

24-25 Budget Development

Expenditure Update

Date: March 12, 2024



Expenditures by State Function

Budget Account	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2022-2023 Budget	2023-2024 Budget	2024-2025 Proposed	Dollar Change	Percent Change	2023-2024 FTE	2024-2025 FTE
Board of Education	\$24,790	\$20,150	\$27,808	\$19,695	\$21,741	\$22,598	\$22,837	\$27,272	\$4,435	19.42%	1.00	1.00
Central Administration	\$239,758	\$255,347	\$267,058	\$260,527	\$269,688	\$261,027	\$278,670	\$315,768	\$37,098	13.31%	2.00	2.00
Finance	\$691,852	\$752,689	\$752,914	\$815,652	\$832,600	\$839,799	\$871,097	\$895,212	\$24,115	2.77%	9.00	9.00
Staff	\$483,330	\$479,005	\$573,870	\$579,549	\$717,042	\$596,298	\$724,357	\$779,328	\$54,971	7.59%	6.00	6.00
Central Services	\$4,875,992	\$4,393,898	\$4,793,336	\$4,875,608	\$5,766,425	\$5,362,856	\$6,405,259	\$6,650,507	\$245,248	3.83%	61.50	73.50
Special Items (Contractual Expense)	\$1,267,841	\$1,319,226	\$1,387,915	\$1,501,554	\$1,904,041	\$1,578,538	\$1,607,949	\$1,706,231	\$98,282	6.11%	0.00	0.00
GENERAL SUPPORT	\$7,583,563	\$7,220,315	\$7,802,901	\$8,052,585	\$9,511,537	\$8,661,116	\$9,910,169	\$10,374,318	\$464,149	4.68%	79.50	91.50
Administration and Improvement	\$3,299,933	\$3,245,891	\$3,232,791	\$3,302,809	\$3,502,640	\$3,566,942	\$3,723,871	\$3,899,592	\$175,721	4.72%	40.24	40.64
Teaching	\$32,473,183	\$32,857,278	\$32,113,841	\$32,207,859	\$33,075,073	\$34,787,227	\$36,593,432	\$37,761,907	\$1,168,475	3.19%	453.14	452.07
Instructional Media	\$2,097,727	\$2,215,561	\$2,242,685	\$2,239,099	\$2,327,153	\$2,302,481	\$2,998,393	\$3,426,551	\$428,158	14.28%	23.50	23.42
Pupil Services	\$2,874,129	\$2,746,335	\$3,946,302	\$4,286,998	\$4,591,691	\$4,512,397	\$4,822,045	\$5,061,025	\$238,980	4.96%	61.40	62.65
INSTRUCTION	\$40,744,972	\$41,065,065	\$41,535,619	\$42,036,765	\$43,496,557	\$45,169,047	\$48,137,741	\$50,149,075	\$2,011,334	4.18%	578.28	578.78
Pupil Transportation	\$3,657,053	\$3,697,330	\$3,291,938	\$4,163,411	\$4,447,329	\$4,725,322	\$5,301,530	\$5,800,597	\$499,067	9.41%	84.00	85.00
PUPIL TRANSPORTATION	\$3,657,053	\$3,697,330	\$3,291,938	\$4,163,411	\$4,447,329	\$4,725,322	\$5,301,530	\$5,800,597	\$499,067	9.41%	84.00	85.00
Employee Benefits	\$21,081,334	\$21,134,289	\$21,847,802	\$22,318,278	\$23,029,016	\$24,815,083	\$25,585,774	\$27,549,101	\$1,963,327	7.67%	0.00	0.00
Debt Service	\$6,833,327	\$6,789,805	\$6,858,605	\$7,754,022	\$4,556,895	\$4,549,493	\$3,464,387	\$3,312,920	(\$151,467)	-4.37%	0.00	0.00
Interfund Transfers	\$263,326	\$434,866	\$132,650	\$274,786	\$970,297	\$122,919	\$344,440	\$253,400	(\$91,040)	-26.43%	0.00	0.00
UNDISTRIBUTED	\$28,177,987	\$28,358,960	\$28,839,057	\$30,347,086	\$28,556,208	\$29,487,495	\$29,394,601	\$31,115,421	\$1,720,820	5.85%	0.00	0.00
Total GENERAL FUND	\$80,163,575	\$80,341,670	\$81,469,515	\$84,599,847	\$86,011,631	\$88,042,980	\$92,744,041	\$97,439,411	\$4,695,370	5.06%	741.78	755.28

as of 3/9/24



Expenditures by State Object

Budget Account	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2022-2023 Budget	2023-2024 Budget	2024-2025 Proposed	Dollar Change	Percent Change	2023-2024 FTE	2024-2025 FTE
10 Teacher Salaries, Pre-K	\$0	\$0	\$71,964	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00	0.00
12 Teacher Salaries, K-6	\$9,107,440	\$9,328,160	\$9,413,152	\$9,153,941	\$9,244,190	\$10,148,240	\$10,591,285	\$10,452,518	(\$138,767)	-1.31%	149.99	145.95
13 Teacher Salaries, 7-12	\$9,186,244	\$9,315,960	\$9,209,564	\$9,462,577	\$9,670,459	\$9,767,346	\$10,018,978	\$10,094,868	\$75,890	0.76%	134.40	134.50
14 Substitute Tchr Salaries	\$483,691	\$367,551	\$293,747	\$499,312	\$596,843	\$470,300	\$546,800	\$546,800	\$0	0.00%	0.00	0.00
15 Instructional Salaries	\$9,407,379	\$9,480,004	\$9,403,070	\$9,700,119	\$9,886,188	\$10,007,381	\$10,441,598	\$10,757,988	\$316,390	3.03%	133.95	137.39
16 Noninstructional Salaries	\$9,107,754	\$9,225,541	\$8,940,131	\$9,829,776	\$10,718,839	\$10,911,257	\$11,457,505	\$12,681,086	\$1,223,581	10.68%	323.44	337.44
2 Equipment	\$492,777	\$203,839	\$314,116	\$123,485	\$266,811	\$274,165	\$432,467	\$402,355	(\$30,112)	-6.96%	0.00	0.00
21 Purchase of Buses	\$801,109	\$983,369	\$920,012	\$998,094	\$1,044,626	\$1,044,047	\$1,423,936	\$1,757,549	\$333,613	23.43%	0.00	0.00
22 State Aided Comp Hardware	\$62,055	\$63,222	\$117,361	\$120,277	\$116,779	\$121,039	\$121,039	\$121,039	\$0	0.00%	0.00	0.00
4 Contractual and Other	\$2,924,847	\$2,364,529	\$2,486,489	\$2,811,348	\$3,622,236	\$3,233,951	\$3,831,404	\$3,480,884	(\$350,520)	-9.15%	0.00	0.00
45 Materials & Supplies	\$1,434,642	\$1,317,099	\$1,481,551	\$1,673,024	\$1,873,452	\$1,954,846	\$1,978,660	\$2,077,605	\$98,945	5.00%	0.00	0.00
46 Sch. Library AV Loan Prog	\$70,094	\$73,296	\$28,701	\$20,531	\$31,070	\$24,000	\$24,000	\$30,980	\$6,980	29.08%	0.00	0.00
471 Tuition Pd To NYS Pub Sch	\$133,688	\$164,205	\$94,172	\$161,867	\$125,889	\$124,100	\$85,000	\$165,000	\$80,000	94.12%	0.00	0.00
472 Tuition-All Other	\$551,210	\$615,210	\$714,439	\$596,339	\$717,022	\$833,231	\$816,556	\$858,283	\$41,727	5.11%	0.00	0.00
473 Payment to Charter School	\$70,161	\$113,712	\$100,558	\$161,148	\$167,333	\$96,632	\$163,878	\$265,085	\$101,207	61.76%	0.00	0.00
48 Textbooks	\$198,591	\$243,271	\$217,740	\$220,303	\$222,317	\$238,000	\$223,926	\$224,926	\$1,000	0.45%	0.00	0.00
49 BOCES Services	\$7,953,906	\$8,123,742	\$8,823,691	\$8,720,620	\$9,151,369	\$9,306,950	\$11,192,408	\$12,407,024	\$1,214,616	10.85%	0.00	0.00
6 Principal	\$5,330,000	\$5,625,000	\$5,810,000	\$6,828,443	\$3,818,276	\$3,820,000	\$2,875,000	\$1,795,000	(\$1,080,000)	-37.57%	0.00	0.00
7 Interest	\$1,503,327	\$1,164,805	\$1,048,605	\$925,579	\$738,619	\$729,493	\$589,387	\$1,517,920	\$928,533	157.54%	0.00	0.00
8 Employee Benefits	\$21,081,334	\$21,134,289	\$21,847,802	\$22,318,278	\$23,029,016	\$24,815,083	\$25,585,774	\$27,549,101	\$1,963,327	7.67%	0.00	0.00
9 Transfer to Capital Funds	\$0	\$0	\$0	\$131,500	\$800,000	\$0	\$100,000	\$100,000	\$0	0.00%	0.00	0.00
93 Txf-School Food Srv Fund	\$150,000	\$150,000	\$57,477	\$0	\$17,952	\$0	\$100,000	\$0	(\$100,000)	-100.00%	0.00	0.00
95 Transfer-Special Aid Fund	\$113,326	\$284,866	\$75,173	\$143,286	\$152,345	\$122,919	\$144,440	\$153,400	\$8,960	6.20%	0.00	0.00
Total GENERAL FUND	\$80,163,575	\$80,341,670	\$81,469,515	\$84,599,847	\$86,011,631	\$88,042,980	\$92,744,041	\$97,439,411	\$4,695,370	5.06%	741.78	755.28

as of 3/9/24



Expenditures by State Object – K-12 Teacher Salaries

Budget Account	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2022-2023 Budget	2023-2024 Budget	2024-2025 Proposed	Dollar Change	Percent Change	2023-2024 FTE	2024-2025 FTE
12 Teacher Salaries, K-6												
2110 Teaching-Regular School	\$8,864,225	\$9,091,290	\$9,163,883	\$8,866,331	\$8,988,243	\$9,871,512	\$10,338,843	\$10,203,809	(\$135,034)	-1.31%	145.99	141.95
2610 School Library & AV	\$243,215	\$236,870	\$249,269	\$287,610	\$255,947	\$276,728	\$252,442	\$248,709	(\$3,733)	-1.48%	4.00	4.00
Subtotal of 12 Teacher Salaries, K-6	\$9,107,440	\$9,328,160	\$9,413,152	\$9,153,941	\$9,244,190	\$10,148,240	\$10,591,285	\$10,452,518	(\$138,767)	-1.31%	149.99	145.95
13 Teacher Salaries, 7-12												
2110 Teaching-Regular School	\$9,021,353	\$9,158,559	\$9,031,535	\$9,302,086	\$9,510,537	\$9,600,806	\$9,846,489	\$9,941,106	\$94,617	0.96%	132.40	132.50
2610 School Library & AV	\$117,864	\$121,360	\$137,714	\$116,674	\$116,342	\$120,288	\$126,237	\$107,510	(\$18,727)	-14.83%	2.00	2.00
2855 Interscholastic Athletics-Reg Schl	\$47,027	\$36,041	\$40,315	\$43,817	\$43,580	\$46,252	\$46,252	\$46,252	\$0	0.00%	0.00	0.00
Subtotal of 13 Teacher Salaries, 7-12	\$9,186,244	\$9,315,960	\$9,209,564	\$9,462,577	\$9,670,459	\$9,767,346	\$10,018,978	\$10,094,868	\$75,890	0.76%	134.40	134.50
14 Substitute Tchr Salaries												
2110 Teaching-Regular School	\$483,691	\$367,551	\$293,747	\$499,312	\$596,843	\$470,300	\$546,800	\$546,800	\$0	0.00%	0.00	0.00
Subtotal of 14 Substitute Tchr Salaries	\$483,691	\$367,551	\$293,747	\$499,312	\$596,843	\$470,300	\$546,800	\$546,800	\$0	0.00%	0.00	0.00

In addition to retirements and contractual increases;

K-6 Teacher Salaries

- Reduction of 4 MTSS positions
- Increase in Specials of .4 FTE

7-12 Teacher Salaries

- Increase in Specials of .1 FTE

as of 3/9/24



Expenditures by State Object – Instructional Salaries

Budget Account	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2022-2023 Budget	2023-2024 Budget	2024-2025 Proposed	Dollar Change	Percent Change	2023-2024 FTE	2024-2025 FTE
15 Instructional Salaries												
1240 Chief School Administrator	\$179,000	\$192,708	\$205,534	\$187,500	\$193,594	\$185,760	\$195,793	\$228,831	\$33,038	16.87%	1.00	1.00
1310 Business Administration	\$135,504	\$139,760	\$143,740	\$152,928	\$165,373	\$161,823	\$172,992	\$178,618	\$5,626	3.25%	1.00	1.00
2010 Curriculum Devel and Suprvsn	\$173,155	\$180,341	\$185,535	\$191,393	\$382,437	\$368,504	\$392,532	\$376,092	(\$16,440)	-4.19%	2.60	2.60
2020 Supervision-Regular School	\$1,564,080	\$1,462,256	\$1,475,548	\$1,510,738	\$1,450,926	\$1,454,750	\$1,499,652	\$1,588,922	\$89,270	5.95%	13.00	13.40
2060 Research, Planning & Evaluation	\$90,425	\$94,331	\$96,395	\$99,480	\$102,663	\$102,599	\$105,949	\$120,118	\$14,169	13.37%	1.00	1.00
2070 Inservice Training-Instruction	\$225,149	\$243,633	\$179,671	\$144,102	\$140,512	\$146,756	\$150,590	\$155,754	\$5,164	3.43%	0.40	0.40
2110 Teaching-Regular School	\$772,956	\$788,309	\$804,375	\$853,279	\$872,101	\$906,670	\$890,951	\$904,028	\$13,077	1.47%	24.50	22.50
2250 Prg For Sdnts w/Disabil-Med Elgble	\$4,569,718	\$4,700,294	\$3,579,901	\$3,533,665	\$3,380,812	\$3,523,313	\$3,668,624	\$3,689,025	\$20,401	0.56%	52.00	55.04
2330 Teaching-Special Schools	\$54,426	\$58,113	\$5,048	\$44,547	\$61,714	\$56,000	\$56,000	\$56,000	\$0	0.00%	0.00	0.00
2630 Computer Assisted Instruction	\$111,552	\$118,049	\$120,278	\$125,034	\$129,811	\$128,018	\$132,197	\$129,753	(\$2,444)	-1.85%	1.00	1.00
2810 Guidance-Regular School	\$863,213	\$879,749	\$987,662	\$1,054,939	\$1,135,401	\$1,092,573	\$1,178,312	\$1,160,928	(\$17,384)	-1.48%	17.00	16.00
2815 Health Svcs-Regular School	\$31,365	\$33,243	\$537,901	\$678,779	\$703,237	\$704,054	\$723,867	\$738,993	\$15,126	2.09%	9.45	9.45
2820 Psychological Svcs-Reg Schl	\$86,857	\$89,960	\$421,393	\$412,804	\$404,245	\$439,371	\$443,744	\$420,450	(\$23,294)	-5.25%	8.00	8.00
2825 Social Work Svcs-Regular School	\$26,604	\$27,923	\$143,663	\$149,052	\$166,502	\$156,310	\$209,468	\$365,350	\$155,882	74.42%	3.00	6.00
2850 Co-Curricular Activ-Reg Schl	\$105,093	\$94,397	\$68,696	\$94,142	\$110,153	\$116,976	\$116,976	\$116,976	\$0	0.00%	0.00	0.00
2855 Interscholastic Athletics-Reg Schl	\$418,282	\$376,938	\$447,730	\$467,737	\$486,707	\$463,904	\$503,951	\$528,150	\$24,199	4.80%	0.00	0.00
Subtotal of 15 Instructional Salaries	\$9,407,379	\$9,480,004	\$9,403,070	\$9,700,119	\$9,886,188	\$10,007,381	\$10,441,598	\$10,757,988	\$316,390	3.03%	133.95	137.39

In addition to retirements and contractual increases;

2020 Supervision – Regular School: reallocated .4 FTE for Athletic Coordinator

2110 Teaching – Regular School: replace 2 TA positions with 2 Special Education teachers

2250 Students with Disabilities: proposed addition of 1 Special Education teacher at HS

2810 Guidance – Regular School: include 1 school counselor (canal view) from federal stimulus to general fund

2825 Social Worker – Regular School: include 1 social worker (HS) from federal stimulus to general fund

as of 3/9/24



Expenditures by State Object – Non-Instructional Salaries

Budget Account	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2022-2023 Budget	2023-2024 Budget	2024-2025 Proposed	Dollar Change	Percent Change	2023-2024 FTE	2024-2025 FTE
16 Noninstructional Salaries												
1040 District Clerk	\$3,612	\$3,728	\$3,847	\$3,970	\$4,097	\$4,098	\$4,229	\$6,592	\$2,363	55.88%	1.00	1.00
1240 Chief School Administrator	\$54,543	\$57,276	\$60,097	\$66,142	\$71,273	\$68,487	\$76,097	\$80,157	\$4,060	5.34%	1.00	1.00
1310 Business Administration	\$330,986	\$341,984	\$353,983	\$372,918	\$402,204	\$390,074	\$398,812	\$411,370	\$12,558	3.15%	6.00	6.00
1325 Treasurer	\$86,407	\$93,861	\$97,776	\$104,049	\$107,090	\$105,198	\$111,874	\$115,810	\$3,936	3.52%	2.00	2.00
1430 Personnel	\$277,603	\$290,164	\$299,917	\$322,612	\$357,422	\$337,671	\$369,000	\$405,029	\$36,029	9.76%	5.00	5.00
1480 Public Information and Services	\$72,842	\$76,105	\$78,541	\$81,054	\$83,648	\$83,596	\$86,325	\$99,601	\$13,276	15.38%	1.00	1.00
1620 Operation of Plant	\$1,499,994	\$1,531,535	\$1,534,188	\$1,483,195	\$1,716,383	\$1,767,744	\$1,870,132	\$1,975,551	\$105,419	5.64%	44.50	45.00
1621 Maintenance of Plant	\$755,137	\$780,225	\$699,948	\$764,636	\$880,121	\$931,242	\$947,873	\$995,312	\$47,439	5.00%	15.00	16.00
1622 Security of Plant	\$0	\$0	\$0	\$0	\$76,574	\$0	\$90,775	\$568,178	\$477,403	525.92%	1.00	11.50
1670 Central Printing & Mailing	\$38,417	\$37,480	\$40,725	\$43,720	\$37,698	\$44,815	\$42,802	\$45,155	\$2,353	5.50%	1.00	1.00
1680 Central Data Processing	\$65,479	\$67,574	\$70,486	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00	0.00
2010 Curriculum Devel and Suprvsn	\$41,205	\$43,675	\$44,934	\$48,588	\$52,075	\$49,674	\$55,715	\$57,222	\$1,507	2.70%	1.00	1.00
2020 Supervision-Regular School	\$553,187	\$555,415	\$564,678	\$586,091	\$598,943	\$611,991	\$630,595	\$686,345	\$55,750	8.84%	17.00	17.00
2060 Research, Planning & Evaluation	\$214,826	\$214,840	\$239,385	\$228,322	\$245,705	\$231,060	\$244,483	\$253,922	\$9,439	3.86%	4.24	4.24
2070 Inservice Training-Instruction	\$16,205	\$20,306	\$16,214	\$20,211	\$44,038	\$43,453	\$44,963	\$50,295	\$5,332	11.86%	1.00	1.00
2110 Teaching-Regular School	\$582,444	\$561,503	\$556,080	\$757,991	\$739,375	\$734,905	\$746,273	\$867,092	\$120,819	16.19%	45.65	45.23
2250 Prg For Sdnts w/Disabil-Med Elgble	\$881,041	\$893,408	\$803,256	\$953,560	\$993,051	\$1,040,050	\$1,072,956	\$1,237,848	\$164,892	15.37%	51.10	53.35
2330 Teaching-Special Schools	\$63,066	\$60,008	\$75,373	\$83,863	\$91,451	\$80,268	\$86,719	\$90,888	\$4,169	4.81%	1.50	1.50
2610 School Library & AV	\$110,939	\$112,121	\$111,742	\$64,623	\$66,857	\$116,109	\$73,103	\$76,906	\$3,803	5.20%	3.50	3.42
2630 Computer Assisted Instruction	\$620,152	\$613,593	\$626,115	\$681,678	\$703,148	\$686,847	\$762,290	\$771,181	\$8,891	1.17%	13.00	13.00
2805 Attendance-Regular School	\$76,609	\$97,285	\$99,522	\$117,864	\$118,843	\$115,855	\$106,960	\$108,841	\$1,881	1.76%	3.00	3.00
2810 Guidance-Regular School	\$142,108	\$149,823	\$153,413	\$172,127	\$168,105	\$169,146	\$169,800	\$189,715	\$19,915	11.73%	5.00	5.00
2815 Health Srvcs-Regular School	\$414,824	\$438,416	\$513,027	\$547,086	\$557,964	\$558,391	\$637,847	\$655,569	\$17,722	2.78%	15.95	15.20
2855 Interscholastic Athletics-Reg Schl	\$428	\$1,614	\$3,066	\$5,907	\$6,063	\$225	\$225	\$225	\$0	0.00%	0.00	0.00
5510 District Transportation Services	\$2,205,700	\$2,183,602	\$1,893,818	\$2,319,569	\$2,596,711	\$2,740,358	\$2,827,657	\$2,932,282	\$104,625	3.70%	84.00	85.00
Subtotal of 16 Noninstructional Salaries	\$9,107,754	\$9,225,541	\$8,940,131	\$9,829,776	\$10,718,839	\$10,911,257	\$11,457,505	\$12,681,086	\$1,223,581	10.68%	323.44	337.44

In addition to retirements and contractual increases;

1620 Facilities - .5 clerical position added in 23-24

1621 Grounds - proposed addition of 1 MMIII

1622 Safety & Security – moved to in-house security

2250 Students with Disabilities – 1 clerical position added in 23-24

5510 Transportation – 1 bus attendant per IEP

as of 3/9/24



Expenditures by State Object – Equipment

Budget Account	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2022-2023 Budget	2023-2024 Budget	2024-2025 Proposed	Dollar Change	Percent Change	2023-2024 FTE	2024-2025 FTE
2 Equipment												
1620 Operation of Plant	\$0	\$0	\$8,552	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00	0.00
1621 Maintenance of Plant	\$215,058	\$99,704	\$165,837	\$18,651	\$142,356	\$160,000	\$244,000	\$256,500	\$12,500	5.12%	0.00	0.00
1670 Central Printing & Mailing	\$0	\$0	\$0	\$11,405	\$0	\$0	\$0	\$0	\$0	0.00%	0.00	0.00
2110 Teaching-Regular School	\$196,941	\$79,101	\$120,822	\$26,135	\$76,807	\$65,965	\$78,767	\$92,955	\$14,188	18.01%	0.00	0.00
2630 Computer Assisted Instruction	\$0	\$7,299	\$5,195	\$7,734	\$6,507	\$9,000	\$9,000	\$9,000	\$0	0.00%	0.00	0.00
2815 Health Svcs-Regular School	\$6,056	\$0	\$0	\$1,602	\$12,364	\$6,000	\$6,000	\$6,000	\$0	0.00%	0.00	0.00
2855 Interscholastic Athletics-Reg Schl	\$68,163	\$13,734	\$10,991	\$20,258	\$22,786	\$28,500	\$26,000	\$8,000	(\$18,000)	-69.23%	0.00	0.00
5510 District Transportation Services	\$6,559	\$4,001	\$2,719	\$37,700	\$5,991	\$4,700	\$68,700	\$29,900	(\$38,800)	-56.48%	0.00	0.00
Subtotal of 2 Equipment	\$492,777	\$203,839	\$314,116	\$123,485	\$266,811	\$274,165	\$432,467	\$402,355	(\$30,112)	-6.96%	0.00	0.00
21 Purchase of Buses												
5510 District Transportation Services	\$801,109	\$983,369	\$920,012	\$998,094	\$1,044,626	\$1,044,047	\$1,423,936	\$1,757,549	\$333,613	23.43%	0.00	0.00
Subtotal of 21 Purchase of Buses	\$801,109	\$983,369	\$920,012	\$998,094	\$1,044,626	\$1,044,047	\$1,423,936	\$1,757,549	\$333,613	23.43%	0.00	0.00
22 State Aided Comp Hardware												
2630 Computer Assisted Instruction	\$62,055	\$63,222	\$117,361	\$120,277	\$116,779	\$121,039	\$121,039	\$121,039	\$0	0.00%	0.00	0.00
Subtotal of 22 State Aided Comp Hardware	\$62,055	\$63,222	\$117,361	\$120,277	\$116,779	\$121,039	\$121,039	\$121,039	\$0	0.00%	0.00	0.00

Equipment

- 1621 Maintenance of Plant – planned replacement schedule for grounds and cleaning equipment
- 2110 Teaching – Regular School: planned replacement of musical instruments and request from technology for a laser engraver
- 2855 Athletics – decrease in equipment, reallocated a portion to non-consumable supplies as part of branding
- 5510 Transportation - reduction of vehicle

Bus Purchase

- 5510 Transportation – does not include trade-in value as in prior budgets.

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Expenditures by State Object – Contractual

as of 3/9/24

Budget Account	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2022-2023 Budget	2023-2024 Budget	2024-2025 Proposed	Dollar Change	Percent Change
4 Contractual and Other										
1010 Board Of Education	\$11,220	\$4,369	\$4,445	\$4,400	\$4,469	\$7,000	\$7,000	\$7,000	\$0	0.00%
1040 District Clerk	\$298	\$0	\$0	\$0	\$75	\$200	\$200	\$200	\$0	0.00%
1060 District Meeting	\$4,160	\$3,512	\$4,643	\$4,533	\$7,092	\$6,600	\$6,600	\$6,600	\$0	0.00%
1240 Chief School Administrator	\$5,918	\$5,303	\$1,427	\$5,809	\$4,565	\$6,280	\$6,280	\$6,280	\$0	0.00%
1310 Business Administration	\$60,349	\$74,777	\$65,274	\$55,583	\$61,790	\$79,118	\$79,118	\$79,118	\$0	0.00%
1320 Auditing	\$26,845	\$34,790	\$30,395	\$35,420	\$30,765	\$37,200	\$39,275	\$39,875	\$600	1.53%
1325 Treasurer	\$635	\$20	\$0	\$0	\$490	\$870	\$870	\$870	\$0	0.00%
1330 Tax Collector	\$7,554	\$8,218	\$8,103	\$8,731	\$9,926	\$8,450	\$9,935	\$9,935	\$0	0.00%
1380 Fiscal Agent Fee	\$2,629	\$7,436	\$5,430	\$34,478	\$3,711	\$6,000	\$6,000	\$6,000	\$0	0.00%
1420 Legal	\$23,377	\$17,167	\$73,321	\$42,551	\$134,995	\$37,600	\$60,800	\$60,800	\$0	0.00%
1430 Personnel	\$18,140	\$12,618	\$13,886	\$30,365	\$27,068	\$25,270	\$25,270	\$25,270	\$0	0.00%
1480 Public Information and Services	\$3,314	\$9,978	\$12,974	\$9,816	\$2,772	\$2,000	\$2,000	\$2,000	\$0	0.00%
1620 Operation of Plant	\$976,608	\$789,445	\$955,166	\$1,024,423	\$839,815	\$1,017,571	\$872,822	\$981,821	\$108,999	12.49%
1621 Maintenance of Plant	\$493,953	\$302,714	\$360,972	\$455,254	\$410,707	\$488,060	\$502,700	\$549,700	\$47,000	9.35%
1622 Security of Plant	\$0	\$0	\$0	\$0	\$383,629	\$0	\$615,961	\$8,650	(\$607,311)	-98.60%
1670 Central Printing & Mailing	\$3,414	\$2,147	\$2,310	\$3,451	\$3,455	\$6,000	\$6,000	\$6,000	\$0	0.00%
1680 Central Data Processing	\$52,602	\$16,676	\$0	\$3,600	\$0	\$3,000	\$3,000	\$3,000	\$0	0.00%
1910 Unallocated Insurance	\$157,088	\$160,375	\$165,991	\$177,687	\$194,669	\$189,673	\$201,850	\$237,505	\$35,655	17.66%
1920 School Association Dues	\$26,472	\$27,765	\$16,587	\$16,482	\$16,120	\$17,887	\$18,829	\$18,829	\$0	0.00%
1930 Judgments and Claims	\$0	\$0	\$0	\$0	\$326,416	\$0	\$0	\$0	\$0	0.00%
1950 Assessments on School Property	\$2,512	\$342	\$0	\$0	\$0	\$1,800	\$1,800	\$1,800	\$0	0.00%
1964 Refund on Real Property Taxes	\$1,227	\$216	\$3,916	\$8,644	\$658	\$3,000	\$3,000	\$3,000	\$0	0.00%
2010 Curriculum Devel and Suprvsn	\$1,612	\$1,227	\$706	\$1,539	\$2,239	\$3,800	\$3,800	\$3,800	\$0	0.00%
2020 Supervision-Regular School	\$4,209	\$2,695	\$3,102	\$3,273	\$3,338	\$8,150	\$8,150	\$8,150	\$0	0.00%
2060 Research, Planning & Evaluation	\$4,085	\$2,923	\$89	\$2,443	\$3,878	\$6,698	\$6,698	\$6,698	\$0	0.00%
2070 Inservice Training-Instruction	\$62,811	\$38,258	\$7,502	\$17,738	\$29,262	\$81,400	\$81,400	\$77,140	(\$4,260)	-5.23%
2110 Teaching-Regular School	\$231,241	\$144,035	\$71,696	\$159,457	\$198,957	\$278,218	\$293,255	\$307,555	\$14,300	4.88%
2250 Prg For Sdnts w/Disabil-Med Elgble	\$67,898	\$91,884	\$190,108	\$101,928	\$180,914	\$211,913	\$224,913	\$246,359	\$21,446	9.54%
2330 Teaching-Special Schools	\$34,810	\$35,761	\$2,412	\$9,178	\$10,393	\$33,469	\$33,469	\$33,469	\$0	0.00%
2630 Computer Assisted Instruction	\$21,158	\$21,646	\$26,588	\$23,484	\$21,023	\$26,712	\$19,320	\$19,320	\$0	0.00%
2815 Health Srvcs-Regular School	\$224,046	\$176,175	\$115,644	\$148,351	\$266,444	\$168,825	\$168,825	\$169,950	\$1,125	0.67%
2855 Interscholastic Athletics-Reg Schl	\$250,438	\$201,416	\$171,504	\$239,989	\$246,675	\$271,646	\$293,603	\$315,039	\$21,436	7.30%
5510 District Transportation Services	\$105,032	\$136,263	\$123,360	\$136,944	\$158,462	\$148,541	\$177,661	\$188,151	\$10,490	5.90%
5530 Garage Building	\$39,192	\$34,378	\$48,938	\$45,797	\$37,464	\$51,000	\$51,000	\$51,000	\$0	0.00%
Subtotal of 4 Contractual and Other	\$2,924,847	\$2,364,529	\$2,486,489	\$2,811,348	\$3,622,236	\$3,233,951	\$3,831,404	\$3,480,884	(\$350,520)	-9.15%

1620 - Utilities (gas & electric, service contracts)

1621 – Wash and restripe HS track

1622 – decrease, not contracting with Frontline Security & Protection

1910 – increase for General Liability, Auto & UST insurance

2110 – increase in rental space for graduation

2250 – private duty nurses, part of Medicaid

2855 – increase in post sectional competitions and evaluating sports performance and athletic trainer services

5510 – increase in Transfinder support (routing system)



Expenditures by State Object – Materials & Supplies

Budget Account	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2022-2023 Budget	2023-2024 Budget	2024-2025 Proposed	Dollar Change	Percent Change
45 Materials & Supplies										
1010 Board Of Education	\$51	\$28	\$0	\$0	\$0	\$200	\$200	\$200	\$0	0.00%
1040 District Clerk	\$0	\$313	\$0	\$365	\$138	\$250	\$250	\$250	\$0	0.00%
1240 Chief School Administrator	\$297	\$60	\$0	\$1,076	\$256	\$500	\$500	\$500	\$0	0.00%
1310 Business Administration	\$4,175	\$4,281	\$3,315	\$3,260	\$5,257	\$6,500	\$6,500	\$6,500	\$0	0.00%
1325 Treasurer	\$379	\$0	\$0	\$137	\$12	\$300	\$300	\$300	\$0	0.00%
1430 Personnel	\$7,376	\$2,184	\$4,718	\$1,010	\$3,534	\$3,500	\$3,500	\$3,500	\$0	0.00%
1480 Public Information and Services	\$856	\$162	\$0	\$0	\$247	\$1,300	\$1,300	\$1,300	\$0	0.00%
1620 Operation of Plant	\$274,437	\$300,056	\$362,579	\$344,611	\$445,534	\$294,500	\$294,500	\$294,500	\$0	0.00%
1621 Maintenance of Plant	\$214,874	\$198,085	\$285,791	\$239,301	\$244,005	\$265,400	\$267,900	\$326,525	\$58,625	21.88%
1622 Security of Plant	\$0	\$0	\$0	\$0	\$9,230	\$0	\$4,800	\$9,050	\$4,250	88.54%
1670 Central Printing & Mailing	\$48,820	\$47,383	\$32,222	\$38,598	\$71,761	\$57,000	\$57,000	\$57,000	\$0	0.00%
1680 Central Data Processing	\$1,246	\$645	\$989	\$1,318	\$853	\$1,300	\$1,300	\$1,300	\$0	0.00%
2010 Curriculum Devel and Suprvsn	\$1,119	\$334	\$529	\$522	\$2,197	\$1,200	\$1,200	\$1,200	\$0	0.00%
2020 Supervision-Regular School	\$23,105	\$33,698	\$4,671	\$22,362	\$9,134	\$17,490	\$17,465	\$13,625	(\$3,840)	-21.99%
2060 Research, Planning & Evaluation	\$235	\$45	\$119	\$375	\$1,014	\$500	\$500	\$500	\$0	0.00%
2070 Inservice Training-Instruction	\$16,085	\$10,848	\$11,016	\$5,981	\$11,684	\$16,750	\$16,750	\$16,750	\$0	0.00%
2110 Teaching-Regular School	\$272,237	\$213,024	\$220,624	\$233,451	\$332,361	\$359,789	\$346,880	\$373,530	\$26,650	7.68%
2250 Prg For Sdnts w/Disabil-Med Elgble	\$15,963	\$15,461	\$7,467	\$9,760	\$10,965	\$15,000	\$15,168	\$15,500	\$332	2.19%
2330 Teaching-Special Schools	\$2,876	\$477	\$65	\$580	\$95	\$3,150	\$3,150	\$3,150	\$0	0.00%
2610 School Library & AV	\$8,098	\$8,617	\$5,758	\$13,799	\$7,121	\$13,710	\$10,340	\$8,640	(\$1,700)	-16.44%
2630 Computer Assisted Instruction	\$40,083	\$42,691	\$35,272	\$39,534	\$44,058	\$45,734	\$48,734	\$53,734	\$5,000	10.26%
2805 Attendance-Regular School	\$2,882	\$0	\$2,644	\$0	\$0	\$3,900	\$3,900	\$3,900	\$0	0.00%
2810 Guidance-Regular School	\$915	\$3,597	\$322	\$3,581	\$5,579	\$2,000	\$2,000	\$2,000	\$0	0.00%
2815 Health Srvcs-Regular School	\$10,175	\$14,300	\$104,316	\$12,264	\$7,371	\$13,537	\$13,537	\$13,537	\$0	0.00%
2820 Psychological Srvcs-Reg Schl	\$5,864	\$9,616	\$9,890	\$7,010	\$12,523	\$14,902	\$14,902	\$14,902	\$0	0.00%
2855 Interscholastic Athletics-Reg Schl	\$76,919	\$83,376	\$86,253	\$87,614	\$85,155	\$103,275	\$117,325	\$141,780	\$24,455	20.84%
5510 District Transportation Services	\$405,319	\$327,414	\$302,991	\$606,515	\$562,909	\$711,024	\$726,624	\$711,797	(\$14,827)	-2.04%
5530 Garage Building	\$256	\$404	\$0	\$0	\$459	\$2,135	\$2,135	\$2,135	\$0	0.00%
Subtotal of 45 Materials & Supplies	\$1,434,642	\$1,317,099	\$1,481,551	\$1,673,024	\$1,873,452	\$1,954,846	\$1,978,660	\$2,077,605	\$98,945	5.00%

1621

- investment for field rehabilitation

2110

- part of per pupil allocations by buildings

2630

- increased use and demand for peripheral devices

2855

- increased non-consumables (reallocated from equipment) for part of branding

5510

- reduction of gas and diesel fuel

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Expenditures by State Object – Other Contractual & Textbooks

Budget Account	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2022-2023 Budget	2023-2024 Budget	2024-2025 Proposed	Dollar Change	Percent Change
46 Sch. Library AV Loan Prog										
2610 School Library & AV	\$25,062	\$23,792	\$23,075	\$20,531	\$26,870	\$24,000	\$24,000	\$24,000	\$0	0.00%
2630 Computer Assisted Instruction	\$45,032	\$49,504	\$5,626	\$0	\$4,200	\$0	\$0	\$6,980	\$6,980	****. **%
Subtotal of 46 Sch. Library AV Loan Prog	\$70,094	\$73,296	\$28,701	\$20,531	\$31,070	\$24,000	\$24,000	\$30,980	\$6,980	29.08%
471 Tuition Pd To NYS Pub Sch										
2250 Prg For Sdnts w/Disabil-Med Elgble	\$133,688	\$164,205	\$94,172	\$161,867	\$125,889	\$124,100	\$85,000	\$165,000	\$80,000	94.12%
Subtotal of 471 Tuition Pd To NYS Pub Sch	\$133,688	\$164,205	\$94,172	\$161,867	\$125,889	\$124,100	\$85,000	\$165,000	\$80,000	94.12%
472 Tuition-All Other										
2110 Teaching-Regular School	\$6,533	\$7,440	\$23,555	\$0	\$0	\$3,500	\$3,500	\$3,500	\$0	0.00%
2250 Prg For Sdnts w/Disabil-Med Elgble	\$544,677	\$607,770	\$690,884	\$596,339	\$717,022	\$829,731	\$813,056	\$854,783	\$41,727	5.13%
Subtotal of 472 Tuition-All Other	\$551,210	\$615,210	\$714,439	\$596,339	\$717,022	\$833,231	\$816,556	\$858,283	\$41,727	5.11%
473 Payment to Charter School										
2110 Teaching-Regular School	\$70,161	\$113,712	\$100,558	\$161,148	\$167,333	\$96,632	\$163,878	\$265,085	\$101,207	61.76%
Subtotal of 473 Payment to Charter School	\$70,161	\$113,712	\$100,558	\$161,148	\$167,333	\$96,632	\$163,878	\$265,085	\$101,207	61.76%
48 Textbooks										
2110 Teaching-Regular School	\$198,487	\$243,271	\$216,011	\$220,303	\$222,317	\$238,000	\$223,926	\$224,926	\$1,000	0.45%
2250 Prg For Sdnts w/Disabil-Med Elgble	\$104	\$0	\$1,729	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2330 Teaching-Special Schools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal of 48 Textbooks	\$198,591	\$243,271	\$217,740	\$220,303	\$222,317	\$238,000	\$223,926	\$224,926	\$1,000	0.45%

2630.46 Reallocating Computer Assisted Instruction – software aid for graphic calculators

2250.471 Increase in parentally placed students at public school with require IEP services

2250.472 Rate increases and enrollment changes for students attending private schools

2110.473 Increased enrollment in charter schools

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Expenditures by State Object – BOCES

as of 3/9/24

Budget Account	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2022-2023 Budget	2023-2024 Budget	2024-2025 Proposed	Dollar Change	Percent Change
49 BOCES Services										
1010 Board Of Education	\$5,449	\$8,200	\$14,873	\$6,427	\$5,870	\$4,250	\$4,358	\$6,430	\$2,072	47.54%
1310 Business Administration	\$36,389	\$47,562	\$44,898	\$48,148	\$45,982	\$44,266	\$45,421	\$46,816	\$1,395	3.07%
1420 Legal	\$33,811	\$24,448	\$26,123	\$25,828	\$30,777	\$28,977	\$25,567	\$26,985	\$1,418	5.55%
1430 Personnel	\$40,386	\$29,629	\$47,545	\$49,148	\$58,959	\$58,764	\$61,477	\$62,101	\$624	1.02%
1480 Public Information and Services	\$5,625	\$16,550	\$16,845	\$17,165	\$17,620	\$17,620	\$89,118	\$92,742	\$3,624	4.07%
1620 Operation of Plant	\$174,302	\$108,032	\$115,069	\$298,557	\$341,372	\$151,026	\$131,308	\$127,838	(\$3,470)	-2.64%
1622 Security of Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$275,785	\$263,033	(\$12,752)	-4.62%
1670 Central Printing & Mailing	\$61,651	\$61,665	\$71,547	\$58,019	\$62,567	\$73,100	\$73,100	\$73,100	\$0	0.00%
1680 Central Data Processing	\$0	\$50,532	\$86,955	\$86,869	\$100,365	\$102,098	\$103,501	\$108,294	\$4,793	4.63%
1981 BOCES Administrative Costs	\$1,080,542	\$1,130,528	\$1,201,421	\$1,298,741	\$1,366,178	\$1,366,178	\$1,382,470	\$1,445,097	\$62,627	4.53%
2060 Research, Planning & Evaluation	\$75,572	\$86,067	\$85,892	\$106,503	\$120,358	\$124,430	\$137,932	\$149,537	\$11,605	8.41%
2070 Inservice Training-Instruction	\$232,868	\$254,999	\$316,805	\$313,148	\$302,237	\$297,737	\$325,497	\$333,522	\$8,025	2.47%
2110 Teaching-Regular School	\$1,244,225	\$955,970	\$1,135,580	\$1,263,142	\$1,373,496	\$1,439,711	\$1,577,650	\$1,861,603	\$283,953	18.00%
2250 Prg For Sdnts w/Disabil-Med Elgble	\$3,443,075	\$3,781,374	\$4,058,848	\$3,518,999	\$3,497,321	\$3,883,700	\$4,265,791	\$4,525,054	\$259,263	6.08%
2280 Occupational Education(Grades 9-12)	\$708,554	\$715,199	\$791,049	\$837,683	\$916,825	\$916,825	\$1,207,674	\$1,249,142	\$41,468	3.43%
2330 Teaching-Special Schools	\$8,793	\$9,559	\$3,099	\$13,255	\$10,251	\$3,700	\$3,700	\$3,700	\$0	0.00%
2610 School Library & AV	\$38,556	\$40,947	\$43,138	\$39,714	\$40,500	\$40,500	\$41,460	\$45,180	\$3,720	8.97%
2630 Computer Assisted Instruction	\$653,961	\$755,850	\$735,554	\$698,407	\$787,990	\$693,796	\$1,378,231	\$1,804,599	\$426,368	30.94%
2855 Interscholastic Athletics-Reg Schl	\$16,261	\$18,732	\$28,350	\$22,075	\$31,994	\$36,755	\$38,551	\$54,468	\$15,917	41.29%
5510 District Transportation Services	\$2,100	\$1,800	\$100	\$900	\$2,225	\$1,500	\$1,800	\$1,800	\$0	0.00%
5581 Transportation from Boces	\$91,786	\$26,099	\$0	\$17,892	\$38,482	\$22,017	\$22,017	\$125,983	\$103,966	472.21%
Subtotal of 49 BOCES Services	\$7,953,906	\$8,123,742	\$8,823,691	\$8,720,620	\$9,151,369	\$9,306,950	\$11,192,408	\$12,407,024	\$1,214,616	10.85%

1981 Administrative Costs

2110 Unit cost increases, enrollment increases, additional district & classroom software

2250 Some program costs >= 5%, enrollment changes

2630 Increased use of infrastructure and related costs, technology acquisition plan for 1:1 devices (loss of SSIP and Federal Stimulus)

5510 Specialized transportation for student(s) – 1:1 aide & attd.



Expenditures by State Object – Principal & Interest

Budget Account	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2022-2023 Budget	2023-2024 Budget	2024-2025 Proposed	Dollar Change	Percent Change
6 Principal										
9711 Serial Bonds-School Construction	\$5,330,000	\$5,625,000	\$5,810,000	\$6,825,000	\$3,810,000	\$3,695,000	\$2,875,000	\$1,675,000	(\$1,200,000)	-41.74%
9731 Bond Antic Notes-School Constructio	\$0	\$0	\$0	\$0	\$0	\$125,000	\$0	\$120,000	\$120,000	****. **%
9788 Leases	\$0	\$0	\$0	\$3,443	\$8,276	\$0	\$0	\$0	\$0	0.00%
Subtotal of 6 Principal	\$5,330,000	\$5,625,000	\$5,810,000	\$6,828,443	\$3,818,276	\$3,820,000	\$2,875,000	\$1,795,000	(\$1,080,000)	-37.57%
7 Interest										
9711 Serial Bonds-School Construction	\$1,503,327	\$1,164,805	\$967,105	\$925,447	\$738,315	\$710,743	\$589,387	\$486,962	(\$102,425)	-17.38%
9731 Bond Antic Notes-School Constructio	\$0	\$0	\$81,500	\$0	\$0	\$18,750	\$0	\$1,030,958	\$1,030,958	****. **%
9788 Leases	\$0	\$0	\$0	\$132	\$304	\$0	\$0	\$0	\$0	0.00%
Subtotal of 7 Interest	\$1,503,327	\$1,164,805	\$1,048,605	\$925,579	\$738,619	\$729,493	\$589,387	\$1,517,920	\$928,533	157.54%

Combination of old debt dropping off and new debt (2023 CIP) being added.

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Expenditures by State Object – Employee Benefits

Budget Account	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2022-2023 Budget	2023-2024 Budget	2024-2025 Proposed	Dollar Change	Percent Change
8 Employee Benefits										
9010 State Retirement	\$1,234,778	\$1,272,678	\$1,351,989	\$1,248,796	\$1,081,418	\$1,060,711	\$1,303,944	\$1,671,672	\$367,728	28.20%
9020 Teachers' Retirement	\$3,026,418	\$2,552,371	\$2,736,274	\$2,867,250	\$3,115,843	\$3,202,007	\$3,281,727	\$3,465,386	\$183,659	5.60%
9030 Social Security	\$2,829,029	\$2,869,847	\$2,841,647	\$2,954,628	\$3,096,618	\$3,472,215	\$3,632,923	\$3,629,653	(\$3,270)	-0.09%
9040 Workers' Compensation	\$458,833	\$436,844	\$443,794	\$399,682	\$365,968	\$405,054	\$396,996	\$567,440	\$170,444	42.93%
9045 Life Insurance	\$5,551	\$5,533	\$5,601	\$5,443	\$5,713	\$5,746	\$5,746	\$9,063	\$3,317	57.73%
9050 Unemployment Insurance	\$29,105	\$145,330	\$0	\$2,992	\$8,062	\$25,000	\$25,000	\$25,000	\$0	0.00%
9055 Disability Insurance	\$26,990	\$21,343	\$21,423	\$19,913	\$22,528	\$30,728	\$30,728	\$24,516	(\$6,212)	-20.22%
9060 Hospital, Medical, Dental Insurance	\$13,226,352	\$13,484,539	\$14,161,598	\$14,425,980	\$15,028,185	\$16,505,622	\$16,800,710	\$18,048,371	\$1,247,661	7.43%
9089 Other (specify)	\$244,278	\$345,804	\$285,476	\$393,594	\$304,681	\$108,000	\$108,000	\$108,000	\$0	0.00%
Subtotal of 8 Employee Benefits	\$21,081,334	\$21,134,289	\$21,847,802	\$22,318,278	\$23,029,016	\$24,815,083	\$25,585,774	\$27,549,101	\$1,963,327	7.67%

State Retirement

- Per ERS calculations
- Average ECR: 13.1 to 15.2 (projected)

Teachers' Retirement

- Average ECR: 9.76 to 10.25 (projected)

Workers' Compensation

- 5 year rolling cycle with high claim year

Health Insurance

- Estimated 8% rate increase for RASHP II
- Estimated 25% for Medicare plan
- Dental & Vision flat

as of 3/9/24



Expenditures by State Object – Transfers to Other Funds

Budget Account	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2022-2023 Budget	2023-2024 Budget	2024-2025 Proposed	Dollar Change	Percent Change
9 Transfer to Capital Funds										
9950 Transfer to Capital Fund	\$0	\$0	\$0	\$131,500	\$800,000	\$0	\$100,000	\$100,000	\$0	0.00%
Subtotal of 9 Transfer to Capital Funds	\$0	\$0	\$0	\$131,500	\$800,000	\$0	\$100,000	\$100,000	\$0	0.00%
93 Txf-School Food Srv Fund										
9901 Transfer to Other Funds	\$150,000	\$150,000	\$57,477	\$0	\$17,952	\$0	\$100,000	\$0	(\$100,000)	-100.00%
Subtotal of 93 Txf-School Food Srv Fund	\$150,000	\$150,000	\$57,477	\$0	\$17,952	\$0	\$100,000	\$0	(\$100,000)	-100.00%
95 Transfer-Special Aid Fund										
9901 Transfer to Other Funds	\$113,326	\$284,866	\$75,173	\$143,286	\$152,345	\$122,919	\$144,440	\$153,400	\$8,960	6.20%
Subtotal of 95 Transfer-Special Aid Fund	\$113,326	\$284,866	\$75,173	\$143,286	\$152,345	\$122,919	\$144,440	\$153,400	\$8,960	6.20%

Maintain Transfer to Capital for capital outlay project. Need to provide scope during budget development. Current project is doors and/or door hardware at Munn ES.

Remove Transfer to School Lunch due to projected surplus based on preliminary Community Eligibility Provisions (CEP) program.

Increase in Transfer to Special Aid based on enrollment at Rochester School for the Deaf.
as of 3/9/24



Putting It Together as of 3/9/24

	Revenue	\$51,114,919	(excluding tax levy)
-	Expenditure	\$97,439,411	(as of 3/9/24)
=	Surplus/(Deficit)	(\$46,324,492)	
+	Tax Levy	\$43,874,665	(based on 3.0% levy increase)
=	Variance	(\$2,449,827)	

Options:

- Increase Revenue
- Decrease Expenditures
- Decrease/Increase Levy
- Subsidize budget with appropriated fund balance or reserves



Ogden Reassessment Notification Letters

Aha's

1. Read Disclaimers!
2. Town-wide valuation is a redistribution of tax dollars
3. Tax bill will increase or decrease for homeowners based on the new assessed values
4. Taxes will go up if the municipality/school district raises the levy (amount raised to support the budget).

A change in your property's assessment does not necessarily indicate your taxes will change.

Your tax liability will be affected by several factors; including changes to school/county/municipal budgets, changes to assessments of other properties, changes to exemptions and/or exemption savings amount applicable to your property, and apportionment of school and/or county taxes among multiple municipal segments.

This information is for **comparison purposes only**. It compares prior year taxes to what they would have been had your 2024 assessment been in place. These are **hypothetical estimates** based on prior year tax levies and does not represent actual future tax liability.

