

2025-2026 Budget Workshop #3 Preliminary Expenditures



AGENDA



- ▶ 2025-2026 Preliminary Expenditures
Factors Influencing & Expenditures to be finalized
- ▶ 2025-2026 Preliminary Expenditures by Category
- ▶ Next Steps



Factors Influencing Expenditures

Health Insurance Premium Projected Increase - 12%
(Approx. \$360,000 Increase for District's Contribution)

Negotiations

OTA and NTEO Contracts

Wage Dependent Expenditure & Benefits

Retirement Increases

TRS - 9.59% of Negotiated increases in OTA Salaries

ERS - 16.1% of Negotiated increases in NTEO Salaries

FICA - 7.65% of Negotiated Wages

Special Education Services - Out of District Placements

State Aid Final Amounts



2025-2026 PRELIMINARY EXPENDITURES BY CATEGORY



Budget Expenditure Categories

School Supervision
Recreation
Central Office
Benefits/Debt Service
Operations
Transportation



Description	23-24 Final Budget	24-25 Adopted Budget	25-26 Preliminary	Budget Variance
SCHOOL SUPERVISION	310,321	321,500	313,000	(3%)
RECREATION	14,319	6,500	6500	-
BENEFITS/DEBT SERVICE	4,746,481	5,582,335	6,009,356*	8%
CENTRAL SERVICES	1,109,349	1,035,526	1,300,600	26%**
OPERATIONS	1,473,839	1,501,400	1,567,900	4%
TRANSPORTATION	1,018,593	1,063,400	1,289,550	21%***



*** Benefits/Debt Service - Proposed 12% Health Care Increase + Wage Dependent Benefits**

****Central Services - Google Licenses, Switch to MITS (Managed IT Services)**

*****Transportation - Wages, Increased cost of Bus purchases YoY**

Budget Expenditure Categories

Curriculum
Inservice Training
& Instruction
Instructional Salaries
Equipment
Contractual
Material & Supplies



GENERAL INSTRUCTION	23-24	24-25	25-26	Budget Variance
	Final Budget	Adopted Budget	Preliminary	
Description				
CURRICULUM	28,562	4,500	6,500	44%
INSERVICE TRAINING & INSTRUCTION	34,716	22,100	26,600	21%
INSTRUCTIONAL SALARIES	3,364,831	3,397,500	3,642,000	7%
EQUIPMENT	20,000	20,000	20,000	0
CONTRACTUAL	16,500	8,300	7,400	(12%)
MATERIALS & SUPPLIES	*148,234	76,950	79,200	3%

*Math Curriculum

Budget Expenditure Categories

BOCES Services
Library Services
Computer Assisted
Instructional Services
Counseling
Health
Co-Curricular



GENERAL INSTRUCTION	23-24 Final Budget	24-25 Adopted Budget	25-26 Preliminary Budget	Budget Variance
Description				
BOCES SERVICES	492,891	490,000	490,000	-
LIBRARY SERVICES	181,733	178,900	185,800	
COMPUTER ASSISTED INSTRUCTIONAL SERVICES	342,032	277,250	216,500	(28%)*
COUNSELING SERVICES	199,457	199,115	220,000	10%**
HEALTH SERVICES	133,204	136,650	113,600	(20%)***
CO-CURRICULAR	81,700	77,500	83,000	7%



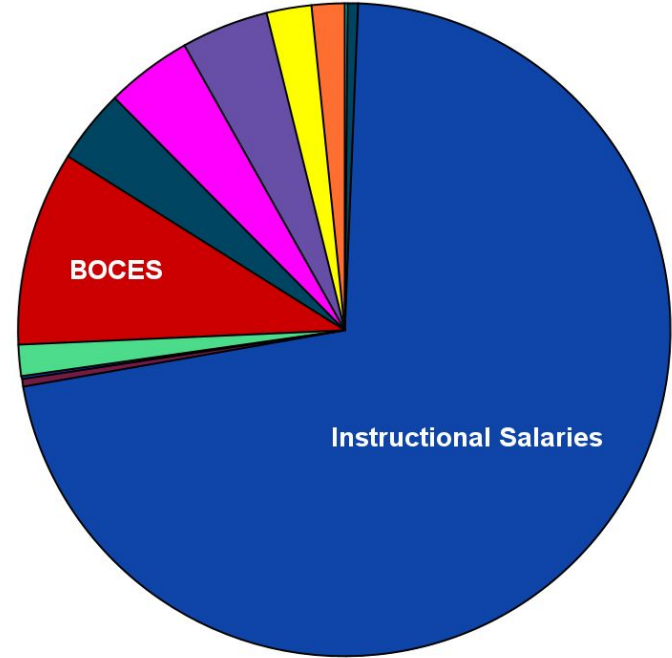
* Move to MITS Service

** Increase in Counseling Services

*** BOCES Service Change to PRN

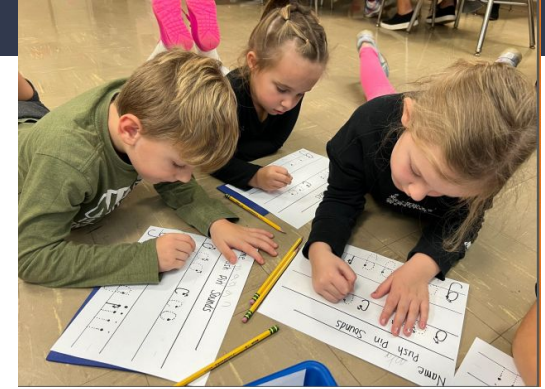
General Instruction - Preliminary

- Curriculum
- Inservice Training & Instruction
- Instructional Salaries
- Equipment
- Contractual
- Materials & Supplies
- BOCES
- Library
- Computer Assisted Instructional
- Counseling
- Health
- CoCurricular



Budget Expenditure Categories

Director of Special Programs &
Supported Learning
Instructional Salaries
Non-Instructional Salaries
Contractual – Private Placements &
Related Services
BOCES Services

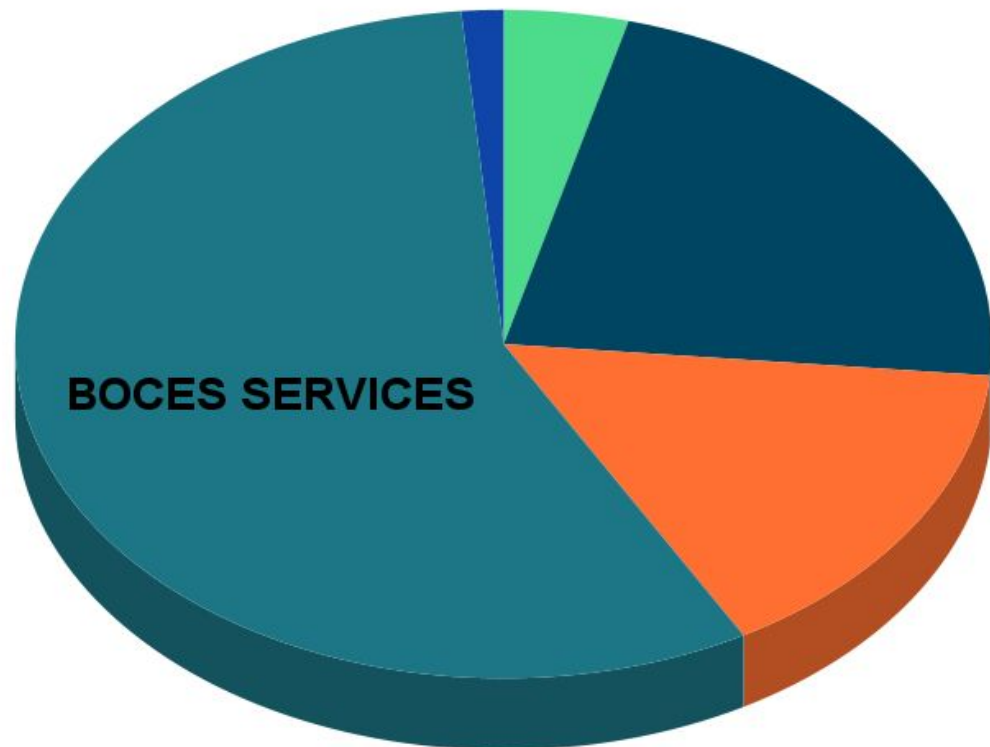


SPECIAL EDUCATION	23-24 Adopted Budget	24-25 Adopted Budget	25-26 Preliminary Budget	Budget Variance	
Description					
SPECIAL PROGRAMS & SERVICES					
Administration	154,650	166,500	144,000	(16%)	
INSTRUCTIONAL SALARIES	767,181	740,450	787,000	6%	
CONTRACTUAL	654,479	522,300	535,350	2%	*Special Education Out of District Placements and Increase in Related Services
BOCES SERVICES	1,518,000	1,695,600	1,983,844*	15%	6 - New placements
ALTERNATIVE HIGH SCHOOL	57,500	60,000	48,535	(24%)	

Special Education Proposed Expenditures

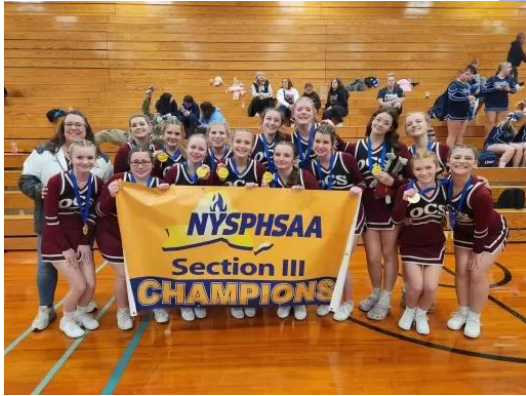
- SPECIAL PROGRAMS & SERVICES
Administration
- INSTRUCTIONAL SALARIES
- CONTRACTUAL
- BOCES SERVICES
- ALTERNATIVE HS

Total	24-25	25-26
	\$3,184,850	3,479,450
\$ Change		\$255,244
% Change		9%



Budget Expenditure Category

ATHLETICS



ATHLETICS Description	23-24 Final Budget	24-25 Adopted Budget	25-26 Preliminary	Budget Variance
INTERSCHOLASTIC SALARIES	126,532	170,100	167,050	(2%)
EQUIPMENT	5,400	6,000	6,000	-
CONTRACTUAL	48,250	46,500	50,700	3%
MATERIALS & SUPPLIES - UNIFORMS	41,000	39,000	31,000	(26%)
SEC III INTERSCHOLASTIC SPORTS FEES		6,200	6,300	



BUDGET NEXT STEPS...



Finalize Expenditures

- Continued Negotiations
- Health Care Consortium Vote
- Enrollment final numbers can change some of the budgetary numbers

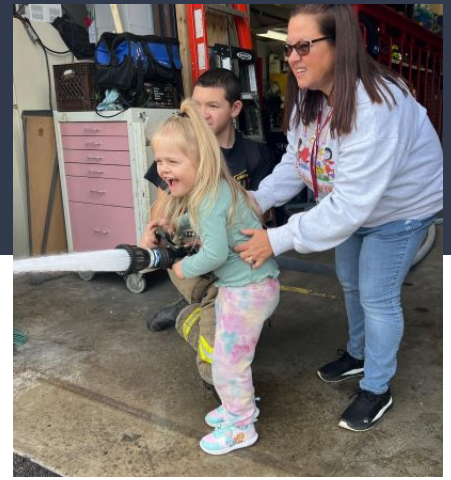
Finalize State Aid

- 2nd Week of April - State Budget

To Do List

- Property Tax Report Card
- Budget Notice
- District Wide Budget Newsletter

IMPORTANT DATES...



*April 15th
Workshop
#4, Budget
Adoption*

*May 12th
Budget
Hearing*

*May 9th
Budget
Notices
Mailed*

IMPORTANT DATES...



*May 20th
Annual Vote*

*July 1st
Begin New
Fiscal Year*

*July 1st
Reorg. Meeting*



THANK YOU!

➤ QUESTIONS?



ORISKANY
CENTRAL SCHOOL DISTRICT