

Comparisons between Revenues and Expenditures from 2017-2018 and 2018-2019

| Expenditures | 2017-18 | 2018-19 | Difference |
|---|------------------|------------------|----------------|
| Payroll | 3,037,074 | 3,140,240 | 103,166 |
| Benefits | 1,413,080 | 1,433,250 | 20,170 |
| BOCES | 245,972 | 270,000 | 24,028 |
| Debt Service | 905,418 | 908,686 | 3,268 |
| Special Ed | 692,882 | 488,450 | (204,432) |
| Charter School Tuitions | 186,500 | 218,500 | 32,000 |
| Pupil Services | 68,800 | 70,375 | 1,575 |
| Maintenance | 306,500 | 297,500 | (9,000) |
| Non-teaching exp (admin. Legal, audit) | 233,925 | 243,000 | 9,075 |
| Trans (non-sped) | 91,000 | 120,000 | 29,000 |
| Non-payroll teaching exp (equip., textbooks, etc.) | 111,775 | 140,875 | 29,100 |
| Community Schools Grant (2018-19) | 0 | 75,000 | 75,000 |
| TOTALS | 7,292,926 | 7,405,876 | 112,950 |
| Revenues | | | |
| Taxes | 3,208,898 | 3,319,583 | 110,685 |
| Tax penalties | ----- | | |
| PILOTS | 316,350 | 301,416 | 14,934 |
| Excesses collected | ----- | | |
| State Aid | 3,413,258 | 3,512,983 | 99,725 |
| Transfer from Debt | 109,862 | 109,862 | |
| Other (Tuitions, Medicaid) | 50,000 | 42,500 | (7,500) |
| Fund Balance Transfer | 194,608 | 119,532 | (75,076) |
| TOTALS | 7,292,926 | 7,405,876 | 112,950 |

Comparisons of the three part budgets between 2017-18 and 2018-19

| | Administrative | Program | Capital |
|-------------------|------------------|----------------|---------------|
| 2017-2018 | 966,980 | 4,702,181 | 1,623,765 |
| 2018-2019 | 467,173 | 5,284,498 | 1,654,206 |
| Difference | (499,808) | 582,317 | 30,441 |

Total difference between budgets equals \$112,950 or an increase of 1.55% budget to budget.

Administration includes the departments of the Superintendent, Principal, Associate Principal, District Clerk/Secretary, Finance, Treasurer and Personnel, the employee benefits attached to the staff in those departments, certain central service and insurance expenses, BOCES administration expenses as well as health benefits for retirees under teacher and other employee contracts.

Program includes all regular school teaching, special education expenses, other instruction and pupil services including the employee benefits associated with all teaching activities as well as transportation of students, also, costs of lunch monitors and certain insurance expenses related to student activities.

Capital includes all operation and maintenance of the school building including insurance on the property, BOCES capital charges and the benefits paid for building personnel. The major portion of expense in this area results from the debt service payments for the renovations made to the building in prior years. Also included are budgeted potential property tax repayments from tax certiorari actions to reduce property assessments and thereby reduce property taxes collected by the District in prior years.