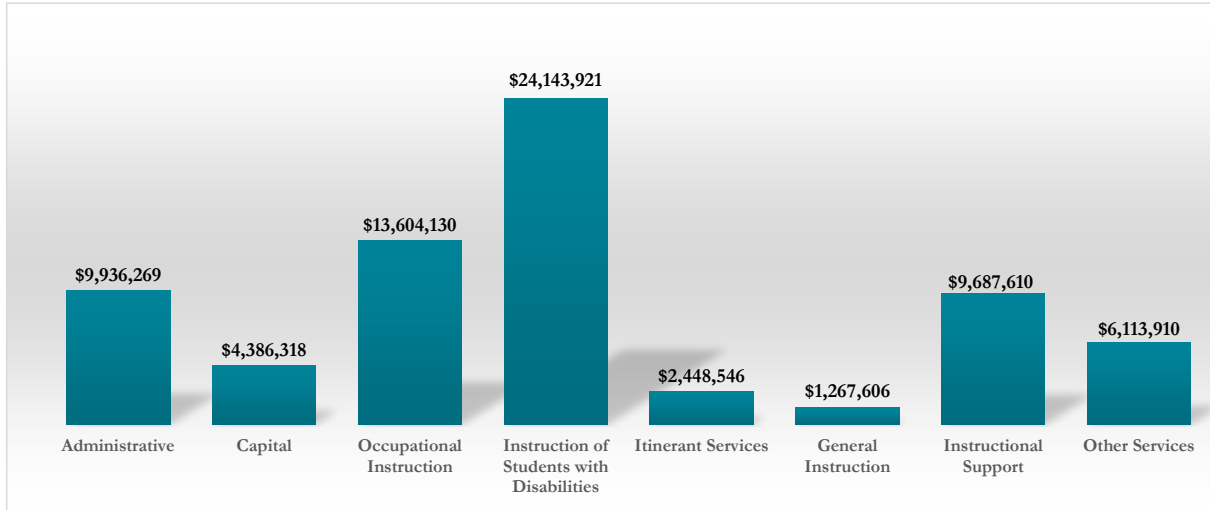


# Budget Summary 2025-2026

## 2025-2026 Budget Breakdown



Administrative	\$9,936,269
Capital	\$4,386,318
Occupational Instruction	\$13,604,130
Instruction of Students with Disabilities	\$24,143,921
Itinerant Services	\$2,448,546
General Instruction	\$1,267,606
Instructional Support	\$9,687,610
Other Services	\$6,113,910
<b>Total Projected 2025-26 Budget</b>	<b>\$71,588,310</b>

# Administrative

	Code	2023-2024 Actual Expenditures	2024-2025 Current Budget	2025-2026 Projected Budget
<b>1240 District Superintendent's Office</b>				
Certified Salary	.152	164,751	164,751	164,751
Other Salaries	.160	82,612	74,018	77,719
Unused Vacation	.167	1,448	0	0
Equipment	.200	0	3,000	3,000
Supplies	.300	0	2,500	2,500
Contractual	.400	11,754	11,735	12,500
Superintendent Travel/Reimb	.401	20,257	22,571	25,000
Attorney	.474	437	4,000	4,000
School District/Other BOCES	.490	85	1,900	1,900
Employee Mileage/Reimbursement	.499	96	500	500
Teachers Retirement	.800	16,080	21,866	21,866
Employees Retirement	.801	7,897	9,888	9,888
Workers Comp	.802	1,709	1,625	1,649
Social Security	.803	6,334	9,713	13,015
Health Insurance	.804	31,421	32,979	47,819
Dental/Optical Insurance	.806	1,177	1,206	1,206
Healthcare Admin Fee	.814	1,006	1,044	1,296
<b>Total District Superintendent's Office</b>		<b>\$347,063</b>	<b>\$363,296</b>	<b>\$388,609</b>
<b>1010 Board of Education</b>				
Claims Auditor	.161	8,565	13,951	10,554
Land/Equipment	.200	56,062	0	0
Supplies	.300	454	700	700
Contractual	.400	95,038	87,750	95,000
Publications	.403	1,568	2,000	7,000
Attorney	.474	8,441	10,000	15,000
School District/Other BOCES	.490	13,140	13,300	13,800
Employee Mileage/Reimbursement	.499	157	200	0
Employees Retirement	.801	861	1,173	1,197
Workers Comp	.802	59	61	63
Social Security	.803	655	685	716
<b>Total Board of Education</b>		<b>\$185,001</b>	<b>\$129,820</b>	<b>\$144,030</b>
<b>1310 Central Support</b>				
Business Office Salaries	.160	592,616	670,477	793,439
Budgeted Vacation	.167	5,132	7,500	7,500
Equipment	.200	2,357	4,500	4,500
Supplies	.300	4,449	7,500	7,500
Contractual	.400	62,090	35,415	60,000
Unused Paid Vac-non teacher	.467	39,348	0	0
Attorney	.474	60	8,500	8,500
School District/Other BOCES	.490	1,695	750	750

Employee Mileage/Reimbursement	.499	0	749	750
Employees Retirement	.801	83,845	112,892	145,322
Workers Comp	.802	3,787	4,546	5,042
Social Security	.803	44,952	55,089	60,670
Health Insurance	.804	122,379	183,146	199,311
Dental/Optical Insurance	.806-.808	3,865	7,319	7,319
Healthcare Admin Fee	.814	4,002	4,518	5,849
<b>Total Central Support</b>		<b>\$970,577</b>	<b>\$1,102,901</b>	<b>\$1,306,452</b>

**1900 Unclassified**

RANS Interest	.700	236,940	257,026	225,000
Retiree Health Insurance	.899	6,733,140	7,338,801	7,599,384
<b>Total Unclassified</b>		<b>\$6,970,080</b>	<b>\$7,595,827</b>	<b>\$7,824,384</b>

**9500 Transfers**

Operations & Maintenance	.712	124,808	130,945	128,657
Distance Learning	.408	1,000	1,000	1,000
Printshop	.504	42,625	25,102	26,106
Electronic/Microcomputer Repair	.505	382	382	382
Instructional Technology	.506	1,557	1,471	1,762
Educational Communications	.509	250	260	265
School/Curriculum Improvement	.526	1,409	0	0
Healthcare	.611	1,888	2,000	0
Telephone Interconnect	.621	1,921	1,904	1,904
Human Resources	.714	3,957	4,376	4,020
Administrative Computer Service	.715	39,835	144,318	35,440
X/C Transfer Charges	Various	67,820	76,561	73,258
<b>Total Transfer Charges from Other Services</b>		<b>\$287,452</b>	<b>\$388,320</b>	<b>\$272,794</b>

**TOTAL ADMINISTRATIVE BUDGET**

<b>\$8,760,172</b>	<b>\$9,580,163</b>	<b>\$9,936,269</b>
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<b>TOTAL 2025-2026 ADMINISTRATIVE BUDGET</b>	<b>\$9,936,269</b>
Less: Miscellaneous Income & Interest Charges	(\$135,000)
<b>ACTUAL SCHOOL DISTRICT CHARGES</b>	<b>\$9,801,269</b>
<b>TOTAL 2024-25 SCHOOL DISTRICT CHARGES</b>	<b>\$9,458,027</b>
<b>DOLLAR DIFFERENCE</b>	<b>\$343,242</b>
<b>PERCENTAGE CHANGE</b>	<b>3.63%</b>

- BOCES salary of the District Superintendent is \$164,751. Additional state salary is \$43,499 for a total of \$208,250. Benefits paid on the salary totals \$58,573. The fringe includes such benefits as social security, teacher retirement, workers compensation, health insurance, dental insurance and unemployment insurance.
- A list of expenses eligible for reimbursement in the ensuing year:  
Professional dues, travel, meetings, lodging, reimbursables (parking, tolls, etc.) = \$25,000
- Total of reimbursable expenses paid to the District Superintendent for the 2023-2024 year = \$1,424

# Capital - Career & Technical Education

	Code	2023-2024 Actual Expenditures	2024-2025 Current Budget	2025-2026 Projected Budget
<b>CAPITAL:</b>				
Rental of Facilities	.470	521,058	592,721	567,868
Dormitory Authority	.480	3,764,625	3,773,913	3,773,450
Transfer to Capital Fund	.910	975,503	0	45,000
Transfer Credits for Service Programs	.970	-953,503	0	0
<b>Total Capital</b>		<b>\$4,307,683</b>	<b>\$4,366,634</b>	<b>\$4,386,318</b>
<b>CAREER &amp; TECHNICAL EDUCATION:</b>				
Certified Salaries	.150	4,818,429	5,171,759	5,676,909
Other Salaries	.160	371,538	404,383	400,475
Equipment	.200	435,527	350,065	257,400
Supplies	.300	853,123	868,854	875,799
Contractual	.400	389,550	372,006	355,068
School District/Other BOCES	.490	22,055	22,095	23,100
Employee Benefits	.800	2,535,718	2,764,900	3,042,599
Transfer to Capital	.910	100,000	0	0
Transfer to O&M	.950	2,384,584	2,288,252	2,410,224
Transfer to Other Programs	.960	899,499	540,333	562,556
Transfer from Other Programs	.970	-311,128	0	0
<b>Total Career &amp; Tech Education</b>		<b>\$12,498,897</b>	<b>\$12,782,648</b>	<b>\$13,604,130</b>

Program budget is based on average enrollment of actual students over a 3 year period.

The above budget represents the following CoSers for 2025-2026:

- Career and Technical Education

# Instruction of Students with Disabilities

		2023-2024 Actual Expenditures	2024-2025 Current Budget	2025-2026 Projected Budget
Certified Salaries	.150	7,151,943	7,563,278	7,875,608
Other Salaries	.160	312,304	406,667	425,968
Equipment	.200	30,411	30,500	28,000
Supplies	.300	69,709	80,413	88,200
Contractual	.400	247,926	748,487	1,126,425
School District/Other BOCES	.490	718,640	640,147	417,641
Employee Benefits	.800	4,734,336	4,969,848	5,426,966
Transfer to Other Programs	.960	5,868,108	8,371,792	8,755,113
<b>Total Instruction for Special Education</b>		<b>\$19,133,375</b>	<b>\$22,811,131</b>	<b>\$24,143,921</b>

The above budget represents the following CoSers for 2025-2026:

- 201 Special Class 12:1+1
- 203 Special Class 6:1+1
- 204 Special Class 12:1+1
- 205 Community Based Work Program
- 207 Management Needs 8:1+1

# Itinerant Services

	Code	2023-2024 Actual Expenditures	2024-2025 Current Budget	2025-2026 Projected Budget
Certified Salaries	.150	756,501	464,167	536,219
Other Salaries	.160	856,377	876,527	842,080
Equipment	.200	0	4,000	13,000
Supplies	.300	10,957	19,743	17,087
Contractual	.400	14,850	68,427	137,664
School District/Other BOCES	.490	270,096	208,086	0
Employee Benefits	.800	667,939	590,109	648,000
Transfer to Other Programs	.960	227,758	273,943	254,496
<b>Total Itinerant Services</b>		<b>\$2,804,477</b>	<b>\$2,505,002</b>	<b>\$2,448,546</b>

The above budget represents the following CoSers for 2025-2026:

- 307 School Psychologist
- 308 Speech Impaired
- 312 Behavioral Consultant
- 314 Physical Therapy
- 316 Visually Impaired/Orientation and Mobility
- 317 School Psychologist
- 331 Physical Education Teacher
- 340 Shared Human Resources Manager
- 343 Occupational Therapy
- 350 Audiology
- 360 Facilities Director

# General Instruction

	Code	2023-2024 Actual Expenditures	2024-2025 Current Budget	2025-2026 Projected Budget
Certified Salaries	.150	524,032	515,094	454,392
Other Salaries	.160	33,352	49,554	14,935
Equipment	.200	7,513	14,118	21,560
Supplies	.300	55,133	73,873	48,473
Contractual	.400	662,397	823,738	473,917
School District/Other BOCES	.490	268,177	258,294	30,222
Employee Benefits	.800	200,688	290,674	214,773
Transfer to O&M	.950	12,695	11,792	13,341
Transfer to Other Programs	.960	48,704	41,066	14,752
Transfer from Other Programs	.970	-52,289	-46,151	-18,759
<b>Total General Instruction</b>		<b>\$1,760,401</b>	<b>\$2,032,051</b>	<b>\$1,267,606</b>

The above budget represents the following CoSers for 2025-2026:

- 401 Exploratory Enrichment
- 402 Performing Arts
- 405 Equivalent Attendance
- 408 Distance Learning
- 409 Alternative HS Equivalency Program(AHSEP)
- 410 Education for Incarcerated Youth
- 420 Summer School Driver's Ed
- 478 X/C Erie I BOCES - Distance Learning

# Instructional Support

	Code	2023-2024 Actual Expenditures	2024-2025 Current Budget	2025-2026 Projected Budget
Certified Salaries	.150	1,540,889	1,574,939	1,654,034
Other Salaries	.160	1,914,902	1,981,019	2,099,743
Equipment	.200	1,596,858	1,406,290	435,451
Supplies	.300	2,615,308	2,710,367	2,097,929
Contractual	.400	1,995,390	2,005,849	1,558,013
School District/Other BOCES	.490	823,889	755,575	34,205
Employee Benefits	.800	1,714,266	1,739,304	1,900,308
Transfer to O&M	.950	331,079	344,340	344,095
Transfer to Other Programs	.960	229,449	229,658	240,391
Transfer from Other Programs	.970	-651,694	-658,120	-676,559
<b>Total Instructional Support</b>		<b>\$12,110,336</b>	<b>\$12,089,220</b>	<b>\$9,687,610</b>

The above budget represents the following CoSers for 2025-2026:

- 501 Title I Coordination
- 502 DEI/CRSE
- 503 Extracurricular Coordination - SAT/Whiz Quiz
- 504 Printshop
- 505 Electronic/Computer Equipment Repair
- 506 Instructional Technology Service
- 508 School Library System Service
- 509 Learning Resources Services
- 510 Library Automation
- 516 Model Schools
- 517 Coordination - Interscholastic Athletics (Section X)
- 525 Special Education / CTE Consultant
- 526 School/Curriculum Improvement
- 589 X/C Erie I BOCES - NYSITCC



# Other Services

	Code	2023-2024 Actual Expenditures	2024-2025 Current Budget	2025-2026 Projected Budget
Certified Salaries	.150	16,351	17,881	42,290
Other Salaries	.160	2,655,855	2,811,986	2,954,205
Equipment	.200	21,023	49,340	23,846
Supplies	.300	92,993	59,732	29,941
Contractual	.400	996,266	1,196,941	1,141,650
School District/Other BOCES	.490	4,520,560	4,645,936	637,319
Employee Benefits	.800	1,141,609	1,285,878	1,398,468
Transfer to O&M	.950	177,832	198,560	210,506
Transfer to Other Programs	.960	160,172	244,588	262,614
Transfer from Other Programs	.970	-472,995	-572,557	-586,929
<b>Total Other Services</b>		<b>\$9,309,665</b>	<b>\$9,938,286</b>	<b>\$6,113,910</b>

The above budget represents the following CoSers for 2025-2026:

- 601 Cooperative Purchasing
- 602 Negotiations
- 606 Bus Repeater System
- 608 X/C Capital Region BOCES - Admin Computer Services
- 610 Records Management
- 611 Healthcare Administration
- 612 X/C Questar III BOCES - State Aid Planning
- 614 X/C Jeff-Lewis BOCES - Safety/Risk Management
- 615 Workers Compensation Administration
- 616 X/C Erie 1 BOCES - Policy Services
- 618 Substitute Coordination
- 619 Cooperative Business Office
- 620 Solid Waste Disposal
- 621 Telephone Interconnect
- 625 Central School Food Management
- 660 X/C Capital Region BOCES - Communication Services
- 675 X/C Jeff-Lewis BOCES - Certification Officer
- 677 X/C E. Suffolk BOCES - Coop. Bidding
- 680 X/C Capital Region BOCES - Telephone Interconnect
- 682 X/C Madison-Oneida BOCES - Computer Management Services

# Internal Service Activities

	Code	2023-2024 Actual Expenditures	2024-2025 Current Budget	2025-2026 Projected Budget
Certified Salaries	.150	1,918,870	2,160,009	2,009,612
Other Salaries	.160	1,998,701	2,221,996	2,266,479
Equipment	.200	56,354	158,725	111,500
Supplies	.300	162,853	284,075	245,772
Contractual	.400	1,400,784	3,370,065	4,112,230
School District/Other BOCES	.490	374,755	578,000	599,000
Employee Benefits	.800	2,273,406	2,882,946	2,714,042
Transfer to O&M	.950	376,559	541,397	553,397
Transfer to Other Programs	.960	4,029,563	3,440,699	3,567,852
Transfer from Other Programs	.970	-12,591,845	-15,637,911	-16,179,884
<b>Total Internal Service Activities</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

The above budget represents the following CoSers for 2025-2026:

- Operations & Maintenance
- Special Education Admin/Supervision/Related Services
- Human Resources
- Computer Services

# Summary: Administrative, Capital & Program Budgets

	2023-2024 Actual Expenditures	2024-2025 Current Budget	2025-2026 Projected Budget
Total Administrative Budget	8,760,172	9,580,163	9,936,269
Total Capital Budget	4,307,683	4,366,634	4,386,318
Total Program Budget	57,617,152	62,158,338	57,265,723
<b>Total for General Fund Programs</b>	<b>\$70,685,007</b>	<b>\$76,105,136</b>	<b>\$71,588,310</b>

