

# Southwestern Central School 2025-2026 Proposed Budget

DEPARTMENT	2024-2025 Budget	2025-2026 Budget	Change
<b>ADMINISTRATIVE</b>			
<b>BOARD OF EDUCATION</b> - Includes the expenses incurred by the Board including contractual expenses	\$ 20,343.00	\$ 20,753.00	\$410.00
<b>DISTRICT CLERK</b> - Includes salary of the District clerk, contractual expenses and supplies	\$ 22,250.00	\$ 23,417.00	\$1,167.00
<b>DISTRICT MEETING</b> - Includes the expenses for annual meeting and advertising	\$ 3,863.00	\$ 4,075.00	\$212.00
<b>CENTRAL ADMINISTRATION</b> - Includes the Superintendent's expense, secretary, equipment, supplies and contractual expenses	\$ 333,077.00	\$ 304,041.00	(\$29,036.00)
<b>BUSINESS ADMINISTRATION</b> - Includes the salaries of the Business Official, Personnel Relations Assistant, Senior Account Clerk, Account Clerk, contractual expenses, supplies and equipment	\$ 331,614.00	\$ 342,101.00	\$10,487.00
<b>AUDITING SERVICES</b> - Includes the Internal Claims Auditor, and External Auditor	\$ 30,900.00	\$ 31,525.00	\$625.00
<b>TAX COLLECTOR</b> - Includes salary of tax collector, contractual	\$ 30,930.00	\$ 32,060.00	\$1,130.00
<b>PURCHASING - BOCES</b>	\$ 2,240.00	\$ 2,320.00	\$80.00
<b>LEGAL SERVICES</b>	\$ 79,568.00	\$ 71,160.00	(\$8,408.00)
<b>PERSONNEL</b> - Includes Boces services for labor relations	\$ 25,952.00	\$ 22,550.00	(\$3,402.00)
<b>RECORDS MANAGEMENT</b>	\$ 1,076.00	\$ 1,100.00	\$24.00
<b>PUBLIC INFORMATION &amp; SERVICES</b>	\$ 31,805.00	\$ 33,310.00	\$1,505.00
<b>CENTRALIZED PRINTING &amp; MAILING</b>	\$ 3,183.00	\$ 3,250.00	\$67.00
<b>CENTRAL DATA PROCESSING</b>	\$ 491,576.00	\$ 507,820.00	\$16,244.00
<b>UNALLOCATED INSURANCE</b>	\$ 154,194.00	\$ 173,340.00	\$19,146.00
<b>SCHOOL ASSOCIATION DUES</b>	\$ 11,139.00	\$ 11,365.00	\$226.00
<b>ASSESSMENTS</b>	\$ 7,575.00	\$ 11,500.00	\$3,925.00
<b>BOCES ADMINISTRATIVE COSTS</b>	\$ 149,613.00	\$ 149,350.00	(\$263.00)
<b>BOCES CAPITAL COSTS</b>	\$ 180,954.00	\$ 178,558.00	(\$2,396.00)
<b>CURRICULUM DEVELOPMENT AND SUPERVISION</b>	\$ 297,333.00	\$ 311,891.00	\$14,558.00
<b>REGULAR SCHOOL SUPERVISION</b> - Includes the salaries of the principals, secretaries, supplies, equipment and contractual expenses for the elementary, middle, and high school	\$ 1,078,914.00	\$ 1,089,987.00	\$11,073.00
<b>RESEARCH/PLANNING &amp; EVALUATION</b>	\$ 114,161.00	\$ 97,995.00	(\$16,166.00)
			\$0.00
<b>TOTAL ADMINISTRATIVE</b>	\$ 3,402,260.00	\$ 3,423,468.00	\$21,208.00
			<b>0.62%</b>
<b>PROGRAM</b>			
<b>IN-SERVICE TRAINING</b> - Includes expenses for training of faculty and staff	\$ 131,954.00	\$ 136,771.00	\$4,817.00
<b>TEACHING REGULAR SCHOOL</b> - Includes the salaries of teachers, substitutes, assistants/aides, equipment, service contracts, tutoring, travel, book binding, tuition for on-line courses, textbooks, paperbacks, workbooks, BOCES services, and supplies.	\$ 8,334,281.00	\$ 8,779,489.00	\$445,208.00
<b>STUDENTS WITH DISABILITIES</b> - Includes the salaries of CSE secretary, teachers, assistants/aides, equipment, contractual expenses, BOCES services and supplies	\$ 3,776,265.00	\$ 3,684,826.00	(\$91,439.00)
<b>ENGLISH LANGUAGE LEARNERS</b> - Includes the salaries of ELL teachers	\$ 116,215.00	\$ 125,244.00	\$9,029.00
<b>OCCUPATIONAL EDUCATION</b> - Includes the salaries, equipment, contractual expenses, BOCES services and supplies	\$ 1,292,891.00	\$ 1,310,757.00	\$17,866.00
<b>SUMMER SCHOOL</b>	\$ 41,000.00	\$ 75,000.00	\$34,000.00
<b>INSTRUCTIONAL MEDIA</b> - Includes the salaries of the librarians and media center assistant, equipment, contractual expenses, periodicals, books, supplies and state aided library materials	\$ 299,912.00	\$ 330,721.00	\$30,809.00
<b>COMPUTER INSTRUCTION</b> - Includes the salaries, computer hardware, equipment, contractual expenses, software, BOCES services and supplies	\$ 1,219,239.00	\$ 1,171,625.00	(\$47,614.00)
<b>GUIDANCE REGULAR SCHOOL</b> - Includes the salaries of guidance counselors, secretaries, equipment, supplies and contractual expenses	\$ 330,851.00	\$ 353,155.00	\$22,304.00
<b>HEALTH SERVICES</b> - Includes the salary of the nurses, doctor, substitutes, equipment, supplies and contractual expenses	\$ 257,117.00	\$ 310,219.00	\$53,102.00
<b>PSYCHOLOGICAL SERVICES</b> - Includes the salary of the psychologists, equipment, supplies and contractual expenses	\$ 178,578.00	\$ 233,839.00	\$55,261.00
<b>PUPIL SERVICES CONTRACTUAL-SRO</b>	\$ 120,698.00	\$ 128,790.00	\$8,092.00
<b>CO-CURRICULAR</b> - Includes the salaries of class and club advisors	\$ 89,285.00	\$ 92,701.00	\$3,416.00
<b>INTERSCHOLASTIC ATHLETICS</b> - Includes the salaries of the athletic director, coaches, equipment, contractual expenses, referees, reconditioning helmets and equipment, BOCES services and supplies	\$ 561,509.00	\$ 535,748.00	(\$25,761.00)

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<b>DISTRICT TRANSPORTATION</b> - Includes the salaries, equipment, compensation insurance, comprehensive/collision insurance, 50% umbrella insurance, driver physicals, contract services, drug testing, contractual expenses, BOCES training, supplies, parts, fuel for buses, oil, lube, tires and equipment repair	\$ 1,333,887.00	\$ 1,459,673.00	\$125,786.00
<b>RECREATION</b>	\$ 46,369.00	\$ 47,694.00	\$1,325.00
<b>TOTAL PROGRAM</b>	\$ 18,130,051.00	\$ 18,776,252.00	\$646,201.00
			<b>3.56%</b>
<b>CAPITAL</b>			
<b>CUSTODIAL OPERATION</b> - Includes the salaries, equipment, fire insurance, utilities, contractual expenses, equipment repair and supplies	\$ 1,281,102.00	\$ 1,289,177.00	8,075.00
<b>CUSTODIAL MAINTENANCE</b> - Includes salaries, equipment, garbage, snow removal, service contracts, equipment repairs, building repairs, grounds maintenance, BOCES and supplies	\$ 687,548.00	\$ 707,198.00	19,650.00
<b>BUS GARAGE</b> - Includes utilities, garbage, snow removal, building repairs and equipment repairs	\$ 73,560.00	\$ 75,410.00	1,850.00
<b>TOTAL CAPITAL</b>	\$ 2,042,210.00	\$ 2,071,785.00	29,575.00
			<b>1.45%</b>
<b>UNDISTRIBUTED EXPENSES</b>			
<b>TOTAL EMPLOYEE BENEFITS</b> - includes expenses for employee and teacher retirement, social security, workers' compensation, unemployment, health and life insurance	\$ 7,180,335.00	\$ 7,555,621.00	375,286.00
<b>DEBT SERVICE</b>	\$ 4,890,851.00	\$ 4,317,169.00	<b>(\$573,682.00)</b>
<b>INTERFUND TRANSFERS</b>	\$ 100,000.00	\$ 100,000.00	0.00
<b>TOTAL UNDISTRIBUTED EXPENSES</b>	\$ 12,171,186.00	\$ 11,972,790.00	<b>(\$198,396.00)</b>
			<b>-1.63%</b>
<b>TOTAL EXPENDITURES</b>	\$ 35,745,707.00	\$ 36,244,295.00	\$ 498,588.00
<b>2025-2026 BUDGET INCREASE</b>			<b>1.39%</b>
<b>REVENUES</b>			
<b>PROPERTY TAX ITEMS</b> - Includes penalties and interest and payments in lieu of taxes	\$ 343,143.00	\$ 279,587.00	<b>(\$63,556.00)</b>
<b>CHARGES FOR SERVICES</b> - Includes charges for tuition and continuing education.	\$ 231,000.00	\$ 328,000.00	\$97,000.00
<b>USE OF MONEY &amp; PROPERTY</b> - Includes interest	\$ 314,800.00	\$ 284,800.00	<b>(\$30,000.00)</b>
<b>SALE OF PROPERTY/COMPENSATION FOR LOSS</b> - Includes sale of equipment and insurance recoveries	\$ 1,000.00	\$ 1,000.00	\$0.00
<b>MISCELLANEOUS</b> - Includes refunds of prior year expenses, e-rate, distance learning reimbursement, and miscellaneous reimbursements.	\$ 328,076.00	\$ 345,214.00	\$17,138.00
<b>STATE AID</b> - Includes base aid and aids for technology, textbooks, BOCES, library materials, building, transportation, and high tax.	\$ 19,142,458.00	\$ 18,860,871.00	<b>(\$281,587.00)</b>
<b>FEDERAL AID</b> - Includes reimbursement for Medicaid services.	\$ 180,000.00	\$ 200,000.00	\$20,000.00
<b>INTERFUND TRANSFERS</b>	\$ 192,965.00	\$ 323,751.00	\$130,786.00
<b>SUMMARY</b>			
<b>TOTAL REVENUES</b>	\$ 20,733,442.00	\$ 20,623,223.00	<b>(\$110,219.00)</b>
<b>TOTAL EXPENDITURES</b>	\$ 35,745,707.00	\$ 36,244,295.00	498,588.00
<b>LESS: TOTAL REVENUES</b>	\$ 20,733,442.00	\$ 20,623,223.00	
<b>LESS: APPROPRIATED FUND BALANCE</b>	\$ 550,000.00	\$ 675,000.00	
<b>LESS: RESERVE FOR DEBT</b>	\$ -	\$ -	
<b>LESS: RESERVE FOR ERS</b>	\$ 75,000.00	\$ 175,000.00	
<b>LESS: RESERVE FOR TRS</b>	\$ 25,000.00	\$ 50,000.00	
<b>LESS: RESERVE FOR UNEMPLOYMENT</b>	\$ 10,000.00	\$ 10,000.00	
<b>ESTIMATED TAX LEVY</b>	\$ 14,352,265.00	\$ 14,711,072.00	358,807.00
<b>2025-26 Tax Levy Increase</b>			<b>2.50%</b>
<b>Tax Levy Increase Percentage</b>	<b>Amount of Increase</b>	<b>Amount to cut</b>	
2.50%	\$ 358,807	\$ 0	