

ORISKANY CENTRAL SCHOOL DISTRICT

2026-2027

Budget Workshop #3

Expenditures





Goals

Fiscal Support of the District's Core Mission

Growth and Achievement

Climate

Culture

Fiscal Responsibility & Transparency

Building Partnerships

EXPENDITURES

The District's Roadmap for spending in 2026-27!



RULES, GUIDELINES, & APPROVALS



BUDGETED EXPENDITURES = BUDGETED REVENUE



EXPECTED & UNEXPECTED



Spring Track??

Factors & Challenges Influencing the Expenditure Budget

Staffing Changes & Benefits

- Retirements & Negotiations
- 10% Premium Increase for Health Insurance
- 8.24% Increase in TRS Contributions
- 17.6% Increase in ERS Contributions

Outstanding State Budget - State Aid Final Allocations

- State Mandates & Reporting - Average 150 new mandates each year

Special Education Placements & Related Service Costs

- Potential In-District Options

Athletic Official Contract

Increase in Gas/Electric Rates & Cost of Operational Supplies

Increases in Fuel, Bus Prices, & Services



2026-2027 EXPENDITURES BY COMPONENT



Approved
2025-2026

Draft
2026-2027

Change

Program

\$13,445,282

\$13,606,500

\$161,218

Capital

\$3,720,994

\$3,696,438

(\$24,556)

Administrative

\$2,300,752

\$2,433,172

\$132,420



\$19,467,028

\$19,736,110

\$269,083

PROGRAM

LEGAL FEES
IN-SERVICE TRAINING
TEACHING – REGULAR SCHOOL
PROGRAMS – STUDENTS W/DISABILITIES
OCCUPATIONAL EDUCATION
SUMMER & SPECIAL SCHOOLS
SCHOOL LIBRARY & AUDIOVISUAL
COMPUTER-ASSISTED INSTRUCTION
COUNSELING/CAREER/SOCIAL WORKER
HEALTH SERVICES
CO-CURRICULAR & ATHLETICS
TRANSPORTATION
BENEFITS (PROPORTIONAL)



PROGRAM

Description	2024-2025 Adopted	2025-2026 Adopted	2026-2027 Preliminary	Budget Variance
LEGAL FEES	\$13,333	\$15,000	\$10,000	(\$5,000)
IN-SERVICE TRAINING	\$25,100	\$26,600	\$26,700	\$100
TEACHING - REGULAR SCHOOL	\$3,980,750	\$4,156,100	\$3,970,000	*(\$187,100)
PROGRAMS - STUDENTS W/DISABILITIES	\$2,634,050	\$3,081,950	\$3,013,944	** (68,006)
OCCUPATIONAL EDUCATION	\$430,000	\$435,000	\$435,000	-
SUMMER & SPECIAL SCHOOLS	\$111,500	\$121,675	\$135,000	\$13,325



*Retirements, Increase in UPK Grant (Salaries), Reduction in MO BOCES Cross Contract Amounts

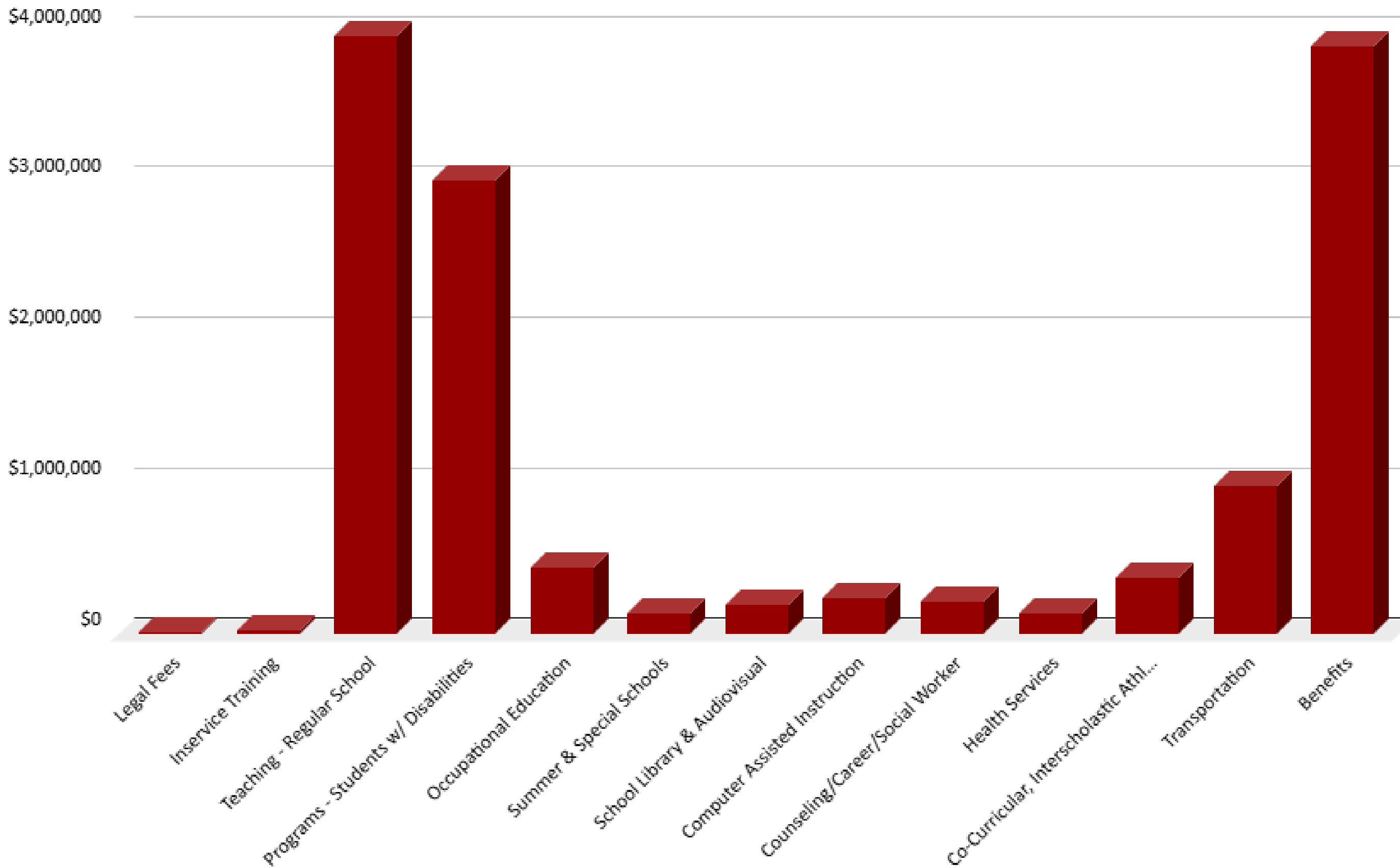
**Reduction in private placements



PROGRAM

Description	2024-2025 Adopted	2025-2026 Adopted	2026-2027 Preliminary	Budget Variance
SCHOOL LIBRARY & AUDIOVISUAL	\$178,900	\$182,800	\$187,800	\$5,000
COMPUTER ASSISTED INSTRUCTION	\$277,250	\$216,500	\$236,000	\$19,500
COUNSELING/CAREER/SOCIAL WORKER	\$178,515	\$213,700	\$208,950	(\$4,750)
HEALTH SERVICES	\$157,250	\$125,600	\$135,300	\$9,700
CO-CURRICULAR, ATHLETICS, YOUTH PROGRAMS	\$351,800	\$355,425	\$367,475	\$12,050
TRANSPORTATION	\$874,400	\$956,600	\$977,225	\$20,625
BENEFITS	\$3,266,670	\$3,558,332	\$3,903,106	\$344,774





PROGRAM COMPONENT

CAPITAL

OPERATIONS
MAINTENANCE
SECURITY
TRANSPORTATION – BUS
PURCHASES
REFUND ON PROPERTY TAXES
DEBT SERVICE
BENEFITS (PROPORTIONAL)



CAPITAL

Description	2024-2025 Adopted	2025-2026 Adopted	2026-2027 Preliminary	Budget Variance
OPERATIONS	\$311,100	\$263,400	\$284,800	*\$21,400
MAINTENANCE	\$815,400	\$911,100	\$845,400	**(\$65,700)
SECURITY	\$94,000	\$99,000	\$103,000	\$4,000
TRANSPORTATION - BUS PURCHASES	\$189,000	\$380,000	\$380,000	-
REFUND ON PROPERTY TAXES	\$1,000	\$1,000	\$1,200	\$200
DEBT SERVICE	\$1,77,826	\$1,779,128	\$1,736,275	(\$42,853)
BENEFITS	\$264,039	\$287,366	\$345,763	\$58,397

*Increases in the Cost of Utilities

** Building Condition Survey,
Lead Water
Testing/Remediation, Ventrac
Purchase

2-66 Passenger Diesel Buses



CAPITAL COMPONENT

Operations

Maintenance

Security

Transportation - Bus Purchases

Refund on Property Taxes

Debt Service

Benefits



ADMINISTRATIVE

This category is often misunderstood-it's not tied to any one position. It reflects the combined costs for running district leadership, financial operations, and our technology infrastructure.

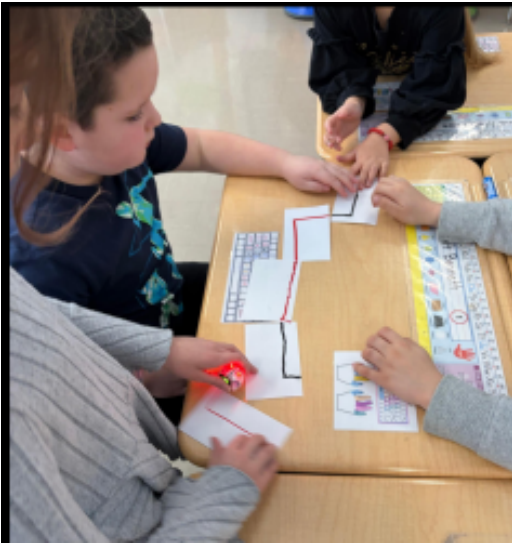
BOARD OF EDUCATION, DISTRICT CLERK & DISTRICT MEETINGS
EXECUTIVE, BUSINESS, & TECHNOLOGY SERVICES
AUDIT & FISCAL AGENT FEES
CENTRAL PRINTING & MAILING
INSURANCE
BOCES ADMINISTRATIVE & CAPITAL EXPENSE
CURRICULUM IMPROVEMENT & SUPERVISION
BENEFITS (PROPORTIONAL)



ADMINISTRATIVE

Description	2024-2025 Adopted	2025-2026 Adopted	2026-2027 Preliminary	Budget Variance
BOARD OF EDUCATION, DISTRICT CLERK, DISTRICT MEETINGS	\$16,600	\$15,850	\$16,050	\$200
EXECUTIVE & BUSINESS CONTRACTS/SERVICES	\$414,800	\$450,450	\$466,650	\$16,200
FINANCIAL & TECHNOLOGY SERVICES	\$420,000	\$660,000 (Year 1 -MTSS Services)	\$620,000	*(\$40,000)
AUDIT & FISCAL AGENT FEES	\$41,976	\$39,500	\$41,000	\$1,500
LEGAL SERVICES	\$26,667	\$25,000	\$25,000	-

*24-25 Partial Year MTSS Service, 25-26 Year 1 MTSS Service, 26-27 - Correction of YOY Budget Allocation

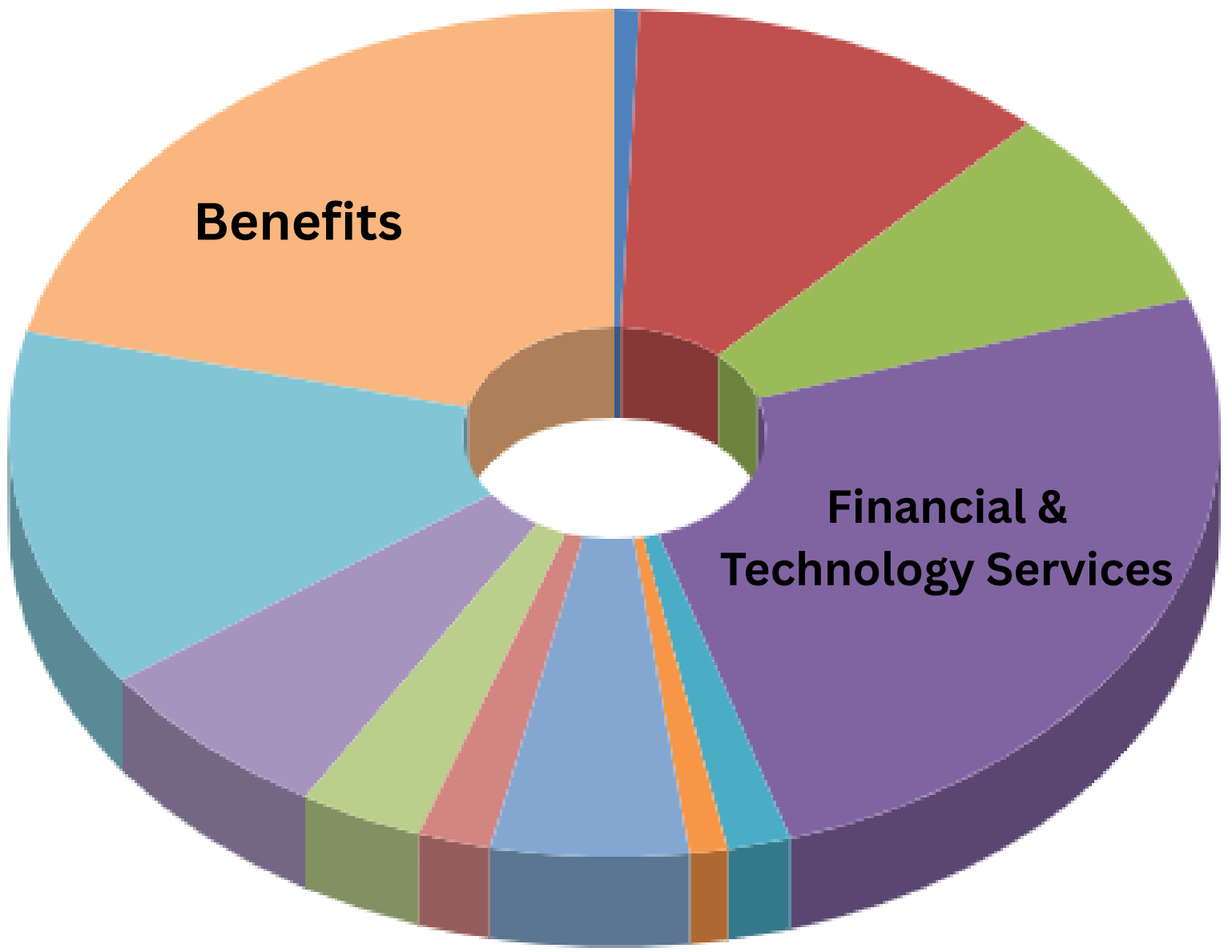


Description	2024-2025 Adopted	2025-2026 Adopted	2026-2027 Preliminary	Budget Variance
PERSONNEL, RECORDS MANAGEMENT, & PUBLIC INFO SERVICES	\$102,850	\$121,550	\$128,250	\$6,700
CENTRAL PRINTING AND MAILING	\$52,250	\$46,250	\$47,250	\$1,000
INSURANCE	\$77,650	\$76,150	\$80,260	\$4,110
BOCES ADMINISTRATION & CAPITAL EXPENSE	\$150,000	\$150,000	\$159,000	\$9,000
CURRICULUM IMPROVEMENT & SUPERVISION	\$325,000	\$317,000	\$334,800	\$17,800
BENEFITS	\$366,301	\$399,002	\$514,912	\$115,910

ADMINISTRATIVE



ADMINISTRATIVE COMPONENT



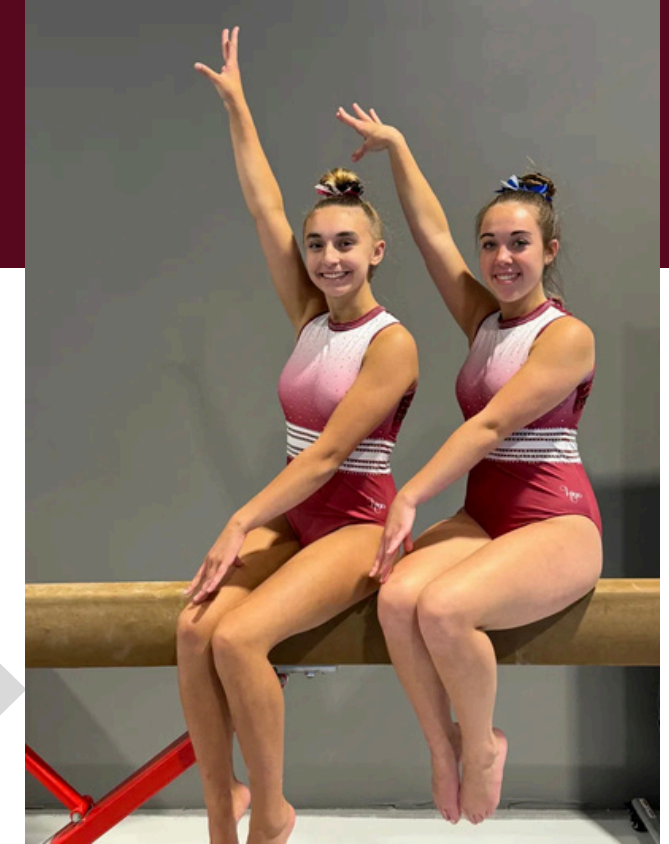
- Board of Education, District Clerk, & District Meetings
- Executive Administration
- Business Office
- Financial & Technology Services
- Auditing, Purchasing, & Fiscal Agent Fees
- Legal
- Personnel, Records Management, & Public Info Services
- Central Printing and Mailing
- Insurance
- BOCES Administration & Capital Exp.
- Curriculum Improvement & Supervision
- Benefits

IMPORTANT DATES...

*April 14th
Workshop
#4, Budget
Adoption*

*May 5th
Budget
Documents
Available*

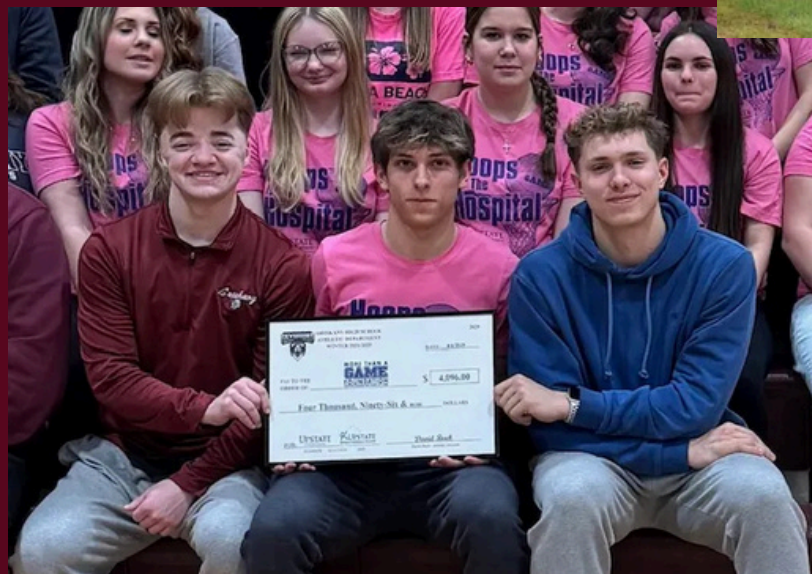
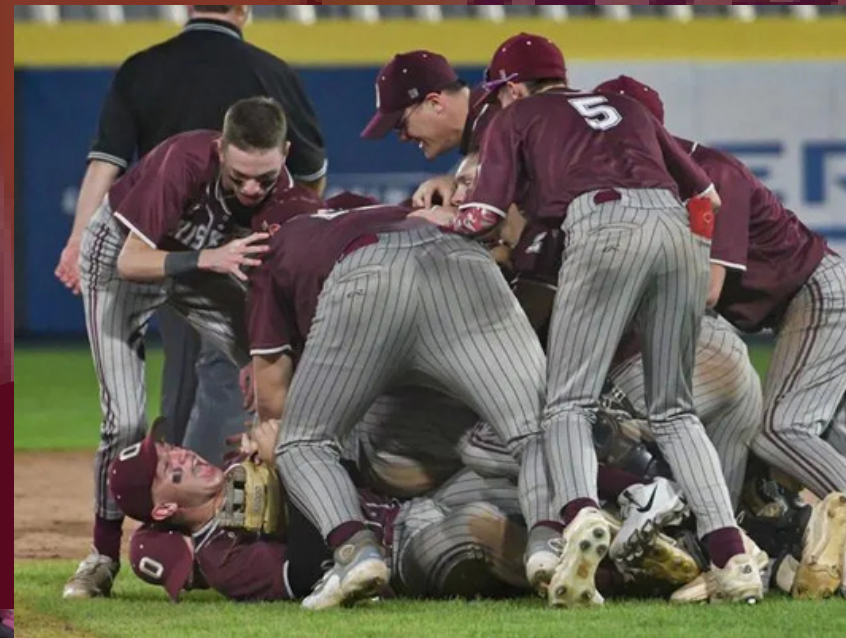
*May 11th
Budget
Hearing &
Meet the
Candidates
Night*



*May 19th
Annual Vote*

*July 1st
Begin New
Fiscal Year*

ORISKANY CENTRAL SCHOOL DISTRICT



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THANK YOU!