

# PRELIMINARY APPROPRIATIONS BUDGET

January 21, 2025

# The “Budget”

- Appropriations
- Revenues

# Tonight's Information

- Preliminary 2025-2026 Appropriations
- Looking Ahead

# Required Appropriations Budget Components

- Administrative
- Program
- Capital

# General Fund Administrative Appropriations

Function Description	2025-2026 Preliminary Budget	2024-2025 Budget	Dollar Change	Percentage Change
<b>BOE</b>	<b>\$ 27,579</b>	<b>\$ 27,795</b>	<b>\$ (216)</b>	<b>-0.78%</b>
<b>District Clerk</b>	<b>\$ 4,686</b>	<b>\$ 4,525</b>	<b>\$ 161</b>	<b>3.56%</b>
<b>District Meeting</b>	<b>\$ 1,300</b>	<b>\$ 1,300</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Chief School Administrator</b>	<b>\$ 232,991</b>	<b>\$ 242,895</b>	<b>\$ (9,904)</b>	<b>-4.08%</b>
<b>Business Administration</b>	<b>\$ 276,783</b>	<b>\$ 290,638</b>	<b>\$ (13,854)</b>	<b>-4.77%</b>
<b>Auditing</b>	<b>\$ 32,000</b>	<b>\$ 32,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Fiscal Agent Fee</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Legal</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>	<b>\$ -</b>	<b>0.00%</b>

# General Fund Administrative Appropriations

Function Description	2025-2026 Preliminary Budget	2024-2025 Budget	Dollar Change	Percentage Change
Public Information and Services	\$ 63,833	\$ 62,076	\$ 1,757	2.83%
Central Printing and Mailing	\$ 40,600	\$ 52,473	\$ (11,873)	-22.63%
Unallocated Insurance	\$ 36,897	\$ 36,897	\$ -	0.00%
BOCES Administrative Costs	\$ 208,980	\$ 215,709	\$ (6,729)	-3.12%
Curriculum Dev. and Supervision	\$ 62,595	\$ 52,918	\$ 9,677	18.29%
Supervision-Regular School	\$ 260,986	\$ 260,544	\$ 441	0.17%
NYSLRS	\$ 29,595	\$ 28,457	\$ 1,138	4.00%
TRS	\$ 51,702	\$ 50,441	\$ 1,261	2.50%

# General Fund Administrative Appropriations

Function Description	2025-2026 Preliminary Budget	2024-2025 Budget	Dollar Change	Percentage Change
Social Security	\$ 50,719	\$ 52,832	\$ (2,113)	-4.00%
Workers' Compensation	\$ 994	\$ 994	\$ -	0.00%
Life Insurance	\$ 250	\$ 250	\$ -	0.00%
Health Insurance	\$ 168,139	\$ 181,614	\$ (13,475)	-7.42%
Union Welfare Benefits	\$ 10,500	\$ 10,500	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 1,589,129</b>	<b>\$ 1,632,858</b>	<b>\$ (43,729)</b>	<b>-2.68%</b>

# General Fund Program Appropriations

Function Description	2025-2026 Preliminary Budget	2024-2025 Budget	Dollar Change	Percentage Change
Teaching-Regular Schools	\$ 3,085,311	\$ 3,086,598	\$ (1,288)	-0.04%
Special Education	\$ 1,622,025	\$ 1,346,746	\$ 275,279	20.44%
Occupational Education	\$ 582,327	\$ 563,861	\$ 18,466	3.28%
Teaching-Special Schools	\$ 22,931	\$ 22,263	\$ 668	3.00%
School Library	\$ 120,267	\$ 116,947	\$ 3,320	2.84%
Network Services	\$ 99,533	\$ 97,961	\$ 1,572	1.61%
Computer Assisted Instruction	\$ 291,210	\$ 285,621	\$ 5,589	1.96%



# General Fund Program Appropriations

Function Description	2025-2026 Preliminary Budget	2024-2025 Budget	Dollar Change	Percentage Change
Guidance	\$ 293,051	\$ 282,233	\$ 10,818	3.83%
Health Services	\$ 64,108	\$ 62,238	\$ 1,870	3.01%
Psychological Services	\$ 41,500	\$ 92,075	\$ (50,575)	-54.93%
Co-Curricular Activities	\$ 110,223	\$ 107,585	\$ 2,638	2.45%
Athletics	\$ 272,066	\$ 263,440	\$ 8,626	3.27%
Transportation	\$ 856,594	\$ 858,336	\$ (1,742)	-0.20%
Garage Building	\$ 98,370	\$ 92,417	\$ 5,953	6.44%
NYSLRS	\$ 134,791	\$ 131,504	\$ 3,287	2.50%

# General Fund Program Appropriations

Function Description	2025-2026 Preliminary Budget	2024-2025 Budget	Dollar Change	Percentage Change
TRS	\$ 376,804	\$ 367,614	\$ 9,190	2.50%
Social Security	\$ 383,938	\$ 369,171	\$ 14,767	4.00%
Workers' Compensation	\$ 13,667	\$ 13,667	\$ -	0.00%
Life Insurance	\$ 1,450	\$ 1,450	\$ -	0.00%
Health Insurance	\$ 2,037,948	\$ 1,533,778	\$ 504,170	32.87%
Union Welfare Benefits	\$ 167,700	\$ 167,700	\$ -	0.00%
Transfer to Special Aid	\$ 10,000	\$ 10,000	\$ -	0.00%
TOTAL	\$ 10,685,814	\$ 9,873,206	\$ 812,608	8.23%

# General Fund Capital Appropriations

Function Description	2025-2026 Preliminary Budget	2024-2025 Budget	Dollar Change	Percentage Change
Operation of Plant	\$ 578,612	\$ 603,921	\$ (25,309)	-4.19%
Maintenance of Plant	\$ 252,626	\$ 188,027	\$ 64,599	34.36%
Refund on Real Property Taxes	\$ 2,500	\$ 2,500	\$ -	0.00%
NYSLRS	\$ 61,373	\$ 59,876	\$ 1,497	2.50%
Social Security	\$ 31,340	\$ 30,135	\$ 1,205	4.00%
Workers' Compensation	\$ 6,381	\$ 6,381	\$ -	0.00%

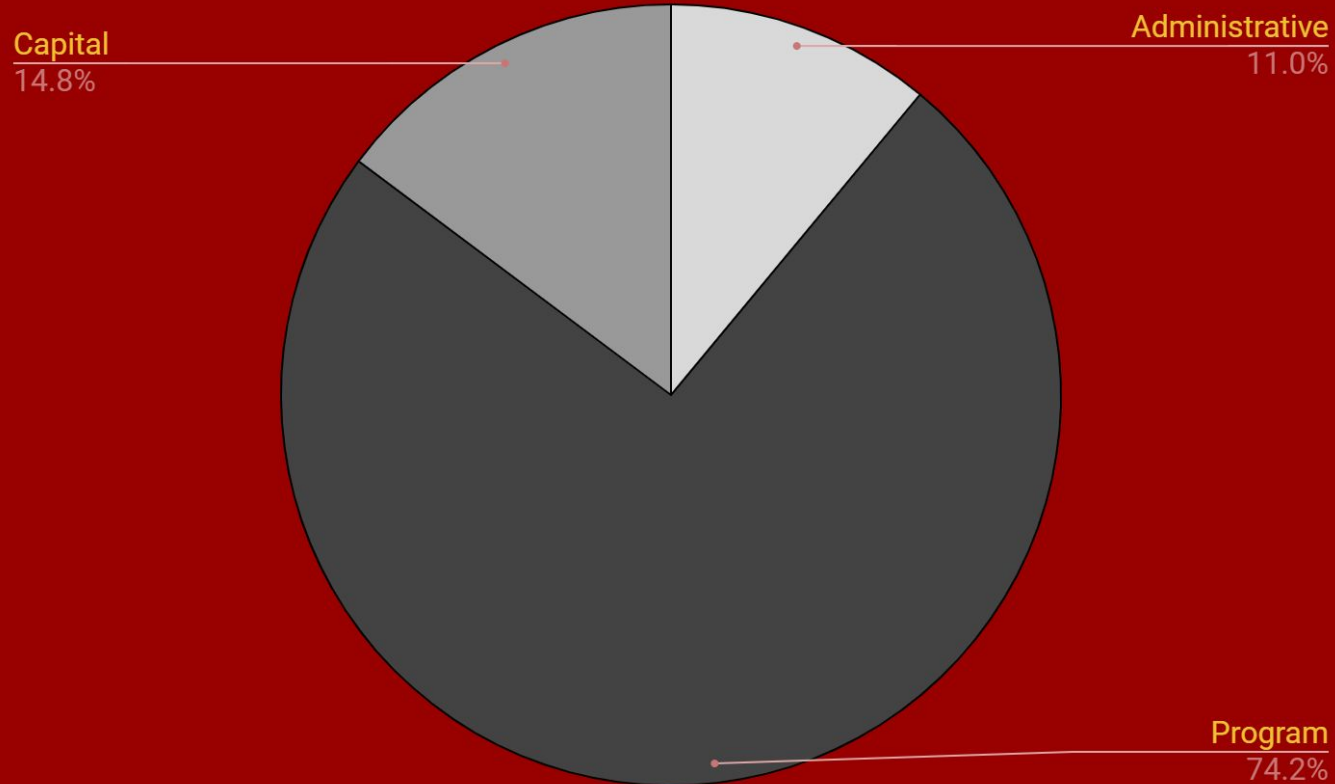
# General Fund Capital Appropriations

Function Description	2025-2026 Preliminary Budget	2024-2025 Budget	Dollar Change	Percentage Change
Life Insurance	\$ 250	\$ 250	\$ -	0.00%
Health Insurance	\$ 184,611	\$ 126,271	\$ 58,340	46.20%
Union Welfare Benefits	\$ 7,250	\$ 7,250	\$ -	0.00%
Debt Service Serial Bonds	\$ 837,250	\$ 887,500	\$ (50,250)	-5.66%
Other Debt	\$ 68,079	\$ 68,079	\$ -	0.00%
Transfer to Capital	\$ 100,000	\$ 100,000	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 2,130,271</b>	<b>\$ 2,080,189</b>	<b>\$ 50,082</b>	<b>2.41%</b>

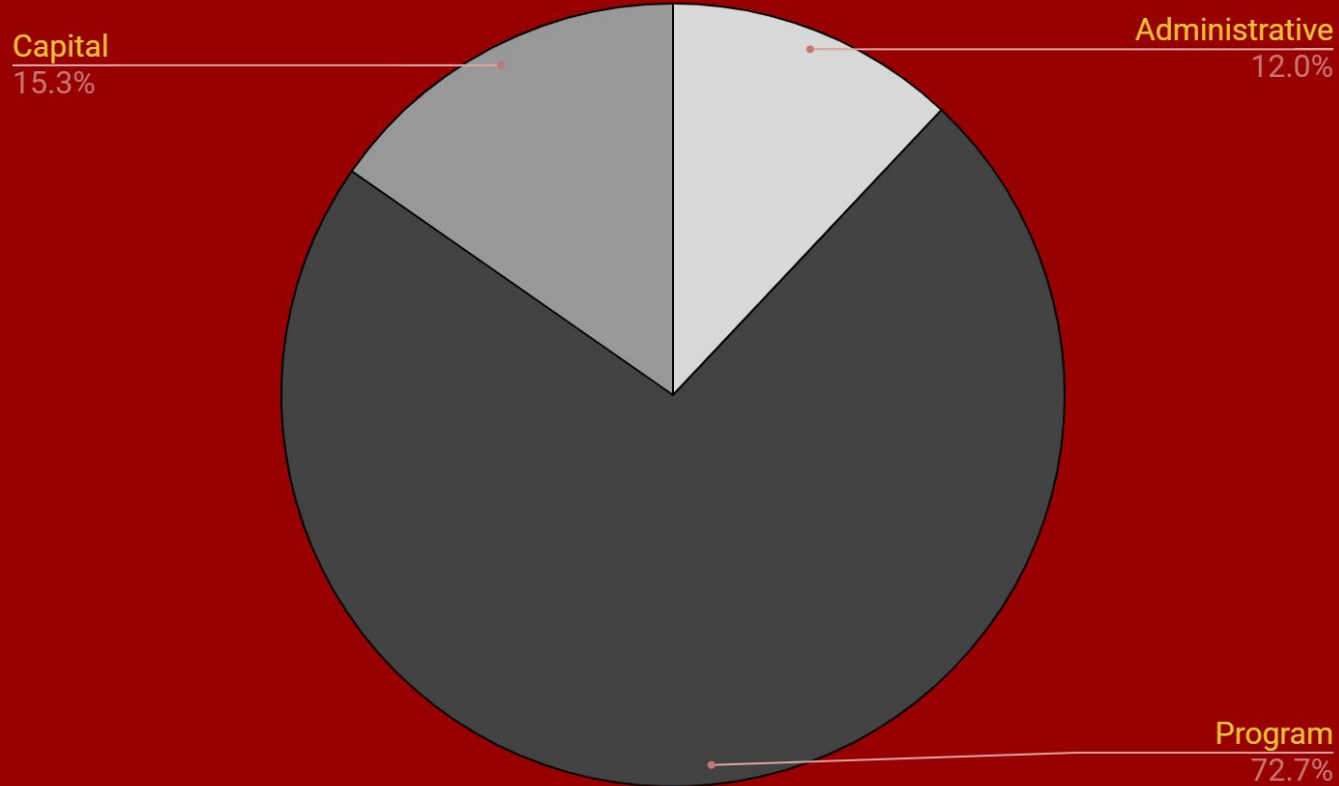
# Overall Preliminary Appropriations Budget

Function Description	2025-2026 Preliminary Budget	2024-2025 Budget	Dollar Change	Percentage Change
Administrative	\$ 1,589,129	\$ 1,632,858	\$ (43,729)	-2.68%
Program	\$ 10,685,814	\$ 9,873,206	\$ 812,608	8.23%
Capital	\$ 2,130,271	\$ 2,080,189	\$ 50,082	2.41%
TOTAL	\$ 14,405,214	\$ 13,586,253	\$ 818,961	6.03%

# 2025-2026 Preliminary Appropriations



# 2024-2025 Adopted Appropriations



Looking Ahead



# Areas for Ongoing Discussion and Monitoring

- We will be fine-tuning the appropriations as we receive firmer numbers with regards to BOCES costs, health insurance costs, and workers compensation costs.
- We will be reviewing anticipated revenues after receiving the governor's aid proposal late today.

# 2025-2026 Capital Outlay Exception Project

We are budgeting for a 2025-2026 COEP. The primary focus of that project will be to improve drainage on the softball infield. This will be paired with some interior work, including the building of some additional trophy cases in the auditorium lobby.

# Upcoming Budget-Related Dates

- February 25<sup>th</sup>-BOE Meeting
  - Updated Appropriations Budget
  - Preliminary Revenues Budget
- March 18<sup>th</sup>-BOE Meeting
  - Updated Appropriations & Revenues Budgets
- April 23<sup>rd</sup>-BOE Meeting
  - Proposed Appropriations & Revenues Budgets
  - BOE Adopts Budget
- May 13<sup>th</sup>-Public Hearing
- May 20<sup>th</sup>-Annual Budget Vote and BOE Election

**Questions?**