



Rye Neck UFSD
Budget Presentation

2026-2027

April 21, 2026: Board of Education Meeting



Board of Education

Erica Wagner, President

Halli Gatenio, Vice President

Jason Carmel, Trustee

Ruth Homberg, Trustee

Alex Rainert, Trustee



Administration

Michael Burke, Superintendent of Schools

Carolyn Mahar, Assistant Superintendent for Business and Finance

Corinne Ryan, Assistant Superintendent for Curriculum and Instruction

Melinda Folchetti, Principal, High School

Jason Doerr, Principal, Middle School

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

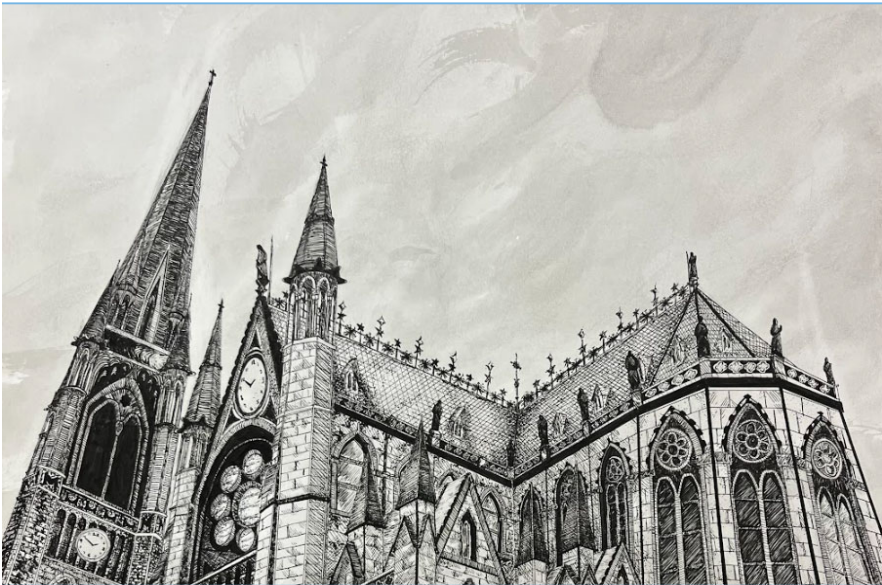
Tara Goldberg, Principal, Daniel Warren Elementary School

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

2026-2027 Proposed Budget

RyeNeckSchools 4



Important Budget Dates

February 11

Public Budget Discussion

7:00pm, MS/HS
Community Room

March 18

Public Budget Discussion

7:00pm, MS/HS
Community Room

April 21

**Public Budget Discussion &
Adoption**

7:00pm, MS/HS
Community Room

May 6

Final Budget Hearing

9:00am, Daniel Warren
Auditorium

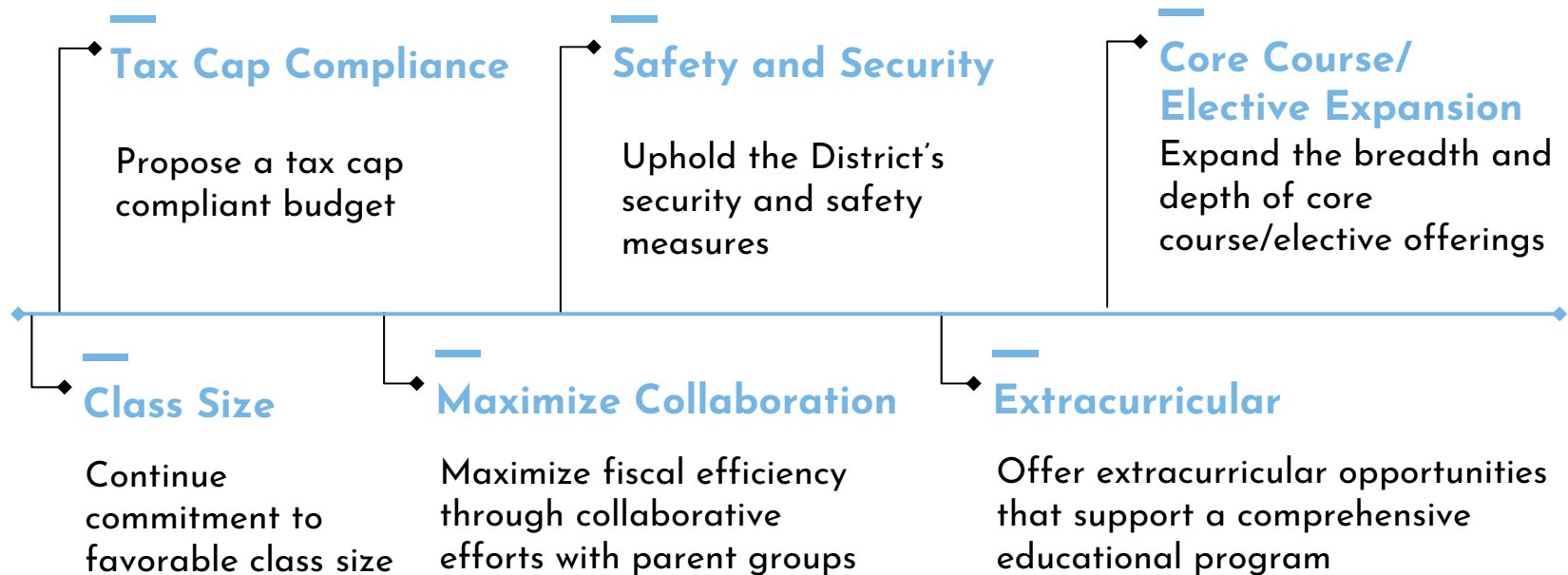
May 19

BUDGET VOTE and TRUSTEE ELECTION

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



2026-2027 Budget Goals





2026-2027 Proposed Budget Facts



2.38%

The tax levy increase of 2.38% will be at the tax levy cap



2.41%

% spending is increasing over the 2025-26 school year



\$53,812,226

Total budget for the 2026-27 school year

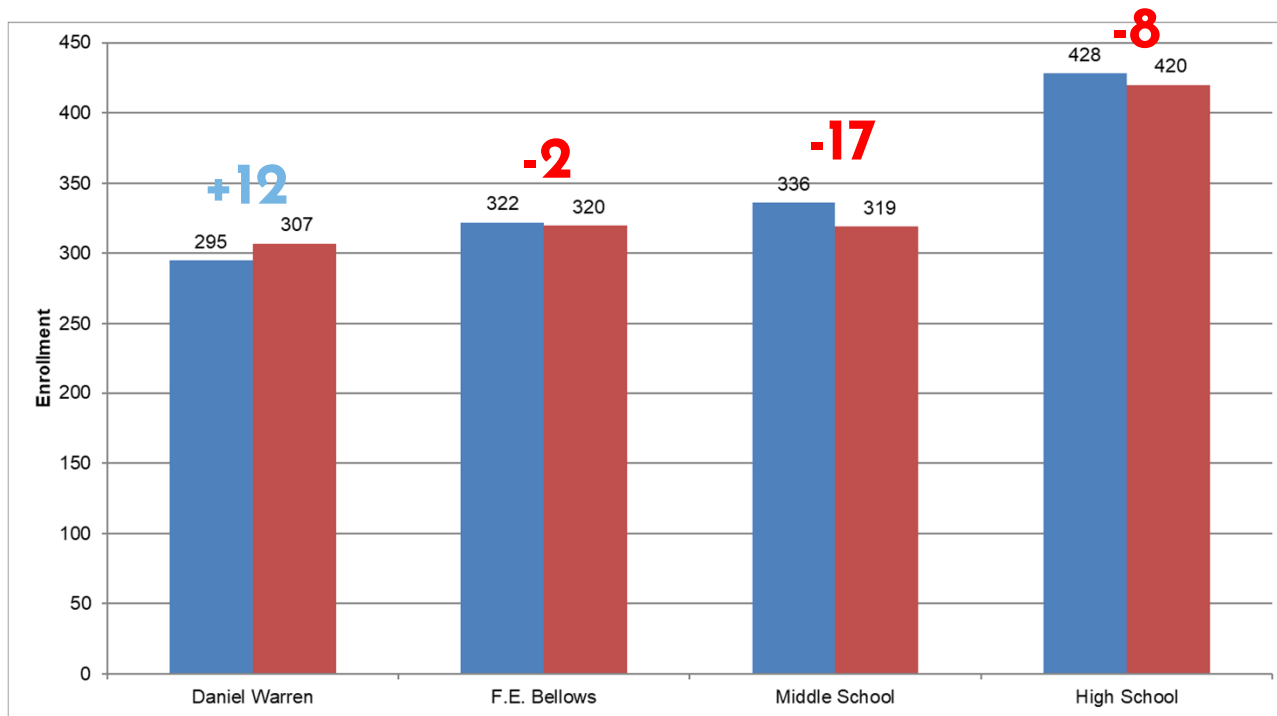


\$1,263,815

\$ spending is increasing over the 2025-26 school year

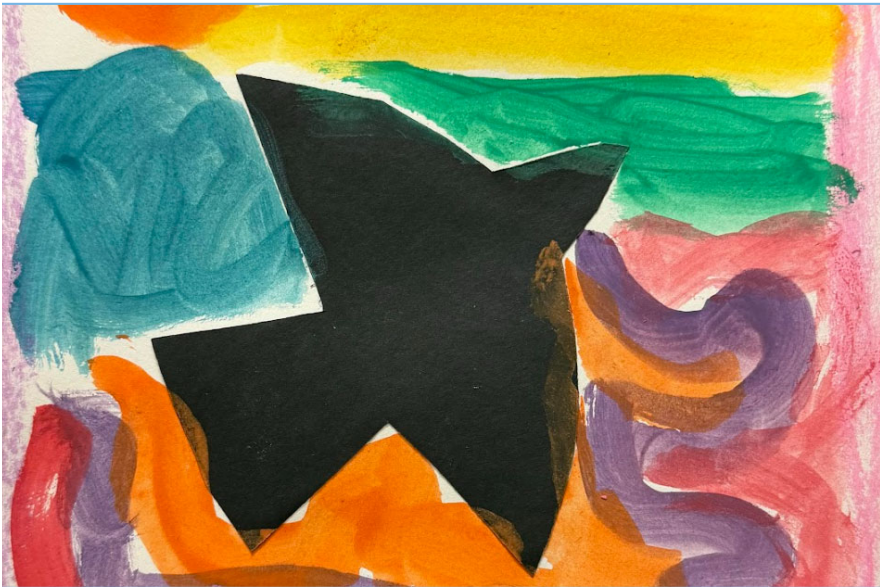


Actual and Projected Enrollment



■ 2025-26 Actual Enrollment
1,381

■ 2026-27 Projected Enrollment
1,366



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Financial Information

2026-2027 Proposed Budget

RyeNeckSchools 9



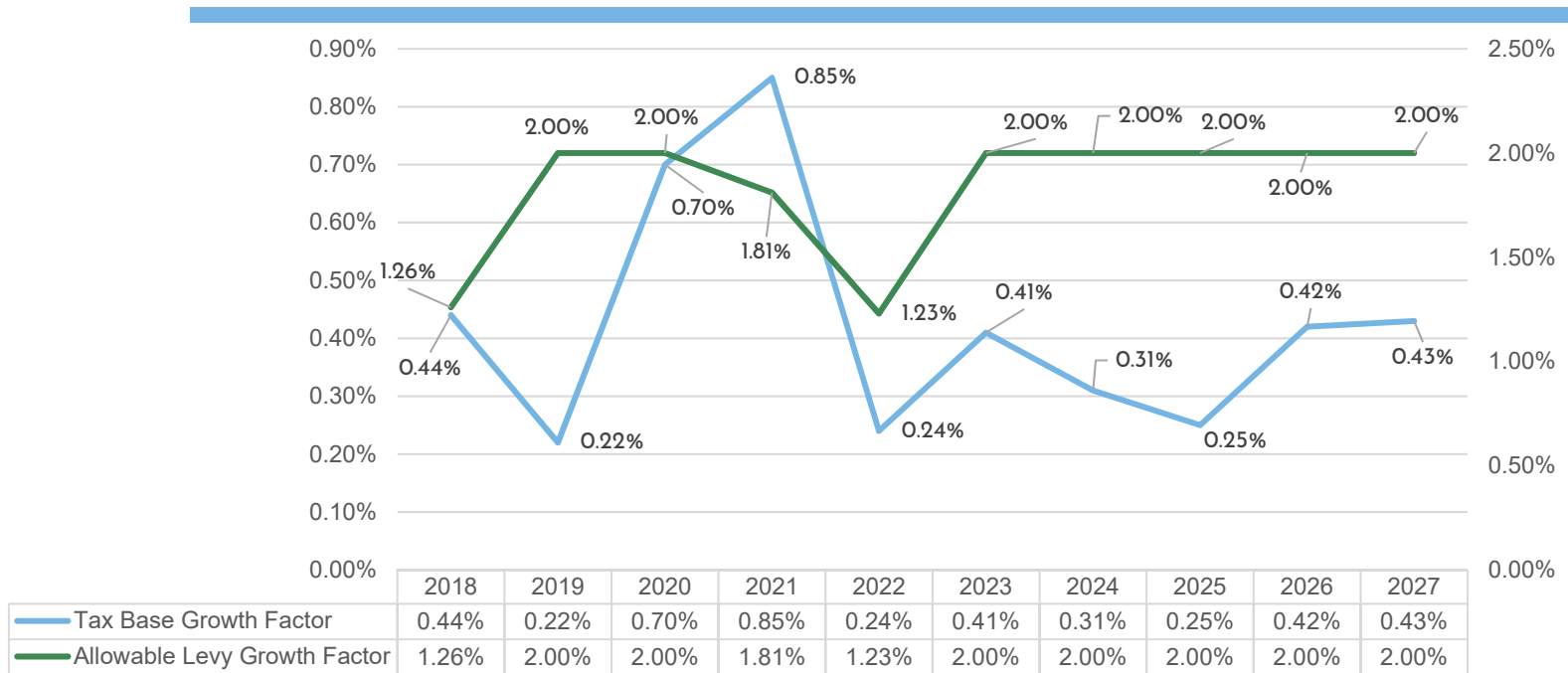
DRAFT Revenues

Source of Revenue	Budgeted FY 25-26	Proposed FY 26-27	% of the budget	Change in funding	% Change
Appropriated Fund Balance, July 1 (funds used to reduce tax rate)	575,000	575,000	1.07%	-	0.00%
Local Sources					
→ Property Tax*	44,491,701	45,549,118	84.64%	1,057,417	2.38%
Westchester County Sales Tax	775,000	800,000	1.49%	25,000	3.23%
State Sources					
→ Estimated State Aid	5,305,710	5,363,108	9.97%	57,398	1.08%
Transfers in					
Debt Service Reserve	150,000	100,000	0.19%	(50,000)	-33.33%
ERS Reserve	580,000	650,000	1.21%	70,000	12.07%
TRS Reserve	100,000	150,000	0.28%	50,000	50.00%
Other Sources					
Interest on deposits	450,000	400,000	0.74%	(50,000)	-11.11%
Refund of PY Costs (BOCES, etc.)	70,000	90,000	0.17%	20,000	28.57%
→ ERate Cat 2 Funding	-	70,000	0.13%	70,000	NM
Miscellaneous	51,000	65,000	0.12%	14,000	27.45%
Total - Other Sources	571,000	625,000	1.16%	54,000	9.46%
Grand Total	52,548,411	53,812,226	100.00%	1,263,815	2.41%

* A portion of the property tax levy will be paid by the State in the form of STAR repayments.



2026-2027 Budget - Tax Cap Components





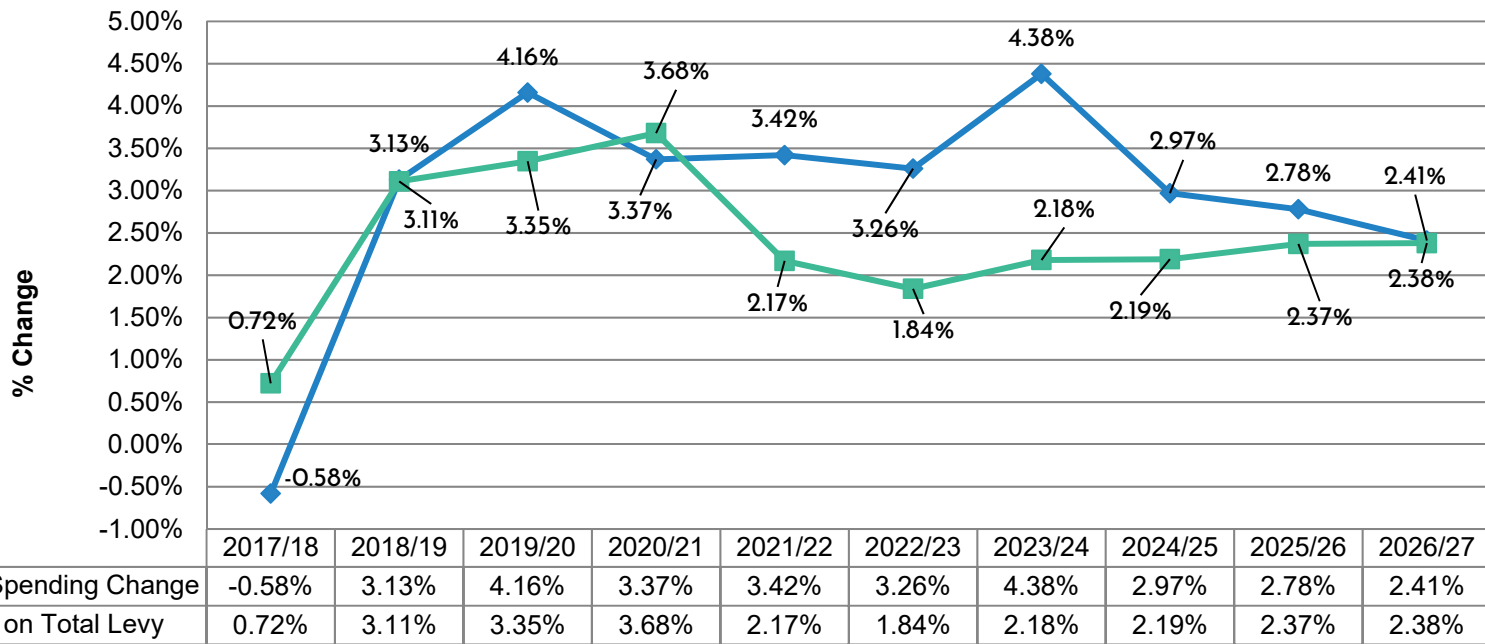
DRAFT Tax Cap Calculation 2026-2027

- The 2026-27 tax cap is calculated at **2.38%**
 - No exemption for ERS or TRS pension expenses
 - Building Aid rate decreased slightly (33.8% → 31.6%) however there is a year over year increase in aid due to finalized capital projects that will start generating aid in 2026-27
 - Use of Debt Service Reserve = \$100K (\$50K decrease from prior year)
 - BOCES capital exemption = \$35K

	2025-2026 Approved Actual Tax Levy	\$44,491,701	
(times)	Tax Base Growth Factor (ORPS)	1.0043	
	Total	\$44,683,015	
	2025-2026 Exemptions (Prior Year)		
(subtract)	Capital Tax Levy (including debt service) (less building aid)	\$2,281,523	
(subtract)	BOCES Capital Exclusion	\$28,323	
	Prior Year Tax Levy Limit	\$42,373,169	
	Prior Year Tax Levy Limit	\$42,373,169	
(times)	Allowable Levy Growth Factor (lesser of 2% or CPI)	2.00%	
	Current Year Tax Levy Limit	\$43,220,632	\$847,463
	(to be submitted to State Comptroller, Commissioner of Tax & Finance & Commissioner of Education by March 1st)		
	Current Year Tax Levy Limit	\$43,220,632	
	2026-2027 Exemptions (Current Year)		
(add)	ERS contribution increase greater than 2 percentage points	\$0	
(add)	Capital Tax Levy (including debt service) (less building aid)	\$2,294,008	
(add)	BOCES Capital Exclusion	\$34,478	
	Allowable tax levy prescribed by Chapter 97 of the Laws of 2011	\$45,549,118	\$1,057,417
	(with a simple majority vote)		
			2.38%



Tax Cap Levy & Budget History





Proposed Tax Levy & Estimated Tax Rate Change

Tax Levy Change

+ \$1,057,417

+ 2.38%

Estimated Homestead
Tax Rate Changes

Rye Town: -4.85%

Rye City: +1.84%



State Aid Estimates for 2026-2027

Aid Category	Budget 2025-26	Budget 2026-27	Change (\$)	Change (%)
→ Foundation	\$ 3,750,236	\$ 3,787,738	\$ 37,502	1.00%
→ BOCES	456,439	501,822	45,383	9.86%
→ Materials	139,994	135,722	(4,272)	-3.05%
→ Transportation	244,150	237,766	(6,384)	-2.58%
→ High/Private Excess Cost	169,521	145,212	(24,309)	-13.97%
Subtotal	\$ 4,760,340	\$ 4,808,260	\$ 47,920	1.00%
→ Building Aid	545,370	554,848	9,478	1.74%
Total	\$ 5,305,710	\$ 5,363,108	\$ 57,398	1.08%



Grant Funding 2025-2026

Grant	Amount
611 IDEA	\$ 296,334
619 IDEA	7,980
Title IA	61,230
Title IIA	24,534
Title IIIA	19,085
Title IIIB	15,799
Title IV	10,000
Total	\$ 434,962

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 2025-2026 school year.



Proposed Expenses

Expense Category	Budget 2025-2026	Budget 2026-2027	\$ Change	% Change	% of 2026-27 Budget
Board of Education/Central Office	\$ 2,610,802	\$ 2,610,760	(43)	0.00%	5.10%
Employee Benefits	13,034,809	13,546,109	511,300	3.92%	23.88%
Cleaning/Repair, Maintenance & Storeroom	2,523,036	2,416,310	(106,726)	-4.23%	5.79%
Supervision & Security	778,313	597,342	(180,971)	-23.25%	2.13%
Utilities	892,504	939,073	46,569	5.22%	1.65%
Curriculum Development & Instructional Supervision	2,262,769	2,329,540	66,771	2.95%	4.30%
Regular School Instruction & ENL	14,262,076	14,937,450	675,374	4.74%	27.33%
Special Education	5,735,166	6,206,315	471,149	8.22%	10.33%
Library & Media	554,172	568,267	14,095	2.54%	1.12%
Technology	1,356,847	1,530,192	173,345	12.78%	2.48%
Counseling, Health Services, Psychology & Social Work	2,211,691	2,186,718	(24,973)	-1.13%	4.21%
Co-Curricular & Interscholastic Athletics	1,721,835	1,721,493	(342)	-0.02%	3.27%
Transportation	1,023,513	990,705	(32,808)	-3.21%	1.51%
Debt Service	3,060,877	2,708,452	(352,425)	-11.51%	5.89%
Interfund Transfers	520,000	523,500	3,500	0.67%	1.01%
TOTAL	52,548,411	53,812,226	1,263,815	2.41%	100.00%
Total Salaries	\$ 25,661,161	\$ 26,389,787	728,626	2.84%	49.04%



Proposed Expense Changes



Health Insurance

Active and Medicare health insurance rates are increasing by a composite rate of 8.77%

- Actives rates +7.83%,
- Retiree Medicare rates +9.87% to +14.77%



Employer Retirement System Contributions

TRS: 9.59% → 8.24%

ERS: 16.50% → 17.60%

Taken together, net pension expenses are estimated to decrease \$140K



Special Education Outside Placements and Related Transportation

Fluctuates annually based on placements and routes, transportation assumes estimated 3.0% CPI

Net increase of +\$512K

- Five new potential placements
- Changes to existing placements

Can and will change based on placement development



Proposed Expense Changes, continued



Staffing and Program Changes

Addition of one new psychologist/social worker to head up the MS/HS in-house therapeutic support program

Reallocation of certain security duties to existing district staff



Elementary ELA Curriculum

Initial and recurring costs for a new elementary ELA curriculum



Transfer to Capital

Allocation for capital improvements, renovations and upgrades:

- MS/HS electrical system upgrades (continuation of funding)
- MS/HS Gym boiler replacement
- FEB Annex HVAC unit replacement, other district HVAC replacements
- DW gym floor replacement

**Funding level of \$485,000
(no change from prior year)**



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Tax Rate Information

2026-2027 Proposed Budget

RyeNeck Schools²⁰



2026-2027 Budget - At a Glance

TAX LEVY

Total Tax Levy
\$45,549,118

Change in Tax Levy
+\$ 1,057,417
+2.38%

SPENDING

Total Budget

\$ 53,812,226

Budget Change

+\$1,263,815 +2.41%

ESTIMATED TAX RATE CHANGES

Rye Town -4.85%

Rye City +1.84%



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 2026-2027 Tax Rate Change

Category	Rye City	Rye Town
Change in the Equalization Rate	+4.52%	-2.05%
Change in Assessments	-3.82%	-3.94%
Change in Non-Homestead Base Proportion	-1.24%	-1.24%
Subtotal: "Built-In" changes to the tax rate for 2026-27	-0.54%	-7.23%
Amount as a result of budget & revenue changes	+2.38%	+2.38%
Draft 2026-27 tax rate change	+1.84%	-4.85%



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 2024 and 2025.



[2026-2027 Tax Rate Calculator](#)

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



04

**Referendum,
Fall 2026**

RyeNeck Schools ²⁵

Athletic Field & Renovation Referendum Vote

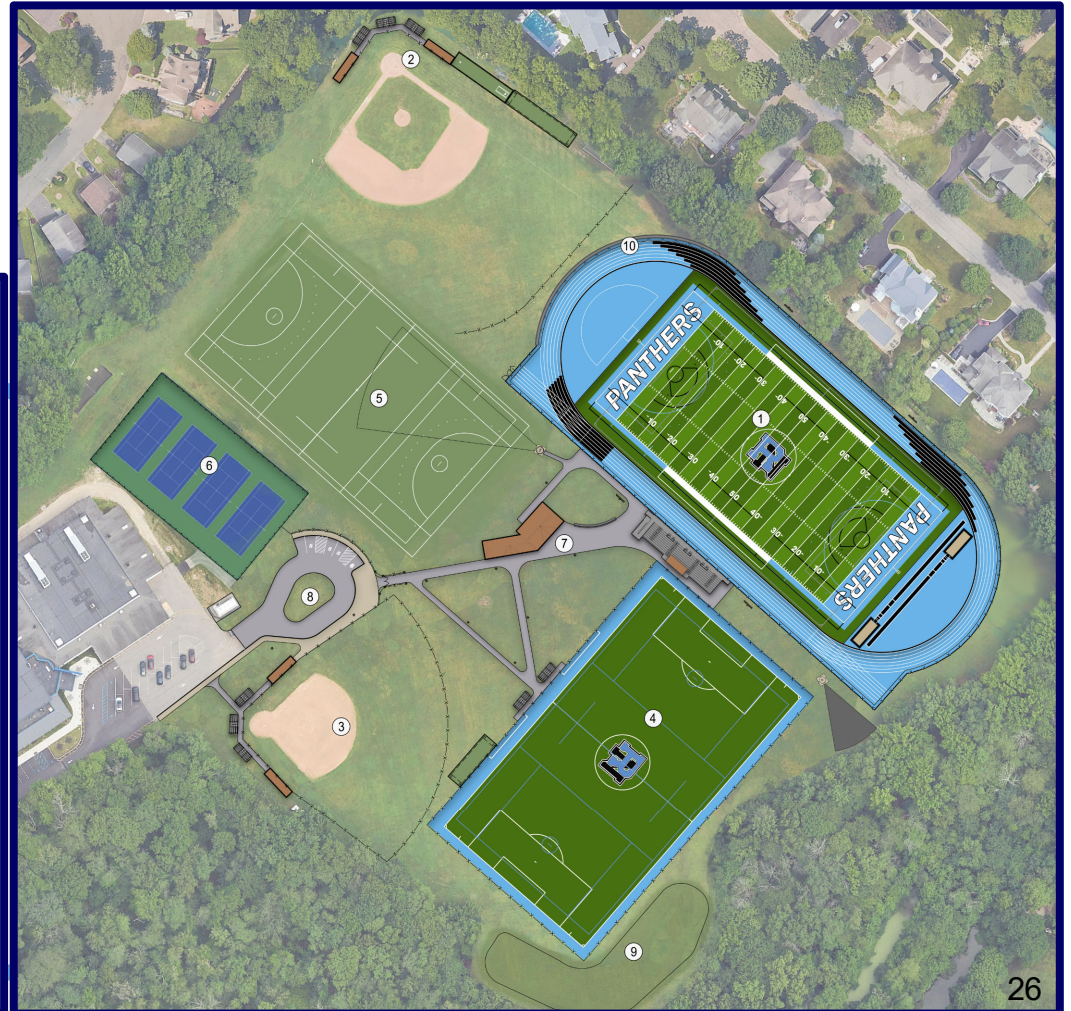
October 1, 2026

Join us for our next livestream on **Wednesday, April 22nd at 7:00pm**

Email your questions to bond@ryeneck.org

KEYED NOTES

- ① Track and Multipurpose Syn. Turf Field
 - 6 Lane Track
 - Throwing Events
 - Grandstand and Pressbox
 - Field Lighting
- ② Baseball Field Improvements
 - Dugouts, Backstop, and Bleachers
 - Bullpen and Batting Cage
 - Outfield Fencing
- ③ Softball Field Improvements
 - Dugouts, Backstop, and Bleachers
 - Batting Cage
 - Fencing
- ④ Multisport Synthetic Turf Field
 - Bleachers
 - Field Lighting
- ⑤ Multisport Natural Turf Field
- ⑥ Tennis Courts
 - With Drainage Improvements
- ⑦ Concessions Stand and Storage Building
- ⑧ Accessible Parking Lot and Drop Off Loop
- ⑨ Stormwater Pond
- ⑩ Retaining Wall



Athletic Field & Renovation Referendum Vote



Join us for our
next livestream on
April 22, 2026 at
7:00pm

Thanks!

Any questions?

Find more budget information at www.ryeneck.org
→ 2026-2027 Budget Information



RyeNeck Schools

CREDITS: This presentation template was created by [Slidesgo](#), including icons by [Flaticon](#), and artwork by Rye Neck Students



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Appendix: Program Highlights

2026-2027 Proposed Budget



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
- Sensory Path and Wall Features
- Project-based learning - Wonder Studio
- Interactive whiteboard technology in all classrooms with full internet access
- School wide Enrichment - Noon Pursuits
- 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. BELLOWS 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)
- Science Expo (Grades 3-5)
- Student Council (Grades 3-5)
- Enrichment Learning Pathways for all students (in and out of the classroom)- Project Based Learning through The Idea Lab
- Data-driven Academic Intervention Services (ELA & Math)
- Second Step program coupled with the RULER approach for Social Emotional Learning
- 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, with offerings in Italian, Spanish, French
- Music program that includes band, strings and chorus
- Data-driven Academic Intervention Services (ELA & Math)
- Executive Functioning program in 6th grade
- Extended day and after school assistance
- ENL Homework Help
- Orientation/Transition programs
- Interdisciplinary & developmental guidance in Grades 6-8
- 1:1 Google Chromebook Initiative
- 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, such as:
- Student-interest generated club offerings
- Intramural sports for Grade 6
- Modified sports for Grades 7 & 8 in all three seasons
- Annual Spring Musical Production



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 (7 new offerings in 2025-26)
- 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, and AP Research Programs in Science and English
- Annual Fall Drama and Winter Musical Productions, including a sensory friendly musical production
- Regionally competitive academic teams (HOSA, Mock Trial, Model UN and Science Olympiad)
- Regional and national Honors in Science Research competitions
- 26 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 150 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
- Host School Community initiative such as Senior/6th Grade Buddy Day, Jr./Sr. Day, Student Senate, Elementary Field Days
- 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”, “Suicide Prevention” 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 Student Goal development and IEP writing
- Refine the 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 to all students, not just Students with Disabilities
- Advancing specialized skills curriculum access for Special Class students with increase PAF reading and Touch Math resources and training
- 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 through support of Academic Intervention with Special Education faculty
- Bring intense mental wellness services for students in house 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
- Professional conference opportunities will be expanded for faculty to participate at national conventions



Actual And Projected Enrollment

Grade	BUDGET	ACTUAL	% Migration	Seven Year Avg. Migration	ESTIMATED ENROLLMENT				
	2025-26	2025-26			2026-27	2027-28	2028-29	2029-30	2030-31
K	115	116			100	100	100	100	100
1	84	83	103.8%	105.8%	123	106	106	106	106
2	95	96	102.1%	101.0%	84	124	107	107	107
3	112	115	102.7%	100.6%	97	85	125	108	108
4	109	108	100.9%	101.5%	117	98	86	127	110
5	99	99	99.0%	98.3%	106	115	96	85	125
6	108	110	100.0%	99.0%	98	105	114	95	84
7	118	113	95.0%	99.0%	109	97	104	113	94
8	112	113	100.0%	99.1%	112	108	96	103	112
9	109	107	93.9%	95.4%	108	107	103	92	98
10	105	108	97.3%	95.1%	102	103	102	98	88
11	100	103	102.0%	99.4%	107	101	102	101	97
12	108	110	101.9%	100.2%	103	107	101	102	101
TOTAL	1,374	1,381			1,366	1,356	1,342	1,337	1,330



Class Size, Elementary Schools

Grade	Number of Classes, 2025-2026	Average Class Size, 2025-2026	Estimated Number of Classes, 2026-2027	Estimated Class Size Range, 2026-2027
Kindergarten	6	19	5	20-22
Grade 1	5	16	6	19-21
Grade 2	5	19	5	16-19
Grade 3	6	19	6	16-18
Grade 4	6	18	6	19-21
Grade 5	5	19	5	21-23



06

Appendix: Financial Information

2026-2027 Proposed Budget

RyeNeck Schools ³⁹



2026-2027 Estimated Revenues

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2026-2027

Estimated Expenditures

Expense Category	BUDGET		\$ Change	% Change
	2025-2026	2026-2027		
Board of Education	\$ 20,489	\$ 15,800	\$ (4,689)	-22.89%
Central Administration/Business Office	1,540,236	1,492,556	(47,680)	-3.10%
Security & Supervision	778,313	597,342	(180,971)	-23.25%
Operations & Maintenance	3,415,540	3,355,383	(60,157)	-1.76%
Special Items (Legal, Audit, Insurance)	1,050,077	1,102,404	52,326	4.98%
Total General Support	\$ 6,804,655	\$ 6,563,485	\$ (241,171)	-3.54%
Curriculum Development and Supervision	\$ 2,262,769	\$ 2,329,540	\$ 66,771	2.95%
Regular School Instruction	13,970,172	14,634,304	664,132	4.75%
Special Education	5,735,166	6,206,315	471,150	8.22%
Library & Media	554,172	568,267	14,095	2.54%
Technology	1,356,847	1,530,192	173,345	12.78%
School Counseling	984,438	1,030,643	46,205	4.69%
Health Services	537,058	545,308	8,250	1.54%
English as a New Language (ENL)	523,735	527,363	3,628	0.69%
Psychology & Social Work	690,195	610,767	(79,428)	-11.51%
Interscholastic Athletics	1,490,004	1,497,276	7,272	0.49%
Total Instruction	\$ 28,104,556	\$ 29,479,975	\$ 1,375,419	4.89%
Total Pupil Transportation	\$ 1,023,513	\$ 990,705	\$ (32,808)	-3.21%
Employee Benefits	\$ 13,034,809	\$ 13,546,109	\$ 511,300	3.92%
Interfund Transfer	520,000	523,500	3,500	0.67%
Debt Service	3,060,877	2,708,452	(352,425)	-11.51%
Total Undistributed Expenses	\$ 16,615,686	\$ 16,778,061	\$ 162,375	0.98%
Grand Total	\$ 52,548,411	\$ 53,812,226	\$ 1,263,815	2.41%



Tax Cap Levy & Budget History

The Tax Levy Cap

How can the tax cap be 2.00% and the proposed levy increase be 2.38% 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 compliant.

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
2026-27 (proposed)	2.38%
2025-26	2.37%
2024-25	2.19%
2022-23	2.18%
2021-22	1.84%
2020-21	2.17%

All tax cap compliant



2026-2027 Levy and Tax Rates (estimated)

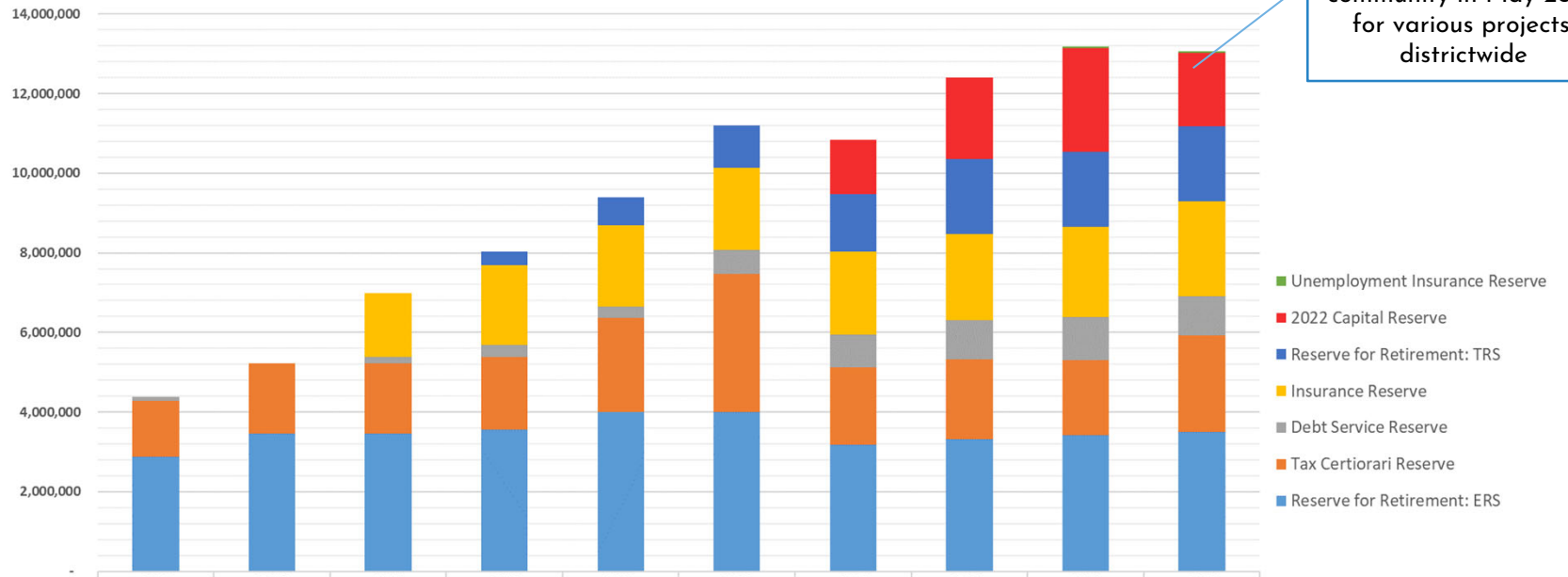
Municipality	Total Municipal Levy	Percentage of the Levy	Estimated Homestead Tax Rate*
Rye Town	\$ 31,831,986	69.88%	13.62
Rye City	<u>13,717,133</u>	<u>30.12%</u>	1,148.67
Total Levy	\$ 45,549,118	100.00%	

* Per \$1,000 of Assessed Value



Ten Year Reserve Fund Analysis

Use of \$2.7M of the capital reserve fund was authorized by the community in May 2024 for various projects, districtwide



	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
■ Unemployment Insurance Reserve	-	-	-	-	-	-	-	-	50,000	51,597
■ 2022 Capital Reserve	-	-	-	-	-	-	1,360,359	2,052,367	2,595,893	1,840,983
■ Reserve for Retirement: TRS	-	-	-	346,000	706,690	1,073,347	1,450,976	1,892,513	1,888,179	1,882,811
■ Insurance Reserve	-	-	1,603,244	1,998,044	2,025,125	2,065,768	2,069,436	2,150,533	2,266,135	2,374,017
■ Debt Service Reserve	95,216	-	150,000	295,453	299,458	603,147	821,436	991,435	1,077,235	986,368
■ Tax Certiorari Reserve	1,406,381	1,771,950	1,771,950	1,834,275	2,359,136	3,459,783	1,952,343	2,007,189	1,888,179	2,436,814
■ Reserve for Retirement: ERS	2,880,889	3,458,718	3,458,718	3,553,458	3,999,036	4,000,204	3,179,400	3,313,939	3,417,238	3,492,248



History of TAX RATE CHANGES

Year	Rye Town	Rye City
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	-0.08%	2.30%
2026-27 (draft)	-4.85%	1.84%



Ten Year Budget Comparison

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
										PROPOSED
Expenses										
Budget Spending Change	-0.58%	3.13%	4.16%	3.37%	3.42%	3.26%	4.38%	2.97%	2.78%	2.41%
Total Budget	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	53,812,226
Change in Spending	(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	1,263,815
To drop 1% on expense	401,200	413,742	430,952	445,458	460,700	475,701	496,515	511,272	525,484	538,122
Tax Levy										
Total Tax Levy	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	45,549,118
Change in Aggregate Tax Levy	259,528	1,125,115	1,249,673	1,419,039	867,085	752,451	907,972	932,782	1,032,111	1,057,417
Increase on Total Levy	0.72%	3.11%	3.35%	3.68%	2.17%	1.84%	2.18%	2.19%	2.37%	2.38%
% change in Homestead rate:										Estimated
Rye Town	0.35%	-2.04%	1.96%	3.59%	-0.75%	2.23%	-6.86%	-5.35%	-0.08%	-4.85%
Rye City	4.74%	1.79%	5.27%	1.75%	-3.13%	-1.48%	5.36%	8.07%	2.30%	1.84%
1% on the taxes =	362,055	373,306	385,803	399,993	408,664	416,188	425,268	434,596	444,917	455,491
Revenues:										
Appropriated FB	636,000	636,000	561,000	761,000	615,000	575,000	575,000	575,000	575,000	575,000
Transfers from Reserve Funds (as per disposition schedule)	567,387	535,000	505,000	847,424	550,000	525,000	525,000	720,000	830,000	900,000
Estimated State Aid change	15,303	49,494	421,571	(398,361)	1,095,519	739,194	958,909	107,921	113,077	57,398



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	13.62	10,213	9,119
850,000	13.62	11,575	10,481
950,000	13.62	12,937	11,843
1,000,000	13.62	13,618	12,524
1,100,000	13.62	14,980	13,886
1,200,000	13.62	16,342	15,248
1,300,000	13.62	17,703	16,609
1,400,000	13.62	19,065	17,971
1,500,000	13.62	20,427	19,333

* STAR Maximum Basic exemption = \$1,094

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*
8,850	750,000	1,148.67	10,166	8,928
10,030	850,000	1,148.67	11,521	10,283
11,210	950,000	1,148.67	12,877	11,639
11,800	1,000,000	1,148.67	13,554	12,316
12,980	1,100,000	1,148.67	14,910	13,672
14,160	1,200,000	1,148.67	16,265	15,027
15,340	1,300,000	1,148.67	17,621	16,383
16,520	1,400,000	1,148.67	18,976	17,738
17,700	1,500,000	1,148.67	20,331	19,093

** Rye City Equalization Rate = 1.18%

* 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 Assessed Value Rye Town	Taxable Assessed Value Rye City	Rye City Equalization Rate	Taxable Full Value Rye City
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
2026-27	2025	2,271,929,447	11,802,100	1.18	1,000,177,966



District Reserve Funds and Disposition Schedule

Fund	Statutory Authorization	Balance at 6/30/2025	Year					Summary	
			Est. net additions/(use) 2025-26 *	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	Estimated Balance at 6/30/2031
Retirement Contribution (ERS)	GML § 6-r	4,072,248	(445,631)	(650,000)	(600,000)	(620,000)	(640,000)	(640,000)	476,617
Retirement Contribution (TRS)	GML § 6-r	1,982,811	(16,215)	(150,000)	(200,000)	(200,000)	(200,000)	(200,000)	1,016,595
Tax Certiorari Reserve	Educ. Law, § 3651.1-a	2,436,814	49,845	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	2,236,659
Insurance Reserve	GML § 6-n	2,374,017	98,042	-	-	-	-	-	2,472,059
2022 Capital Reserve	GML § 6-c, 6-g	1,840,983	90,427	-	-	(1,931,409)	-	-	-
Debt Service Fund	GML § 6-l	1,136,368	(100,563)	(100,000)	(150,000)	(150,000)	-	-	635,804
Unemployment Reserve	GML § 6-m	51,597	2,021	-	(5,000)	(5,000)	(5,000)	(5,000)	33,619
TOTALS		13,894,837	(322,075)	(950,000)	(1,005,000)	(2,956,409)	(895,000)	(895,000)	6,871,352

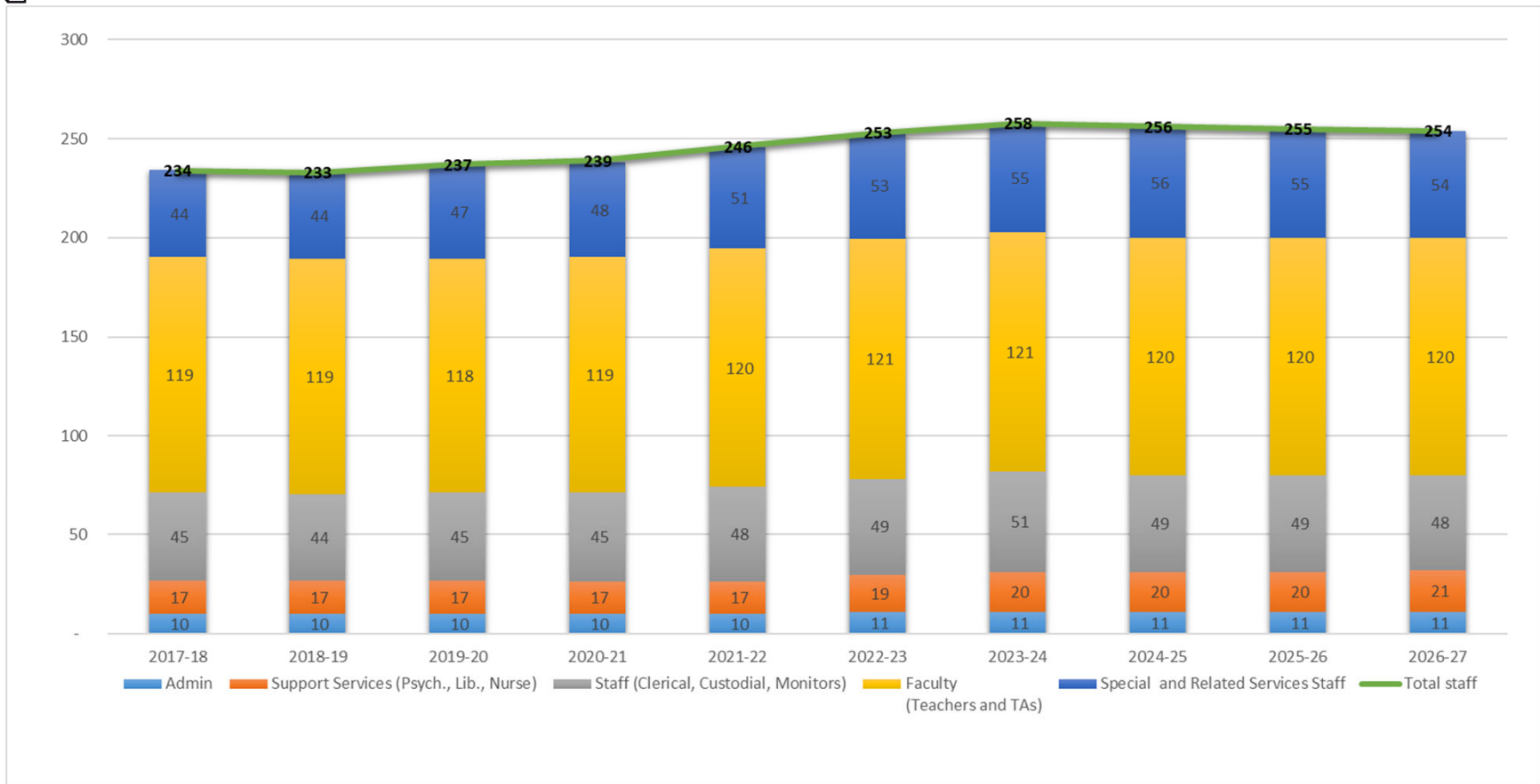


Schedule of Debt Outstanding

Issue Date	Issue Amount	Issue Type	Purpose	Interest Rate	Principal Outstanding 03/15/2026
5/15/2014	8,570,000	Serial Bond	\$7.1M Capital Bond & \$1.47M District-Wide Security Bond	2.31%	2,625,000
6/18/2015	1,750,320	Installment Debt	Energy Performance Contract	2.43%	616,904
5/31/2019	6,280,000	Serial Bond	2018 Cap Bond: Roof Replacements, Science Center, Gym	2.08%	3,690,000
6/16/2020	12,000,000	Serial Bond	2018 Cap Bond: Science Center, Gym	2.28%	10,345,000
3/16/2021	10,000,000	Serial Bond	2018 Cap Bond: Science Center, Gym	1.95%	8,385,000
3/25/2021	1,615,000	Serial Bond	Refunding Bond	0.62%	505,000
Total Outstanding Principal					\$ 26,166,904



Ten Year Staffing Analysis





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**FY 2026-2027
Line Item Budget**

RyeNeck Schools ⁵²

PROPOSED

Function	Object	Expenditure Description	* ACTUAL	BUDGET	* ACTUAL	BUDGET	** ESTIMATED	PROPOSED	Budget to Budget		Notes
			2023-2024	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	\$ Change	% Change	
<p>* ACTUAL 2023-2024, 2024-2025: The data in this column includes expensed and encumbered costs at June 30. The data also includes non-recurring one-time expenditures. ** ESTIMATED 2025-2026: 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.</p>											
BOARD OF EDUCATION											
<u>Board of Education</u>											
1010	401	Prof. Development	\$1,385	\$2,400	\$2,575	\$4,000	\$570	\$2,750	(\$1,250)	-31.25%	Reduce as NYSSBA Conference is moved out of NYC
1010	400	Service	\$10,534	\$12,300	\$13,435	\$12,300	\$16,316	\$12,300	\$0	0.00%	Includes NYSSBA policy services in estimated
1010	450	Supplies	\$496	\$750	\$455	\$750	\$280	\$750	\$0	0.00%	
1010	490	BOCES Services	\$24,724	\$4,500	\$3,339	\$3,439	\$0	\$0	(\$3,439)	-100.00%	Remove SuperEval costs, move to in-house system
			\$37,139	\$19,950	\$19,804	\$20,489	\$17,166	\$15,800	(\$4,689)	-22.89%	
<u>District Clerk</u>											
1040	160	Salaries	\$11,961	\$12,320	\$12,320	\$12,690	\$15,000	\$15,450	\$2,760	21.75%	Salary adjustment in 25/26, higher than budget
1040	400	Services	\$0	\$0	\$0	\$0	\$100	\$250	\$250		NM New line, reallocated from above
1060	160	Salaries	\$0	\$0	\$797	\$0	\$0	\$0	\$0		NM Translator cost in 24/25 actuals
1060	400	Services	\$15,855	\$8,500	\$9,140	\$8,500	\$8,929	\$17,700	\$9,200	108.24%	Includes additional funding for fall 2026 referendum vote
1060	490	BOCES Services	\$10,857	\$11,000	\$11,916	\$11,042	\$10,762	\$12,800	\$1,758	15.92%	Includes additional funding for fall 2026 referendum vote
			\$38,673	\$31,820	\$34,173	\$32,232	\$34,791	\$46,200	\$13,969	43.34%	
<u>Auditing Services</u>											
1320	400	Annual Audit	\$76,500	\$40,000	\$73,250	\$40,000	\$69,000	\$40,000	\$0	0.00%	
1320	400	Internal Auditor	\$27,685	\$19,000	\$25,000	\$15,000	\$15,000	\$15,000	\$0	0.00%	Reduction in services in 25-26, no longer mandated due to enrollment
1320	400	Claims Auditor	\$8,063	\$10,000	\$7,625	\$10,000	\$8,750	\$10,000	\$0	0.00%	
<u>Legal Services</u>											
1420	400	General, Labor, Litigation, IHO	\$138,723	\$145,000	\$95,776	\$145,000	\$133,560	\$145,000	\$0	0.00%	
<u>Public Information and Services</u>											
1480	150	Director of Technology and Communications	\$47,430	\$48,379	\$49,879	\$49,346	\$49,491	\$52,430	\$3,083	6.25%	Longevity milestone in 26/27
1480	400	Public Information Services	\$0	\$0	\$2,395	\$0	\$0	\$0	\$0		NM Reclassed to BOCES
1480/2010	490	Public Relations Services	\$0	\$0	\$5,625	\$8,250	\$8,250	\$8,250	\$0	0.00%	Reclassified from above
<u>District Printing</u>											
1670	400	Newsletters, Value Educ.	\$21,774	\$19,000	\$33,903	\$20,000	\$18,772	\$11,500	(\$8,500)	-42.50%	Decrease due to change to digital Val Eds
1670	490	BOCES Printing Services	\$0	\$0	\$2,887	\$6,500	\$9,021	\$10,000	\$3,500	53.85%	New service, aidable
1670	450	Printing Supplies	\$0	\$0	\$3,548	\$0	\$500	\$500	\$500		NM New budget line
<u>Unallocated Items</u>											
1910	400	Insurance: Property, casualty, GL, flood, etc.	\$292,609	\$335,615	\$335,332	\$384,753	\$384,103	\$426,926	\$42,173	10.96%	Estimated increase in premiums
<u>Refund of Real Property Taxes</u>											
1964	400	Taxes due to other districts	\$45,608	\$2,500	\$1,764	\$1,852	\$1,805	\$1,900	\$48	2.57%	Based on border property district of choice
1930	400	Tax cert payments	\$173,805	\$0	\$32,575	\$0	\$50,000	\$0	\$0		NM Paid from tax cert fund, not budgeted
<u>School Bd. Policy Service</u>											
1920	400	New York State School Boards	\$14,861	\$16,000	\$14,279	\$16,000	\$15,418	\$16,000	\$0	0.00%	
<u>Assessments</u>											
1950	400	Sewer tax	\$61,496	\$58,000	\$65,623	\$63,000	\$81,852	\$68,000	\$5,000	7.94%	Billed by municipality
<u>Administrative Charges</u>											
1981/1986	490	BOCES Admin. & Capital	\$282,638	\$286,284	\$286,284	\$290,375	\$290,375	\$288,898	(\$1,477)	-0.51%	As per BOCES
		SUBTOTAL BOE:	\$1,267,003	\$1,031,547	\$1,089,721	\$1,102,798	\$1,187,855	\$1,156,404	\$53,606	4.86%	

PROPOSED

Function	Object	Expenditure Description	* ACTUAL	BUDGET	* ACTUAL	BUDGET	** ESTIMATED	BUDGET	Budget to Budget	Notes
			2023-2024	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	\$ Change	

* ACTUAL 2023-2024, 2024-2025: The data in this column includes expensed and encumbered costs at June 30. The data also includes non-recurring one-time expenditures.
 ** ESTIMATED 2025-2026: 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.

CENTRAL OFFICE & DEBT SERVICE

Debt Service (Indebtedness)											
9711/9788/9789	600	Principal	\$2,163,691	\$2,243,639	\$2,247,084	\$2,329,486	\$2,329,486	\$2,062,991	(\$266,496)	-11.44%	Debt maturing in spring 2026
9711/9788/9789	700	Interest	\$897,421	\$817,096	\$818,016	\$731,391	\$731,391	\$645,462	(\$85,929)	-11.75%	Debt maturing in spring 2026
			\$3,061,112	\$3,060,734	\$3,065,100	\$3,060,877	\$3,060,877	\$2,708,452	(\$352,425)	-11.51%	
Chief School Administrator											
1240	150	Instructional Salaries	\$260,100	\$267,903	\$272,169	\$285,000	\$285,000	\$275,000	(\$10,000)	-3.51%	Decrease reflects removal of first year stipend due to doctorate tuition reimbursement
1240	160	Clerical Salaries	\$84,953	\$87,481	\$87,481	\$90,755	\$90,755	\$93,466	\$2,711	2.99%	Estimated
1240	400	Services	\$23,716	\$25,000	\$28,453	\$25,000	\$22,424	\$42,660	\$17,660	70.64%	Increase for Supt. tuition reimbursement, as per contract
1240	401	Prof. Devt.	\$6,445	\$7,000	\$884	\$1,000	\$40	\$900	(\$100)	-10.00%	Reclass of PR costs to BOCES above
1240	450	Supplies	\$281	\$2,000	\$2,174	\$2,000	\$1,000	\$5,000	\$3,000	150.00%	Based on historical use
1240	490	BOCES Services	\$330	\$330	\$625	\$625	\$625	\$625	\$0	0.00%	
			\$375,825	\$389,714	\$391,787	\$404,380	\$399,844	\$417,651	\$13,271	3.28%	
Personnel											
1430	160	Clerical Salaries	\$103,128	\$106,222	\$106,222	\$109,409	\$114,362	\$113,300	\$3,891	3.56%	As per contract
1430	400	Services	\$2,137	\$2,800	\$11,559	\$2,800	\$1,765	\$2,800	\$0	0.00%	Actual 24/25 includes Superintendent search costs
1430	450	Supplies	\$147	\$380	\$1,436	\$340	\$302	\$340	\$0	0.00%	Actual 24/25 includes Superintendent search costs
1430/1460	490	BOCES Services	\$39,412	\$25,000	\$71,173	\$33,669	\$50,014	\$29,950	(\$3,719)	-11.05%	Actual 24/25 includes records retention project
			\$144,824	\$134,402	\$190,391	\$146,218	\$166,442	\$146,390	\$172	0.12%	
Business Office											
1310	150	Admin Salaries	\$212,242	\$221,487	\$222,486	\$227,466	\$227,466	\$233,500	\$6,034	2.65%	As per contract
1310/1325	160	Clerical Salaries	\$487,470	\$532,047	\$478,979	\$588,865	\$538,240	\$536,526	(\$52,340)	-8.89%	Changes in business office staffing, reclass of a portion of cost to cafeteria fund
1310	400	Services	\$13,260	\$14,500	\$19,931	\$14,500	\$19,821	\$13,000	(\$1,500)	-10.34%	Adjust to actual
1310	450	Supplies	\$16,906	\$17,000	\$10,140	\$17,000	\$10,381	\$11,500	(\$5,500)	-32.35%	Adjust to actual
1310/1345	490	BOCES Services	\$84,389	\$86,180	\$103,038	\$85,075	\$97,137	\$87,789	\$2,713	3.19%	
			\$814,267	\$871,214	\$834,574	\$932,907	\$893,045	\$882,314	(\$50,592)	-5.42%	
Bond Services											
1380	400	Fiscal Agent Services	\$2,000	\$24,500	\$2,066	\$24,500	\$2,589	\$8,000	(\$16,500)	-67.35%	Financial disclosures to capital markets, bonding
GRAND TOTAL: BD OF ED/CENTRAL OFFICE/DEBT SERVICE			\$5,665,032	\$5,512,110	\$5,573,639	\$5,671,680	\$5,710,653	\$5,319,211	(\$352,468)	-6.21%	

Function	Object	Expenditure Description						PROPOSED	Budget to Budget		Notes
			* ACTUAL 2023-2024	BUDGET 2024-2025	* ACTUAL 2024-2025	BUDGET 2025-2026	** ESTIMATED 2025-2026	BUDGET 2026-2027	\$ Change	% Change	
<p>* ACTUAL 2023-2024, 2024-2025: The data in this column includes expensed and encumbered costs at June 30. The data also includes non-recurring one-time expenditures. ** ESTIMATED 2025-2026: 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.</p>											
EMPLOYEE BENEFITS											
9010	800	NYS Empl. Retirement System (Retirement system for Clerical, CSEA, aides)	\$438,902	\$520,000	\$522,696	\$580,000	\$563,725	\$650,000	\$70,000	12.07%	Rate increase to 17.6%
9020	800	NYS Teachers Retirement System (Required contribution for all Teachers/new staff)	\$2,004,480	\$2,150,771	\$2,113,871	\$2,114,584	\$2,092,531	\$1,904,995	(\$209,589)	-9.91%	Rate decrease to 8.24%
9030	800	Social Security (Reflects contribution for new & existing employees)	\$1,776,576	\$1,900,077	\$1,797,564	\$1,942,934	\$1,800,269	\$1,962,743	\$19,809	1.02%	Calculated based on budgeted salaries
9040	800	Workers Compensation (Based on experience rating or number of claims)	\$123,924	\$131,141	\$128,679	\$129,097	\$129,097	\$125,945	(\$3,152)	-2.44%	Rate set by consortium each year
9045	800	Life (Reflects contribution for administration)	\$5,188	\$5,500	\$5,148	\$5,317	\$5,188	\$5,318	\$1	0.02%	Based on estimated rates
9050	800	Unemployment Insurance (Required payments to employees who have left, including subs, grant and leave positions)	\$15,702	\$20,000	\$38,640	\$20,000	\$20,000	\$20,000	\$0	0.00%	Reserve fund created to handle potential overages
9060	800	Medical/Vision (includes increases in premium and new staff positions) <i>includes employee contribution toward health insurance</i>	\$4,530,401	\$5,440,867	\$4,963,791	\$5,638,019	\$5,183,795	\$5,986,206	\$348,187	6.18%	+9% active rate increase, partially offset by buyout benefit
9060	800	Retiree Health Insurance (Health & Medicare Part B reimb. for retirees) <i>includes retiree contribution toward health insurance</i>	\$1,787,200	\$1,954,092	\$2,001,995	\$2,188,034	\$2,213,518	\$2,481,879	\$293,846	13.43%	+10% range rate increase, plus changes in participation
9070	800	Union Welfare Benefits (Reflects contribution for new & existing employees)	\$384,467	\$400,000	\$391,375	\$416,825	\$394,522	\$409,025	(\$7,800)	-1.87%	Stable, almost all employees participate, no change in district contribution
GRAND TOTAL: EMPLOYEE BENEFITS			\$11,066,839	\$12,522,448	\$11,963,759	\$13,034,809	\$12,402,644	\$13,546,112	\$511,302	3.92%	
CUSTODIAL & GROUNDS											
1620	160	Salaries and OT	\$1,378,737	\$1,453,442	\$1,414,970	\$1,501,725	\$1,497,452	\$1,482,610	(\$19,115)	-1.27%	Retirements
SUBTOTAL: SALARIES- CUSTODIAL AND GROUNDS			\$1,378,737	\$1,453,442	\$1,414,970	\$1,501,725	\$1,497,452	\$1,482,610	\$0	0.00%	
Custodial and Grounds: Equipment, Services and Supplies											
1620	200	Equipment	\$0	\$22,000	\$31,134	\$64,408	\$0	\$30,000	(\$34,408)	-53.42%	New mower and scrubber needed in 25/26
1620	202	Vehicles and Machines	\$76,207	\$17,946	\$17,946	\$67,203	\$109,446	\$15,000	(\$52,203)	-77.68%	New pickup truck needed in 25/26
1620	203 456	Furniture	\$92,516	\$20,000	\$89,421	\$30,000	\$30,982	\$30,000	\$0	0.00%	
1620	400 -404	District - Services	\$1,433,932	\$596,780	\$1,118,288	\$604,500	\$906,986	\$604,500	\$0	0.00%	
1620	450 -458	Supplies	\$456,159	\$199,500	\$520,453	\$193,700	\$352,679	\$193,700	\$0	0.00%	
1620	490	District - BOCES Services	\$0	\$0	\$25,685	\$3,500	\$2,185	\$2,500	(\$1,000)	-28.57%	Water testing costs in 24/25
1620	410	Construction Projects (Architect/Mgr fees)	\$236,548	\$25,000	\$155,901	\$25,000	\$74,748	\$25,000	\$0	0.00%	
			\$2,295,362	\$881,226	\$1,958,828	\$988,311	\$1,477,026	\$900,700	(\$87,611)	-8.86%	
GRAND TOTAL: CUSTODIAL AND GROUNDS			\$3,674,099	\$2,334,668	\$3,373,798	\$2,490,036	\$2,974,477	\$2,383,310	(\$106,726)	-4.29%	

PROPOSED

Function	Object	Expenditure Description	* ACTUAL	BUDGET	* ACTUAL	BUDGET	** ESTIMATED	BUDGET	Budget to Budget	Notes
			2023-2024	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	\$ Change	

* ACTUAL 2023-2024, 2024-2025: The data in this column includes expensed and encumbered costs at June 30. The data also includes non-recurring one-time expenditures.
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CENTRAL STOREROOM: DISTRICTWIDE

1660	450	Supplies	\$8,871	\$33,400	\$25,401	\$33,000	\$32,325	\$33,000	\$0	0.00%
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INTERFUND TRANSFERS

9901	930	Transfer to Cafeteria	\$4,646	\$5,000	\$3,309	\$5,000	\$3,500	\$3,500	(\$1,500)	-30.00%	Funding of uncollectible meal account debt
9901	950	Transfer to Special Aid	\$32,547	\$30,000	\$35,701	\$30,000	\$35,700	\$35,000	\$5,000	16.67%	Special education summer school local share of tuition/transportation
9950	900	Transfer to Capital	\$1,020,199	\$350,000	\$2,379,801	\$485,000	\$485,000	\$485,000	\$0	0.00%	To support capital projects, 24/25 is accounting entry for transfer from reserve fund
GRAND TOTAL: INTERFUND TRANSFERS			\$1,057,391	\$385,000	\$2,418,811	\$520,000	\$524,200	\$523,500	\$3,500	0.67%	

SUPERVISION & SECURITY

1622	160	Salaries	\$133,906	\$249,921	\$243,478	\$346,155	\$207,447	\$258,525	(\$87,630)	-25.32%	Retirement
1622	200	Equipment	\$4,389	\$0	\$0	\$0	\$78,828	\$0	\$0	NM	Current year actual relates to new camera system which required a server, money taken from tech equip
1622	400 401	Services	\$371,311	\$236,148	\$603,739	\$379,359	\$443,116	\$275,860	(\$103,499)	-27.28%	Reclass to technology, prior year flip for camera system
1622	450	Supplies	\$475,082	\$7,500	\$379,216	\$7,500	\$195,459	\$17,500	\$10,000	133.33%	Actuals include costs for door security hardware upgrades
1622	460	Software	\$0	\$0	\$0	\$8,674	\$6,212	\$7,688	(\$987)	-11.37%	Reduced to actual cost
1622	490	BOCES	\$21,297	\$35,759	\$22,512	\$36,625	\$176,132	\$37,769	\$1,145	3.13%	Altaris security consultant services
GRAND TOTAL: SUPERVISION & SECURITY			\$1,005,984	\$529,328	\$1,248,944	\$778,313	\$1,107,193	\$597,342	(\$180,971)	-23.25%	

UTILITIES

1620	421	Oil	\$49,202	\$97,000	\$51,007	\$92,000	\$87,606	\$92,000	\$0	0.00%	Fuel costs and usage
1620	422	Gas	\$138,431	\$160,000	\$137,922	\$160,000	\$155,000	\$155,000	(\$5,000)	-3.13%	Currently bidding out natural gas supply to lock in rates, results in small savings
1620	425	Electricity	\$369,016	\$465,000	\$391,131	\$455,000	\$430,000	\$500,000	\$45,000	9.89%	Increase is based on projected rates
1620	426	Water	\$63,715	\$105,000	\$69,294	\$105,000	\$100,000	\$105,000	\$0	0.00%	May vary due to weather
1620	427 428	Communications (Internet, VoIP telephone, fax)	\$57,080	\$79,800	\$65,217	\$56,662	\$51,536	\$56,662	\$0	0.00%	
1620	409	Wireless Communication	\$15,275	\$23,500	\$11,497	\$18,500	\$28,080	\$29,160	\$10,660	57.62%	Reduction in cell phones, offset by reclass of Edutek phone support fees from IT lines
1680	490	BOCES Services	\$4,924	\$6,000	\$141,903	\$5,342	\$6,000	\$1,251	(\$4,091)	-76.58%	Reduction in lines
GRAND TOTAL: UTILITIES			\$697,644	\$936,300	\$867,970	\$892,504	\$858,222	\$939,073	\$46,569	5.22%	

CURRICULUM DEVELOPMENT

Facilitators/Curriculum											
2010	150	Department Chairs	\$93,056	\$109,124	\$115,775	\$119,602	\$119,602	\$120,798	\$1,195	1.00%	As per contract
2010	153	Assistant Superintendent for Curriculum and	\$215,580	\$219,742	\$219,742	\$223,986	\$223,986	\$248,500	\$24,514	10.94%	As per contract
2010	400	Services	\$10,551	\$5,500	\$4,964	\$5,500	\$7,688	\$8,500	\$3,000	54.55%	Adjust to actuals
2010	401	Professional Learning	\$0	\$15,000	\$0	\$15,000	\$9,894	\$15,000	\$0	0.00%	
2010	402	Services	\$0	\$0	\$1,869	\$0	\$0	\$0	\$0	NM	
2010/2070	490	Professional Learning (BOCES)	\$32,518	\$55,600	\$35,275	\$55,388	\$42,388	\$47,760	(\$7,628)	-13.77%	Adjust to actuals
2010	450	Supplies	\$16	\$2,550	\$926	\$2,550	\$768	\$2,550	\$0	0.00%	
GRAND TOTAL: CURRICULUM DEVELOPMENT			\$351,720	\$407,516	\$378,551	\$422,026	\$404,326	\$443,107	\$21,081	5.00%	

PROPOSED

Function	Object	Expenditure Description	* ACTUAL 2023-2024	BUDGET 2024-2025	* ACTUAL 2024-2025	BUDGET 2025-2026	** ESTIMATED 2025-2026	PROPOSED BUDGET 2026-2027	Budget to Budget \$ Change	% Change	Notes
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* ACTUAL 2023-2024, 2024-2025: The data in this column includes expensed and encumbered costs at June 30. The data also includes non-recurring one-time expenditures.
 ** ESTIMATED 2025-2026: 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.

INSTRUCTIONAL SUPERVISION

Principals/Assistant Principal											
2020	150	Salaries	\$908,563	\$899,003	\$899,854	\$926,800	\$929,486	\$958,034	\$31,234	3.37%	Contractual
Team Leaders											
2020	155	Salaries	\$35,777	\$36,117	\$36,120	\$36,481	\$36,481	\$36,848	\$367	1.01%	Contractual
Student Management Office											
2818	160	Clerical/Support Salaries	\$73,153	\$74,207	\$75,221	\$74,411	\$74,411	\$74,615	\$204	0.27%	Contractual
2818	400 401	Services	\$141,115	\$146,017	\$143,919	\$168,050	\$165,000	\$170,800	\$2,750	1.64%	Student data support services
2818	450	Supplies	\$1,371	\$5,000	\$1,438	\$5,000	\$969	\$4,500	(\$500)	-10.00%	Adjust to actual spend
2818/2010	490	BOCES Services	\$145,404	\$143,000	\$32,626	\$131,853	\$126,697	\$127,904	(\$3,948)	-2.99%	Adjust to actual spend
Class Advisors											
2850	151	Salaries	\$16,526	\$16,683	\$16,683	\$16,850	\$16,850	\$17,019	\$169	1.00%	Contractual
SUBTOTAL: PRIN, TM LD, ADV, SUBS			\$1,321,909	\$1,320,028	\$1,205,860	\$1,359,445	\$1,349,894	\$1,389,720	\$30,276	2.23%	
Secretaries											
2110	160	Salaries	\$420,699	\$456,018	\$448,656	\$447,298	\$453,796	\$468,712	\$21,414	4.79%	Contractual
Support Costs											
2020	200	Equipment	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0		NM No longer needed
2020	400	Services	\$175	\$5,000	\$986	\$4,000	\$2,337	\$3,000	(\$1,000)	-25.00%	Reduced to actuals
2020	450	Supplies	\$27,619	\$30,000	\$5,754	\$30,000	\$20,863	\$25,000	(\$5,000)	-16.67%	Reduced to actuals
			\$27,794	\$40,000	\$6,741	\$34,000	\$23,200	\$28,000	(\$6,000)	-17.65%	
SUBTOTAL: SECR. & SUPPORT COSTS			\$448,493	\$496,018	\$455,397	\$481,298	\$476,996	\$496,712	\$15,414	3.20%	
GRAND TOTAL: INSTRUCTIONAL SUPERVISION			\$1,770,402	\$1,816,045	\$1,661,257	\$1,840,743	\$1,826,891	\$1,886,433	\$45,690	2.48%	

TEACHING

Daniel Warren											
2110	150	Teacher Salaries	\$2,236,726	\$2,294,115	\$2,256,078	\$2,187,520	\$2,188,187	\$2,279,196	\$91,677	4.19%	Contractual
2110	130 160	Teaching Assistants/Aides Salaries	\$213,955	\$199,641	\$176,745	\$216,490	\$203,138	\$202,969	(\$13,521)	-6.25%	Removal of aide in 6th K section
2110	200	Equipment	\$0	\$5,650	\$0	\$5,650	\$5,000	\$5,650	\$0	0.00%	
2110	400	Services	\$8,642	\$17,000	\$9,102	\$17,000	\$24,555	\$30,000	\$13,000	76.47%	New ELA curriculum
2110	450	Supplies	\$82,445	\$60,550	\$51,275	\$60,550	\$52,996	\$89,196	\$28,646	47.31%	New ELA curriculum
2110	480	Textbooks	\$6,631	\$10,000	\$45,483	\$10,000	\$12,267	\$21,680	\$11,680	116.80%	New ELA curriculum
2110	490	BOCES Curriculum Services	\$13,301	\$12,100	\$12,631	\$13,010	\$11,498	\$11,844	(\$1,166)	-8.96%	Based on actual BOCES estimates
GRAND TOTAL: TEACHING DANIEL WARREN			\$2,561,700	\$2,599,056	\$2,551,314	\$2,510,219	\$2,497,642	\$2,640,534	\$130,315	5.19%	
F.E. Bellows											
2110	150	Teacher Salaries	\$2,497,601	\$2,480,097	\$2,489,487	\$2,581,105	\$2,579,532	\$2,656,740	\$75,635	2.93%	Contractual
2110	130 160	Teaching Assistants/Aides Salaries	\$108,259	\$122,591	\$114,637	\$125,516	\$128,072	\$137,443	\$11,926	9.50%	Contractual, increase in monitor hours
2110	200	Equipment	\$0	\$5,000	\$0	\$5,000	\$5,000	\$5,000	\$0	0.00%	
2110	400	Services	\$31,365	\$32,850	\$27,863	\$30,750	\$23,316	\$43,750	\$13,000	42.28%	New ELA curriculum
2110	450	Supplies	\$69,635	\$69,000	\$58,494	\$69,000	\$71,154	\$97,367	\$28,367	41.11%	New ELA curriculum
2110	460	Software	\$3,577	\$0	\$0	\$0	\$0	\$0	\$0		NM
2110	480	Textbooks	\$23,046	\$27,500	\$15,740	\$27,500	\$28,506	\$27,500	\$0	0.00%	
2110	490	BOCES Services	\$0	\$1,060	\$1,368	\$1,140	\$1,066	\$1,213	\$73	6.44%	
2110	490	BOCES Curriculum Services	\$22,274	\$21,000	\$21,191	\$22,144	\$19,267	\$22,532	\$388	1.75%	
GRAND TOTAL: TEACHING F. E. BELLOWES			\$2,755,758	\$2,759,099	\$2,728,780	\$2,862,154	\$2,855,914	\$2,991,543	\$129,389	4.52%	

PROPOSED

Function	Object	Expenditure Description	* ACTUAL	BUDGET	* ACTUAL	BUDGET	** ESTIMATED	BUDGET	Budget to Budget	Notes	
			2023-2024	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	\$ Change		% Change
<p>* ACTUAL 2023-2024, 2024-2025: The data in this column includes expensed and encumbered costs at June 30. The data also includes non-recurring one-time expenditures. ** ESTIMATED 2025-2026: 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.</p>											
Middle School											
2110	150	Teacher Salaries	\$3,062,766	\$3,073,622	\$2,944,458	\$3,111,466	\$3,079,904	\$3,232,806	\$121,340	3.90%	Contractual
2110	130	Teaching Assistants/Aides Salaries	\$96,912	\$64,612	\$95,506	\$67,220	\$73,730	\$77,021	\$9,801	14.58%	FTE adjustments
2110	200	Equipment	\$5,335	\$0	\$0	\$0	\$0	\$0	\$0		NM
2110	400	Services	\$18,991	\$25,125	\$20,896	\$41,100	\$32,599	\$43,455	\$2,355	5.73%	Inc budget for academic transport
2110	450	Supplies	\$43,972	\$31,825	\$31,634	\$28,050	\$32,007	\$29,200	\$1,150	4.10%	
2110	480	Textbooks	\$3,366	\$19,420	\$3,356	\$17,150	\$9,004	\$17,150	\$0	0.00%	
2110	490	BOCES Services	\$12,775	\$583	\$583	\$1,140	\$1,066	\$1,213	\$73	6.44%	
GRAND TOTAL: TEACHING MIDDLE SCHOOL			\$3,244,117	\$3,215,187	\$3,096,434	\$3,266,125	\$3,228,310	\$3,400,844	\$134,719	4.12%	
High School											
2110	150	Teacher Salaries	\$3,974,706	\$4,114,936	\$4,168,213	\$4,360,401	\$4,408,834	\$4,630,649	\$270,248	6.20%	Contractual
2110	130	Teaching Assistants/Aides Salaries	\$216,822	\$124,110	\$94,399	\$98,092	\$96,002	\$99,395	\$1,303	1.33%	FTE adjustment
2110	200	Equipment	\$5,335	\$10,000	\$0	\$10,000	\$5,000	\$10,000	\$0	0.00%	
2110	400	Services	\$63,378	\$68,550	\$100,832	\$89,175	\$86,168	\$92,770	\$3,595	4.03%	Inc budget for academic transport
2110	460	Software	\$5,335	\$0	\$0	\$0	\$0	\$0	\$0		NM
2110	450	Supplies	\$110,304	\$91,775	\$95,914	\$81,250	\$70,954	\$80,100	(\$1,150)	-1.42%	Adjust to actuals
2110	480	Textbooks	\$36,236	\$51,900	\$31,035	\$46,600	\$30,673	\$46,600	\$0	0.00%	
2110	490	BOCES Services	\$12,775	\$583	\$583	\$1,140	\$1,066	\$1,213	\$73	6.44%	
GRAND TOTAL: TEACHING HIGH SCHOOL			\$4,424,892	\$4,461,854	\$4,490,976	\$4,686,657	\$4,698,698	\$4,960,727	\$274,070	5.85%	
2110	140	Substitute Costs Districtwide	\$80,097	\$140,758	\$170,099	\$142,156	\$170,169	\$168,410	\$26,254	18.47%	Adjust to actuals, Includes full time building sub salary
GRAND TOTAL: TEACHING			\$13,066,563	\$13,175,954	\$13,037,603	\$13,467,312	\$13,450,732	\$14,162,059	\$420,677	3.12%	
English as a New Language (ENL)											
2259	150	Teacher Salaries	\$536,319	\$549,529	\$462,376	\$448,397	\$427,875	\$449,516	\$1,119	0.25%	Replacement hired for less than budget
2259	160	Teaching Assistants/Aides Salaries	\$35,215	\$61,032	\$61,031	\$63,588	\$63,588	\$66,097	\$2,509	3.95%	Contractual
2259	400	Services	\$0	\$4,000	\$1,317	\$3,250	\$2,074	\$3,250	\$0	0.00%	
2259	450	Supplies	\$654	\$8,500	\$606	\$8,000	\$4,028	\$8,000	\$0	0.00%	
2259	480	Textbooks	\$1,069	\$500	\$5,746	\$500	\$250	\$500	\$0	0.00%	
GRAND TOTAL: ENL			\$573,257	\$623,561	\$531,077	\$523,735	\$497,815	\$527,363	\$3,628	0.69%	
OCCUPATIONAL EDUCATION											
2280	GRAND TO OCCUPATIONAL AND OTHER EDUCA		\$165,460	\$340,958	\$232,622	\$271,028	\$249,852	\$248,028	(\$23,000)	-8.49%	Removal of program placeholder
SPECIAL SERVICES											
2250	490	Special Ed Placement BOCES Full Time Pl	\$308,321	\$737,959	\$215,886	\$742,137	\$373,457	\$1,251,132	\$508,995	68.59%	Fluctuates based on out of district placements
2250	471 472	Special Placement Private/12 Month Progr	\$851,718	\$919,829	\$1,034,356	\$833,679	\$927,403	\$836,972	\$3,293	0.39%	Fluctuates based on out of district placements
Special Services											
2250	400 -410	Related Services	\$113,061	\$278,900	\$112,983	\$165,000	\$156,207	\$145,000	(\$20,000)	-12.12%	To align with actual spending
2250	490	Related Services: BOCES	\$71,743	\$80,000	\$88,735	\$120,000	\$95,012	\$120,000	\$0	0.00%	
2250	420	In-House Therapeutic Support: Effective Sch	\$174,400	\$229,000	\$129,000	\$0	\$0	\$0	\$0		NM ESS reassigned to BOCES, \$100K moved to Psychology, removed in 26/27
2250/2255/2270	450	Supplies	\$18,485	\$26,650	\$10,223	\$26,400	\$10,267	\$26,400	\$0	0.00%	
2250	480	Textbooks	\$0	\$0	\$1,225	\$0	\$0	\$0	\$0		NM
2250	490	BOCES: In-House Therapeutic Support, IEP	\$13,247	\$17,247	\$146,247	\$149,316	\$149,315	\$18,634	(\$130,682)	-87.52%	Removed, hired own staff, see psychologist line
SUBTOTAL: SPECIAL SERVICES			\$390,936	\$631,797	\$488,413	\$460,716	\$410,802	\$310,034	(\$150,682)	-32.71%	
2240	150 151	Administration for Special Services and CPS	\$228,672	\$261,442	\$261,442	\$266,848	\$273,379	\$279,369	\$12,521	4.69%	Contractual
2250/2255/2260/2270	150	Teacher Salaries	\$2,450,425	\$2,551,416	\$2,557,789	\$2,688,901	\$2,692,326	\$2,804,717	\$115,816	4.31%	Contractual
2250	160	Clerical Salaries	\$135,693	\$132,060	\$101,376	\$122,153	\$122,153	\$126,530	\$4,377	3.58%	Contractual
2250	130 160	Teaching Assistants/Aides Salaries	\$511,450	\$633,193	\$551,956	\$620,733	\$564,441	\$597,561	(\$23,172)	-3.73%	1.0 FTE moved to grant
SUBTOTAL: SPECIAL SERVICES SALARIES			\$3,326,240	\$3,578,110	\$3,472,562	\$3,698,634	\$3,652,299	\$3,808,177	\$109,542	2.96%	
GRAND TOTAL: SPECIAL SERVICES			\$4,877,215	\$5,867,696	\$5,211,218	\$5,735,166	\$5,363,960	\$6,206,315	\$471,149	8.22%	

PROPOSED

Function	Object	Expenditure Description	* ACTUAL	BUDGET	* ACTUAL	BUDGET	** ESTIMATED	BUDGET	Budget to Budget		Notes
			2023-2024	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	\$ Change	% Change	

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LIBRARY/ INSTRUCTIONAL MEDIA

2610	150	Librarians Salaries	\$364,783	\$296,386	\$307,881	\$321,341	\$321,340	\$337,377	\$16,036	4.99%	Contractual
2610	160	Teaching Assisant Salaries	\$37,683	\$38,049	\$38,049	\$38,418	\$38,418	\$32,170	(\$6,248)	-16.26%	One retirement
2610	160	Clerical Salaries	\$61,159	\$63,494	\$64,514	\$64,814	\$64,814	\$66,140	\$1,326	2.05%	Contractual
Daniel Warren											
2610	400	Services	\$368	\$2,000	\$303	\$2,000	\$1,519	\$2,000	\$0	0.00%	
2610	450	Supplies	\$5,346	\$5,000	\$3,862	\$5,000	\$2,653	\$5,000	\$0	0.00%	
2610	460	Digital Resources	\$2,106	\$6,000	\$355	\$12,500	\$8,912	\$12,500	\$0	0.00%	
2610	490	BOCES	\$10,276	\$13,000	\$9,942	\$10,992	\$10,527	\$12,469	\$1,476	13.43%	Adjust for new services
2610	521	Books	\$6,933	\$6,500	\$6,447	\$0	\$0	\$0	\$0		NM
Bellows											
2610	400	Services	\$3,461	\$5,000	\$3,896	\$5,000	\$4,869	\$5,000	\$0	0.00%	
2610	450	Supplies	\$3,623	\$7,000	\$3,914	\$7,000	\$6,524	\$7,000	\$0	0.00%	
2610	460	Digital Resources	\$3,510	\$7,000	\$1,943	\$10,000	\$7,445	\$10,000	\$0	0.00%	
2610	490	BOCES	\$8,336	\$7,000	\$7,262	\$7,408	\$11,103	\$9,055	\$1,647	22.23%	Adjust for new services
2610	521	Books	\$1,832	\$3,000	\$1,281	\$0	\$0	\$0	\$0		NM
MS/HS											
2610	400	Services	\$849	\$1,500	\$954	\$1,500	\$637	\$1,500	\$0	0.00%	
2610	450	Supplies	\$2,070	\$500	\$41,560	\$500	\$40,213	\$500	\$0	0.00%	
2610	460	Digital Resources	\$19,013	\$22,000	\$16,524	\$26,000	\$24,157	\$26,000	\$0	0.00%	
2610	490	BOCES	\$27,691	\$40,000	\$38,430	\$41,699	\$39,578	\$41,557	(\$142)	-0.34%	
2610	521	Books	\$3,773	\$4,000	\$5,147	\$0	\$0	\$0	\$0		NM
SUBTOTAL: LIBRARY/MEDIA			\$562,812	\$527,429	\$552,265	\$554,172	\$582,709	\$568,267	\$14,096	2.54%	

COMPUTER AIDED INSTRUCTION - DISTRICTWIDE

2630	150	Director of Technology and Communications	\$110,670	\$112,883	\$112,883	\$115,141	\$115,480	\$122,336	\$7,195	6.25%	Longevity milestone
2630	200	Equipment	\$223,240	\$175,000	\$31,653	\$105,000	\$7,300	\$150,000	\$45,000	42.86%	Reallocation from PY from security
2630	403	Services - District IT Support	\$423,802	\$432,278	\$406,341	\$384,000	\$348,000	\$354,960	(\$29,040)	-7.56%	As per contract
2630	400	Services - Other	\$482,574	\$268,000	\$383,380	\$375,000	\$304,156	\$450,000	\$75,000	20.00%	E-Rate Data Cabling project
2630	490	BOCES - Website and Online Info Services	\$2,600	\$18,389	\$2,961	\$32,707	\$32,820	\$32,896	\$190	0.58%	To align with actual spending
2630	450	Supplies	\$281,112	\$225,000	\$364,550	\$240,000	\$390,504	\$315,000	\$75,000	31.25%	E-Rate Data Cabling project
2630	460	Software Licenses/Agreements	\$78,063	\$90,700	\$100,490	\$105,000	\$91,326	\$105,000	\$0	0.00%	
SUBTOTAL: COMPUTER AIDED INSTRUCTION			\$1,602,060	\$1,322,251	\$1,402,259	\$1,356,847	\$1,289,585	\$1,530,192	\$173,344	12.78%	

GRAND TOTAL: INSTRUCTIONAL MEDIA			\$2,164,873	\$1,849,680	\$1,954,523	\$1,911,019	\$1,872,294	\$2,098,459	\$187,440	9.81%	
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PROPOSED

Function	Object	Expenditure Description	* ACTUAL 2023-2024	BUDGET 2024-2025	* ACTUAL 2024-2025	BUDGET 2025-2026	** ESTIMATED 2025-2026	PROPOSED BUDGET 2026-2027	Budget to Budget \$ Change	% Change	Notes
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* ACTUAL 2023-2024, 2024-2025: The data in this column includes expensed and encumbered costs at June 30. The data also includes non-recurring one-time expenditures.
 ** ESTIMATED 2025-2026: 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.

PUPIL PERSONNEL

School Counseling Department											
2810	150	School Counseling Counselors Salaries	\$748,744	\$786,498	\$776,731	\$809,517	\$814,236	\$852,343	\$42,826	5.29%	Contractual
2810	160	Clerical Salaries	\$133,476	\$135,854	\$140,961	\$151,871	\$151,821	\$155,250	\$3,379	2.22%	Contractual
2810	400	Services	\$13,576	\$15,700	\$13,991	\$19,700	\$19,000	\$19,700	\$0	0.00%	
2810	450 480	Supplies	\$6,513	\$3,350	\$2,208	\$3,350	\$2,600	\$3,350	\$0	0.00%	
SUBTOTAL: SCHOOL COUNSELING			\$902,310	\$941,402	\$933,892	\$984,438	\$987,657	\$1,030,643	\$46,205	4.69%	
Nurses/Doctor											
2815	160	Nurses Salaries	\$301,065	\$276,723	\$305,735	\$290,058	\$294,724	\$298,308	\$8,250	2.84%	
2815	400	Doctor (non-employee)	\$5,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$0	0.00%	
2815	400	Services	\$27,406	\$40,000	\$27,393	\$40,000	\$40,000	\$40,000	\$0	0.00%	
2815	401	Health Services (other schools)	\$170,564	\$180,000	\$163,677	\$185,000	\$179,000	\$185,000	\$0	0.00%	Required by law
2815	450	Supplies	\$11,239	\$15,000	\$8,447	\$15,000	\$14,500	\$15,000	\$0	0.00%	
SUBTOTAL: NURSES/DOCTOR			\$515,273	\$518,723	\$512,253	\$537,058	\$535,224	\$545,308	\$8,250	1.54%	
Psychologists											
2820	150	Psychologists Salaries	\$497,881	\$484,788	\$504,171	\$508,328	\$482,848	\$525,061	\$16,733	3.29%	Retirement partially offsets increase for new 1.0 FTE
2820	400	Services	\$69	\$0	\$325	\$0	\$0	\$0	\$0		NM
2820	420	ESS - Mental Health Services	\$100,000	\$0	\$100,000	\$100,000	\$100,000	\$0	(\$100,000)	-100.00%	Removal, replaced with in-house staff
2820	450	Supplies	\$691	\$900	\$1,294	\$900	\$1,300	\$1,300	\$400	44.44%	
SUBTOTAL: PSYCHOLOGISTS			\$598,641	\$485,688	\$605,789	\$609,228	\$584,148	\$526,361	(\$82,867)	-13.60%	
Social Work											
2825	150	Social Worker Salaries	\$72,981	\$76,012	\$76,012	\$79,162	\$79,162	\$82,335	\$3,173	4.01%	Contractual
2825	150	McKinney-Vento Coordinator Salaries	\$0	\$1,540	\$186	\$1,555	\$1,555	\$1,571	\$16	1.02%	
2825	450	Supplies	\$93	\$0	\$0	\$250	\$250	\$500	\$250	100.00%	
SUBTOTAL: SOCIAL WORK			\$73,074	\$77,552	\$76,198	\$80,967	\$80,967	\$84,406	\$3,439	4.25%	
GRAND TOTAL: PUPIL PERSONNEL			\$2,089,298	\$2,023,366	\$2,128,132	\$2,211,692	\$2,187,997	\$2,186,718	(\$24,973)	-1.13%	

CO-CURRICULAR

Co-Curricular Elem											
2850	150	Salaries	\$6,236	\$6,056	\$6,481	\$6,117	\$6,438	\$6,850	\$733	11.99%	Adjust to actuals
2850	400	Services	\$0	\$150	\$590	\$2,250	\$2,540	\$2,250	\$0	0.00%	
			\$6,236	\$6,206	\$7,071	\$8,367	\$8,978	\$9,100	\$733	8.76%	
Co-Curricular MS											
2850	150	Salaries	\$44,938	\$43,828	\$39,133	\$44,266	\$40,223	\$40,325	(\$3,941)	-8.90%	Adjust to actuals
2850	400	Services	\$90	\$3,200	\$2,013	\$3,100	\$3,155	\$3,100	\$0	0.00%	
2850	450	Supplies	\$0	\$400	\$910	\$700	\$500	\$700	\$0	0.00%	
			\$45,028	\$47,428	\$42,057	\$48,066	\$43,878	\$44,125	(\$3,941)	-8.20%	
Co-Curricular HS											
2850	150	Salaries	\$129,747	\$142,473	\$123,332	\$143,898	\$138,803	\$139,492	(\$4,406)	-3.06%	Adjust to actuals
2850	400	Services	\$25,678	\$26,050	\$31,740	\$26,500	\$25,627	\$25,500	(\$1,000)	-3.77%	Adjust to actuals
2850	450	Supplies	\$6,086	\$4,000	\$6,793	\$5,000	\$1,811	\$6,000	\$1,000	20.00%	Adjust to actuals
			\$161,511	\$172,523	\$161,865	\$175,398	\$166,241	\$170,992	(\$4,406)	-2.51%	
GRAND TOTAL CO-CURRICULAR			\$212,775	\$226,157	\$210,994	\$231,831	\$219,097	\$224,217	(\$7,614)	-3.28%	

PROPOSED

Function	Object	Expenditure Description	* ACTUAL	BUDGET	* ACTUAL	BUDGET	** ESTIMATED	BUDGET	Budget to Budget		Notes
			2023-2024	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	\$ Change	% Change	
<p>* ACTUAL 2023-2024, 2024-2025: The data in this column includes expensed and encumbered costs at June 30. The data also includes non-recurring one-time expenditures. ** ESTIMATED 2025-2026: 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.</p>											
INTERSCHOLASTIC ATHLETICS											
<u>Interscholastic Athletics</u>											
2855	130	-160 Salaries	\$854,486	\$920,307	\$860,496	\$929,251	\$877,372	\$936,479	\$7,228	0.78%	Contractual
2855	200	Equipment	\$0	\$17,100	\$5,980	\$17,100	\$3,641	\$17,100	\$0	0.00%	
2855	400	401 Services	\$84,385	\$91,833	\$86,216	\$96,000	\$99,002	\$93,800	(\$2,200)	-2.29%	Adjust to actuals
2855	402	Transportation	\$222,595	\$240,000	\$257,597	\$245,000	\$245,000	\$245,000	\$0	0.00%	
2855	450	452 Supplies	\$92,623	\$52,500	\$191,381	\$68,000	\$120,896	\$65,000	(\$3,000)	-4.41%	Adjust to actuals
2855	491	BOCES Athletics Services	\$66,296	\$77,243	\$72,582	\$76,143	\$79,973	\$84,897	\$8,754	11.50%	Est. per BOCES
2855	490	BOCES Athletics Officials	\$63,138	\$59,739	\$70,992	\$58,511	\$52,096	\$55,000	(\$3,511)	-6.00%	Est. per BOCES
GRAND TOTAL: ATHLETICS			\$1,383,524	\$1,458,722	\$1,545,244	\$1,490,004	\$1,477,980	\$1,497,276	\$7,272	0.49%	
TRANSPORTATION											
5510	150	Salaries	\$18,689	\$23,061	\$0	\$0	\$0	\$0	\$0		NM Replaced with managed transportation services
5540	450	Supplies	\$0	\$0	\$394	\$0	\$0	\$0	\$0		NM
5540	405	Managed Transportation Services	\$1,667	\$0	\$20,000	\$25,000	\$25,000	\$25,000	\$0	0.00%	Mamaroneck's transportation manager services
SUBTOTAL: TRANSPORTATION SALARIES AND SERVICES			\$20,356	\$23,061	\$20,394	\$25,000	\$25,000	\$25,000	\$0	0.00%	
5540	490	Contracted Transportation - BOCES	\$4,680	\$0	\$0	\$0	\$0	\$0	\$0		NM
5540	400	Contracted Transportation - Special Educal	\$586,660	\$850,257	\$563,849	\$738,905	\$494,714	\$609,205	(\$129,700)	-17.55%	Fluctuates based on out of district placements
5540/5550	401	400 Contracted Transportation - Private & Paroc	\$156,460	\$210,996	\$184,551	\$259,608	\$263,714	\$356,500	\$96,892	37.32%	Fluctuates based on requests for transportation
GRAND TOTAL: TRANSPORTATION			\$768,155	\$1,084,313	\$768,794	\$1,023,513	\$783,428	\$990,705	(\$32,809)	-3.21%	
GRAND TOTAL:			\$50,599,103	\$51,127,223	\$53,132,337	\$52,548,411	\$51,944,085	\$53,812,226	\$1,263,815	2.41%	