

	<u>2025-26 BUDGET PROPOSAL</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	
		<u>2024-25</u>	<u>2025-26</u>	
	GENERAL SUPPORT			<u>INCREASE</u>
A1010	BOARD OF EDUCATION			
	Contractual Expense	\$4,850	\$4,850	
	Materials & Supplies	\$500	\$500	
	Total	\$5,350	\$5,350	\$0
A1040	DISTRICT CLERK			
	Non-Instructional Salaries	\$23,970	\$32,629	
	Contractual Expense	\$1,550	\$1,550	
	Materials & Supplies	\$0	\$0	
	Total	\$25,520	\$34,179	\$8,659
A1060	DISTRICT MEETING			
	Contractual Expense	\$2,900	\$2,400	
	Materials & Supplies	\$700	\$700	
	Total	\$3,600	\$3,100	-\$500
A1240	CENTRAL OFFICE			
	Instructional Salaries	\$206,428	\$160,000	
	Non-Instructional Salaries	\$24,970	\$28,651	
	Equipment	\$200	\$200	
	Contractual Expense	\$20,600	\$14,100	
	Materials & Supplies	\$2,000	\$2,000	
	Total	\$254,198	\$204,951	-\$49,247
A1310	BUSINESS ADMINISTRATION			
	Instructional Salaries	\$96,963	\$90,660	
	Non-Instructional Salaries	\$0	\$0	
	Equipment	\$0	\$0	
	Contractual Expense	\$33,400	\$36,900	
	Materials & Supplies	\$500	\$500	
	BOCES Services	\$11,135	\$13,182	
	Total	\$141,998	\$141,242	-\$756
A1320	AUDITING			
	Non-Instructional Salaries	\$2,846	\$2,931	
	Contractual Expense	\$29,400	\$30,000	
	BOCES Services	\$0	\$0	
	Total	\$32,246	\$32,931	\$685
A1325	TREASURER			
	Non-Instructional Salaries	\$25,155	\$28,810	
	Equipment	\$0	\$0	
	Contractual Expense	\$500	\$500	
	Materials & Supplies	\$500	\$500	
	Total	\$26,155	\$29,810	\$3,655

		ADOPTED	PROPOSED	
		<u>2024-25</u>	<u>2025-26</u>	
A1330	TAX COLLECTION			
	Non-Instructional Salaries	\$12,313	\$14,420	
	Equipment	\$0	\$0	
	Contractual Expense	\$8,950	\$9,000	
	Materials & Supplies	\$250	\$250	
	Total	\$21,513	\$23,670	\$2,157
A1345	PURCHASING			
	Non-Instructional Salaries	\$23,311	\$24,530	
	Equipment	\$0	\$0	
	Contractual Expense	\$300	\$300	
	Materials & Supplies	\$500	\$500	
	Total	\$24,111	\$25,330	\$1,219
A1420	LEGAL			
	Contractual Expense	\$10,000	\$10,000	
	Total	\$10,000	\$10,000	\$0
A1430	PERSONNEL			
	Non-Instructional Salaries	\$25,155	\$28,810	
	BOCES Services	\$296,426	\$328,995	
	Total	\$321,581	\$357,805	\$36,224
A1480	PUBLIC INFORMATION			
	Non-Instructional Salaries	\$2,420	\$2,493	
	Contractual Expense	\$0	\$0	
	BOCES Services	\$109,900	\$111,150	
	Total	\$112,320	\$113,643	\$1,323
A1620	OPERATION OF PLANT			
	Non-Instructional Salaries	\$103,828	\$107,738	
	Substitutes/Overtime	\$0	\$0	
	Equipment	\$0	\$0	
	Contractual Exp.	\$135,625	\$158,325	
	BOCES Services	\$34,600	\$36,730	
	Utilities	\$413,600	\$398,100	
	Total	\$687,653	\$700,893	\$13,240
A1621	MAINTENANCE			
	Non-Instructional Salaries	\$418,838	\$433,514	
	Substitutes/Overtime	\$67,000	\$72,000	
	Equipment	\$5,000	\$5,000	
	Contractual Expense	\$8,300	\$8,300	
	Materials & Supplies	\$172,000	\$180,000	
	BOCES Services	\$0	\$0	
	Total	\$671,138	\$698,814	\$27,676

		ADOPTED	PROPOSED	
		<u>2024-25</u>	<u>2025-26</u>	
A1670	CENTRAL MAILING			
	Equipment	\$0	\$0	
	Contractual Expense	\$18,500	\$20,000	
	Materials & Supplies	\$10,900	\$11,700	
	BOCES Services	\$0	\$0	
	Total	\$29,400	\$31,700	\$2,300
A1680	CENTRAL DATA PROCESSING			
	BOCES Services	\$357,000	\$371,557	
	Total	\$357,000	\$371,557	\$14,557
A1910	INSURANCE			
	Contractual Expense	\$86,000	\$93,000	
	Materials & Supplies	\$0	\$0	
	Total	\$86,000	\$93,000	\$7,000
A1920	ASSOCIATION DUES			
	Contractual Expense	\$10,250	\$12,650	
	Total	\$10,250	\$12,650	\$2,400
A1981/83	BOCES ADMINISTRATION			
	Administrative Charges	\$66,472	\$67,525	
	Capital Projects	\$95,632	\$94,924	
	Total	\$162,104	\$162,449	\$345
	TOTAL GENERAL SUPPORT	\$2,982,137	\$3,053,074	\$70,937
				2.38%
	<i>Instr. Salaries</i>	\$303,391	\$250,660	
	<i>Non Instr. Salaries</i>	\$729,806	\$776,526	
	INSTRUCTION			
A2010	CURRICULUM DEVELOPMENT			
	Curr. Work by Staff, Coordinator	\$61,844	\$67,522	
	Non-Instructional Salaries	\$0	\$0	
	Equipment	\$0	\$0	
	Contractual Expense	\$2,000	\$4,750	
	Materials & Supplies	\$300	\$300	
	BOCES Services	\$2,860	\$2,860	
	Total	\$67,004	\$75,432	\$8,428
A2020	SUPERVISION-REGULAR SCH.			
	Instructional Salaries	\$278,635	\$258,311	
	Non-Instructional Salaries	\$77,190	\$90,236	
	Equipment	\$0	\$0	
	Contractual Expense	\$4,600	\$4,750	
	Materials & Supplies	\$3,200	\$3,450	
	Total	\$363,625	\$356,747	-\$6,878

		ADOPTED	PROPOSED	
		<u>2024-25</u>	<u>2025-26</u>	
A2070	STAFF DEVELOPMENT			
	Instructional Salaries	\$4,000	\$500	
	Non-Instructional Salaries	\$0	\$0	
	Equipment	\$0	\$0	
	Contractual Expense	\$8,500	\$3,000	
	Materials & Supplies	\$1,100	\$800	
	BOCES Services	\$134,218	\$133,502	
	Total	\$147,818	\$137,802	-\$10,016
A2110	TEACHING-REGULAR SCHOOL			
	Instructional Salaries	\$3,187,249	\$3,076,231	
	Non-Instructional Salaries	\$346,550	\$214,872	
	Tutoring	\$2,500	\$2,500	
	Substitutes - Teachers	\$92,500	\$92,500	
	Substitutes - Non-Instructional	\$80,000	\$80,000	
	Equipment	\$1,500	\$1,500	
	Contractual Expense	\$102,523	\$102,950	
	Materials & Supplies	\$112,175	\$96,650	
	Textbooks	\$27,000	\$30,000	
	BOCES Services	\$168,900	\$260,329	
	Total	\$4,120,897	\$3,957,532	-\$163,365
A2250	HANDICAPPED PROGRAM			
	Instructional Salaries	\$1,172,716	\$1,041,270	
	Non-Instructional Salaries	\$266,700	\$669,123	
	Tutoring	\$5,000	\$5,000	
	Outside Contracts	\$221,600	\$237,800	
	Equipment	\$700	\$700	
	Contractual Expense	\$7,500	\$27,700	
	Tuition-Other Districts	\$105,000	\$110,000	
	Materials & Supplies	\$13,500	\$14,372	
	Services for Allegany County	\$2,000	\$2,000	
	BOCES Services	\$301,456	\$346,005	
	Contingency	\$200,000	\$200,000	
	Summer School	\$48,235	\$0	
	Total	\$2,344,407	\$2,653,970	\$309,563
A2280	OCCUPATIONAL EDUCATION			
	BOCES Services (3-Year Average)	\$418,327	\$518,225	
	Total	\$418,327	\$518,225	\$99,898
A2330	SPECIAL SCHOOLS			
	Instructional Salaries	\$14,750	\$2,250	
	Non-Instructional Salaries	\$112,500	\$0	
	Contractual Expense	\$17,700	\$0	
	Materials & Supplies	\$4,250	\$0	
	BOCES Services	\$8,160	\$10,880	
	Total	\$157,360	\$13,130	-\$144,230

		ADOPTED	PROPOSED	
		2024-25	2025-26	
A2610	SCHOOL LIBRARY			
	Instructional Salaries	\$101,366	\$77,779	
	Non-Instructional Salaries	\$0	\$0	
	Equipment	\$0	\$0	
	Contractual Expense	\$0	\$0	
	Materials & Supplies	\$100	\$450	
	Books/Periodicals	\$3,000	\$3,000	
	PL 741 (Reimbursable)	\$2,000	\$2,000	
	BOCES Services	\$64,605	\$64,319	
	Total	\$171,071	\$147,548	-\$23,523
A2630	COMPUTER INSTRUCTION			
	Instructional Salaries	\$0	\$0	
	Non-Instructional Salaries	\$97,841	\$101,003	
	Equipment - Hardware (Reimbursable)	\$22,800	\$24,150	
	Contractual Expense	\$7,000	\$5,500	
	Materials & Supplies	\$3,000	\$4,500	
	Software (Reimbursable)	\$17,485	\$19,200	
	BOCES Services	\$377,062	\$384,575	
	Total	\$525,188	\$538,928	\$13,740
A2810	GUIDANCE			
	Instructional Salaries	\$148,452	\$156,195	
	Non-Instructional Salaries	\$48,311	\$55,560	
	Equipment	\$0	\$0	
	Contractual Expense	\$3,000	\$3,000	
	Materials & Supplies	\$1,000	\$1,000	
	BOCES Services	\$0	\$0	
	Total	\$200,763	\$215,755	\$14,992
A2815	HEALTH SERVICES			
	Non-Instructional Salaries	\$101,575	\$102,578	
	Substitutes	\$1,500	\$1,500	
	Equipment	\$0	\$0	
	Contractual Expense	\$3,700	\$3,800	
	Materials & Supplies	\$7,200	\$7,700	
	BOCES	\$16,801	\$17,000	
	Total	\$130,776	\$132,578	\$1,802
A2820	PSYCHOLOGICAL SERVICES			
	Instructional Salaries	\$75,965	\$80,977	
	Non-Instructional Salaries	\$0	\$0	
	Contractual Expense	\$1,000	\$1,000	
	Materials & Supplies	\$2,000	\$2,000	
	Total	\$78,965	\$83,977	\$5,012
A2825	SOCIAL WORK			
	Instructional Salaries	\$70,226	\$74,562	
	Contractual Expense	\$500	\$500	
	Materials & Supplies	\$3,200	\$3,100	
	Total	\$73,926	\$78,162	\$4,236

		ADOPTED	PROPOSED	
		2024-25	2025-26	
A2850	CO-CURRICULAR ACTIVITIES			
	Instructional Salaries	\$110,860	\$122,540	
	Non-Instructional Salaries	\$12,241	\$13,769	
	Equipment	\$0	\$0	
	Contractual Expense	\$6,700	\$9,700	
	Materials & Supplies	\$10,578	\$11,264	
	Total	\$140,379	\$157,273	\$16,894
A2855	ATHLETICS			
	Instructional Salaries	\$129,600	\$137,300	
	Non-Instructional Salaries	\$3,000	\$3,000	
	Equipment	\$0	\$0	
	Contractual Expense	\$36,345	\$32,000	
	Officials	\$35,000	\$30,000	
	Materials & Supplies	\$27,080	\$29,500	
	BOCES Services	\$9,170	\$8,830	
	Total	\$240,195	\$240,630	\$435
	TOTAL INSTRUCTION	\$9,180,701	\$9,307,689	\$126,988
\$5,455,663	<i>Instr. Salaries</i>	\$5,455,663	\$5,195,437	1.38%
\$1,147,408	<i>Non Instr. Salaries</i>	\$1,147,408	\$1,331,641	
	PUPIL TRANSPORTATION			
A5510	Instructional Salaries	\$0	\$9,200	
	Non-Instructional Salaries	\$397,572	\$421,912	
	Substitutes	\$4,500	\$4,500	
	Summer Cleaning Employee	\$0	\$0	
	Extra Trips	\$53,000	\$50,000	
	Bus Purchase	\$168,000	\$174,000	
	Contractual Expense	\$29,675	\$31,925	
	Materials & Supplies	\$2,700	\$2,700	
	Auto Parts	\$29,000	\$29,000	
	Fuel	\$93,700	\$96,700	
	Oil/Lubricants	\$2,500	\$2,500	
	Tires/Chains	\$9,000	\$8,000	
	BOCES Services	\$5,155	\$5,143	
	Total	\$794,802	\$835,580	\$40,778
A5530	BUS GARAGE			
	Non-Instructional Salaries	\$10,000	\$10,000	
	Equipment	\$0	\$0	
	Contractual Expense	\$3,600	\$3,600	
	Utilities	\$34,500	\$34,500	
	Materials & Supplies	\$1,000	\$1,000	
	Total	\$49,100	\$49,100	\$0
	TOTAL TRANSPORTATION	\$843,902	\$884,680	\$40,778
				4.83%
	<i>Instr. Salaries</i>		\$9,200	
	<i>Non Instr. Salaries</i>	\$465,072	\$486,412	

		ADOPTED	PROPOSED	
	UNDISTRIBUTED	<u>2024-25</u>	<u>2025-26</u>	
A9000	EMPLOYEE BENEFITS			
\$2,594,579	Employees' Retirement (16.7%) Actual 16.5%	\$352,711	\$425,295	
\$5,455,297	Teachers' Retirement (9.8%) Actual 9.59%	\$577,424	\$524,619	
\$8,049,876	FICA (7.65%)	\$595,753	\$591,816	
	Worker's Compensation	\$41,055	\$30,678	
	Unemployment Insurance	\$15,000	\$15,000	
	Life Insurance	\$15,488	\$15,901	
	Disability Insurance	\$16,000	\$17,000	
	Health Insurance/Flex Plan	\$2,485,000	\$2,713,000	
	Total	\$4,098,431	\$4,333,308	\$234,878
A9700	DEBT SERVICE			
	Bonds - New Building	\$1,255,000	\$1,320,000	
	Interest - New Building	\$429,000	\$366,250	
	BAN Principal-2012 renovation project	\$345,000	\$360,000	
	BAN interest-2012 renovation project	\$107,831	\$90,581	
	A9711.6...2017 Principal (2017 Project)	\$700,000	\$715,000	
	A9711.7...2017 Interest (2017 Project)	\$151,000	\$137,000	
	Capital Outlay	\$100,000	\$100,000	
	RANS/BANS - Interest	\$0	\$0	
	Total	\$3,087,831	\$3,088,831	\$1,000
	TOTAL UNDISTRIBUTED	\$7,186,262	\$7,422,139	\$235,878
				3.28%
	TOTAL GENERAL FUND	\$20,193,002	\$20,667,582	\$474,581
				2.35%

		ADOPTED	PROPOSED	
	ESTIMATED REVENUES	2024-25	2025-26	
A5031	Transfer-Retirement Cont. Reserve (ERS)	\$225,000	\$225,000	
A5031	Transfer-Capital Debt Reserve	\$117,764	\$83,881	
A5031	Transfer-Transportation Reserve	\$168,000	\$174,000	
A5031	Transfer-Unemployment Reserve	\$15,000	\$15,000	
A1090	Interest on Property Taxes	\$5,000	\$5,000	
A1330	Textbook Charges	\$0	\$0	
A1410	Admissions	\$750	\$750	
A2230	Tuition, Other Districts (Special Ed)	\$950,000	\$1,138,566	
A2230	Tuition, Other Districts (Wellsville B&T)	\$20,000	\$0	
A2304	BOCES Transportation Maintenance	\$12,000	\$7,000	
A2304.01	Transportation - Other Districts	\$7,000	\$12,000	
A2304.02	Transportation - Fuel	\$12,000	\$12,000	
A2308	Transportation, BOCES	\$5,000	\$5,000	
A2350	Reimbursements from Alleg. Co.	\$14,000	\$28,000	
A2401	Interest Earnings	\$95,000	\$90,000	
A2413	BOCES Room Rental	\$75,000	\$3,000	
A2680	Insurance Recoveries	\$1,000	\$1,000	
A2701	Refund, Prior Year's Expenses	\$145,000	\$130,000	
A2770	Unclassified Revenues	\$65,000	\$94,000	
A2770	Transportation (Health Insurance/Salary Offset)	\$59,066	\$69,227	
A2770	Belfast Athletics	\$30,000	\$45,000	
A2770	Wellsville Athletics (Bowling)	\$5,500	\$0	
A3101	NYS Basic Aid	\$12,606,344	\$13,039,487	
A3101	Community Schools Aid	\$100,000	\$0	
A3103	BOCES Aid	\$1,425,000	\$1,395,000	
A3104	Tuition Students w/ DBL	\$90,000	\$98,000	
A4601	Medicaid Reimbursement	\$80,000	\$85,000	
	TOTAL ESTIMATED REVENUES	\$16,328,424	\$16,755,911	
	BUDGET PROPOSAL	\$20,193,002	\$20,667,582	
	ANTICIPATED REVENUES	\$16,328,424	\$16,755,911	
		\$3,864,578	\$3,911,671	
	APPROP. FUND BALANCE APPLIED	\$725,000	\$725,000	
	LEVY NEEDED	\$3,139,578	\$3,186,671	
	PROPOSED TAX LEVY	\$3,139,578	\$3,186,671	
	PREVIOUS YEAR'S LEVY	\$3,093,180	\$3,139,578	
	TAX LEVY INCREASE	\$46,398	\$47,094	
		1.50%	1.50%	
		\$3,139,578	\$3,186,671	Tax Levy