

Tentative Budget 2026-2027

Western Suffolk BOCES

Board of Cooperative Educational Services



Western Suffolk BOCES

Tentative
Budget
2026-2027

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February 2026

Dear Colleagues:

In this document, we present the tentative Western Suffolk BOCES budget for 2026-27 for your consideration. This budget is the result of many hours of evaluation, analysis and planning, and furthers our longstanding commitment to supporting our component districts in a fiscally responsible manner.

Our tentative budget reflects the continual collaboration and partnership with the leaders in our component districts and a great deal of work from staff throughout our programs, from building staff to the administrative team. Throughout the budget process, we remained aware of the financial challenges our districts face and prepared this budget with those challenges in mind.

We will conduct the Western Suffolk BOCES Annual Meeting, Tuesday, April 14, 2026, at 7:30 p.m., in the Large Conference Room of our Central Administration Building, 507 Deer Park Road, Dix Hills. This meeting will include an opportunity to meet the candidates for the two open seats on the Western Suffolk BOCES Board of Education.

The annual Western Suffolk BOCES vote will take place on Tuesday, April 21, 2026, where Board members from our 18 component districts will cast ballots on the Administrative Budget and Board candidates during meetings in their districts.

The final budget will be formally adopted by the Board of Western Suffolk BOCES at the May 12, 2026 meeting.

Thank you for your consideration.

Sincerely,

Brian J. Sales, President
Western Suffolk BOCES Board

**BOARD OF COOPERATIVE EDUCATIONAL SERVICES
SECOND SUPERVISORY DISTRICT OF SUFFOLK COUNTY**

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BOCES BUDGETING PROCESS

The Board of Cooperative Educational Services (BOCES) was established, by the NYS Legislature in 1948, to provide to local school districts those services which, from an educational or financial point of view, were not feasible for the local school districts to operate. The Second Supervisory District, which makes up Western Suffolk BOCES, is comprised of 18 local school districts from the towns of Babylon, Huntington and Smithtown. BOCES provides only those programs or services which are requested by two or more school districts and approved by the Commissioner of Education. The cost for the BOCES' programs is shared by the individual school districts, based upon their participation.

The Administrative Budget will be reviewed at the Annual Meeting on Tuesday, April 14, 2026, at 7:30PM, at the BOCES Central Administration Office, 507 Deer Park Road, Dix Hills, NY, and will be voted on by the component districts in their home districts on Tuesday, April 21, 2026. Based on Chapter 295 of the Laws of 1993, each component school district has one vote on the Administrative Budget for the next school year. A majority of school districts within the BOCES must cast a positive vote in order for the budget to be approved. If the budget is not approved, then the BOCES Board must adopt a budget that does not exceed the budget of the prior school year. The only exception to this would be for post-retirement benefits which are contingent expenses.

The payment for the Administrative Budget and Capital Budget are charged to all districts based on their three-year Resident Weighted Average Daily Attendance in comparison to its percentage of the total RWADA of all component districts.

The Program Budgets (or Shared Service Budgets) and Capital Budget are adopted by the BOCES Board and are subject to change based on the requests for services from local districts. The Program Budgets reflect the individual services and programs expected to be requested by one or more of the local school districts within Western Suffolk BOCES. The budgets are subject to change throughout the year based on the requirements of the school district in terms of the number of students enrolled or the services required. Under the Program Budgets, districts pay for only those services which they request.

Internal budgets are maintained for such services as the maintenance and operation of buildings, transportation and the in-house printing program. These internal budgets are distributed to either the Administrative or Program Budgets according to services required.

BOCES may not carry a fund balance from one fiscal year to the next. The law requires that BOCES adjust each program at the end of the fiscal year and any fund balance or deficit must be credited to the participating school districts based on their level of participation.

For BOCES programs, there are four columns of data for each budget:

- 2024-25 Actual Expenses
- 2025-26 Adjusted Budget
- 2025-26 Projected Expenditures
- 2026-27 Tentative Budget

The 2025-2026 Adjusted Budgets differ in many instances from those which were proposed tentatively a year ago. Budgets are adjusted for additional personnel and non-personnel costs to reflect the requests from districts for increased service during the year. Such budget adjustments are formally approved by the Board of Cooperative Educational Services at various Board meetings during the year and must be balanced in terms of available revenues.

STATE AID

The Board of Cooperative Educational Services' programs are funded through a combination of school district charges, state and federal grants, and a small amount of direct state aid. The state has traditionally paid aid to school districts on the programs/services that districts received from BOCES. The traditional aid categories have been:

BOCES Aid Formula - This includes approved expenditures not covered in other State aid. The district's aid has been based on the level of expenditures for BOCES' services, and the district's true value tax rate and the BOCES aid ratio. In the 2025-2026 year, districts from Western Suffolk BOCES will receive BOCES aid reimbursement in the estimated amount of \$48.8 million. This aid represents the total reimbursement, across all component districts, for the expenditures that districts made for **BOCES' aided** programs and services in the prior year.

Operating, Supplemental and Excess Aid - Districts receive state aid directly for students enrolled in Special Education programs provided in districts or provided in a BOCES facility or in Alternate Learning Centers throughout our 18 districts. In addition to the operating and supplemental aid received by the district for all students attending BOCES Career or Special Education Programs, each district receives Excess Cost Aid based on their expenditures for students enrolled in BOCES Special Education programs.

In addition to the state aid received directly or indirectly by the school district, BOCES received approximately \$17.9 million of grants and special aid during the current school year to expend on behalf of the districts for a wide range of programs.



The following answers are meant to clarify the most frequently asked questions about the BOCES budget.

Q. What are the main parts of the BOCES Budget?

- A.** The BOCES Budget is really three different budgets:
- Administrative Budget contains the costs of central administration and the post-retirement benefits for retirees from the agency.
 - Capital Budget contains the costs for rental of facilities and the capital projects fund.
 - Program Budgets contain all costs associated with staffing the BOCES programs and services that districts request.

Q. How much state aid do districts receive for BOCES services?

- A.** Based on last year's use of BOCES services, districts will directly receive \$48.8 million in state aid this year.

Q. Why do districts only vote on the administrative portion of the BOCES budget?

- A.** Chapter 295 of the Laws of 1993 specifically limits the vote to the administrative portion.

Q. How is my district's share of the Administrative Charge calculated? Why does my share change?

- A.** By agreement with our participating school districts, the charge for the administrative function is distributed among the 18 districts based upon the 3-year average of their Resident Weighted Average Daily Attendance (RWADA). Any change is based on the change in the percentage of a district's student attendance compared to the other 17 districts. Districts with the greatest growth in enrollments may see the largest increases.

Q. What has impacted the administrative budget?

- A.** The modest increase in the Administrative Budget is primarily a result of contractual Salary increases.

Q. What happens if the BOCES administrative budget is defeated?

- A.** The Western Suffolk BOCES Board must adopt a contingency administrative budget that may not exceed the amount in the previous year. Expenditures for health insurance benefits for retirees are exempt.

Q. How does a BOCES fund capital projects?

- A.** The BOCES Board must authorize the funds for each specific capital project which are accounted for in the Capital Projects Fund. Unlike local districts, BOCES does not have the authority to issue bonds or to create capital reserve funds to finance unspecified future renovations or other capital projects. BOCES must pay for repairs through annual charges to school districts in the Capital Budget or through appropriations from program budgets. In general, BOCES capital projects are smaller than those in the local districts.

Q. What capital projects are planned?

- A.** Proposed capital projects in the 2026-27 proposed budget include window replacements, upgrading electrical panels and fire alarms, work on rooftop HVAC units, paving projects at two campuses and renovations.

Q. How are program budgets determined?

- A.** Program budgets change throughout the year to accommodate districts' requests for services. Each district pays ONLY for the services it requests. For 2026-27, tuition for secondary career and technical education programs at Wilson Tech and for special education programs will see an average increase of 3.2%.

**WESTERN SUFFOLK BOCES
2026-27**

**TENTATIVE BUDGET
SUMMARY BY PROGRAM**

	2025-26 Adjusted Budget	2025-26 Projected Expenditures	2026-27 Tentative Budget
<u>ADMINISTRATION BUDGET</u>			
Central Administration	5,782,978	5,680,693	6,001,307
Post-Retirement Benefits	11,577,847	11,570,523	12,456,853
Capital & Facilities Rentals	4,513,182	4,606,356	4,933,830
TOTAL ADMINISTRATIVE & CAPITAL BUDGETS	\$21,874,007	\$21,857,572	\$23,391,990
<u>SERVICE PROGRAM BUDGETS</u>			
Career and Technical Education	20,932,573	20,751,796	22,039,099
General Career Education	13,488,876	13,303,325	14,097,156
Continuing Occ Ed	5,621,689	5,501,130	5,787,845
Alternate Programs	2,839,357	2,760,145	2,929,171
CAREER ED TOTAL	\$42,882,495	\$42,316,396	\$44,853,271
Special Education	122,309,239	120,122,560	130,436,953
Other Services-S. Oaks, PASS, ESL	1,565,503	1,512,021	1,611,782
SPECIAL ED TOTAL	\$123,874,742	\$121,634,581	\$132,048,735
Outdoor Learning Lab.	5,709,164	5,406,638	5,750,318
Regional Summer School	1,761,446	1,502,854	1,801,495
Learning Technologies	35,464,008	35,051,226	35,592,205
Other Services-Planning & Standards Implementation	10,353,442	8,640,236	9,181,931
LEARNING TECH/PLANNING TOTAL	\$53,288,060	\$50,600,954	\$52,325,949
Personnel Services-Certification-Recruitment	442,999	438,704	458,217
Insurance Management	323,721	323,716	274,365
Maintenance & Operation	578,965	0	0
Internal Support Services	275,804	0	0
CENTRAL SERVICES TOTALS	\$1,621,489	\$762,420	\$732,582
TOTAL SERVICE PROGRAM BUDGETS	\$221,666,786	\$215,314,351	\$229,960,537
TOTAL ADMINISTRATION & SERVICE PROGRAM BUDGETS	\$243,540,793	\$237,171,923	\$253,352,527

**SUMMARY OF REVENUE AND EXPENDITURES
ADMINISTRATIVE & SHARED SERVICES BUDGETS**

	<u>2025-26 Adjusted Budget</u>	<u>2025-26 Projected Expenditures</u>	<u>2026-27 Tentative Budget</u>
<u>ESTIMATED REVENUE</u>			
Administrative & Capital			
Component Districts	8,485,660	8,485,660	9,009,637
Miscellaneous Revenue & Transfers	13,388,347	13,371,912	14,382,353
<u>REVENUE ADMINISTRATIVE & CAPITAL</u>	\$21,874,007	\$21,857,572	\$23,391,990
Shared Service Programs			
Component Districts	187,757,426	181,741,767	192,451,362
Other BOCES	15,419,254	16,210,398	15,804,735
Other Revenue/Reserves	18,490,106	17,362,186	21,704,440
<u>REVENUE-SHARED SERVICES</u>	\$221,666,786	\$215,314,351	\$229,960,537
<u>TOTAL REVENUE</u>	\$243,540,793	\$237,171,923	\$253,352,527
<u>ESTIMATED EXPENDITURES</u>			
Central Administration	5,782,978	5,680,693	6,001,307
Post-Retirement Benefits	11,577,847	11,570,523	12,456,853
<u>EXPENDITURES-ADMINISTRATIVE</u>	\$17,360,825	\$17,251,216	\$18,458,160
Capital-Facilities Rental	4,513,182	4,606,356	4,933,830
<u>TOTAL ADMINISTRATIVE & CAPITAL</u>	\$21,874,007	\$21,857,572	\$23,391,990
<u>EXPENDITURES-SHARED SERVICE PROGRAMS</u>	\$221,666,786	\$215,314,351	\$229,960,537
<u>TOTAL ESTIMATED EXPENDITURES</u>	\$243,540,793	\$237,171,923	\$253,352,527

ADMINISTRATIVE BUDGET

BOCES ADMINISTRATIVE BUDGET

Chapter 295 of the Laws of 1993 separated the BOCES budgets into three major sections: Administrative Budget, Capital Budget and Program Budgets

Details of the costs and revenues of the Administrative and Capital Budgets are described in this section.

Administrative Budget

The administrative function of a BOCES is like the central office function of a school district in that it includes the typical expenses of the Board of Education, the District Superintendent, assistants to the District Superintendent, the business and personnel operations and the related expenses for these offices. As in the BOCES program budgets, the fringe benefits of staff and charges for operation and maintenance, computers, printing, etc. for the administrative function of the agency must also be charged to the Administrative Budget.

This budget must also include post retirement benefits for approximately 857 retired employees of Western Suffolk BOCES. These costs must be recorded in the Administrative Budget as a contingent expense.

The Boards of Education within the supervisory district vote on the Administrative Budget at a meeting held by each component Board in April. For this budget to pass, a majority of the districts must approve the Administrative Budget. If a majority of the component districts fail to approve this budget, then the BOCES Board must adopt an Administrative Budget that does not exceed the amount of the Administrative Budget of the previous year.

According to an agreement with the component school districts of this supervisory district, the cost of the administrative function is distributed among the 18 districts based upon the 3-year average of their Resident Weighted Average Daily Attendance (RWADA).

Capital Budget

The Facilities Rental/Capital Budget is not subject to a vote of the component boards, but is presented at this time for review. Districts receive a separate charge for the BOCES Capital Budget. Again, this cost is distributed among the 18 districts based upon the 3-year average of their Resident Weighted Average Daily Attendance (RWADA).

Summary

The overall Western Suffolk BOCES administrative charge proposed to local districts for next year will increase 2.2% from 2025-26. The capital charge will increase by 11.2%, primarily due to the need for WSBoces to rent additional classroom space to accommodate enrollment.

Our total Administrative and Capital Charge (per RWADA) has traditionally been below the statewide average despite regional cost differences. By owning most of our buildings, we believe we will continue to compare favorably with other BOCES in New York. We, therefore, recommend this administrative budget for your approval.

TENTATIVE BUDGET
ADMINISTRATION
2026-27

		2024-25 Actual Expenditures	2025-26 Adopted Budget	2025-26 Projected Expenditures	2026-27 Tentative Budget
A001 ADMINISTRATION					
100	Executive Officer	164,751	167,340	164,751	167,340
	Other Admin Personnel	666,636	681,398	651,884	478,434
	Non-Certified Personnel	2,259,791	2,306,677	2,264,310	2,578,566
200	Equipment	1,496	2,000	1,925	2,500
300	Supplies	11,260	18,000	17,000	18,000
401	Rental of Equipment	0	0	0	0
402	Repair of Equipment	0	500	350	500
403	Maintenance Contracts	881	1,000	996	1,200
404	Consultants	5,000	1,500	3,127	1,700
405	Conference & Travel	30,692	32,500	31,250	33,000
406	Postage	20,631	23,000	22,640	25,000
414	Treasurer Bond	1,000	1,000	1,000	1,000
446	Memberships	33,079	33,000	33,459	34,400
447	Professional Services	370,514	359,300	361,400	390,500
449	Other Expenses	40,722	42,500	41,900	45,200
525	Services from Other BOCES	33,569	29,150	33,623	34,950
811	Teachers' Retirement	59,209	40,065	39,955	40,745
813	Employees' Retirement	409,296	364,469	362,279	366,282
815	Social Security	264,654	241,389	238,762	246,662
816	Health and Dental Insurance	704,471	662,000	675,142	752,000
817	Disability and Life Insurance	43,125	58,000	44,275	46,000
818	Compensation Insurance	73,966	78,885	76,985	80,609
819	Unemployment Ins. Reserv.	2,235	2,305	2,280	2,469
950	Charge for Oper-Maint.	375,000	390,000	375,000	400,000
960	Charge for Computer Support	180,000	200,000	190,000	210,000
960	Charge for Certification	7,200	7,500	7,200	7,500
960	Charge for Employee Assist.	896	1,500	1,200	1,750
960	Charge for Central Printing	38,000	38,000	38,000	35,000
	TOTAL-ADMINISTRATION	\$5,798,072	\$5,782,978	\$5,680,693	\$6,001,307
820	Post-Retirement Benefits	\$10,755,283	\$11,577,847	\$11,570,523	\$12,456,853
	GRAND TOTAL-ADMINISTRATION	\$16,553,355	\$17,360,825	\$17,251,216	\$18,458,160

Note: Salary and benefits for the District Superintendent remain restricted by State law. New York State contributes \$43,499 to the salary of the District Superintendent.

TENTATIVE BUDGET
ADMINISTRATION
2026-27

A001 ADMINISTRATION	2025-26 Adopted Budget	2025-26 Projected Expenditures	2026-27 Tentative Budget
100 PERSONNEL			
District Superintendent (1)	167,340	164,751	167,340
Deputy Superintendent (.4)			
Director of Personnel (.45)			
Chief Financial Officer (1)	\$681,398	\$651,884	\$478,434
Account Clerks (3.5)			
Assistant Director of Business (1)			
Claims Auditor (1)			
Clerk Typist (1)			
Director of Business (1)			
Executive Secretary (1)			
Personnel Assistant (.5)			
Principal Account Clerk (2)			
Principal Clerks (2.75)			
Payroll Supervisor (1)			
Purchasing Agent (2)			
Purchasing Manager (1)			
Purchasing Technician (2)			
Senior Account Clerks (4.51)			
Senior Clerk Typists (2)			
Treasurer (1)			
Part Time Clerical			
	<u>2,306,677</u>	<u>2,264,310</u>	<u>2,578,566</u>
TOTAL - Personnel	\$3,155,415	\$3,080,945	\$3,224,340

TENTATIVE BUDGET
Administration
2026-27

EXPLANATORY NOTES

401 The cost of copier rental is included in the Charge from Computer Support.

404 This code reflects the cost of updating actuarial data involving retiree costs.

200 Equipment			
Various Office Equipment Items			
TOTAL - 200	2,000	1,925	2,500
300 Supplies			
TOTAL - 300	18,000	17,000	18,000
401 Rental of Equipment			
Mailing Meter	0	0	0
TOTAL - 401	0	0	0
402 Repair of Equipment			
TOTAL - 402	500	350	500
403 Maintenance Contracts			
Mailing Machine			
Check Signer			
TOTAL - 403	1,000	996	1,200
404 Consultants			
Other	1,500	3,127	1,700
TOTAL - 404	1,500	3,127	1,700
405 Conference & Travel			
Board	15,000	14,800	15,000
District Superintendent:			
BOCES	4,000	3,500	4,000
SED	6,000	5,500	6,000
Others	7,500	7,450	8,000
TOTAL - 405	32,500	31,250	33,000

TENTATIVE BUDGET
Administration
2026-27

EXPLANATORY NOTES

- 449 This item includes legal notices, fingerprinting of new employees and microfilming of records as well as the cost of conducting various meetings of BOCES and district staff.

	2025-26 Adopted Budget	2025-26 Projected Expenditures	2026-27 Tentative Budget
406 Postage			
TOTAL - 406	23,000	22,640	25,000
414 Treasurer's Bond			
TOTAL - 414	1,000	1,000	1,000
446 Memberships			
New York State School Board Assoc.	13,750	13,758	14,000
Nassau-Suffolk School Board Assoc.	4,500	4,350	5,000
Memberships-Other	14,750	15,351	15,400
TOTAL - 446	33,000	33,459	34,400
447 Professional Services			
General & Labor Council	175,000	178,000	186,000
Audit Fees/External & Internal	95,000	95,000	110,000
TPA's/Actuary	4,300	3,400	4,500
Benefits Admin	85,000	85,000	90,000
TOTAL - 447	359,300	361,400	390,500
449 Other Expenses			
Staff Meetings & Conferences	12,000	11,000	13,000
Legal Notices & Employment Advert.	16,000	16,500	17,500
Fingerprinting	6,000	6,100	6,200
NYSSBA/BOCES	4,500	4,500	4,500
Other	4,000	3,800	4,000
TOTAL - 449	42,500	41,900	45,200
525 Services from Other BOCES			
Nassau-Suffolk Salary Survey	9,500	9,500	9,750
State Aid Planning	3,500	3,657	3,750
Cooperative Purchasing Service	11,000	11,316	12,000
OLAS	2,600	2,650	2,700
Public Relations	1,800	1,800	2,000
Policy	750	4,700	4,750
TOTAL - 525	29,150	33,623	34,950

TENTATIVE BUDGET
Administration
2026-27

EXPLANATORY NOTES

811 The rates for 2026-27 are budgeted based on data supplied by TRS & ERS.
813

960 Computer Support
 This code includes the cost of technology support, copier rentals and telephone service
 for the BOCES Administration.

820 This includes the cost of health insurance for approximately 857 retirees of Western
 Suffolk BOCES

	2025-26 Adopted Budget	2025-26 Projected Expenditures	2026-27 Tentative Budget
Employee Fringe Benefits			
811 Teachers' Retirement	40,065	39,955	40,745
813 Employees' Retirement	364,469	362,279	366,282
815 Social Security	241,389	238,762	246,662
816 Health & Dental Insurance	662,000	675,142	752,000
817 Disability & Life Insurance	58,000	44,275	46,000
818 Workers' Compensation Insurance	78,885	76,985	80,609
819 Unemployment Insurance	2,305	2,280	2,469
TOTAL - EMPLOYEE FRINGE BENEFITS	\$1,447,113	\$1,439,678	\$1,534,767
900 Services from Other Western Suffolk BOCES Programs			
Maintenance & Operation	390,000	375,000	400,000
Computer Support	200,000	190,000	210,000
Teacher Certification	7,500	7,200	7,500
Central Printing	38,000	38,000	35,000
Employee Assistance Program	1,500	1,200	1,750
TOTAL - Services from W. Suff BOCES	\$637,000	\$611,400	\$654,250
TOTAL - ADMINISTRATION	\$5,782,978	\$5,680,693	\$6,001,307
820 Post-Retirement Benefits	\$11,577,847	\$11,570,523	\$12,456,853

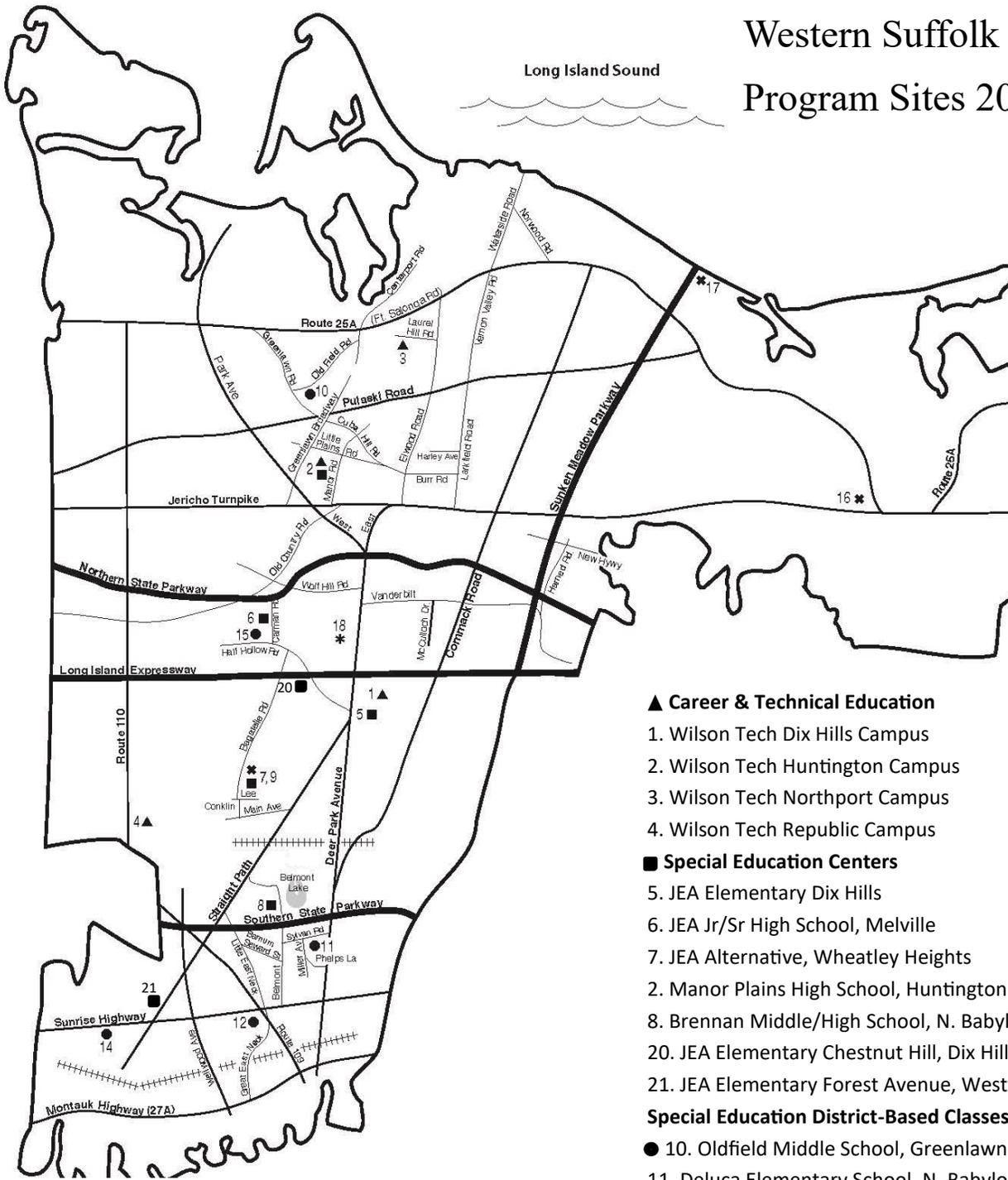
TENTATIVE BUDGET
Administration
2026-27

EXPLANATORY NOTES

910 Funds for capital projects reflect the need to sustain our multiyear facilities plan.

	2025-26 Adopted Budget	2025-26 Projected Expenditures	2026-27 Tentative Budget
A002 CAPITAL			
480 Facilities Rentals			
OCCUPATIONAL EDUCATION			
Republic Aviation Center	50,085	50,085	52,600
SPECIAL EDUCATION			
Alternate Learning Centers	21,000	21,000	22,500
Brennan School	590,000	590,000	610,000
Forest School		710,881	775,506
Lincoln School	277,852	46,309	0
Chestnut Hill School	328,234	338,081	348,224
Dickinson Ave School	246,011	0	0
TOTAL - 480 Facilities Rentals	\$1,513,182	\$1,756,356	\$1,808,830
910 Transfer to Capital Projects Fund	<u>\$ 3,000,000</u>	<u>\$2,850,000</u>	<u>\$ 3,125,000</u>
TOTAL - Facilities Rental & Capital Fund	\$4,513,182	\$4,606,356	\$4,933,830
Transfer from COE	(150,000)	(150,000)	(150,000)
Unexpended Funds (Capital, Programs)	(600,000)	(600,000)	(600,000)
Charges to Component Districts	\$3,763,182	\$3,856,356	\$4,183,830

Western Suffolk BOCES Program Sites 2026-27



▲ Career & Technical Education

- 1. Wilson Tech Dix Hills Campus
- 2. Wilson Tech Huntington Campus
- 3. Wilson Tech Northport Campus
- 4. Wilson Tech Republic Campus

■ Special Education Centers

- 5. JEA Elementary Dix Hills
- 6. JEA Jr/Sr High School, Melville
- 7. JEA Alternative, Wheatley Heights
- 8. Brennan Middle/High School, N. Babylon
- 20. JEA Elementary Chestnut Hill, Dix Hills
- 21. JEA Elementary Forest Avenue, West Babylon

● Special Education District-Based Classes

- 10. Oldfield Middle School, Greenlawn
- 11. Deluca Elementary School, N. Babylon
- 12. West Babylon High School, W. Babylon
- 14. South Oaks Hospital, Amityville
- 15. Sagamore Intensive Day Treatment, Dix Hills

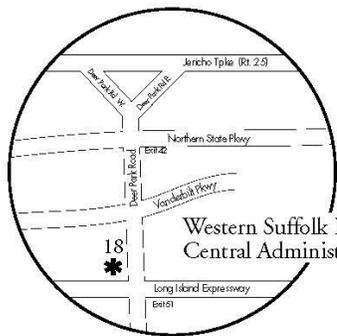
X Division of Instructional Support Services Programs

- 9. Conference Center/Staff Offices, Wheatley Heights
- 16. Outdoor Learning Lab, Caleb Smith Park, Smithtown
- 17. Outdoor Learning Lab, Sunken Meadow Park
(Not shown: Outdoor Learning Lab, Connetquot State Park)

***Western Suffolk BOCES Administrative Offices**

- 18. Central Administration Building, Dix Hills

Great South Bay



	2024-25 Actual	2025-26 Adopted Budget	2025-26 Projected	2026-27 Tentative Budget
OTHER REVENUES:				
Charges to Non-Component Districts	180,000	180,000	180,000	180,000
Interest on Deposits	1,889,172	670,000	735,000	800,000
Rental of Facilities	3,500	3,500	3,500	3,500
Special Aid Funds	44,318	42,000	40,000	42,000
Sale of Equipment	12,059	30,000	17,000	20,000
Refunds	104,559	80,000	70,000	75,000
Miscellaneous	86,682	55,000	52,000	55,000
TOTAL	\$2,320,290	\$1,060,500	\$1,097,500	\$1,175,500

SUMMARY CALCULATION OF CHARGE TO DISTRICTS

Total Administrative Budget	18,458,160
Less:	
(1) Post-Retirement Benefits	(12,456,853)
Other Revenues	<u>(1,175,500)</u>
Net Administrative Charge to Districts	4,825,807
Capital & Facility Rental Charge to Districts	<u>4,183,830</u>
Total Administrative & Capital Charge	\$9,009,637

(1) Funded from current/prior year charges to all programs

TENTATIVE

2026-27

Allocation of Administrative & Capital Charges*

	BOCES Admin Charges		BOCES Capital Charges		Total Change
	2025-26	2026-27	2025-26	2026-27	
Amityville	177,323	181,269	141,303	157,155	19,798
Babylon	97,781	99,920	77,918	86,627	10,848
Cold Spring Hbr	102,381	103,109	81,584	89,392	8,536
Commack	361,313	367,498	287,918	318,610	36,876
Copiague	304,509	315,683	242,653	273,688	42,209
Deer Park	248,900	260,617	198,340	225,947	39,324
Elwood	128,645	130,975	102,513	113,552	13,369
Half Hollow Hills	465,761	476,401	371,149	413,025	52,516
Harborfields	182,267	186,104	145,243	161,347	19,941
Huntington	256,743	263,118	204,590	228,115	29,900
Kings Park	170,980	172,077	136,248	149,186	14,035
Lindenhurst	358,962	371,312	286,044	321,916	48,222
North Babylon	288,276	298,530	229,717	258,816	39,353
Npt-East Northport	294,984	294,361	235,063	255,202	19,517
Smithtown	508,541	505,435	405,239	438,197	29,852
South Huntington	370,128	379,128	294,942	328,693	42,751
West Babylon	234,613	242,233	186,955	210,009	30,674
Wyandanch	170,371	178,038	135,763	154,354	26,258
TOTAL	\$4,722,478	\$4,825,807	\$3,763,182	\$ 4,183,830	\$ 523,977

*based on 3-year average of Resident Weighted Average Daily Attendance (RWADA)

CAREER & TECHNICAL EDUCATION

WESTERN SUFFOLK BOCES
CAREER AND TECHNICAL EDUCATION

Enrollment History and Projections:

	2022-23	2023-24	2024-25	2025-26	Projected 2026-27
Career and Technical Education	1,242	1,283	1,287	1,391	1,481
General Career Education	604	652	651	644	650*
Totals	1,846	1,935	1,938	2,035	2,131

Overall 2026-27 enrollments in Career and Technical Education Services are expected to increase slightly from current levels. Wilson Tech has maintained a stable percent of enrollment in relationship to the enrollment of 11th and 12th grade students in most component districts due to targeted initiatives to meet the needs of the students and districts including:

- By agreement with our districts, continued use of a funding formula fixing each district's annual charges for Secondary CTE. The formula eliminates financial barriers in providing access to Career and Technical Education for additional students without increasing the districts available budget.
- The CTE tuition continues provision for a “full service” program including student support services such as: Academic Remediation Labs, Academic Instruction in English, Social Studies, Math, Science and Health and Physical Education.
- State assessment exam review.

*Includes an estimated 60 students annually from Western Suffolk BOCES Special Education Division program sites.

- All of Wilson Tech’s CTE courses are approved to offer the Technical Diploma Endorsement. In our approved programs, integrated academic credits in Math, Science, Social Studies and English Language Arts are available in addition to sequence attainment. Integration reduces the number of students being “pulled out”, markedly improving student academic and technical achievement levels.

ALTERNATIVE PROGRAMS

Enrollment History and Projections:

	2022-23	2023-24	2024-25	2025-26	Projected 2026-27
Center for Alternative Education	104	92	87	78	80

Our Alternative Programs provide academic instruction and counseling for students. Most students are co-enrolled in Career and Technical Education programs. Students can earn a Regents or High School Equivalency Diploma depending on their academic progress.

ADULT SERVICES

Adult Programs and Services are offered on a financially self-supporting basis at no cost to component districts.

Enrollment History and Projections:

	2022-23	2023-24	2024-25	2025-26	Projected 2026-27
Students	6,320	6,450	6,470	5,870	5,650

Adult Literacy: Approximately 2,600 adults enroll each year in Adult Literacy and English as a Second Language classes leading toward a high school equivalency diploma. Classes are offered at community sites, Wilson Tech campuses and within component school district buildings. Literacy programs are provided at no cost to participants or districts as they are funded by grants, contracts or State “Employment Preparation Education” aid.

Part-Time Adult Career and Technical Education: More than 200 Adult Career and Technical Education part-time courses are provided in three major enrollment semesters including a summer session. Courses are offered in Health, Construction, Business, Computers, Transportation, Media and Graphic Arts. Part-time career programs include laboratory-based programs and on-line offerings.

Full-Time Adult Career and Technical Education: Approximately 455 adult students are projected to enroll in Full Time Adult Career and Technical Education programs in 2026-27. Programs offered include Automotive Technology, Cosmetology, Esthetics, Practical Nursing, Surgical Technology, Diagnostic Medical Sonography, Aviation Maintenance Technology and Radiologic Technology.

CAREER AND TECHNICAL EDUCATION

The 2026-27 budgets for Secondary Career and Technical Education programs include a fixed commitment of 1,481 students. Wilson Tech programs are located in Dix Hills, Huntington, Northport and Republic Airport. For 2026-27, staffing will be consistent with current levels, while continuing to include provisions for academic courses in English Language Arts, Government/Economics, Technical Math and Technical Science, along with comprehensive Job Placement and College/Career Counseling.

TENTATIVE BUDGET
CAREER & TECHNICAL ED
2026-27

A101 CAREER & TECHNICAL ED	2024-25 Actual Expenditure.	2025-26 Adjusted Budget	2025-26 Projected Expenditure.	2026-27 Tentative Budget
110 SALARIES, CERTIFIED	7,470,296	8,395,815	8,346,122	8,647,689
149 SALARIES, SUBSTITUTES	57,114	76,000	75,048	78,280
150 SALARIES, NON-CERTIFIED	2,091,964	2,477,273	2,475,474	2,551,591
200 EQUIPMENT	274,408	344,135	326,928	344,135
300 SUPPLIES	545,811	626,631	617,684	626,631
400 CONTRACTUAL & OTHER EXPENSES	453,426	660,887	651,889	660,887
414 OTHER INSURANCE	17,500	18,000	16,192	19,800
525 SERVICES FROM OTHER BOCES	12,324	12,842	12,752	12,842
811 TEACHERS' RETIREMENT	705,554	871,076	845,058	828,967
813 EMPLOYEES' RETIREMENT	291,553	370,497	341,678	410,806
815 SOCIAL SECURITY	703,298	844,814	833,593	862,733
816 HEALTH/DENTAL/DISAB/LIFE INS	2,067,817	2,522,517	2,497,292	2,648,643
818 RESERVE FOR WRKRS CMP/UNEMPMT	256,079	285,302	285,302	299,567
820 POST RETIREMENT HEALTH INSUR	1,085,553	1,099,870	1,099,870	1,649,805
CHARGES FROM MAINTENANCE & OPERAT	2,668,892	3,969,113	3,969,113	4,088,186
CHARGES FROM OTHER BOCES PROGRAMS	2,377,440	3,362,801	3,362,801	3,463,685
CREDITS FROM OTHER BOCES PROGRAMS	(4,847,500)	(5,005,000)	(5,005,000)	(5,155,150)
TOTAL APPROPRIATIONS	16,231,529	20,932,573	20,751,796	22,039,099

EXPLANATORY NOTES

110 Salaries, Certified (62.78): .13 Deputy Superintendent, 1.00 Executive Director, .15 Executive Director for Personnel, 1.00 Assistant Director, 2.00 Principals, 2.70 Assistant Principals, 1.80 Coordinators, .30 Data Coordinator, 53.70 Teachers.

150 Salaries, Non-Certified (61.10): 17.10 Secretarial-Clericals, 1.00 Registered Nurse, 43.00 Aides.

Charges from other Western Suffolk BOCES Programs:
Internal Support Services provide services in the area of Computer Support, Transportation, Printing & Receiving.

Credits from other Western Suffolk BOCES Programs:
This includes approximately 350 G.O.E. students who are "mainstreamed" in occupational training.

GENERAL CAREER EDUCATION

General Career Education projects to serve 650 students in 2026-27. The enrollment projects to increase slightly. Under General Career Education, the CTE Skill and Exploratory programs are offered. These programs are staffed by Career Education teachers supported by school counselors, academic remediation, and a special education consultant teacher. A registered nurse is assigned to the CTE Skill and Exploratory programs.

Approximately 350 students enrolled in General Career Education are mainstreamed into Secondary Career and Technical Education programs with support services provided. For 2026-27, staffing is essentially maintained at the 2025-26 levels.

TENTATIVE BUDGET
GENERAL CAREER ED
2026-27

A105 GENERAL CAREER ED	2024-25 Actual Expenditure.	2025-26 Adjusted Budget	2025-26 Projected Expenditure.	2026-27 Tentative Budget
110 SALARIES, CERTIFIED	2,706,942	3,156,702	3,065,883	3,251,403
149 SALARIES, SUBSTITUTES	8,834	30,000	32,000	30,900
150 SALARIES, NON-CERTIFIED	688,259	835,928	794,471	861,006
200 EQUIPMENT	88,010	68,175	64,766	68,175
300 SUPPLIES	81,699	91,890	87,296	91,890
400 CONTRACTUAL & OTHER EXPENSES	38,982	124,884	116,142	124,884
414 OTHER INSURANCE	3,000	3,000	2,933	3,300
811 TEACHERS' RETIREMENT	257,783	325,044	307,676	311,819
813 EMPLOYEES' RETIREMENT	92,833	123,717	113,566	138,622
815 SOCIAL SECURITY	245,827	307,731	297,765	316,963
816 HEALTH/DENTAL/DISAB/LIFE INS	863,349	977,518	976,540	1,026,394
818 RESERVE FOR WRKRS CMP/UNEMPMT	98,686	104,170	104,170	109,379
820 POST RETIREMENT HEALTH INSUR	444,320	430,002	430,002	645,003
CHARGES FROM MAINTENANCE & OPERAT	1,287,059	1,898,209	1,898,209	1,955,155
CHARGES FROM OTHER BOCES PROGRAMS	5,741,925	6,279,406	6,279,406	6,467,788
CREDITS FROM OTHER BOCES PROGRAMS	(1,134,000)	(1,267,500)	(1,267,500)	(1,305,525)
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TOTAL APPROPRIATIONS	11,513,508	13,488,876	13,303,325	14,097,156
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EXPLANATORY NOTES

110 Salaries, Certified (23.20): 2.00 Principals, .50 Assistant Principal, 20.70 Teachers.

150 Salaries, Non-Certified (23.05): 4.45 Secretarial-Clericals, 18.00 Aides, .60 Nurse.

Charges from other Western Suffolk BOCES Programs:

Approximately 350 students enrolled in this service are main-streamed in the regular Occupational Education program. Internal Support Services also provides services in the areas of Computer Support, Transportation, Printing & Receiving.

Credits from other Western Suffolk BOCES Programs:

Special Education enrolls approximately 60 students in accordance with district developed IEP's.

ADULT SERVICES

In 2026-27 Wilson Tech's Adult Career and Technical Education and Adult Literacy Programs will provide full and part-time courses in Career and Technical Education and Literacy/Support Services for an estimated 5,650 adults. Adult programs are financially self-supporting with revenues through State and local agency funding, contracts, State aid, Federal aid and tuition fees paid by participants.

TENTATIVE BUDGET
CONTINUING OCC ED
2026-27

A106 CONTINUING OCC ED	2024-25 Actual Expenditure.	2025-26 Adjusted Budget	2025-26 Projected Expenditure.	2026-27 Tentative Budget
110 SALARIES, CERTIFIED	2,132,247	2,523,894	2,515,485	2,599,611
150 SALARIES, NON-CERTIFIED	481,135	487,364	474,296	501,985
200 EQUIPMENT	73,770	274,991	261,241	274,991
300 SUPPLIES	202,934	393,500	373,825	393,500
400 CONTRACTUAL & OTHER EXPENSES	276,809	362,935	344,788	362,935
414 OTHER INSURANCE	1,000	2,700	2,018	2,970
811 TEACHERS' RETIREMENT	151,897	257,014	217,874	246,963
813 EMPLOYEES' RETIREMENT	74,507	76,443	75,233	80,820
815 SOCIAL SECURITY	196,369	232,274	228,718	237,272
816 HEALTH/DENTAL/DISAB/LIFE INS	283,239	292,276	289,353	306,890
818 RESERVE FOR WRKRS CMP/UNEMPMT	76,098	76,593	76,593	80,423
820 POST RETIREMENT HEALTH INSUR	117,404	81,979	81,979	122,969
CHARGES FROM MAINTENANCE & OPERAT	430,205	239,912	239,912	247,109
CHARGES FROM OTHER BOCES PROGRAMS	341,378	319,814	319,814	329,408
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TOTAL APPROPRIATIONS	4,838,992	5,621,689	5,501,130	5,787,845
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EXPLANATORY NOTES

110 Salaries, Certified (4.30): .30 Assistant Principal, 4.00 Prog Coordinators, Other Part-Time and hourly Teachers and Instructors will be employed as needed based upon enrollments.

150 Salaries, Non-Certified (7.30): 6.30 Secretarial-Clericals, 1.00 Aide. Part-time evening workers are also employed as needed.

Charges from other Western Suffolk BOCES Programs:

Central Printing services are used for the production of the Fall and Spring C.O.E. brochures. Central Transportation provides transportation for adult students. Adult students are also mainstreamed in Occupational Education programs.

Credits from other Western Suffolk BOCES Programs:

This program supplies services for EPE students whose costs are accounted for in the Special Aid Fund.

ALTERNATIVE PROGRAMS

The Alternative program budget includes the Alternative High School and the High School Equivalency programs in both English and Spanish with related supportive services. Most alternative students are co-enrolled in Career and Technical education programs at Wilson Tech.

TENTATIVE BUDGET
ALTERNATE PROGRAMS
2026-27

A419 ALTERNATE PROGRAMS	2024-25 Actual Expenditure.	2025-26 Adjusted Budget	2025-26 Projected Expenditure.	2026-27 Tentative Budget
110 SALARIES, CERTIFIED	907,100	1,003,440	1,003,439	1,033,543
150 SALARIES, NON-CERTIFIED	200,288	228,926	206,732	235,794
200 EQUIPMENT	1,837	1,050	998	1,050
300 SUPPLIES	796,447	696,568	661,740	696,568
400 CONTRACTUAL & OTHER EXPENSES	1,648	3,700	3,515	3,700
525 SERVICES FROM OTHER BOCES	20,552	21,500	11,970	21,500
811 TEACHERS' RETIREMENT	79,679	102,351	97,233	98,187
813 EMPLOYEES' RETIREMENT	30,163	33,881	29,976	37,963
815 SOCIAL SECURITY	83,777	94,275	92,578	97,104
816 HEALTH/DENTAL/DISAB/LIFE INS	139,925	170,200	168,498	178,710
818 RESERVE FOR WRKRS CMP/UNEMPMT	31,052	31,325	31,325	32,891
820 POST RETIREMENT HEALTH INSUR	61,566	61,566	61,566	92,349
TRANSFER FOR SCHOOL LUN FUND	37,911	82,684	82,684	82,684
CHARGES FROM MAINTENANCE & OPERAT	132,097	169,090	169,090	174,163
CHARGES FROM OTHER BOCES PROGRAMS	149,295	182,301	182,301	187,770
CREDITS FROM OTHER BOCES PROGRAMS	(30,770)	(43,500)	(43,500)	(44,805)
TOTAL APPROPRIATIONS	2,642,567	2,839,357	2,760,145	2,929,171

EXPLANATORY NOTES

110 Salaries, Certified (2.25): .10 Principal, .80 Assistant Principal,
1.10 Teachers, .25 Coordinator. Hourly instructors are used in this program.

150 Salaries, Non-Certified (3.90): 1.20 Secretarial-Clerical, 2.70 Aides.

Charges from other Western Suffolk BOCES Programs:

This includes charges for Transportation and Computer Support.

SPECIAL EDUCATION

DIVISION OF SPECIAL EDUCATION

The Division of Special Education provides comprehensive education and support services to approximately 857 students comprised of individuals with disabilities and those who are non-disabled ages 5 through 21. Students are provided research-based instruction in a variety of settings in Special Education centers and district-based classrooms. The Division also provides specialized educational programming for over 62 students in hospital-based programs at the South Oaks and Sagamore Children's Center Hospitals. In addition, the Division provides Itinerant Services, at district request, to approximately 368 disabled and non-disabled students placed in home district schools. Programs and services provide high quality, unique, tiered supports and customized interventions to meet the academic, behavioral, management, emotional and educational needs of students that otherwise could not be met by school districts. The Division continues to spearhead innovative educational programs which encompass the NYS Standards resulting in meaningful advancement in the areas of socio-emotional functioning, learning and achievement for our students with intensive multi-faceted needs.

The Special Education Division works closely with component districts to identify students presenting with unique and dynamic needs. Student enrollment reflects the ongoing development of research-based, specialized programs and services that meet the intensive needs of students and cannot be unconditionally duplicated in district programs. An extensive Applied Behavior Analysis (ABA) Program for individuals with Autism and their families provides a multi-layered approach for a subset of students with significant educational, communication and social needs. Speech/Language intervention, targeted systems for communication, individualized behavioral/educational programming and parent training are only some of the services rendered in the ABA program. In the Structured Teaching Reinforced in a Visual Environment (S.T.R.I.V.E.) Program, elementary and secondary students receive intensive behavioral and educational services through the complete restructuring of their environment which uses specialized furniture placement, dedicated visual materials, and comprehensive visual programming to help the student meet their educational, communication and behavioral goals. Program specialization and the integration of innovative educational methods are the cornerstones of our WSBOCES programs. The evidence-based programs are supported with methodologies that are administered by highly trained staff. All programs utilize a multi-disciplinary team approach. These align with NYS regulations while incorporating district and parent input. Aspire Academy, a recovery high school program, is another example of unique programming available to meet the needs of high school students seeking to sustain their sobriety.

For the Special Education Division to continue to provide exemplary programming, meet state mandates, and maintain expected high standards, the following need to be sustained and expanded for the 2026-27 school year:

1. WSBOCES has been a forerunner in the use of technology to access, teach and assess student achievement. Through a variety of technology platforms, classroom teachers and related service staff such as speech pathologists, teachers of the visually impaired, occupational therapists, physical therapists and counselors are able to assess skills, develop learning plans, and measure the goals on the district approved education plans for all of our students, including those with significant developmental disabilities. Technology further supports students to access learning and communicate.
2. The rise in significant mental health issues (i.e., depression, anxiety, anger outburst etc.) has resulted in schools being charged with addressing these issues through supports and targeted programs as well as to provide NYS with appropriate data reporting. WSBOCES has responded to this by providing students with a variety of services conducted by the counselors and multi-disciplinary licensed staff, including trauma-informed mindfulness practices along with partnerships with consultant mental health professionals.

3. Critical to the maintenance and development of high-quality programming is the provision of professional development workshops and trainings to staff at all levels (teachers, related service providers, nurses, paraprofessionals, etc.). Workshops such as Crisis Prevention Institute's De-Escalation Techniques and Advanced Physical Skills, Foundations Reading, Alternate Assessment focused instruction with Unique Learning Systems, Next Generation Standards, Trauma-Informed Care, Formative Assessment of Student Learning, Addressing Academic Gaps, Transition Based services and supports, Violence and Suicide Prevention, Regulations for the Delivery of Health Services, Developing Cultural Competency, School Safety and the Educational Climate, and Cyber Security and Awareness are some of the trainings provided which build staff knowledge, skill and performance. WSBOCES collaborates with institutions/agencies such as Stony Brook Hospital, the Well-Life Network, Hope for Youth, Outreach and others for programs about current medical, educational and socio-emotional issues and interventions. WSBOCES also collaborates with community agencies for ongoing academic and psychiatric consultation services. Experienced consultants work together with the WSBOCES staff to assess, treat, and provide resources for high-risk students and the collaborative approach is the cornerstone of the comprehensive services provided to students, families and districts. This enrichment is critical to the sustenance of WSBOCES' exemplary programs, and is reflected in the consistency of the enrollment data.
4. Districts continue to request comprehensive and research-based clinical intervention services to psychiatrically involved students which include evaluations, provision of counseling and system-wide behavioral management. This need is particularly pronounced in the area of elementary, middle and high school students who present with emotional/psychiatric/behavioral needs. The JEA Elementary School, Brennan Middle/High School, Manor Plains High School and Alternative High School programs continue to serve such student populations. School-based clinical services offered in BOCES' schools very often prevent the need for these students to be hospitalized or placed in residential psychiatric facilities. Psychiatric consultant services continue to be provided to Developmentally Disabled students at the JEA Junior/Senior where enrollment for students requiring these services has increased. The longitudinal data indicates that the need for intensive psychiatric services for school-aged students increases every year. WSBOCES has met this challenge by developing innovative, research-based programs which provide clinical supports and comprehensive intervention services for students and their families. WSBOCES through their consultants, has also established long standing connections with local hospitals, clinics, and outreach centers in the community which enhances our services and provides a solid foundation for which to render assistance to our students. The services of our psychiatric consultants are critical to the success of these programs.
5. The Special Education Division continues to explore and develop regional programs in response to the needs of the component districts and the population of students they serve. As an example, the provision of Itinerant Services to students who are educated in home district schools has increased and has resulted in their enhanced learning and performance. Services such as Teachers of the Deaf, English as a New Language teachers, Teachers of the Visually Impaired, and Orientation and Mobility teachers are specialized areas of instruction that reflect the extensive services that are rendered by WSBOCES staff. These highly trained professionals bring knowledge and experience to their contact with mainstream students, and are resources to the instructional staff by providing explicit strategy instruction, materials and training. These supports, interventions and collaborative efforts enable students to access learning within their least restrictive environment and meet with NYS standards.

6. WSBOCES will continue to provide the After-School Programs (ASP) offered at JEA Alternative High School. These ASP programs operate on a shortened day outside of traditional school hours, provide a structured educational setting and afford educational opportunities to high school students unable to benefit from a full-day instructional program. These students are provided with socio-behavioral supports and guidance as they work to achieve a high school diploma. Standards-based instruction in a supportive and interactive environment have yielded positive results. Feedback from school districts and community professionals (clinics, probation department personnel, etc.) indicate that the abbreviated school day, the socio-emotional supports, and the structure along with safety within the school setting has positively impacted targeted at-risk students. Programs of this nature have transformative effects on students otherwise not easily placed. Support of these programs essential to meeting student and community needs in concert with our component districts.
7. Another focused programming opportunity offered through WSBOCES is the Sagamore Intensive Day Treatment Program. There are two branches of the program; one services individuals via a 30-Day framework for school-aged students presenting with psychiatric and behavioral needs while the second includes a 45-day program for students on the Autism Spectrum who have psychiatric disorders. Intensive training and support are provided to the Intensive Day Treatment staff through an Autism Consultant. Due to the unique needs of these students, the program for students with Autism and psychiatric needs is a 45-day program for this population. The 45-day programming has proven to be critical, resulting in the fidelity and accuracy of the Sagamore therapeutic team to diagnose, treat and make sound recommendations for appropriate educational placements and supports for such “hard to place students”. The program combines the experience and knowledge of the BOCES educational staff with the clinical expertise of the Sagamore staff to provide our students and their families with comprehensive guidance, understandings for systems of support and identification of services that become a solid foundation for future growth and development. Student enrollment in this innovative program is in high demand by our districts.
8. To further support active enrollment, WSBOCES has historically sought to support the districts by reducing the cost associated with the layered programming offered to students. Recognizing that current fiscal concerns of districts, WSBOCES continues to seek to reduce costs to their districts. WSBOCES has developed services to address the needs of developmentally disabled students across a broad spectrum of programming models which include but are not limited to; district-based Life-Skills programs, provision of comprehensive mental health supports to students with social, emotional, and management needs as well as created and expand programs for individuals with Autism. By offering a range of high-quality services at a fiscally sound price point, districts seek our programs for the unique multidimensional needs of the most significantly impaired students within the region. At WSBOCES, careful consideration is given to research trends in the psycho-educational field utilizing research-based methodologies, mindful analysis of field-based literature and in consultation with experts in the field which subsequently drives instruction and programming to meet the ever-evolving needs of students within our region. The programs offered at WSBOCES represent the best in the educational field for students with special needs, resulting in consistent enrollment trends.

OVERVIEW OF PLACEMENT OPTIONS

The Division of Special Education offers center-based and mainstream opportunities for students with educational disabilities, where the student's age and disability are a major factor in selecting an appropriate school placement. The following is a summary of each of the services currently available within the Special Education Division formulated on an age-appropriate basis. Administrative personnel from Western Suffolk BOCES work collaboratively with staff and the Committee on Special Education (CSE) from the component school districts to assist them in determining the most appropriate program within the Division for special needs students as well as non-disabled students in need of services.

CLASS SIZE & STAFFING

The class size options – 12:1:1, 6:1:1, 8:1:1 and 9:1:3 – will continue to be available within the Special Education Division for Special Education students for the 2026-27 school year.

Elementary Programs: Ages 5 – 11

- James E. Allen Elementary Program* – Center-based
- Chestnut Hill School – Center-based
- Forest Avenue School – Center-based
- Alternate Learning Center classes * * – District-based
- Intensive Day Treatment Program* – Hospital-based
- South Oaks Hospital Program * – Hospital-based

Middle School Programs: Ages 11 – 14

- Brennan Middle School Program * – Center-based
- James E. Allen Alternative School * – Center-based
- James E. Allen Junior High School Program** – Center-based
- Alternate Learning Center classes ** – District-based
- Intensive Day Treatment Program * – Hospital-based
- South Oaks Hospital Program * – Hospital-based

High School Programs: Ages 14 – 21

- James E. Allen Senior High School Program** – Center-based
- Manor Plains High School Program * – Center-based
- James E. Allen Alternative School * – Center-based
- Brennan High School Program * – Center-based
- Aspire Academy – Center-based
- Alternate Learning Center classes * * – District-based
- Intensive Day Treatment Program * – Hospital-based
- South Oaks Hospital Program * – Hospital-based

* Services to students with special needs and non-disabled students

** Services provided in a component district based class or community-based setting

SPECIAL EDUCATION BUDGET

The 2026-27 school year budget for the Special Education Division is a composite budget of school-age programs located at BOCES schools, the Sagamore Hospital Program (IDT) and the district-based Alternate Learning Centers.

Adjustments in personnel are made regularly throughout the year to reflect staffing needs for actual student enrollment.

TENTATIVE BUDGET
SPECIAL EDUCATION
2026-27

A201 SPECIAL EDUCATION	2024-25 Actual Expenditure	2025-26 Adjusted Budget	2025-26 Projected Expenditure	2026-27 Tentative Budget
110 SALARIES, CERTIFIED	32,413,851	35,351,803	35,251,807	36,412,357
149 SALARIES, SUBSTITUTES	184,365	182,000	116,678	182,000
150 SALARIES, NON-CERTIFIED	21,753,584	23,630,278	23,540,311	24,339,186
200 EQUIPMENT	197,975	370,773	352,234	370,773
300 SUPPLIES	395,476	516,183	495,536	516,183
400 CONTRACTUAL & OTHER EXPENSES	6,801,653	7,935,949	7,142,354	6,321,429
414 OTHER INSURANCE	6,000	8,000	8,000	8,800
500 SERVICES FROM DISTRICTS	84,000	112,000	112,000	112,000
525 SERVICES FROM OTHER BOCES	17,720	64,000	51,216	64,000
811 TEACHERS' RETIREMENT	3,254,627	3,837,704	3,536,849	5,862,389
813 EMPLOYEES' RETIREMENT	2,428,869	3,650,850	3,531,047	3,626,539
815 SOCIAL SECURITY	4,071,541	4,765,375	4,506,523	4,661,416
816 HEALTH/DENTAL/DISAB/LIFE INS	12,340,288	15,627,623	15,221,305	16,409,004
818 RESERVE FOR WRKRS CMP/UNEMPMT	1,500,169	1,637,290	1,637,290	1,719,155
820 POST RETIREMENT HEALTH INSUR	8,477,826	9,544,430	9,544,430	14,316,645
TRANSFER FOR SCHOOL LUN FUND	770,540	904,009	904,009	904,009
CHARGES FROM MAINTENANCE & OPERAT	5,797,451	7,483,438	7,483,438	7,722,908
CHARGES FROM OTHER BOCES PROGRAMS	66,040,911	83,209,548	83,209,548	85,705,834
CREDITS FROM OTHER BOCES PROGRAMS	(61,533,482)	(76,522,014)	(76,522,014)	(78,817,674)
TOTAL APPROPRIATIONS	105,003,364	122,309,239	120,122,560	130,436,953

EXPLANATORY NOTES

110 Salaries, Certified (359.43): .33 Deputy Superintendent, 1.00 Executive Director, .15 Executive Director for Personnel, 1.00 Assistant Director, 4.70 Principals, 10.00 Assistant Principals, 314.25 Teachers and Professional Support Staff, 28.00 Teacher Assistants.

150 Salaries, Non-Certified (648.22): 46.12 Secretarial-Clericals, 17.90 Nurses, 48.20 Physical and Occupational Therapists, 536.00 Aides.

400 Contractual & Other Expenses: The major cost is to various agencies providing paraprofessionals and nurses.

500 Services from Districts: Payments are made to school districts for mainstreaming services provided for BOCES students in Alternate Learning Center rooms located in the local school districts' buildings.

Charges from other Western Suffolk BOCES Programs:
General Occupational Education, Outdoor Learning Lab and Internal Support Services all supply various⁵⁵ Services for the handicapped.

OTHER SERVICES

This budget is also a composite of the programs available at the South Oaks Hospital, the Positive Alternative for Student Success (PASS) Program at the Brennan Middle/High School, and English as a New Language (ENL). The staffing needs in this budget remain at the current level.

TENTATIVE BUDGET
OTHER SERVICES-S OAKS, PASS, ESL
2026-27

A413 OTHER SERVICES-S OAKS, PASS, ESL	2024-25 Actual Expenditure.	2025-26 Adjusted Budget	2025-26 Projected Expenditure.	2026-27 Tentative Budget
110 SALARIES, CERTIFIED	570,459	668,080	654,394	688,122
150 SALARIES, NON-CERTIFIED	45,367	62,657	56,391	64,537
200 EQUIPMENT	3,849	5,000	4,750	5,000
300 SUPPLIES	9,934	17,727	16,841	17,727
400 CONTRACTUAL & OTHER EXPENSES	103,223	127,200	123,384	127,200
811 TEACHERS' RETIREMENT	57,673	87,379	85,996	65,372
813 EMPLOYEES' RETIREMENT	6,331	12,233	7,850	10,390
815 SOCIAL SECURITY	45,687	71,858	54,375	57,578
816 HEALTH/DENTAL/DISAB/LIFE INS	135,286	266,430	261,101	279,752
818 RESERVE FOR WRKRS CMP/UNEMPMT	17,697	24,219	24,219	25,430
820 POST RETIREMENT HEALTH INSUR	94,496	87,814	87,814	131,721
CHARGES FROM MAINTENANCE & OPERAT	0	0	0	0
CHARGES FROM OTHER BOCES PROGRAMS	94,671	134,906	134,906	138,953
TOTAL APPROPRIATIONS	1,184,673	1,565,503	1,512,021	1,611,782

EXPLANATORY NOTES

110 Salaries, Certified (9.20): .20 Principal, 7.00 Teachers, 2.00 Teacher Assistant.

150 Salaries, Non-Certified (2.70): .70 Secretarial-clerical, 2.00 Aides.

Charges from other Western Suffolk BOCES Programs:

The Special Ed budget provides services such as administration and related services to students.

INSTRUCTIONAL SUPPORT SERVICES

DIVISION OF INSTRUCTIONAL SUPPORT SERVICES

Instructional Support Services provides school districts access to diverse offerings of professional learning and technical assistance in an effort to enhance learning experiences for all students. Based on the latest educational research, statewide initiatives and district needs, BOCES develops and implements professional development plans, coordinates specific activities and offers programs for students, parents, instructional staff, administrators and boards of education. Services are offered in these categories:

- Professional Development
- Instructional Technology
- Planning Services
- Library Services
- Student-Based Services
- Distance Learning

STUDENT-BASED SERVICES

LAW-RELATED EDUCATION/ MOCK TRIAL

The Law Program remains a regional service and anticipates no significant changes in 2026-27. This program provides service to more than 400 students in school districts across Long Island. The program offers a Middle Level Mock Trial for students in grades 5 through 8. Students representing attorneys and witnesses for both sides of a fictional case role play that case being tried in court. The program teaches the legal process and trial procedure. Students prepare for the trial within their home districts and are matched with another district for the actual trial event.

OUTDOOR/ENVIRONMENTAL EDUCATION PROGRAM

The Outdoor Environmental Education Program (OEEP) provides authentic field science programs for approximately 45,000 students and teachers annually throughout Suffolk County. Environmental and science education activities take place at our three Outdoor Learning Labs, at field sites throughout Long Island, in schools, and at residential sites on and off Long Island. Customized Special Service programs are provided at a number of environmental sites for grades K-12. OEEP staff work closely with district staff to design programs that allow students to explore and utilize the natural world as an engaging and effective classroom while supporting and enhancing individual school curriculum. Teacher in-service training and on-site assistance is an integral part of the service. Programs support the P-12 New York State Science Learning Standards through in and out of school programs. The NYS Science and Engineering Fair allows students to compete for both scholarships and tuition grants and the Enrichment Excursion Programs broaden schools' access to science-based field trips.

The OEEP provides services to 32 school districts in Suffolk County, 9 districts in Nassau and six (6) districts in upstate BOCES.

EXPLORATORY ENRICHMENT

The Exploratory Enrichment Program facilitates experiences that extend beyond traditional classroom instruction. Western Suffolk BOCES coordinates, schedules, and contracts for K-12 presentations, workshops, in-school programs and field trips. Member districts can choose from an array of service providers found on the on-line catalog in the following categories: anti-bullying, career development, disability awareness, fitness, math, science and technology, motivational speakers, social studies and team building.

PLANNING SERVICES

COMPREHENSIVE LONG-RANGE DISTRICT PLANNING

This service provides in-depth analysis of district demographic trends, including births, population, housing, and non-public school enrollment. Historical enrollment trends are also analyzed and ten-year projections are issued for the district, each grade level and each district building. Facilities analyses are also available, which include building capacities and the impact of projected enrollment on future facility utilization; alternate housing alternatives are also explored. Other components of this service provide technical assistance, draft applications, local research initiatives, reports and other specialized projects to component districts. Additional services include in-depth assistance in planning and preparation of competitive grant proposals and support to districts in facilitating Superintendent's hearings.

GRANTS MANAGEMENT

In addition to the cooperative programs operated as noted, the Division manages a variety of funded services and serves as the grant control office for Western Suffolk BOCES. In 2025-2026, the Division managed grants totaling \$2,137,782 in the following areas:

- School Library System (\$185,945)
- Teacher Center (\$249,296)
- NYSDOH Creating Healthy Schools and Communities (\$915,000)
- Smart Start Grant (\$487,541)
- Family and Community Engagement (\$300,000)

PROFESSIONAL AND CURRICULUM DEVELOPMENT

This service provides opportunities for ongoing training and support for administrators, teachers, and shared decision-making teams. The focus continues to be assisting districts in meeting New York State Learning Standards and federal and state regulations, preparing for assessment requirements and increasing student achievement. Regional conferences and workshops are based on current educational research and practice. Additionally, regional Coordinator Networks offer an opportunity for professionals to collaborate, network and improve their abilities to implement changing curriculum requirements and learning standard updates. Administrators responsible for this service continue to act as liaisons to the State Education Department in matters relating to the implementation of the standards and graduation requirements. In-district assistance with instructional strategies, evaluation, coaching, modeling and mentoring are available. Included in this service is strategic planning that enables districts to support professional development, school improvement teams and shared decision-making teams. This service provides districts with a blueprint to focus resources on data analysis, team building, systems change and long-range planning. In addition, a School Safety Network focuses on meeting "Dignity Act" regulations and provides safety turn-key training and support to schools. The School Health Services Network provides school nurses with current issues and best practices and provides a link for regional and state regulations and resources. The Pupil Personnel Staff Consortium provides support, technical assistance, resources, sharing strategies and solutions to improve the well-being of the Social Workers, Psychologists and all other Pupil Personnel Staff.

DISTANCE LEARNING

This program provides a variety of services to support student learning through video and/or web-based interactive learning technologies. Options include IP and web-based videoconferencing, inter-district collaborations, web-based course delivery and virtual tutoring.

TECHNOLOGY SERVICES

INSTRUCTIONAL TECHNOLOGY SUPPORT SERVICES

This service assists component districts in designing and implementing instructional technology projects. Staff assists district personnel in planning, pricing, purchasing, installing, managing and maintaining the technology that supports learning, instructional improvement and guidance systems. The instructional technology systems, local area and wide area connectivity are also designed and installed to integrate the districts' intranet, BOCES extranet and the internet. Telecommunication services provide assistance to districts with the design and maintenance of their connectivity needs. This service also provides support, technical knowledge and training to school libraries at each phase of the automation process.

MODEL SCHOOLS AND TECHNOLOGY IMPLEMENTATION PROGRAM

The Model Schools Program is a statewide initiative that offers support to teachers in the area of technology integration in order to facilitate the implementation of the New York State Learning Standards. The Model Schools service also assists component districts in creating and implementing a technology integration plan. This service bridges the gap between the technology and the learning tasks to be achieved using the technologies. Model Schools districts participate in extensive training, regional workshops, and bi-monthly meetings with BOCES coordinators and collaborative efforts with other districts, BOCES and software providers.

DIGITAL MEDIA SERVICES

The support provided by Digital Media Services allows component districts to meet the increased demands of the revised New York State Learning Standards, Data Driven Instruction and evaluation. This service provides subscription services, training and support with curriculum writing, student assessments, educational video streaming and media services. Our staff continues to review and evaluate vendor products and will provide demonstrations of new products to our component districts as well as offer user group meetings allowing districts using services to work together to best utilize services.

GUIDANCE SUPPORT SERVICES

Membership includes access to regional user group meetings related to college and career decision making and college information software systems. Customized in-district training and central BOCES workshops are available. Services include counselor and staff training on the use of the software, maintenance and support. Working with the vendor and the district technology team, we assist with software data management. The following guidance software systems currently available are:

- ◆ Powerschool Naviance
- ◆ Frontline (Guidance Direct)
- ◆ Frontline (AESOP)
- ◆ XAP Corporation (formerly Bridges)
- ◆ Method Test Prep (Methodize)
- ◆ Maia Learning
- ◆ School Links

OUTDOOR ENVIRONMENTAL EDUCATION AND LAW-RELATED EDUCATION PROGRAMS

The OEEP and Law Related Programs have been combined for this presentation. The OEEP provides services to 32 school districts in Suffolk County, nine (9) districts in Nassau and six (6) districts in upstate BOCES. The programs take place at three day-use sites on Long Island, residential and field sites, in schools and at other institutions. The Outdoor/Environmental Education Program provides approximately 45,000 student visitations each year. The major expense in the OEEP program is for the contracts for the utilization of various sites both on Long Island and throughout upstate New York.

The Law Program remains a regional service throughout the metro region and anticipates no significant changes in 2026-27. This program provides service to more than 400 students in school districts across Long Island. The expense of this program is minimized due to partnership with local colleges, which provide the space for the Middle Level Mock Trial.

TENTATIVE BUDGET
 OUTDOOR LEARNING/OTHER INSTRUC
 2026-27

A402 OUTDOOR LEARNING/OTHER INSTRUC	2024-25 Actual Expenditure.	2025-26 Adjusted Budget	2025-26 Projected Expenditure.	2026-27 Tentative Budget
110 SALARIES, CERTIFIED	207,100	256,512	217,145	264,207
150 SALARIES, NON-CERTIFIED	78,394	102,761	104,401	105,844
200 EQUIPMENT	45,290	10,000	9,500	10,000
300 SUPPLIES	1,640,488	2,613,425	2,482,754	2,613,425
400 CONTRACTUAL & OTHER EXPENSES	1,510,045	2,523,805	2,397,615	2,523,805
811 TEACHERS' RETIREMENT	19,031	24,022	20,643	25,100
813 EMPLOYEES' RETIREMENT	9,224	12,989	9,962	17,041
815 SOCIAL SECURITY	21,408	24,731	24,598	28,309
816 HEALTH/DENTAL/DISAB/LIFE INS	38,734	44,929	44,030	47,175
818 RESERVE FOR WRKRS CMP/UNEMPMT	9,243	8,374	8,374	8,793
820 POST RETIREMENT HEALTH INSUR	34,840	34,840	34,840	52,260
CHARGES FROM MAINTENANCE & OPERAT	72,885	77,976	77,976	80,315
CHARGES FROM OTHER BOCES PROGRAMS	49,024	83,045	83,045	85,536
CREDITS FROM OTHER BOCES PROGRAMS	(74,194)	(108,245)	(108,245)	(111,492)
TOTAL APPROPRIATIONS	3,661,512	5,709,164	5,406,638	5,750,318

EXPLANATORY NOTES

110 Salaries, Certified (2.10): .10 Sr Division Administrator, 2.00 Outdoor Education Specialists

150 Salaries, Non-Certified (1.20): .20 Secretarial-clerical, 1.00 Environmental Educator,

400 Contractual & Other Expenses: The major cost is the fees paid to various site providers for the day-to-day utilization of the OLL sites and equipment. District service requests increased.

Charges from other Western Suffolk BOCES Programs:
 This represents the allocation of Division Administration.

REGIONAL SUMMER SCHOOL

Western Suffolk BOCES conducts an annual academic summer school for students of participating districts. During 2025-26, 1,666 students participated in 1,925 seats/offerings, 2,020 students registered for Regents Review classes and an additional 3,557 students registered as walk-ins for State Testing. Thirteen districts are anticipated to subscribe for this service in 2026-27 and will be at school district sites. hosted at two sites in the region.

TENTATIVE BUDGET
 BOCES REGIONAL SUMMER SCHOOL
 2026-27

	2024-25 Actual	2025-26 Adjusted Budget	2025-26 Projected Expenditure.	2026-27 Tentative Budget
A432 BOCES REGIONAL SUMMER SCHOOL	Expenditure.	Budget	Expenditure.	Budget

110 SALARIES, CERTIFIED	791,930	1,143,060	947,475	1,177,352
150 SALARIES, NON-CERTIFIED	116,629	133,524	133,524	137,530
200 EQUIPMENT	0	2,000	1,900	2,000
300 SUPPLIES	0	18,000	17,100	18,000
400 CONTRACTUAL & OTHER EXPENSES	754	4,000	2,520	4,000
500 SERVICES FROM DISTRICTS	81,200	84,250	80,038	84,250
525 SERVICES FROM OTHER BOCES	31,179	40,000	40,000	40,000
811 TEACHERS' RETIREMENT	74,108	119,372	83,084	111,848
813 EMPLOYEES' RETIREMENT	12,044	19,762	17,223	22,142
815 SOCIAL SECURITY	69,544	99,743	82,696	100,588
816 HEALTH/DENTAL/DISAB/LIFE INS	5,408	8,811	8,370	9,252
818 RESERVE FOR WRKRS CMP/UNEMPMT	31,941	32,637	32,637	34,269
820 POST RETIREMENT HEALTH INSUR	3,627	4,868	4,868	7,302
CHARGES FROM OTHER BOCES PROGRAMS	16,014	51,419	51,419	52,962

TOTAL APPROPRIATIONS	1,234,378	1,761,446	1,502,854	1,801,495
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EXPLANATORY NOTES

110 Salaries, Certified (.13): .13 Division Administrator
 Staff members receive a stipend for the summer session.

150 Salaries, Non-Certified (.25): Secretarial-Clerical.

500 Services From Districts: Districts who host summer
 sessions receive a site usage fee to reflect the costs
 of the building operations and other services provided.

Charges from other Western Suffolk BOCES Programs:

This represents the allocation of Division Administration.

LEARNING TECHNOLOGIES

The Learning Technologies budget incorporates the instructional services provided through the Model Schools, Instructional Technology Support, Library Automation and Telecommunication Services.

The major cost of these programs reflects purchases of hardware, software, wiring installations at schools and support contracts with vendors.

TENTATIVE BUDGET
LEARNING TECHNOLOGIES
2026-27

A501 LEARNING TECHNOLOGIES	2024-25 Actual Expenditure.	2025-26 Adjusted Budget	2025-26 Projected Expenditure.	2026-27 Tentative Budget
110 SALARIES, CERTIFIED	324,033	511,892	486,297	527,249
150 SALARIES, NON-CERTIFIED	531,657	590,201	560,691	607,907
200 EQUIPMENT	12,173,572	11,014,538	10,904,393	11,014,538
300 SUPPLIES	6,475,736	6,986,771	6,916,903	6,986,771
400 CONTRACTUAL & OTHER EXPENSES	14,857,130	15,079,555	14,928,759	15,079,555
414 OTHER INSURANCE	30,000	35,360	24,794	39,603
525 SERVICES FROM OTHER BOCES	12,319	55,500	48,500	55,500
811 TEACHERS' RETIREMENT	32,602	51,869	49,276	50,089
813 EMPLOYEES' RETIREMENT	80,330	87,351	82,983	97,873
815 SOCIAL SECURITY	62,606	82,436	80,095	86,839
816 HEALTH/DENTAL/DISAB/LIFE INS	192,963	223,760	223,760	234,948
818 RESERVE FOR WRKRS CMP/UNEMPMT	25,304	28,246	28,246	29,658
820 POST RETIREMENT HEALTH INSUR	85,810	92,872	92,872	139,308
CHARGES FROM MAINTENANCE & OPERAT	176,966	228,405	228,405	235,257
CHARGES FROM OTHER BOCES PROGRAMS	1,201,722	1,913,349	1,913,349	1,970,749
CREDITS FROM OTHER BOCES PROGRAMS	(915,323)	(1,518,097)	(1,518,097)	(1,563,640)
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TOTAL APPROPRIATIONS	35,347,427	35,464,008	35,051,226	35,592,205
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EXPLANATORY NOTES

- 110 Salaries, Certified (3.09): .04 Deputy Superintendent, .15 Executive Director for Personnel, .19 Sr Division Administrator, .87 Division Administrator, .97 Coordinator, .87 Program Specialist.
- 150 Salaries, Non-Certified (6.98): 6.98 Secretarial-Clerical, plus hourly and part-time employees as required.
- 400 Contractual & Other Expenses: Includes installation and wiring for equipment at school locations, maintenance and repair contracts, consultants for in district technology support contracts, rental of telephone lines, postage and travel.

PLANNING AND STANDARDS IMPLEMENTATION

Planning, Staff and Curriculum Development have been combined for budget presentation, as many of the functions and staffs are interchanged throughout the school year.

Planning services are provided throughout New York State. In 2025-26, services were provided to 23 school districts in Suffolk County, 10 school districts in Nassau County and to an additional 19 school districts in upstate counties.

Standards implementation through staff and curriculum development were offered to all 18 component school districts. A significant portion of the expenditures in these services are provided through educational contractors and consultants.

SCHOOL LIBRARY SYSTEM (SLS)

The SLS supports the students, faculty, and staff of all public and non-public member school libraries through funding provided by the State of New York. Services that are provided to the Western Suffolk BOCES school community include:

- Information Service - School Library Media Specialists (SLMS) in the member schools are kept apprised of current trends and developments in the library profession including federal, state, and local endeavors such as free electronic database access, grant opportunities, and library advocacy initiatives.
- Professional Development - The SLS provides conferences, workshops, and on-site consulting pertaining to the Empire State Information Fluency Continuum, New York Learning Standards, best practices, and other educational issues that affect school libraries, staff and students.
- Resource Sharing - Electronic and print materials can be accessed through Inter-Library Loan (ILL) from other school libraries, public and academic libraries, and special libraries either through the SLS office or the Union Catalog.
- Educational Materials - The SLS provides databases and e-books that are available to all of the member districts. These resources support the New York State Learning Standards and expand learning opportunities for staff and students.
- Coordination - The SLS coordinates with other library systems and the New York State Library Network to improve services. A Regional Institute is offered in collaboration with the Nassau BOCES and ESBOCES SLS's. This Institute provides nationally recognized speakers and informative workshops.

TENTATIVE BUDGET
OTHER-PLANNING & STANDRDS IMPL
2026-27

	2024-25 Actual Expenditure.	2025-26 Adjusted Budget	2025-26 Projected Expenditure.	2026-27 Tentative Budget
A506 OTHER-PLANNING & STANDRDS IMPL				
110 SALARIES, CERTIFIED	338,670	783,664	728,808	807,174
150 SALARIES, NON-CERTIFIED	288,232	325,886	309,592	335,663
200 EQUIPMENT	7,499	5,800	5,394	5,800
300 SUPPLIES	2,165,224	3,626,046	2,719,535	2,855,511
400 CONTRACTUAL & OTHER EXPENSES	3,851,532	4,821,449	4,098,232	4,303,143
525 SERVICES FROM OTHER BOCES	143,575	151,500	143,925	151,500
811 TEACHERS' RETIREMENT	27,816	65,233	60,667	76,682
813 EMPLOYEES' RETIREMENT	42,870	45,271	42,915	54,042
815 SOCIAL SECURITY	45,204	72,324	79,438	87,427
816 HEALTH/DENTAL/DISAB/LIFE INS	143,937	226,832	222,295	238,174
818 RESERVE FOR WRKRS CMP/UNEMPMT	20,734	24,171	24,171	25,380
820 POST RETIREMENT HEALTH INSUR	71,970	63,857	63,857	95,786
CHARGES FROM OTHER BOCES PROGRAMS	132,985	265,578	265,578	273,545
CREDITS FROM OTHER BOCES PROGRAMS	(23,358)	(124,169)	(124,169)	(127,894)
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TOTAL APPROPRIATIONS	7,256,890	10,353,442	8,640,236	9,181,931
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EXPLANATORY NOTES

110 Salaries, Certified (6.80): .15 Sr Division Administrator, 1.20 Division Administrators, .10 Prog Administrator, 2.55 Coordinators, 2.80 Prog Specialists.

150 Salaries, Non-Certified (4.25): 3.25 Secretarial-Clericals, 1.00 Research Technician.

400 Contractual & Other Expenses: This program utilizes outside lecturers and consultants.

Charges from other Western Suffolk BOCES Programs:

Includes the cost of Divisional Administration and Central Printing Services.

CENTRAL SERVICES

CENTRAL SERVICES

The services provided to participating school districts through the Central Services budgets represent a variety of support services not administered by the three divisions of Western Suffolk BOCES. These services are provided at a cost to the districts equal to the direct costs associated with providing the service; no administration or support costs are charged as these services are administered through the Central Administrative budget.

These services include:

Personnel Services – Certification-Recruitment
Regional Insurance Management

PERSONNEL SERVICES-CERTIFICATION/RECRUITMENT

The Certification Office responds to thousands of inquiries each year from districts and their staff, assists in the filing of hundreds of actual applications for certification and sponsors workshops for participating districts to inform and explain changes in certification requirements as needed.

The New York State designated Certification Officer also works with individual districts to review specific problems in tenure and seniority as they relate to certification.

School districts in Nassau and Suffolk Counties have developed a program for the recruitment of teachers and administrators from throughout the United States. This program concentrates on the recruitment of staff through a variety of means such as college visitations, job fairs, developing cooperative recruiting information about the school districts of Nassau and Suffolk counties, speaking to students enrolled in college preparation programs and developing a positive attitude among high school students regarding the teaching profession. (Currently serving 18 school districts.)

TENTATIVE BUDGET
PERSONNEL SERV/CERTIF&RECRUIT
2026-27

A602 PERSONNEL SERV/CERTIF&RECRUIT	2024-25 Actual Expenditure.	2025-26 Adjusted Budget	2025-26 Projected Expenditure.	2026-27 Tentative Budget
110 SALARIES, CERTIFIED	23,245	20,266	20,266	20,874
150 SALARIES, NON-CERTIFIED	101,082	105,058	105,058	108,210
200 EQUIPMENT	0	0	0	0
300 SUPPLIES	210,372	215,295	210,989	215,295
400 CONTRACTUAL & OTHER EXPENSES	968	14,000	14,000	14,000
811 TEACHERS' RETIREMENT	1,939	2,016	2,027	1,983
813 EMPLOYEES' RETIREMENT	16,784	15,548	15,548	17,422
815 SOCIAL SECURITY	8,585	9,549	9,549	9,875
816 HEALTH/DENTAL/DISAB/LIFE INS	42,514	44,160	44,160	46,368
818 RESERVE FOR WRKRS CMP/UNEMPMT	2,859	3,236	3,236	3,398
820 POST RETIREMENT HEALTH INSUR	13,841	13,841	13,841	20,762
CHARGES FROM OTHER BOCES PROGRAMS	5,013	7,530	7,530	7,756
CREDITS FROM OTHER BOCES PROGRAMS	(7,200)	(7,500)	(7,500)	(7,725)
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TOTAL APPROPRIATIONS	420,002	442,999	438,704	458,217
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EXPLANATORY NOTES

110 Salaries, Certified (.05): Executive Director for Personnel.

150 Salaries, Non-Certified (1.25): Secretarial-Clericals.

400 Contractual & Other Expenses: Includes software contracts for substitute employment for school districts.

Credits from other Western Suffolk BOCES Programs:

Central Administration contributes to this service with respect to certification matters for BOCES personnel.

REGIONAL INSURANCE MANAGEMENT

This service provides districts with assistance in all areas of elective fringe benefits, particularly the administration of Section 125 plans. (Currently serving 44 districts, BOCES and libraries.)

In addition, this service provides assistance to districts in the review of existing insurance coverage and development of cooperative bids for school districts' coverages. Also provided are services to districts in the area of risk management and safety services.

TENTATIVE BUDGET
INSURANCE MANAGEMENT
2026-27

A618 INSURANCE MANAGEMENT	2024-25 Actual Expenditure.	2025-26 Adjusted Budget	2025-26 Projected Expenditure.	2026-27 Tentative Budget
150 SALARIES, NON-CERTIFIED	104,190	124,056	124,056	86,029
300 SUPPLIES	90	96	91	96
400 CONTRACTUAL & OTHER EXPENSES	119,264	135,000	135,000	135,000
813 EMPLOYEES' RETIREMENT	18,080	18,360	18,360	13,851
815 SOCIAL SECURITY	8,364	9,490	9,490	6,581
816 HEALTH/DENTAL/DISAB/LIFE INS	8,761	9,526	9,526	10,002
818 RESERVE FOR WRKRS CMP/UNEMPMT	2,459	3,221	3,221	3,318
820 POST RETIREMENT HEALTH INSUR CHARGES FROM OTHER BOCES PROGRAMS	9,545 5,581	14,318 9,654	14,318 9,654	9,545 9,944
TOTAL APPROPRIATIONS	276,334	323,721	323,716	274,365

EXPLANATORY NOTES

150 Salaries, Non-Certified (1.50): Secretarial-Clerical.

400 Contractual & Other Expenses: A third party administrator is used to provide claims review and processing.

MAINTENANCE & OPERATIONS

The Maintenance and Operation budget included herein provides for the facility needs for all BOCES programs, both in BOCES owned buildings and in facilities leased from school districts. The State Education Department guidelines require the entire cost of the Maintenance and Operation budget to be charged back to the individual service budgets. This budget provides services for 15 centers and all programs operated by BOCES.

TENTATIVE BUDGET
 MAINTENANCE & OPERATION
 2026-27

A701 MAINTENANCE & OPERATION	2024-25 Actual Expenditure.	2025-26 Adjusted Budget	2025-26 Projected Expenditure.	2026-27 Tentative Budget
150 SALARIES, NON-CERTIFIED	4,794,921	5,331,271	5,256,206	5,491,209
200 EQUIPMENT	162,557	233,218	221,557	233,218
300 SUPPLIES	497,236	698,185	663,276	698,185
400 CONTRACTUAL & OTHER EXPENSES	309,541	619,476	588,502	619,476
414 OTHER INSURANCE	671,032	792,870	784,941	890,911
455 ALTERATIONS (INCL CAPITAL)	792,559	1,604,199	1,523,989	1,000,000
460 REPAIRS	387,106	804,610	764,380	804,610
465 CONTRACT SERVICES	486,766	611,286	580,722	611,286
470 UTILITIES	1,902,447	2,449,761	2,327,273	2,449,761
525 SERVICES FROM OTHER BOCES	0	22,000	20,900	22,000
813 EMPLOYEES' RETIREMENT	690,797	770,129	732,018	884,085
815 SOCIAL SECURITY	354,251	398,073	402,100	420,077
816 HEALTH/DENTAL/DISAB/LIFE INS	1,212,236	1,388,018	1,386,630	1,457,419
818 RESERVE FOR WRKRS CMP/UNEMPMT	260,377	272,466	272,466	286,089
820 POST RETIREMENT HEALTH INSUR	657,651	657,651	657,651	986,477
CHARGES FROM OTHER BOCES PROGRAMS	40,263	75,101	75,101	77,354
CREDITS FROM OTHER BOCES PROGRAMS	(12,538,786)	(16,149,349)	(16,257,711)	(16,932,157)
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TOTAL APPROPRIATIONS	680,954	578,965	0	0
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EXPLANATORY NOTES

150 Salaries, Non-Certified (70.90): .90 Executive Director of Operations, 1.00 Assistant Plant Admin, 1.00 Custodial/Maint Supervisor, 3.00 Groundsmen, 5.00 Maintenance Mechanics, 2.00 Driver Messengers, 9.00 Head Custodians, 46.00 Custodial Workers, 3.00 Secretarial-Clericals.

400 Contractual & Other Expenses: "Alterations" includes the building modifications required in the Occupational and Handicapped areas. Major projects are financed as Capital Projects through the Capital Budget. "Utilities" reflect the cost of fuel oil, gas, electric, and snow removal contracts. "Other" includes items such as fire alarm connections and water assessments, snow and trash removal.

INTERNAL SUPPORT SERVICES

Administrative and Instructional Computer Support Services, Central Receiving, Central Transportation, Central Printing, and District Wide Security are the five components of the Internal Support Services budget. These budgets are supported by charges from other BOCES programs and services and outside revenues from non-district sources.

TENTATIVE BUDGET
INTERNAL SUPPORT SERVICES
2026-27

A750 INTERNAL SUPPORT SERVICES	2024-25 Actual Expenditure.	2025-26 Adjusted Budget	2025-26 Projected Expenditure.	2026-27 Tentative Budget
110 SALARIES, CERTIFIED	173,380	177,990	177,990	183,330
150 SALARIES, NON-CERTIFIED	1,278,796	1,336,139	1,309,416	1,376,223
200 EQUIPMENT	1,249,250	2,134,720	2,027,984	2,134,720
300 SUPPLIES	1,562,110	1,989,842	1,890,350	1,989,842
400 CONTRACTUAL & OTHER EXPENSES	3,678,877	6,276,365	5,962,547	6,276,365
470 UTILITIES	275,147	391,876	372,282	391,876
525 SERVICES FROM OTHER BOCES	14,658	42,430	41,581	42,430
811 TEACHERS' RETIREMENT	17,529	18,155	18,155	17,416
813 EMPLOYEES' RETIREMENT	216,968	197,749	195,772	221,572
815 SOCIAL SECURITY	105,994	115,832	114,674	119,306
816 HEALTH/DENTAL/DISAB/LIFE INS	297,034	311,051	307,940	326,604
818 RESERVE FOR WRKRS CMP/UNEMPMT	37,403	38,977	38,977	40,926
820 POST RETIREMENT HEALTH INSUR	134,107	134,107	134,107	201,161
CHARGES FROM MAINTENANCE & OPERAT	54,085	67,461	67,461	69,485
CHARGES FROM OTHER BOCES PROGRAMS	29,105	43,263	43,263	44,561
CREDITS FROM OTHER BOCES PROGRAMS	(8,927,508)	(13,000,153)	(12,702,499)	(13,435,816)
TOTAL APPROPRIATIONS	196,935	275,804	0	0

EXPLANATORY NOTES

110 Salaries, Certified (1.25): .10 Deputy Superintendent, 1.00 Sr Program Specialist, .05 Executive Director for Personnel, .10 Executive Director for Operations

150 Salaries, Non-Certified (13.00): 1.00 Director of Technology Supp, 1.00 Admin Assist to Super, 6.00 Computer Programmers/Technicians, 1.00 Photocopy Machine Operator, 1.00 Secretarial-Clerical, 3.00 Material Control Clerk/Storekeepers.

400 Contractual & Other Expenses: The major cost is the fees paid to various contractors for transportation, security, and technicians.

Credits from other Western Suffolk BOCES Programs:

This service includes the cost of providing computer support, transportation, health safety & security, printing, and receiving for all BOCES services.



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