OCEANSIDE UNION FREE SCHOOL DISTRICT
BOARD OF EDUCATION

PROPOSED
2026 - 2027
BUDGET

DR. PHYLLIS S. HARRINGTON
SUPERINTENDENT

DR. JEREL COKLEY
ASSISTANT SUPERINTENDENT

DR. JILL DEROSA
ASSISTANT SUPERINTENDENT

MRS. DIANE PROVVIDO
ASSISTANT SUPERINTENDENT

03/18/2026

Page	Category	A Fund Function(s)
ADMINISTRATIVE COMPONENT		
1	Board of Education	1010
	District Meeting	1060
2	Central Administration	1240
3	Business Administration	1310
	Auditing	1320
	Financial Services	1325
4	Legal	1420
	Human Resources	1430
	Public Information	1480
5	District-Wide Printing	1670
	Central Data Processing	1680
	District-Wide Insurance	1910
	BOCES Administration	1981
6	Curriculum Development & Supervision	2010
	Supervision: Regular School	2020
PROGRAM COMPONENT		
7	Inservice Training Instruction	2070
8	Teaching Salaries	2110.1
9	Instruction: Equipment	2110.2
	Instruction: Contractual	2110.40-7
10	Instruction: Textbooks	2110.48
	Instruction: BOCES Services	2110.49
11	Instruction: Materials & Supplies	2110.5
12	Instruction: Students with Disabilities	2250
	Instruction: Technology / Business Education	2280
13	Instruction: Summer School	2330
	Oceanside Learning Center	2330
14	Library	2610
	Computer Assisted Instruction	2630
15	Guidance	2810
	Health Services	2815
16	Psychological Services	2820
	Social Work	2825
	Co-Curricular Activities	2850
17	Interscholastic Athletics	2855
18	Pupil Transportation: District Services	5510
	Pupil Transportation: Contract Services	5540
19	Department of Community Activities (DOCA) Central Support	7140
20	Department of Community Activities (DOCA) Programs	7141, 7142, 7144, 7145
CAPITAL COMPONENT		
21-23	Operation of Plant	1620
24	Maintenance of Plant	1621
25	Debt Service	9711, 9760, 9785, 9789
	Interfund Transfers	9950
ALL COMPONENTS		
26	Employee Benefits: Summary	9030, 9040, 9045, 9050, 9055, 9060, 9070
27	Budget Summary	

CODE	DESCRIPTION	ACTUALS 2024-2025	BUDGET 2025-2026	BUDGET 2026-2027	DIFFERENCE
BOARD OF EDUCATION					
A 1010.160-00-0000	Personnel Services	0	0	0	0
A 1010.401-00-0000	Memberships	21,157	24,387	28,045	3,658
A 1010.402-00-0000	Travel/Conferences	15,863	20,500	26,650	6,150
A 1010.490-00-0000	BOCES Services	15,906	13,548	16,500	2,952
A 1010.501-00-0000	General Office Supplies	6,158	5,000	5,000	0
TOTAL	**BOARD OF EDUCATION**	**59,084**	**63,435**	**76,195**	**12,760**
DISTRICT MEETING					
A 1060.160-00-0000	Personnel Services	16,466	19,500	21,450	1,950
A 1060.200-00-0000	Equipment	739	0	0	0
A 1060.402-00-0000	Travel/Conferences	0	300	300	0
A 1060.403-00-0001	Voting Machines: Rental	2,050	2,800	2,800	0
A 1060.403-00-0002	Voting Machines: Transport	850	1,000	1,000	0
A 1060.404-00-0003	Advertising Legal Notices	9,628	12,500	15,000	2,500
A 1060.405-00-0000	Printing	1,873	2,800	2,800	0
A 1060.490-00-0000	BOCES Vote Platform	17,957	20,772	22,226	1,454
A 1060.501-00-0000	General Office Supplies	1,551	2,000	2,000	0
TOTAL	**DISTRICT MEETING**	**51,114**	**61,672**	**67,576**	**5,904**

BOARD OF EDUCATION

A 1010.160-00-0000 Secretary to Board of Education: Absorbed within Non-Instructional Salaries under the Superintendent's Office

A 1010.401-00-0000 Memberships including:
NYS School Boards Association
NYS School Boards Policy Update Service
Nassau Suffolk School Boards Association
SCOPE

A 1010.402-00-0000 Travel/Conference, including:
NYSSBA Fall Conference and Board Retreat
Board-related district-wide functions
School Law Conference

A 1010.490-00-0000 BOCES Services: Cost for Diligent Community, an enhanced version of BoardDocs

A 1010.501-00-0000 General Office Supplies: Includes plaques, awards, and recognition gifts

DISTRICT MEETING

A 1060.160-00-0000 Personnel Services: District Clerk and staffing salaries for annual district meeting vote

A 1060.200-00-0000 Equipment

A 1060.402-00-0000 Travel/Conference

A 1060.403-00-0001 Voting Machines: Rental

A 1060.403-00-0002 Voting Machines: Transport: Trucking fees to transport voting machines to and from Nassau County Board of Elections

A 1060.404-00-0003 Advertising Legal Notices

A 1060.405-00-0000 Printing: Ballots required for voting machines

A 1060.490-00-0000 BOCES Vote Platform: Contract and maintenance for computerized voter registration and election records (Bold Election Management System)

A 1060.501-00-0000 General Office Supplies: Folders and supplies for district meeting vote

CODE	DESCRIPTION	ACTUALS 2024-2025	BUDGET 2025-2026	BUDGET 2026-2027	DIFFERENCE
CENTRAL ADMINISTRATION					
A 1240.150-00-0000	Superintendent	321,051	330,683	340,603	9,920
A 1240.160-00-0000	Non-Instructional Salaries	120,450	120,450	133,505	13,055
A 1240.200-00-0000	Equipment	0	0	0	0
A 1240.402-00-0000	Travel/Conferences	5,346	15,000	15,000	0
A 1240.464-00-0000	Non-Instructional Equipment Repair	0	0	0	0
A 1240.465-00-0000	Non-Instructional Equipment Maintenance	0	0	0	0
A 1240.501-00-0000	General Office Supplies	873	2,000	2,000	0
A 1240.502-00-0000	Subscriptions	379	500	500	0
A 1240.503-00-0000	Memberships	5,100	5,362	5,630	268
TOTAL	**CENTRAL ADMINISTRATION**	**453,198**	**473,995**	**497,238**	**23,243**

CENTRAL ADMINISTRATION

A 1240.150-00-0000 Superintendent: Salary per contract effective July 1, 2025

A 1240.160-00-0000 Non-Instructional Salaries

A 1240.200-00-0000 Equipment

A 1240.402-00-0000 Travel/Conference, including:
- NYS Superintendents' Conferences (Fall and Winter)
- NYS School Boards' Conference (Fall)
- Nassau Council of School Superintendents (Monthly)
- NYS Commissioner of Education (Quarterly)
- American Association of School Superintendents
- Select national conferences
- Southwest Quadrant
- Leadership for Educational Achievement Foundation Inc.
- New Superintendents' Institute - Facilitator

A 1240.464-00-0000 Non-Instructional Equipment Repair

A 1240.465-00-0000 Non-Instructional Equipment Maintenance

A 1240.501-00-0000 General Office Supplies

A 1240.502-00-0000 Subscriptions

A 1240.503-00-0000 Memberships, including:
- Nassau County Council of School Superintendents
- NYS Council of School Superintendents
- ISTE+ASCD
- AASA Membership
- Learning Forward
- Marshall Memo

CODE	DESCRIPTION	ACTUALS 2024-2025	BUDGET 2025-2026	BUDGET 2026-2027	DIFFERENCE
BUSINESS ADMINISTRATION					
A 1310.150-00-0000	Assistant Superintendent	229,357	240,825	250,458	9,633
A 1310.151-00-0000	Business Administrator	147,869	132,600	136,000	3,400
A 1310.160-00-0000	Non-Instructional Salaries	657,006	704,097	708,461	4,364
A 1310.160-00-0062	Clerical Substitutes	56,469	55,000	60,000	5,000
A 1310.200-00-0000	Equipment	0	2,500	0	(2,500)
A 1310.402-00-0000	Travel/Conferences	8,254	8,000	8,000	0
A 1310.404-00-0000	Advertising Bids	484	3,000	3,000	0
A 1310.405-00-0000	Postal Equipment Lease	3,031	3,135	3,449	314
A 1310.406-00-0000	Postage	40,905	45,000	45,000	0
A 1310.407-00-0000	Residency Investigations	3,331	3,300	0	(3,300)
A 1310.464-00-0000	Non-Instructional Equipment Repair	0	200	0	(200)
A 1310.465-00-0000	Non-Instructional Equipment Maintenance	0	2,000	0	(2,000)
A 1310.501-00-0000	General Office Supplies	3,514	7,000	9,500	2,500
A 1310.502-00-0000	Memberships	3,337	3,250	3,600	350
A 1310.530-00-0000	Hospitality for Meetings	8,280	11,000	11,000	0
TOTAL	**BUSINESS ADMINISTRATION**	**1,161,836**	**1,220,907**	**1,238,467**	**17,560**
AUDITING					
A 1320.409-00-0000	Auditing Fees	120,780	123,547	127,253	3,706
TOTAL	**AUDITING**	**120,780**	**123,547**	**127,253**	**3,706**
FINANCIAL SERVICES					
A 1325.410-00-0000	Administrative Charges	45,075	60,000	70,000	10,000
A 1325.420-00-0000	403B Third Party Administration	19,904	21,285	21,285	0
A 1325.421-00-0000	Flexible Spending Administration	4,310	5,750	6,000	250
A 1325.422-00-0000	ACA Administration	14,298	15,450	13,025	(2,425)
A 1325.490-00-0000	BOCES Fiscal Services	52,381	56,432	59,254	2,822
TOTAL	**FINANCIAL SERVICES**	**135,969**	**158,917**	**169,564**	**10,647**

BUSINESS ADMINISTRATION

A 1310.150-00-0000 Assistant Superintendent for Business: Salary per contract effective July 1, 2025

A 1310.151-00-0000 Business Administrator

A 1310.160-00-0000 Non-Instructional Salaries

A 1310.160-00-0062 Clerical substitutes: District-wide costs

A 1310.200-00-0000 Equipment

A 1310.402-00-0000 Travel/Conference: Attendance at NYS professional conferences for Assistant Superintendent and Business Administrator

A 1310.404-00-0000 Advertising Bids: Legal notices related to purchasing cooperative and projects

A 1310.405-00-0000 Postal Equipment Lease: Postage scales and meters

A 1310.406-00-0000 Postage District-wide: Postage for district mailings

A 1310.407-00-0000 Residency Investigations: Now managed internally by Director of Security

A 1310.464-00-0000 Non-Instructional Equipment Repair: Typewriters and fax hardware to be decommissioned and replaced by digital solutions by June 30, 2026

A 1310.465-00-0000 Non-Instructional Equipment Maintenance: Typewriters and fax hardware to be decommissioned and replaced by digital solutions by June 30, 2026

A 1310.501-00-0000 General Office Supplies

A 1310.502-00-0000 Memberships, including NYS and Nassau County ASBO

A 1310.530-00-0000 Hospitality for Meetings: District-wide expenditures for refreshments, as allowed per Board policy

AUDITING

A 1320.409-00-0000 Auditing Fees, including annual external audit, claims auditor, and internal audit expenses

FINANCIAL SERVICES

A 1325.410-00-0000 Administrative Charges: Includes fiscal advisors/consultants and bond attorney for TAN, agent for debt service, and subscription to purchasing cooperative

A 1325.420-00-0000 403B Third Party Administrator

A 1325.421-00-0000 Flexible Spending Administration: Third-party administrator for Section 125 Plan to ensure IRS compliance

A 1325.422-00-0000 ACA Administration: Consulting services related to the Affordable Care Act; includes Issuance of 1095B and 1095C IRS forms

A 1325.490-00-0000 BOCES Fiscal Services: GASB 45 actuarial, BOCES State Aid Planning Services, and Forecast5 services

CODE	DESCRIPTION	ACTUALS 2024-2025	BUDGET 2025-2026	BUDGET 2026-2027	DIFFERENCE
LEGAL					
A 1420.408-02-0000	Arbitration/Hearing Officers	2,216	40,000	40,000	0
A 1420.411-00-0000	Attorney Retainer	31,835	25,000	28,000	3,000
A 1420.412-01-0000	Attorney Fees: General	66,763	125,000	125,000	0
A 1420.412-02-0000	Attorney Fees: Special Education	72,165	220,000	220,000	0
TOTAL	**LEGAL**	**172,979**	**410,000**	**413,000**	**3,000**
HUMAN RESOURCES					
A 1430.150-00-0000	Assistant Superintendent	259,448	267,231	235,000	(32,231)
A 1430.160-00-0000	Non-Instructional Salaries	264,463	303,706	306,929	3,223
A 1430.206-00-0000	Equipment	0	0	0	0
A 1430.400-00-0000	Fingerprinting Reimbursement	8,392	10,000	10,000	0
A 1430.401-00-0000	Recruitment	232	2,500	2,500	0
A 1430.402-00-0000	Travel/Conferences	160	2,000	2,000	0
A 1430.490-00-0000	BOCES HR Platforms and Services	31,311	32,727	33,709	982
A 1430.501-00-0000	General Office Supplies	2,492	3,000	3,000	0
A 1430.502-00-0000	Memberships	400	500	500	0
TOTAL	**HUMAN RESOURCES**	**566,898**	**621,664**	**593,638**	**(28,027)**
PUBLIC INFORMATION					
A 1480.160-00-0000	Personnel Services	124,361	124,361	133,221	8,860
A 1480.403-00-0000	Website Management	13,700	13,700	15,036	1,336
A 1480.405-00-0000	Printing (Third Party)	24,535	28,125	31,331	3,206
A 1480.501-00-0000	General Office Supplies	92	175	100	(75)
A 1480.502-00-0000	Memberships and Subscriptions	1,400	1,725	1,811	86
TOTAL	**PUBLIC INFORMATION**	**164,088**	**168,086**	**181,499**	**13,413**

LEGAL

A 1420.408-02-0000	Arbitration/Hearing Officers: Fees for neutral third parties, including arbitrators, stenographers, student suspension hearing officers, and Special Education Impartial Hearing Officers
A 1420.411-00-0000	Attorney Retainer: Annual fee for general legal counsel and routine advisory services
A 1420.412-01-0000	Attorney Fees: General: Legal services exceeding the scope of the retainer, including litigation and general personnel matters
A 1420.412-02-0000	Attorney Fees, Special Education: Specialized legal services for Special Education (CSE/CPSE) matters and impartial hearings

HUMAN RESOURCES

A 1430.150-00-0000	Assistant Superintendent for Human Resources, Student Services, and Community Activities
A 1430.160-00-0000	Non-Instructional Salaries
A 1430.206-00-0000	Equipment
A 1430.400-00-0000	Fingerprinting Reimbursement: Applies only to civil service staff
A 1430.401-00-0000	Recruitment: Advertisements in printed publications and on virtual websites
A 1430.402-00-0000	Travel/Conference: NYASPA
A 1430.490-00-0000	BOCES HR Platforms and Services: Includes attendance management, hiring, and professional training platforms, and teacher certification services
A 1430.501-00-0000	General Office Supplies: Includes employee ID lanyards and plastic sleeves
A 1430.502-00-0000	Memberships: Long Island Association of School Personnel Administrators (LIASPA), American Association of School Personnel Administrators (AASPA)

PUBLIC INFORMATION

A 1480.160-00-0000	Personnel Services
A 1480.403-00-0000	Website Management: Third-party vendor hosting of district website by Finalsite
A 1480.405-00-0000	Printing (Third Party): Off-site printing, inclusive of required budget newsletters and vote six-day notice, district newsletters, graduation newsletter, and annual school calendars
A 1480.501-00-0000	General Office Supplies
A 1480.502-00-0000	Memberships: Oceanside Herald, Newsday, Long Island School Public Relations Association, Keep and Share.com, NSPRA, CANVI.com and SMORE.com

CODE	DESCRIPTION	ACTUALS 2024-2025	BUDGET 2025-2026	BUDGET 2026-2027	DIFFERENCE
DISTRICT-WIDE PRINTING					
A 1670.204-00-0000	Non-Instructional Equipment	4,422	4,422	0	(4,422)
A 1670.491-00-0000	Copiers-BOCES Lease & Maintenance	46,505	49,370	35,679	(13,691)
A 1670.510-00-0000	Supplies/Paper	119,224	70,000	105,000	35,000
TOTAL	**DISTRICT-WIDE PRINTING**	**170,150**	**123,792**	**140,679**	**16,887**
CENTRAL DATA PROCESSING					
A 1680.460-00-0000	Operational Software	47,445	33,193	45,000	11,807
A 1680.490-00-0000	BOCES Services	1,267,871	582,539	582,539	0
A 1680.490-00-0037	BOCES Data Processing	98,097	96,029	105,632	9,603
TOTAL	**CENTRAL DATA PROCESSING**	**1,413,413**	**711,761**	**733,171**	**21,410**
DISTRICT-WIDE INSURANCE					
A 1910.418-00-0000	Flood Insurance	132,125	146,047	161,009	14,962
A 1910.419-00-0000	Property & Liability Insurance	1,054,748	1,227,775	1,319,581	91,806
A 1910.420-00-0000	Boiler & Machinery Insurance	17,429	19,837	18,850	(987)
A 1910.421-00-0000	Auto Liability Insurance	47,700	51,286	68,410	17,124
A 1910.422-00-0000	Personal Effects Reimbursements	393	6,100	6,100	0
A 1910.423-00-0000	Student Accident Insurance	54,434	59,878	65,865	5,987
TOTAL	**DISTRICT-WIDE INSURANCE**	**1,306,829**	**1,510,923**	**1,639,815**	**128,892**
BOCES ADMINISTRATION					
A 1981.490-00-0000	BOCES Administration	893,450	930,240	1,023,264	93,024
TOTAL	**BOCES ADMINISTRATION**	**893,450**	**930,240**	**1,023,264**	**93,024**

DISTRICT-WIDE PRINTING

A 1670.204-00-0000 Non-Instructional Equipment: Expenses now classified under A 1670.510-00-0000

A 1670.491-00-0000 Copiers: BOCES Lease and Maintenance: Lease of copier equipment from BOCES for district-wide use

A 1670.510-00-0000 Supplies/Paper: Reflects return to pre-pandemic print volume and increased demand for supplemental physical instructional materials; Includes operating lease for high-volume mailing equipment (envelope printer and conveyor system)

CENTRAL DATA PROCESSING

A 1680.460-00-0000 Operational Software: Comprehensive suite of products that manage critical IT infrastructure, campus safety systems, and communications

A 1680.490-00-0000 BOCES Services: Core administrative technology systems required to run daily business operations, including software to manage financial data and digital records.

A 1680.490-00-0037 BOCES Data Processing: Essential connectivity infrastructure, including internet access, telephone system bandwidth, and secure off-site data backups

DISTRICT-WIDE INSURANCE

New York State Insurance Reciprocal (NYSIR) covers Object codes .419, .420, and .421 under A 1910

A 1910.418-00-0000 Flood Insurance: Mandatory coverage per FEMA requirements; premiums determined by specific building flood zone designations

A 1910.419-00-0000 Property and Liability: Comprehensive general liability coverage through NYSIR

A 1910.420-00-0000 Boiler and Machinery Insurance

A 1910.421-00-0000 Auto Liability Insurance: Coverage for the district's vehicle fleet

A 1910.422-00-0000 Personal Effects Reimbursement: Contractually mandated reimbursements for loss or damage to employee personal property while on district premises

A 1910.423-00-0000 Student Accident Insurance: Secondary insurance coverage for student injuries; premiums are adjusted based on student enrollment and historical claims data

BOCES ADMINISTRATION

A 1981.490-00-0000 BOCES Administration: BOCES administrative support related to processing Letters of Intent (LOIs) and CoSers (Cooperative Services)

CODE	DESCRIPTION	ACTUALS 2024-2025	BUDGET 2025-2026	BUDGET 2026-2027	DIFFERENCE
CURRICULUM DEVELOPMENT & SUPERVISION					
A 2010.150-00-0000	Assistant Superintendent	242,113	249,376	256,858	7,481
A 2010.160-00-0000	Non-Instructional Salaries	163,160	170,187	191,603	21,416
A 2010.402-00-0000	Travel/Conferences	1,355	7,000	7,000	0
A 2010.403-00-0000	Memberships and Subscriptions	2,441	4,000	4,000	0
A 2010.501-00-0000	General Office Supplies	3,258	3,500	4,400	900
TOTAL	**CURRICULUM DEVELOPMENT & SUPERVISION**	**412,326**	**434,063**	**463,861**	**29,797**
SUPERVISION: REGULAR SCHOOL					
A 2020.151-00-0000	Principals	1,893,352	1,921,340	1,943,171	21,831
A 2020.154-00-0000	Associate/Assistant Principals	933,403	991,182	1,004,471	13,289
A 2020.155-00-0000	Directors, Supervisors	1,900,460	1,929,671	1,948,338	18,667
A 2020.160-00-0000	Non-Instructional Salaries	2,450,434	2,724,908	2,781,427	56,519
A 2020.200-00-0000	Copiers/Folding Machines	2,331	4,662	0	(4,662)
A 2020.204-00-0000	Non-Instructional Equipment	26,293	35,404	0	(35,404)
A 2020.405-00-0000	Security Purchased Services	131,616	83,578	100,294	16,716
A 2020.410-00-8686	Data Privacy Professional Development	3,242	11,868	11,457	(411)
A 2020.460-00-8686	Data Privacy & Administration Software	19,730	58,097	61,001	2,904
A 2020.464-00-0000	Equipment Repair	0	258	258	0
A 2020.465-00-0000	Non-Instructional Equipment Maintenance & Rental	4,374	6,800	1,693	(5,107)
A 2020.490-00-8686	BOCES Data Privacy & Administration Software	324,628	478,057	472,282	(5,775)
A 2020.491-00-0000	Copiers: BOCES Lease & Maintenance	152,941	186,031	142,717	(43,314)
A 2020.501-00-0000	General Office Supplies	19,991	30,239	59,270	29,031
A 2020.501-00-8686	Data Privacy & Administration Services Supplies	475	500	500	0
A 2020.502-27-0000	High School Beautification	1,418	5,000	5,000	0
A 2020.503-00-0000	Building Security Supplies	9,424	11,806	12,710	904
TOTAL	**SUPERVISION: REGULAR SCHOOL**	**7,874,111**	**8,479,401**	**8,544,588**	**65,187**

CURRICULUM DEVELOPMENT & SUPERVISION

A 2010.150-00-0000 Assistant Superintendent for Curriculum and Instruction: Salary per contract effective July 1, 2025

A 2010.160-00-0000 Non-Instructional Salaries

A 2010.402-00-0000 Travel and Conference: LIASCD, Learning Forward, National Conference, NADCO

A 2010.403-00-0000 Memberships and Subscriptions

A 2010.501-00-0000 General Office Supplies

SUPERVISION: REGULAR SCHOOL

A 2020.151-00-0000 Principal Salaries

A 2020.154-00-0000 Associate and Assistant Principal Salaries

A 2020.155-00-0000 Director and Supervisor Salaries

A 2020.160-00-0000 Non-Instructional Salaries

A 2020.200-00-0000 Copiers/Folding Machines: Expenses now classified under A 2630.465-00-0000 following the transition to more cost-effective, district-wide contract with new vendor

A 2020.204-00-0000 Non-Instructional Equipment: Expenses now classified under A 2020.501-00-0000

A 2020.405-00-0000 Security Purchased Services: Monitoring and service contract

A 2020.410-00-8686 Data Privacy Professional Development

A 2020.460-00-8686 Data Privacy & Administration Software

A 2020.464-00-0000 Equipment Repair: Repairs not covered under maintenance contracts

A 2020.465-00-0000 Non-Instructional Equipment Maintenance and Rental

A 2020.490-00-8686 BOCES Data Privacy & Administration Software

A 2020.491-00-0000 Copiers: BOCES Lease & Maintenance: Lease contracted through BOCES for copier equipment located in school buildings across the district

A 2020.501-00-0000 General Office Supplies: Based on school inventory and projected needs

A 2020.501-00-8686 Data Privacy & Administration Services Supplies

A 2020.502-27-0000 High School Beautification

A 2020.503-00-0000 Building Security Supplies: Uniforms, communication devices, and safety supplies for district-wide security operations

CODE	DESCRIPTION	ACTUALS 2024-2025	BUDGET 2025-2026	BUDGET 2026-2027	DIFFERENCE
INSERVICE TRAINING INSTRUCTION					
A 2070.150-00-0000	Teacher Center Coordinator	15,000	5,000	5,000	0
A 2070.154-00-0000	Curriculum Writing	59,582	92,715	98,600	5,885
A 2070.156-00-0000	Teacher Mentoring	17,295	30,000	52,500	22,500
A 2070.157-00-0000	Staff Development: Certified Staff	8,324	20,000	20,000	0
A 2070.160-00-0000	Staff Development: Classified Staff	1,566	5,000	5,000	0
A 2070.401-27-0000	College Visitations	239	3,000	3,000	0
A 2070.402-00-0000	Conferences/Professional Development: Teachers	46,183	50,000	50,000	0
A 2070.403-00-0000	Conference Day/New Teacher Orientation	15,417	21,500	21,500	0
A 2070.405-00-0000	Conference/Tuition Reimbursement: Administrators	45,500	48,634	48,000	(634)
A 2070.410-00-0000	Contracted Staff Development: Certified Staff	104,756	159,150	164,715	5,565
A 2070.410-00-4000	Contracted Staff Development: Classified Staff	0	2,500	2,500	0
A 2070.490-00-0000	BOCES Professional Development	142,775	47,754	107,314	59,560
A 2070.490-00-4000	BOCES Consortium	65,516	65,000	68,792	3,792
A 2070.507-00-0000	Staff Development Supplies/Materials	879	1,000	1,000	0
TOTAL	**INSERVICE TRAINING INSTRUCTION**	**523,034**	**551,253**	**647,921**	**96,668**

INSERVICE TRAINING INSTRUCTION

A 2070.150-00-0000	Teacher Center Coordinator
A 2070.154-00-0000	Curriculum Writing: Design, refinement, and alignment of K-12 curriculum to the NY Inspires and Portrait of a Graduate initiative, and expansion of high-demand pathways in financial literacy, STEM research, and Advanced Placement (AP)
A 2070.156-00-0000	Teacher Mentoring: To comply with NYS mandate and to support the anticipated increase in number of new hires
A 2070.157-00-0000	Staff Development: Certified Staff: Facilitators for instructional professional development sessions
A 2070.160-00-0000	Staff Development: Classified Staff: Facilitators for classified / civil service staff professional development sessions
A 2070.401-27-0000	College Visitations
A 2070.402-00-0000	Conferences/Professional Development: Teachers
A 2070.403-00-0000	Conference Day/New Teacher Orientation
A 2070.405-00-0000	Conference/Tuition Reimbursement: Administrators
A 2070.410-00-0000	Contracted Staff Development: Certified Staff: Contracted facilitation of professional development, including Responsive Classroom, Dignity Works, and instructional coaching
A 2070.410-00-4000	Contracted Staff Development: Classified Staff
A 2070.490-00-0000	BOCES Professional Development: Inservice trainings contracted through BOCES, including Mossflower for K-12 literacy and Reading Recovery
A 2070.490-00-4000	BOCES Consortium: Includes memberships such as Model Schools and Curriculum & Instruction subscription
A 2070.507-00-0000	Staff Development Supplies/Materials

CODE	DESCRIPTION	ACTUALS 2024-2025	BUDGET 2025-2026	BUDGET 2026-2027	DIFFERENCE
TEACHING SALARIES					
A 2110.110-00-0000	Kindergarten Teachers	1,894,173	1,915,719	2,207,910	292,191
A 2110.112-00-0000	1-6 Teacher Aides	906,584	932,695	700,957	(231,738)
A 2110.120-00-0000	1-6 Classroom Teachers	5,272	14,293,861	15,421,478	1,127,617
A 2110.120-00-0900	1-6 FLES Teachers	0	557,820	488,974	(68,846)
A 2110.120-00-1800	1-6 AIS/Reading Recovery Teachers	0	1,517,077	1,456,847	(60,230)
A 2110.120-00-2700	1-6 Project Extra/Lead Science Teachers	0	681,917	678,402	(3,515)
A 2110.120-00-3100	1-6 ENL Teachers	17,736,012	1,037,631	908,267	(129,364)
A 2110.121-00-0100	1-6 Art Teachers	0	820,492	750,653	(69,839)
A 2110.121-00-1000	1-6 Music Teachers	1,843,668	1,054,194	907,251	(146,943)
A 2110.130-00-0000	7-12 Classroom Teachers	23,709,482	24,871,312	23,848,144	(1,023,168)
A 2110.131-00-0000	#9M Homework Center	22,585	20,500	22,550	2,050
A 2110.132-00-0000	Homebound Instruction	70,086	75,000	75,000	0
A 2110.140-00-0000	Substitute Teachers	1,565,192	1,550,000	1,650,000	100,000
A 2110.155-00-0000	Teaching Assistants: Department-Specific	190,021	184,830	192,633	7,803
A 2110.155-00-1800	Teaching Assistants: AIS	757,370	847,305	855,778	8,473
A 2110.158-00-0000	Special Projects: Personnel	4,581	7,695	7,926	231
A 2110.161-00-0000	Monitors	2,306,353	2,559,745	2,458,493	(101,252)
A 2110.162-00-0000	Administrative Assistants	492,142	520,731	513,995	(6,736)
A 2110.163-00-0000	Instructional Assistants	692,283	771,852	760,080	(11,772)
TOTAL	**TEACHING SALARIES**	**52,195,804**	**54,220,376**	**53,905,338**	**(315,038)**

INSTRUCTION: TEACHING SALARIES

A 2110.110-00-0000 Instructional staff salaries
through
A 2110.163-00-0000

CODE	DESCRIPTION	ACTUALS 2024-2025	BUDGET 2025-2026	BUDGET 2026-2027	DIFFERENCE
INSTRUCTION: EQUIPMENT					
A 2110.205-00-0000	Classroom Furniture	88,666	141,556	0	(141,556)
A 2110.206-00-0010	Video/Broadcasting Equipment	2,059	13,490	0	(13,490)
A 2110.206-00-0100	Art Equipment	15,625	37,186	0	(37,186)
A 2110.206-00-0200	Tech Equipment	0	1,256	0	(1,256)
A 2110.206-00-0300	Drama Equipment	18,438	17,000	0	(17,000)
A 2110.206-00-0600	Family & Consumer Sciences Equipment	0	0	0	0
A 2110.206-00-0800	Language Arts Equipment	0	0	0	0
A 2110.206-00-1000	Music Equipment	34,639	71,974	0	(71,974)
A 2110.206-00-1100	Math Equipment	0	0	0	0
A 2110.206-00-1200	Science Equipment	19,596	1,000	0	(1,000)
A 2110.206-00-1300	Social Studies Equipment	0	0	0	0
A 2110.206-00-1400	Physical Education Equipment	4,530	1,654	0	(1,654)
A 2110.206-00-2900	Castleton Equipment	0	0	0	0
TOTAL	**INSTRUCTION: EQUIPMENT**	**183,554**	**285,116**	**0**	**(285,116)**
INSTRUCTION: CONTRACTUAL					
A 2110.400-00-0000	Homebound Instruction	16,546	10,000	10,000	0
A 2110.401-00-0000	Professional Memberships	8,252	12,239	12,808	569
A 2110.402-00-0000	Retirement/Sick Leave Payments	340,318	350,000	350,000	0
A 2110.404-00-0000	Periodicals	100	400	410	10
A 2110.411-00-0000	Special Projects: Contractual	2,111	15,800	27,000	11,200
A 2110.423-00-0000	Mileage Reimbursement	7,008	5,000	5,000	0
A 2110.424-27-0000	#7 OHS Graduation	20,940	26,000	26,099	99
A 2110.425-00-0000	Curriculum-Related Student Activities	73,877	106,104	110,286	4,182
A 2110.425-27-4500	Student Activity Memberships: DECA	8,491	16,206	16,400	194
A 2110.430-00-0000	Drama: Contractual	16,831	28,800	28,800	0
A 2110.464-00-0000	Instructional Equipment Repair	0	151	151	0
A 2110.464-00-1007	Fine & Performing Arts Rentals, Repairs	23,831	35,000	35,000	0
A 2110.464-00-1009	Piano Tuning	1,125	2,500	2,800	300
A 2110.464-00-1407	Physical Education Equipment Repair	0	1,000	1,000	0
A 2110.465-00-0000	Instructional Equipment Maintenance	9,052	11,966	11,621	(346)
A 2110.468-00-0000	Expanding Educational Environment	53,998	88,974	90,395	1,421
A 2110.470-00-0000	Payments to Other Districts	28,977	57,060	57,060	0
A 2110.472-00-0000	Tuition: Charter Schools	53,387	68,580	68,580	0
TOTAL	**INSTRUCTION: CONTRACTUAL**	**664,842**	**835,780**	**853,410**	**17,630**

INSTRUCTIONAL EQUIPMENT

A 2110.205-00-0000 Classroom Equipment: Expenses now classified under A 2110.507-00-0000

Expenses for the following are now classified under A 2110.510-00, followed by the Program code (last 4 digits):

A 2110.206-27-0010 Video/Broadcasting Equipment
A 2110.206-00-0100 Art Equipment
A 2110.206-00-0200 Technology Education Equipment
A 2110.206-00-0300 Drama Equipment
A 2110.206-00-0600 Family and Consumer Sciences Equipment
A 2110.206-00-0800 Language Arts Equipment
A 2110.206-00-1000 Music Equipment
A 2110.206-00-1100 Math Equipment
A 2110.206-00-1200 Science Equipment
A 2110.206-00-1300 Social Studies Equipment
A 2110.206-00-1400 Physical Education Equipment
A 2110.206-00-2900 Castleton Equipment

INSTRUCTION: CONTRACTUAL

A 2110.400-00-0000 Homebound Instruction: Provided by third-party agencies

A 2110.401-00-0000 Professional Memberships: Enrollment in local, state, and national education organizations

A 2110.402-00-0000 Retirement/Sick Leave Payments: Non-elective 403(b) contributions, per contracts

A 2110.404-00-0000 Periodicals: Includes subscriptions to *Education Week*, *Oceanside Herald* and *US News*

A 2110.411-00-0000 Special Projects: Contractual: Includes expenses related to Government/Economics (GEM) Peer Mentoring, OSD Parent University, and BRIDGES

A 2110.423-00-0000 Mileage Reimbursement

A 2110.424-27-0000 #7 OHS Graduation: Includes caps and gowns, seating, staging, production, and printing

A 2110.425-00-0000 Curriculum-Related Student Activities: Includes memberships and registration fees

A 2110.425-00-4500 DECA: Student participation in conferences, including International Career Development, State Career, and North Atlantic Region; additional costs are funded through the Extracurricular Fund

A 2110.430-00-0000 Drama: Show rights, supplies, costumes, and rentals for elementary, middle, and high schools

A 2110.464-00-0000 Instructional Equipment Repair

A 2110.464-00-1007 Fine & Performing Arts Rentals, Repairs: Rental, repair, and maintenance of all music, art, and theatre equipment, including specialized services such uniform cleaning

A 2110.464-00-1009 Piano Tuning

A 2110.464-00-1407 Physical Education Equipment Repair: Includes annual inspections

A 2110.465-00-0000 Instructional Equipment Maintenance: Contracts for specialized secondary-level equipment, including STEM lab and FACS department items

A 2110.468-00-0000 Expanding Educational Environment: Activities, competitions, and special events that extend learning beyond the classroom to enhance school culture and the student experience

A 2110.470-00-0000 Payments to Other Districts: Mandated reimbursements for students in foster care designating Oceanside as their District of Origin, and residents on split property parcels attending neighboring districts

A 2110.472-00-0000 Tuition: Charter Schools: Payments for resident students enrolled in charter schools, per NYS Education Department mandates and rates

- Includes 1 student at Evergreen Charter and 2 students at The Academy Charter

CODE	DESCRIPTION	ACTUALS 2024-2025	BUDGET 2025-2026	BUDGET 2026-2027	DIFFERENCE
INSTRUCTION: TEXTBOOKS					
A 2110.480-00-0000	Textbooks	425,045	618,882	548,148	(70,734)
A 2110.499-00-0000	BOCES Textbooks	0	0	280,858	280,858
TOTAL	**INSTRUCTION: TEXTBOOKS**	**425,045**	**618,882**	**829,006**	**210,124**
INSTRUCTION: BOCES SERVICES					
A 2110.490-00-0000	BOCES Instructional Services	31,654	31,237	32,174	937
A 2110.492-00-0000	BOCES Health & Safety	41,923	49,470	50,954	1,484
A 2110.493-00-0000	BOCES Cultural Arts	100,324	84,113	84,883	770
A 2110.495-00-0000	BOCES Hospital-Bound Instruction	21,733	17,374	17,895	521
TOTAL	**INSTRUCTION: BOCES SERVICES**	**195,634**	**182,194**	**185,906**	**3,712**

INSTRUCTION: TEXTBOOKS

A 2110.480-00-0000 Textbooks: Includes reading and writing units of study and replacement of AP Government and Psychology books; Includes textbooks for students attending private schools, as mandated by NYS law

A 2110.499-00-0000 BOCES Textbooks: Textbooks purchased through BOCES, including updated Envision+ K-6 mathematics program

INSTRUCTION: BOCES SERVICES

A 2110.490-00-0000 BOCES Instructional Services: Includes online resources, such as video conferencing

A 2110.492-00-0000 BOCES Health & Safety: Subscription to BOCES Health and Safety Services and a BOCES Itinerant Health and Safety Officer

A 2110.493-00-0000 Cultural Arts: Includes BOCES cultural arts programs, county registration fees funded through BOCES, and professional development for Fine & Performing Arts faculty

A 2110.495-00-0000 BOCES Hospital-bound Instruction

CODE	DESCRIPTION	ACTUALS 2024-2025	BUDGET 2025-2026	BUDGET 2026-2027	DIFFERENCE
INSTRUCTION: MATERIALS & SUPPLIES					
A 2110.506-00-0000	Copier Supplies	983	3,000	3,000	0
A 2110.507-00-0000	Instructional Supplies	54,907	60,108	115,837	55,729
A 2110.508-00-0000	Instructional Paper	49,380	71,702	64,672	(7,030)
A 2110.509-00-0000	Classroom Furniture	0	0	105,000	105,000
A 2110.510-00-0010	Video/Broadcasting Supplies	923	2,552	12,052	9,500
A 2110.510-00-0100	Art Supplies	53,303	62,210	68,855	6,645
A 2110.510-00-0200	Technology Supplies	16,025	15,945	15,175	(770)
A 2110.510-00-0300	Drama Supplies	13,205	20,000	27,600	7,600
A 2110.510-00-0500	Health Supplies	209	250	250	0
A 2110.510-00-0600	Family & Consumer Sciences Supplies	25,265	28,220	27,657	(563)
A 2110.510-00-0800	Language Arts Supplies	30,989	35,920	32,294	(3,626)
A 2110.510-00-0900	World Languages Supplies	8,331	13,000	13,000	0
A 2110.510-00-1000	Music Supplies	31,668	31,500	98,575	67,075
A 2110.510-00-1100	Math Supplies	10,717	4,700	4,500	(200)
A 2110.510-00-1200	Science Supplies	108,344	116,300	119,000	2,700
A 2110.510-00-1250	Nature Center Supplies	11,260	12,000	12,000	0
A 2110.510-00-1300	Social Studies Supplies	8,657	12,515	11,915	(600)
A 2110.510-00-1400	Physical Education Supplies	8,071	9,800	14,954	5,154
A 2110.510-00-1500	Kindergarten Supplies	27,247	20,714	20,714	0
A 2110.510-00-1700	Resource Room Supplies	0	1,500	3,000	1,500
A 2110.510-00-2200	Remedial Speech/Hearing Supplies	0	2,000	2,000	0
A 2110.510-00-2700	Enrichment Supplies	9,875	10,000	10,000	0
A 2110.510-00-2900	Castleton Academy Supplies	1,000	1,000	2,010	1,010
A 2110.510-00-3100	Computer Supplies	6,987	9,465	9,465	0
A 2110.510-00-4444	Wellness Center Supplies	1,864	1,500	1,500	0
A 2110.510-00-5000	ESL Supplies	0	200	200	0
A 2110.514-00-1700	Evaluation/Resource Room Supplies	0	3,550	1,000	(2,550)
A 2110.514-00-2200	Evaluation/Speech/Hearing Supplies	2,825	3,000	1,500	(1,500)
TOTAL	**INSTRUCTION: MATERIALS & SUPPLIES**	**482,036**	**552,651**	**797,725**	**245,074**

INSTRUCTION: MATERIALS & SUPPLIES

A 2110.506-00-0000 through A 2110.514-00-2200

Materials & Supplies: Based on school/department inventory and projected needs
The following codes reflect expenses previously classified under other codes:

A 2110.507-00-0000 Instructional Supplies
A 2110.509-00-0000 Classroom Furniture
A 2110.510-00-0100 Art Supplies
A 2110.510-00-0300 Drama Supplies
A 2110.510-00-1000 Music Supplies

CODE	DESCRIPTION	ACTUALS 2024-2025	BUDGET 2025-2026	BUDGET 2026-2027	DIFFERENCE
INSTRUCTION: STUDENTS WITH DISABILITIES					
A 2250.142-00-0000	Homebound Instruction	28,054	40,000	40,000	0
A 2250.150-00-0000	Instructional Salaries	7,047,445	7,602,235	7,332,379	(269,856)
A 2250.150-00-1700	K-6 Speech, Hearing	1,910,917	1,896,290	1,971,422	75,132
A 2250.150-00-1750	1-6 Resource Room	792,365	810,802	836,356	25,554
A 2250.155-00-0000	Teacher Assistants	499,740	698,051	601,946	(96,105)
A 2250.160-00-0000	Non-Instructional Salaries	200,035	267,315	256,086	(11,229)
A 2250.161-00-0000	Medical Monitors	101,351	112,682	143,046	30,364
A 2250.162-00-0000	Special Education Aides	2,259,389	2,563,892	2,589,531	25,639
A 2250.163-00-0000	Medical Aides	211,898	263,275	265,908	2,633
A 2250.164-00-0000	RBT Special Education Aides	44,451	26,625	50,000	23,375
A 2250.200-00-0000	Equipment	0	3,000	0	(3,000)
A 2250.402-00-0000	Travel/Conferences	69	1,000	1,000	0
A 2250.428-00-0000	Tuition/Related Services - Private Schools	2,060,238	2,383,563	2,342,904	(40,659)
A 2250.428-00-8000	District of Location / District of Residence Services	347,820	135,000	385,000	250,000
A 2250.480-00-0000	Textbooks	427	0	0	0
A 2250.490-00-0000	BOCES Tuition	3,368,506	4,473,458	5,075,646	602,188
A 2250.507-00-0000	Instructional Materials & Supplies	3,264	7,500	7,500	0
A 2250.510-00-0000	General Office Supplies	4,132	4,500	4,500	0
TOTAL	**INSTRUCTION: STUDENTS WITH DISABILITIES**	**18,880,101**	**21,289,188**	**21,903,224**	**614,036**
INSTRUCTION: TECH/BUSINESS EDUCATION					
A 2280.150-00-0000	Instructional Salaries	760,219	780,671	790,960	10,289
A 2280.206-27-0200	Technology Equipment	0	0	0	0
A 2280.490-00-0000	BOCES Career Education Tuition	618,448	642,423	670,350	27,927
A 2280.510-27-0200	Materials & Supplies: Technology Education	17,891	18,500	0	(18,500)
A 2280.510-27-0250	Materials & Supplies: Business Education	3,287	3,300	3,300	0
A 2280.510-27-0255	Materials & Supplies: Bloomberg Lab	0	0	100,000	100,000
TOTAL	**INSTRUCTION: TECH/BUSINESS EDUCATION**	**1,399,846**	**1,444,894**	**1,564,610**	**119,716**

INSTRUCTION: STUDENTS WITH DISABILITIES

A 2250.142-00-0000 Homebound Instruction: At-home instruction provided by district staff

A 2250.150-00-0000 Instructional Salaries: Includes related services providers and coordinators

A 2250.150-00-1700 K-6 Speech, Hearing

A 2250.150-00-1750 1-6 Resource Room

A 2250.155-00-0000 Teacher Assistants

A 2250.160-00-0000 Non-Instructional salaries

A 2250.161-00-0000 Medical Monitors: Anticipated positions necessary to support medical accommodations

A 2250.162-00-0000 Special Education Aides: Anticipated positions necessary to support student needs

A 2250.163-00-0000 Medical Aides: Anticipated positions necessary to support medical accommodations

A 2250.164-00-0000 RBT Special Education Aides

A 2250-200-00-0000 Equipment

A 2250.402-00-0000 Travel/Conference

A 2250.428-00-0000 Tuition/Related Services Private Schools: Services for ~23 students at schools including:

Brookville	Lowell School
DDI Residential	Mill Neck Manor
Eden/Genesis	United Cerebral Palsy of Nassau County
Henry Viscardi School	New England Children's Center
Ketchum-Grande Memorial	The Summit School

A 2250.428-00-8000 District of Location/District of Residence Services: Services provided to district residents in private and parochial schools located in other school districts

A 2250.480-00-0000 Textbooks

A 2250.490-00-0000 BOCES Tuition: Placements and services for 30 students at BOCES-run schools, including:

Carman Road School	Jerusalem Avenue School
Career Preparatory High School	Rosemary Kennedy School
Children's Readiness Center	Robert Williams School
Iris Wolfson High School	Willet Avenue School

A 2250.507-00-0000 Instructional Materials & Supplies

A 2250.510-00-0000 General Office Supplies

INSTRUCTION: TECH/BUSINESS EDUCATION

A 2280.150-00-0000 Instructional Salaries

A 2280.206-27-0000 Technology Equipment

A 2280.490-00-0000 BOCES Career Education Tuition: Program costs for 40+ students enrolled in career education and intensive skills development programs, including automotive technology, cosmetology, health care, and skilled trades

A 2280.510-27-0000 Materials & Supplies: Technology Education

A 2280.510-27-0250 Materials & Supplies: Business Education

A 2280.510-27-0255 Materials & Supplies: Bloomberg Lab: Business and finance lab aligned to the NYS Personal Finance Education mandate and CTE pathway

CODE	DESCRIPTION	ACTUALS 2024-2025	BUDGET 2025-2026	BUDGET 2026-2027	DIFFERENCE
INSTRUCTION: SUMMER SCHOOL					
A 2330.150-33-0000	Instructional Salaries	17,868	19,000	20,000	1,000
A 2330.160-33-0000	Non-Instructional Salaries	14,293	18,500	19,500	1,000
A 2330.490-33-0000	BOCES Summer School Program	105,889	188,171	206,988	18,817
A 2330.510-33-0000	Materials & Supplies	426	2,000	2,000	0
TOTAL	**INSTRUCTION: SUMMER SCHOOL**	**138,477**	**227,671**	**248,488**	**20,817**
OCEANSIDE LEARNING CENTER					
A 2330.150-34-0000	Instructional Salaries	25,578	25,000	25,000	0
A 2330.510-34-0000	Materials & Supplies	0	340	340	0
TOTAL	**OCEANSIDE LEARNING CENTER**	**25,578**	**25,340**	**25,340**	**0**

SUMMER SCHOOL

A 2330.150-33-0000 Instructional Salaries

A 2330.160-33-0000 Non-Instructional Salaries

A 2330.490-33-0000 BOCES Summer School Program: Managed by Nassau BOCES

A 2330.510-33-0000 Materials & Supplies

OCEANSIDE LEARNING CENTER

A 2330.150-34-0000 Instructional Salaries

A 2330.510-34-0000 Materials & Supplies

CODE	DESCRIPTION	ACTUALS 2024-2025	BUDGET 2025-2026	BUDGET 2026-2027	DIFFERENCE
LIBRARY					
A 2610.150-00-0000	Instructional Salaries	493,400	509,801	520,980	11,179
A 2610.160-00-0000	Non-Instructional Salaries	166,668	177,204	151,074	(26,130)
A 2610.490-00-0000	BOCES Library Services	35,448	47,266	49,822	2,556
A 2610.492-00-0000	BOCES AV Repair	3,000	7,010	7,010	0
A 2610.494-00-0000	BOCES Online Databases	49,594	35,803	29,062	(6,741)
A 2610.501-00-0000	General Office Supplies	8,177	8,450	8,950	500
A 2610.502-00-0000	Periodicals	1,451	1,600	1,900	300
A 2610.503-00-0000	AV Supplies	5,619	9,552	9,452	(100)
A 2610.511-00-0000	Library Books	37,992	40,752	42,052	1,300
A 2610.512-00-0000	DVD Purchases	0	500	100	(400)
TOTAL	**LIBRARY**	**801,348**	**837,938**	**820,402**	**(17,536)**
COMPUTER ASSISTED INSTRUCTION					
A 2630.161-00-0000	Computer Network Specialist	185,245	183,445	194,366	10,921
A 2630.220-00-0000	Computer Equipment	49,682	50,000	0	(50,000)
A 2630.460-00-0000	Computer Software	138,099	210,729	196,816	(13,913)
A 2630.460-00-0255	Computer Software: Bloomberg Lab	0	0	100,000	100,000
A 2630.464-00-0000	Chromebook Repairs & Parts	9,738	12,000	12,000	0
A 2630.465-00-0000	Computer/Printer Repairs	70,277	84,600	290,773	206,173
A 2630.490-00-0000	BOCES Software & Services	405,344	544,841	586,185	41,344
A 2630.492-00-0000	BOCES iPad Repairs	12,000	27,000	10,000	(17,000)
A 2630.501-00-0000	Computer/Tech Supplies	47,331	50,000	80,000	30,000
A 2630.501-00-0255	Computer/Tech Supplies: Bloomberg Lab	0	0	100,000	100,000
TOTAL	**COMPUTER ASSISTED INSTRUCTION**	**917,715**	**1,162,615**	**1,570,140**	**407,525**

LIBRARY

A 2610.150-00-0000	Instructional Salaries
A 2610.160-00-0000	Non-Instructional Salaries
A 2610.490-00-0000	BOCES Library Services: Library Automation for all schools
A 2610.492-00-0000	BOCES AV Repair
A 2610.494-00-0000	BOCES Online Databases: Access to digital resources, including research databases, periodicals, encyclopedias, and e-book libraries
A 2610.501-00-0000 through A 2610.512-00-0000	Based on school/department inventory and projected needs

COMPUTER ASSISTED INSTRUCTION

A 2630.161-00-0000	Computer Network Specialist
A 2630.220-00-0000	Computer Equipment: Expenses now classified under A 2630.501-00-0000 Computer/Tech Supplies
A 2630.460-00-0000	Computer Software: Recurring and one-time instructional software
A 2630.460-00-0255	Computer Software: Bloomberg Lab: Software required for the business and finance lab
A 2630.464-00-0000	Chromebook Repairs & Parts
A 2630.465-00-0000	Computer/Printer Repairs: Includes expenses previously classified under other account codes; reflects the transition to more cost-effective, district-wide contract with new vendor
A 2630.490-00-0000	BOCES Software and Services: Recurring and one-time instructional software purchased through BOCES
A 2630.492-00-0000	BOCES iPad Repairs: Transition to greater percentage of services handled internally
A 2630.501-00-0000	Computer/Tech Supplies: Includes expenses previously classified under A 2630.220-00-0000 Computer Equipment
A 2630.501-00-0255	Computer/Tech Supplies: Bloomberg Lab: Technology devices and materials required to establish the business and finance lab

CODE	DESCRIPTION	ACTUALS 2024-2025	BUDGET 2025-2026	BUDGET 2026-2027	DIFFERENCE
GUIDANCE					
A 2810.150-00-0000	Instructional Salaries	1,681,788	1,828,502	1,717,190	(111,312)
A 2810.155-00-0000	Teacher Assistants (Guidance)	88,270	129,930	150,802	20,872
A 2810.405-27-0000	HOLLER	750	1,500	1,500	0
A 2810.410-00-0000	College Planning Speaker Fees	0	2,500	2,500	0
A 2810.412-27-0000	Guidance Publications	1,766	2,700	2,700	0
A 2810.490-00-0000	BOCES NYS Testing	65,953	105,000	105,000	0
A 2810.491-27-0000	BOCES Naviance	19,191	20,450	21,473	1,023
A 2810.501-27-0000	Supplies & Materials	2,391	4,575	4,575	0
A 2810.510-00-0000	Assessment Tests K-12	5,640	23,450	24,154	704
TOTAL	**GUIDANCE**	**1,865,749**	**2,118,607**	**2,029,893**	**(88,714)**
HEALTH SERVICES					
A 2815.160-00-0000	Non-Instructional Salaries	753,120	777,089	874,194	97,105
A 2815.161-00-0000	Non-Instructional Salaries: Substitutes	53,594	40,000	40,000	0
A 2815.204-00-0000	Non-Instructional Equipment	0	10,053	0	(10,053)
A 2815.431-00-0000	Services from Other Districts	509,624	509,968	535,466	25,498
A 2815.464-00-0000	Non-Instructional Equipment Repair	0	1,685	1,736	51
A 2815.490-00-0000	BOCES Services	117,470	123,713	127,424	3,711
A 2815.501-00-0000	Nurse Supplies	11,071	15,000	26,705	11,705
TOTAL	**HEALTH SERVICES**	**1,444,880**	**1,477,508**	**1,605,526**	**128,018**

GUIDANCE

A 2810.150-00-0000	Instructional Salaries
A 2810.155-00-0000	Teacher Assistants (Guidance): Support for Middle and High School attendance
A 2810.405-27-0000	HOLLER: Prorated share for College Night Consortium
A 2810.410-00-0000	College Planning Speaker Fees: Facilitators for college planning process session
A 2810.412-27-0000	Guidance Publications: College application student profiles and college planning booklets
A 2810.490-00-0000	BOCES NYS Testing: Mandated scanning, scoring, and reporting services for NYS 3-8 assessments, NYSESLAT, and Regents exams, in addition to preparation and processing of answer sheets and score data via BOCES-contracted vendors
A 2810.491-27-0000	BOCES Naviance: Software required to transfer data from Middle to High School, monitor district goals, and provide district-wide reporting
A 2810.501-27-0000	Supplies and Materials
A 2810.510-00-0000	Assessment Tests Grades K-12: Includes Kindergarten screenings and benchmark assessments

HEALTH SERVICES

A 2815.160-00-0000	Non-Instructional Salaries
A 2815.161-00-0000	Non-Instructional Salaries: Substitutes
A 2815-204-00-0000	Non-Instructional Equipment: Expenses now classified under A 2815.501-00-0000
A 2815.431-00-0000	Services from Other Districts: Health Services provided to Oceanside residents enrolled in private schools located within other districts, per NYS law
A 2815.464-00-0000	Non-Instructional Equipment Repairs: Calibration and servicing of devices
A 2815.490-00-0000	BOCES Services: Health Services contracted through BOCES provided to Oceanside residents enrolled in private schools located within other districts, per NYS law
A 2815.501-00-0000	Nurse Supplies: Includes new Spot Vision Screener and audiometer

CODE	DESCRIPTION	ACTUALS 2024-2025	BUDGET 2025-2026	BUDGET 2026-2027	DIFFERENCE
PSYCHOLOGICAL SERVICES					
A 2820.150-00-0000	Instructional Salaries	1,195,269	1,309,573	1,619,485	309,912
A 2820.155-00-0000	Instructional Salaries: Teacher Assistant	0	0	0	0
A 2820.434-00-0000	Psychiatric Services	0	10,000	10,000	0
A 2820.490-00-0000	BOCES Psychiatric Services / Northwell Health	124,338	108,000	130,000	22,000
A 2820.514-00-0000	Psychological Testing Materials	1,115	5,000	2,000	(3,000)
TOTAL	**PSYCHOLOGICAL SERVICES**	**1,320,722**	**1,432,573**	**1,761,485**	**328,912**
SOCIAL WORK					
A 2825.150-00-0000	Instructional Salaries	1,142,914	1,227,914	1,200,193	(27,721)
A 2825.510-00-0000	Materials & Supplies	2,334	4,000	4,000	0
TOTAL	**SOCIAL WORK**	**1,145,248**	**1,231,914**	**1,204,193**	**(27,721)**
CO-CURRICULAR ACTIVITIES					
A 2850.156-00-0000	Club Supervision	593,269	577,613	603,999	26,386
A 2850.157-00-0000	Intramural Salaries	25,827	39,000	39,000	0
TOTAL	**CO-CURRICULAR ACTIVITIES**	**619,096**	**616,613**	**642,999**	**26,386**

PSYCHOLOGICAL SERVICES

2820.150-00-0000 Instructional Salaries: Reflects full allocation for psychologist salaries, previously split with A 2250.150

2820.155-00-0000 Instructional Salaries: Teacher Assistant

2820.434-00-0000 Psychiatric Services

2820.490-00-0000 BOCES Psychiatric Services / Northwell Health: Cohen's Children's Pediatric Behavioral Health Center membership

2820.514-00-0000 Psychological Testing Materials: Standardized assessments and replenishment protocols for existing assessments

SOCIAL WORK

2825.150-00-0000 Instructional Salaries

2825.510-00-0000 Materials and Supplies

CO-CURRICULAR ACTIVITIES

2850.156-00-0000 Club Supervision: Funding for club advisors and Fine and Performing Arts activities, representing over 140 Elementary clubs, 85 Middle School clubs, and 145 High School clubs

2850.157-00-0000 Intramural Salaries: Includes supervision for current intramural program, in addition to continued expansion of the Middle School Track and Field program

CODE	DESCRIPTION	ACTUALS 2024-2025	BUDGET 2025-2026	BUDGET 2026-2027	DIFFERENCE
INTERSCHOLASTIC ATHLETICS					
A 2855.150-00-0000	Coaching Salaries	770,835	794,061	803,987	9,926
A 2855.151-00-0000	Program Salaries	191,107	162,220	195,750	33,530
A 2855.160-00-0000	Non-Instructional Salaries	71,829	98,720	88,000	(10,720)
A 2855.208-00-0000	Athletic Equipment	123,608	131,259	57,625	(73,634)
A 2855.402-00-0000	Travel/Championships	1,046	1,500	1,500	0
A 2855.440-00-0000	Athletic Trainer Services	39,685	44,000	44,000	0
A 2855.464-00-0000	Equipment Reconditioning	25,515	30,000	30,000	0
A 2855.466-00-0000	Contract Services	89,105	114,300	198,350	84,050
A 2855.490-00-0000	BOCES Executive Services	133,493	159,273	159,273	0
A 2855.510-00-0000	Athletic Supplies	67,609	71,200	162,906	91,706
A 2855.516-00-0000	Medical Supplies	5,835	6,600	6,600	0
TOTAL	**INTERSCHOLASTIC ATHLETICS**	**1,519,667**	**1,613,133**	**1,747,991**	**134,858**

INTERSCHOLASTIC ATHLETICS

A 2855.150-00-0000	Coaching Salaries: Per contract, benchmarked to the 5th highest in Nassau County
A 2855.151-00-0000	Program Salaries: Supervision, Timer, and Scorer pay for certified staff; Increase reflects additional staffing requirements for mandated operations
A 2855.160-00-0000	Non-Instructional Salaries: Supervision pay for classified (non-instructional) staff
A 2855.208-00-0000	Athletic Equipment: Capital equipment purchases, including sound system replacement and wrestling mat replacement at #7 OHS, and new scoreboard at #9M OMS; Other standard expenses now classified under A 2855.510-00-0000
A 2855.402-00-0000	Travel/Championships: Travel and lodging for athletic events and championship competitions
A 2855.440-00-0000	Athletic Trainer Services: Contracted costs for third-party athletic trainer services
A 2855.464-00-0000	Equipment Reconditioning: Refurbishment and safety reconditioning of athletic equipment
A 2855.466-00-0000	Contract Services: Essential external services and agreements, including safety and infrastructure (gym padding replacement at schools #2 and #9E); facility use fees (pool, parks, golf, bowling); events-associated costs (tournament and invitational fees, choreography, sound system); recognition (county award ceremonies, HOF video board)
A 2855.490-00-0000	BOCES Executive Services: Includes Section VIII dues, officials' fees, and consortium costs
A 2855.510-00-0000	Athletic Supplies: Items for practices and competitions, including balls, nets, training aids, safety materials, and game uniforms; Includes items previously classified under A 2855.208-00-0000
A 2855.516-00-0000	Medical Supplies

CODE	DESCRIPTION	ACTUALS 2024-2025	BUDGET 2025-2026	BUDGET 2026-2027	DIFFERENCE
PUPIL TRANSPORTATION: DISTRICT SERVICES					
A 5510.160-00-0000	Non-Instructional Salaries Clerical	72,478	71,166	79,760	8,594
A 5510.161-00-0000	Bus Matrons	164,169	237,100	244,213	7,113
A 5510.402-00-0000	Travel/Conferences	525	525	525	0
A 5510.460-00-0000	Transportation Management Software	6,300	6,300	6,426	126
A 5510.501-00-0000	Supplies and Materials	153	268	268	0
TOTAL	**PUPIL TRANSPORTATION: DISTRICT SERVICES**	**243,625**	**315,359**	**331,192**	**15,833**
PUPIL TRANSPORTATION: CONTRACT SERVICES					
A 5540.445-00-0000	Transportation: Public Schools				
A 5540.446-00-0000	Transportation: Private Schools	9,956,146	9,763,829	11,100,949	1,337,120
A 5540.447-00-0000	Transportation: Special Schools				
A 5540.448-00-0000	Transportation: Athletic Events	326,482	329,526	355,888	26,362
A 5540.449-00-0000	Transportation: Academic Events	140,939	189,185	265,216	76,031
TOTAL	**PUPIL TRANSPORTATION: CONTRACT SERVICES**	**10,423,567**	**10,282,540**	**11,722,053**	**1,439,513**

PUPIL TRANSPORTATION: DISTRICT SERVICES

A 5510.160-00-0000 Non-Instructional Salaries Clerical: Transportation Coordinator

A 5510.161-00-0000 Bus Matrons: For bus service for School #6 (Kindergarten) and Special Education public and non-public schools

A 5510.402-00-0000 Travel/Conference

A 5510.460-00-0000 Transportation Management Software

A 5510.501-00-0000 Supplies and Materials

PUPIL TRANSPORTATION: CONTRACT SERVICES

The sum total projection of the following transportation services is reported. See the following page for more details.

A 5540.445-00-0000 Transportation: Public Schools: For district residents attending district schools

A 5540.446-00-0000 Transportation: Private Schools: For district residents to private/charter schools

A 5540.447-00-0000 Transportation: Special Schools: For district residents to in and out-of-district placements per CSE recommendation

A 5540.448-00-0000 Transportation: Athletic Events: Transportation for regular season and tournament play; Reflects increased number of teams/games and post-season competitions

A 5540.449-00-0000 Transportation: Academic Events: Experiential learning opportunities, including curriculum-aligned field trips, Fine & Performing Arts events, and academic competitions (WIC, DECA)

PUPIL TRANSPORTATION

A 5540.446-00-0000 Transportation: Private Schools: Transportation provided to residents attending the following:

Academy Charter
Archbishop Molloy High School
Brandeis Hebrew Academy
Cathedral Prep High School
Chaminade High School
Cheder Chabad Girls of Long Island
Cheder at the Ohel
Crescent School
Davis Renov Stahler Yeshiva for Boys
De LaSalle School
Dominican Academy
Evergreen Charter School
Freeport Christian Academy
Grace Christian Academy
Grace Lutheran School
Hamza Academy
Hebrew Academy of the Five Towns
Hebrew Academy of Long Beach
Hebrew Academy of Nassau County
Holy Martyr American Day School
Holy Trinity High School
Kellenberg Memorial High School
Lawrence Woodmere Academy
Long Beach Catholic
Long Island Lutheran
Mary Louis Academy
Mill Neck School
Mount Pleasant-Blythedale
North Shore Hebrew Academy
Our Lady of Lourdes
Our Lady of Mercy Academy
Our Lady of Peace
Portledge School
Progressive School
Rambam High School
Regis High School
Roosevelt Children's Academy
Sacred Heart Academy
Sagamore Children's Day School
Saint Agnes
Saint Anne's School
Saint Elizabeth Ann Seton
Saint Francis Prep
Saint Joseph School
Saint Mary's High School
Saint Mary's Elementary School
Shulamith Elementary, Middle and High School
Solomon Schechter Day School
South Oaks Hospital Day Program
Stella K. Abraham High School for Girls
Summit School
The Village School
Trinity Lutheran
Valley Stream Christian Academy
Waldorf School
Xavier High School
Yeshiva Har Torah
Yeshiva of South Shore
Yeshiva Torah and Language
Yeshiva University High School for Girls

A 5540.447-00-0000 Transportation: Special Schools: Transportation provided to residents attending the following:

AHRC Brookville Center for Children's Services
BOCES Joseph M. Barry Career & Technical Education Center
BOCES Career Preparatory High School
BOCES Carman Road
BOCES Center for Community Adjustment
BOCES Children's Readiness Center
BOCES Iris Wolfson
BOCES Jerusalem Avenue Elementary
BOCES Nassau Educational Technology
BOCES Robert Williams School
BOCES Rosemary Kennedy School
BOCES Seaman Neck Middle School
BOCES Willet Avenue
Developmental Disabilities Institute
Eden II Genesis School
The ELIJA School
Gersh Academy
The Hagedorn Little Village School
Henry Viscardi School
The Lowell School
United Cerebral Palsy Children's Learning Center
Vincent Smith

CODE	DESCRIPTION	ACTUALS 2024-2025	BUDGET 2025-2026	BUDGET 2026-2027	DIFFERENCE
DEPARTMENT OF COMMUNITY ACTIVITIES (DOCA)					
DOCA CENTRAL SUPPORT					
A 7140.160-00-0000	Non-Instructional Salaries: Supervision, Clerical	337,318	367,298	382,087	14,789
A 7140.163-00-0000	Non-Instructional Salaries: Maintenance, Security	0	0	40,000	40,000
A 7140.200-00-0000	Equipment	0	0	0	0
A 7140.400-00-0000	Credit Card Processing Fees	40,161	40,650	41,875	1,225
A 7140.401-00-0000	Memberships	0	0	0	0
A 7140.405-00-0000	Printing	0	0	0	0
A 7140.450-00-0000	Purchased Services	0	561	0	(561)
A 7140.460-00-0000	DOCA Management Software	16,680	17,725	18,525	800
A 7140.501-00-0000	General Office Supplies	1,342	3,000	3,000	0
A 7140.502-00-0000	Periodicals	0	54	60	6
A 7140.515-00-0000	Program Supplies	5,373	5,750	6,525	775
TOTAL	**DOCA CENTRAL SUPPORT**	**400,874**	**435,038**	**492,072**	**57,034**

DEPARTMENT OF COMMUNITY ACTIVITIES (DOCA)

CENTRAL SUPPORT

A 7140.160-00-0000	Non-Instructional Salary: Includes Recreation Supervisor and clerical support
A 7140.163-00-0000	Non-Instructional Salaries: Maintenance, Security: Security and custodial services at CARES sites (all Elementary buildings and School #6)
A 7140.200-00-0000	Equipment
A 7140.400-00-0000	Credit Card Processing Fees
A 7140.401-00-0000	Memberships
A 7140.405-00-0000	Printing
A 7140.450-00-0000	Purchased Services
A 7140.460-00-0000	DOCA Management Software: Includes annual maintenance fee for support
A 7140.501-00-0000	General Office Supplies
A 7140.502-00-0000	Periodicals: Oceanside Herald
A 7140.515-00-0000	Program Supplies: Variety of Supplies and Materials used for all DOCA programs

CODE	DESCRIPTION	ACTUALS 2024-2025	BUDGET 2025-2026	BUDGET 2026-2027	DIFFERENCE
DEPARTMENT OF COMMUNITY ACTIVITIES (DOCA), CONTINUED					
CARES					
A 7141.150-00-0000	Instructional Salaries	7,354	0	7,501	7,501
A 7141.160-00-0000	Non-Instructional Salaries	558,599	637,100	643,350	6,250
A 7141.200-00-0000	Equipment	0	0	0	0
A 7141.400-00-0000	Purchased Services	0	1,530	3,175	1,645
A 7141.423-00-0000	Mileage	0	30	30	0
A 7141.515-00-0000	Supplies and Materials	43,190	50,500	50,500	0
TOTAL	**CARES**	**609,144**	**689,160**	**704,556**	**15,396**
SUMMER RECREATION PROGRAM					
A 7144.150-00-0000	Instructional Salaries	46,088	46,000	64,000	18,000
A 7144.160-00-0000	Non-Instructional Salaries	365,979	430,000	628,550	198,550
A 7144.200-00-0000	Equipment	0	0	0	0
A 7144.400-00-0000	Purchased Services	80,028	84,500	99,000	14,500
A 7144.423-00-0000	Mileage	143	160	170	10
A 7144.515-00-0000	Supplies and Materials	26,870	29,000	29,000	0
TOTAL	**SUMMER RECREATION PROGRAM**	**519,108**	**589,660**	**820,720**	**231,060**
CONTINUING EDUCATION					
A 7145.150-00-0000	Instructional Salaries	10,660	15,500	13,000	(2,500)
A 7145.160-00-0000	Non-Instructional Salaries	66,555	69,000	71,000	2,000
A 7145.200-00-0000	Equipment	0	0	0	0
A 7145.400-00-0000	Purchased Services	60,622	70,500	70,500	0
A 7145.515-00-0000	Supplies and Materials	18,473	21,000	21,000	0
TOTAL	**CONTINUING EDUCATION**	**156,309**	**176,000**	**175,500**	**(500)**
THEATRE GUILD					
A 7147.150-00-0000	Instructional Salaries	0	0	0	0
A 7147.160-00-0000	Non-Instructional Salaries	0	0	6,000	6,000
A 7147.200-00-0000	Equipment	0	0	0	0
A 7147.400-00-0000	Purchased Services	0	0	4,000	4,000
A 7147.515-00-0000	Supplies and Materials	0	0	1,000	1,000
TOTAL	**THEATRE GUILD**	**0**	**0**	**11,000**	**11,000**

DEPARTMENT OF COMMUNITY ACTIVITIES (DOCA), CONTINUED

CARES

A 7141.160-00-0000 Non-Instructional Salaries

A 7141.200-00-0000 Equipment

A 7141.400-00-0000 Purchased Services

A 7141.423-00-0000 In District Mileage

A 7141.515-00-0000 Supplies and Materials

SUMMER RECREATION

A 7144.150-00-0000 Instructional Salaries

A 7144.160-00-0000 Non-Instructional Salaries

A 7144.200-00-0000 Equipment

A 7144.400-00-0000 Purchased Services

A 7144.423-00-0000 Mileage

A 7144.515-00-0000 Supplies and Materials

CONTINUING EDUCATION

A 7145.150-00-0000 Instructional Salaries

A 7145.160-00-0000 Non-Instructional Salaries

A 7145.200-00-0000 Equipment

A 7145.400-00-0000 Purchased Services

A 7145.515-00-0000 Supplies and Materials

THEATRE GUILD

A 7147.150-00-0000 Instructional Salaries

A 7147.160-00-0000 Non-Instructional Salaries

A 7147.200-00-0000 Equipment

A 7147.400-00-0000 Purchased Services: Production rights and rentals, including backdrops and props

A 7147.515-00-0000 Supplies and Materials

CODE	DESCRIPTION	ACTUALS 2024-2025	BUDGET 2025-2026	BUDGET 2026-2027	DIFFERENCE
OPERATIONS OF PLANT					
OPS OF PLANT: PERSONNEL SERVICES					
A 1620.160-00-0000	Supervision	349,420	356,376	389,763	33,387
A 1620.161-00-0000	Clerical	131,326	111,331	147,494	36,163
A 1620.162-00-0000	Tradesmen/Messengers	654,140	933,354	952,021	18,667
A 1620.163-00-0000	Custodians	3,359,406	3,513,868	3,577,926	64,058
A 1620.164-00-0000	Overtime	195,651	325,000	325,000	0
A 1620.166-00-0000	Snow Removal, Ice Control	44,027	35,000	45,000	10,000
A 1620.167-00-0000	Part-Time Custodians & Cleaners	300,579	231,000	231,000	0
A 1620.168-00-0000	Security	254,002	261,346	267,593	6,247
TOTAL	**OPS OF PLANT: PERSONNEL SERVICES**	**5,288,552**	**5,767,275**	**5,935,797**	**168,522**
OPS OF PLANT: EQUIPMENT					
A 1620.200-00-0000	Equipment	17,855	22,000	0	(22,000)
A 1620.202-00-0000	Electrical Equipment	38,224	45,000	0	(45,000)
A 1620.202-00-0004	Multiyear Equipment Replacement Program	73,527	60,000	0	(60,000)
TOTAL	**OPS OF PLANT: EQUIPMENT**	**129,606**	**127,000**	**0**	**(127,000)**

OPERATIONS OF PLANT

OPERATIONS OF PLANT: PERSONNEL SERVICES

A 1620.160-00-0000 Supervision: Director of Facilities, Acting Maintenance Supervisor, and Supervisor of Operations

A 1620.161-00-0000 Clerical

A 1620.162-00-0000 Tradesmen/Messengers: Maintenance Staff

A 1620.163-00-0000 Custodians

A 1620.164-00-0000 Overtime: Includes expenses related to student extra-curricular activities and maintenance work after hours and on weekends

A 1620.166-00-0000 Snow Removal, Ice Control

A 1620.167-00-0000 Part-Time Custodians and Cleaners

A 1620.168-00-0000 Security: Includes after-hours district-wide coverage

OPERATIONS OF PLANT: EQUIPMENT

A 1620.200-00-0000 Equipment: Expenses now classified under A 1620.416-00-0026 Service Contracts - Critical Systems

A 1620.202-00-0000 Electrical Equipment: Expenses now classified under A 1620.505-00-0059 Electrical Supplies

A 1620.202-00-0004 Multiyear Equipment Replacement Program: Expenses now classified under A 1620.505-00-0047 Miscellaneous Custodial Supplies

CODE	DESCRIPTION	ACTUALS 2024-2025	BUDGET 2025-2026	BUDGET 2026-2027	DIFFERENCE
OPERATIONS OF PLANT, CONTINUED					
OPS OF PLANT: CONTRACTUAL					
A 1620.415-00-0016	General Renovations	974,522	489,810	683,900	194,090
A 1620.416-00-0022	Pneumatic Control	56,031	87,500	70,000	(17,500)
A 1620.416-00-0023	Boilers	265,946	350,000	350,000	0
A 1620.416-00-0025	Roof Maintenance	7,589	10,000	10,000	0
A 1620.416-00-0026	Service Contracts: Critical Systems	236,821	394,033	416,033	22,000
A 1620.416-00-0027	Glazing	4,914	7,200	5,000	(2,200)
A 1620.416-00-0028	Building Equipment Repairs	58,521	90,000	90,000	0
A 1620.416-00-0042	Uniforms	17,104	20,000	30,000	10,000
A 1620.416-00-0063	Dust Mop & Mat Service	10,041	12,500	12,500	0
A 1620.416-00-0067	Burglar/Fire Monitoring Service	20,417	29,000	29,000	0
A 1620.416-00-0071	Boiler and Duct Cleaning, Testing	28,496	80,000	80,000	0
A 1620.416-00-0072	Environmental Testing	181,002	150,000	150,000	0
A 1620.416-00-0074	Removal of Chemicals	378	2,000	2,000	0
A 1620.417-00-0033	Heating Fuel	175,187	588,064	588,064	0
A 1620.417-00-0034	Electricity	819,920	1,671,291	1,400,000	(271,291)
A 1620.417-00-0035	Water	86,380	119,000	119,000	0
A 1620.417-00-0036	Gas	532,902	774,958	774,958	0
A 1620.417-00-0037	Telephone	265,797	195,000	195,000	0
A 1620.418-00-0039	Custodial Workshops & Staff Development	2,470	3,500	4,500	1,000
A 1620.418-00-0040	Equipment Rental	1,157	8,000	8,000	0
A 1620.419-00-0000	Asbestos Inspection	9,697	28,000	28,000	0
A 1620.420-00-0000	Facilities Survey	10,871	50,000	100,000	50,000
A 1620.465-00-0000	Non-Instructional Equipment Maintenance	0	250	0	(250)
A 1620.490-00-0000	BOCES B&G Services	227,042	222,100	233,205	11,105
TOTAL	**OPS OF PLANT: CONTRACTUAL**	**3,993,205**	**5,382,206**	**5,379,160**	**(3,046)**

OPERATIONS OF PLANT, CONTINUED

OPERATIONS OF PLANT: CONTRACTUAL

A 1620.415-00-0016	General Renovations: Requests reviewed by the Board Building Committee
A 1620.416-00-0022	Pneumatic Controls: Maintenance contract for temperature controls
A 1620.416-00-0023	Boilers: Includes tube replacements/repairs and asbestos emergency repairs
A 1620.416-00-0025	Roof maintenance: Outside contractors used to help repair leaks
A 1620.416-00-0026	Service Contracts: Critical Systems: Proactive maintenance and mandated inspections of essential building infrastructure; Ensures compliance for life-safety systems and operational continuity of mechanical equipment, including AEDs and equipment for medical accommodations
A 1620.416-00-0027	Glazing: Replacement of large windows due to breakage
A 1620.416-00-0028	Building Equipment Repair: Includes repairs to building components (clock/bell systems, gym doors), fire extinguisher compliance testing, and exterminating services
A 1620.416-00-0042	Uniforms: Per Custodial unit contract
A 1620.416-00-0063	Dust Mop and Mat Service: Rental of treated mops
A 1620.416-00-0067	Burglar/Fire Monitoring Service: Service contract and connectivity fees
A 1620.416-00-0071	Boiler and Duct Cleaning, Testing: Annual cleaning and testing of boilers, kitchen hoods, and ducts in accordance with maintenance schedule
A 1620.416-00-0072	Environmental Testing: Mandatory asbestos, water, and environmental safety sampling
A 1620.416-00-0074	Removal of Chemicals
A 1620.417-00-0033	Heating Fuel: Natural gas usage, which depends on outside temperature
A 1620.417-00-0034	Electricity: Projected usage reflects sayings from Energy Performance Contract (EPC)
A 1620.417-00-0035	Water
A 1620.417-00-0036	Gas: Usage depends on temperature
A 1620.417-00-0037	Telephone: Voice, data, and cellular connectivity services
A 1620.418-00-0039	Custodial Workshops and Staff Development: Mandatory safety training and professional certifications, including workshops (NYS Superintendent of B&G Association, Right-to-Know, Asbestos) and specialized Scaffold Training for appropriate staff resulting in OSHA certification
A 1620.418-00-0040	Equipment Rental
A 1620.419-00-0000	Asbestos Inspection: AHERA periodic inspections of all buildings
A 1620.420-00-0000	Facilities Survey: Includes AHERA Triannual survey, and five year Building condition survey
A 1620.465-00-0000	Non-Instructional Equipment Maintenance: Typewriters and fax hardware to be decommissioned and replaced by digital solutions by June 30, 2026
A 1620.490-00-0000	BOCES B&G Services: Cooperative services for work order management platform, onsite Health and Safety Coordinator, and consulting and training program to enhance the District's safety and security protocols

CODE	DESCRIPTION	ACTUALS 2024-2025	BUDGET 2025-2026	BUDGET 2026-2027	DIFFERENCE
OPERATIONS OF PLANT, CONTINUED					
OPS OF PLANT: MATERIALS & SUPPLIES					
A 1620.501-00-0000	General Office Supplies	789	1,200	1,200	0
A 1620.505-00-0020	Window Accessories	1,951	8,000	6,000	(2,000)
A 1620.505-00-0025	Roof Maintenance	0	1,650	1,650	0
A 1620.505-00-0028	Building Equipment Repairs	32,311	50,000	50,000	0
A 1620.505-00-0044	Soaps & Cleaners	75,524	105,000	100,000	(5,000)
A 1620.505-00-0045	Floor Finishes	59,468	64,500	64,500	0
A 1620.505-00-0046	Paper Products	89,122	132,000	110,000	(22,000)
A 1620.505-00-0047	General Custodial Supplies	67,877	75,000	115,000	40,000
A 1620.505-00-0048	General Maintenance	36,874	40,000	40,000	0
A 1620.505-00-0049	Paint	20,582	20,000	28,000	8,000
A 1620.505-00-0050	Hardware	21,730	22,000	22,000	0
A 1620.505-00-0051	Glazing	0	2,500	2,500	0
A 1620.505-00-0053	Fluorescent/Incandescent Lights	1,767	10,000	5,000	(5,000)
A 1620.505-00-0055	Heating & Ventilating Parts	51,672	75,000	60,000	(15,000)
A 1620.505-00-0056	Plumbing	58,102	55,000	60,000	5,000
A 1620.505-00-0059	Electrical Supplies	0	0	45,000	45,000
TOTAL	**OPS OF PLANT: MATERIALS & SUPPLIES**	**517,768**	**661,850**	**710,850**	**49,000**

OPERATIONS OF PLANT: MATERIALS AND SUPPLIES

A 1620.501-00-0000	General Office Supplies
A 1620.505-00-0020	Window Accessories: Replacement hardware
A 1620.505-00-0025	Roof Maintenance Supplies: Specialized materials for emergency roof repairs and preventative sealing
A 1620.505-00-0028	Building equipment repairs
A 1620.505-00-0044	Soaps and Cleaners: Environmentally friendly ("green") certified disinfectants, soaps, and cleaning agents
A 1620.505-00-0045	Floor Finishes
A 1620.505-00-0046	Paper Products
A 1620.505-00-0047	General Custodial Supplies
A 1620.505-00-0048	General Maintenance
A 1620.505-00-0049	Paint: Interior and exterior paints, enamels, and finishes for facility upkeep
A 1620.505-00-0050	Hardware: Security hardware, locksets, and door-closing mechanisms to replenish inventory
A 1620.505-00-0051	Glazing: Replacement glass, acrylic panels, and installation materials for windows and partitions
A 1620.505-00-0053	Fluorescent/Incandescent Lights
A 1620.505-00-0055	Heating and Ventilation Parts: Components for heating and ventilation (HVAC) systems, including semi-annual filter replacements and boiler parts
A 1620.505-00-0056	Plumbing: Piping, fittings, and fixture components for maintenance of district plumbing systems
A 1620.505-00-0059	Electrical Supplies

CODE	DESCRIPTION	ACTUALS 2024-2025	BUDGET 2025-2026	BUDGET 2026-2027	DIFFERENCE
MAINTENANCE OF PLANT					
MAINT OF PLANT: PERSONNEL SERVICES					
A 1621.160-00-0000	Groundskeepers/Printers	848,558	877,724	895,278	17,554
TOTAL	**MAINT OF PLANT: PERSONNEL SERVICES**	**848,558**	**877,724**	**895,278**	**17,554**
MAINT OF PLANT: EQUIPMENT					
A 1621.204-00-0013	Maintenance Equipment	34,662	115,075	102,000	(13,075)
A 1621.204-00-0015	Playground Equipment	13,129	18,000	24,000	6,000
TOTAL	**MAINT OF PLANT: EQUIPMENT**	**47,791**	**133,075**	**126,000**	**(7,075)**
MAINT OF PLANT: CONTRACTUAL					
A 1621.414-00-0011	Walks & Roadways	6,420	15,000	15,000	0
A 1621.414-00-0013	Perimeter Fencing	16,145	25,000	25,000	0
A 1621.414-00-0014	Tree Service	24,308	25,000	25,000	0
A 1621.414-00-0015	Turf Maintenance	0	0	30,000	30,000
A 1621.414-00-0016	Field Lighting Maintenance	0	0	2,000	2,000
A 1621.416-00-0029	Vehicle Maintenance	26,384	58,000	58,000	0
TOTAL	**MAINT OF PLANT: CONTRACTUAL**	**73,257**	**123,000**	**155,000**	**32,000**
MAINT OF PLANT: MATERIALS & SUPPLIES					
A 1621.505-00-0011	Walks & Roadways	0	4,000	4,000	0
A 1621.505-00-0012	Perimeter Fencing	583	2,500	2,500	0
A 1621.505-00-0013	Grounds Maintenance	49,884	70,000	70,000	0
A 1621.505-00-0021	Exterior Lighting	0	0	0	0
A 1621.505-00-0054	Construction	17,270	30,000	30,000	0
A 1621.505-00-0058	Vehicle Fuel & Parts	65,894	95,000	95,000	0
TOTAL	**MAINT OF PLANT: MATERIALS & SUPPLIES**	**133,631**	**201,500**	**201,500**	**0**

MAINTENANCE OF PLANT

MAINTENANCE OF PLANT: PERSONNEL SERVICES

A 1621.160-00-0000 Groundskeepers/Printers

MAINTENANCE OF PLANT: EQUIPMENT

A 1621.204-00-0013 Maintenance Equipment: Essential groundskeeping machinery, including utility vehicles for site maintenance and specialized sanitation equipment

A 1621.204-00-0015 Playground Equipment: Parts for the repair and safety maintenance of playground equipment

MAINTENANCE OF PLANT: CONTRACTUAL

A 1621.414-00-0011 Walks and Roadways: Repair services for pedestrian walkways and campus roadways

A 1621.414-00-0013 Perimeter Fencing: Repair and installation services for fencing and secure perimeters

A 1621.414-00-0014 Tree Service: Includes pruning, storm damage remediation, and high-tree maintenance

A 1621.414-00-0015 Turf Maintenance: Maintenance and G-Max safety testing for athletic turf fields

A 1621.414-00-0016 Field Lighting Maintenance: Maintenance and repair of field lighting systems and control units

A 1621.416-00-0029 Vehicle Maintenance: External mechanical repairs and specialty services for district vehicle fleet

MAINTENANCE OF PLANT: MATERIALS AND SUPPLIES

A 1621.505-00-0011 Walks and Roadways: Materials for the repair and upkeep of sidewalks and asphalt surfaces

A 1621.505-00-0012 Perimeter Fencing: Hardware, posts, and materials for the maintenance of district fencing

A 1621.505-00-0013 Grounds Maintenance: Materials include landscaping supplies, athletic field conditioning materials, irrigation parts, and seasonal ice-melt compounds

A 1621.505-00-0021 Exterior Lighting: Fixtures and components for exterior security lighting

A 1621.505-00-0054 Construction: Structural materials including lumber, masonry, and drywall for facility repairs

A 1621.505-00-0058 Vehicle Fuel and Parts: Includes fuel, lubricants, and automotive parts; Reflects market price increases for fuel

CODE	DESCRIPTION	ACTUALS 2024-2025	BUDGET 2025-2026	BUDGET 2026-2027	DIFFERENCE
DEBT SERVICE					
A 9711.600-00-0000	Serial Bonds: Principal	2,015,000	2,065,000	2,110,000	45,000
A 9711.700-00-0000	Serial Bonds: Interest	387,856	342,819	295,619	(47,200)
A 9760.700-00-0000	TAN	506,667	600,000	690,000	90,000
TOTAL	**DEBT SERVICE**	**2,909,523**	**3,007,819**	**3,095,619**	**87,800**
DEBT SERVICE: INSTALLMENT PURCHASES					
A 9785.600-00-0000	Installment Purchase: Principal - Technology	1,275,918	1,282,753	1,107,131	(175,622)
A 9785.600-00-0013	Installment Purchase: Principal - Vehicles	69,763	94,172	123,084	28,912
A 9785.700-00-0000	Installment Purchase: Interest - Technology	71,652	94,026	90,284	(3,742)
A 9785.700-00-0013	Installment Purchase: Interest - Vehicles	9,870	12,288	12,544	256
A 9789.600-00-0000	Installment Purchase: Principal - EPC	620,382	901,970	931,797	29,827
A 9789.700-00-0000	Installment Purchase: Interest - EPC	767,623	486,036	456,208	(29,828)
TOTAL	**DEBT SERVICE: INSTALLMENT PURCHASES**	**2,815,209**	**2,871,245**	**2,721,049**	**(150,196)**
INTERFUND TRANSFERS					
A 9901.930-00-0000	Transfer to Cafeteria Fund	22,843	3,000	3,000	0
A 9903.900-00-0000	Transfer to Federal Fund	150,000	150,000	150,000	0
A 9950.900-00-0000	Transfer to Capital Fund	11,979,700	600,000	600,000	0
TOTAL	**INTERFUND TRANSFERS**	**12,152,543**	**753,000**	**753,000**	**0**

DEBT SERVICE

A 9711.600-00-0000	Serial Bonds: Principal: Scheduled principal payments for the 2015, 2016, and 2017 Bond issues
A 9711.700-00-0000	Serial Bonds: Interest: Scheduled interest payments for the 2015, 2016, and 2017 Bond issues
A 9760.700-00-0000	TAN: Projected interest on anticipated $15M Tax Anticipation Note (TAN) issuance

DEBT SERVICE: INSTALLMENT PURCHASES

A 9785.600-00-0000	Installment Purchases: Principal - Technology: Principal payments for hardware and supply acquisitions supporting the district's technology plan
A 9785.600-00-0013	Installment Purchases: Principal - Vehicles: Principal payments for district vehicles
A 9785.700-00-0000	Installment Purchases: Interest - Technology: Interest associated with principal payments
A 9785.700-00-0013	Installment Purchases: Interest - Vehicles: Interest associated with principal payments
A 9789.600-00-0000	Installment Purchases: Principal - EPC: Principal payments for Energy Performance Contract (EPC) project
A 9789.700-00-0000	Installment Purchases: Interest - EPC: Interest associated with EPC principal payments

INTERFUND TRANSFERS

A 9901.930-00-0000	Transfer to Cafeteria Fund: Funding to address uncollectible student meal account balances following graduation or relocation from the district
A 9903.900-00-0000	Transfer to Federal Fund: District share of costs for mandated summer special education (Extended School Year) programs, partially supported by state aid
A 9950.900-00-0000	Transfer to Capital Fund: Support for capital work, including security upgrades and parking lot maintenance

CODE	DESCRIPTION	ACTUALS 2024-2025	BUDGET 2025-2026	BUDGET 2026-2027	DIFFERENCE
EMPLOYEE BENEFITS: SUMMARY					
A 9010.800-00-0000	Employees' Retirement System	2,647,663	2,914,170	3,609,914	695,744
A 9020.800-00-0000	Teachers' Retirement System	7,274,314	8,170,841	6,895,936	(1,274,905)
A 9030.800-00-0000	Social Security	6,751,773	7,312,729	7,134,477	(178,252)
A 9040.800-00-0000	Workers Compensation	891,257	1,074,798	1,129,399	54,601
A 9045.800-00-0000	Life Insurance	74,762	86,422	86,422	0
A 9050.800-00-0000	Unemployment Insurance	37,607	40,000	42,000	2,000
A 9055.800-00-0000	Disability Insurance	17,296	48,636	48,636	0
A 9060.800-00-0000	Health Insurance	21,396,477	28,054,291	30,568,484	2,514,193
A 9060.801-00-0000	Dental Insurance	273,747	334,947	345,859	10,912
A 9070.800-00-0000	Welfare: O.F.T.	40,000	40,000	40,000	0
A 9070.802-00-0000	Welfare: Clerical	16,560	17,280	34,520	17,240
TOTAL	**EMPLOYEE BENEFITS: SUMMARY**	**39,421,457**	**48,094,114**	**49,935,647**	**1,841,533**

EMPLOYEE BENEFITS

A 9010.800-00-0000	Employees' Retirement System: Mandated contributions for civil service and non-instructional staff, based on employer contribution rates set by the NYS and Local Retirement System (NYSLRS)
A 9020.800-00-0000	Teachers' Retirement System: Based on the district's liability, per TRS
A 9030.800-00-0000	Social Security: FICA and Medicare employer contributions, per IRS requirements
A 9040.800-00-0000	Workers Compensation: Covers direct claim payments, administrative fees, and safety-net insurance for catastrophic cases
A 9045.800-00-0000	Life Insurance: Premium costs, per contracts
A 9050.800-00-0000	Unemployment insurance: Mandated payments for eligible claims filed by former employees, as required by law
A 9055.800-00-0000	Disability Insurance: Premium costs for short-term disability coverage, per contract requirements
A 9060.800-00-0000	Health Insurance: District share of premiums for active employees and retirees, as well as Medicare Part B reimbursements, per contractual and statutory requirements
A 9060.801-00-0000	Dental Insurance: District share of premiums, per contract requirements
A 9070.800-00-0000	Welfare Fund: OFT: Contractual contribution to the Oceanside Federation of Teachers (OFT) for supplemental member benefits
A 9070.802-00-0000	Welfare Fund: Clerical: Contractual supplemental benefits contributions for clerical and non-rep staff

CODE	DESCRIPTION	ACTUALS 2024-2025	BUDGET 2025-2026	BUDGET 2026-2027	DIFFERENCE
BUDGET SUMMARY					
TOTAL	ADMINISTRATIVE COMPONENT	18,309,666	19,457,337	20,242,531	785,194
TOTAL	PROGRAM COMPONENT	129,719,264	143,012,018	147,505,644	4,493,625
TOTAL	CAPITAL COMPONENT	32,359,394	24,234,860	24,671,223	436,363
TOTAL	BUDGET	180,388,325	186,704,215	192,419,398	5,715,183