



Budget 2025-26  
Work Session  
Expenditure Budget – Part II 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	Wed	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**

- Teaching
- Instructional Media
- Pupil Personnel Services
- Pupil Activity Services
- Pupil Transportation
- Employee Benefits
- Debt Service
- Interfund Transfers





# Teaching

TEACHING		2024-2025 Budget	2024-2025 Estimated Expenses	2025-2026 Proposed Budget	Change	
					\$	%
2110	Teaching - Regular School	3,281,208	3,330,048	3,175,437	-105,771	-3.22%
2250	Special Education	2,060,767	1,980,767	2,177,755	116,988	5.68%
2280	Occupational Education	155,112	103,736	79,578	-75,534	-48.70%
2330	Teaching Summer School	11,000	3,365	0	-11,000	-100.00%
		\$ 5,508,087	\$ 5,417,916	\$ 5,432,770	\$ (75,317)	-1.37%

## 2110 – Teaching – Regular School

- Teacher and support staff salaries
- Supplies and Equipment
- Textbooks
- Reduction of one monitor position

## 2250 – Students With Disabilities

- Teacher and support staff salaries
- Special Ed BOCES services
- Tuition and related services
- Supplies & Equipment

## 2280 – Occupational Education

- BOCES (6 placements)

## 2330 – Teaching Summer School

- Three stipends are provided for staff needed for Summer School



# Instructional Media

INSTRUCTIONAL MEDIA		2024-2025 Budget	2024-2025 Estimated Expenses	2025-2026 Proposed Budget	Change	
					\$	%
2610	School Library And Audiovisual	110,246	109,879	114,458	4,212	3.82%
2630	Computer Assisted Instruction	373,029	336,134	334,092	-38,937	-10.44%
		\$ 483,275	\$ 446,013	\$ 448,550	\$ (34,725)	-7.19%



## 2610 – School Library and Audiovisual

- Library staff salaries
- Library books – state aidable
- Supplies and materials
- Purchased services

## 2630 – Computer Assisted Instruction

- State-Aided computer hardware and software purchase





# Pupil Personnel Services

PUPIL PERSONNEL SERVICES		2024-2025 Budget	2024-2025 Estimated Expenses	2025-2026 Proposed Budget	Change	
					\$	%
2810	Guidance Services	228,874	230,698	249,898	21,024	9.19%
2815	Health Services	127,937	170,028	201,712	73,775	57.67%
2820	Psychology Services	125,404	113,659	115,132	-10,272	-8.19%
		\$ 482,215	\$ 514,385	\$ 566,742	\$ 84,527	17.53%

## 2810 – Guidance Services

- Guidance services by certified guidance counselors

## 2815 – Health Services

- Medical, nurse and health and welfare services

## 2820 – Psychology Services

- Psychological services rendered by certified school psychologists as part of a pupil personnel program
- Consultations by psychologists and psychiatrists







# Pupil Activity Services

PUPIL ACTIVITY SERVICES		2024-2025 Budget	2024-2025 Estimated Expenses	2025-2026 Proposed Budget	Change	
					\$	%
2850	Cocurricular Activities	69,987	81,632	98,599	28,612	40.88%
2855	Interscholastic Activities	131,802	130,026	136,939	5,137	3.90%
		\$ 201,789	\$ 211,658	\$ 235,538	\$ 33,749	16.72%



## 2850 – Cocurricular Activities

- Salaries
- Intramural fees

## 2855 – Interscholastic Activities

- Salaries – coaches, coordinators, chaperones
- Supplies and materials
- Equipment



# Pupil Transportation

PUPIL TRANSPORTATION		2024-2025 Budget	2024-2025 Estimated Expenses	2025-2026 Proposed Budget	Change	
					\$	%
5500	District Transportation Services	1,155,591	1,198,856	1,155,357	-234	-0.02%
		\$ 1,155,591	\$ 1,198,856	\$ 1,155,357	\$ (234)	-0.02%



Four employees involved with school transportation as well as outside contractor costs, costs of fuel, and BOCES transportation are included here.





# Employee Benefits

EMPLOYEE BENEFITS		2024-2025 Budget	2024-2025 Estimated Expenses	2025-2026 Proposed Budget	Change	
					\$	%
9010	Employee Retirement System	275,000	262,351	285,000	10,000	3.64%
9020	Teachers' Retirement System	450,000	446,236	460,000	10,000	2.22%
9030	FICA / Medicare	470,000	469,029	475,000	5,000	1.06%
9040	Workers' Compensation Insurance	105,000	99,755	105,000	0	0.00%
9050	Unemployment Insurance	25,000	24,365	25,000	0	0.00%
9060.1	Health Insurance Buyback	18,000	16,500	18,000	0	0.00%
9060.8	Hospital/Medical	2,627,792	2,615,032	2,555,350	-72,442	-2.76%
9070	Dental, Vision, Life	90,000	90,000	93,000	3,000	3.33%
9089	Other Benefits	21,500	17,653	21,500	0	0.00%
9090	SEC 125 Fees	1,500	1,500	1,550	50	3.33%
		\$ 4,083,792	\$ 4,042,421	\$ 4,039,400	\$ (44,392)	-1.09%



**FICA 7.65%**  
**ERS 16.5%**  
**TRS 9.59%**

**Health Increase Averaging 2.5%**



# Debt Service

DEBT SERVICE		2024-2025 Budget	2024-2025 Estimated Expenses	2025-2026 Proposed Budget	Change	
					\$	%
9789.6	EPC Principal	75,698	75,698	78,594	2,896	3.83%
9789.7	EPC Interest Expense	48,787	48,787	45,891	-2,896	-5.94%
		\$ 124,485	\$ 124,485	\$ 124,485	\$ 0	0.00%

Debt service for interest on long-term notes  
9789 – EPC Capital Lease





# Interfund Transfers

INTERFUND		2024-2025 Budget	2024-2025 Estimated Expenses	2025-2026 Proposed Budget	Change	
					\$	%
9901.9	Transfer To School Food Service Fund	0	0	0	0	0.00%
9902	Transfer To Special Aid Fund	38,000	37,865	34,000	-4,000	-10.53%
9950.9	Transfer To Capital	78,100	64,562	78,100	0	0.00%
		\$ 116,100	\$ 102,427	\$ 112,100	\$ (4,000)	-3.45%

**Used for the appropriation and transfer of funds to other district funds (including amounts provided for reserves, if any).**

## **9901 – Transfer to School Food Service Fund**

### **9901 – Transfer to Special Aid Fund**

- Private and residential placements \$77,000
- Transportation \$40,000
- BOCES \$53,000
- Total = \$170,000 (20% share = \$34,000)

### **9950 – Transfer to Capital Fund**

- To provide funds for Capital Projects



# Total Expenditures

	24/25 Budget	25/26 Prop. Budget	Change	
			\$	%
<b>Total Expenditures, Part 1:</b>	\$2,975,151	\$2,882,800	(\$92,351)	-3.10%
<i>Board of Education 1000</i>				
<i>Chief School Administrators 1200</i>				
<i>Finance 1300</i>				
<i>Staff 1400</i>				
<i>Central Services 1600</i>				
<i>Special Items 1900</i>				
<i>Instructional Admin and Improvement 2000</i>				
<b>Total Expenditures, Part 2:</b>	\$12,155,334	\$12,114,942	(\$40,392)	-0.33%
<i>Teaching 2100-2280</i>				
<i>Instructional Media 2600</i>				
<i>Pupil Personnel Services 2810-2820</i>				
<i>Pupil Activity Services 2850-2855</i>				
<i>Pupil Transportation 5500</i>				
<i>Employee Benefits 9000</i>				
<i>Debt Service 9700</i>				
<i>Interfund Transfers 9900</i>				
<b>Grand Total:</b>	<b>\$15,130,485</b>	<b>\$14,997,742</b>	<b>(\$132,743)</b>	<b>-0.88%</b>