00
1060 District Meeting										
4 Contractual and Other	\$3,512	\$4,643	\$4,533	\$7,100	\$6,600	\$6,600	\$0	0.00%	0.00	0.00
Subtotal of 1060 District Meeting	\$3,512	\$4,643	\$4,533	\$7,100	\$6,600	\$6,600	\$0	0.00%	0.00	0.00
Board of Education	\$20,150	\$27,808	\$19,695	\$25,318	\$22,598	\$22,888	\$290	1.28%	1.00	1.00

CHIEF SCHOOL ADMINISTRATOR

Program Overview

The Superintendent of Schools is the chief executive officer of the District, serving the Board of Education to carry out its policies and represents the Commissioner of Education in administering the education law and regulations of New York State at the local public school level.

2022-2023 Highlights

- ✓ Learn about the direction of the district to gain insight into strengths, challenges and areas of improvement.
- ✓ Learn district initiatives and priorities.
- ✓ Learn about values, norms and expectations of community to best serve students.
- ✓ Understand communities understanding of district initiatives and priorities.
- ✓ Use above information to help create board and school community vision for future and develop strategic actions to implement vision.

2023-2024 Changes

- ✓ Continued emphasis on reopening school emphasizing safety and systems that reinforce providing a safe educational environment and maximizing learning opportunities.
- ✓ Implementation of long range plans and refine as needed.
- ✓ Continue refinement and sustainability planning for 1:1 initiative.
- ✓ Management and oversight of CIP development and long range planning.
- ✓ Focus on the relationship theme and partnerships supporting district initiatives.

Other Funding

N/A

Budget Account	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2021-2022 Adopted	2022-2023 Adopted	2023-2024 Base Budget	Dollar Change	Percent Change	2023-2024 FTE	2022-2023 FTE
1240 Chief School Administrator										
15 Instructional Salaries	\$192,708	\$205,534	\$187,500	\$215,000	\$185,760	\$195,793	\$10,033	5.40%	1.00	1.00
16 Noninstructional Salaries	\$57,276	\$60,097	\$66,142	\$65,483	\$68,487	\$76,097	\$7,610	11.11%	1.00	1.00
4 Contractual and Other	\$5,303	\$1,427	\$5,809	\$6,280	\$6,280	\$6,280	\$0	0.00%	0.00	0.00
45 Materials & Supplies	\$60	\$0	\$1,076	\$500	\$500	\$500	\$0	0.00%	0.00	0.00
Subtotal of 1240 Chief School Administrator	\$255,347	\$267,058	\$260,527	\$287,263	\$261,027	\$278,670	\$17,643	6.76%	2.00	2.00
Central Administration	\$255,347	\$267,058	\$260,527	\$287,263	\$261,027	\$278,670	\$17,643	6.76%	2.00	2.00

FINANCE

Program Overview

The Finance budget includes resources for the office of financial operations as well as the areas of administration, accounting, budgeting, purchasing, payroll and benefits, accounts payable, cash management and investments. The budget includes the following sections;

Business Administration – includes expenditures related to the operations of the business office which include accounting, budgeting, purchasing and payroll.

Auditing - includes expenditures related to the internal and external auditing services.

Treasurer - includes expenditures related to the operations of the treasurer's office.

Tax Collector - includes expenditures related to property tax collection for each town and Monroe County.

Other Finance - includes expenditures related to the District's financial advisor and bond counsel.

2022-2023 Highlights

- ✓ Manage Federal Stimulus funding budgets focusing on maintaining health, safety, and educational programs while avoiding future fiscal cliff.
- ✓ Investigate the use of a purchasing card and credit card for specific departments.
- ✓ Hire new purchasing clerk and claims auditor.
- ✓ Completed the NYS Financial Transparency requirement. Create new account codes to address future submissions.
- ✓ Completed the ESSA Financial Transparency requirement.
- ✓ Completion of 2018 CIP. Begin 2022 CIP.

2023-2024 Changes

- ✓ Continue to manage Federal Stimulus funding.
- ✓ Other Post-Employment Benefits (OPEB) actuary required every two years.
- ✓ Investigate use of on-line bidding program.
- ✓ Investigate use of remote deposits.

Other Funding

N/A

Budget Account	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2021-2022 Adopted	2022-2023 Adopted	2023-2024 Base Budget	Dollar Change	Percent Change	2023-2024 FTE	2022-2023 FTE
1310 Business Administration										
15 Instructional Salaries	\$139,760	\$143,740	\$152,928	\$147,835	\$161,823	\$172,992	\$11,169	6.90%	1.00	1.00
16 Noninstructional Salaries	\$341,984	\$353,983	\$372,918	\$368,782	\$390,074	\$398,812	\$8,738	2.24%	6.00	6.00
4 Contractual and Other	\$74,777	\$65,274	\$55,583	\$79,118	\$79,118	\$79,118	\$0	0.00%	0.00	0.00
45 Materials & Supplies	\$4,281	\$3,315	\$3,260	\$6,500	\$6,500	\$6,500	\$0	0.00%	0.00	0.00
49 BOCES Services	\$47,562	\$44,898	\$48,148	\$43,680	\$44,266	\$45,926	\$1,660	3.75%	0.00	0.00
Subtotal of 1310 Business Administration	\$608,364	\$611,210	\$632,837	\$645,915	\$681,781	\$703,348	\$21,567	3.16%	7.00	7.00
1320 Auditing										
4 Contractual and Other	\$34,790	\$30,395	\$35,420	\$37,200	\$37,200	\$37,200	\$0	0.00%	0.00	0.00
Subtotal of 1320 Auditing	\$34,790	\$30,395	\$35,420	\$37,200	\$37,200	\$37,200	\$0	0.00%	0.00	0.00
1325 Treasurer										
16 Noninstructional Salaries	\$93,861	\$97,776	\$104,049	\$101,992	\$105,198	\$111,874	\$6,676	6.35%	2.00	2.00
4 Contractual and Other	\$20	\$0	\$0	\$870	\$870	\$870	\$0	0.00%	0.00	0.00
45 Materials & Supplies	\$0	\$0	\$137	\$300	\$300	\$300	\$0	0.00%	0.00	0.00
Subtotal of 1325 Treasurer	\$93,881	\$97,776	\$104,186	\$103,162	\$106,368	\$113,044	\$6,676	6.28%	2.00	2.00
1330 Tax Collector										
4 Contractual and Other	\$8,218	\$8,103	\$8,731	\$8,190	\$8,450	\$8,450	\$0	0.00%	0.00	0.00
Subtotal of 1330 Tax Collector	\$8,218	\$8,103	\$8,731	\$8,190	\$8,450	\$8,450	\$0	0.00%	0.00	0.00
1380 Fiscal Agent Fee										
4 Contractual and Other	\$7,436	\$5,430	\$34,478	\$4,500	\$6,000	\$6,000	\$0	0.00%	0.00	0.00
Subtotal of 1380 Fiscal Agent Fee	\$7,436	\$5,430	\$34,478	\$4,500	\$6,000	\$6,000	\$0	0.00%	0.00	0.00
Finance	\$752,689	\$752,914	\$815,652	\$798,967	\$839,799	\$868,042	\$28,243	3.36%	9.00	9.00

STAFF

Program Overview

The Staff budget is responsible for the administration of the District’s employment planning; coordination of labor relations; administration of the District salary and benefit programs; maintenance of employee personnel records; leave administration; state and federal reporting; school substitute staffing processes and system administration, and includes the following budget sections;

Legal – includes expenditures related to legal expenses, including attorney’s fees.

Personnel - includes expenditures related to the human resource operations which include recruiting and orienting district personnel and maintenance of personnel records.

Public Information and Services - includes expenditures related to maintaining and improving school-community relations; newsletters, brochures and other informational materials designed to acquaint the public with school programs and operations.

2022-2023 Highlights

- ✓ Continued education of HDHP to district staff.
- ✓ Expanded use of Benesolver for online benefits enrollment.
- ✓ Expanded use of recruitment platforms and advertising for greater visibility and diversity initiatives.
- ✓ Use of Frontline Central for on-boarding and year-end processes.

2023-2024 Changes

- ✓ Continued expansion of recruitment platforms.

Other Funding

N/A

Budget Account	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2021-2022 Adopted	2022-2023 Adopted	2023-2024 Base Budget	Dollar Change	Percent Change	2023-2024 FTE	2022-2023 FTE
1420 Legal										
4 Contractual and Other	\$17,167	\$73,321	\$42,551	\$37,600	\$37,600	\$37,600	\$0	0.00%	0.00	0.00
49 BOCES Services	\$24,448	\$26,123	\$25,828	\$28,684	\$28,977	\$30,064	\$1,087	3.75%	0.00	0.00
Subtotal of 1420 Legal	\$41,615	\$99,444	\$68,379	\$66,284	\$66,577	\$67,664	\$1,087	1.63%	0.00	0.00
1430 Personnel										
16 Noninstructional Salaries	\$290,164	\$299,917	\$322,612	\$315,716	\$337,671	\$369,000	\$31,329	9.28%	5.00	5.00
4 Contractual and Other	\$12,618	\$13,886	\$30,365	\$16,770	\$25,270	\$25,270	\$0	0.00%	0.00	0.00
45 Materials & Supplies	\$2,184	\$4,718	\$1,010	\$3,500	\$3,500	\$3,500	\$0	0.00%	0.00	0.00
49 BOCES Services	\$29,629	\$47,545	\$49,148	\$55,724	\$58,764	\$60,968	\$2,204	3.75%	0.00	0.00
Subtotal of 1430 Personnel	\$334,595	\$366,066	\$403,135	\$391,710	\$425,205	\$458,738	\$33,533	7.89%	5.00	5.00
1480 Public Information and Services										
16 Noninstructional Salaries	\$76,105	\$78,541	\$81,054	\$81,055	\$83,596	\$86,325	\$2,729	3.26%	1.00	1.00
4 Contractual and Other	\$9,978	\$12,974	\$9,816	\$2,000	\$2,000	\$2,000	\$0	0.00%	0.00	0.00
45 Materials & Supplies	\$162	\$0	\$0	\$1,300	\$1,300	\$1,300	\$0	0.00%	0.00	0.00
49 BOCES Services	\$16,550	\$16,845	\$17,165	\$23,153	\$17,620	\$18,281	\$661	3.75%	0.00	0.00
Subtotal of 1480 Public Information and Services	\$102,795	\$108,360	\$108,035	\$107,508	\$104,516	\$107,906	\$3,390	3.24%	1.00	1.00
Staff	\$479,005	\$573,870	\$579,549	\$565,502	\$596,298	\$634,308	\$38,010	6.37%	6.00	6.00

OPERATIONS & MAINTENANCE

Program Overview

The Operations and Maintenance (O&M) department supports our student and staff population, in addition to many district visitors, on a campus of 8 major buildings, 2 major athletic venues, and numerous storage buildings. These buildings have about 830,000 square space under roof, and are on 211 acres of campus with approximately twenty (20) miles of sidewalk and roadways. The primary goal of the O&M department is to provide the optimum level of maintenance at the lowest possible cost, while protecting the district's investment and providing a healthy and safe environment in which our educational process takes place.

The Operations and Maintenance budget includes resources for all custodial services and maintenance activities associated with district buildings, equipment, school facilities vehicles and school grounds. Further, it enables design and construction coordination of new construction and renovation of district-wide capital building projects. It also includes all utilities, including telecommunications and data infrastructure. Custodial activities include the daily operation of building heating plants, building cleaning, and minor maintenance repairs to equipment and facilities within each building. Centralized preventative and repair maintenance is provided by in the fields of electricity, heating, ventilation, air conditioning, plumbing, hardware, energy management, security and structures. Grounds maintenance includes grass cutting and turf care, snow plowing and playing field maintenance. Courier services coordinate all incoming and inter-office mail within the district.

2022-2023 Highlights

- ✓ Continue the partnership with the Town of Ogden and Village of Spencerport with paving/drainage/traffic control improvement projects
- ✓ We again strongly supported phase 3 of the 2018 CIP
- ✓ Replaced outdated maintenance/grounds and cleaning equipment with units that are more energy efficient, and more meet the size and need of the specific job
- ✓ Converted an old staff lounge into a security command center at the High School
- ✓ Installed 12 vape detectors at the High School
- ✓ Completed numerous small renovation projects over the summer of 2022

2023-2024 Changes

- ✓ Evaluate the department titles and structure for cleaners, custodians, and non-unit supervisors.
- ✓ Evaluate the benefit of a FTE day time floating Custodian
- ✓ Explore replacement of access control system districtwide
- ✓ Renovation of district signage to enhance wayfinding traffic through campus
- ✓ Energy Performance Contract in-depth assessment review
- ✓ Continue the routine replacement of deteriorated or outdated maintenance/grounds and cleaning equipment.
- ✓ Assess and review the impact of a Long-Range Technology Infrastructure Replacement Plan

✓ Continue the use of a running "Small Project" list to identify those renovations that can be accomplished as part of the operating budget

Other Funding

N/A

Budget Account	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2021-2022 Adopted	2022-2023 Adopted	2023-2024 Base Budget	Dollar Change	Percent Change	2023-2024 FTE	2022-2023 FTE
1620 Operation of Plant										
16 Noninstructional Salaries	\$1,531,535	\$1,534,188	\$1,483,195	\$1,637,116	\$1,767,744	\$1,840,664	\$72,920	4.13%	43.50	42.50
2 Equipment	\$0	\$8,552	\$0	\$0	\$0	\$0	\$0	0.00%	0.00	0.00
4 Contractual and Other	\$789,445	\$955,166	\$1,024,423	\$968,443	\$1,017,571	\$817,127	(\$200,444)	-19.70%	0.00	0.00
45 Materials & Supplies	\$300,056	\$362,579	\$344,611	\$292,000	\$294,500	\$294,500	\$0	0.00%	0.00	0.00
49 BOCES Services	\$108,032	\$115,069	\$298,557	\$149,067	\$151,026	\$156,689	\$5,663	3.75%	0.00	0.00
Subtotal of 1620 Operation of Plant	\$2,729,068	\$2,975,554	\$3,150,786	\$3,046,626	\$3,230,841	\$3,108,980	(\$121,861)	-3.77%	43.50	42.50
1621 Maintenance of Plant										
16 Noninstructional Salaries	\$780,225	\$699,948	\$764,636	\$837,746	\$931,242	\$948,330	\$17,088	1.83%	15.00	15.00
2 Equipment	\$99,704	\$165,837	\$18,651	\$136,500	\$160,000	\$160,000	\$0	0.00%	0.00	0.00
4 Contractual and Other	\$302,714	\$360,972	\$455,254	\$405,491	\$488,060	\$418,060	(\$70,000)	-14.34%	0.00	0.00
45 Materials & Supplies	\$198,085	\$285,791	\$239,301	\$265,400	\$265,400	\$265,400	\$0	0.00%	0.00	0.00
Subtotal of 1621 Maintenance of Plant	\$1,380,728	\$1,512,548	\$1,477,842	\$1,645,137	\$1,844,702	\$1,791,790	(\$52,912)	-2.87%	15.00	15.00

SAFETY AND SECURITY

Program Overview

The goals of the District's Security Department is to provide all students with a secure environment where they can focus on learning and achieving success. Staff work to ensure security coverage to support Spencerport staff, the physical plant (facilities and infrastructure), campus roads and parking and transportation services and bus facility. The District currently utilizes a district employee as the Director of Security and utilizes the services of Swoop 1, to provide an additional supervisor and security guard staff to patrol the district and respond to issues.

2022-2023 Highlights

- ✓ Districtwide security assessment by Altaris
- ✓ Prioritized assessment recommendations and began implementation
- ✓ Hired district Director of Security
- ✓ Established new district security office at the High School
- ✓ Expanded Swoop staffing
- ✓ Implementing Safe School Hotline replacing current tip line.
- ✓ Evaluated Raptor expansion to include reunification and student accountability modules
- ✓ Worked with Director of Facilities to evaluate security camera expansion
- ✓ Implementation of the Safe School Helpline
- ✓ Formalization of the District Health and Safety Committee

2023-2024 Changes

- ✓ Analyze security staff levels and future needs
- ✓ Obtain second security patrol vehicle to enhance patrol of off-campus buildings
- ✓ Seek National Incident Management System (NIMS) and Incident Command System (ICS) training for designated staff
- ✓ Implement Raptor reunification module and exercise/drill
- ✓ Obtain go kits for evacuation and reunification
- ✓ Obtain stop-the-bleed training and kits for staff
- ✓ Professional Development

Other Funding

N/A

Budget Account	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2021-2022 Adopted	2022-2023 Adopted	2023-2024 Base Budget	Dollar Change	Percent Change	2023-2024 FTE	2022-2023 FTE
1622 Security of Plant										
16 Noninstructional Salaries	\$0	\$0	\$0	\$0	\$0	\$90,775	\$90,775	****. **%	1.00	0.00
4 Contractual and Other	\$0	\$0	\$0	\$0	\$0	\$270,444	\$270,444	****. **%	0.00	0.00
Subtotal of 1622 Security of Plant	\$0	\$0	\$0	\$0	\$0	\$361,219	\$361,219	****. **%	1.00	0.00

CENTRAL MAILING & DATA PROCESSING

Program Overview

The Central Mail budget includes the operation of the central print shop and mailing unit.

The Central Data Processing budget supports the data processing of the district, specifically the business and human resource office operations.

2022-2023 Highlights

- ✓ Welcomed a new machine operator, who has filled a vacancy left by a retirement
- ✓ Focused on customer service and efficiencies
- ✓ Reinforced use of PaperCut system to electronically submit copy center requests.
- ✓ Purchased a folder/insert/stuffer to support high volume mailings in the copy center.
- ✓ Secured a new binding machine to replace the outdated device.
- ✓ Continued enhanced reporting services with BOCES 1 to support WinCap and mandated reporting requirements.
- ✓ Continued implementation of Frontline products including employee evaluations, recruit and hire, online personnel files and professional development.

2023-2024 Changes

- ✓ Await delivery of ordered copiers (Studio 1105) for the copy center.
- ✓ Prioritize replacement of the Horizon paper cutter.
- ✓ Continue to evaluate enhanced reporting services offered by BOCES 1 for WinCap.
- ✓ Research use of salary tracker for graduate and In-Service hours.
- ✓ Identify and develop additional on-line form processes using Frontline to reduce paper processes..

Other Funding

N/A

Budget Account	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2021-2022 Adopted	2022-2023 Adopted	2023-2024 Base Budget	Dollar Change	Percent Change	2023-2024 FTE	2022-2023 FTE
1670 Central Printing & Mailing										
16 Noninstructional Salaries	\$37,480	\$40,725	\$43,720	\$45,638	\$44,815	\$42,802	(\$2,013)	-4.49%	1.00	1.00
2 Equipment	\$0	\$0	\$11,405	\$0	\$0	\$0	\$0	0.00%	0.00	0.00
4 Contractual and Other	\$2,147	\$2,310	\$3,451	\$7,500	\$6,000	\$6,000	\$0	0.00%	0.00	0.00
45 Materials & Supplies	\$47,383	\$32,222	\$38,598	\$57,000	\$57,000	\$57,000	\$0	0.00%	0.00	0.00
49 BOCES Services	\$61,665	\$71,547	\$58,019	\$73,100	\$73,100	\$75,842	\$2,742	3.75%	0.00	0.00
Subtotal of 1670 Central Printing & Mailing	\$148,675	\$146,804	\$155,193	\$183,238	\$180,915	\$181,644	\$729	0.40%	1.00	1.00
1680 Central Data Processing										
16 Noninstructional Salaries	\$67,574	\$70,486	\$0	\$0	\$0	\$0	\$0	0.00%	0.00	0.00
4 Contractual and Other	\$16,676	\$0	\$3,600	\$4,920	\$3,000	\$3,000	\$0	0.00%	0.00	0.00
45 Materials & Supplies	\$645	\$989	\$1,318	\$1,300	\$1,300	\$1,300	\$0	0.00%	0.00	0.00
49 BOCES Services	\$50,532	\$86,955	\$86,869	\$86,190	\$102,098	\$105,927	\$3,829	3.75%	0.00	0.00
Subtotal of 1680 Central Data Processing	\$135,427	\$158,430	\$91,787	\$92,410	\$106,398	\$110,227	\$3,829	3.60%	0.00	0.00
Central Services	\$4,393,898	\$4,793,336	\$4,875,608	\$4,967,411	\$5,362,856	\$5,553,860	\$191,004	3.56%	60.50	58.50

SPECIAL ITEMS

Program Overview

The Special Items budget includes the following;

Unallocated Insurance – includes expenditures related to insurance premiums.

School Association Dues – includes expenditures related to school associations.

Assessments on School Property – includes expenditures related to town assessments levied for capital purposes.

Refund of Real Property Taxes – includes expenditures to refund real property taxes of prior years.

BOCES Administrative Charges – includes expenditures for the administrative BOCES programs such as self-insured health insurance and worker’s compensation.

2022-2023 Highlights

- ✓ Continue working with Insurance broker to analyze most cost efficient insurance program(s), including cyber security.
- ✓ BOCES Administrative Charges continue to rise due to retirements. Offset is unit costs go down.

2023-2024 Changes

- ✓ Increases for BOCES capital services. Offset is BOCES capital aid refunded in same year as expensed.

Other Funding

N/A

Budget Account	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2021-2022 Adopted	2022-2023 Adopted	2023-2024 Base Budget	Dollar Change	Percent Change	2023-2024 FTE	2022-2023 FTE
1910 Unallocated Insurance										
4 Contractual and Other	\$160,375	\$165,991	\$177,687	\$181,138	\$189,673	\$189,673	\$0	0.00%	0.00	0.00
Subtotal of 1910 Unallocated Insurance	\$160,375	\$165,991	\$177,687	\$181,138	\$189,673	\$189,673	\$0	0.00%	0.00	0.00
1920 School Association Dues										
4 Contractual and Other	\$27,765	\$16,587	\$16,482	\$17,887	\$17,887	\$17,887	\$0	0.00%	0.00	0.00
Subtotal of 1920 School Association Dues	\$27,765	\$16,587	\$16,482	\$17,887	\$17,887	\$17,887	\$0	0.00%	0.00	0.00
1950 Assessments on School Property										
4 Contractual and Other	\$342	\$0	\$0	\$1,800	\$1,800	\$1,800	\$0	0.00%	0.00	0.00
Subtotal of 1950 Assessments on School Property	\$342	\$0	\$0	\$1,800	\$1,800	\$1,800	\$0	0.00%	0.00	0.00
1964 Refund on Real Property Taxes										
4 Contractual and Other	\$216	\$3,916	\$8,644	\$3,000	\$3,000	\$3,000	\$0	0.00%	0.00	0.00
Subtotal of 1964 Refund on Real Property Taxes	\$216	\$3,916	\$8,644	\$3,000	\$3,000	\$3,000	\$0	0.00%	0.00	0.00
1981 BOCES Administrative Costs										
49 BOCES Services	\$1,130,528	\$1,201,421	\$1,298,741	\$1,294,560	\$1,366,178	\$1,417,410	\$51,232	3.75%	0.00	0.00
Subtotal of 1981 BOCES Administrative Costs	\$1,130,528	\$1,201,421	\$1,298,741	\$1,294,560	\$1,366,178	\$1,417,410	\$51,232	3.75%	0.00	0.00
Special Items (Contractual Expense)	\$1,319,226	\$1,387,915	\$1,501,554	\$1,498,385	\$1,578,538	\$1,629,770	\$51,232	3.25%	0.00	0.00
GENERAL SUPPORT	\$7,220,315	\$7,802,901	\$8,052,585	\$8,142,846	\$8,661,116	\$8,987,538	\$51,232	3.77%	78.50	76.50

CURRICULUM DEVELOPMENT

Program Overview

The Instruction Office provides leadership, direction and support to the schools in program development, assessment, instruction, faculty development and supervision. In addition, the Instruction Office coordinates the functions of staff development, curriculum and assessment development, all elementary and secondary academic programs and pupil services, special education services, research and evaluation and athletics. The Instruction Office oversees school-wide enrichment, manages the selection and placement of students in accelerated and honors programs, assignment of student teachers, approval of textbooks and Home Instruction.

2022-2023 Highlights

- ✓ Continue with curriculum and assessment revisions and updates in Atlas.
- ✓ Analyze expansion of after school and online professional development courses for K-12 teachers.
- ✓ Expand implementation of MTSS at grades K-5 through assigned coaches.
- ✓ Propose MTSS model at grades 6-8 and solidify understanding for all faculty.
- ✓ Discuss need to implement MTSS at grades 9-12 and collaborate with building administrators on next steps.
- ✓ Continue utilizing Content Focused Coaches at the 6-12 level in the four core areas to enhance teaching and learning.
- ✓ Develop curriculum that incorporates district efforts with culturally responsive education and social emotional learning.
- ✓ Continued implementation of release days plan for curriculum development in key instructional areas with building proposals.
- ✓ Providing direct support to K-12 teachers on use of 21st Century Skills as we expand blended learning approach.
- ✓ Implement Next Generation Learning Standards at grades K-8 and build awareness for future work at the commencement level.
- ✓ Examine and refine assessment protocols across the school district to ensure alignment to learning standards.
- ✓ Expand use of online assessment platform, eDoctrina, across the school district to support student learning.
- ✓ Research universal screening tools in K-12 ELA and math to assist implementation of MTSS.
- ✓ Expand academic workshops in grades 6-12 to support learning loss.

2023-2024 Changes

- ✓ Expansion of professional development support/offerings with 21st Century Skills as a focus digital conversion.
- ✓ Review implementation of Next Generation Learning Standards.
- ✓ Review impact of MTSS and Content Focused Coaches.
- ✓ Expand concepts to staff involving Social Emotional Learning and Culturally Responsive Schools.
- ✓ Identify and address academic gaps based on student learning outcomes.

Other Funding

N/A

Budget Account	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2021-2022 Adopted	2022-2023 Adopted	2023-2024 Base Budget	Dollar Change	Percent Change	2023-2024 FTE	2022-2023 FTE
2010 Curriculum Devel and Suprvsn										
15 Instructional Salaries	\$180,341	\$185,535	\$191,393	\$190,845	\$368,504	\$392,532	\$24,028	6.52%	2.60	2.60
16 Noninstructional Salaries	\$43,675	\$44,934	\$48,588	\$48,191	\$49,674	\$55,715	\$6,041	12.16%	1.00	1.00
4 Contractual and Other	\$1,227	\$706	\$1,539	\$3,800	\$3,800	\$3,800	\$0	0.00%	0.00	0.00
45 Materials & Supplies	\$334	\$529	\$522	\$1,200	\$1,200	\$1,200	\$0	0.00%	0.00	0.00
Subtotal of 2010 Curriculum Devel and Suprvsn	\$225,577	\$231,704	\$242,042	\$244,036	\$423,178	\$453,247	\$30,069	7.11%	3.60	3.60

SUPERVISION – REGULAR BUDGET

Program Overview

The Supervision budget funds the expenditures of many program directors, building principals and assistant principals offices of the instructional programs within selected subject areas or buildings.

2022-2023 Highlights

- ✓ Supporting the transition of new instructional administrator (High School Assistant Principal).
- ✓ Research approach to professional learning used by districts across Monroe County.
- ✓ Analyze administrative staffing to ensure alignment with operational need.
- ✓ Develop and implement revised CORE courses for probationary administrators.

2023-2024 Changes

- ✓ Analyze administrative staffing to ensure alignment with operational need.

Other Funding

N/A

Budget Account	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2021-2022 Adopted	2022-2023 Adopted	2023-2024 Base Budget	Dollar Change	Percent Change	2023-2024 FTE	2022-2023 FTE
2020 Supervision-Regular School										
15 Instructional Salaries	\$1,462,256	\$1,475,548	\$1,510,738	\$1,496,135	\$1,454,750	\$1,499,652	\$44,902	3.09%	13.00	13.00
16 Noninstructional Salaries	\$555,415	\$564,678	\$586,091	\$549,616	\$611,991	\$630,595	\$18,604	3.04%	17.00	17.00
4 Contractual and Other	\$2,695	\$3,102	\$3,273	\$8,150	\$8,150	\$8,150	\$0	0.00%	0.00	0.00
45 Materials & Supplies	\$33,698	\$4,671	\$22,362	\$17,150	\$17,490	\$17,490	\$0	0.00%	0.00	0.00
Subtotal of 2020 Supervision-Regular School	\$2,054,064	\$2,047,999	\$2,122,464	\$2,071,051	\$2,092,381	\$2,155,887	\$63,506	3.04%	30.00	30.00

RESEARCH, PLANNING AND ASSESSMENT

Program Overview

The Research, Planning and Assessment budget involves conducting and managing K-12 student testing and reporting, student data management and research on student achievement. This includes the administration, scoring and reporting of student information for making determinations about the need for Academic Intervention Services and school improvement.

As a requirement of the New York State Education Department we provide our student data to a state-wide data warehouse system. This department assures that we are in compliance with all New York State Education Department mandates and regulations regarding enrollment, attendance and assessment reporting.

2022-2023 Highlights

- ✓ All 3-8 buildings have transitioned to computer-based testing.
- ✓ An outside vendor (Premier) will score ELA and Math Computer based assessment.
- ✓ Continue work with Technology and Student Information Services on a joint Data Security Project.
- ✓ Continue to use CLEVR, a program that uses OneRoster API, to pull data from student management systems and interfaces other software programs such as Schoology and i-Ready.
- ✓ Continue to support buildings and District Office administrators through providing data reports as requested.
- ✓ Continue to attend DATAG summer, fall and winter Conference meeting as a means to keep informed on data best practices and changes in state reporting requirements such as ESSA.
- ✓ Collected and submitted Digital Equity Survey data as part of a new SIRS reporting initiative.
- ✓ Implemented process for requesting additional user rights within student management system that aligns with Ed Law 2D.
- ✓ Incorporate Panorama student success dashboard with academic, attendance, and behavioral data.
- ✓ Research enhancements in student management system that will improve daily operations and district systems such as attendance and student registration.

2023-2024 Changes

- ✓ Work with ASI, CIO and Technology as the district implements computer-based testing for 3-8 ELA and Math assessments.
- ✓ Implementation of new NYSED data elements and state reporting requirements.
- ✓ Continue to attend DATAG Conferences and meeting as a means to keep informed on data best practices and changes in state reporting requirements.
- ✓ Explore capabilities of student management system to provide relevant and meaningful data to support decision-making.
- ✓ Continue work with Technology CIO to develop a data security action plan and provide training to staff members on keeping personally identifiable information secure.
- ✓ Research Campus Workflow for Infinite Campus and implementation plan

Other Funding

N/A

Budget Account	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2021-2022 Adopted	2022-2023 Adopted	2023-2024 Base Budget	Dollar Change	Percent Change	2023-2024 FTE	2022-2023 FTE
2060 Research, Planning & Evaluation										
15 Instructional Salaries	\$94,331	\$96,395	\$99,480	\$99,481	\$102,599	\$105,949	\$3,350	3.27%	1.00	1.00
16 Noninstructional Salaries	\$214,840	\$239,385	\$228,322	\$226,673	\$231,060	\$244,483	\$13,423	5.81%	4.24	4.24
4 Contractual and Other	\$2,923	\$89	\$2,443	\$6,698	\$6,698	\$6,698	\$0	0.00%	0.00	0.00
45 Materials & Supplies	\$45	\$119	\$375	\$500	\$500	\$500	\$0	0.00%	0.00	0.00
49 BOCES Services	\$86,067	\$85,892	\$106,503	\$119,207	\$124,430	\$129,096	\$4,666	3.75%	0.00	0.00
Subtotal of 2060 Research, Planning & Evaluation	\$398,206	\$421,880	\$437,123	\$452,559	\$465,287	\$486,726	\$21,439	4.61%	5.24	5.24

STAFF DEVELOPMENT

Program Overview

Professional development in the Spencerport Central School District is integral to the teaching and learning process and directly supports the Mission of the district. The professional development program is comprehensive in scope and content. The professional development program is based upon research, best practices in education, New York State Teacher Standards, District Approved Guidelines, and provides a common language for all staff within a collaborative setting. The yearly professional development program will be based upon an analysis of student achievement and will respond to emerging educational issues. Therefore, each year the content of professional development programs will be driven by educational priorities such as the NYS Standards, subject-area specific needs, improvement plans, and district initiatives.

2022-2023 Highlights

- ✓ New Teacher Induction Program, including the new state mandated mentoring component to orient teachers to Spencerport's curriculum and instruction as well as the 100 required CTLE (Continuing Teacher Leader Education) hours of professional learning for teachers, school leaders and level III teacher assistants who hold a professional certificate.
- ✓ Require funds for outside consultants for inclusion, SEL, CRE, PBIS, differentiation, and instructional technology as well as funds to send teachers to conferences to support these areas. Networking within professional organizations and with national trainers keep our programs current with proven best practices.
- ✓ 21st Century learning and ISTE Standards through our Digital Conversion Teams and professional learning offerings.
- ✓ Preparation for implementation of Computer Science and Digital Fluency Learning Standards.
- ✓ APPR and NYSUT teaching standards district-sponsored offerings Services/opportunities provided through BOCES or independent consultants.
- ✓ Provide training and support to all staff in the 7 strands of professional learning that align with the 7 professional learning goals.
- ✓ Support the transition to RtI/MTSS at the secondary level and provide professional learning as needed for the transition.
- ✓ Explore a new screening and progress monitoring tool K-12 for ELA/Math.
- ✓ Continue to explore and implement an RtI/MTSS Behavior Plan K-5.
- ✓ Support the curriculum and staff learning needs for the Next Generation Learning Standards.
- ✓ Continue to Implement Frontline Professional Growth (formerly Professional Learning Management) to track professional learning courses, CTLE hours and District APPR evaluation system
- ✓ Investigate developing and providing more On-Demand professional learning through Schoology and virtual Zoom sessions.
- ✓ Align the District Professional Learning Plan to CTLE requirements as an approved professional learning vendor.
- ✓ Conduct a professional learning audit and determine staffing needs to coordinate, support, and lead Spencerport's program.

2023-2024 Changes

- ✓ Provide training and support to all staff in the 7 strands of professional learning that align with the 7 professional learning goals

- ✓ Continue to provide opportunities for integrating instructional technology and ISTE Standards into daily instructional practices including the seamless integration of Schoology as a Learning Management System grades K-12 (SeeSaw is available for Kindergarten and Grade 1).
- ✓ Enhance blended learning and use of assessments through targeted professional learning.
- ✓ Support the curriculum and staff learning needs for the new learning standards.
- ✓ Continue to learn and refine our new professional learning system, Frontline Professional Growth, including new tracking and report features and integration of evaluation to relevant professional learning.
- ✓ Refine the new 5-year District Professional Learning Plan that aligns to CTLE requirements and NYS Teaching Standards as an approved professional learning vendor in conjunction with new NYSED regulations (pending release date) including the transition in terminology from professional development to professional learning.
- ✓ Continue to support the District’s transition to 1:1 through ongoing, timely and relevant professional learning offerings.
- ✓ Continue to investigate professional learning opportunities that are cutting edge and transformational through attendance at local, state, and national conferences.
- ✓ Design and implement virtual trainings and self-paces experiences to support hybrid/remote learning.
- ✓ Design and support CRE, SEL and SDI District trainings as well as independent vendor/consultant trainings.
- ✓ Implement findings from the professional learning audit.

Other Funding: ESSA Funding Title II								
Budget Account	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Budget	2021-2022 Actual	2022-2023 Budget	Current FTE
8023 Title II(A): Tch Quality								
15 Instructional Salaries	124,857	123,967	68,214	68,214	96,492	96,315	105,893	1.00
4 Contractual and Other	8,000	1,551	41,071	35,510	0	0	0	0.00
45 Materials & Supplies	0	0	0	0	0	0	0	0.00
49 BOCES Services	0	0	0	0	0	0	0	0.00
9 Other Interfund Transfers	0	0	0	0	2457	2504	12	0.00
Subtotal of Title II(A): Tch Quality	132,857	125,518	109,285	103,724	98,949	98,819	105,905	1.00

Budget Account	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2021-2022 Adopted	2022-2023 Adopted	2023-2024 Base Budget	Dollar Change	Percent Change	2023-2024 FTE	2022-2023 FTE
2070 Inservice Training-Instruction										
15 Instructional Salaries	\$243,633	\$179,671	\$144,102	\$147,906	\$146,756	\$150,590	\$3,834	2.61%	0.40	0.40
16 Noninstructional Salaries	\$20,306	\$16,214	\$20,211	\$16,590	\$43,453	\$44,963	\$1,510	3.48%	1.00	1.00
4 Contractual and Other	\$38,258	\$7,502	\$17,738	\$81,400	\$81,400	\$81,400	\$0	0.00%	0.00	0.00
45 Materials & Supplies	\$10,848	\$11,016	\$5,981	\$16,750	\$16,750	\$16,750	\$0	0.00%	0.00	0.00
49 BOCES Services	\$254,999	\$316,805	\$313,148	\$284,197	\$297,737	\$308,902	\$11,165	3.75%	0.00	0.00
Subtotal of 2070 Inservice Training-Instruction	\$568,044	\$531,208	\$501,180	\$546,843	\$586,096	\$602,605	\$16,509	2.82%	1.40	1.40
Administration and Improvement	\$3,245,891	\$3,232,791	\$3,302,809	\$3,314,489	\$3,566,942	\$3,698,465	\$131,523	3.69%	40.24	40.24

TEACHING - REGULAR

Program Overview

This budget encompasses all academic (core subjects and special areas) programs from kindergarten through grade 12 as well as Response to Intervention and academic intervention services for reading and math support and English Second Language services for students in our district whose primary language is other than English. This budget does not include certified staff for Special Education, Student Services and Instructional Media.

2022-2023 Highlights

- ✓ Expansion of academic programs (i.e., Jumpstart, Leap, and 2-5 Summer Academy) to support student learning.
- ✓ Restarted K-8 RtI process involving release days like pre-COVID.
- ✓ Exploring expansion of Pre-K program to include two additional classrooms and possible partnership with outside vendor to provide wrap around support.
- ✓ To support student learning, modified classroom size guidelines to determine section numbers.
- ✓ Expansion of MTSS model to ensure a consistent understanding of Tier I, II, III and corresponding intervention strategies.
- ✓ Use of MTSS and Content Focused Coaches to enhance learning experiences students enjoy.
- ✓ Modified homework policy in grades K-12 and engaged in equitable grading conversations at the secondary level.
- ✓ Expansion of online and after school professional learning opportunities for staff.
- ✓ Increase efforts on teaching requirements involving Social Emotional Learning, Culturally Responsive Schools, Mental Health, and Assessment.
- ✓ Implementation of assessment platform to support SEL work.
- ✓ Monitoring of ELL numbers and residency trends at the K-5 level.

2023-2024 Changes

- ✓ Staffing will reflect declining enrollment.
- ✓ Continued review & refinement of ELL program services.
- ✓ Continued analysis of approach with formative and summative assessments.
- ✓ Review of RtI and MTSS models to determine next steps at the K-5, 6-8, and 9-12 levels.
- ✓ Refine professional learning offerings to support teaching through digital conversion.
- ✓ Monitor impact of MTSS and Content Focused Coaches.

Other Funding: ESSA Funding (Title I and Title III)

Budget Account	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Budget	2021-2022 Actual	2022-2023 Budget	Current FTE
8123 Title I(A&D): Acad Imprv								
15 Instructional Salaries	547,979	545,913	538,774	535,928	498,901	497,644	600,753	8.05
4 Contractual and Other	25,497	4,690	31,259	2,035	35,550	5,628	34,574	0.00
45 Materials & Supplies	0	0	0	0	3,300	0	3,300	0.00
9 Other Interfund Transfers	0	0	0	0	3,944	3,944	7,805	0.00
Subtotal of Title I(A&D): Acad Imprv	573,476	550,603	570,033	537,963	541,695	507,216	646,432	8.05
Budget Account	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Budget	2021-2022 Actual	2022-2023 Budget	Current FTE
8423 Title III: (LEP)								
15 Instructional Salaries	25,678	25,677	15,190	14,951	18,300	9,563	14,410	0.00
16 Non-Instructional Salaries	0	0	0	0	900	895	1,424	0.00
45 Materials & Supplies	314	101	0	0	0	0	0	0.00
9 Other Interfund Transfers	0	0	0	0	343	272	58	0.00
Subtotal of Title I(A&D): Acad Imprv	25,992	25,778	15,190	14,951	19,543	10,730	15,892	0.00

Budget Account	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2021-2022 Adopted	2022-2023 Adopted	2023-2024 Base Budget	Dollar Change	Percent Change	2023-2024 FTE	2022-2023 FTE
2110 Teaching-Regular School										
10 Teacher Salaries, Pre-K	\$0	\$71,964	\$0	\$0	\$0	\$0	\$0	0.00%	0.00	0.00
11 Teacher Salaries, 1/2 K	\$0	\$0	\$0	\$73,195	\$0	\$0	\$0	0.00%	0.00	0.00
12 Teacher Salaries, K-6	\$9,091,290	\$9,163,883	\$8,866,331	\$9,401,059	\$9,871,512	\$10,378,203	\$506,691	5.13%	143.97	139.26
13 Teacher Salaries, 7-12	\$9,158,559	\$9,031,535	\$9,302,086	\$9,385,936	\$9,600,806	\$10,000,990	\$400,184	4.17%	132.25	129.70
14 Substitute Tchr Salaries	\$367,551	\$293,747	\$499,312	\$470,300	\$470,300	\$470,300	\$0	0.00%	0.00	0.00
15 Instructional Salaries	\$788,309	\$804,375	\$853,279	\$850,076	\$906,670	\$890,951	(\$15,719)	-1.73%	24.50	26.50
16 Noninstructional Salaries	\$561,503	\$556,080	\$757,991	\$569,557	\$734,905	\$751,757	\$16,852	2.29%	44.65	43.50
2 Equipment	\$79,101	\$120,822	\$26,135	\$42,931	\$65,965	\$65,965	\$0	0.00%	0.00	0.00
4 Contractual and Other	\$144,035	\$71,696	\$159,457	\$279,675	\$278,218	\$278,218	\$0	0.00%	0.00	0.00
45 Materials & Supplies	\$213,024	\$220,624	\$233,451	\$304,413	\$359,789	\$359,789	\$0	0.00%	0.00	0.00
472 Tuition-All Other	\$7,440	\$23,555	\$0	\$3,500	\$3,500	\$3,500	\$0	0.00%	0.00	0.00
473 Payment to Charter School	\$113,712	\$100,558	\$161,148	\$96,632	\$96,632	\$96,632	\$0	0.00%	0.00	0.00
48 Textbooks	\$243,271	\$216,011	\$220,303	\$225,001	\$238,000	\$238,000	\$0	0.00%	0.00	0.00
49 BOCES Services	\$955,970	\$1,135,580	\$1,263,142	\$1,359,499	\$1,439,711	\$1,493,701	\$53,990	3.75%	0.00	0.00
Subtotal of 2110 Teaching-Regular School	\$21,723,765	\$21,810,430	\$22,342,635	\$23,061,774	\$24,066,008	\$25,028,006	\$961,998	4.00%	345.37	338.96

STUDENTS WITH DISABILITIES

Program Overview

This department provides resources for the administration of the district's Special Education services, including compensation for administrative and clerical support, contractual obligations and materials and supplies. Also provided are the resources for the delivery of special education services, including compensation for instruction and classroom support, tuition and fees for out-of-district services, and fees for BOCES provided related services.

2022-2023 Highlights

- ✓ Continued enhancements to the continuum of services for SWD's K-12+ (related services, CT, ICT and RR, 15:1, 12:1:1, 8:1:1, 6:1:1) with a focus on the least restrictive environment.
- ✓ Provided professional development programs based on staff need and requests (Autism in the Classroom, Specially Designed Instruction, Executive Functioning, Behavior Intervention Plans, and Data Driven Progress Monitoring of IEP Goals).
- ✓ Worked with Special Education and General Education Teachers (K-12) on SDI with K-8 TOSA, Brianne Eason and BOCES2 Educational Consultant, Ellen Rossetti.
- ✓ Supported targeted PD to all elementary special education teachers on the Orton Gillingham Approach to Reading.
- ✓ In collaboration with BOCES2, supported targeted PD through the UNC Building Bridges Grant for our 6:1:1 and 12:1:1 elementary students.
- ✓ Roll-out and implementation of the updated Student Intervention Plan (SIP) Process at each of the elementary buildings for students with disabilities.
- ✓ Updated Related Services Handbook for MTSS (formerly RtI) process at each of the elementary buildings.
- ✓ Provided on-going building based support for students struggling with social emotional and mental health issues that affect their ability to successfully attend and make progress in their school setting.
- ✓ Presented Disproportionality and Specially Designed Instruction at all Faculty meetings.
- ✓ Completed State Performance Plan (SSP) Indicator 8: Parental Involvement and Preparing for Indicator 11: Child Find.
- ✓ Provided progress monitoring data to the State for CCEIS related activities from prior year plan.
- ✓ Worked with District based TOG team to revise the Trauma, Illness, and Grief manual.
- ✓ Continued to work with identified staff to monitored STAC and Medicaid billing.

2023-2024 Changes

- ✓ Work with coordinators, TOSA and building teams to collect data in order to determine ongoing needs of SWDs in order to provide appropriate programming/services to support education in the least restrictive environment, including increasing the number of ICT settings at the K-8 level.
- ✓ Plan for continued job embedded coaching and support in Specially Designed Instruction for special education and general education teachers.
- ✓ Continue to provide opportunities for flexible schooling options and credit recovery for SWD's. This determination will be made based on data and the academic, social-emotional and mental health needs of the individual.
- ✓ Continue to look for innovative ways to support buildings as they work through their new MTSS model of support for academics and behavior by providing opportunities for professional development and collaboration regarding high profile students.

Other Funding: IDEA Section 611 & 619								
Budget Account	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Budget	2021-2022 Actual	2022-2023 Budget	Current FTE
7323 IDEA Part B, Section 611								
15 Instructional Salaries	840,690	837,068	852,039	834,936	844,644	859,038	862,511	12.00
16 Noninstructional Salaries	0	0	0	0	0	0	0	0.00
4 Contractual and Other	47,711	47,710	56,315	52,667	51,682	54,666	64,344	0.00
45 Materials & Supplies	0	0	3,202	0	0	6,239	0	0.00
49 BOCES Services	12,845	12,845	17,072	17,072	18,680	24,680	19,900	0.00
8 Employee Benefits	0	0	0	0	0	0	0	0.00
9 Other Interfund Transfers	0	0	0	0	20,674	4,310	3,153	0.00
Subtotal of IDEA Part B, Section 611	901,246	897,623	928,628	904,675	935,680	948,933	949,908	12.00
Budget Account	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Budget	2021-2022 Actual	2022-2023 Budget	Current FTE
7423 IDEA Part B, Section 619								
15 Instructional Salaries	14,548	15,594	11,576	11,576	5,028	11,126	11,954	1.00
16 Noninstructional Salaries	0	0	0	0	0	0	0	0.00
4 Contractual and Other	12,048	12,048	12,629	12,629	13,065	8,008	11,542	0.00
45 Materials & Supplies	1500	0	0	0	0	0	0	0.00
49 BOCES Services	5,382	5,383	4,152	4,152	10,050	5,860	5,970	0.00
9 Other Interfund Transfers	0	0	0	0	0	0	0	0.00
Subtotal of IDEA Part B, Section 619	33,478	33,025	28,357	28,357	28,143	24,994	29,466	1.00

Budget Account	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2021-2022 Adopted	2022-2023 Adopted	2023-2024 Base Budget	Dollar Change	Percent Change	2023-2024 FTE	2022-2023 FTE
2250 Prg For Sdnts w/Disabil-Med Elgble										
15 Instructional Salaries	\$4,700,294	\$3,579,901	\$3,533,665	\$3,509,580	\$3,523,313	\$3,587,865	\$64,552	1.83%	49.00	50.80
16 Noninstructional Salaries	\$893,408	\$803,256	\$953,560	\$916,330	\$1,040,050	\$1,072,078	\$32,028	3.08%	51.10	51.00
4 Contractual and Other	\$91,884	\$190,108	\$101,928	\$165,389	\$211,913	\$211,913	\$0	0.00%	0.00	0.00
45 Materials & Supplies	\$15,461	\$7,467	\$9,760	\$15,700	\$15,000	\$15,000	\$0	0.00%	0.00	0.00
471 Tuition Pd To NYS Pub Sch	\$164,205	\$94,172	\$161,867	\$124,100	\$124,100	\$124,100	\$0	0.00%	0.00	0.00
472 Tuition-All Other	\$607,770	\$690,884	\$596,339	\$615,405	\$829,731	\$829,731	\$0	0.00%	0.00	0.00
48 Textbooks	\$0	\$1,729	\$0	\$0	\$0	\$0	\$0	0.00%	0.00	0.00
49 BOCES Services	\$3,781,374	\$4,058,848	\$3,518,999	\$3,952,657	\$3,883,700	\$4,029,339	\$145,639	3.75%	0.00	0.00
Subtotal of 2250 Prg For Sdnts w/Disabil-Med Elgble	\$10,254,396	\$9,426,365	\$8,876,118	\$9,299,161	\$9,627,807	\$9,870,026	\$242,219	2.52%	100.10	101.80

OCCUPATIONAL EDUCATION

Program Overview

Offers high school students an opportunity to explore any of a number of different career and technical fields. Relying heavily on school-based and work-based applied learning, students learn the skills they need for immediate employment, or prepare for a career that requires further education. Students can earn credit at Monroe Community College while attending the Career and Technical Education Center. About 40 percent of the graduates go on to higher education. An advisory council of business/industry representatives and community leaders assists the Center with planning to guarantee a state-of-the-art curriculum in step with the demands of today's job market.

2022-2023 Highlights

- ✓ Slight decrease of students participating in WEMOCO
- ✓ Working closely with WEMOCO to inform students and parents of different opportunities.

2023-2024 Changes

- ✓ No major changes anticipated.

Career and Technical Education (CTE) enrollment

Fiscal Year	Grade 10-12	CTE	Percent in CTE
2015-2016	917	96	10.5%
2016-2017	903	76	8.4%
2017-2018	890	84	9.4%
2018-2019	804	77	9.6%
2019-2020	852	92	10.8%
2020-2021	840	91	10.8%
2021-2022	826	53	6.4%

Budget Account	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2021-2022 Adopted	2022-2023 Adopted	2023-2024 Base Budget	Dollar Change	Percent Change	2023-2024 FTE	2022-2023 FTE
2280 Occupational Education(Grades 9-12)										
49 BOCES Services	\$715,199	\$791,049	\$837,683	\$837,683	\$916,825	\$951,206	\$34,381	3.75%	0.00	0.00
Subtotal of 2280 Occupational Education(Grades 9-12)	\$715,199	\$791,049	\$837,683	\$837,683	\$916,825	\$951,206	\$34,381	3.75%	0.00	0.00

COMMUNITY PROGRAMS

Program Overview

Continuing Education provides the community with opportunities to expand their horizons through life-long learning. Community members of all ages, with a concentration on adult learners, are offered a wide variety of courses throughout the year. This program is designed to be self-supporting; classes that do not meet the minimum registration required to cover the instructor’s salary and the administrative costs are canceled.

2022-2023 Highlights

- ✓ Continued community interested in Pool Use – exploring need for Director of Pool/Aquatics. This position would manage lifeguards needs for instruction, scholastic swim teams, outside users like Team Marlins and community education classes. Offering: 4 year old and older Private and Group Lessons, Lifeguard Certification Course, Tuesday evening adult pool use, Family Open Swim on Saturday afternoons and Friday Activity Nights.
- ✓ Spring/Summer 2022: large interest in Art Camp, added an additional instructor – 3 sessions now offered.
- ✓ Catalog and Classes: Focus on elder care and life planning (Wills, Proxys, and Trusts).
- ✓ Focus on self-sufficient class learning experiences: DIY Home Improvement, Gardening, Office and Business Skills, etc...

2023-2024 Changes

- ✓ Continue focus on elder care and life planning (Wills, Proxys, and Trusts) due to high level of community interest.
- ✓ Continue focus on self-sufficient class learning experiences: DIY Home Improvement, Gardening, Office and Business Skills, etc...
- ✓ Offer wellness related classes to support goals of Wellness Committee.

Program Enrollment

Fiscal Year	Enrollment	Offered Classes
2017-2018	1460	94
2018-2019	1450	96
2019-2020	1165	103
2020-2021	493	17
2021-2022	1386	90

Volunteer Enrollment (2022-2023): Orientations will be offered throughout the year. Volunteers are welcome on field trips, and back to in school and classroom volunteers. Increase in volunteers for book fairs, holiday shops, etc. at the Elementary level.

Facility Use: (2022-2023):) Implemented new facility scheduler (Master Library) that interacts with work orders etc... to increase efficiency and improve communication. Monitored use for all events, sports practices and games, meetings, and concerts. Increase in Athletic use and Outside users.

Budget Account	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2021-2022 Adopted	2022-2023 Adopted	2023-2024 Base Budget	Dollar Change	Percent Change	2023-2024 FTE	2022-2023 FTE
2330 Teaching-Special Schools										
15 Instructional Salaries	\$58,113	\$5,048	\$44,547	\$56,000	\$56,000	\$56,000	\$0	0.00%	0.00	0.00
16 Noninstructional Salaries	\$60,008	\$75,373	\$83,863	\$76,339	\$80,268	\$86,719	\$6,451	8.04%	1.50	1.50
4 Contractual and Other	\$35,761	\$2,412	\$9,178	\$33,469	\$33,469	\$33,469	\$0	0.00%	0.00	0.00
45 Materials & Supplies	\$477	\$65	\$580	\$3,150	\$3,150	\$3,150	\$0	0.00%	0.00	0.00
48 Textbooks	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00	0.00
49 BOCES Services	\$9,559	\$3,099	\$13,255	\$3,700	\$3,700	\$3,839	\$139	3.76%	0.00	0.00
Subtotal of 2330 Teaching-Special Schools	\$163,918	\$85,997	\$151,423	\$172,658	\$176,587	\$183,177	\$6,590	3.73%	1.50	1.50
Teaching	\$32,857,278	\$32,113,841	\$32,207,859	\$33,371,276	\$34,787,227	\$36,032,415	\$1,245,188	3.58%	446.97	442.26

LIBRARY MEDIA

Program Overview

The Instructional Media budget provides the resources for the maintenance and daily operation of the six school libraries within our district. These resources include compensation for the library media specialists and library aides. This compensation represents both the school year and summer hours allocated for each school library. Resources also supply funds for the purchase of library books, research databases, BOCES 2 library services and audio visual equipment needed to operate a 21st century school library.

2022-2023 Highlights

- ✓ Implemented blended learning lessons, which included a four station model.
- ✓ Worked to update the collections in our libraries to meet the needs of our students, including Digital Media (eBooks).
- ✓ Maintain school-based library resource pages to showcase paid resources acquired through BOCES.
- ✓ Supported teachers in their use of mentor texts and the writer's workshop model.
- ✓ Continued to align library curriculum to the NYS Information Fluency Continuum.
- ✓ At 9-12, purchased and implemented seating options to enhance student engagement
- ✓ Continue to collaborate with BOCES on the gentrification of K-8 libraries.
- ✓ Continued to explore means by which to increase book circulation.

2023-2024 Changes

- ✓ Explore how to support teachers in the implementation of the NYS Computer Science and Digital Fluency Standard.
- ✓ Continue to Implement blended learning lessons, which included a four station model.
- ✓ Explore ongoing needs due to COVID-19.
- ✓ Determine software and hardware needs as identified by library media specialists, instructional specialists, teachers and principals.
- ✓ Library media specialists will continue to support the academic programs of all students within the district. They will look to identify new opportunities to work with grade levels and departments on showcasing the resources at our disposal.
- ✓ Library media specialists will support the implementation of the plan set forth by the district Technology Advisory Committee.
- ✓ Continue investigating/planning an update of the District SLMS curriculum based on the American Library Association 21st Century Library Skills guidelines.
- ✓ Explore seating options and the possibility of updating library spaces.
- ✓ Continue the process of genrefication of district libraries.

Budget Account	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2021-2022 Adopted	2022-2023 Adopted	2023-2024 Base Budget	Dollar Change	Percent Change	2023-2024 FTE	2022-2023 FTE
2610 School Library & AV										
12 Teacher Salaries, K-6	\$236,870	\$249,269	\$287,610	\$270,075	\$276,728	\$275,996	(\$732)	-0.26%	4.00	4.00
13 Teacher Salaries, 7-12	\$121,360	\$137,714	\$116,674	\$128,471	\$120,288	\$126,237	\$5,949	4.95%	2.00	2.00
16 Noninstructional Salaries	\$112,121	\$111,742	\$64,623	\$117,269	\$116,109	\$73,103	(\$43,006)	-37.04%	3.50	5.80
45 Materials & Supplies	\$8,617	\$5,758	\$13,799	\$14,290	\$13,710	\$13,710	\$0	0.00%	0.00	0.00
46 Sch. Library AV Loan Prog	\$23,792	\$23,075	\$20,531	\$24,000	\$24,000	\$24,000	\$0	0.00%	0.00	0.00
49 BOCES Services	\$40,947	\$43,138	\$39,714	\$39,084	\$40,500	\$42,019	\$1,519	3.75%	0.00	0.00
Subtotal of 2610 School Library & AV	\$543,707	\$570,696	\$542,951	\$593,189	\$591,335	\$555,065	(\$36,270)	-6.13%	9.50	11.80

COMPUTER ASSISTED INSTRUCTION

Program Overview

The Computer Assisted Instruction department is responsible for the support of both administrative and instructional technology systems. This responsibility includes consultation, recommendations, administration, design, development, installation, implementation, management and maintenance, as well as the associated training and support of the district's staff in the use of those systems. The department is also responsible for the administration and management of the wide and local area networks and the installation, maintenance and support of District applications and hardware including, but not limited to, routers, hubs, file servers, workstations and printers.

2022-2023 Highlights

- ✓ Determine alternatives to current student and teacher laptops and desktops.
- ✓ Identify free software provided by third party vendors, reach out to vendors to provide a Data Privacy and Confidentiality Agreements, twilight free platforms for which we do not have such agreements.
- ✓ Work with Cymetric to identify and establish controls as outlined in the NIST Framework.
- ✓ Develop a plan to transition to remote instruction.
- ✓ Placed Recordex Boards in grade 6-8 classrooms.
- ✓ Deployment of student laptops at grades 2, 6 and 9 to support Spencerport's Digital Conversion.
- ✓ Deployment of laptops to students at grade 1-5.
- ✓ Purchase and deployment of Verizon MiFi hotspots to support families without sufficient access to wireless.
- ✓ Completed a district-wide audit of our technology assets.
- ✓ Work on the "top ten" list of recommendations from the 2020-2021 Risk Assessment performed by GreyCastle Security.
- ✓ Develop a plan for teachers to access the most recent version of SMART Notebook.
- ✓ Deployed many new wireless access points and upgraded several network switches across the district.
- ✓ Continued to work toward the implementation of VOIP through Skype for Business.
- ✓ Continued to purchase and support a myriad of instructional software titles and subscriptions.
- ✓ Work toward the full implementation of the Proposed Part 121 of the Commissioner's Regulations.
- ✓ Continue to explore a web-based assessment platform.
- ✓ Monitor and communicate laptop damage and cost of repair across the district.
- ✓ Implement an upgraded firewall to protect the district
- ✓ Transition our web filter to a cloud based service for better visibility and management.
- ✓ Increased the Internet bandwidth to BOCES #1

2023-2024 Changes

- ✓ Continue to identify free software provided by third party vendors, which may collect student and staff PII.
- ✓ Purchase of desktops for 6-8 classrooms.
- ✓ Wireless upgrades to further increase density in support of the district's growing 1:1 program.
- ✓ Determine software and hardware needs identified by multiple constituency groups within the district.
- ✓ Monitor the Technology Acquisition Plan to ensure that we have a system for purchasing appropriate software and hardware.
- ✓ Work with all stakeholders to support the transition to VOIP via Skype for Business.
- ✓ Monitor Hardware and software purchases as they relate to the SSIP.
- ✓ Wired networking upgrades to further increase density in support of the district's 1:1 program and to increase the number of Power over Ethernet ports available to classrooms in preparation for an anticipated implementation of VOIP.
- ✓ Reimage all district computers with updated Windows 10 based image for security and usability.
- ✓ Server upgrades as a normal part of our server replacement plan.
- ✓ Continue to work on the "top ten" list of recommendations from the 2020-2021 Risk Assessment performed by GreyCastle Security.
- ✓ Continue to work toward the implementation of Proposed Part 121 of the Commissioner's Regulations.
- ✓ Continue to work with Cymetric to identify and establish controls as outlined in the NIST Framework.
- ✓ Monitor and communicate the laptop damage and cost of repair across the district.

Other Funding

The district received \$2,728, 821 as part of the Smart Schools Investment Plan. A small portion (\$152,478) was applied and expensed to the 2015 capital project. The balance (\$2,576,343) was applied to the 1:1 laptop initiative and has been fully expensed.

Budget Account	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2021-2022 Adopted	2022-2023 Adopted	2023-2024 Base Budget	Dollar Change	Percent Change	2023-2024 FTE	2022-2023 FTE
2630 Computer Assisted Instruction										
15 Instructional Salaries	\$118,049	\$120,278	\$125,034	\$124,127	\$128,018	\$132,197	\$4,179	3.26%	1.00	1.00
16 Noninstructional Salaries	\$613,593	\$626,115	\$681,678	\$700,356	\$686,847	\$762,290	\$75,443	10.98%	13.00	13.00
2 Equipment	\$7,299	\$5,195	\$7,734	\$9,000	\$9,000	\$9,000	\$0	0.00%	0.00	0.00
22 State Aided Comp Hardware	\$63,222	\$117,361	\$120,277	\$120,999	\$121,039	\$121,039	\$0	0.00%	0.00	0.00
4 Contractual and Other	\$21,646	\$26,588	\$23,484	\$19,320	\$26,712	\$26,712	\$0	0.00%	0.00	0.00
45 Materials & Supplies	\$42,691	\$35,272	\$39,534	\$45,734	\$45,734	\$45,734	\$0	0.00%	0.00	0.00
46 Sch. Library AV Loan Prog	\$49,504	\$5,626	\$0	\$0	\$0	\$0	\$0	0.00%	0.00	0.00
49 BOCES Services	\$755,850	\$735,554	\$698,407	\$748,953	\$693,796	\$719,813	\$26,017	3.75%	0.00	0.00
Subtotal of 2630 Computer Assisted Instruction	\$1,671,854	\$1,671,989	\$1,696,148	\$1,768,489	\$1,711,146	\$1,816,785	\$105,639	6.17%	14.00	14.00
Instructional Media	\$2,215,561	\$2,242,685	\$2,239,099	\$2,361,678	\$2,302,481	\$2,371,850	\$69,369	3.01%	23.50	25.80

STUDENT SERVICES

Program Overview

The Student Services department coordinates support services for students, including school nurse, counseling, psychologist and social worker services. The office is responsible for the maintenance of all student information and student records, including student registration, attendance, report cards, schedules, student conduct and transcript or historical information. This department is also responsible for the delivery of tutorial services for our students who are physically and/or mentally unable to attend school. Also, our District Learning Center provides tutoring for students who have been suspended from school or for students who are awaiting an appropriate placement through the Committee on Special Education.

In addition, this department provides resources for our Family Support Center and oversees the implementation of our Trauma, Illness and Grief protocol. Dignity Act district training, reporting procedures and state reporting are part of this departments responsibilities as well.

2022-2023 Highlights

- ✓ Social Workers delivered Functional Behavior Assessment and Behavior Intervention Plan Updates to all building services providers.
- ✓ Addition of 1.0 social worker to the high school.
- ✓ Provision of Suicide Safety Training for all staff across the district.
- ✓ Implemented Infinite Campus Backpack as a means for parents and students to access and acknowledge report cards digitally.
- ✓ Implementation of new immunization requirements for students.
- ✓ Conducted Body Mass Index and Immunization survey per NYS Department of Health.
- ✓ Finalize the Return to Learn concussion management protocol.
- ✓ Work with School Nurses, Medical Director and nursing administrative assistant to ensure efficient operations during school year.
- ✓ Train staff on Social Emotional Learning and Culturally Responsive strategies and benefits.
- ✓ Support district staff in awareness of and compliance of Ed-Law 2D.
- ✓ Implemented the revised the Trauma, Illness, and Grief manual
- ✓ Used systems of Infinite Campus rights authorization to promote data security.
- ✓ Facilitated culturally responsive education training for teaching aides and assistants.
- ✓ Created and implemented protocols for student and staff COVID reporting requirements per NYSED and NYSDOH.
- ✓ Provided training to mental health providers on Dignity Act and relationship violence.
- ✓ Created a District Learning Center informational video to assist students and families with the transition to tutoring.
- ✓ Implemented a Counseling Referral form as a protocol to evaluate the recommendations for counseling to be included on a students IEP.
- ✓ Update and communicate the School Counseling Plan

2023-2024 Changes

- ✓ Continue to provide support to staff in the areas of Social Emotional Learning and Culturally Responsive Education.
- ✓ Implement Mental Health curriculum requirements per the Amendments to Sections 135.1 and 135.3 of the Commissioner's Regulations.
- ✓ Train additional staff members through the TIG consortium.
- ✓ Continue to update and revise registration documents and processes to reflect changes in NYSED regulations.

- ✓ Expand Mental Health support at the elementary and secondary level to address the growing needs of our students
- ✓ Expand the support of the health offices who have taken on additional roles due to COVID
- ✓ Continue to provide professional development opportunities for main DLC tutors, tutor coordinator and School Nurses.

Other Funding

N/A

Budget Account	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2021-2022 Adopted	2022-2023 Adopted	2023-2024 Base Budget	Dollar Change	Percent Change	2023-2024 FTE	2022-2023 FTE
2805 Attendance-Regular School										
16 Noninstructional Salaries	\$97,285	\$99,522	\$117,864	\$106,699	\$115,855	\$119,851	\$3,996	3.45%	3.00	3.00
45 Materials & Supplies	\$0	\$2,644	\$0	\$3,900	\$3,900	\$3,900	\$0	0.00%	0.00	0.00
Subtotal of 2805 Attendance-Regular School	\$97,285	\$102,166	\$117,864	\$110,599	\$119,755	\$123,751	\$3,996	3.34%	3.00	3.00
2810 Guidance-Regular School										
15 Instructional Salaries	\$879,749	\$987,662	\$1,054,939	\$1,019,710	\$1,092,573	\$1,142,646	\$50,073	4.58%	15.00	15.00
16 Noninstructional Salaries	\$149,823	\$153,413	\$172,127	\$162,280	\$169,146	\$169,800	\$654	0.39%	5.00	5.00
45 Materials & Supplies	\$3,597	\$322	\$3,581	\$2,000	\$2,000	\$2,000	\$0	0.00%	0.00	0.00
Subtotal of 2810 Guidance-Regular School	\$1,033,169	\$1,141,397	\$1,230,647	\$1,183,990	\$1,263,719	\$1,314,446	\$50,727	4.01%	20.00	20.00
2815 Health Svcs-Regular School										
15 Instructional Salaries	\$33,243	\$537,901	\$678,779	\$670,404	\$704,054	\$723,867	\$19,813	2.81%	9.45	9.45
16 Noninstructional Salaries	\$438,416	\$513,027	\$547,086	\$558,354	\$558,391	\$572,109	\$13,718	2.46%	12.95	12.90
2 Equipment	\$0	\$0	\$1,602	\$6,000	\$6,000	\$6,000	\$0	0.00%	0.00	0.00
4 Contractual and Other	\$176,175	\$115,644	\$148,351	\$168,825	\$168,825	\$168,825	\$0	0.00%	0.00	0.00
45 Materials & Supplies	\$14,300	\$104,316	\$12,264	\$13,537	\$13,537	\$13,537	\$0	0.00%	0.00	0.00
Subtotal of 2815 Health Svcs-Regular School	\$662,134	\$1,270,888	\$1,388,082	\$1,417,120	\$1,450,807	\$1,484,338	\$33,531	2.31%	22.40	22.35
2820 Psychological Svcs-Reg Schl										
15 Instructional Salaries	\$89,960	\$421,393	\$412,804	\$480,318	\$439,371	\$424,744	(\$14,627)	-3.33%	7.00	7.00
45 Materials & Supplies	\$9,616	\$9,890	\$7,010	\$14,902	\$14,902	\$14,902	\$0	0.00%	0.00	0.00
Subtotal of 2820 Psychological Svcs-Reg Schl	\$99,576	\$431,283	\$419,814	\$495,220	\$454,273	\$439,646	(\$14,627)	-3.22%	7.00	7.00
2825 Social Work Svcs-Regular School										
15 Instructional Salaries	\$27,923	\$143,663	\$149,052	\$147,832	\$156,310	\$161,468	\$5,158	3.30%	2.00	2.00
Subtotal of 2825 Social Work Svcs-Regular School	\$27,923	\$143,663	\$149,052	\$147,832	\$156,310	\$161,468	\$5,158	3.30%	2.00	2.00

CO-CURRICULAR & ATHLETICS

Program Overview

The Co-Curricular budget includes funding for all the clubs and activities. In alignment with the District's Strategic Plan's second objective, many new clubs have been initiated in recent years to reflect students' interests.

The Athletic budget provides for coaching salaries, equipment, contractual fees and supplies for the operation of the interscholastic athletic program.

2022-2023 Highlights

- ✓ Section V Officials Contract- increase in rates for officials across sports
- ✓ Addition of HUDL Focus Camera to Ranger Stadium- Livestreaming capabilities for all events at Ranger Stadium
- ✓ Shift of Choice Model for Physical Education Curriculum at the HS in preparation for the full implantation of the new NYSPE Learning Standards
- ✓ Returning to Professional Development opportunities for PE teachers & Coaches to align with District SEL Initiatives & NYSPE Learning Standards
- ✓ Additional build on Field 1 Backstop
- ✓ Continuation of Varsity Media Livestreaming for Football & Lacrosse (B/G)
- ✓ Addition on HUDL Camera to Cosgrove Gym # 1
- ✓ Addition of Girls Flag Football Team (Spring)
- ✓ Continuation of merged Hockey Team - Portside Royals
- ✓ Updates to coaching stipends per STA Contract
- ✓ 3 Fall teams attended State Championships
- ✓ Review and approval of three new clubs.

2023-2024 Changes

- ✓ Changes in Physical Education Curriculum and equipment needs as aligned with new NYS PE Learning Standards full implementation 2023-24.
- ✓ Continued merge of Hockey Program with Brockport for the 2023-2024 school year
- ✓ Proposal for First Aid & CPR Health Elective- Plan to be presented for review in the 2023 school year
- ✓ Potential Girls Golf Merger with other Westside Schools in location of home course for Girls Varsity Golf to Deerfield
- ✓ Consideration for Program Assistants for Boys & Girls Volleyball Programs
- ✓ Increase in number of helmet rejections for 2023-2024 season
- ✓ Continued consideration of addition of new teams/level (ie Unified Sports, etc) based on student interest/need.
- ✓ Negotiations have started with Section V and Officials organizations- updates to contract for next year TBD
- ✓ Increase in cost for team and individual Sectional & State Travel needs
- ✓ NYSPHSAA Spalding Ball Contract expires Spring 2024: NYSPHSAA will send RFP in Spring of 2023 for new Ball Contract.
- ✓ Comprehensive review of all district clubs and activities

Sports Participation Data

In the 2020-2021 school year we offered 30 sport programs and 88 teams. The total student participation of grades 7-12 totaled 1,426 and is broken down as follows:

Fall sports 617
 Winter sports 416
 Spring sports 509

Budget Account	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2021-2022 Adopted	2022-2023 Adopted	2023-2024 Base Budget	Dollar Change	Percent Change	2023-2024 FTE	2022-2023 FTE
2850 Co-Curricular Activ-Reg Schl										
15 Instructional Salaries	\$94,397	\$68,696	\$94,142	\$113,569	\$116,976	\$116,976	\$0	0.00%	0.00	0.00
Subtotal of 2850 Co-Curricular Activ-Reg Schl	\$94,397	\$68,696	\$94,142	\$113,569	\$116,976	\$116,976	\$0	0.00%	0.00	0.00
2855 Interscholastic Athletics-Reg Schl										
13 Teacher Salaries, 7-12	\$36,041	\$40,315	\$43,817	\$46,252	\$46,252	\$46,252	\$0	0.00%	0.00	0.00
15 Instructional Salaries	\$376,938	\$447,730	\$467,737	\$459,385	\$463,904	\$463,904	\$0	0.00%	0.00	0.00
16 Noninstructional Salaries	\$1,614	\$3,066	\$5,907	\$225	\$225	\$225	\$0	0.00%	0.00	0.00
2 Equipment	\$13,734	\$10,991	\$20,258	\$19,500	\$28,500	\$28,500	\$0	0.00%	0.00	0.00
4 Contractual and Other	\$201,416	\$171,504	\$239,989	\$276,710	\$271,646	\$271,646	\$0	0.00%	0.00	0.00
45 Materials & Supplies	\$83,376	\$86,253	\$87,614	\$99,875	\$103,275	\$103,275	\$0	0.00%	0.00	0.00
49 BOCES Services	\$18,732	\$28,350	\$22,075	\$33,205	\$36,755	\$38,133	\$1,378	3.75%	0.00	0.00
Subtotal of 2855 Interscholastic Athletics-Reg Schl	\$731,851	\$788,209	\$887,397	\$935,152	\$950,557	\$951,935	\$1,378	0.14%	0.00	0.00
Pupil Services	\$2,746,335	\$3,946,302	\$4,286,998	\$4,403,482	\$4,512,397	\$4,592,560	\$80,163	1.78%	54.40	54.35
INSTRUCTION	\$41,065,065	\$41,535,619	\$42,036,765	\$43,450,925	\$45,169,047	\$46,695,290	\$80,163	3.38%	565.11	562.65

PUPIL TRANSPORTATION

Program Overview

Pupil Transportation department provides resources for planning, management and services to all students' academic and miscellaneous program transportation. The services include transportation availability to all Spencerport students to and from school. Student eligibility includes all Spencerport student residents to public, non-public (within a 15 mile range to the program), special education and other mandated programs (within 50 mile range). Programs include and are not limited to; day care, academic field trips, athletic events, alternative programs, work studies and mandates such as McKinney-Vento and charter schools.

2022-2023 Highlights

- ✓ Continued revision of bus replacement schedule to meet operational needs within BOE policy.
- ✓ Continued to purchase gasoline/diesel powered buses with 7-year warranties
- ✓ Continued with cooperative fueling program approved with the County of Monroe to fuel Zone C sheriff vehicles and Town of Ogden.
- ✓ Continue with school bus surveillance equipment on the new vehicle purchases.
- ✓ Upgraded two training areas with new technology to enhance the driver training program.
- ✓ Updated conference room with carpeting, paint, etc.
- ✓ Created a secured storage closet in current conference room to improve storage space.
- ✓ Continue to compare competitive bus manufacturers to be sure we are getting the best equipment for the cost.
- ✓ Completed renovation of bus parking lot including new 30-foot poles to enhance visibility for drivers.
- ✓ Replaced above ground bus lift.
- ✓ Replaced 3 in ground bus lifts due to deterioration with significant cost savings through manufacturer assistance.
- ✓ Evaluated costs and manufacturers of Global Positioning Systems for school buses.

2023-2024 Changes

- ✓ Continue to purchase gasoline/diesel powered buses with 7 year warranties to reduce overall bus cost.
- ✓ Continue to compare competitive bus manufacturers to be sure we are getting the best equipment for the cost.
- ✓ Replace remaining exterior building access doors (four) due to deterioration and repair weather stripping around vehicle access doors (eight)
- ✓ Replace overhead DEF Fluid, 15/40(diesel), 5W-40(gas) & grease reels do to age and deterioration.
- ✓ Replacement of air handler/heater due to the poor condition and age of unit.
- ✓ Increase tool allowance
- ✓ Upgrade Transfinder Pro to Web base Transfinder Plus – Includes GPS, Parent Portal, Student Attendance Tracking, etc. This upgrade will enhance student safety and security.
- ✓ Purchase a Suburban to replace Expedition – with the intent to give the Ford Expedition to the security department

Budget Account	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2021-2022 Adopted	2022-2023 Adopted	2023-2024 Base Budget	Dollar Change	Percent Change	2023-2024 FTE	2022-2023 FTE
5510 District Transportation Services										
16 Noninstructional Salaries	\$2,183,602	\$1,893,818	\$2,319,569	\$2,436,244	\$2,740,358	\$2,822,750	\$82,392	3.01%	84.00	82.00
2 Equipment	\$4,001	\$2,719	\$37,700	\$4,700	\$4,700	\$68,700	\$64,000	1361.70%	0.00	0.00
21 Purchase of Buses	\$983,369	\$920,012	\$998,094	\$999,514	\$1,044,047	\$1,414,334	\$370,287	35.47%	0.00	0.00
4 Contractual and Other	\$136,263	\$123,360	\$136,944	\$134,272	\$148,541	\$148,541	\$0	0.00%	0.00	0.00
45 Materials & Supplies	\$327,414	\$302,991	\$606,515	\$470,274	\$711,024	\$711,024	\$0	0.00%	0.00	0.00
49 BOCES Services	\$1,800	\$100	\$900	\$1,500	\$1,500	\$1,556	\$56	3.73%	0.00	0.00
Subtotal of 5510 District Transportation Services	\$3,636,449	\$3,243,000	\$4,099,722	\$4,046,504	\$4,650,170	\$5,166,905	\$516,735	11.11%	84.00	82.00
5530 Garage Building										
4 Contractual and Other	\$34,378	\$48,938	\$45,797	\$41,000	\$51,000	\$51,000	\$0	0.00%	0.00	0.00
45 Materials & Supplies	\$404	\$0	\$0	\$2,135	\$2,135	\$2,135	\$0	0.00%	0.00	0.00
Subtotal of 5530 Garage Building	\$34,782	\$48,938	\$45,797	\$43,135	\$53,135	\$53,135	\$0	0.00%	0.00	0.00
5581 Transportation from Boces										
49 BOCES Services	\$26,099	\$0	\$17,892	\$24,636	\$22,017	\$22,843	\$826	3.75%	0.00	0.00
Subtotal of 5581 Transportation from Boces	\$26,099	\$0	\$17,892	\$24,636	\$22,017	\$22,843	\$826	3.75%	0.00	0.00
Pupil Transportation	\$3,697,330	\$3,291,938	\$4,163,411	\$4,114,275	\$4,725,322	\$5,242,883	\$517,561	10.95%	84.00	82.00
PUPIL TRANSPORTATION	\$3,697,330	\$3,291,938	\$4,163,411	\$4,114,275	\$4,725,322	\$5,242,883	\$517,561	10.95%	84.00	82.00

UNDISTRIBUTED EXPENDITURES

Program Overview

The section of the budget consists of resources to fund employee benefits that include the Employee and Teacher Retirement System, Social Security, Worker's Compensation, Insurance for Life, Disability and Unemployment, health insurance, and other miscellaneous benefits.

2022-2023 Highlights

- ✓ Health Insurance (RASHP II) in its fourth year of the self-funded plan.
- ✓ RASHP II board approved 6.8% premium increase for calendar year 2023 based on trend, except for Extended which was 7.6%.
- ✓ RASHP I board approved 10.8% increase to 2023 premium rates based on trend.
- ✓ Medicare Plans saw reduction of 20% from Excellus due to competition.
- ✓ The health insurance consortium continues to be cost-effective when compared to community rating.
- ✓ Continued education about High Deductible Health Plan and negotiated HSA accounts into many contracts.

2023-2024 Changes

- ✓ Slight increase to the estimated Employee Retirement System average employer contribution rate (11.6% to 13.1%)
- ✓ Potential use of Employee Retirement Reserve to help offset budgeted expense.
- ✓ Potential use of Workers' Compensation Reserve to help offset budgeted expense.
- ✓ Potential use of Unemployment Insurance Reserve to help offset budgeted expense.
- ✓ Slight decrease in estimated Teacher Retirement System employer contribution rate (10.29% to 9.5% or 10.0%).

Other Funding

N/A

Budget Account	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2021-2022 Adopted	2022-2023 Adopted	2023-2024 Base Budget	Dollar Change	Percent Change	2023-2024 FTE	2022-2023 FTE
9010 State Retirement										
8 Employee Benefits	\$1,272,678	\$1,351,989	\$1,248,796	\$1,539,775	\$1,060,711	\$1,303,944	\$243,233	22.93%	0.00	0.00
Subtotal of 9010 State Retirement	\$1,272,678	\$1,351,989	\$1,248,796	\$1,539,775	\$1,060,711	\$1,303,944	\$243,233	22.93%	0.00	0.00
9020 Teachers' Retirement										
8 Employee Benefits	\$2,552,371	\$2,736,274	\$2,867,250	\$3,018,987	\$3,202,007	\$3,281,727	\$79,720	2.49%	0.00	0.00
Subtotal of 9020 Teachers' Retirement	\$2,552,371	\$2,736,274	\$2,867,250	\$3,018,987	\$3,202,007	\$3,281,727	\$79,720	2.49%	0.00	0.00
9030 Social Security										
8 Employee Benefits	\$2,869,847	\$2,841,647	\$2,954,628	\$3,275,235	\$3,472,215	\$3,595,129	\$122,914	3.54%	0.00	0.00
Subtotal of 9030 Social Security	\$2,869,847	\$2,841,647	\$2,954,628	\$3,275,235	\$3,472,215	\$3,595,129	\$122,914	3.54%	0.00	0.00
9040 Workers' Compensation										
8 Employee Benefits	\$436,844	\$443,794	\$399,682	\$436,121	\$405,054	\$405,054	\$0	0.00%	0.00	0.00
Subtotal of 9040 Workers' Compensation	\$436,844	\$443,794	\$399,682	\$436,121	\$405,054	\$405,054	\$0	0.00%	0.00	0.00
9045 Life Insurance										
8 Employee Benefits	\$5,533	\$5,601	\$5,443	\$5,746	\$5,746	\$5,746	\$0	0.00%	0.00	0.00
Subtotal of 9045 Life Insurance	\$5,533	\$5,601	\$5,443	\$5,746	\$5,746	\$5,746	\$0	0.00%	0.00	0.00
9050 Unemployment Insurance										
8 Employee Benefits	\$145,330	\$0	\$2,992	\$25,000	\$25,000	\$25,000	\$0	0.00%	0.00	0.00
Subtotal of 9050 Unemployment Insurance	\$145,330	\$0	\$2,992	\$25,000	\$25,000	\$25,000	\$0	0.00%	0.00	0.00
9055 Disability Insurance										
8 Employee Benefits	\$21,343	\$21,423	\$19,913	\$30,728	\$30,728	\$30,728	\$0	0.00%	0.00	0.00
Subtotal of 9055 Disability Insurance	\$21,343	\$21,423	\$19,913	\$30,728	\$30,728	\$30,728	\$0	0.00%	0.00	0.00
9060 Hospital, Medical, Dental Insurance										
8 Employee Benefits	\$13,484,539	\$14,161,598	\$14,425,980	\$15,429,916	\$16,505,622	\$16,671,081	\$165,459	1.00%	0.00	0.00
Subtotal of 9060 Hospital, Medical, Dental Insurance	\$13,484,539	\$14,161,598	\$14,425,980	\$15,429,916	\$16,505,622	\$16,671,081	\$165,459	1.00%	0.00	0.00
9089 Other (specify)										
8 Employee Benefits	\$345,804	\$285,476	\$393,594	\$108,000	\$108,000	\$108,000	\$0	0.00%	0.00	0.00
Subtotal of 9089 Other (specify)	\$345,804	\$285,476	\$393,594	\$108,000	\$108,000	\$108,000	\$0	0.00%	0.00	0.00
Employee Benefits	\$21,134,289	\$21,847,802	\$22,318,278	\$23,869,508	\$24,815,083	\$25,426,409	\$611,326	2.46%	0.00	0.00

DEBT SERVICE

Program Overview

The Debt Service section of the budget allocates funds for the principal and interest payments on the District's outstanding debt.

2022-2023 Highlights

✓ Permanent financing in June 2022 with principal and interest payment in 2023-2024 related to Phase 3 of the 2018 Capital Improvement Project.

2023-2024 Changes

✓ Approval of the 2022 Capital Improvement Project. No new funding.

Outstanding Bond Schedule

Fiscal Year Ended June 30,	Principal	Interest	Total
2023	\$3,810,000	\$738,315	\$4,548,315
2024	\$2,875,000	\$593,386	\$3,468,386
2025	\$1,675,000	\$486,961	\$2,161,961
2026	\$1,725,000	\$438,684	\$2,163,684
2027	\$1,745,000	\$387,229	\$2,132,229
2028	\$1,640,000	\$333,069	\$1,973,069
2029	\$1,685,000	\$279,088	\$1,964,088
2030	\$1,615,000	\$223,250	\$1,838,250

Fiscal Year Ended June 30,	Principal	Interest	Total
2031	\$1,135,000	\$168,963	\$1,303,963
2032	\$1,170,000	\$128,438	\$1,298,438
2033	\$1,210,000	\$86,250	\$1,296,250
2034	\$610,000	\$42,300	\$652,300
2035	\$620,000	\$29,100	\$649,100
2036	\$635,000	\$15,600	\$650,600
2037	\$30,000	\$1,800	\$31,800
2038	\$15,000	\$600	\$15,600
Totals	\$22,195,000	\$3,953,033	\$26,148,033

Impact of three serial bond refinancing's saving the district \$2,338,553 over 9 years.

- 2006 bonds refinanced in March 2016 with a savings of \$1,991,071
- 2009 bonds (DASNY) refinanced in May 2016 with a savings of \$201,836
- 2009 bonds refinanced in August 2017 with a savings of \$145,646

Budget Account	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2021-2022 Adopted	2022-2023 Adopted	2023-2024 Base Budget	Dollar Change	Percent Change	2023-2024 FTE	2022-2023 FTE
9711 Serial Bonds-School Construction										
6 Principal	\$5,625,000	\$5,810,000	\$6,825,000	\$6,695,000	\$3,695,000	\$2,875,000	(\$820,000)	-22.19%	0.00	0.00
7 Interest	\$1,164,805	\$967,105	\$925,447	\$1,058,331	\$710,743	\$593,387	(\$117,356)	-16.51%	0.00	0.00
Subtotal of 9711 Serial Bonds-School Construction	\$6,789,805	\$6,777,105	\$7,750,447	\$7,753,331	\$4,405,743	\$3,468,387	(\$937,356)	-21.28%	0.00	0.00
9731 Bond Antic Notes-School Constructio										
6 Principal	\$0	\$0	\$0	\$0	\$125,000	\$125,000	\$0	0.00%	0.00	0.00
7 Interest	\$0	\$81,500	\$0	\$0	\$18,750	\$18,750	\$0	0.00%	0.00	0.00
Subtotal of 9731 Bond Antic Notes-School Constructio	\$0	\$81,500	\$0	\$0	\$143,750	\$143,750	\$0	0.00%	0.00	0.00
Debt Service	\$6,789,805	\$6,858,605	\$7,754,022	\$7,753,331	\$4,549,493	\$3,612,137	(\$937,356)	-20.60%	0.00	0.00

TRANSFER TO OTHER FUNDS

Program Overview

Under Chapter 53 of the laws of 1992, which became effective July 1, 1992, only 80% of the costs incurred by school districts for the July and August summer school program for students with disabilities are state supported. The remainder has been the responsibility of each school district.

2022-2023 Highlights

- ✓ Student move-in to private school creating an additional amount to transfer to federal fund.

2023-2024 Changes

- ✓ Investigate the use of including the \$100,000 transfer to capital to address long-range capital plan and maximize building aid.
- ✓ Investigate transfer from General Fund to School Lunch Fund to address potential net operating loss.

Other Funding

N/A

9901 Transfer to Other Funds										
93 Txf-School Food Srv Fund	\$150,000	\$57,477	\$0	\$0	\$0	\$0	\$0	0.00%	0.00	0.00
95 Transfer-Special Aid Fund	\$284,866	\$75,173	\$143,286	\$104,000	\$122,919	\$122,919	\$0	0.00%	0.00	0.00
Subtotal of 9901 Transfer to Other Funds	\$434,866	\$132,650	\$143,286	\$104,000	\$122,919	\$122,919	\$0	0.00%	0.00	0.00
9950 Transfer to Capital Fund										
9 Transfer to Capital Funds	\$0	\$0	\$131,500	\$0	\$0	\$0	\$0	0.00%	0.00	0.00
Subtotal of 9950 Transfer to Capital Fund	\$0	\$0	\$131,500	\$0	\$0	\$0	\$0	0.00%	0.00	0.00
Interfund Transfers	\$434,866	\$132,650	\$274,786	\$104,000	\$122,919	\$122,919	\$0	0.00%	0.00	0.00
UNDISTRIBUTED	\$28,358,960	\$28,839,057	\$30,347,086	\$31,726,839	\$29,487,495	\$29,161,465	\$0	-1.11%	0.00	0.00
Total GENERAL FUND	\$80,341,670	\$81,469,515	\$84,599,847	\$87,434,885	\$88,042,980	\$90,087,176	\$2,044,196	2.32%	727.61	721.15

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2023-2024 REVENUE ASSUMPTIONS

Revenue Category	Assumption
<u>Local Sources</u>	
Real Property Taxes	Based on Property Tax Cap Formula forecast
Other Tax Items	Based on PILOT schedule
Nonproperty Taxes	Increase
Charges for Services	No Change
Use of Money	No Change
Sale of Property & Compensation for Loss	No Change
Miscellaneous	No Change
Interfund Revenues	No Change
<u>State Sources</u>	
Basic Formula Aid-Gen Aids	Per estimated output report
Lottery Aid	Included in Basic Formula
BOCES Aid (Sect 3609a Ed Law)	Per estimated output report
Textbook Aid (Incl Txtbk/Lott)	No Change
Computer Sftwre, Hrdwre Aid	No Change
Library A/V Loan Program Aid	No Change
<u>Federal Sources</u>	
Medic.Ass't-Sch Age-Sch Yr Pro	No Change
<u>Other Sources</u>	
Interfund Trans. for Debt Svs	No Change (a variable with tax cap)
<u>Fund Balance & Reserves</u>	
Appropriated Fund Balance	Stays at zero
Reserves	Reflects no use of reserves

REVENUE SUMMARY

Revenue Account	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	2023-2024 Rollover Est	Dollar Change	Percent Change
LOCAL SOURCES									
1001 Real Property Tax	\$38,163,373	\$38,098,329	\$39,229,379	\$39,224,119	\$40,233,431	\$41,505,516	\$42,598,217	\$1,092,701	3.16%
1099 Other Tax Items	\$1,166,362	\$1,107,160	\$1,133,901	\$1,249,463	\$1,212,386	\$1,250,263	\$1,558,745	\$308,482	3.12%
1199 Non-Property Tax Items	\$3,400,000	\$3,820,049	\$3,400,000	\$4,098,381	\$3,400,000	\$3,800,000	\$4,000,000	\$200,000	11.76%
2399 Charges for Services	\$135,000	\$180,118	\$135,000	\$27,711	\$135,000	\$127,000	\$127,000	\$0	-5.93%
2499 Use of Money & Property	\$709,077	\$757,653	\$578,503	\$566,151	\$553,503	\$545,326	\$545,326	\$0	-1.48%
2699 Sale of Property, Comp. for Loss	\$130,000	\$194,101	\$130,000	\$179,868	\$151,800	\$151,800	\$151,800	\$0	0.00%
2799 Miscellaneous	\$547,000	\$1,120,052	\$677,500	\$1,111,891	\$677,500	\$677,500	\$677,500	\$0	0.00%
2801 Interfund Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
STATE SOURCES									
3999 State Aid	\$36,238,239	\$36,001,392	\$36,440,190	\$36,789,835	\$39,516,974	\$38,404,810	\$40,467,176	\$2,062,366	-2.81%
FEDERAL SOURCES									
4999 Federal Aid	\$100,000	\$146,970	\$723,297	\$755,290	\$115,000	\$115,000	\$115,000	\$0	0.00%
OTHER SOURCES									
5059 Interfund Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
SubTotal GENERAL FUND	\$80,589,051	\$81,425,824	\$82,447,770	\$84,002,709	\$85,995,594	\$86,577,215	\$90,240,764	\$3,663,549	0.68%
9999 Fund Balance & Reserves	\$1,911,129	\$0	\$2,091,310	\$0	\$1,439,291	\$1,465,765	\$0	(\$1,465,765)	1.84%
Total GENERAL FUND	\$82,500,180	\$81,425,824	\$84,539,080	\$84,002,709	\$87,434,885	\$88,042,980	\$90,240,764	\$2,197,784	0.70%

PUTTING IT ALL TOGETHER

2023-2024 Base Budget Estimates

REVENUE	\$90,240,764
EXPENDITURE	\$90,087,176
SURPLUS/(DEFICIT)	\$153,588