

2024-25 BUDGET HEARING

2024-25 Budget Highlights

	2023-24 Approved Budget	2024-25 Proposed Budget	Change $	Change %
Total Budget	**$142,895,880**	**$147,538,047**	**$4,642,167**	**3.25%**
Tax Levy	**$71,802,116**	**$73,304,896**	**$1,502,780**	**2.09%**
Homestead Tax Rate (per $1,000 of assessed value)	**$12.98**	**$13.03**	**$0.05**	**0.39%**
Non-Homestead Tax Rate (per $1,000 of assessed value)	**$20.88**	**$20.43**	**($0.45)**	**-2.16%**

2024-25 Adopted Budget

Components of Budget Changes	2023-2024 Budget	2024-2025 Proposed Budget	Increase (Decrease)		Proportion of Total Growth
Salaries	$70,537,248	$72,587,234	$2,049,986	2.91%	44.16%
Benefits	29,172,339	30,831,604	1,659,265	5.69%	35.74%
Tuition out of district	9,821,068	9,821,068	0	0.00%	0.00%
Transfer to Capital	8,651,265	8,435,412	(215,853)	-2.50%	-4.65%
Debt Service	5,974,719	5,974,469	(250)	0.00%	-0.01%
Transportation	4,584,122	4,834,122	250,000	5.45%	5.39%
Contractual	3,461,315	4,538,464	1,077,149	31.12%	23.20%
Building & Grounds	4,042,661	4,042,661	0	0.00%	0.00%
BOCES Services	3,867,445	3,848,315	(19,130)	-0.49%	-0.41%
Supplies	1,539,737	1,384,737	(155,000)	-10.07%	-3.34%
Textbooks, Library, Software	617,061	617,061	0	0.00%	0.00%
Equipment	351,900	347,900	(4,000)	-1.14%	-0.09%
Transfers to Other Funds	275,000	275,000	0	0.00%	0.00%
	$142,895,880	$147,538,047	$4,642,167	3.25%	100.00%

2024-25 Tax Cap Calculation

		2023-2024	2024-2025
	Approved Actual Tax Levy	$69,778,540	$71,802,118
(times)	Tax Base Growth Factor (TBD by ORPS)	1.0015	1.0043
	Total	$69,883,208	$72,110,867
		$69,883,208	$72,110,867
(add)	PILOT (Prior Year)	$468,095	$415,180
	Total	$70,351,303	$72,526,047
	2019-2020 Exemptions		
(subtract)	Tort judgments greater than 5% of tax levy	$0	$0
(subtract)	Capital Tax Levy (including debt service) (less building aid)	$2,260,037	$5,017,745
	Prior Year Adjusted Tax Levy	$68,091,266	$67,508,302
	Adjusted Tax Levy (Prior Year)	$68,091,266	$67,508,302
(times)	Allowable Levy Growth Factor (lesser of 2% or CPI)	2.00%	2.00%
		$69,453,091	$68,858,468
		$69,453,091	$68,858,468
(subtract)	PILOT (Current Year)	$415,180	$617,807
	Total	$69,037,911	$68,240,661
		$69,037,911	$68,240,661
	Available Carryover	$640,709	$0
	Current Year Tax Levy Limit	$69,678,620	$68,240,661

		2023-2024	2024-2025
	Current Year Tax Levy	$69,678,620	$68,240,661
	Current Year Exemptions		
(add)	Tort judgments greater than 5% of tax levy	$0	$0
(add)	ERS contribution increase greater than 2 percentage points	$0	$10,018
(add)	TRS contribution increase greater than 2 percentage points	$0	$0
(add)	Capital Tax Levy (including debt service) (less building aid)	$5,017,745	$5,054,217
	Allowable tax levy prescribed by Chapter 97 of the Laws of 2011 (with a simple majority vote)	$74,696,365	$73,304,896
	Allowable $ Increase to the Tax Levy	$4,917,825	$1,502,778
	Alowble % Increase to the Tax Levy	7.05%	2.09%
	Recommended Tax Levy:	$71,802,118	$73,304,896
	Recommended $ Increase to the Tax Levy	$2,023,578	$1,502,778
	Recommended % Increase to the Tax Levy	2.90%	2.09%

2024-25 Projected Revenue

		2022-23	2023-24		2024-25	Budget to Budget	
Account	Description	Actual Revenue	Budget	Estimated Revenue	Proposed Budget	Change $	Change %
A 1001	REAL PROPERTY TAXES & STAR	69,600,783	71,802,118	71,802,118	73,304,896	1,502,778	2.09%
A 1081	PILOTS	519,538	415,180	429,721	617,807	202,627	48.80%
A 1120	COUNTY SALES TAX	3,562,493	3,200,000	3,586,950	3,500,000	300,000	9.38%
A 1311	DAY SCHOOL TUITION	0	0	0	0	0	0.00%
A 1489	OTHER CHARGES - SERVICES	19,159	18,000	5,000	18,000	0	0.00%
A 2280	HEALTH SERVICES	15,960	10,000	15,000	10,000	0	0.00%
A 2304	SHARED TRANSPORTATION SERVICES	34,121	30,000	30,000	30,000	0	0.00%
A 2401	INTEREST	561,445	350,000	550,000	500,000	150,000	42.86%
A 2410	RENTAL OF REAL PROPERTY	311,993	200,000	300,000	225,000	25,000	12.50%
A 2440	RENTAL OTHER	12,200	20,000	20,000	20,000	0	0.00%
A 2655	MINOR SALES, OTHER	0	0	0	0	0	0.00%
A 2680	INSURANCE RECOVERIES	0	0	0	0	0	0.00%
A 2690	OTHER COMPENSATION FOR LOSS	11,616	0	3,624	0	0	0.00%
A 2701	REFUND OF PRIOR YEAR - BOCES	421,254	200,000	225,000	200,000	0	0.00%
A 2703	REFUND OF PRIOR YEAR EXPENSES	10,883	75,000	50,000	75,000	0	0.00%
A 2770	UNCLASSIFIED REVENUE	140,594	125,000	175,000	125,000	0	0.00%
A 3101	STATE AID	52,334,626	65,300,582	65,723,993	66,609,078	1,308,496	2.00%
A 4601	MEDICAID	144,876	150,000	125,000	150,000	0	0.00%
A 4286	FEDERAL AID	0		0			
A 5031	FUND BALANCE	0	1,000,000	0	2,153,266	1,153,266	115.33%
		127,701,541	142,895,880	143,041,406	147,538,047	4,642,167	3.25%

2024-25 3-Part Budget Program

Program	2023-24 Budget	2024-25 Adopted Budget	$ Change	% Change
1420 Legal	125,000	125,000	0	0.00%
2070 Inservice Training	330,369	333,441	3,072	0.93%
2110 Teaching Regular School	40,670,957	40,852,691	181,734	0.45%
2250 Students with Disabilities	23,178,651	24,483,391	1,304,740	5.63%
2280 Occupational Education	688,920	688,920	0	0.00%
2230 Summer Education	34,550	134,550	100,000	289.44%
2610 School Library	584,245	596,798	12,553	2.15%
2620 Educational Television	115,063	115,063	0	0.00%
2630 Computer Assisted Instruction	1,434,825	1,532,349	97,524	6.80%
2810 Guidance	1,976,583	1,969,578	(7,005)	-0.35%
2815 Health Services	1,130,144	1,140,158	10,014	0.89%
2820 Psychological Services	1,679,984	1,875,637	195,653	11.65%
2825 Social Work Services	877,508	904,522	27,014	3.08%
2850 Co-Curricular Activities	327,000	327,000	0	0.00%
2855 Interscholastic Athletics	1,187,434	1,198,328	10,894	0.92%
55xx Transportation	4,605,134	4,856,015	250,881	5.45%
8070 Census	182,324	251,537	69,213	37.96%
99xx Transfer to Other Funds	275,000	275,000	0	0.00%
9xxx Benefits	24,475,241	26,021,948	1,546,707	6.32%
Total Program	103,878,932	107,681,926	3,802,994	3.66%

2024-25 3-Part Budget Administration

State Function & Description	2023 - 24 Budget	2024-25 Adopted Budget	$ Change	% Change
Administration				
1010 Board of Education	34,400	34,400	0	0.00%
1040 District Clerk	20,400	20,400	0	0.00%
1060 District Meeting	35,800	35,800	0	0.00%
1240 Chief School Administrator	441,927	463,979	22,052	4.99%
1310 Business Administration	869,038	889,507	20,469	2.36%
1320 Auditing	69,750	69,750	0	0.00%
1325 Treasurer	130,000	133,900	3,900	3.00%
1380 Fiscal Agent Fee	2,500	2,500	0	0.00%
1420 Legal	100,000	100,000	0	0.00%
1430 Personnel	296,614	287,001	(9,613)	-3.24%
1460 Records Management	5,000	5,000	0	0.00%
1480 Public Information	93,797	93,797	0	0.00%
1622 Security of Plant	820,139	820,139	0	0.00%
1670 Central Printing-Mailing	304,300	304,300	0	0.00%
1680 Central Data Processing	1,561,652	1,552,849	(8,803)	-0.56%
1910 Unallocated Insurance	494,093	544,242	50,149	10.15%
1930 Judgement & Claims	10,000	10,000	0	0.00%
1950 Assessments	72,000	72,000	0	0.00%
1981&3 BOCES Admin&Capital	820,460	822,979	2,519	0.31%
1989 Unclassified	6,000	6,000	0	0.00%
2010 Curriculum Development	1,171,793	2,128,392	956,599	81.64%
2020 Supervision Regular School	4,037,866	4,087,681	49,815	1.23%
2060 Research Planning	105,728	105,728	0	0.00%
9xxx Benefits	2,914,919	3,090,642	175,723	6.03%
Total Administration	14,418,176	15,680,986	1,262,810	8.76%

2024-25 3-Part Budget Capital

	2023-24 Budget	2024-25 Adopted Budget	$ Change	% Change
Capital				
1620 Operation of Plant	4,931,532	4,823,365	(108,167)	-2.19%
1621 Maintenance of Plant	2,759,077	2,722,875	(36,202)	-1.31%
1964 Refund of Property Taxes	500,000	500,000	0	0.00%
9711-9901 Debt Service	5,974,719	5,974,469	(250)	0.00%
9950 Transfer to Capital	8,651,265	8,435,412	(215,853)	100.00%
9xxx Benefits	1,782,179	1,719,014	(63,165)	-3.54%
Total Capital	24,598,772	24,175,135	(423,637)	-1.72%

2024-25 Select Property Tax

Home Assessed Value	2023-24 Tax Rate per $1,000	School Property Tax	2024-25 Tax Rate per $1,000	School Property Tax	Change
$300,000	$12.98	$3,894	$13.03	$3,909	$15
$400,000	$12.98	$5,192	$13.03	$5,212	$20
$500,000	$12.98	$6,490	$13.03	$6,515	$25
$600,000	$12.98	$7,788	$13.03	$7,818	$30
$700,000	$12.98	$9,086	$13.03	$9,121	$35
$800,000	$12.98	$10,384	$13.03	$10,424	$40