



Beekmantown Central School District
37 Eagle Way, West Chay NY, 12992
Telephone: 518-563-8250



Detailed Proposed Budget 2025-2026

District Website: www.bcsdk12.org



BUDGET CATEGORIES	Budget 25-26	% of Total	Budget 24-25	% of Total	Change \$\$\$	%	24-25 Actual Expenditures *
	Proposed		Adopted				
Section I: Administration	\$5,418,647	9.48%	\$5,297,662	9.58%	\$120,985	0.22%	\$4,600,409
Section II: Program	\$44,477,348	77.79%	\$43,122,413	77.96%	\$1,354,935	2.45%	\$37,783,062
Section III: Capital	\$7,280,028	12.73%	\$6,889,897	12.46%	\$390,131	0.71%	\$11,144,586
TOTAL BUDGET	\$57,176,023	100%	\$55,309,971	100%	\$1,866,052	3.37%	\$53,528,057

Section I: Administration

Code	Description	Proposed Budget 25-26	Adopted Budget 24-25	\$\$\$ +/-	Line%	Admin %
1010	Board of Education	\$46,535	\$161,125	(\$114,590)	-71.12%	-2.16%
1040	District Clerk	\$9,000	\$9,000	\$0	0.00%	0.00%
1060	District Meetings	\$12,550	\$12,550	\$0	0.00%	0.00%
1240	Chief School Administrator	\$302,184	\$353,411	(\$51,227)	-14.50%	-0.97%
1310	Business Administration	\$415,515	\$344,140	\$71,375	20.74%	1.35%
1320	Auditing	\$30,925	\$30,425	\$500	1.64%	0.01%
1325	Treasurer	\$62,881	\$60,658	\$2,223	3.66%	0.04%
1330	Tax Collector	\$20,650	\$20,150	\$500	2.48%	0.01%
1380	Fiscal Agent	5,500	5,250	\$250	0.00%	0.00%
1420	Legal	\$135,000	\$135,000	\$0	0.00%	0.00%
1430	Personnel	\$130,905	\$100,019	\$30,886	30.88%	0.58%
1480	Public Information	\$0	\$0	\$0	0.00%	0.00%
1620	Operations - Supervisor	\$84,967	\$81,896	\$3,071	3.75%	0.06%
1670	Central Mailing	\$33,543	\$33,458	\$85	0.25%	0.00%
1910	Special Items - Insurance	\$114,500	\$104,500	\$10,000	9.57%	0.19%
1920	School Association	\$10,622	\$10,461	\$161	1.54%	0.00%
1981	Administrative Charge - BOCES	\$1,291,437	\$1,246,344	\$45,093	3.62%	0.85%
2020	Supervision - Regular School	\$1,647,305	\$1,559,412	\$87,893	5.64%	1.66%
5510	Transportation - Supervisor	\$72,658	\$70,032	\$2,626	3.75%	0.05%
9010-70	Employee Benefits	\$991,970	\$959,831	\$32,139	3.35%	0.61%
		\$5,418,647	\$5,297,662	\$120,985	2.28%	2.28%

Required Disclosure:

Administrative salaries paid to persons with the title of Superintendent of Schools, Deputy, Assistant or Associate Superintendent, or any administrator who earns \$169,000 or more.

Superintendent of Schools

Salary	\$190,840
Employee Benefits (see below)	\$63,198
Other Remuneration	\$3,000
Total	\$257,038

Employee Benefit Details

Health Insurance	\$28,651
Social Security	\$14,599
Retirement System	\$19,294
Worker's Compensation	\$640
Life Insurance	\$14
Sub - total	\$63,198

Other Renumeration Detail

Annuity, other	\$3,000
Sub - total	\$3,000



1010 - Board of Education

400-402 Contractual: Expenses for policy services, conferences, meetings & state mandated training

450 Materials & Supplies: Expenses for School Board journals, law books, & various manuals

490 BOCES Services: BOCES provided training for Board of Education

Total Board of Education**1040 - District Clerk**

160 Salary: Stipend for District Clerk to attend regular and special board meetings

400 Contractual: Expenses for training & services required for Board of Education meetings

450 Materials & Supplies: Purchase of materials & supplies

Total District Clerk**1060 - District Meetings**

160 Salary: Salaries of Election Inspectors & Custodian of the voting machines

400 Contractual: Expenses for voting machines, publication & legal ads

450 Materials & Supplies: Purchase of materials and supplies for voting, printing & postage

Total District Meetings**1240 - Chief School Administrator**

150 Salary: Salary of the Superintendent of Schools as Chief Executive Officer of the District

160 Salary: Salary of the Secretary to the Superintendent & Senior Clerk

400 & 490 Contractual: Association dues, conferences & workshops

450 Materials & Supplies: Purchase of materials & supplies

Total Chief School Administrator**1310 - Business Administration**

160 Salary: Salary of School Business Manager, Payroll Clerk, Purchasing Clerk,

400 Contractual: Association dues, professional development, copier/printer rentals

450 Materials & Supplies: Purchase of materials & supplies

490 BOCES Services: Preparation of GASB 75 actuarial reports, Questar III

Total Business Administration**1320 - Auditing**

160 Salary: Stipend of State mandated Claims Auditor

400 Contractual: Contracting of state mandated auditors to review accounting

Total Auditing

	<u>Budget 25-26</u>	<u>Budget 24-25</u>	<u>+/-</u>	<u>Line %</u>	<u>Admin %</u>	<u>Actual 23-24</u>
	\$ 10,250	\$ 157,250	\$ (147,000)	-93.48%	-2.77%	5,857
	\$ 500	\$ 375	\$ 125	33.33%	0.00%	\$ 57
	\$ 35,785	\$ 3,500	\$ 32,285	922.43%	0.61%	\$ 36,700
n	\$ 46,535	\$ 161,125	\$ (114,590)	-71.12%	-2.16%	\$ 42,614
	\$ 5,500	\$ 5,500	\$ -	0.00%	0.00%	\$ 5,500
	\$ 2,000	\$ 2,000	\$ -	0.00%	0.00%	\$ 1,902
	\$ 1,500	\$ 1,500	\$ -	0.00%	0.00%	\$ 1,105
k	\$ 9,000	\$ 9,000	\$ -	0.00%	0.00%	\$ 8,507
	\$ 4,000	\$ 4,000	\$ -	0.00%	0.00%	\$ 1,058
	\$ 3,950	\$ 3,950	\$ -	0.00%	0.00%	\$ 1,438
	\$ 4,600	\$ 4,600	\$ -	0.00%	0.00%	\$ 722
s	\$ 12,550	\$ 12,550	\$ -	0.00%	0.00%	\$ 3,218
	\$ 193,840	\$ 236,000	\$ (42,160)	-17.86%	-0.80%	\$ 253,600
	\$ 86,919	\$ 95,986	\$ (9,067)	-9.45%	-0.17%	\$ 83,624
	\$ 13,425	\$ 13,425	\$ -	0.00%	0.00%	\$ 27,529
	\$ 8,000	\$ 8,000	\$ -	0.00%	0.00%	\$ 6,564
r	\$ 302,184	\$ 353,411	\$ (51,227)	-14.50%	-0.97%	\$ 371,317
	\$ 327,125	\$ 312,250	\$ 14,875	4.76%	0.28%	\$ 275,673
	\$ 60,990	\$ 5,990	\$ 55,000	918.20%	1.04%	\$ 8,432
	\$ 5,000	\$ 5,000	\$ -	0.00%	0.00%	\$ 2,069
	\$ 22,400	\$ 20,900	\$ 1,500	7.18%	0.03%	\$ 18,337
n	\$ 415,515	\$ 344,140	\$ 71,375	20.74%	1.35%	\$ 304,511
	<u>Budget 25-26</u>	<u>Budget 24-25</u>	<u>+/-</u>	<u>Line %</u>	<u>Admin %</u>	<u>Actual 23-24</u>
	\$ 5,625	\$ 5,625	\$ -	0.00%	0.00%	\$ 4,531
	\$ 25,300	\$ 24,800	\$ 500.00	2.02%	0.01%	\$ 23,000
g	\$ 30,925	\$ 30,425	\$ 500.00	1.64%	0.01%	\$ 27,531

1325 - Treasurer*160 Salary:* Salary of the District Treasurer*400 Contractual:* Association dues & professional development*450 Materials & Supplies:* Purchase of materials & supplies**Total Treasurer****1330 - Tax Collector***160 Salary:* Salary of the Tax Collector*400 Contractual:* Contracting of County & Town services & software fees*450 Materials & Supplies:* Purchase of materials & supplies for tax billing**Total Tax Collector****1380 - Fiscal Agent***400 Contractual:* Expenses incurred with Fiscal Advisors**Total Fiscal Agent****1420 - Legal***400 Contractual:* Expenses incurred by School Attorney for legal opinions &*400 Contractual:* Expenses incurred to pursue tax certiorari assessment challenges**Total Legal****1430 - Personnel***400 Contractual:* Advertising for the recruitment of personnel*490 BOCES Services:* BOCES fee for the coordination of employee benefits & services**Total Personnel****1620 - Operations***160 Salary:* Salary of the Director of Facilities**Total Operations****1670 - Central Mailing***160 Salary:* Salary for central mail & messenger (shared and pro-rated portion)*400 Contractual:* Expenses for postage & district mailings**Total Central Mailing****1910 - Special Items***422-425 Insurance:* Insurance premiums for general & school board liability,**Total Unallocated Insurance****1920 - School Association**

	\$ 61,483	\$ 59,260	\$ 2,223	3.75%	0.04%	\$ 57,118
	\$ 398	\$ 398	\$ -	0.00%	0.00%	\$ -
	\$ 1,000	\$ 1,000	\$ -	0.00%	0.00%	\$ 115
Total Treasurer	\$ 62,881	\$ 60,658	\$ 2,223	3.66%	0.04%	\$ 57,233
	\$ 6,250	\$ 6,250	\$ -	0.00%	0.00%	\$ -
	\$ 14,300	\$ 13,800	\$ 500	3.62%	0.01%	\$ 12,708
	\$ 100	\$ 100	\$ -	0.00%	0.00%	\$ 9
Total Tax Collector	\$ 20,650	\$ 20,150	\$ 500	2.48%	0.01%	\$ 12,717
	\$ 5,500	\$ 5,250	\$ 250.00	4.76%	0.00%	\$ -
Total Fiscal Agent	\$ 5,500	\$ 5,250	\$ 250.00	4.76%	0.00%	\$ -
	\$ 130,000	\$ 130,000	\$ -	0.00%	0.00%	\$ 119,667
	\$ 5,000	\$ 5,000	\$ -	0.00%	0.00%	\$ -
Total Legal	\$ 135,000	\$ 135,000	\$ -	0.00%	0.00%	\$ 119,667
	\$ 10,125	\$ 10,125	\$ -	0.00%	0.00%	\$ 3,710
	\$ 120,780	\$ 89,894	\$ 30,886	34.36%	0.58%	\$ 118,790
Total Personnel	\$ 130,905	\$ 100,019	\$ 30,886	30.88%	0.58%	\$ 122,500
	\$ 84,967	\$ 81,896	\$ 3,071	3.75%	0.06%	\$ 78,935
Total Operations	\$ 84,967	\$ 81,896	\$ 3,071	3.75%	0.06%	\$ 78,935
	\$ 3,543	\$ 3,458	\$ 85	2.46%	0.00%	\$ 3,323
	\$ 30,000	\$ 30,000	\$ -	0.00%	0.00%	\$ 17,633
Total Central Mailing	\$ 33,543	\$ 33,458	\$ 85	0.25%	0.00%	\$ 20,956
	Budget 25-26	Budget 24-25	+/-	Line %	Admin %	Actual 23-24
	\$ 114,500	\$ 104,500	\$ 10,000	9.57%	0.19%	\$ 94,684
Total Unallocated Insurance	\$ 114,500	\$ 104,500	\$ 10,000	9.57%	0.19%	\$ 94,684

<i>400 Dues:</i> Membership in NYS School Boards Association & other regional associations	\$	10,622	10,461	\$	(161.00)	-1.54%	0.00%	\$	10,014
Total School Association	\$	10,622	10,461	\$	(161.00)	-1.54%	0.00%	\$	10,014
<u>1981 - Administrative Charge-BOCES</u>									
<i>490 BOCES Services:</i> Administrative & Capital fee for BOCES services	\$	1,291,437	\$ 1,246,344	\$	45,093	3.62%	0.85%	\$	1,123,025
Total Administrative Charge - BOCES	\$	1,291,437	\$ 1,246,344	\$	45,093	3.62%	0.85%	\$	1,123,025
<u>2020 - Supervision-Regular School</u>									
<i>150 Salary:</i> Salaries of Principals, Associate Principals & Administrators.	\$	1,358,171	\$ 1,277,052	\$	81,119	6.35%	1.53%	\$	1,153,566
<i>160 Salary:</i> Salaries of Typists employed within administrative offices	\$	157,634	\$ 150,860	\$	6,774	4.49%	0.13%	\$	145,246
<i>400 - 490 Contractual:</i> Association dues, BOCES fees, service costs &	\$	127,500	\$ 127,500	\$	-	0.00%	0.00%	\$	42,486
<i>450 Materials & Supplies:</i> Purchase of materials & supplies	\$	4,000	\$ 4,000	\$	-	0.00%	0.00%	\$	4,781
Total Supervision-Regular School	\$	1,647,305	\$ 1,559,412	\$	87,893	5.64%	1.66%	\$	1,346,079
<u>5510 - Transportation</u>									
<i>160 Salary:</i> Salary of Transportation Supervisor	\$	72,658	\$ 70,032	\$	2,626	3.75%	0.05%	\$	64,227
Total Transportation	\$	72,658	\$ 70,032	\$	2,626	3.75%	0.05%	\$	64,227
<u>9010/70 - Employee Benefits</u>									
<i>9010 - State Employee Retirement:</i> District's contribution to the NYS employee	\$	178,720	\$ 160,693	\$	18,027	11.22%	0.34%	\$	96,842
<i>9020 - State Teacher Retirement:</i> District's contribution to the NYS teacher	\$	132,801	\$ 132,352	\$	449	0.34%	0.01%	\$	111,613
<i>9030 - Social Security:</i> District's contribution for employee social security	\$	182,816	\$ 175,411	\$	7,405	4.22%	0.14%	\$	147,789
<i>9040 - Worker's Compensation:</i> Compensation insurance for employees	\$	9,262	\$ 8,632	\$	630	7.30%	0.01%	\$	7,344
<i>9050 - Unemployment Insurance:</i> A mandated appropriation fund to pay unemployment compensation.	\$	-	\$ -	\$	-	0.00%	0.00%	\$	-
<i>9060 - Health Insurance:</i> District's contribution towards employee medical insurance	\$	483,371	\$ 477,743	\$	5,628	1.18%	0.11%	\$	419,586
<i>9070 - TSA Employer Contribution:</i> District's contribution towards TSA	\$	5,000	\$ 5,000	\$	-	0.00%	0.00%	\$	9,500
Total Employee Benefits	\$	991,970	\$ 959,831	\$	32,139	3.35%	0.61%	\$	792,674

Section II: Program

Code	Description	Proposed Budget 25-26	Adopted Budget 24-25	+/- \$\$\$	Line%	Program%
1420	Legal	\$27,000	\$27,000	\$0	0.00%	0.00%
2070	In-Service Training and BOCES	\$47,500	\$47,500	\$0	0.00%	0.00%
2110	Teaching - Regular School	\$13,401,594	\$12,998,417	\$403,177	3.10%	0.93%
2250	Programs for Handicapped Children	\$8,452,906	\$7,779,209	\$673,697	8.66%	1.56%
2280	BOCES/Occupational Education	\$1,218,697	\$1,150,503	\$68,194	5.93%	0.16%
2610	School Library	\$373,224	\$357,873	\$15,351	4.29%	0.04%
2615	Audiovisual	\$15,510	\$15,510	\$0	0.00%	0.00%
2630	Computer Assisted Instruction	\$1,186,193	\$1,103,702	\$82,491	7.47%	0.19%
2805	Attendance - Regular School	\$24,152	\$23,774	\$378	1.59%	0.00%
2810	Guidance Services	\$1,096,296	\$1,053,945	\$42,351	4.02%	0.10%
2815	Health Services	\$308,663	\$332,299	(\$23,636)	-7.11%	-0.05%
2820	Psychological Services	\$402,478	\$319,233	\$83,245	26.08%	0.19%
2850	Co-Curricular Activities	\$172,640	\$168,000	\$4,640	2.76%	0.01%
2855	Interscholastic Athletics	\$557,556	\$532,382	\$25,174	4.73%	0.06%
5510	Transportation	\$2,060,422	\$1,986,055	\$74,367	3.74%	0.17%
5540	Contract Transportation	\$15,000	\$15,000	\$0	0.00%	0.00%
7140	Community Recreation & Continuing	\$17,694	\$15,944	\$1,750	10.98%	0.00%
9010-70	Employee Benefits	\$15,099,823	\$15,196,067	(\$96,244)	-0.63%	-0.22%
		\$44,477,348	\$43,122,413	\$1,354,935	3.14%	3.14%



1420 - Legal

400 Contractual: Expenses incurred by School Attorney for legal opinions & representation at PINS

Total Legal**2070 - In-Service Training**

150 Salary: Salary for instruction of in-service courses

490 BOCES Services: In-service training, standards test scoring and curriculum support provided by BOCES

Total In-Service Training**2110 - Teaching Regular School**

100-150 Instructional Teacher Salaries: Salaries of teachers for all grades including substitutes

160-161 Salary Non-Instructional: Salaries of Typists, Teacher Aides/Student Aides, Guards and School Monitors including substitutes

200 Equipment: Purchase of equipment

301 Paper Bid: Cost of paper district wide

400-402 Contractual: Expenses for multi function printer services, partnerships, professional Development/Academic Presentations

450 Materials & Supplies: Purchase of materials, supplies and instructional items

470 Tuition - Other Schools: Resident students placed in foster/guardian care attending other schools

477 Shared SRO - School Resource Officer

480 Textbooks: Textbooks and workbooks to support curriculum plans for all grades.

490 BOCES Services: Costs for copier rentals, hospital based instruction for students,

551 Student Testing: Testing materials including NYS high school regents exams

Total Teaching-Regular School**2250 - Programs For Handicapped Children**

150 - 159 Salary: Salaries of Special Education Teachers

160 Salary: Salaries of Teacher Aides/Student Aides, Senior Typist & Account

200 Equipment: Costs of specialized equipment needs per student IEPs

400-402 Contractual: Contractual service providers and professional development

450-480 Materials & Supplies: Purchase of materials and supplies

470 Tuition: Residential services mandated to fulfill IEP requirements including partial

490 BOCES Services: Provided in self-contained classes and related services

Total Programs for Handicapped Children

	Budget 25-26	Budget 24-25	+/-	Line %	Program %	Actual 23-24
	\$ 27,000	\$ 27,000	\$ -	0.00%	0.00%	\$ 18,874
Total Legal	\$ 27,000	\$ 27,000	\$ -	0.00%	0.00%	\$ 18,874
	\$ 17,500	\$ 17,500	\$ -	0.00%	0.00%	\$ -
	\$ 30,000	\$ 30,000	\$ -	0.00%	0.00%	\$ 86,985
Total In-Service Training	\$ 47,500	\$ 47,500	\$ -	0.00%	0.00%	\$ 86,985
	\$ 11,708,600	\$ 11,367,354	\$ 341,246	3.00%	0.79%	\$ 10,374,523
	\$ 420,372	\$ 397,441	\$ 22,931	5.77%	0.05%	\$ 314,962
	\$ 48,000	\$ 47,000	\$ 1,000	3.76%	0.00%	\$ 26,579
	\$ 54,000	\$ 52,000	\$ 2,000	3.85%	0.00%	\$ 63,748
	\$ 506,500	\$ 476,500	\$ 30,000	6.30%	0.07%	\$ 41,893
	\$ 241,122	\$ 240,122	\$ 1,000	0.42%	0.00%	\$ 210,543
	\$ 100,000	\$ 100,000	\$ -	0.00%	0.00%	\$ 32,865
	\$ 40,000	\$ 35,000	\$ 5,000	14.29%	0.01%	\$ 30,000
	\$ 178,500	\$ 178,500	\$ -	0.00%	0.00%	\$ 70,356
	\$ 83,500	\$ 83,500	\$ -	0.00%	0.00%	\$ 82,522
	\$ 21,000	\$ 21,000	\$ -	0.00%	0.00%	\$ 7,475
Total Teaching-Regular School	\$ 13,401,594	\$ 12,998,417	\$ 403,177	3.10%	0.93%	\$ 11,255,466
	\$ 4,248,563	\$ 4,399,807	\$ (151,244)	-3.44%	-0.35%	\$ 3,729,386
	\$ 2,036,855	\$ 1,997,514	\$ 39,341	1.97%	0.09%	\$ 1,721,438
	\$ 20,000	\$ 20,000	\$ -	0.00%	0.00%	\$ -
	\$ 42,000	\$ 42,000	\$ -	0.00%	0.00%	\$ 35,471
	\$ 55,488	\$ 54,400	\$ 1,088	2.00%	0.00%	\$ 56,400
	\$ 400,000	\$ 290,000	\$ 110,000	37.93%	0.26%	\$ 256,917
	\$ 1,650,000	\$ 975,488	\$ 674,512	69.15%	1.56%	\$ 1,006,202
Total Programs for Handicapped Children	\$ 8,452,906	\$ 7,779,209	\$ 673,697	8.66%	1.56%	\$ 6,805,814

2280 - BOCES/Occupational Education

	<u>Budget 25-26</u>	<u>Budget 24-25</u>	<u>+/-</u>	<u>Line %</u>	<u>Program %</u>	<u>Actual 23-24</u>
150 Instructional Salary	\$ 62,577	\$ 60,315	\$ 2,262	3.75%	0.01%	\$ 1
200 Equipment	\$ 20,000	\$ 20,000	\$ -	0.00%	0.00%	\$ 14,393
450 Material & Supplies	\$ 20,000	\$ 20,000	\$ -	0.00%	0.00%	\$ 6,657
490 BOCES Services: CV-TEC, Occupational Education services & other services	\$ 1,116,120	\$ 1,050,188	\$ 65,932	6.28%	0.15%	\$ 1,026,638
Total BOCES Occupational Education	\$ 1,218,697	\$ 1,150,503	\$ 68,194	5.93%	0.16%	\$ 1,047,689

2610 - School Library

150 Salary: Salaries of Library Media Specialists	\$ 223,579	\$ 215,496	\$ 8,083	3.75%	0.02%	\$ 204,176
160 Salary: Salaries of Library Aides	\$ 75,088	\$ 72,820	\$ 2,268	3.11%	0.01%	\$ 68,285
400 Contractual: Library book security monitoring, book rebinding, and other services	\$ 11,000	\$ 11,000	\$ -	0.00%	0.00%	\$ 2,013
450 Materials & Supplies: Purchase of materials and supplies other than books	\$ 5,984	\$ 5,984	\$ -	0.00%	0.00%	\$ 4,585
460 Library Loans: Costs for library materials loaned to students	\$ 22,319	\$ 22,319	\$ -	0.00%	0.00%	\$ 16,478
490 BOCES Services: BOCES Library Services	\$ 35,254	\$ 30,254	\$ 5,000	16.53%	0.01%	\$ 30,074
Total School Library	\$ 373,224	\$ 357,873	\$ 15,351	4.29%	0.04%	\$ 325,611

2615 - Audiovisual

160 Salary: Salary of Clerk to coordinate audiovisual materials, equipment,	\$ -	\$ -	\$ -		0.00%	\$ -
200 Equipment: Equipment used in the audiovisual program	\$ 10,000	\$ 10,000	\$ -	0.00%	0.00%	\$ 6,949
400 Contractual: Repair and service contracts for equipment	\$ 750	\$ 750	\$ -	0.00%	0.00%	\$ 628
450 Materials & Supplies: Purchase of materials and supplies	\$ 4,760	\$ 4,760	\$ -	0.00%	0.00%	\$ 5,842
Total Audiovisual	\$ 15,510	\$ 15,510	\$ -	0.00%	0.00%	\$ 13,419

2630 - Computer Assisted Instruction

160 Salary: Salaries of Help Desk Technicians, Computer Specialist and	\$ 249,077	\$ 253,182	\$ (4,105)	-1.62%	-0.01%	\$ 210,793
220 Hardware: Computer hardware and technology for instructional computer labs	\$ 55,000	\$ 55,000	\$ -	0.00%	0.00%	\$ 164,540
400 Contractual: Computer services provided by an outside vendor	\$ 60,000	\$ 60,000	\$ -	0.00%	0.00%	\$ 69,893
450 Materials & Supplies: Purchase of materials and supplies	\$ 25,000	\$ 20,400	\$ 4,600	22.55%	0.01%	\$ 38,159
460 Software: Software purchased for the district	\$ 30,180	\$ 30,180	\$ -	0.00%	0.00%	\$ 28,451
490 BOCES Services: Computer support including coordination and servicing	\$ 766,936	\$ 684,940	\$ 81,996	11.97%	0.19%	\$ 707,574
Total Computer Assisted Instruction	\$ 1,186,193	\$ 1,103,702	\$ 82,491	7.47%	0.19%	\$ 1,219,410

2805 - Attendance Regular School

160 Salary: Salary of Attendance Clerk	\$ 24,152	\$ 23,774	\$ 378	1.59%	0.00%	\$ 22,540
Total Attendance-Regular School	\$ 24,152	\$ 23,774	\$ 378	1.59%	0.00%	\$ 22,540

2810 - Guidance Services

150 Salary: Salaries of School Counselors	\$ 1,032,513	\$ 983,372	\$ 49,141	5.00%	0.11%	\$ 875,600
160 Salary: Salaries of Typists in counseling offices	\$ 56,611	\$ 63,401	\$ (6,790)	-10.71%	-0.02%	\$ 56,163
400-402 Contractual: Machine repairs and test scoring and professional development &	\$ 1,460	\$ 1,460	\$ -	0.00%	0.00%	\$ 307
450 Materials & Supplies: Purchase of materials and supplies.	\$ 5,712	\$ 5,712	\$ -	0.00%	0.00%	\$ 6,059
Total Guidance Services	\$ 1,096,296	\$ 1,053,945	\$ 42,351	4.02%	0.10%	\$ 938,129

2815 - Health Services

	<u>Budget 25-26</u>	<u>Budget 24-25</u>	<u>+/-</u>	<u>Line%</u>	<u>Program%</u>	<u>Actual 23-24</u>
160 Salary: Salaries of Registered Nurses and Substitutes.	\$ 233,663	\$ 260,699	\$ (27,036)	-10.37%	-0.06%	\$ 192,527
200 Equipment: Equipment used in the health services offices.	\$ -	\$ 1,000	\$ (1,000)	-100.00%	0.00%	\$ 33

400 Contractual: Contracted services for School Physician.	\$ 21,300	\$ 20,400	\$ 900	4.41%	0.00%	\$ 19,500
403 Health Services Parochial Schools: Mandated health services to students attending	\$ 42,500	\$ 40,000	\$ 2,500	6.25%	0.01%	\$ 39,900
450 Materials & Supplies: Purchase materials and supplies for health services offices at	\$ 11,200	\$ 10,200	\$ 1,000	9.80%	0.00%	\$ 7,067
Total Health Services	\$ 308,663	\$ 332,299	\$ (23,636)	-7.11%	-0.05%	\$ 259,027
<u>2820 - Psychological Services</u>						
150 Salary: Salaries of Psychologists.	\$ 402,478	\$ 319,233	\$ 83,245	26.08%	0.19%	\$ 299,934
400 Contractual: Contractual services to support psychological evaluations.	\$ -	\$ -	\$ -	0.00%	0.00%	\$ -
450 Materials & Supplies: Purchase of materials and supplies.	\$ -	\$ -	\$ -	0.00%	0.00%	\$ -
Total Psychological Services	\$ 402,478	\$ 319,233	\$ 83,245	26.08%	0.19%	\$ 299,934
<u>2850 - Co-Curricular Activities</u>						
150 Salary: Stipends for instructional extra-curricular advisors.	\$ 128,390	\$ 123,750	\$ 4,640	3.75%	0.01%	\$ 122,009
160 Salary: Stipends for non-instructional extra-curricular advisors.	\$ 41,250	\$ 41,250	\$ -	0.00%	0.00%	\$ 25,146
400 Contractual: Costs associated with Model U.N.	\$ 3,000	\$ 3,000	\$ -	0.00%	0.00%	\$ 3,000
Total Co-Curricular Activities	\$ 172,640	\$ 168,000	\$ 4,640	2.76%	0.01%	\$ 150,155
<u>2855 - Interscholastic Athletics</u>						
150 Salary: Stipends for instructional coaching appointments.	\$ 161,500	\$ 161,500	\$ -	0.00%	0.00%	\$ 127,642
160 Salary: Stipends for ticket takers and Non-instructional coaching appointments.	\$ 175,750	\$ 152,740	\$ 23,010	15.06%	0.05%	\$ 162,501
200 Equipment: NYS mandated safety replacement cycle of equipment greater	\$ 15,000	\$ 15,000	\$ -	0.00%	0.00%	\$ -
400 -402 Contractual: Officials, facility rentals, dues, and professional development.	\$ 95,250	\$ 95,250	\$ -	0.00%	0.00%	\$ 104,686
450 Materials & Supplies: Purchase of materials and supplies for the athletic program.	\$ 45,696	\$ 45,696	\$ -	0.00%	0.00%	\$ 50,118
490 BOCES Services: Section VII Coordinator.	\$ 64,360	\$ 62,196	\$ 2,164	3.48%	0.01%	\$ 66,386
Total Interscholastic Athletics	\$ 557,556	\$ 532,382	\$ 25,174	4.73%	0.06%	\$ 511,333
<u>5510 - Transportation</u>						
160-185 Salary: Salaries of bus drivers, substitute drivers, bus monitors,	\$ 1,416,325	\$ 1,389,271	\$ 27,054	1.95%	0.06%	\$ 1,309,596
200 Equipment: Purchase of school vehicle, garage shop tools, bus cameras, drill press	\$ 30,000	\$ 30,000	\$ -	0.00%	0.00%	\$ 14,201
301-304 Materials & Supplies: Parts for all vehicle repairs including tires.	\$ 161,759	\$ 161,039	\$ 720	0.45%	0.00%	\$ 107,379
305-309 Materials & Supplies: Fuel for all vehicles including diesel, gasoline, and oils.	\$ 275,189	\$ 275,189	\$ -	0.00%	0.00%	\$ 247,335
400-403 Contractual: Repairs to buses not performed by school employees, uniform	\$ 108,000	\$ 68,000	\$ 40,000	58.82%	0.09%	\$ 88,997
422 Liability/Property Damage Insurance: Liability and property damage insurance for	\$ 44,000	\$ 40,000	\$ 4,000	10.00%	0.01%	\$ 39,365
450 Supplies & Materials: Purchase materials & supplies.	\$ 5,000	\$ 3,000	\$ 2,000	66.67%	0.00%	\$ 9,375
490 BOCES Services: Bus driver training, drug and alcohol testing, and	\$ 20,149	\$ 19,556	\$ 593	3.03%	0.00%	\$ 18,112
Total Transportation Services	\$ 2,060,422	\$ 1,986,055	\$ 74,367	3.74%	0.17%	\$ 1,834,360
<u>5540 - Contract Transportation</u>	<u>Budget 25-26</u>	<u>Budget 24-25</u>	<u>+/-</u>	<u>Line %</u>	<u>Program %</u>	<u>Actual 23-24</u>
400 Contractual: Contractual Transportation - Aidable (mandated homeless student &	\$ 15,000	\$ 15,000	\$ -	0.00%	0.00%	\$ -
Total Contract Transportation	\$ 15,000	\$ 15,000	\$ -	0.00%	0.00%	\$ -
<u>7140 - Community Recreation & Continuing Education Offerings</u>						
150 Salary: Stipends for Fitness Center Coordinator, and Continuing Education	\$ 5,174	\$ 5,174	\$ -	0.00%	0.00%	\$ -
200 Equipment	\$ -	\$ -	\$ -	0.00%	0.00%	\$ -
400 Contractual: Service contracts.	\$ 3,000	\$ 1,250	\$ 1,750	140.00%	0.00%	\$ 2,561

450 Materials & Supplies: Purchase of materials and supplies.

	\$	9,520	\$	9,520	\$	-	0.00%	0.00%	\$	8,464
Total Community Recreation	\$	17,694	\$	15,944	\$	1,750	10.98%	0.00%	\$	11,025
<u>9010/70 - Employee Benefits</u>										
9010 - State Employee Retirement: District's contribution to the employee retirement	\$	279,266	\$	592,561	\$	(313,295)	-52.87%	-0.73%	\$	336,100
9020 - State Teacher Retirement: District's contribution to the teacher retirement system	\$	1,764,361	\$	1,758,402	\$	5,959	0.34%	0.01%	\$	1,482,854
9030 - Social Security: District's contribution for employee social security.	\$	1,746,908	\$	1,676,151	\$	70,757	4.22%	0.16%	\$	1,412,200
9040 - Worker's Compensation: Compensation insurance for employees.	\$	180,617	\$	168,330	\$	12,287	7.30%	0.03%	\$	143,207
9050 - Unemployment Insurance: Mandated to pay self insured unemployment	\$	10,000	\$	10,000	\$	-	0.00%	0.00%	\$	15,098
9060 - Health Insurance: District's contribution towards employee medical insurance.	\$	10,996,671	\$	10,868,623	\$	128,048	1.18%	0.30%	\$	9,593,832
9070 - Employee benefits: Employer contribution toward TSA for unused days.	\$	122,000	\$	122,000	\$	-	0.00%	0.00%	\$	-
Total Employee Benefits	\$	15,099,823	\$	15,196,067	\$	(96,244)	-0.63%	-0.22%	\$	12,983,291

Section III: Capital

Code	Description	Proposed Budget 25-26	Adopted Budget 24-25	+/- \$\$\$	Line%	Capital%
1620	Operations	\$2,350,733	\$2,252,745	\$97,988	4.35%	1.42%
1621	Maintenance	\$794,047	\$790,372	\$3,675	0.46%	0.05%
1964	Refund of Property Taxes	\$1,750	\$1,750	\$0	0.00%	0.00%
5530	Transportation Building	\$41,600	41,600	\$0	0.00%	0.00%
9711-32	Debt Service	\$868,250	\$1,085,250	(\$217,000)	-20.00%	-3.15%
9950	Capital Outlay	100,000	100,000	\$0	0.00%	0.00%
9950	Interfund Transfers	1,717,122	1,633,623	\$83,499	5.11%	1.21%
9010-60	Employee Benefits	\$1,406,526	\$984,557	\$421,969	42.86%	6.12%
		\$7,280,028	\$6,889,897	\$390,131	5.66%	5.66%



1620 - Operations*160 Salary:* Salaries of Custodial Workers, Typist, & Substitutes*200 Equipment:* Equipment to clean and sanitize the buildings*400 Contractual:* Equipment rental*421/426 Fire & Boiler Insurance:* Cost of insurance policy*450 Materials & Supplies:* Custodial supplies*462 Custodial Service:* Trash removal, snow removal, water testing, etc.*476 Electricity:* Cost of electricity*477 Security:* Cost of safety and security initiatives*478 Telephone:* Cost of telephones*479 Fuel Oil:* Cost of heating schools*481 Water/Sewer:* Cost of water & sewer at the Cumberland Head Elementary School*490 BOCES Services:* To provide compliance with OSHA**Total Operations****1621 - Maintenance***160 Salary:* Salaries of Building Maintenance Workers, Building Maintenance Mechanic & Substitutes*191 On-Call mileage reimbursement* per collective bargaining agreement*200 Equipment:* Purchasing of equipment to maintain school grounds & buildings*400 Contractual:* Equipment rentals & training*450 Materials & Supplies:* Purchase materials & supplies to repair & maintain facilities & equipment*461 Repairs:* Repairs to equipment & facilities*462 Services:* Various service contracts including fire inspections, elevator*463 Projects:* Campus projects for refurbishments, repairs, health & safety**Total Maintenance****1964 - Refund of Property Taxes***400 Refunds:* Cost of refunding property taxes collected in prior years due to**Total Refund of Property Taxes****5530 - Transportation Building***400 Contractual:* Bus garage building contractual*450 Materials & Supplies:* Purchase materials & supplies to repair & maintain**9711/32 - Debt Service Payments- BANs***9711-600 Bond Anticipation Notes-Buildings:* Principal payment for capital project

	<u>Budget 25-26</u>	<u>Budget 24-25</u>	<u>+/-</u>	<u>Line%</u>	<u>Capital%</u>	<u>Actual 23-24</u>
<i>160 Salary:</i> Salaries of Custodial Workers, Typist, & Substitutes	\$ 935,457	\$ 859,125	\$ 76,332	8.88%	1.11%	\$ 832,811
<i>200 Equipment:</i> Equipment to clean and sanitize the buildings	\$ 67,000	\$ 67,000	\$ -	0.00%	0.00%	\$ 39,035
<i>400 Contractual:</i> Equipment rental	\$ 4,000	\$ 4,000	\$ -	0.00%	0.00%	\$ 86
<i>421/426 Fire & Boiler Insurance:</i> Cost of insurance policy	\$ 82,953	\$ 82,953	\$ -	0.00%	0.00%	\$ 69,918
<i>450 Materials & Supplies:</i> Custodial supplies	\$ 104,000	\$ 100,000	\$ 4,000	4.00%	0.06%	\$ 101,803
<i>462 Custodial Service:</i> Trash removal, snow removal, water testing, etc.	\$ 179,323	\$ 172,384	\$ 6,939	4.03%	0.10%	\$ 150,436
<i>476 Electricity:</i> Cost of electricity	\$ 250,000	\$ 250,000	\$ -	0.00%	0.00%	\$ 230,666
<i>477 Security:</i> Cost of safety and security initiatives	\$ 75,000	\$ 75,000	\$ -	0.00%	0.00%	\$ 48,874
<i>478 Telephone:</i> Cost of telephones	\$ 75,000	\$ 70,000	\$ 5,000	7.14%	0.07%	\$ 63,901
<i>479 Fuel Oil:</i> Cost of heating schools	\$ 500,000	\$ 500,000	\$ -	0.00%	0.00%	\$ 333,344
<i>481 Water/Sewer:</i> Cost of water & sewer at the Cumberland Head Elementary School	\$ 30,000	\$ 26,250	\$ 3,750	14.29%	0.05%	\$ 33,637
<i>490 BOCES Services:</i> To provide compliance with OSHA	\$ 48,000	\$ 46,033	\$ 1,967	4.27%	0.03%	\$ 34,146
Total Operations	\$ 2,350,733	\$ 2,252,745	\$ 97,988	4.35%	1.42%	\$ 1,938,657
<u>1621 - Maintenance</u>						
<i>160 Salary:</i> Salaries of Building Maintenance Workers, Building Maintenance Mechanic & Substitutes	\$ 283,747	\$ 296,312	\$ (12,565)	-4.24%	-0.18%	\$ 300,383
<i>191 On-Call mileage reimbursement</i> per collective bargaining agreement	\$ 100	\$ 100	\$ -	0.00%	0.00%	\$ -
<i>200 Equipment:</i> Purchasing of equipment to maintain school grounds & buildings	\$ 30,000	\$ 30,000	\$ -	0.00%	0.00%	\$ 39,000
<i>400 Contractual:</i> Equipment rentals & training	\$ 20,000	\$ 15,600	\$ 4,400	28.21%	0.06%	\$ 11,273
<i>450 Materials & Supplies:</i> Purchase materials & supplies to repair & maintain facilities & equipment	\$ 87,500	\$ 85,660	\$ 1,840	2.15%	0.03%	\$ 90,441
<i>461 Repairs:</i> Repairs to equipment & facilities	\$ 50,000	\$ 45,000	\$ 5,000	11.11%	0.07%	\$ 60,252
<i>462 Services:</i> Various service contracts including fire inspections, elevator	\$ 122,700	\$ 117,700	\$ 5,000	4.25%	0.07%	\$ 94,751
<i>463 Projects:</i> Campus projects for refurbishments, repairs, health & safety	\$ 200,000	\$ 200,000	\$ -	0.00%	0.00%	\$ 163,395
Total Maintenance	\$ 794,047	\$ 790,372	\$ 3,675	0.46%	0.05%	\$ 759,495
<u>1964 - Refund of Property Taxes</u>						
<i>400 Refunds:</i> Cost of refunding property taxes collected in prior years due to	\$ 1,750	\$ 1,750	\$ -	0.00%	0.00%	\$ 5,664
Total Refund of Property Taxes	\$ 1,750	\$ 1,750	\$ -	0.00%	0.00%	\$ 5,664
<u>5530 - Transportation Building</u>						
<i>400 Contractual:</i> Bus garage building contractual	\$ 41,600	\$ 41,600	\$ -	0.00%	0.00%	\$ 48,198
<i>450 Materials & Supplies:</i> Purchase materials & supplies to repair & maintain			\$ -	0.00%	0.00%	\$ -
	\$ 41,600	\$ 41,600	\$ -	0.00%	0.00%	\$ 48,198
<u>9711/32 - Debt Service Payments- BANs</u>						
<i>9711-600 Bond Anticipation Notes-Buildings:</i> Principal payment for capital project	\$ -	\$ -	\$ -		0.00%	\$ 85,070

9711-700 Bond Anticipation Notes-Buildings: Interest payments for capital project	\$ -	\$ -	\$ -	0.00%	0.00%	\$ 2,668
9731-600 Bond Anticipation Notes: Principal payments for BAN	\$ 560,000	\$ 740,000	\$ (180,000)	0.00%	-2.61%	\$ 1,085,500
9731-700 Bond Anticipation Notes: Interest payments for BAN	\$ 308,250	\$ 345,250	\$ (37,000)	0.00%	-0.54%	\$ 380,500
Total Debt Service Payments	\$ 868,250	\$ 1,085,250	\$ (217,000)	-20.00%	-3.15%	\$ 1,553,738
<u>9950 - Interfund transfers to Capital Fund, Debt Svc Fund, Reserves, &</u>						
9950 Interfund transfers - Special Funds, Summer School	\$ 80,000	\$ 80,000	\$ -	0.00%	0.00%	
9950 Interfund transfers - Capital Outlay	\$ 100,000	\$ 100,000	\$ -	0.00%	0.00%	\$ 100,000
9950 Interfund transfers - Capital Fund, Student Transportation Vehicle purchases	\$ 663,375	\$ 489,000	\$ 174,375	35.66%	2.53%	\$ 631,820
9950 Interfund transfers - Capital Lease - EPC	\$ 396,247	\$ 595,135	\$ (198,888)	100.00%	-2.89%	\$ 61,539
9950 Debt Service Costs: Long Term Serial Bonds and Interfund transfers	\$ 577,500	\$ 469,488	\$ 108,012	23.01%	1.57%	\$ 5,292,031
Total Interfund transfers	\$ 1,817,122	\$ 1,733,623	\$ 83,499	4.82%	1.21%	\$ 6,085,390
<u>9010/70 Employee Benefits</u>						
9010 - State Employee Retirement: District's contribution to the employees retirement	\$ 659,068	\$ 251,084	\$ 407,984	61.90%	5.92%	\$ 136,719
9030 - Social Security: District's contribution for employee social security	\$ 101,564	\$ 97,451	\$ 4,113	4.05%	0.06%	\$ 82,118
9040 - Worker's Compensation: Compensation insurance for employees	\$ 41,681	\$ 38,845	\$ 2,836	6.80%	0.04%	\$ 33,048
9050 - Unemployment Insurance: To pay unemployment compensation claims	\$ -	\$ -	\$ -	0.00%	0.00%	\$ -
9060 - Health Insurance: District's contribution towards employee medical insurance	\$ 604,213	\$ 597,177	\$ 7,036	1.16%	0.10%	\$ 501,559
Total Employee Benefits	\$ 1,406,526	\$ 984,557	\$ 421,969	42.86%	6.12%	\$ 753,444