

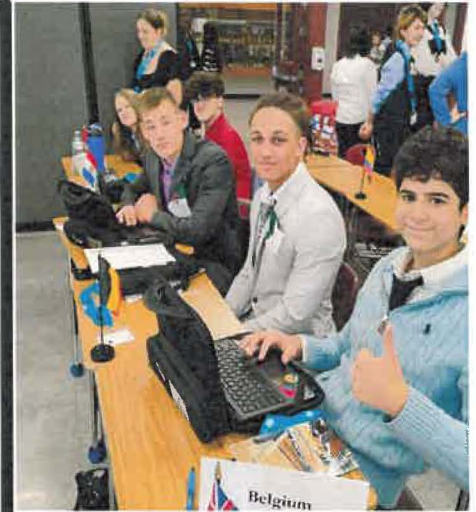


Beekmantown Central School District
37 Eagle Way, West Chay NY, 12992
Telephone: 518-563-8250



Detailed Proposed Budget 2026-2027

District Website: www.bcsdk12.org



BUDGET CATEGORIES	Budget 26-27	% of Total	Budget 25-26	% of Total			24-25 Actual Expenditures *
	Proposed		Adopted		Change \$\$\$	%	
Section I: Administration	\$5,825,923	9.88%	\$5,418,647	9.48%	\$407,276	0.71%	\$4,869,241
Section II: Program	\$46,004,283	78.06%	\$44,477,348	77.79%	\$1,526,935	2.67%	\$40,173,020
Section III: Capital	\$7,107,025	12.06%	\$7,280,028	12.73%	-\$173,003	-0.30%	\$6,818,941
TOTAL BUDGET	\$58,937,231	100%	\$57,176,022	100%	\$1,761,209	3.08%	\$51,861,202

Section I: Administration

Code	Description	Proposed	Adopted	\$\$\$ +/-	Line%	Admin%	Required Disclosure:	
		Budget 26-27	Budget 25-26				Administrative salaries paid to persons with the title of Superintendent of Schools, Deputy, Assistant or Associate Superintendent, or any administrator who earns \$169,000 or more.	
1010	Board of Education	\$80,485	\$46,535	\$33,950	72.96%	0.63%	Superintendent of Schools	
1040	District Clerk	\$9,000	\$9,000	\$0	0.00%	0.00%		
1060	District Meetings	\$12,550	\$12,550	\$0	0.00%	0.00%		
1240	Chief School Administrator	\$326,133	\$302,184	\$23,949	7.93%	0.44%		
1310	Business Administration	\$373,176	\$415,515	(\$42,339)	-10.19%	-0.78%	Salary	\$196,566
1320	Auditing	\$32,365	\$30,925	\$1,440	4.66%	0.03%	Employee Benefits (see below)	\$64,215
1325	Treasurer	\$65,725	\$62,881	\$2,844	4.52%	0.05%	Other Remuneration	\$0
1330	Tax Collector	\$20,650	\$20,650	\$0	0.00%	0.00%	Total	\$260,781
1380	Fiscal Agent	6,500	5,500	\$1,000	0.00%	0.02%	Employee Benefit Details	
1420	Legal	\$135,000	\$135,000	\$0	0.00%	0.00%		
1430	Personnel	\$144,166	\$130,905	\$13,261	10.13%	0.24%		
1480	Public Information	\$0	\$0	\$0	0.00%	0.00%		
1620	Operations - Supervisor	\$88,366	\$84,967	\$3,399	4.00%	0.06%	Health Insurance	\$28,651
1670	Central Mailing	\$33,658	\$33,543	\$115	0.34%	0.00%	Social Security	\$15,037
1910	Special Items - Insurance	\$128,000	\$114,500	\$13,500	11.79%	0.25%	Retirement System	\$19,873
1920	School Association	\$11,047	\$10,622	\$425	4.00%	0.01%	Worker's Compensation	\$640
1981	Administrative Charge - BOCES	\$1,504,452	\$1,291,437	\$213,015	16.49%	3.93%	Life Insurance	\$14
2020	Supervision - Regular School	\$1,744,660	\$1,647,305	\$97,355	5.91%	1.80%	Sub - total	\$64,215
5510	Transportation - Supervisor	\$76,291	\$72,658	\$3,633	5.00%	0.07%	Other Remuneration Detail	
9010-70	Employee Benefits	\$1,033,699	\$991,970	\$41,729	4.21%	0.77%		
		\$5,825,923	\$5,418,647	\$407,276	7.52%	7.52%	Annuity, other	\$0
							Sub - total	\$0



1010 - Board of Education

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

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

490 BOCES Services: BOCES provided training for Board of Education

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

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

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

450 Materials & Supplies: Purchase of materials & supplies

Total District Clerk**1060 - District Meetings**

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

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

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

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

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

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

400 & 490 Contractual: Association dues, conferences & workshops

450 Materials & Supplies: Purchase of materials & supplies

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

160 Salary: Salary of School Business Manager, Payroll Clerk, Purchasing Clerk, Accountant & Part-time Typist

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

450 Materials & Supplies: Purchase of materials & supplies

490 BOCES Services: Preparation of GASB 75 actuarial reports, Questar III State Aid Planning, other

Total Business Administration

	<u>Budget 26-27</u>	<u>Budget 25-26</u>	<u>+/-</u>	<u>Line %</u>	<u>Admin %</u>	<u>Actual 24-25</u>
	\$ 10,550	\$ 10,250	\$ 300	2.93%	0.01%	8,583
	\$ 500	\$ 500	\$ -	0.00%	0.00%	\$ 1,226
	\$ 69,435	\$ 35,785	\$ 33,650	94.03%	0.62%	\$ 44,513
	\$ 80,485	\$ 46,535	\$ 33,950	72.96%	0.63%	\$ 54,322
	\$ 5,500	\$ 5,500	\$ -	0.00%	0.00%	\$ 5,500
	\$ 2,000	\$ 2,000	\$ -	0.00%	0.00%	\$ 1,461
	\$ 1,500	\$ 1,500	\$ -	0.00%	0.00%	\$ 1,111
	\$ 9,000	\$ 9,000	\$ -	0.00%	0.00%	\$ 8,072
	\$ 4,000	\$ 4,000	\$ -	0.00%	0.00%	\$ 891
	\$ 3,950	\$ 3,950	\$ -	0.00%	0.00%	\$ 1,107
	\$ 4,600	\$ 4,600	\$ -	0.00%	0.00%	\$ 5,018
	\$ 12,550	\$ 12,550	\$ -	0.00%	0.00%	\$ 7,016
	\$ 196,566	\$ 193,840	\$ 2,726	1.41%	0.05%	\$ 183,500
	\$ 90,142	\$ 86,919	\$ 3,223	3.71%	0.06%	\$ 82,984
	\$ 31,425	\$ 13,425	\$ 18,000	134.08%	0.33%	\$ 12,036
	\$ 8,000	\$ 8,000	\$ -	0.00%	0.00%	\$ 5,895
	\$ 326,133	\$ 302,184	\$ 23,949	7.93%	0.44%	\$ 284,415
	\$ 339,276	\$ 327,125	\$ 12,151	3.71%	0.22%	\$ 290,149
	\$ 5,990	\$ 60,990	\$ (55,000)	-90.18%	-1.02%	\$ 35,885
	\$ 5,000	\$ 5,000	\$ -	0.00%	0.00%	\$ 2,617
	\$ 22,910	\$ 22,400	\$ 510	2.28%	0.01%	\$ 12,497
	\$ 373,176	\$ 415,515	\$ (42,339)	-10.19%	-0.78%	\$ 341,148

1320 - Auditing*160 Salary:* Stipend of State mandated Claims Auditor*400 Contractual:* Contracting of state mandated auditors to review accounting practices & records**Total Auditing****1325 - Treasurer***160 Salary:* Salary of the District Treasurer*400 Contractual:* Association dues & professional development*450 Materials & Supplies:* Purchase of materials & supplies**Total Treasurer****1330 - Tax Collector***160 Salary:* Salary of the Tax Collector*400 Contractual:* Contracting of County & Town services & software fees*450 Materials & Supplies:* Purchase of materials & supplies for tax billing**Total Tax Collector****1380 - Fiscal Agent***400 Contractual:* Expenses incurred with Fiscal Advisors**Total Fiscal Agent****1420 - Legal***400 Contractual:* Expenses incurred by School Attorney for legal opinions & representation*400 Contractual:* Expenses incurred to pursue tax certiorari assessment challenges**Total Legal****1430 - Personnel***400 Contractual:* Advertising for the recruitment of personnel*490 BOCES Services:* BOCES fee for the coordination of employee benefits & services**Total Personnel****1620 - Operations***160 Salary:* Salary of the Director of Facilities**Total Operations****1670 - Central Mailing***160 Salary:* Salary for central mail & messenger (shared and pro-rated portion)

	<u>Budget 26-27</u>	<u>Budget 25-26</u>	<u>+/-</u>	<u>Line %</u>	<u>Admin %</u>	<u>Actual 24-25</u>
<i>160 Salary:</i> Stipend of State mandated Claims Auditor	\$ 5,625	\$ 5,625	\$ -	0.00%	0.00%	\$ 4,631
<i>400 Contractual:</i> Contracting of state mandated auditors to review accounting practices & records	\$ 26,740	\$ 25,300	\$ 1,440.00	5.69%	0.03%	\$ 30,800
Total Auditing	\$ 32,365	\$ 30,925	\$ 1,440.00	4.66%	0.03%	\$ 35,431
<u>1325 - Treasurer</u>						
<i>160 Salary:</i> Salary of the District Treasurer	\$ 63,945	\$ 61,483	\$ 2,462	4.00%	0.05%	\$ 59,260
<i>400 Contractual:</i> Association dues & professional development	\$ 780	\$ 398	\$ 382	95.98%	0.01%	\$ -
<i>450 Materials & Supplies:</i> Purchase of materials & supplies	\$ 1,000	\$ 1,000	\$ -	0.00%	0.00%	\$ 1,286
Total Treasurer	\$ 65,725	\$ 62,881	\$ 2,844	4.52%	0.05%	\$ 60,546
<u>1330 - Tax Collector</u>						
<i>160 Salary:</i> Salary of the Tax Collector	\$ 6,250	\$ 6,250	\$ -	0.00%	0.00%	\$ 4,856
<i>400 Contractual:</i> Contracting of County & Town services & software fees	\$ 14,300	\$ 14,300	\$ -	0.00%	0.00%	\$ 10,951
<i>450 Materials & Supplies:</i> Purchase of materials & supplies for tax billing	\$ 100	\$ 100	\$ -	0.00%	0.00%	\$ 100
Total Tax Collector	\$ 20,650	\$ 20,650	\$ -	0.00%	0.00%	\$ 15,907
<u>1380 - Fiscal Agent</u>						
<i>400 Contractual:</i> Expenses incurred with Fiscal Advisors	\$ 6,500	\$ 5,500	\$ 1,000.00	18.18%	0.02%	\$ -
Total Fiscal Agent	\$ 6,500	\$ 5,500	\$ 1,000.00	18.18%	0.02%	\$ -
<u>1420 - Legal</u>						
<i>400 Contractual:</i> Expenses incurred by School Attorney for legal opinions & representation	\$ 130,000	\$ 130,000	\$ -	0.00%	0.00%	\$ 92,733
<i>400 Contractual:</i> Expenses incurred to pursue tax certiorari assessment challenges	\$ 5,000	\$ 5,000	\$ -	0.00%	0.00%	\$ 533
Total Legal	\$ 135,000	\$ 135,000	\$ -	0.00%	0.00%	\$ 93,266
<u>1430 - Personnel</u>						
<i>400 Contractual:</i> Advertising for the recruitment of personnel	\$ 10,125	\$ 10,125	\$ -	0.00%	0.00%	\$ 671
<i>490 BOCES Services:</i> BOCES fee for the coordination of employee benefits & services	\$ 134,041	\$ 120,780	\$ 13,261	10.98%	0.24%	\$ 101,025
Total Personnel	\$ 144,166	\$ 130,905	\$ 13,261	10.13%	0.24%	\$ 101,696
<u>1620 - Operations</u>						
<i>160 Salary:</i> Salary of the Director of Facilities	\$ 88,366	\$ 84,967	\$ 3,399	4.00%	0.06%	\$ 81,895
Total Operations	\$ 88,366	\$ 84,967	\$ 3,399	4.00%	0.06%	\$ 81,895
<u>1670 - Central Mailing</u>						
<i>160 Salary:</i> Salary for central mail & messenger (shared and pro-rated portion)	\$ 3,658	\$ 3,543	\$ 115	3.25%	0.00%	\$ 2,982

400 Contractual: Expenses for postage & district mailings	\$ 30,000	\$ 30,000	\$ -	0.00%	0.00%	\$ 21,099
Total Central Mailing	\$ 33,658	\$ 33,543	\$ 115	0.34%	0.00%	\$ 24,081
<u>1910 - Special Items</u>	<u>Budget 26-27</u>	<u>Budget 25-26</u>	<u>+/-</u>	<u>Line %</u>	<u>Admin %</u>	<u>Actual 24-25</u>
422-425 Insurance: Insurance premiums for general & school board liability, auto, & student accident	\$ 128,000	\$ 114,500	\$ 13,500	11.79%	0.25%	\$ 104,331
Total Unallocated Insurance	\$ 128,000	\$ 114,500	\$ 13,500	11.79%	0.25%	\$ 104,331
<u>1920 - School Association</u>						
400 Dues: Membership in NYS School Boards Association & other regional associations	\$ 11,047	10,622	\$ (425.00)	-4.00%	-0.01%	\$ 10,214
Total School Association	\$ 11,047	10,622	\$ (425.00)	-4.00%	-0.01%	\$ 10,214
<u>1981 - Administrative Charge-BOCES</u>						
490 BOCES Services: Administrative & Capital fee for BOCES services	\$ 1,504,452	\$ 1,291,437	\$ 213,015	16.49%	3.93%	\$ 1,246,344
Total Administrative Charge - BOCES	\$ 1,504,452	\$ 1,291,437	\$ 213,015	16.49%	3.93%	\$ 1,246,344
<u>2020 - Supervision-Regular School</u>						
150 Salary: Salaries of Principals, Associate Principals & Administrators.	\$ 1,435,598	\$ 1,358,171	\$ 77,427	5.70%	1.43%	\$ 1,254,225
160 Salary: Salaries of Typists employed within administrative offices	\$ 162,562	\$ 157,634	\$ 4,928	3.13%	0.09%	\$ 151,788
400 - 490 Contractual: Association dues, BOCES fees, service costs & professional development	\$ 142,500	\$ 127,500	\$ 15,000	11.76%	0.28%	\$ 75,044
450 Materials & Supplies: Purchase of materials & supplies	\$ 4,000	\$ 4,000	\$ -	0.00%	0.00%	\$ 1,839
Total Supervision-Regular School	\$ 1,744,660	\$ 1,647,305	\$ 97,355	5.91%	1.80%	\$ 1,482,896
<u>5510 - Transportation</u>						
160 Salary: Salary of Transportation Supervisor	\$ 76,291	\$ 72,658	\$ 3,633	5.00%	0.07%	\$ 70,031
Total Transportation	\$ 76,291	\$ 72,658	\$ 3,633	5.00%	0.07%	\$ 70,031
<u>9010/70 - Employee Benefits</u>						
9010 - State Employee Retirement: District's contribution to the NYS employee retirement system	\$ 199,101	\$ 178,720	\$ 20,381	11.40%	0.38%	\$ 111,468
9020 - State Teacher Retirement: District's contribution to the NYS teacher retirement system	\$ 117,298	\$ 132,801	\$ (15,503)	-11.67%	-0.29%	\$ 123,073
9030 - Social Security: District's contribution for employee social security	\$ 188,693	\$ 182,816	\$ 5,877	3.21%	0.11%	\$ 154,643
9040 - Worker's Compensation: Compensation insurance for employees	\$ 9,726	\$ 9,262	\$ 464	5.01%	0.01%	\$ 7,972
9050 - Unemployment Insurance: A mandated appropriation fund to pay unemployment compensation.	\$ -	\$ -	\$ -	0.00%	0.00%	\$ -
9060 - Health Insurance: District's contribution towards employee medical insurance benefits	\$ 513,881	\$ 483,371	\$ 30,510	6.31%	0.56%	\$ 440,974
9070 - TSA Employer Contribution: District's contribution towards TSA	\$ 5,000	\$ 5,000	\$ -	0.00%	0.00%	\$ 9,500
Total Employee Benefits	\$ 1,033,699	\$ 991,970	\$ 41,729	4.21%	0.77%	\$ 847,630

Section II: Program

Code	Description	Proposed Budget 26-27	Adopted Budget 25-26	+/- \$\$\$	Line%	Program%
1420	Legal	\$27,000	\$27,000	\$0	0.00%	0.00%
2070	In-Service Training and BOCES	\$47,800	\$47,500	\$300	0.63%	0.00%
2110	Teaching - Regular School	\$13,250,609	\$13,401,594	(\$150,985)	-1.13%	-0.34%
2250	Programs for Handicapped Children	\$9,302,495	\$8,452,906	\$849,589	10.05%	1.91%
2280	BOCES/Occupational Education	\$1,341,817	\$1,218,697	\$123,120	10.10%	0.28%
2610	School Library	\$408,916	\$373,224	\$35,692	9.56%	0.08%
2615	Audiovisual	\$15,510	\$15,510	\$0	0.00%	0.00%
2630	Computer Assisted Instruction	\$1,161,614	\$1,186,193	(\$24,579)	-2.07%	-0.06%
2805	Attendance - Regular School	\$25,310	\$24,152	\$1,158	4.79%	0.00%
2810	Guidance Services	\$1,232,742	\$1,096,296	\$136,446	12.45%	0.31%
2815	Health Services	\$366,743	\$308,663	\$58,080	18.82%	0.13%
2820	Psychological Services	\$421,891	\$402,478	\$19,413	4.82%	0.04%
2850	Co-Curricular Activities	\$178,000	\$172,640	\$5,360	3.10%	0.01%
2855	Interscholastic Athletics	\$572,157	\$557,556	\$14,601	2.62%	0.03%
5510	Transportation	\$2,048,712	\$2,060,422	(\$11,710)	-0.57%	-0.03%
5540	Contract Transportation	\$7,500	\$15,000	(\$7,500)	-50.00%	-0.02%
7140	Community Recreation & Continuing Education Offerings	\$12,520	\$17,694	(\$5,174)	-29.24%	-0.01%
9010-70	Employee Benefits	\$15,582,947	\$15,099,823	\$483,124	3.20%	1.09%
		\$46,004,283	\$44,477,348	\$1,526,935	3.43%	3.43%



1420 - Legal

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

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

150 Salary: Salary for instruction of in-service courses

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

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

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

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

200 Equipment: Purchase of equipment

301 Paper Bid: Cost of paper district wide

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

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

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

477 Shared SRO - School Resource Officer

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

490 BOCES Services: Costs for copier rentals, hospital based instruction for students, and bill as used services

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

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

150 - 159 Salary: Salaries of Special Education Teachers

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

200 Equipment: Costs of specialized equipment needs per student IEPs

	<u>Budget 26-27</u>	<u>Budget 25-26</u>	<u>+/-</u>	<u>Line %</u>	<u>Program %</u>	<u>Actual 24-25</u>
	\$ 27,000	\$ 27,000	\$ -	0.00%	0.00%	\$ 4,128
Total Legal	\$ 27,000	\$ 27,000	\$ -	0.00%	0.00%	\$ 4,128
	\$ 17,500	\$ 17,500	\$ -	0.00%	0.00%	\$ -
	\$ 30,300	\$ 30,000	\$ 300	1.00%	0.00%	\$ 41,460
Total In-Service Training	\$ 47,800	\$ 47,500	\$ 300	0.63%	0.00%	\$ 41,460
	\$ 11,786,446	\$ 11,708,600	\$ 77,846	0.66%	0.18%	\$ 10,830,354
	\$ 468,391	\$ 420,372	\$ 48,019	11.42%	0.11%	\$ 400,692
	\$ 48,000	\$ 48,000	\$ -	0.00%	0.00%	\$ 99,223
	\$ 54,000	\$ 54,000	\$ -	0.00%	0.00%	\$ 45,990
	\$ 286,500	\$ 506,500	\$ (220,000)	-43.44%	-0.49%	\$ 118,076
	\$ 241,122	\$ 241,122	\$ -	0.00%	0.00%	\$ 279,082
	\$ 60,000	\$ 100,000	\$ (40,000)	-40.00%	-0.09%	\$ 25,019
	\$ 40,000	\$ 40,000	\$ -	0.00%	0.00%	\$ 33,637
	\$ 178,500	\$ 178,500	\$ -	0.00%	0.00%	\$ 164,249
	\$ 66,650	\$ 83,500	\$ (16,850)	-20.18%	-0.04%	\$ 85,437
	\$ 21,000	\$ 21,000	\$ -	0.00%	0.00%	\$ 32,404
Total Teaching-Regular School	\$ 13,250,609	\$ 13,401,594	\$ (150,985)	-1.13%	-0.34%	\$ 12,114,163
	\$ 4,808,147	\$ 4,248,563	\$ 559,584	13.17%	1.26%	\$ 3,742,162
	\$ 2,125,148	\$ 2,036,855	\$ 88,293	4.33%	0.20%	\$ 1,677,936
	\$ 20,000	\$ 20,000	\$ -	0.00%	0.00%	\$ -

400-402 Contractual: Contractual service providers and professional development to fulfill IEP requirements

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

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

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

Total Programs for Handicapped Children

2280 - BOCES/Occupational Education

150 Instructional Salary

200 Equipment

450 Material & Supplies

490 BOCES Services: CV-TEC, Occupational Education services & other services from BOCES.

Total BOCES Occupational Education

2610 - School Library

150 Salary: Salaries of Library Media Specialists

160 Salary: Salaries of Library Aides

400 Contractual: Library book security monitoring, book rebinding, and other

450 Materials & Supplies: Purchase of materials and supplies other than books

460 Library Loans: Costs for library materials loaned to students

490 BOCES Services: BOCES Library Services

Total School Library

2615 - Audiovisual

160 Salary: Salary of Clerk to coordinate audiovisual materials, equipment, and inventory

200 Equipment: Equipment used in the audiovisual program

400 Contractual: Repair and service contracts for equipment

450 Materials & Supplies: Purchase of materials and supplies

Total Audiovisual

2630 - Computer Assisted Instruction

160 Salary: Salaries of Help Desk Technicians, Computer Specialist and

220 Hardware: Computer hardware and technology for instructional computer labs

400 Contractual: Computer services provided by an outside vendor

450 Materials & Supplies: Purchase of materials and supplies

460 Software: Software purchased for the district

490 BOCES Services: Computer support including coordination and servicing computer labs & operations

Total Computer Assisted Instruction

\$ 42,000	\$ 42,000	\$ -	0.00%	0.00%	\$ 127,055
\$ 57,200	\$ 55,488	\$ 1,712	3.09%	0.00%	\$ 84,478
\$ 600,000	\$ 400,000	\$ 200,000	50.00%	0.45%	\$ 301,709
\$ 1,650,000	\$ 1,650,000	\$ -	0.00%	0.00%	\$ 1,412,048
\$ 9,302,495	\$ 8,452,906	\$ 849,589	10.05%	1.91%	\$ 7,345,388
Budget 26-27	Budget 25-26	+/-	Line %	Program %	Actual 24-25
\$ 62,577	\$ 62,577	\$ -	0.00%	0.00%	\$ 1
\$ 20,000	\$ 20,000	\$ -	0.00%	0.00%	\$ 6,495
\$ 20,000	\$ 20,000	\$ -	0.00%	0.00%	\$ 7,400
\$ 1,239,240	\$ 1,116,120	\$ 123,120	11.03%	0.28%	\$ 1,035,700
\$ 1,341,817	\$ 1,218,697	\$ 123,120	10.10%	0.28%	\$ 1,049,596
\$ 233,949	\$ 223,579	\$ 10,370	4.64%	0.02%	\$ 215,495
\$ 85,714	\$ 75,088	\$ 10,626	14.15%	0.02%	\$ 70,654
\$ 11,000	\$ 11,000	\$ -	0.00%	0.00%	\$ 2,065
\$ 5,984	\$ 5,984	\$ -	0.00%	0.00%	\$ 4,686
\$ 22,319	\$ 22,319	\$ -	0.00%	0.00%	\$ 20,655
\$ 49,950	\$ 35,254	\$ 14,696	41.69%	0.03%	\$ 31,091
\$ 408,916	\$ 373,224	\$ 35,692	9.56%	0.08%	\$ 344,646
\$ -	\$ -	\$ -		0.00%	\$ -
\$ 10,000	\$ 10,000	\$ -	0.00%	0.00%	\$ -
\$ 750	\$ 750	\$ -	0.00%	0.00%	\$ 750
\$ 4,760	\$ 4,760	\$ -	0.00%	0.00%	\$ 13,072
\$ 15,510	\$ 15,510	\$ -	0.00%	0.00%	\$ 13,822
\$ 249,674	\$ 249,077	\$ 597	0.24%	0.00%	\$ 242,744
\$ 55,000	\$ 55,000	\$ -	0.00%	0.00%	\$ 57,484
\$ 60,000	\$ 60,000	\$ -	0.00%	0.00%	\$ 75,627
\$ 30,000	\$ 25,000	\$ 5,000	20.00%	0.01%	\$ 41,294
\$ 30,180	\$ 30,180	\$ -	0.00%	0.00%	\$ 34,277
\$ 736,760	\$ 766,936	\$ (30,176)	-3.93%	-0.07%	\$ 672,431
\$ 1,161,614	\$ 1,186,193	\$ (24,579)	-2.07%	-0.06%	\$ 1,123,857

2805 - Attendance Regular School*160 Salary:* Salary of Attendance Clerk**Total Attendance-Regular School****2810 - Guidance Services***150 Salary:* Salaries of School Counselors*160 Salary:* Salaries of Typists in counseling offices*400-402 Contractual:* Machine repairs and test scoring and professional development & training*450 Materials & Supplies:* Purchase of materials and supplies.**Total Guidance Services****2815 - Health Services***160 Salary:* Salaries of Registered Nurses and Substitutes.*200 Equipment:* Equipment used in the health services offices.*400 Contractual:* Contracted services for School Physician.*403 Health Services Parochial Schools :* Mandated health services to students attending parochial schools.*450 Materials & Supplies:* Purchase materials and supplies for health services offices at all school buildings.**Total Health Services****2820 - Psychological Services***150 Salary:* Salaries of Psychologists.*400 Contractual :* Contractual services to support psychological evaluations.*450 Materials & Supplies:* Purchase of materials and supplies.**Total Psychological Services****2850 - Co-Curricular Activities***150 Salary:* Stipends for instructional extra-curricular advisors.*160 Salary:* Stipends for non-instructional extra-curricular advisors.*400 Contractual:* Costs associated with Model U.N.**Total Co-Curricular Activities****2855 - Interscholastic Athletics***150 Salary:* Stipends for instructional coaching appointments.*160 Salary:* Stipends for ticket takers and Non-instructional coaching appointments.*200 Equipment:* NYS mandated safety replacement cycle of equipment greater than 10 yrs old*400 -402 Contractual:* Officials, facility rentals, dues, and professional development.*450 Materials & Supplies:* Purchase of materials and supplies for the athletic program.*490 BOCES Services:* Section VII Coordinator.

\$	25,310	\$	24,152	\$	1,158	4.79%	0.00%	\$	21,928
\$	25,310	\$	24,152	\$	1,158	4.79%	0.00%	\$	21,928
				\$	-				
\$	1,168,224	\$	1,032,513	\$	135,711	13.14%	0.31%	\$	1,087,091
\$	57,346	\$	56,611	\$	735	1.30%	0.00%	\$	54,827
\$	1,460	\$	1,460	\$	-	0.00%	0.00%	\$	-
\$	5,712	\$	5,712	\$	-	0.00%	0.00%	\$	4,005
\$	1,232,742	\$	1,096,296	\$	136,446	12.45%	0.31%	\$	1,145,923
	Budget 26-27		Budget 25-26		+/-		Line%		Program%
\$	290,243	\$	233,663	\$	56,580	24.21%	0.13%	\$	220,087
\$	-	\$	-	\$	-	0.00%	0.00%	\$	-
\$	22,800	\$	21,300	\$	1,500	7.04%	0.00%	\$	20,400
\$	42,500	\$	42,500	\$	-	0.00%	0.00%	\$	37,919
\$	11,200	\$	11,200	\$	-	0.00%	0.00%	\$	6,275
\$	366,743	\$	308,663	\$	58,080	18.82%	0.13%	\$	284,681
\$	421,891	\$	402,478	\$	19,413	4.82%	0.04%	\$	296,186
\$	-	\$	-	\$	-	0.00%	0.00%	\$	-
\$	-	\$	-	\$	-	0.00%	0.00%	\$	-
\$	421,891	\$	402,478	\$	19,413	4.82%	0.04%	\$	296,186
\$	140,000	\$	128,390	\$	11,610	9.04%	0.03%	\$	138,897
\$	35,000	\$	41,250	\$	(6,250)	-15.15%	-0.01%	\$	28,352
\$	3,000	\$	3,000	\$	-	0.00%	0.00%	\$	1,353
\$	178,000	\$	172,640	\$	5,360	3.10%	0.01%	\$	168,602
\$	166,500	\$	161,500	\$	5,000	3.10%	0.01%	\$	156,792
\$	176,994	\$	175,750	\$	1,244	0.71%	0.00%	\$	150,853
\$	15,000	\$	15,000	\$	-	0.00%	0.00%	\$	-
\$	95,250	\$	95,250	\$	-	0.00%	0.00%	\$	151,602
\$	45,696	\$	45,696	\$	-	0.00%	0.00%	\$	72,528
\$	72,717	\$	64,360	\$	8,357	12.98%	0.02%	\$	73,861

Total Interscholastic Athletics	\$ 572,157	\$ 557,556	\$ 14,601	2.62%	0.03%	\$ 605,636
<u>5510 - Transportation</u>						
<i>160-185 Salary:</i> Salaries of bus drivers, substitute drivers, bus monitors, and automotive mechanics.	\$ 1,456,615	\$ 1,416,325	\$ 40,290	2.84%	0.09%	\$ 1,331,260
<i>200 Equipment:</i> Purchase of school vehicle, garage shop tools, bus cameras, drill press	\$ 30,000	\$ 30,000	\$ -	0.00%	0.00%	\$ 41,250
<i>301-304 Materials & Supplies:</i> Parts for all vehicle repairs including tires.	\$ 161,759	\$ 161,759	\$ -	0.00%	0.00%	\$ 123,023
<i>305-309 Materials & Supplies:</i> Fuel for all vehicles including diesel, gasoline, and oils.	\$ 250,189	\$ 275,189	\$ (25,000)	-9.08%	-0.06%	\$ 204,424
<i>400-403 Contractual:</i> Repairs to buses not performed by school employees, uniform cleaning, and training.	\$ 75,000	\$ 108,000	\$ (33,000)	-30.56%	-0.07%	\$ 77,130
<i>422 Liability/Property Damage Insurance:</i> Liability and property damage insurance for the bus fleet.	\$ 50,000	\$ 44,000	\$ 6,000	13.64%	0.01%	\$ 42,988
<i>450 Supplies & Materials:</i> Purchase materials & supplies.	\$ 5,000	\$ 5,000	\$ -	0.00%	0.00%	\$ 8,424
<i>490 BOCES Services:</i> Bus driver training, drug and alcohol testing, and communications system.	\$ 20,149	\$ 20,149	\$ -	0.00%	0.00%	\$ 17,309
Total Transportation Services	\$ 2,048,712	\$ 2,060,422	\$ (11,710)	-0.57%	-0.03%	\$ 1,845,808
<u>5540 - Contract Transportation</u>	<u>Budget 26-27</u>	<u>Budget 25-26</u>	<u>+/-</u>	<u>Line %</u>	<u>Program %</u>	<u>Actual 24-25</u>
<i>400 Contractual:</i> Contractual Transportation - Aidable {mandated homeless student & other student transportation}	\$ 7,500	\$ 15,000	\$ (7,500)	-50.00%	-0.02%	\$ -
Total Contract Transportation	\$ 7,500	\$ 15,000	\$ (7,500)	-50.00%	-0.02%	\$ -
<u>7140 - Community Recreation & Continuing Education Offerings</u>						
<i>150 Salary:</i> Stipends for Fitness Center Coordinator, and Continuing Education Instructors.	\$ -	\$ 5,174	\$ (5,174)	-100.00%	-0.01%	\$ -
<i>200 Equipment</i>	\$ -	\$ -	\$ -	0.00%	0.00%	\$ -
<i>400 Contractual:</i> Service contracts.	\$ 3,000	\$ 3,000	\$ -	0.00%	0.00%	\$ 1,419
<i>450 Materials & Supplies:</i> Purchase of materials and supplies.	\$ 9,520	\$ 9,520	\$ -	0.00%	0.00%	\$ 504
Total Community Recreation	\$ 12,520	\$ 17,694	\$ (5,174)	-29.24%	-0.01%	\$ 1,923
<u>9010/70 - Employee Benefits</u>						
<i>9010 - State Employee Retirement:</i> District's contribution to the employee retirement system	\$ 311,097	\$ 279,266	\$ 31,831	11.40%	0.07%	\$ 411,041
<i>9020 - State Teacher Retirement:</i> District's contribution to the teacher retirement system	\$ 1,558,384	\$ 1,764,361	\$ (205,977)	-11.67%	-0.46%	\$ 1,635,109
<i>9030 - Social Security:</i> District's contribution for employee social security.	\$ 1,803,062	\$ 1,746,908	\$ 56,154	3.21%	0.13%	\$ 1,477,695
<i>9040 - Worker's Compensation:</i> Compensation insurance for employees.	\$ 189,648	\$ 180,617	\$ 9,031	5.00%	0.02%	\$ 155,457

9050 - <i>Unemployment Insurance:</i> Mandated to pay self insured unemployment compensation.	\$ 10,000	\$ 10,000	\$ -	0.00%	0.00%	\$ 5,577
9060 - <i>Health Insurance:</i> District's contribution towards employee medical insurance.	\$ 11,690,756	\$ 10,996,671	\$ 694,085	6.31%	1.56%	\$ 10,080,394
9070 - <i>Employee benefits:</i> Employer contribution toward TSA for unused days.	\$ 20,000	\$ 122,000	\$ (102,000)	-83.61%	-0.23%	\$ -
Total Employee Benefits	\$ 15,582,947	\$ 15,099,823	\$ 483,124	3.20%	1.09%	\$ 13,765,273

Section III: Capital

Code	Description	Proposed Budget 26-27	Adopted Budget 25-26	+/- \$\$\$	Line%	Capital%
1620	Operations	\$2,436,354	\$2,350,733	\$85,621	3.64%	1.18%
1621	Maintenance	\$805,810	\$794,047	\$11,763	1.48%	0.16%
1964	Refund of Property Taxes	\$1,750	\$1,750	\$0	0.00%	0.00%
5530	Transportation Building	\$41,600	41,600	\$0	0.00%	0.00%
9711-32	Debt Service	\$865,250	\$868,250	(\$3,000)	-0.35%	-0.04%
9950	Capital Outlay	100,000	100,000	\$0	0.00%	0.00%
9950	Interfund Transfers	1,331,129	1,717,122	(\$385,993)	-22.48%	-5.30%
9010-60	Employee Benefits	\$1,525,132	\$1,406,526	\$118,606	8.43%	1.63%
		\$7,107,025	\$7,280,028	(\$173,003)	-2.38%	-2.38%



1620 - Operations

	<u>Budget 26-27</u>	<u>Budget 25-26</u>	<u>+/-</u>	<u>Line%</u>	<u>Capital%</u>	<u>Actual 24-25</u>
<i>160 Salary:</i> Salaries of Custodial Workers, Typist, & Substitutes	\$ 961,728	\$ 935,457	\$ 26,271	2.81%	0.36%	\$ 840,098
<i>200 Equipment:</i> Equipment to clean and sanitize the buildings	\$ 67,000	\$ 67,000	\$ -	0.00%	0.00%	\$ 81,087
<i>400 Contractual:</i> Equipment rental	\$ 4,000	\$ 4,000	\$ -	0.00%	0.00%	\$ 997
<i>421/426 Fire & Boiler Insurance:</i> Cost of insurance policy	\$ 102,630	\$ 82,953	\$ 19,677	23.72%	0.27%	\$ 71,759
<i>450 Materials & Supplies:</i> Custodial supplies	\$ 125,000	\$ 104,000	\$ 21,000	20.19%	0.29%	\$ 126,803
<i>462 Custodial Service:</i> Trash removal, snow removal, water testing, etc.	\$ 145,996	\$ 179,323	\$ (33,327)	-18.58%	-0.46%	\$ 156,994
<i>476 Electricity:</i> Cost of electricity	\$ 350,000	\$ 250,000	\$ 100,000	40.00%	1.37%	\$ 301,982
<i>477 Security:</i> Cost of safety and security initiatives	\$ 75,000	\$ 75,000	\$ -	0.00%	0.00%	\$ 70,805
<i>478 Telephone:</i> Cost of telephones	\$ 75,000	\$ 75,000	\$ -	0.00%	0.00%	\$ 64,992
<i>479 Fuel Oil:</i> Cost of heating schools	\$ 450,000	\$ 500,000	\$ (50,000)	-10.00%	-0.69%	\$ 244,671
<i>481 Water/Sewer:</i> Cost of water & sewer at the Cumberland Head Elementary School	\$ 32,500	\$ 30,000	\$ 2,500	8.33%	0.03%	\$ 26,164
<i>490 BOCES Services:</i> To provide compliance with OSHA	\$ 47,500	\$ 48,000	\$ (500)	-1.04%	-0.01%	\$ 43,499
Total Operations	\$ 2,436,354	\$ 2,350,733	\$ 85,621	3.64%	1.18%	\$ 2,029,851

1621 - Maintenance

<i>160 Salary:</i> Salaries of Building Maintenance Workers, Building Maintenance Mechanic & Substitutes	\$ 292,510	\$ 283,747	\$ 8,763	3.09%	0.12%	\$ 305,168
<i>191 On-Call mileage reimbursement</i> per collective bargaining agreement	\$ 100	\$ 100	\$ -	0.00%	0.00%	\$ 97
<i>200 Equipment:</i> Purchasing of equipment to maintain school grounds & buildings	\$ 30,000	\$ 30,000	\$ -	0.00%	0.00%	\$ -
<i>400 Contractual:</i> Equipment rentals & training	\$ 20,000	\$ 20,000	\$ -	0.00%	0.00%	\$ 22,753
<i>450 Materials & Supplies:</i> Purchase materials & supplies to repair & maintain facilities & equipment	\$ 87,500	\$ 87,500	\$ -	0.00%	0.00%	\$ 80,543
<i>461 Repairs:</i> Repairs to equipment & facilities	\$ 50,000	\$ 50,000	\$ -	0.00%	0.00%	\$ 48,465
<i>462 Services:</i> Various service contracts including fire inspections, elevator inspections, etc.	\$ 125,700	\$ 122,700	\$ 3,000	2.44%	0.04%	\$ 90,593
<i>463 Projects:</i> Campus projects for refurbishments, repairs, health & safety	\$ 200,000	\$ 200,000	\$ -	0.00%	0.00%	\$ 467,080
Total Maintenance	\$ 805,810	\$ 794,047	\$ 11,763	1.48%	0.16%	\$ 1,014,699

1964 - Refund of Property Taxes

<i>400 Refunds:</i> Cost of refunding property taxes collected in prior years due to tax litigation	\$ 1,750	\$ 1,750	\$ -	0.00%	0.00%	\$ 5,602
Total Refund of Property Taxes	\$ 1,750	\$ 1,750	\$ -	0.00%	0.00%	\$ 5,602

5530 - Transportation Building

	<u>Budget 26-27</u>	<u>Budget 25-26</u>	<u>+/-</u>	<u>Line %</u>	<u>Capital %</u>	<u>Actual 24-25</u>
<i>400 Contractual:</i> Bus garage building contractual	\$ 41,600	\$ 41,600	\$ -	0.00%	0.00%	\$ 42,350

450 Materials & Supplies: Purchase materials & supplies to repair & maintain facilities

9711/32 - Debt Service Payments- BANs

9711-600 Bond Anticipation Notes-Buildings: Principal payment for capital project

9711-700 Bond Anticipation Notes-Buildings: Interest payments for capital project

9731-600 Bond Anticipation Notes: Principal payments for BAN

9731-700 Bond Anticipation Notes: Interest payments for BAN

Total Debt Service Payments

9950 - Interfund transfers to Capital Fund, Debt Svc Fund, Reserves, &

9950 Interfund transfers - Special Funds, Summer School

9950 Interfund transfers - Capital Outlay

9950 Interfund transfers - Capital Fund, Student Transportation Vehicle purchases

9950 Interfund transfers - Capital Lease - EPC

9950 Debt Service Costs: Long Term Serial Bonds and Interfund transfers (café/reserves)

Total Interfund transfers

9010/70 Employee Benefits

9010 - State Employee Retirement: District's contribution to the employees retirement system

9030 - Social Security: District's contribution for employee social security

9040 - Worker's Compensation: Compensation insurance for employees

9050 - Unemployment Insurance: To pay unemployment compensation claims

9060 - Health Insurance: District's contribution towards employee medical insurance

Total Employee Benefits

\$ -	\$ -	\$ -	0.00%	0.00%	\$ -
\$ 41,600	\$ 41,600	\$ -	0.00%	0.00%	\$ 42,350
\$ -	\$ -	\$ -		0.00%	\$ 44,827
\$ -	\$ -	\$ -	0.00%	0.00%	\$ 5,208
\$ 585,000	\$ 560,000	\$ 25,000	0.00%	0.34%	\$ 1,085,250
\$ 280,250	\$ 308,250	\$ (28,000)	0.00%	-0.38%	\$ 345,250
\$ 865,250	\$ 868,250	\$ (3,000)	-0.35%	-0.04%	\$ 1,480,535
\$ 80,000	\$ 80,000	\$ -	0.00%	0.00%	\$ -
\$ 100,000	\$ 100,000	\$ -	0.00%	0.00%	\$ 81,303
\$ 536,978	\$ 663,375	\$ (126,397)	-19.05%	-1.74%	\$ 475,845
\$ 451,757	\$ 396,247	\$ 55,510	100.00%	0.76%	\$ 99,884
\$ 262,394	\$ 577,500	\$ (315,106)	-54.56%	-4.33%	\$ 764,622
\$ 1,431,129	\$ 1,817,122	\$ (385,993)	-21.24%	-5.30%	\$ 1,421,654
\$ 734,190	\$ 659,068	\$ 75,122	10.23%	1.03%	\$ 174,170
\$ 104,829	\$ 101,564	\$ 3,265	3.11%	0.04%	\$ 85,912
\$ 43,764	\$ 41,681	\$ 2,083	4.76%	0.03%	\$ 35,875
\$ -	\$ -	\$ -	0.00%	0.00%	\$ -
\$ 642,349	\$ 604,213	\$ 38,136	5.94%	0.52%	\$ 528,293
\$ 1,525,132	\$ 1,406,526	\$ 118,606	8.43%	1.63%	\$ 824,250