



Budget 2025-2026
Work Session
Expenditure Budget – Part I of II



BUDGET 25/26: KEY DATES

3/1/2025	Sat	Submit 25/26 calculation for tax levy limit to Comptroller, Tax & Finance, SED
3/5/2025	Wed	Audit Committee Meeting
3/19/2025	Wed	Detailed review of budget begins by BOE
4/1/2025	Tues	Legislative budget finalized
4/9/2025	TBD	Continued detail review of budget by BOE
4/24/2025	Thur	Continued detail review of budget by BOE
4/24/2025	Thur	BOE adoption of proposed budget
4/24/2025	Thur	Property tax report card submission to SED
5/1/2025	Thur	Budget statement available to public
5/7/2025	Wed	Budget hearing
5/14/2025	Wed	District newsletter and 6 Day Budget Notice mailed to residents
5/20/2025	Tues	Budget vote and election of BOE

2025-2026 Budget Work Session

Expenditure Components

- Board of Education
- Chief School Administrator Office
- Finance
- Staff
- Central Services
- Special Items
- Instructional Admin and Improvement



Board of Education

	2024-2025	2025-2026	Increase or (Decrease)	
BOARD OF EDUCATION	Budget	Proposed Budget	\$	%
1010 BOARD OF EDUCATION	25,485	26,000		
1040 DISTRICT CLERK	16,550	16,250		
1060 DISTRICT MEETING	<u>7,050</u>	<u>7,050</u>		
	49,085	49,300	215	0.4%

1010 – Board of Education

- Workshops
- Board publications
- Board consultants
- Board hearings & arbitration cases

1040 – District Clerk

- Acts as Secretary to the Board of Education
- Official recipient of District legal service
- Organizes the District's annual meetings
- Maintains voter registration books

1060 – District Meeting

- Annual school board election and budget vote



Chief School Administrator Office



	2024-2025 Budget	2025-2026 Proposed Budget	Increase or (Decrease)	
			\$	%
CHIEF SCHOOL ADMINISTRATOR OFFICE				
1240 Chief School Administrator Office	293,875	308,475		
	293,875	308,475	14,600	4.97%

1240 – Chief School Administrator Office

- Chief Executive Officer of the school district
- Responsible for implementing all School Board policies
- Overall responsibility for Administration



Finance

	2024-2025 Budget	2025-2026 Proposed Budget	Increase or (Decrease)	
			\$	%
FINANCE				
1310 Business Administration	188,409	189,199		
1320 Auditing	46,900	49,848		
1325 Treasurer	83,293	85,305		
1330 Tax Collection	8,175	8,175		
	<u>326,777</u>	<u>332,527</u>	5,750	1.8%

1310 – Business Administration

- Administration of the financial and business operations of the district including:
 - Accounting/Finance
 - Plant operations & maintenance
 - Food service
 - Transportation

1320 – Auditing

- Independent (financial statement) Auditors
- Internal Auditors
- Claims Auditor
- Affordable Care Act Compliance

1325 – District Treasurer

- Authorizes checks
- Receives and deposits monies
- Renders quarterly and annual reports to the Board
- Verifies monthly bank statement reconciliation

1330 – Tax Collection



Staff

	2024-2025 Budget	2025-2026 Proposed Budget	Increase or (Decrease)	
			\$	%
STAFF				
1420 Legal	47,500	50,000		
1430 Personnel	122,560	7,700		
1480 Public Information and Services	<u>62,600</u>	<u>67,200</u>		
	232,660	124,900	(107,760)	(-46.3%)

1420 – Legal

- General Counsel (outside law firm) on annual retainer for legal services

1430 – Personnel

- Human Resources Department
 - Recruitment of Staff
 - Maintain Personnel records
 - Control negotiations
 - Grievance procedures

1480 – Public Information and Services



Central Services

	2024-2025 Budget	2025-2026 Proposed Budget	Increase or (Decrease)	
			\$	%
CENTRAL SERVICES				
1620 Operation of Plant	953,365	970,141		
1621 Maintenance of Plant	226,188	216,894		
1622 Health & Safety	158,300	172,224		
1670 Central Printing	7,100	7,600		
	<u>1,344,953</u>	<u>1,366,859</u>	21,906	1.63%

1620 – Operation of Plant

- Operation of the District facilities including custodial costs & utilities

1621 – Maintenance of Plant

- Building maintenance and grounds staff serving all district-wide facilities

1622 – Security

- District security including security guards' costs and security equipment

1670 – Central Printing

- Maintenance, supplies and materials associated with central printing



Special Items

	2024-2025 Budget	2025-2026 Proposed Budget	Increase or (Decrease)	
			\$	%
SPECIAL ITEMS				
1910 Insurance	89,033	103,402		
1920 School Association Dues	12,406	12,300		
1964 Refund of Real Property	20,000	20,000		
1981 BOCES Administrative Expenses	39,887	39,887		
1983 BOCES Capital Expenses	35,897	53,177		
	<u>197,223</u>	<u>228,766</u>	31,543	15.99%

1910 – Insurance

- General and legal liability coverage
- Automobile
- Building and contents
- Pupil accident
- Cyber liability coverage

1920 – School Board Association Dues

- Memberships in professional associations

1964 – Refund of Real Property

1981 – BOCES Administrative Expenses

- Administrative expenses of BOCES based on the percentage of enrollment in relation to the total enrollment of all the component districts of BOCES

1983 – BOCES Capital Charges

- Capital expenses of BOCES, which includes rental and/or construction of BOCES classroom space



Instructional Admin & Improvement

	2024-2025 Budget	2025-2026 Proposed Budget	Increase or (Decrease)	
			\$	%
INSTRUCTIONAL ADMIN & IMPROVEMENT				
2010 Summer Curriculum Writing	3,000	3,000		
2020 School Supervision	475,578	455,673		
2070 In-Service Training-Instruction	52,000	52,000		
	<u>530,578</u>	<u>510,673</u>	(19,905)	(3.75%)

2010 – Curriculum Writing

2020 – School Supervision

Administrative offices of each school building (Principals, Assistant Principals & Supervisors)

- Printing, paper, envelopes and professional publications

2070 – In-Service Training

- Professional development of teaching staff
- Associated expenses for office supplies and materials



Tuxedo School Tax Rates – 6 Years

2019/20	77.858660
2020/21	76.885481
2021/22	76.127781
2022/23	76.585108
2023/24	79.271257
2024/25	80.767893

6 year aggregate increase 3.74%

2025/26 estimate will be available in Mid April

