

MEMO

TO: FINANCE COMMITTEE
 FROM: KATHLEEN O'BRIEN, VP FINANCE
 DATE: November 3, 2025
 RE: PROPOSED BUDGET HIGHLIGHTS FOR YEAR ENIDNG 1/31/27

Highlights:

INDIRECT RATE

We have an provisional approved rate of 26.0%.

COLA PAY INCREASE

No COLA pay increase is included in this budget. Normally a COLA will improve the indirect rate.

BUDGETED REVENUE

The difference in revenue is a result primarily of:

	<u>1/31/26</u>	<u>1/31/27</u>	<u>INCREASE (DECREASE)</u>	
FUNDRAISING	82,724	75,000	(7,724)	
SPECIAL DONATIONS			-	
NON ALLOCABLE			-	
HEAD START	20,122,008	20,368,607	246,599	NEW GRANT N SYR UPK \$204,000
				HEAD START INCREASE \$59,000
WEATHERIZATION	4,893,378	3,673,972	(1,219,406)	P PLUS GRANT INCREASE \$305,000
				HTFC GRANT INCREASE \$376,000
				DECREASE IN HCR GRANTS (\$1,900,000)
				PRIOR YEAR WORKING UNDER 2 HRC GRANTS
FEE FOR SERVICE	223,952	112,890	(111,062)	REDUCED USAGE OF EMPOWER
FOSTER GRAND PARENTS	473,537	473,537	-	
FOOD SERVICE	1,244,892	1,193,962	(50,930)	MEAL REIMBURSEMENT DECREASED FROM \$16.00 TO \$14.50
BBBS	335,302	344,812	9,510	NEW ARBY'S GRANT \$15,000
				OSWEGO COUNTY INCREASED \$5,000
				CSBG FUNDING DECREASED (\$10,500)
EASTWOOD	236,031	249,317	13,287	INCREASED CSBG FUNDING \$13,300
PROJECT CONNECTION	97,833	100,140	2,307	
SENIOR SERVICES	60,327	60,347	20	
COMMUNITY SERVICE	2,415,318	2,361,967	(53,351)	AEI CHILDHOLD GRANT COMPLETED (\$84,900)
				VERA HOUSE COMPLETED (\$119,800)
				NEW GRANT DASNY NICIP WSFRC \$374,000
				MICRON REDUCE SPENDING (\$96,000)
				SSFRC SAVE THE RAIN (\$48,300)
				KRESGA (\$47,000)
				COMMUNITY FOUNDATION ECCPP (\$41,200)
RENTALS	11,328	4,800	(6,528)	ELIMINATED ARISE RENTAL (\$6,500)
	<u>30,196,629</u>	<u>29,019,351</u>	<u>(1,177,278)</u>	

BUDGETED NET INCOME BEFORE DEPRECIATION

	1/31/26	1/31/27	INCREASE (DECREASE)	
FUNDRAISING	53,740	44,315	(9,425)	DINNER BUDGER LOWER (\$11,900)
SPECIAL DONATIONS			-	
HEAD START			-	
NON ALLOCABLE	(448,747)	(514,277)	(65,530)	INCREASED DEPREC FOR ASSETS THIS YR - 3 VANS, SNOW PLOW PRIOR YEAR (ONLY DEPREC PART YR) - ECC ROOF, 2 BUSES
CAPITAL IMPROVEMENT	(5,000)	(5,500)	(500)	
WEATHERIZATION	190,014	66,105	(123,909)	HCR DECREASE (\$146,000)
FEE FOR SERVICE	20,224	37,190	16,967	EMPOWER REDUCED, FEE FOR SERVICE INCR
FOSTER GRAND PARENTS			-	
FOOD SERVICE	118,965	12,799	(106,166)	REDUCED MEAL REIMBURSEMENT FROM \$16.00 TO \$14.50
BBBS	(3,995)	(5,072)	(1,077)	
COMMUNITY SERVICE	(32,979)	244,864	277,843	DASNY NICIP WSFRC F.A. IMPROVE \$374,000 SSFRC SAVE THE RAIN ENDED (\$48,300 DSRIP/VBP DECREASE (\$61,600)
RENTALS	5,141	592	(4,549)	ARISE DISCONTINUED
717 E BLVD WEST	(49,216)	(49,216)	-	DEPRECIATION
INSURANCE PROCEEDS		(7,344)	(7,344)	DEPRECIATION
NET INCOME	(151,853)	(175,545)	(23,692)	
ADD: DEPRECIATION EXPENSE ACO	489,963	562,838	72,875	
NET BEFORE DEPRECIATION	338,110	387,293	49,183	
LESS: FIXED ASSETS				
SAVE THE RAIN	(48,300)		48,300	
HCR	(180,000)		180,000	
DASNY NICCIP WSFRC		(374,000)	(374,000)	
ADD BACK - REVENUE RECOGNITION	78,879	123,200	44,321	
NORMAL OPERATING NET INCOME	188,689	136,493	(52,196)	