ADMINISTRATIVE

	2025-2026	2026-2027	% change
BOARD OF EDUCATION			
Contractual Expense	7,500	7,500	0.00%
Materials & Supplies	2,000	2,000	0.00%
DISTRICT CLERK			
Non-Instructional Salaries	5,830	6,005	3.00%
Materials & Supplies	100	100	0.00%
DISTRICT MEETING			
Non-Instructional Salaries	450	450	0.00%
Contractual Expense	1,500	1,500	0.00%
CENTRAL ADMINISTRATION			
Instructional Salaries	129,373	137,696	6.43%
Non-Instructional Salaries	103,225	108,152	4.77%
Equipment	0	0	N/A
Contractual Expense	17,700	18,700	5.65%
Materials & Supplies	1,500	1,500	0.00%
BOCES Services	16,291	16,291	0.00%
FINANCE			
Business Administration			
Non-Instructional Salaries	46,777	34,375	-26.51%
Materials & Supplies	200	200	0.00%
Contractual Expense	2,500	2,500	0.00%
BOCES Services	49,122	54,621	11.19%
AUDIT			
External Auditor	27,100	27,100	0.00%
403(b)-Third Party Admin	1,608	1,608	0.00%
Materials & Supplies	100	100	0.00%
BOCES Services-Claims Auditor	2,415	2,531	4.80%
TREASURER			
Non-Instructional Salaries	96,867	103,967	7.33%
Contractual Expense	850	850	0.00%
Materials & Supplies	300	300	0.00%
TAX COLLECTOR	4,173	4,295	2.92%
PURCHASING			
Instructional Salaries	20,670	21,700	4.98%
Non-Instructional Salaries	19,749	20,539	4.00%
FISCAL AGENT FEE	3,200	3,500	9.38%
LEGAL			
Retainer	8,500	8,500	0.00%
BOCES Services	23,545	24,216	2.85%
PUBLIC INFORMATION SERVICES			
BOCES Services - Personnel	40,319	38,006	14.64%
Contractual-Personnel	1,000	1,000	0.00%
SPECIAL ITEMS			
Insurance	64,255	70,050	9.02%
School Association Dues	5,500	5,500	0.00%
BOCES Administrative Charge	257,107	273,106	6.22%
BOCES Capital Charge	115,059	116,661	1.39%
REFUND OF TAXES	750	750	0.00%
CURRICULUM DEVELOPMENT			
BOCES Services	41,927	42,472	1.30%
SUPERVISION			
Instructional Salaries	173,577	194,902	12.29%
Non-Instructional Salaries	54,823	59,857	9.18%
Contractual Expense	14,000	14,000	0.00%
Materials & Supplies	2,000	2,000	0.00%

BOCES Services	21,759	22,374	2.83%
BENEFITS FOR ADMINISTRATIVE			
State Retirement	50,288	61,995	23.28%
Teachers Retirement	40,184	40,184	0.00%
Social Security and Medicare	55,656	52,924	-4.91%
Worker's Compensation	2,215	2,636	19.01%
Unemployment	1,221	1,221	0.00%
Hospital, Medical, and Dental	336,687	304,374	-9.60%
TOTAL ADMINISTRATIVE	***$1,871,472***	**$1,914,808**	**2.32%**

PROGRAM

	2025-2026	**2026-2027**	***% change***
Legal for Program	15,000	15,000	0.00%
TEACHING			
Instructional Salaries	2,713,661	2,837,793	4.57%
Substitutes	150,000	150,000	0.00%
Non-Instructional Salaries	47,150	27,320	-42.06%
Equipment	0	0	N/A
Contractual Expense	31,600	21,500	-31.96%
Materials & Supplies	66,712	68,989	3.41%
Tuition- Other School Districts	0	0	N/A
Textbooks	21,494	22,560	4.96%
BOCES Services	158,810	155,733	-1.94%
SPECIAL EDUCATION			
Instructional Salaries	308,971	496,972	60.85%
CSE Chairperson	0	40,000	N/A
Non-Instructional Salaries	72,362	54,640	-24.49%
Equipment/Tuition	5,000	5,000	0.00%
Contractual Expense	1,500	1,500	0.00%
Materials & Supplies	1,000	1,000	0.00%
Tuition- Private Placement	0	0	N/A
Tuition- Other School Districts	200,000	150,000	-25.00%
BOCES Services	1,335,812	1,195,324	-10.52%
OCCUPATIONAL EDUCATION			
BOCES Services	422,140	479,310	13.54%
TEACHING SPECIAL SCHOOLS			
Instructional Salaries/Non-Instructional	79,500	117,500	47.80%
Materials & Supplies	350	1,350	285.71%
Contractual Expense	0	0	N/A
BOCES Services	38,776	17,940	-53.73%
LIBRARY			
Instructional Salaries	78,836	93,382	18.45%
Non-Instructional Salaries	0	0	N/A
Materials & Supplies	7,756	7,756	0.00%
BOCES Services	48,429	50,450	4.17%
COMPUTER ASSISTED INSTRUCTION			
BOCES Services	197,723	205,222	3.79%
Hardware (state aided)	6,901	6,868	-0.48%
Software (state aided)	5,408	5,408	0.00%
Contractual Expense	500	500	0.00%
Materials & Supplies	15,500	18,500	19.35%
Instructional Salaries	85,889	88,710	3.28%
BOCES Services - Educational TV	20,980	21,220	1.14%
Distance Learning	8,000	8,000	0.00%
PUPIL PERSONNEL			
GUIDANCE			
Instructional Salaries	98,898	104,725	5.89%
Non-Instructional Salaries	37,070	38,553	4.00%
Contractual Expense	1,000	1,000	0.00%
Materials & Supplies	2,500	2,500	0.00%
BOCES Services	36,159	40,684	12.51%

HEALTH SERVICES			
Non-Instructional Salaries	85,483	88,843	3.93%
Contractual Expense	13,500	13,500	0.00%
Materials & Supplies	1,500	1,500	0.00%
BOCES Services	100	100	0.00%
PSYCHOLOGICAL SERVICES			
Instructional Salaries	99,923	63,955	-36.00%
Materials & Supplies	1,500	1,500	0.00%
Contractual Expense	1,000	1,000	0.00%
PUPIL ACTIVITIES			
CO-CURRICULAR ACTIVITIES			
Instructional/Non-Instructional Salaries	18,616	22,000	18.18%
ATHLETICS			
Instructional/Non-Instructional Salaries	90,000	90,000	0.00%
Equipment	0	0	N/A
Contractual Expense	45,000	45,000	0.00%
Materials & Supplies	6,000	6,000	0.00%
Uniforms	8,500	8,500	0.00%
BOCES Services	14,158	14,158	0.00%
TRANSPORTATION SERVICES			
Non-Instructional Salaries	373,862	377,315	0.92%
Contractual Expense	43,499	42,000	-3.45%
Materials & Supplies	34,500	34,500	0.00%
Diesel/Gas Fuel	70,000	70,000	0.00%
BOCES Services	4,066	12,091	197.37%
Equipment	5,000	5,000	0.00%
Transportation Contract	0	0	N/A
GARAGE			
Non-Instructional Salaries	13,243	13,773	4.00%
Equipment	5,000	5,000	0.00%
Contractual Expense	26,684	26,684	0.00%
Materials & Supplies	1,000	1,000	0.00%
Transport Contract	0	0	N/A
COMMUNITY SERVICE CENSUS			
Non-Instructional Salary	2,500	2,500	0.00%
Contractual Expense	250	250	0.00%
TRANSFERS			
Interfund transfer to Federal	15,000	15,000	0.00%
Interfund transfer to School Lunch	0	0	N/A
Interfund transfer to Capital	100,000	100,000	0.00%
BENEFITS			
State Retirement	114,026	118,174	3.64%
Teacher Retirement	341,748	331,086	-3.12%
Social Security	326,129	358,746	10.00%
Worker's Compensation	18,842	17,868	-5.17%
Hospital, Medical, Dental	1,973,100	2,063,420	4.58%
Unemployment	8,302	8,291	-0.13%
TOTAL PROGRAM	***$10,183,418***	**$10,511,663**	**3.22%**

CAPITAL

	2025-2026	**2026-2027**	***% change***
OPERATIONS OF PLANT			
Non-Instructional Salaries	221,315	218,113	-1.45%
Equipment	20,000	26,075	30.38%
Contractual Expense	39,200	43,700	11.48%
Oil	165,000	165,000	0.00%
Electricity	86,846	100,000	15.15%
Materials & Supplies	45,000	45,000	0.00%
BOCES Services	12,097	12,694	4.94%
MAINTENANCE OF PLANT			

Non-Instructional Salaries	41,727	43,316	3.81%
Equipment	20,000	20,000	0.00%
Contractual Expense	61,293	67,475	10.09%
Supplies	3,500	3,500	0.00%
OTHER CENTRAL SERVICES			
BOCES Services - Central Data Proc	4,900	10,000	104.08%
Security of Plant-Non/Insructional Salaries	10,290	13,241	28.68%
DEBT SERVICE			
Debt Service on Bonds	1,582,235	1,605,869	1.49%
BENEFITS FOR CAPITAL			
State Retirement	44,553	48,360	8.54%
Social Security & Medicare	20,910	21,020	0.53%
Workers Compensation	1,207	1,047	-13.26%
Unemployment	477	486	1.89%
Hospital, Medical, Dental	126,440	120,953	-4.34%
TOTAL CAPITAL	***$2,506,990***	**$2,565,849**	**2.35%**
TOTAL EXPENDITURES	**$14,561,880**	**$14,992,320**	**2.96%**