

	<b><u>2026-27 BUDGET PROPOSAL</u></b>	<b>ADOPTED</b>	<b>PROPOSED</b>	
		<b><u>2025-26</u></b>	<b><u>2026-27</u></b>	
	<b>GENERAL SUPPORT</b>			<b><u>INCREASE</u></b>
A1010	BOARD OF EDUCATION			
	Contractual Expense	\$4,850	\$4,550	
	Materials & Supplies	\$500	\$500	
	<b>Total</b>	<b>\$5,350</b>	<b>\$5,050</b>	<b>-\$300</b>
A1040	DISTRICT CLERK			
	Non-Instructional Salaries	\$32,629	\$34,346	
	Contractual Expense	\$1,550	\$1,550	
	Materials & Supplies	\$0	\$0	
	<b>Total</b>	<b>\$34,179</b>	<b>\$35,896</b>	<b>\$1,717</b>
A1060	DISTRICT MEETING			
	Contractual Expense	\$2,400	\$2,400	
	Materials & Supplies	\$700	\$700	
	<b>Total</b>	<b>\$3,100</b>	<b>\$3,100</b>	<b>\$0</b>
A1240	CENTRAL OFFICE			
	Instructional Salaries	\$160,000	\$156,600	
	Non-Instructional Salaries	\$28,651	\$30,247	
	Equipment	\$200	\$200	
	Contractual Expense	\$14,100	\$6,000	
	Materials & Supplies	\$2,000	\$3,500	
	<b>Total</b>	<b>\$204,951</b>	<b>\$196,547</b>	<b>-\$8,404</b>
A1310	BUSINESS ADMINISTRATION			
	Instructional Salaries	\$99,860	\$102,950	
	Non-Instructional Salaries	\$0	\$0	
	Equipment	\$0	\$0	
	Contractual Expense	\$36,900	\$6,320	
	Materials & Supplies	\$500	\$500	
	BOCES Services	\$13,182	\$16,085	
	<b>Total</b>	<b>\$150,442</b>	<b>\$125,855</b>	<b>-\$24,587</b>
A1320	AUDITING			
	Non-Instructional Salaries	\$2,931	\$3,020	
	Contractual Expense	\$30,000	\$30,000	
	BOCES Services	\$0	\$0	
	<b>Total</b>	<b>\$32,931</b>	<b>\$33,020</b>	<b>\$89</b>
A1325	TREASURER			
	Non-Instructional Salaries	\$28,810	\$29,746	
	Equipment	\$0	\$0	
	Contractual Expense	\$500	\$500	
	Materials & Supplies	\$500	\$500	
	<b>Total</b>	<b>\$29,810</b>	<b>\$30,746</b>	<b>\$936</b>

		<b>ADOPTED</b>	<b>PROPOSED</b>	
		<u>2025-26</u>	<u>2026-27</u>	
A1330	TAX COLLECTION			
	Non-Instructional Salaries	\$14,420	\$14,885	
	Equipment	\$0	\$0	
	Contractual Expense	\$9,000	\$9,000	
	Materials & Supplies	\$250	\$250	
	Total	\$23,670	\$24,135	\$465
A1345	PURCHASING			
	Non-Instructional Salaries	\$24,530	\$25,508	
	Equipment	\$0	\$0	
	Contractual Expense	\$300	\$300	
	Materials & Supplies	\$500	\$500	
	Total	\$25,330	\$26,308	\$978
A1420	LEGAL			
	Contractual Expense	\$10,000	\$10,000	
	Total	\$10,000	\$10,000	\$0
A1430	PERSONNEL			
	Non-Instructional Salaries	\$28,810	\$29,746	
	BOCES Services	\$328,995	\$346,157	
	Total	\$357,805	\$375,903	\$18,098
A1480	PUBLIC INFORMATION			
	Non-Instructional Salaries	\$2,493	\$2,600	
	Contractual Expense	\$0	\$0	
	BOCES Services	\$111,150	\$122,540	
	Total	\$113,643	\$125,140	\$11,497
A1620	OPERATION OF PLANT			
	Non-Instructional Salaries	\$107,738	\$112,286	
	Substitutes/Overtime	\$0	\$0	
	Equipment	\$0	\$0	
	Contractual Exp.	\$158,325	\$164,925	
	BOCES Services	\$36,730	\$37,125	
	Utilities	\$398,100	\$455,500	
	Total	\$700,893	\$769,836	\$68,943
A1621	MAINTENANCE			
	Non-Instructional Salaries	\$433,514	\$420,467	
	Substitutes/Overtime	\$72,000	\$68,000	
	Equipment	\$5,000	\$5,000	
	Contractual Expense	\$8,300	\$8,300	
	Materials & Supplies	\$180,000	\$195,000	
	BOCES Services	\$0	\$0	
	Total	\$698,814	\$696,767	-\$2,047

		<b>ADOPTED</b>	<b>PROPOSED</b>	
		<b>2025-26</b>	<b>2026-27</b>	
A1670	CENTRAL MAILING			
	Equipment	\$0	\$0	
	Contractual Expense	\$20,000	\$21,000	
	Materials & Supplies	\$11,700	\$11,700	
	BOCES Services	\$0	\$0	
	<b>Total</b>	<b>\$31,700</b>	<b>\$32,700</b>	<b>\$1,000</b>
A1680	CENTRAL DATA PROCESSING			
	BOCES Services	\$371,557	\$372,137	
	<b>Total</b>	<b>\$371,557</b>	<b>\$372,137</b>	<b>\$580</b>
A1910	INSURANCE			
	Contractual Expense	\$93,000	\$108,000	
	Materials & Supplies	\$0	\$0	
	<b>Total</b>	<b>\$93,000</b>	<b>\$108,000</b>	<b>\$15,000</b>
A1920	ASSOCIATION DUES			
	Contractual Expense	\$12,650	\$13,450	
	<b>Total</b>	<b>\$12,650</b>	<b>\$13,450</b>	<b>\$800</b>
A1981/83	BOCES ADMINISTRATION			
	Administrative Charges	\$67,525	\$67,121	
	Capital Projects	\$94,924	\$93,665	
	<b>Total</b>	<b>\$162,449</b>	<b>\$160,786</b>	<b>-\$1,663</b>
	<b>TOTAL GENERAL SUPPORT</b>	<b>\$3,062,274</b>	<b>\$3,145,376</b>	<b>\$83,102</b>
				<b>2.71%</b>
	<i>Instr. Salaries</i>	<i>\$259,860</i>	<i>\$259,550</i>	
	<i>Non Instr. Salaries</i>	<i>\$776,526</i>	<i>\$770,851</i>	
	<b>INSTRUCTION</b>			
A2010	CURRICULUM DEVELOPMENT			
	Curr. Work by Staff, Coordinator	\$67,522	\$23,500	
	Non-Instructional Salaries	\$0	\$0	
	Equipment	\$0	\$0	
	Contractual Expense	\$4,750	\$2,250	
	Materials & Supplies	\$300	\$300	
	BOCES Services	\$2,860	\$2,860	
	<b>Total</b>	<b>\$75,432</b>	<b>\$28,910</b>	<b>-\$46,522</b>
A2020	SUPERVISION-REGULAR SCH.			
	Instructional Salaries	\$258,311	\$212,850	
	Non-Instructional Salaries	\$90,236	\$50,775	
	Equipment	\$0	\$0	
	Contractual Expense	\$4,750	\$6,750	
	Materials & Supplies	\$3,450	\$3,950	
	<b>Total</b>	<b>\$356,747</b>	<b>\$274,325</b>	<b>-\$82,422</b>
A2060	COMMUNITY SCHOOLS			
	BOCES Services	\$0	\$6,050	
	<b>Total</b>	<b>\$0</b>	<b>\$6,050</b>	<b>\$6,050</b>

		<b>ADOPTED</b>	<b>PROPOSED</b>	
		<b>2025-26</b>	<b>2026-27</b>	
A2070	STAFF DEVELOPMENT			
	Instructional Salaries	\$500	\$0	
	Non-Instructional Salaries	\$0	\$0	
	Equipment	\$0	\$0	
	Contractual Expense	\$3,000	\$2,500	
	Materials & Supplies	\$800	\$2,300	
	BOCES Services	\$133,502	\$132,895	
	<b>Total</b>	<b>\$137,802</b>	<b>\$137,695</b>	<b>-\$107</b>
A2110	TEACHING-REGULAR SCHOOL			
	Instructional Salaries	\$3,076,231	\$3,140,017	
	Non-Instructional Salaries	\$214,872	\$162,908	
	Tutoring	\$2,500	\$2,500	
	Substitutes - Teachers	\$92,500	\$95,000	
	Substitutes - Non-Instructional	\$80,000	\$85,000	
	Equipment	\$1,500	\$1,500	
	Contractual Expense	\$102,950	\$85,710	
	Materials & Supplies	\$96,650	\$94,741	
	Textbooks	\$30,000	\$30,000	
	BOCES Services	\$260,329	\$198,782	
	<b>Total</b>	<b>\$3,957,532</b>	<b>\$3,896,158</b>	<b>-\$61,374</b>
A2250	HANDICAPPED PROGRAM			
	Instructional Salaries	\$1,041,270	\$1,225,622	
	Non-Instructional Salaries	\$669,123	\$726,958	
	Tutoring	\$5,000	\$5,000	
	Outside Contracts	\$237,800	\$240,000	
	Equipment	\$700	\$700	
	Contractual Expense	\$27,700	\$19,700	
	Tuition-Other Districts	\$110,000	\$180,000	
	Materials & Supplies	\$14,372	\$11,500	
	Services for Allegany County	\$2,000	\$2,000	
	BOCES Services	\$346,005	\$510,934	
	Contingency	\$200,000	\$200,000	
	Summer School	\$0	\$0	
	<b>Total</b>	<b>\$2,653,970</b>	<b>\$3,122,414</b>	<b>\$468,444</b>
A2280	OCCUPATIONAL EDUCATION			
	BOCES Services (3-Year Average)	\$518,225	\$605,180	
	<b>Total</b>	<b>\$518,225</b>	<b>\$605,180</b>	<b>\$86,955</b>
A2330	SPECIAL SCHOOLS			
	Instructional Salaries	\$2,250	\$2,250	
	Non-Instructional Salaries	\$0	\$18,000	
	Contractual Expense	\$0	\$0	
	Materials & Supplies	\$0	\$0	
	BOCES Services	\$10,880	\$3,000	
	<b>Total</b>	<b>\$13,130</b>	<b>\$23,250</b>	<b>\$10,120</b>

		<b>ADOPTED</b>	<b>PROPOSED</b>	
		<b>2025-26</b>	<b>2026-27</b>	
A2610	<b>SCHOOL LIBRARY</b>			
	Instructional Salaries	\$77,779	\$83,153	
	Non-Instructional Salaries	\$0	\$0	
	Equipment	\$0	\$0	
	Contractual Expense	\$0	\$0	
	Materials & Supplies	\$450	\$450	
	Books/Periodicals	\$3,000	\$3,000	
	PL 741 (Reimbursable)	\$2,000	\$2,000	
	BOCES Services	\$64,319	\$67,470	
	<b>Total</b>	<b>\$147,548</b>	<b>\$156,073</b>	<b>\$8,525</b>
A2630	<b>COMPUTER INSTRUCTION</b>			
	Instructional Salaries	\$0	\$0	
	Non-Instructional Salaries	\$101,003	\$104,312	
	Equipment - Hardware (Reimbursable)	\$24,150	\$24,500	
	Contractual Expense	\$5,500	\$9,000	
	Materials & Supplies	\$4,500	\$3,000	
	Software (Reimbursable)	\$19,200	\$25,916	
	BOCES Services	\$384,575	\$364,265	
	<b>Total</b>	<b>\$538,928</b>	<b>\$530,993</b>	<b>-\$7,935</b>
A2810	<b>GUIDANCE</b>			
	Instructional Salaries	\$156,195	\$160,748	
	Non-Instructional Salaries	\$55,560	\$59,172	
	Equipment	\$0	\$0	
	Contractual Expense	\$3,000	\$3,000	
	Materials & Supplies	\$1,000	\$1,000	
	BOCES Services	\$0	\$0	
	<b>Total</b>	<b>\$215,755</b>	<b>\$223,920</b>	<b>\$8,165</b>
A2815	<b>HEALTH SERVICES</b>			
	Non-Instructional Salaries	\$102,578	\$107,357	
	Substitutes	\$1,500	\$1,500	
	Equipment	\$0	\$0	
	Contractual Expense	\$3,800	\$3,800	
	Materials & Supplies	\$7,700	\$7,700	
	BOCES	\$17,000	\$17,417	
	<b>Total</b>	<b>\$132,578</b>	<b>\$137,774</b>	<b>\$5,196</b>
A2820	<b>PSYCHOLOGICAL SERVICES</b>			
	Instructional Salaries	\$80,977	\$81,808	
	Non-Instructional Salaries	\$0	\$0	
	Contractual Expense	\$1,000	\$1,000	
	Materials & Supplies	\$2,000	\$2,000	
	<b>Total</b>	<b>\$83,977</b>	<b>\$84,808</b>	<b>\$831</b>
A2825	<b>SOCIAL WORK</b>			
	Instructional Salaries	\$74,562	\$78,082	
	Contractual Expense	\$500	\$500	
	Materials & Supplies	\$3,100	\$3,100	
	<b>Total</b>	<b>\$78,162</b>	<b>\$81,682</b>	<b>\$3,520</b>

		<b>ADOPTED</b>	<b>PROPOSED</b>	
		<u>2025-26</u>	<u>2026-27</u>	
A2850	<b>CO-CURRICULAR ACTIVITIES</b>			
	Instructional Salaries	\$122,540	\$128,876	
	Non-Instructional Salaries	\$13,769	\$14,225	
	Equipment	\$0	\$0	
	Contractual Expense	\$9,700	\$14,175	
	Materials & Supplies	\$11,264	\$11,264	
	<b>Total</b>	<b>\$157,273</b>	<b>\$168,540</b>	<b>\$11,267</b>
A2855	<b>ATHLETICS</b>			
	Instructional Salaries	\$137,300	\$160,194	
	Non-Instructional Salaries	\$3,000	\$3,000	
	Equipment	\$0	\$0	
	Contractual Expense	\$32,000	\$27,000	
	Officials	\$30,000	\$38,000	
	Materials & Supplies	\$29,500	\$37,005	
	BOCES Services	\$8,830	\$9,250	
	<b>Total</b>	<b>\$240,630</b>	<b>\$274,449</b>	<b>\$33,819</b>
	<b>TOTAL INSTRUCTION</b>	<b>\$9,307,689</b>	<b>\$9,752,221</b>	<b>\$444,532</b>
\$5,399,600	<i>Instr. Salaries</i>	<i>\$5,195,437</i>	<i>\$5,399,600</i>	<i>4.78%</i>
\$1,333,207	<i>Non Instr. Salaries</i>	<i>\$1,331,641</i>	<i>\$1,333,207</i>	
	<b>PUPIL TRANSPORTATION</b>			
A5510	Instructional Salaries	\$0	\$0	
	Non-Instructional Salaries	\$421,912	\$351,118	
	Substitutes	\$4,500	\$4,500	
	Summer Cleaning Employee	\$0	\$0	
	Extra Trips	\$50,000	\$50,000	
	Bus Purchase	\$174,000	\$190,000	
	Contractual Expense	\$31,925	\$29,775	
	Materials & Supplies	\$2,700	\$2,700	
	Auto Parts	\$29,000	\$29,000	
	Fuel	\$96,700	\$100,700	
	Oil/Lubricants	\$2,500	\$2,500	
	Tires/Chains	\$8,000	\$8,000	
	BOCES Services	\$5,143	\$5,346	
	<b>Total</b>	<b>\$826,380</b>	<b>\$773,639</b>	<b>-\$52,741</b>
A5530	<b>BUS GARAGE</b>			
	Non-Instructional Salaries	\$10,000	\$10,000	
	Equipment	\$0	\$0	
	Contractual Expense	\$3,600	\$3,600	
	Utilities	\$34,500	\$35,500	
	Materials & Supplies	\$1,000	\$1,000	
	<b>Total</b>	<b>\$49,100</b>	<b>\$50,100</b>	<b>\$1,000</b>
	<b>TOTAL TRANSPORTATION</b>	<b>\$875,480</b>	<b>\$823,739</b>	<b>-\$51,741</b>
				<b>-5.91%</b>
	<i>Instr. Salaries</i>	<i>\$0</i>	<i>\$0</i>	
	<i>Non Instr. Salaries</i>	<i>\$486,412</i>	<i>\$415,618</i>	

		<b>ADOPTED</b>	<b>PROPOSED</b>	
	<b>UNDISTRIBUTED</b>	<b>2025-26</b>	<b>2026-27</b>	
A9000	EMPLOYEE BENEFITS			
\$2,519,676	Employees' Retirement (17.8%) Actual 17.6%	\$425,295	\$440,502	
\$5,659,150	Teachers' Retirement (8.5%) Actual 8.24%	\$524,619	\$471,028	
\$8,178,826	FICA (7.65%)	\$591,815	\$601,680	
	Worker's Compensation	\$30,678	\$40,206	
	Unemployment Insurance	\$15,000	\$15,000	
	Life Insurance	\$15,901	\$5,628	
	Disability Insurance	\$17,000	\$17,000	
	Health Insurance/Flex Plan	\$2,713,000	\$2,800,000	
	<b>Total</b>	<b>\$4,333,308</b>	<b>\$4,391,044</b>	<b>\$57,736</b>
A9700	DEBT SERVICE			
	Bonds - New Building	\$1,320,000	\$1,390,000	
	Interest - New Building	\$366,250	\$300,250	
	BAN Principal-2012 renovation project	\$360,000	\$380,000	
	BAN interest-2012 renovation project	\$90,581	\$72,581	
	A9711.6...2017 Principal (2017 Project)	\$715,000	\$730,000	
	A9711.7...2017 Interest (2017 Project)	\$137,000	\$122,700	
	A9711.6...2023 Principal (2023 Project)	\$0	\$345,000	
	A9711.7...2023 Interest (2023 Project)	\$0	\$448,250	
	Capital Outlay	\$100,000	\$100,000	
	RANS/BANS - Interest	\$0	\$0	
	<b>Total</b>	<b>\$3,088,831</b>	<b>\$3,888,781</b>	<b>\$799,950</b>
	<b>TOTAL UNDISTRIBUTED</b>	<b>\$7,422,139</b>	<b>\$8,279,825</b>	<b>\$857,686</b>
				<b>11.56%</b>
	<b>TOTAL GENERAL FUND</b>	<b>\$20,667,582</b>	<b>\$22,001,161</b>	<b>\$1,333,579</b>
				<b>6.45%</b>

		<b>ADOPTED</b>	<b>PROPOSED</b>	
	<b>ESTIMATED REVENUES</b>	<b>2025-26</b>	<b>2026-27</b>	
A5031	Transfer-Retirement Cont. Reserve (ERS)	\$225,000	\$225,000	
A5031	Transfer-Capital Debt Reserve	\$83,881	\$0	
A5031	Transfer-Transportation Reserve	\$174,000	\$190,000	
A5031	Transfer-Unemployment Reserve	\$15,000	\$15,000	
A5031	Transfer-BAN Premium	\$0	\$76,290	
A1080	PILOT Payments	\$0	\$19,000	
A1090	Interest on Property Taxes	\$5,000	\$5,000	
A1310	Tuition, Regular School	\$0	\$30,000	
A1330	Textbook Charges	\$0	\$0	
A1410	Admissions	\$750	\$5,000	
A2230	Tuition, Other Districts (Special Ed)	\$1,138,566	\$950,000	
A2304	BOCES Transportation Maintenance	\$7,000	\$7,000	
A2304.01	Transportation - Other Districts	\$12,000	\$12,000	
A2304.02	Transportation - Fuel	\$12,000	\$12,000	
A2308	Transportation, BOCES	\$5,000	\$5,000	
A2350	Reimbursements from Alleg. Co.	\$28,000	\$35,000	
A2401	Interest Earnings	\$90,000	\$85,000	
A2413	BOCES Room Rental	\$3,000	\$3,000	
A2680	Insurance Recoveries	\$1,000	\$1,000	
A2701	Refund, Prior Year's Expenses	\$130,000	\$130,000	
A2770	Unclassified Revenues	\$94,000	\$40,000	
A2770	Transportation (Health Insurance/Salary Offset)	\$69,227	\$0	
A2770	Belfast Athletics	\$45,000	\$45,000	
A3101	NYS Basic Aid	\$13,039,487	\$14,352,333	
A3103	BOCES Aid	\$1,395,000	\$1,550,000	
A3104	Tuition Students w/ DBL	\$98,000	\$180,000	
A4601	Medicaid Reimbursement	\$85,000	\$85,000	
	<b>TOTAL ESTIMATED REVENUES</b>	<b>\$16,755,911</b>	<b>\$18,057,623</b>	
	<b>BUDGET PROPOSAL</b>	<b>\$20,667,582</b>	<b>\$22,001,161</b>	
	<b>ANTICIPATED REVENUES</b>	<b>\$16,755,911</b>	<b>\$18,057,623</b>	
		\$3,911,671	\$3,943,538	
	<b>APPROP. FUND BALANCE APPLIED</b>	<b>\$725,000</b>	<b>\$725,000</b>	
	<b>LEVY NEEDED</b>	<b>\$3,186,671</b>	<b>\$3,218,538</b>	
	<b>PROPOSED TAX LEVY</b>	<b>\$3,186,671</b>	<b>\$3,218,538</b>	
	<b>PREVIOUS YEAR'S LEVY</b>	<b>\$3,139,578</b>	<b>\$3,186,671</b>	
	<b>TAX LEVY INCREASE</b>	<b>\$47,093</b>	<b>\$31,867</b>	
		1.50%	1.00%	
		\$3,186,671	\$3,218,538	Tax Levy