

General Fund Draft Budget 2025-26

Prepared for Submission to the State Monitor by March 1, 2025

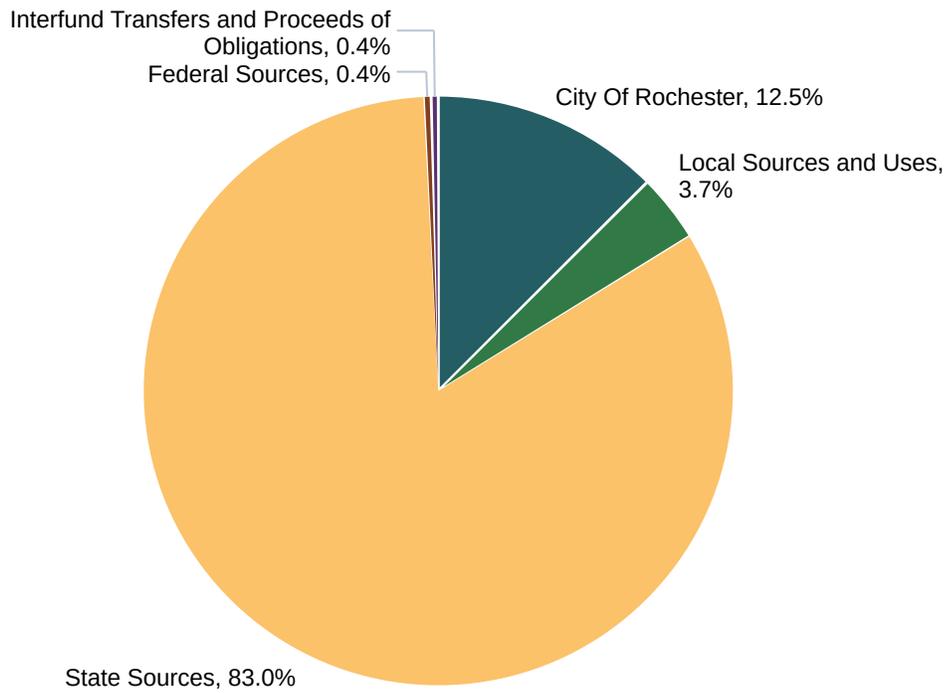


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General Fund REVENUE
2024-25 (Adopted) to 2025-26 (Draft) Budget Comparison

Revenue	Adopted Budget 2024-25	Draft Budget 2025-26	Dollar Variance	% Variance
City Of Rochester	\$119,100,000	\$119,100,000	-	-
Local Sources and Uses	27,646,682	35,485,454	7,838,772	28.35%
State Sources	755,225,145	790,684,500	35,459,355	4.70%
Federal Sources	3,780,477	4,030,477	250,000	6.61%
Interfund Transfers and Proceeds of Obligations	3,948,596	3,700,000	(248,596)	-6.30%
Fund Balance	8,000,000	-	(8,000,000)	-100.00%
TOTAL REVENUE	\$917,700,900	\$953,000,431	\$35,299,531	3.85%



General Fund REVENUE 2025-26
CHART BY MAJOR FUNDING SOURCE

Type	2024-25 Adopted Budget	2025-26 Draft Budget	\$ Change	% Variance
LOCAL REVENUES				
Real Property Taxes	\$ 119,100,000	\$ 119,100,000	-	-
Interfund Transfers and Proceeds of Obligations	3,948,596	3,700,000	(248,596)	-6.30%
Charges for Services	2,619,000	2,985,000	366,000	13.97%
Use of Money and Property	12,620,000	13,525,000	905,000	7.17% A
Sale of Property	160,000	90,000	(70,000)	-43.75%
Self Insurance Recoveries	10,200,000	13,329,545	3,129,545	30.68% B
Other Compensation for Loss	30,000	15,000	(15,000)	-50.00%
Miscellaneous & Other Local Revenues	1,717,682	1,275,000	(442,682)	-25.77% C
E-Rate Revenues	300,000	4,265,909	3,965,909	1,321.97% D
LOCAL TOTAL	\$ 150,695,278	\$ 158,285,454	7,590,176	5.04%
STATE AID REVENUES				
State Basic Formula Aid	\$ 521,362,617	\$ 567,146,806	45,784,189	8.78% E
State Excess Cost Aid	106,400,000	107,947,523	1,547,523	1.45% F
State Lottery Aid	65,000,000	53,000,000	(12,000,000)	-18.46% G
State VLT Lottery Grant Aid	25,000,000	25,000,000	-	-
State Commercial Gaming Aid	3,200,000	3,350,000	150,000	4.69%
Mobile Sports Wagering Revenue	21,000,000	20,000,000	(1,000,000)	-4.76% H
Cannabis Revenue	100,000	100,000	-	-
Tuition for Students with Disabilities	300,000	700,000	400,000	133.33%
State Textbook Aid	1,738,101	1,756,121	18,020	1.04%
State Computer Software	435,274	437,940	2,666	0.61%
State Computer Hardware	607,547	613,391	5,844	0.96%
State Library Materials	181,606	182,719	1,113	0.61%
Charter Supp Basic Tuition Aid	7,800,000	8,350,000	550,000	7.05%
Other State Aid	2,100,000	2,100,000	-	-
STATE AID TOTAL	\$ 755,225,145	\$ 790,684,500	35,459,355	4.70%
FEDERAL AID REVENUES				
Federal Aid	\$ 3,780,477	\$ 4,030,477	250,000	6.61%
FEDERAL AID TOTAL	\$ 3,780,477	\$ 4,030,477	250,000	6.61%
APPROPRIATED FUND BALANCE				
Appropriated Fund Balance	\$ 8,000,000	- \$ (8,000,000)	-100.00%	I
APPROPRIATED FUND BALANCE TOTAL	\$ 8,000,000	- \$ (8,000,000)	-100.00%	I
GRAND TOTAL REVENUES	\$ 917,700,900	\$ 953,000,431	35,299,531	3.85%

General Fund Revenue 2025-26

EXPLANATION OF CHANGES IN THE BUDGET

A - Interest earnings over the past three years have drastically increased due to higher cash balances from operating surpluses and the increase in the interest rate. This will remain a material revenue stream as long as the district does not run operating deficits and interest rates do not return to the zero rate environment that was prevalent in the 2010s.

B - Self Insurance Recoveries will continue to increase with the rising unit costs and usage of prescription drugs. The district also maintains a stop-loss insurance policy. We have seen a rise in high-cost claimants year over year.

C - Miscellaneous Revenue decreased due to accounting changes categorizing revenues as charges for services rather than miscellaneous.

D - E-Rate Revenue increased due to a districtwide upgrade of network equipment eligible for the E-Rate program. This revenue is directly proportional to the increase in expenditure for the new network equipment.

E - Basic Formula aid is mostly driven by the enrollment of the school district and an inflation factor. The increase is based on the most recent state aid estimates provided by the state.

F - Excess Cost Aid is aid received for certain high-cost special education students above and beyond certain thresholds absorbed by the district.

G - Lottery Aid was overstated by \$12M in the 2024-25 budget. Due to base effects, this appears to be a large decrease. However, it is a small increase from the actual revenue received in 2024-25.

H - Mobile Sports Wagering Revenue was overstated by \$1M in the 2024-25 budget. Due to base effects, this appears to be a decrease. However, it is a small increase from the actual revenue received in 2024-25.

I - Appropriated Fund Balance was eliminated due to the district's commitment to a balanced budget.

**Draft 2025-26 General Fund Appropriations (Expenditures)
Summary By State Object (Account)**

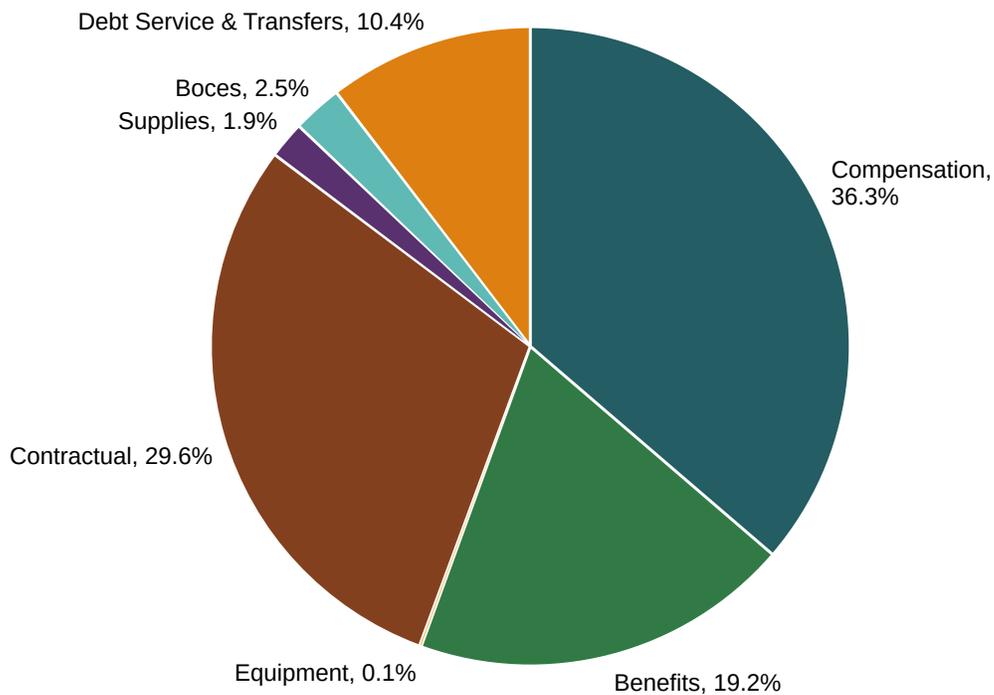
STATE OBJECT	Adopted Budget 2024-25	Draft Budget 2025-26	Dollar Variance	% Change in Appropriations
Compensation	\$ 338,893,715	\$ 345,959,224	\$ 7,065,509	2.08%
Benefits	164,695,075	183,412,595	18,717,520	11.36%
Equipment	770,956	838,331	67,375	8.74%
Contractual	276,501,201	282,170,094	5,668,893	2.05%
Supplies	18,952,724	17,776,114	(1,176,610)	-6.21%
Boces	24,763,606	23,949,206	(814,400)	-3.29%
Debt Service & Transfers	93,123,623	98,894,867	5,771,244	6.20%
Grand Total	\$ 917,700,900	\$ 953,000,431	\$ 35,299,531	3.85%

* 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



General Fund Appropriations (Expenditures) Budget 2025-26
State Function

Function (Program)-Description	Adopted Budget 2024-25		Draft Budget 2025-26		Increase/Decrease		
	FTEs	Dollars	FTEs	Dollars	FTEs	Dollars	Percent
1010 - Board Of Education	10.0	\$ 694,764	9.0	\$ 626,137	-1.0	\$ (68,627)	-9.88%
1240 - Chief School Administrator	4.0	984,725	5.0	1,145,105	1.0	160,380	16.29%
1310 - Business Administration	39.7	4,495,623	39.7	4,461,407	-	(34,216)	-0.76%
1320 - Auditing	4.0	774,153	4.0	793,471	-	19,318	2.50%
1345 - Purchasing	7.0	556,609	7.0	562,705	-	6,096	1.10%
1420 - Legal	11.0	1,612,527	11.0	1,648,002	-	35,475	2.20%
1430 - Personnel	28.6	5,223,693	43.3	6,689,245	14.7	1,465,553	28.06%
1480 - Public Information & Services	8.2	1,101,961	12.2	1,436,204	4.0	334,243	30.33%
1620 - Operation of Plant	262.7	30,221,474	266.7	31,193,155	4.0	971,682	3.22%
1621 - Maintenance of Plant	61.5	13,991,726	60.5	10,177,008	-1.0	(3,814,718)	-27.26%
1622 - Security of Plant	-	500	156.5	6,960,158	156.5	6,959,658	1,391,931.67%
1660 - Central Storeroom	11.0	603,812	11.0	600,970	-	(2,842)	-0.47%
1670 - Central Printing & Mailing	7.0	1,830,724	7.0	1,810,705	-	(20,019)	-1.09%
1680 - Central Data Processing	41.8	8,061,465	43.8	12,349,271	2.0	4,287,806	53.19%
1910 - Unallocated Insurance	-	1,325,000	-	1,475,000	-	150,000	11.32%
1920 - School Association Dues	-	45,000	-	45,000	-	-	-
1930 - Judgments & Claims	-	1,000,000	-	500,000	-	(500,000)	-50.00%
1989 - Unclassified Expenditure & Indirect Costs	-	4,070,100	-	3,625,000	-	(445,100)	-10.94%
Total General Support	496.5	\$ 76,593,854	676.7	\$ 86,098,544	180.2	\$ 9,504,690	12.41%
2010 - Curriculum Devel & Supervision	28.7	\$ 8,002,495	29.7	\$ 8,201,811	1.0	\$ 199,316	2.49%
2020 - Supervision-Regular School	446.0	34,944,658	282.5	28,298,468	-163.5	(6,646,190)	-19.02%
2040 - Supervision-Special School	-	536,169	-	650,000	-	113,831	21.23%
2060 - Research Planning & Evaluation	13.0	1,901,554	13.0	1,843,128	-	(58,426)	-3.07%
2070 - Inservice Training - Instruction	11.3	6,391,076	9.3	5,324,147	-2.0	(1,066,929)	-16.69%
2110 - Teaching - Regular School	1,538.0	267,964,392	1,508.8	268,050,581	-29.2	86,189	0.03%
2250 - Prog For Students With Disab	1,364.0	132,371,464	1,397.8	136,653,212	33.8	4,281,749	3.23%
2259 - English Language Learners	49.8	3,641,231	52.5	4,194,014	2.7	552,783	15.18%
2280 - Occupational Education	98.9	7,771,391	91.9	7,298,699	-7.0	(472,692)	-6.08%
2330 - Teaching-Special Schools	-	30,000	-	189,892	-	159,892	532.97%
2805 - Attendance-Regular School	103.4	6,241,288	101.4	6,438,044	-2.0	196,756	3.15%
2810 - Guidance-Regular School	77.5	6,064,325	73.8	5,957,604	-3.7	(106,721)	-1.76%
2815 - Health Services-Regular School	-	5,851,296	-	5,851,296	-	-	-
2820 - Psych Services-Regular School	13.5	820,676	10.0	892,822	-3.5	72,146	8.79%
2825 - Social Work Service-Reg School	111.7	7,965,944	112.3	8,293,158	0.7	327,214	4.11%
2850 - Co-Curricular Activities Regular Sch	-	509,105	-	542,624	-	33,519	6.58%
2855 - Interscholastic Ath-Reg School	4.0	4,685,258	13.0	4,920,601	9.0	235,343	5.02%
2610 - School Library and Audiovisual	44.6	4,254,659	44.4	4,384,229	-0.2	129,570	3.05%
2630 - Computer Assisted Instruction	6.4	1,897,893	6.4	2,120,878	-	222,985	11.75%
Total Instructional	3,910.7	\$ 501,844,874	3,746.8	\$ 500,105,209	-163.9	\$ (1,739,665)	-0.35%
5510 - District Transportation Serv	105.1	\$ 6,795,879	105.1	\$ 7,252,753	-	\$ 456,874	6.72%
5530 - Garage Building	8.0	1,560,964	8.0	1,430,609	-	(130,355)	-8.35%
5540 - Contract Transportation	-	56,900,177	-	60,086,897	-	3,186,720	5.60%

General Fund Appropriations (Expenditures) Budget 2025-26
State Function

Function	Adopted Budget 2024-25		Draft Budget 2025-26		Increase/Decrease	
5550 - Public Transportation	-	9,604,591	-	9,603,341	(1,250)	-0.01%
5581 - BOCES Transportation	-	560,000	-	450,000	(110,000)	-19.64%
Total Transportation	113.1	\$ 75,421,611	113.1	\$ 78,823,601	- \$ 3,401,989	4.51%
8060 - Civic Activities	12.0	\$ 1,292,859	12.0	\$ 1,348,735	- \$ 55,876	4.32%
Total Community Support	12.0	\$ 1,292,859	12.0	\$ 1,348,735	- \$ 55,876	4.32%
9010 - State Retirement-C.S.	-	\$ 12,512,000	-	\$ 13,857,800	\$ 1,345,800	10.76%
9020 - Teachers Retirement	-	25,000,000	-	23,364,337	(1,635,663)	-6.54%
9030 - Social Security	-	23,840,000	-	26,419,995	2,579,995	10.82%
9040 - Workers Compensation	-	5,317,285	-	5,534,931	217,646	4.09%
9045 - Life Insurance	-	107,000	-	110,000	3,000	2.80%
9050 - Unemployment Insurance	-	1,431,000	-	328,303	(1,102,697)	-77.06%
9055 - Disability Insurance	-	15,000	-	15,000	-	-
9060 - Health & Dental Insurance	-	94,654,790	-	111,869,729	17,214,939	18.19%
9089 - Other Benefits	12.8	6,547,003	7.8	6,229,380	-5.0 (317,623)	-4.85%
Total benefits	12.8	\$ 169,424,078	7.8	\$ 187,729,475	-5.0 \$ 18,305,397	10.80%
9901 - Transfer to Non-Capital Funds	-	\$ 79,508,823	-	\$ 78,446,117	\$ (1,062,706)	-1.34%
9950 - Interfd Xfer to Capital	-	10,000,000	-	15,000,000	5,000,000	50.00%
9731 - BANs - School Construction	-	3,614,800	-	5,448,750	1,833,950	50.73%
Total Transfers/Debt		\$ 93,123,623		\$ 98,894,867	\$ 5,771,244	6.20%
Grand Total	4,545.2	\$ 917,700,900	4,556.4	\$ 953,000,431	11.2 \$ 35,299,531	3.85%

General Fund Appropriations (Expenditure) Budget 2025-26
State Object (Account)

Object (Account)- Description	Adopted Budget 2024-25		Draft Budget 2025-26		Increase/Decrease		
					FTEs	Dollars	Percent
5100 - Tchr Sal Pre-K	-	-	-	-	-	-	-
5120 - Tchr Salary K-3	487.4	36,025,783	476.5	37,060,406	-11.0	1,034,623	2.87%
5123 - Tchr Sal 4-6	216.7	16,361,717	227.3	17,787,391	10.6	1,425,675	8.71%
5130 - Tchr Sal 7-12	1,000.2	73,175,536	836.1	62,991,572	-164.1	(10,183,964)	-13.92%
5145 - Tchr Sal Building-Based Subs	29.5	1,255,875	25.0	1,273,725	-4.5	17,850	1.42%
5150 - Instructional FTE Pay	1,375.7	102,241,629	1,493.1	115,527,554	117.4	13,285,924	12.99%
5160 - Noninstructional FTE Pay	1,425.9	74,785,525	1,490.6	78,875,968	64.8	4,090,443	5.47%
5828 - Catastrophic Illness-Tch.	9.8	763,988	7.8	600,000	-2.0	(163,988)	-21.46%
5122 - Tchr Sal Hourly K-3	-	46,800	-	-	-	(46,800)	-100.00%
5124 - Tchr Sal Hourly 4-6	-	32,473	-	32,350	-	(123)	-0.38%
5132 - Tchr Sal Hourly 7-12	-	4,818,084	-	4,951,478	-	133,394	2.77%
5148 - Teacher/Admin Substitutes	-	13,855,956	-	11,896,525	-	(1,959,431)	-14.14%
5151 - Instructional Additional Pay	-	8,031,456	-	7,289,207	-	(742,249)	-9.24%
5161 - Noninstructional Additional Pay	-	3,657,053	-	3,386,048	-	(271,005)	-7.41%
5166 - Other Incentive Pay	-	175,000	-	620,000	-	445,000	254.29%
5172 - Noninstructional Subs	-	1,136,840	-	1,137,000	-	160	0.01%
5190 - Final Vacation Pay	-	880,000	-	880,000	-	-	-
5195 - Vacation Pay in Lieu of	-	1,650,000	-	1,650,000	-	-	-
Total Compensation	4,545.2	\$ 338,893,715	4,556.4	\$ 345,959,224	11.2	\$ 7,065,509	2.08%
5200 - Equip-Other Than Buses	-	\$ 308,905	-	\$ 302,690	-	\$ (6,215)	-2.01%
5210 - Buses	-	-	-	-	-	-	-
5220 - Computer Hardware	-	462,051	-	535,641	-	73,590	15.93%
Equipment	-	\$ 770,956	-	\$ 838,331	-	\$ 67,375	8.74%
5400 - Contractual and Other	-	\$ 4,786,071	-	\$ 4,197,332	-	\$ (588,739)	-12.30%
5401 - Management Company Admin Service Fee	-	75	-	75	-	-	-
5403 - Preschool Special Ed Subsidy	-	3,645,100	-	2,000,000	-	(1,645,100)	-45.13%
5405 - Prior Year Writeoffs	-	100,000	-	1,300,000	-	1,200,000	1,200.00%
5406 - Serv Conts & Equip Repair	-	9,755,908	-	10,616,864	-	860,956	8.82%
5411 - Agency Temporary Staff	-	4,168,500	-	6,853,685	-	2,685,185	64.42%
5413 - Physicals-Standard	-	105,000	-	85,000	-	(20,000)	-19.05%
5414 - Pupil Accidents	-	75,000	-	75,000	-	-	-
5416 - Event Staff	-	444,000	-	508,000	-	64,000	14.41%
5417 - Athletic Coaches	-	271,000	-	400,000	-	129,000	47.60%
5421 - Lease of Land	-	2,220,576	-	2,430,404	-	209,828	9.45%
5422 - Lease of Building	-	18,257	-	18,257	-	-	-
5425 - Travel	-	880,960	-	920,450	-	39,490	4.48%
5427 - Meals & Refreshments	-	97,900	-	72,900	-	(25,000)	-25.54%
5430 - Prof & Tech Services	-	11,327,718	-	7,067,278	-	(4,260,440)	-37.61%
5433 - Professional Development	-	883,784	-	922,559	-	38,775	4.39%
5434 - Transportation-Fuel-Contracts	-	3,400,000	-	3,400,000	-	-	-
5435 - Transport-Contracts	-	52,903,998	-	56,067,918	-	3,163,920	5.98%
5436 - Transport-Passes-Public	-	9,524,591	-	9,523,341	-	(1,250)	-0.01%

General Fund Appropriations (Expenditure) Budget 2025-26
State Object (Account)

Object	Adopted Budget	Draft Budget	Increase/Decrease	
5438 - Transport-Field Trips	- 596,179	- 618,979	22,800	3.82%
5440 - Utilities	- 11,981,200	- 12,754,200	773,000	6.45%
5461 - Computer Software	- 3,642,697	- 5,081,915	1,439,218	39.51%
5471 - Tuition - Public Districts	- 3,370,000	- 3,500,000	130,000	3.86%
5472 - Tuition - All Other	- 11,020,375	- 12,516,375	1,496,000	13.57%
5473 - Tuition - Charter Schools	- 141,143,312	- 141,143,312	-	-
5495 - Admissions/Tournament Fees	- 139,000	- 96,250	(42,750)	-30.76%
Contractual	- \$ 276,501,201	- \$ 282,170,094	\$ 5,668,893	2.05%
5450 - Materials and Supplies	- \$ 7,855,438	- \$ 5,805,534	\$ (2,049,904)	-26.10%
5451 - Instructional Supplies	- 7,643,621	- 8,211,645	568,024	7.43%
5460 - Library Books	- 346,215	- 365,000	18,785	5.43%
5480 - Textbooks	- 2,903,450	- 3,189,935	286,485	9.87%
5410 - Food for Resale & Provisions	- 204,000	- 204,000	-	-
Supplies	- \$ 18,952,724	- \$ 17,776,114	\$ (1,176,610)	-6.21%
5490 - BOCES	- \$ 24,763,606	- \$ 23,949,206	\$ (814,400)	-3.29%
Boces	- \$ 24,763,606	- \$ 23,949,206	\$ (814,400)	-3.29%
5811 - State Employee Retirement	- \$ 12,512,000	- \$ 13,857,800	\$ 1,345,800	10.76%
5813 - State Teachers Retirement	- 25,000,000	- 23,364,337	(1,635,663)	-6.54%
5814 - Medicare	- -	- 5,007,716	5,007,716	
5815 - Social Security	- 23,840,000	- 21,412,279	(2,427,721)	-10.18%
5816 - Life Insurance - Active Empl	- 107,000	- 110,000	3,000	2.80%
5818 - Health Insurance - Active Empl	- 60,182,075	- 74,643,009	14,460,934	24.03%
5819 - Health Insurance - Ret Empl	- 29,870,000	- 33,837,927	3,967,927	13.28%
5820 - Dental Insurance - Active Empl	- 4,500,000	- 3,383,793	(1,116,207)	-24.80%
5822 - Unemployment Insurance	- 1,414,000	- 310,803	(1,103,197)	-78.02%
5823 - Workers Compensation Insurance	- 5,000,000	- 5,214,931	214,931	4.30%
5824 - Other Employee Benefits	- 2,255,000	- 2,255,000	-	-
5834 - Disability Insurance	- 15,000	- 15,000	-	-
Benefits	- \$ 164,695,075	- \$ 183,412,595	\$ 18,717,520	11.36%
5912 - Interfd Xfer-G/F to Spec Aid	- \$ 1,800,000	- \$ 1,800,000	-	-
5913 - Interfd Xfer-G/F to Capital	- 10,000,000	- 15,000,000	5,000,000	50.00%
5914 - Interfd Xfer-G/F to Debt Svc	- 77,708,823	- 76,646,117	(1,062,706)	-1.37%
5610 - Debt Service - Principal	- 2,065,000	- 3,205,000	1,140,000	55.21%
5710 - Debt Service - Interest	- 1,549,800	- 2,243,750	693,950	44.78%
Debt Service & Transfers	- \$ 93,123,623	- \$ 98,894,867	\$ 5,771,244	6.20%
Grand Total	4,545.2 \$ 917,700,900	4,556.4 \$ 953,000,431	11.2 \$ 35,299,531	3.85%

General Fund Appropriations (Expenditures) Budget 2025-26
 State Function By State Object (Account)

Function (Program)	Object (Account)-Description	Adopted Budget 2024-25		Draft Budget 2025-26		Increase/Decrease		
		FTEs	Dollars	FTEs	Dollars	FTEs	Dollars	Percent
1010 - Board Of Education								
	5161 - Noninstructional Additional Pay	-	\$27,000	-	\$27,000	-	-	-
	5160 - Noninstructional FTE Pay	10.0	456,164	9.0	463,137	-1.0	6,973	1.53%
	5220 - Computer Hardware	-	-	-	1,000	-	1,000	-
	5400 - Contractual and Other	-	3,000	-	3,000	-	-	-
	5421 - Lease of Land	-	3,500	-	3,500	-	-	-
	5425 - Travel	-	20,000	-	41,000	-	21,000	105.00%
	5427 - Meals & Refreshments	-	2,500	-	3,500	-	1,000	40.00%
	5430 - Prof & Tech Services	-	150,000	-	50,000	-	(100,000)	-66.67%
	5433 - Professional Development	-	4,500	-	4,500	-	-	-
	5450 - Materials and Supplies	-	6,100	-	7,500	-	1,400	22.95%
	5461 - Computer Software	-	22,000	-	22,000	-	-	-
1010 - Board Of Education		10.0	\$694,764	9.0	\$626,137	-1.0	\$(68,627)	-9.88%
1240 - Chief School Administrator								
	5148 - Teacher/Admin Substitutes	-	-	-	\$50,000	-	\$50,000	-
	5150 - Instructional FTE Pay	2.0	414,650	2.0	394,440	-	(20,210)	-4.87%
	5160 - Noninstructional FTE Pay	2.0	179,648	3.0	273,166	1.0	93,518	52.06%
	5220 - Computer Hardware	-	5,000	-	5,000	-	-	-
	5400 - Contractual and Other	-	139,746	-	126,500	-	(13,246)	-9.48%
	5411 - Agency Temporary Staff	-	7,681	-	8,000	-	319	4.15%
	5425 - Travel	-	13,500	-	13,500	-	-	-
	5427 - Meals & Refreshments	-	5,000	-	5,000	-	-	-
	5430 - Prof & Tech Services	-	200,000	-	250,000	-	50,000	25.00%
	5450 - Materials and Supplies	-	12,000	-	12,000	-	-	-
	5461 - Computer Software	-	2,500	-	2,500	-	-	-
	5490 - BOCES	-	5,000	-	5,000	-	-	-
1240 - Chief School Administrator		4.0	\$984,725	5.0	\$1,145,105	1.0	\$160,380	16.29%
1310 - Business Administration								
	5150 - Instructional FTE Pay	2.5	\$267,334	1.5	\$149,488	-1.0	\$(117,846)	-44.08%
	5161 - Noninstructional Additional Pay	-	55,000	-	45,000	-	(10,000)	-18.18%
	5160 - Noninstructional FTE Pay	37.2	3,497,558	38.2	3,653,207	1.0	155,649	4.45%
	5200 - Equip-Other Than Buses	-	12,000	-	5,000	-	(7,000)	-58.33%
	5220 - Computer Hardware	-	2,000	-	2,000	-	-	-
	5400 - Contractual and Other	-	23,979	-	28,660	-	4,681	19.52%
	5411 - Agency Temporary Staff	-	37,400	-	37,400	-	-	-
	5425 - Travel	-	11,000	-	21,000	-	10,000	90.91%
	5430 - Prof & Tech Services	-	364,320	-	304,320	-	(60,000)	-16.47%
	5433 - Professional Development	-	18,000	-	80,000	-	62,000	344.44%
	5450 - Materials and Supplies	-	16,832	-	11,532	-	(5,300)	-31.49%
	5461 - Computer Software	-	186,500	-	120,000	-	(66,500)	-35.66%
	5490 - BOCES	-	3,700	-	3,800	-	100	2.70%
1310 - Business Administration		39.7	\$4,495,623	39.7	\$4,461,407	-	\$(34,216)	-0.76%
1320 - Auditing								
	5160 - Noninstructional FTE Pay	4.0	\$494,518	4.0	\$518,151	-	\$23,633	4.78%
	5220 - Computer Hardware	-	1,000	-	1,000	-	-	-
	5400 - Contractual and Other	-	2,840	-	2,840	-	-	-
	5425 - Travel	-	1,280	-	1,280	-	-	-
	5430 - Prof & Tech Services	-	269,155	-	265,000	-	(4,155)	-1.54%
	5433 - Professional Development	-	2,500	-	2,500	-	-	-
	5450 - Materials and Supplies	-	1,360	-	1,200	-	(160)	-11.76%
	5461 - Computer Software	-	1,500	-	1,500	-	-	-
1320 - Auditing		4.0	\$774,153	4.0	\$793,471	-	\$19,318	2.50%

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	Adopted Budget 2024-25		Draft Budget 2025-26		Increase/Decrease		
1345 - Purchasing							
5160 - Noninstructional FTE Pay	7.0	\$556,609	7.0	\$562,705	-	\$6,096	1.10%
1345 - Purchasing	7.0	\$556,609	7.0	\$562,705	-	\$6,096	1.10%
1420 - Legal							
5100 - Tchr Sal Pre-K	-	-	-	-	-	-	-
5160 - Noninstructional FTE Pay	11.0	1,134,727	11.0	1,170,202	-	35,475	3.13%
5200 - Equip-Other Than Buses	-	2,500	-	2,500	-	-	-
5210 - Buses	-	-	-	-	-	-	-
5400 - Contractual and Other	-	5,500	-	5,500	-	-	-
5425 - Travel	-	1,500	-	1,500	-	-	-
5430 - Prof & Tech Services	-	400,000	-	400,000	-	-	-
5433 - Professional Development	-	5,000	-	5,000	-	-	-
5450 - Materials and Supplies	-	63,300	-	63,300	-	-	-
5811 - State Employee Retirement	-	-	-	-	-	-	-
1420 - Legal	11.0	\$1,612,527	11.0	\$1,648,002	-	\$35,475	2.20%
1430 - Personnel							
5132 - Tchr Sal Hourly 7-12	-	\$32,000	-	\$32,000	-	-	-
5148 - Teacher/Admin Substitutes	-	32,550	-	32,550	-	-	-
5150 - Instructional FTE Pay	2.0	222,355	9.3	974,902	7.3	752,547	338.44%
5161 - Noninstructional Additional Pay	-	11,000	-	11,000	-	-	-
5160 - Noninstructional FTE Pay	26.6	2,389,198	34.0	2,909,543	7.4	520,345	21.78%
5172 - Noninstructional Subs	-	29,840	-	30,000	-	160	0.54%
5200 - Equip-Other Than Buses	-	4,000	-	4,000	-	-	-
5220 - Computer Hardware	-	800	-	800	-	-	-
5400 - Contractual and Other	-	41,000	-	26,000	-	(15,000)	-36.59%
5411 - Agency Temporary Staff	-	2,325,000	-	2,525,000	-	200,000	8.60%
5422 - Lease of Building	-	2,000	-	2,000	-	-	-
5425 - Travel	-	30,000	-	30,000	-	-	-
5427 - Meals & Refreshments	-	400	-	400	-	-	-
5430 - Prof & Tech Services	-	82,200	-	82,200	-	-	-
5433 - Professional Development	-	11,500	-	11,500	-	-	-
5450 - Materials and Supplies	-	9,850	-	9,850	-	-	-
5490 - BOCES	-	-	-	7,500	-	7,500	-
1430 - Personnel	28.6	\$5,223,693	43.3	\$6,689,245	14.7	\$1,465,553	28.06%
1480 - Public Information & Services							
5161 - Noninstructional Additional Pay	-	\$3,000	-	\$3,000	-	-	-
5160 - Noninstructional FTE Pay	8.2	745,276	12.2	1,069,654	4.0	324,378	43.52%
5220 - Computer Hardware	-	-	-	5,000	-	5,000	-
5400 - Contractual and Other	-	32,855	-	34,000	-	1,145	3.49%
5406 - Serv Conts & Equip Repair	-	16,800	-	16,800	-	-	-
5425 - Travel	-	20,000	-	20,000	-	-	-
5433 - Professional Development	-	10,000	-	10,000	-	-	-
5450 - Materials and Supplies	-	2,750	-	2,750	-	-	-
5451 - Instructional Supplies	-	20,000	-	20,000	-	-	-
5461 - Computer Software	-	251,280	-	255,000	-	3,720	1.48%
1480 - Public Information & Services	8.2	\$1,101,961	12.2	\$1,436,204	4.0	\$334,243	30.33%
1620 - Operation of Plant							
5132 - Tchr Sal Hourly 7-12	-	\$200	-	\$200	-	-	-
5150 - Instructional FTE Pay	0.7	109,953	0.7	115,351	-	5,399	4.91%
5151 - Instructional Additional Pay	-	300	-	300	-	-	-
5161 - Noninstructional Additional Pay	-	575,560	-	314,622	-	(260,938)	-45.34%
5160 - Noninstructional FTE Pay	262.0	13,053,469	266.0	13,374,754	4.0	321,285	2.46%
5172 - Noninstructional Subs	-	627,000	-	627,000	-	-	-

General Fund Appropriations (Expenditures) Budget 2025-26
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	Adopted Budget 2024-25		Draft Budget 2025-26		Increase/Decrease		
5200 - Equip-Other Than Buses	-	5,500	-	5,500	-	-	-
5400 - Contractual and Other	-	615,000	-	661,800	46,800	7.61%	
5406 - Serv Conts & Equip Repair	-	153,520	-	165,520	12,000	7.82%	
5421 - Lease of Land	-	1,940,176	-	2,028,112	87,936	4.53%	
5430 - Prof & Tech Services	-	7,000	-	7,000	-	-	
5440 - Utilities	-	11,515,000	-	12,288,000	773,000	6.71%	
5410 - Food for Resale & Provisions	-	196,000	-	196,000	-	-	
5450 - Materials and Supplies	-	1,420,846	-	1,407,046	(13,800)	-0.97%	
5461 - Computer Software	-	500	-	500	-	-	
5490 - BOCES	-	1,450	-	1,450	-	-	
1620 - Operation of Plant	262.7	\$30,221,474	266.7	\$31,193,155	4.0	\$971,682	3.22%
1621 - Maintenance of Plant							
5161 - Noninstructional Additional Pay	-	\$535,000	-	\$535,000	-	-	-
5160 - Noninstructional FTE Pay	61.5	4,081,576	60.5	3,992,658	-1.0	(88,918)	-2.18%
5400 - Contractual and Other	-	10,000	-	10,000	-	-	-
5406 - Serv Conts & Equip Repair	-	6,050,000	-	4,000,000	(2,050,000)	-33.88%	
5430 - Prof & Tech Services	-	25,000	-	25,000	-	-	-
5450 - Materials and Supplies	-	3,205,150	-	1,529,350	(1,675,800)	-52.28%	
5461 - Computer Software	-	85,000	-	85,000	-	-	-
1621 - Maintenance of Plant	61.5	\$13,991,726	60.5	\$10,177,008	-1.0	\$(3,814,718)	-27.26%
1622 - Security of Plant							
5160 - Noninstructional FTE Pay	-	-	156.5	\$6,959,658	156.5	\$6,959,658	
5406 - Serv Conts & Equip Repair	-	500	-	500	-	-	-
1622 - Security of Plant		\$500	156.5	\$6,960,158	156.5	\$6,959,658	1,391,931.67%
1660 - Central Storeroom							
5161 - Noninstructional Additional Pay	-	\$1,500	-	\$5,255	\$3,755	250.33%	
5160 - Noninstructional FTE Pay	11.0	588,362	11.0	581,765	-	(6,597)	-1.12%
5400 - Contractual and Other	-	400	-	400	-	-	-
5406 - Serv Conts & Equip Repair	-	11,000	-	11,000	-	-	-
5450 - Materials and Supplies	-	2,550	-	2,550	-	-	-
1660 - Central Storeroom	11.0	\$603,812	11.0	\$600,970	-	\$(2,842)	-0.47%
1670 - Central Printing & Mailing							
5160 - Noninstructional FTE Pay	7.0	\$508,474	7.0	\$488,455	-	\$(20,019)	-3.94%
5400 - Contractual and Other	-	298,600	-	302,285	3,685	1.23%	
5406 - Serv Conts & Equip Repair	-	862,000	-	862,000	-	-	-
5450 - Materials and Supplies	-	154,000	-	154,000	-	-	-
5461 - Computer Software	-	7,650	-	3,965	(3,685)	-48.17%	
1670 - Central Printing & Mailing	7.0	\$1,830,724	7.0	\$1,810,705	-	\$(20,019)	-1.09%
1680 - Central Data Processing							
5150 - Instructional FTE Pay	1.0	\$176,644	1.0	\$185,443	-	\$8,799	4.98%
5161 - Noninstructional Additional Pay	-	13,736	-	15,100	1,364	9.93%	
5160 - Noninstructional FTE Pay	40.8	4,463,535	42.8	4,760,804	2.0	297,270	6.66%
5220 - Computer Hardware	-	1,500	-	1,500	-	-	-
5400 - Contractual and Other	-	2,041	-	2,041	-	-	-
5406 - Serv Conts & Equip Repair	-	2,149,563	-	5,030,314	2,880,751	134.02%	
5411 - Agency Temporary Staff	-	35,034	-	50,000	14,966	42.72%	
5430 - Prof & Tech Services	-	24,500	-	24,500	-	-	-
5440 - Utilities	-	400,000	-	400,000	-	-	-
5450 - Materials and Supplies	-	17,649	-	31,400	13,751	77.91%	
5461 - Computer Software	-	777,263	-	1,848,168	1,070,905	137.78%	
1680 - Central Data Processing	41.8	\$8,061,465	43.8	\$12,349,271	2.0	\$4,287,806	53.19%
1910 - Unallocated Insurance							

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	Adopted Budget 2024-25		Draft Budget 2025-26		Increase/Decrease		
5400 - Contractual and Other	-	\$1,250,000	-	\$1,400,000	\$150,000	12.00%	
5414 - Pupil Accidents	-	75,000	-	75,000	-	-	
1910 - Unallocated Insurance		\$1,325,000		\$1,475,000	\$150,000	11.32%	
1920 - School Association Dues							
5400 - Contractual and Other	-	\$45,000	-	\$45,000	-	-	
1920 - School Association Dues		\$45,000		\$45,000	-	-	
1930 - Judgments & Claims							
5400 - Contractual and Other	-	\$1,000,000	-	\$500,000	\$(500,000)	-50.00%	
1930 - Judgments & Claims		\$1,000,000		\$500,000	\$(500,000)	-50.00%	
1989 - Unclassified Expenditure & Indirect Costs							
5403 - Preschool Special Ed Subsidy	-	\$3,645,100	-	\$2,000,000	\$(1,645,100)	-45.13%	
5405 - Prior Year Writeoffs	-	100,000	-	1,300,000	1,200,000	1,200.00%	
5450 - Materials and Supplies	-	325,000	-	325,000	-	-	
1989 - Unclassified Expenditure & Indirect Costs		\$4,070,100		\$3,625,000	\$(445,100)	-10.94%	
2010 - Curriculum Devel & Supervision							
5124 - Tchr Sal Hourly 4-6	-	\$32,473	-	\$32,350	\$(123)	-0.38%	
5130 - Tchr Sal 7-12	5.0	387,531	3.0	237,228	(150,303)	-38.78%	
5132 - Tchr Sal Hourly 7-12	-	3,620,176	-	3,602,566	(17,610)	-0.49%	
5148 - Teacher/Admin Substitutes	-	11,000	-	11,000	-	-	
5150 - Instructional FTE Pay	14.7	1,949,269	18.7	2,196,778	247,509	12.70%	
5151 - Instructional Additional Pay	-	160,500	-	100,000	(60,500)	-37.69%	
5160 - Noninstructional FTE Pay	9.0	690,696	8.0	636,249	(54,447)	-7.88%	
5220 - Computer Hardware	-	300	-	2,700	2,400	800.00%	
5400 - Contractual and Other	-	70,350	-	23,500	(46,850)	-66.60%	
5406 - Serv Conts & Equip Repair	-	8,000	-	8,000	-	-	
5411 - Agency Temporary Staff	-	5,000	-	3,000	(2,000)	-40.00%	
5425 - Travel	-	35,000	-	10,000	(25,000)	-71.43%	
5427 - Meals & Refreshments	-	51,000	-	-	(51,000)	-100.00%	
5430 - Prof & Tech Services	-	747,000	-	959,000	212,000	28.38%	
5450 - Materials and Supplies	-	23,700	-	14,440	(9,260)	-39.07%	
5451 - Instructional Supplies	-	210,500	-	365,000	154,500	73.40%	
2010 - Curriculum Devel & Supervision	28.7	\$8,002,495	29.7	\$8,201,811	1.0	\$199,316	2.49%
2020 - Supervision-Regular School							
5132 - Tchr Sal Hourly 7-12	-	\$5,000	-	\$5,000	-	-	
5148 - Teacher/Admin Substitutes	-	935,778	-	918,778	(17,000)	-1.82%	
5150 - Instructional FTE Pay	138.0	16,277,728	132.0	16,988,968	711,240	4.37%	
5151 - Instructional Additional Pay	-	235,155	-	280,155	45,000	19.14%	
5161 - Noninstructional Additional Pay	-	395,683	-	308,577	(87,106)	-22.01%	
5160 - Noninstructional FTE Pay	308.0	15,037,590	150.5	7,971,908	(7,065,682)	-46.99%	
5172 - Noninstructional Subs	-	420,000	-	420,000	-	-	
5200 - Equip-Other Than Buses	-	54,987	-	64,272	9,285	16.89%	
5220 - Computer Hardware	-	7,647	-	10,050	2,403	31.42%	
5400 - Contractual and Other	-	81,522	-	103,726	22,204	27.24%	
5406 - Serv Conts & Equip Repair	-	55,894	-	85,360	29,466	52.72%	
5411 - Agency Temporary Staff	-	47,300	-	47,300	-	-	
5421 - Lease of Land	-	1,800	-	1,800	-	-	
5425 - Travel	-	39,000	-	64,000	25,000	64.10%	
5427 - Meals & Refreshments	-	6,500	-	6,500	-	-	
5430 - Prof & Tech Services	-	900,000	-	765,000	(135,000)	-15.00%	
5433 - Professional Development	-	6,500	-	6,500	-	-	
5450 - Materials and Supplies	-	242,800	-	231,800	(11,000)	-4.53%	
5451 - Instructional Supplies	-	10,444	-	10,444	-	-	
5461 - Computer Software	-	182,830	-	7,830	(175,000)	-95.72%	

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	Adopted Budget 2024-25		Draft Budget 2025-26		Increase/Decrease		
5480 - Textbooks	-	500	-	500	-	-	-
2020 - Supervision-Regular School	446.0	\$34,944,658	282.5	\$28,298,468	-163.5	\$(6,646,190)	-19.02%
2040 - Supervision-Special School							
5132 - Tchr Sal Hourly 7-12	-	-	-	\$50,000		\$50,000	
5161 - Noninstructional Additional Pay	-	536,169	-	600,000		63,831	11.91%
2040 - Supervision-Special School		\$536,169		\$650,000		\$113,831	21.23%
2060 - Research Planning & Evaluation							
5130 - Tchr Sal 7-12	1.0	\$78,511	-	-	-1.0	\$(78,511)	-100.00%
5132 - Tchr Sal Hourly 7-12	-	50,000	-	50,000		-	
5150 - Instructional FTE Pay	4.0	474,136	4.0	436,661	-	(37,475)	-7.90%
5161 - Noninstructional Additional Pay	-	700	-	700		-	
5160 - Noninstructional FTE Pay	8.0	721,122	9.0	778,181	1.0	57,059	7.91%
5400 - Contractual and Other	-	14,880	-	8,880		(6,000)	-40.32%
5406 - Serv Conts & Equip Repair	-	150,000	-	150,000		-	
5430 - Prof & Tech Services	-	180,600	-	175,600		(5,000)	-2.77%
5450 - Materials and Supplies	-	12,105	-	12,105		-	
5461 - Computer Software	-	219,500	-	231,000		11,500	5.24%
2060 - Research Planning & Evaluation	13.0	\$1,901,554	13.0	\$1,843,128	-	\$(58,426)	-3.07%
2070 - Inservice Training - Instruction							
5120 - Tchr Salary K-3	7.3	\$614,864	7.3	\$676,201	-	\$61,337	9.98%
5130 - Tchr Sal 7-12	1.0	74,797	1.0	78,230	-	3,433	4.59%
5132 - Tchr Sal Hourly 7-12	-	15,000	-	16,000		1,000	6.67%
5148 - Teacher/Admin Substitutes	-	67,840	-	67,840		-	
5150 - Instructional FTE Pay	2.0	159,650	-	-	-2.0	(159,650)	-100.00%
5151 - Instructional Additional Pay	-	3,388,247	-	2,500,000		(888,247)	-26.22%
5161 - Noninstructional Additional Pay	-	5,000	-	5,000		-	
5160 - Noninstructional FTE Pay	1.0	57,504	1.0	56,377	-	(1,127)	-1.96%
5400 - Contractual and Other	-	26,550	-	24,400		(2,150)	-8.10%
5421 - Lease of Land	-	232,000	-	232,000		-	
5425 - Travel	-	70,345	-	103,345		33,000	46.91%
5427 - Meals & Refreshments	-	1,500	-	1,500		-	
5430 - Prof & Tech Services	-	364,913	-	331,413		(33,500)	-9.18%
5433 - Professional Development	-	671,366	-	656,841		(14,525)	-2.16%
5450 - Materials and Supplies	-	265,500	-	199,000		(66,500)	-25.05%
5461 - Computer Software	-	1,000	-	1,000		-	
5824 - Other Employee Benefits	-	375,000	-	375,000		-	
2070 - Inservice Training - Instruction	11.3	\$6,391,076	9.3	\$5,324,147	-2.0	\$(1,066,929)	-16.69%
2110 - Teaching - Regular School							
5120 - Tchr Salary K-3	427.9	\$31,638,032	432.2	\$33,647,394	4.2	\$2,009,361	6.35%
5123 - Tchr Sal 4-6	216.7	16,361,717	227.3	17,787,391	10.6	1,425,675	8.71%
5130 - Tchr Sal 7-12	797.2	58,068,060	753.7	57,027,081	-43.5	(1,040,979)	-1.79%
5132 - Tchr Sal Hourly 7-12	-	135,745	-	145,745		10,000	7.37%
5145 - Tchr Sal Building-Based Subs	25.0	1,179,375	25.0	1,273,725	-	94,350	8.00%
5148 - Teacher/Admin Substitutes	-	10,999,772	-	9,252,829		(1,746,943)	-15.88%
5150 - Instructional FTE Pay	45.0	2,118,389	44.0	2,096,409	-1.0	(21,980)	-1.04%
5151 - Instructional Additional Pay	-	3,145,892	-	3,180,892		35,000	1.11%
5161 - Noninstructional Additional Pay	-	39,722	-	39,722		-	
5160 - Noninstructional FTE Pay	26.2	1,100,308	26.7	1,195,188	0.5	94,881	8.62%
5200 - Equip-Other Than Buses	-	41,900	-	41,900		-	
5220 - Computer Hardware	-	33,490	-	1,150		(32,340)	-96.57%
5400 - Contractual and Other	-	425,905	-	217,097		(208,808)	-49.03%
5406 - Serv Conts & Equip Repair	-	58,571	-	58,670		99	0.17%
5411 - Agency Temporary Staff	-	809,100	-	3,296,600		2,487,500	307.44%

General Fund Appropriations (Expenditures) Budget 2025-26
 State Function By State Object (Account)

	Adopted Budget 2024-25		Draft Budget 2025-26		Increase/Decrease		
5421 - Lease of Land	-	25,100	-	25,100	-	-	-
5425 - Travel	-	16,000	-	16,000	-	-	-
5427 - Meals & Refreshments	-	7,000	-	7,000	-	-	-
5430 - Prof & Tech Services	-	4,398,400	-	393,400	(4,005,000)	-91.06%	-
5433 - Professional Development	-	26,568	-	26,568	-	-	-
5495 - Admissions/Tournament Fees	-	88,750	-	61,000	(27,750)	-31.27%	-
5450 - Materials and Supplies	-	283,280	-	282,325	(955)	-0.34%	-
5451 - Instructional Supplies	-	6,612,359	-	7,119,953	507,594	7.68%	-
5461 - Computer Software	-	11,000	-	231,000	220,000	2,000.00%	-
5471 - Tuition - Public Districts	-	280,000	-	280,000	-	-	-
5472 - Tuition - All Other	-	15,315	-	15,315	-	-	-
5473 - Tuition - Charter Schools	-	127,143,312	-	127,143,312	-	-	-
5480 - Textbooks	-	2,901,330	-	3,187,815	286,485	9.87%	-
2110 - Teaching - Regular School	1,538.0	\$267,964,392	1,508.8	\$268,050,581	-29.2	\$86,189	0.03%
2250 - Prog For Students With Disab							
5122 - Tchr Sal Hourly K-3	-	\$46,800	-	-	\$(46,800)	-100.00%	-
5130 - Tchr Sal 7-12	42.3	3,142,276	-	-	(3,142,276)	-100.00%	-
5132 - Tchr Sal Hourly 7-12	-	380,830	-	335,879	(44,951)	-11.80%	-
5148 - Teacher/Admin Substitutes	-	1,771,816	-	1,526,328	(245,488)	-13.86%	-
5150 - Instructional FTE Pay	958.8	63,148,331	980.7	68,352,756	21.9	5,204,425	8.24%
5151 - Instructional Additional Pay	-	2,035	-	2,035	-	-	-
5161 - Noninstructional Additional Pay	-	27,720	-	25,956	(1,764)	-6.36%	-
5160 - Noninstructional FTE Pay	362.9	13,491,423	417.1	15,739,381	54.2	2,247,957	16.66%
5220 - Computer Hardware	-	21,150	-	55,245	34,095	161.21%	-
5400 - Contractual and Other	-	47,000	-	44,600	(2,400)	-5.11%	-
5406 - Serv Concs & Equip Repair	-	60,360	-	60,000	(360)	-0.60%	-
5411 - Agency Temporary Staff	-	850,600	-	850,600	-	-	-
5425 - Travel	-	46,145	-	46,145	-	-	-
5430 - Prof & Tech Services	-	310,145	-	85,145	(225,000)	-72.55%	-
5433 - Professional Development	-	99,000	-	82,650	(16,350)	-16.52%	-
5401 - Management Company Admin Service Fee	-	75	-	75	-	-	-
5450 - Materials and Supplies	-	382,935	-	221,240	(161,695)	-42.23%	-
5451 - Instructional Supplies	-	268,581	-	193,583	(74,998)	-27.92%	-
5461 - Computer Software	-	234,242	-	411,595	177,353	75.71%	-
5471 - Tuition - Public Districts	-	3,090,000	-	3,220,000	130,000	4.21%	-
5472 - Tuition - All Other	-	11,000,000	-	12,500,000	1,500,000	13.64%	-
5473 - Tuition - Charter Schools	-	14,000,000	-	14,000,000	-	-	-
5490 - BOCES	-	19,950,000	-	18,900,000	(1,050,000)	-5.26%	-
2250 - Prog For Students With Disab	1,364.0	\$132,371,464	1,397.8	\$136,653,212	33.8	\$4,281,749	3.23%
2259 - English Language Learners							
5120 - Tchr Salary K-3	30.2	\$2,131,576	20.0	\$1,458,420	-10.2	\$(673,156)	-31.58%
5130 - Tchr Sal 7-12	18.6	1,216,355	21.0	1,373,181	2.4	156,826	12.89%
5132 - Tchr Sal Hourly 7-12	-	32,500	-	40,000	7,500	23.08%	-
5150 - Instructional FTE Pay	1.0	123,600	11.5	825,612	10.5	702,012	567.97%
5161 - Noninstructional Additional Pay	-	-	-	3,000	3,000	-	-
5200 - Equip-Other Than Buses	-	700	-	700	-	-	-
5400 - Contractual and Other	-	7,000	-	200	(6,800)	-97.14%	-
5411 - Agency Temporary Staff	-	38,000	-	22,400	(15,600)	-41.05%	-
5430 - Prof & Tech Services	-	35,000	-	45,000	10,000	28.57%	-
5450 - Materials and Supplies	-	2,500	-	2,500	-	-	-
5451 - Instructional Supplies	-	54,000	-	43,000	(11,000)	-20.37%	-
5490 - BOCES	-	-	-	380,000	380,000	-	-
2259 - English Language Learners	49.8	\$3,641,231	52.5	\$4,194,014	2.7	\$552,783	15.18%

General Fund Appropriations (Expenditures) Budget 2025-26
 State Function By State Object (Account)

	Adopted Budget 2024-25		Draft Budget 2025-26		Increase/Decrease		
2280 - Occupational Education							
5130 - Tchr Sal 7-12	95.9	\$7,119,761	41.4	\$3,072,660	-54.5	\$(4,047,101)	-56.84%
5132 - Tchr Sal Hourly 7-12	-	3,000	-	3,000	-	-	-
5148 - Teacher/Admin Substitutes	-	11,200	-	11,200	-	-	-
5150 - Instructional FTE Pay	2.0	175,059	49.5	3,791,845	47.5	3,616,786	2,066.04%
5161 - Noninstructional Additional Pay	-	-	-	20,000	-	20,000	-
5160 - Noninstructional FTE Pay	1.0	57,504	1.0	56,377	-	(1,127)	-1.96%
5200 - Equip-Other Than Buses	-	2,655	-	2,655	-	-	-
5220 - Computer Hardware	-	16,000	-	14,000	-	(2,000)	-12.50%
5400 - Contractual and Other	-	13,382	-	2,382	-	(11,000)	-82.20%
5406 - Serv Conts & Equip Repair	-	15,500	-	1,500	-	(14,000)	-90.32%
5425 - Travel	-	2,000	-	800	-	(1,200)	-60.00%
5430 - Prof & Tech Services	-	10,000	-	20,000	-	10,000	100.00%
5433 - Professional Development	-	13,350	-	1,000	-	(12,350)	-92.51%
5410 - Food for Resale & Provisions	-	8,000	-	8,000	-	-	-
5450 - Materials and Supplies	-	13,200	-	8,500	-	(4,700)	-35.61%
5451 - Instructional Supplies	-	92,160	-	112,160	-	20,000	21.70%
5472 - Tuition - All Other	-	5,000	-	1,000	-	(4,000)	-80.00%
5480 - Textbooks	-	1,620	-	1,620	-	-	-
5490 - BOCES	-	212,000	-	170,000	-	(42,000)	-19.81%
2280 - Occupational Education	98.9	\$7,771,391	91.9	\$7,298,699	-7.0	\$(472,692)	-6.08%
2330 - Teaching-Special Schools							
5421 - Lease of Land	-	-	-	\$129,892	-	\$129,892	-
5427 - Meals & Refreshments	-	-	-	25,000	-	25,000	-
5433 - Professional Development	-	-	-	20,000	-	20,000	-
5495 - Admissions/Tournament Fees	-	30,000	-	15,000	-	(15,000)	-50.00%
2330 - Teaching-Special Schools		\$30,000		\$189,892		\$159,892	532.97%
2610 - School Library and Audiovisual							
5120 - Tchr Salary K-3	22.0	\$1,641,310	17.0	\$1,278,391	-5.0	\$(362,919)	-22.11%
5130 - Tchr Sal 7-12	21.2	1,560,540	16.0	1,203,192	-5.2	(357,348)	-22.90%
5132 - Tchr Sal Hourly 7-12	-	17,200	-	17,200	-	-	-
5150 - Instructional FTE Pay	0.4	49,440	10.4	786,389	10.0	736,949	1,490.59%
5160 - Noninstructional FTE Pay	1.0	57,504	1.0	56,377	-	(1,127)	-1.96%
5220 - Computer Hardware	-	8,000	-	730	-	(7,270)	-90.88%
5400 - Contractual and Other	-	4,450	-	6,950	-	2,500	56.18%
5433 - Professional Development	-	10,000	-	10,000	-	-	-
5450 - Materials and Supplies	-	20,000	-	20,000	-	-	-
5451 - Instructional Supplies	-	15,000	-	15,000	-	-	-
5460 - Library Books	-	346,215	-	365,000	-	18,785	5.43%
5461 - Computer Software	-	525,000	-	625,000	-	100,000	19.05%
2610 - School Library and Audiovisual	44.6	\$4,254,659	44.4	\$4,384,229	-0.2	\$129,570	3.05%
2630 - Computer Assisted Instruction							
5130 - Tchr Sal 7-12	4.4	\$343,863	-	-	-4.4	\$(343,863)	-100.00%
5148 - Teacher/Admin Substitutes	-	20,500	-	20,500	-	-	-
5150 - Instructional FTE Pay	1.0	123,600	5.4	493,113	4.4	369,513	298.96%
5161 - Noninstructional Additional Pay	-	2,275	-	5,128	-	2,853	125.41%
5160 - Noninstructional FTE Pay	1.0	100,930	1.0	107,470	-	6,540	6.48%
5220 - Computer Hardware	-	339,119	-	428,421	-	89,302	26.33%
5400 - Contractual and Other	-	1,649	-	1,649	-	-	-
5450 - Materials and Supplies	-	400	-	400	-	-	-
5451 - Instructional Supplies	-	1,280	-	1,280	-	-	-
5461 - Computer Software	-	964,217	-	1,062,857	-	98,640	10.23%
5472 - Tuition - All Other	-	60	-	60	-	-	-

General Fund Appropriations (Expenditures) Budget 2025-26
 State Function By State Object (Account)

	Adopted Budget 2024-25		Draft Budget 2025-26		Increase/Decrease		
2630 - Computer Assisted Instruction	6.4	\$1,897,893	6.4	\$2,120,878	-	\$222,985	11.75%
2805 - Attendance-Regular School							
5130 - Tchr Sal 7-12	13.6	\$1,181,182	-	-	-13.6	\$(1,181,182)	-100.00%
5148 - Teacher/Admin Substitutes	-	5,500	-	5,500	-	-	-
5150 - Instructional FTE Pay	5.0	490,982	19.6	1,984,214	14.6	1,493,232	304.13%
5161 - Noninstructional Additional Pay	-	56,625	-	56,625	-	-	-
5160 - Noninstructional FTE Pay	84.8	4,428,162	81.8	4,317,869	-3.0	(110,294)	-2.49%
5400 - Contractual and Other	-	37,487	-	32,487	-	(5,000)	-13.34%
5406 - Serv Conts & Equip Repair	-	800	-	800	-	-	-
5411 - Agency Temporary Staff	-	9,385	-	9,385	-	-	-
5430 - Prof & Tech Services	-	20,800	-	20,800	-	-	-
5450 - Materials and Supplies	-	10,365	-	10,365	-	-	-
2805 - Attendance-Regular School	103.4	\$6,241,288	101.4	\$6,438,044	-2.0	\$196,756	3.15%
2810 - Guidance-Regular School							
5132 - Tchr Sal Hourly 7-12	-	\$473,508	-	\$473,508	-	-	-
5150 - Instructional FTE Pay	77.5	5,484,221	73.8	5,377,500	-3.7	(106,721)	-1.95%
5161 - Noninstructional Additional Pay	-	1,000	-	1,000	-	-	-
5400 - Contractual and Other	-	2,899	-	2,899	-	-	-
5450 - Materials and Supplies	-	9,405	-	9,405	-	-	-
5451 - Instructional Supplies	-	292	-	292	-	-	-
5461 - Computer Software	-	93,000	-	93,000	-	-	-
2810 - Guidance-Regular School	77.5	\$6,064,325	73.8	\$5,957,604	-3.7	\$(106,721)	-1.76%
2815 - Health Services-Regular School							
5220 - Computer Hardware	-	\$800	-	\$800	-	-	-
5400 - Contractual and Other	-	12,160	-	12,160	-	-	-
5430 - Prof & Tech Services	-	1,800,000	-	1,800,000	-	-	-
5450 - Materials and Supplies	-	6,800	-	6,800	-	-	-
5451 - Instructional Supplies	-	80	-	80	-	-	-
5490 - BOCES	-	4,031,456	-	4,031,456	-	-	-
2815 - Health Services-Regular School		\$5,851,296		\$5,851,296			
2820 - Psych Services-Regular School							
5132 - Tchr Sal Hourly 7-12	-	\$24,000	-	\$151,455		\$127,455	531.06%
5145 - Tchr Sal Building-Based Subs	4.5	76,500	-	-	-4.5	(76,500)	-100.00%
5150 - Instructional FTE Pay	9.0	720,176	10.0	741,367	1.0	21,191	2.94%
2820 - Psych Services-Regular School	13.5	\$820,676	10.0	\$892,822	-3.5	\$72,146	8.79%
2825 - Social Work Service-Reg School							
5132 - Tchr Sal Hourly 7-12	-	\$28,925	-	\$28,925	-	-	-
5150 - Instructional FTE Pay	105.1	7,696,941	107.1	8,015,266	2.0	318,325	4.14%
5160 - Noninstructional FTE Pay	6.6	173,261	5.2	162,150	-1.4	(11,111)	-6.41%
5406 - Serv Conts & Equip Repair	-	14,400	-	14,400	-	-	-
5425 - Travel	-	-	-	20,000		20,000	
5430 - Prof & Tech Services	-	45,000	-	45,000	-	-	-
5451 - Instructional Supplies	-	7,417	-	7,417	-	-	-
2825 - Social Work Service-Reg School	111.7	\$7,965,944	112.3	\$8,293,158	0.7	\$327,214	4.11%
2850 - Co-Curricular Activities Regular Sch							
5151 - Instructional Additional Pay	-	\$412,007	-	\$393,825		\$(18,182)	-4.41%
5400 - Contractual and Other	-	3,400	-	3,400	-	-	-
5430 - Prof & Tech Services	-	24,000	-	20,000	-	(4,000)	-16.67%
5495 - Admissions/Tournament Fees	-	250	-	250	-	-	-
5450 - Materials and Supplies	-	5,000	-	5,000	-	-	-
5451 - Instructional Supplies	-	64,448	-	120,149		55,701	86.43%
2850 - Co-Curricular Activities Regular Sch		\$509,105		\$542,624		\$33,519	6.58%

General Fund Appropriations (Expenditures) Budget 2025-26
 State Function By State Object (Account)

	Adopted Budget 2024-25		Draft Budget 2025-26		Increase/Decrease		
2855 - Interscholastic Ath-Reg School							
5150 - Instructional FTE Pay	-	\$1,164,564	9.0	\$1,218,508	9.0	\$53,944	4.63%
5151 - Instructional Additional Pay	-	687,320	-	832,000	-	144,680	21.05%
5161 - Noninstructional Additional Pay	-	626,500	-	626,500	-	-	-
5160 - Noninstructional FTE Pay	4.0	307,808	4.0	309,685	-	1,877	0.61%
5200 - Equip-Other Than Buses	-	171,163	-	171,163	-	-	-
5220 - Computer Hardware	-	745	-	745	-	-	-
5400 - Contractual and Other	-	54,300	-	51,800	-	(2,500)	-4.60%
5406 - Serv Conts & Equip Repair	-	28,000	-	28,000	-	-	-
5416 - Event Staff	-	444,000	-	508,000	-	64,000	14.41%
5417 - Athletic Coaches	-	271,000	-	400,000	-	129,000	47.60%
5421 - Lease of Land	-	18,000	-	10,000	-	(8,000)	-44.44%
5422 - Lease of Building	-	11,000	-	11,000	-	-	-
5425 - Travel	-	68,000	-	20,000	-	(48,000)	-70.59%
5430 - Prof & Tech Services	-	125,200	-	125,200	-	-	-
5495 - Admissions/Tournament Fees	-	20,000	-	20,000	-	-	-
5450 - Materials and Supplies	-	405,885	-	390,000	-	(15,885)	-3.91%
5451 - Instructional Supplies	-	281,773	-	198,000	-	(83,773)	-29.73%
2855 - Interscholastic Ath-Reg School	4.0	\$4,685,258	13.0	\$4,920,601	9.0	\$235,343	5.02%
5510 - District Transportation Serv							
5150 - Instructional FTE Pay	2.0	\$229,921	2.0	\$270,495	-	\$40,574	17.65%
5161 - Noninstructional Additional Pay	-	525,000	-	525,000	-	-	-
5160 - Noninstructional FTE Pay	103.1	4,882,058	103.1	5,298,358	-	416,300	8.53%
5172 - Noninstructional Subs	-	60,000	-	60,000	-	-	-
5220 - Computer Hardware	-	4,500	-	4,500	-	-	-
5400 - Contractual and Other	-	418,400	-	418,400	-	-	-
5406 - Serv Conts & Equip Repair	-	36,500	-	36,500	-	-	-
5413 - Physicals-Standard	-	20,000	-	20,000	-	-	-
5422 - Lease of Building	-	3,300	-	3,300	-	-	-
5430 - Prof & Tech Services	-	506,500	-	506,500	-	-	-
5433 - Professional Development	-	500	-	500	-	-	-
5440 - Utilities	-	66,200	-	66,200	-	-	-
5450 - Materials and Supplies	-	42,500	-	42,500	-	-	-
5451 - Instructional Supplies	-	500	-	500	-	-	-
5510 - District Transportation Serv	105.1	\$6,795,879	105.1	\$7,252,753	-	\$456,874	6.72%
5530 - Garage Building							
5161 - Noninstructional Additional Pay	-	\$10,000	-	\$10,000	-	-	-
5160 - Noninstructional FTE Pay	8.0	497,764	8.0	496,909	-	(855)	-0.17%
5200 - Equip-Other Than Buses	-	13,500	-	5,000	-	(8,500)	-62.96%
5220 - Computer Hardware	-	20,000	-	1,000	-	(19,000)	-95.00%
5400 - Contractual and Other	-	7,200	-	7,200	-	-	-
5406 - Serv Conts & Equip Repair	-	84,500	-	82,500	-	(2,000)	-2.37%
5430 - Prof & Tech Services	-	1,000	-	1,000	-	-	-
5450 - Materials and Supplies	-	877,000	-	777,000	-	(100,000)	-11.40%
5461 - Computer Software	-	50,000	-	50,000	-	-	-
5530 - Garage Building	8.0	\$1,560,964	8.0	\$1,430,609	-	\$(130,355)	-8.35%
5540 - Contract Transportation							
5434 - Transportation-Fuel-Contracts	-	\$3,400,000	-	\$3,400,000	-	-	-
5435 - Transport-Contracts	-	52,903,998	-	56,067,918	-	3,163,920	5.98%
5438 - Transport-Field Trips	-	596,179	-	618,979	-	22,800	3.82%
5540 - Contract Transportation		\$56,900,177		\$60,086,897		\$3,186,720	5.60%
5550 - Public Transportation							
5400 - Contractual and Other	-	\$80,000	-	\$80,000	-	-	-

General Fund Appropriations (Expenditures) Budget 2025-26
 State Function By State Object (Account)

	Adopted Budget 2024-25		Draft Budget 2025-26		Increase/Decrease	
5436 - Transport-Passes-Public	-	9,524,591	-	9,523,341	(1,250)	-0.01%
5550 - Public Transportation		\$9,604,591		\$9,603,341	\$(1,250)	-0.01%
5581 - BOCES Transportation						
5490 - BOCES	-	\$560,000	-	\$450,000	\$(110,000)	-19.64%
5581 - BOCES Transportation		\$560,000		\$450,000	\$(110,000)	-19.64%
8060 - Civic Activities						
5150 - Instructional FTE Pay	1.0	\$123,600	1.0	\$132,047	\$8,447	6.83%
5161 - Noninstructional Additional Pay	-	208,863	-	202,863	(6,000)	-2.87%
5160 - Noninstructional FTE Pay	11.0	887,200	11.0	915,629	28,429	3.20%
5400 - Contractual and Other	-	7,576	-	7,576	-	-
5411 - Agency Temporary Staff	-	4,000	-	4,000	-	-
5422 - Lease of Building	-	1,957	-	1,957	-	-
5427 - Meals & Refreshments	-	24,000	-	24,000	-	-
5430 - Prof & Tech Services	-	6,200	-	31,200	25,000	403.23%
5433 - Professional Development	-	5,000	-	5,000	-	-
5450 - Materials and Supplies	-	14,676	-	14,676	-	-
5451 - Instructional Supplies	-	4,787	-	4,787	-	-
5461 - Computer Software	-	5,000	-	5,000	-	-
8060 - Civic Activities	12.0	\$1,292,859	12.0	\$1,348,735	\$55,876	4.32%
9010 - State Retirement-C.S.						
5811 - State Employee Retirement	-	\$12,512,000	-	\$13,857,800	\$1,345,800	10.76%
9010 - State Retirement-C.S.		\$12,512,000		\$13,857,800	\$1,345,800	10.76%
9020 - Teachers Retirement						
5813 - State Teachers Retirement	-	\$25,000,000	-	\$23,364,337	\$(1,635,663)	-6.54%
9020 - Teachers Retirement		\$25,000,000		\$23,364,337	\$(1,635,663)	-6.54%
9030 - Social Security						
5814 - Medicare	-	-	-	\$5,007,716	\$5,007,716	-
5815 - Social Security	-	23,840,000	-	21,412,279	(2,427,721)	-10.18%
9030 - Social Security		\$23,840,000		\$26,419,995	\$2,579,995	10.82%
9040 - Workers Compensation						
5430 - Prof & Tech Services	-	\$297,285	-	\$300,000	\$2,715	0.91%
5461 - Computer Software	-	20,000	-	20,000	-	-
5823 - Workers Compensation Insurance	-	5,000,000	-	5,214,931	214,931	4.30%
9040 - Workers Compensation		\$5,317,285		\$5,534,931	\$217,646	4.09%
9045 - Life Insurance						
5816 - Life Insurance - Active Empl	-	\$107,000	-	\$110,000	\$3,000	2.80%
9045 - Life Insurance		\$107,000		\$110,000	\$3,000	2.80%
9050 - Unemployment Insurance						
5430 - Prof & Tech Services	-	\$17,000	-	\$17,500	\$500	2.94%
5822 - Unemployment Insurance	-	1,414,000	-	310,803	(1,103,197)	-78.02%
9050 - Unemployment Insurance		\$1,431,000		\$328,303	\$(1,102,697)	-77.06%
9055 - Disability Insurance						
5834 - Disability Insurance	-	\$15,000	-	\$15,000	-	-
9055 - Disability Insurance		\$15,000		\$15,000	-	-
9060 - Health & Dental Insurance						
5461 - Computer Software	-	\$2,715	-	\$5,000	\$2,285	84.16%
5818 - Health Insurance - Active Empl	-	60,182,075	-	74,643,009	14,460,934	24.03%
5819 - Health Insurance - Ret Empl	-	29,870,000	-	33,837,927	3,967,927	13.28%
5820 - Dental Insurance - Active Empl	-	4,500,000	-	3,383,793	(1,116,207)	-24.80%
5824 - Other Employee Benefits	-	100,000	-	-	(100,000)	-100.00%
9060 - Health & Dental Insurance		\$94,654,790		\$111,869,729	\$17,214,939	18.19%

General Fund Appropriations (Expenditures) Budget 2025-26
 State Function By State Object (Account)

	Adopted Budget 2024-25		Draft Budget 2025-26		Increase/Decrease		
9089 - Other Benefits							
5130 - Tchr Sal 7-12	-	\$2,660	-	-	\$(2,660)	-100.00%	
5150 - Instructional FTE Pay	1.0	541,087	-	-	(541,087)	-100.00%	
5160 - Noninstructional FTE Pay	2.0	145,578	-	-	(145,578)	-100.00%	
5166 - Other Incentive Pay	-	175,000	-	620,000	445,000	254.29%	
5190 - Final Vacation Pay	-	880,000	-	880,000	-	-	
5195 - Vacation Pay in Lieu of	-	1,650,000	-	1,650,000	-	-	
5406 - Serv Conts & Equip Repair	-	-	-	5,000	5,000		
5413 - Physicals-Standard	-	85,000	-	65,000	(20,000)	-23.53%	
5425 - Travel	-	507,190	-	511,880	4,690	0.92%	
5430 - Prof & Tech Services	-	16,500	-	17,500	1,000	6.06%	
5824 - Other Employee Benefits	-	1,780,000	-	1,880,000	100,000	5.62%	
5828 - Catastrophic Illness-Tch.	9.8	763,988	7.8	600,000	(163,988)	-21.46%	
9089 - Other Benefits	12.8	\$6,547,003	7.8	\$6,229,380	-5.0	\$(317,623)	-4.85%
9731 - BANS - School Construction							
5610 - Debt Service - Principal	-	\$2,065,000	-	\$3,205,000	\$1,140,000	55.21%	
5710 - Debt Service - Interest	-	1,549,800	-	2,243,750	693,950	44.78%	
9731 - BANS - School Construction		\$3,614,800		\$5,448,750	\$1,833,950	50.73%	
9901 - Transfer to Non-Capital Funds							
5912 - Interfd Xfer-G/F to Spec Aid	-	\$1,800,000	-	\$1,800,000	-	-	
5914 - Interfd Xfer-G/F to Debt Svc	-	77,708,823	-	76,646,117	(1,062,706)	-1.37%	
9901 - Transfer to Non-Capital Funds		\$79,508,823		\$78,446,117	\$(1,062,706)	-1.34%	
9950 - Interfd Xfer to Capital							
5913 - Interfd Xfer-G/F to Capital	-	\$10,000,000	-	\$15,000,000	\$5,000,000	50.00%	
9950 - Interfd Xfer to Capital		\$10,000,000		\$15,000,000	\$5,000,000	50.00%	
Grand Total	4,545.2	\$917,700,900	4,556.4	\$953,000,431	11.2	\$35,299,531	3.85%

General Fund 2025-26 Appropriations (Expenditures) Differences

2025 Original Budget	\$ 917,700,900	
Increase of 11.2 FTEs and contractual increases	10,070,551	AA
Decrease in substitutes	(1,959,431)	BB
Decrease in additional pay	(1,169,538)	CC
Decrease in preschool special education subsidy	(1,645,100)	DD
Increase in prior year uncollectable accounts	1,200,000	EE
Increase in Agency Temporary Staff	2,685,185	FF
Decrease in professional services	(4,285,956)	GG
Increase in transportation contracts	3,163,920	HH
Increase in utilities	773,000	II
Increase in All Other Tuition	1,496,000	JJ
Increase in benefits	18,717,520	KK
Increase in transfer to capital	5,000,000	LL
All other activity	1,253,380	MM
2025-26 Draft Budget	\$ 953,000,431	

General Fund Appropriations (Expenditures) 2025-26

EXPLANATION OF CHANGES IN THE BUDGET

AA. Net increase of 11.2 positions and contractual raises.

BB. Decrease in district wide substitute budget lines due to historical trends. In the past, these lines were used to backfill departmental lines.

CC. Decrease was due to the improper coding of salary account 5161 to additional pay.

DD. Based on 20% for non-reimbursed Preschool County Grants anticipated General Fund charges.

EE. Anticipated increase to prior year write-offs due to the Oracle transition.

FF. Increase to Agency Temporary Staff due to historical trends and prior fiscal year spend.

GG. Decrease in professional services is due to an anticipated reduction in contracts.

HH. Expecting contractual increases in Transportation.

II. Increase in Utilities due to historical trends.

JJ. Tuition Costs for Specialized Services are due to increase based on historical trends and prior fiscal year spending.

KK. Benefit costs, particularly healthcare benefits, are increasing due to a combination of factors, including rising prescription drug costs, chronic illnesses, inflation, and increased utilization of healthcare services.

LL. Increase is due to the need for support for capital improvement programs and will be reimbursed through state building aid.

MM. 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, additional pay, 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.

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. 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 noninstructional purposes. Items are generally consumable products.

Employee Benefits:

Expenditures for employee benefits associated with salaries and wages, including 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 (FTE) is a statistical budgeting tool that is a unit of measurement. FTE is defined by the Government Accountability Office (GAO) as the number of total hours worked divided by the maximum number of compensable hours in a full-time schedule.