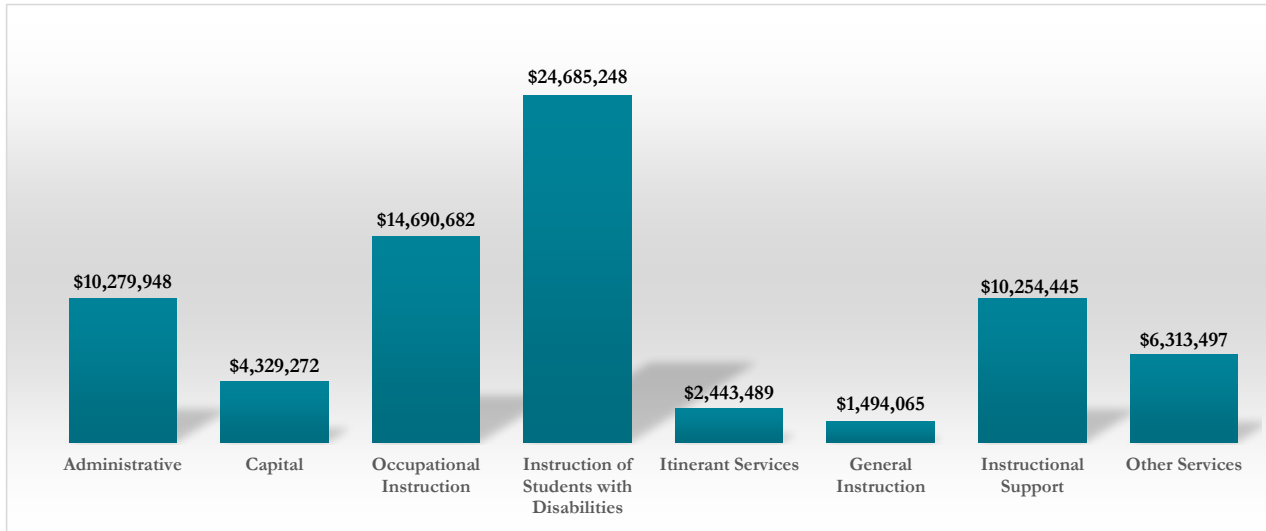


# Budget Summary 2026-2027

## 2026-2027 Budget Breakdown



|   |                     |
|---|---------------------|
| Administrative                            | \$10,279,948        |
| Capital                                   | \$4,329,272         |
| Occupational Instruction                  | \$14,690,682        |
| Instruction of Students with Disabilities | \$24,685,248        |
| Itinerant Services                        | \$2,443,489         |
| General Instruction                       | \$1,494,065         |
| Instructional Support                     | \$10,254,445        |
| Other Services                            | \$6,313,497         |
| <b>Total Projected 2026-27 Budget</b>     | <b>\$74,490,646</b> |

# Administrative

|   |      | 2024-2025<br>Actual<br>Expenditures | 2025-2026<br>Current<br>Budget | 2026-2027<br>Projected<br>Budget |
|---|------|-------------------------------------|--------------------------------|----------------------------------|
| <b>1240 District Superintendent's Office</b>  |      |                                     |                                |                                  |
| Certified Salary                              | .152 | 164,751                             | 164,751                        | 164,751                          |
| Other Salaries                                | .160 | 74,018                              | 77,719                         | 80,830                           |
| Equipment                                     | .200 | 0                                   | 2,000                          | 3,000                            |
| Supplies                                      | .300 | 1,146                               | 2,500                          | 2,500                            |
| Contractual                                   | .400 | 11,725                              | 13,340                         | 12,500                           |
| Superintendent Travel/Reimb                   | .401 | 18,909                              | 23,975                         | 25,000                           |
| Sick Day Pay                                  | .466 | 98,711                              | 0                              | 0                                |
| Attorney                                      | .474 | 0                                   | 4,000                          | 4,000                            |
| School District/Other BOCES                   | .490 | 50                                  | 1,900                          | 1,900                            |
| Employee Mileage/Reimbursement                | .499 | 0                                   | 500                            | 500                              |
| Teachers Retirement                           | .800 | 16,656                              | 21,866                         | 21,866                           |
| Employees Retirement                          | .801 | 8,697                               | 9,901                          | 9,888                            |
| Workers Comp                                  | .802 | 1,361                               | 1,649                          | 1,007                            |
| Social Security                               | .803 | 5,550                               | 13,015                         | 13,253                           |
| Health Insurance                              | .804 | 32,979                              | 47,662                         | 49,460                           |
| Dental/Optical Insurance                      | .806 | 1,170                               | 1,206                          | 1,206                            |
| Healthcare Admin Fee                          | .814 | 1,032                               | 1,440                          | 1,524                            |
| <b>Total District Superintendent's Office</b> |      | <b>\$436,754</b>                    | <b>\$387,424</b>               | <b>\$393,185</b>                 |
| <b>1010 Board of Education</b>                |      |                                     |                                |                                  |
| Claims Auditor                                | .161 | 9,085                               | 9,354                          | 10,150                           |
| HC Buyout                                     | .168 | 1,000                               | 1,200                          | 0                                |
| Supplies                                      | .300 | 689                                 | 700                            | 700                              |
| Contractual                                   | .400 | 100,195                             | 96,506                         | 105,000                          |
| Publications                                  | .403 | 1,940                               | 7,000                          | 5,000                            |
| Attorney                                      | .474 | 141                                 | 15,000                         | 10,000                           |
| School District/Other BOCES                   | .490 | 13,797                              | 13,800                         | 14,500                           |
| Employee Mileage/Reimbursement                | .499 | 95                                  | 200                            | 0                                |
| Employees Retirement                          | .801 | 1,049                               | 1,197                          | 0                                |
| Workers Comp                                  | .802 | 57                                  | 63                             | 42                               |
| Social Security                               | .803 | 771                                 | 716                            | 776                              |
| <b>Total Board of Education</b>               |      | <b>\$128,818</b>                    | <b>\$145,736</b>               | <b>\$146,168</b>                 |
| <b>1310 Central Support</b>                   |      |                                     |                                |                                  |
| Professional Salaries                         | .150 | 1,070                               | 0                              | 0                                |
| Business Office Salaries                      | .160 | 656,704                             | 783,439                        | 845,898                          |
| OMNI Match                                    | .164 | 0                                   | 2,500                          | 4,005                            |
| Budgeted Vacation                             | .167 | 10,565                              | 7,500                          | 7,500                            |
| Equipment                                     | .200 | 3,881                               | 4,500                          | 4,499                            |
| Supplies                                      | .300 | 6,131                               | 7,500                          | 7,500                            |
| Contractual                                   | .400 | 43,782                              | 60,000                         | 65,000                           |
| Longevity Pay                                 | .465 | 10,000                              | 10,000                         | 0                                |

|   |           |                    |                    |                     |
|---|-----------|--------------------|--------------------|---------------------|
| Attorney  | .474      | 7,913              | 8,500              | 8,500               |
| School District/Other BOCES                       | .490      | 0                  | 750                | 750                 |
| Employee Mileage/Reimbursement                    | .499      | 0                  | 750                | 750                 |
| Employees Retirement                              | .801      | 86,790             | 142,822            | 165,416             |
| Workers Comp                                      | .802      | 3,799              | 5,042              | 3,468               |
| Social Security                                   | .803      | 49,566             | 60,670             | 68,661              |
| Health Insurance                                  | .804      | 131,844            | 198,591            | 239,434             |
| Dental/Optical Insurance                          | .806-.808 | 4,047              | 8,039              | 7,319               |
| Healthcare Admin Fee                              | .814      | 4,204              | 5,849              | 6,332               |
| <b>Total Central Support</b>                      |           | <b>1,020,296</b>   | <b>\$1,306,452</b> | <b>\$1,435,032</b>  |
| <b>1900 Unclassified</b>                          |           |                    |                    |                     |
| RANS Interest                                     | .700      | 257,026            | 232,650            | 235,000             |
| Retiree Health Insurance                          | .899      | 7,089,560          | 7,591,734          | 7,806,338           |
| <b>Total Unclassified</b>                         |           | <b>\$7,346,585</b> | <b>\$7,824,384</b> | <b>\$8,041,338</b>  |
| <b>9500 Transfers</b>                             |           |                    |                    |                     |
| Operations & Maintenance                          | .712      | 130,945            | 128,657            | 141,262             |
| Distance Learning                                 | .408      | 1,000              | 1,000              | 1,000               |
| Printshop   | .504      | 25,102             | 26,106             | 27,150              |
| Electronic/Microcomputer Repair                   | .505      | 382                | 382                | 260                 |
| Instructional Technology                          | .506      | 1,471              | 1,762              | 1,812               |
| Educational Communications                        | .509      | 260                | 265                | 270                 |
| School/Curriculum Improvement                     | .526      | 869                | 1,025              | 0                   |
| Healthcare  | .611      | 2,000              | 0                  | 0                   |
| Telephone Interconnect                            | .621      | 1,904              | 1,904              | 1,677               |
| Human Resources                                   | .714      | 4,376              | 4,020              | 4,211               |
| Administrative Computer Service                   | .715      | 129,568            | 35,440             | 14,991              |
| X/C Transfer Charges                              | Various   | 76,561             | 71,712             | 71,592              |
| <b>Total Transfer Charges from Other Services</b> |           | <b>\$374,439</b>   | <b>\$272,273</b>   | <b>\$264,225</b>    |
| <b>TOTAL ADMINISTRATIVE BUDGET</b>                |           | <b>\$9,306,894</b> | <b>\$9,936,269</b> | <b>\$10,279,948</b> |

|   |                     |
|---|---------------------|
| <b>TOTAL 2026-2027 ADMINISTRATIVE BUDGET</b>  | <b>\$10,279,948</b> |
| Less: Miscellaneous Income & Interest Charges | (\$145,000)         |
| <b>ACTUAL SCHOOL DISTRICT CHARGES</b>         | <b>\$10,134,948</b> |
| <b>TOTAL 2025-26 SCHOOL DISTRICT CHARGES</b>  | <b>\$9,801,269</b>  |
| DOLLAR DIFFERENCE                             | \$333,679           |
| PERCENTAGE CHANGE                             | <b>3.40%</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 \$58,120. 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 2024-2025 year = \$1,632

# Capital - Career & Technical Education

|  | Code | 2024-2025<br>Actual<br>Expenditures | 2025-2026<br>Current<br>Budget | 2026-2027<br>Projected<br>Budget |
|--|------|-------------------------------------|--------------------------------|----------------------------------|
| <b>CAPITAL:</b>                          |      |                                     |                                |                                  |
| Rental of Facilities                     | .470 | 520,622                             | 567,868                        | 561,972                          |
| Dormitory Authority                      | .480 | 3,533,913                           | 3,773,450                      | 2,932,300                        |
| Transfer to Capital Fund                 | .910 | 700,221                             | 45,000                         | 835,000                          |
| Transfer Credits for Service Programs    | .970 | -700,221                            | 0                              | 0                                |
| <b>Total Capital</b>                     |      | <b>\$4,054,535</b>                  | <b>\$4,386,318</b>             | <b>\$4,329,272</b>               |
| <b>CAREER &amp; TECHNICAL EDUCATION:</b> |      |                                     |                                |                                  |
| Certified Salaries                       | .150 | 5,125,375                           | 5,632,019                      | 6,050,764                        |
| Other Salaries                           | .160 | 390,177                             | 449,563                        | 532,593                          |
| Equipment                                | .200 | 294,150                             | 285,811                        | 275,800                          |
| Supplies                                 | .300 | 793,973                             | 1,162,014                      | 1,001,977                        |
| Contractual                              | .400 | 354,553                             | 417,687                        | 388,693                          |
| School District/Other BOCES              | .490 | 15,947                              | 29,613                         | 22,100                           |
| Employee Benefits                        | .800 | 2,760,675                           | 3,097,502                      | 3,243,200                        |
| Transfer to Capital                      | .910 | 150,000                             | 0                              | 0                                |
| Transfer to O&M                          | .950 | 2,288,252                           | 2,410,224                      | 2,591,873                        |
| Transfer to Other Programs               | .960 | 537,293                             | 864,105                        | 583,682                          |
| Transfer from Other Programs             | .970 | -5,040                              | -297,814                       | 0                                |
| <b>Total Career &amp; Tech Education</b> |      | <b>\$12,705,356</b>                 | <b>\$14,050,724</b>            | <b>\$14,690,682</b>              |

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

The above budget represents the following CoSers for 2026-2027:

- Career and Technical Education

# Instruction of Students with Disabilities

|  |      | 2024-2025<br>Actual<br>Expenditures | 2025-2026<br>Current Budget | 2026-2027<br>Projected<br>Budget |
|--|------|-------------------------------------|-----------------------------|----------------------------------|
| Certified Salaries                             | .150 | 7,632,304                           | 7,944,072                   | 8,233,609                        |
| Other Salaries                                 | .160 | 368,009                             | 484,759                     | 488,485                          |
| Equipment                                      | .200 | 21,045                              | 21,000                      | 28,000                           |
| Supplies                                       | .300 | 75,985                              | 89,500                      | 89,500                           |
| Contractual                                    | .400 | 438,999                             | 1,350,921                   | 1,508,284                        |
| School District/Other BOCES                    | .490 | 670,540                             | 636,900                     | 435,640                          |
| Employee Benefits                              | .800 | 4,857,957                           | 5,141,023                   | 5,311,240                        |
| Transfer to Other Programs                     | .960 | 5,970,341                           | 8,240,500                   | 8,590,490                        |
| <b>Total Instruction for Special Education</b> |      | <b>\$20,035,179</b>                 | <b>\$23,908,676</b>         | <b>\$24,685,248</b>              |

The above budget represents the following CoSers for 2026-2027:

- 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 | 2024-2025<br>Actual<br>Expenditures | 2025-2026<br>Current<br>Budget | 2026-2027<br>Projected<br>Budget |
|---------------------------------|------|-------------------------------------|--------------------------------|----------------------------------|
| Certified Salaries              | .150 | 504,018                             | 505,090                        | 532,496                          |
| Other Salaries                  | .160 | 905,458                             | 946,697                        | 915,666                          |
| Equipment                       | .200 | 962                                 | 2,640                          | 3,000                            |
| Supplies                        | .300 | 3,570                               | -90,413                        | 18,175                           |
| Contractual                     | .400 | 15,745                              | 244,230                        | 134,790                          |
| School District/Other BOCES     | .490 | 184,789                             | 226,081                        | 0                                |
| Employee Benefits               | .800 | 576,560                             | 608,264                        | 574,299                          |
| Transfer to Other Programs      | .960 | 194,242                             | 219,481                        | 265,063                          |
| <b>Total Itinerant Services</b> |      | <b>\$2,385,344</b>                  | <b>\$2,662,069</b>             | <b>\$2,443,489</b>               |

The above budget represents the following CoSers for 2026-2027:

- 302 Music Teacher
- 307 School Psychologist
- 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 | 2024-2025<br>Actual<br>Expenditures | 2025-2026<br>Current<br>Budget | 2026-2027<br>Projected<br>Budget |
|----------------------------------|------|-------------------------------------|--------------------------------|----------------------------------|
| Certified Salaries               | .150 | 595,029                             | 520,803                        | 505,140                          |
| Other Salaries                   | .160 | 52,496                              | 47,153                         | 47,476                           |
| Equipment                        | .200 | 4,202                               | 29,069                         | 32,303                           |
| Supplies                         | .300 | 44,832                              | 96,170                         | 87,262                           |
| Contractual                      | .400 | 707,324                             | 736,155                        | 509,516                          |
| School District/Other BOCES      | .490 | 371,845                             | 655,494                        | 55,954                           |
| Employee Benefits                | .800 | 208,636                             | 224,929                        | 179,085                          |
| Transfer to O&M                  | .950 | 12,752                              | 81,301                         | 80,837                           |
| Transfer to Other Programs       | .960 | 39,898                              | 39,066                         | 40,983                           |
| Transfer from Other Programs     | .970 | -46,151                             | -43,139                        | -44,491                          |
| <b>Total General Instruction</b> |      | <b>\$1,990,862</b>                  | <b>\$2,387,000</b>             | <b>\$1,494,065</b>               |

The above budget represents the following CoSers for 2026-2027:

- 401 Exploratory Enrichment
- 402 Performing Arts
- 405 Equivalent Attendance
- 406 Early College Access
- 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
- 481 X/C Capital Region BOCES - Distance Learning

# Instructional Support

|                                    | Code | 2024-2025<br>Actual<br>Expenditures | 2025-2026<br>Current<br>Budget | 2026-2027<br>Projected<br>Budget |
|------------------------------------|------|-------------------------------------|--------------------------------|----------------------------------|
| Certified Salaries                 | .150 | 1,480,007                           | 1,724,095                      | 1,749,162                        |
| Other Salaries                     | .160 | 1,938,409                           | 2,037,157                      | 2,144,767                        |
| Equipment                          | .200 | 1,257,927                           | 1,389,592                      | 418,476                          |
| Supplies                           | .300 | 2,744,921                           | 2,683,759                      | 2,322,113                        |
| Contractual                        | .400 | 1,974,504                           | 2,306,425                      | 1,659,594                        |
| School District/Other BOCES        | .490 | 939,144                             | 793,481                        | 33,436                           |
| Employee Benefits                  | .800 | 1,538,136                           | 1,958,933                      | 1,942,374                        |
| Transfer to O&M                    | .950 | 344,340                             | 344,095                        | 360,550                          |
| Transfer to Other Programs         | .960 | 225,758                             | 293,484                        | 281,056                          |
| Transfer from Other Programs       | .970 | -667,749                            | -699,832                       | -657,083                         |
| <b>Total Instructional Support</b> |      | <b>\$11,775,396</b>                 | <b>\$12,831,190</b>            | <b>\$10,254,445</b>              |

The above budget represents the following CoSers for 2026-2027:

- 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
- 540 X/C Capital Region BOCES - Library Automation
- 589 X/C Erie I BOCES - NYSITCC

# Other Services

|                              | Code | 2024-2025<br>Actual<br>Expenditures | 2025-2026<br>Current<br>Budget | 2026-2027<br>Projected<br>Budget |
|------------------------------|------|-------------------------------------|--------------------------------|----------------------------------|
| Certified Salaries           | .150 | 17,881                              | 42,635                         | 49,079                           |
| Other Salaries               | .160 | 2,774,617                           | 3,006,836                      | 3,031,297                        |
| Equipment                    | .200 | 33,258                              | 27,912                         | 25,082                           |
| Supplies                     | .300 | 49,742                              | 32,066                         | 42,165                           |
| Contractual                  | .400 | 1,055,155                           | 1,143,013                      | 1,178,373                        |
| School District/Other BOCES  | .490 | 4,843,601                           | 5,025,843                      | 679,744                          |
| Employee Benefits            | .800 | 1,217,691                           | 1,393,721                      | 1,475,733                        |
| Transfer to O&M              | .950 | 199,081                             | 210,506                        | 205,753                          |
| Transfer to Other Programs   | .960 | 239,880                             | 261,122                        | 270,075                          |
| Transfer from Other Programs | .970 | -573,901                            | -625,596                       | -643,804                         |
| <b>Total Other Services</b>  |      | <b>\$9,857,006</b>                  | <b>\$10,518,058</b>            | <b>\$6,313,497</b>               |

**The above budget represents the following CoSers for 2026-2027:**

- 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
- 657 X/C Jeff-Lewis BOCES - Solar Consortium Mgmt
- 660 X/C Capital Region BOCES - Communication Services
- 675 X/C Jeff-Lewis BOCES - Teacher Certification Officer
- 677 X/C E. Suffolk BOCES - Coop. Bidding-Copiers
- 680 X/C Capital Region BOCES - Telephone Interconnect

# Internal Service Activities

|  | Code | 2024-2025<br>Actual<br>Expenditures | 2025-2026<br>Current<br>Budget | 2026-2027<br>Projected<br>Budget |
|--|------|-------------------------------------|--------------------------------|----------------------------------|
| Certified Salaries                       | .150 | 1,775,356                           | 2,088,346                      | 2,065,870                        |
| Other Salaries                           | .160 | 2,091,645                           | 2,335,048                      | 2,481,629                        |
| Equipment                                | .200 | 78,491                              | 94,846                         | 101,422                          |
| Supplies                                 | .300 | 239,883                             | 263,426                        | 254,475                          |
| Contractual                              | .400 | 1,629,011                           | 3,519,569                      | 3,897,486                        |
| School District/Other BOCES              | .490 | 315,617                             | 599,000                        | 583,000                          |
| Employee Benefits                        | .800 | 2,303,211                           | 2,669,541                      | 2,805,328                        |
| Transfer to O&M                          | .950 | 541,397                             | 553,397                        | 534,906                          |
| Transfer to Other Programs               | .960 | 4,026,388                           | 3,575,058                      | 3,862,905                        |
| Transfer from Other Programs             | .970 | -13,000,998                         | -15,698,231                    | -16,587,021                      |
| <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 2026-2027:

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

# Summary: Administrative, Capital & Program Budgets

|  | 2024-2025<br>Actual<br>Expenditures | 2025-2026<br>Current<br>Budget | 2026-2027<br>Projected<br>Budget |
|--|-------------------------------------|--------------------------------|----------------------------------|
| Total Administrative Budget            | 9,306,894                           | 9,936,269                      | 10,279,948                       |
| Total Capital Budget                   | 4,054,535                           | 4,386,318                      | 4,329,272                        |
| Total Program Budget                   | 58,749,142                          | 66,357,716                     | 59,881,426                       |
| <b>Total for General Fund Programs</b> | <b>\$72,110,570</b>                 | <b>\$80,680,303</b>            | <b>\$74,490,646</b>              |

