

# 2025-2026 Budget Proposal

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for Business and Finance  
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## Opportunities

- Regionalization discussions
- Countywide Resources (Sullivan and Ulster)
- Maximizing returns (NYCLASS, NYLAF)
- Lower fuel costs (Savings Fuel 9.5%, Diesel 20%, Propane 22%)
- New minivan (lower transportation costs)

## Challenges

- Federal funding
- NYS unfunded mandates
- Costs of goods and services/supply chain
- Merger of two districts in our county (BOCES rates)
- Electrical costs



# 2025-2026 Three-Part Budget

	<b>2024-2025 Adopted</b>	<b>% of Budget</b>	<b>2025-2026 Proposed</b>	<b>% of Budget</b>	<b>% of Change</b>
<b>Capital</b>	\$4,487,574	12.04%	\$4,417,191	11.60%	-1.57%
<b>Admin</b>	\$4,047,686	10.86%	\$4,169,894	10.95%	3.02%
<b>Program</b>	\$28,738,459	77.10%	\$29,483,686	77.45%	2.59%
<b>Totals</b>	\$37,273,719	100.00%	\$38,070,773	100.00%	2.14%





## The **Capital Component** includes:

- Salaries and benefits of plant operations staff.
- Expenses for supplies and purchased services.
- Utilities costs
- Debt service and capital expenditures.

# Capital

	2024-2025 Adopted	2025-2026 Proposed	\$ Change	% Change	Notes
Central Services	\$2,518,085	\$2,551,114	\$33,029	1.31%	Contractual salary increase and lowered energy costs
Debt Service and Transfer to Capital	\$1,109,250	\$1,006,250	-\$103,000	-9.29%	Lowered amount allocated to Capital Reserve
Employee Benefits	\$856,989	\$856,577	-\$412	-0.05%	Flat
Specialty Items	\$3,250	\$3,250	\$0	0.00%	Estimated refunds real property tax
Totals	\$4,487,574	\$4,417,191	-\$70,383	-1.57%	



# Administrative Component includes:

- Salaries and benefits including support staff, clerical, administrators and district office operations
- Board of Education expenditures



# Administrative

	2024-2025 Adopted	2025-2026 Proposed	\$ Change	% Change	Notes
Board Of Education	\$66,163	\$64,272	-\$1,891	-2.86%	Lower fixed costs
Chief School Administrator	\$354,103	\$311,645	-\$42,458	-11.99%	Decrease/Shift BOCES Costs
Finance	\$687,253	\$730,433	\$43,180	6.28%	BOCES Increases/Contractual Raises
Central Service	\$298,250	\$295,000	-\$3,250	-1.09%	Allocation of fees to proper codes
BOCES Administrative Costs	\$445,000	\$480,000	\$35,000	7.87%	Salary and merger increases
Instructional Administration & Staff Development	\$494,342	\$515,050	\$20,708	4.19%	Contractual Increases
Supervision of Schools	\$786,711	\$879,779	\$93,068	11.83%	Contractual Increases and recoding
Employee Benefits	\$915,864	\$893,715	-\$22,149	-2.42%	Reduced family coverages
<b>Totals</b>	<b>\$4,047,686</b>	<b>\$4,169,894</b>	<b>\$122,208</b>	<b>3.02%</b>	

## Program Component includes:



- Salaries and benefits for classroom teaching personnel.
- Supplies, materials, and services for instruction.
- Education for off-campus students.
- Interscholastic and extracurricular programs.
- Transportation
- Employee benefits



# Program

	2024-2025 Adopted	2025-2026 Proposed	\$ Change	% Change	Notes
Attendance-Regular School	\$49,374	\$55,203	\$5,829	11.81%	Recoding to capture costs
Civic Activities	\$10,500	\$10,500	\$0	0.00%	Flat
Co-Curricular Activ-Reg Schl	\$40,250	\$24,000	-\$16,250	-40.37%	Decreases in costs
Computer Assisted Instruction	\$1,308,447	\$1,365,638	\$57,191	4.37%	More student needs and contractual increases
Contract Transportation-Med Eligible	\$3,635,000	\$3,739,000	\$104,000	2.86%	CPI increases
District Transport Svcs-Med Eligible	\$6,500	\$54,500	\$48,000	738.46%	New minivan
Employee Benefits	\$7,677,095	\$7,720,449	\$43,354	0.56%	Flat
Guidance-Regular School	\$395,624	\$440,571	\$44,947	11.36%	Recoding to capture costs
Health Svcs-Regular School	\$255,340	\$291,858	\$36,518	14.30%	Recoding to capture costs
Interscholastic Athletics-Reg Schl	\$339,865	\$343,065	\$3,200	0.94%	Flat
Legal	\$50,000	\$38,000	-\$12,000	-24.00%	Lower estimated costs
Occupational Education(Grades 9-12)	\$609,049	\$585,973	-\$23,076	-3.79%	Student enrollment changes
Prg For Sdnts w/Disabil-Med Eligible	\$5,292,297	\$4,950,229	-\$342,068	-6.46%	Decreases BOCES enrollment and student needs
Psychological Svcs-Reg Schl	\$308,363	\$332,301	\$23,938	7.76%	Contractual raises and capturing costs
School Library & AV	\$212,781	\$223,592	\$10,811	5.08%	Contractual raises and increased costs
Teaching-Regular School	\$8,479,474	\$9,240,309	\$760,835	8.97%	Contractual raises and recoding
Transfer to Special Aid Fund	\$68,500	\$68,500	\$0	0.00%	Flat
Totals	\$28,738,459	\$29,483,688	\$745,229	2.59%	

# Early College Credit Reimbursement

- 2025-2026 school-year pilot program
- \$25 per credit hour (Current SUNY Sullivan is \$79 per credit hour)
- Requires a class grade of B or higher
- Reimbursed after receipt of transcripts



# 2025 Toyota Sienna LE, Hybrid Minivan, AWD

- DCMO BOCES Bid Price \$41,739 (Monitoring Availability)
- Multi-Purpose Vehicle
- Aidable
- 8-Passenger Seating
- Career Development and Occupational Studies (CDOS)
- Smaller Sport Teams and Events
- Extra-Curricular Clubs
- Transportation to and from student celebrations
- BOCES runs during non-scheduled times
- Home visits



2025-2026 Revenue Projections



	2023-2024	2024-2025	2025-2026
REAL PROPERTY TAXES (RPT)	\$21,470,028	\$21,772,541	\$22,205,815
PILOTS	\$106,000	\$136,500	\$123,757
INTEREST & PENALTIES	\$12,500	\$12,500	\$12,500
ADMISSIONS	\$250	\$250	\$0
OTHER CHARGES	\$150	\$150	\$0
DAY SCHOOL TUITION	\$20,000	\$0	\$0
INTEREST & EARNINGS	\$115,000	\$135,000	\$325,486
COMMISSIONS	\$250	\$375	\$375
INSURANCE RECOVERIES	\$0	\$0	\$0
OTHER COMPENSATION FOR LOSS	\$500	\$500	\$900
BOCES REFUND	\$365,000	\$375,000	\$475,000
MEDICAID ASSISTANCE	\$35,000	\$42,000	\$42,000
STATE AID	\$12,575,331	\$12,781,088	\$12,517,750
APPLIED FUND BALANCE	\$1,509,083	\$1,611,750	\$2,367,190
APPLIED RESERVE BALANCE	\$288,044	\$406,065	\$0
BUDGET	\$36,497,136	\$37,273,719	\$38,070,773
Percentage Increased	Increased 2.08%		Proposed Increase 2.14%

# 2025-2026 Tax Levy

School year	Tax Cap Calculated	Actual/Proposed	Tax Levy (\$)
2022-2023	3.57%	0.80%	\$21,154,821
2023-2024	2.46%	1.49%	\$21,470,028
2024-2025	3.08%	1.41%	\$21,772,541
2025-2026	3.37%	1.99%	\$22,205,815



Questions?

