



Syosset School District

Budget Information Meeting

2023-24 Budget

MARCH 13, 2023



2023-24 Budget Planning Calendar

Important Dates

- ✓ February 6 - Budget Meeting (Capital & Admin)
- March 13 - Budget Meeting (Program & Reserves)
- April 18 - Budget Meeting & Budget Adoption
- May 8 - Budget Hearing
- **May 16, 2023 – Annual District Election
and Budget Vote**

March 13, 2023 Budget Meeting Topics:

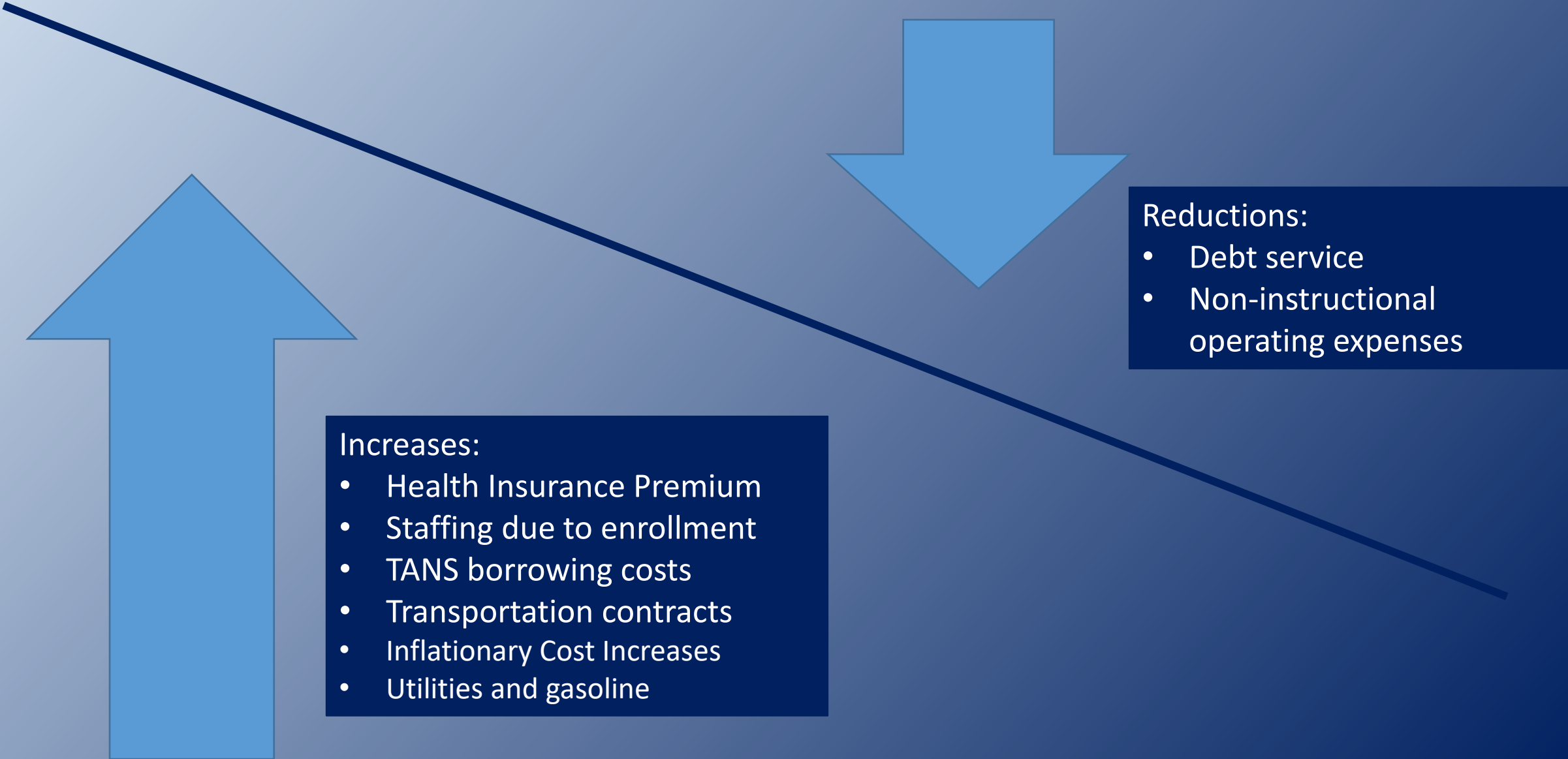
- Tax Cap for 2023-24 - **Update**
- Draft Benefits
- Revenue - Restricted Reserves
- Draft Program Codes

2023-24 Budget

The 2023-24 budget goals continues to support:

- Preserving existing programs and services for students
- Instructional technology
- The social and emotional well-being of students
- Maintaining our aging facilities & infrastructure
- Managing recent enrollment growth
- Fiscal stability to optimize our response to changing circumstances
- Managing record levels of inflation

2023-24 Budget Drivers





Property Tax Cap

Inflation and Allowable Levy Growth Factors

Tax Cap
Calculation -
Preliminary

Inflation Factors and Allowable Levy Growth Factors by Fiscal Year

Fiscal Year	Fiscal Years Beginning							
	2020		2021		2022		2023	
	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
Mar 1 - Feb 28	1.90%	1.0190	1.46%	1.0146	3.00%	1.0200	7.69%	1.0200
Apr 1 - Mar 31	1.85%	1.0185	1.43%	1.0143	3.33%	1.0200	7.92%	1.0200
Jun 1 - May 31	1.78%	1.0178	1.31%	1.0131	4.23%	1.0200	8.06%	1.0200
Jul 1 - Jun 30	1.81%	1.0181	1.23%	1.0123	4.70%	1.0200	8.00%	1.0200

Tax Cap
Calculation -
Preliminary

Tax Levy for 2022-23	\$213,200,492
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Multiply (1) by Tax Base Growth Factor 2023	1.00460
	\$214,181,214

Add: PILOT payments from prior year	\$9,745,060
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Subtract Exclusions - Capital	(\$6,109,119)
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Adjusted Prior Year Levy	\$217,817,156
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Allowable Levy Growth Factor (lesser of CPI or 2%)	\$222,173,499
Current Estimate = 2.00%	

Subtract Estimated PILOTS for 2023-24 fiscal year	(\$9,922,206)
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Tax Levy Limit	\$212,251,293
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Estimated Coming Year Exemptions - Capital	\$7,690,685
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2023-24 MAXIMUM ALLOWABLE TAX LEVY	\$219,941,978
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3.16%

Syosset Tax Cap Calculation Trend

	Tax Cap Calculation	Actual Tax Levy
2023-24 Est.	3.16%	?
2022-23	2.61%	2.36%
2021-22	2.31%	1.98%
2020-21	3.23%	1.70%
2019-20	3.34%	2.49%
2018-19	3.57%	2.26%
2017-18	2.24%	2.12%
2016-17	0.30%	0.14%
2015-16	1.56%	0.91%
2014-15	1.39%	1.33%
2013-14	3.08%	2.84%
2012-13	2.26%	2.26%

 New York State Comptroller THOMAS P. DiNAPOLI	
Real Property Tax Cap	
Tax Levy Limit, Before Adjustments and Exclusions	
✓	Real Property Tax Levy FYE 2023 \$213,200,492
✓	Tax Cap Reserve Offset from FYE 2022 Used to Reduce FYE 2023 Levy \$0
✓	Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2023 ---
✓	Tax Base Growth Factor 1.0046
✓	PILOTs Receivable FYE 2023 \$9,745,062
✓	Tort Exclusion Amount Claimed in FYE 2023 \$0
✓	Capital Tax Levy Exclusion FYE2023 \$6,109,119
✓	Allowable Levy Growth Factor 1.0200
✓	PILOTs Receivable FYE 2024 \$9,922,206
✓	Available Carryover from FYE 2023 ---
	Tax Levy Limit Before Adjustments/Exclusions \$212,251,294
Exclusions	
✓	Tort Exclusion \$0
✓	Capital Tax Levy Exclusion FYE2024 \$7,690,685
✓	Teachers' Retirement System Exclusion \$0
✓	Employees' Retirement System Exclusion \$0
	Total Exclusions \$7,690,685
	Your FYE 2024 Tax Levy Limit, Adjusted for Transfers plus Exclusions \$219,941,979
✓	Total Tax Cap Reserve Amount Used to Reduce FYE 2024 Levy ---
✓	FYE 2024 Proposed Levy, Net of Reserve \$219,941,975
	Difference Between Tax Levy Limit and Proposed Levy \$4
✓	Do you plan to override the Tax Cap for FYE 2024 ? No

Draft Budget Detail – Benefits

Budget Account	Description	2023-2024 Proposed Budget	2022-2023 Adopted Budget	Dollar Change	Percent Change	2021-2022 Actual Expenditure	2020-21 Expense	2019-20 Expense
9010	State Retirement	3,143,749	2,270,400	873,349	38.47%	3,170,744	3,079,971	2,866,399
9020	Teachers' Retirement	12,501,984	11,970,784	531,200	4.44%	10,779,735	10,092,886	9,372,862
9030	Social Security	11,030,134	10,134,830	895,304	8.83%	9,954,463	9,473,638	9,275,140
9040	Workers' Compensation	850,000	730,000	120,000	16.44%	1,086,930	729,005	801,416
9045	Life Insurance	230,000	230,000		0.00%	203,921	202,854	208,476
9050	Unemployment Insurance	50,000	50,000		0.00%	14,904	3,300	50,000
9055	Disability Insurance	160,000	127,075	32,925	25.91%	88,068	73,878	73,753
9060	Hospital, Medical, Dental Insurance	38,980,868	33,835,429	5,145,439	15.21%	30,215,590	28,525,503	28,057,957
9065	Dental	930,000	930,000		0.00%	775,054	809,772	653,274
9070	Union Welfare Benefits	225,000	225,000		0.00%	225,000	225,000	225,000
9089	Other	296,000	296,000		0.00%	208,508	252,723	318,715
Total General Fund		68,397,735	60,799,518	7,598,217	12.50%	56,722,917	53,468,530	51,902,992

Draft Budget Detail – Benefits & Potential Use of Restricted Reserves

Continued Use of Reserves to Support Budget

Potential Use of Reserves 2022-23

Employee Retirement System (ERS)	\$2,270,400
Teachers Retirement System (TRS)	\$1,400,000
Workers Compensation Reserve	\$730,000
Unemployment Insurance Reserve	\$50,000
EBAL	\$100,000

22-23 Estimated Total \$4,550,400

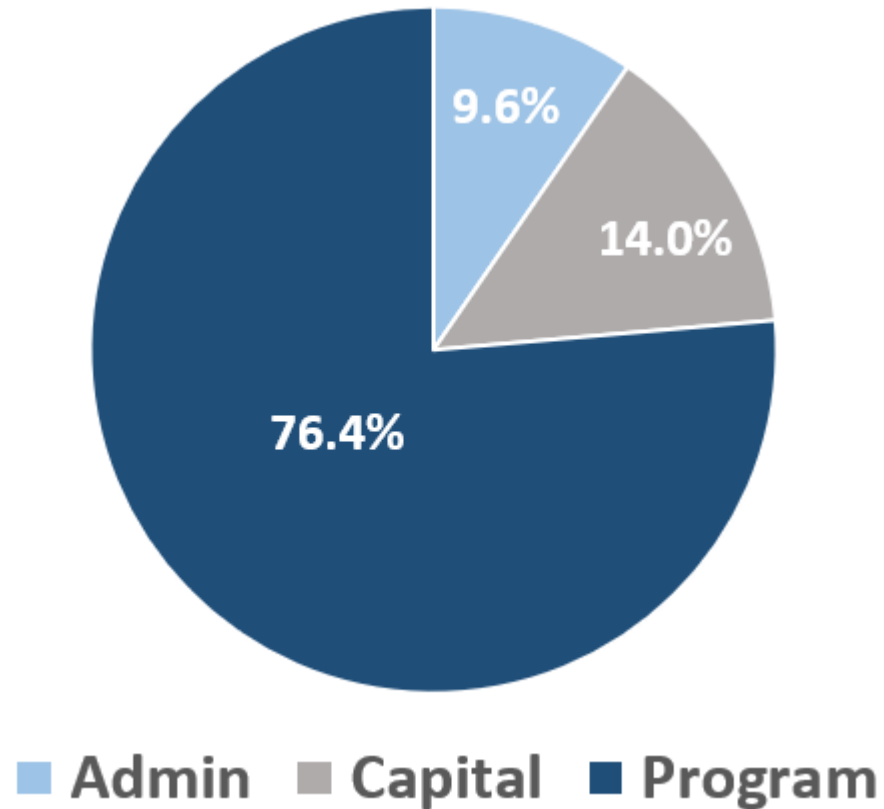
Reserves Supporting 23-24 Budget

Employee Retirement System (ERS)	\$3,143,749
Teachers Retirement System (TRS)	\$1,931,200
Workers Compensation Reserve	\$850,000
Unemployment Insurance Reserve	\$50,000
EBAL	\$100,000

23-24 Estimated Total \$6,074,949

Program Section of Budget

Budget components based on 2022 -23 data



Program Function Codes & Areas

- All Regular and Special Education
- Occupational/Technical Education
- School Libraries
- Guidance and Attendance Offices
- Nurses Office & Health Services
- Psychologist & Social Workers
- Instructional Technology
- Summer School
- Recreation & Continuing Education
- Co-curricular (Clubs)
- Athletics
- Transportation

Program Codes Summary

Budget Account	Description	2023-2024 Proposed Budget	2022-2023 Adopted Budget	Dollar Change	Percent Change	2021-2022 Actual Expenditure	2020-21 Expense	2019-20 Expense	2023-2024 Proposed FTE	2022-2023 Current Year FTE
2110 Teaching-Regular School		87,029,819	82,740,555	4,289,264	5.18%	78,580,515	76,246,347	74,036,513	712.3952	712.3952
2250 Prg For Sdnts w/Disabil-Med Elgble		31,995,697	30,636,921	1,358,776	4.44%	28,880,395	27,498,120	27,817,779	262.1500	262.1500
2280 Occupational Education(Grades 9-12)		590,000	435,000	155,000	35.63%	435,857	423,543	414,113		
2310 Continuing Education		118,752	118,752		0.00%	100,838	62,593	90,625	1.0000	1.0000
2320 Summer School		527,370	556,332	-28,962	-5.21%	551,994	392,374	396,133		
2610 School Library & AV		2,899,633	2,796,407	103,226	3.69%	2,662,977	2,425,578	2,479,425	26.0000	26.0000
2630 Computer Assisted Instruction		4,790,647	3,932,243	858,404	21.83%	2,777,903	4,297,751	3,060,256	2.0000	2.0000
2805 Attendance-Regular School		283,054	325,404	-42,350	-13.01%	295,830	256,854	225,961	4.5000	4.5000
2810 Guidance-Regular School		3,480,562	3,305,232	175,330	5.30%	3,046,810	3,040,084	3,063,911	28.0000	28.0000
2815 Health Svcs-Regular School		2,159,027	1,981,295	177,732	8.97%	1,822,647	2,208,541	1,509,944	20.0000	20.0000
2820 Psychological Svcs-Reg Schl		2,700,786	2,613,342	87,444	3.35%	2,498,123	2,535,495	2,565,731	21.2143	22.2143
2825 Social Work Svcs-Regular School		567,488	338,312	229,176	67.74%	282,113	222,789	232,420	5.5000	3.5000
2850 Co-Curricular Activ-Reg Schl		2,033,289	1,711,634	321,655	18.79%	1,513,595	1,103,303	1,270,649	1.0000	1.0000
2855 Interscholastic Athletics-Reg Schl		3,106,748	2,781,557	325,191	11.69%	2,495,844	1,823,066	1,835,315	4.0000	4.0000
5510 District Transportation Services		322,320	256,179	66,141	25.82%	252,672	247,103	223,207	4.0000	4.0000
5540 Contract Transportation-Med Elgble		13,248,600	11,507,600	1,741,000	15.13%	10,411,371	9,908,557	8,215,519		
7140 Recreation		297,127	297,127		0.00%	200,256	61,925	228,231	1.0000	1.0000
Total Program		156,150,919	146,333,892	9,817,027	6.71%	136,809,740	132,754,023	127,665,732	1,092.7595	1,091.7595

Draft Budget Detail - Teaching Regular School

Budget Account	Description	2023-2024 Proposed Budget	2022-2023 Adopted Budget	Dollar Change	Percent Change	2021-2022 Actual Expenditure	2020-21 Expense	2019-20 Expense	2023-2024 Proposed FTE	2022-2023 Current Year FTE
2110 Teaching-Regular School										
110 Teacher Salaries, K-3		12,714,360	12,346,734	367,626	2.98%	12,033,020	10,580,418	10,849,469	96.0000	96.0000
120 Teacher Salaries, 4-6		9,796,578	9,546,431	250,147	2.62%	9,028,269	8,854,983	8,761,845	70.0000	70.0000
125 Tutors		1,647,455	1,365,100	282,355	20.68%	1,190,256	153,590	1,300,781	35.3000	35.3000
130 Teacher Salaries 7-12		42,694,099	40,432,353	2,261,746	5.59%	39,004,850	37,474,527	37,677,388	314.9000	314.9000
140 Substitutes		2,602,000	2,029,000	573,000	28.24%	2,440,930	5,119,995	1,327,320	56.0000	56.0000
141 Increments		200,000	185,000	15,000	8.11%					
142 Contingency		240,000	240,000		0.00%					
150 Instructional Salaries		250,000	250,000		0.00%	174,439	23,725	167,579		
151 Elementary Salaries		11,405,118	11,104,842	300,276	2.70%	10,590,937	10,239,039	10,375,560	80.6452	80.6452
160 Noninstructional Salaries		622,995	561,281	61,714	11.00%	607,692	558,122	547,420	8.0000	8.0000
161 Noninstructional P/T Sal			15,000	-15,000	-100.00%		5,799	7,394		
162 Noninstructional Overtime		20,000	20,000		0.00%	13,490	18,866	19,189		
180 Monitors		1,427,200	1,277,200	150,000	11.74%	1,310,686	1,247,509	1,014,310	51.5500	51.5500
200 Equipment		312,250	312,250		0.00%	161,420	179,568	208,797		
204 Equipment - Not Capitaliz		30,000	30,000		0.00%	21,450				
400 Contractual Services		83,000	83,000		0.00%	59,413	45,817	50,312		
430 Repair		41,728	41,728		0.00%	34,141	5,133	18,808		
434 Rental Services		4,000	4,000		0.00%					
450 Conf, Wkshps & Travel -PD		59,000	59,000		0.00%	10,840	7,469	41,892		
451 Chaperone Travel		5,000	5,000		0.00%			739		
452 Student Travel & Registra		21,000	21,000		0.00%	9,207	8,595	16,077		
453 Mileage Reimbursement		14,500	14,500		0.00%	3,186	2,110	3,038		
480 Textbooks & Journals		613,225	660,825	-47,600	-7.20%	391,608	418,222	341,360		
481 Non Public Textbooks		50,000	50,000		0.00%	32,817	32,746	35,191		
484 Memberships and Dues		29,190	29,190		0.00%	4,609	7,343	7,040		
487 Commencement		35,000	57,000	-22,000	-38.60%	32,009	34,792	11,565		
490 BOCES Services		612,000	500,000	112,000	22.40%	597,641	325,369	329,711		
500 Materials & Supplies		1,306,521	1,306,521		0.00%	750,321	856,069	811,855		
501 Petty Cash		1,000	1,000		0.00%	590	606	699		
506 Subscriptions		3,800	3,800		0.00%	670	475	175		
509 Sheet Music		30,000	30,000		0.00%	22,325	4,490	22,040		
510 Testing Supplies		155,000	155,000		0.00%	52,572	40,947	87,963		
560 CPR, Lifeguarding		3,800	3,800		0.00%	1,127	23	996		
Subtotal of 2110 Teaching-Regular School		87,029,819	82,740,555	4,289,264	5.18%	78,580,515	76,246,347	74,036,513	712.3952	712.3952

Draft Budget Detail – Special Education

Budget Account	Description	2023-2024 Proposed Budget	2022-2023 Adopted Budget	Dollar Change	Percent Change	2021-2022 Actual Expenditure	2020-21 Expense	2019-20 Expense	2023-2024 Proposed FTE	2022-2023 Current Year FTE
2250 Prg For Sdnts w/Disabil-Med Elgble										
100 Administrator Salaries		194,702	191,807	2,895	1.51%	193,715	194,254	188,958	1.0000	1.0000
101 Principals		382,618	367,268	15,350	4.18%	374,330	396,661	381,330	2.0000	2.0000
125 Tutors		1,404,000	1,166,000	238,000	20.41%	1,103,530	1,000,714	1,610,193	28.8000	28.8000
126 Teaching Assistants		2,147,712	2,673,652	-525,940	-19.67%	2,631,354	3,061,068	3,922,909	39.0000	39.0000
130 Teacher Salaries 7-12		8,684,903	8,536,417	148,486	1.74%	8,161,633	7,635,111	7,907,246	62.7500	62.7500
150 Instructional Salaries		20,000	20,000		0.00%	14,006	2,319	33,316		
151 Elementary Salaries		6,448,968	6,248,063	200,905	3.22%	5,771,010	5,821,042	4,993,802	49.0000	49.0000
165 Therapists		1,307,909	1,220,818	87,091	7.13%	1,157,045	1,102,842	1,090,139	11.6000	11.6000
175 200 Day Salaries		2,964,385	2,369,396	594,989	25.11%	2,143,094	1,829,875	1,709,933	66.0000	66.0000
180 Monitors		50,000	42,000	8,000	19.05%	72,907	24,785	30,611	2.0000	2.0000
200 Equipment		20,000	20,000		0.00%		1,791	11,183		
400 Contractual Services		975,000	950,000	25,000	2.63%	863,670	644,413	576,516		
406 DOL/DOR Services		160,000	160,000		0.00%	95,360	123,818	100,250		
408 Nursing Services		270,000	270,000		0.00%	269,764	205,171	120,309		
448 Evaluations		20,000	20,000		0.00%	13,823	7,860	8,086		
449 Contingency		450,000	200,000	250,000	125.00%					
470 Tuition			2,610,000	-2,610,000	-100.00%	2,324,717	2,010,286	1,879,060		
471 Tuition-NYS Public Sch		160,000		160,000	**** **0%					
472 Tuition-All Other		2,453,000		2,453,000	**** **0%					
490 BOCES Services		3,802,500	3,506,500	296,000	8.44%	3,624,791	3,373,048	3,196,263		
500 Materials & Supplies		80,000	65,000	15,000	23.08%	65,646	63,062	57,675		
Subtotal of 2250 Prg For Sdnts w/Disabil-Med Elgble		31,995,697	30,636,921	1,358,776	4.44%	28,880,395	27,498,120	27,817,779	262.1500	262.1500

Draft Budget Detail – Occupational Education and Summer School

Budget Account	Description	2023-2024 Proposed Budget	2022-2023 Adopted Budget	Dollar Change	Percent Change	2021-2022 Actual Expenditure	2020-21 Expense	2019-20 Expense
2280 Occupational Education(Grades 9-12)		590,000	435,000	155,000	35.63%	435,857	423,543	414,113
Total General Fund		590,000	435,000	155,000	35.63%	435,857	423,543	414,113

Budget Account	Description	2023-2024 Proposed Budget	2022-2023 Adopted Budget	Dollar Change	Percent Change	2021-2022 Actual Expenditure	2020-21 Expense	2019-20 Expense
2320-101-00-0000	Principal Salary	6,547	18,560	-12,013	-64.73%	18,176	7,908	7,829
2320-110-00-0000	Teacher Salaries, K-3	105,000	105,000	0	0.00%	102,913	61,179	0
2320-111-00-0000	Teacher Salaries, 4-6	105,000	105,000	0	0.00%	102,913	73,888	0
2320-125-00-0000	Tutors	44,550	44,550	0	0.00%	43,869	16,436	16,648
2320-126-00-0000	TA Salaries	38,650	38,650	0	0.00%	38,158	23,492	22,122
2320-130-00-0000	Tch Salaries 7-12	106,773	130,200	-23,427	-17.99%	128,786	119,905	292,881
2320-150-00-2210	Inst Salaries-Radio	0	0	0	0.00%	0	0	5,093
2320-151-00-0000	Elem Salaries	55,850	55,850	0	0.00%	54,741	44,022	8,094
2320-160-00-0000	Non-Inst Salaries	45,000	38,522	6,478	16.82%	43,544	33,896	25,785
2320-162-00-0000	Noninstructional Overtime	0	0	0	0.00%	2,024	507	730
2320-500-00-0000	Supplies	20,000	20,000	0	0.00%	16,870	11,141	16,951
2320 Function Subtotal		527,370	556,332	-28,962	-5.21%	551,994	392,374	396,133

Draft Budget Detail – Library & Instructional Technology

Budget Account	Description	2023-2024 Proposed Budget	2022-2023 Adopted Budget	Dollar Change	Percent Change	2021-2022 Actual Expenditure	2020-21 Expense	2019-20 Expense	2023-2024 Proposed FTE	2022-2023 Current Year FTE
2610 School Library & AV										
121 Librarians		893,940	856,568	37,372	4.36%	823,376	755,305	754,616	7.0000	7.0000
131 Librarians Secondary		715,384	701,682	13,702	1.95%	707,282	646,542	639,900	5.0000	5.0000
160 Noninstructional Salaries		800,864	775,712	25,152	3.24%	711,869	697,680	765,683	13.0000	13.0000
162 Noninstructional Overtime		60,000	50,000	10,000	20.00%	52,242	27,769	29,701		
175 200 Day Salaries		48,000	48,000		0.00%	37,324	36,323	27,319	1.0000	1.0000
490 BOCES Services		182,000	165,000	17,000	10.30%	156,101	139,566	138,335		
500 Materials & Supplies		21,501	21,501		0.00%	23,602	12,937	10,515		
504 Periodicals		13,283	13,283		0.00%	6,132	8,296	9,152		
505 Library Books		65,807	65,807		0.00%	61,136	54,040	43,239		
508 Classroom Libraries		78,350	78,350		0.00%	69,766	33,496	47,699		
520 Audio Visual Supplies		20,504	20,504		0.00%	14,147	13,624	13,266		
Subtotal of 2610 School Library & AV		2,899,633	2,796,407	103,226	3.69%	2,662,977	2,425,578	2,479,425	26.0000	26.0000
2630 Computer Assisted Instruction										
150 Instructional Salaries		286,247	278,343	7,904	2.84%	271,435	262,958	255,613	2.0000	2.0000
200 Equipment		40,000	40,000		0.00%	52,478	64,026	19,199		
400 Contractual Services		10,000	10,000		0.00%	1,434	42,217	4,521		
430 Repair			5,000	-5,000	-100.00%		653			
460 Software		266,400	242,400	24,000	9.90%	222,978	204,035	55,910		
490 BOCES Services		3,888,000	3,056,500	831,500	27.20%	2,039,141	3,316,139	2,536,033		
500 Materials & Supplies		300,000	300,000		0.00%	190,437	407,723	188,980		
Subtotal of 2630 Computer Assisted Instruction		4,790,647	3,932,243	858,404	21.83%	2,777,903	4,297,751	3,060,256	2.0000	2.0000

Draft Budget Detail – Attendance and Guidance

Budget Account	Description	2023-2024 Proposed Budget	2022-2023 Adopted Budget	Dollar Change	Percent Change	2021-2022 Actual Expenditure	2020-21 Expense	2019-20 Expense	2023-2024 Proposed FTE	2022-2023 Current Year FTE
2805 Attendance-Regular School										
	160 Noninstructional Salaries	252,054	319,404	-67,350	-21.09%	278,407	223,684	225,293	4.0000	4.0000
	161 Noninstructional P/T Sal	25,000		25,000	**** **0%	4,008	12,246		0.5000	0.5000
	162 Noninstructional Overtime	4,000	4,000		0.00%	13,415	16,924	668		
	490 BOCES Services	2,000	2,000		0.00%		4,000			
	Subtotal of 2805 Attendance-Regular School	283,054	325,404	-42,350	-13.01%	295,830	256,854	225,961	4.5000	4.5000
2810 Guidance-Regular School										
	130 Teacher Salaries 7-12	2,928,576	2,765,531	163,045	5.90%	2,617,715	2,661,312	2,607,991	20.0000	20.0000
	160 Noninstructional Salaries	508,316	498,311	10,005	2.01%	389,574	352,034	432,247	8.0000	8.0000
	162 Noninstructional Overtime	3,800	1,010	2,790	276.24%	2,379	1,649	656		
	400 Contractual Services	1,000	1,500	-500	-33.33%			900		
	490 BOCES Services	29,270	28,280	990	3.50%	26,962	21,007	18,940		
	500 Materials & Supplies	9,600	10,600	-1,000	-9.43%	10,180	4,082	3,177		
	Subtotal of 2810 Guidance-Regular School	3,480,562	3,305,232	175,330	5.30%	3,046,810	3,040,084	3,063,911	28.0000	28.0000

Draft Budget Detail – Health Services

Budget Account	Description	2023-2024 Proposed Budget	2022-2023 Adopted Budget	Dollar Change	Percent Change	2021-2022 Actual Expenditure	2020-21 Expense	2019-20 Expense	2023-2024 Proposed FTE	2022-2023 Current Year FTE
2815 Health Srvcs-Regular School										
160	Noninstructional Salaries	1,463,587	1,293,100	170,487	13.18%	1,195,328	1,195,314	1,149,153	20.0000	20.0000
161	Noninstructional P/T Sal	1,000	1,000		0.00%	1,369				
162	Noninstructional Overtime	27,290	30,000	-2,710	-9.03%	61,302	31,313	9,567		
200	Equipment	3,500	3,500		0.00%					
400	Contractual Services	300,000	300,000		0.00%	306,124	701,143	66,226		
446	Fees Other Districts	100,000	100,000		0.00%	64,179	71,849	80,632		
448	Evaluations	55,000	53,045	1,955	3.69%	53,045	51,502	51,498		
490	BOCES Services	83,000	75,000	8,000	10.67%	76,785	72,000	68,193		
500	Materials & Supplies	125,000	125,000		0.00%	64,286	85,266	84,492		
501	Petty Cash	650	650		0.00%	229	154	183		
Subtotal of 2815 Health Srvcs-Regular School		2,159,027	1,981,295	177,732	8.97%	1,822,647	2,208,541	1,509,944	20.0000	20.0000

Draft Budget Detail – Psychological & Social Work Services

Budget Account	Description	2023-2024 Proposed Budget	2022-2023 Adopted Budget	Dollar Change	Percent Change	2021-2022 Actual Expenditure	2020-21 Expense	2019-20 Expense	2023-2024 Proposed FTE	2022-2023 Current Year FTE
2820 Psychological Srvcs-Reg Schl										
112 Teacher Salaries			158,375	-158,375	-100.00%	153,875	148,260	147,154		1.0000
130 Teacher Salaries 7-12		950,594	771,640	178,954	23.19%	770,381	811,870	792,306	7.0000	7.0000
151 Elementary Salaries		1,102,396	1,073,095	29,301	2.73%	1,057,684	1,029,037	1,011,258	7.0000	7.0000
160 Noninstructional Salaries		500,096	461,032	39,064	8.47%	429,700	438,330	543,476	7.2143	7.2143
162 Noninstructional Overtime		6,200	6,200		0.00%	75		1,265		
400 Contractual Services		140,000	140,000		0.00%	86,408	108,100	69,700		
500 Materials & Supplies		1,500	3,000	-1,500	-50.00%		-102	572		
Subtotal of 2820 Psychological Srvcs-Reg Schl		2,700,786	2,613,342	87,444	3.35%	2,498,123	2,535,495	2,565,731	21.2143	22.2143
2825 Social Work Srvcs-Regular School										
150 Instructional Salaries		567,488	338,312	229,176	67.74%	282,113	222,789	232,420	5.5000	3.5000
Subtotal of 2825 Social Work Srvcs-Regular School		567,488	338,312	229,176	67.74%	282,113	222,789	232,420	5.5000	3.5000

Draft Budget Detail – Co-Curricular

Budget Account	Description	2023-2024 Proposed Budget	2022-2023 Adopted Budget	Dollar Change	Percent Change	2021-2022 Actual Expenditure	2020-21 Expense	2019-20 Expense	2023-2024 Proposed FTE	2022-2023 Current Year FTE
2850 Co-Curricular Activ-Reg Schl										
130 Teacher Salaries 7-12		1,318,300	1,110,000	208,300	18.77%	1,145,898	895,413	940,122		
150 Instructional Salaries			20,000	-20,000	-100.00%		5,033	6,808		
151 Elementary Salaries		171,300	157,800	13,500	8.56%	66,723	31,682	95,641		
160 Noninstructional Salaries		166,609	156,754	9,855	6.29%	125,098	100,933	101,727	1.0000	1.0000
451 Chaperone Travel		165,500	95,500	70,000	73.30%	44,160		37,170		
452 Student Travel & Registra		131,500	101,500	30,000	29.56%	107,358	53,839	57,124		
484 Memberships and Dues		39,000	29,000	10,000	34.48%	15,867	12,321	15,121		
500 Materials & Supplies		37,830	37,830		0.00%	7,766	3,432	14,946		
503 Student Newspaper		3,250	3,250		0.00%	725	650	1,990		
Subtotal of 2850 Co-Curricular Activ-Reg Schl		2,033,289	1,711,634	321,655	18.79%	1,513,595	1,103,303	1,270,649	1.0000	1.0000

Draft Budget Detail – Athletics

Budget Account	Description	2023-2024 Proposed Budget	2022-2023 Adopted Budget	Dollar Change	Percent Change	2021-2022 Actual Expenditure	2020-21 Expense	2019-20 Expense	2023-2024 Proposed FTE	2022-2023 Current Year FTE
2855 Interscholastic Athletics-Reg Schl										
150 Instructional Salaries		1,774,000	1,660,000	114,000	6.87%	1,522,145	1,156,979	1,081,880		
160 Noninstructional Salaries		488,898	411,842	77,056	18.71%	379,698	250,874	267,658	4.0000	4.0000
162 Noninstructional Overtime		6,000	6,000		0.00%	15,582	5,726			
200 Equipment		66,300	25,000	41,300	165.20%	24,789	115,375	10,255		
400 Contractual Services		125,000	125,000		0.00%	102,120	48,100	34,337		
430 Repair		60,000	50,000	10,000	20.00%	26,757	8,285	18,514		
450 Conf, Wkshps & Travel -PD		1,000	415	585	140.96%	220	398			
451 Chaperone Travel		55,000	40,000	15,000	37.50%	17,465		30,219		
452 Student Travel & Registra		75,000	60,000	15,000	25.00%	56,510	20,385	48,782		
453 Mileage Reimbursement		350	300	50	16.67%		140	329		
484 Memberships and Dues		40,000	60,000	-20,000	-33.33%	21,834	3,881	31,915		
490 BOCES Services		135,200	123,000	12,200	9.92%	117,976	76,898	94,357		
500 Materials & Supplies		280,000	220,000	60,000	27.27%	210,748	136,025	217,069		
Subtotal of 2855 Interscholastic Athletics-Reg Schl		3,106,748	2,781,557	325,191	11.69%	2,495,844	1,823,066	1,835,315	4.0000	4.0000

Draft Budget Detail – Transportation

Budget Account	Description	2023-2024 Proposed Budget	2022-2023 Adopted Budget	Dollar Change	Percent Change	2021-2022 Actual Expenditure	2020-21 Expense	2019-20 Expense	2023-2024 Proposed FTE	2022-2023 Current Year FTE
5510 District Transportation Services										
160 Noninstructional Salaries		320,070	203,407	116,663	57.35%	200,860	197,406	220,473	4.0000	4.0000
161 Noninstructional P/T Sal			50,522	-50,522	-100.00%	48,322	47,127			
162 Noninstructional Overtime		1,400	1,400		0.00%	2,002	1,783	1,311		
490 BOCES Services					0.00%	1,222				
500 Materials & Supplies		850	850		0.00%	266	787	1,423		
Subtotal of 5510 District Transportation Services		322,320	256,179	66,141	25.82%	252,672	247,103	223,207	4.0000	4.0000
5540 Contract Transportation-Med Elgble										
400 Contractual Services		11,535,600	10,130,600	1,405,000	13.87%	9,496,294	9,395,973	7,296,729		
424 Gasoline		400,000	250,000	150,000	60.00%	346,500	163,721	148,763		
454 Field Trips		300,000	280,000	20,000	7.14%	56,997		158,151		
455 Athletic Trips		818,000	670,000	148,000	22.09%	434,679	318,438	490,318		
458 Field Trips - Acadmic Com		120,000	105,000	15,000	14.29%	58,902		79,461		
459 Field Trips - Music		55,000	52,000	3,000	5.77%	7,324		32,697		
460 Software		20,000	20,000		0.00%	10,675	30,425	9,400		
Subtotal of 5540 Contract Transportation-Med Elgble		13,248,600	11,507,600	1,741,000	15.13%	10,411,371	9,908,557	8,215,519		

2023-24 Budget Planning

April 18, 2023 Budget Meeting

- Updates to Budget
- Revenue & Reserves
- Budget Adoption