

General Fund Draft Budget 2024-25

Prepared for Submission to the State Monitor by March 1, 2024

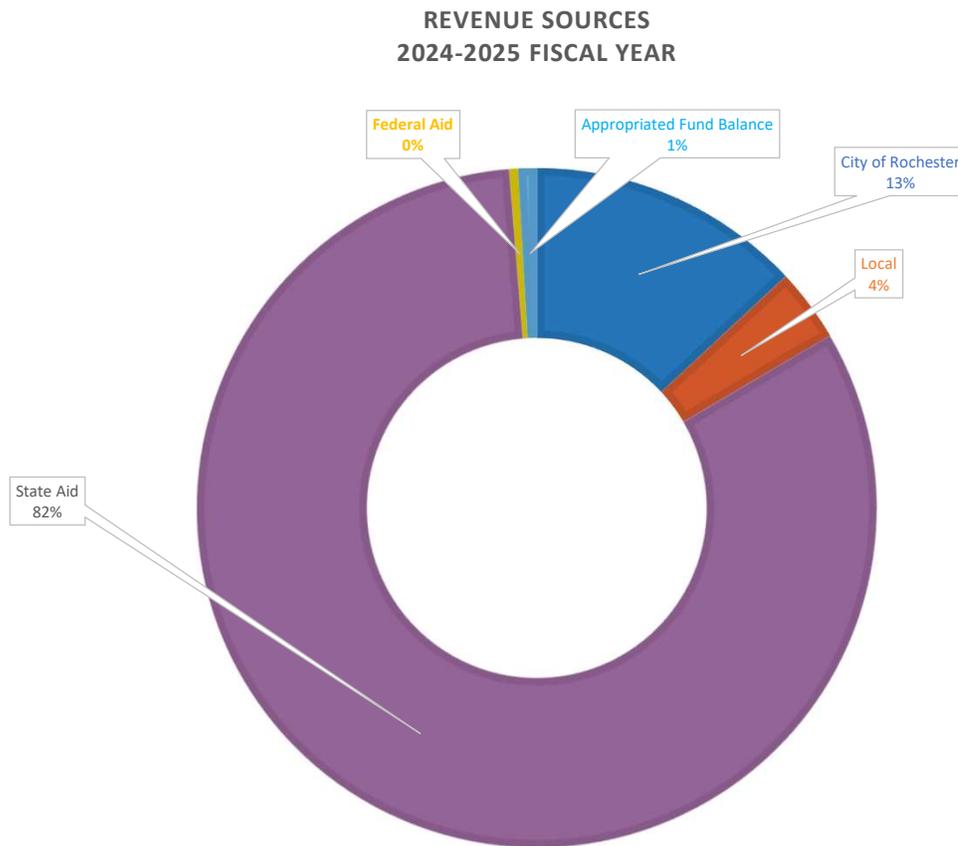


TABLE OF CONTENTS

Page 1.....	General Fund Revenue Chart by Major Funding Source
Page 2.....	General Fund Year-to-Year Revenue Comparison
Page 3.....	Explanation of Revenue Changes from Year-to-Year
Page 4.....	Draft 2024-25 General Fund Expense Summary by Major Category
Page 5.....	General Fund Expenditure Budget 2024-25 Function Summary with FTEs
Page 6-8.....	General Fund Expenditure Budget 2024-25 Detail by State Object Code with FTEs
Page 9-20.....	General Fund Expenditures by State Function and State Object with FTEs
Page 21.....	General Fund Year-to-Year major Appropriation Changes
Page 22-23.....	Explanation of Expenditure(Appropriation) Changes from Year-to-Year
Page 24.....	Glossary of Terms

General Fund Revenue 2023-24 (Adopted) to 2024-25 (Draft) Budget Comparison

Revenue	Adopted Budget 2023-24	Draft Budget 2024-25	Dollar Variance	% of Revenue/FB
City of Rochester	\$ 119,100,000	\$ 119,100,000	\$ -	13.06%
Local	21,745,278	31,595,278	9,850,000	3.47%
State Aid	722,823,324	749,225,145	26,401,821	82.18%
Federal Aid	4,480,477	3,780,477	(700,000)	0.41%
Appropriated Fund Balanc	5,000,000	8,000,000	3,000,000	0.88%
Total	\$ 873,149,079	\$ 911,700,900	\$ 38,551,821	100.00%



General Fund Revenue 2024-25 Chart by Major Funding Source

Type	2023-24 Adopted Budget	2024-25 Draft Budget	\$ Change	% Variance
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LOCAL REVENUES

MOE City of Rochester	\$ 119,100,000	\$ 119,100,000	\$ -	0.00%
Health Services	1,000,000	1,000,000	-	0.00%
Tuition Day School - Other Districts	1,350,000	1,350,000	-	0.00%
Self Insurance Recoveries	1,500,000	10,200,000	8,700,000	580.00% A
E-rate	320,000	320,000	-	0.00%
Interest Earnings	2,000,000	12,600,000	10,600,000	530.00% B
Indirect Cost	13,448,596	3,948,596	-9,500,000	-70.64% C
Misc.	2,126,682	2,176,682	50,000	2.35% D
LOCAL REVENUES TOTAL	\$140,845,278	\$150,695,278	\$ 9,850,000	6.99%

STATE AID REVENUES

Basic Formula Aid - State Aid	\$ 555,000,000	\$ 562,000,000	\$ 7,000,000	1.26% E
Special Services Aid	7,950,000	8,300,000	350,000	4.40% F
Excess Cost - Public High Cost Aid	9,000,000	7,200,000	-1,800,000	-20.00% G
Excess Cost - Private High Cost Aid	9,000,000	9,200,000	200,000	2.22% G
Transportation aid	39,312,505	60,000,000	20,687,495	52.62% H
Building Aid	80,074,908	76,962,617	-3,112,291	-3.89% I
Charter School Transitional Aid	9,800,000	12,400,000	2,600,000	26.53% J
Charter School Supplemental aid	7,300,000	7,800,000	500,000	6.85% J
Instructional Materials Aid	2,985,911	\$2,962,528	-23,383	-0.78% K
Homeless Aid	125,000	125,000	-	0.00%
Incarcerated Youth aid	600,000	600,000	-	0.00%
Bullet Aid	1,200,000	1,200,000	-	0.00%
State Monitor Aid	175,000	175,000	-	0.00%
Tuition for students with Disabilities	300,000	300,000	-	0.00%
STATE AID REVENUES TOTAL	\$722,823,324	\$749,225,145	\$ 26,401,821	3.65%

FEDERAL AID REVENUES

Federal Aid - Medicaid	\$ 2,200,000	\$ 1,500,000	\$ (700,000)	-31.82% L
Federal Aid - Subsidy	2,280,477	2,280,477	-	0.00%
FEDERAL AID REVENUES TOTAL	\$ 4,480,477	\$ 3,780,477	\$ (700,000)	-15.62%

APPROPRIATED FUND BALANCE

Appropriated Fund Balance	\$ 5,000,000	\$ 8,000,000	\$ 3,000,000	60.00% M
APPROPRIATED FUND BALANCE TOTAL	\$ 5,000,000	\$ 8,000,000	\$ 3,000,000	

GRAND TOTAL REVENUES	\$ 873,149,079	\$ 911,700,900	\$ 38,551,821	4.42%
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General Fund Revenue 2024-25

EXPLANATION OF CHANGES IN THE BUDGET

A - Self Insurance Recoveries has a change in accounting policy. Starting in the middle of the 2022-23 school year, RX rebates in the health insurance plan are being recorded as revenues here. Previously, these rebates were off-sets against claims. This change will increase both health insurance claims and Self Insurance Recoveries.

B - Interest Earnings over the past 3 years has drastically increased. During 2023-24 the district received the remaining balance of CRRSA funds and also start to claim ARP funds, specifically the supplanting of General Fund Expenditures. This will also cause the District's cash reserve to increase. All these factors generate interest for the district and become a material revenue stream as long as it is maintained.

C - Indirect Cost are associated with administrative cost the District can claim for grants. It is a revenue in the General Fund and an expenditure in the Special Aid Fund. This account is decreasing greatly due to the sunseting of ARP stimulus dollars. However, there will still be some closing out of stimulus dollars in 2024-25, representing about \$2M of this balance. Therefore, the balance will decrease even further in 2025-26.

D - Miscellaneous revenue increase due to accounting changes. Recording all money in as revenue and all money out as an expenditure.

E - Basic Formula aid is given to school districts mostly driven by the enrollment of the school district and an increase for inflation. As our enrollment is declining, so will our aid. However, inflation outweighed our decrease in enrollment this year. This decrease does not include students that are migrating to Charter Schools. Those students are still in this calculation as we receive aid for those students, but must also pay tuition.

F - Special Services Aid is also driven by enrollment and is associated with specific expenditures. Part of this aid is also driven specifically by CTE student enrollment. This aid category also provided support for IM&T administration costs and academic improvement programs. As those costs continue to increase so will this aid.

G – Excess Cost Aid is aid received for certain high-cost special education students above and beyond certain costs absorbed by the district. As student enrollment continues to decline, so will this aid category.

H - Transportation Aid is provided to help defer the costs of transporting students to and from school. RCSD had contracts that were disallowed in 2022-23 that carried into 2023-24. Those contracts should be aidable once again in 2024-25. This is the major increase in aid between years. Expect this aid to decrease if the district reduces physical locations and the number of bus runs in the future.

I - Building aid is given to offset our debt payments for capital projects. This is in align with our capital plan.

J - The District receives \$1,000 for each student attending charter schools (basic supplemental Charter School Aid). As students continue to migrate to charter schools these aid lines will continue to increase. Additionally, transitional aid is given to school district's to help right-size their budgets as their enrollment migrates.

K – Instructional Materials Aid will continue to decrease with enrollment as the allocations is based per student.

L – Medicaid Aid estimate is lower based on historical trend. As we continue to struggle with compliance, aid will be less.

M - Appropriated Fund Balance is using the District's savings as a funding source. This is less than 1% of the budget.

Draft 2024-25 General Fund Expenditures (Appropriations) Summary by State Object (Account)

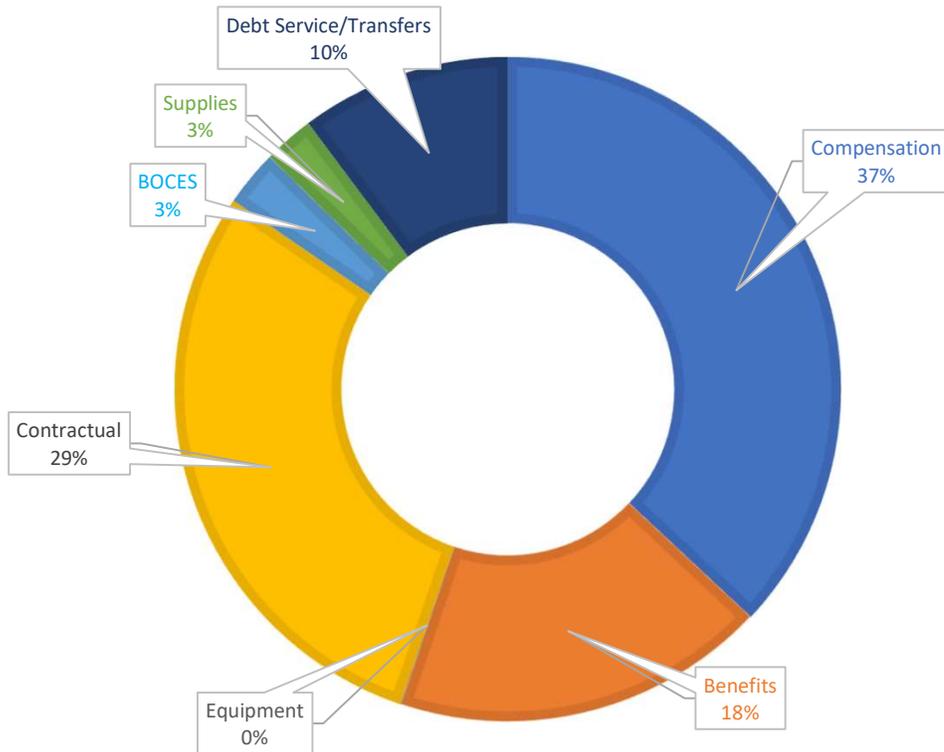
State Object	Adopted Budget 2023-24	Draft Budget 2024-25	Dollar Variance	% of Appropriations
Compensation	\$ 321,447,847	\$ 337,250,978	\$ 15,803,131	36.99%
Benefits	160,507,227	165,840,150	5,332,923	18.19%
Equipment	747,557	720,316	(27,241)	0.08%
Contractual	247,532,844	267,632,368	20,099,524	29.36%
BOCES	27,068,050	24,763,606	(2,304,444)	2.72%
Supplies	18,593,907	22,369,859	3,775,953	2.45%
Debt Service/Transfers	97,251,648	93,123,623	(4,128,025)	10.21%
Grand Total	\$ 873,149,079	\$ 911,700,900	\$ 38,551,821	100.00%

* See Glossary of Terms in back of document for further descriptions

Expenditures (Appropriations)

General Fund Expenditures are the day-to-day costs of running our schools & programs. These include costs for salaries, benefits, transportation, professional Services, instructional supplies, Charter School tuition, and other miscellaneous expenses.

GENERAL FUND EXPENDITURES (APPROPRIATIONS) DRAFT 2024-2025



General Fund Expenditure (appropriations) Budget 2024-25
State Function (Program)

Function (Program)	Description	Adopted Budget 23-24		Draft Budget 24-25		Increase/Decrease		
		FTEs	Dollars	FTEs	Dollars	FTEs	Dollars	Percent
1010	Board Of Education	10.0	\$ 612,759	10.0	\$ 618,764	-	\$ 6,005	1.0%
1240	Chief School Administrator	4.0	929,108	4.0	984,725	-	55,617	6.0%
1310	Business Administration	40.7	4,519,849	39.7	4,529,888	(1.0)	10,039	0.2%
1320	Auditing	4.0	750,864	4.0	770,153	-	19,289	2.6%
1345	Purchasing	7.0	609,063	7.0	556,609	-	(52,454)	-8.6%
1420	Legal	11.0	1,218,038	11.0	1,616,527	-	398,489	32.7%
1430	Personnel	24.6	4,487,867	27.6	5,177,316	3.0	689,448	15.4%
1480	Public Information & Services	8.0	915,810	8.2	1,090,961	0.2	175,151	19.1%
1620	Operation of Plant	278.2	32,950,642	266.2	31,008,567	(12.0)	(1,942,075)	-5.9%
1621	Maintenance of Plant	61.5	7,297,058	61.5	13,051,726	-	5,754,669	78.9%
1622	Security of Plant	-	500	-	-	-	(500)	-100.0%
1660	Central Storeroom	11.0	608,585	11.0	603,812	-	(4,773)	-0.8%
1670	Central Printing & Mailing	7.0	1,898,201	7.0	1,830,724	-	(67,477)	-3.6%
1680	Central Data Processing	41.8	7,273,439	42.8	8,184,649	1.0	911,210	12.5%
1910	Unallocated Insurance	-	1,175,000	-	1,325,000	-	150,000	12.8%
1920	School Association Dues	-	43,200	-	45,000	-	1,800	4.2%
1930	Judgments & Claims	-	1,000,000	-	1,000,000	-	-	0.0%
1989	Unclassified	-	3,207,000	-	4,070,100	-	863,100	26.9%
Total General Support		508.8	\$ 69,496,982	500.0	\$ 76,464,519	(8.8)	\$ 6,967,538	10.0%
2010	Curriculum Devel & Supervision	25.8	\$ 4,638,190	31.2	\$ 7,721,425	5.4	\$ 3,083,236	66.5%
2011	Curriculum Develop -Task Force	-	100,000	-	100,000	-	-	0.0%
2020	Supervision-Regular School	472.4	35,249,512	447.0	35,811,223	(25.4)	561,711	1.6%
2022	Supervision-Regular-CIT Stipnd	-	55,000	-	55,000	-	-	0.0%
2040	Supervision-Special School	-	-	-	536,169	-	536,169	100.0%
2060	Research Planning & Evaluation	13.0	1,774,153	13.0	1,901,554	-	127,401	7.2%
2070	Inservice Training - Provider	12.3	5,653,541	11.3	6,456,787	(1.0)	803,246	14.2%
2110	Teaching - Regular School	1,596.2	248,579,284	1,534.8	266,844,227	(61.4)	18,264,943	7.3%
2112	Teaching-Regular Schl-Mentors	-	570,000	-	950,000	-	380,000	66.7%
2250	Prog For Students With Disab	1,329.3	122,454,196	1,371.8	132,644,195	42.5	10,189,999	8.3%
2259	English Language Learners	26.0	2,016,342	42.2	3,138,741	16.2	1,122,399	55.7%
2280	Occupational Education	81.8	6,339,967	98.0	7,620,633	16.2	1,280,666	20.2%
2330	Teaching-Special Schools	-	115,500	-	34,020	-	(81,480)	-70.5%
2610	School Library & Audiovisual	46.6	4,069,785	42.6	3,899,269	(4.0)	(170,516)	-4.2%
2630	Computer Assisted Instruction	6.4	1,865,823	6.4	1,870,951	-	5,128	0.3%
2805	Attendance-Regular School	101.7	5,985,292	99.4	5,959,032	(2.3)	(26,260)	-0.4%
2810	Guidance-Regular School	75.0	5,656,951	76.3	6,050,209	1.3	393,258	7.0%
2815	Health Services-Regular School	-	6,340,396	-	5,851,296	-	(489,100)	-7.7%
2820	Psych Services-Regular School	11.0	787,943	13.5	816,676	2.5	28,733	3.6%
2825	Social Work Service-Reg School	105.3	7,269,767	110.3	7,554,355	5.0	284,588	3.9%
2850	Clubs & Organizations	-	652,101	-	504,030	-	(148,071)	-22.7%
2855	Interscholastic Ath-Reg School	4.0	3,571,560	4.0	3,869,694	-	298,134	8.3%
Total Instructional		3,906.7	\$ 463,745,302	3,901.7	\$ 500,189,487	(4.9)	\$ 36,444,185	7.9%
5510	District Transportation Serv	106.4	\$ 6,582,797	105.1	\$ 6,795,879	(1.2)	\$ 213,082	3.2%
5530	Garage Building	8.0	2,086,547	8.0	1,560,964	-	(525,583)	-25.2%
5540	Contract Transportation	-	59,116,647	-	53,095,577	-	(6,021,070)	-10.2%
5550	Public Transportation	-	9,259,537	-	9,599,491	-	339,954	3.7%
5581	BOCES Transportation	-	560,000	-	560,000	-	-	0.0%
Total Transportation		114.4	\$ 77,605,528	113.1	\$ 71,611,911	(1.2)	\$ (5,993,617)	-7.7%
8060	Civic Activities	2.0	414,030	2.0	508,909	-	94,879	22.9%
Total Community Support		2.0	\$ 414,030	2.0	\$ 508,909	-	\$ 94,879	22.9%
9010	State Retirement-C.S.	-	\$ 11,000,000	-	\$ 12,512,000	-	\$ 1,512,000	13.7%
9020	Teachers Retirement	-	24,000,000	-	25,000,000	-	1,000,000	4.2%
9030	Social Security	-	23,000,000	-	23,840,000	-	840,000	3.7%
9040	Workers Compensation	-	5,306,105	-	5,317,285	-	11,180	0.2%
9045	Life Insurance	-	107,000	-	107,000	-	-	0.0%
9050	Unemployment Insurance	-	1,431,000	-	1,431,000	-	-	0.0%
9055	Disability Insurance	-	15,000	-	15,000	-	-	0.0%
9060	Health & Dental Insurance	-	93,147,972	-	95,033,162	-	1,885,190	2.0%
9089	Other Benefits	14.5	6,628,512	12.8	6,547,003	(1.7)	(81,509)	-1.2%
Total Benefits		14.5	\$ 164,635,589	12.8	\$ 169,802,450	(1.7)	\$ 5,166,861	3.1%
99XX	Interfund Transfers/Debt	-	\$ 97,251,648	-	\$ 93,123,623	-	\$ (4,128,025)	-4.2%
Total Transfers/Debt		-	\$ 97,251,648	-	\$ 93,123,623	-	\$ (4,128,025)	-4.2%
Grand Total		4,546.4	\$ 873,149,079	4,529.7	\$ 911,700,900	(16.7)	\$ 38,551,821	4.4%

General Fund Expenditure (Appropriations) Budget 2024-25 State Object (Account)

Object (Account)	Description	Adopted Budget 2023-24		Draft Budget 2024-25		Increase/Decrease		
						FTE	Dollar	Percentage
5120	Tchr Sal 1-6	530.2	\$ 38,937,736	484.3	\$ 35,813,677	(45.9)	\$ (3,124,058)	-8.0%
5121	Tchr Sal Spec Ed	639.2	45,084,766	670.4	49,528,744	31.2	4,443,979	9.9%
5123	Tchr Sal 4-6	244.0	18,217,059	216.0	16,310,102	(28.0)	(1,906,957)	-10.5%
5124	Tchr Sal Hourly 4-6	-	24,000	-	32,473	-	8,473	35.3%
5126	Stipends	-	6,823,170	-	7,172,349	-	349,179	5.1%
5128	Teaching Assistant	274.9	9,466,477	270.0	9,640,732	(4.9)	174,256	1.8%
5130	Tchr Sal 7-12	980.2	70,249,899	991.5	72,553,933	11.3	2,304,034	3.3%
5132	Tchr Sal Hourly 7-12	-	1,589,778	-	4,680,284	-	3,090,506	194.4%
5133	Tchr Sal Turnover Vacancy	-	200,000	-	200,000	-	-	0.0%
5136	Tchr Assist Regular Extra Pay	-	2,600	-	385	-	(2,215)	-85.2%
5137	Tchr Assist Overtime Pay	-	10,194	-	-	-	(10,194)	-100.0%
5142	Teacher/Admin TAPU Substitutes	-	100	-	-	-	(100)	-100.0%
5145	Tchr Sal Building-Based Subs	12.0	552,780	29.5	1,255,875	17.5	703,095	127.2%
5148	Teacher/Admin Substitutes	-	7,328,950	-	11,937,906	-	4,608,956	62.9%
5149	Emergency Teacher Subs	-	1,818,050	-	1,915,050	-	97,000	5.3%
5150	Tchr Sal Adm & Supv	210.2	25,808,872	197.8	24,622,818	(12.4)	(1,186,053)	-4.6%
5152	Tchr Sal Inservice/Curr	-	965,865	-	1,043,777	-	77,912	8.1%
5155	Tchr Sal Guid/Soc Wk/Psyc	242.6	17,271,314	244.6	17,730,647	2.0	459,333	2.7%
5158	Attendance Incentive - TP	-	400,000	-	400,000	-	-	0.0%
5159	COVID Quarantine - TP	-	-	-	2,660	-	2,660	100.0%
5160	C.S. Sal Supv & Tech	222.8	20,142,046	230.7	21,180,906	7.9	1,038,860	5.2%
5161	C.S. Sal Cler & Steno	261.6	13,789,591	255.8	14,029,376	(5.8)	239,786	1.7%
5162	CS Sal Regular Extra Pay	-	792,541	-	1,424,270	-	631,729	79.7%
5163	C.S. Overtime	-	1,791,436	-	2,318,784	-	527,348	29.4%
5168	Attendance Incentive - CS	-	175,000	-	175,000	-	-	0.0%
5170	C.S. Sal Skld & Semi-Skld	71.2	3,545,204	69.0	3,580,991	(2.2)	35,787	1.0%
5171	C.S. Sal Custodial	331.5	16,425,748	317.5	16,450,297	(14.0)	24,550	0.1%
5172	C.S. Sal Semi & Skld Subs	-	40,000	-	10,000	-	(30,000)	-75.0%
5173	C.S. Sal Custodial Subs	-	745,334	-	1,280,000	-	534,666	71.7%
5180	C.S. Sal Paraprofessional	304.4	8,360,167	334.7	9,762,703	30.3	1,402,536	16.8%
5181	C.S. Sal Non-Inst	212.1	7,774,572	208.1	9,104,198	(4.0)	1,329,626	17.1%
5182	C.S. Sal Non-Inst Subs	-	55,000	-	79,840	-	24,840	45.2%
5183	Student Stipends	-	91,400	-	63,200	-	(28,200)	-30.9%
5185	Sentry Substitutes	-	438,200	-	420,000	-	(18,200)	-4.2%
5190	Final Vacation Pay - SEG	-	80,000	-	80,000	-	-	0.0%
5191	Final Vacation Pay - ASAR	-	400,000	-	400,000	-	-	0.0%
5192	Final Vacation Pay - BENTE	-	400,000	-	400,000	-	-	0.0%
5195	Vacation Pay in Lieu of-SEG	-	200,000	-	200,000	-	-	0.0%
5196	Vacation Pay in Lieu of -ASAR	-	950,000	-	950,000	-	-	0.0%
5197	Vacation Pay in Lieu of -BENTE	-	500,000	-	500,000	-	-	0.0%
Total Compensation		4,536.9	\$ 321,447,847	4,519.9	\$ 337,250,978	(17.0)	\$ 15,803,131	4.9%
5200	Equip-Other Than Buses	-	\$ 294,802	-	\$ 279,200	-	\$ (15,602)	-5.3%
5220	Computer Hardware	-	452,755	-	441,116	-	(11,639)	-2.6%
Total Equipment		-	\$ 747,557	-	\$ 720,316	-	\$ (27,241)	-3.6%
5380	Library Books	-	170,000	-	185,000	-	15,000	8.8%
5381	Textbooks K-6	-	2,312,500	-	2,112,000	-	(200,500)	-8.7%
5382	Textbooks 7-12	-	887,080	-	1,085,570	-	198,490	22.4%
5387	Library Books Non-CSD	-	58,300	-	61,215	-	2,915	5.0%
State Reimbursable Supplies		-	3,427,880	-	3,443,785	-	15,905	0.5%
5405	Prior Year Writeoffs	-	100,000	-	100,000	-	-	0.0%
5411	Liability & Fire Insurance	-	1,467,000	-	1,617,000	-	150,000	10.2%
5413	Physicals-Standard	-	115,000	-	105,000	-	(10,000)	-8.7%
5414	Pupil Accidents	-	75,000	-	75,000	-	-	0.0%
5415	Independent Evaluations	-	-	-	35,000	-	35,000	100.0%
5417	Radio Repair	-	54,080	-	45,630	-	(8,450)	-15.6%
5418	Suspension & Spring Repair	-	6,000	-	6,000	-	-	0.0%
5419	Glass Repair	-	3,500	-	3,500	-	-	0.0%
5421	Rental Of Land & Bldgs	-	1,589,458	-	2,231,886	-	642,428	40.4%
5422	Rental Of Equipment	-	369,167	-	19,857	-	(349,310)	-94.6%
5423	Rental-Parking Lots	-	123,324	-	109,090	-	(14,234)	-11.5%
5424	Travel In District	-	203,507	-	261,835	-	58,328	28.7%
5425	Travel Out Of District	-	180,130	-	376,275	-	196,145	108.9%
5426	Subscriptions & Membership	-	353,233	-	402,964	-	49,731	14.1%
5427	Meals	-	53,291	-	96,296	-	43,005	80.7%
5428	Travel Out Of District-ASAR	-	275,000	-	275,000	-	-	0.0%

5429	Fingerprinting	-	28,500	-	1,700	-	(26,800)	-94.0%
5430	Prof & Tech Services	-	6,278,514	-	8,871,167	-	2,592,653	41.3%
5432	Testifying Fees	-	75	-	75	-	-	0.0%
5433	Professional Development	-	642,922	-	872,747	-	229,825	35.7%
5434	Contract Gasoline	-	3,405,000	-	3,400,000	-	(5,000)	-0.1%
5435	Transport-Contracts	-	55,280,246	-	49,203,998	-	(6,076,248)	-11.0%
5436	Transport-Passes-Public	-	9,178,037	-	9,519,491	-	341,454	3.7%
5437	Transport-Tokens-Public	-	80,000	-	80,000	-	-	0.0%
5438	Transport-Field Trips	-	437,901	-	491,579	-	53,678	12.3%
5439	Admissions/Tournament Fees	-	84,810	-	127,270	-	42,460	50.1%
5441	Utilities-Gas Contract	-	3,049,177	-	2,362,000	-	(687,177)	-22.5%
5443	Utilities-Electric	-	10,200,984	-	7,949,000	-	(2,251,984)	-22.1%
5444	Utilities-City Water	-	503,500	-	515,500	-	12,000	2.4%
5445	Utilities-Telephone	-	343,000	-	343,000	-	-	0.0%
5446	Utilities-Data Lines	-	377,400	-	400,000	-	22,600	6.0%
5448	Utilities-Pure Water Tax	-	411,700	-	411,700	-	-	0.0%
5449	Environmental Service	-	22,100	-	25,000	-	2,900	13.1%
5450	Cartage Or Freight	-	425,600	-	475,000	-	49,400	11.6%
5451	Laundry & Cleaning	-	110,500	-	139,500	-	29,000	26.2%
5452	Serv Conts & Equip Repair	-	3,355,356	-	7,691,358	-	4,336,002	129.2%
5453	Front End Alignments	-	4,000	-	2,000	-	(2,000)	-50.0%
5454	Gen Construction Contract	-	840,000	-	-	-	(840,000)	-100.0%
5455	Heat & Vent Contracts	-	60,000	-	-	-	(60,000)	-100.0%
5456	Plumbing Contracts	-	450,000	-	-	-	(450,000)	-100.0%
5457	Electrical Contracts	-	50,000	-	-	-	(50,000)	-100.0%
5459	Building Furnishings	-	33,000	-	500	-	(32,500)	-98.5%
5460	Snow Plowing	-	500,000	-	-	-	(500,000)	-100.0%
5461	Printing & Advertising	-	397,535	-	558,542	-	161,007	40.5%
5462	Postage	-	359,999	-	342,901	-	(17,098)	-4.7%
5466	Driver License-Testing	-	1,400	-	1,400	-	-	0.0%
5468	Awards	-	30,731	-	26,830	-	(3,901)	-12.7%
5470	Tire Repair	-	1,000	-	-	-	(1,000)	-100.0%
5471	Tuition - Public Districts	-	2,517,000	-	3,370,000	-	853,000	33.9%
5472	Tuition - All Other	-	13,509,110	-	11,009,110	-	(2,500,000)	-18.5%
5473	Health Serv-Othr Dist	-	1,800,000	-	1,800,000	-	-	0.0%
5474	Tuition - Charter Schools	-	119,399,603	-	141,143,312	-	21,743,709	18.2%
5476	Tuition-Dual Enrollment	-	11,265	-	17,565	-	6,300	55.9%
5482	Permits & Fees	-	22,662	-	22,800	-	138	0.6%
5485	Agency Temporary Staff	-	3,070,639	-	4,059,465	-	988,826	32.2%
5486	Event Staff	-	520,000	-	532,000	-	12,000	2.3%
5487	Athletic Coaches	-	270,000	-	281,000	-	11,000	4.1%
5489	Testing Materials & Fees	-	484,088	-	504,425	-	20,337	4.2%
5490	Preschool Special Ed Subsidy	-	2,947,000	-	3,645,100	-	698,100	23.7%
5492	Adjustment & Disallowance	-	160,000	-	325,000	-	165,000	103.1%
5493	Judgments & Claims	-	1,000,000	-	1,000,000	-	-	0.0%
5494	Reserve	-	50,000	-	50,000	-	-	0.0%
5499	Departmental Credits	-	(139,200)	-	-	-	139,200	-100.0%
Total Contactual Services		-	247,532,844	-	267,332,368	-	19,799,524	8.0%
5500	Instructional Supplies	-	7,182,829	-	7,769,322	-	586,493	8.2%
5505	Prof Books & Publications	-	233,356	-	357,050	-	123,694	53.0%
5511	Office Supplies	-	369,467	-	302,803	-	(66,664)	-18.0%
5521	Food for Resale & Provisions	-	204,000	-	204,000	-	-	0.0%
5531	Custodial Supplies	-	951,152	-	1,154,747	-	203,595	21.4%
5532	Shop Supplies	-	208,337	-	195,249	-	(13,088)	-6.3%
5533	Maintenance & Repair Supplies	-	1,423,795	-	4,187,173	-	2,763,378	194.1%
5534	Uniforms	-	446,050	-	460,385	-	14,335	3.2%
5535	Tool/Shoe Allowance	-	16,680	-	27,500	-	10,820	64.9%
5542	Duplicating & Copying	-	14,460	-	9,460	-	(5,000)	-34.6%
5551	Medical Supplies	-	15,996	-	12,000	-	(3,996)	-25.0%
5560	Computer Software	-	2,728,020	-	3,509,910	-	781,890	28.7%
5561	Auto Parts	-	230,000	-	190,000	-	(40,000)	-17.4%
5562	Gasoline	-	1,022,784	-	744,775	-	(278,009)	-27.2%
5564	Tires & Tubes	-	45,300	-	30,000	-	(15,300)	-33.8%
5566	Oil	-	22,500	-	20,000	-	(2,500)	-11.1%
5567	Grease	-	1,300	-	-	-	(1,300)	-100.0%
5580	Storehouse Inventory Purchase	-	50,000	-	51,700	-	1,700	3.4%
Total Supplies		-	15,166,027	-	19,226,074	-	4,060,048	26.8%
5590	BOCES	-	27,068,050	-	24,763,606	-	(2,304,444)	-8.5%
Total BOCES		-	27,068,050	-	24,763,606	-	(2,304,444)	-8.5%
5811	State Employee Retirement	-	11,000,000	-	12,512,000	-	1,512,000	13.7%
5813	State Teachers Retirement	-	24,000,000	-	25,000,000	-	1,000,000	4.2%
5815	Social Security	-	23,000,000	-	23,840,000	-	840,000	3.7%

5816	Life Insurance - Active Empl	-	107,000	-	107,000	-	-	0.0%
5818	Health Insurance - Active Empl	-	51,542,972	-	52,558,162	-	1,015,190	2.0%
5819	Health Insurance - Ret Empl	-	29,000,000	-	29,870,000	-	870,000	3.0%
5820	Dental Insurance - Active Empl	-	4,500,000	-	4,500,000	-	-	0.0%
5822	Unemployment Insurance	-	1,414,000	-	1,414,000	-	-	0.0%
5823	Workers Compensation	-	5,000,000	-	5,000,000	-	-	0.0%
5824	Employee Assistance Program	-	100,000	-	100,000	-	-	0.0%
5825	Tuition Reimbursement	-	375,000	-	375,000	-	-	0.0%
5826	Moving Cost	-	30,000	-	30,000	-	-	0.0%
5828	Catastrophic Illness-Tch.	9.5	668,255	9.8	763,988	0.3	95,733	14.3%
5833	Health Insurance FSA Fee	-	55,000	-	55,000	-	-	0.0%
5834	Disability Insurance	-	15,000	-	15,000	-	-	0.0%
5837	COBRA Claims	-	50,000	-	50,000	-	-	0.0%
5838	Stop Loss and Admin Fees	-	7,900,000	-	7,900,000	-	-	0.0%
5843	TRI Incentive	-	1,750,000	-	1,750,000	-	-	0.0%
Total Benefits		9.5	160,507,227	9.8	165,840,150	0.3	5,332,923	3.3%
59XX Transfers and Debt		-	97,251,648	-	93,123,623	-	(4,128,025)	-4.2%
Grand Total		4,546.4	\$ 873,149,079	4,529.7	\$ 911,700,900	(16.7)	\$ 38,551,821	4.4%

General Fund Expenditure (Appropriations) Budget 2024-25
 State Function (Program) by State Object (Account)

Function (Program)	Object (Account)	Description	Adopted Budget 23-24		Draft Budget 24-25		Increase/Decrease		
			FTEs	Dollars	FTEs	Dollars	FTEs	Dollars	Percent
1010	Board Of Education								
	5160	C.S. Sal Supv & Tech	10.0	\$ 501,759	10.0	\$ 456,164	-	\$ (45,595)	-9.1%
	5163	C.S. Overtime	-	1,000	-	1,000	-	-	0.0%
	5200	Equip-Other Than Buses	-	1,000	-	-	-	(1,000)	-100.0%
	5220	Computer Hardware	-	3,000	-	-	-	(3,000)	-100.0%
	5421	Rental Of Land & Bldgs	-	1,000	-	3,500	-	2,500	250.0%
	5424	Travel In District	-	200	-	-	-	(200)	-100.0%
	5425	Travel Out Of District	-	-	-	20,000	-	20,000	100.0%
	5427	Meals	-	10,000	-	2,500	-	(7,500)	-75.0%
	5430	Prof & Tech Services	-	50,000	-	100,000	-	50,000	100.0%
	5433	Professional Development	-	10,000	-	4,500	-	(5,500)	-55.0%
	5451	Laundry & Cleaning	-	1,000	-	2,000	-	1,000	100.0%
	5461	Printing & Advertising	-	2,000	-	1,000	-	(1,000)	-50.0%
	5462	Postage	-	100	-	-	-	(100)	-100.0%
	5468	Awards	-	4,000	-	2,000	-	(2,000)	-50.0%
	5505	Prof Books & Publications	-	1,700	-	1,100	-	(600)	-35.3%
	5511	Office Supplies	-	4,000	-	3,000	-	(1,000)	-25.0%
	5560	Computer Software	-	22,000	-	22,000	-	-	0.0%
		Board Of Education Total	10.0	\$ 612,759	10.0	\$ 618,764	-	\$ 6,005	1.0%
1240	Chief School Administrator								
	5150	Tchr Sal Adm & Supv	2.0	\$ 440,400	2.0	\$ 414,650	-	\$ (25,750)	-5.8%
	5160	C.S. Sal Supv & Tech	1.0	68,842	1.0	73,057	-	4,215	6.1%
	5161	C.S. Sal Cler & Steno	1.0	103,485	1.0	106,591	-	3,106	3.0%
	5220	Computer Hardware	-	1,000	-	5,000	-	4,000	400.0%
	5424	Travel In District	-	2,000	-	3,500	-	1,500	75.0%
	5425	Travel Out Of District	-	10,000	-	10,000	-	-	0.0%
	5426	Subscriptions & Membership	-	122,000	-	134,246	-	12,246	10.0%
	5427	Meals	-	3,000	-	5,000	-	2,000	66.7%
	5430	Prof & Tech Services	-	162,000	-	200,000	-	38,000	23.5%
	5461	Printing & Advertising	-	3,000	-	5,000	-	2,000	66.7%
	5462	Postage	-	381	-	500	-	119	31.2%
	5468	Awards	-	-	-	2,000	-	2,000	100.0%
	5485	Agency Temporary Staff	-	-	-	7,681	-	7,681	100.0%
	5505	Prof Books & Publications	-	3,000	-	5,000	-	2,000	66.7%
	5511	Office Supplies	-	3,000	-	5,000	-	2,000	66.7%
	5560	Computer Software	-	2,000	-	2,500	-	500	25.0%
	5590	BOCES	-	5,000	-	5,000	-	-	0.0%
		Chief School Administrator Total	4.0	\$ 929,108	4.0	\$ 984,725	-	\$ 55,617	6.0%
1310	Business Administration								
	5150	Tchr Sal Adm & Supv	1.0	\$ 188,840	1.5	\$ 143,734	0.5	\$ (45,107)	-23.9%
	5160	C.S. Sal Supv & Tech	28.7	2,915,818	27.2	2,855,847	(1.5)	(59,970)	-2.1%
	5161	C.S. Sal Cler & Steno	11.0	723,879	11.0	799,576	-	75,697	10.5%
	5163	C.S. Overtime	-	20,000	-	20,000	-	-	0.0%
	5183	Student Stipends	-	36,400	-	35,000	-	(1,400)	-3.8%
	5200	Equip-Other Than Buses	-	22,400	-	12,000	-	(10,400)	-46.4%
	5220	Computer Hardware	-	2,000	-	2,000	-	-	0.0%
	5425	Travel Out Of District	-	5,000	-	11,000	-	6,000	120.0%
	5426	Subscriptions & Membership	-	7,500	-	7,919	-	419	5.6%
	5430	Prof & Tech Services	-	390,320	-	364,320	-	(26,000)	-6.7%
	5433	Professional Development	-	20,000	-	18,000	-	(2,000)	-10.0%
	5461	Printing & Advertising	-	16,160	-	16,060	-	(100)	-0.6%
	5485	Agency Temporary Staff	-	37,400	-	37,400	-	-	0.0%
	5505	Prof Books & Publications	-	2,000	-	2,000	-	-	0.0%
	5511	Office Supplies	-	18,532	-	14,832	-	(3,700)	-20.0%
	5560	Computer Software	-	110,000	-	186,500	-	76,500	69.5%
	5590	BOCES	-	3,600	-	3,700	-	100	2.8%
		Business Administration Total	40.7	\$ 4,519,849	39.7	\$ 4,529,888	(1.0)	\$ 10,039	0.2%
1320	Auditing								
	5160	C.S. Sal Supv & Tech	4.0	\$ 476,229	4.0	\$ 494,518	-	\$ 18,289	3.8%
	5220	Computer Hardware	-	1,000	-	1,000	-	-	0.0%
	5425	Travel Out Of District	-	1,280	-	1,280	-	-	0.0%
	5426	Subscriptions & Membership	-	1,600	-	2,600	-	1,000	62.5%
	5430	Prof & Tech Services	-	265,155	-	265,155	-	-	0.0%
	5433	Professional Development	-	2,500	-	2,500	-	-	0.0%
	5461	Printing & Advertising	-	240	-	240	-	-	0.0%

5505	Prof Books & Publications	-	200	-	200	-	-	0.0%
5511	Office Supplies	-	1,000	-	1,000	-	-	0.0%
5542	Duplicating & Copying	-	160	-	160	-	-	0.0%
5560	Computer Software	-	1,500	-	1,500	-	-	0.0%
Auditing Total		4.0	\$ 750,864	4.0	\$ 770,153	-	\$ 19,289	2.6%
1345 Purchasing								
5160	C.S. Sal Supv & Tech	5.0	\$ 491,803	6.0	\$ 499,105	1.0	\$ 7,302	1.5%
5161	C.S. Sal Cler & Steno	2.0	117,260	1.0	57,504	(1.0)	(59,756)	-51.0%
Purchasing Total		7.0	\$ 609,063	7.0	\$ 556,609	-	\$ (52,454)	-8.6%
1420 Legal								
5160	C.S. Sal Supv & Tech	9.0	\$ 1,023,613	9.0	\$ 1,001,886	-	\$ (21,727)	-2.1%
5161	C.S. Sal Cler & Steno	2.0	111,140	2.0	132,841	-	21,701	19.5%
5200	Equip-Other Than Buses	-	100	-	2,500	-	2,400	2400.0%
5425	Travel Out Of District	-	1,500	-	1,500	-	-	0.0%
5426	Subscriptions & Membership	-	3,000	-	3,500	-	500	16.7%
5430	Prof & Tech Services	-	41,500	-	404,000	-	362,500	873.5%
5433	Professional Development	-	4,000	-	5,000	-	1,000	25.0%
5461	Printing & Advertising	-	100	-	200	-	100	100.0%
5462	Postage	-	150	-	200	-	50	33.3%
5482	Permits & Fees	-	1,600	-	1,600	-	-	0.0%
5485	Agency Temporary Staff	-	35	-	-	-	(35)	-100.0%
5505	Prof Books & Publications	-	29,000	-	60,000	-	31,000	106.9%
5511	Office Supplies	-	2,000	-	3,000	-	1,000	50.0%
5542	Duplicating & Copying	-	300	-	300	-	-	0.0%
Legal Total		11.0	\$ 1,218,038	11.0	\$ 1,616,527	-	\$ 398,489	32.7%
1430 Personnel								
5132	Tchr Sal Hourly 7-12	-	\$ -	-	\$ 32,000	-	\$ 32,000	100.0%
5148	Teacher/Admin Substitutes	-	-	-	32,550	-	32,550	100.0%
5150	Tchr Sal Adm & Supv	1.0	170,851	1.0	175,978	-	5,127	3.0%
5160	C.S. Sal Supv & Tech	14.6	1,469,716	15.6	1,637,832	1.0	168,115	11.4%
5161	C.S. Sal Cler & Steno	9.0	602,950	11.0	751,366	2.0	148,416	24.6%
5163	C.S. Overtime	-	11,000	-	11,000	-	-	0.0%
5182	C.S. Sal Non-Inst Subs	-	-	-	29,840	-	29,840	100.0%
5200	Equip-Other Than Buses	-	4,000	-	4,000	-	-	0.0%
5220	Computer Hardware	-	800	-	800	-	-	0.0%
5422	Rental Of Equipment	-	-	-	2,000	-	2,000	100.0%
5425	Travel Out Of District	-	30,000	-	30,000	-	-	0.0%
5426	Subscriptions & Membership	-	1,000	-	1,000	-	-	0.0%
5427	Meals	-	400	-	400	-	-	0.0%
5429	Fingerprinting	-	25,200	-	200	-	(25,000)	-99.2%
5430	Prof & Tech Services	-	82,000	-	82,000	-	-	0.0%
5433	Professional Development	-	11,500	-	11,500	-	-	0.0%
5461	Printing & Advertising	-	40,000	-	40,000	-	-	0.0%
5462	Postage	-	1,600	-	-	-	(1,600)	-100.0%
5468	Awards	-	1,850	-	1,850	-	-	0.0%
5485	Agency Temporary Staff	-	2,025,000	-	2,325,000	-	300,000	14.8%
5511	Office Supplies	-	10,000	-	8,000	-	(2,000)	-20.0%
Personnel Total		24.6	\$ 4,487,867	27.6	\$ 5,177,316	3.0	\$ 689,448	15.4%
1480 Public Information & Services								
5160	C.S. Sal Supv & Tech	6.0	\$ 551,345	6.2	\$ 587,504	0.2	\$ 36,159	6.6%
5161	C.S. Sal Cler & Steno	1.0	56,882	1.0	62,392	-	5,510	9.7%
5163	C.S. Overtime	-	-	-	3,000	-	3,000	100.0%
5170	C.S. Sal Skld & Semi-Skld	1.0	89,898	1.0	95,380	-	5,482	6.1%
5200	Equip-Other Than Buses	-	20,000	-	-	-	(20,000)	-100.0%
5425	Travel Out Of District	-	11,000	-	20,000	-	9,000	81.8%
5426	Subscriptions & Membership	-	-	-	1,000	-	1,000	100.0%
5430	Prof & Tech Services	-	20,000	-	-	-	(20,000)	-100.0%
5433	Professional Development	-	-	-	10,000	-	10,000	100.0%
5452	Serv Conts & Equip Repair	-	5,800	-	5,800	-	-	0.0%
5461	Printing & Advertising	-	31,855	-	31,855	-	-	0.0%
5500	Instructional Supplies	-	-	-	20,000	-	20,000	100.0%
5505	Prof Books & Publications	-	400	-	400	-	-	0.0%
5511	Office Supplies	-	2,350	-	2,350	-	-	0.0%
5560	Computer Software	-	126,280	-	251,280	-	125,000	99.0%
Public Information & Services Total		8.0	\$ 915,810	8.2	\$ 1,090,961	0.2	\$ 175,151	19.1%
1620 Operation of Plant								
5126	Stipends	-	\$ 500	-	\$ -	-	\$ (500)	-100.0%
5132	Tchr Sal Hourly 7-12	-	200	-	200	-	-	0.0%

5136	Tchr Assist Regular Extra Pay	-	300	-	150	-	(150)	-50.0%
5142	Teacher/Admin TAPU Substitutes	-	100	-	-	-	(100)	-100.0%
5150	Tchr Sal Adm & Supv	0.7	127,418	0.7	109,953	-	(17,465)	-13.7%
5160	C.S. Sal Supv & Tech	4.0	417,817	5.0	537,633	1.0	119,817	28.7%
5161	C.S. Sal Cler & Steno	4.0	222,525	4.0	235,327	-	12,802	5.8%
5162	CS Sal Regular Extra Pay	-	10,200	-	5,500	-	(4,700)	-46.1%
5163	C.S. Overtime	-	329,716	-	567,238	-	237,522	72.0%
5171	C.S. Sal Custodial	269.5	12,447,079	256.5	12,424,625	(13.0)	(22,454)	-0.2%
5173	C.S. Sal Custodial Subs	-	745,334	-	1,280,000	-	534,666	71.7%
5200	Equip-Other Than Buses	-	1,000	-	-	-	(1,000)	-100.0%
5421	Rental Of Land & Bldgs	-	1,539,598	-	1,956,086	-	416,488	27.1%
5423	Rental-Parking Lots	-	123,324	-	109,090	-	(14,234)	-11.5%
5426	Subscriptions & Membership	-	10,080	-	9,600	-	(480)	-4.8%
5430	Prof & Tech Services	-	67,000	-	7,000	-	(60,000)	-89.6%
5433	Professional Development	-	800	-	-	-	(800)	-100.0%
5441	Utilities-Gas Contract	-	3,037,177	-	2,350,000	-	(687,177)	-22.6%
5443	Utilities-Electric	-	10,151,984	-	7,900,000	-	(2,251,984)	-22.2%
5444	Utilities-City Water	-	500,000	-	512,000	-	12,000	2.4%
5445	Utilities-Telephone	-	343,000	-	343,000	-	-	0.0%
5448	Utilities-Pure Water Tax	-	410,000	-	410,000	-	-	0.0%
5449	Environmental Service	-	22,100	-	-	-	(22,100)	-100.0%
5450	Cartage Or Freight	-	425,600	-	475,000	-	49,400	11.6%
5451	Laundry & Cleaning	-	100,000	-	128,000	-	28,000	28.0%
5452	Serv Conts & Equip Repair	-	73,520	-	153,520	-	80,000	108.8%
5461	Printing & Advertising	-	9,200	-	200	-	(9,000)	-97.8%
5462	Postage	-	480	-	-	-	(480)	-100.0%
5482	Permits & Fees	-	2,200	-	2,200	-	-	0.0%
5499	Departmental Credits	-	(66,200)	-	-	-	66,200	-100.0%
5505	Prof Books & Publications	-	80	-	-	-	(80)	-100.0%
5511	Office Supplies	-	3,200	-	16,700	-	13,500	421.9%
5521	Food for Resale & Provisions	-	196,000	-	196,000	-	-	0.0%
5531	Custodial Supplies	-	951,152	-	1,154,747	-	203,595	21.4%
5533	Maintenance & Repair Supplies	-	672,795	-	10,173	-	(662,622)	-98.5%
5534	Uniforms	-	8,450	-	34,000	-	25,550	302.4%
5535	Tool/Shoe Allowance	-	80	-	10,500	-	10,420	13025.0%
5551	Medical Supplies	-	9,600	-	-	-	(9,600)	-100.0%
5560	Computer Software	-	20,500	-	10,000	-	(10,500)	-51.2%
5562	Gasoline	-	35,284	-	58,675	-	23,391	66.3%
5590	BOCES	-	1,450	-	1,450	-	-	0.0%
Operation of Plant Total		278.2	\$ 32,950,642	266.2	\$ 31,008,567	(12.0)	\$ (1,942,075)	-5.9%
1621 Maintenance of Plant								
5160	C.S. Sal Supv & Tech	0.5	\$ 54,276	0.5	\$ 55,904	-	\$ 1,629	3.0%
5163	C.S. Overtime	-	424,800	-	510,000	-	85,200	20.1%
5171	C.S. Sal Custodial	61.0	3,915,916	61.0	4,025,672	-	109,756	2.8%
5426	Subscriptions & Membership	-	1,000	-	1,000	-	-	0.0%
5449	Environmental Service	-	-	-	25,000	-	25,000	100.0%
5452	Serv Conts & Equip Repair	-	189,936	-	4,050,000	-	3,860,064	2032.3%
5454	Gen Construction Contract	-	840,000	-	-	-	(840,000)	-100.0%
5455	Heat & Vent Contracts	-	60,000	-	-	-	(60,000)	-100.0%
5456	Plumbing Contracts	-	450,000	-	-	-	(450,000)	-100.0%
5457	Electrical Contracts	-	50,000	-	-	-	(50,000)	-100.0%
5459	Building Furnishings	-	33,000	-	-	-	(33,000)	-100.0%
5460	Snow Plowing	-	500,000	-	-	-	(500,000)	-100.0%
5461	Printing & Advertising	-	-	-	9,000	-	9,000	100.0%
5505	Prof Books & Publications	-	-	-	200	-	200	100.0%
5511	Office Supplies	-	1,280	-	3,000	-	1,720	134.4%
5533	Maintenance & Repair Supplies	-	749,000	-	4,175,000	-	3,426,000	457.4%
5534	Uniforms	-	18,000	-	7,200	-	(10,800)	-60.0%
5535	Tool/Shoe Allowance	-	9,750	-	9,750	-	-	0.0%
5551	Medical Supplies	-	-	-	10,000	-	10,000	100.0%
5560	Computer Software	-	-	-	85,000	-	85,000	100.0%
5562	Gasoline	-	-	-	85,000	-	85,000	100.0%
5564	Tires & Tubes	-	100	-	-	-	(100)	-100.0%
Maintenance of Plant Total		61.5	\$ 7,297,058	61.5	\$ 13,051,726	-	\$ 5,754,669	78.9%
1622 Security of Plant								
5417	Radio Repair	-	\$ 500	-	\$ -	-	\$ (500)	-100.0%
Security of Plant Total		-	\$ 500	-	\$ -	-	\$ (500)	-100.0%
1660 Central Storeroom								
5160	C.S. Sal Supv & Tech	1.0	\$ 79,469	1.0	\$ 62,500	-	\$ (16,969)	-21.4%
5161	C.S. Sal Cler & Steno	5.0	267,233	5.0	273,322	-	6,089	2.3%
5162	CS Sal Regular Extra Pay	-	1,500	-	1,500	-	-	0.0%

5170	C.S. Sal Skld & Semi-Skld	5.0	236,733	5.0	252,540	-	15,807	6.7%
5452	Serv Conts & Equip Repair	-	12,000	-	11,000	-	(1,000)	-8.3%
5466	Driver License-Testing	-	400	-	400	-	-	0.0%
5511	Office Supplies	-	9,000	-	-	-	(9,000)	-100.0%
5534	Uniforms	-	1,000	-	1,300	-	300	30.0%
5535	Tool/Shoe Allowance	-	1,250	-	1,250	-	-	0.0%
Central Storeroom Total		11.0	\$ 608,585	11.0	\$ 603,812	-	\$ (4,773)	-0.8%
1670 Central Printing & Mailing								
5160	C.S. Sal Supv & Tech	2.0	\$ 180,654	2.0	\$ 193,100	-	\$ 12,446	6.9%
5161	C.S. Sal Cler & Steno	-	-	1.0	71,162	1.0	71,162	100.0%
5170	C.S. Sal Skld & Semi-Skld	5.0	295,297	4.0	244,212	(1.0)	(51,085)	-17.3%
5422	Rental Of Equipment	-	1,600	-	1,600	-	-	0.0%
5452	Serv Conts & Equip Repair	-	977,000	-	870,000	-	(107,000)	-11.0%
5462	Postage	-	280,000	-	280,000	-	-	0.0%
5532	Shop Supplies	-	154,000	-	154,000	-	-	0.0%
5542	Duplicating & Copying	-	9,000	-	9,000	-	-	0.0%
5560	Computer Software	-	650	-	7,650	-	7,000	1076.9%
Central Printing & Mailing Total		7.0	\$ 1,898,201	7.0	\$ 1,830,724	-	\$ (67,477)	-3.6%
1680 Central Data Processing								
5150	Tchr Sal Adm & Supv	1.0	\$ 171,498	1.0	\$ 176,644	-	\$ 5,146	3.0%
5160	C.S. Sal Supv & Tech	39.8	4,362,967	40.8	4,537,499	1.0	174,532	4.0%
5161	C.S. Sal Cler & Steno	1.0	48,069	1.0	49,220	-	1,151	2.4%
5162	CS Sal Regular Extra Pay	-	100	-	100	-	-	0.0%
5163	C.S. Overtime	-	5,000	-	13,636	-	8,636	172.7%
5220	Computer Hardware	-	500	-	1,500	-	1,000	200.0%
5426	Subscriptions & Membership	-	600	-	600	-	-	0.0%
5430	Prof & Tech Services	-	24,500	-	24,500	-	-	0.0%
5446	Utilities-Data Lines	-	376,500	-	400,000	-	23,500	6.2%
5452	Serv Conts & Equip Repair	-	1,705,228	-	2,149,563	-	444,335	26.1%
5461	Printing & Advertising	-	2,806	-	941	-	(1,865)	-66.5%
5462	Postage	-	500	-	500	-	-	0.0%
5485	Agency Temporary Staff	-	37,374	-	35,034	-	(2,340)	-6.3%
5505	Prof Books & Publications	-	1,000	-	-	-	(1,000)	-100.0%
5511	Office Supplies	-	6,400	-	6,400	-	-	0.0%
5532	Shop Supplies	-	15,837	-	11,249	-	(4,588)	-29.0%
5560	Computer Software	-	514,560	-	777,263	-	262,703	51.1%
Central Data Processing Total		41.8	\$ 7,273,439	42.8	\$ 8,184,649	1.0	\$ 911,210	12.5%
1910 Unallocated Insurance								
5411	Liability & Fire Insurance	-	\$ 1,100,000	-	\$ 1,250,000	-	\$ 150,000	13.6%
5414	Pupil Accidents	-	75,000	-	75,000	-	-	0.0%
Unallocated Insurance Total		-	\$ 1,175,000	-	\$ 1,325,000	-	\$ 150,000	12.8%
1920 School Association Dues								
5426	Subscriptions & Membership	-	\$ 43,200	-	\$ 45,000	-	\$ 1,800	4.2%
School Association Dues Total		-	\$ 43,200	-	\$ 45,000	-	\$ 1,800	4.2%
1930 Judgments & Claims								
5493	Judgments & Claims	-	\$ 1,000,000	-	\$ 1,000,000	-	\$ -	0.0%
Judgments & Claims Total		-	\$ 1,000,000	-	\$ 1,000,000	-	\$ -	-
1989 Unclassified								
5405	Prior Year Writeoffs	-	\$ 100,000	-	\$ 100,000	-	\$ -	0.0%
5490	Preschool Special Ed Subsidy	-	2,947,000	-	3,645,100	-	698,100	23.7%
5492	Adjustment & Disallowance	-	160,000	-	325,000	-	165,000	103.1%
Unclassified Total		-	\$ 3,207,000	-	\$ 4,070,100	-	\$ 863,100	26.9%
2010 Curriculum Devel & Supervision								
5124	Tchr Sal Hourly 4-6	-	\$ 24,000	-	\$ 32,473	-	\$ 8,473	35.3%
5130	Tchr Sal 7-12	5.0	374,624	5.0	387,531	-	12,907	3.4%
5132	Tchr Sal Hourly 7-12	-	429,575	-	3,495,176	-	3,065,601	713.6%
5148	Teacher/Admin Substitutes	-	5,000	-	11,000	-	6,000	120.0%
5150	Tchr Sal Adm & Supv	11.8	1,406,161	15.2	1,949,269	3.4	543,109	38.6%
5152	Tchr Sal Inservice/Curr	-	82,950	-	60,500	-	(22,450)	-27.1%
5160	C.S. Sal Supv & Tech	5.0	409,790	7.0	575,024	2.0	165,234	40.3%
5161	C.S. Sal Cler & Steno	4.0	233,171	4.0	233,602	-	431	0.2%
5200	Equip-Other Than Buses	-	30,000	-	-	-	(30,000)	-100.0%
5220	Computer Hardware	-	5,500	-	300	-	(5,200)	-94.5%
5425	Travel Out Of District	-	4,000	-	40,000	-	36,000	900.0%
5426	Subscriptions & Membership	-	28,600	-	65,350	-	36,750	128.5%
5427	Meals	-	500	-	51,000	-	50,500	10100.0%

5430	Prof & Tech Services	-	382,788	-	68,000	-	(314,788)	-82.2%
5433	Professional Development	-	4,000	-	-	-	(4,000)	-100.0%
5452	Serv Conts & Equip Repair	-	28,000	-	8,000	-	(20,000)	-71.4%
5461	Printing & Advertising	-	3,500	-	5,000	-	1,500	42.9%
5462	Postage	-	1,000	-	-	-	(1,000)	-100.0%
5468	Awards	-	501	-	2,000	-	1,499	299.2%
5485	Agency Temporary Staff	-	-	-	5,000	-	5,000	100.0%
5500	Instructional Supplies	-	1,066,529	-	710,500	-	(356,029)	-33.4%
5511	Office Supplies	-	24,000	-	20,700	-	(3,300)	-13.8%
5560	Computer Software	-	93,001	-	-	-	(93,001)	-100.0%
5562	Gasoline	-	1,000	-	1,000	-	-	0.0%
Curriculum Devel & Supervision Total		25.8	\$ 4,638,190	31.2	\$ 7,721,425	5.4	\$ 3,083,236	66.5%
2011 Curriculum Develop -Task Force								
5126	Stipends	-	\$ 100,000	-	\$ 100,000	-	\$ -	0.0%
Curriculum Develop -Task Force Total		-	\$ 100,000	-	\$ 100,000	-	\$ -	0.0%
2020 Supervision-Regular School								
5126	Stipends	-	\$ 165,199	-	\$ 175,155	-	\$ 9,956	6.0%
5132	Tchr Sal Hourly 7-12	-	-	-	5,000	-	5,000	100.0%
5148	Teacher/Admin Substitutes	-	14,500	-	42,500	-	28,000	193.1%
5149	Emergency Teacher Subs	-	893,278	-	893,278	-	-	0.0%
5150	Tchr Sal Adm & Supv	153.5	19,124,238	138.0	17,330,038	(15.5)	(1,794,200)	-9.4%
5160	C.S. Sal Supv & Tech	13.5	951,159	13.5	1,016,310	-	65,151	6.8%
5161	C.S. Sal Cler & Steno	138.4	6,709,818	129.5	6,569,235	(8.9)	(140,583)	-2.1%
5162	CS Sal Regular Extra Pay	-	51,965	-	54,890	-	2,925	5.6%
5163	C.S. Overtime	-	175,484	-	294,141	-	118,657	67.6%
5181	C.S. Sal Non-Inst	167.0	6,099,331	166.0	7,477,322	(1.0)	1,377,991	22.6%
5183	Student Stipends	-	-	-	3,200	-	3,200	100.0%
5185	Sentry Substitutes	-	438,200	-	420,000	-	(18,200)	-4.2%
5200	Equip-Other Than Buses	-	45,897	-	42,987	-	(2,910)	-6.3%
5220	Computer Hardware	-	6,697	-	4,347	-	(2,350)	-35.1%
5382	Textbooks 7-12	-	500	-	500	-	-	0.0%
5417	Radio Repair	-	46,130	-	42,130	-	(4,000)	-8.7%
5421	Rental Of Land & Bldgs	-	3,200	-	1,800	-	(1,400)	-43.8%
5425	Travel Out Of District	-	32,850	-	39,000	-	6,150	18.7%
5426	Subscriptions &Membership	-	28,284	-	36,750	-	8,466	29.9%
5427	Meals	-	500	-	6,500	-	6,000	1200.0%
5430	Prof & Tech Services	-	-	-	900,000	-	900,000	100.0%
5433	Professional Development	-	-	-	6,500	-	6,500	100.0%
5446	Utilities-Data Lines	-	900	-	-	-	(900)	-100.0%
5451	Laundry & Cleaning	-	300	-	300	-	-	0.0%
5452	Serv Conts & Equip Repair	-	11,714	-	11,714	-	-	0.0%
5459	Building Furnishings	-	-	-	500	-	500	100.0%
5461	Printing & Advertising	-	53,766	-	22,797	-	(30,969)	-57.6%
5462	Postage	-	14,887	-	4,375	-	(10,512)	-70.6%
5468	Awards	-	1,500	-	1,500	-	-	0.0%
5485	Agency Temporary Staff	-	10,932	-	37,000	-	26,068	238.5%
5500	Instructional Supplies	-	14,044	-	10,444	-	(3,600)	-25.6%
5505	Prof Books & Publications	-	4,000	-	34,000	-	30,000	750.0%
5511	Office Supplies	-	145,239	-	82,010	-	(63,229)	-43.5%
5534	Uniforms	-	70,000	-	69,000	-	(1,000)	-1.4%
5535	Tool/Shoe Allowance	-	-	-	1,000	-	1,000	100.0%
5551	Medical Supplies	-	4,000	-	-	-	(4,000)	-100.0%
5560	Computer Software	-	131,000	-	175,000	-	44,000	33.6%
Supervision-Regular School Total		472.4	\$ 35,249,512	447.0	\$ 35,811,223	(25.4)	\$ 561,711	1.6%
2022 Supervision-Regular-CIT Stipnd								
5126	Stipends	-	\$ 55,000	-	\$ 55,000	-	\$ -	0.0%
Supervision-Regular-CIT Stipnd Total		-	\$ 55,000	-	\$ 55,000	-	\$ -	0.0%
2040 Supervision-Special School								
5162	CS Sal Regular Extra Pay	-	\$ -	-	\$ 536,169	-	\$ 536,169	100.0%
Supervision-Special School Total		-	\$ -	-	\$ 536,169	-	\$ 536,169	100.0%
2060 Research Planning & Evaluation								
5130	Tchr Sal 7-12	1.0	\$ 76,083	1.0	\$ 78,511	-	\$ 2,428	3.2%
5132	Tchr Sal Hourly 7-12	-	150,000	-	50,000	-	(100,000)	-66.7%
5150	Tchr Sal Adm & Supv	3.0	319,166	4.0	474,136	1.0	154,970	48.6%
5160	C.S. Sal Supv & Tech	5.0	514,779	5.0	524,001	-	9,222	1.8%
5161	C.S. Sal Cler & Steno	4.0	306,760	3.0	197,121	(1.0)	(109,639)	-35.7%
5163	C.S. Overtime	-	700	-	700	-	-	0.0%
5426	Subscriptions &Membership	-	800	-	800	-	-	0.0%

5430	Prof & Tech Services	-	280,600	-	180,600	-	(100,000)	-35.6%
5452	Serv Conts & Equip Repair	-	30,000	-	150,000	-	120,000	400.0%
5461	Printing & Advertising	-	10,080	-	6,080	-	(4,000)	-39.7%
5462	Postage	-	-	-	8,000	-	8,000	100.0%
5489	Testing Materials & Fees	-	3,840	-	9,500	-	5,660	147.4%
5505	Prof Books & Publications	-	100	-	100	-	-	0.0%
5511	Office Supplies	-	2,505	-	2,505	-	-	0.0%
5560	Computer Software	-	78,740	-	219,500	-	140,760	178.8%
Research Planning & Evaluation Total		13.0	\$ 1,774,153	13.0	\$ 1,901,554	-	\$ 127,401	7.2%
2070 Inservice Training - Provider								
5120	Tchr Sal 1-6	7.3	\$ 649,437	7.3	\$ 614,864	-	\$ (34,573)	-5.3%
5126	Stipends	-	2,450,000	-	2,450,000	-	-	0.0%
5130	Tchr Sal 7-12	1.0	73,563	1.0	74,797	-	1,234	1.7%
5132	Tchr Sal Hourly 7-12	-	900	-	15,000	-	14,100	1566.7%
5137	Tchr Assist Overtime Pay	-	194	-	-	-	(194)	-100.0%
5148	Teacher/Admin Substitutes	-	20,000	-	67,840	-	47,840	239.2%
5150	Tchr Sal Adm & Supv	3.0	225,000	2.0	159,650	(1.0)	(65,350)	-29.0%
5152	Tchr Sal Inservice/Curr	-	882,915	-	968,277	-	85,362	9.7%
5161	C.S. Sal Cler & Steno	1.0	58,630	1.0	57,504	-	(1,126)	-1.9%
5162	CS Sal Regular Extra Pay	-	6,228	-	471	-	(5,757)	-92.4%
5163	C.S. Overtime	-	-	-	4,529	-	4,529	100.0%
5421	Rental Of Land & Bldgs	-	12,560	-	232,000	-	219,440	1747.1%
5422	Rental Of Equipment	-	560	-	-	-	(560)	-100.0%
5425	Travel Out Of District	-	62,000	-	97,495	-	35,495	57.3%
5426	Subscriptions & Membership	-	3,400	-	3,400	-	-	0.0%
5427	Meals	-	1,000	-	1,500	-	500	50.0%
5430	Prof & Tech Services	-	90,731	-	364,913	-	274,182	302.2%
5433	Professional Development	-	519,462	-	686,397	-	166,935	32.1%
5452	Serv Conts & Equip Repair	-	1,700	-	-	-	(1,700)	-100.0%
5461	Printing & Advertising	-	16,600	-	23,150	-	6,550	39.5%
5505	Prof Books & Publications	-	179,156	-	239,000	-	59,844	33.4%
5511	Office Supplies	-	15,000	-	20,000	-	5,000	33.3%
5542	Duplicating & Copying	-	4,500	-	-	-	(4,500)	-100.0%
5560	Computer Software	-	5,005	-	1,000	-	(4,005)	-80.0%
5825	Tuition Reimbursement	-	375,000	-	375,000	-	-	0.0%
Inservice Training - Provider Total		12.3	\$ 5,653,541	11.3	\$ 6,456,787	(1.0)	\$ 803,246	14.2%
2110 Teaching - Regular School								
5120	Tchr Sal 1-6	483.6	\$ 35,454,164	425.8	\$ 31,496,508	(57.8)	\$ (3,957,655)	-11.2%
5123	Tchr Sal 4-6	244.0	18,217,059	216.0	16,310,102	(28.0)	(1,906,957)	-10.5%
5126	Stipends	-	2,109,785	-	2,177,692	-	67,907	3.2%
5128	Teaching Assistant	53.0	2,096,085	44.0	1,875,178	(9.0)	(220,907)	-10.5%
5130	Tchr Sal 7-12	775.4	55,270,245	796.8	57,992,464	21.4	2,722,219	4.9%
5132	Tchr Sal Hourly 7-12	-	150,586	-	129,945	-	(20,641)	-13.7%
5133	Tchr Sal Turnover Vacancy	-	200,000	-	200,000	-	-	0.0%
5137	Tchr Assist Overtime Pay	-	10,000	-	-	-	(10,000)	-100.0%
5145	Tchr Sal Building-Based Subs	12.0	552,780	25.0	1,179,375	13.0	626,595	113.4%
5148	Teacher/Admin Substitutes	-	5,529,317	-	10,100,328	-	4,571,011	82.7%
5149	Emergency Teacher Subs	-	798,944	-	899,444	-	100,500	12.6%
5152	Tchr Sal Inservice/Curr	-	-	-	15,000	-	15,000	100.0%
5160	C.S. Sal Supv & Tech	4.0	287,216	5.0	287,492	1.0	276	0.1%
5161	C.S. Sal Cler & Steno	4.5	222,819	3.5	184,186	(1.0)	(38,633)	-17.3%
5162	CS Sal Regular Extra Pay	-	1,200	-	11,147	-	9,947	828.9%
5163	C.S. Overtime	-	2,000	-	-	-	(2,000)	-100.0%
5180	C.S. Sal Paraprofessional	18.7	577,989	17.7	576,559	(1.0)	(1,430)	-0.2%
5181	C.S. Sal Non-Inst	1.0	63,225	1.0	52,071	-	(11,154)	-17.6%
5183	Student Stipends	-	55,000	-	25,000	-	(30,000)	-54.5%
5200	Equip-Other Than Buses	-	49,550	-	31,350	-	(18,200)	-36.7%
5220	Computer Hardware	-	32,500	-	32,340	-	(160)	-0.5%
5381	Textbooks K-6	-	2,312,500	-	2,112,000	-	(200,500)	-8.7%
5382	Textbooks 7-12	-	875,600	-	1,085,070	-	209,470	23.9%
5417	Radio Repair	-	2,450	-	500	-	(1,950)	-79.6%
5421	Rental Of Land & Bldgs	-	15,100	-	20,500	-	5,400	35.8%
5422	Rental Of Equipment	-	750	-	-	-	(750)	-100.0%
5424	Travel In District	-	1,500	-	-	-	(1,500)	-100.0%
5425	Travel Out Of District	-	1,000	-	16,000	-	15,000	1500.0%
5426	Subscriptions & Membership	-	41,780	-	39,150	-	(2,630)	-6.3%
5427	Meals	-	10,675	-	5,396	-	(5,279)	-49.5%
5430	Prof & Tech Services	-	3,543,920	-	4,722,549	-	1,178,629	33.3%
5433	Professional Development	-	-	-	500	-	500	100.0%
5439	Admissions/Tournament Fees	-	51,310	-	73,250	-	21,940	42.8%
5452	Serv Conts & Equip Repair	-	57,200	-	56,701	-	(499)	-0.9%
5461	Printing & Advertising	-	102,010	-	304,073	-	202,063	198.1%
5462	Postage	-	21,683	-	7,500	-	(14,183)	-65.4%

5468	Awards	-	7,880	-	2,480	-	(5,400)	-68.5%
5471	Tuition - Public Districts	-	280,000	-	280,000	-	-	0.0%
5472	Tuition - All Other	-	9,050	-	9,050	-	-	0.0%
5474	Tuition - Charter Schools	-	113,368,404	-	127,143,312	-	13,774,908	12.2%
5476	Tuition-Dual Enrollment	-	6,265	-	12,565	-	6,300	100.6%
5482	Permits & Fees	-	1,500	-	1,500	-	-	0.0%
5485	Agency Temporary Staff	-	502,013	-	710,965	-	208,952	41.6%
5489	Testing Materials & Fees	-	139,225	-	121,500	-	(17,725)	-12.7%
5494	Reserve	-	50,000	-	50,000	-	-	0.0%
5499	Departmental Credits	-	7,000	-	-	-	(7,000)	-100.0%
5500	Instructional Supplies	-	5,425,136	-	6,426,970	-	1,001,834	18.5%
5505	Prof Books & Publications	-	9,370	-	10,500	-	1,130	12.1%
5511	Office Supplies	-	1,000	-	-	-	(1,000)	-100.0%
5534	Uniforms	-	1,500	-	1,500	-	-	0.0%
5560	Computer Software	-	3,000	-	2,715	-	(285)	-9.5%
5562	Gasoline	-	-	-	100	-	100	100.0%
5580	Storehouse Inventory Purchase	-	50,000	-	51,700	-	1,700	3.4%
Teaching - Regular School Total		1,596.2	\$ 248,579,284	1,534.8	\$ 266,844,227	(61.4)	\$ 18,264,943	7.3%
2112 Teaching-Regular Schl-Mentors								
5126	Stipends	-	\$ 570,000	-	\$ 950,000	-	\$ 380,000	66.7%
Teaching-Regular Schl-Mentors Total		-	\$ 570,000	-	\$ 950,000	-	\$ 380,000	66.7%
2250 Prog For Students With Disab								
5121	Tchr Sal Spec Ed	639.2	\$ 45,084,766	670.4	\$ 49,528,744	31.2	\$ 4,443,979	9.9%
5128	Teaching Assistant	220.9	7,333,359	225.0	7,714,095	4.1	380,737	5.2%
5130	Tchr Sal 7-12	66.7	4,794,690	43.5	3,236,489	(23.2)	(1,558,201)	-32.5%
5132	Tchr Sal Hourly 7-12	-	326,100	-	380,830	-	54,730	16.8%
5136	Tchr Assist Regular Extra Pay	-	2,300	-	235	-	(2,065)	-89.8%
5148	Teacher/Admin Substitutes	-	1,739,633	-	1,649,488	-	(90,145)	-5.2%
5149	Emergency Teacher Subs	-	125,828	-	122,328	-	(3,500)	-2.8%
5150	Tchr Sal Adm & Supv	17.9	1,843,617	18.0	2,045,954	0.1	202,337	11.0%
5155	Tchr Sal Guid/Soc Wk/Psyc	63.0	4,741,627	58.0	4,510,080	(5.0)	(231,547)	-4.9%
5160	C.S. Sal Supv & Tech	53.7	4,094,131	54.9	4,394,786	1.2	300,655	7.3%
5161	C.S. Sal Cler & Steno	12.0	747,684	11.0	692,597	(1.0)	(55,087)	-7.4%
5162	CS Sal Regular Extra Pay	-	33,220	-	23,520	-	(9,700)	-29.2%
5163	C.S. Overtime	-	-	-	2,250	-	2,250	100.0%
5180	C.S. Sal Paraprofessional	250.0	6,476,032	287.0	8,052,270	37.0	1,576,238	24.3%
5181	C.S. Sal Non-Inst	6.0	227,218	4.0	160,896	(2.0)	(66,322)	-29.2%
5220	Computer Hardware	-	-	-	21,150	-	21,150	100.0%
5415	Independent Evaluations	-	-	-	35,000	-	35,000	100.0%
5424	Travel In District	-	27,545	-	26,145	-	(1,400)	-5.1%
5425	Travel Out Of District	-	20,000	-	20,000	-	-	0.0%
5426	Subscriptions & Membership	-	2,860	-	3,300	-	440	15.4%
5427	Meals	-	500	-	-	-	(500)	-100.0%
5430	Prof & Tech Services	-	188,000	-	85,145	-	(102,855)	-54.7%
5432	Testifying Fees	-	75	-	75	-	-	0.0%
5433	Professional Development	-	40,000	-	99,000	-	59,000	147.5%
5452	Serv Conts & Equip Repair	-	74,258	-	60,360	-	(13,898)	-18.7%
5461	Printing & Advertising	-	8,250	-	8,700	-	450	5.5%
5462	Postage	-	500	-	-	-	(500)	-100.0%
5471	Tuition - Public Districts	-	2,237,000	-	3,090,000	-	853,000	38.1%
5472	Tuition - All Other	-	13,500,000	-	11,000,000	-	(2,500,000)	-18.5%
5474	Tuition - Charter Schools	-	6,031,199	-	14,000,000	-	7,968,801	132.1%
5485	Agency Temporary Staff	-	402,000	-	850,000	-	448,000	111.4%
5489	Testing Materials & Fees	-	308,083	-	364,925	-	56,842	18.5%
5500	Instructional Supplies	-	278,820	-	263,581	-	(15,239)	-5.5%
5511	Office Supplies	-	21,575	-	18,010	-	(3,565)	-16.5%
5560	Computer Software	-	78,328	-	234,242	-	155,914	199.1%
5590	BOCES	-	21,665,000	-	19,950,000	-	(1,715,000)	-7.9%
Prog For Students With Disab Total		1,329.3	\$ 122,454,196	1,371.8	\$ 132,644,195	42.5	\$ 10,189,999	8.3%
2259 English Language Learners								
5120	Tchr Sal 1-6	12.7	\$ 879,221	29.2	\$ 2,060,994	16.5	\$ 1,181,773	134.4%
5130	Tchr Sal 7-12	12.3	830,511	12.0	784,446	(0.3)	(46,065)	-5.5%
5132	Tchr Sal Hourly 7-12	-	50,000	-	32,500	-	(17,500)	-35.0%
5150	Tchr Sal Adm & Supv	1.0	110,210	1.0	123,600	-	13,390	12.1%
5162	CS Sal Regular Extra Pay	-	2,000	-	-	-	(2,000)	-100.0%
5200	Equip-Other Than Buses	-	700	-	700	-	-	0.0%
5429	Fingerprinting	-	800	-	-	-	(800)	-100.0%
5430	Prof & Tech Services	-	45,000	-	35,000	-	(10,000)	-22.2%
5461	Printing & Advertising	-	10,000	-	7,000	-	(3,000)	-30.0%
5462	Postage	-	400	-	-	-	(400)	-100.0%
5485	Agency Temporary Staff	-	25,000	-	38,000	-	13,000	52.0%

5500	Instructional Supplies	-	60,000	-	54,000	-	(6,000)	-10.0%
5511	Office Supplies	-	2,500	-	2,500	-	-	0.0%
English Language Learners Total		26.0	\$ 2,016,342	42.2	\$ 3,138,741	16.2	\$ 1,122,399	55.7%
2280 Occupational Education								
5128	Teaching Assistant	1.0	\$ 37,033	1.0	\$ 51,459	-	\$ 14,426	39.0%
5130	Tchr Sal 7-12	78.8	5,748,313	95.0	7,063,320	16.2	1,315,007	22.9%
5148	Teacher/Admin Substitutes	-	-	-	8,200	-	8,200	100.0%
5150	Tchr Sal Adm & Supv	1.0	94,790	1.0	123,600	-	28,810	30.4%
5161	C.S. Sal Cler & Steno	1.0	58,630	1.0	57,504	-	(1,126)	-1.9%
5200	Equip-Other Than Buses	-	2,655	-	1,000	-	(1,655)	-62.3%
5220	Computer Hardware	-	-	-	3,000	-	3,000	100.0%
5382	Textbooks 7-12	-	10,980	-	-	-	(10,980)	-100.0%
5425	Travel Out Of District	-	-	-	2,000	-	2,000	100.0%
5426	Subscriptions & Membership	-	19,000	-	10,000	-	(9,000)	-47.4%
5430	Prof & Tech Services	-	10,000	-	10,000	-	-	0.0%
5433	Professional Development	-	15,000	-	13,350	-	(1,650)	-11.0%
5452	Serv Conts & Equip Repair	-	3,000	-	15,000	-	12,000	400.0%
5461	Printing & Advertising	-	3,000	-	3,000	-	-	0.0%
5462	Postage	-	400	-	-	-	(400)	-100.0%
5476	Tuition-Dual Enrollment	-	5,000	-	5,000	-	-	0.0%
5482	Permits & Fees	-	82	-	-	-	(82)	-100.0%
5489	Testing Materials & Fees	-	28,640	-	4,200	-	(24,440)	-85.3%
5500	Instructional Supplies	-	56,216	-	28,000	-	(28,216)	-50.2%
5505	Prof Books & Publications	-	1,000	-	2,000	-	1,000	100.0%
5511	Office Supplies	-	1,728	-	-	-	(1,728)	-100.0%
5521	Food for Resale & Provisions	-	8,000	-	8,000	-	-	0.0%
5542	Duplicating & Copying	-	500	-	-	-	(500)	-100.0%
5560	Computer Software	-	3,000	-	-	-	(3,000)	-100.0%
5590	BOCES	-	233,000	-	212,000	-	(21,000)	-9.0%
Occupational Education Total		81.8	\$ 6,339,967	98.0	\$ 7,620,633	16.2	\$ 1,280,666	20.2%
2330 Teaching-Special Schools								
5430	Prof & Tech Services	-	\$ 101,500	-	\$ -	-	\$ (101,500)	-100.0%
5439	Admissions/Tournament Fees	-	13,500	-	34,020	-	20,520	152.0%
5461	Printing & Advertising	-	500	-	-	-	(500)	-100.0%
Teaching-Special Schools Total		-	\$ 115,500	-	\$ 34,020	-	\$ (81,480)	-70.5%
2610 School Library & Audiovisual								
5120	Tchr Sal 1-6	26.6	\$ 1,954,914	22.0	\$ 1,641,310	(4.6)	\$ (313,604)	-16.0%
5130	Tchr Sal 7-12	18.6	1,366,970	19.2	1,411,330	0.6	44,360	3.2%
5132	Tchr Sal Hourly 7-12	-	16,000	-	17,200	-	1,200	7.5%
5150	Tchr Sal Adm & Supv	0.4	37,993	0.4	43,260	0.1	5,267	13.9%
5161	C.S. Sal Cler & Steno	1.0	58,630	1.0	57,504	-	(1,126)	-1.9%
5220	Computer Hardware	-	2,000	-	8,000	-	6,000	300.0%
5380	Library Books	-	170,000	-	185,000	-	15,000	8.8%
5387	Library Books Non-CSD	-	58,300	-	61,215	-	2,915	5.0%
5426	Subscriptions & Membership	-	3,500	-	3,500	-	-	0.0%
5433	Professional Development	-	10,000	-	10,000	-	-	0.0%
5461	Printing & Advertising	-	328	-	700	-	372	113.4%
5462	Postage	-	250	-	250	-	-	0.0%
5500	Instructional Supplies	-	4,000	-	15,000	-	11,000	275.0%
5511	Office Supplies	-	4,500	-	20,000	-	15,500	344.4%
5560	Computer Software	-	382,400	-	425,000	-	42,600	11.1%
School Library & Audiovisual Total		46.6	\$ 4,069,785	42.6	\$ 3,899,269	(4.0)	\$ (170,516)	-4.2%
2630 Computer Assisted Instruction								
5130	Tchr Sal 7-12	4.4	\$ 333,865	4.4	\$ 343,863	-	\$ 9,998	3.0%
5148	Teacher/Admin Substitutes	-	20,500	-	20,500	-	-	0.0%
5150	Tchr Sal Adm & Supv	1.0	111,395	1.0	123,600	-	12,205	11.0%
5160	C.S. Sal Supv & Tech	1.0	97,990	1.0	100,930	-	2,940	3.0%
5162	CS Sal Regular Extra Pay	-	128	-	128	-	-	0.0%
5163	C.S. Overtime	-	2,147	-	2,147	-	-	0.0%
5220	Computer Hardware	-	369,458	-	335,634	-	(33,824)	-9.2%
5426	Subscriptions & Membership	-	149	-	149	-	-	0.0%
5461	Printing & Advertising	-	1,500	-	1,500	-	-	0.0%
5472	Tuition - All Other	-	60	-	60	-	-	0.0%
5500	Instructional Supplies	-	1,280	-	1,280	-	-	0.0%
5505	Prof Books & Publications	-	200	-	200	-	-	0.0%
5511	Office Supplies	-	200	-	200	-	-	0.0%
5560	Computer Software	-	926,951	-	940,760	-	13,809	1.5%
Computer Assisted Instruction Total		6.4	\$ 1,865,823	6.4	\$ 1,870,951	-	\$ 5,128	0.3%

2805	Attendance-Regular School								
5130	Tchr Sal 7-12	14.0	\$ 1,173,346	13.6	\$ 1,181,182	(0.4)	\$ 7,836	0.7%	
5132	Tchr Sal Hourly 7-12	-	36,121	-	-	-	(36,121)	-100.0%	
5148	Teacher/Admin Substitutes	-	-	-	5,500	-	5,500	100.0%	
5150	Tchr Sal Adm & Supv	5.0	587,342	5.0	490,982	-	(96,360)	-16.4%	
5160	C.S. Sal Supv & Tech	5.0	413,741	5.0	387,890	-	(25,851)	-6.2%	
5161	C.S. Sal Cler & Steno	48.7	2,484,030	52.8	2,809,306	4.2	325,276	13.1%	
5162	CS Sal Regular Extra Pay	-	11,000	-	10,845	-	(155)	-1.4%	
5163	C.S. Overtime	-	43,776	-	45,780	-	2,004	4.6%	
5180	C.S. Sal Paraprofessional	29.0	1,141,400	23.0	948,710	(6.0)	(192,690)	-16.9%	
5426	Subscriptions &Membership	-	560	-	560	-	-	0.0%	
5430	Prof & Tech Services	-	20,800	-	20,800	-	-	0.0%	
5452	Serv Conts & Equip Repair	-	800	-	800	-	-	0.0%	
5461	Printing & Advertising	-	41,921	-	31,927	-	(9,994)	-23.8%	
5462	Postage	-	1,308	-	2,500	-	1,192	91.1%	
5482	Permits & Fees	-	2,280	-	2,500	-	220	9.6%	
5485	Agency Temporary Staff	-	14,885	-	9,385	-	(5,500)	-36.9%	
5511	Office Supplies	-	11,982	-	10,365	-	(1,617)	-13.5%	
Attendance-Regular School Total		101.7	\$ 5,985,292	99.4	\$ 5,959,032	(2.3)	\$ (26,260)	-0.4%	
2810	Guidance-Regular School								
5132	Tchr Sal Hourly 7-12	-	\$ 379,300	-	\$ 473,508	-	\$ 94,208	24.8%	
5155	Tchr Sal Guid/Soc Wk/Psyc	75.0	5,171,055	76.3	5,470,105	1.3	299,050	5.8%	
5163	C.S. Overtime	-	-	-	1,000	-	1,000	100.0%	
5426	Subscriptions &Membership	-	280	-	280	-	-	0.0%	
5461	Printing & Advertising	-	2,619	-	2,619	-	-	0.0%	
5500	Instructional Supplies	-	292	-	292	-	-	0.0%	
5505	Prof Books & Publications	-	350	-	350	-	-	0.0%	
5511	Office Supplies	-	10,055	-	9,055	-	(1,000)	-9.9%	
5560	Computer Software	-	93,000	-	93,000	-	-	0.0%	
Guidance-Regular School Total		75.0	\$ 5,656,951	76.3	\$ 6,050,209	1.3	\$ 393,258	7.0%	
2815	Health Services-Regular School								
5220	Computer Hardware	-	\$ 800	-	\$ 800	-	\$ -	0.0%	
5426	Subscriptions &Membership	-	160	-	160	-	-	0.0%	
5433	Professional Development	-	160	-	-	-	(160)	-100.0%	
5461	Printing & Advertising	-	12,000	-	12,000	-	-	0.0%	
5473	Health Serv-Othr Dist	-	1,800,000	-	1,800,000	-	-	0.0%	
5489	Testing Materials & Fees	-	4,300	-	4,300	-	-	0.0%	
5499	Departmental Credits	-	(80,000)	-	-	-	80,000	-100.0%	
5500	Instructional Supplies	-	80	-	80	-	-	0.0%	
5511	Office Supplies	-	500	-	500	-	-	0.0%	
5551	Medical Supplies	-	2,396	-	2,000	-	(396)	-16.5%	
5590	BOCES	-	4,600,000	-	4,031,456	-	(568,544)	-12.4%	
Health Services-Regular School Total		-	\$ 6,340,396	-	\$ 5,851,296	-	\$ (489,100)	-7.7%	
2820	Psych Services-Regular School								
5132	Tchr Sal Hourly 7-12	-	\$ 13,527	-	\$ 20,000	-	\$ 6,473	47.9%	
5145	Tchr Sal Building-Based Subs	-	-	4.5	76,500	4.5	76,500	100.0%	
5155	Tchr Sal Guid/Soc Wk/Psyc	11.0	774,416	9.0	720,176	(2.0)	(54,240)	-7.0%	
Psych Services-Regular School Total		11.0	\$ 787,943	13.5	\$ 816,676	2.5	\$ 28,733	3.6%	
2825	Social Work Service-Reg School								
5130	Tchr Sal 7-12	3.0	\$ 207,690	-	\$ -	(3.0)	\$ (207,690)	-100.0%	
5132	Tchr Sal Hourly 7-12	-	37,469	-	28,925	-	(8,544)	-22.8%	
5150	Tchr Sal Adm & Supv	2.0	208,828	2.0	243,163	-	34,335	16.4%	
5155	Tchr Sal Guid/Soc Wk/Psyc	93.6	6,584,216	101.3	7,030,286	7.7	446,070	6.8%	
5180	C.S. Sal Paraprofessional	6.7	164,746	7.0	185,164	0.3	20,418	12.4%	
5430	Prof & Tech Services	-	45,000	-	45,000	-	-	0.0%	
5452	Serv Conts & Equip Repair	-	14,400	-	14,400	-	-	0.0%	
5500	Instructional Supplies	-	7,417	-	7,417	-	-	0.0%	
Social Work Service-Reg School Total		105.3	\$ 7,269,767	110.3	\$ 7,554,355	5.0	\$ 284,588	3.9%	
2850	Clubs & Organizations								
5126	Stipends	-	\$ 512,686	-	\$ 407,182	-	\$ (105,504)	-20.6%	
5426	Subscriptions &Membership	-	400	-	400	-	-	0.0%	
5430	Prof & Tech Services	-	20,000	-	24,000	-	4,000	20.0%	
5451	Laundry & Cleaning	-	3,000	-	3,000	-	-	0.0%	
5500	Instructional Supplies	-	111,015	-	64,448	-	(46,567)	-41.9%	
5534	Uniforms	-	5,000	-	5,000	-	-	0.0%	
Clubs & Organizations Total		-	\$ 652,101	-	\$ 504,030	-	\$ (148,071)	-22.7%	
2855	Interscholastic Ath-Reg School								

5126	Stipends	-	\$ 860,000	-	\$ 857,320	-	\$ (2,680)	-0.3%
5160	C.S. Sal Supv & Tech	4.0	290,180	4.0	307,808	-	17,628	6.1%
5162	CS Sal Regular Extra Pay	-	675,000	-	780,000	-	105,000	15.6%
5163	C.S. Overtime	-	98,500	-	98,500	-	-	0.0%
5200	Equip-Other Than Buses	-	104,000	-	171,163	-	67,163	64.6%
5220	Computer Hardware	-	-	-	745	-	745	100.0%
5421	Rental Of Land & Bldgs	-	18,000	-	18,000	-	-	0.0%
5422	Rental Of Equipment	-	11,000	-	11,000	-	-	0.0%
5425	Travel Out Of District	-	-	-	68,000	-	68,000	100.0%
5426	Subscriptions & Membership	-	33,180	-	32,300	-	(880)	-2.7%
5430	Prof & Tech Services	-	91,200	-	125,200	-	34,000	37.3%
5434	Contract Gasoline	-	5,000	-	-	-	(5,000)	-100.0%
5439	Admissions/Tournament Fees	-	20,000	-	20,000	-	-	0.0%
5452	Serv Conts & Equip Repair	-	54,300	-	28,000	-	(26,300)	-48.4%
5461	Printing & Advertising	-	5,100	-	5,000	-	(100)	-2.0%
5462	Postage	-	1,000	-	1,000	-	-	0.0%
5468	Awards	-	15,000	-	15,000	-	-	0.0%
5482	Permits & Fees	-	15,000	-	15,000	-	-	0.0%
5486	Event Staff	-	520,000	-	532,000	-	12,000	2.3%
5487	Athletic Coaches	-	270,000	-	281,000	-	11,000	4.1%
5500	Instructional Supplies	-	150,000	-	161,773	-	11,773	7.8%
5534	Uniforms	-	335,100	-	340,885	-	5,785	1.7%
Interscholastic Ath-Reg School Total		4.0	\$ 3,571,560	4.0	\$ 3,869,694	-	\$ 298,134	8.3%
5510 District Transportation Serv								
5150	Tchr Sal Adm & Supv	2.0	\$ 226,499	2.0	\$ 229,921	-	\$ 3,422	1.5%
5160	C.S. Sal Supv & Tech	4.0	311,775	5.0	422,157	1.0	110,382	35.4%
5161	C.S. Sal Cler & Steno	8.0	440,841	8.0	435,463	-	(5,378)	-1.2%
5163	C.S. Overtime	-	550,000	-	525,000	-	(25,000)	-4.5%
5170	C.S. Sal Skld & Semi-Skld	54.2	2,567,284	53.0	2,610,529	(1.2)	43,245	1.7%
5172	C.S. Sal Semi & Skld Subs	-	40,000	-	10,000	-	(30,000)	-75.0%
5181	C.S. Sal Non-Inst	38.1	1,384,798	37.1	1,413,909	(1.0)	29,111	2.1%
5182	C.S. Sal Non-Inst Subs	-	55,000	-	50,000	-	(5,000)	-9.1%
5220	Computer Hardware	-	4,500	-	4,500	-	-	0.0%
5411	Liability & Fire Insurance	-	367,000	-	367,000	-	-	0.0%
5413	Physicals-Standard	-	30,000	-	20,000	-	(10,000)	-33.3%
5422	Rental Of Equipment	-	353,300	-	3,300	-	(350,000)	-99.1%
5425	Travel Out Of District	-	1,500	-	-	-	(1,500)	-100.0%
5426	Subscriptions & Membership	-	300	-	400	-	100	33.3%
5429	Fingerprinting	-	2,500	-	1,500	-	(1,000)	-40.0%
5430	Prof & Tech Services	-	16,500	-	505,000	-	488,500	2960.6%
5433	Professional Development	-	500	-	500	-	-	0.0%
5441	Utilities-Gas Contract	-	12,000	-	12,000	-	-	0.0%
5443	Utilities-Electric	-	49,000	-	49,000	-	-	0.0%
5444	Utilities-City Water	-	3,500	-	3,500	-	-	0.0%
5448	Utilities-Pure Water Tax	-	1,700	-	1,700	-	-	0.0%
5452	Serv Conts & Equip Repair	-	36,500	-	36,500	-	-	0.0%
5461	Printing & Advertising	-	15,000	-	15,000	-	-	0.0%
5462	Postage	-	35,000	-	35,000	-	-	0.0%
5466	Driver License-Testing	-	1,000	-	1,000	-	-	0.0%
5485	Agency Temporary Staff	-	12,000	-	-	-	(12,000)	-100.0%
5500	Instructional Supplies	-	500	-	500	-	-	0.0%
5505	Prof Books & Publications	-	1,300	-	1,000	-	(300)	-23.1%
5511	Office Supplies	-	60,000	-	40,000	-	(20,000)	-33.3%
5534	Uniforms	-	3,000	-	1,500	-	(1,500)	-50.0%
District Transportation Serv Total		106.4	\$ 6,582,797	105.1	\$ 6,795,879	(1.2)	\$ 213,082	3.2%
5530 Garage Building								
5160	C.S. Sal Supv & Tech	1.0	\$ 66,950	1.0	\$ 68,959	-	\$ 2,009	3.0%
5161	C.S. Sal Cler & Steno	1.0	49,005	1.0	50,475	-	1,470	3.0%
5163	C.S. Overtime	-	10,000	-	10,000	-	-	0.0%
5170	C.S. Sal Skld & Semi-Skld	6.0	355,992	6.0	378,330	-	22,338	6.3%
5200	Equip-Other Than Buses	-	13,500	-	13,500	-	-	0.0%
5220	Computer Hardware	-	23,000	-	20,000	-	(3,000)	-13.0%
5417	Radio Repair	-	5,000	-	3,000	-	(2,000)	-40.0%
5418	Suspension & Spring Repair	-	6,000	-	6,000	-	-	0.0%
5419	Glass Repair	-	3,500	-	3,500	-	-	0.0%
5430	Prof & Tech Services	-	300	-	1,000	-	700	233.3%
5451	Laundry & Cleaning	-	6,200	-	6,200	-	-	0.0%
5452	Serv Conts & Equip Repair	-	80,000	-	70,000	-	(10,000)	-12.5%
5453	Front End Alignments	-	4,000	-	2,000	-	(2,000)	-50.0%
5461	Printing & Advertising	-	1,500	-	1,000	-	(500)	-33.3%
5470	Tire Repair	-	1,000	-	-	-	(1,000)	-100.0%
5532	Shop Supplies	-	38,500	-	30,000	-	(8,500)	-22.1%
5533	Maintenance & Repair Supplies	-	2,000	-	2,000	-	-	0.0%

5534	Uniforms	-	4,000	-	-	-	(4,000)	-100.0%
5535	Tool/Shoe Allowance	-	5,600	-	5,000	-	(600)	-10.7%
5560	Computer Software	-	125,000	-	50,000	-	(75,000)	-60.0%
5561	Auto Parts	-	230,000	-	190,000	-	(40,000)	-17.4%
5562	Gasoline	-	986,500	-	600,000	-	(386,500)	-39.2%
5564	Tires & Tubes	-	45,200	-	30,000	-	(15,200)	-33.6%
5566	Oil	-	22,500	-	20,000	-	(2,500)	-11.1%
5567	Grease	-	1,300	-	-	-	(1,300)	-100.0%
Garage Building Total		8.0	\$ 2,086,547	8.0	\$ 1,560,964	-	\$ (525,583)	-25.2%
5540 Contract Transportation								
5434	Contract Gasoline	-	\$ 3,400,000	-	\$ 3,400,000	-	\$ -	0.0%
5435	Transport-Contracts	-	55,280,246	-	49,203,998	-	(6,076,248)	-11.0%
5438	Transport-Field Trips	-	436,401	-	491,579	-	55,178	12.6%
Contract Transportation Total		-	\$ 59,116,647	-	\$ 53,095,577	-	\$ (6,021,070)	-10.2%
5550 Public Transportation								
5436	Transport-Passes-Public	-	\$ 9,178,037	-	\$ 9,519,491	-	\$ 341,454	3.7%
5437	Transport-Tokens-Public	-	80,000	-	80,000	-	-	0.0%
5438	Transport-Field Trips	-	1,500	-	-	-	(1,500)	-100.0%
Public Transportation Total		-	\$ 9,259,537	-	\$ 9,599,491	-	\$ 339,954	3.7%
5581 BOCES Transportation								
5590	BOCES	-	\$ 560,000	-	\$ 560,000	-	\$ -	0.0%
BOCES Transportation Total		-	\$ 560,000	-	\$ 560,000	-	\$ -	0.0%
8060 Civic Activities								
5150	Tchr Sal Adm & Supv	1.0	\$ 117,035	1.0	\$ 123,600	-	\$ 6,565	5.6%
5160	C.S. Sal Supv & Tech	1.0	110,028	1.0	103,000	-	(7,028)	-6.4%
5163	C.S. Overtime	-	117,313	-	208,863	-	91,550	78.0%
5422	Rental Of Equipment	-	1,957	-	1,957	-	-	0.0%
5427	Meals	-	26,716	-	24,000	-	(2,716)	-10.2%
5430	Prof & Tech Services	-	6,200	-	6,200	-	-	0.0%
5433	Professional Development	-	5,000	-	5,000	-	-	0.0%
5461	Printing & Advertising	-	4,500	-	4,500	-	-	0.0%
5462	Postage	-	360	-	3,076	-	2,716	754.4%
5485	Agency Temporary Staff	-	4,000	-	4,000	-	-	0.0%
5500	Instructional Supplies	-	7,500	-	5,037	-	(2,463)	-32.8%
5505	Prof Books & Publications	-	500	-	1,000	-	500	100.0%
5511	Office Supplies	-	7,921	-	13,676	-	5,755	72.7%
5560	Computer Software	-	5,000	-	5,000	-	-	0.0%
Civic Activities Total		2.0	\$ 414,030	2.0	\$ 508,909	-	\$ 94,879	22.9%
9010 State Retirement-C.S.								
5811	State Employee Retirement	-	\$ 11,000,000	-	\$ 12,512,000	-	\$ 1,512,000	13.7%
State Retirement-C.S. Total		-	\$ 11,000,000	-	\$ 12,512,000	-	\$ 1,512,000	13.7%
9020 Teachers Retirement								
5813	State Teachers Retirement	-	\$ 24,000,000	-	\$ 25,000,000	-	\$ 1,000,000	4.2%
Teachers Retirement Total		-	\$ 24,000,000	-	\$ 25,000,000	-	\$ 1,000,000	4.2%
9030 Social Security								
5815	Social Security	-	\$ 23,000,000	-	\$ 23,840,000	-	\$ 840,000	3.7%
Social Security Total		-	\$ 23,000,000	-	\$ 23,840,000	-	\$ 840,000	3.7%
9040 Workers Compensation								
5430	Prof & Tech Services	-	\$ 300,000	-	\$ 297,285	-	\$ (2,715)	-0.9%
5560	Computer Software	-	6,105	-	20,000	-	13,895	227.6%
5823	Workers Compensation	-	5,000,000	-	5,000,000	-	-	0.0%
Workers Compensation Total		-	\$ 5,306,105	-	\$ 5,317,285	-	\$ 11,180	0.2%
9045 Life Insurance								
5816	Life Insurance - Active Empl	-	\$ 107,000	-	\$ 107,000	-	\$ -	0.0%
Life Insurance Total		-	\$ 107,000	-	\$ 107,000	-	\$ -	0.0%
9050 Unemployment Insurance								
5430	Prof & Tech Services	-	\$ 17,000	-	\$ 17,000	-	\$ -	0.0%
5822	Unemployment Insurance	-	1,414,000	-	1,414,000	-	-	0.0%
Unemployment Insurance Total		-	\$ 1,431,000	-	\$ 1,431,000	-	\$ -	0.0%
9055 Disability Insurance								

5834	Disability Insurance	-	\$ 15,000	-	\$ 15,000	-	\$ -	0.0%
Disability Insurance Total		-	\$ 15,000	-	\$ 15,000	-	\$ -	0.0%
9060 Health & Dental Insurance								
5818	Health Insurance - Active Empl	-	\$ 51,542,972	-	\$ 52,558,162	-	\$ 1,015,190	2.0%
5819	Health Insurance - Ret Empl	-	29,000,000	-	29,870,000	-	870,000	3.0%
5820	Dental Insurance - Active Empl	-	4,500,000	-	4,500,000	-	-	0.0%
5824	Employee Assistance Program	-	100,000	-	100,000	-	-	0.0%
5833	Health Insurance FSA Fee	-	55,000	-	55,000	-	-	0.0%
5837	COBRA Claims	-	50,000	-	50,000	-	-	0.0%
5838	Stop Loss and Admin Fees	-	7,900,000	-	7,900,000	-	-	0.0%
Health & Dental Insurance Total		-	\$ 93,147,972	-	\$ 95,033,162	-	\$ 1,885,190	2.0%
9089 Other Benefits								
5150	Tchr Sal Adm & Supv	2.0	\$ 297,592	1.0	\$ 141,087	(1.0)	\$ (156,505)	-52.6%
5158	Attendance Incentive - TP	-	400,000	-	400,000	-	-	0.0%
5159	COVID Quarantine - TP	-	-	-	2,660	-	2,660	100.0%
5161	C.S. Sal Cler & Steno	2.0	166,150	2.0	145,578	-	(20,572)	-12.4%
5168	Attendance Incentive - CS	-	175,000	-	175,000	-	-	0.0%
5171	C.S. Sal Custodial	1.0	62,753	-	-	(1.0)	(62,753)	-100.0%
5190	Final Vacation Pay - SEG	-	80,000	-	80,000	-	-	0.0%
5191	Final Vacation Pay - ASAR	-	400,000	-	400,000	-	-	0.0%
5192	Final Vacation Pay - BENTE	-	400,000	-	400,000	-	-	0.0%
5195	Vacation Pay in Lieu of-SEG	-	200,000	-	200,000	-	-	0.0%
5196	Vacation Pay in Lieu of -ASAR	-	950,000	-	950,000	-	-	0.0%
5197	Vacation Pay in Lieu of -BENTE	-	500,000	-	500,000	-	-	0.0%
5413	Physicals-Standard	-	85,000	-	85,000	-	-	0.0%
5424	Travel In District	-	172,262	-	232,190	-	59,928	34.8%
5428	Travel Out Of District-ASAR	-	275,000	-	275,000	-	-	0.0%
5430	Prof & Tech Services	-	16,500	-	16,500	-	-	0.0%
5826	Moving Cost	-	30,000	-	30,000	-	-	0.0%
5828	Catastrophic Illness-Tch.	9.5	668,255	9.8	763,988	0.3	95,733	14.3%
5843	TRI Incentive	-	1,750,000	-	1,750,000	-	-	0.0%
Other Benefits Total		14.5	\$ 6,628,512	12.8	\$ 6,547,003	(1.7)	\$ (81,509)	-1.2%
90XX	Total Benefits	14.5	164,635,589.00	12.8	169,802,450.00	(1.7)	5,166,861.00	3.1%
9730	Debt Service/Transfers	-	\$ 97,251,648	-	\$ 93,123,623	-	\$ (4,128,025)	-4.2%
Grand Total		4,546.4	\$ 873,149,079	4,529.7	\$ 911,700,900	(16.7)	\$ 38,551,821	4.4%

General Fund 2024-25

Expenditures (Appropriations) Differences

2024 Original Budget	\$ 873,149,079	
net reduction of 16.7 FTEs and contractual increases	11,009,908	AA
Decrease for vacancy savings	(10,000,000)	BB
Increase in substitutes	4,608,956	CC
Increase in change in accounting policy (off-set by revenue increase)	7,800,000	DD
Increase in Charter School Tuition (both General Purpose and Special Education)	21,743,709	EE
Decrease in BOCES Services (largely Student placement and Nursing services)	(2,304,444)	FF
Increase in Benefits (health insurance, retirement, etc)	7,532,923	GG
Decrease in Debt Service/Transfers	(4,128,025)	HH
Decrease in All other Tuition other than Charter Schools	(1,640,700)	II
Increase in Pre-K Special Education Subsidy	698,000	JJ
Increase in Agency Temporary Staff	988,826	KK
Increase in Operational and Maintenance Contractual and Supplies	2,756,571	LL
Increase in Legal Professional and Technical Services	362,000	MM
Increase in Technology software for system security	444,335	NN
Decrease in Transportation Contracts	(5,681,116)	OO
Increase in Summer School	4,000,000	PP
Increase in Elementary School Monitors (not properly funded previously)	311,000	QQ
Increase in disallowance due to ARP closing	165,000	RR
All other activity	(115,122)	SS
2024-25 Draft Budget	\$911,700,900	

General Fund Expenditures (Appropriations) 2024-25

EXPLANATION OF CHANGES IN THE BUDGET

- AA. Net reduction of 16.7 positions and contractual raises.
- BB. Introduction of a vacancy savings offset. This amount is an offset against the district's historically known number of vacancies that will not be filled. This is an attempt to properly offset those budgeted amounts that will never be spent.
- CC. Increase in substitute budget lines due current year activity and historical trends. In the past, the vacancy savings (Item BB above) was used to backfill those substitute lines. That can no longer be the case.
- DD. This is an accounting change. It is an increase in revenue and appropriations. No effect on the bottom line. Moving forward we will record our Rx prescription rebates for the health insurance plan as a revenue.
- EE. Increase to Charter School Tuition for both regular and special education. Now that the District is fully funded under the foundation aid formula, the appropriate amount of funding associated with special education students attending charter schools must be passed onto each Charter respectively, per the new formula.
- FF. Two major areas of decrease are special education placements and nursing services. Both estimates for 2024-25 have decreased with enrollment.
- GG. Increase in benefits for employees of all types. This does not include the accounting change in item DD.
- HH. Decrease in total short-term debt payments and transfers to other funds.
- II. Decrease in tuition payments to other schools (non-charter). This includes public and private schools for which RCSD residents attend.
- JJ. Students at the pre-school level identified as having special educational needs is subsidized by the general fund and not fully funded by grants. As more students are identified this amount will continue to increase.
- KK. As the district continues to experience a high level of vacancies a need for short-term staffing is required. Without stimulus funds available past June 30, 2024 this responsibility will rest solely in the general fund.
- LL. Increases in facility and maintenance costs after some costs were shifted to the stimulus funds in prior years.
- MM. Increase in legal contractual costs to assist with an overload of specific legal cases.
- NN. It is paramount that we protect our data from cyber-crime. This amount will help minimize those threats.
- OO. Historically transportation contracts were budgeted conservatively, and this is an attempt to right-size the budget to appropriate amounts for what is expected to be spent in 2024-25.

- PP. Summer school is currently being funded in ARP. Due to timing of Title I funding the general fund will be providing the funds for the summer of 2024.
- QQ. Elementary school lunch monitors are needed to assist in the lunchrooms. The funding for this needs to be rightsized since last year. It has been removed from schools' TAPU calculations and is being funded centrally to allow schools to spend their TAPU allocations on educational expenditures; their formula did not change.
- RR. Disallowance of grant-funded expenditures increased due to the large dollar amounts associated with both CRRSA and ARP funding. In relation to the funding amounts for both of those grants, there might be small amounts disallowed in the future.
- SS. Net of all other changes.

Glossary of Terms and Notes

The categorization of accounts is prescribed by the State Comptroller in the Uniform System of Accounts for School Districts.

Compensation:

Expenditures for wages, extensions of service, overtime, stipends, and other forms of compensation paid to employees.

Equipment:

Expenditures for equipment, computers, furniture, athletic apparatus, maintenance equipment, and similar items, whether procured for instructional or non-instructional purposes. Items must exceed \$5,000 per unit.

Contractual Services:

Expenditures for services rendered by third parties such as contracted business services, legal, auditing, transportation, leases, payments for judgments and claims, and event fees for officials and referees. Travel expenditures and all costs associated with conferences and workshops are also included in this category.

Supplies:

Expenditures for procurement of supplies and materials, textbooks, library books and media, health supplies, maintenance parts, office supplies and similar items, whether obtained for instructional or non-instructional purposes. Items are generally consumable products. Also, within this category are expenditures such as certain computers, printers, projectors, and maintenance equipment under \$5,000 per unit.

Employee Benefits:

Expenditures for employee benefits associated with salaries and wages may include retirement (New York State Teachers' Retirement System and New York State and Local Employees' Retirement System), Social Security, Medicare, workers' compensation, unemployment and health, dental, and vision insurance.

Interfund Transfers:

Permanent transfers of amounts from one District fund to another to provide financing for activities and expenses. Examples of Interfund transfers would include the general fund providing a transfer for capital projects costs to the Capital Projects Fund and funding the local share of grant programs that aren't fully supported by the federal or state grant awards.

Full-time equivalent:

A full-time equivalent (also known as an FTE) is a statistical budgeting tool that is a unit of measurement. Often an FTE equates to an individual position. However, it is also used to identify positions that may not be full-time (for example, a half-time Typist might be 0.5 FTE).

TAPU (Total Allowable Per Pupil Unit) – The amount of funding a School or Program received based on their anticipated enrollment in the subsequent year.

SWD (Student's with Disabilities) – Students that are identified as needing an Individualized Educational Plan.