



**SWEET HOME CENTRAL
SCHOOL DISTRICT**

OUR MISSION: EVERY STUDENT,
ONE COMMUNITY, READY FOR THE FUTURE.

2024-25 Budget Study Session #1

**February 10, 2024
Vergils Community Center
8:00 AM**

**2023-2024
#WEARESWEETHOME**



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Budget Process & School Board Elections

Important Dates

Detail	Deadline
Final Tax Cap Calculations Due to the State	March 1, 2024
School Board Candidate Nominating Petitions Due*	April 22, 2024
Last Day for BOE Adoption of Proposed Budget	April 26, 2024
Property Tax Report Cards Due	April 29, 2024
Required Public Hearing on Proposed Budget	May 7 - 14, 2024
Annual Budget Vote & School Board Election	May 21, 2024

**Term of Joshua Feldmann expires on June 30, 2024*

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2024-25 Budget Development Process

Sweet Home Dates

Detail	Date(s)
Budget Development: Update State Aid & Property Tax Cap Calculation, Meet with Administrators & Department Heads to review Budgetary Needs, Initial BOCES participation meeting, Meet with Financial Advisor to review aid projections & debt service	January 2024
Budget Study Session #1: Program Maintenance Budget based on Executive Proposal / Budget Development Objectives & Priorities	February 10, 2024
Budget Study Session #2: Preliminary Budget / Estimated Revenues & Updates / Staffing Recommendations	March 12, 2024
Budget Study Session #3: Budget Update Discussion / NYS Budget Completion & Final State Aid runs	April 9, 2024
Budget Hearing / BOE 2024-25 Budget Adoption	April 16, 2024
Annual Budget Vote & School Board Election	May 21, 2024



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Building a Budget

★ Establish Boundaries

- *Programmatic: Sweet Home Core (class sizes, art, music, athletics, AIS, etc)*
- *Fiscal – Create budget that falls **BELOW** tax cap.*

★ Project Revenue

- *State Aid*
- *Tax Receipts*
- *Other Income*

★ Project Expenses

- *Enrollment / Staffing*
- *Salaries, Benefits & Assumptions*
- *Other Expenses with major budgetary impact*

★ Project the Bottom line & Consider Alternatives / Set priorities

- *What are some potential reductions or additions to the budget based on needs and goals of the Board and District*

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Program Maintenance Budget

★ Goals for Today's session:

- *Present a program maintenance budget with best estimates to date*
- *Pinpoint revenue projections / Tax Cap discussion / Use of reserves*
- *Isolate major expenditure increases from present school year*
- *Discuss staffing & impact of potential retirements*
- *Discuss priorities and next steps*
- *Questions and answers at any time*

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A Closer Look: Revenue

★ Four Major Areas that impact revenue side of budget:

- *State Aid*
- *Real Property Taxes (Tax Cap) / PILOTs*
- *Sales Tax*
- *Use of reserves to close potential budget gaps*

★ New York State promised to fully fund Basic Foundation Aid by 23-24

Foundation Aid 23-24 Enacted Budget	Foundation Aid 24-25 Fully Funded	Foundation Aid 24-25 Executive	Difference
\$21,764,913	\$23,856,725	\$23,536,375	(\$320,350)

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A Closer Look: State Aid Year-to-Year Comparison

Aid Category	2023-24	2024-25
Basic Foundation Aid	\$21,675,000	\$23,500,000
Excess Costs / Transportation	\$5,150,000	\$5,700,000
Building Aid	\$3,300,000	\$3,400,000
BOCES Aid	\$1,600,000	\$1,650,000
Textbook Aid	\$219,000	\$222,000
Computer Hardware Aid	\$51,000	\$53,000
Computer Software Aid	\$59,000	\$62,000
Library Aid	\$22,000	\$25,000
Other Aid (State UPK Competitive Grant)	\$0	\$540,000
TOTAL AID IN BUDGET	\$32,076,000	\$35,152,000

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A Closer Look: Tax Cap Legislation

New York's property tax cap law establishes a tax levy limit for each school district. The tax levy limit allows school districts to increase their property tax levy from one year to the next by 2 percent or the rate of inflation, whichever is less, based on a multi-step formula. School districts are then allowed to take certain exemptions that may boost their tax levy limits to more than 2 percent or the inflation rate.

Inflation Factors and Allowable Levy Growth Factors by Fiscal Year

Fiscal Year	Fiscal Years Beginning									
	2020		2021		2022		2023		2024	
	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor
Jan 1 - Dec 31	2.07%	1.0200	1.56%	1.0156	2.30%	1.0200	7.17%	1.0200	6.26%	1.0200
Mar 1- Feb 28	1.90%	1.0190	1.46%	1.0146	3.00%	1.0200	7.69%	1.0200	5.43%	1.0200
Apr 1 - Mar 31	1.85%	1.0185	1.43%	1.0143	3.33%	1.0200	7.92%	1.0200	5.06%	1.0200
Jun 1 - May 31	1.78%	1.0178	1.31%	1.0131	4.23%	1.0200	8.06%	1.0200	4.37%	1.0200
Jul 1 - Jun 30	1.81%	1.0181	1.23%	1.0123	4.70%	1.0200	8.00%	1.0200	4.12%	1.0200
Aug 1 - Jul 31	1.89%	1.0189	1.14%	1.0114	5.21%	1.0200	7.91%	1.0200	Coming February 2024	
Sep 1 - Aug 31	1.96%	1.0196	1.09%	1.0109	5.72%	1.0200	7.75%	1.0200		
Oct 1 - Sep 30	1.93%	1.0193	1.18%	1.0118	6.22%	1.0200	7.45%	1.0200		

As defined in law, the allowable levy growth factor is the lesser of one plus the inflation factor or one and two-one-hundredths. For periods where the inflation factor is less than 2 percent, the allowable levy growth factor is equal to one plus the inflation factor.

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A Closer Look: Tax Cap

Increase from 23-24:

→ \$2,477,035 // 4.65%

Key Factors / Notes:

- Growth factor 1.0160 for this year / 1.0221 last year
- District 23-24 Budget was **tax neutral**
- Town of Amherst went above cap
- Bus purchases & electric bus funding

Tax Levy Threshold Calculation-OSC-DRAFT

2/10/2024

A.	Total Real Property Tax Levy for Base Year	\$53,321,588
B.	Tax Base Growth Factor (minimum of 1.0)	1.0160
C.	Product of A * B	\$54,174,733
D.	Base Year PILOTS	\$590,000
E.	Sum of C + D	\$54,764,733
F.	Base Year Capital Tax Levy	\$5,005,816
G.	Difference of E - F	\$49,758,917
H.	Allowable Levy Growth Factor based on CPI	1.0200
I.	Product of G * H	\$50,754,096
J.	Budget Year PILOTS	\$505,000
K.	Difference of I - J	\$50,249,096
L.	Equals Tax Levy Limit	\$50,249,096
M.	Budget Year Torts and Judgements above 5% of Levy	\$0
N.	Budget Year Capital Tax Levy	\$5,549,527
O.	Budget Year Pension Expense above 2% increase in rate	\$0
	Eligible Prior Year Carryover	\$0
P.	Tax Levy Limit Adjusted for Transfers + Exclusions (Sum L-O)	\$55,798,623
W.	Total Tax Levy Percentage Increase	4.65%

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A Closer Look: Sales Tax Revenue

Sales Tax by Quarter	2022-23	2023-24
Quarter 1 (September)	\$813,667	\$975,710
Quarter 2 (December)	\$1,335,024	\$1,372,317
Quarter 3 (March)	\$1,342,082	??
Quarter 4 (June)	\$1,653,548	??
TOTAL	\$5,144,321	??

****Currently estimating sales tax receipts for 2024-25 at \$5,000,000***

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A Closer Look: Total Revenue

2024-25 Revenue: \$102,690,623 / Increase: \$5,804,035 / 6.0%

ACCOUNT CODE	ACCOUNT NAME	2020-21 BUDGET	2021-22 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2022-23 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2023-24 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2024-25 BUDGET	AMOUNT CHANGE	PERCENT CHANGE
1001.0	REAL PROPERTY TAXES	\$49,532,205	\$51,105,559	\$1,573,354	3.2%	\$53,321,588	\$2,216,029	4.3%	\$53,321,588	\$0	0.0%	\$55,798,623	\$2,477,035	4.6%
1040.0	APPROPRIATED FUND BALANCE	\$2,420,000	\$2,420,000	\$0	0.0%	\$2,420,000	\$0	0.0%	\$2,420,000	\$0	0.0%	\$2,420,000	\$0	0.0%
1040.1	USE OF RETIREMENT CONTRIBUTION RESERVE	\$825,000	\$50,000	(\$775,000)	-93.9%	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%
1040.2	USE OF UNEMPLOYMENT RESERVE	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%
1040.3	USE OF EMPLOYEE BENFITS LIAB. RESERVE	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%	\$1,100,000	\$1,100,000	0.0%	\$1,100,000	\$0	0.0%
1040.4	USE OF WORKERS COMP. RESERVE	\$75,000	\$75,000	\$0	0.0%	\$75,000	\$0	0.0%	\$75,000	\$0	0.0%	\$75,000	\$0	0.0%
1040.5	USE OF TAX CERTIORARI RESERVE	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%
1040.6	USE OF DEBT SERVICE RESERVE	\$900,000	\$490,000	(\$410,000)	-45.6%	\$705,000	\$215,000	43.9%	\$800,000	\$95,000	13.5%	\$515,000	(\$285,000)	-35.6%
1081.0	PAYMENT IN LIEU OF TAXES	\$495,000	\$589,000	\$94,000	19.0%	\$558,000	(\$31,000)	-5.3%	\$558,000	\$0	0.0%	\$505,000	(\$53,000)	-9.5%
1120.0	NON-PROP TAXES-SALES TAX	\$3,120,000	\$3,620,000	\$500,000	16.0%	\$3,900,000	\$280,000	7.7%	\$4,500,000	\$600,000	15.4%	\$5,000,000	\$500,000	11.1%
1315.0	COMM ED TUITION & FEES	\$115,000	\$115,000	\$0	0.0%	\$115,000	\$0	0.0%	\$95,000	(\$20,000)	-17.4%	\$95,000	\$0	0.0%
2230.0	TUITION-OTH DIST-FOSTER	\$75,000	\$75,000	\$0	0.0%	\$75,000	\$0	0.0%	\$100,000	\$25,000	33.3%	\$100,000	\$0	0.0%
2230.2	TUITION-OTHER DISTRICTS	\$575,000	\$575,000	\$0	0.0%	\$575,000	\$0	0.0%	\$300,000	(\$275,000)	-47.8%	\$300,000	\$0	0.0%
2401.0	INTEREST / POTENTIAL FEMA	\$200,000	\$220,000	\$20,000	10.0%	\$150,000	(\$70,000)	-31.8%	\$140,000	(\$10,000)	-6.7%	\$165,000	\$25,000	17.9%
2413.0	RENT REAL PROPERTY-BOCES	\$420,000	\$430,000	\$10,000	2.4%	\$440,000	\$10,000	2.3%	\$455,000	\$15,000	3.4%	\$490,000	\$35,000	7.7%
3101.0	STATE AID-BASIC FORMULA	\$15,005,000	\$15,966,000	\$961,000	6.4%	\$17,500,000	\$1,534,000	9.6%	\$21,675,000	\$4,175,000	23.9%	\$23,500,000	\$1,825,000	8.4%
3101.0	STATE AID-BUILDING AID	\$2,956,000	\$2,973,000	\$17,000	0.6%	\$2,050,000	(\$923,000)	-31.0%	\$3,300,000	\$1,250,000	61.0%	\$3,400,000	\$100,000	3.0%
3101.1	ST AID-EXCESS COST	\$4,069,000	\$4,500,000	\$431,000	10.6%	\$4,555,000	\$55,000	1.2%	\$5,150,000	\$595,000	13.1%	\$5,700,000	\$550,000	10.7%
3103.0	BOCES AID	\$1,280,000	\$1,450,000	\$170,000	13.3%	\$1,600,000	\$150,000	10.3%	\$1,600,000	\$0	0.0%	\$1,650,000	\$50,000	3.1%
3104.0	STATE AID-CHAPTER STUDENTS	\$50,000	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%
3260.0	TEXTBOOK AID	\$205,000	\$205,000	\$0	0.0%	\$210,000	\$5,000	2.4%	\$219,000	\$9,000	4.3%	\$222,000	\$3,000	1.4%
3261.0	COMPUTER HARDWARE AID	\$47,000	\$45,000	(\$2,000)	-4.3%	\$49,000	\$4,000	8.2%	\$51,000	\$2,000	3.9%	\$53,000	\$2,000	3.8%
3262.0	COMPUTER SOFTWARE AID	\$56,500	\$55,000	(\$1,500)	-2.7%	\$57,500	\$2,500	4.5%	\$59,000	\$1,500	2.6%	\$62,000	\$3,000	5.1%
3263.0	LIBRARY AID	\$26,500	\$20,000	(\$6,500)	-24.5%	\$20,500	\$500	2.5%	\$22,000	\$1,500	7.3%	\$25,000	\$3,000	13.6%
3289.0	STATE AID-OTHER	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%	\$540,000	\$540,000	0.0%
-----	Other Receipts	\$900,485	\$895,000	(\$5,485)	-0.6%	\$875,000	(\$20,000)	-2.2%	\$846,000	(\$29,000)	-3.3%	\$875,000	\$29,000	3.4%
	DISTRICT TOTALS	\$83,347,690	\$85,923,559	\$2,575,869	3.09%	\$89,351,588	\$3,428,029	4.0%	\$96,886,588	\$7,535,000	8.4%	\$102,690,623	\$5,804,035	6.0%

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A Closer Look: Expenses

■ Known Budgetary Impacts :

- *Collective Bargaining Agreements*
 - SHSEA (Service Employees /
Confidentials) – 6.0% Annual Increase
 - SHASA (Administrators &
Supervisors) – 4.0% Annual Increase
 - SHEA (Teachers) - 3.0% Annual
Increase
- *Bus Purchases - \$253,000 Increase*
 - \$738,000 to \$991,000
- *Debt Service*
 - Increase of \$82,000
- *Safety & Security Guards / SRO*
 - Increase of \$75,000

School Tuitions

Special Ed increase of \$200,000

- Legal Services

Increase of \$40,000

- Utilities Across the District

Increase of \$175,000

- BOCES

Increase of \$110,000 Occupational Education

- Teacher Retirement Incentive

Increase of \$550,000

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A Closer Look: Expenses

■ Unknown Budgetary Impacts :

- *Collective Bargaining Agreement*
 - SHEA (Teachers) – Retirement Incentive / Impact on Staffing
- *NY 44 Trust Health Insurance*
 - Increase yet to be determined
 - Increase close to 3% in 2023-24/ Estimate a 3% increase in 24-25 ~ \$416,000
- *BOCES Participation – still finalizing that*
 - Administrative Costs yet to be released
 - Increased 13% in 2022-23
 - Budgeting for 14% increase ~ \$51K

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Program Maintenance Budget

2024-25 Snapshot

Revenue Summary	2023-24	2024-25	2024-25 Percent Increase
Budgeted Revenues	\$96,886,588	\$102,690,623	6.0%
Local Tax Levy	\$53,321,588	\$55,798,623	4.6%

Expenditure Summary	2023-24	2024-25	2024-25 Percent Increase
Budgeted Expenditures	\$96,886,588	\$101,368,888	4.6%

Surplus: \$1,321,735

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Program Maintenance Budget 2024-25 Snapshot / Tax Rates

Assumptions:

- **Assessed Values remain at 2023 levels**
- Amherst Equalization Rate reduced from 74% to 62%
- Tonawanda Equalization Rate reduced from 29% to 24%
- Rates based on going to the tax cap limit of \$55,798,623

School Tax on an Average Assessed Value Home				
	Amherst		Tonawanda	
	2023-24	2024-25	2023-24	2024-25
Equalization Rate	62.0%	62.0%	24.0%	24.0%
Assessed Value	\$150,000	\$150,000	\$55,500	\$55,500
Tax Rate	\$15.47	\$16.19	\$40.11	\$41.98
Calculated Tax Bill	\$2,321	\$2,428	\$2,226	\$2,330
Estimated Increase		\$107		\$104



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2024-25 Budget Next Steps / District Work

- **Determine if BOE wants to go to Tax Cap & Use of Reserves**
- **Work through retirements / impact on staffing & budget**
- **Prioritize any additional staffing needs – get in budget**
- **Monitor any updates on State Aid (Foundation Aid), Sales tax projections**
- **Work to solidify bus purchase funding**
- **Examine / solidify salaries / work through budget line-by-line**
- **Finalize BOCES participation numbers**
- **Information on NY 44 Trust Health contribution increase, if any**
- **Adjust budget and report back to BOE at March 12 Study Session**



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Questions from the Board



**ANY
QUESTIONS?**



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Capital Project Update / Discussion

DRAFT **SWEET HOME CENTRAL SCHOOL DISTRICT**

**PLANNING FOR THE FUTURE
LONG TERM PLAN**





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Capital Project Update / Discussion

Options



Option 1: Reutilization of Existing Elementary Schools

Option 2: Utilization of Dexter Terrace

Option 3: Additions at each Elementary School





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Capital Project Update / Discussion

Program



The program that was tried to fit into each elementary school

- 4 Classrooms for each grade level (K-5)
SED min. classroom size +/- 800 SF
- 3 Pre-K Classrooms
SED min. classroom size +/- 1000 SF for Pre-K & Kindergarten
- 2 Special Education Classrooms
- 1 of each Art & Music Classroom
- 1 Speech Classroom
- 1 English Second Language Classroom
- 1 OT/PT Room
- 1 Stem Classroom



SWEET HOME CENTRAL SCHOOL DISTRICT
2023-24 DRAFT BUDGET
2/11/2023

BUDGET CODE			2020-21 BUDGET	2021-22 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2022-23 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2023-24 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2024-25 BUDGET	AMOUNT CHANGE	PERCENT CHANGE
FUNCTION	OBJECT	DESCRIPTION													
Board of Education															
1010	400	Contractual	\$3,500	\$3,500	\$0	0.0%	\$3,500	\$0	0.0%	\$3,500	\$0	0.0%	\$3,500	\$0	0.0%
1010	401	Conferences & Travel	\$19,000	\$19,000	\$0	0.0%	\$19,000	\$0	0.0%	\$19,000	\$0	0.0%	\$19,000	\$0	0.0%
1010	450	Materials & Supplies	\$400	\$400	\$0	0.0%	\$400	\$0	0.0%	\$400	\$0	0.0%	\$400	\$0	0.0%
1010	490	BOCES Services	\$6,000	\$6,000	\$0	0.0%	\$6,200	\$200	3.3%	\$6,200	\$0	0.0%	\$6,400	\$200	3.2%
Total Board of Education			\$28,900	\$28,900	\$0	0.0%	\$29,100	\$200	0.7%	\$29,100	\$0	0.0%	\$29,300	\$200	0.7%
District Clerk															
1040	160	Salaries-Non-Instructional Staff	\$15,400	\$16,000	\$600	3.9%	\$16,480	\$480	3.0%	\$16,480	\$0	0.0%	\$16,480	\$0	0.0%
1040	400	Contractual	\$2,000	\$2,000	\$0	0.0%	\$2,000	\$0	0.0%	\$2,000	\$0	0.0%	\$2,000	\$0	0.0%
1040	450	Materials & Supplies	\$100	\$100	\$0	0.0%	\$100	\$0	0.0%	\$150	\$50	50.0%	\$150	\$0	0.0%
Total District Clerk			\$17,500	\$18,100	\$600	3.4%	\$18,580	\$480	2.7%	\$18,630	\$50	0.3%	\$18,630	\$0	0.0%
District Meeting															
1060	400	Contractual	\$1,050	\$1,050	\$0	0.0%	\$1,050	\$0	0.0%	\$1,050	\$0	0.0%	\$1,050	\$0	0.0%
1060	450	Materials & Supplies	\$100	\$100	\$0	0.0%	\$100	\$0	0.0%	\$100	\$0	0.0%	\$100	\$0	0.0%
Total District Meeting			\$1,150	\$1,150	\$0	0.0%	\$1,150	\$0	0.0%	\$1,150	\$0	0.0%	\$1,150	\$0	0.0%
Superintendent															
1240	150	Salaries-Teacher/Professional Staff	\$195,000	\$185,000	(\$10,000)	-5.1%	\$190,550	\$5,550	3.0%	\$196,267	\$5,717	3.0%	\$202,155	\$5,888	3.0%
1240	160	Salaries-Non-Instructional Staff	\$75,528	\$76,536	\$1,008	1.3%	\$78,832	\$2,296	3.0%	\$83,386	\$4,554	5.8%	\$88,598	\$5,212	6.3%
1240	200	Equipment	\$1,000	\$1,000	\$0	0.0%	\$1,000	\$0	0.0%	\$1,000	\$0	0.0%	\$1,000	\$0	0.0%
1240	400	Contractual	\$2,600	\$2,600	\$0	0.0%	\$2,600	\$0	0.0%	\$2,600	\$0	0.0%	\$2,600	\$0	0.0%
1240	401	Conferences & Travel	\$1,100	\$1,100	\$0	0.0%	\$1,100	\$0	0.0%	\$1,500	\$400	36.4%	\$1,500	\$0	0.0%
1240	450	Materials & Supplies	\$5,800	\$5,800	\$0	0.0%	\$5,800	\$0	0.0%	\$5,800	\$0	0.0%	\$5,800	\$0	0.0%
Total Superintendent			\$281,028	\$272,036	(\$8,992)	-3.2%	\$279,882	\$7,846	2.9%	\$290,553	\$10,671	3.8%	\$301,653	\$11,100	3.8%
Business Administration															
1310	150	Salaries-Teacher/Professional Staff	\$121,000	\$123,420	\$2,420	2.0%	\$135,000	\$11,580	9.4%	\$139,050	\$4,050	3.0%	\$144,612	\$5,562	4.0%
1310	160	Salaries-Non-Instructional Staff	\$314,668	\$303,598	(\$11,070)	-3.5%	\$312,706	\$9,108	3.0%	\$308,659	(\$4,047)	-1.3%	\$327,487	\$18,828	6.1%
1310	200	Equipment	\$1,200	\$1,200	\$0	0.0%	\$1,200	\$0	0.0%	\$1,200	\$0	0.0%	\$1,200	\$0	0.0%
1310	400	Contractual	\$6,500	\$6,500	\$0	0.0%	\$6,500	\$0	0.0%	\$6,500	\$0	0.0%	\$6,500	\$0	0.0%
1310	401	Conferences & Travel	\$8,250	\$8,250	\$0	0.0%	\$8,250	\$0	0.0%	\$8,250	\$0	0.0%	\$8,700	\$450	5.5%
1310	450	Materials & Supplies	\$8,700	\$8,700	\$0	0.0%	\$8,700	\$0	0.0%	\$8,700	\$0	0.0%	\$8,700	\$0	0.0%
Total Business Administration			\$460,318	\$451,668	-\$8,650	-1.9%	\$472,356	\$20,688	4.6%	\$472,359	\$3	0.0%	\$497,199	\$24,840	5.3%
Auditing															
1320	400	Contractual	\$55,000	\$58,000	\$3,000	5.5%	\$60,000	\$2,000	3.4%	\$64,000	\$4,000	6.7%	\$66,000	\$2,000	3.1%
Total Auditing			\$55,000	\$58,000	\$3,000	5.5%	\$60,000	\$2,000	3.4%	\$64,000	\$4,000	6.7%	\$66,000	\$2,000	3.1%
Treasurer															
1325	160	Salaries-Non-Instructional Staff	\$11,700	\$12,000	\$300	2.6%	\$12,000	\$0	0.0%	\$12,400	\$400	3.3%	\$12,400	\$0	0.0%
Total Treasurer			\$11,700	\$12,000	\$300	2.6%	\$12,000	\$0	0.0%	\$12,400	\$400	3.3%	\$12,400	\$0	0.0%
Tax Collection															
1330	400	Contractual	\$10,900	\$10,900	\$0	0.0%	\$13,500	\$2,600	23.9%	\$24,000	\$10,500	77.8%	\$26,500	\$2,500	10.4%
Total Tax Collection			\$10,900	\$10,900	\$0	0.0%	\$13,500	\$2,600	23.9%	\$24,000	\$10,500	77.8%	\$26,500	\$2,500	10.4%

1680	490	BOCES Services	\$470,177	\$492,510	\$22,333	4.7%	\$557,960	\$65,450	13.3%	\$614,708	\$56,748	10.2%	\$686,936	\$72,228	11.8%
Total Central Data Processing			\$470,177	\$492,510	\$22,333	4.7%	\$557,960	\$65,450	13.3%	\$614,708	\$56,748	10.2%	\$686,936	\$72,228	11.8%
Unallocated Insurance															
1910	400	Contractual	\$235,000	\$235,000	\$0	0.0%	\$250,000	\$15,000	6.4%	\$255,000	\$5,000	2.0%	\$280,000	\$25,000	9.8%
Total Unallocated Insurance			\$235,000	\$235,000	\$0	0.0%	\$250,000	\$15,000	6.4%	\$255,000	\$5,000	2.0%	\$280,000	\$25,000	9.8%
School Association Dues															
1920	400	Contractual	\$24,000	\$24,500	\$500	2.1%	\$25,000	\$500	2.0%	\$25,500	\$500	2.0%	\$25,500	\$0	0.0%
Total School Association Dues			\$24,000	\$24,500	\$500	2.1%	\$25,000	\$500	2.0%	\$25,500	\$500	2.0%	\$25,500	\$0	0.0%
Assessments															
1950	400	Contractual	\$49,000	\$49,000	\$0	0.0%	\$49,000	\$0	0.0%	\$54,000	\$5,000	10.2%	\$60,000	\$6,000	11.1%
Total Assessments			\$49,000	\$49,000	\$0	0.0%	\$49,000	\$0	0.0%	\$54,000	\$5,000	10.2%	\$60,000	\$6,000	11.1%
Refund of Real Property Tax															
1964	400	Contractual	\$50,000	\$50,000	\$0	0.0%	\$75,000	\$25,000	50.0%	\$75,000	\$0	0.0%	\$75,000	\$0	0.0%
Total Refund of Real Property Tax			\$50,000	\$50,000	\$0	0.0%	\$75,000	\$25,000	50.0%	\$75,000	\$0	0.0%	\$75,000	\$0	0.0%
BOCES Administrative Costs															
1981	490	BOCES Services	\$305,819	\$503,293	\$197,474	64.6%	\$321,183	(\$182,110)	-36.2%	\$365,917	\$44,734	13.9%	\$416,779	\$50,862	13.9%
Total BOCES Administrative Costs			\$305,819	\$503,293	\$197,474	64.6%	\$321,183	(\$182,110)	-36.2%	\$365,917	\$44,734	13.9%	\$416,779	\$50,862	13.9%
Unclassified															
1989	400	Contractual	\$20,000	\$20,000	\$0	0.0%	\$20,000	\$0	0.0%	\$20,000	\$0	0.0%	\$20,000	\$0	0.0%
Total Unclassified			\$20,000	\$20,000	\$0	0.0%	\$20,000	\$0	0.0%	\$20,000	\$0	0.0%	\$20,000	\$0	0.0%
Curriculum Development & Supervision															
2010	150	Salaries-Teacher/Professional Staff	\$150,871	\$152,305	\$1,434	1.0%	\$302,030	\$149,725	98.3%	\$271,091	(\$30,939)	-10.2%	\$283,290	\$12,199	4.5%
2010	160	Salaries-Non-Instructional Staff	\$50,093	\$52,835	\$2,742	5.5%	\$54,420	\$1,585	3.0%	\$57,232	\$2,812	5.2%	\$100,380	\$43,148	75.4%
2010	200	Equipment	\$1,200	\$1,200	\$0	0.0%	\$1,200	\$0	0.0%	\$1,200	\$0	0.0%	\$1,200	\$0	0.0%
2010	400	Contractual	\$4,100	\$4,100	\$0	0.0%	\$4,100	\$0	0.0%	\$4,100	\$0	0.0%	\$4,100	\$0	0.0%
2010	450	Materials & Supplies	\$2,300	\$2,300	\$0	0.0%	\$2,300	\$0	0.0%	\$2,800	\$500	21.7%	\$2,800	\$0	0.0%
Total Curriculum Development & Supervision			\$208,564	\$212,740	\$4,176	2.0%	\$364,050	\$151,310	71.1%	\$336,423	(\$27,627)	-7.6%	\$391,770	\$55,347	16.5%
School Supervision															
2020	150	Salaries-Teacher/Professional Staff	\$1,358,886	\$1,418,801	\$59,915	4.4%	\$1,461,365	\$42,564	3.0%	\$1,320,339	(\$141,026)	-9.7%	\$1,373,153	\$52,814	4.0%
2020	160	Salaries-Non-Instructional Staff	\$342,048	\$352,486	\$10,438	3.1%	\$363,061	\$10,575	3.0%	\$351,053	(\$12,008)	-3.3%	\$361,936	\$10,883	3.1%
2020	200	Equipment	\$1,000	\$1,000	\$0	0.0%	\$1,000	\$0	0.0%	\$1,000	\$0	0.0%	\$1,000	\$0	0.0%
2020	400	Contractual	\$33,008	\$33,008	\$0	0.0%	\$33,008	\$0	0.0%	\$32,000	(\$1,008)	-3.1%	\$32,000	\$0	0.0%
2020	450	Materials & Supplies	\$9,415	\$9,415	\$0	0.0%	\$9,415	\$0	0.0%	\$10,500	\$1,085	11.5%	\$12,000	\$1,500	14.3%
Total School Supervision			\$1,744,357	\$1,814,710	\$70,353	4.0%	\$1,867,849	\$53,139	2.9%	\$1,714,892	(\$152,957)	-8.2%	\$1,780,088	\$65,196	3.8%
Supervision-Special Schools															
2040	150	Salaries-Teacher/Professional Staff	\$34,000	\$34,000	\$0	0.0%	\$34,000	\$0	0.0%	\$34,000	\$0	0.0%	\$34,000	\$0	0.0%
2040	160	Salaries-Non-Instructional Staff	\$18,000	\$18,000	\$0	0.0%	\$18,000	\$0	0.0%	\$18,000	\$0	0.0%	\$18,000	\$0	0.0%
Total Supervision-Special Schools			\$52,000	\$52,000	\$0	0.0%	\$52,000	\$0	0.0%	\$52,000	\$0	0.0%	\$52,000	\$0	0.0%
Research Planning & Eval															
2060	150	Salaries-Teacher/Professional Staff	\$132,405	\$133,651	\$1,246	0.9%	\$137,661	\$4,010	3.0%	\$299,379	\$161,718	117.5%	\$311,953	\$12,574	4.2%
2060	450	Materials & Supplies	\$250	\$250	\$0	0.0%	\$250	\$0	0.0%	\$250	\$0	0.0%	\$250	\$0	0.0%
2060	490	BOCES Services	\$46,428	\$54,632	\$8,204	17.7%	\$62,737	\$8,105	14.8%	\$123,622	\$60,885	97.0%	\$126,713	\$3,091	2.5%
Total Research Planning & Eval			\$179,083	\$188,533	\$9,450	5.3%	\$200,648	\$12,115	6.4%	\$423,251	\$222,603	110.9%	\$438,915	\$15,664	3.7%

In-Service Training															
2070	400	Contractual	\$67,700	\$92,000	\$24,300	35.9%	\$122,000	\$30,000	32.6%	\$122,000	\$0	0.0%	\$122,000	\$0	0.0%
2070	490	BOCES Services	\$72,400	\$77,400	\$5,000	6.9%	\$82,500	\$5,100	6.6%	\$89,300	\$6,800	8.2%	\$92,500	\$3,200	3.6%
Total In-Service Training			\$140,100	\$169,400	\$29,300	20.9%	\$204,500	\$35,100	20.7%	\$211,300	\$6,800	3.3%	\$214,500	\$3,200	1.5%
Teaching-Regular Schools															
2110	120	Salaries-Elem Teachers	\$12,451,115	\$13,240,272	\$789,157	6.3%	\$13,580,407	\$340,135	2.6%	\$14,237,878	\$657,471	4.8%	\$14,807,393	\$569,515	4.0%
2110	130	Salaries-Secondary Teachers	\$11,332,074	\$11,666,334	\$334,260	2.9%	\$12,414,874	\$748,540	6.4%	\$13,308,004	\$893,130	7.2%	\$13,840,324	\$532,320	4.0%
2110	140	Salaries-Substitute Teachers	\$635,000	\$615,000	(\$20,000)	-3.1%	\$635,000	\$20,000	3.3%	\$650,000	\$15,000	2.4%	\$650,000	\$0	0.0%
2110	150	Instr-Reimb In-Lieu-Of Health Ins	\$263,500	\$255,000	(\$8,500)	-3.2%	\$263,000	\$8,000	3.1%	\$277,000	\$14,000	5.3%	\$277,000	\$0	0.0%
2110	160	Salaries-Non-Instructional Staff	\$856,944	\$865,821	\$8,877	1.0%	\$930,043	\$64,222	7.4%	\$1,044,964	\$114,921	12.4%	\$1,044,964	\$0	0.0%
2110	160	Salaries-Non-Instr Staff-Reading Aides	\$423,622	\$551,415	\$127,793	30.2%	\$453,975	(\$97,440)	-17.7%	\$693,088	\$239,113	52.7%	\$693,088	\$0	0.0%
2110	160	Salaries-Non-Instructional Staff-Subs	\$63,500	\$63,500	\$0	0.0%	\$63,500	\$0	0.0%	\$63,500	\$0	0.0%	\$63,500	\$0	0.0%
2110	200	Equipment	\$34,805	\$34,805	\$0	0.0%	\$34,805	\$0	0.0%	\$40,000	\$5,195	14.9%	\$40,000	\$0	0.0%
2110	400	Contractual	\$105,000	\$105,000	\$0	0.0%	\$105,000	\$0	0.0%	\$110,000	\$5,000	4.8%	\$110,000	\$0	0.0%
2110	400	Contractual-SRO	\$50,000	\$50,000	\$0	0.0%	\$52,000	\$2,000	4.0%	\$53,714	\$1,714	3.3%	\$75,000	\$21,286	39.6%
2110	400	Contractual-Safety	\$25,000	\$25,000	\$0	0.0%	\$50,000	\$25,000	100.0%	\$150,000	\$100,000	200.0%	\$200,000	\$50,000	33.3%
2110	400	Contractual-Retirement	\$125,000	\$145,000	\$20,000	16.0%	\$185,000	\$40,000	27.6%	\$185,000	\$0	0.0%	\$745,000	\$560,000	302.7%
2110	450	Materials & Supplies	\$198,684	\$198,684	\$0	0.0%	\$198,684	\$0	0.0%	\$198,684	\$0	0.0%	\$210,000	\$11,316	5.7%
2110	451	Materials & Supplies-Copy Paper	\$38,895	\$38,895	\$0	0.0%	\$38,895	\$0	0.0%	\$38,895	\$0	0.0%	\$38,895	\$0	0.0%
2110	452	Computer/Copier Supplies	\$22,400	\$22,400	\$0	0.0%	\$22,400	\$0	0.0%	\$22,400	\$0	0.0%	\$22,400	\$0	0.0%
2110	471	Tuition-Public Schools	\$50,000	\$40,000	(\$10,000)	-20.0%	\$40,000	\$0	0.0%	\$30,000	(\$10,000)	-25.0%	\$30,000	\$0	0.0%
2110	473	Tuition-Charter Schools	\$885,000	\$875,000	(\$10,000)	-1.1%	\$925,000	\$50,000	5.7%	\$1,150,000	\$225,000	24.3%	\$1,150,000	\$0	0.0%
2110	480	Textbooks-Reimbursable	\$150,588	\$150,588	\$0	0.0%	\$151,000	\$412	0.3%	\$151,000	\$0	0.0%	\$151,000	\$0	0.0%
2110	490	BOCES Services	\$379,756	\$394,750	\$14,994	3.9%	\$394,396	(\$354)	-0.1%	\$508,598	\$114,202	29.0%	\$534,028	\$25,430	5.0%
Total Teaching-Regular Schools			\$28,090,883	\$29,337,464	\$1,246,581	4.4%	\$30,537,979	\$1,200,515	4.1%	\$32,912,725	\$2,374,746	7.8%	\$34,682,592	\$1,769,867	5.4%
Special Education															
2250	150	Salaries-Instructional	\$3,835,520	\$4,126,857	\$291,337	7.6%	\$4,525,835	\$398,978	9.7%	\$4,418,878	(\$106,957)	-2.4%	\$4,595,633	\$176,755	4.0%
2250	160	Salaries-Non-Instructional Staff	\$1,656,897	\$1,715,370	\$58,473	3.5%	\$1,798,504	\$83,134	4.8%	\$1,952,025	\$153,521	8.5%	\$2,059,386	\$107,361	5.5%
2250	200	Equipment	\$9,000	\$9,000	\$0	0.0%	\$9,000	\$0	0.0%	\$9,000	\$0	0.0%	\$9,000	\$0	0.0%
2250	400	Contractual	\$1,500	\$1,500	\$0	0.0%	\$1,500	\$0	0.0%	\$1,500	\$0	0.0%	\$1,500	\$0	0.0%
2250	400	Contractual-One to One Nursing	\$160,000	\$164,000	\$4,000	2.5%	\$168,920	\$4,920	3.0%	\$0	(\$168,920)	-100.0%	\$0	\$0	0.0%
2250	400	Contractual-OT/PT	\$550,000	\$563,750	\$13,750	2.5%	\$580,663	\$16,913	3.0%	\$609,696	\$29,034	5.0%	\$640,181	\$30,485	5.0%
2250	400	Contractual-Hearing	\$130,000	\$130,000	\$0	0.0%	\$133,900	\$3,900	3.0%	\$136,000	\$2,100	1.6%	\$136,000	\$0	0.0%
2250	400	Contractual-Home Teaching	\$6,000	\$60,000	\$54,000	900.0%	\$61,800	\$1,800	3.0%	\$55,000	(\$6,800)	-11.0%	\$55,000	\$0	0.0%
2250	401	Conferences & Travel	\$1,400	\$1,400	\$0	0.0%	\$1,400	\$0	0.0%	\$1,400	\$0	0.0%	\$1,400	\$0	0.0%
2250	450	Materials & Supplies	\$37,200	\$37,200	\$0	0.0%	\$37,200	\$0	0.0%	\$40,000	\$2,800	7.5%	\$40,000	\$0	0.0%
2250	471	Tuition-Public Schools	\$60,000	\$50,000	(\$10,000)	-16.7%	\$50,000	\$0	0.0%	\$30,000	(\$20,000)	-40.0%	\$30,000	\$0	0.0%
2250	472	Tuition-Other Schools	\$1,780,000	\$1,830,000	\$50,000	2.8%	\$1,830,000	\$0	0.0%	\$1,900,000	\$70,000	3.8%	\$2,100,000	\$200,000	10.5%
2250	480	Textbooks	\$3,000	\$3,000	\$0	0.0%	\$3,000	\$0	0.0%	\$2,500	(\$500)	-16.7%	\$2,500	\$0	0.0%
2250	490	BOCES Services	\$409,800	\$375,000	(\$34,800)	-8.5%	\$690,980	\$315,980	84.3%	\$789,490	\$98,510	14.3%	\$859,755	\$70,265	8.9%
Total Special Education			\$8,640,317	\$9,067,077	\$426,760	4.9%	\$9,892,702	\$825,625	9.1%	\$9,945,489	\$52,788	0.5%	\$10,530,355	\$584,866	5.9%
Occupational Education															
2280	490	BOCES Services	\$720,209	\$837,466	\$117,257	16.3%	\$776,365	(\$61,101)	-7.3%	\$1,025,848	\$249,483	32.1%	\$1,135,581	\$109,733	10.7%
Total Occupational Education			\$720,209	\$837,466	\$117,257	16.3%	\$776,365	(\$61,101)	-7.3%	\$1,025,848	\$249,483	32.1%	\$1,135,581	\$109,733	10.7%
Teaching Special Schools															
2330	120	Salaries-Teachers-K-6 Summer School	\$17,000	\$17,000	\$0	0.0%	\$17,000	\$0	0.0%	\$17,000	\$0	0.0%	\$17,000	\$0	0.0%
2330	130	Salaries-Teachers-7-12 Summer School	\$50,000	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%
2330	150	Salaries-Teachers-Community Ed	\$30,000	\$30,000	\$0	0.0%	\$30,000	\$0	0.0%	\$35,000	\$5,000	16.7%	\$35,000	\$0	0.0%

2330	160	Salaries-Non-Instructional Staff	\$2,970	\$2,970	\$0	0.0%	\$2,970	\$0	0.0%	\$2,970	\$0	0.0%	\$2,970	\$0	0.0%
2330	400	Contractual-Summer School	\$1,200	\$1,200	\$0	0.0%	\$1,200	\$0	0.0%	\$1,200	\$0	0.0%	\$1,200	\$0	0.0%
2330	400	Contractual-Community Ed	\$70,000	\$60,000	(\$10,000)	-14.3%	\$60,000	\$0	0.0%	\$85,000	\$25,000	41.7%	\$85,000	\$0	0.0%
2330	450	Materials & Supplies-Summer School	\$2,000	\$2,000	\$0	0.0%	\$2,000	\$0	0.0%	\$2,000	\$0	0.0%	\$2,000	\$0	0.0%
2330	450	Materials & Supplies-Community Ed	\$8,300	\$8,000	(\$300)	-3.6%	\$8,000	\$0	0.0%	\$9,000	\$1,000	12.5%	\$9,000	\$0	0.0%
2330	480	Textbooks-Summer School	\$650	\$650	\$0	0.0%	\$650	\$0	0.0%	\$650	\$0	0.0%	\$650	\$0	0.0%
Total Teaching Special Schools			\$182,120	\$171,820	(\$10,300)	-5.7%	\$171,820	\$0	0.0%	\$202,820	\$31,000	18.0%	\$202,820	\$0	0.0%

School Library & AV															
2610	200	Equipment-AV	\$1,500	\$1,500	\$0	0.0%	\$1,500	\$0	0.0%	\$1,500	\$0	0.0%	\$1,500	\$0	0.0%
2610	450	Materials & Supplies	\$6,600	\$6,600	\$0	0.0%	\$6,600	\$0	0.0%	\$6,600	\$0	0.0%	\$6,600	\$0	0.0%
2610	460	Library Books-Aidable	\$22,798	\$22,798	\$0	0.0%	\$22,798	\$0	0.0%	\$22,798	\$0	0.0%	\$22,798	\$0	0.0%
Total School Library & AV			\$30,898	\$30,898	\$0	0.0%	\$30,898	\$0	0.0%	\$30,898	\$0	0.0%	\$30,898	\$0	0.0%

Computer Instruction Services															
2630	160	Salaries-Non-Instructional Staff	\$391,602	\$404,792	\$13,190	3.4%	\$424,705	\$19,913	4.9%	\$513,353	\$88,648	20.9%	\$544,154	\$30,801	6.0%
2630	220	Computer Equip (Hdwr Aid)	\$95,000	\$95,000	\$0	0.0%	\$115,000	\$20,000	21.1%	\$150,000	\$35,000	30.4%	\$150,000	\$0	0.0%
2630	400	Contractual	\$26,500	\$26,500	\$0	0.0%	\$26,500	\$0	0.0%	\$26,500	\$0	0.0%	\$26,500	\$0	0.0%
2630	405	Computer Parts/Repair	\$125,000	\$125,000	\$0	0.0%	\$125,000	\$0	0.0%	\$125,000	\$0	0.0%	\$125,000	\$0	0.0%
2630	460	Computer Software (Softw Aid)	\$70,000	\$70,000	\$0	0.0%	\$70,000	\$0	0.0%	\$70,000	\$0	0.0%	\$70,000	\$0	0.0%
2630	490	BOCES Services	\$588,790	\$490,790	(\$98,000)	-16.6%	\$625,301	\$134,511	27.4%	\$671,985	\$46,684	7.5%	\$722,384	\$50,399	7.5%
Total Computer Instruction Services			\$1,296,892	\$1,212,082	(\$84,810)	-6.5%	\$1,386,506	\$174,424	14.4%	\$1,556,838	\$170,332	12.3%	\$1,638,038	\$81,200	5.2%

Attendance															
2805	160	Salaries-Non-Instructional Staff	\$95,614	\$17,500	(\$78,114)	-81.7%	\$18,025	\$525	3.0%	\$21,100	\$3,075	17.1%	\$21,100	\$0	0.0%
2805	450	Materials & Supplies	\$1,400	\$1,400	\$0	0.0%	\$1,400	\$0	0.0%	\$1,300	(\$100)	-7.1%	\$1,300	\$0	0.0%
Total Attendance			\$97,014	\$18,900	(\$78,114)	-80.5%	\$19,425	\$525	2.8%	\$22,400	\$2,975	15.3%	\$22,400	\$0	0.0%

Guidance															
2810	150	Salaries-Teacher/Professional Staff	\$1,330,013	\$1,297,335	(\$32,678)	-2.5%	\$1,329,768	\$32,433	2.5%	\$1,260,557	(\$69,211)	-5.2%	\$1,310,979	\$50,422	4.0%
2810	160	Salaries-Non-Instructional Staff	\$115,604	\$119,225	\$3,621	3.1%	\$122,802	\$3,577	3.0%	\$63,078	(\$59,724)	-48.6%	\$66,863	\$3,785	6.0%
2810	400	Contractual	\$180	\$180	\$0	0.0%	\$180	\$0	0.0%	\$180	\$0	0.0%	\$180	\$0	0.0%
2810	450	Materials & Supplies	\$7,250	\$7,250	\$0	0.0%	\$7,250	\$0	0.0%	\$8,500	\$1,250	17.2%	\$8,500	\$0	0.0%
Total Guidance			\$1,453,047	\$1,423,990	(\$29,057)	-2.0%	\$1,460,000	\$36,010	2.5%	\$1,332,315	(\$127,685)	-8.7%	\$1,386,522	\$54,207	4.1%

Health Services															
2815	160	Salaries-Non-Instructional Staff	\$601,728	\$615,541	\$13,813	2.3%	\$588,346	(\$27,195)	-4.4%	\$607,662	\$19,316	3.3%	\$635,007	\$27,345	4.5%
2815	200	Equipment	\$11,000	\$11,000	\$0	0.0%	\$11,000	\$0	0.0%	\$11,000	\$0	0.0%	\$11,000	\$0	0.0%
2815	400	Contractual	\$42,500	\$42,500	\$0	0.0%	\$42,500	\$0	0.0%	\$42,500	\$0	0.0%	\$42,500	\$0	0.0%
2815	400	Health Services-Other Districts	\$170,000	\$172,000	\$2,000	1.2%	\$172,000	\$0	0.0%	\$175,000	\$3,000	1.7%	\$175,000	\$0	0.0%
2815	450	Materials & Supplies	\$9,730	\$9,730	\$0	0.0%	\$9,730	\$0	0.0%	\$12,500	\$2,770	28.5%	\$12,500	\$0	0.0%
Total Health Services			\$834,958	\$850,771	\$15,813	1.9%	\$823,576	(\$27,195)	-3.2%	\$848,662	\$25,086	3.0%	\$876,007	\$27,345	3.2%

Psychological Services															
2820	150	Salaries-Teacher/Professional Staff	\$333,081	\$257,573	(\$75,508)	-22.7%	\$250,435	(\$7,138)	-2.8%	\$281,325	\$30,890	12.3%	\$292,578	\$11,253	4.0%
2820	450	Materials & Supplies	\$4,900	\$4,900	\$0	0.0%	\$4,900	\$0	0.0%	\$5,000	\$100	2.0%	\$5,000	\$0	0.0%
Total Psychological Services			\$337,981	\$262,473	(\$75,508)	-22.3%	\$255,335	(\$7,138)	-2.7%	\$286,325	\$30,990	12.1%	\$297,578	\$11,253	3.9%

Social Services															
2825	150	Salaries-Teacher/Professional Staff	\$109,514	\$110,847	\$1,333	1.2%	\$246,574	\$135,727	122.4%	\$318,111	\$71,537	29.0%	\$330,835	\$12,724	4.0%
2825	160	Salaries-Non-Instructional Staff	\$50,913	\$55,079	\$4,166	8.2%	\$56,731	\$1,652	3.0%	\$63,893	\$7,162	12.6%	\$63,893	\$0	0.0%
2825	450	Materials & Supplies	\$500	\$500	\$0	0.0%	\$500	\$0	0.0%	\$500	\$0	0.0%	\$500	\$0	0.0%
2825	490	BOCES Services	\$16,000	\$16,000	\$0	0.0%	\$23,422	\$7,422	46.4%	\$29,981	\$6,559	28.0%	\$31,510	\$1,529	5.1%

9010	800	Employees' Retirement	\$1,638,182	\$1,817,634	\$179,452	11.0%	\$1,587,634	(\$230,000)	-12.7%	\$1,656,334	\$68,700	4.3%	\$1,722,587	\$66,253	4.0%
9020	800	Teachers' Retirement	\$3,178,957	\$3,365,479	\$186,522	5.9%	\$3,534,285	\$168,806	5.0%	\$3,650,131	\$115,846	3.3%	\$3,799,786	\$149,655	4.1%
9030	800	FICA	\$3,542,645	\$3,530,500	(\$12,145)	-0.3%	\$3,550,000	\$19,500	0.6%	\$3,850,000	\$300,000	8.5%	\$3,900,000	\$50,000	1.3%
9040	800	Workers Compensation	\$300,000	\$310,000	\$10,000	3.3%	\$300,000	(\$10,000)	-3.2%	\$365,000	\$65,000	21.7%	\$365,000	\$0	0.0%
9045	800	Life Insurance	\$39,400	\$42,000	\$2,600	6.6%	\$45,000	\$3,000	7.1%	\$47,000	\$2,000	4.4%	\$47,000	\$0	0.0%
9050	800	Unemployment Insurance	\$42,000	\$50,000	\$8,000	19.0%	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%
9055	800	Disability Insurance	\$35,000	\$35,000	\$0	0.0%	\$35,000	\$0	0.0%	\$35,000	\$0	0.0%	\$35,000	\$0	0.0%
9060	800	Health Insurance	\$9,906,423	\$9,920,000	\$13,577	0.1%	\$10,126,800	\$206,800	2.1%	\$10,405,604	\$278,804	2.8%	\$10,821,828	\$416,224	4.0%
9060	800	Section 105H Plan	\$525,000	\$525,000	\$0	0.0%	\$575,000	\$50,000	9.5%	\$625,000	\$50,000	8.7%	\$625,000	\$0	0.0%
9060	800	Section 125 Plan	\$22,000	\$25,000	\$3,000	13.6%	\$28,000	\$3,000	12.0%	\$28,000	\$0	0.0%	\$28,000	\$0	0.0%
9060	800	Vision Plan	\$30,000	\$30,000	\$0	0.0%	\$32,000	\$2,000	6.7%	\$32,000	\$0	0.0%	\$32,000	\$0	0.0%
9089	800	403(b) Employer Contribution	\$210,000	\$220,000	\$10,000	4.8%	\$240,000	\$20,000	9.1%	\$260,000	\$20,000	8.3%	\$300,000	\$40,000	15.4%
Total Employee Benefits			\$19,469,607	\$19,870,613	\$401,006	2.1%	\$20,103,719	\$233,106	1.2%	\$21,004,069	\$900,350	4.5%	\$21,726,202	\$722,133	3.4%

Debt Service															
9711	600	Bond Principal-School Construction	\$4,575,000	\$4,750,000	\$175,000	3.8%	\$4,500,000	(\$250,000)	-5.3%	\$5,195,000	\$695,000	15.4%	\$5,516,407	\$321,407	6.2%
9711	700	Bond Interest-School Construction	\$999,913	\$814,739	(\$185,174)	-18.5%	\$1,300,000	\$485,261	59.6%	\$2,030,000	\$730,000	56.2%	\$1,790,583	(\$239,417)	-11.8%
9731	600	BAN Principal-School Construction	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%
9731	700	BAN Interest-School Construction	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%
9760	700	TAN Interest	\$17,500	\$17,500	\$0	0.0%	\$17,500	\$0	0.0%	\$17,500	\$0	0.0%	\$17,500	\$0	0.0%
9785	600	Installment Purchase (EPC)-Principal	\$351,665	\$360,034	\$8,369	2.4%	\$368,650	\$8,616	2.4%	\$377,424	\$8,774	2.4%	\$386,407	\$8,983	2.4%
9785	700	Installment Purchase (EPC)-Interest	\$83,032	\$74,663	(\$8,369)	-10.1%	\$66,102	(\$8,561)	-11.5%	\$57,328	(\$8,774)	-13.3%	\$48,346	(\$8,982)	-15.7%
Total Debt Service			\$6,027,110	\$6,016,936	(\$10,174)	-0.2%	\$6,252,252	\$235,316	3.9%	\$7,677,252	\$1,425,000	22.8%	\$7,759,243	\$81,991	1.1%

Interfund Transfers															
9901	950	Transfer to Special Aid Fund	\$160,000	\$160,000	\$0	0.0%	\$160,000	\$0	0.0%	\$160,000	\$0	0.0%	\$160,000	\$0	0.0%
9950	900	Transfer to Capital Fund	\$100,000	\$100,000	\$0	0.0%	\$100,000	\$0	0.0%	\$100,000	\$0	0.0%	\$100,000	\$0	0.0%
Total Interfund Transfers			\$260,000	\$260,000	\$0	0.0%	\$260,000	\$0	0.0%	\$260,000	\$0	0.0%	\$260,000	\$0	0.0%

TOTAL BUDGET			\$83,347,690	\$85,923,559	\$2,575,869	3.09%	\$89,351,588	\$3,431,029	3.99%	\$96,886,589	\$7,535,001	8.43%	\$101,368,888	\$4,482,299	4.63%
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Sweet Home Central School District
2024-25 School Year Revenue Report
February 10, 2024 **DRAFT**

ACCOUNT CODE	ACCOUNT NAME	2020-21 BUDGET	2021-22 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2022-23 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2023-24 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2024-25 BUDGET	AMOUNT CHANGE	PERCENT CHANGE
1001.0	REAL PROPERTY TAXES	\$49,532,205	\$51,105,559	\$1,573,354	3.2%	\$53,321,588	\$2,216,029	4.3%	\$53,321,588	\$0	0.0%	\$55,798,623	\$2,477,035	4.6%
1040.0	APPROPRIATED FUND BALANCE	\$2,420,000	\$2,420,000	\$0	0.0%	\$2,420,000	\$0	0.0%	\$2,420,000	\$0	0.0%	\$2,420,000	\$0	0.0%
1040.1	USE OF RETIREMENT CONTRIBUTION RESERVE	\$825,000	\$50,000	(\$775,000)	-93.9%	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%
1040.2	USE OF UNEMPLOYMENT RESERVE	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%
1040.3	USE OF EMPLOYEE BENFITS LIAB. RESERVE	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%	\$1,100,000	\$1,100,000	0.0%	\$1,100,000	\$0	0.0%
1040.4	USE OF WORKERS COMP. RESERVE	\$75,000	\$75,000	\$0	0.0%	\$75,000	\$0	0.0%	\$75,000	\$0	0.0%	\$75,000	\$0	0.0%
1040.5	USE OF TAX CERTIORARI RESERVE	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%
1040.6	USE OF DEBT SERVICE RESERVE	\$900,000	\$490,000	(\$410,000)	-45.6%	\$705,000	\$215,000	43.9%	\$800,000	\$95,000	13.5%	\$515,000	(\$285,000)	-35.6%
1081.0	PAYMENT IN LIEU OF TAXES	\$495,000	\$589,000	\$94,000	19.0%	\$558,000	(\$31,000)	-5.3%	\$558,000	\$0	0.0%	\$505,000	(\$53,000)	-9.5%
1120.0	NON-PROP TAXES-SALES TAX	\$3,120,000	\$3,620,000	\$500,000	16.0%	\$3,900,000	\$280,000	7.7%	\$4,500,000	\$600,000	15.4%	\$5,000,000	\$500,000	11.1%
1315.0	COMM ED TUITION & FEES	\$115,000	\$115,000	\$0	0.0%	\$115,000	\$0	0.0%	\$95,000	(\$20,000)	-17.4%	\$95,000	\$0	0.0%
2230.0	TUITION-OTH DIST-FOSTER	\$75,000	\$75,000	\$0	0.0%	\$75,000	\$0	0.0%	\$100,000	\$25,000	33.3%	\$100,000	\$0	0.0%
2230.2	TUITION-OTHER DISTRICTS	\$575,000	\$575,000	\$0	0.0%	\$575,000	\$0	0.0%	\$300,000	(\$275,000)	-47.8%	\$300,000	\$0	0.0%
2401.0	INTEREST / POTENTIAL FEMA	\$200,000	\$220,000	\$20,000	10.0%	\$150,000	(\$70,000)	-31.8%	\$140,000	(\$10,000)	-6.7%	\$165,000	\$25,000	17.9%
2413.0	RENT REAL PROPERTY-BOCES	\$420,000	\$430,000	\$10,000	2.4%	\$440,000	\$10,000	2.3%	\$455,000	\$15,000	3.4%	\$490,000	\$35,000	7.7%
3101.0	STATE AID-BASIC FORMULA	\$15,005,000	\$15,966,000	\$961,000	6.4%	\$17,500,000	\$1,534,000	9.6%	\$21,675,000	\$4,175,000	23.9%	\$23,500,000	\$1,825,000	8.4%
3101.0	STATE AID-BUILDING AID	\$2,956,000	\$2,973,000	\$17,000	0.6%	\$2,050,000	(\$923,000)	-31.0%	\$3,300,000	\$1,250,000	61.0%	\$3,400,000	\$100,000	3.0%
3101.1	ST AID-EXCESS COST	\$4,069,000	\$4,500,000	\$431,000	10.6%	\$4,555,000	\$55,000	1.2%	\$5,150,000	\$595,000	13.1%	\$5,700,000	\$550,000	10.7%
3103.0	BOCES AID	\$1,280,000	\$1,450,000	\$170,000	13.3%	\$1,600,000	\$150,000	10.3%	\$1,600,000	\$0	0.0%	\$1,650,000	\$50,000	3.1%
3104.0	STATE AID-CHAPTER STUDENTS	\$50,000	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%
3260.0	TEXTBOOK AID	\$205,000	\$205,000	\$0	0.0%	\$210,000	\$5,000	2.4%	\$219,000	\$9,000	4.3%	\$222,000	\$3,000	1.4%
3261.0	COMPUTER HARDWARE AID	\$47,000	\$45,000	(\$2,000)	-4.3%	\$49,000	\$4,000	8.2%	\$51,000	\$2,000	3.9%	\$53,000	\$2,000	3.8%
3262.0	COMPUTER SOFTWARE AID	\$56,500	\$55,000	(\$1,500)	-2.7%	\$57,500	\$2,500	4.5%	\$59,000	\$1,500	2.6%	\$62,000	\$3,000	5.1%
3263.0	LIBRARY AID	\$26,500	\$20,000	(\$6,500)	-24.5%	\$20,500	\$500	2.5%	\$22,000	\$1,500	7.3%	\$25,000	\$3,000	13.6%
3289.0	STATE AID-OTHER	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%	\$540,000	\$540,000	0.0%
-----	Other Receipts	\$900,485	\$895,000	(\$5,485)	-0.6%	\$875,000	(\$20,000)	-2.2%	\$846,000	(\$29,000)	-3.3%	\$875,000	\$29,000	3.4%
	DISTRICT TOTALS	\$83,347,690	\$85,923,559	\$2,575,869	3.09%	\$89,351,588	\$3,428,029	4.0%	\$96,886,588	\$7,535,000	8.4%	\$102,690,623	\$5,804,035	6.0%