

	Adopted Budget 2025-2026	Proposed Budget 2026-2027	Increase (Decrease)
PROGRAM BUDGET			
<u>A1420 LEGAL</u>			
Contractual Expense	\$52,800	\$52,800	0
<u>A 1460 RECORDS MANAGEMENT</u>			
Non-Instructional Salaries	4,600	\$4,600	0
<u>A1480 Public Relations - BOCES</u>			
Contractual Expense	46,606	\$47,950	1,344
<u>A 1670 OTHER SERVICES</u>			
Central Printing	1,000	\$1,000	0
Data Processing - Boces Services	173,697	\$188,104	14,407
TOTAL OTHER SERVICES - PROGRAM	174,697	\$189,104	14,407
<u>A1910 SPECIAL ITEMS</u>			
Liability Insurance	50,709	\$70,452	19,743
Contractual Expense: Student Accident Insurance	6,869	\$6,869	0
TOTAL SPECIAL ITEMS - PROGRAM	57,578	\$77,321	19,743
TOTAL GENERAL SUPPORT	\$336,281	\$371,775	\$35,494
INSTRUCTION - Expenditures charged to Instruction include: staffing of the regular school day including programs for students with disabilities, in-service training, school library, computer assisted instruction, promotion & improvement of attendance, certified school counselors, health services, psychological services, social services, pupil personnel services for special schools, co-curricular activities (inclusive of plays, music groups), and interscholastic sports.			
<u>A2020 SUPERVISION - REGULAR SCHOOL</u>			
Coordinators Stipends & Non-Instructional Salaries	347,041	\$305,640	(41,401)
<u>A2070 IN-SERVICE TRAINING</u>			
In-house & Boces Services - Curriculum & Staff Development	0	\$30,000	30,000
In-house & Boces Services - Curriculum & Staff Development	45,000	\$18,920	(26,080)
	45,000	\$48,920	3,920
<u>A2110 TEACHING - REGULAR SCHOOL</u>			
Teacher Salaries K-6	2,314,400	\$2,548,500	234,100
Teacher Salaries 7-12	2,137,000	\$2,291,500	154,500
Substitute Teacher Salaries	187,500	\$187,500	0
Non-Instructional Salaries	148,075	\$130,258	(17,817)
Equipment	55,668	\$56,568	900
Contractual Expense: (equip repairs, tutoring, conferences)	107,000	\$103,500	(3,500)

	Adopted Budget	Proposed Budget	Increase
Materials and Supplies	180,000	\$178,650	(1,350)
Textbooks	90,000	\$90,000	0
Boces Services:	476,825	\$588,531	111,706
TOTAL TEACHING - REGULAR SCHOOL	5,696,468	\$6,175,007	478,539
<u>A2250 PROGRAM FOR STUDENTS WITH DISABILITIES</u>			
Instructional Salaries	801,999	\$870,000	68,001
Non-Instructional Salaries	489,709	\$656,912	167,203
Equipment	2,000	\$5,000	3,000
Contractual Expense	195,750	\$210,750	15,000
Materials and Supplies	8,000	\$8,000	0
Boces Services	1,076,798	\$672,805	(403,993)
TOTAL PROGRAMS FOR HANDICAPPED CHILDREN	2,574,256	\$2,423,467	(150,789)
<u>A2280 OCCUPATIONAL EDUCATION</u>			
Instructional Salaries	162,000	\$183,000	21,000
Equipment	8,000	\$8,000	0
Materials and Supplies	20,700	\$20,700	0
Boces Services	1,028,675	\$1,109,560	80,885
TOTAL OCCUPATIONAL EDUCATION	1,219,375	\$1,321,260	101,885
<u>A2330 TEACHING - SPECIAL SCHOOLS</u>			
Boces Services:	136,794	\$176,329	39,535
TOTAL TEACHING - SPECIAL SCHOOLS	136,794	\$176,329	39,535
<u>A2610 INSTRUCTIONAL MEDIA</u>			
Salary of Library Media Specialist & Library Aide	106,672	\$112,547	5,875
Materials and Supplies (AV, Books, Mag.)	41,500	\$41,500	0
Boces Services:	30,551	\$29,329	(1,222)
TOTAL INSTRUCTIONAL MEDIA	178,723	\$183,376	4,653
<u>A2630 COMPUTER INSTRUCTION</u>			
Non-Instructional Salaries	213,028	\$229,135	16,107
Equipment	35,000	\$35,000	0
Contractual Expense (repairs, conferences, cyber insurance)	22,924	\$22,924	0
Materials and Supplies	71,500	\$71,500	0
Boces Services: Learning Technologies (Instructional Computer Leases)	157,591	\$149,410	(8,181)
TOTAL COMPUTER INSTRUCTION	500,043	\$507,969	7,926
<u>A2810 GUIDANCE</u>			
Salaries Guidance Counselor(s)	183,000	\$188,500	5,500
Contractual Expense	500	\$500	0
Materials and Supplies	675	\$675	0
BOCES Services	3,600	\$4,760	1,160
TOTAL GUIDANCE	187,775	\$194,435	6,660
<u>A2815 HEALTH SERVICES</u>			
Salaries School Nurses	112,000	\$117,000	5,000
Contractual Expense (Repairs, School Physician, Conference)	3,000	\$3,000	0

	Adopted Budget	Proposed Budget	Increase
Materials and Supplies	7,450	\$7,450	0
BOCES Services	5,200	\$5,667	467
TOTAL HEALTH SERVICES	127,650	\$133,117	5,467
<u>A2820 PSYCHOLOGICAL SERVICES</u>			
Instructional Salaries	15,000	\$93,000	78,000
Contractual Expense (Professional services)	20,000	\$0	(20,000)
Materials and Supplies	1,350	\$1,350	0
TOTAL PSYCHOLOGICAL SERVICES	36,350	\$94,350	58,000
<u>A2825 SOCIAL WORKER</u>			
Instructional Salaries	83,000	\$85,500	2,500
Materials and Supplies	450	\$450	0
TOTAL SOCIAL WORKER	83,450	\$85,950	2,500
<u>A2850 CO-CURRICULAR ACTIVITIES</u>			
Instructional Salaries	97,000	\$97,000	0
Contractual Expense (Dues, Chaperones, Awards, Yearbook)	2,180	\$2,180	0
TOTAL CO-CURRICULAR ACTIVITIES	99,180	\$99,180	0
<u>A2855 INTERSCHOLASTIC ATHLETICS</u>			
Instructional Salaries	232,560	\$234,560	2,000
Equipment	10,000	\$10,000	0
Contractual Expense (officials, dues, equip reconditioning)	98,193	\$103,949	5,756
Materials and Supplies	93,565	\$93,565	0
TOTAL INTERSCHOLASTIC ATHLETICS	434,318	\$442,074	7,756
TOTAL INSTRUCTION	\$11,666,423	\$12,191,074	524,651
PUPIL TRANSPORTATION - Expenditures charged to transportation include: transportation furnished students by the district operated transportation system; the custodial and maintenance of the bus garage; utilities, heating and fleet insurance.			
<u>A5510 TRANSPORTATION</u>			
Non-Instructional Salaries	1,109,869	\$1,063,137	(46,732)
Equipment	10,000	\$10,000	0
Contractual Expense (Insurance, driver training, towel service)	223,055	\$199,996	(23,059)
BOCES Services	500	\$500	0
Materials and Supplies (fuel, oil, tires, software and accessories)	314,500	\$289,174	(25,326)
TOTAL TRANSPORTATION	1,657,924	\$1,562,807	(95,117)
<u>A5530 BUS GARAGE</u>			
Equipment	2,000	\$2,000	0
Contractual Expense (heat, telephone)	104,300	\$104,299	(1)
Materials and Supplies	2,000	\$2,000	0
TOTAL BUS GARAGE	108,300	\$108,299	(1)
TOTAL PUPIL TRANSPORTATION	1,766,224	\$1,671,106	(95,118)

	Adopted Budget	Proposed Budget	Increase
UNDISTRIBUTED - Undistributed expenditures include: required contributions to the employees' retirement systems and other employee benefits, principal and interest payments on Debt service.			
EMPLOYEE BENEFITS			
Employee Retirement	329,237	\$332,926	3,689
Teacher Retirement	702,224	\$608,854	(93,370)
Social Security	706,115	\$721,550	15,435
Worker's Compensation	30,162	\$20,515	(9,647)
Unemployment Insurance	131,040	\$0	(131,040)
Disability Insurance	15,358	\$15,370	12
Health Insurance	4,302,655	\$4,572,444	269,789
Dental Insurance	212,712	\$107,525	(105,187)
Other Insurance			0
Tuition Reimb., EAP	4,847	\$8,823	3,976
Compensated Absences	112,433	\$91,650	(20,783)
TOTAL EMPLOYEE BENEFITS	6,546,782	\$6,479,657	(67,125)
INTERFUND TRANSFERS			
Transfer to Special Aid Fund	45,000	\$45,000	0
Transfer to School Food Services Fund	50,000	\$35,000	(15,000)
TOTAL INTERFUND TRANSFERS	95,000	\$80,000	-15,000
TOTAL UNDISTRIBUTED	6,641,782	\$6,559,657	(82,125)
TOTAL PROGRAM BUDGET:	20,410,709	\$20,793,612	382,903
ADMINISTRATIVE BUDGET			
BOARD OF EDUCATION - Expenditures charged to the Board of Education include: expenses for members of the Board of Education, graduation expenses, salary of the district clerk, school district elections.			
A1010 BOARD OF EDUCATION			
Contractual	9,000	\$9,000	0
Materials and Supplies	270	\$270	0
TOTAL BOARD OF EDUCATION	9,270	\$9,270	0
A1040 DISTRICT CLERK			
District Clerk Salary	67,930	\$70,127	2,197
TOTAL DISTRICT CLERK	67,930	\$70,127	2,197
A1060 DISTRICT MEETING			
Contractual Expense (ads, clerks, inspectors and rental of voting machines)	5,000	\$5,000	0
TOTAL DISTRICT MEETING	5,000	\$5,000	0
TOTAL BOARD OF EDUCATION	82,200	\$84,397	2,197
CENTRAL ADMINISTRATION - Expenditures charged to Central Administration include: compensation and			

	Adopted Budget	Proposed Budget	Increase
expenses of the chief school officer, the recruitment and orientation of personnel, maintaining personnel records, maintenance and improvement of school-community relations, general condition of curriculum development and system wide supervision; and the conducting and managing of research, planning and evaluation for the school.			
<u>A1240 CHIEF SCHOOL ADMINISTRATOR</u>			
Superintendent salary	188,274	\$186,541	(1,733)
Contractual Expense (ie: postage, service contract for postage machine)	31,500	\$31,500	0
Materials and supplies	450	\$450	0
TOTAL CHIEF SCHOOL ADMINISTRATOR	220,224	\$218,491	(1,733)
TOTAL CENTRAL ADMINISTRATION	220,224	\$218,491	(1,733)
FINANCE - Expenditures charged to finance include: Compensation and expenditures for the Business Administrator, Treasurer, Sr. Account Clerks, and Tax Collection; provision of financial auditing services; and fiscal agent fees to provide serial bond and coupon services.			
<u>A1310 BUSINESS ADMINISTRATION</u>			
Business Administrator, Accountant, and Sr. Account Clerk Salaries	172,278	\$173,462	1,184
Contractual Expense (ie: advertising)	38,600	\$38,600	0
Materials and Supplies	0		0
BOCES Services	43,311	\$48,835	5,524
TOTAL BUSINESS ADMINISTRATION	254,189	\$260,897	6,708
<u>A1320 AUDITING</u>			
Contractual Expense (Annual Financial Audits)	35,000	\$35,000	0
TOTAL AUDITING	35,000	\$35,000	0
<u>A1325 DISTRICT TREASURER</u>			
District Treasurer Salary	7,520	\$7,520	0
TOTAL DISTRICT TREASURER	7,520	\$7,520	0
<u>A1330 TAX COLLECTOR</u>			
Tax Collector	2,000	\$2,080	80
Contractual Expense (Collector's Bond, postage, advertising, tax service)	18,500	\$18,320	(180)
Materials and Supplies	1,800	\$1,900	100
TOTAL TAX COLLECTOR	22,300	\$22,300	0
TOTAL FINANCE	319,009	\$325,717	6,708
STAFF - Expenditures charged to Staff include: Compensation for legal services provided by the school attorneys and independent legal advisors.			
<u>A1420, 1430 & 1480 LEGAL & PERSONNEL & PUBLIC RELATIONS</u>			
Contractual Expense	7,200	\$7,200	0
TOTAL STAFF	7,200	\$7,200	0
SPECIAL ITEMS - Expenditures charged to special items include: unallocable payments of insurance premiums, school association dues; and the district share of BOCES Administrative charges for services.			

	Adopted Budget	Proposed Budget	Increase
A1910 SPECIAL ITEMS			
Contractual Expense:			
General Liability Insurance	5,634	\$7,827	2,193
School Board Association Dues	13,000	\$13,000	0
Boces - Rent & Administration	410,717	\$432,500	21,783
TOTAL SPECIAL ITEMS	429,351	\$453,327	23,976
TOTAL GENERAL SUPPORT	1,057,984	\$1,089,132	31,148
A2020 SUPERVISION			
Salaries of Principals, Secretaries, and Coordinators	190,316	\$217,730	27,414
Contractual Expense	8,000	\$8,000	0
Materials and Supplies	1,350	\$1,350	0
TOTAL SUPERVISION	199,666	\$227,080	27,414
TOTAL INSTRUCTION - ADMINISTRATION	199,666	\$227,080	27,414
EMPLOYEE BENEFITS			
Employee Retirement	39,711	\$42,907	3,196
Teacher Retirement	31,409	\$26,259	(5,150)
Social Security	43,097	\$44,522	1,425
Worker's Compensation	1,841	\$1,265	(576)
Disability Insurance	937	\$948	11
Health Insurance	253,098	\$268,966	15,868
Dental Insurance	12,512	\$6,325	(6,187)
Employee Assistance Program	191	\$315	124
Compensated Absences	0	\$24,300	24,300
TOTAL EMPLOYEE BENEFITS	382,796	\$415,807	33,011
TOTAL UNDISTRIBUTED	382,796	\$415,807	33,011
TOTAL ADMINISTRATIVE BUDGET:	1,640,446	\$1,732,019	91,573
CAPITAL BUDGET			
A1380 & 1420 FISCAL AGENT & LEGAL			
Contractual Expense: Fees	25,000	\$25,000	0
TOTAL FINANCE	25,000	\$25,000	0
OPERATION AND MAINTENANCE OF PLANT - Expenditures charged to operation and maintenance of plant include: costs related to keeping the physical plant open and ready for use (inclusive of heat, lights, telephones, and routine daily housekeeping activities); and maintenance of grounds and athletic fields.			
A1620 OPERATION			
Non-Instructional Salaries	707,321	\$713,513	6,192

	Adopted Budget	Proposed Budget	Increase
Equipment	30,000	\$38,500	8,500
Contractual Expense:			0
Heat - Gas & Oil	120,000	\$122,678	2,678
Electricity	219,447	\$280,144	60,697
Water	20,000	\$20,000	0
Telephone	118,975	\$137,553	18,578
Insurance (fire, boiler, maintenance vehicles)	8,631	\$8,631	0
Service Contracts	56,500	\$45,000	(11,500)
Trash Removal Contract	27,000	\$27,000	0
Laundry Service Contract	5,000	\$5,000	0
Professional Development	2,000	\$2,500	500
Miscellaneous (Advertising, etc.)	3,000	\$3,000	0
Materials and Supplies	60,000	\$60,000	0
Boces Services	10,927	\$9,650	(1,277)
TOTAL OPERATION	1,388,801	\$1,473,169	84,368
<u>A1621 MAINTENANCE & GROUNDS</u>			
Non-Instructional Salaries	319,997	\$321,477	1,480
Equipment	30,000	\$38,500	8,500
Contractual Expenses:			0
Professional/Technical Services	100,000	\$102,000	2,000
Building Condition Survey	0	\$50,000	50,000
Aidable Security Cameras/Hardware	35,000	\$35,000	0
Aidable Hardened Doors/Hardware	20,000	\$20,000	0
Snow Removal	15,000	\$18,000	3,000
Septic Service	12,500	\$10,500	(2,000)
Minor Maintenance Repairs	30,500	\$25,500	(5,000)
Driveway and Miscellaneous Repair	3,000	\$3,000	0
Maintenance Projects	115,000	\$113,000	(2,000)
Materials and Supplies	18,000	\$20,000	2,000
TOTAL MAINTENANCE AND GROUNDS	698,997	\$756,977	57,980
<u>A1622 SECURITY OF PLANT</u>			
Professional/Technical Services	67,600	\$70,304	2,704
TOTAL SECURITY OF PLANT	67,600	\$70,304	2,704
TOTAL CENTRAL SERVICES	\$2,155,398	\$2,300,450	145,052
<u>A 1981 SPECIAL ITEMS</u>			
Refund Real Property Taxes	5,000	\$5,000	0
BOCES Capital Charges	82,150	\$85,388	3,238
TOTAL SPECIAL ITEMS	87,150	\$90,388	3,238
<u>A5510 TRANSPORTATION</u>			
Purchase of Buses	576,520	\$684,430	107,910
TOTAL PUPIL TRANSPORTATION	576,520	\$684,430	107,910
<u>EMPLOYEE BENEFITS</u>			
Employee Retirement	170,037	\$168,151	(1,886)
Social Security	78,360	\$78,939	579

	Adopted Budget	Proposed Budget	Increase
Worker's Compensation	3,347	\$2,247	(1,100)
Disability Insurance	1,705	\$1,682	(23)
Health Insurance	506,194	\$537,937	31,743
Dental Insurance	25,025	\$12,650	(12,375)
Employee Assistance Program	1,339	\$1,366	27
Compensated Absences	7,567	\$4,050	(3,517)
TOTAL EMPLOYEE BENEFITS	793,575	\$807,022	13,447
<u>DEBT SERVICE - PRINCIPAL</u>			
Bond Anticipation Notes	0	\$0	0
Serial Bonds - Previous Construction	845,000	\$885,000	40,000
BOCES leases	222,754	\$264,167	41,413
TOTAL DEBT SERVICE - PRINCIPAL	1,067,754	\$1,149,167	81,413
<u>DEBT SERVICE - INTEREST</u>			
Bond Anticipation Notes	0	\$0	0
Serial Bonds - Previous Construction	846,513	\$804,262	(42,251)
BOCES leases	17,421	\$15,513	(1,908)
TOTAL DEBT SERVICE - INTEREST	863,934	\$819,775	(44,159)
<u>INTERFUND TRANSFERS</u>			
Capital Outlay Project 2026-2027	100,000	\$100,000	0
TOTAL INTERFUND TRANSFERS	100,000	\$100,000	0
TOTAL UNDISTRIBUTED	2,825,263	\$2,875,964	50,701
TOTAL CAPITAL BUDGET	5,669,330	\$5,976,232	306,902
Budget Summary			
Administrative Budget	1,640,446	\$1,732,019	91,573
Program Budget	20,410,709	\$20,793,612	382,903
Capital Budget	5,669,330	\$5,976,232	306,902
TOTAL GENERAL FUND BUDGET	\$27,720,486	\$28,501,863	781,377