



2024-25 Budget Projections

Non-Instructional Areas

2/26/2024



Non-Instructional Areas

Administration
Facilities
Technology
Athletics
Transportation
Benefits
Debt Service
Transfers

Projected expenses

- Includes all requests



ADMINISTRATION

What is included?

BOE expenses

Budget Vote

Superintendent's Office, Business Office, Board Clerk, Communications

Treasury

Tax Collection

Auditing

Legal

Personnel



ADMINISTRATIVE BUDGET

| CENTRAL ADMIN | 2024-25 Proposed | 2023-24 Initial | Proj. Exp 2023-24 | Change |
|----------------------|------------------|-----------------|-------------------|---------------|
| 1010 - BOE | 24,000 | 19,000 | 22,292 | 5,000 |
| 1040 - DIST CLERK | 2,000 | 2,000 | 700 | 0 |
| 1060 - DIST MTG | 6,000 | 6,000 | 4,128 | 0 |
| 1240 - CENTRAL ADMIN | 300,387 | 283,173 | 289,329 | 17,214 |
| TOTAL | 332,387 | 310,173 | 316,449 | 22,214 |

Increases:

BOE - conferences and supplies

District Meeting - voting supplies, machines, and election inspectors

Central Admin - contractual salaries, professional development



ADMINISTRATIVE BUDGET

| FINANCE | 2024-25 Proposed | 2023-24 Initial | Proj. Exp 2023-24 | Change |
|-----------------------|------------------|-----------------|-------------------|---------------|
| 1310 - BUS ADMIN | 340,645 | 328,369 | 309,130 | 12,276 |
| 1320 - AUDIT | 32,000 | 30,000 | 32,500 | 2,000 |
| 1325 - TREASURY | 80,296 | 78,860 | 77,408 | 1,436 |
| 1330 - TAX COLLECTION | 6,000 | 6,000 | 5,790 | 0 |
| TOTAL | 458,941 | 443,229 | 424,828 | 15,712 |

Increases:
Contractual Salary increases, auditing fees



ADMINISTRATIVE BUDGET

| STAFF | 2024-25 Proposed | 2023-24 Initial | Proj. Exp 2023-24 | Change |
|-------------------------|------------------|-----------------|-------------------|--------------|
| 1420 - LEGAL | 65,000 | 60,000 | 61,627 | 5,000 |
| 1430 - PERSONNEL | 8,000 | 8,000 | 9,550 | 0 |
| 1480 - PUBLIC RELATIONS | 23,425 | 22,700 | 20,480 | 725 |
| TOTAL | 96,425 | 90,700 | 91,657 | 5,725 |

Increases:
Contractual



ADMINISTRATIVE BUDGET

| OTHER | 2024-25 Proposed | 2023-24 Initial | Proj. Exp 2023-24 | Change |
|-----------------------|------------------|-----------------|-------------------|----------|
| 1670 - POSTAGE | 25,000 | 25,000 | 24,965 | 0 |
| 1910 - INSURANCE | 110,000 | 110,000 | 101,303 | 0 |
| 1920 - SCHOOL DUES | 13,000 | 13,000 | 10,009 | 0 |
| 1989- CONSULTANT FEES | 5,500 | 5,500 | 5,000 | 0 |
| TOTAL | 153,500 | 153,500 | 141,277 | 0 |



ADMINISTRATIVE BUDGET

| TOTAL | 2024-25 Proposed | 2023-24 Initial | Proj. Exp 2023-24 | Change |
|---------------|------------------|-----------------|-------------------|---------------|
| CENTRAL ADMIN | 332,387 | 310,173 | 316,449 | 22,214 |
| FINANCE | 458,941 | 443,229 | 424,828 | 15,712 |
| STAFF | 96,425 | 90,700 | 91,657 | 5,725 |
| OTHER | 153,500 | 153,500 | 141,277 | 0 |
| TOTAL | 1,041,253 | 997,602 | 974,211 | 43,651 |



FACILITIES

What is included?

Staffing

Cleaning and maintenance supplies

Building Service Contracts

Utilities



FACILITIES BUDGET

| | 2024-25 Proposed | 2023-24 Initial | Proj Exp 2023-24 | Change |
|-----------------------------------|------------------|------------------|------------------|----------------|
| SALARIES | 855,080 | 814,317 | 682,923 | 40,763 |
| EQUIPMENT | 167,800 | 120,000 | 123,584 | 47,800 |
| CONTRACTUAL | 283,000 | 275,500 | 265,016 | 7,500 |
| UTILITIES (Gas,Electric,Water) | 372,600 | 364,000 | 350,581 | 8,600 |
| MATERIALS & SUPPLIES | 235,000 | 210,000 | 221,833 | 25,000 |
| FUEL OIL | 2,500 | 2,500 | 2,500 | 0 |
| TOTAL | 1,915,980 | 1,786,317 | 1,646,437 | 129,663 |



EQUIPMENT

- Maintenance truck
- Lawn mower
- Cleaning equipment (floor machines)
- Building furniture requests - classroom tables, tables, storage



TECHNOLOGY

What's Included?

Staff

Hardware - computer technology

Software - instructional programs

Supplies - cables, mice, parts for repairs

Contractual - service as needed on particular programs/equipment

Significant portion of technology purchased through BOCES



TECHNOLOGY BUDGET

| | 2024-25 Proposed | 2023-24 Initial | Proj. Exp 2023-24 | Change |
|-------------------|------------------|-----------------|-------------------|----------------|
| SALARIES | 198,000 | 213,274 | 204,058 | -15,274 |
| HARDWARE | 15,000 | 18,500 | 22,410 | -3,500 |
| CONTRACTUAL | 7,000 | 7,000 | 2,942 | 0 |
| SUPPLIES | 7,000 | 7,000 | 6,282 | 0 |
| SOFTWARE | 17,000 | 18,000 | 16,231 | -1,000 |
| PROFESSIONAL DEV. | 1,500 | 1,500 | 1,375 | 0 |
| TOTAL | 245,500 | 265,274 | 253,298 | -19,774 |



TECHNOLOGY BUDGET

Decreases in:

Salaries - shift in current year to federal fund

State Aided Software and Hardware - aid decreased due to declining enrollment

- move those expenses to BOCES in order to generate aid



ATHLETICS

Includes:

Athletic Director, Coaches
Uniforms
Sound System upgrades
Medical support services
Equipment maintenance
Section IV dues
IAC dues
NYS Dues
Officiating fees
Team supplies
Playoff travel

Football
Volleyball
Swimming & Diving
Wrestling
Basketball
Baseball/Softball
Golf
Unified Sports (Basketball)

Soccer
Cheer
Cross Country
Bowling
Indoor Track
Track & Field
Tennis



ATHLETIC BUDGET

| | 2024-25 Proposed | 2023-24 Initial | Proj. Exp 2023-24 | Change |
|--------------|------------------|-----------------|-------------------|------------|
| SALARIES | 293,085 | 292,773 | *237,725 | 312 |
| EQUIPMENT | 41,500 | 40,000 | 35,915 | 1,500 |
| CONTRACTUAL | 86,250 | 88,300 | 87,312 | -2,050 |
| SUPPLIES | 27,500 | 27,000 | 20,092 | 500 |
| TRAVEL | 12,000 | 12,000 | 13,320 | 0 |
| TOTAL | 460,335 | 460,073 | 394,364 | 262 |

*Not all Spring coaching salaries are in the system



TRANSPORTATION

What's Included?

Staffing

Bus Repairs & Maintenance

Insurance

Fuel

Tires, Bus Parts

Professional Development

Supplies - office supplies, tools, etc.



TRANSPORTATION BUDGET

| 5510 | 2024-25 Proposed | 2023-24 Initial | Proj Exp 2023-24 | Change |
|------------------|------------------|------------------|------------------|---------------|
| Salaries | 986,685 | 975,626 | 905,280 | 11,059 |
| Equipment | 30,000 | 30,000 | 30,815 | 0 |
| Contractual | 69,000 | 66,000 | 71,362 | 3,000 |
| Bus Repairs | 12,000 | 12,000 | 8,997 | 0 |
| Supplies | 26,000 | 26,000 | 19,883 | 0 |
| Fuel | 210,600 | 195,000 | 199,324 | 15,600 |
| Oil,Tires, Parts | 109,000 | 105,500 | 88,401 | 3,500 |
| TOTAL | 1,443,285 | 1,410,126 | 1,324,062 | 33,159 |



TRANSPORTATION BUDGET

| 5530 - Garage | 2024-25 Proposed | 2023-24 Initial | Proj. Exp 2023-24 | Change |
|--------------------|------------------|-----------------|-------------------|------------|
| Equipment | 15,000 | 15,000 | 14,022 | 0 |
| Contractual | 3,200 | 3,100 | 2,752 | 100 |
| Gas (heat) | 15,450 | 15,000 | 12,897 | 450 |
| Electric | 12,000 | 12,000 | 8,957 | 0 |
| Materials/Supplies | 1,500 | 1,500 | 1,178 | 0 |
| TOTAL | 47,150 | 46,600 | 39,806 | 550 |



TRANSPORTATION BUDGET

| | 2024-25 Proposed | 2023-24 Initial | Proj. Exp 2023-24 | Change |
|------------------------|------------------|------------------|-------------------|---------------|
| 5510 - PUPIL TRANSPORT | 1,443,285 | 1,410,126 | 1,324,062 | 33,159 |
| 5530- GARAGE BUILDING | 47,150 | 46,600 | 39,806 | 550 |
| TOTAL | 1,490,435 | 1,456,726 | 1,363,868 | 33,709 |

Fuel - Estimate only (8% increase), Fuel bid opening early April

Garage equipment - Pressure washer

Future consideration - GPS software for buses



BENEFITS

Retirement System Contributions (ERS & TRS)
FICA (Social Security & Medicare)
Workers Comp
Unemployment
Health Insurance
Dental Contributions
Medicare Part B Reimbursements
Other employee benefits (OMNI, Retirement Incentives)



BENEFITS BUDGET

| | 2024-25 Proposed | 2023-24 Initial | Proj Exp 2023-24 | Change |
|-------------------|-------------------|-------------------|-------------------|----------------|
| ERS & TRS | 1,820,000 | 1,700,000 | 1,520,014 | 120,000 |
| FICA | 1,235,145 | 1,160,000 | 1,180,244 | 75,145 |
| WORKERS COMP | 75,000 | 130,000 | 130,000 | -55,000 |
| UNEMPLOYMENT | 25,000 | 10,000 | 25,000 | 15,000 |
| MEDICAL INSURANCE | 7,561,057 | 7,017,149 | 6,923,399 | 543,908 |
| MEDICARE REIMB | 90,000 | 90,000 | 88,401 | 0 |
| OTHER | 125,000 | 90,000 | 292,527 | 35,000 |
| TOTAL | 10,931,202 | 10,197,149 | 10,159,585 | 734,053 |



DEBT SERVICE

Obligations from previous capital project financing

| | 2024-25 Proposed | 2023-24 Initial | Proj. Exp 2023-24 | Change |
|---------------------|------------------|------------------|-------------------|---------------|
| 9711 - SERIAL BONDS | 1,999,069 | 2,013,313 | 2,008,338 | -14,244 |
| 9722 - BUS BONDS | 365,215 | 350,000 | 350,000 | 15,215 |
| 9712 - EPC BONDS | 418,605 | 422,734 | 422,734 | -4,129 |
| TOTAL | 2,782,889 | 2,786,047 | 2,781,072 | -3,158 |



TRANSFERS

Transfer to Capital - 100k Capital Outlay

Transfer to Special Aid - portion not aided for required summer special education

- 20% of total cost (tuition and transportation)

| | 2024-25 Proposed | 2023-24 Initial | Proj. Exp 2023-24 | Change |
|--------------------------------|------------------|-----------------|-------------------|----------|
| 9950 - TRANSFER TO CAPITAL | 100,000 | 100,000 | 100,000 | 0 |
| 9901 - TRANSFER TO SPECIAL AID | 22,000 | 22,000 | 22,000 | 0 |
| TOTAL | 122,000 | 122,000 | 122,000 | 0 |

TOTAL NON-INSTRUCTIONAL

| | 2024-25 Proposed | 2023-24 Initial | Proj Exp 2023-24 | Change |
|----------------|-------------------|-------------------|-------------------|----------------|
| ADMINISTRATION | 1,041,253 | 997,602 | 974,211 | 43,651 |
| FACILITIES | 1,915,980 | 1,786,317 | 1,646,437 | 129,663 |
| TECHNOLOGY | 245,500 | 265,274 | 253,298 | -19,774 |
| ATHLETICS | 460,335 | 460,073 | 394,364 | 262 |
| TRANSPORTATION | 1,490,435 | 1,456,726 | 1,363,868 | 33,709 |
| BENEFITS | 10,931,202 | 10,197,149 | 10,159,585 | 734,053 |
| DEBT SERVICE | 2,782,889 | 2,786,047 | 2,781,072 | -3,158 |
| TRANSFERS | 122,000 | 122,000 | 122,000 | 0 |
| TOTAL | 18,989,594 | 18,071,188 | 17,694,835 | 918,406 |



PROJECTIONS

Does NOT include BOCES projections

Includes requests as well as contractual obligations

NOT FINAL



UPDATE

Assessment projections - \$1,375,000,000
Average home increase - 14%

Impact

| | NO CHANGE | PROJECTED INCREASE |
|--|------------------|---------------------------|
| TAX BASE | \$1.195b | \$1.375b |
| TAX RATE | 19.95314/thous | 17.33665/thous |
| RATE CHANGE (from 19.173285/thousand) | .7798550 | -1.83663 |
| % Change | 4.07% | -9.58% |



UPDATE

| 2023-24 Home Value | 2023-24 Taxes | 14% Average assessment increase | 2024-25 Taxes | Increase YOY |
|---------------------------|----------------------|--|----------------------|---------------------|
| 100k home | \$1,917.33 | 114k home | \$1,976.38 | \$59.05 |
| 200k home | \$3,834.66 | 228k home | \$3,952.76 | \$118.10 |
| 400k home | \$7,669.31 | 456k home | \$7,905.51 | \$236.20 |
| 800k home | \$15,338.63 | 912k home | \$15,811.03 | \$472.40 |



NEXT MEETINGS

3/11 - Instructional Budget

3/25 - BOCES Budget & Projected Revenues

4/8 - Full Budget

4/24 - Full FINAL Budget - BOE VOTE

We

our

STUDENTS

