



Rye Neck UFSD Budget Discussion

2025-2026

April 22, 2025: Board of Education General Meeting



Board of Education

Erica Wagner, President

Jason Carmel, Vice President

Gloria Golle, Trustee

Elizabeth Yong, Trustee

Nikki Barker, Trustee

Halli Gatenio, Trustee



Administration

Eric Lutinski, Ed. D., Superintendent of Schools

Carolyn Mahar, Assistant Superintendent for Business and Finance

Corinne Ryan, Assistant Superintendent for Curriculum and Instruction

Melinda Folchetti, Interim Principal, High School

Jason Doerr, Principal, Middle School

Michael Scarantino, Principal, F.E. Bellows Elementary School

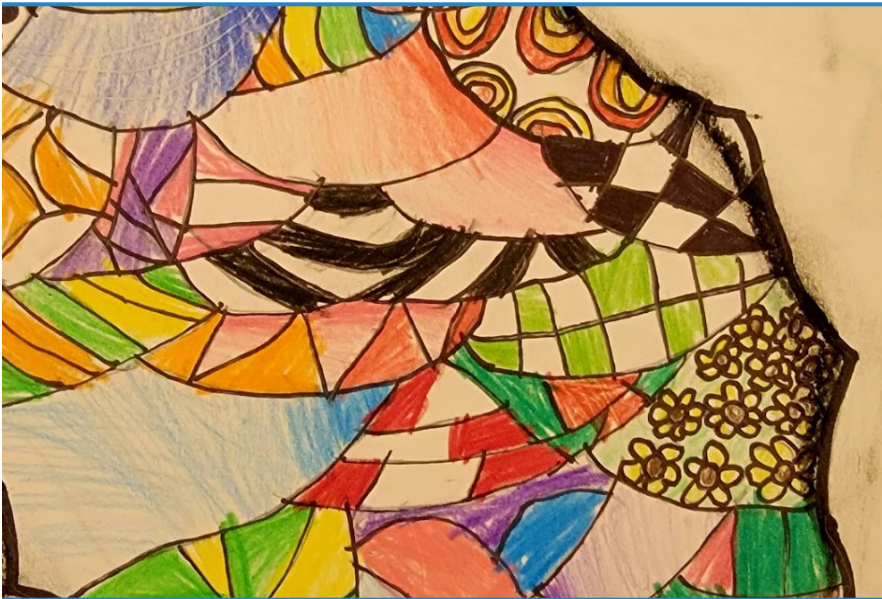
Tara Goldberg, Principal, Daniel Warren Elementary School

Michael Priskie, Assistant Principal for Middle/High School

H. William Siegel, Director of Pupil Personnel Services

Joseph Ceglia, Director of Health, Physical Education & Athletics

Mary Lanza, Director of Technology and Communications



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Overview

2025-2026 Proposed Budget

RyeNeck Schools 4



Important Budget Dates

February 12

Public Budget Discussion

7:00pm, MS/HS
Community Room

March 19

Public Budget Discussion

7:00pm, MS/HS
Community Room

April 22

**Public Budget Discussion &
Adoption**

6:00pm, MS/HS
Community Room

May 7

Final Budget Hearing

9:00am, Daniel Warren
Auditorium

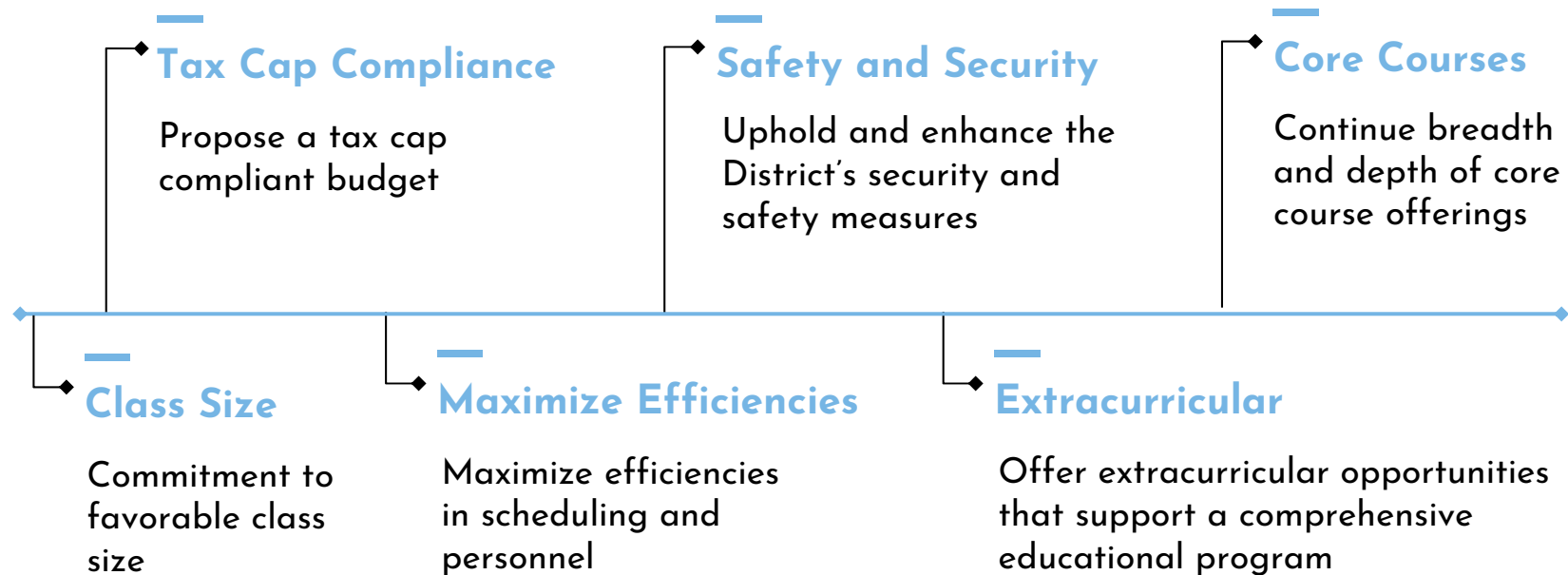
May 20

BUDGET VOTE and TRUSTEE ELECTION

7:00am - 9:00pm, MS/HS Community Room



2025-26 Budget Goals





2025-26 Budget Facts



2.37%

The tax levy increase of 2.37% will be at the tax levy cap



2.78%

% spending is increasing over the 2024-25 school year



\$52,548,411

Total budget for the 2025-26 school year

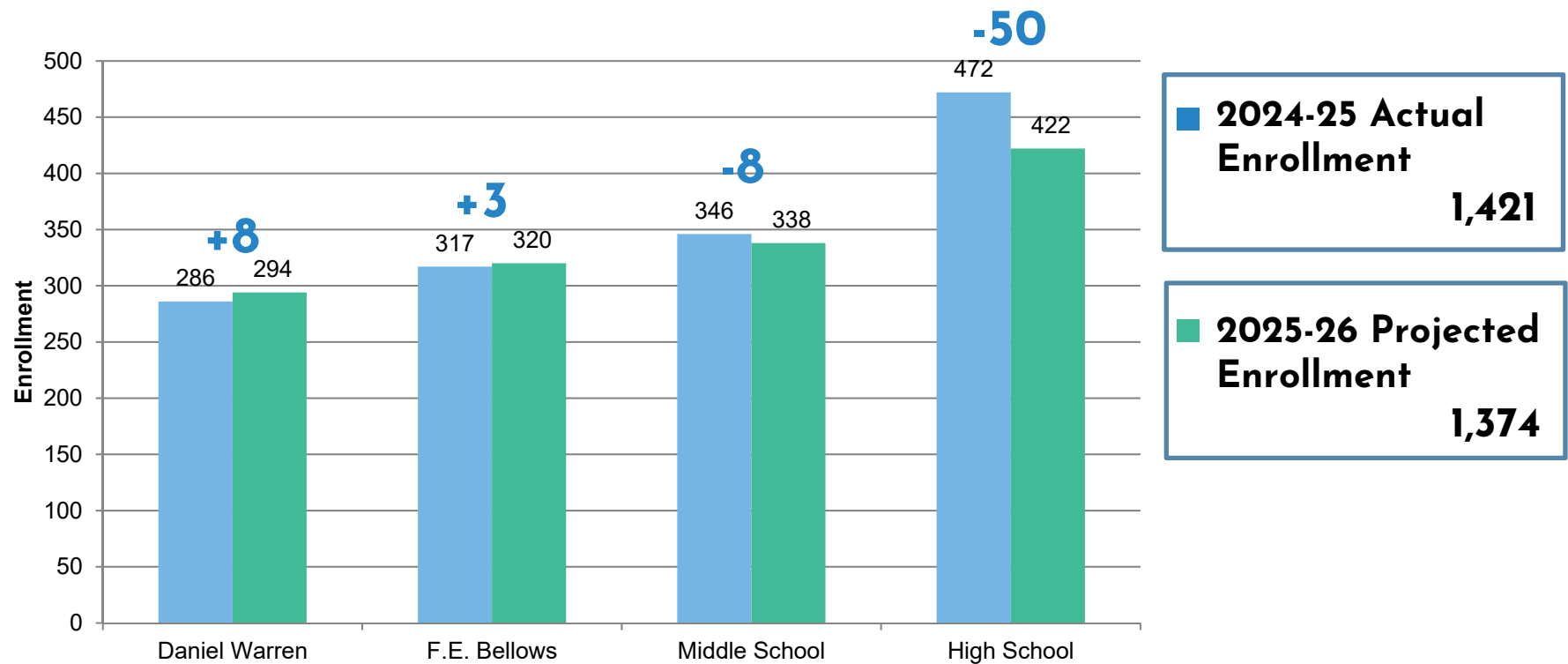


\$1,421,188

\$ spending is increasing over the 2024-25 school year



Actual and Projected Enrollment





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Financial Information

2025-2026 Proposed Budget

RyeNeckSchools 9



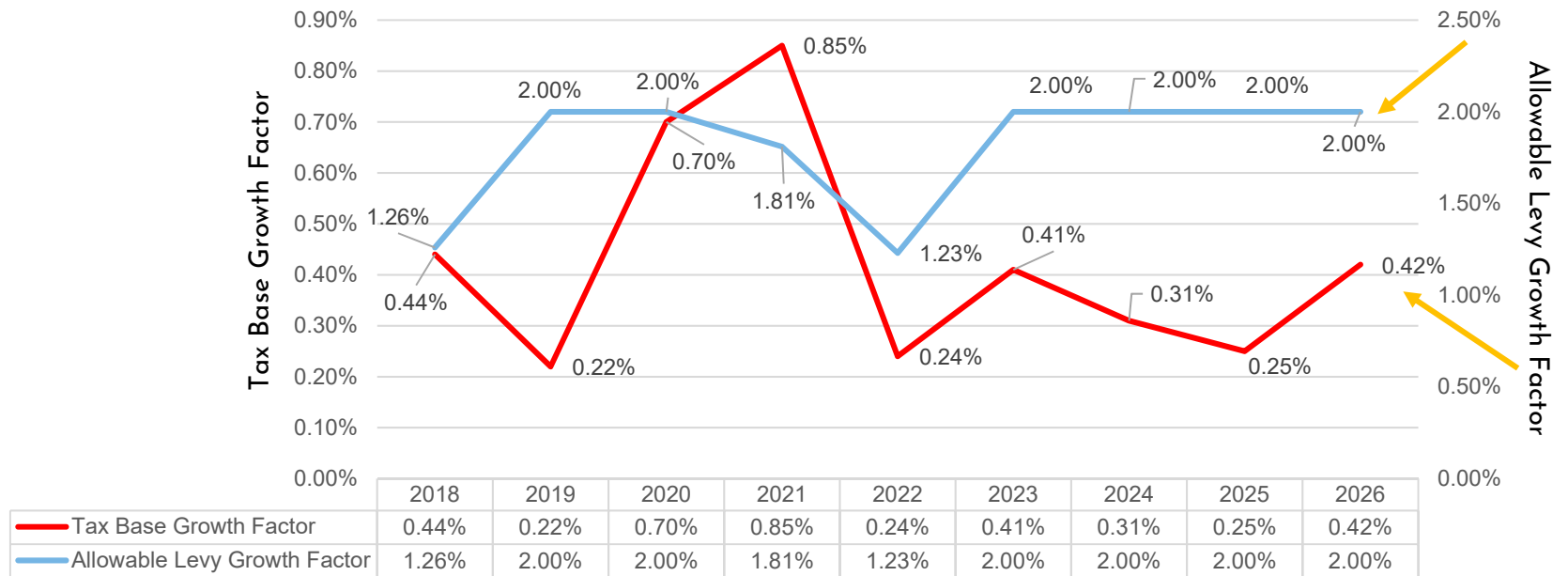
Revenues

Source of Revenue	Budgeted FY 24-25	Proposed FY 25-26	% of the budget	Change in funding	% Change
<u>Appropriated Fund Balance, July 1</u> (funds used to reduce tax rate)	575,000	575,000	1.09%	-	0.00%
<u>Local Sources</u>					
Property Tax *	43,459,590	44,491,701	84.67%	1,032,111	2.37%
Westchester County Sales Tax	750,000	775,000	1.47%	25,000	3.33%
<u>State Sources</u>					
Estimated State Aid	5,192,633	5,305,710	10.10%	113,077	2.18%
<u>Transfers in</u>					
Debt Service Reserve	150,000	150,000	0.29%	-	0.00%
ERS Reserve	470,000	580,000	1.10%	110,000	23.40%
TRS Reserve	100,000	100,000	0.19%	-	0.00%
<u>Other Sources</u>					
Interest on deposits	320,000	450,000	0.86%	130,000	40.63%
Refund of PY Costs (BOCES, etc.)	70,000	70,000	0.13%	-	0.00%
Miscellaneous	40,000	51,000	0.10%	11,000	27.50%
Total - Other Sources	430,000	571,000	1.09%	141,000	32.79%
Grand Total	51,127,223	52,548,411	100.00%	1,421,188	2.78%

* Includes STAR



2025-26 Budget - Tax Cap Components





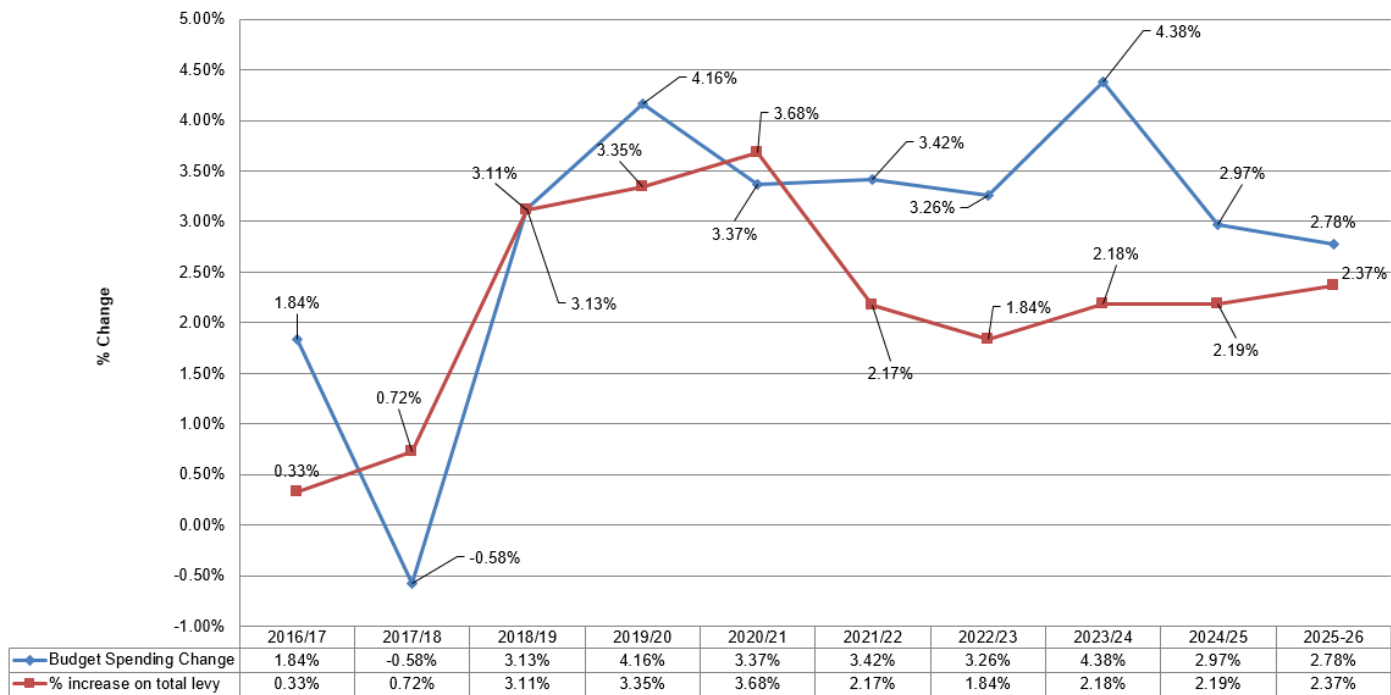
Tax Cap Calculation 2025-26

- The 2025-26 tax cap is calculated at **2.37%**
 - No exemptions for ERS or TRS pension expenses
 - Slight decrease in Building Aid due to reduction in aid ratios
 - Use of Debt Service Reserve \$150,000 (same as prior year)
 - BOCES capital exemption of \$28K

	2024-25 Approved Actual Tax Levy	\$43,459,590	
(times)	Tax Base Growth Factor (ORPS)	1.0042	
	Total	\$43,642,120	
	2024-25 Exemptions (Prior Year)		
(subtract)	Capital Tax Levy (including debt service) (less building aid)	\$2,259,995	
(subtract)	BOCES Capital Exclusion	\$27,366	
	Prior Year Tax Levy Limit	\$41,354,759	
	Prior Year Tax Levy Limit	\$41,354,759	
(times)	Allowable Levy Growth Factor (lessor of 2% or CPI)	2.00%	
	Current Year Tax Levy Limit	\$42,181,855	\$827,095
	(to be submitted to State Comptroller, Commissioner of Tax & Finance & Commissioner of Education by March 1st)		
	Current Year Tax Levy Limit	\$42,181,855	
	2025-26 Exemptions (Current Year)		
(add)	ERS contribution increase greater than 2 percentage points	\$0	
(add)	Capital Tax Levy (including debt service) (less building aid)	\$2,281,523	
(add)	BOCES Capital Exclusion	\$28,323	
	Allowable tax levy prescribed by Chapter 97 of the Laws of 2011	\$44,491,701	\$1,032,111
	(with a simple majority vote)		
			2.37%



Tax Cap Levy & Budget History





Proposed Tax Levy & Estimated Tax Rate Change

Tax Levy Change

+ \$1,032,111

+ 2.37%

*Estimated Tax Rate
Changes*

Rye Town: -0.08%

Rye City: +2.30%



State Aid Estimates for 2025-26

Aid Category	Budget 2024-25	Budget 2025-26	Change (\$)	Change (%)
→ Foundation	\$ 3,665,676	\$ 3,750,236	\$ 84,560	2.31%
→ BOCES	397,290	456,439	59,149	14.89%
→ Materials	142,292	139,994	(2,298)	-1.61%
→ Transportation	254,554	244,150	(10,404)	-4.09%
→ High/Private Excess Cost	161,195	169,521	8,326	5.17%
Subtotal	\$ 4,621,007	\$ 4,760,340	\$ 139,333	3.02%
→ Building Aid	571,626	545,370	(26,256)	-4.59%
Total	\$ 5,192,633	\$ 5,305,710	\$ 113,077	2.18%



Expenses

Expense Category	Proposed 2025-26	Budget 2024-2025	\$ Change	% Change	% of 2025-26 Budget
Board of Education/Central Office	\$ 2,608,177	\$ 2,451,376	156,801	6.40%	4.96%
Employee Benefits	13,034,809	12,522,448	512,361	4.09%	24.81%
Cleaning/Repair, Maintenance & Storeroom	2,541,536	2,391,568	149,968	6.27%	4.84%
Supervision & Security	778,313	529,328	248,985	47.04%	1.48%
Utilities	874,004	912,800	(38,796)	-4.25%	1.66%
Curriculum Development & Instructional Supervision	2,407,550	2,364,320	43,230	1.83%	4.58%
Regular School Instruction & ENL	14,119,919	13,999,716	120,204	0.86%	26.87%
Special Education	5,735,166	5,867,696	(132,530)	-2.26%	10.91%
Library & Media	554,171	527,429	26,743	5.07%	1.05%
Technology	1,356,847	1,322,251	34,596	2.62%	2.58%
Counseling, Health Services, Psychology & Social Work	2,211,693	2,023,365	188,328	9.31%	4.21%
Co-Curricular & Interscholastic Athletics	1,721,835	1,684,879	36,956	2.19%	3.28%
Transportation	1,023,513	1,084,313	(60,800)	-5.61%	1.95%
Debt Service	3,060,877	3,060,734	143	0.00%	5.82%
Interfund Transfers	520,000	385,000	135,000	35.06%	0.99%
TOTAL	52,548,411	51,127,223	1,421,188	2.78%	100.00%
→ Total Salaries	\$ 25,661,162	\$ 25,001,203	\$ 659,958	2.64%	48.83%



Expense Detail



Health Insurance

Active and Medicare health insurance rates are increasing by a composite rate of 8.95%

- Actives rates +9.08%,
- Retiree Medicare rates +8.19% to +8.82%



Staffing

Net decrease in staffing by 1.0 FTE



Technology

Increase to educational software, services and supplies budget of \$136K, partially offset by a \$70K reclassification to security



Special Education Outside Placements and Transportation

Fluctuates based on placements and routes, transportation assumes estimated 2.0% CPI

Budget recognizes savings as a result of combining certain routes with Mamaroneck



Employer Retirement System Contribution Rates

TRS: 10.11% → 9.59%

ERS: 15.20% → 16.50%



Expense Detail, continued



Transfer to Capital

Allocation for capital improvements, renovations and upgrades to the high school entrance and electrical system. Current funding level of \$485,000.

- HS Entrance Security Vestibule, approved by the state, construction to commence in Summer 2025
- Improvements to MS/HS electrical system



Expense Detail, continued



Security Camera Video Management System

\$155,000 in estimated one-time costs for implementation of a video management system to provide an analytic overlay on existing security cameras.

\$8,674 estimated annual recurring cost for related software licensing.



Grant Funding 2024-25

Grant	Amount
611 IDEA	364,098
619 IDEA	5,076
Title IA	61,766
Title IIA	25,305
Title IIIA	17,454
Title IV	10,000
Total	483,699

The District pursues and obtains a number of state and federal grants each year.

The chart shows grant funding planned to be used for the 2024-25 school year.



Supporting the Strategic Plan

1. Equip all learners to approach problems by asking questions, exploring solutions, taking action, and reflecting on outcomes.
2. Build transformative environments that foster empathy, compassion, and connection to the world. Create learning experiences that instill a sense of purpose inside and outside of the classroom.
3. Design systems for our professional learning community to develop practices and expertise that lead to transformational experiences for themselves and their students.

Professional Development

Maintain \$30K budget line to support additional professional development opportunities for staff.

Building Substitute

Maintain Building Substitute position to provide capacity for classroom coverage for teachers.



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Tax Rate Information

2025-2026 Proposed Budget

RyeNeck Schools²²



2025-26 Budget - At a Glance

TAX LEVY

Total Tax Levy

\$ 44,491,701

Change in Tax Levy

+\$ 1,032,111

+2.37%

SPENDING

Total Budget

\$ 52,548,411

Budget Change

+\$ 1,421,188 +2.78%

ESTIMATED TAX RATE CHANGES

Rye Town -0.08%

Rye City +2.30%



What factors influence the tax rate change?

Changes in **BUDGET**

Movement in expenditures and revenues

Changes in **EQUALIZATION**

Rate is set each year by NYS Office of Real Property Services

Changes in **ASSESSMENTS**

Assessment levels are furnished by the municipal assessors to the school each year



Effects of Equalization & Assessment on the 2025-26 Tax Rate Change

Category	Rye City	Rye Town
Change in the Equalization Rate	+1.60%	-0.76%
Change in Assessments	-1.67%	-1.69%
Subtotal: "Built-In" changes to the tax rate for 2025-26	-0.07%	-2.45%
Amount as a result of budget & revenue changes	+2.37%	+2.37%
Draft 2025-26 tax rate change	+2.30%	-0.08%



Calculate your Estimated School Taxes

Click on the link to calculate
your estimated SCHOOL
taxes and the change from the
prior year.

You will need your assessment
for 2023 and 2024.

[2025-26 Tax Rate
Calculator](#)

Be sure to click the correct tab at the top to select Rye Town or Rye City

Thanks!

Any questions?

Find more budget information at www.ryeneck.org
→ 2025-2026 Budget Information



RyeNeck Schools

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Appendix - Program Highlights

2025-2026 Proposed Budget

RyeNeck Schools ²⁸



DANIEL WARREN ELEMENTARY SCHOOL

Grades K-2

- Full day kindergarten
- Next Generation Standards-aligned Reading, Writing and Mathematics curricula
- Research based approach to foundational skills
- Science 21 curriculum aligned to P-12 NYS Science Learning Standards
- BOCES Integrated Social Studies (SSELA) curriculum aligned to P-12 NYS Social Studies Learning Standards
- Academic Intervention Support - All Areas
- Project-based learning - Wonder Studio
- Interactive whiteboard technology in all classrooms with full internet access
- School wide Enrichment Second Step and Kelso's Choice Program for Social Emotional Learning
- Experiential science program (STEAM)
- Outdoor garden classroom - DW Peace Garden
- Google Chromebook carts integrated into classroom instruction
- High Interest Classroom Libraries and Instructional Materials
- Specialty Classes - Physical Education, Library Media Center, Music, Art, Wonder Studio, Technology



F.E. BELLOWES ELEMENTARY SCHOOL

Grades 3-5

- Next Generation Standards-aligned Reading, Writing and Mathematics curricula
- Science 21 curriculum aligned to P-12 NYS Science Learning Standards
- BOCES Integrated Social Studies curriculum aligned to P-12 NYS Social Studies Learning Standards
- Math Olympiad Enrichment (Grades 4 and 5)
- Continental Math Enrichment (Grade 3)
- RedBird Math Enrichment (Grade 3)
- Science Expo (Grades 3-5)
- Student Council (Grades 3-5)
- Enrichment Learning Pathways for all students (in and out of the classroom)
- Second Step program coupled with the RULER approach for Social Emotional Learning
- Data-driven Academic Intervention Services (ELA & Math)
- ENL Homework Help & After-School Club
- Music and Arts Education Programs
- Library Media, Idea Lab & Math/Science station with a focus on STEAM learning opportunities
- 1:1 Google Chromebook Initiative
- Sports Education Model in Physical Education
- STEAM and Cultural Arts Events/Opportunities that enrich and enhance learning across all subject areas
- Departmentalized instructional model in Science & Social Studies (grades 3-5)



RYE NECK MIDDLE SCHOOL

Grades 6-8

- Regents level science and math coursework for Grade 8
- World languages beginning in Grade 6
- Academic Intervention Services
- Extended day and after school assistance
- Counseling services
- Interdisciplinary & developmental guidance in Grades 6-8
- Orientation/Transition programs
- School wide anti-bullying program, including the Anti-Defamation League's No Place for Hate program, RNMS is a Gold Star School
- Character education class in Grade 6
- Yale RULER approach for emotional intelligence
- MS Olympics: year-long team building and leadership events
- School-Wide Enrichment Model (SEM)
- Extracurricular options
- Music program that includes band, strings and chorus and theater
- After-school clubs for all grades
- Intramurals for Grade 6
- Modified sports for Grades 7 & 8 in all three seasons



RYE NECK HIGH SCHOOL

Grades 9-12

- Award-winning Arts programs in music, art and theatre (NYSSMA, All State Band, Roger Rees, Metro Awards, Palace Theatre Ernie DiMattia Emerging Young Artist Awards, Eastern Student Artist Guild Awards)
- 29 Student-interest generated co-curricular club offerings (9 new offerings in 2024-25)
- STEM electives (Intro to Programming, Engineering, Robotics, Anatomy, Physiology, Forensics I & II, Chemistry of Art, Game Design, Statistics, Intro to Architecture, Digital Media & Art)
- Arts, Humanities, Social Science Electives: Fashion design, ceramics, sociology, psychology, business principles, video/film making, theater tech, broadcasting, graphic design, history of and history through film, journalism, creative writing, musical theater, chorus, strings)
- World language offerings in Italian, Spanish, French through AP Levels
- Comprehensive College Placement & Career Planning including transition programs
- Enquiry based ILP, Research and Science Research Programs
- Annual Fall Drama and Winter Musical Productions
- Regionally competitive academic teams (HOSA, Mock Trial, Model UN and Science Olympiad)
- Regional and national Honors in Science Research competitions
- 24 Advanced Placement course offerings
- Dual enrollment partnerships with local colleges and universities (SUNY, Manhattanville)
- New State-of-the-Art Collaborative Science Center
- Senior Internship Program (SIP)
- Community service requirement for graduation
- Art Gallery
- TV Studio



ATHLETICS

- Over 70% of 7-12th graders participate in interscholastic athletics
- 27 sport offerings across three seasons
- 57 Interscholastic Teams
- Participation in Section 1 and NYS postseason championships
- State-of-the art Fitness Center equipped with modern training equipment and artificial turf
- Strength and conditioning programming
- Athletic Director's Honor Roll recognizing over 100 exceptional student-athletes each semester
- Full-time Athletic Trainer
- Special programming including Homecoming, Basketball Tournament, Panther Palooza, & Springfest
- Concussion Management program
- Merged athletic programs of Boys/Girls Ice Hockey, Boys/Girls swimming and wrestling with neighboring schools
- 100% of Coaching Staff is in compliance with NYS Certification requirements
- End of year Varsity Sports Awards Ceremony
- Full 6th grade intramural program
- Virtual Athletic Hall of Fame and Record Holders
- Host ceremonies for Hall of Fame Inductions, recognize athletes who continue their career in college
- Livestreaming of Varsity and Junior Varsity contests



HEALTH & PHYSICAL EDUCATION

Grades K-12

- High School Lifetime Fitness and Activities Elective Program
- Yoga, core training, weight and cardio training
- Google Chrome Technology integration
- Utilization of the Sport Education Model in MS PE Program
- Sport Management Elective for High School
- Sport Management Elective for High School
- State-of-the art Middle and High School Gymnasiums with sound systems
- State-of-the art Fitness Center equipped with modern training equipment and artificial turf
- “Abusive Relationships”, “Reducing Our Adolescent Drunk/Drugged Driving”, “Dangers of Gambling” and “Drugs and the Law” Guest Speaker presentations to High School health classes
- Participation in the Southern Westchester BOCES Physical Education/Health Consortium Workshop Series

SPECIAL SERVICES

- Program development and professional learning to increase the effectiveness of identifying Students With Disabilities transitioning from CPSE to CSE services
- Advancing the knowledge of all Special Services providers in the recommendation and administration of Test Accommodations
- Developing a collaborative monthly Teaching Assistant training and resource meeting protocol for the Middle School and High School
- Expansion of the Middle School and High School test Center
- Investment to expand Mental Wellness services and professional development for faculty and families at all grade levels presented in multiple home languages
- Continued dedication to a Least Restrictive Environment for students at all grade levels
- Maintaining Integrated Co-teaching at Daniel Warren Elementary School with existing faculty
- Renewed emphasis on services for Students With Disabilities to target ELA and Math skills at F.E. Bellows Elementary School
- Incorporation of intense mental wellness services for students at the Rye Neck Middle and High School to reduce absenteeism, hospitalizations, and Out Of District placements
- Strategic scheduling at the Rye Neck Middle and High School to effectively utilize available faculty resources
- Engaging all Students With Disabilities in high-quality Regents diploma bound classes
- Student driven post-secondary discussions and preparation for competitive instructional and employment opportunities
- Continued professional coaching for teachers' best practices in Integrated Co-teaching and Integrated Special Class programs
- Applications for Federal and State Grants for Students With Disabilities, as well as district wide social-emotional services
- Development of a Multi Tier Support Services (MTSS) Playbook for all district social emotional programs and services



Actual And Projected Enrollment

Grade	ACTUAL	ESTIMATED						
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
K	80	115	100	100	100	100	100	100
1	94	84	121	105	105	105	105	105
2	112	95	85	122	106	106	106	106
3	107	112	95	85	122	106	106	106
4	100	109	115	97	87	125	108	108
5	110	99	108	114	96	86	124	107
6	119	108	97	106	112	94	84	122
7	113	118	107	96	105	111	94	84
8	114	112	117	106	95	104	110	93
9	111	109	107	112	101	91	99	105
10	101	105	103	102	106	96	86	94
11	108	100	104	102	101	105	95	85
12	152	108	100	104	102	101	105	95
TOTAL	1,421	1,374	1,359	1,351	1,338	1,330	1,322	1,310

School	ACTUAL	ESTIMATED						
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Daniel Warren	286	294	306	327	311	311	311	311
F.E. Bellows	317	320	318	296	305	317	338	321
Middle	346	338	321	308	312	309	288	299
High	472	422	414	420	410	393	385	379
TOTAL	1,421	1,374	1,359	1,351	1,338	1,330	1,322	1,310



Class Size, Elementary Schools

Grade	Average Class Size, 2024-25	Estimated Class Size Range, 2025-26
Kindergarten	16	18-21
Grade 1	19	16-18
Grade 2	19	18-20
Grade 3	18	19-22
Grade 4	20	18-21
Grade 5	19	20-23



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Appendix - Financial Information

2025-2026 Proposed Budget



2025-26

Estimated Revenues

Source of Revenue	Budgeted FY 24-25	Proposed FY 25-26	% of the budget	Change in funding	% Change
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Grand Total	51,127,223	52,548,411	100.00%	1,421,188	2.78%



2025-26

Estimated Expenditures

	Proposed FY 2025-2026	Budget FY 2024-2025	% Change	\$ Change
Board of Education/Central Office	\$ 5,671,680	\$ 5,512,110	2.89%	\$ 159,570
Employee Benefits <i>(mandated benefits for employees and retirees)</i>	13,034,809	12,522,448	4.09%	512,361
Cleaning/Repair & Maintenance <i>(districtwide salaries, services, supplies and equipment)</i>	2,490,036	2,334,668	6.65%	155,368
Central Storeroom <i>(districtwide supplies)</i>	33,000	33,400	-1.20%	(400)
Supervision & Security <i>(staffing, services and supplies)</i>	778,313	529,328	47.04%	248,985
Utilities <i>(water, telephone/data, heating and electric costs)</i>	892,504	936,300	-4.68%	(43,796)
Curriculum Development <i>(curriculum department chairs & professional devt supplies)</i>	422,026	407,516	3.56%	14,510
Instructional Supervision <i>(principals, clerical, student management & test scoring, team leaders and class advisors)</i>	1,982,899	1,956,804	1.33%	26,095
Teaching <i>(includes new staffing, contractual agreements)</i>	13,848,890	13,658,757	1.39%	190,133
Occupational Education & Placements <i>(will fluctuate based on out of district placements)</i>	271,028	340,958	-20.51%	(69,930)
Special Education <i>(will fluctuate based on staffing levels and out of district placements)</i>	5,765,166	5,897,696	-2.25%	(132,530)
Library/Media <i>(salaries, district wide library media services)</i>	554,171	527,429	5.07%	26,742
Technology <i>(salary, IT Consultant and Support, technology equipment, services, software, supplies)</i>	1,356,847	1,322,251	2.62%	34,596
Pupil Personnel <i>(school counseling, psychologists, social worker, nurses)</i>	2,211,692	2,023,366	9.31%	188,326
Co-Curricular <i>(clubs, extracurricular)</i>	231,831	226,157	2.51%	5,674
Interscholastic Athletics <i>(equipment, coaches, teams, mergers, livestreaming, transportation)</i>	1,490,004	1,458,722	2.14%	31,282
Transportation <i>(special education, private & parochial route costs, will fluctuate based on out of district placements and CPI)</i>	1,023,513	1,084,313	-5.61%	(60,800)
Interfund Transfer to Cafeteria <i>(moves funds to Cafeteria from General)</i>	5,000	5,000	N/A	-
Interfund Transfer to Capital <i>(moves funds to Capital from General)</i>	485,000	350,000	N/A	135,000
Grand Total	\$ 52,548,411	\$ 51,127,223	2.78%	\$ 1,421,188



Tax Cap Levy & Budget History

The Tax Levy Cap

How can the tax cap be 2.00% and the proposed levy increase be 2.37% and still be at the cap?

Various factors, including the Tax Base Growth Factor, exemptions, and the movement in exemptions, year over year cause the tax levy calculation to be over or under 2%, and still be tax-cap complaint.

The primary exemption that Rye Neck has is debt service (principal and interest on the district's bonds) less building aid and use of the debt service reserve.

Historical Levy Caps

Year	Tax Levy Cap	All tax cap compliant
2025-26 (proposed)	2.37%	
2024-25	2.19%	
2022-23	2.18%	
2021-22	1.84%	
2020-21	2.17%	
2019-20	3.68%	



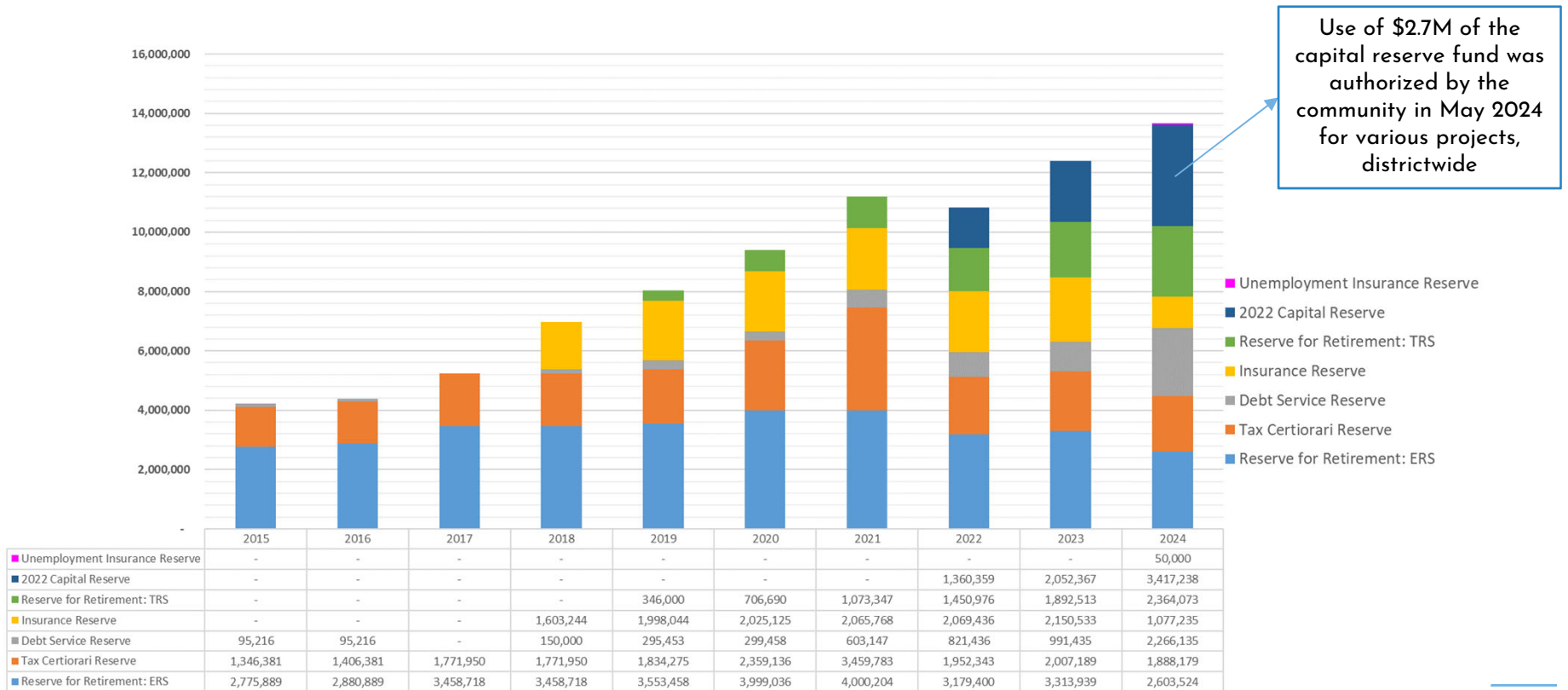
2025-26 Levy and Tax Rates (*estimated*)

Municipality	Total Municipal Levy	Percentage of the Levy	Estimated Homestead Tax Rate*
Rye Town	31,060,976	69.81%	14.31
Rye City	<u>13,430,725</u>	<u>30.19%</u>	1,127.97
Total Levy	44,491,701	100.00%	

* Per \$1,000 of Assessed Value



Ten Year Reserve Fund Analysis





History of TAX RATE CHANGES

Year	Rye Town	Rye City
2016-17	-9.84%	0.52%
2017-18	0.35%	4.74%
2018-19	-2.04%	1.79%
2019-20	1.96%	5.27%
2020-21	3.59%	1.75%
2021-22	-0.75%	-3.13%
2022-23	2.23%	-1.48%
2023-24	-6.86%	5.36%
2024-25	-5.35%	8.07%
2025-26 (draft)	-0.08%	2.30%



Ten Year Budget Comparison

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025-26
										PROPOSED
Expenses										
Budget Spending Change	1.84%	-0.58%	3.13%	4.16%	3.37%	3.42%	3.26%	4.38%	2.97%	2.78%
Total Budget	40,353,985	40,120,000	41,374,222	43,095,212	44,545,814	46,069,994	47,570,139	49,651,520	51,127,223	52,548,411
Change in Spending	730,262	(233,985)	1,254,222	1,720,990	1,450,602	1,524,180	1,500,145	2,081,381	1,475,703	1,421,188
To drop 1% on expense	403,540	401,200	413,742	430,952	445,458	460,700	475,701	496,515	511,272	525,484
Tax Levy										
Total Tax Levy	35,945,945	36,205,473	37,330,588	38,580,261	39,999,300	40,866,385	41,618,836	42,526,808	43,459,590	44,491,701
Change in Aggregate Tax Levy	117,099	259,528	1,125,115	1,249,673	1,419,039	867,085	752,451	907,972	932,782	1,032,111
% increase on total levy	0.33%	0.72%	3.11%	3.35%	3.68%	2.17%	1.84%	2.18%	2.19%	2.37%
% change in Homestead rate:										Estimated
Rye Town	-9.84%	0.35%	-2.04%	1.96%	3.59%	-0.75%	2.23%	-6.86%	-5.35%	-0.08%
Rye City	0.52%	4.74%	1.79%	5.27%	1.75%	-3.13%	-1.48%	5.36%	8.07%	2.30%
1% on the taxes =	359,459	362,055	373,306	385,803	399,993	408,664	416,188	425,268	434,596	444,917
Revenues:										
Appropriated FB	1,164,957	636,000	636,000	561,000	761,000	615,000	575,000	575,000	575,000	575,000
Transfers from Reserve Funds (as per disposition schedule)	535,000	567,387	535,000	505,000	847,424	550,000	525,000	525,000	720,000	830,000
Estimated State Aid change	89,336	15,303	49,494	421,571	(398,361)	1,095,519	739,194	958,909	107,921	113,077



Estimated Taxes for a Range of Home Values

Rye Town, Homestead (residential), Tax rate per \$1,000 of assessed value

Market Value -- Assessed Valuation	Rye Town Homestead Tax Rate	Estimated School Tax	Estimated Tax After STAR*
750,000	14.31	10,734	9,521
850,000	14.31	12,165	10,952
950,000	14.31	13,596	12,383
1,000,000	14.31	14,312	13,099
1,100,000	14.31	15,743	14,530
1,200,000	14.31	17,174	15,961
1,300,000	14.31	18,605	17,392
1,400,000	14.31	20,036	18,823
1,500,000	14.31	21,468	20,255

* STAR Maximum Basic exemption = \$1,213

Rye City, Homestead (residential), Tax rate per \$1,000 of assessed value

Assessed Valuation	Estimated Market Value **	Rye City Homestead Tax Rate	Estimated School Tax	Estimated Tax After STAR*
9,675	750,000	1,127.97	10,913	9,675
10,965	850,000	1,127.97	12,368	11,130
12,255	950,000	1,127.97	13,823	12,585
12,900	1,000,000	1,127.97	14,551	13,313
14,190	1,100,000	1,127.97	16,006	14,768
15,480	1,200,000	1,127.97	17,461	16,223
16,770	1,300,000	1,127.97	18,916	17,678
18,060	1,400,000	1,127.97	20,371	19,133
19,350	1,500,000	1,127.97	21,826	20,588

** Rye City Equalization Rate = 1.26%

* STAR Maximum Basic exemption = \$1,238



Taxable Assessed Value, 10 Year History

School Year	Assessment Year	TXAV-RT	TXAV-RC	EQR	(TXAV-RC)/(EQR/100)
		Taxable	Taxable	Rye City	Taxable Full Value
		Assessed Value Rye Town	Assessed Value Rye City	Equalization Rate	Rye City
2016-17	2015	1,518,114,417	13,335,176	1.71	779,834,854
2017-18	2016	1,516,225,229	12,826,438	1.64	782,099,878
2018-19	2017	1,626,518,826	12,492,003	1.58	790,633,101
2019-20	2018	1,649,614,823	12,206,780	1.53	797,828,758
2020-21	2019	1,684,334,136	11,965,425	1.56	767,014,423
2021-22	2020	1,812,522,969	11,801,825	1.60	737,614,063
2022-23	2021	1,806,853,459	11,726,840	1.66	706,436,145
2023-24	2022	1,944,661,766	11,877,544	1.47	807,996,190
2024-25	2023	2,064,823,417	11,847,752	1.29	918,430,388
2025-26	2024	2,141,743,493	11,843,237	1.26	939,939,444



District Reserve Funds and Disposition Schedule

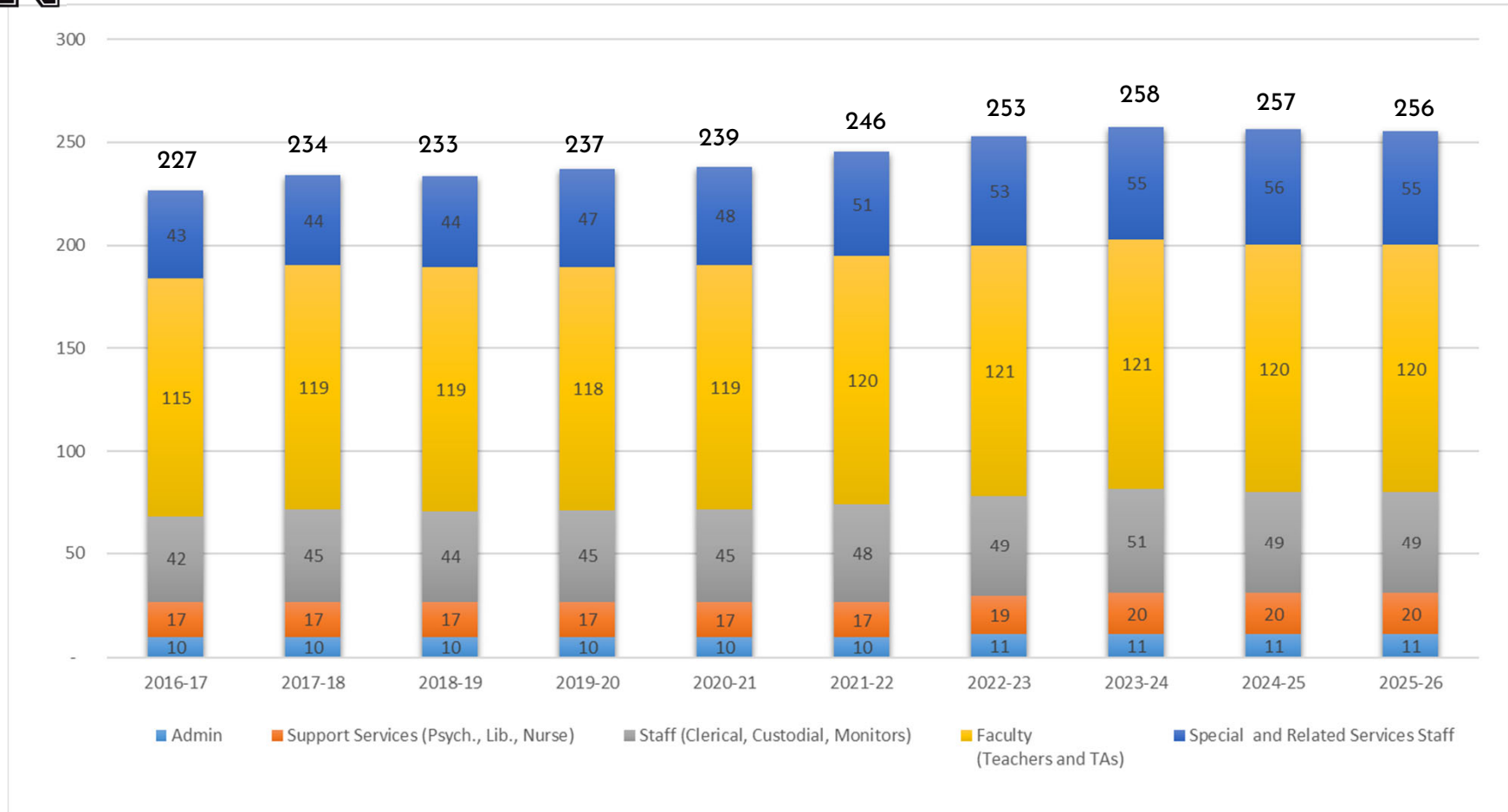
Fund	Statutory Authorization	Balance at 6/30/2024	<div> <div>Year 1</div> <div>Year 2</div> <div>Year 3</div> <div>Year 4</div> <div>Year 5</div> <div>Year 6</div> <div>Year 7</div> </div>								Summary Estimated Balance at 6/30/2032
			Est. net additions/(use) 2024-25 *	Est. use for 2025-26 Budget	Est. use for 2026-27 Budget	Est. use for 2027-28 Budget	Est. use for 2028-29 Budget	Est. use for 2029-30 Budget	Est. use for 2030-31 Budget	Est. use for 2031-32 Budget	
Retirement Contribution (ERS)	GML § 6-r	3,887,237	(286,180)	(580,000)	(580,000)	(580,000)	(580,000)	(580,000)	(580,000)	-	121,057
Retirement Contribution (TRS)	GML § 6-r	1,988,179	(5,983)	(100,000)	(250,000)	(275,000)	(275,000)	(300,000)	(325,000)	(350,000)	107,196
Tax Certiorari Reserve	Educ. Law, § 3651.1-a	2,364,073	72,755	(50,000)	(275,000)	(275,000)	(275,000)	(275,000)	(275,000)	(275,000)	736,828
Insurance Reserve	GML § 6-n	2,266,135	107,161	-	-	-	-	-	-	-	2,373,296
2022 Capital Reserve	GML § 6-c, 6-g	2,595,893	(807,401)	(1,775,000)		-	-	-	-	-	13,492
Debt Service Fund	GML § 6-l	1,227,236	(89,421)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	87,815
Unemployment Reserve	GML § 6-m	50,000	1,319	-	-	-	-	-	-	-	51,319
TOTALS		14,378,753	(1,007,749)	(2,655,000)	(1,255,000)	(1,280,000)	(1,280,000)	(1,305,000)	(1,330,000)	(775,000)	3,491,004

Schedule of Debt Outstanding

Issue Date	Issue Amount	Issue Type	Purpose	Interest Rate	Principal Outstanding 03/15/2025
5/15/2014	8,570,000	Serial Bond	\$7.1M Capital Bond & \$1.47M District-Wide Security Bond	2.31%	3,230,000
6/18/2015	1,750,320	Installment Debt	Energy Performance Contract	2.43%	745,123
5/31/2019	6,280,000	Serial Bond	2018 Cap Bond: Roof Replacements, Science Center, Gym	2.08%	4,075,000
6/16/2020	12,000,000	Serial Bond	2018 Cap Bond: Science Center, Gym	2.28%	10,610,000
3/16/2021	10,000,000	Serial Bond	2018 Cap Bond: Science Center, Gym	1.95%	8,650,000
3/25/2021	1,615,000	Serial Bond	Refunding Bond	0.62%	740,000
3/14/2023	925,143	Serial Bond	2018 Cap Bond: Science Center	3.84%	320,107
Total Outstanding Principal					\$ 28,370,230



Ten Year Budgeted Staffing Analysis





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**FY 2025-2026
Line Item Budget**

Function	Object	Expenditure Description	* ACTUAL	BUDGET	* ACTUAL	BUDGET	* ESTIMATED	PROPOSED	Budget to Budget		Notes
			2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2025-2026	\$ Change	% Change	
<div>* ACTUAL 2022-2023, 2023-2024: The data in this column includes expensed and encumbered costs at June 30. The data also includes non-recurring one-time expenditures.</div> <div>** ESTIMATED 2024-2025: The data provided in this column is estimated and subject to revision. Actual expenditures may differ due to factors including, but not limited to, changes in staffing, programming and enrollment, adjustments in state funding, and unforeseen expenses during the fiscal year. The data also includes non-recurring one-time expenditures.</div>											
BOARD OF EDUCATION											
		Board of Education									
1010	401	Prof. Development	\$1,190	\$2,400	\$1,385	\$2,400	\$2,100	\$4,000	\$1,600	66.67%	Increase due to NYSSBA conference attendance and other seminar fees
1010	400	Service	\$7,220	\$7,300	\$10,534	\$12,300	\$13,500	\$12,300	\$0	0.00%	Includes NYSSBA policy services
1010	450	Supplies	\$741	\$750	\$496	\$750	\$350	\$750	\$0	0.00%	
1010	490	BOCES Services	\$4,421	\$3,500	\$24,724	\$4,500	\$3,339	\$3,439	(\$1,061)	-23.57%	Super Eval subscription, strategic planning costs in 23-24
			\$13,572	\$13,950	\$37,139	\$19,950	\$19,289	\$20,489	\$539	2.70%	
		District Clerk									
1040	160	Salaries	\$11,613	\$11,845	\$11,961	\$12,320	\$12,320	\$12,690	\$370	3.00%	
1060	400	Services	\$6,518	\$8,500	\$15,855	\$8,500	\$8,500	\$8,500	\$0	0.00%	Additional trustee vote in 23-24
1060	490	BOCES Services	\$10,788	\$11,000	\$10,857	\$11,000	\$10,516	\$11,042	\$42	0.38%	
			\$28,919	\$31,345	\$38,673	\$31,820	\$31,336	\$32,232	\$412	1.30%	
		Auditing Services									
1320	400	Annual Audit	\$38,250	\$40,000	\$76,500	\$40,000	\$39,000	\$40,000	\$0	0.00%	
1320	400	Internal Auditor	\$16,790	\$19,000	\$27,685	\$19,000	\$25,000	\$15,000	(\$4,000)	-21.05%	Reduction in services, no longer mandated due to enrollment
1320	400	Claims Auditor	\$7,406	\$10,000	\$8,063	\$10,000	\$7,500	\$10,000	\$0	0.00%	
		Legal Services									
1420	400	General, Labor, Litigation, IHO	\$79,878	\$150,000	\$138,723	\$145,000	\$135,000	\$145,000	\$0	0.00%	
		Public Information and Services									
1480	150	Director of Technology and Communications Salary	\$46,500	\$47,430	\$47,430	\$48,379	\$48,379	\$49,346	\$968	2.00%	
1480	490	Public Relations Services	\$0	\$0	\$0	\$0	\$5,625	\$5,625	\$5,625	NM	PR services now through BOCES
		District Printing									
1670	400	Newsletters, Value Educ.	\$12,493	\$15,000	\$21,774	\$19,000	\$28,000	\$20,000	\$1,000	5.26%	Increased based on historical use
1670	490	BOCES Printing Services	\$0	\$0	\$0	\$0	\$2,000	\$6,500	\$6,500	NM	New service
		Unallocated Items									
1910	400	Insurance- property, casualty, GL, flood, etc.	\$260,448	\$281,284	\$292,609	\$335,615	\$340,490	\$384,753	\$49,139	14.64%	Estimated increase in premiums
		Refund of Real Property Taxes									
1964	400	Taxes due to other districts	\$73,886	\$0	\$45,608	\$2,500	\$1,764	\$1,852	(\$648)	-25.90%	Based on border property district of choice
1930	400	Tax cert payments	\$26,015	\$0	\$173,805	\$0	\$32,575	\$0	\$0	NM	Paid from tax cert fund, not budgeted
		School Bd. Policy Service									
1920	400	New York State School Boards	\$14,550	\$15,000	\$14,861	\$16,000	\$14,279	\$16,000	\$0	0.00%	

Function	Object	Expenditure Description	* ACTUAL	BUDGET	* ACTUAL	BUDGET	ESTIMATED	PROPOSED	Budget to Budget		Notes
			2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	BUDGET		\$ Change	
* ACTUAL 2022-2023, 2023-2024: The data in this column includes expensed and encumbered costs at June 30. The data also includes non-recurring one-time expenditures.											
** ESTIMATED 2024-2025: The data provided in this column is estimated and subject to revision. Actual expenditures may differ due to factors including, but not limited to, changes in staffing, programming and enrollment, adjustments in state funding, and unforeseen expenses during the fiscal year. The data also includes non-recurring one-time expenditures.											
1950	400	Assessments Sewer tax	\$56,131	\$54,000	\$61,496	\$58,000	\$62,000	\$63,000	\$5,000	8.62%	Billed by municipality
1981	490	Administrative Charges BOCES Admin. & Capital	\$279,800	\$282,638	\$282,638	\$286,284	\$286,284	\$290,375	\$4,091	1.43%	As per BOCES
SUBTOTAL BOE:			\$954,638	\$959,647	\$1,267,003	\$1,031,547	\$1,078,521	\$1,100,173	\$68,626	6.65%	
CENTRAL OFFICE & DEBT SERVICE											
9711	600	Debt Service (Indebtedness) Principal	\$1,813,161	\$2,160,459	\$2,163,691	\$2,243,639	\$2,247,085	\$2,329,486	\$85,848	3.83%	
9711	700	Interest	\$942,118	\$896,519	\$897,421	\$817,096	\$818,016	\$731,391	(\$85,705)	-10.49%	
			\$2,755,279	\$3,056,978	\$3,061,112	\$3,060,734	\$3,065,100	\$3,060,877	\$143	0.00%	
1240	150	Chief School Administrator Instructional Salaries	\$255,000	\$262,650	\$260,100	\$267,903	\$265,302	\$285,000	\$17,097	6.38%	Estimate for salary for new Superintendent
1240	160	Clerical Salaries	\$85,518	\$84,953	\$84,953	\$87,481	\$87,481	\$90,755	\$3,275	3.74%	
1240	400	Services	\$18,045	\$12,000	\$23,716	\$25,000	\$27,000	\$25,000	\$0	0.00%	
1240	401	Prof. Devt.	\$4,730	\$11,375	\$6,445	\$7,000	\$900	\$1,000	(\$6,000)	-85.71%	Reclass of PR costs to BOCES above
1240	450	Supplies	\$522	\$6,650	\$281	\$2,000	\$1,850	\$2,000	\$0	0.00%	
1240	490	BOCES Services	\$330	\$0	\$330	\$330	\$330	\$625	\$295	89.39%	Increase per BOCES
			\$364,146	\$377,628	\$375,825	\$389,714	\$382,863	\$404,380	\$14,667	3.76%	
1430	160	Personnel Clerical Salaries	\$100,124	\$121,336	\$103,128	\$106,222	\$106,222	\$109,409	\$3,187	3.00%	
1430	400	Services	\$1,602	\$3,800	\$2,137	\$2,800	\$11,000	\$2,800	\$0	0.00%	Actual includes Superintendent search costs
1430	450	Supplies	\$276	\$380	\$147	\$380	\$1,270	\$340	(\$40)	-10.53%	Actual includes Superintendent search costs
1430	490	BOCES Services	\$14,058	\$15,000	\$39,412	\$25,000	\$27,373	\$33,669	\$8,669	34.68%	Reclass of BOCES costs
			\$116,060	\$140,515	\$144,824	\$134,402	\$145,865	\$146,218	\$11,816	8.79%	
1310	150	Business Office Admin Salaries	\$208,080	\$212,242	\$212,242	\$221,487	\$222,487	\$227,466	\$5,979	2.70%	
1310	160	Clerical Salaries	\$479,763	\$512,406	\$487,470	\$532,047	\$471,469	\$588,865	\$56,818	10.68%	Changes in business office staffing
1310	400	Services	\$12,807	\$15,900	\$13,260	\$14,500	\$13,500	\$14,500	\$0	0.00%	
1310	450	Supplies	\$16,347	\$15,450	\$16,906	\$17,000	\$14,000	\$17,000	\$0	0.00%	
1310	490	BOCES Services	\$79,248	\$85,722	\$84,389	\$86,180	\$94,941	\$85,075	(\$1,105)	-1.28%	Reclass of BOCES costs
			\$796,245	\$841,720	\$814,267	\$871,214	\$816,397	\$932,907	\$61,693	7.08%	
1380	400	Bond Services Fiscal Agent Services	\$8,275	\$25,000	\$2,000	\$24,500	\$2,100	\$24,500	\$0	0.00%	Financial disclosures to capital markets, bonding
GRAND TOTAL: BD OF ED/CENTRAL OFFICE/DEBT SERVICE			\$4,994,643	\$5,401,488	\$5,665,032	\$5,512,110	\$5,490,846	\$5,669,055	\$156,944	2.85%	

Function	Object	Expenditure Description	* ACTUAL	BUDGET	* ACTUAL	BUDGET	* ESTIMATED	PROPOSED	Budget to Budget		Notes
			2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	BUDGET	2025-2026	\$ Change	
<div>* ACTUAL 2022-2023, 2023-2024: The data in this column includes expensed and encumbered costs at June 30. The data also includes non-recurring one-time expenditures.</div> <div>** ESTIMATED 2024-2025: The data provided in this column is estimated and subject to revision. Actual expenditures may differ due to factors including, but not limited to, changes in staffing, programming and enrollment, adjustments in state funding, and unforeseen expenses during the fiscal year. The data also includes non-recurring one-time expenditures.</div>											
EMPLOYEE BENEFITS											
9010	800	<u>NYS Empl. Retirement System</u> (Retirement system for Clerical, CSEA, aides)	\$373,828	\$425,000	\$438,902	\$520,000	\$511,644	\$580,000	\$60,000	11.54%	Rate increase to 16.5%
9020	800	<u>NYS Teachers Retirement System</u> (Required contribution for all Teachers/new staff)	\$2,050,374	\$2,079,871	\$2,004,480	\$2,150,771	\$2,004,059	\$2,114,584	(\$36,187)	-1.68%	Rate decrease to 9.59%
9030	800	<u>Social Security</u> (Reflects contribution for new & existing employees)	\$1,717,433	\$1,895,557	\$1,776,576	\$1,900,077	\$1,850,000	\$1,942,934	\$42,857	2.26%	Calculated based on budgeted salaries
9040	800	<u>Workers Compensation</u> (Based on experience rating or number of claims)	\$118,554	\$132,000	\$123,924	\$131,141	\$125,000	\$129,097	(\$2,044)	-1.56%	Rate set by consortium each year
9045	800	<u>Life</u> (Reflects contribution for administration)	\$5,188	\$5,500	\$5,188	\$5,500	\$5,188	\$5,317	(\$183)	-3.32%	Based on estimated rates
9050	800	<u>Unemployment Insurance</u> (Required payments to employees who have left, including subs, grant and leave positions)	\$112	\$12,000	\$15,702	\$20,000	\$15,000	\$20,000	\$0	0.00%	To align with historical spending
9060	800	<u>Medical/Vision</u> (includes increases in premium and new staff positions) <i>includes employee contribution toward health insurance</i>	\$4,153,687	\$5,033,787	\$4,530,401	\$5,440,867	\$4,916,215	\$5,638,019	\$197,152	3.62%	9% active rate increase, partially offset by buyout benefit estimate
9060	800	<u>Retiree Health Insurance</u> (Health & Medicare Part B reimb. for retirees) <i>includes retiree contribution toward health insurance</i>	\$1,679,970	\$1,796,208	\$1,787,200	\$1,954,092	\$1,949,920	\$2,188,034	\$233,941	11.97%	8% range rate increase, plus changes in participation
9070	800	<u>Union Welfare Benefits</u> (Reflects contribution for new & existing employees)	\$388,824	\$375,000	\$384,467	\$400,000	\$398,000	\$416,825	\$16,825	4.21%	Increase in plan enrollment
GRAND TOTAL: EMPLOYEE BENEFITS			\$10,487,970	\$11,754,922	\$11,066,839	\$12,522,448	\$11,775,026	\$13,034,809	\$512,361	4.09%	

			* ACTUAL	BUDGET	* ACTUAL	BUDGET	* ESTIMATED	PROPOSED	Budget to Budget		
Function	Object	Expenditure Description	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2025-2026	\$ Change	% Change	Notes
<div>* ACTUAL 2022-2023, 2023-2024: The data in this column includes expensed and encumbered costs at June 30. The data also includes non-recurring one-time expenditures.</div> <div>** ESTIMATED 2024-2025: The data provided in this column is estimated and subject to revision. Actual expenditures may differ due to factors including, but not limited to, changes in staffing, programming and enrollment, adjustments in state funding, and unforeseen expenses during the fiscal year. The data also includes non-recurring one-time expenditures.</div>											
<u>CUSTODIAL & GROUNDS</u>											
		<u>Salaries and OT</u>	\$1,317,313	\$1,440,241	\$1,378,737	\$1,453,442	\$1,450,968	\$1,501,725	\$48,283	3.32%	Contractual
SUBTOTAL: SALARIES- CUSTODIAL AND GROUNDS			\$1,317,313	\$1,440,241	\$1,378,737	\$1,453,442	\$1,450,968	\$1,501,725	\$48,283	3.32%	
		<u>Districtwide: Equipment, Services and Supplies</u>									
1620	200	Equipment	\$0	\$12,000	\$0	\$12,000	\$15,838	\$54,408	\$42,408	353.40%	New mower and scrubber needed in 25/26
1620	202	Vehicles and Machines	\$68,102	\$10,000	\$76,207	\$17,946	\$17,946	\$67,203	\$49,257	274.47%	New pickup truck needed in 25/26
1620	203/456	Furniture	\$34,046	\$20,000	\$92,516	\$20,000	\$20,000	\$30,000	\$10,000	50.00%	New line for <\$5 furniture
1620	400/404	District - Services	\$261,138	\$180,000	\$247,033	\$218,500	\$260,000	\$200,000	(\$18,500)	-8.47%	Water testing one time cost in 24/25
1620	490	District - BOCES Services	\$0	\$0	\$0	\$0	\$3,375	\$3,500	\$3,500	NM	
1620	409	Wireless Communication	\$16,436	\$23,500	\$15,275	\$23,500	\$18,050	\$18,500	(\$5,000)	-21.28%	Reduction in cell phones
1620	410	Construction Projects (Architect/Mgr fees)	\$198,329	\$30,000	\$236,548	\$25,000	\$125,000	\$25,000	\$0	0.00%	
1620	450	District - Supplies	\$6,356	\$46,000	\$50,024	\$49,000	\$50,000	\$49,000	\$0	0.00%	
			\$584,407	\$321,500	\$717,603	\$365,946	\$510,209	\$447,611	\$81,665	22.32%	
		<u>Districtwide: Grounds</u>									
1620	400	Grounds - Services	\$55,406	\$50,000	\$86,548	\$50,000	\$45,000	\$50,000	\$0	0.00%	
1620	450/458	Grounds - Supplies	\$24,139	\$31,500	\$33,783	\$31,500	\$35,000	\$31,500	\$0	0.00%	
1620	458	Fuel - Gas	\$2,988	\$3,000	\$3,195	\$3,000	\$3,200	\$3,200	\$200	6.67%	
			\$82,533	\$84,500	\$123,526	\$84,500	\$83,200	\$84,700	\$200	0.24%	

			PROPOSED								
Function	Object	Expenditure Description	* ACTUAL	BUDGET	* ACTUAL	BUDGET	* ESTIMATED	BUDGET	Budget to Budget		Notes
			2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2025-2026	\$ Change	% Change	
<div>* ACTUAL 2022-2023, 2023-2024: The data in this column includes expensed and encumbered costs at June 30. The data also includes non-recurring one-time expenditures.</div> <div>** ESTIMATED 2024-2025: The data provided in this column is estimated and subject to revision. Actual expenditures may differ due to factors including, but not limited to, changes in staffing, programming and enrollment, adjustments in state funding, and unforeseen expenses during the fiscal year. The data also includes non-recurring one-time expenditures.</div>											
<u>Bellows: Custodial</u>											
1620	400	Services	\$164,809	\$80,000	\$198,909	\$80,000	\$110,000	\$84,000	\$4,000	5.00%	Reclass between lines
1620	450	Supplies	\$43,593	\$25,000	\$39,860	\$25,000	\$25,000	\$21,000	(\$4,000)	-16.00%	Reclass between lines
			\$208,402	\$105,000	\$238,769	\$105,000	\$135,000	\$105,000	\$0	0.00%	
<u>MS/HS: Custodial</u>											
1620	200	Equipment	\$14,163	\$10,000	\$0	\$10,000	\$15,295	\$10,000	\$0	0.00%	
1620	400	Services	\$512,215	\$119,500	\$723,621	\$127,500	\$291,479	\$147,500	\$20,000	15.69%	Increase based on historical use
1620	450	Supplies	\$269,826	\$60,000	\$238,047	\$60,000	\$133,807	\$60,000	\$0	0.00%	
			\$796,204	\$189,500	\$961,667	\$197,500	\$440,581	\$217,500	\$20,000	10.13%	
<u>Daniel Warren: Custodial</u>											
1620	400	Services	\$129,326	\$62,000	\$177,821	\$120,780	\$189,525	\$123,000	\$2,220	1.84%	Reclass between lines
1620	450/451	Supplies	\$92,175	\$31,000	\$91,250	\$31,000	\$50,900	\$29,000	(\$2,000)	-6.45%	Reclass between lines
			\$221,501	\$93,000	\$269,071	\$151,780	\$240,425	\$152,000	\$220	0.14%	
GRAND TOTAL: CUSTODIAL AND GROUNDS			\$3,210,360	\$2,233,741	\$3,689,374	\$2,358,168	\$2,860,383	\$2,508,536	\$150,368	6.38%	
<u>CENTRAL STOREROOM: DISTRICTWIDE</u>											
1660	450	Supplies	\$0	\$0	\$8,871	\$33,400	\$30,000	\$33,000	(\$400)	-1.20%	
<u>INTERFUND TRANSFERS</u>											
9901	930	Transfer to Cafeteria	\$5,592	\$0	\$4,646	\$5,000	\$5,000	\$5,000	\$0	0.00%	Funding of uncollectible meal account debt
9901	950	Transfer to Special Aid	\$18,089	\$30,000	\$32,547	\$30,000	\$30,000	\$30,000	\$0	0.00%	Summer School Tuition/Transportation
9950	900	Transfer to Capital	\$299,857	\$350,000	\$1,020,199	\$350,000	\$350,000	\$485,000	\$135,000	38.57%	To support capital projects including MS/HS security vestibule and electrical upgrades
GRAND TOTAL: INTERFUND TRANSFERS			\$323,538	\$380,000	\$1,057,391	\$385,000	\$385,000	\$520,000	\$135,000	35.06%	

Function	Object	Expenditure Description	* ACTUAL	BUDGET	* ACTUAL	BUDGET	* ESTIMATED	PROPOSED	Budget to Budget		Notes
			2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	BUDGET	2025-2026	\$ Change	
<div>* ACTUAL 2022-2023, 2023-2024: The data in this column includes expensed and encumbered costs at June 30. The data also includes non-recurring one-time expenditures.</div> <div>** ESTIMATED 2024-2025: The data provided in this column is estimated and subject to revision. Actual expenditures may differ due to factors including, but not limited to, changes in staffing, programming and enrollment, adjustments in state funding, and unforeseen expenses during the fiscal year. The data also includes non-recurring one-time expenditures.</div>											
SUPERVISION & SECURITY											
1622	160	Salaries	\$179,359	\$182,658	\$133,906	\$249,921	\$278,029	\$346,155	\$96,234	38.51%	Reclass of one TA from teaching
1622	200	Equipment	\$18,489	\$0	\$4,389	\$0	\$0	\$0	\$0	NM	
1622	400	Services	\$29,372	\$500	\$371,311	\$236,148	\$352,655	\$379,359	\$143,211	60.64%	Briger Security services + one-time VMS costs, Actuals include costs for door security hardware upgrades
1622	450	Supplies	\$73,675	\$5,500	\$475,082	\$7,500	\$212,180	\$7,500	\$0	0.00%	Actuals include costs for door security hardware upgrades
1622	460	Software	\$0	\$0	\$0	\$0	\$0	\$8,674	\$8,674	NM	Estimated cost for VMS software
1622	490	BOCES	\$32,002	\$46,056	\$21,297	\$35,759	\$35,759	\$36,625	\$865	2.42%	Altaris security consultant
GRAND TOTAL: SUPERVISION & SECURITY			\$332,897	\$234,714	\$1,005,984	\$529,328	\$878,624	\$778,313	\$248,985	47.04%	
UTILITIES											
1620	421	Oil	\$83,437	\$100,000	\$49,202	\$97,000	\$80,000	\$92,000	(\$5,000)	-5.15%	Fuel costs and usage
1620	422	Gas	\$140,752	\$160,000	\$138,431	\$160,000	\$140,000	\$160,000	\$0	0.00%	
1620	425	Electricity	\$387,125	\$485,000	\$369,016	\$465,000	\$390,000	\$455,000	(\$10,000)	-2.15%	Based on projected rates
1620	426	Water	\$97,106	\$85,000	\$63,715	\$105,000	\$70,000	\$105,000	\$0	0.00%	May vary due to weather
1620	427	Communications (Internet, VoIP telephone, fax)	\$70,996	\$79,800	\$57,080	\$79,800	\$54,162	\$56,662	(\$23,138)	-29.00%	Reduced to actuals
1680	490	BOCES Services	\$4,482	\$6,000	\$4,924	\$6,000	\$5,500	\$5,342	(\$658)	-10.96%	
GRAND TOTAL: UTILITIES			\$783,898	\$915,800	\$682,369	\$912,800	\$739,662	\$874,004	(\$38,796)	-4.25%	
CURRICULUM DEVELOPMENT											
		Facilitators/Curriculum									
2010	150	Department Chairs	\$91,233	\$98,453	\$93,056	\$109,124	\$102,961	\$119,602	\$10,478	9.60%	New chairs
2010	153	Assistant Superintendent for Curriculum and Instruction	\$211,500	\$215,580	\$215,580	\$219,742	\$219,742	\$223,986	\$4,244	1.93%	
2010	400	Services	\$12,041	\$26,500	\$10,551	\$5,500	\$3,500	\$5,500	\$0	0.00%	
2010	401	Professional Learning	\$0	\$0	\$0	\$15,000	\$15,000	\$15,000	\$0	0.00%	
2010/2070	490	Professional Learning (BOCES)	\$47,267	\$32,600	\$32,518	\$55,600	\$52,140	\$58,013	\$2,413	4.34%	
2010	450	Supplies	\$402	\$16,550	\$16	\$2,550	\$1,600	\$2,550	\$0	0.00%	
2010	480	Textbooks	\$0	\$500	\$0	\$0	\$0	\$0	\$0	NM	No longer needed
GRAND TOTAL: CURRICULUM DEVELOPMENT			\$362,444	\$390,183	\$351,720	\$407,516	\$394,943	\$424,651	\$17,135	4.20%	

Function	Object	Expenditure Description	* ACTUAL	BUDGET	* ACTUAL	BUDGET	* ESTIMATED	PROPOSED	Budget to Budget		Notes
			2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2025-2026	\$ Change	% Change	
<div>* ACTUAL 2022-2023, 2023-2024: The data in this column includes expensed and encumbered costs at June 30. The data also includes non-recurring one-time expenditures.</div> <div>** ESTIMATED 2024-2025: The data provided in this column is estimated and subject to revision. Actual expenditures may differ due to factors including, but not limited to, changes in staffing, programming and enrollment, adjustments in state funding, and unforeseen expenses during the fiscal year. The data also includes non-recurring one-time expenditures.</div>											
INSTRUCTIONAL SUPERVISION											
2020	150	<u>Principals/Assistant Principal</u> Salaries	\$865,145	\$882,088	\$908,563	\$899,003	\$899,854	\$926,800	\$27,797	3.09%	Contractual
2020	155	<u>Team Leaders</u> Salaries	\$35,441	\$35,777	\$35,777	\$36,117	\$36,120	\$36,481	\$364	1.01%	
2818	150	<u>Student Management Office</u> Clerical/Support Salaries	\$74,118	\$73,004	\$73,153	\$74,207	\$74,207	\$74,411	\$204	0.27%	
2818	400	Services	\$115,774	\$142,964	\$141,115	\$146,017	\$146,017	\$168,050	\$22,033	15.09%	Student data support services
2818	450	Supplies	\$537	\$11,250	\$1,371	\$5,000	\$4,000	\$5,000	\$0	0.00%	
2818	460	Software	\$150	\$3,859	\$150	\$0	\$0	\$0	\$0	NM	
1680/2818/2010	490	BOCES Services	\$130,281	\$140,991	\$145,404	\$143,000	\$122,971	\$131,853	(\$11,147)	-7.80%	Adjust to actual spend
2850	151	<u>Class Advisors</u> Salaries	\$16,373	\$16,526	\$16,526	\$16,683	\$16,683	\$16,850	\$167	1.00%	
2110	140	<u>Substitute Costs Districtwide</u>	\$51,042	\$135,000	\$80,097	\$140,759	\$138,411	\$142,156	\$1,397	0.99%	Includes full time building sub salary
SUBTOTAL: PRIN, TM LD, ADV, SUBS			\$1,288,861	\$1,441,459	\$1,402,156	\$1,460,787	\$1,438,263	\$1,501,601	\$40,815	2.79%	
2110	160	<u>Secretaries</u> Salaries	\$414,107	\$442,569	\$420,699	\$456,018	\$449,182	\$447,298	(\$8,720)	-1.91%	Retirements
2020	200	<u>Support Costs</u> Equipment	\$0	\$4,750	\$0	\$5,000	\$0	\$0	(\$5,000)	-100.00%	No longer needed
2020	400	Services	\$422	\$25,000	\$175	\$5,000	\$1,000	\$4,000	(\$1,000)	-20.00%	Reduced to actuals
2020	450	Supplies	\$40,400	\$50,000	\$27,619	\$30,000	\$25,000	\$30,000	\$0	0.00%	
			\$40,822	\$79,750	\$27,794	\$40,000	\$26,000	\$34,000	(\$6,000)	-15.00%	
SUBTOTAL: SECR. & SUPPORT COSTS			\$454,929	\$522,319	\$448,493	\$496,018	\$475,182	\$481,298	(\$14,720)	-2.97%	
GRAND TOTAL: INSTRUCTIONAL SUPERVISION			\$1,743,790	\$1,963,777	\$1,850,649	\$1,956,804	\$1,913,445	\$1,982,899	\$26,095	1.33%	

Function	Object	Expenditure Description	* ACTUAL	BUDGET	* ACTUAL	BUDGET	* ESTIMATED	PROPOSED	Budget to Budget		Notes
			2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2025-2026	\$ Change	% Change	
<div>* ACTUAL 2022-2023, 2023-2024: The data in this column includes expensed and encumbered costs at June 30. The data also includes non-recurring one-time expenditures.</div> <div>** ESTIMATED 2024-2025: The data provided in this column is estimated and subject to revision. Actual expenditures may differ due to factors including, but not limited to, changes in staffing, programming and enrollment, adjustments in state funding, and unforeseen expenses during the fiscal year. The data also includes non-recurring one-time expenditures.</div>											
TEACHING											
		Daniel Warren									
2110	150	Teacher Salaries	\$2,157,959	\$2,213,224	\$2,236,726	\$2,294,115	\$2,277,400	\$2,187,520	(\$106,596)	-4.65%	Retirements
2110	160	Teaching Assistants/Aides Salaries	\$144,045	\$192,662	\$213,955	\$199,641	\$178,893	\$216,490	\$16,849	8.44%	One new aide for 6th K section in 25/26
2110	200	Equipment	\$5,632	\$7,800	\$0	\$5,650	\$0	\$5,650	\$0	0.00%	
2110	400	Services	\$6,556	\$13,900	\$8,642	\$17,000	\$9,745	\$17,000	\$0	0.00%	
2110	450	Supplies	\$40,121	\$79,600	\$82,445	\$60,550	\$71,000	\$60,550	\$0	0.00%	
2110	460	Software	\$2,047	\$3,650	\$0	\$0	\$0	\$0	\$0		NM Reclassed to technology
2110	480	Textbooks	\$9,735	\$10,150	\$6,631	\$10,000	\$7,400	\$10,000	\$0	0.00%	
2110	490	BOCES (Science Curriculum)	\$10,954	\$13,000	\$13,301	\$12,100	\$12,631	\$13,010	\$910	7.52%	
GRAND TOTAL: TEACHING DANIEL WARREN			\$2,377,049	\$2,533,986	\$2,561,700	\$2,599,056	\$2,557,069	\$2,510,219	(\$88,837)	-3.42%	
		F.E. Bellows									
2110	150	Teacher Salaries	\$2,439,586	\$2,556,932	\$2,500,052	\$2,480,097	\$2,487,482	\$2,581,105	\$101,007	4.07%	Contractual
2110	160	Teaching Assistants/Aides Salaries	\$109,591	\$150,133	\$108,259	\$122,591	\$120,386	\$125,516	\$2,925	2.39%	Contractual
2110	200	Equipment	\$792	\$6,775	\$0	\$5,000	\$0	\$5,000	\$0	0.00%	
2110	400	Services	\$12,373	\$35,750	\$31,365	\$32,850	\$28,000	\$30,750	(\$2,100)	-6.39%	
2110	450	Supplies	\$41,817	\$86,100	\$69,635	\$69,000	\$60,000	\$69,000	\$0	0.00%	To align math curriculum costs with actual spending
2110	460	Software	\$940	\$1,650	\$3,577	\$0	\$0	\$0	\$0		NM Reclassed to technology
2110	480	Textbooks	\$41,012	\$28,450	\$23,046	\$27,500	\$20,000	\$27,500	\$0	0.00%	
2110	490	BOCES Services	\$0	\$0	\$0	\$1,060	\$1,007	\$1,140	\$80	7.50%	
2110	490	BOCES (Science Curriculum)	\$19,448	\$22,650	\$22,274	\$21,000	\$21,499	\$22,144	\$1,144	5.45%	
GRAND TOTAL: TEACHING F. E. BELLOWES			\$2,665,559	\$2,888,440	\$2,758,209	\$2,759,099	\$2,738,374	\$2,862,154	\$103,056	3.74%	
		Middle School									
2110	150	Teacher Salaries	\$2,850,204	\$3,033,881	\$3,062,766	\$3,073,622	\$2,953,570	\$3,111,466	\$37,844	1.23%	Includes retirements
2110	160	Teaching Assistants/Aides Salaries	\$90,011	\$117,154	\$96,912	\$64,612	\$64,613	\$67,220	\$2,608	4.04%	Reclass of monitors from teaching to security and supervision
2110	200	Equipment	\$0	\$7,900	\$5,335	\$0	\$0	\$0	\$0		NM Reallocation
2110	400	Services	\$19,470	\$22,270	\$18,991	\$25,125	\$35,800	\$41,100	\$15,975	63.58%	Increased to actuals
2110	450	Supplies	\$14,535	\$28,650	\$43,972	\$31,825	\$24,850	\$28,050	(\$3,775)	-11.86%	Reduced to actuals
2110	460	Software	\$0	\$2,950	\$0	\$0	\$0	\$0	\$0		NM Reclassed to technology
2110	480	Textbooks	\$4,910	\$25,600	\$3,366	\$19,420	\$6,000	\$17,150	(\$2,270)	-11.69%	Reallocation
2110	490	BOCES Services	\$0	\$0	\$12,775	\$583	\$1,060	\$1,140	\$557	95.45%	New allocation for theater printing costs
GRAND TOTAL: TEACHING MIDDLE SCHOOL			\$2,979,129	\$3,238,405	\$3,244,117	\$3,215,187	\$3,085,892	\$3,266,125	\$50,938	1.58%	
		High School									
2110	150	Teacher Salaries	\$4,246,654	\$4,358,683	\$3,974,706	\$4,114,936	\$4,176,306	\$4,360,401	\$245,465	5.97%	Contractual
2110	130	Teaching Assistants/Aides Salaries	\$175,212	\$191,661	\$216,822	\$124,110	\$94,399	\$98,092	(\$26,018)	-20.96%	Reclass of monitors from teaching to security and supervision
2110	200	Equipment	\$6,329	\$28,450	\$5,335	\$10,000	\$7,500	\$10,000	\$0	0.00%	
2110	400	Services	\$76,677	\$56,600	\$63,378	\$68,550	\$95,346	\$89,175	\$20,625	30.09%	Increased to actuals
2110	450	Supplies	\$95,551	\$70,390	\$110,304	\$91,775	\$69,430	\$81,250	(\$10,525)	-11.47%	Reduced to actuals
2110	460	Software	\$954	\$9,350	\$2,734	\$0	\$0	\$0	\$0		NM Reclassed to technology
2110	480	Textbooks	\$26,685	\$47,325	\$36,236	\$51,900	\$35,607	\$46,600	(\$5,300)	-10.21%	Reallocation partially offset by increase for electives
2110	490	BOCES Services	\$0	\$0	\$12,775	\$583	\$1,060	\$1,140	\$557	95.45%	New allocation for theater printing costs
GRAND TOTAL: TEACHING HIGH SCHOOL			\$4,628,062	\$4,762,460	\$4,422,291	\$4,461,854	\$4,479,648	\$4,686,657	\$224,803	5.04%	

			* ACTUAL	BUDGET	* ACTUAL	BUDGET	* ESTIMATED	PROPOSED	Budget to Budget		
Function	Object	Expenditure Description	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2025-2026	\$ Change	% Change	Notes
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<u>English as a New Language (ENL)</u>											
2259	150	Teacher Salaries	\$458,262	\$436,386	\$536,319	\$549,529	\$461,978	\$448,397	(\$101,132)	-18.40%	Includes retirements
2259	160	Teaching Assistants/Aides Salaries	\$0	\$0	\$35,215	\$61,032	\$61,031	\$63,588	\$2,556	4.19%	
2259	400	Services	\$0	\$0	\$0	\$4,000	\$1,850	\$3,250	(\$750)	-18.75%	Reduced to actuals
2259	450	Supplies	\$0	\$1,910	\$654	\$8,500	\$6,000	\$8,000	(\$500)	-5.88%	Reduced to actuals
2259	480	Textbooks	\$0	\$0	\$1,069	\$500	\$300	\$500	\$0	0.00%	
GRAND TOTAL: ENL			\$458,262	\$438,296	\$573,257	\$623,561	\$531,159	\$523,735	(\$99,826)	-16.01%	
<u>OCCUPATIONAL EDUCATION</u>											
2280	GRAND TOTAL OCCUPATIONAL AND OTHER EDUCATION		\$160,131	\$324,893	\$165,460	\$340,958	\$232,622	\$271,028	(\$69,930)	-20.51%	Fluctuates annually based on placements
<u>SPECIAL SERVICES</u>											
2250	490	Special Ed Placement BOCES Full Time Programs	\$338,524	\$619,718	\$308,321	\$737,959	\$322,002	\$742,137	\$4,178	0.57%	Fluctuates based on out of district placements
2250	471/472	Special Placement Private/12 Month Program Tuition	\$510,807	\$1,025,681	\$851,718	\$919,829	\$865,965	\$833,679	(\$86,150)	-9.37%	Fluctuates based on out of district placements
<u>Special Services</u>											
2250	400-410	Related Services	\$118,668	\$249,000	\$113,061	\$278,900	\$65,000	\$165,000	(\$113,900)	-40.84%	To align with actual spending
2250	490	Related Services: BOCES	\$65,692	\$90,000	\$71,743	\$80,000	\$116,418	\$120,000	\$40,000	50.00%	To align with actual spending
2250	420	In-House Therapeutic Support: Effective School Solutions (ESS)	\$0	\$274,400	\$174,400	\$229,000	\$229,000	\$0	(\$229,000)	-100.00%	ESS reclassified to BOCES, \$100K moved to Psychology
2250/2255/2270	450	Supplies	\$11,013	\$36,650	\$18,485	\$26,650	\$14,000	\$26,400	(\$250)	-0.94%	To align with actual spending
2250	460	Software	\$0	\$1,350	\$0	\$0	\$0	\$0	\$0		NM Reclassed to technology
2250	490	BOCES: In-House Therapeutic Support, IEP Direct and STAC	\$13,926	\$16,528	\$13,247	\$17,247	\$17,247	\$149,316	\$132,069	765.74%	
SUBTOTAL: SPECIAL SERVICES			\$209,299	\$667,928	\$390,936	\$631,797	\$441,665	\$460,716	(\$171,081)	-27.08%	
2240	150/151	Administration for Special Services and CPSE Chairperson	\$222,382	\$228,672	\$228,672	\$261,442	\$261,442	\$266,848	\$5,406	2.07%	Reallocation of FTE
2250/2255/2260/2270	150	Teacher Salaries	\$2,247,670	\$2,396,043	\$2,450,425	\$2,551,416	\$2,542,834	\$2,688,901	\$137,485	5.39%	Contractual
2250	160	Clerical Salaries	\$125,086	\$129,057	\$135,693	\$132,060	\$98,608	\$122,153	(\$9,907)	-7.50%	Retirement
2250	160	Teaching Assistants/Aides Salaries	\$630,817	\$657,653	\$511,450	\$633,193	\$534,817	\$620,733	(\$12,460)	-1.97%	Reduction in staffing
SUBTOTAL: SPECIAL SERVICES SALARIES			\$3,225,955	\$3,411,425	\$3,326,240	\$3,578,110	\$3,437,702	\$3,698,634	\$120,524	3.37%	
GRAND TOTAL: SPECIAL SERVICES			\$4,284,585	\$5,724,751	\$4,877,215	\$5,867,696	\$5,067,334	\$5,735,166	(\$132,530)	-2.26%	

			* ACTUAL	BUDGET	* ACTUAL	BUDGET	* ESTIMATED	PROPOSED	Budget to Budget		
Function	Object	Expenditure Description	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2025-2026	\$ Change	% Change	Notes
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LIBRARY/ INSTRUCTIONAL MEDIA											
2610	150	Librarians Salaries	\$353,523	\$364,783	\$364,783	\$296,386	\$307,881	\$321,341	\$24,955	8.42%	Staffing changes
2610	160	Teaching Assisant Salaries	\$36,983	\$37,683	\$37,683	\$38,049	\$38,049	\$38,418	\$369	0.97%	
2610	160	Clerical Salaries	\$60,121	\$61,159	\$61,159	\$63,494	\$63,494	\$64,814	\$1,320	2.08%	
Daniel Warren											
2610	400	Services	\$931	\$3,050	\$368	\$2,000	\$1,000	\$2,000	\$0	0.00%	
2610	450	Supplies	\$4,584	\$2,150	\$5,346	\$5,000	\$5,000	\$5,000	\$0	0.00%	
2610	460	Digital Resources	\$0	\$8,200	\$2,106	\$6,000	\$9,800	\$12,500	\$6,500	108.33%	Adjusted to new actual spending
2610	490	BOCES	\$8,967	\$13,000	\$10,276	\$13,000	\$9,942	\$10,992	(\$2,008)	-15.44%	Adjusted to new actual spending
2610	521	Books	\$5,297	\$4,500	\$6,933	\$6,500	\$0	\$0	(\$6,500)	-100.00%	Adjusted to new actual spending
Bellows											
2610	400	Services	\$4,704	\$4,350	\$3,461	\$5,000	\$3,500	\$5,000	\$0	0.00%	
2610	450	Supplies	\$5,662	\$3,550	\$3,623	\$7,000	\$4,000	\$7,000	\$0	0.00%	
2610	460	Digital Resources	\$5,833	\$8,300	\$3,510	\$7,000	\$10,000	\$10,000	\$3,000	42.86%	Adjusted to new actual spending
2610	490	BOCES	\$5,254	\$10,500	\$8,336	\$7,000	\$7,262	\$7,408	\$408	5.82%	Adjusted to new actual spending
2610	521	Books	\$2,272	\$2,850	\$1,832	\$3,000	\$0	\$0	(\$3,000)	-100.00%	Adjusted to new actual spending
MS/HS											
2610	400	Services	\$1,402	\$1,050	\$849	\$1,500	\$1,500	\$1,500	\$0	0.00%	
2610	450	Supplies	\$226	\$700	\$2,070	\$500	\$500	\$500	\$0	0.00%	
2610	460	Digital Resources	\$20,858	\$23,900	\$19,013	\$22,000	\$26,000	\$26,000	\$4,000	18.18%	Adjusted to new actual spending
2610	490	BOCES	\$37,286	\$46,700	\$27,691	\$40,000	\$38,430	\$41,699	\$1,699	4.25%	Adjusted to new actual spending
2610	521	Books	\$3,405	\$3,900	\$3,773	\$4,000	\$0	\$0	(\$4,000)	-100.00%	Adjusted to new actual spending
SUBTOTAL: LIBRARY/MEDIA			\$557,307	\$600,325	\$562,812	\$527,429	\$526,358	\$554,171	\$26,742	5.07%	
COMPUTER AIDED INSTRUCTION - DISTRICTWIDE											
2630	150	Director of Technology and Communications Salary	\$108,500	\$110,670	\$110,670	\$112,883	\$112,883	\$115,141	\$2,258	2.00%	Contractual
2630	200	Equipment	\$725,888	\$370,000	\$223,240	\$175,000	\$125,000	\$105,000	(\$70,000)	-40.00%	Reallocation to security services for VMS system
2630	400	Services - District IT Support	\$391,474	\$423,802	\$423,802	\$432,278	\$432,278	\$384,000	(\$48,278)	-11.17%	As per contract
2630	400	Services - Other	\$560,298	\$178,234	\$482,574	\$268,000	\$353,114	\$375,000	\$107,000	39.93%	To align with actual spending
2630	490	BOCES - Website and Online Info Services	\$16,378	\$16,873	\$2,600	\$18,389	\$43,769	\$32,707	\$14,317	77.86%	To align with actual spending
2630	450	Supplies	\$109,041	\$60,000	\$281,112	\$225,000	\$250,353	\$240,000	\$15,000	6.67%	To align with actual spending
2630	460	Software Licenses/Agreements	\$44,795	\$76,000	\$78,063	\$90,700	\$105,000	\$105,000	\$14,300	15.77%	Reallocation from instructional, increase for actual spending
SUBTOTAL: COMPUTER AIDED INSTRUCTION			\$1,956,374	\$1,235,580	\$1,602,060	\$1,322,251	\$1,422,397	\$1,356,847	\$34,597	2.62%	
GRAND TOTAL: INSTRUCTIONAL MEDIA			\$2,513,681	\$1,835,904	\$2,164,873	\$1,849,680	\$1,948,755	\$1,911,019	\$61,339	3.32%	

			* ACTUAL	BUDGET	* ACTUAL	BUDGET	* ESTIMATED	BUDGET	Budget to Budget		
Function	Object	Expenditure Description	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2025-2026	\$ Change	% Change	Notes
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PUPIL PERSONNEL											
School Counseling Department											
2810	150	School Counseling Counselors Salaries	\$651,528	\$769,914	\$748,744	\$786,498	\$775,898	\$809,517	\$23,019	2.93%	Contractual
2810	160	Clerical Salaries	\$127,969	\$131,844	\$133,476	\$135,854	\$134,972	\$151,871	\$16,017	11.79%	Title change
2810	400	Services	\$12,585	\$15,700	\$13,576	\$15,700	\$14,700	\$19,700	\$4,000	25.48%	Inc is for funds for college trip buses
2810	450/480	Supplies	\$720	\$9,200	\$6,513	\$3,350	\$2,000	\$3,350	\$0	0.00%	
SUBTOTAL: SCHOOL COUNSELING			\$792,802	\$926,658	\$902,310	\$941,402	\$927,570	\$984,439	\$43,036	4.57%	
Nurses/Doctor											
2815	160	Nurses Salaries	\$276,030	\$254,845	\$301,065	\$276,723	\$281,723	\$290,059	\$13,336	4.82%	Contractual
2815	400	Doctor (non-employee)	\$5,550	\$7,000	\$5,000	\$7,000	\$7,000	\$7,000	\$0	0.00%	
2815	400	Services	\$33,414	\$50,000	\$27,406	\$40,000	\$39,782	\$40,000	\$0	0.00%	
2815	401	Health Services (other schools)	\$159,705	\$180,000	\$170,564	\$180,000	\$188,761	\$185,000	\$5,000	2.78%	Required by law
2815	450	Supplies	\$7,971	\$15,000	\$11,239	\$15,000	\$9,000	\$15,000	\$0	0.00%	
SUBTOTAL: NURSES/DOCTOR			\$482,670	\$506,845	\$515,273	\$518,723	\$526,266	\$537,059	\$18,336	3.53%	
Psychologists											
2820	150	Psychologists Salaries	\$460,325	\$474,370	\$497,881	\$484,788	\$484,788	\$508,328	\$23,540	4.86%	Contractual
2820	400	Services	\$0	\$0	\$69	\$0	\$0	\$0	\$0	NM	
2820	420	ESS - Mental Health Services	\$0	\$0	\$100,000	\$0	\$0	\$100,000	\$100,000	NM	Reclassified from special services, ESS
2820	450	Supplies	\$2,788	\$900	\$691	\$900	\$800	\$900	\$0	0.00%	
SUBTOTAL: PSYCHOLOGISTS			\$463,113	\$475,270	\$598,641	\$485,688	\$485,588	\$609,228	\$123,540	25.44%	
Social Work											
2825	150	Social Worker Salaries	\$70,006	\$72,981	\$72,981	\$76,012	\$76,012	\$79,162	\$3,150	4.14%	Contractual
2825	150	McKinney-Vento Coordinator Salaries	\$0	\$1,526	\$0	\$1,540	\$1,540	\$1,555	\$15	0.97%	
2825	450	Supplies	\$0	\$0	\$93	\$0	\$100	\$250	\$250	NM	
SUBTOTAL: SOCIAL WORK			\$70,006	\$74,507	\$73,074	\$77,552	\$77,652	\$80,967	\$3,415	4.40%	
GRAND TOTAL: PUPIL PERSONNEL			\$1,808,591	\$1,983,280	\$2,089,298	\$2,023,366	\$2,017,076	\$2,211,692	\$188,327	9.31%	

			* ACTUAL	BUDGET	* ACTUAL	BUDGET	* ESTIMATED	PROPOSED	Budget to Budget		
Function	Object	Expenditure Description	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2025-2026	\$ Change	% Change	Notes
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CO-CURRICULAR											
Co-Curricular Elem											
2850	150	Salaries	\$5,839	\$6,052	\$6,236	\$6,056	\$6,056	\$6,117	\$61	1.00%	
2850	400	Services	\$0	\$50	\$0	\$150	\$2,150	\$2,250	\$2,100	1400.00%	Increased based on actuals
2850	450	Supplies	\$0	\$90	\$0	\$0	\$0	\$0	\$0	NM	
			\$5,839	\$6,192	\$6,236	\$6,206	\$8,206	\$8,367	\$2,161	34.81%	
Co-Curricular MS											
2850	150	Salaries	\$33,403	\$39,856	\$44,938	\$43,828	\$40,122	\$44,266	\$438	1.00%	
2850	400	Services	\$2,780	\$1,000	\$90	\$3,200	\$5,000	\$3,100	(\$100)	-3.13%	
2850	450	Supplies	\$512	\$290	\$0	\$400	\$700	\$700	\$300	75.00%	
			\$36,695	\$41,146	\$45,028	\$47,428	\$45,822	\$48,066	\$638	1.35%	
Co-Curricular HS											
2850	150	Salaries	\$96,434	\$119,473	\$129,747	\$142,473	\$138,319	\$143,898	\$1,425	1.00%	
2850	400	Services	\$21,687	\$26,050	\$25,678	\$26,050	\$25,000	\$26,500	\$450	1.73%	
2850	450	Supplies	\$3,575	\$200	\$6,086	\$4,000	\$5,000	\$5,000	\$1,000	25.00%	
			\$121,697	\$145,723	\$161,511	\$172,523	\$168,319	\$175,398	\$2,875	1.67%	
GRAND TOTAL CO-CURRICULAR			\$164,231	\$193,061	\$212,775	\$226,157	\$222,347	\$231,831	\$5,674	2.51%	
INTERSCHOLASTIC ATHLETICS											
Interscholastic Athletics											
2855	130/150/155/160	Salaries	\$840,783	\$915,610	\$854,486	\$920,307	\$876,464	\$929,251	\$8,944	0.97%	
2855	200	Equipment	\$12,600	\$17,100	\$0	\$17,100	\$7,000	\$17,100	\$0	0.00%	
2855	400/401	Services	\$93,047	\$78,150	\$84,385	\$91,833	\$93,240	\$96,000	\$4,167	4.54%	
2855	402	Transportation	\$231,600	\$210,000	\$222,595	\$240,000	\$240,000	\$245,000	\$5,000	2.08%	
2855	450/452	Supplies	\$88,488	\$34,200	\$92,623	\$52,500	\$72,508	\$68,000	\$15,500	29.52%	Inc based on historical use
2855	491	BOCES Athletics Services	\$62,277	\$75,327	\$66,296	\$77,243	\$75,456	\$76,143	(\$1,101)	-1.42%	Est. per BOCES
2855	490	BOCES Athletics Officials	\$69,663	\$63,881	\$63,138	\$59,739	\$56,260	\$58,511	(\$1,228)	-2.06%	Est. per BOCES
GRAND TOTAL: ATHLETICS			\$1,398,458	\$1,394,268	\$1,383,524	\$1,458,722	\$1,420,928	\$1,490,004	\$31,282	2.14%	

Function	Object	Expenditure Description	* ACTUAL	BUDGET	* ACTUAL	BUDGET	* ESTIMATED	PROPOSED	Budget to Budget		Notes
			2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	BUDGET	\$ Change	% Change	
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TRANSPORTATION											
5510	150	Salaries	\$21,948	\$22,600	\$18,689	\$23,061	\$0	\$0	(\$23,061)	-100.00%	Replaced with managed transportation services
5540	405	Managed Transportation Services	\$0	\$0	\$1,667	\$0	\$20,000	\$25,000	\$25,000	NM	Mamaroneck's transportation manager services
SUBTOTAL: TRANSPORTATION SALARIES AND SERVICES			\$21,948	\$22,600	\$20,356	\$23,061	\$20,000	\$25,000	\$1,939	8.41%	
5540		Contracted Transportation - BOCES: Occupational Education	\$4,590	\$10,600	\$4,680	\$0	\$0	\$0	\$0	NM	Route no longer needed
5540		Contracted Transportation - Special Education	\$567,402	\$757,759	\$586,660	\$850,257	\$570,233	\$738,905	(\$111,352)	-13.10%	Fluctuates based on out of district placements
5540		Contracted Transportation - Private & Parochial Schools	\$207,462	\$268,189	\$156,460	\$210,996	\$200,476	\$259,608	\$48,613	23.04%	Fluctuates based on requests for transportation
GRAND TOTAL: TRANSPORTATION			\$801,402	\$1,059,148	\$768,155	\$1,084,313	\$790,709	\$1,023,513	(\$60,800)	-5.61%	
GRAND TOTAL:			\$46,478,677	\$49,651,520	\$50,599,103	\$51,127,223	\$49,559,843	\$52,548,411	\$1,421,188	2.78%	