



BOCES Preliminary Budget Facilities, Technology, Transportation

February 23, 2026



BOCES PROCESS

August 12, 2025

BOCES



General Support and Instructional Support

Tompkins-Seneca-Tioga (TST) - local BOCES

Other BOCES:

Onondaga Cayuga Madison (OCM)

Broome-Tioga

Cayuga Onondaga

Delaware-Chenango-Madison-Otsego (DCMO)

Erie 1

Erie 2

Monroe One

Putnam Northern Westchester (PNW)

The Center for Instruction, Technology and Innovation
(CiTi or Oswego)

Capital Region (Albany)

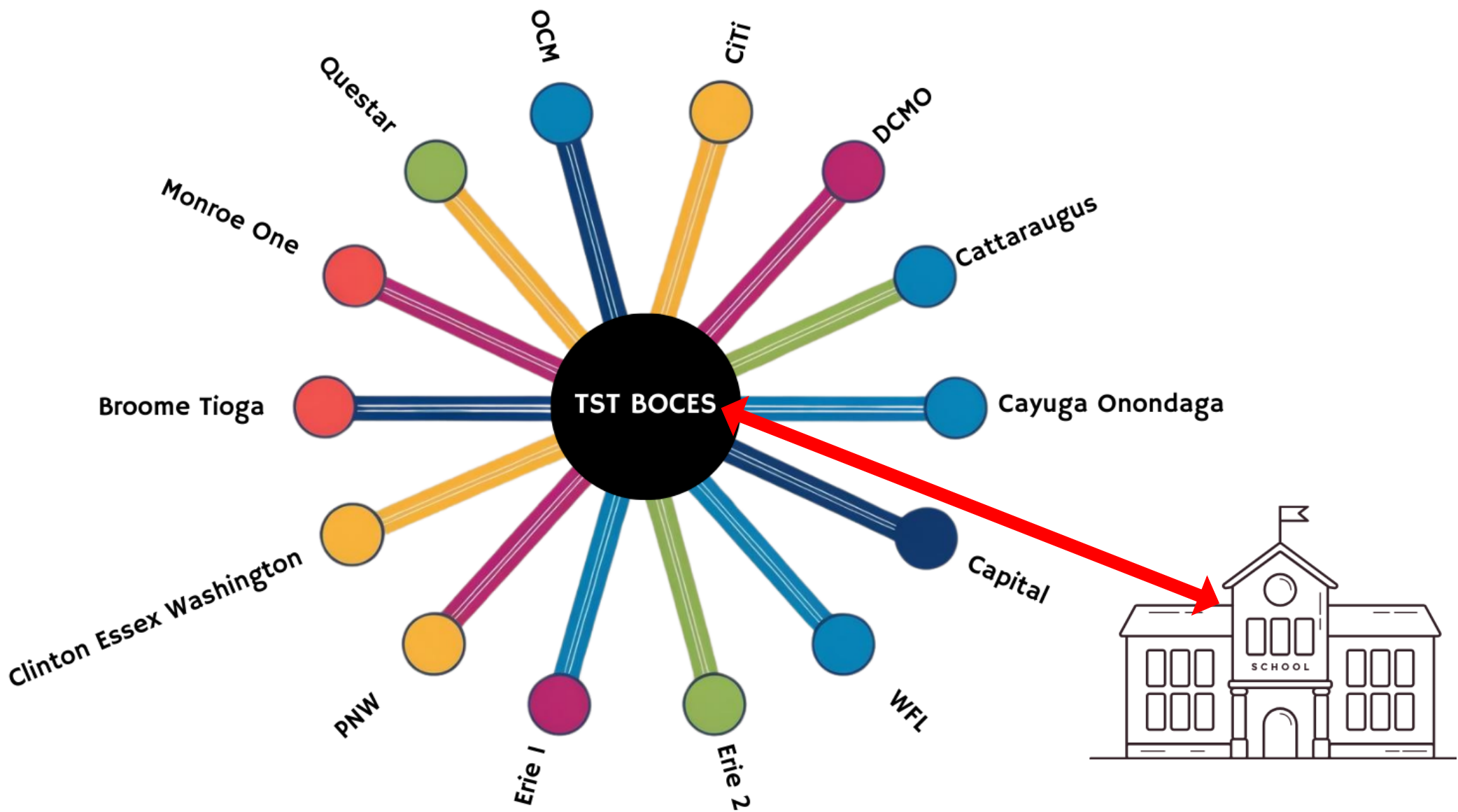
Cattaraugus

Wayne Finger Lakes (WFL)

Questar

Clinton Essex Washington

Greater Southern Tier (GST)



BOCES PROCESS TIMELINE



Initial Service Requests (ISRs) – due between November and January

- no real budget numbers available

Final Service Requests (FSRs) – due between February and April

- Budget amounts included based on Initial Requests

BOCES Initial AS-7 Report – goes to the BOE for approval in July of the upcoming year
(ex: 2024-25 school year received July 2024)

Mid Year Changes – adjust lines based on district needs

- Requires district approval

Previous Presentations on 2025-26 Budget

1/12/2026 – Salaries, Benefits, & Debt Service – Contractual Obligations

~~1/26/2026~~ **2/9/2026** – Governor's Proposal on State Aid

2/9/2026 – Tax Cap, General Support/Central Services Budget

2026-27 BOCES BUDGET

General Support and Instructional Support

Tompkins-Seneca-Tioga (TST) - local BOCES

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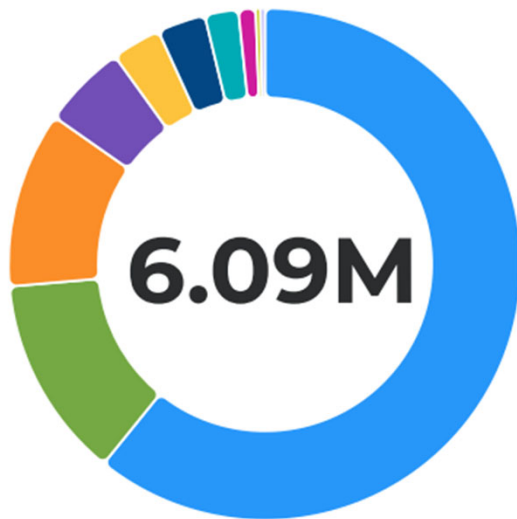
Putnam Northern Westchester (PNW)

The Center for Instruction, Technology and Innovation (CiTi or Oswego)

2026-27 BOCES BUDGET

Category	FY 2026 Adopted	FY 2026 Actual	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
BOARD OF EDUCATION	\$17,006	\$17,006	\$17,006	-	0.00%
FINANCE	\$184,843	\$189,301	\$185,760	\$917	0.50%
STAFF	\$34,284	\$62,742	\$65,633	\$31,349	91.44%
CENTRAL SERVICES	\$302,338	\$298,587	\$325,247	\$22,909	7.58%
SPECIAL ITEMS (CONTRACTUAL EXPENSES)	\$652,483	\$652,482	\$677,364	\$24,881	3.81%
ADMINISTRATION AND IMPROVEMENT	\$176,577	\$178,339	\$189,904	\$13,327	7.55%
TEACHING	\$2,955,586	\$3,747,896	\$3,707,224	\$751,638	25.43%
INSTRUCTIONAL MEDIA	\$755,558	\$839,238	\$779,473	\$23,915	3.17%
PUPIL SERVICES	\$103,558	\$115,547	\$128,572	\$25,014	24.15%
PUPIL TRANSPORTATION	\$16,613	\$22,002	\$18,628	\$2,015	12.13%
Total Expenditures	\$5,198,846	\$6,123,140	\$6,094,811	\$895,965	17.23%

2026-27 BOCES BUDGET



TEACHING	\$3,707,224	60.83%
INSTRUCTIONAL MEDIA	\$779,473	12.79%
SPECIAL ITEMS (CONTRACTUAL EXPENSES)	\$677,364	11.11%
CENTRAL SERVICES	\$325,247	5.34%
ADMINISTRATION AND IMPROVEMENT	\$189,904	3.12%
FINANCE	\$185,760	3.05%
PUPIL SERVICES	\$128,572	2.11%
STAFF	\$65,633	1.08%
PUPIL TRANSPORTATION	\$18,628	0.31%
BOARD OF EDUCATION	\$17,006	0.28%

FACILITIES

Category	FY 2026 Adopted	FY 2026 Actual	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
NON					
INSTRUCTIONAL	\$817,465.00	\$706,877.49	\$859,546.00	\$42,081.00	5.15%
SALARIES					
EQUIPMENT	\$128,800.00	\$142,649.35	\$155,300.00	\$26,500.00	20.57%
CONTRACTUAL	\$245,000.00	\$250,237.04	\$230,000.00	-\$15,000.00	-6.12%
UTILITIES	\$395,100.00	\$455,166.68	\$472,000.00	\$76,900.00	19.46%
SUPPLIES	\$215,000.00	\$158,255.28	\$195,000.00	-\$20,000.00	-9.30%
TRAVEL	\$1,000.00	\$3,011.20	\$2,000.00	\$1,000.00	100.00%
BOCES	\$110,891.00	\$107,142.00	\$124,916.00	\$14,025.00	12.65%
Total Expenditures	\$1,913,256.00	\$1,823,339.04	\$2,038,762.00	\$125,506.00	6.56%

FACILITIES

Category	FY 2026 Adopted	FY 2026 Actual	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
GAS	\$116,000	\$118,666	\$116,500	\$500	0.43%
ELECTRIC	\$233,600	\$294,501	\$311,000	\$77,400	33.13%
WATER	\$43,000	\$40,000	\$43,000	-	0.00%

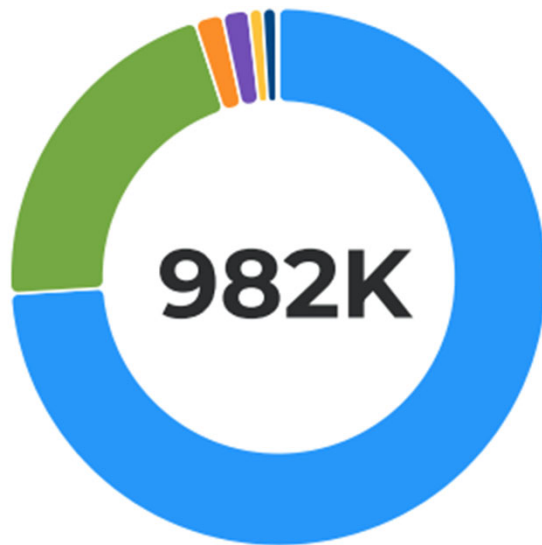


● NON INSTRUCTIONAL SALARIES	\$859,546	42.16%
● UTILITIES	\$472,000	23.15%
● CONTRACTUAL	\$230,000	11.28%
● SUPPLIES	\$195,000	9.56%
● EQUIPMENT	\$155,300	7.62%
● BOCES	\$124,916	6.13%
● TRAVEL	\$2,000	0.10%

TECHNOLOGY

Category	FY 2026 Adopted	FY 2026 Actual	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
NON INSTRUCTIONAL SALARIES	\$239,680	\$190,064	\$205,566	-\$34,114	-14.23%
EQUIPMENT	\$15,750	\$15,714	\$15,750	-	0.00%
CONTRACTUAL	\$8,000	\$8,338	\$8,000	-	0.00%
SUPPLIES	\$7,000	\$8,596	\$8,000	\$1,000	14.29%
STATE AID SUPPLIES	\$16,500	\$17,258	\$16,500	-	0.00%
TRAVEL	\$1,500	\$398	\$1,500	-	0.00%
BOCES	\$704,442	\$788,122	\$727,145	\$22,703	3.22%
Total Expenditures	\$992,872	\$1,028,490	\$982,461	-\$10,411	-1.05%

TECHNOLOGY

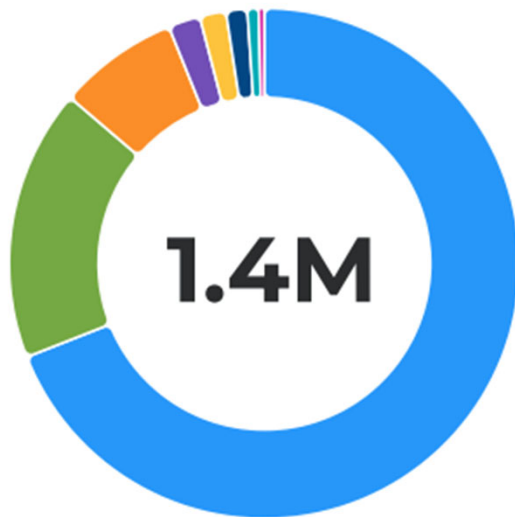


BOCES	\$727,145	74.01%
NON INSTRUCTIONAL SALARIES	\$205,566	20.92%
STATE AID SUPPLIES	\$16,500	1.68%
EQUIPMENT	\$15,750	1.60%
SUPPLIES	\$8,000	0.81%
CONTRACTUAL	\$8,000	0.81%
TRAVEL	\$1,500	0.15%

TRANSPORTATION

Category	FY 2026 Adopted	FY 2026 Actual	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adopted vs. FY 2027 Budgeted (% Change)
NON INSTRUCTIONAL SALARIES	\$954,406	\$792,704	\$966,662	\$12,256	1.28%
EQUIPMENT	\$42,000	\$26,024	\$10,000	-\$32,000	-76.19%
CONTRACTUAL	\$99,000	\$177,102	\$107,000	\$8,000	8.08%
UTILITIES	\$21,200	\$12,489	\$28,200	\$7,000	33.02%
SUPPLIES	\$21,500	\$13,866	\$23,500	\$2,000	9.30%
TRAVEL	\$5,000	\$5,095	\$5,000	-	0.00%
BOCES	\$16,613	\$22,002	\$18,628	\$2,015	12.13%
TRANSPORTATION SUPPLIES	\$263,000	\$245,528	\$241,200	-\$21,800	-8.29%
Total Expenditures	\$1,422,719	\$1,294,809	\$1,400,190	-\$22,529	-1.58%

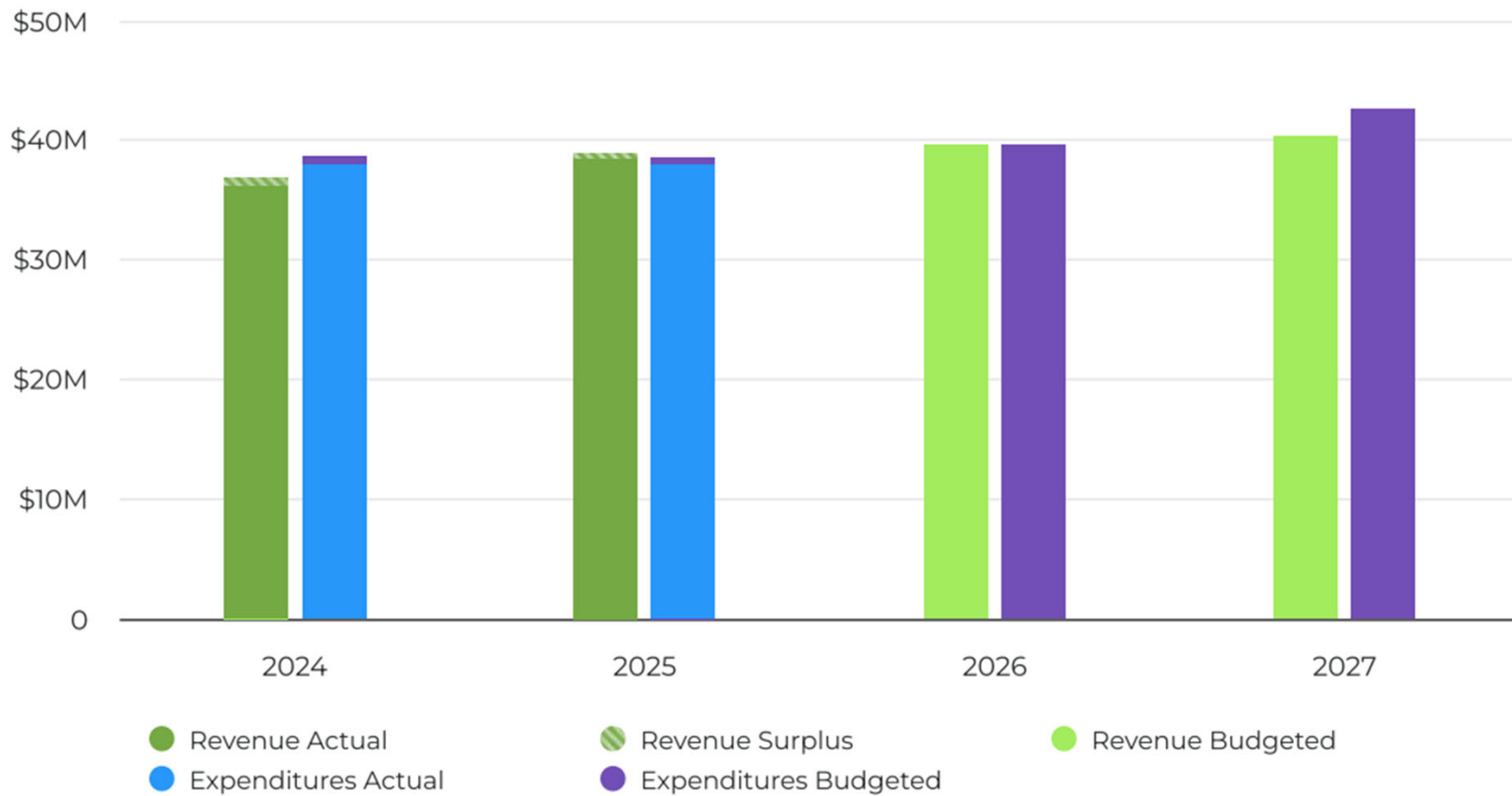
TRANSPORTATION



●	NON INSTRUCTIONAL SALARIES	\$966,662	69.04%
●	TRANSPORTATION SUPPLIES	\$241,200	17.23%
●	CONTRACTUAL	\$107,000	7.64%
●	UTILITIES	\$28,200	2.01%
●	SUPPLIES	\$23,500	1.68%
●	BOCES	\$18,628	1.33%
●	EQUIPMENT	\$10,000	0.71%
●	TRAVEL	\$5,000	0.36%

Expenses vs. Revenues

Revenues vs Expenditures Summary



2026-27 Projections

Total Revenues	\$39,695,625	\$40,378,019	\$682,394	1.72%
Total Expenditures	\$39,695,625	\$42,652,277	\$2,956,652	7.45%
Total Revenues Less Expenditures	-	-\$2,274,258	-\$2,274,257	-

Revenues

- Reflects overall state aid early projections
- Tax Levy at the tax cap
- Use of unappropriated fund balance at \$0
- Other Local & Federal revenues remain flat

Expenses

- Includes salaries with updated changes
- Updated benefits
- Initial Debt service projections (1/12/26)
- Updated General Support, BOCES, Facilities, Technology, & Transportation expenses

Next

Analyze and review:

- Student Trends
 - Enrollments
 - Demographics
- Staffing changes
 - Known retirements
 - Needs based on student trends

Determine needs:

- Student needs
 - Curriculum
 - Supports
 - Both instructional and non-instructional
 - Materials/Supplies/Equipment
- Staffing levels needed

March

- Estimated assessment projections received
 - Updated tax cap
 - Tax levy projections
 - Impact of PILOTs
- Review use of appropriations & reserves

April

- NYS Budget due 4/1 – updated state aid
- Final budget to BOE

Upcoming Presentations

- 3/9 2026-27 Instructional Budget (Teaching, Special Education, Athletics)
Leadership Presentation on Instructional Implementation
- 3/23 Full Budget Presentation with options based on state aid
- 4/13 Final 2026-2027 Budget Presentation
- 4/22 2026-2027 Budget Adoption by BOE

[2026-27 Budget Presentation Schedule](#)

Reminders

Next Finance Committee Meeting: 3/9/2026 at 5:30pm

Budget info to be posted on the website: <https://www.lansingschools.org/o/lcsd/page/budget>

