

Program Budget

- Athletics Component
- Benefits Component
- Regular School Component
- Special Education Component
- Support Component

Currently, we are projecting that our Program related costs will increase approximately \$6.2 Million, Our current projections call for a Program Budget of approximately \$90.3 Million.
Staffing and Program — NO cuts to program or staffing

ATHLETICS

Salaries — AD, Coaches, Clerical, Trainer

Equipment — athletic equipment

Contractual — conferences, referees, facility rentals (Legends, Ice rinks)

Materials & Supplies — athletic supplies

Category:	2024-25 / 2025-26
Salaries:	621,344 / 673,836
Athletic Equip:	104,700 / 104,700
Contractual:	138,400 / 138,400
BOCES:	9,000 / 9,000
Athletic Supplies:	110,385 / 110,385

- Salaries — contractual agreements, budget to actual adjustments based on newly negotiated OCTA Contract
- Athletic Equipment/Supplies — Consistent funding from significant increases from 23-24 to 24-25.

BENEFITS

- ERS — Employee Retirement
- TRS — Teacher Retirement
- Social Security, Workers Comp, Unemployment
- Insurance - Health, Dental, Vision, Medicare Reimbursement
- Retirement incentive, 403b contributions

Category:	2024-25 / 2025-26
ERS:	1,090,000 / 1,133,600
TRS:	3,720,000 / 4,135,330

- ERS increase — higher rate (15.23%) from prior year (14.10%).
- TRS decrease — lower rate (9.59%) from prior year (10.11%).
- Social Security (FICA) — increase due to higher wages.
- Workers Comp — decrease due to lower projected rate and budget to actual adjustments.

Health, Dental and Vision Insurance Category:

	2024-25 / 2025-26
Dental Insurance, Vision Ins.:	575,000 / 595,000
Health Insurance, Medicare Reimb.:	20,535,000/ 20,935,000
Insurance Buyout:	

- Health, Dental and Vision Insurance — increase is primarily due to a budgeted 7% annual premium increase and budget to actual adjustments.

	2024-25 / 2025-26
EAP, 403b, Flex Admin Fee:	91,500 / 95,160

SPECIAL EDUCATION

- Salaries — Psychologists, Speech, Teachers, and TA positions
- Equipment — Special Ed related equipment
- Contractual — conferences, fees and dues • Materials & Supplies — Special Ed supplies
- BOCES — Special Ed Programs & Services

Category:	2024-25 / 2025-26
Salaries - Instructional:	3,093,871 / 4,052,105
Salaries - Psychologists:	728,134 / 862,219
Speech Therapists:	904,647 / 1,172,896
Salaries - TA's:	3,052,105 / 4,010,876

- Instructional- Increase due to newly negotiated contract
- TA's - Increase due to newly negotiated contractual increases.

	2024-25 / 2025-26
Equipment:	25,000 / 26,847
Contractual/Tuition:	1,655,000 / 1,500,000
Supplies:	12,500 / 12,500
BOCES Services:	3,500,620 / 3,350,620

REGULAR SCHOOL

- Salaries — Teachers, Teacher Assistants, Teacher Aides, ELL
- Contractual — Mental Health,
- Materials & Supplies — K-12, Music, Phys Ed
- Textbooks — K-12, Music
- Equipment - K-12, Phys Ed, Music
- BOCES Services — Printing/Copying, Data, Instructional Technology, Professional Development

Category:	2024-25 / 2025-26
Teacher Salaries:	21,866,709 / 24,837,974
Sub Salaries:	935,000 / 970,000
Teacher Aides:	547,000 / 547,000

- Teachers — negotiated contractual salary increases.
- TA Salaries — added 2 TA positions and contractual increases.

- Teacher Aides — includes negotiated contractual increases and some positions that were needed after 2024-25 budget.

Category: **2024-25 / 2025-26**

Equipment: 171,947 / 171,947

Contractual: 367,100 / 367,100

Materials & Supplies: 508,040 / 530,680

- More equipment needs in 2025-26 budget (additional equipment/furniture needs for High School Capital Project).
- Contractual — increased SIRO related costs and needs.
- Materials & Supplies — increase primarily due to the Literacy program initiative. Tuition, Textbooks.

SUPPORT

- Occupational Education
- Summer School
- Library & Audiovisual
- IT Dept
- Guidance and Counseling
- Health Services Cocurricular
- Interfund Transfers
- BOCES Services — CTE program, Hardware purchases, Copier leases, Software licenses, Tech & AV repair service

Category: **2024-25 / 2025-26**

Occupational Ed (CTE): 1,977,490 / 2,110,158

Library & AV: 935,760 / 1,011,367

IT Dept: 2,076,354 / 1,685,154 (move services to BOCES)

Guidance: 1,685,154 / 2,068,619

Category: **2024-5 / 2025-26**

Health/Medical: 836,765 / 777,772 (retirement)

Social Work: 159,290 / 172,055

- Mental Health Services Social Work

TRANSPORTATION BUDGET

Transportation Component

- Salaries — Director, Dispatchers, Mechanics, Bus Drivers, Bus Attendants, Subs
- Contractual — Gas & Electric, Insurance • Materials & Supplies — Fuel, Bus Parts, Tires • Transportation Equipment

Transportation Salaries Category: **2024-25 / 2025-26**

Directors, Dispatchers,

Bus Drivers: 2,372,464, / 2,511,302

Bus Attendants: 185,000 / 192,400

Mechanics: 222,295 / 231,186

- Sub Bus Drivers — budget to actual adjustment.
- Bus Attendants — projected need for additional bus attendants due to additional student needs (shift from BOCES).

Transportation — Contractual, Materials & Supplies, Equipment Category:

2024-25 / 2025-26

Contractual/Services: 349,000 / 604,000

BOCES: 500 / 500

Equipment: 135,000 / 135,000

Materials & Supplies: 569,000 / 569,000

- Contractual Services – Matching expected use of Contract Busing
- Equipment — Maintain Current Budget
- Materials & Supplies — Use of contractors levels out supplies and wear and tear expenses.

2025-26 BUDGET COMPONENTS

- Administrative Component: \$11,399,335 (9.77%)
- Capital Component: \$14,920,314 (12.79%)
- Program Component: \$90,320,505 (77.44%)

Select Expenditure Highlights

	2024-25 Budget	2025-26 Budget	Difference	
PROGRAM HIGHLIGHTS				
Teaching Regular Schools	23,701,261	26,303,582		
Students With Disabilities	12,214,140	13,768,378		
Career Technical Education	1,977,490	2,110,156		
Library AV	934,552	1,003,367		
Computer Assisted Instruction	1,381,056	1,681,001		
Counseling	1,681,441	2,068,619		
Health Services	677,295	777,772		
Psychological Services	563,056	750,134		
Athletics	983,819	1,036,321		
All Benefits	30,003,471	31,047,907		
Transportation	3,908,464	4,026,025		
TOTAL INSTRUCTIONAL PROGRAM	84,131,927	90,320,505	6,188,578	7.36%

	2024-25 Budget	2025-26 Budget	Difference	
ADMINISTRATION HIGHLIGHTS				
Salaries	4,738,938	4,877,623		
Equipment	73,000	188,000		
Contractual	1,723,280	1,894,900		
BOCES	4,111,067	4,222,612		
Supplies	200,100	216,200		
TOTAL ADMINISTRATION	10,846,385	11,399,355	552,950	5.00%
CAPITAL HIGHLIGHTS				
Salaries	2,915,808	3,127,019		
Equipment	316,000	380,000		
Contractual	1,679,100	1,985,200		
BOCES	349,662	355,666		
Supplies	365,950	391,300		
Debt Service	11,701,827	8,681,129		
TOTAL CAPITAL	17,328,347	14,920,314	-2,408,033	-14.35%
GRAND TOTAL	112,153,995	116,419,548	4,7686,159	4.00%
Transfer to Capital	100,000	100,000		

Expenditure Budget — Overview

- 2025-26 summary of Expenditure increases include:
- 4% in OCTA Salary Increases — Salaries (negotiated/forecasted contracts)
- \$400,000 — Health Ins. and Benefit costs (increased rates)
- \$100K — Transfer to Capital
- Decreases in Debt Service (Bond Anticipation Note decrease)

*Total = approx. \$4.8 Million projected budget increase for 2025-26

Revenue Components

- State Aid: 51.92%
- Property Taxes: 23.91%
- PILOTS : 22.35%
- Other Revenue Sources: 1.82%

State Aid

- State aid is based upon the NYS annual budget, which is usually passed into law.
The Governor's Executive Budget Proposal is the basis for preliminary budget development.

Category:	2024-25 / 2025-26
Foundation Aid:	39,389,396 / 42,408,659
BOCES Aid:	
5,813,111 / 7,840,352	
High Cost Aid:	609,957 / 291,229
Instr. Materials Aid:	363,173 / 364,529
Transportation Aid:	3,824,252, / 4,146,305
Building Aid:	7,257,612/ 5,638,831
Total:	57,257,461/ 60,689,905

Foundation Aid is formula based" and resulted in a \$484K increase.

- BOCES Aid — increase due to added services.
- High Cost Aid — decrease primarily due to less students generating High Cost Aid (shift in BOCES services to students receiving internal instruction).
- Transportation Aid — more spending generates additional aid

Property Taxes

- 2024-25 Tax Levy was \$27.9 Million
- 2025-26 Property Tax Cap = 0.26% (\$73K maximum increase)
- 2025-26 Tax Levy increase = 0%

Other Revenue

- 2025-26 Other Revenue projections = \$2,120,000

Other Revenue sources include:

- Interest
- Rentals (BOCES classrooms, etc.)
- Sale of equipment/scrap

Revenue Budget — Overview

- 2025-26 summary of Revenue increases include:
- State Aid — \$800K (Foundation Aid, Trans Aid, BOCES Aid) •
- Property Tax Levy — \$0 (0.00% tax levy increase)
- Other Revenue — \$2.12 M

*Total = \$4.5 Million projected budget increase for 2025-26