

2025-2026 BUDGET WORKSHOP

ADMINISTRATIVE AND CAPITAL BUDGETS

March 18, 2025



Develop and ensure a budget that is:

- **Fiscally Sound**-not excessive for tax-payers
- **Flexible**-provides for flexibility within budget codes
- **Foolproof**-provides for emergencies should they occur; and that
- **Flows**-has enough cash flow available should State Aid be withheld.

Administrative Budget Departments

- ✓ Board of Education
- ✓ District Clerk
- ✓ District Meeting
- ✓ Chief School Administrator
- ✓ Business Administration
- ✓ Auditing
- ✓ Treasurer
- ✓ Tax Collector
- ✓ Purchasing
- ✓ Fiscal Agent
- ✓ Legal
- ✓ Personnel
- ✓ Records Management
- ✓ Security
- ✓ Central Storeroom
- ✓ Central Mailing
- ✓ Central Printing
- ✓ Central Data Processing
- ✓ School Association Dues
- ✓ Assessments on School Property
- ✓ BOCES Administrative Costs
- ✓ Curriculum Development & Supervision
- ✓ Supervision Special Programs
- ✓ Supervision Regular School
- ✓ In Service Training

ADMINISTRATIVE BUDGET SUMMARY

	Proposed Budget 2025-2026	Adjusted Budget 2024-2025	Budget 2023-2024
Salaries	4,877,623	4,738,938	4,584,115
Equipment	188,000	73,000	60,000
Contractual	1,894,900	1,723,280	1,351,030
BOCES	4,222,612	4,111,067	4,072,682
Supplies	<u>216,200</u>	<u>200,100</u>	<u>192,800</u>
Total	11,399,355	10,846,385	10,260,627

ADMINISTRATIVE BUDGET LINE ITEM

	Proposed Budget 2025-2026	Current Budget 2024-25	Dollar Change
Board of Education	9,500	9,500	-0-
District Clerk	8,250	6,094	2,156
District Meeting	31,200	29,300	1,900
Chief School Administrator	563,207	556,055	7,152
Business Administration	621,493	588,710	32,783
Auditing	120,000	110,000	10,000

ADMINISTRATIVE BUDGET LINE ITEM

	Dollar Change	Rationale
Board of Education	0	No expected increase in Travel
District Clerk	2,156	Contractual Increases
District Meeting	1,900	Contractual Increases
Chief School Administrator	7,152	Contractual Increases
Business Administration	32,783	Contractual Increases
Auditing	10,000	Contractual Increases

ADMINISTRATIVE BUDGET LINE ITEM

	Proposed Budget 2025-2026	Current Budget 2024-2025	Dollar Change
Treasurer	97,628	93,335	4,293
Tax Collector	35,000	33,500	1,500
Purchasing	57,193	54,994	2,199
Fiscal Agent Fee	18,600	17,500	1,100
Legal	136,900	133,000	3,900
Personnel	474,811	473,916	895

ADMINISTRATIVE BUDGET LINE ITEM

	Dollar Change	Rationale
Treasurer	4,293	Contractual Increases
Tax Collector	1,500	Increase in Advertising Cost
Purchasing	2,199	Contractual Increases
Fiscal Agent Fee	1,100	Increase in Services
Legal	3,900	Increase in Fees
Personnel	895	Contractual Increases

ADMINISTRATIVE BUDGET LINE ITEM

	Proposed Budget 2025-2026	Current Budget 2024-2025	Dollar Change
Public Information Systems	110,115	104,540	5,575
Security	817,783	785,109	32,674
Central Storeroom	58,884	56,619	2,265
Central Printing/Mailing	132,000	108,000	24,000
Central Printing	82,701	78,698	4,003
Central Data Processing	1,093,454	991,682	101,772

ADMINISTRATIVE BUDGET LINE ITEM

	Dollar Change	Rationale
Public Information Systems	5,575	Service Increase from BOCES
Security	32,674	Contractual Increases
Central Storeroom	2265	Contractual Increases
Central Printing/Mailing	24,000	Postage Increase, Equipment Upgrade
Central Printing	4,003	Contractual Increases
Central Data Processing	101,772	Increase contractual Services, Equipment and BOCES

ADMINISTRATIVE BUDGET LINE ITEM

	Proposed Budget 2025-2026	Current Budget 2024-2025	Dollar Change
Insurance	379,000	351,750	27,250
Association Dues	7,000	7,000	0
Assessments on School Property	27,000	26,780	220
BOCES Administrative Cost	2,253,283	2,140,232	113,051
Curriculum Dev & Supervision	1,428,441	1,265,064	163,377
Supervision Special Programs	418,345	373,946	44,399

ADMINISTRATIVE BUDGET LINE ITEM

	Dollar Change	Rationale
Insurance	27,250	Projected Cost Increase
Association Dues	0	No Change
Assessments on School Property	220	Slight projected increase
BOCES Administrative Cost	113,051	5% BOCES Increase
Curriculum Dev & Supervision	163,377	Contractual Increases
Supervision Special Programs	44,399	Contractual Increases

ADMINISTRATIVE BUDGET LINE ITEM

	Proposed Budget 2025-2026	Current Budget 2024-2025	Dollar Change
Supervision Regular School	2,169,547	2,213,751	-44,204
In-service Training	248,000	237,360	10,640

ADMINISTRATIVE BUDGET LINE ITEM

	Dollar Change	Rationale
Supervision Regular School	-44,204	Decrease in Administrative and Clerical Salaries
In-service Training	10,640	Increase in Part-time Professional Cost

ADMINISTRATIVE BUDGET COMPONENT TOTAL

	Proposed Budget 2025-2026	Current Budget 2024-2025	Dollar Change
Administrative Component Total	11,399,335	10,846,385	552,950

CAPITAL BUDGET SUMMARY

	Proposed Budget 2025-2026	Budget 2024-2025	Budget 2023-2024
Salaries	3,127,019	2,915,808	2,962,226
Equipment	380,000	316,000	284,000
Contractual	1,985,200	1,679,100	1,690,705
BOCES	355,666	349,662	321,285
Supplies	391,300	365,950	332,750
Debt Service	11,010,852	11,701,827	10,208,636
Total	17,250,037	17,328,347	15,819,702

CAPITAL BUDGET SUMMARY

	Proposed Budget 2025-2026	Current Budget 2024-2025	Dollar Change	Rationale
Salaries	3,127,019	2,915,808	211,211	Contractual Increases & Need for Overtime for Snow
Equipment	380,000	316,000	64,000	Looking to Purchase a Loader
Contractual	1,985,200	1,679,100	306,100	Expected Contractual Increases Including Utilities
BOCES	355,666	349,662	6,004	Expected Service Increase
Supplies	391,300	365,950	25,350	Increase in all Supplies 5-7%
Debt Service	<u>11,010,852</u>	<u>11,701,827</u>	<u>-690,975</u>	<u>Lower BAN Payment in 25-26</u>
Total	17,250,037	17,328,347	-78,310	



QUESTIONS AND ANSWERS