

# BUDGET PROPOSAL



Center for Instruction,  
Technology & Innovation  
*Build Your Future*

**2025-2026**

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## Commissioner's Message



### THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK

Commissioner of Education  
President of the University of the State of New York  
89 Washington Avenue, Room 111  
Albany, New York 12234

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February 2025

Dear Members of the Cooperative Boards of New York State:

In every corner of our state, students, families, and educators look to our public education system as a source of opportunity, stability, and promise. At a time when education is at the center of national and state conversations, one thing remains clear—our collective responsibility to provide every student with a high-quality education that prepares them for future success.

As we navigate the opportunities and challenges ahead, the New York State Education Department (NYSED) remains steadfast in its commitment to upholding the principles of equity, opportunity, and access for all students. This commitment is not just an aspiration—it is a responsibility enshrined in state law, ensuring that every student, regardless of background, has the support and resources necessary to achieve their full potential.

New York's Boards of Cooperative Educational Services (BOCES) stand at the forefront of this mission. They are not only critical partners in implementing the State's education priorities, including transforming education in our state by implementing the recommendations of the Blue Ribbon Commission on Graduation Measures, what we call "New York Inspires,"<sup>1</sup> but are also as essential drivers of workforce development, ensuring that students are prepared to meet the demands of an evolving economy. As I travel the state visiting many BOCES, I see firsthand how you are accomplishing this critical work through pioneering regional collaborations that expand access to advanced coursework, integrating K-12 education with higher learning through early college opportunities, and preparing students for meaningful careers through career and technical education (CTE).

In recognition of this, NYSED's legislative and budget priorities include \$53.8 million to increase the salary limit for BOCES aid, enabling more students to access CTE programs that lead to high-demand careers. Additionally, expanding dual enrollment remains a priority as we work with our partners in state government to propose a College in High School Opportunity Fund supporting Smart Scholars, P-TECH, and locally designed programs that will allow more students to earn college credit with academic and counseling support. NYSED also recently published a first of its kind BOCES Early College Access Cooperative Service Agreement (CO-SER) to partner with higher education to increase early college opportunities, especially for students who would otherwise not be able to afford it.

The success of New York's students depends on the continued partnership between NYSED, the Board of Regents, BOCES, school districts, and community stakeholders. In the words of author Ryunosuke Satoro, "individually, we are one drop. Together, we are an ocean."

Best wishes for a continued successful and transformative year ahead.

Sincerely,

A handwritten signature in black ink, appearing to read "Betty A. Rosa".

Betty A. Rosa  
Commissioner

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## Meeting Notice

# OSWEGO COUNTY BOARD OF COOPERATIVE EDUCATIONAL SERVICES NOTICE OF PUBLIC ANNUAL MEETING

Please take notice that the BOARD OF COOPERATIVE EDUCATIONAL SERVICES OF THE SOLE SUPERVISORY DISTRICT OF OSWEGO COUNTY (BOCES) will hold the annual meeting of the trustees and members of the boards of education of its component districts on Wednesday April 02, 2025 at 6:00 PM. The BOCES will present its tentative administrative, capital and program budgets for the 2025-2026 fiscal year, to the trustees and members of the boards of education of component school districts, in attendance at such annual meeting for their review.

The following are summaries of the tentative administrative, capital, and program budgets. The amounts stated are based on current estimates and may be subject to change as the component school districts finalize their service choices for 2025-2026. Copies of the complete tentative administrative, capital, and program budgets will be available for inspection by the public between the hours of 8:00 AM and 4:00 PM in the District Superintendent's office, commencing on March 20, 2025.

### SUMMARY OF TENTATIVE ADMINISTRATIVE BUDGET

TOTAL PERSONNEL SERVICES (salaries of all central administrative, supervisory and support personnel): \$1,485,983; TOTAL EMPLOYEE BENEFITS (included are benefits for all central administrative, supervisory and support personnel as well as elected health benefits for all BOCES retirees and a supplemental teacher retirement assessment for certified salaries if applicable): \$6,899,157; EQUIPMENT: \$9,080; SUPPLIES: \$30,150; REVENUE NOTE INTEREST/BANK FEES: \$5,000; TOTAL CONTRACTUAL EXPENSE: \$608,104; NET TRANSFERS (other than capital): \$317,851.

TOTAL ADMINISTRATIVE BUDGET..... \$9,355,325

### SUMMARY OF TENTATIVE CAPITAL BUDGET

RENTAL OF FACILITIES: \$1,683,263; PAYMENT TO DORMITORY AUTHORITY: \$0; TRANSFER TO CAPITAL PROJECTS FUND: \$170,422; BOND TRUSTEE FEE OR DORMITORY AUTHORITY OVERHEAD FEE: \$0; TRANSFER CREDITS FROM SERVICE PROGRAMS: (\$3,995)

TOTAL CAPITAL BUDGET..... \$1,849,690

### SUMMARY OF TENTATIVE PROGRAM BUDGET

OCCUPATIONAL INSTRUCTION (CAREER AND TECHNICAL EDUCATION): \$12,781,670; INSTRUCTION OF STUDENTS WITH DISABILITIES: \$15,629,540; ITINERANT SERVICES: \$9,062,666; GENERAL INSTRUCTION: \$14,164,834; INSTRUCTIONAL SUPPORT: \$14,625,528; ADMINISTRATIVE SUPPORT SERVICES: \$10,986,811.

TOTAL PROGRAM BUDGET..... \$77,251,049

2025-26 compensation for the District Superintendent of Schools is estimated as follows: SALARY PAID BY NYS: \$43,499; ANNUALIZED BENEFITS PAID BY NYS: \$20,313.57 (State's share of FICA & Teacher Retirement System contributions); BOCES SALARY: \$164,551; BOCES ANNUALIZED BENEFITS: \$40,646.56; OTHER REMUNERATIONS: \$2,639.50; TOTAL STATE COMPENSATION TO DISTRICT SUPERINTENDENT: \$63,812.57; TOTAL BOCES COMPENSATION TO DISTRICT SUPERINTENDENT: \$207,837.06 \*

\*Total BOCES compensation is estimated pending the outcome of contract negotiations.

Respectfully submitted,

*Melissa A. Allard*










Melissa A. Allard  
District Clerk



## Board of Education

<b>John Shelmidine, President</b> .....	Sandy Creek Central School District
<b>David Cordone, Vice President</b> .....	Fulton City School District
<b>Allison Douglas</b> .....	Central Square Central School District
<b>Chad Farmer</b> .....	Pulaski Academy & Central School District
<b>Brian Haessig</b> .....	Oswego City School District
<b>Nicole Nadeau</b> .....	Altmar-Parish-Williamstown Central School District
<b>Amy Shaw</b> .....	Mexico Academy & Central School District
<b>Rob Southworth</b> .....	Phoenix Central School District
<b>Meghan Welling</b> .....	Hannibal Central School District

## Component School Districts

	<b>Altmar-Parish-Williamstown Central School District</b> <i>Dr. Naomi Ryfun Ed.D., Superintendent</i> <i>Shawn Clark, Board President</i>		<b>Oswego City School District</b> <i>Dr. Raymond Kilmer, Superintendent</i> <i>Dr. Jim MacKenzie, Board President</i>
	<b>Central Square Central School District</b> <i>Thomas J. Colabufo, Superintendent</i> <i>Steven Patch, Board President</i>		<b>Phoenix Central School District</b> <i>Christopher Byrne, Superintendent</i> <i>Earl Rudy, Board President</i>
	<b>Fulton City School District</b> <i>Brian Pulvino, Superintendent</i> <i>Brenda Abegore, Board President</i>		<b>Pulaski Academy &amp; Central School District</b> <i>Tom Jennings, Superintendent</i> <i>Joel Southwell, Board President</i>
	<b>Hannibal Central School District</b> <i>Christopher Staats, Superintendent</i> <i>Jessica Wakefield, Board President</i>		<b>Sandy Creek Central School District</b> <i>Kevin Seymour, Superintendent</i> <i>John Shelmidine, Board President</i>
	<b>Mexico Academy &amp; Central School District</b> <i>Dr. Donna Runner, Superintendent</i> <i>James Emery, Board President</i>		

## Governance

### President's Message

Dear Oswego County Board Members and Leadership Teams,

Once again, we welcome educational leaders from across Oswego County to our Annual Meeting. Our theme for the evening will be "Denim and Diamonds" in recognition of the 75th anniversary of BOCES.

This year is somewhat bittersweet, in that the man who has, for the past 13 years, referred to me as "Boss" (and gotten away with it), will be leaving us April 18 for a well-deserved retirement. I would typically introduce Chris Todd as our District Superintendent, then immediately feel guilty, because he is so much more than that. He is a friend to myself and my Board, to staff, administration, students and all of education in Oswego County, as well as across New York state. He has created an effective leadership team, and together they have established innovative programs and services, raising the bar of education. Strong partnerships have been nourished with business and industry while he has been at the helm. We congratulate and thank Chris for his strong leadership and wish him all the best in his retirement.

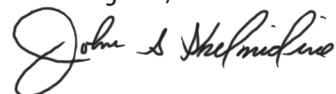
In this Board's quest to find a new leader, we have spent countless hours reviewing and interviewing many outstanding candidates. Our deliberations have been thorough. It is the most important job we have, and we do not take its impact lightly. We have worked hard to listen to the needs expressed by you and other stakeholders, and to match those to the skills and values of these candidates. We are on the verge of announcing our choice of superintendent. This individual will do an outstanding job for CiTi, inspiring and motivating staff to do incredible things. The incoming District Superintendent will present fresh new ideas and opportunities in response to unforeseen challenges. The already-high bar will be raised, and CiTi is poised to continue moving forward under strong leadership and a new sense of purpose, while celebrating our rich, innovative heritage.

As we transition, we are pleased this evening, to offer our CiTi budget proposal for 2025-2026. Our Board has continually reviewed our spending plan as we have moved forward in the budget development process. Difficult questions have been asked, and in that process, we have been able to modify aspects of this plan. You should be very proud of the efforts put forth by your representatives on this Board. We believe this budget maintains solid programs, while being sensitive to the fiscal constraints of our component partners. As you review our spending plan tonight, and in the days to come, please do not hesitate to ask any questions which may arise.

We invite you this evening, to enjoy our meal prepared and served by your Culinary Arts students. We thank our Public Safety & Justice students for being with us this evening to direct you, as well as to present our nation's colors and lead us in the Pledge of Allegiance. We especially want to extend our thanks to the Pulaski Academy & Central School select choir and jazz ensemble for tonight's entertainment, as well as to thank all those responsible for developing this evening's program. Please enjoy your evening and the collegiality of friends and fellow leaders.

Tonight, we also celebrate your successes. We appreciate all the sacrifices that each and every one of you has made so that our children can become the best at what they do and leave our schools able to compete on a global scale. Thank you for who you are and for being with us this evening on the occasion of BOCES' diamond anniversary, as well as joining us for CiTi's annual meeting, the final to be presided over by our friend and colleague, District Superintendent Chris Todd. And thank you for offering your support as we enter a new phase, presenting new challenges, and under new leadership at the Center for Instruction, Technology & Innovation.

Warm regards,



John Shelmidine, President



### 2024 Annual Meeting MINUTES OF THE OSWEGO COUNTY BOARD OF COOPERATIVE EDUCATIONAL SERVICES ANNUAL MEETING April 3, 2024

The Annual Meeting of the Oswego County Board of Cooperative Educational Services was held on Wednesday, April 3, 2024, at the BOCES main campus in Mexico, New York

Mr. John Shelmidine, Board President called the meeting to order at 6:30 p.m.

<b>Board Members Present:</b>	Donna Blake, David Cordone, Allison Douglas, Brian Haessig, Joe McGrath, Nicole Nadeau, Amy Shaw, John Shelmidine, Rob Southwell
<b>Officers Present:</b>	Melissa Allard, District Clerk
<b>Central Administration Present:</b>	Christopher J. Todd, District Superintendent, Roseann Bayne, Kristen Foland, Michael Sheperd
<b>Other BOCES Staff Present:</b>	Amie Abold, Gisele Benigno, Marla Berlin, Gary Brisson, Paul Gugel, Naomi Himes, Amy Kunzwiler, Julie Landy, Stephanie Maturo, Robyn Proud, John Ramin, Chrissy Rode, Erin Simmons-Joyce, Terry Stoddard, Michael Thurlow, Heather Witter
<b>Others Present from Component School Districts</b>	
<b>Altmar-Parish-Williamstown CSD</b>	Dr. Naomi Ryfun, Superintendent; Karen Oakes, Board Vice-President
<b>Central Square CSD</b>	Thomas Colabufo, Superintendent ; Allison Douglas, Board President; Lori Hoyt, Guest; Randy Hoyt, Board Member; Dr. Heidi Sweeney, Principal; Lorraine Wood, Board Member
<b>Fulton City School District</b>	Brian Pulvino, Superintendent; Brenda Abalgore, Board President; Marc Copani, Director of Human Resources
<b>Hannibal CSD</b>	Christopher Staats, Superintendent; Chance Fieldson, Board Member; Meghan Welling, CiTi BOCES Board Member Nominee; Dale Young, Board Member
<b>Mexico CSD</b>	Dr. Donna Runner, Superintendent; James Emery, Board President; Chad Bigelow, Board Member; Amy Shaw, Board Member; Sue Teifke, Board Member
<b>Oswego City School District</b>	Dr. Raymond Kilmer, Superintendent; Julie Chetney, Board Member; Thomas Ciappa, Board Member
<b>Phoenix CSD</b>	None Present
<b>Pulaski CSD</b>	Tom Jennings, Superintendent; Joel Southwell, Board President; Chad Farmer, Board Member/CiTi BOCES Board Member Nominee; Chris Weisenburger, Board Member
<b>Sandy Creek CSD</b>	Kevin Seymour, Superintendent; John Shelmidine, Board President; Andrea Harris, Board Member; Heidi Metott, Board Member
<b>CALL TO ORDER</b>	Mr. John Shelmidine, CiTi Board President called the meeting to order at 6:30 p.m.
<b>PLEDGE OF ALLEGIANCE</b>	The Pledge of Allegiance was led by CiTi BOCES Public Justice students.

## Minutes

### ANNUAL MEETING NOTICE

BE IT RESOLVED, that the District Clerk dispense with reading "The Notice of the Annual Meeting" - notices were mailed and e-mailed prior to the meeting.

### Motion and Voting

Motion by Donna Blake (CiTi BOCES), seconded by David Cordone (CiTi BOCES)

**Final Resolution: Motion was approved and carried unanimously.**

### ELECTION OF CHAIRPERSON

Resolution to Elect a Chairperson for the Annual Meeting

CiTi Board President, John Shelmidine asked for nominations for a chairperson.

David Cordone from CiTi BOCES nominated John Shelmidine to serve as the Chairperson, seconded by Allison Douglas from Central Square Central School District/CiTi BOCES that John Shelmidine be elected as Chairperson for the BOCES Annual Meeting.

### Motion and Voting

Motion by David Cordone, seconded by Allison Douglas

**Final Resolution: Motion approved and carried unanimously.**

### APPROVAL OF THE MINUTES

BE IT RESOLVED, that the minutes of the 2023 Annual Meeting be approved.

### Motion and Voting

Motion by Nicole Nadeau (CiTi BOCES), seconded by (CiTi BOCES)

**Final Resolution: Motion approved and carried unanimously.**

### BUDGET REVIEW

President Shelmidine turned the meeting over to Mr. Michael Sheperd and District Superintendent Todd for a review of the projected 2024-25 BOCES' Administrative Budget

### OTHER MATTERS

Mrs. Donna Blake, President of the OCSBA announced that Mr. Tom Ciappa has been nominated to be honored by the CNYSBA for outstanding Board service.

Mrs. Blake also announced that the final event of the OCSBA for the school year will be held on April 29th at CiTi BOCES. Roseann Bayne will be presenting "If You Have a Brain, You Have a Bias". She shared that dinner will be provided and asked those interested in attending please RSVP as soon as possible.

### ADJOURNMENT

#### Resolution to Adjourn the Board Meeting

BE IT RESOLVED that the Oswego County Board of Cooperative Educational Services Annual Meeting be adjourned.

### Motion and Voting

Motion by Nicole Nadeau (CiTi BOCES), seconded by Donna Blake (CiTi BOCES)

**Final Resolution: Motion approved and carried unanimously.**

The BOCES Board adjourned at 6:47 p.m.

Respectfully Submitted,

Melissa A. Allard

District Clerk



Annual Meeting - 6:15 PM

Call to Order .....	John Shelmidine <i>President, Cooperative Board</i>
Pledge of Allegiance	
Reading of Notice of Annual Meeting .....	Melissa Allard <i>Clerk, Cooperative Board</i>
Election of Chairperson	
Minutes of the 2024 Annual Meeting	
Presentation of the 2025-26 Proposed CiTi Budget .....	Christopher J. Todd <i>District Superintendent</i>  Michael Sheperd <i>Assistant Superintendent for Administrative Services</i>
Oswego County School Boards Association	
Introduction of CiTi Board Candidates	
Allison Douglas - Central Square School District	
Nicole Nadeau - APW Central School District	
Rob Southworth - Phoenix Central School District	
Adjournment	

## Total Budget

### 2025-2026 Budget Proposal

New York State Education Law Section 1950 requires that Boards of Cooperative Educational Services (BOCES) present their proposed budgets for review and consideration at their Annual Meeting in April. Component school districts will meet and vote on the BOCES Administrative Budget on April 29, 2025.

	2024/2025 Adopted	2024/2025 Projected	2025/2026 Proposed	Difference Prop. V. Adpt
ADMIN	\$8,986,399	\$9,015,478	\$9,355,325	\$368,926
PROGRAM	\$69,637,108	\$71,917,419	\$77,251,049	\$7,613,941
CAPITAL	\$1,788,851	\$1,788,851	\$1,849,690	\$60,839
<b>TOTAL</b>	<b>\$80,412,358</b>	<b>\$82,721,748</b>	<b>\$88,456,064</b>	<b>\$8,043,706</b>

As illustrated in the chart, the 2025-26 proposed general fund budget represents an increase of \$8,043,706 or 10.0% over the 2024-25 adopted budget. In an ongoing effort to assist districts with levy caps and local budgeting challenges, requests for programs and services are accommodated with an eye toward minimizing rates and tuitions where possible. Some details related to the budget and changes are as follows:

The **Administrative Budget** houses CiTi's central office functions including those for the Board of Education, District Superintendent, Business Office, Human Resources and Administrative Services. In addition, the budget contains health insurance costs for retirees from all programs and services at CiTi, which are required by law to reside entirely in this portion of a BOCES budget. Other expenses include insurances (P&C, general liability, cyber liability, auto, umbrella, etc.), legal expenses, and as may be applicable, interest expense on borrowings and costs associated with needs assessment, planning and public information efforts.

The proposal for next year represents an increase of 4.11% over the current year's adopted budget. This change is mainly attributed to increased health insurance benefit costs for both active and retired employees. For the three prior school years, premium equivalents for CiTi's self-insurance health plan were held flat due to positive impacts of measures taken to maintain costs, however costs this year are outpacing those efforts. Premiums are estimated to increase by 4.0% and a few additional retirees are expected to be added to the plan. To help offset, the approach of sharing retiree health costs with programs is being continued as a cost stabilization strategy. Other factors contributing to the change include increased costs for central office contractual services (i.e.: audits, insurances, legal, and software subscriptions for processing financial and human resource functions), implementation of negotiated salary items, and reclassification of staff from other programs due to staff changeover and to better reflect and where job duties reside.

The **Program Budget** includes expenses related to the direct instruction of students as well as instructional and management support functions available to assist districts with school operations. Instructional activities include Career & Technical Education, Alternative Education and Exceptional Education programs, Itinerant Services and Instructional Support Services for provision of shared staff development activities. Management support functions include Cooperative Purchasing, Instructional Technology support, Printing, Public Relations and Safety & Risk compliance assistance. As seen in the chart, when compared to the current year's adopted budget, the proposed change reflects an increase of \$7,613,941 or 10.93%.

The program budget can be separated into two categories of expense: (1) budgets used by CiTi to oversee and operate programs and services requested by districts, and (2) budgets used solely to facilitate purchases of goods or services requested by districts and passed through CiTi to drive state aid (i.e.: instructional technology equipment, arts engagements/performances, enrichment programming, specialty staff development, services requested by districts from other BOCES, etc.). Of the total change, appropriations in category 1 are rising by \$4,228,941 (equating to +6.07 of the 10.93%), and category 2 budget estimates are rising by \$3,385,000 (equating to +4.86 of the 10.93%). Of note, category 2 budget lines are estimates based on current district trends, spending in this area drives BOCES Aid, and funds are not spent if purchases aren't requested by districts.

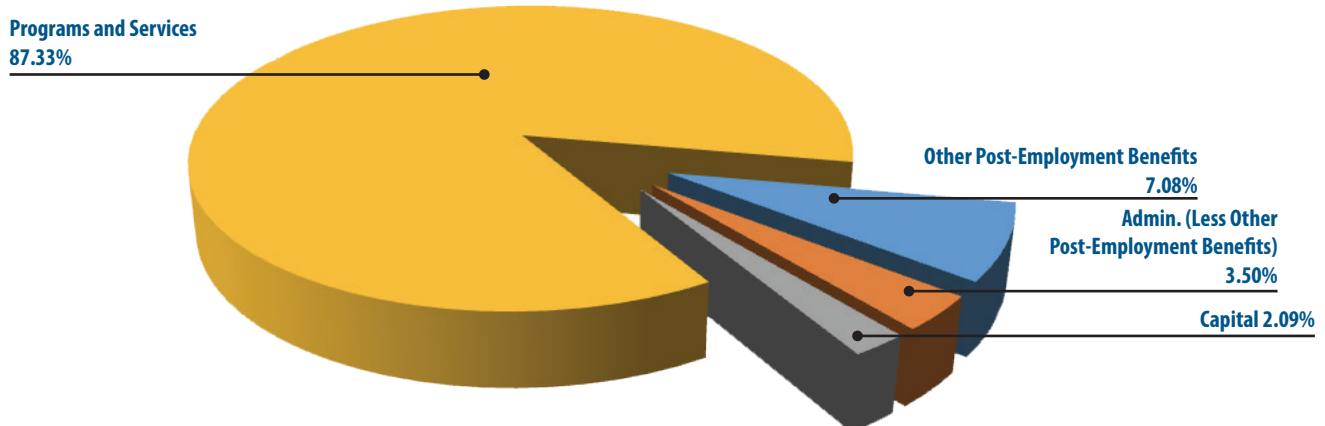


For the CiTi program/service budgets in category 1, additional appropriations were necessary to meet district requests and address certain internal support needs. The budget proposal includes staffing to accommodate a spike in requests for the virtual instructional tutoring program, additional needs in audiology and music therapy and increased enrollment in the CTE Industrial Electrical Technology program. Two nurses were also added to cover one new program location and increased needs in another. In addition, an administrative intern and supplementary Model Schools trainer services were included to assist in program delivery and support. Additionally, contractual cost increases were included to meet IEP requests for Occupational and Physical Therapy and intensive therapeutic counseling services due to the provider's need to level-up wages with the profession to attract and retain staff.

In support areas, a maintenance worker was added in O&M as well as funds to cover increased utility costs and supplies relative to two new modular classroom buildings being added to the main campus. Funds were also added for general repairs to address aging infrastructure and continued phase-in of the fleet vehicle replacement schedule. In the Security budget, cost increases for existing SRO contracts with the Oswego County Sheriff's Office were represented as well as funds to reimburse Fulton CSD for an SRO covering a CiTi program location in their buildings. Additional internet services were included in the Technology budget for newly leased program locations as well as funds to cover a significant cost spike for one subscription needed to support network operation. Finally, budgetary increases tied to negotiated settlements for employee salaries and benefits are also reflected.

The **Capital Budget** includes appropriations for space leasing necessary to accommodate instructional programs and associated office needs. As applicable, this budget also houses appropriations for capital improvement projects. Compared to the current year's adopted budget, the proposed Capital Budget reflects an increase of \$60,839 or approximately 3.40%. This is attributed to a combination of cost increases for existing leases, addition of newly leased spaces, and inclusion of costs for renovations in leased space to meet program needs.

### General Fund Budget Distribution



## General Fund by CoSer

## General Fund Budget

CoSer	Account Description	2023/2024 Actual Expenditure	2024/2025 Initial Budget	2024/2025 Projected Expenditure	2025/2026 Proposed Budget
001	Administration	8,482,655	8,986,399	9,015,478	9,355,325
002	Capital Projects	1,831,005	1,788,851	1,788,851	1,849,690
101	Career & Technical Education	10,839,382	11,443,052	11,744,816	12,781,670
200	Special Ed. (12:1:3) XC	0	90,000	90,000	0
201	Exceptional Ed. 12:1:1 (Full Day)	545,762	720,178	720,048	481,531
202	Exceptional Ed. 12:1:1 (Half Day)	484,701	508,191	507,905	391,214
206	Special Ed. (1:6:1) XC	88,283	0	0	0
207	Exceptional Ed. 6:1:1 (Full Day)	8,111,479	6,778,384	6,777,150	6,424,482
208	Exceptional Ed. Autism (Full Day)	6,373,761	3,724,601	3,727,740	4,233,925
212	Deaf Hearing XC	372,202	380,000	380,000	465,000
217	Day Treatment: 8:1:1 (Full Day)	2,759,416	3,041,267	3,040,999	3,487,446
223	1:1 Teaching Assistant	139,360	170,487	170,487	145,942
300	Teacher of the Visually Impaired XC	0	0	0	8,500
302	Itin. Teacher of the Visually Impaired	698,086	727,510	725,090	838,593
303	Itinerant Audiology	1,454,797	1,110,229	1,103,489	1,388,231
307	Itin. Work Based Learning Opportunities	10,719	2,458	2,458	2,575
314	Itinerant ESL Teacher	157,705	129,616	129,616	132,351
316	School Food Supervisor XC	90,513	0	0	105,000
319	Itinerant Claims Auditor	18,479	19,255	19,255	20,174
333	Itinerant TOD/Hard of Hearing Ed.	657,467	749,277	747,077	781,332
343	Itinerant Music Therapy	0	133,259	132,779	177,021
352	Itinerant Counseling	25,933	0	0	0
355	Driver Education - 10 Month	254,836	319,408	319,408	358,090
402	Project Explore (Half Day)	596,227	1,002,110	1,002,110	831,113
403	P-TECH	1,625,721	2,547,010	2,628,381	2,876,013
405	Gifted & Talented XC	2,340	3,000	3,000	2,000
406	OCAV League	35,766	37,412	37,412	37,739
407	Behavioral Intervention	853,002	1,202,545	1,202,545	1,200,476
408	Credit Accrual	1,255,343	1,274,045	1,274,045	1,326,632
410	Middle School Behavioral Intervention	0	232,687	232,687	245,834
412	Equivalent Attendance Education	10,092	0	0	0
414	Summer School, Alternative Ed.	182,779	188,994	188,994	196,555
415	Arts-in-Education	1,173,765	1,061,224	1,061,224	1,205,406

Continued on page 14



## General Fund Budget Comments

- 001 Health insurance for all retirees impacted by net increase of 3 retirees plus estimated premium increase of 4.0%.
- 002 Cost increases for existing leases, addition of costs for newly leased spaces, and inclusion of costs for renovations to existing leased space to meet program needs.
- 101 Added instructional staff for incr. enrollments for IET. Increased transfers per updated budgets, allocation factors and assessment determinations for the new year.
- 200 Eliminated appropriations for cross-contracts requests by component districts to other BOCES based on recent history.
- 201 Decreased transfers for O&M, Security, Tech., St. Svcs. Adm., and Ex. Ed. Adm. per updated budgets, enrollment declines, and assessment determs. for the new year.
- 202 Reclassified instructional staff to other programs due to enrollment declines.
- 207 Reduced three class sections from the budget based on current configurations and projected enrollment declines.
- 208 Reclassified staff from other programs to meet student needs & reflect where job duties reside. Incr. OT/PT per trends. Updated transfer allocations for the new year.
- 212 Increased appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 217 Increased cost of Hillside contract for intensive therapeutic counseling services. Impact of updated allocation factors and assessment determinations for the new year.
- 223 Reduced staff to align with anticipated district requests.
- 300 Added appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 302 Increased costs from staff changeover with more credentials. Added time for curric. & equ. prep. Impact of updated factors and assessment determinations for the new year.
- 303 Added 1.0 Audiologist to meet district requests. Health plan upgrades elected by existing staff. Reinstated O&M transfers previously reduced for budget stabilization.
- 316 Added appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 343 Allocated share of transfer charges previously omitted due to this being a new service.
- 355 Reflective of increased hourly pay rates agreed by districts as a measure to attract and retain Driver's Ed. Instructors.
- 402 Added tuition credit paid by Strive for Strive students attending Project Explore half-day. Less veteran staff swap. Reclassified partial FTE to other programs.
- 403 Added TA. Upgraded existing title for PBL oversight. Added furniture and transfers for occupancy of new modular. Increased tuition costs for OCC as smaller cohorts age out.
- 407 Staff replacements and changeover resulted in reduced costs for health benefits.
- 410 Teacher position filled in 2024-25 using staff from another program with salary higher than estimated during budget development.
- 414 Adjusted to reflect prior year actual salaries paid by APW, Pulaski & Sandy Creek for their RSS program increased by estimated raises for 2025-26.
- 415 Increased estimates for district purchase requests based on recent trends. Added appropriations for Arts consultants and events to be included as part of the base service.

*All comments are based on comparing the 2024-2025 Initial Budget and 2025-2026 Proposed Budget.*



*Continued on page 15*

## General Fund by CoSer

## General Fund Budget (continued)

CoSer	Account Description	2023/2024 Actual Expenditure	2024/2025 Initial Budget	2024/2025 Projected Expenditure	2025/2026 Proposed Budget
417	Musical Instrument Service	0	133,236	133,236	125,364
418	Exploratory Enrichment	653,139	493,978	494,391	563,181
419	Environmental Ed. XC	5,450	6,000	6,000	6,000
423	Hospital Bound XC	0	0	0	1,500
425	Exploratory Enrichment XC	6,750	5,000	5,000	5,000
426	Hospital Bound XC	34,344	30,000	30,000	30,000
427	TASC Program	79,107	0	0	70,447
431	Recovery High School	167,465	156,915	156,915	144,864
437	Elementary Behavioral Intervention	601,095	328,625	328,625	351,648
442	Distance Learning XC	106	0	0	10,500
475	AP Courses	7,660	0	0	0
477	Distance Learning	697,334	683,789	721,769	1,238,134
478	Virtual Summer School	34,407	12,000	12,000	17,500
479	Synergy	2,250,818	2,033,940	2,034,021	3,476,477
480	Early College Access	0	0	0	202,451
502	Extracurricular Activity Coord. XC	1,583	1,000	1,000	1,500
503	Interscholastic Coordination XC	62,407	60,000	60,000	68,000
505	Web Based Instruction XC	24,940	25,000	25,000	10,000
509	Instrucional Technology XC	1,759,642	2,200,000	2,200,000	1,900,000
510	Model Schools XC	9,450	9,500	9,500	10,000
511	Learning Technologies	226,257	323,821	338,821	327,958
513	Library Media XC	104,660	100,000	100,000	112,000
515	IT: Common Learning Objectives	7,356,499	5,113,314	5,114,283	5,961,870
517	ITS: Model Schools	830,837	913,156	973,156	920,913
522	Interscholastic Coordination XC	9,545	10,000	10,000	10,000
524	Substance Abuse Info./Service Center	308,496	305,000	305,000	350,000
526	Home School Coordination	121,925	75,134	75,134	86,332
527	Home School Coord XC	5,000	0	0	0
531	Staff Development: Certified & Admin	207,883	276,982	276,982	276,448
532	Staff Dev't.: Interscholastic Coaches	7,537	8,813	8,813	9,094
533	School Improvement	1,788,591	1,619,337	1,620,208	1,658,300
535	Library Automation XC	123,176	125,000	125,000	129,000
536	Staff Development XC	3,124	3,000	3,000	0
538	Library Service - Media XC	392,068	390,000	390,000	390,000
539	Technical Service XC	15,827	15,000	15,000	16,000
540	Curriculum Improvement XC	23,393	25,000	25,000	26,000
542	Curriculum Improvement XC	330	0	0	0

Continued on page 16



## General Fund Budget Comments *(continued)*

- 417 Decreased staff FTE originally assumed for service coordination to better align with anticipated 2025-26 need.
- 418 Increased estimates in Exploratory Enrichment program for district purchase requests based on recent trends.
- 427 Reinstated budget for this program as it will be returning as a stand-alone offering.
- 431 Reclassified partial FTE of administrator to other programs to better reflect where job duties reside.
- 437 Reclassified .20 FTE of RN staff from other programs to better represent where job duties reside.
- 442 Added estimated appropriations for cross-contracts to other BOCES requested by districts based on recent history.
- 477 Added 2.0 DL Specialists, .50 LAN Tech. and reclassified 1.8 Teachers from other programs to meet increasing requests. Increased estimates for district purchase requests.
- 479 Added 5.7 FTE instructional staff and 1.0 Counselor, with associated curriculum and PD costs to meet increasing district requests.
- 480 Added budget for this new program that started in 2024-25 following budget adoption.
- 503 Increased appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 505 Decreased appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 509 Decreased appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 513 Increased appropriations for cross-contracts requested by districts to other BOCES based on recent history.
- 515 Increased estimates for district purchase requests based on recent trends.
- 524 Increase in estimated appropriations for contracted counseling services requested by school districts based on recent experience and trends.
- 526 Reclassification of .10 FTE clerical from other programs to more closely reflect where job duties reside.
- 536 Eliminated appropriations for cross-contract requests by component districts to other BOCES based on recent history.

*All comments are based on comparing the 2024-2025 Initial Budget and 2025-2026 Proposed Budget.*



*Continued on page 17*

## General Fund by CoSer

## General Fund Budget (continued)

CoSer	Account Description	2023/2024 Actual Expenditure	2024/2025 Initial Budget	2024/2025 Projected Expenditure	2025/2026 Proposed Budget
544	Curriculum Improvement XC	295	500	500	0
546	Curriculum Improvement XC	16,313	12,000	12,000	2,000
548	Curriculum Improvement XC	70	0	0	500
549	Curriculum Improvement XC	47,694	60,000	60,000	60,000
554	Curriculum Improvement XC	301	0	0	0
559	Curriculum Improvement XC	52,356	54,000	54,000	54,000
560	Superintendent Evaluations XC	3,052	3,000	3,000	3,500
564	Curriculum Improvement XC	499	0	0	0
573	Diversity, Equity & Inclusion (DEI)	39,338	0	0	0
576	Library Services XC	0	0	0	3,000
583	Community School Resources	0	0	334,237	1,377,008
586	Instructional Materials Dev. XC	0	25,000	25,000	0
587	Instructional Materials Dev. XC	25,440	0	0	0
593	Instructional Materials Dev. XC	305,850	310,000	310,000	310,000
599	Printing	419,547	522,280	569,742	552,105
601	Telecommunications XC	867,845	870,000	870,000	870,000
602	Telephone Interconnect XC	417,588	430,000	430,000	430,000
604	Negotiations	966	8,000	8,000	10,000
605	Planning Services XC	19,800	25,000	25,000	25,500
606	Comp Services - Adm. XC	4,802,877	4,600,000	4,600,000	5,600,000
608	Recruiting XC	37,906	39,000	39,000	40,000
611	Substitute Coord. Teacher Calling	6,380	8,831	8,831	8,141
612	Safety Risk Management	209,938	271,221	309,221	320,613
616	Safety Risk Management XC	52,412	55,000	55,000	55,000
617	Substitute Coordination XC	51,622	52,000	52,000	57,000
618	CBO - Financial Tracking Svcs. XC	45,980	47,000	47,000	47,000
620	Negotiations XC	118,838	120,000	120,000	120,000
621	Central Public Relations	1,669,873	1,854,704	1,914,037	1,854,168
622	GASB45 XC	6,826	7,000	7,000	48,000
623	GASB45 XC	10,750	11,000	11,000	11,000
624	Planning Services Mgmt. XC	31,635	32,000	32,000	33,000
625	Planning Services Mgmt. XC	9,091	15,000	15,000	10,000
627	Negotiations XC	52,971	45,000	45,000	54,000
630	Employee Assistance Program XC	87,788	91,000	91,000	92,000
631	Medicaid Reimbursement Processing XC	3,576	4,000	4,000	4,000
635	STAC Processing XC	32,900	33,000	33,000	34,500
637	Planning Service, Management	111,647	118,240	118,240	87,760

Continued on page 18



## General Fund Budget Comments *(continued)*

- 546 Decreased appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 576 Added estimated appropriations for cross-contracts to other BOCES requested by districts based on recent history.
- 583 Added budget for this new program that started in 2024-25 following budget adoption.
- 586 Eliminated appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 599 Increased estimates for district printing requests based on recent trends.
- 606 Increased appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 612 Increased clerical position to full-time in the budget to support Safety Officers in meeting increased needs of districts and CITi.
- 617 Increased estimated appropriations for cross-contracts requested by districts to other BOCES based on recent history.
- 622 Increased appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 625 Increased appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 627 Increased appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 637 Decreased estimated appropriations for subscriptions processed on behalf of districts based on recent trends.

*All comments are based on comparing the 2024-2025 Initial Budget and 2025-2026 Proposed Budget.*



*Continued on page 19*

## General Fund by CoSer

## General Fund Budget (continued)

CoSer	Account Description	2023/2024 Actual Expenditure	2024/2025 Initial Budget	2024/2025 Projected Expenditure	2025/2026 Proposed Budget
639	Computer Service: Management XC	19,119	20,000	20,000	20,000
643	Staff Dev't. Bus Drivers XC	4,380	1,000	1,000	3,000
644	Safety & Risk XC	21,912	25,000	25,000	25,000
647	Computer Service: Management XC	42,325	25,000	25,304	45,000
648	Negotiations XC	30,847	31,000	31,000	32,000
651	Computer Services - BOLD XC	9,544	10,000	10,000	10,000
655	Employee Benefits XC	271,388	160,000	160,000	275,000
656	Board Policy Audit XC	10,448	12,000	12,000	12,000
657	Teach/Pri Evaluations XC	32,810	30,000	30,000	35,000
665	Medicaid Reimbursement Processing XC	80,780	82,000	82,000	84,000
666	School Food XC	32,601	35,000	35,000	0
667	Navigate Prepared XC	2,226	3,000	3,000	3,000
668	SBO - Personnel XC	3,745	0	0	0
670	Cooperative Purchasing	66,677	106,746	106,246	109,129
671	Energy Management XC	46,243	47,000	47,000	48,000
676	Employee Benefit Coordination XC	282,244	290,000	290,000	320,000
677	Planning Service XC	26,208	0	0	29,000
680	Records Management XC	4,245	4,000	4,000	5,000
681	Lakenet XC	0	68,000	68,000	0
682	Negotiations XC	83,052	0	0	115,000
683	Sports Management XC	17,630	21,000	21,000	5,000
684	Planning Services XC	17,710	0	0	0
685	Negotiations XC	2,044	0	0	0
701	Operations & Maintenance	3	0	950,895	0
703	Audiology Services	-1	0	0	0
705	Speech Impaired Services	1	637,073	637,073	664,500
711	Internal Technology Support	2	0	269,395	0
712	Instructional Support Svcs. Adm.	2	0	-1,000	0
713	Internal Security	-5	0	0	0
720	Special Education Adm.	-3	0	95,196	0
721	Student Services Adm.	3	0	119	0
723	In Program 1:1's	0	4,377,383	4,377,383	3,765,132
732	Counseling Services	2	849,391	848,431	710,487
743	In Program Music Therapy	0	0	0	110,680
<b>Total</b>		<b>\$77,720,567</b>	<b>\$80,412,358</b>	<b>\$82,721,748</b>	<b>\$88,456,064</b>



## General Fund Budget Comments *(continued)*

- 647 Increased estimated appropriations for cross-contracts requested by districts to other BOCES based on recent history.
- 655 Increased estimated appropriations for cross-contracts requested by districts to other BOCES based on recent history.
- 666 Eliminated appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 676 Increased appropriations for cross-contract requests by component districts to other BOCES based on recent history. Increased cost for WC consortium admin fees.
- 677 Added estimated appropriations for cross-contracts requested by districts to other BOCES based on recent history.
- 681 Eliminated appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 682 Added appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 683 Decreased appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 701 For most 700 series CoSers, the bottom lines for the budgets are zero illustrating that they are fully funded through assessment transfers from internal programs (i.e.: the assessments represented as negative values equal the expenses, resulting in a zero budget balance). Values that may appear in the Projected Expenditure column represent carryover encumbrances from the prior year and other assessment adjustments occurring throughout the year, which will ultimately be negated by readjusted charges to programs and returning bottom lines to zero.
- 705 This CoSer houses Speech Therapists provided in CiTi Exceptional Ed. programs. As with other 700 CoSers, this CoSer will zero out based on credits from Exceptional Ed. programs, at such time districts pay for their services in the programs and funds can be transferred.
- 723 This CoSer houses 1:1 Teaching Assistants provided in CiTi Exceptional Ed. programs which were reduced to align with anticipated district requests. As with other 700 CoSers, this CoSer will zero out based on credits from Exceptional Ed. programs, at such time districts pay for their services in the programs and funds can be transferred which were reduced to align with anticipated district requests.
- 732 This CoSer houses Counseling provided in CiTi Exceptional Ed. programs which was reduced to align with anticipated district requests. As with other 700 CoSers, this CoSer will zero out based on credits from Exceptional Ed. programs, at such time districts pay for their services in the programs and funds can be transferred which was reduced to align with anticipated district requests.
- 743 This CoSer houses Music Therapy provided to CiTi Exceptional Ed. programs. This budget is being added new as it is a service that started in 2024-25 following budget adoption. As with other 700 CoSers, this CoSer will zero out based on credits from Exceptional Ed. programs, at such time districts pay for their services in the programs and funds can be transferred.

*All comments are based on comparing the 2024-2025 Initial Budget and 2025-2026 Proposed Budget.*



## General Fund by State Object

### Total Proposed Budget by State Object

State Object	Account Description	2023/2024 Actual Expenditure	2024/2025 Initial Budget	2024/2025 Projected Expenditure	2025/2026 Proposed Budget
150	Certified Salaries	20,345,460	23,312,185	23,327,335	24,747,274
160	Support Salaries	7,037,657	8,014,103	8,042,353	8,805,526
200	Capital Outlay-Equipment (CiTi)	1,470,285	1,075,616	1,807,667	1,154,828
200	Capital Outlay-Equipment (Districts)	2,951,083	2,747,000	2,934,722	3,102,000
300	Supplies and Materials (CiTi)	847,643	1,084,867	1,090,476	1,190,099
300	Supplies and Materials (Districts)	263,419	175,000	175,000	249,500
400	Contract and Other (CiTi)	4,817,533	6,457,344	7,110,045	7,319,747
400	Contract and Other (Districts)	4,714,711	3,275,500	3,939,389	5,029,000
440	Contract Professional Svcs. (CiTi)	537,729	225,395	235,595	349,395
440	Contract Professional Svcs. (Districts)	875,751	504,000	504,413	652,000
470	Rental of Facilities	1,150,267	1,621,214	1,621,214	1,683,263
490	Cross-Contracts	11,246,398	11,226,000	11,226,304	12,280,000
600	Principal (Districts)	910,618	0	0	0
700	Interest on Revenue Notes	0	5,000	5,000	5,000
700	Interest on Revenue Notes (Districts)	47,973	0	0	0
800	Employee Benefits	11,690,151	14,855,446	14,868,547	15,817,143
899	Other Post-Employment Benefits	5,521,694	6,012,935	6,012,935	6,261,762
910	Transfer to Capital Fund	3,591,809	171,632	171,632	170,422
950/960	Transfer Charges	21,954,789	12,097,352	12,100,652	13,298,182
970/990	Transfer Credits	-22,254,403	-12,448,231	-12,451,531	-13,659,077
<b>Total</b>		<b>\$77,720,567</b>	<b>\$80,412,358</b>	<b>\$82,721,748</b>	<b>\$88,456,064</b>

### Total Proposed Budget by State Object Comments

<b>150</b>	Net increase in instructional salary lines due to contractually negotiated increases. Addition of staff to meet district program requests (2.0 CTE IET instructional staff, 7.5 teachers/tutors and 1.0 counselor in the SYNERGY virtual instruction program, 1.0 TA for PTECH, 2.4 Distance Learning Specialists, coordination for the new Early College Access service, coordination for the new Community Schools service), and addition of staff to meet program support needs (1.0 administrative intern and .40 partial FTE in Model Schools). Also, salary adjustments were instituted for Driver's Education instructors as a measure to attract and retain staff for district service.
<b>160</b>	Net increase in support salary lines due to contractually negotiated increases. Addition of staff to meet district program requests (1.0 audiologist and 1.0 music therapist), and staff needed to support programs and services (2.0 RNs, 2.0 clerical and 1.0 LAN tech. to support expansion in the SYNERGY virtual instruction program, partial additional FTE to support Safety & Risk activities, and 1.0 maintenance worker to support additional leased sites).
<b>200C</b>	Added appropriations for furniture to accommodate program relocations and moves into the two new modular buildings. Increased appropriations for equipment replacement schedules for various programs and services including Distance Learning, CTE, PTECH and visually impaired.
<b>200D</b>	Increased estimated appropriations for purchases made at the request and on behalf of school districts based on recent trends.
<b>300C</b>	Increased estimated appropriations for program purchases due to increased enrollment and rising price of goods (Welding, Industrial Electrical Maintenance, PTECH). Increased O&M supplies to cover rising prices, increased enrollments and addition of leased space, and instructional support service supplies for provision of professional development.
<b>300D</b>	Increased estimated appropriations for purchases made at the request and on behalf of school districts based on recent trends.
<b>400C</b>	Increased cost of contractual program items including Hillside contract for intensive therapeutic counseling and OCC tuition and support costs for PTECH as smaller cohorts age-out. Cost adjustments for SRO contract as dictated by Oswego County and reimbursement of 1.0 SRO for Fulton CSD. Continued phase-in of fleet vehicle replacement schedule. Increases in O&M and technology for a spike in utility supply costs, costs for new sites including maintenance, utilities, leases, and internet, general technology network subscriptions, and it being time to conduct assets inventory as required by insurance. Misc. increases for program contractual items including district lunch service contracts, vocational assessments, and CTE participation in Skills USA competitions.

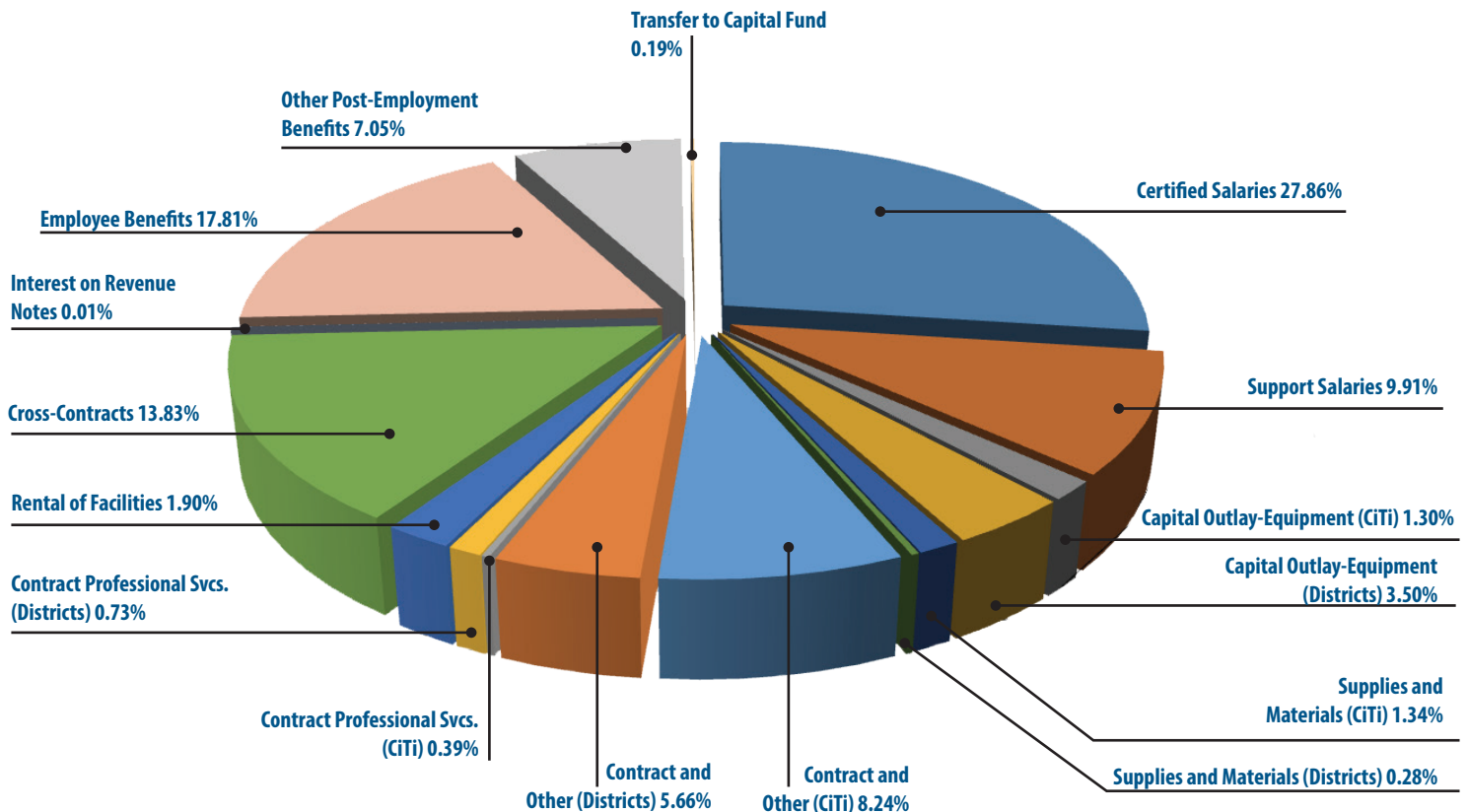


## Total Proposed Budget by State Object Comments *(continued)*

400D	Increased estimated appropriations for purchases made at the request and on behalf of school districts based on recent trends and start of two new service options.
440C	Increased appropriations to cover contracted services for OT/PT to meet anticipated district requests per recent history.
440D	Increased estimated appropriations for purchases made at the request and on behalf of school districts based on recent trends.
470	Cost increases for existing leases, addition of costs for newly leased spaces, and inclusion of costs for renovations to existing leased space to meet program needs.
490	Increased estimated appropriations for cross-contracts requested by districts to other BOCES based on recent history.
800	Benefits cost increases in accordance with personnel items outlined in notes 1 and 2 as well as 6% increase in NYSLRS mandated employer contribution rate and 10% increase in estimated premium equivalent for the self-insured health insurance plan.
899	Health insurance for all retirees impacted by net increase of 3 retirees plus estimated premium increase of 4.0%.
950	Increases in shared costs allocated to program budgets for O&M services and Security supports in accordance with budget updates including increased costs for contractually negotiated salary and benefits, addition of 1.0 maintenance worker as well as cleaning equipment, supplies, utilities and general maintenance and repairs to accommodate additional spaces, additional lease costs for fleet vehicle replacement schedule, and cost increases for SROs including updated contract with Oswego County and agreement to reimburse Fulton CSD for 1.0 SRO to cover CITi programs in Fulton buildings.
960	Increases in shared costs allocated to programs based on updated budgets for services provided internally including: upkeep and support of technology network and infrastructure, administrative oversight in Ex. Ed., Gen. Ed., and ISS, and services used by programs such as APPS, Distance Learning, Model Schools, School Improvement for curriculum and staff development initiatives, Public Relations, Safety & Risk, Printing and Cooperative Purchasing, and tuitions paid between programs for students from one attending half-day in another.
970	Net increase in transfer assessments paid by programs in the General Fund for increased costs for service mentioned in notes 950 and 960 as well as tuition revenue that may be received by programs for provision of Exceptional Ed. related services or students enrolled in full-day programs attending other programs half-day.

All comments are based on comparing the 2024-2025 Initial Budget and 2025-2026 Proposed Budget.

## Total Proposed Budget by State Object\*



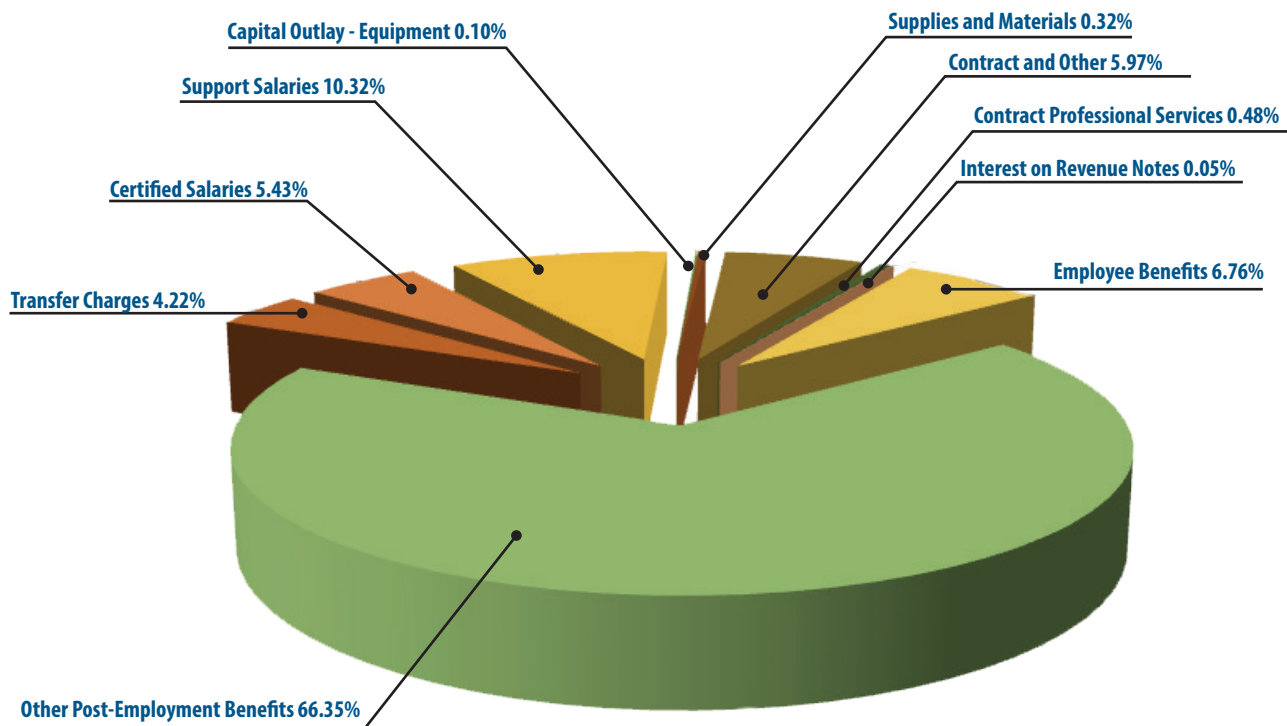
\*Not including transfer charges/credits

## Administrative Budget

### Administrative Budget by State Object

State Object	Account Description	2023/2024 Actual Expenditure	2024/2025 Initial Budget	2024/2025 Projected Expenditure	2025/2026 Proposed Budget
150	Certified Salaries	480,194	498,296	498,296	512,299
160	Support Salaries	844,710	919,524	919,524	973,684
200	Capital Outlay-Equipment	67	9,080	9,080	9,080
300	Supplies and Materials	40,930	28,520	28,520	30,150
400	Contract and Other	491,125	547,265	576,344	563,104
440	Contract Professional Services	227,333	44,000	44,000	45,000
700	Interest on Revenue Notes	0	5,000	5,000	5,000
800	Employee Benefits	523,284	618,280	618,280	637,395
899	Other Post-Employment Benefits	5,521,694	6,012,935	6,012,935	6,261,762
9xx	Transfer Charges	363,318	383,499	383,499	397,851
9xx	Transfer Credits	-10,000	-80,000	-80,000	-80,000
<b>Total</b>		<b>\$8,482,655</b>	<b>\$8,986,399</b>	<b>\$9,015,478</b>	<b>\$9,355,325</b>

### Administrative Budget by State Object\*



\*Not including transfer credits



# Administrative Budget by State Object Comments

- 160 Reclassified staff from other programs to reflect changes in where job duties reside. Implementation of contractually negotiated salary items.
- 400 Est. cost increases for general insurances, staff development, and contracted services including legal, auditing, and the WINCAP financial software package.
- 800 Increase in the NYSLRS required Employer Contribution Rate mandated by NYS Retirement System. Adjustments commensurate with salary changes previously noted.
- 899 Health insurance for all retirees impacted by net increase of 3 retirees plus estimated premium increase of 4.0%.

All comments are based on comparing the 2024-2025 Initial Budget and 2025-2026 Proposed Budget.



## Capital and Program Budgets

### Capital Budget by State Object

State Object	Account Description	2023/2024 Actual Expenditure	2024/2025 Initial Budget	2024/2025 Projected Expenditure	2025/2026 Proposed Budget
470	Rental of Facilities	1,150,267	1,621,214	1,621,214	1,683,263
910	Transfer to Capital Fund	3,591,809	171,632	171,632	170,422
970	Transfer Credits	-2,911,071	-3,995	-3,995	-3,995
<b>Total</b>		<b>\$1,831,005</b>	<b>\$1,788,851</b>	<b>\$1,788,851</b>	<b>\$1,849,690</b>

### CTE by State Object

State Object	Account Description	2023/2024 Actual Expenditure	2024/2025 Initial Budget	2024/2025 Projected Expenditure	2025/2026 Proposed Budget
150	Certified Salaries	3,672,747	4,256,029	4,256,029	4,519,596
160	Support Salaries	118,560	131,835	131,835	161,708
200	Capital Outlay-Equipment	469,326	127,375	420,968	183,375
300	Supplies and Materials	295,839	434,260	429,271	496,109
400	Contract and Other	182,179	230,685	243,845	297,150
800	Employee Benefits	1,561,493	1,943,910	1,943,910	2,209,969
950/960	Transfer Charges	4,539,238	4,357,078	4,357,078	4,951,883
970/990	Transfer Credits	0	-38,120	-38,120	-38,120
<b>Total</b>		<b>\$10,839,382</b>	<b>\$11,443,052</b>	<b>\$11,744,816</b>	<b>\$12,781,670</b>

### CTE by State Object Comments

- 150** Added instructional staff to accommodate increased enrollments in IET program. Reclassified staff from other programs to reflect changes in where job duties reside.
- 160** Reclassified staff from other programs to reflect changes in where job duties reside. Replaced retired typist with senior typist title.
- 200** Increased furniture lines to accommodate program relocation. Added new welding equipment per industry advisory committee.
- 300** Increases in supply lines for Welding, Auto Tech., IET, Public Safety and Allied Health to cover enrollment increases and increased commodity prices.
- 400** Adjusted to historical expenses for Skills USA and transport to practicum sites. Added JCC credit hours and new EMT certification program. Increased costs for voc. assessments.
- 800** Premium estimate for self-insured health plan +10%. Benefits added for personnel changes previously noted. Reinstatement of contingency previously reduced for rate stabilization.
- 950** Increased transfer allocations for Security and O&M per updated budgets, allocation factors and assessment determinations for the new year.
- 960** Increased costs for Student Services Administration and Technology support per updated budgets, allocation factors and assessment determinations for the new year.

*All comments are based on comparing the 2024-2025 Initial Budget and 2025-2026 Proposed Budget.*



## Exceptional Education Programs

CoSer	Account Description	2023/2024 Actual Expenditure	2024/2025 Initial Budget	2024/2025 Projected Expenditure	2025/2026 Proposed Budget
200	Special Ed. (12:1:3) XC	0	90,000	90,000	0
201	Exceptional Ed. 12:1:1 (Full Day)	545,762	720,178	720,048	481,531
202	Exceptional Ed. 12:1:1 (Half Day)	484,701	508,191	507,905	391,214
206	Special Ed. (1:6:1) XC	88,283	0	0	0
207	Exceptional Ed. 6:1:1 (Full Day)	8,111,479	6,778,384	6,777,150	6,424,482
208	Exceptional Ed. Autism (Full Day)	6,373,761	3,724,601	3,727,740	4,233,925
212	Deaf Hearing XC	372,202	380,000	380,000	465,000
217	Day Treatment: 8:1:1 (Full Day)	2,759,416	3,041,267	3,040,999	3,487,446
223	1:1 Teaching Assistant	139,360	170,487	170,487	145,942
300	Teacher of the Visually Impaired XC	0	0	0	8,500
302	Itin. Teacher of the Visually Impaired	698,086	727,510	725,090	838,593
303	Itinerant Audiology	1,454,797	1,110,229	1,103,489	1,388,231
307	Itin. Work Based Learning Opportunities	10,719	2,458	2,458	2,575
333	Itinerant TOD/Hard of Hearing Ed.	657,467	749,277	747,077	781,332
352	Itinerant Counseling	25,933	0	0	0
703	Audiology Services	-1	0	0	0
705	Speech Impaired Services	1	637,073	637,073	664,500
723	In Program 1:1's	0	4,377,383	4,377,383	3,765,132
732	Counseling Services	2	849,391	848,431	710,487
743	In Program Music Therapy	0	0	0	110,680
<b>Total</b>		<b>\$21,721,968</b>	<b>\$23,866,429</b>	<b>\$23,855,330</b>	<b>\$23,899,570</b>

## Itinerant Services

CoSer	Account Description	2023/2024 Actual Expenditure	2024/2025 Initial Budget	2024/2025 Projected Expenditure	2025/2026 Proposed Budget
314	Itinerant ESL Teacher	157,705	129,616	129,616	132,351
316	School Food Supervisor XC	90,513	0	0	105,000
319	Itinerant Claims Auditor	18,479	19,255	19,255	20,174
343	Itinerant Music Therapy	0	133,259	132,779	177,021
355	Driver Education - 10 Month	254,836	319,408	319,408	358,090
<b>Total</b>		<b>\$521,533</b>	<b>\$601,538</b>	<b>\$601,058</b>	<b>\$792,636</b>

## Program Budgets

### Alternative Programs

CoSer	Account Description	2023/2024 Actual Expenditure	2024/2025 Initial Budget	2024/2025 Projected Expenditure	2025/2026 Proposed Budget
402	Project Explore (Half Day)	596,227	1,002,110	1,002,110	831,113
403	P-TECH	1,625,721	2,547,010	2,628,381	2,876,013
405	Gifted & Talented XC	2,340	3,000	3,000	2,000
406	OCAV League	35,766	37,412	37,412	37,739
407	Behavioral Intervention	853,002	1,202,545	1,202,545	1,200,476
408	Credit Accrual	1,255,343	1,274,045	1,274,045	1,326,632
410	Middle School Behavioral Intervention	0	232,687	232,687	245,834
412	Equivalent Attendance Education	10,092	0	0	0
414	Summer School, Alternative Ed.	182,779	188,994	188,994	196,555
415	Arts-in-Education	1,173,765	1,061,224	1,061,224	1,205,406
417	Musical Instrument Service	0	133,236	133,236	125,364
418	Exploratory Enrichment	653,139	493,978	494,391	563,181
419	Environmental Ed. XC	5,450	6,000	6,000	6,000
423	Hospital Bound XC	0	0	0	1,500
425	Exploratory Enrichment XC	6,750	5,000	5,000	5,000
426	Hospital Bound XC	34,344	30,000	30,000	30,000
427	TASC Program	79,107	0	0	70,447
431	Recovery High School	167,465	156,915	156,915	144,864
437	Elementary Behavioral Intervention	601,095	328,625	328,625	351,648
442	Distance Learning XC	106	0	0	10,500
475	AP Courses	7,660	0	0	0
477	Distance Learning	697,334	683,789	721,769	1,238,134
478	Virtual Summer School	34,407	12,000	12,000	17,500
479	Synergy	2,250,818	2,033,940	2,034,021	3,476,477
480	Early College Access	0	0	0	202,451
<b>Total</b>		<b>\$10,272,710</b>	<b>\$11,432,510</b>	<b>\$11,552,355</b>	<b>\$14,164,834</b>

### Instructional Support Services

CoSer	Account Description	2023/2024 Actual Expenditure	2024/2025 Initial Budget	2024/2025 Projected Expenditure	2025/2026 Proposed Budget
502	Extracurricular Activity Coord. XC	1,583	1,000	1,000	1,500
503	Interscholastic Coordination XC	62,407	60,000	60,000	68,000
505	Web Based Instruction XC	24,940	25,000	25,000	10,000
509	Instructional Technology XC	1,759,642	2,200,000	2,200,000	1,900,000
510	Model Schools XC	9,450	9,500	9,500	10,000

## Instructional Support Services *(continued)*

CoSer	Account Description	2023/2024 Actual Expenditure	2024/2025 Initial Budget	2024/2025 Projected Expenditure	2025/2026 Proposed Budget
511	Learning Technologies	226,257	323,821	338,821	327,958
513	Library Media XC	104,660	100,000	100,000	112,000
515	IT: Common Learning Objectives	7,356,499	5,113,314	5,114,283	5,961,870
517	ITS: Model Schools	830,837	913,156	973,156	920,913
522	Interscholastic Coordination XC	9,545	10,000	10,000	10,000
524	Substance Abuse Info./Service Center	308,496	305,000	305,000	350,000
526	Home School Coordination	121,925	75,134	75,134	86,332
527	Home School Coord XC	5,000	0	0	0
531	Staff Development: Certified & Admin	207,883	276,982	276,982	276,448
532	Staff Dev't.: Interscholastic Coaches	7,537	8,813	8,813	9,094
533	School Improvement	1,788,591	1,619,337	1,620,208	1,658,300
535	Library Automation XC	123,176	125,000	125,000	129,000
536	Staff Development XC	3,124	3,000	3,000	0
538	Library Service - Media XC	392,068	390,000	390,000	390,000
539	Technical Service XC	15,827	15,000	15,000	16,000
540	Curriculum Improvement XC	23,393	25,000	25,000	26,000
542	Curriculum Improvement XC	330	0	0	0
544	Curriculum Improvement XC	295	500	500	0
546	Curriculum Improvement XC	16,313	12,000	12,000	2,000
548	Curriculum Improvement XC	70	0	0	500
549	Curriculum Improvement XC	47,694	60,000	60,000	60,000
554	Curriculum Improvement XC	301	0	0	0
559	Curriculum Improvement XC	52,356	54,000	54,000	54,000
560	Superintendent Evaluations XC	3,052	3,000	3,000	3,500
564	Curriculum Improvement XC	499	0	0	0
573	Diversity, Equity & Inclusion (DEI)	39,338	0	0	0
576	Library Services XC	0	0	0	3,000
583	Community School Resources	0	0	334,237	1,377,008
586	Instructional Materials Dev - XC	0	25,000	25,000	0
587	Instructional Materials Dev - XC	25,440	0	0	0
593	Instructional Materials Dev - XC	305,850	310,000	310,000	310,000
599	Printing	419,547	522,280	569,742	552,105
<b>Total</b>		<b>\$14,293,925</b>	<b>\$12,585,837</b>	<b>\$13,044,376</b>	<b>\$14,625,528</b>

## Program Budgets

### Management Support Services

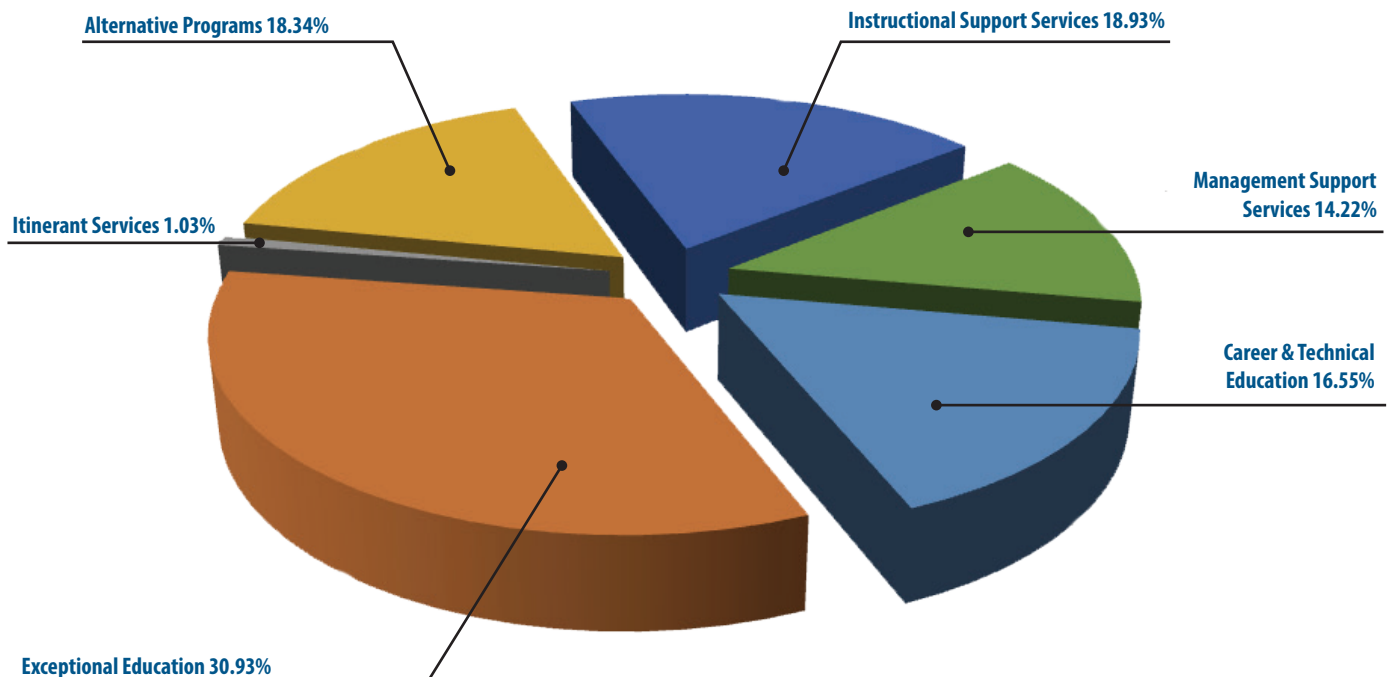
CoSer	Account Description	2023/2024 Actual Expenditure	2024/2025 Initial Budget	2024/2025 Projected Expenditure	2025/2026 Proposed Budget
601	Telecommunications XC	867,845	870,000	870,000	870,000
602	Telephone Interconnect XC	417,588	430,000	430,000	430,000
604	Negotiations	966	8,000	8,000	10,000
605	Planning Services XC	19,800	25,000	25,000	25,500
606	Comp Services - Adm. XC	4,802,877	4,600,000	4,600,000	5,600,000
608	Recruiting XC	37,906	39,000	39,000	40,000
611	Substitute Coord. Teacher Calling	6,380	8,831	8,831	8,141
612	Safety Risk Management	209,938	271,221	309,221	320,613
616	Safety Risk Management XC	52,412	55,000	55,000	55,000
617	Substitute Coordination XC	51,622	52,000	52,000	57,000
618	CBO - Financial Tracking Svcs. XC	45,980	47,000	47,000	47,000
620	Negotiations XC	118,838	120,000	120,000	120,000
621	Central Public Relations	1,669,873	1,854,704	1,914,037	1,854,168
622	GASB45 XC	6,826	7,000	7,000	48,000
623	GASB45 XC	10,750	11,000	11,000	11,000
624	Planning Services Mgmt. XC	31,635	32,000	32,000	33,000
625	Planning Services Mgmt. XC	9,091	15,000	15,000	10,000
627	Negotiations XC	52,971	45,000	45,000	54,000
630	Employee Assistance Program XC	87,788	91,000	91,000	92,000
631	Medicaid Reimbursement Processing XC	3,576	4,000	4,000	4,000
635	STAC Processing XC	32,900	33,000	33,000	34,500
637	Planning Service, Management	111,647	118,240	118,240	87,760
639	Computer Service: Management XC	19,119	20,000	20,000	20,000
643	Staff Dev't. Bus Drivers XC	4,380	1,000	1,000	3,000
644	Safety & Risk XC	21,912	25,000	25,000	25,000
647	Computer Service: Management XC	42,325	25,000	25,304	45,000
648	Negotiations XC	30,847	31,000	31,000	32,000
651	Computer Services - BOLD XC	9,544	10,000	10,000	10,000
655	Employee Benefits XC	271,388	160,000	160,000	275,000
656	Board Policy Audit XC	10,448	12,000	12,000	12,000
657	Teach/Pri Evaluations - XC	32,810	30,000	30,000	35,000
665	Medicaid Reimbursement Processing XC	80,780	82,000	82,000	84,000
666	School Food XC	32,601	35,000	35,000	0
667	Navigate Prepared XC	2,226	3,000	3,000	3,000
668	SBO - Personnel XC	3,745	0	0	0
670	Cooperative Purchasing	66,677	106,746	106,246	109,129



## Management Support Services (continued)

CoSer	Account Description	2023/2024 Actual Expenditure	2024/2025 Initial Budget	2024/2025 Projected Expenditure	2025/2026 Proposed Budget
671	Energy Management XC	46,243	47,000	47,000	48,000
676	Employee Benefit Coordination XC	282,244	290,000	290,000	320,000
677	Planning Service XC	26,208	0	0	29,000
680	Records Management XC	4,245	4,000	4,000	5,000
681	Lakenet XC	0	68,000	68,000	0
682	Negotiations XC	83,052	0	0	115,000
683	Sports Management XC	17,630	21,000	21,000	5,000
684	Planning Services XC	17,710	0	0	0
685	Negotiations XC	2,044	0	0	0
<b>Total</b>		<b>\$9,757,387</b>	<b>\$9,707,742</b>	<b>\$9,804,879</b>	<b>\$10,986,811</b>

## Distribution of Program Budgets



## Federal Fund Programs by CoSer

### Special Aid Fund Programs 2024-2025\*

CoSer	Title	Amount
803	Migrant Education Special Projects	15,697.56
804	Migrant Education	1,432,974.90
814	Summer School (ESY)	1,168,836.94
815	Summer School Related Services	53,415.72
816	Summer School 1:1 Aide	345,470.97
817	Summer Day Treatment	296,144.81
823	WIOA Title II (Workforce Development Act)	125,000.00
824	Literacy Zone Pulaski	150,000.00
826	EPE (Employment Preparation Education)	93,791.00
827	Literacy Zone Fulton	150,000.00
844	VTEA (Perkins)	215,133.00
845	High School Equivalency	1,344.00
846	Preschool Itinerant Services	3,623.73
865	PTECH (Misc. Grants)	9,155.96
866	Pathways in Technology- PTECH	547,570.00
890	Adult Ed. 5 Hours & Misc	21,563.00
891	Adult Ed. Health Related Occupations	442,811.00
896	Adult Ed. Trades & Technology	493,524.00
903	SkillsUSA Donations	18,500.00
908	Senator Patty Richie Special Funds	214,342.40
909	Mini Grants	73,683.70
940	A & E Project Review	2,386,520.52
<b>Total</b>		<b>\$8,259,103.21</b>

\*\* Totals as of February 25, 2025



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