

Bedford Central School District

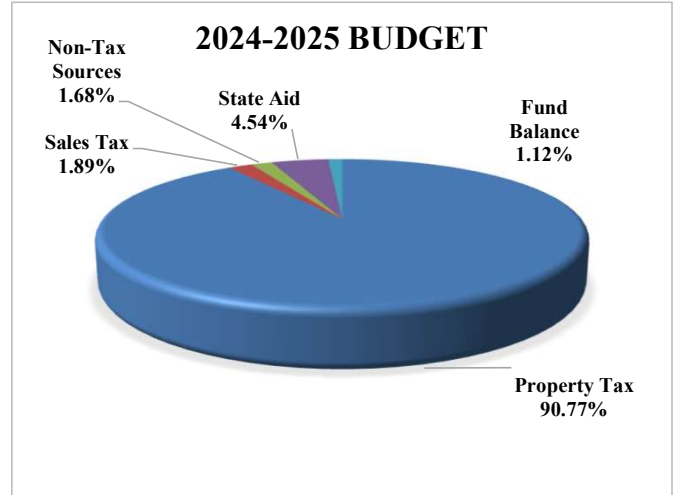
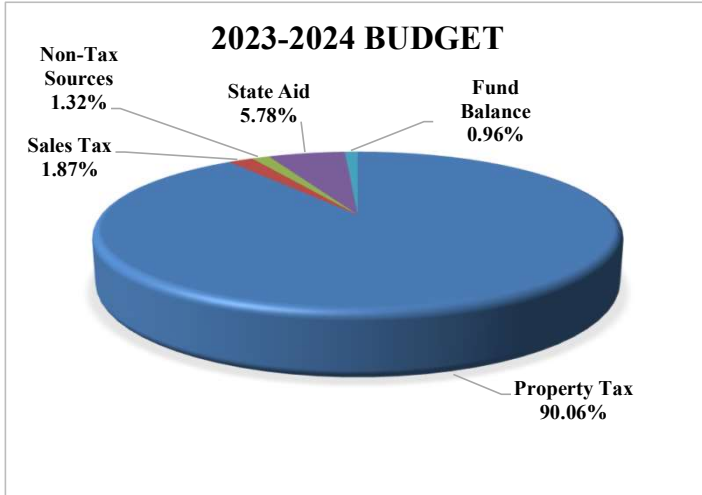
Proposed Budget 2024-2025

Budget Hearing
Wednesday, May 8, 2024

Budget Vote
Tuesday, May 21, 2024
7:00am - 9:00pm

**Bedford Hills, Bedford Village, Mt. Kisco,
Pound Ridge & West Patent Elementary Schools**

Revenues by Major Sources



	2022-2023 <u>Actual</u>	2023-2024 <u>Budget</u>	2024-2025 <u>Budget</u>	Increase/ <u>(Decrease)</u>
Property Tax	\$134,393,962	\$137,383,087	\$141,436,467	\$4,053,380
Sales Tax	\$2,950,341	\$2,850,000	\$2,950,000	\$100,000
Non-Tax Sources	\$5,361,484	\$2,014,010	\$2,611,050	\$597,040
State Aid	\$8,660,768	\$8,823,903	\$7,080,818	(\$1,743,085)
Fund Balance	<u>\$0</u>	<u>\$1,467,000</u>	<u>\$1,746,665</u>	<u>\$279,665</u>
TOTAL REVENUE	<u>\$151,366,555</u>	<u>\$152,538,000</u>	<u>\$155,825,000</u>	<u>\$3,287,000</u>

Revenue for the 2024-2025 school budget is derived from the following major categories:

REAL PROPERTY TAX (Tax Levy) is the portion of the budget not covered by other revenue.

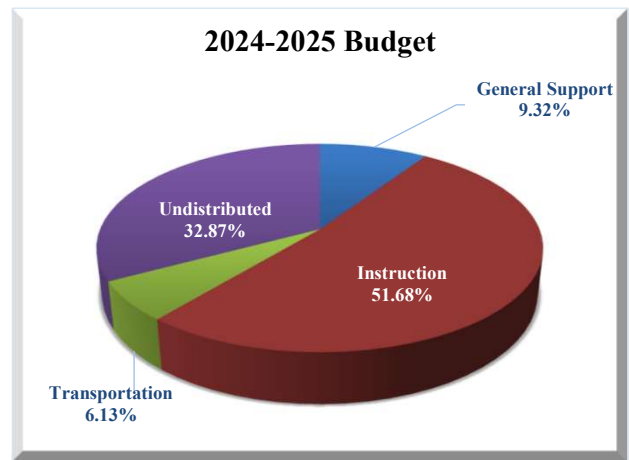
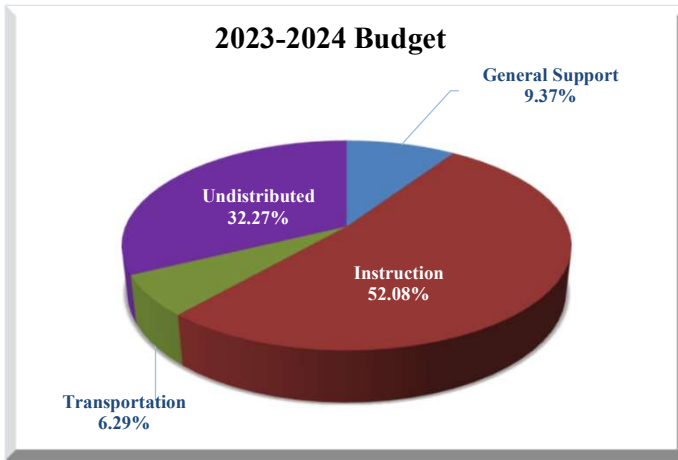
SALES TAX is an estimate of the school district's share of sales tax collected by Westchester County.

NON-TAX SOURCES Include interest earned on investments, rental of school facilities, charge for health services for students attending non-public schools within the Bedford district but residing in other districts, reimbursement for insurance claims and other miscellaneous revenue.

STATE AID is determined by the New York State Legislature as a result of their annual budget legislation.

FUND BALANCE is the amount of unreserved fund balance (cash reserves) that is appropriated to support the subsequent year's budget.

Expenditures by Major Area



	2022-2023 <u>Actual</u>	2023-2024 <u>Budget</u>	2024-2025 <u>Budget</u>	Increase/ <u>(Decrease)</u>
General Support	\$15,018,457	\$14,295,960	\$14,517,135	\$221,175
Instruction	\$78,441,744	\$79,435,050	\$80,530,930	\$1,095,880
Transportation	\$8,908,824	\$9,587,505	\$9,552,150	(\$35,355)
Undistributed	<u>\$48,824,672</u>	<u>\$49,219,485</u>	<u>\$51,224,785</u>	<u>\$2,005,300</u>
TOTAL EXPENDITURES	<u>\$151,193,697</u>	<u>\$152,538,000</u>	<u>\$155,825,000</u>	<u>\$3,287,000</u>

The proposed 2024-2025 budget of \$ 155,825,000 reflects a budget to budget increase of (+) 2.15%.

GENERAL SUPPORT includes expenditures associated with the funding of the Board of Education, District Clerk, District Meeting, Central Administration, Finance, Legal, Personnel, Operations and Maintenance of Plant, Central Printing, Data Processing and the cost of special items such as Tax Certiorari claims and Risk Management costs.

INSTRUCTION includes expenditures for all instruction programs including Curriculum Development, Supervision, Teaching Regular School, Special Education, Library, Computer Assisted Instruction, Guidance, ESL, Health Services, Psychological Services, Social Work Services, Pupil Services, Co-Curricular activities & Interscholastic Athletics.

TRANSPORTATION provides funds for all home to school student transportation, including mandated transportation of students to private schools within a 15 mile radius of their residence.

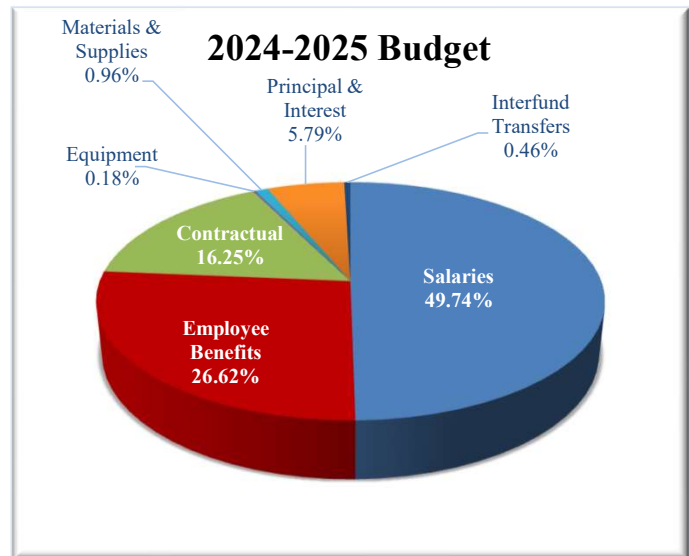
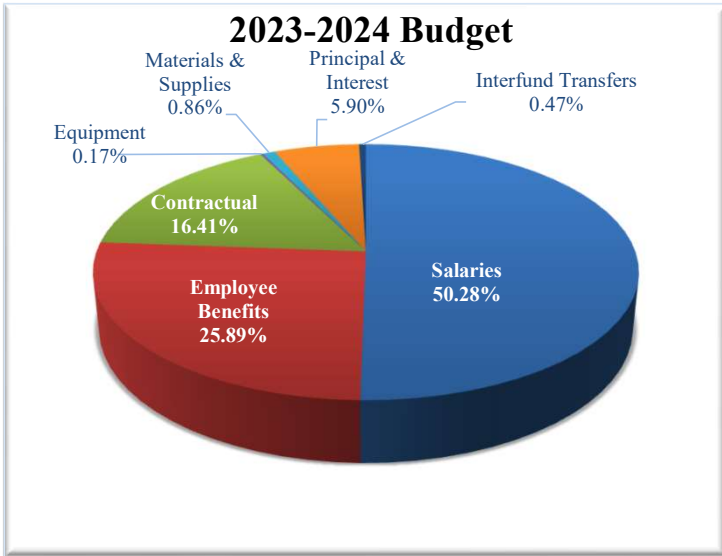
UNDISTRIBUTED includes Employee Benefits, Debt Service & Transfers to Other Funds.

**Bedford Central School District
Proposed Budget
Estimated Tax rates
2024-2025**

Proposed Budget 2024-2025	\$155,825,000
Estimated Revenue Other Than Taxes	(\$12,641,868)
Appropriated Fund Balance	(\$1,746,665)
Amount To Be Raised By Taxes	\$141,436,467

	Town of Bedford	Town of Mt. Kisco	Town of Pound Ridge	Town of New Castle	Town of North Castle	Total
Assessed Value	\$419,304,203	\$291,040,200	\$361,552,218	\$70,076,492	\$4,100,615	\$1,146,073,728
Exemption	\$0	\$0	\$0	\$0	\$0	N/A
Net Valuation	\$419,304,203	\$291,040,200	\$361,552,218	\$70,076,492	\$4,100,615	N/A
Equalization Rate	8.49%	13.72%	14.30%	14.80%	1.65%	N/A
Full Value	\$4,938,800,978	\$2,121,284,257	\$2,528,337,189	\$473,489,811	\$248,522,121	\$10,310,434,355
Percentage of Tax	47.900998%	20.574150%	24.522121%	4.592336%	2.410394%	100.000000%
Tax Levy	\$67,749,480	\$29,099,351	\$34,683,222	\$6,495,238	\$3,409,177	\$141,436,467
Plus Tax to be Collected	\$0	\$0	\$0	\$0	\$0	\$0
Less Tax Previously Collected	\$0	\$0	\$0	\$0	\$0	\$0
Net Tax Levy	\$67,749,479.55	\$29,099,351.24	\$34,683,221.58	\$6,495,238.10	\$3,409,176.53	\$141,436,467
Estimated Tax Rate 2024-2025	\$161.575961	\$99.983958	\$95.928665	\$92.687832	\$831.381763	N/A
<i>(per \$1,000 of assessed value)</i>						
Final Tax Rate 2023-2024	\$158.846694	\$98.004179	\$92.096182	\$88.317925	\$762.538788	N/A
<i>(per \$1,000 of assessed value)</i>						
Dollar Change	\$2.729267	\$1.979779	\$3.832483	\$4.369907	\$68.842975	N/A
Percentage Change	1.72%	2.02%	4.16%	4.95%	9.03%	N/A

Expenditures by Category



	<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Budget</u>	<u>2024-2025</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>
Salaries	\$75,698,225	\$76,696,795	\$77,500,075	\$803,280
Employee Benefits	\$38,570,657	\$39,499,150	\$41,480,985	\$1,981,835
Contractual	\$25,141,900	\$25,037,270	\$25,321,665	\$284,395
Equipment	\$101,317	\$265,175	\$275,770	\$10,595
Materials & Supplies	\$1,427,583	\$1,319,275	\$1,502,705	\$183,430
Principal & Interest	\$9,485,126	\$9,000,335	\$9,023,800	\$23,465
Interfund Transfers	<u>\$768,889</u>	<u>\$720,000</u>	<u>\$720,000</u>	<u>\$0</u>
TOTAL EXPENDITURES	<u>\$151,193,697</u>	<u>\$152,538,000</u>	<u>\$155,825,000</u>	<u>\$3,287,000</u>

SALARIES of teachers, administrators, aides, clericals, custodians, tradesmen, nurses and other district personnel.

EMPLOYEE BENEFITS include social security, health insurance, workers' compensation, life insurance, union welfare and Teachers' Retirement System and Employees' Retirement System Pension costs.

CONTRACTUAL represents all purchase services including the transportation contract, BOCES services, insurance, tuition, utilities, professional and technical services and the upkeep of buildings and grounds. Included in this category are the lease of copiers district-wide and textbook and software purchases.

EQUIPMENT includes monies budgeted for the purchase of new and replacement instructional and non-instructional equipment.

MATERIALS & SUPPLIES include all instructional materials as well as office supplies and supplies related to buildings and grounds.

PRINCIPAL & INTEREST include the payment of debt service on existing bonds.

INTERFUND TRANSFERS include funds to be transferred to government funds other than the General Fund. This includes the payment of monies to the Special Aid Fund for the Special Education Extended Year Program and the transfer to Capital Fund for repairs to the district facilities.

Expenses by Function

GENERAL SUPPORT

	2022-2023	2023-2024	2024-2025	Increase/ (Decrease)
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
Board of Education	\$169,374	\$71,115	\$74,990	\$3,875
Central Administration	\$391,176	\$398,405	\$400,300	\$1,895
Finance	\$984,102	\$1,125,020	\$1,208,190	\$83,170
Human Resources	\$1,213,268	\$1,180,475	\$1,185,230	\$4,755
Operations & Maintenance	\$9,214,985	\$8,944,180	\$8,970,955	\$26,775
Central Services	\$941,146	\$832,095	\$861,160	\$29,065
Special Items	<u>\$2,104,406</u>	<u>\$1,744,670</u>	<u>\$1,816,310</u>	<u>\$71,640</u>
TOTAL	\$15,018,457	\$14,295,960	\$14,517,135	\$221,175

The GENERAL SUPPORT section of the budget encompasses the system-wide administration of the District, the financial and personnel functions, operations and maintenance of buildings and grounds and other central services.

INSTRUCTION

	2022-2023	2023-2024	2024-2025	Increase/ (Decrease)
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
Curriculum & Development	\$5,057,988	\$5,294,520	\$5,375,360	\$80,840
Teaching Regular School	\$42,314,805	\$42,163,925	\$42,481,195	\$317,270
Special Appropriationment	\$17,943,670	\$18,589,680	\$18,837,190	\$247,510
ESL Programs	\$3,067,790	\$3,292,765	\$3,288,005	(\$4,760)
Instructional Media	\$3,046,488	\$3,374,580	\$3,616,515	\$241,935
Guidance	\$2,033,159	\$2,019,105	\$1,855,045	(\$164,060)
Health Services/PPS	\$1,491,683	\$1,214,310	\$1,406,445	\$192,135
Pupil Services (Psych/Soc. Work.)	\$2,255,512	\$2,342,875	\$2,424,050	\$81,175
Co-Curricular/Athletics	<u>\$1,230,649</u>	<u>\$1,143,290</u>	<u>\$1,247,125</u>	<u>\$103,835</u>
TOTAL	\$78,441,744	\$79,435,050	\$80,530,930	\$1,095,880

The INSTRUCTION section of the budget covers costs associated with the instruction and academic programs provided to the students. Included in this area are curriculum and staff development, building administration, teachers, special education, library, guidance, school nurses, psychologists and social workers.

Expenses by Function

TRANSPORTATION

	2022-2023	2023-2024	2024-2025	Increase/ (Decrease)
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>
Transportation	\$8,908,824	\$9,587,505	\$9,552,150	(\$35,355)

TRANSPORTATION is provided for all students in the Bedford Central School District on a contractual basis through Towne Bus Company. Under New York State Education Law, school districts must provide transportation for all children in grades Kindergarten through 8 who live beyond 2 miles and for pupils in grades 9 through 12 who live beyond 3 miles from their respective schools. Transportation must also be provided for private and parochial schools up to a limit of 15 miles, and for all handicapped students attending special schools or special programs up to 50 miles. This budget provides for the transportation of all students under 2 and 3 miles from their respective schools. In addition to transporting students to the Bedford Schools, the district currently transports students to more than forty-three parochial, private and special schools.

UNDISTRIBUTED (Employee Benefits, Debt Service, Interfund Transfers)

	2022-2023	2023-2024	2024-2025	Increase/ (Decrease)
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>
Employee Benefits	\$38,570,657	\$39,499,150	\$41,480,985	\$1,981,835
Debt Service	\$9,485,126	\$9,000,335	\$9,023,800	\$23,465
Interfund Transfers	<u>\$768,889</u>	<u>\$720,000</u>	<u>\$720,000</u>	<u>\$0</u>
TOTAL	\$48,824,672	\$49,219,485	\$51,224,785	\$2,005,300

The UNDISTRIBUTED section is divided into community services, employee benefits, debt service and transfers to other funds. The latter category includes the local expense of extended school year programs for special education children and funds transferred for the repairs to the facilities. The amount attributable to each category is shown above.

Function Detail

GENERAL SUPPORT

	<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Budget</u>	<u>2024-2025</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>
Board of Education				
Salaries	\$16,761	\$18,490	\$19,765	\$1,275
Equipment	\$0	\$0	\$0	\$0
Contractual	\$150,977	\$50,425	\$53,025	\$2,600
Materials and Supplies	<u>\$1,636</u>	<u>\$2,200</u>	<u>\$2,200</u>	<u>\$0</u>
Total Board of Education	\$169,374	\$71,115	\$74,990	\$3,875

DESCRIPTION: Board of Education, District Clerk & District Meeting.
SALARIES: Board Secretary and/or District Clerk.
EQUIPMENT: n/a
CONTRACTUAL: Association dues, postage and contractual expenses attributable to District voting and District newsletter.
MATERIALS & SUPPLIES: General supplies for Board of Education operation.
INCREASE/(DECREASE): Salaries increase estimated for District Clerk services.

	<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Budget</u>	<u>2024-2025</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>
Central Administration				
Salaries	\$387,632	\$394,005	\$395,900	\$1,895
Equipment	\$0	\$0	\$0	\$0
Contractual	\$3,414	\$4,100	\$4,100	\$0
Materials and Supplies	<u>\$130</u>	<u>\$300</u>	<u>\$300</u>	<u>\$0</u>
Total Central Administration	\$391,176	\$398,405	\$400,300	\$1,895

DESCRIPTION: Office of the Superintendent.
SALARIES: Superintendent & Administrative Assistant to the Superintendent.
CONTRACTUAL: Postage, travel/conference & equipment service.
MATERIALS & SUPPLIES: Office Supplies.
INCREASE/(DECREASE): Salaries increase for 2.0 fte employees.

	<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Budget</u>	<u>2024-2025</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>
Finance				
Salaries	\$854,502	\$935,340	\$1,018,510	\$83,170
Equipment	\$0	\$0	\$0	\$0
Contractual	\$129,404	\$183,680	\$183,680	\$0
Materials and Supplies	<u>\$196</u>	<u>\$6,000</u>	<u>\$6,000</u>	<u>\$0</u>
Total Finance	\$984,102	\$1,125,020	\$1,208,190	\$83,170

DESCRIPTION: Business Office, Internal/External Auditor, District Treasurer and Purchasing.
SALARIES: Business Administrator, Support Staff, Internal Claims Auditor, District Treasurer, all non-represented employee salary increases and some union bargaining unit increases.
EQUIPMENT: N/A
CONTRACTUAL: Postage, consultant services, printing, external auditor, BOCES Bid & state aid planning services, state aid consultants and financial advisors.
MATERIALS & SUPPLIES: Office supplies.
INCREASE/(DECREASE): Salaries increase primarily due to upgrade of vacant Assistant Business Manager position to Business Manager title. Balance of increase reflects 8.0 fte increases.

GENERAL SUPPORT

	<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Budget</u>	<u>2024-2025</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>
Human Resources				
Salaries	\$579,445	\$445,445	\$450,200	\$4,755
Equipment	\$0	\$0	\$0	\$0
Contractual	\$633,192	\$734,030	\$734,030	\$0
Materials and Supplies	<u>\$631</u>	<u>\$1,000</u>	<u>\$1,000</u>	<u>\$0</u>
Total Human Resources	\$1,213,268	\$1,180,475	\$1,185,230	\$4,755

DESCRIPTION: Human Resources Office and Legal Counsel and Public Information Services.
SALARIES: Salaries of the Assistant Superintendent of Human Resources & Support positions.
EQUIPMENT: N/A
CONTRACTUAL: General counsel, counsel for negotiations, BOCES recruitment, negotiations clearing house employee counseling services and BOCES public relations services.
MATERIALS & SUPPLIES: Office supplies.
***INCREASE/(DECREASE):** Salaries increase for 3.0 fte employees.*

	<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Budget</u>	<u>2024-2025</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>
Operations & Maintenance				
Salaries	\$3,804,844	\$4,143,160	\$4,201,925	\$58,765
Equipment	\$43,917	\$116,700	\$85,000	(\$31,700)
Contractual	\$4,983,066	\$4,352,520	\$4,333,030	(\$19,490)
Materials and Supplies	<u>\$383,158</u>	<u>\$331,800</u>	<u>\$351,000</u>	<u>\$19,200</u>
Total Operations & Maintenance	\$9,214,985	\$8,944,180	\$8,970,955	\$26,775

DESCRIPTION: Operations and Maintenance of approximately 745,000 sq. ft of buildings & surrounding acreage at 7 locations.
SALARIES: Director, custodians, cleaners, tradesmen & secretary to the director.
EQUIPMENT: Vehicle replacement, floor cleaners, burnishers, vacuum, pressure washers & general maintenance equipment..
CONTRACTUAL: Electricity, fuel, refuse removal, safety compliance, telephone, upkeep of building & grounds, architect and engineering services, maintenance projects.
MATERIALS & SUPPLIES: Buildings and grounds supplies, uniforms, oil gasoline and lubricants for district vehicles.
***INCREASE/(DECREASE):** Salaries reflective of collective bargaining obligations. Equipment and contractals costs decline based on anticipated needs. Materials and supplies increase primarily due to cost inflation.*

	<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Budget</u>	<u>2024-2025</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>
Central Services				
Salaries	\$317,842	\$329,660	\$335,850	\$6,190
Equipment	\$0	\$0	\$0	\$0
Contractual	\$617,812	\$496,435	\$519,310	\$22,875
Materials and Supplies	<u>\$5,492</u>	<u>\$6,000</u>	<u>\$6,000</u>	<u>\$0</u>
Total Central Services	\$941,146	\$832,095	\$861,160	\$29,065

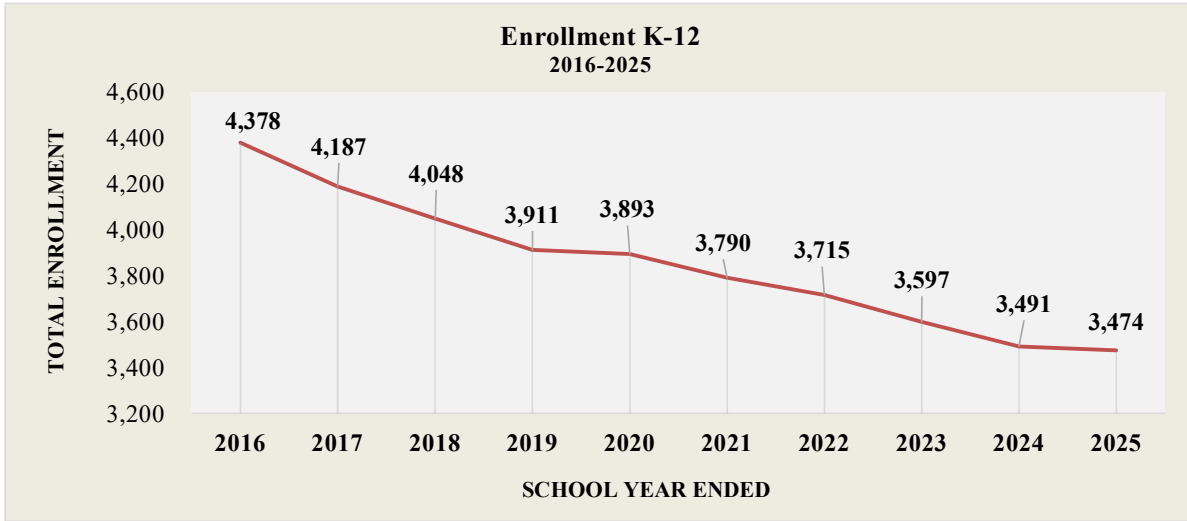
DESCRIPTION: Central Services includes Storeroom Supplies, Printing and Mailing and Data Processing.
SALARIES: Database Manager, Database Specialist, Research Assistant.
EQUIPMENT: N/A
CONTRACTUAL: Incudes, but is not limited to: student information services, document archiving, IEP services, test scoring, NYS Data collection, NVsion accounting system, data warehousing, data security and privacy services.
MATERIALS & SUPPLIES: General supplies for printing, mailing and purchasing efforts.
***INCREASE/(DECREASE):** Contractual costs rise based on anticipated use of BOCES services.*

	<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Budget</u>	<u>2024-2025</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>
Special Items				
Salaries	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0
Contractual	\$2,104,406	\$1,744,670	\$1,816,310	\$71,640
Materials and Supplies	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Special Items	\$2,104,406	\$1,744,670	\$1,816,310	\$71,640

DESCRIPTION: Insurance, school association dues, risk managment, BOCES administrative services, judgements & claims.
***INCREASE/(DECREASE):** Contractual costs reflect the net result of liability insurance premium increases.*

TOTAL GENERAL SUPPORT	\$15,018,457	\$14,295,960	\$14,517,135	\$221,175
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INSTRUCTION



	2022-2023	2023-2024	2024-2025	Increase/ (Decrease)
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
Curr. Development & Supervision				
Salaries	\$4,806,331	\$4,777,255	\$4,857,070	\$79,815
Equipment	\$0	\$0	\$0	\$0
Contractual	\$239,890	\$487,475	\$489,725	\$2,250
Materials and Supplies	<u>\$11,767</u>	<u>\$29,790</u>	<u>\$28,565</u>	(\$1,225)
Total Curr. Development & Supv.	\$5,057,988	\$5,294,520	\$5,375,360	\$80,840

DESCRIPTION: Building administration, curriculum & staff development.
SALARIES: Assistant Superintendent, Building Administrators, Security Monitors and Clerical support.
EQUIPMENT: Equipment district-wide.
CONTRACTUAL: Postage, equipment repair, association dues, test scoring services, professional improvement plan, printing and BOCES services.
MATERIALS & SUPPLIES: Building wide supplies and office supplies..
INCREASE/(DECREASE): Salaries include increases based on collective bargaining agreement, the reduction of 1.0 fte Assistant Principal at FLHS and the addition of 1.0 fte Assistant Athletic Director.

	2022-2023	2023-2024	2024-2025	Increase/ (Decrease)
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
Teaching Regular School				
Salaries	\$39,884,870	\$39,647,215	\$39,684,625	\$37,410
Equipment	\$39,661	\$91,975	\$52,370	(\$39,605)
Contractual	\$1,701,032	\$1,768,420	\$2,048,280	\$279,860
Materials & Supplies	<u>\$689,242</u>	<u>\$656,315</u>	<u>\$695,920</u>	\$39,605
Total Teaching Regular School	\$42,314,805	\$42,163,925	\$42,481,195	\$317,270

DESCRIPTION: General instructional programs for K through 12 and BOCES Occupational Education programs.
SALARIES: Teachers, Instructional Assistants, Teaching Assistants and Home Tutors.
EQUIPMENT: Instructional equipment for all schools district-wide.
CONTRACTUAL: BOCES services, equipment repairs, conferences, textbooks and student insurance.
MATERIALS & SUPPLIES: Classroom supplies.
INCREASE/(DECREASE): Salaries are net of collective bargaining increases, retirements and positions reduced and added as part of the rightsizing effort (see Curriculum Budget presentation for line by line details). Contractual cost increase reflects the cost of BOCES provided Occupational Education programs for high school students.

INSTRUCTION

	2022-2023 <u>Actual</u>	2023-2024 <u>Budget</u>	2024-2025 <u>Budget</u>	Increase/ <u>(Decrease)</u>
Special Education				
Salaries	\$13,561,129	\$14,549,300	\$14,899,775	\$350,475
Equipment	\$0	\$0	\$0	\$0
Contractual	\$4,332,387	\$4,008,380	\$3,905,415	(\$102,965)
Materials and Supplies	<u>\$50,154</u>	<u>\$32,000</u>	<u>\$32,000</u>	<u>\$0</u>
Total Special Education	\$17,943,670	\$18,589,680	\$18,837,190	\$247,510

DESCRIPTION: Special Education programs for in-district, BOCES and out-of-district placements.
SALARIES: Special Education Teachers, Speech Therapists, Occupational and Physical Therapists, Instructional Assistants, Hospital and Home tutors.
EQUIPMENT: Assistive technology equipment for Speical Education.
CONTRACTUAL: Tuition to BOCES or special schools and related services.
MATERIALS & SUPPLIES: Supplies used directly for Special Education.
INCREASE/(DECREASE): Salaries increase based on collective bargaining agreement, mandated clinical support personnel and required instructional assistants. Contractual costs reflect out of district placements and BOCES related services.

	2022-2023 <u>Actual</u>	2023-2024 <u>Budget</u>	2024-2025 <u>Budget</u>	Increase/ <u>(Decrease)</u>
ESL Programs				
Salaries	\$3,020,384	\$3,216,240	\$3,211,480	(\$4,760)
Equipment	\$0	\$0	\$0	\$0
Contractual	\$42,789	\$68,525	\$68,525	\$0
Materials and Supplies	<u>\$4,617</u>	<u>\$8,000</u>	<u>\$8,000</u>	<u>\$0</u>
Total ESL Programs	\$3,067,790	\$3,292,765	\$3,288,005	(\$4,760)

DESCRIPTION: ESL programs for students district-wide.
SALARIES: ESL Teachers, Instructional Assistants and Clerical personnel.
EQUIPMENT: N/A.
CONTRACTUAL: Translation services, conferences, textbooks and instructional materials.
MATERIALS & SUPPLIES: Supplies in support of the ESL program.
INCREASE/(DECREASE): Salaries reflect the net result of an additional ESOL teacher (previously funded through COVID grants), collective bargaining agreement increases and the elimination of Leave Replacement costs.

	2022-2023 <u>Actual</u>	2023-2024 <u>Budget</u>	2024-2025 <u>Budget</u>	Increase/ <u>(Decrease)</u>
Instructional Media				
Salaries	\$1,994,256	\$2,057,345	\$2,096,590	\$39,245
Equipment	\$17,739	\$44,500	\$121,400	\$76,900
Contractual	\$903,450	\$1,089,335	\$1,129,275	\$39,940
Materials & Supplies	<u>\$131,043</u>	<u>\$183,400</u>	<u>\$269,250</u>	<u>\$85,850</u>
Total Instructional Media	\$3,046,488	\$3,374,580	\$3,616,515	\$241,935

DESCRIPTION: Library, educational television and technology.
SALARIES: Includes librarians, Technology Director, Techology Support personnel and stipends related to the operation of the tv studio.
EQUIPMENT: Instructional technology equipment. Continued implementation of district-wide technology infrastructure upgrades.
CONTRACTUAL: Repair of equipment, BOCES services and state aided purchase of software and library materials.
INCREASE/(DECREASE): Salaries increase based on collective bargaining agreements. Contractual costs inrease reflects increased student Chrome Book maintenance and additional resources to secure the District's technology platforms. Materials and Supplies increase based on Chrome Book, instructional technology and network switches purchases.

INSTRUCTION

	2022-2023 <u>Actual</u>	2023-2024 <u>Budget</u>	2024-2025 <u>Budget</u>	Increase/ <u>(Decrease)</u>
Guidance				
Salaries	\$1,978,749	\$1,971,855	\$1,807,795	(\$164,060)
Equipment	\$0	\$0	\$0	\$0
Contractual	\$36,592	\$45,000	\$45,000	\$0
Materials and Supplies	<u>\$17,818</u>	<u>\$2,250</u>	<u>\$2,250</u>	<u>\$0</u>
Total Guidance	\$2,033,159	\$2,019,105	\$1,855,045	(\$164,060)

DESCRIPTION: School Counselor services for High School & Middle School.

SALARIES: School Counselors and clerical staff.

CONTRACTUAL: Test scoring and student assistance programs.

MATERIALS & SUPPLIES: Testing materials and office supplies

INCREASE/(DECREASE): *Salaries decline due to decrease of 1.0 FLHS Counselors through attrition.*

	2022-2023 <u>Actual</u>	2023-2024 <u>Budget</u>	2024-2025 <u>Budget</u>	Increase/ <u>(Decrease)</u>
PPS/Health Services/Attendance				
Salaries	\$1,272,429	\$999,910	\$1,192,045	\$192,135
Equipment	\$0	\$0	\$0	\$0
Contractual	\$210,091	\$206,400	\$206,400	\$0
Materials and Supplies	<u>\$9,163</u>	<u>\$8,000</u>	<u>\$8,000</u>	<u>\$0</u>
Total PPS/Health Services/Att.	\$1,491,683	\$1,214,310	\$1,406,445	\$192,135

DESCRIPTION: Full time nurse in each of the five school buildings and nursing services in non-public schools.

SALARIES: Nurses, Assistant Superintendent for PPS, Registrar and Clerical support.

EQUIPMENT: Purchase and replacement of NYS mandated automatic external defibrillators and health services equipment.

CONTRACTUAL: Cost of health services provided to students attending school outside of the district.

MATERIALS & SUPPLIES: Medical supplies.

INCREASE/(DECREASE): *Salaries include the addition of 1.0 fte nurse, change from Director to Assistant Superintendent and the add back of a position previously projected to be eliminated in the prior year.*

	2022-2023 <u>Actual</u>	2023-2024 <u>Budget</u>	2024-2025 <u>Budget</u>	Increase/ <u>(Decrease)</u>
Psychologists and Social Workers				
Salaries	\$2,137,942	\$2,176,710	\$2,257,885	\$81,175
Equipment	\$0	\$0	\$0	\$0
Contractual	\$117,570	\$166,165	\$166,165	\$0
Materials and Supplies	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Pupil Services	\$2,255,512	\$2,342,875	\$2,424,050	\$81,175

DESCRIPTION: District-wide pupil services.

SALARIES: Psychologists and Social Workers.

CONTRACTUAL: Professional services.

MATERIALS & SUPPLIES: Supplies related to Clinical Support.

INCREASE/(DECREASE): *Salaries increase due to collective bargaining agreement.*

INSTRUCTION

	2022-2023	2023-2024	2024-2025	Increase/ (Decrease)
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
Co-Curricular & Athletics				
Salaries	\$886,487	\$833,165	\$864,500	\$31,335
Equipment	\$0	\$12,000	\$17,000	\$5,000
Contractual	\$221,805	\$248,125	\$275,625	\$27,500
Materials and Supplies	<u>\$122,357</u>	<u>\$50,000</u>	<u>\$90,000</u>	<u>\$40,000</u>
Total Co-Curricular & Athletics	\$1,230,649	\$1,143,290	\$1,247,125	\$103,835

DESCRIPTION: Provides for teams and clubs in district buildings.
SALARIES: Athletic Director, Coaches, Club Advisors in all buildings.
EQUIPMENT: Purchases to support the performing arts & athletics.
CONTRACTUAL: Officials and referees at athletic competitions. BOCES services, streaming services.
MATERIALS & SUPPLIES: Medical supplies for athletic trainer's office.
INCREASE/(DECREASE): Salaries reflect collective bargaining unit increases and the impact of newly added teams. Contractual costs reflect the increased cost of venue rentals, uniform cleaning and fireproofing and reconditioning. Materials increase to sustainable levels of support for all teams and the impact of inflationary pressure.

TOTAL INSTRUCTION	\$78,441,744	\$79,435,050	\$80,530,930	\$1,095,880
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TRANSPORTATION

	2022-2023	2023-2024	2024-2025	Increase/ (Decrease)
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
Transportation				
Salaries	\$194,622	\$201,700	\$206,160	\$4,460
Equipment	\$0	\$0	\$0	\$0
Contractual	\$8,714,023	\$9,383,585	\$9,343,770	(\$39,815)
Materials and Supplies	<u>\$179</u>	<u>\$2,220</u>	<u>\$2,220</u>	<u>\$0</u>
Total Transportation	\$8,908,824	\$9,587,505	\$9,552,150	(\$35,355)

DESCRIPTION: Provides for all student transportation.
SALARIES: Director of Transportation and Clerical Support.
EQUIPMENT: N/A
CONTRACTUAL: Transportation contract and insurance.
MATERIALS & SUPPLIES: Fuel for vehicles and office supplies..
INCREASE/(DECREASE): Contractual costs reflect the modest decrease in fuel prices.

TOTAL TRANSPORTATION	\$8,908,824	\$9,587,505	\$9,552,150	(\$35,355)
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UNDISTRIBUTED

	2022-2023	2023-2024	2024-2025	Increase/ (Decrease)
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
Employee Benefits				
State Employee Retirement	\$2,261,862	\$1,821,565	\$2,789,125	\$967,560
Teacher Retirement	\$6,098,536	\$5,015,175	\$6,398,000	\$1,382,825
Social Security	\$5,732,061	\$6,083,265	\$6,094,000	\$10,735
Workers Comp System	\$262,950	\$257,000	\$257,000	\$0
Life Insurance	\$108,050	\$113,000	\$113,000	\$0
Unemployment Insurance	\$5,703	\$40,000	\$40,000	\$0
Disability Insurance	\$27,240	\$42,000	\$42,000	\$0
Health Insurance	\$20,999,769	\$23,039,900	\$22,660,615	(\$379,285)
Co-resource Rewards Prog	(\$650)	\$5,000	\$5,000	\$0
Medicare Reimb	\$1,578,997	\$1,630,500	\$1,630,500	\$0
Other Medical - (Health Advocate)	\$163,742	\$165,000	\$165,000	\$0
Dental	\$647,369	\$610,000	\$610,000	\$0
Csea Dental Plan	\$520,484	\$520,345	\$520,345	\$0
Vision Plan	\$95,116	\$95,000	\$95,000	\$0
Other Benefits	\$69,428	\$61,400	\$61,400	\$0
Total Employee Benefits	\$38,570,657	\$39,499,150	\$41,480,985	\$1,981,835

DESCRIPTION: Employee health, Social Security & retirement contributions are included here.
***INCREASE/(DECREASE):** Retirement system costs increase as the application of \$1.5m from the cash reserves to reduce the budget in the prior year, is eliminated. Health insurance costs reflect the reduced utilization of the district's self-funded program by participants.*

	2022-2023	2023-2024	2024-2025	Increase/ (Decrease)
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
Debt Service				
Principal	\$8,043,544	\$7,385,100	\$7,461,490	\$76,390
Interest	\$1,441,582	\$1,615,235	\$1,562,310	(\$52,925)
Total Debt Service	\$9,485,126	\$9,000,335	\$9,023,800	\$23,465

DESCRIPTION: Principal and interest payable on debt incurred by the school district.
PRINCIPAL: Payment to reduce amount of outstanding debt.
INTEREST: Amount of interest due on balance of debt outstanding.
***INCREASE/(DECREASE):** Total debt service declines based on the phasing of debt to support the newly approved bond project.*

	2022-2023	2023-2024	2024-2025	Increase/ (Decrease)
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
Transfer to Other Funds				
Special Aid Fund	\$268,889	\$220,000	\$220,000	\$0
To Capital Fund	\$500,000	\$500,000	\$500,000	\$0
Total Transfer to Other Funds	\$768,889	\$720,000	\$720,000	\$0

DESCRIPTION: The transfer of funds to pay for Capital Projects and Special Education Extended Year Program, including transportation.

Capital projects to be undertaken include boiler replacements, security camera installation district-wide fire system repairs and installation, paving and sidewalk repair, repair of the high school track, installation of driveway security gates and access and general additions and alterations to district facilities.

TOTAL UNDISTRIBUTED	\$48,824,672	\$49,219,485	\$51,224,785	\$2,005,300
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TOTAL BUDGET	\$151,193,697	\$152,538,000	\$155,825,000	\$3,287,000
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REVENUE DETAIL

	2022-2023 <u>Actual</u>	2023-2024 <u>Budget</u>	2024-2025 <u>Budget</u>	Increase/ <u>(Decrease)</u>
Real Property Tax (Tax Levy)	\$134,393,962	\$137,383,087	\$141,436,467	\$4,053,380
Sales Tax	\$2,950,341	\$2,850,000	\$2,950,000	\$100,000
Charges for Services	\$1,318,368	\$1,164,425	\$1,252,150	\$87,725
Use of Money & Property	\$818,768	\$200,000	\$800,000	\$600,000
Rental of Property	\$316,054	\$349,585	\$258,900	(\$90,685)
Miscellaneous	\$2,908,294	\$300,000	\$300,000	\$0
State Aid	\$8,660,768	\$8,823,903	\$7,080,818	(\$1,743,085)
Interfund Transfer	\$0	\$0	\$0	\$0
Appropriated Fund Balance	<u>\$0</u>	<u>\$1,467,000</u>	<u>\$1,746,665</u>	<u>\$279,665</u>
Total Revenue	\$151,366,555	\$152,538,000	\$155,825,000	\$3,287,000

REAL PROPERTY TAX: Reflects increase in total tax levy

SALES TAX: Is expected to increase based on experience in current year.

CHARGES FOR SERVICES: Rent increases for transportation provider use of district facilities.

USE OF MONEY & PROPERTY: Interest revenue increases based on rising deposit rates.

RENTAL OF PROPERTY & COMPENSATION FOR LOSS: Rental of transmission tower to communication companies remains essentially unchanged.

MISCELLANEOUS: Federal Medicare subsidy eliminated as a result of migration to Medicare Advantage program.

STATE AID: State Aid reflects the Governor's/Legislature's proposed budget for school districts.

INTERFUND TRANSFERS: N/A

APPROPRIATED FUND BALANCE: Appropriation of \$1,746,665 used as supplemental revenue.