

BUDGET PROPOSAL



Center for Instruction,
Technology & Innovation
Build Your Future

2024-2025

179 County Route 64 • Mexico, NY 13114 • 315.963.4251 • CiTiboces.org

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

E-mail: commissioner@nysed.gov
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February 2024

Dear Members of the Cooperative Boards of New York State:

I hope this message finds you and your communities well. Following in-depth conversations with educators and stakeholders across the state to advance our mission to raise the knowledge, skill, and opportunity of all the people in New York, we have identified critical areas requiring our collective focus and action. These areas are funding equity, opportunities, and supports for increased collaboration between districts with the support of Boards of Cooperative Educational Services (BOCES), high school opportunity for all students, data modernization, and reimagining teacher and leader preparation and development - stand at the core of the Board of Regents and the New York State Education Department's (NYSED) legislative and state aid priorities.

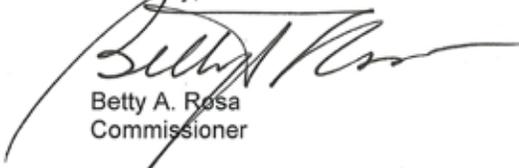
Deeply rooted in the values of lifelong learning, equity, excellence, access, service, and stewardship, these priorities will help bridge the opportunity and transcript gap that faces students from historically underserved communities. These include those living in rural communities and our largest cities. We hope that *the Portrait of Graduate* developed by a robust stakeholder input process and an extensive review of relevant research, literature, and experience shared in the New York State Blue Ribbon Commission on Graduation Measures Report¹ will serve as a north star as we prepare all students for the challenges and promise of the 21st Century workforce.

Supporting students to achieve the goals set forth in the Graduation Measures Report will take regional collaboration. BOCES have long exemplified leadership in pioneering regional educational opportunities that broaden access to advanced coursework, enhance workforce development through career and technical education opportunities, integrate K-12 education with higher learning by fostering dual enrollment, and boldly rethink high school graduation pathways to make this dream a reality. Ensuring that every student graduating from high school in New York is fully equipped for meaningful careers, college, and civic engagement in a global context remains our shared and unwavering goal.

As we navigate this pivotal moment in New York's educational history, it is essential that we hold true to a system of education that inspires and ignites teaching and learning through a commitment to a P-20 continuum, equity, social-emotional learning, and safe and supportive schools and communities. As we work with BOCES to frame the future of New York's educational landscape I am reminded of a quote by Helen Keller - *alone we can do so little; together we can do so much*. This reminds us that collaboration remains at the heart of our work to build a more promising future for all students.

Best wishes for a continued successful and transformative year ahead.

Sincerely,



Betty A. Rosa
Commissioner

¹ See page 26 at <https://www.nysed.gov/sites/default/files/programs/grad-measures/nys-blue-ribbon-commission-graduation-measures-report.pdf>

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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 03, 2024 at 6:30 PM. The BOCES will present its tentative administrative, capital and program budgets for the 2024-2025 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 2024-2025. 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 21, 2024.

SUMMARY OF TENTATIVE ADMINISTRATIVE BUDGET

TOTAL PERSONNEL SERVICES (salaries of all central administrative, supervisory and support personnel): \$1,417,820; 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): \$6,631,215; EQUIPMENT: \$9,080; SUPPLIES: \$28,520; REVENUE NOTE INTEREST/BANK FEES: \$5,000; TOTAL CONTRACTUAL EXPENSE: \$591,265; NET TRANSFERS (other than capital): \$303,499.

TOTAL ADMINISTRATIVE BUDGET..... \$ 8,986,399

SUMMARY OF TENTATIVE CAPITAL BUDGET

RENTAL OF FACILITIES: \$1,621,214; PAYMENT TO DORMITORY AUTHORITY: \$0; TRANSFER TO CAPITAL PROJECTS FUND: \$171,632; BOND TRUSTEE FEE OR DORMITORY AUTHORITY OVERHEAD FEE: \$0; TRANSFER CREDITS FROM SERVICE PROGRAMS: (\$3,995)

TOTAL CAPITAL BUDGET..... \$ 1,788,851

SUMMARY OF TENTATIVE PROGRAM BUDGET

OCCUPATIONAL INSTRUCTION (CAREER AND TECHNICAL EDUCATION): \$11,443,052; INSTRUCTION OF STUDENTS WITH DISABILITIES: \$21,276,955; ITINERANT SERVICES: \$3,191,012; GENERAL INSTRUCTION: \$11,432,510; INSTRUCTIONAL SUPPORT: \$12,585,837; ADMINISTRATIVE SUPPORT SERVICES: \$9,707,742.

TOTAL PROGRAM BUDGET..... \$ 69,637,108

2024-25 compensation for the District Superintendent of Schools is estimated as follows: SALARY PAID BY NYS: \$43,499; ANNUALIZED BENEFITS PAID BY NYS: \$20,161.33 (State’s share of FICA & Teacher Retirement System contributions); BOCES SALARY: \$164,551; BOCES ANNUALIZED BENEFITS: \$37,203.70; OTHER REMUNERATIONS: \$2,639.50; TOTAL STATE COMPENSATION TO DISTRICT SUPERINTENDENT: \$63,660.33; TOTAL BOCES COMPENSATION TO DISTRICT SUPERINTENDENT: \$204,394.20 *

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

Respectfully submitted,



Melissa A. Allard
District Clerk

Board of Education

| | |
|--|--|
| John Shelmidine, President | Sandy Creek Central School District |
| Donna Blake, Vice President | Hannibal Central School District |
| Nicole Nadeau | Altmar-Parish-Williamstown Central School District |
| Allison Douglas | Central Square Central School District |
| David Cordone | Fulton City School District |
| Amy Shaw | Mexico Academy and Central School District |
| Brian Haessig | Oswego City School District |
| Rob Southworth | Phoenix Central School District |
| Joseph McGrath | Pulaski Academy and Central School District |

Component School Districts

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

President's Message

Dear Esteemed Oswego County Board Colleagues,

As we gather once more at CiTi for our annual meeting, it's a moment for us to pause and reflect on our accomplishments while remaining mindful of our purpose.

Tonight, we convene with three main objectives: to present our proposed annual budget for the 2024-2025 academic year, to introduce the individuals selected to serve on the CiTi BOCES Board of Education for the upcoming terms and to extend our heartfelt gratitude to all our Board colleagues and educational leaders for their unwavering dedication to our students and communities.

The significance of our role as lifelines to our district students and families has never been more apparent. We stand united, unwavering in our commitment to success. Failure was never an option, and it certainly isn't now.

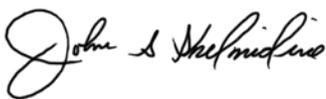
Tonight is not just about business; it's an occasion for expressing gratitude and camaraderie. We're delighted to showcase the talents of our CiTi students, especially those in Culinary Arts who prepared our meal.

This evening offers a wonderful opportunity to reconnect with fellow board colleagues, exchange insights, build connections and most importantly, cultivate warm friendships.

CiTi has crafted a budget that is considerate of our components' capabilities to support while upholding a robust educational program. As we present this budget tonight, we welcome any inquiries or discussions and encourage you to reach out to our administrators as needed.

Thank you for your presence tonight and for your ongoing dedication to our students and communities. We hope you thoroughly enjoy your time here at CiTi.

Warm regards,



John Shelmidine, *President*

2023 Annual Meeting
MINUTES OF THE OSWEGO COUNTY BOARD OF COOPERATIVE EDUCATIONAL SERVICES
ANNUAL MEETING
April 12, 2023

The Annual Meeting of the Oswego County Board of Cooperative Educational Services was held on Wednesday, April 12, 2023, at the BOCES main campus in Mexico, New York

Mr. John Shelmidine, Board President called the meeting to order at 6:20 p.m.

Board Members Present: Donna Blake, David Cordone, Allison Douglas, Nicole Nadeau, John Shelmidine, Darlene Upcraft

Board Members Absent: Brian Haessig, Joe McGrath, Rob Southwell

Officers Present: Melissa Allard, District Clerk

Central Administration Present: Christopher J. Todd, District Superintendent, Roseann Bayne, Kristen Foland, Michael Sheperd

Other BOCES Staff Present: 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 Wittier

Others Present from Component School Districts

Altmar-Parish-Williamstown CSD Naomi Ryfun, Superintendent; Mark Mattison, President; Shawn Clark, Vice-President; Brad Tanner, Board Member

Central Square CSD Thomas Colabufo, Superintendent; Randy Hoyt, President; Lorraine Wood, Vice-President; Allison Douglas, Board Member; Lori Hoyt, Guest; Kenneth Sherman, Board Member

Fulton City School District Brian Pulvino, Superintendent; Robbin Griffin, Board President; David Cordone, Board Member; Marc Copani, Director of Human Resources; Geri Geitner, Deputy Superintendent; Dom Lisi, Chief of Operations and Finance

Hannibal CSD Mr. Cris Staats, Superintendent; Michael LaFurney, Board President; Chance Fieldson, Board Member

Mexico CSD Dr. Donna Runner, Superintendent; James Emery, Board President; Darlene Upcraft, Board Vice-President; Chad Bigelow, Board Member; Amy Shaw, Board Member; Sue Teifke, Board Member

Oswego City School District Thomas Ciappa, Board Member

Pulaski CSD Tom Jennings, Superintendent; Jan Hefti, Board Member; Joel Southwell, Board President; Darcy McCarty, Board Member

Sandy Creek CSD Kevin Seymour, Superintendent; John Shelmidine, Board President; Kevin Halsey, Board Member; Andrea Harris, Board Member

CALL TO ORDER Mr. John Shelmidine, CiTi Board President called the meeting to order at 6:20 p.m.

PLEDGE OF ALLEGIANCE The Pledge of Allegiance was led by CiTi BOCES Public Justice students.

Minutes

ANNUAL MEETING NOTICE

Resolution to Dispense with Reading “The Notice of the Annual Meeting” - The Annual Meeting Notices were distributed by mail and e-mail prior to the meeting

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), second Robbin Griffin (Fulton City School District)

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 Robbin Griffin from Fulton City School District that John Shelmidine be elected as Chairperson for the BOCES Annual Meeting.

Motion and Voting

Motion by David Cordone, second by Robbin Griffin

Final Resolution: Motion approved and carried unanimously.

APPROVAL OF THE MINUTES

BE IT RESOLVED, that the minutes of the 2022 Annual Meeting be approved.

Motion and Voting

Motion by Donna Blake (CiTi BOCES), second by Robbin Griffin (Fulton City School District)

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 2023-24 BOCES' Administrative Budget

OTHER MATTERS

Chairperson Shelmidine asked the OCSBA Board of Directors to please stay for a short time after the Annual Meeting to set a meeting to choose a nominee to be given to the CNYSBA to honor a Board Member for outstanding Board service.

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 Robbin Griffin (Fulton City School District), second by Donna Blake (CiTi BOCES)

Final Resolution: Motion approved and carried unanimously.

The BOCES Board adjourned at 6:51 p.m.

Respectfully Submitted,

Melissa A. Allard

District Clerk

Annual Meeting - 6:15 PM

Call to Order John Shelmidine
President, Cooperative Board

Reading of Notice of Annual Meeting Melissa Allard
Clerk, Cooperative Board

Election of Chairperson

Minutes of the 2023 Annual Meeting

Presentation of the 2024-25 Proposed CiTi Budget Christopher J. Todd
District Superintendent

Michael Sheperd
Assistant Superintendent
for Administrative Services

Oswego County School Boards Association Donna Blake
Vice President, Cooperative Board

Introduction of CiTi Board Candidates

Chad Farmer – Pulaski Academy and Central School District

Meghan T. Welling – Hannibal Central School District

Adjournment

Total Budget

2024-2025 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 18, 2024.

| | 2023/2024 Adopted | 2023/2024 Projected | 2024/2025 Proposed | Difference Prop. V. Adpt |
|--------------|----------------------|------------------------|-----------------------|-----------------------------|
| ADMIN | \$8,737,181 | \$8,295,348 | \$8,986,399 | \$249,218 |
| PROGRAM | \$67,620,949 | \$56,671,787 | \$69,637,108 | \$2,016,159 |
| CAPITAL | \$1,822,622 | \$1,236,896 | \$1,788,851 | (\$33,771) |
| TOTAL | \$78,180,752 | \$66,204,031 | \$80,412,358 | \$2,231,606 |

As illustrated in the chart, the 2024-25 proposed general fund budget represents an increase of \$2,231,606 or 2.85% over the 2023-24 adopted budget. In an ongoing effort to assist districts with levy caps and local budgeting, requests for programs and services are accommodated with an eye toward minimizing rates and tuitions where possible. Some details relative 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 & public information efforts.

The proposal for next year represents an increase of 2.85% over the current year’s adopted budget. This is a relatively small change compared to typical years due mainly to implementation of cost avoidance measures and reasonably stable claims realized in the BOCES self-insured health insurance plan. As a result, premium equivalents were held flat for 2022-23, 2023-24, and in the proposed budget year 2024-25. In addition, the approach initiated a few years ago sharing retiree health costs with programs was continued as a stabilization strategy but reduced to smooth rates for programs and services. Other factors contributing to the change include increased costs for central office contractual services and software subscriptions, implementation of negotiated salary items and reclassification of staff from other programs to better reflect where job duties reside.

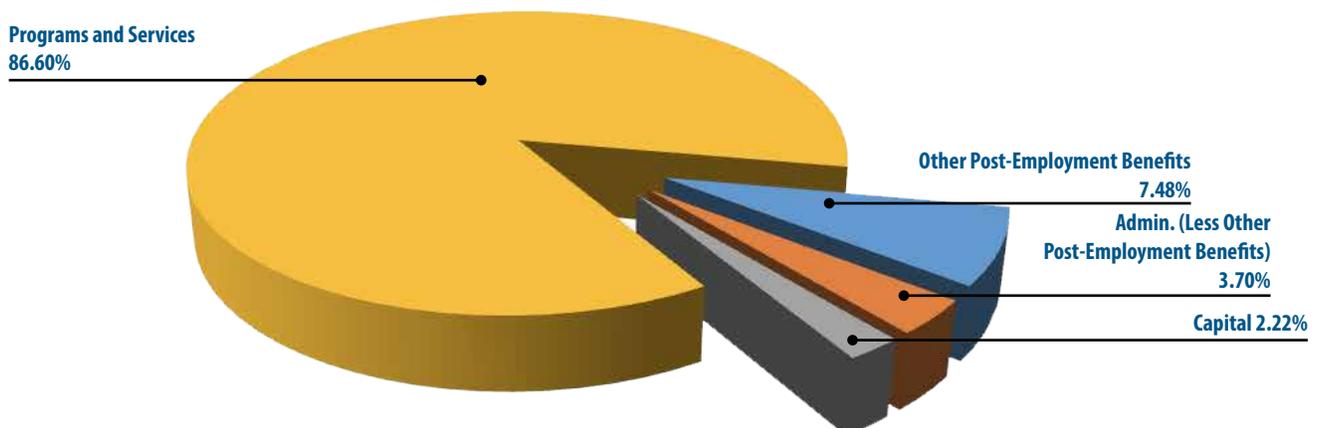
The **Program Budget** includes expenses related to the direct instruction of students as well as instructional and management support functions available to assist districts with school operations. Instructional activities include Career & Technical Education, Alternative Education and Exceptional Education 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 \$2,016,159 or 2.98%.

The program budget can be separated into two categories of expense: (1) budgets used by CiTi to oversee & 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 \$3,418,759 (equating to +5.06 of the 2.98%), and category 2 budget estimates are down by \$1,402,600 (equating to -2.08 of the 2.98%). 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. To assist districts with needs outlined on student IEPs, the proposed budget includes staffing to cover an additional class section of Exceptional Ed., Teaching Assistants, and an itinerant position for delivery of Music Therapy. To help meet district requests and program needs in other areas of instruction, appropriations were added for a Teen Health Issues Educator, a Student Support Coordinator to facilitate student business and industry enrichment activities, a Counselor for the virtual high school program, a part-time teacher for PTECH, and a handful of full-time teachers and a Tutoring Coordinator to help districts satisfy mandated tutoring requirements for students unable to attend school. Programs also increased contracted services to meet IEP requests for Occupational and Physical Therapy, appropriations for general organization-wide instructional staff development initiatives, and costs to accommodate increased requests for the Leadership Development Program that facilitates the advancement of teaching staff into Principal roles. Instructional Support Services added a Math and Science staff developer to assist districts with specialty teacher training, and Management Support Services added a Public Relations Specialist and increased cooperative purchasing support to meet increased district needs. In O&M, two Custodial Workers were added and funds budgeted to cover increased utility costs relative to two new modular classroom buildings being added to the main campus, and funds added for general repairs to address aging infrastructure. Cost increases were reflected in the Security budget for existing SPO contracts with the Oswego County Sheriff's Office, and funds included in the Technology budget to cover additional subscriptions needed to support network operation and the addition of internet services for new off-campus locations. Finally, budgetary increases tied to negotiated settlements for employee salaries & 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 a decrease of \$33,771 or approximately 1.85%. This is attributed to prior year estimates for anticipated leases of modular classrooms being adjusted downward to actual in accordance with finalized lease agreements.

General Fund Budget Distribution



General Fund by CoSer

General Fund Budget

| CoSer | Account Description | 2022/2023 Actual Expenditure | 2023/2024 Initial Budget | 2023/2024 Projected Expenditure | 2024/2025 Proposed Budget |
|-------|---|------------------------------------|--------------------------------|---------------------------------------|---------------------------------|
| 001 | Administration | \$7,898,532 | \$8,737,181 | \$8,295,348 | \$8,986,399 |
| 002 | Capital Projects | 843,001 | 1,822,622 | 1,236,896 | 1,788,851 |
| 101 | Career & Technical Education | 9,203,758 | 10,890,901 | 10,314,516 | 11,443,052 |
| 200 | Special Ed. (12:1:3) XC | 0 | 91,500 | 91,500 | 90,000 |
| 201 | Exceptional Ed. 12:1:1 (Full Day) | 587,740 | 401,450 | 354,917 | 720,178 |
| 202 | Exceptional Ed. 12:1:1 (Half Day) | 456,831 | 479,959 | 425,449 | 508,191 |
| 206 | Special Ed. (1:6:1) XC | 88,783 | 0 | 44,142 | 0 |
| 207 | Exceptional Ed. 6:1:1 (Full Day) | 6,855,984 | 6,789,677 | 6,420,885 | 6,778,384 |
| 208 | Exceptional Ed. Autism (Full Day) | 5,324,209 | 3,134,454 | 3,078,015 | 3,724,601 |
| 212 | Deaf Hearing XC | 79,899 | 82,000 | 169,532 | 380,000 |
| 217 | Day Treatment: 8:1:1 (Full Day) | 2,287,537 | 2,704,341 | 2,061,405 | 3,041,267 |
| 218 | Staffing 1:8:1 XC | 72,212 | 76,000 | 76,000 | 0 |
| 223 | 1:1 Teaching Assistant | 235,381 | 291,059 | 170,505 | 170,487 |
| 302 | Itin. Teacher of the Visually Impaired | 652,780 | 700,480 | 705,392 | 727,510 |
| 303 | Itinerant Audiology | 1,484,069 | 1,457,827 | 1,314,588 | 1,110,229 |
| 305 | Itinerant Speech Therapist | 6,146 | 57,471 | 52,069 | 0 |
| 307 | Itin. Work Based Learning Opportunities | 2,068 | 0 | 4,955 | 2,458 |
| 314 | Itinerant ESL Teacher | 122,641 | 136,135 | 137,879 | 129,616 |
| 316 | School Food Supervisor XC | 89,698 | 90,500 | 90,500 | 0 |
| 319 | Itinerant Claims Auditor | 17,319 | 18,592 | 18,651 | 19,255 |
| 333 | Itinerant TOD/Hard of Hearing Ed. | 784,649 | 903,032 | 768,222 | 749,277 |
| 343 | Itinerant Music Therapy | 0 | 0 | 0 | 133,259 |
| 352 | Itinerant Counseling | 25,007 | 0 | 0 | 0 |
| 355 | Driver Education - 10 Month | 214,630 | 307,746 | 193,387 | 319,408 |
| 402 | Project Explore (Half Day) | 570,666 | 582,593 | 510,629 | 1,002,110 |
| 403 | P-TECH | 1,569,809 | 2,833,990 | 1,999,473 | 2,547,010 |
| 405 | Gifted & Talented XC | 2,340 | 0 | 2,340 | 3,000 |
| 406 | OCA Y League | 33,135 | 37,238 | 34,179 | 37,412 |
| 407 | Behavioral Intervention | 947,208 | 1,127,987 | 1,116,202 | 1,202,545 |
| 408 | Credit Accrual | 1,063,470 | 1,152,473 | 1,089,470 | 1,274,045 |
| 410 | Middle School Behavioral Intervention | 0 | 232,554 | 217,441 | 232,687 |
| 412 | Equivalent Attendance Education | 9,225 | 0 | 4,136 | 0 |
| 414 | Summer School, Alternative Ed. | 132,954 | 157,943 | 171,987 | 188,994 |

Continued on page 14

General Fund Budget Comments

- 001 Reclassified staff back to admin budget. Negotiated salary items. Reduced share of retiree health expenses to programs which floats as a rate leveling measure.
- 002 Prior year estimates for modular leases adjusted downward to actual in accordance with final lease agreements.
- 101 Added instructional staff for enrollment increases & Ex. Ed. needs. Increased transfer allocations based on updated budgets and allocation factors for the new year.
- 201 Incr. share of O&M, Tech., Ex.Ed., St. Svcs. Admin. assessments due to budget updates, updated allocation factors and assessment determinations for the new year.
- 202 Added 1.0 TA to accommodate student needs. Increased job coaching hours in accordance with recent trends.
- 207 Decr. tuition paid to Proj. Expl. due to decr. Strive students attending. Decr. transfers for Ex.Ed. & St. Svcs. Admin based on assessment determinations for new year.
- 208 Reclassified staff from other programs to meet student needs & reflect where job duties reside. Incr. OT/PT per trends. Updated transfer allocation for the new year.
- 212 Increased appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 217 Increased transfers to reinstate prev. reductions used for stabilization, and impact of updated allocation factors and assessment determinations for the new year.
- 218 Eliminated appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 223 Reclassified staff from this "in-district" CoSer to the "in-program" counterpart CoSer 723 to better represent where job duties reside.
- 303 Separation attrition. Decr. transfers based on downsized service area, upated allocation factors and determinations for the new year (Tech, Ex. Ed. & St. Svcs. admin).
- 305 Reclassified budget to sister CoSer 705 to reflect service delivery being entirely in CITi programs.
- 307 Added initial appropriations for staff coordination & oversight (as opposed to waiting and reclassifying staff when requests materialize).
- 314 Breakage due to staff turnover.
- 316 Eliminated appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 333 Attrition from not replacing retired veteran staff member. Decreased transfers based on updated factors & assessment determinations for the new year.
- 343 Added budget for new Itinerant Music Therapy service to meet district requests.
- 402 Eliminated tuition credits from CoSer 207 in anticipation of no students attending from that program. Net increase of instructional staff to better meet student needs.
- 403 Eliminated appropriations for additional staff, equipment & supplies budgeted last year for Oswego County funding arrangement which did not materialize.
- 405 Added appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 407 Added tuition for students attending CTE. Increased transfers based on updated budgets and assessment determinations for the new year (Ex.Ed. & St. Svcs. Admin.)
- 408 Replaced 1.0 TA with 1.0 Math Tch. to better meet needs of students. Increased transfers due to updated budgets & assessment determinations foer the new year.
- 414 Increased budget for instructor hours for Driver Ed. and Regular Summer School to meet district requests based on recent trends.

All comments are based on comparing the 2023-2024 Initial Budget and 2024-2025 Proposed Budget.



Continued on page 15

General Fund by CoSer

General Fund Budget (continued)

| CoSer | Account Description | 2022/2023 Actual Expenditure | 2023/2024 Initial Budget | 2023/2024 Projected Expenditure | 2024/2025 Proposed Budget |
|-------|---------------------------------------|------------------------------------|--------------------------------|---------------------------------------|---------------------------------|
| 415 | Arts-in-Education | 1,984,777 | 1,831,149 | 857,165 | 1,061,224 |
| 417 | Musical Instrument Service | 0 | 0 | 0 | 133,236 |
| 418 | Exploratory Enrichment | 724,337 | 589,337 | 526,227 | 493,978 |
| 419 | Environmental Ed. XC | 5,330 | 6,000 | 2,725 | 6,000 |
| 425 | Exploratory Enrichment XC | 5,957 | 5,500 | 1,495 | 5,000 |
| 426 | Hospital Bound XC | 34,344 | 40,000 | 11,880 | 30,000 |
| 427 | TASC Program | 129,805 | 157,112 | 157,112 | 0 |
| 431 | Recovery High School | 89,394 | 160,603 | 116,551 | 156,915 |
| 437 | Elementary Behavioral Intervention | 455,125 | 527,105 | 298,778 | 328,625 |
| 442 | Distance Learning XC | 1,005 | 0 | 27 | 0 |
| 477 | Distance Learning | 720,576 | 717,893 | 573,921 | 683,789 |
| 478 | Virtual Summer School | 5,001 | 12,000 | 29,403 | 12,000 |
| 479 | Synergy | 938,146 | 1,035,233 | 1,566,684 | 2,033,940 |
| 502 | Extracurricular Activity Coord. XC | 1,150 | 1,500 | 575 | 1,000 |
| 503 | Interscholastic Coordination XC | 0 | 0 | 29,373 | 60,000 |
| 505 | Web Based Instruction XC | 2,900 | 3,000 | 24,098 | 25,000 |
| 507 | Planning - Instructional Support | 388 | 0 | 0 | 0 |
| 509 | Instrucional Technology XC | 2,102,933 | 2,800,000 | 868,675 | 2,200,000 |
| 510 | Model Schools XC | 9,450 | 9,500 | 4,725 | 9,500 |
| 511 | Learning Technologies | 261,953 | 275,280 | 212,036 | 323,821 |
| 513 | Library Media XC | 93,481 | 95,000 | 52,330 | 100,000 |
| 515 | IT: Common Learning Objectives | 6,256,162 | 5,195,226 | 4,327,808 | 5,113,314 |
| 517 | ITS: Model Schools | 755,951 | 913,532 | 937,500 | 913,156 |
| 522 | Interscholastic Coordination XC | 9,270 | 10,000 | 4,773 | 10,000 |
| 524 | Substance Abuse Info./Service Center | 284,043 | 295,000 | 307,847 | 305,000 |
| 526 | Home School Coordination | 151,367 | 104,841 | 83,923 | 75,134 |
| 530 | Coordination Other, (Central) XC | 10,286 | 0 | 0 | 0 |
| 531 | Staff Development: Certified & Admin | 175,512 | 207,110 | 208,592 | 276,982 |
| 532 | Staff Dev't.: Interscholastic Coaches | 8,891 | 8,462 | 4,668 | 8,813 |
| 533 | School Improvement | 1,363,752 | 1,549,648 | 1,748,793 | 1,619,337 |
| 535 | Library Automation XC | 125,126 | 126,000 | 61,588 | 125,000 |
| 536 | Staff Development XC | 2,886 | 0 | 1,562 | 3,000 |
| 538 | Library Service - Media XC | 377,682 | 382,000 | 193,780 | 390,000 |
| 539 | Technical Service XC | 15,435 | 15,000 | 7,956 | 15,000 |
| 540 | Curriculum Improvement XC | 26,471 | 30,000 | 11,205 | 25,000 |
| 542 | Curriculum Improvement XC | 100 | 500 | 500 | 0 |
| 544 | Curriculum Improvement XC | 295 | 500 | 295 | 500 |

Continued on page 16

General Fund Budget Comments *(continued)*

- 415 Significant decrease in estimated purchase requests due to cross-contracted districts migrating to a new program now offered at their home BOCES.
- 417 Added budget for new Musical Instrument service to meet district requests.
- 418 Significant decrease in estimated purchase requests due to cross-contracted districts migrating to a new program now offered at their home BOCES.
- 426 Decreased appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 427 Services of this program being relocated into other programs as a strategy for rate stabilization.
- 431 Retirement breakage and staff turnover resulted in lower salary costs.
- 437 Reduced 1.0 class section to better align with district enrollment requests.
- 477 Decreased appropriations for Edgenuity contracts purchase requests from districts based on recent trends. Reclassified partial staff to SYNERGY for shared duties.
- 479 Added 5.5 FTE Tutors, 1.0 Tutor Coordinator, .34 DL Specialist reclassified from CoSer 477 and shares of applicable transfer supports to meet district requests.
- 503 Added appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 505 Increased 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.
- 511 Reclassified staff from other programs to reflect changes in where job duties reside.
- 515 Decreased estimates for district purchase requests based on recent trends.
- 524 Increase in estimated appropriations for contracted services requested by school districts based on recent experience & trends.
- 526 Reduced labor hours and transfer allocation for administrative oversight due to net reduction in participating districts.
- 531 Increased contractual payment to LeMoyné College to accommodate additional participants from districts and new participants from CiTi for the CNYLDP program.
- 533 Added 1.0 FTE staff developer to provide specialized Math & Science staff training to meet district requests.
- 536 Added appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 540 Decreased appropriations for cross-contract requests by component districts to other BOCES based on recent history.

All comments are based on comparing the 2023-2024 Initial Budget and 2024-2025 Proposed Budget.



Continued on page 17

General Fund by CoSer

General Fund Budget (continued)

| CoSer | Account Description | 2022/2023 Actual Expenditure | 2023/2024 Initial Budget | 2023/2024 Projected Expenditure | 2024/2025 Proposed Budget |
|-------|--------------------------------------|------------------------------------|--------------------------------|---------------------------------------|---------------------------------|
| 546 | Curriculum Improvement XC | 1,586 | 0 | 0 | 12,000 |
| 548 | Curriculum Improvement XC | 217,388 | 227,500 | 227,500 | 0 |
| 549 | Curriculum Improvement XC | 85,311 | 60,000 | 18,562 | 60,000 |
| 554 | Curriculum Improvement XC | 4,770 | 6,000 | 6,000 | 0 |
| 559 | Curriculum Improvement XC | 43,450 | 45,000 | 23,269 | 54,000 |
| 560 | Superintendent Evaluations XC | 2,821 | 3,000 | 1,526 | 3,000 |
| 569 | Curriculum Improvement XC | 100 | 0 | 0 | 0 |
| 570 | Computer Services XC | 9,602 | 0 | 0 | 0 |
| 573 | Diversity, Equity & Inclusion (DEI) | 25,971 | 0 | 3,059 | 0 |
| 576 | Library Services XC | 75 | 0 | 0 | 0 |
| 586 | Instructional Materials Dev - XC | 0 | 0 | 0 | 25,000 |
| 587 | Instructional Materials Dev - XC | 0 | 0 | 7,269 | 0 |
| 593 | Instructional Materials Dev - XC | 300,150 | 305,000 | 150,005 | 310,000 |
| 599 | Printing | 521,325 | 508,793 | 284,440 | 522,280 |
| 601 | Telecommunications XC | 862,227 | 880,000 | 433,922 | 870,000 |
| 602 | Telephone Interconnect XC | 459,676 | 460,000 | 206,244 | 430,000 |
| 604 | Negotiations | 9,563 | 10,500 | 966 | 8,000 |
| 605 | Planning Services XC | 23,465 | 25,000 | 14,317 | 25,000 |
| 606 | Comp Services - Adm. XC | 4,392,026 | 4,400,000 | 2,349,225 | 4,600,000 |
| 608 | Recruiting XC | 37,112 | 38,000 | 13,182 | 39,000 |
| 611 | Substitute Coord. Teacher Calling | 8,149 | 11,606 | 7,464 | 8,831 |
| 612 | Safety Risk Management | 96,470 | 242,633 | 166,739 | 271,221 |
| 616 | Safety Risk Management XC | 54,218 | 53,500 | 25,936 | 55,000 |
| 617 | Substitute Coordination XC | 49,158 | 50,000 | 25,811 | 52,000 |
| 618 | CBO - Financial Tracking Svcs. XC | 45,388 | 47,000 | 22,990 | 47,000 |
| 620 | Negotiations XC | 133,574 | 125,000 | 55,904 | 120,000 |
| 621 | Central Public Relations | 1,435,799 | 1,603,096 | 1,608,194 | 1,854,704 |
| 622 | GASB45 XC | 46,218 | 48,500 | -6,876 | 7,000 |
| 623 | GASB45 XC | 9,620 | 11,000 | 5,375 | 11,000 |
| 624 | Planning Services Mgmt. XC | 31,005 | 32,000 | 31,550 | 32,000 |
| 625 | Planning Services Mgmt. XC | 32,224 | 21,500 | 1,316 | 15,000 |
| 627 | Negotiations XC | 34,694 | 31,500 | 22,037 | 45,000 |
| 630 | Employee Assistance Program XC | 84,876 | 86,500 | 43,894 | 91,000 |
| 631 | Medicaid Reimbursement Processing XC | 3,576 | 4,000 | 1,788 | 4,000 |
| 635 | STAC Processing XC | 32,500 | 33,000 | 16,450 | 33,000 |
| 637 | Planning Service, Management | 105,897 | 110,027 | 112,563 | 118,240 |
| 638 | Records Management - RAMI | 13,134 | 14,259 | 14,259 | 0 |

Continued on page 18

General Fund Budget Comments *(continued)*

- 546 Added appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 548 Eliminated appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 554 Eliminated appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 559 Increased appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 586 Added appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 601 Decreased appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 602 Decreased appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 606 Increased appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 611 Decreased estimates for district use of stipend reimbursements in the Teacher Immersion Program based on recent trends.
- 612 Increased costs for equipment per repl. Schedule. Cost increases for calibrations based on recent trends. Added training for new Safety Officer. ERS cost increase.
- 621 Hired 1.0 FTE PR & .40 FTE clerical staff to meet district & CiTi requests. Staff changeover resulted in increased costs for elective benefits. NYSLRS cost increase.
- 622 Decreased appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 625 Decreased 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 Increased estimated appropriations for subscriptions processed on behalf of districts based on recent trends.
- 638 Budget eliminated due to service being discontinued until sufficiently subscribed.

All comments are based on comparing the 2023-2024 Initial Budget and 2024-2025 Proposed Budget.



Continued on page 19

General Fund by CoSer

General Fund Budget (continued)

BUDGET PROPOSAL

| CoSer | Account Description | 2022/2023 Actual Expenditure | 2023/2024 Initial Budget | 2023/2024 Projected Expenditure | 2024/2025 Proposed Budget |
|--------------|--------------------------------------|------------------------------------|--------------------------------|---------------------------------------|---------------------------------|
| 639 | Computer Service: Management XC | 18,066 | 20,000 | 9,559 | 20,000 |
| 643 | Staff Dev't. Bus Drivers XC | 18,148 | 18,000 | 325 | 1,000 |
| 644 | Safety & Risk XC | 37,676 | 38,500 | 10,956 | 25,000 |
| 647 | Computer Service: Management XC | 22,540 | 23,000 | 24,060 | 25,000 |
| 648 | Negotiations XC | 30,571 | 31,500 | 15,469 | 31,000 |
| 651 | Computer Services - BOLD XC | 8,098 | 0 | 9,544 | 10,000 |
| 655 | Employee Benefits XC | 261,455 | 155,000 | 133,920 | 160,000 |
| 656 | Board Policy Audit XC | 12,676 | 13,000 | 5,224 | 12,000 |
| 657 | Teach/Pri Evaluations - XC | 78,822 | 52,000 | 21,460 | 30,000 |
| 658 | Health , Safety XC | 8,736 | 9,000 | 9,000 | 0 |
| 659 | Staff Dev: BOE XC | 10,788 | 0 | 0 | 0 |
| 661 | Safety & Risk Management XC | 7,808 | 6,000 | 6,000 | 0 |
| 665 | Medicaid Reimbursement Processing XC | 77,469 | 80,000 | 40,390 | 82,000 |
| 666 | School Food XC | 59,804 | 68,500 | 16,301 | 35,000 |
| 667 | Navigate Prepared XC | 8,589 | 3,000 | 1,113 | 3,000 |
| 670 | Cooperative Purchasing | 63,851 | 85,767 | 85,585 | 106,746 |
| 671 | Energy Management XC | 45,361 | 46,000 | 23,122 | 47,000 |
| 676 | Employee Benefit Coordination XC | 280,909 | 222,155 | 141,123 | 290,000 |
| 680 | Records Management XC | 4,092 | 4,500 | 2,123 | 4,000 |
| 681 | Lakenet XC | 0 | 0 | 0 | 68,000 |
| 682 | Negotiations XC | 0 | 0 | 31,580 | 0 |
| 683 | Sports Management XC | 0 | 0 | 819 | 21,000 |
| 684 | Planning Services XC | 0 | 0 | 5,060 | 0 |
| 701 | Operations & Maintenance | 1 | 0 | 1,136,200 | 0 |
| 705 | Speech Impaired Services | -1 | 556,278 | 593,607 | 637,073 |
| 711 | Internal Technology Support | 3 | 0 | -480,318 | 0 |
| 712 | Instructional Support Svcs. Adm. | 2 | 0 | -9,958 | 0 |
| 713 | Internal Security | 1 | 0 | -342,341 | 0 |
| 720 | Special Education Adm. | 0 | 0 | -123,020 | 0 |
| 721 | Student Services Adm. | -4 | 0 | 377,123 | 0 |
| 723 | In Program 1:1's | 2 | 4,028,979 | 3,348,508 | 4,377,383 |
| 732 | Counseling Services | -2 | 823,923 | 811,437 | 849,391 |
| 733 | In Program TOD Services | -1 | 0 | 0 | 0 |
| Total | | \$69,059,540 | \$78,180,752 | \$66,204,031 | \$80,412,358 |

General Fund Budget Comments *(continued)*

- 643 Decreased appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 644 Decreased appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 651 Added appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 657 Decreased appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 658 Eliminated appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 661 Eliminated appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 666 Decreased appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 670 Net increase of .54 FTE staff to assist with bid processing due to increased demands on service and processing of CiTi purchases.
- 676 Increased appropriations for cross-contract requests by component districts to other BOCES based on recent history. Increased cost for WC consortium admin fees.
- 681 Added appropriations for cross-contract requests by component districts to other BOCES based on recent history.
- 683 Added 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. Reclassified entire budget for CoSer 305 to this CoSer reflecting shift from itinerant service in districts to related services in CiTi 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. 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.
- 732 This CoSer houses Counselors 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.

All comments are based on comparing the 2023-2024 Initial Budget and 2024-2025 Proposed Budget.



General Fund by State Object

BUDGET PROPOSAL

Total Proposed Budget by State Object

| State Object | Account Description | 2022/2023 Actual Expenditure | 2023/2024 Initial Budget | 2023/2024 Projected Expenditure | 2024/2025 Proposed Budget |
|--------------|---|------------------------------|--------------------------|---------------------------------|---------------------------|
| 150 | Certified Salaries | \$18,518,768 | \$21,259,513 | \$20,393,626 | \$23,312,185 |
| 160 | Support Salaries | 6,838,988 | 7,561,772 | 6,980,211 | 8,014,103 |
| 200 | Capital Outlay-Equipment (CiTi) | 2,086,705 | 1,206,914 | 1,303,853 | 1,075,616 |
| 200 | Capital Outlay-Equipment (Districts) | 4,064,610 | 3,034,000 | 1,394,238 | 2,747,000 |
| 300 | Supplies and Materials (CiTi) | 699,649 | 1,036,541 | 777,244 | 1,084,867 |
| 300 | Supplies and Materials (Districts) | 204,230 | 198,350 | 213,119 | 175,000 |
| 400 | Contract and Other (CiTi) | 5,013,912 | 6,033,040 | 4,553,170 | 6,457,344 |
| 400 | Contract and Other (Districts) | 4,653,203 | 3,643,250 | 5,169,380 | 3,275,500 |
| 440 | Contract Professional Svcs. (CiTi) | 224,904 | 194,685 | 232,246 | 225,395 |
| 440 | Contract Professional Svcs. (Districts) | 1,154,226 | 844,000 | 566,578 | 504,000 |
| 470 | Rental of Facilities | 760,985 | 1,680,730 | 1,095,004 | 1,621,214 |
| 490 | Cross-Contracts | 11,095,997 | 11,610,500 | 5,951,665 | 11,226,000 |
| 700 | Interest on Revenue Notes | 0 | 5,000 | 5,000 | 5,000 |
| 800 | Employee Benefits | 8,790,784 | 14,024,318 | 11,974,362 | 14,855,446 |
| 899 | Other Post-Employment Benefits | 5,073,870 | 6,018,871 | 5,721,117 | 6,012,935 |
| 910 | Transfer to Capital Fund | 174,024 | 172,832 | 172,832 | 171,632 |
| 950/960 | Transfer Charges | 14,715,075 | 11,305,180 | 11,349,130 | 12,097,352 |
| 970/990 | Transfer Credits | -15,010,390 | -11,648,744 | -11,648,744 | -12,448,231 |
| Total | | \$69,059,540 | \$78,180,752 | \$66,204,031 | \$80,412,358 |

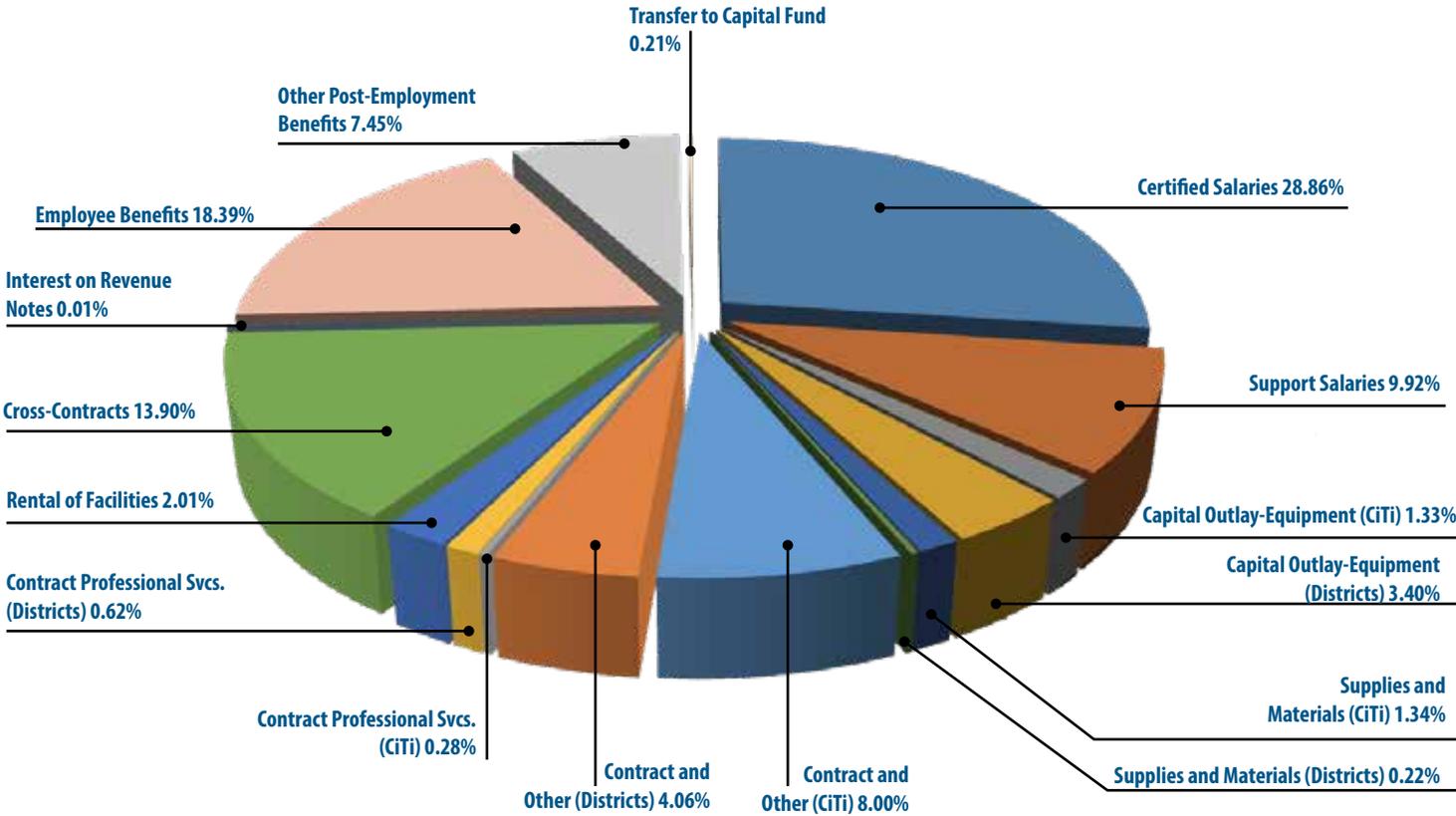


Total Proposed Budget by State Object Comments

- 150** Net increase in instructional salary lines due to contractually negotiated increases, addition of staff to meet district program requests (CTE auto instructors, counseling & Ex. Ed. supports, additional section of Strive Ex. Ed. program, 1:1 Teaching Assistants to meet IEP needs, tutoring staff for SYNERGY virtual instruction program, Itinerant Music Therapist and Model Schools staff), and addition of staff to meet program support needs (1.0 Math & Science staff developer for School Improvement, and a workforce industry partnership liaison).
- 160** Net increase in support salary lines due to contractually negotiated increases, additional Teen Health Issues Educator, Public Relations and cooperative bidding staff to meet district requests, and the addition of staff needed to support programs and services (Clerical for new Musical Instrument service and 2.0 Custodial Workers to support additional space).
- 200C** Reduced appropriations from prior year for PTECH equipment budgeted for a funding arrangement with Oswego County that didn't materialize and start-up purchases that were completed for new CTE programs (Agriculture & Dental).
- 200D** Decreased estimated appropriations for purchases made at the request and on behalf of school districts based on recent trends.
- 440D** Decreased estimated appropriations for purchases made at the request and on behalf of school districts based on recent trends.
- 470** Prior year estimates for modular leases adjusted downward to actual in accordance with final lease agreements.
- 490** Decreased 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 increase in NYSLRS mandated employer contribution rate.
- 899** Health Insurance for all CITI retirees. Premium increase estimated at 0% and addition of new retirees offset by slight reduction in plan count.
- 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 & benefits, addition of 2.0 Custodial Workers, addition of cleaning equipment, supplies, utilities and general maintenance & repairs to accommodate additional spaces, additional lease costs for fleet vehicle replacement schedule, and cost increases for SRO contract with Oswego County.
- 960** Increases in shared costs allocated to programs based on updated budgets for services provided internally including: upkeep & support of technology network & 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.
- 970** Net increase in transfer credits from programs in the General Fund for increased costs for service mentioned in the two preceding notes as well as fees or tuitions that may be paid between programs for Exceptional Ed. related service delivery and students enrolled in full-day programs attending other programs half-day.

All comments are based on comparing the 2023-2024 Initial Budget and 2024-2025 Proposed Budget.

Total Proposed Budget by State Object*



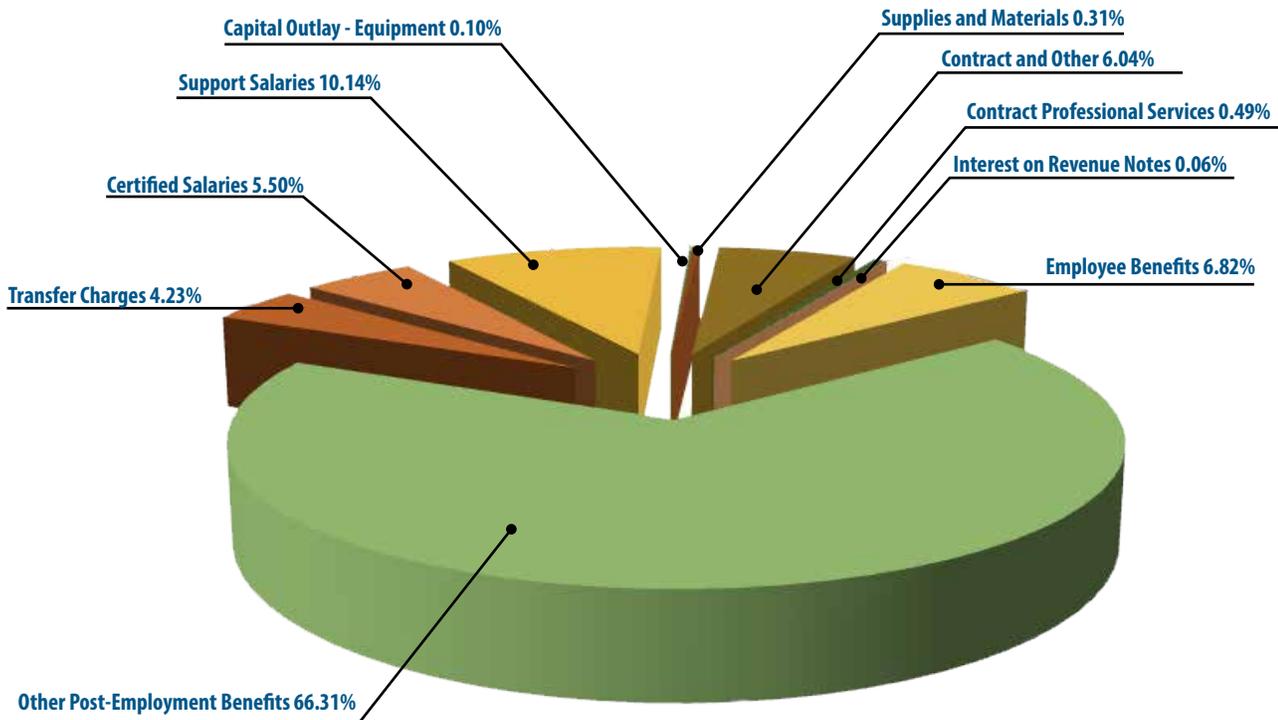
*Not including transfer charges/credits

Administrative Budget

Administrative Budget by State Object

| State Object | Account Description | 2022/2023 Actual Expenditure | 2023/2024 Initial Budget | 2023/2024 Projected Expenditure | 2024/2025 Proposed Budget |
|--------------|--------------------------------|------------------------------|--------------------------|---------------------------------|---------------------------|
| 150 | Certified Salaries | \$444,128 | \$456,997 | \$483,758 | \$498,296 |
| 160 | Support Salaries | 806,734 | 861,119 | 861,562 | 919,524 |
| 200 | Capital Outlay-Equipment | 33,110 | 8,130 | 5,697 | 9,080 |
| 300 | Supplies and Materials | 30,118 | 30,800 | 24,019 | 28,520 |
| 400 | Contract and Other | 519,463 | 551,291 | 491,710 | 547,265 |
| 440 | Contract Professional Services | 67,113 | 44,000 | 71,200 | 44,000 |
| 700 | Interest on Revenue Notes | 0 | 5,000 | 5,000 | 5,000 |
| 800 | Employee Benefits | 408,287 | 572,790 | 538,583 | 618,280 |
| 899 | Other Post-Employment Benefits | 5,074,289 | 6,018,871 | 5,625,636 | 6,012,935 |
| 9xx | Transfer Charges | 515,966 | 368,183 | 368,183 | 383,499 |
| 9xx | Transfer Credits | -676 | -180,000 | -180,000 | -80,000 |
| Total | | \$7,898,532 | \$8,737,181 | \$8,295,348 | \$8,986,399 |

Administrative Budget by State Object*



*Not including transfer credits

Administrative Budget by State Object Comments

- 150** Contractually negotiated salary increases, partially offset by negotiated concessions for prescription drug benefits.
- 160** Reclassified staff from other programs to reflect changes in where job duties reside. Implementation of contractually negotiated salary items.
- 800** Increase in the NYSLRS required Employer Contribution Rate mandated by NYS Retirement System. Adjustments commensurate with salary changes previously noted.
- 960** Increased share of transfer costs for Public Relations, Technology, Purchasing and Printing due to updated budgets and allocation factors for the new year.
- 970** Decreased share of retiree health expenses to programs used as a rate-leveling measure for the admin. budget (received as a transfer credit from program budgets).

All comments are based on comparing the 2023-2024 Initial Budget and 2024-2025 Proposed Budget.



Capital and Program Budgets

Capital Budget by State Object

| State Object | Account Description | 2022/2023 Actual Expenditure | 2023/2024 Initial Budget | 2023/2024 Projected Expenditure | 2024/2025 Proposed Budget |
|--------------|--------------------------|------------------------------|--------------------------|---------------------------------|---------------------------|
| 470 | Rental of Facilities | \$760,985 | \$1,680,730 | \$1,095,004 | \$1,621,214 |
| 910 | Transfer to Capital Fund | 174,024 | 172,832 | 172,832 | 171,632 |
| 970 | Transfer Credits | -92,008 | -30,940 | -30,940 | -3,995 |
| Total | | \$843,001 | \$1,822,622 | \$1,236,896 | \$1,788,851 |

CTE by State Object

| State Object | Account Description | 2022/2023 Actual Expenditure | 2023/2024 Initial Budget | 2023/2024 Projected Expenditure | 2024/2025 Proposed Budget |
|--------------|--------------------------|------------------------------|--------------------------|---------------------------------|---------------------------|
| 150 | Certified Salaries | \$3,511,651 | \$3,989,724 | \$3,840,320 | \$4,256,029 |
| 160 | Support Salaries | 125,660 | 128,375 | 124,573 | 131,835 |
| 200 | Capital Outlay-Equipment | 887,517 | 230,685 | 228,740 | 127,375 |
| 300 | Supplies and Materials | 252,540 | 412,285 | 302,474 | 434,260 |
| 400 | Contract and Other | 157,299 | 215,445 | 223,194 | 230,685 |
| 800 | Employee Benefits | 1,235,311 | 2,020,145 | 1,700,973 | 1,943,910 |
| 9xx | Transfer Charges | 3,088,100 | 3,894,242 | 3,894,242 | 4,357,078 |
| 9xx | Transfer Credits | -54,320 | 0 | 0 | -38,120 |
| Total | | \$9,203,758 | \$10,890,901 | \$10,314,516 | \$11,443,052 |

CTE by State Object Comments

- 150** Added instructional staff to accommodate increased enrollments in auto programs & meet special needs of students. Contractually negotiated salary increases.
- 200** Reduced lines for prior year start-up purchases for new Agric. & Dental progs. Lowered repl. quantity of TIG welders & misc. contingencies for increased enrollments.
- 300** General increases in supply lines for Welding, Metal Fabrication, HERO, Culinary and general academic programs due to market price cost & enrollment increases.
- 800** Staff changeover resulting in reduced health insurance benefits elections. Reduced budget contingency line as a strategy 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 due to updated budgets and allocation factors. Added share of new School Improvement Science & Math position.
- 970** Added credits for inter-program tuition payments based on enrollment estimates for students attending from other programs.

All comments are based on comparing the 2023-2024 Initial Budget and 2024-2025 Proposed Budget.

Exceptional Education Programs

| CoSer | Account Description | 2022/2023 Actual Expenditure | 2023/2024 Initial Budget | 2023/2024 Projected Expenditure | 2024/2025 Proposed Budget |
|--------------|---|------------------------------|--------------------------|---------------------------------|---------------------------|
| 200 | Special Ed. (12:1:3) XC | \$0 | \$91,500 | \$91,500 | \$90,000 |
| 201 | Exceptional Ed. 12:1:1 (Full Day) | 587,740 | 401,450 | 354,917 | 720,178 |
| 202 | Exceptional Ed. 12:1:1 (Half Day) | 456,831 | 479,959 | 425,449 | 508,191 |
| 206 | Special Ed. (1:6:1) XC | 88,783 | 0 | 44,142 | 0 |
| 207 | Exceptional Ed. 6:1:1 (Full Day) | 6,855,984 | 6,789,677 | 6,420,885 | 6,778,384 |
| 208 | Exceptional Ed. Autism (Full Day) | 5,324,209 | 3,134,454 | 3,078,015 | 3,724,601 |
| 212 | Deaf Hearing XC | 79,899 | 82,000 | 169,532 | 380,000 |
| 217 | Day Treatment: 8:1:1 (Full Day) | 2,287,537 | 2,704,341 | 2,061,405 | 3,041,267 |
| 218 | Staffing 1:8:1 XC | 72,212 | 76,000 | 76,000 | 0 |
| 223 | 1:1 Teaching Assistant | 235,381 | 291,059 | 170,505 | 170,487 |
| 302 | Itin. Teacher of the Visually Impaired | 652,780 | 700,480 | 705,392 | 727,510 |
| 303 | Itinerant Audiology | 1,484,069 | 1,457,827 | 1,314,588 | 1,110,229 |
| 305 | Itinerant Speech Therapist | 6,146 | 57,471 | 52,069 | 0 |
| 307 | Itin. Work Based Learning Opportunities | 2,068 | 0 | 4,955 | 2,458 |
| 333 | Itinerant TOD/Hard of Hearing Ed. | 784,649 | 903,032 | 768,222 | 749,277 |
| 352 | Itinerant Counseling | 25,007 | 0 | 0 | 0 |
| 705 | Speech Impaired Services | -1 | 556,278 | 593,607 | 637,073 |
| 723 | In Program 1:1's | 2 | 4,028,979 | 3,348,508 | 4,377,383 |
| 732 | Counseling Services | -2 | 823,923 | 811,437 | 849,391 |
| 733 | In Program TOD Services | -1 | 0 | 0 | 0 |
| Total | | \$18,943,293 | \$22,578,430 | \$20,491,128 | \$23,866,429 |

Itinerant Services

| CoSer | Account Description | 2022/2023 Actual Expenditure | 2023/2024 Initial Budget | 2023/2024 Projected Expenditure | 2024/2025 Proposed Budget |
|--------------|-----------------------------|------------------------------|--------------------------|---------------------------------|---------------------------|
| 314 | Itinerant ESL Teacher | \$122,641 | \$136,135 | \$137,879 | \$129,616 |
| 316 | School Food Supervisor XC | 89,698 | 90,500 | 90,500 | 0 |
| 319 | Itinerant Claims Auditor | 17,319 | 18,592 | 18,651 | 19,255 |
| 343 | Itinerant Music Therapy | 0 | 0 | 0 | 133,259 |
| 355 | Driver Education - 10 Month | 214,630 | 307,746 | 193,387 | 319,408 |
| Total | | \$444,288 | \$552,973 | \$440,417 | \$601,538 |

Program Budgets

Alternative Programs

| CoSer | Account Description | 2022/2023 Actual Expenditure | 2023/2024 Initial Budget | 2023/2024 Projected Expenditure | 2024/2025 Proposed Budget |
|--------------|---------------------------------------|------------------------------------|--------------------------------|---------------------------------------|---------------------------------|
| 402 | Project Explore (Half Day) | \$570,666 | \$582,593 | \$510,629 | \$1,002,110 |
| 403 | P-TECH | 1,569,809 | 2,833,990 | 1,999,473 | 2,547,010 |
| 405 | Gifted & Talented XC | 2,340 | 0 | 2,340 | 3,000 |
| 406 | OCAV League | 33,135 | 37,238 | 34,179 | 37,412 |
| 407 | Behavioral Intervention | 947,208 | 1,127,987 | 1,116,202 | 1,202,545 |
| 408 | Credit Accrual | 1,063,470 | 1,152,473 | 1,089,470 | 1,274,045 |
| 410 | Middle School Behavioral Intervention | 0 | 232,554 | 217,441 | 232,687 |
| 412 | Equivalent Attendance Education | 9,225 | 0 | 4,136 | 0 |
| 414 | Summer School, Alternative Ed. | 132,954 | 157,943 | 171,987 | 188,994 |
| 415 | Arts-in-Education | 1,984,777 | 1,831,149 | 857,165 | 1,061,224 |
| 417 | Musical Instrument Service | 0 | 0 | 0 | 133,236 |
| 418 | Exploratory Enrichment | 724,337 | 589,337 | 526,227 | 493,978 |
| 419 | Environmental Ed. XC | 5,330 | 6,000 | 2,725 | 6,000 |
| 425 | Exploratory Enrichment XC | 5,957 | 5,500 | 1,495 | 5,000 |
| 426 | Hospital Bound XC | 34,344 | 40,000 | 11,880 | 30,000 |
| 427 | TASC Program | 129,805 | 157,112 | 157,112 | 0 |
| 431 | Recovery High School | 89,394 | 160,603 | 116,551 | 156,915 |
| 437 | Elementary Behavioral Intervention | 455,125 | 527,105 | 298,778 | 328,625 |
| 442 | Distance Learning XC | 1,005 | 0 | 27 | 0 |
| 477 | Distance Learning | 720,576 | 717,893 | 573,921 | 683,789 |
| 478 | Virtual Summer School | 5,001 | 12,000 | 29,403 | 12,000 |
| 479 | Synergy | 938,146 | 1,035,233 | 1,566,684 | 2,033,940 |
| Total | | \$9,422,604 | \$11,206,710 | \$9,287,825 | \$11,432,510 |

Instructional Support Services

| CoSer | Account Description | 2022/2023 Actual Expenditure | 2023/2024 Initial Budget | 2023/2024 Projected Expenditure | 2024/2025 Proposed Budget |
|-------|------------------------------------|------------------------------------|--------------------------------|---------------------------------------|---------------------------------|
| 502 | Extracurricular Activity Coord. XC | \$1,150 | \$1,500 | \$575 | \$1,000 |
| 503 | Interscholastic Coordination XC | 0 | 0 | 29,373 | 60,000 |
| 505 | Web Based Instruction XC | 2,900 | 3,000 | 24,098 | 25,000 |
| 507 | Planning - Instructional Support | 388 | 0 | 0 | 0 |
| 509 | Instructional Technology XC | 2,102,933 | 2,800,000 | 868,675 | 2,200,000 |
| 510 | Model Schools XC | 9,450 | 9,500 | 4,725 | 9,500 |
| 511 | Learning Technologies | 261,953 | 275,280 | 212,036 | 323,821 |
| 513 | Library Media XC | 93,481 | 95,000 | 52,330 | 100,000 |

Instructional Support Services (continued)

| CoSer | Account Description | 2022/2023 Actual Expenditure | 2023/2024 Initial Budget | 2023/2024 Projected Expenditure | 2024/2025 Proposed Budget |
|--------------|---------------------------------------|------------------------------------|--------------------------------|---------------------------------------|---------------------------------|
| 515 | IT: Common Learning Objectives | 6,256,162 | 5,195,226 | 4,327,808 | 5,113,314 |
| 517 | ITS: Model Schools | 755,951 | 913,532 | 937,500 | 913,156 |
| 522 | Interscholastic Coordination XC | 9,270 | 10,000 | 4,773 | 10,000 |
| 524 | Substance Abuse Info./Service Center | 284,043 | 295,000 | 307,847 | 305,000 |
| 526 | Home School Coordination | 151,367 | 104,841 | 83,923 | 75,134 |
| 530 | Coordination Other, (Central) XC | 10,286 | 0 | 0 | 0 |
| 531 | Staff Development: Certified & Admin | 175,512 | 207,110 | 208,592 | 276,982 |
| 532 | Staff Dev't.: Interscholastic Coaches | 8,891 | 8,462 | 4,668 | 8,813 |
| 533 | School Improvement | 1,363,752 | 1,549,648 | 1,748,793 | 1,619,337 |
| 535 | Library Automation XC | 125,126 | 126,000 | 61,588 | 125,000 |
| 536 | Staff Development XC | 2,886 | 0 | 1,562 | 3,000 |
| 538 | Library Service - Media XC | 377,682 | 382,000 | 193,780 | 390,000 |
| 539 | Technical Service XC | 15,435 | 15,000 | 7,956 | 15,000 |
| 540 | Curriculum Improvement XC | 26,471 | 30,000 | 11,205 | 25,000 |
| 542 | Curriculum Improvement XC | 100 | 500 | 500 | 0 |
| 544 | Curriculum Improvement XC | 295 | 500 | 295 | 500 |
| 546 | Curriculum Improvement XC | 1,586 | 0 | 0 | 12,000 |
| 548 | Curriculum Improvement XC | 217,388 | 227,500 | 227,500 | 0 |
| 549 | Curriculum Improvement XC | 85,311 | 60,000 | 18,562 | 60,000 |
| 554 | Curriculum Improvement XC | 4,770 | 6,000 | 6,000 | 0 |
| 559 | Curriculum Improvement XC | 43,450 | 45,000 | 23,269 | 54,000 |
| 560 | Superintendent Evaluations XC | 2,821 | 3,000 | 1,526 | 3,000 |
| 569 | Curriculum Improvement XC | 100 | 0 | 0 | 0 |
| 570 | Computer Services XC | 9,602 | 0 | 0 | 0 |
| 573 | Diversity, Equity & Inclusion (DEI) | 25,971 | 0 | 3,059 | 0 |
| 576 | Library Services XC | 75 | 0 | 0 | 0 |
| 586 | Instructional Materials Dev - XC | 0 | 0 | 0 | 25,000 |
| 587 | Instructional Materials Dev - XC | 0 | 0 | 7,269 | 0 |
| 593 | Instructional Materials Dev - XC | 300,150 | 305,000 | 150,005 | 310,000 |
| 599 | Printing | 521,325 | 508,793 | 284,440 | 522,280 |
| Total | | \$13,248,033 | \$13,177,392 | \$9,814,232 | \$12,585,837 |

Program Budgets

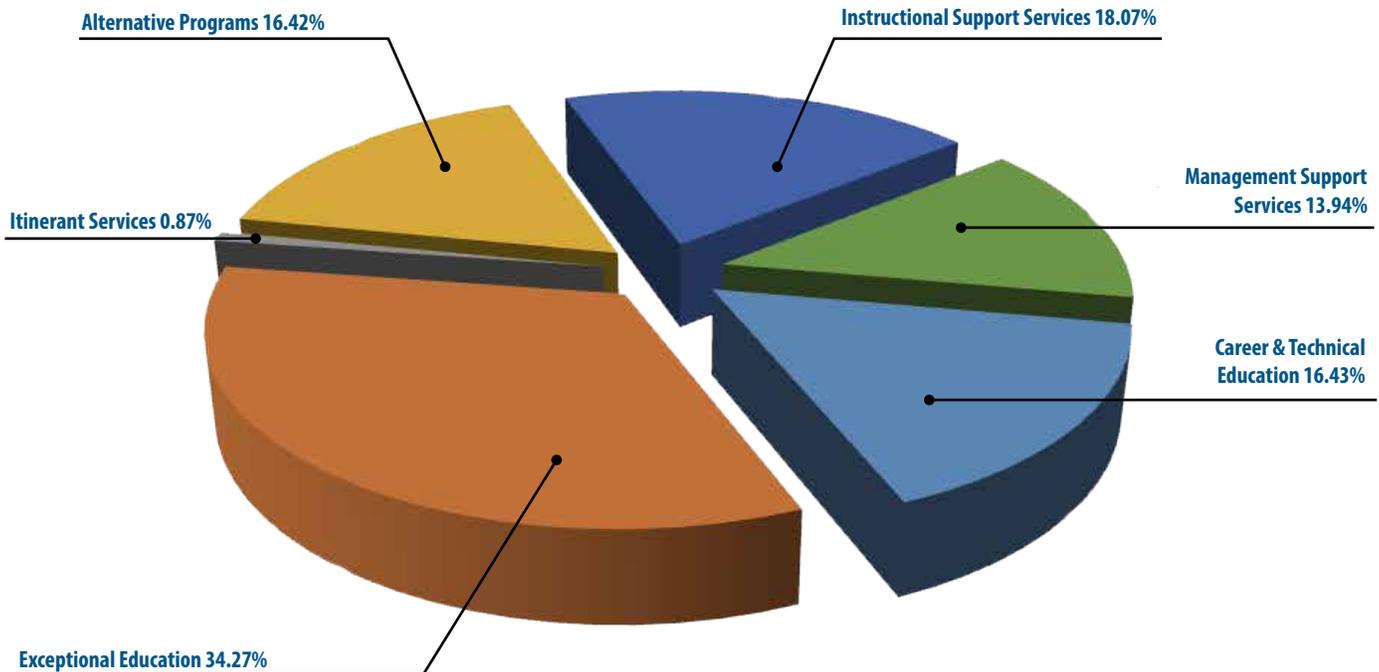
Management Support Services

| CoSer | Account Description | 2022/2023 Actual Expenditure | 2023/2024 Initial Budget | 2023/2024 Projected Expenditure | 2024/2025 Proposed Budget |
|-------|--------------------------------------|------------------------------------|--------------------------------|---------------------------------------|---------------------------------|
| 601 | Telecommunications XC | \$862,227 | \$880,000 | \$433,922 | \$870,000 |
| 602 | Telephone Interconnect XC | 459,676 | 460,000 | 206,244 | 430,000 |
| 604 | Negotiations | 9,563 | 10,500 | 966 | 8,000 |
| 605 | Planning Services XC | 23,465 | 25,000 | 14,317 | 25,000 |
| 606 | Comp Services - Adm. XC | 4,392,026 | 4,400,000 | 2,349,225 | 4,600,000 |
| 608 | Recruiting XC | 37,112 | 38,000 | 13,182 | 39,000 |
| 611 | Substitute Coord. Teacher Calling | 8,149 | 11,606 | 7,464 | 8,831 |
| 612 | Safety Risk Management | 96,470 | 242,633 | 166,739 | 271,221 |
| 616 | Safety Risk Management XC | 54,218 | 53,500 | 25,936 | 55,000 |
| 617 | Substitute Coordination XC | 49,158 | 50,000 | 25,811 | 52,000 |
| 618 | CBO - Financial Tracking Svcs. XC | 45,388 | 47,000 | 22,990 | 47,000 |
| 620 | Negotiations XC | 133,574 | 125,000 | 55,904 | 120,000 |
| 621 | Central Public Relations | 1,435,799 | 1,603,096 | 1,608,194 | 1,854,704 |
| 622 | GASB45 XC | 46,218 | 48,500 | -6,876 | 7,000 |
| 623 | GASB45 XC | 9,620 | 11,000 | 5,375 | 11,000 |
| 624 | Planning Services Mgmt. XC | 31,005 | 32,000 | 31,550 | 32,000 |
| 625 | Planning Services Mgmt. XC | 32,224 | 21,500 | 1,316 | 15,000 |
| 627 | Negotiations XC | 34,694 | 31,500 | 22,037 | 45,000 |
| 630 | Employee Assistance Program XC | 84,876 | 86,500 | 43,894 | 91,000 |
| 631 | Medicaid Reimbursement Processing XC | 3,576 | 4,000 | 1,788 | 4,000 |
| 635 | STAC Processing XC | 32,500 | 33,000 | 16,450 | 33,000 |
| 637 | Planning Service, Management | 105,897 | 110,027 | 112,563 | 118,240 |
| 638 | Records Management - RAMI | 13,134 | 14,259 | 14,259 | 0 |
| 639 | Computer Service: Management XC | 18,066 | 20,000 | 9,559 | 20,000 |
| 643 | Staff Dev't. Bus Drivers XC | 18,148 | 18,000 | 325 | 1,000 |
| 644 | Safety & Risk XC | 37,676 | 38,500 | 10,956 | 25,000 |
| 647 | Computer Service: Management XC | 22,540 | 23,000 | 24,060 | 25,000 |
| 648 | Negotiations XC | 30,571 | 31,500 | 15,469 | 31,000 |
| 651 | Computer Services - BOLD XC | 8,098 | 0 | 9,544 | 10,000 |
| 655 | Employee Benefits XC | 261,455 | 155,000 | 133,920 | 160,000 |
| 656 | Board Policy Audit XC | 12,676 | 13,000 | 5,224 | 12,000 |
| 657 | Teach/Pri Evaluations - XC | 78,822 | 52,000 | 21,460 | 30,000 |
| 658 | Health , Safety XC | 8,736 | 9,000 | 9,000 | 0 |
| 659 | Staff Dev: BOE XC | 10,788 | 0 | 0 | 0 |
| 661 | Safety & Risk Management XC | 7,808 | 6,000 | 6,000 | 0 |
| 665 | Medicaid Reimbursement Processing XC | 77,469 | 80,000 | 40,390 | 82,000 |
| 666 | School Food XC | 59,804 | 68,500 | 16,301 | 35,000 |

Management Support Services (continued)

| CoSer | Account Description | 2022/2023 Actual Expenditure | 2023/2024 Initial Budget | 2023/2024 Projected Expenditure | 2024/2025 Proposed Budget |
|--------------|----------------------------------|------------------------------|--------------------------|---------------------------------|---------------------------|
| 667 | Navigate Prepared XC | 8,589 | 3,000 | 1,113 | 3,000 |
| 670 | Cooperative Purchasing | 63,851 | 85,767 | 85,585 | 106,746 |
| 671 | Energy Management XC | 45,361 | 46,000 | 23,122 | 47,000 |
| 676 | Employee Benefit Coordination XC | 280,909 | 222,155 | 141,123 | 290,000 |
| 680 | Records Management XC | 4,092 | 4,500 | 2,123 | 4,000 |
| 681 | Lakenet XC | 0 | 0 | 0 | 68,000 |
| 682 | Negotiations XC | 0 | 0 | 31,580 | 0 |
| 683 | Sports Management XC | 0 | 0 | 819 | 21,000 |
| 684 | Planning Services XC | 0 | 0 | 5,060 | 0 |
| Total | | \$9,056,028 | \$9,214,543 | \$5,765,983 | \$9,707,742 |

Distribution of Program Budgets



Federal Fund Programs by CoSer

Special Aid Fund Programs 2023-2024*

| CoSer | Title | Amount |
|--------------|---|-----------------------|
| 802 | Office of Temp. & Disability Assistance (OTDA) SNAP | \$29,650.48 |
| 803 | Migrant Education Special Projects | 9,315.77 |
| 804 | Migrant Education | 1,306,977.05 |
| 814 | Summer School (ESY) | 1,014,978.28 |
| 815 | Summer School Related Services | 92,142.84 |
| 816 | Summer School 1:1 Aide | 299,584.56 |
| 817 | Summer Day Treatment | 263,067.29 |
| 822 | AEI - Mobile RV | 12,901.98 |
| 823 | WIOA Title II (Workforce Development Act) | 124,877.00 |
| 824 | Literacy Zone Pulaski | 149,852.00 |
| 826 | EPE (Employment Preparation Education) | 124,000.00 |
| 827 | Lit Zone Fulton | 149,853.00 |
| 844 | VTEA | 322,531.00 |
| 845 | HSE | 408.00 |
| 846 | Preschool Itinerant Services | 4,458.53 |
| 865 | PTECH | 9,917.75 |
| 866 | Pathways in Tech - PTECH | 547,215.00 |
| 890 | Adult Ed. 5 Hours & Misc | 23,435.00 |
| 891 | Adult Ed. Health Related Occupations | 434,577.00 |
| 894 | On-line Learning Partnerships | 8,500.00 |
| 896 | Adult Ed. Trades & Technology | 496,763.00 |
| 903 | SkillsUSA Donation | 7,000.00 |
| 908 | Senator Patty Richie's funding | 216,943.20 |
| 909 | Mini Grants | 24,938.26 |
| 940 | A & E Project Review | 168,864.92 |
| Total | | \$5,842,751.91 |

* Totals as of February 28, 2024

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IS THIS DONE WITH INTEGRITY?

IS THIS KIND?

IS THIS HELPFUL?



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