

# BUDGET PROPOSAL



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

**2024-2025**

179 County Route 64 • Mexico, NY 13114 • 315.963.4251 • [CitiBoces.org](https://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](mailto: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.

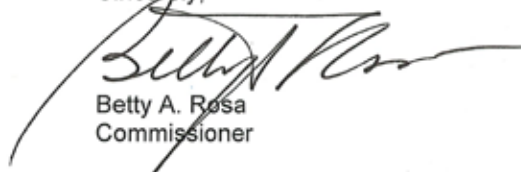
Deeply rooted in the values of lifelong learning, equity, excellence, access, service, and stewardship, these priorities will help bridge the opportunity and transcript gap that faces students from historically underserved communities. These include those living in rural communities and our largest cities. 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 Report<sup>1</sup> will serve as a north star as we prepare all students for the challenges and promise of the 21<sup>st</sup> 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

<sup>1</sup> 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*

Melissa A. Allard  
District Clerk

## Board of Education

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

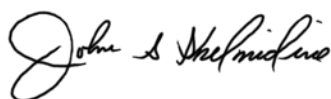
Tonight is not just about business; it's an occasion for expressing gratitude and camaraderie. We're delighted to showcase the talents of our CiTi students, especially those in Culinary Arts who prepared our meal.

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.

<b>Board Members Present:</b>	Donna Blake, David Cordone, Allison Douglas, Nicole Nadeau, John Shelmidine, Darlene Upcraft
<b>Board Members Absent:</b>	Brian Haessig, Joe McGrath, 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 Wittier
<b>Others Present from Component School Districts</b>	
<b>Altmar-Parish-Williamstown CSD</b>	Naomi Ryfun, Superintendent; Mark Mattison, President; Shawn Clark, Vice-President; Brad Tanner, Board Member
<b>Central Square CSD</b>	Thomas Colabufo, Superintendent; Randy Hoyt, President; Lorraine Wood, Vice-President; Allison Douglas, Board Member; Lori Hoyt, Guest; Kenneth Sherman, Board Member
<b>Fulton City School District</b>	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
<b>Hannibal CSD</b>	Mr. Cris Staats, Superintendent; Michael LaFurney, Board President; Chance Fieldson, Board Member
<b>Mexico CSD</b>	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
<b>Oswego City School District</b>	Thomas Ciappa, Board Member
<b>Pulaski CSD</b>	Tom Jennings, Superintendent; Jan Hefti, Board Member; Joel Southwell, Board President; Darcy McCarty, Board Member
<b>Sandy Creek CSD</b>	Kevin Seymour, Superintendent; John Shelmidine, Board President; Kevin Halsey, Board Member; Andrea Harris, Board Member
<b>CALL TO ORDER</b>	Mr. John Shelmidine, CiTi Board President called the meeting to order at 6:20 p.m.
<b>PLEDGE OF ALLEGIANCE</b>	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 <i>President, Cooperative Board</i>
Reading of Notice of Annual Meeting .....	Melissa Allard <i>Clerk, Cooperative Board</i>
Election of Chairperson	
Minutes of the 2023 Annual Meeting	
Presentation of the 2024-25 Proposed CiTi Budget .....	Christopher J. Todd <i>District Superintendent</i>  Michael Sheperd <i>Assistant Superintendent for Administrative Services</i>
Oswego County School Boards Association .....	Donna Blake <i>Vice President, Cooperative Board</i>
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)
<b>TOTAL</b>	<b>\$78,180,752</b>	<b>\$66,204,031</b>	<b>\$80,412,358</b>	<b>\$2,231,606</b>

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.

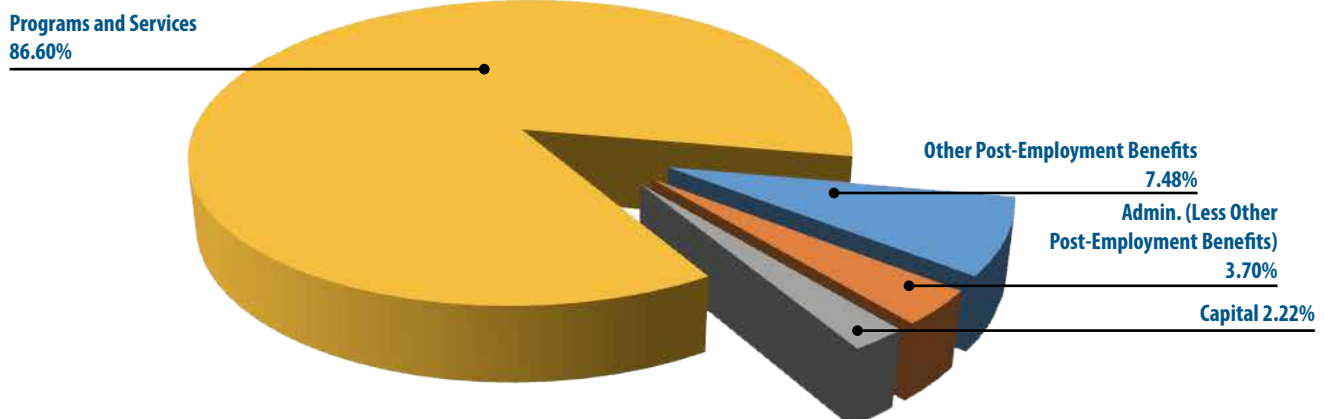
The **Program Budget** includes expenses related to the direct instruction of students as well as instructional and management support functions available to assist districts with school operations. Instructional activities include Career & Technical Education, Alternative Education and Exceptional Education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

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 stabiliation, 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	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
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 LeMoyne 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)

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
<b>Total</b>		<b>\$69,059,540</b>	<b>\$78,180,752</b>	<b>\$66,204,031</b>	<b>\$80,412,358</b>

## 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

### 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
<b>Total</b>		<b>\$69,059,540</b>	<b>\$78,180,752</b>	<b>\$66,204,031</b>	<b>\$80,412,358</b>



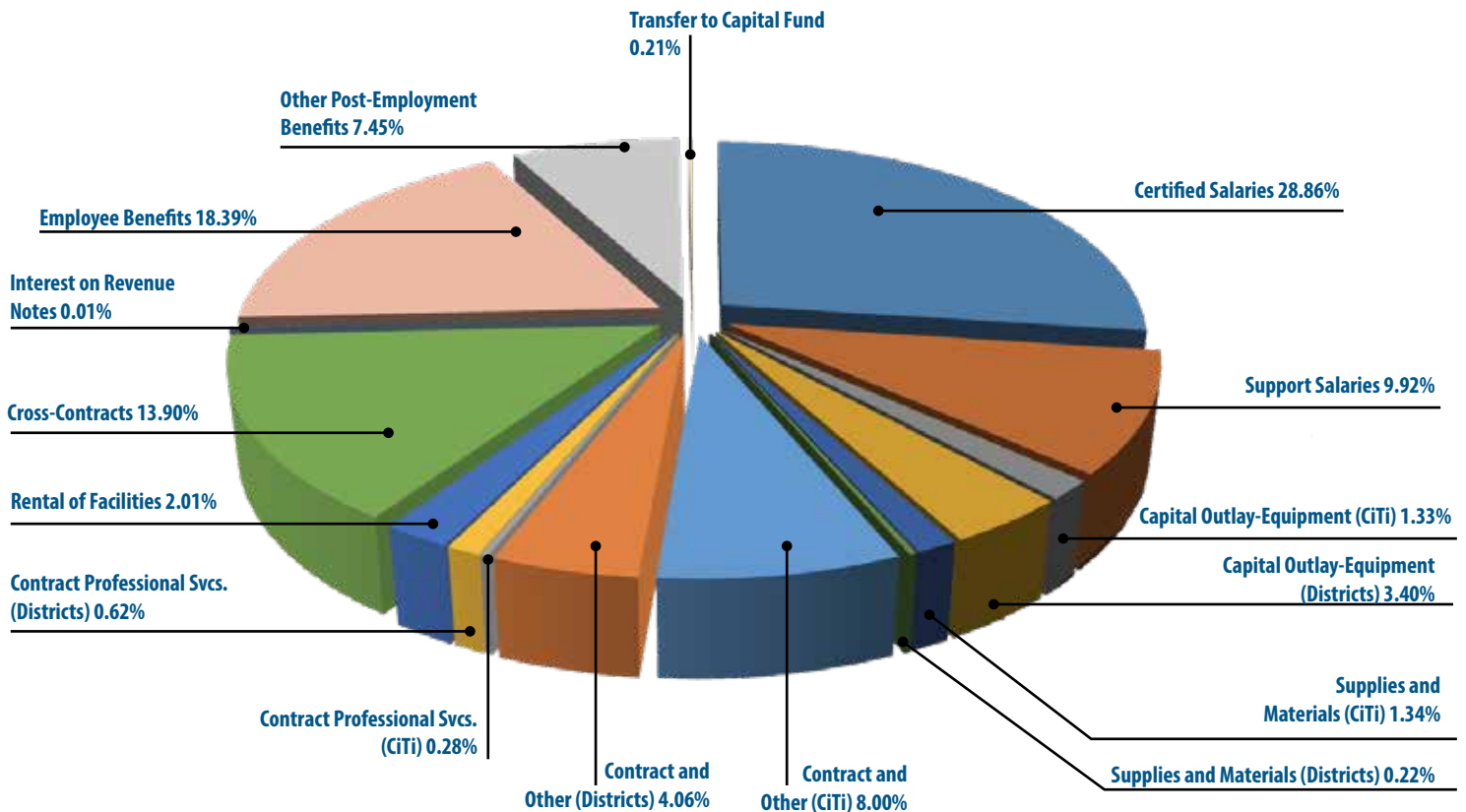


## Total Proposed Budget by State Object Comments

- 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\*



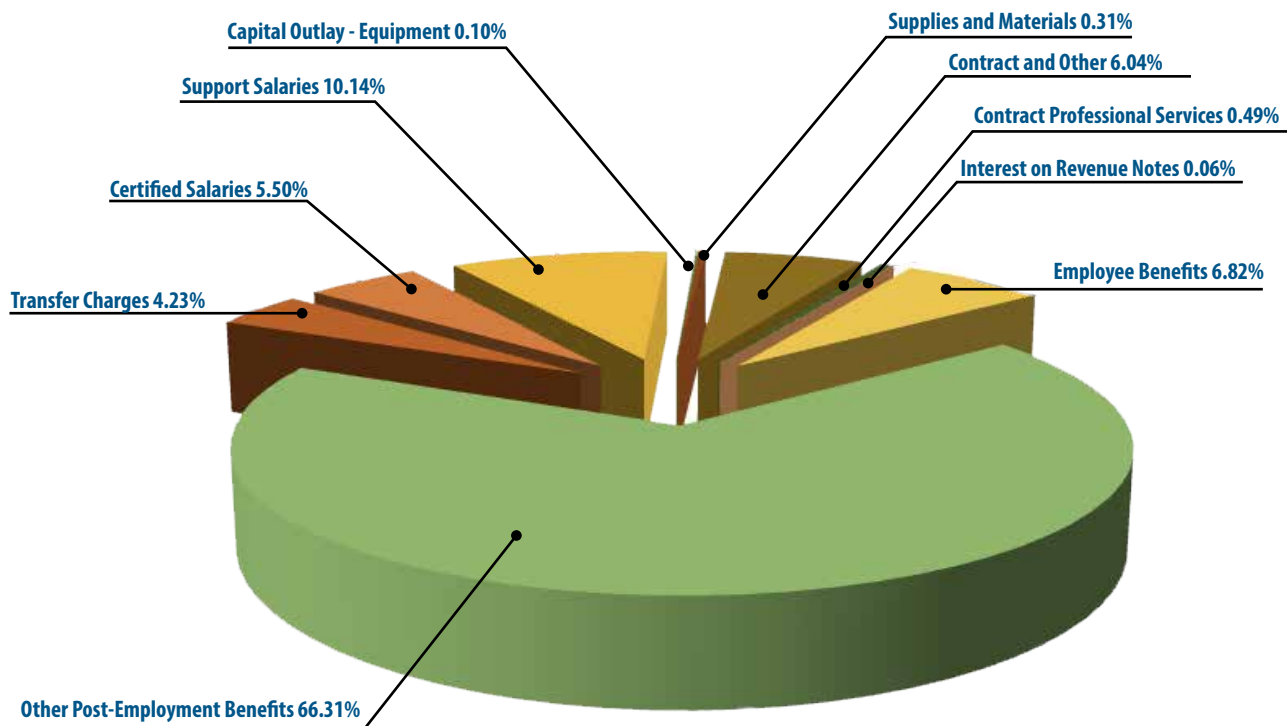
\*Not including transfer charges/credits

## 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
<b>Total</b>		<b>\$7,898,532</b>	<b>\$8,737,181</b>	<b>\$8,295,348</b>	<b>\$8,986,399</b>

### 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
<b>Total</b>		<b>\$843,001</b>	<b>\$1,822,622</b>	<b>\$1,236,896</b>	<b>\$1,788,851</b>

### 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
<b>Total</b>		<b>\$9,203,758</b>	<b>\$10,890,901</b>	<b>\$10,314,516</b>	<b>\$11,443,052</b>

### 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
<b>Total</b>		<b>\$18,943,293</b>	<b>\$22,578,430</b>	<b>\$20,491,128</b>	<b>\$23,866,429</b>

## 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
<b>Total</b>		<b>\$444,288</b>	<b>\$552,973</b>	<b>\$440,417</b>	<b>\$601,538</b>

## 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
<b>Total</b>		<b>\$9,422,604</b>	<b>\$11,206,710</b>	<b>\$9,287,825</b>	<b>\$11,432,510</b>

### 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
<b>Total</b>		<b>\$13,248,033</b>	<b>\$13,177,392</b>	<b>\$9,814,232</b>	<b>\$12,585,837</b>

## Program Budgets

### Management Support Services

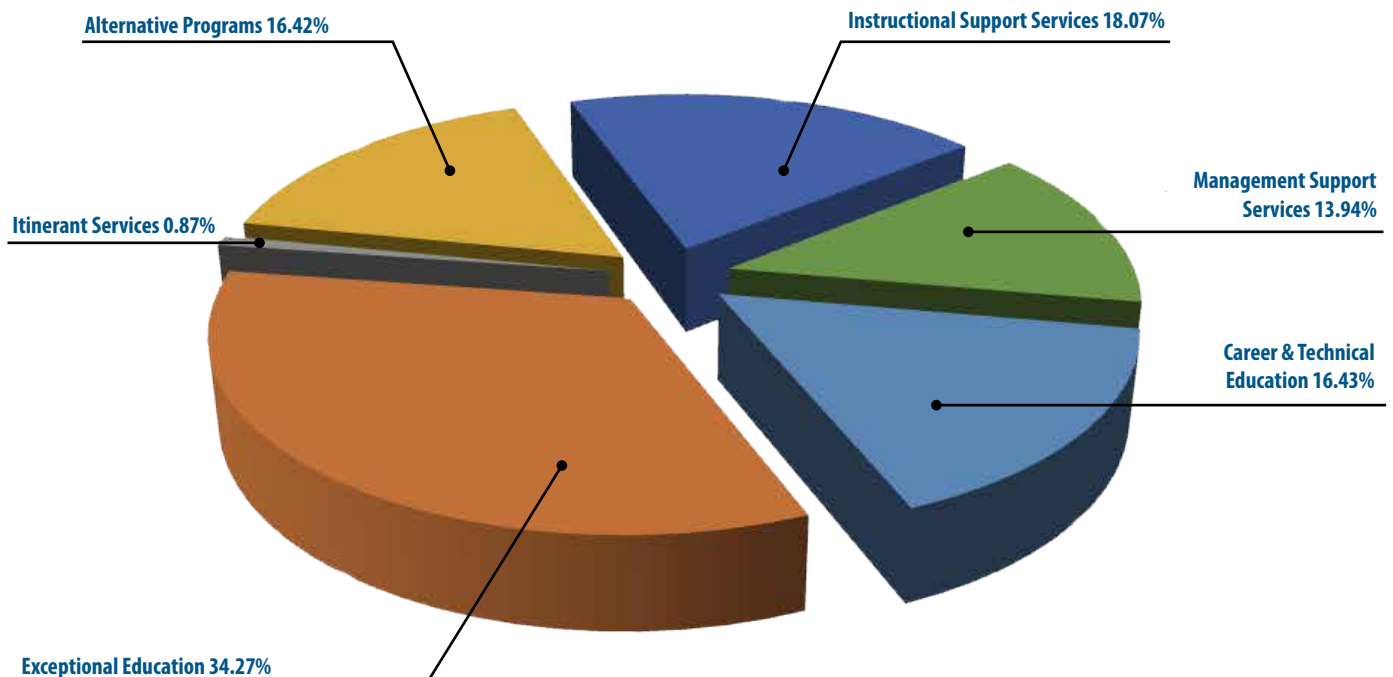
CoSer	Account Description	2022/2023 Actual Expenditure	2023/2024 Initial Budget	2023/2024 Projected Expenditure	2024/2025 Proposed Budget
601	Telecommunications XC	\$862,227	\$880,000	\$433,922	\$870,000
602	Telephone Interconnect XC	459,676	460,000	206,244	430,000
604	Negotiations	9,563	10,500	966	8,000
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
<b>Total</b>		<b>\$9,056,028</b>	<b>\$9,214,543</b>	<b>\$5,765,983</b>	<b>\$9,707,742</b>

## 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
<b>Total</b>		<b>\$5,842,751.91</b>

\* Totals as of February 28, 2024

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