



General Fund Draft Budget 2024-25

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

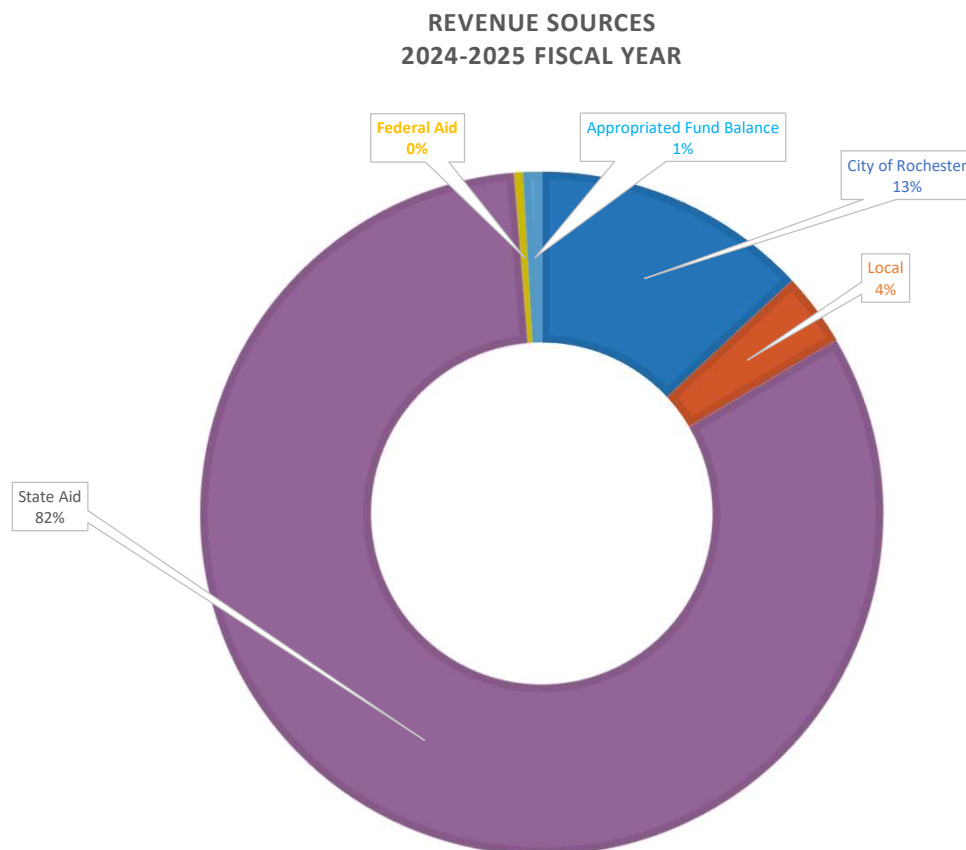


TABLE OF CONTENTS

| | |
|-----------------|---|
| 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 |
|------|------------------------------|----------------------------|-----------|------------|
|------|------------------------------|----------------------------|-----------|------------|

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% |
|-----------------------------|-----------------------|-----------------------|----------------------|--------------|

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 sunsetting 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)

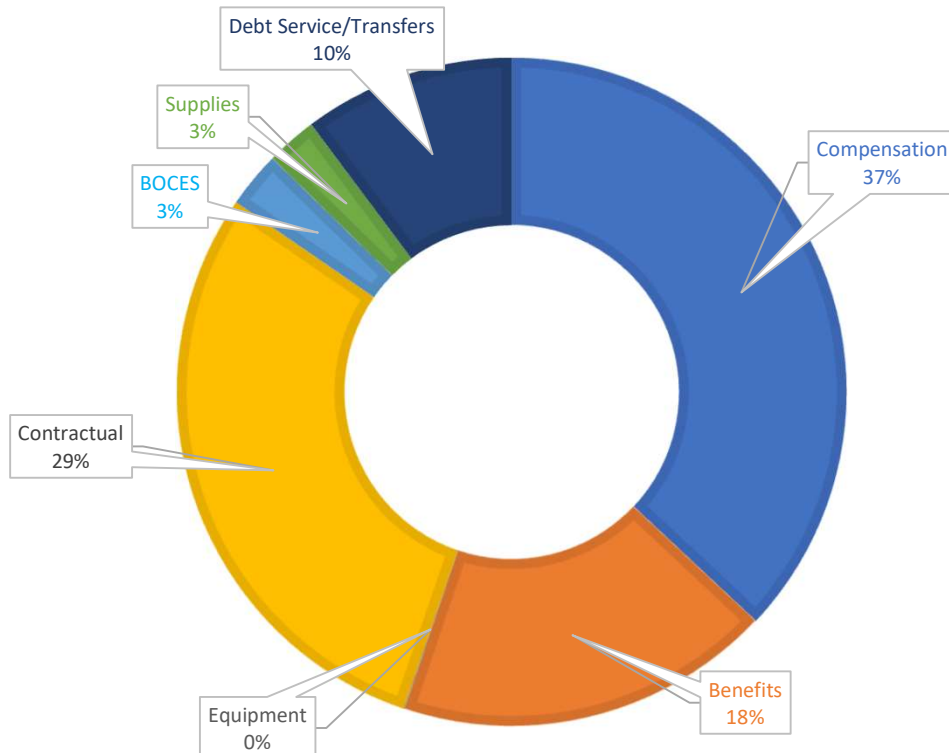
| State Object | Adopted Budget 2023-24 | Draft Budget 2024-25 | Dollar Variance | % of Appropriations |
|------------------------|---------------------------|-------------------------|----------------------|------------------------|
| Compensation | \$ 321,447,847 | \$ 337,250,978 | \$ 15,803,131 | 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 Confs & 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.