HALF HOLLOW HILLS
CENTRAL SCHOOL DISTRICT

2026/27 PROPOSED BUDGET

MRS. DIANA ACAMPORA
Board of Education President

MS. STEPHANIE GURIN
Board of Education Vice President

BOARD OF EDUCATION TRUSTEES:
MRS. NADIA BILAL
DR. JOHN MATHEW
DR. LEONARD PATELLA
MR. MICHAEL PRYWES
MRS. DONNA SMAWLEY

MR. JOHN O'FARRELL
Superintendent of Schools

MS. ANNE MARIE MARRONE CALIENDO
Assistant Superintendent
for Business

DR. JEFFERY WOODBERRY
Assistant Superintendent
for Districtwide Administration

DR. MILTON STRONG
Assistant Superintendent
for Education Operations

CONTAINED IN THIS BUDGET DOCUMENT ARE THE FOLLOWING COMPONENTS:

HISTORICAL and SUMMARY REFERENCE MATERIALS

- Schedule of enrollment
- Enrollment by school and grade level
- Budget summary
- Changes in school budget and state aid
- Revenue sources
- History of general fund revenue
- Narrative description of revenue
- Summary of appropriations by function code
- Summary of appropriations by object code
- Summary of boces appropriations
- Three-part budget format summary
- History of assessed valuations
- History of school tax rates

	BUDGET CODE
BUDGET DETAIL	
GENERAL SUPPORT	**A-1000**
Board of education	A-1010
District clerk	A-1040
Central administration	A-1240
Business administration	A-1300/1310
Staff/legal/records management	A-1400/1460/1480
Operation & maintenance of plant & security	A-1620/1621/1622
Central printing & mailing/data processing	A-1670/1680
Special items/insurance	A-1900/1910
INSTRUCTION	**A-2000**
Administration & improvement	A-2010
Supervision - regular school	A-2020

	BUDGET CODE
TEACHING - REGULAR SCHOOL	
Art	A-2112
Business & career vocational education	A-2113
English language arts	A-2115
World languages	A-2116
Health	A-2117
Physical education	A-2118
Family and consumer science	A-2119
Technology	A-2120
Mathematics	A-2121
Music	A-2122
Science	A-2123
Research	A-2124
Social studies	A-2125
Driver education	A-2130
Speech	A-2131
Reading	A-2170
Children with disabilities	A-2250
Occupational education	A-2280
Teaching - special schools	A-2300
Instructional media & support	A-2600
Pupil services	A-2800
Pupil activities/co-curricular, interscholastic	A-2850/2855
TRANSPORTATION	**A-5500**
COMMUNITY SERVICES/NATATORIUM	**A-7000**
UNDISTRIBUTED	**A-9000/9900**
Employee benefits	A-9010
Debt service - principal & interest	A-9901/9760
Schedule of debt service	A-9901
TRANSFER TO OTHER FUNDS	**A-9900**

SCHEDULE OF ENROLLMENT

ENROLLMENTS FOR K-12 IN-DISTRICT STUDENTS ONLY (AS OF SEPTEMBER 30 OF EACH YEAR)

YEAR	K	1 - 5	6 - 8	9 - 12	TOTAL K - 12	PERCENT CHANGE
2010-11	555	3,574	2,550	3,203	9,882	-1.54
2011-12	515	3,292	2,575	3,287	9,669	-2.16
2012-13	479	3,164	2,458	3,336	9,437	-2.40
2013-14	491	3,043	2,290	3,331	9,155	-2.99
2014-15	443	2,866	2,179	3,365	8,853	-3.30
2015-16	448	2,673	2,151	3,219	8,491	-4.09
2016-17	461	2,609	2,118	3,087	8,275	-2.54
2017-18	428	2,608	1,936	3,058	8,030	-2.96
2018-19	467	2,558	1,880	2,940	7,845	-2.30
2019-20	479	2,546	1,844	2,823	7,692	-1.95
2020-21	442	2,566	1,789	2,725	7,522	-2.21
2021-22	479	2,537	1,701	2,581	7,298	-2.98
2022-23	462	2,571	1,707	2,535	7,275	-0.32
2023-24	488	2,540	1,693	2,439	7,160	-1.58
2024-25	494	2,601	1,675	2,437	7,207	0.66
2025-26	461	2,585	1,698	2,309	7,053	-2.14
2026-27	update pending					

NOTE: K-12 Enrollment (Regular Education, Resource Room, ICT, Self-Contained, and IPC Students)

ENROLLMENT BY SCHOOL AND GRADE LEVEL - 2026-27

(K-12 IN-DISTRICT STUDENTS ONLY)

SCHOOLS	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
OTSEGO														0
PAUMANOK														0
SIGNAL HILL														0
SUNQUAM														0
VANDERBILT														0
CANDLEWOOD														0
WEST HOLLOW														0
HIGH SCHOOL EAST														0
HIGH SCHOOL WEST														0
TOTALS BY GRADE:	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Pending update

Note: K-12 enrollment includes:
Regular Education, Resource Room, ICT
Self Contained and IPC Students

	K - 5	6 - 8	9 - 12	TOTAL
TOTALS	0	0	0	0

CHANGES IN SCHOOL BUDGET & STATE AID

	BUDGET			STATE AID				
YEAR	BUDGETED	DOLLAR INCREASE OVER PRIOR YEAR	PERCENT INCREASE OVER PRIOR YEAR	STATE AID		STATE AID AS A % OF BUDGET	$ STATE AID INC./(DEC.) FROM PRIOR YEAR	% STATE AID INC./(DEC.) FROM PRIOR YEAR
2009/10	201,876,771	5,688,471	2.90	28,053,183		13.90	729,393	2.67%
2010/11	207,881,882	6,005,111	2.97	24,712,790		11.89	(3,340,393)	(11.91%)
2011/12	215,978,880	8,096,998	3.89	24,083,419		11.15	(629,371)	(2.55%)
2012/13	221,918,299	5,939,419	2.75	25,368,178		11.43	1,284,759	5.33%
2013/14	228,254,916	6,336,617	2.86	26,168,559		11.46	800,381	3.16%
2014/15	234,216,849	5,961,933	2.61	27,350,753		11.68	1,182,194	4.52%
2015/16	238,658,101	4,441,252	1.90	29,268,029		12.26	1,917,276	7.01%
2016/17	241,298,734	2,640,633	1.11	32,391,682		13.42	3,123,653	10.67%
2017/18	248,047,565	6,748,831	2.80	32,611,723		13.15	220,041	0.68%
2018/19	253,611,084	5,563,519	2.24	32,318,145		12.74	(293,578)	(0.90%)
2019-20	259,858,929	6,247,845	2.46	31,847,940		12.26	(470,205)	(1.45%)
2020-21	264,612,680	4,753,751	1.83	31,324,001		11.84	(523,939)	(1.65%)
2021-22	272,163,385	7,550,705	2.85	33,439,793		12.29	2,115,792	6.75%
2022-23	280,169,185	8,005,800	2.94	35,867,182		12.80	2,427,389	7.26%
2023-24	289,790,216	9,621,031	3.43	41,629,178		14.37	5,761,996	16.06%
2024-25	298,912,008	9,121,792	3.15	41,580,850		13.91	(48,328)	(0.12%)
2025-26	307,664,521	8,752,513	2.93	41,789,615	est.	13.58	208,765	0.50%
2026-27	317,967,592	10,303,071	3.35	40,929,869	est.	12.87	(859,746)	(2.06%)

SOURCE OF REVENUE - 2026-27 (PROPOSED)

DESCRIPTION	PERCENT OF BUDGET	DOLLAR AMOUNT OF REVENUE
ALL OTHER REVENUE		
CHARGES FOR SERVICES USE OF MONEY & PROPERTY APPROPRIATED FUND BALANCE/USE OF RESERVES PAYMENT IN LIEU OF TAXES (PILOT)	10.25%	32,601,903
STATE AID		
STATE AID - BASIC FORMULA STATE AID - BOCES STATE AID - TEXTBOOKS/SOFTWARE STATE AID - MISCELLANEOUS	12.87%	40,929,869
TAX LEVY		
INCLUDING STAR RECEIPTS	76.87%	244,435,820
GRAND TOTAL	**100%**	**317,967,592**

HISTORY OF GENERAL FUND REVENUE

REVENUE DETAIL

CODE	REVENUE	2026/27 PROPOSED	2025/26 ADOPTED	2024/25 ACTUAL	2023/24 ACTUAL	2022/23 ACTUAL
A1315/20/30/35	ADULT ED. TUIT./SUMMER SCH. TUITION/FEES	31,000	20,000	41,737	26,201	36,636
A1410/11/89	ADMISSIONS - POOL/DRIVER ED./MISC. CHARGES	355,000	255,000	335,525	230,260	160,205
A2230/35	TUITION - OTHER DISTRICTS	950,000	1,000,000	677,216	1,096,823	1,786,773
A2280	HEALTH SERVICE - OTHER DISTRICTS	90,000	85,000	92,720	91,228	93,832
A2401	INTEREST ON DEPOSITS	2,500,000	2,100,000	3,537,783	3,865,319	2,188,909
A2410	REAL PROPERTY RENTAL	1,369,229	1,316,634	1,301,995	1,307,368	1,269,953
A2413	BOCES RENTAL	348,224	338,081	328,234	318,674	-
A2440/50/2620	COMMISSIONS/FINES/RENTALS	3,450	3,450	3,450	3,450	3,450
A2650/65/66/70	SALE OF EQUIPMENT	15,000	15,000	41,819	47,819	19,221
A2680/83/90	INSUR. RECOVERY/OTHER COMPENS. FOR LOSS	175,000	175,000	261,322	140,394	296,490
A2701/02/03	REFUND PRIOR YEAR EXPENSES	600,000	485,000	1,085,361	763,931	522,784
A2705	GIFTS/PTA/OTHER	-	-	19,461	16,480	98,332
A2770/71/73/2774	OTHER UNCLASSIFIED/E-RATE	1,200,000	1,107,994	1,187,147	1,700,136	1,267,485
A2801	INTERFUND REVENUES (FED INDIRECT COST)	-	-	-	-	-
	STATE AID - FOUNDATION AID/TRANS AID/					
A3101/02/04	BUILDING AID/EXCESS COST AID	36,884,059	37,530,889	38,123,465	38,739,250	33,089,823
A3103/04	STATE AID, BOCES, CHAPTER 66	2,078,123	2,263,776	2,605,206	2,238,099	2,126,444
A3260/62/63	STATE AID, TEXTBOOK/SOFTWARE/LIBRARY	611,908	639,171	640,541	648,859	650,915
A3289	STATE AID, MISCELLANEOUS	1,355,779	1,355,779	211,638	2,970	-
A3960	NYS DISASTER ASSISTANCE	-	-	-	-	-
A4286	CARES ACT	-	-	-	-	-
A4601	MEDICAID	380,000	175,000	388,447	211,725	216,635
A4960	FEMA	-	-	-	709,031	100,281
A5031	INTERFUND TRANSFERS	35,000	78,191	222,500	222,500	222,500
A1001/1085	REAL PROPERTY TAX (INCLUDES STAR)	244,435,820	236,595,556	230,235,727	224,542,324	221,315,168
A1081	PILOT	4,850,000	6,850,000	4,424,232	7,180,059	6,519,024
	SUBTOTAL - REVENUES:	**298,267,592**	**292,389,521**	**285,765,526**	**284,102,901**	**271,984,861**
	USE OF RESERVES	12,700,000	10,000,000	7,800,000	7,800,000	7,800,000
	APPROPRIATED FUND BALANCE	7,000,000	5,275,000	5,275,000	4,475,856	4,275,000
	TOTALS	**317,967,592**	**307,664,521**	**298,840,526**	**296,378,757**	**284,059,861**

REVENUE — THE REVENUE SECTION OF THE BUDGET BALANCES WITH THE APPROPRIATION SECTION. REVENUE SOURCES ARE MANY AND VARIED AND INCLUDE LOCAL REVENUES, STATE AID AND PROPERTY TAXES. THE LOCAL PROPERTY TAX AND STATE AID ARE THE LARGEST SOURCES OF REVENUE.

A2230/2230A — DAY SCHOOL TUITION IS TUITION CHARGED TO OTHER SCHOOL DISTRICTS RESPONSIBLE FOR THE TUITION OF FOSTER CHILDREN WHO ARE EDUCATED IN OUR SCHOOLS. ALSO INCLUDED IS TUITION FOR RESOURCE ROOM SERVICES PROVIDED TO PARENTALLY PLACED STUDENTS IN PRIVATE SCHOOLS WITHIN THE DISTRICT. THIS REVENUE OFFSETS THE EXPENSE IN THE 2250-449 CODE.

A2401 — INTEREST ON DEPOSITS IS EARNED BY PLACING FUNDS TEMPORARILY IN INTEREST-EARNING ACCOUNTS OR INSTRUMENTS, SUCH AS CERTIFICATES OF DEPOSIT.

A2700 — PAYMENTS FROM THE HALF HOLLOW COMMUNITY LIBRARY ARE REFLECTED HERE FOR THE PRINCIPAL AND INTEREST PAYMENT ON THE CONSTRUCTION BOND THE DISTRICT ISSUED ON BEHALF OF THE COMMUNITY LIBRARY RECONSTRUCTION PROJECT. THIS REVENUE OFFSETS THE EXPENSE IN THE 9901-960 CODE.

A2801 — INTERFUND REVENUES INCLUDE MONIES TRANSFERRED FROM FUNDS SUCH AS CAPITAL OR SPECIAL AID.

A3101 — STATE AID - BASIC FOUNDATION AID FORMULA, TRANSPORTATION AID, EXCESS COST AID AND BUILDING AID.

A3103 — STATE AID - BOCES IS BASED ON THE COST OF CERTAIN SERVICES PURCHASED FROM THE BOARD OF COOPERATIVE EDUCATIONAL SERVICES. COOPERATIVE SERVICE (COSER) AID IS PAID IN THE YEAR FOLLOWING WHEN THE EXPENDITURE WAS MADE. EACH COSER HAS ITS OWN NET AID RATIO.

A3260 — STATE AID - TEXTBOOKS/SOFTWARE AND LIBRARY AIDS REPRESENT AID RECEIVED FOR PURCHASE OF TEXTBOOKS, INSTRUCTIONAL SOFTWARE AND LIBRARY MATERIALS PROVIDED TO STUDENTS WHO ARE RESIDENTS OF THE DISTRICT AND WHO ATTEND OUR PUBLIC SCHOOLS OR PRIVATE AND PAROCHIAL SCHOOLS.

A1001/1081/1085 — REAL PROPERTY TAX IS THE LARGEST SOURCE OF REVENUE AND REPRESENTS THE RESULT OF THE PROPERTY TAX LEVY CAP FORMULA ISSUED AND MANAGED BY THE STATE COMPTROLLER'S OFFICE. REFLECTED IN THIS CODE IS THE PROPERTY TAX LEVY, PAYMENTS IN LIEU OF TAXES (PILOTS) AS ESTABLISHED FROM THE TOWN OF HUNTINGTON OR VARIOUS INDUSTRIAL DEVELOPMENT AGENCIES, AS WELL AS STAR RECEIPTS. STAR RECEIPTS ARE NOT ENHANCED SCHOOL DISTRICT AID BUT RATHER ARE PASS THROUGH REDUCTIONS IN PROPERTY ASSESSMENTS.

APPROPRIATED FUND BALANCE: EVERY YEAR THE DISTRICT USES A PORTION OF ITS SURPLUS TOWARD REDUCING THE TAX LEVY INCREASE FOR THE FOLLOWING YEAR.

RESERVES: THE DISTRICT POSSESSES RESERVE FUNDS FOR FUTURE LIABILITIES. EACH YEAR, THE DISTRICT PLANS TO USE A PORTION OF THOSE RESERVES TO OFFSET THE EXPENDITURES RELATED TO THOSE LIABILITIES.

GENERAL FUND

SUMMARY OF APPROPRIATIONS BY FUNCTION

	FUNCTION	PROPOSED 2026/27	% of BUDGET	INCREASE $	INCREASE %	ADOPTED 2025/26
A1000	GENERAL SUPPORT	30,508,232	9.59%	1,513,761	5.22%	28,994,471
A2000	INSTRUCTION	168,875,667	53.11%	967,799	0.58%	167,907,868
A5000	PUPIL TRANSPORTATION	21,448,793	6.75%	2,431,237	12.78%	19,017,556
A7000/8000	COMMUNITY SERVICE	176,400	0.06%	55,000	45.30%	121,400
A9000	UNDISTRIBUTED	96,958,500	30.49%	5,335,274	5.82%	91,623,226
	A1000-9000 TOTALS	**317,967,592**		**10,303,071**	**3.35%**	**307,664,521**

SUMMARY OF APPROPRIATIONS BY OBJECT CODE

OBJECT CODE	DESCRIPTION	PERCENT OF BUDGET		DOLLAR AMOUNT OF APPROPRIATION	
150	PERSONNEL SERVICES - CERTIFIED	36.27%		115,311,904	
160	PERSONNEL SERVICES - NON-CERTIFIED	13.84%		44,011,187	
800	EMPLOYEE BENEFITS	28.02%		89,100,700	
			78.13%		248,423,791
200	EQUIPMENT	0.57%		1,827,753	
480	TEXTBOOKS	0.38%		1,210,500	
500	SUPPLIES & MATERIALS	1.63%		5,185,434	
			2.59%		8,223,687
490	SPECIAL SCHOOL EXPENSES-BOCES	4.30%		13,672,674	
400	CONTRACTUAL & OTHER EXPENSES	12.51%		39,789,640	
600/700	TAX ANTICIPATION NOTE - INTEREST	0.31%		1,000,000	
900	TRANSFERS TO OTHER FUNDS - CAPITAL, DEBT SERVICE, SPECIAL AID & SCHOOL LUNCH	2.16%		6,857,800	
			19.29%		61,320,114
			100.00%		**317,967,592**

SUMMARY OF BOCES APPROPRIATIONS

CODE	DESCRIPTION	APPROPRIATION
1060	DISTRICT MEETING - VOTER REGISTRATION	39,000
1310	SPECIAL SERVICES - PURCHASING COOP/STATE AID	65,000
1430	PERSONNEL - REGIONAL CERTIFICATION SERVICE	125,000
1480	PUBLIC INFORMATION & SERVICES	0
1620	ASBESTOS TRAINING/HEALTH & SAFETY PROGRAM	111,000
1680	DATA PROCESSING - STATE REPORTS	100,000
1981	BOCES - ADMINISTRATIVE EXPENSES	889,426
2010	CURRICULUM DEVELOPMENT	0
2070	INSERVICE TRAINING	60,000
2110	TEACHING REGULAR DAY SCHOOL	775,000
	ALTERNATIVE EDUCATION PROGRAMS	
	NASSAU CULTURAL ARTS	
	ARTS IN EDUCATION	
	LAW RELATED EDUCATION	
	PRIVATE TEXTBOOK ADMINISTRATION	
	STUDENT ATHLETE LEADERSHIP TEAM PROGRAM	
2120	TEACHING - TECHNOLOGY	0
	PROJECT LEAD THE WAY TRAINING	
2123	TEACHING - SCIENCE	
	OUTDOOR LEARNING LAB/SCIENCE EDUC. CONSORTIUM	70,000
2125	TEACHING - SOCIAL STUDIES	
	RED TRUNK PROJECT	10,000
2250	CHILDREN WITH DISABILITIES	9,000,000
	JAMES E ALLEN, DIX HILLS	
	JAMES E ALLEN, MELVILLE	
	JAMES E ALLEN, ALTERNATIVE	
	MANOR PLAINS, HS	
	BRENNAN H.S.	
	BRENNAN M.S.	
	EASTERN SUFFOLK BOCES	
	SPECIAL EDUCATION STUDENTS IN GEN. OCC. ED	
	VISUALLY IMPAIRED PROGRAM IN DISTRICT	
	EVALUATION FEES	
	RELATED SERVICES IN BOCES PROGRAM	
	TRANSPORTATION - TRIPS	
	NASSAU BOCES	
2280	OCCUPATIONAL EDUCATION	1,228,400
2331	TEACHING - ADULT EDUCATION	4,000
2610	SCHOOL LIBRARY/MEDIA CENTER	13,000
2630	COMPUTER INSTRUCTION	1,000,000
2815	HEALTH SERVICES	76,148
5510	TRANSPORTATION	6,700
5581	TRANSPORTATION BY BOCES	100,000
	TOTAL BOCES APPROPRIATIONS	**13,672,674**

As required by Education Law, the budget must be presented in three components, as shown below. Further, the law prescribes which budget codes belong to which component.
Administrative: *Central Administration, Finance, Management Information Systems, Insurance, Legal, Instructional Supervision and Associated Employee Benefits*
Program: *Instruction, Library, Special Education, Computer-Assisted Instruction, Guidance, Athletics, Co-Curricular, Transportation and Associated Employee Benefits*
Capital: *Maintenance and Operations, Security, Utilities, Bus Purchases, Debt Service, Capital Projects and Associated Employee Benefits*

PROPOSED 2026/27 BUDGET- Three Part Format Summary

		2026/27				2025/26			
CODE	DESCRIPTION	ADMIN.	PROGRAM	CAPITAL	TOTAL	ADMIN.	PROGRAM	CAPITAL	TOTAL
1010	Board of Education	23,500			23,500	19,000			19,000
1040	District Clerk	86,500			86,500	86,500			86,500
1060	District Meeting	74,800			74,800	59,330			59,330
1240	Office of Chief School Administrator	498,925			498,925	531,605			531,605
1310	Business Administration	1,841,963			1,841,963	1,840,317			1,840,317
1320	Auditing	107,673			107,673	104,500			104,500
1420	Legal Service	535,000	535,000		1,070,000	535,000	535,000		1,070,000
1430	Districtwide Administration	706,012			706,012	754,895			754,895
1460	Records Management	64,950			64,950	63,373			63,373
1480	Public Information & Services	121,500			121,500	134,804			134,804
1620/1621/ 1622	Plant Operations, Maintenance, Grounds and Security			20,943,423	20,943,423			19,912,275	19,912,275
1670	Printing and Mailing	246,850			246,850	224,500			224,500
1680	Mgmt. of Information Systems	1,326,010			1,326,010	1,201,462			1,201,462
1910	Liability Insurance	2,450,000			2,450,000	2,100,000			2,100,000
1920	School Association Dues	19,500			19,500	19,500			19,500
1981	BOCES Charges	889,426			889,426	836,910			836,910
1989	TAN Issue Expense	37,200			37,200	35,500			35,500
2010	Curriculum Development	459,592			459,592	713,265			713,265
2020	Supervision - Regular School	8,506,232			8,506,232	8,371,130			8,371,130
2040	Supervision - Adult Education	0			0	0			0
2070	Inservice Training		353,204		353,204		382,279		382,279
2110	Teaching - Regular School		36,994,984		36,994,984		36,941,072		36,941,072
2112	Teaching - Art		3,078,386		3,078,386		2,948,264		2,948,264
2113	Teaching - Bus./Voc. Education		984,994		984,994		985,529		985,529
2115	Teaching - English Language Arts		5,778,312		5,778,312		5,581,843		5,581,843
2116	Teaching - World Languages		4,245,138		4,245,138		4,465,426		4,465,426
2117	Teaching - Health		1,113,898		1,113,898		1,054,002		1,054,002
2118	Teaching - Physical Education		3,990,218		3,990,218		4,060,816		4,060,816
2119	Teaching - Family and Consumer Science		602,888		602,888		556,003		556,003
2120	Teaching - Technology		873,681		873,681		919,535		919,535
2121	Teaching - Math		6,287,217		6,287,217		6,060,387		6,060,387

PROPOSED 2026/27 BUDGET- Three Part Format Summary

CODE	DESCRIPTION	2026/27 ADMIN.	2026/27 PROGRAM	2026/27 CAPITAL	2026/27 TOTAL	2025/26 ADMIN.	2025/26 PROGRAM	2025/26 CAPITAL	2025/26 TOTAL
2122	Teaching - Music		4,337,307		4,337,307		4,300,128		4,300,128
2123	Teaching - Science		7,225,274		7,225,274		7,593,338		7,593,338
2124	Teaching - Research		277,481		277,481		264,468		264,468
2125	Teaching - Social Studies		5,918,290		5,918,290		5,838,008		5,838,008
2130	Teaching - Driver Education		142,500		142,500		142,500		142,500
2131	Speech		3,389,959		3,389,959		3,460,706		3,460,706
2170	Teaching - Reading/PSEN		2,268,254		2,268,254		2,377,475		2,377,475
2250	Children with Disabilities	689,198	48,717,325		49,406,523	914,968	48,228,133		49,143,101
2280	Occupational Education		1,228,400		1,228,400		1,201,200		1,201,200
2300	Teaching - Special Schools / Adult Ed		431,500		431,500		377,000		377,000
2610	School Library		1,879,824		1,879,824		1,824,586		1,824,586
2630	Computer Assisted Instruction		4,171,959		4,171,959		4,378,472		4,378,472
2805	Attendance		44,363		44,363		41,863		41,863
2810	Guidance		4,496,064		4,496,064		4,399,597		4,399,597
2815	Health Services		2,444,551		2,444,551		2,228,709		2,228,709
2820	Psychological Services		2,119,002		2,119,002		2,034,184		2,034,184
2825	Social Work Services		700,879		700,879		580,471		580,471
2850	Co-Curricular Activities		2,122,000		2,122,000		2,006,300		2,006,300
2855	Interscholastic Athletics		3,002,793		3,002,793		2,676,211		2,676,211
5510	District Owned Transportation		5,652,800	845,000	6,497,800		5,447,437	838,000	6,285,437
5530	Garage Building		133,543		133,543		132,119		132,119
5540	Contract Transportation		14,717,450		14,717,450		12,500,000		12,500,000
5581	Contract Transportation - BOCES		100,000		100,000		100,000		100,000
7140	Community Recreation		176,400		176,400		121,400		121,400
9010	Employee Benefits	6,781,161	76,292,024	6,027,515	89,100,700	6,547,411	71,429,739	5,469,470	83,446,620
9700	Tax Anticipation Note Interest			1,000,000	1,000,000			1,000,000	1,000,000
9900	Transfer to Other Funds - Capital, Debt Service, School Lunch & Special Aid		1,000,000	5,857,800	6,857,800		950,000	6,226,606	7,176,606
	TOTAL:	$25,465,992	$257,827,862	$34,673,738	$317,967,592	$25,093,970	$249,124,200	$33,446,351	$307,664,521
	PERCENT OF BUDGET:	8.01%	81.09%	10.90%		8.16%	80.96%	10.88%	

HISTORY OF ASSESSED VALUATION AND ACTUAL VALUATION
(IN THOUSANDS OF DOLLARS)

	TOWN OF HUNTINGTON					TOWN OF BABYLON					TOTAL		
YEAR	ASSESSED VALUATION	CHANGE AMOUNT	EQUAL. RATE	ACTUAL VALUATION	CHANGE %	ASSESSED VALUATION	CHANGE AMOUNT	EQUAL. RATE	ACTUAL VALUATION	CHANGE %	ACTUAL VALUATION	CHANGE AMOUNT	%
2010-11	86,849	(1,112)	0.88	9,869,160	-8.00	18,121	(307)	1.19	1,522,756	(13.23)	11,391,916	(1,089,994)	-8.73
2011-12	85,719	(1,129)	0.88	9,740,828	-1.30	17,927	(194)	1.15	1,558,862	2.37	11,299,690	(92,226)	-0.81
2012-13	84,249	(1,470)	0.90	9,361,051	-3.90	17,723	(203)	1.21	1,464,748	(6.04)	10,825,798	(473,892)	-4.19
2013-14	83,402	(847)	0.90	9,266,926	-1.01	17,392	(332)	1.23	1,413,975	(3.47)	10,680,901	(144,897)	-1.34
2014-15	82,390	(1,012)	0.89	9,257,311	-0.10	16,917	(475)	1.25	1,353,388	(4.28)	10,610,699	(70,202)	-0.66
2015-16	81,550	(840)	0.86	9,482,609	2.43	17,003	86	1.19	1,428,857	5.58	10,911,466	300,767	2.83
2016-17	81,164	(386)	0.85	9,548,737	0.70	16,882	(122)	1.18	1,430,644	0.13	10,979,381	67,914	0.62
2017-18	80,848	(316)	0.84	9,624,779	0.80	16,492	(389)	1.12	1,472,534	2.93	11,097,313	117,933	1.07
2018-19	80,369	(479)	0.80	10,046,130	4.38	16,466	(27)	1.07	1,538,864	4.50	11,584,994	487,681	4.39
2019-20	79,960	(409)	0.76	10,521,086	4.73	16,599	133	0.97	1,711,246	11.20	12,232,332	647,338	5.59
2020-21	79,550	(410)	0.74	10,750,029	2.18	16,529	(70)	0.91	1,816,365	6.14	12,566,394	334,062	2.73
2021-22	78,559	(992)	0.74	10,616,035	-1.25	16,508	(21)	0.87	1,897,424	4.46	12,513,459	(52,935)	-0.42
2022-23	78,133	(426)	0.64	12,208,294	14.81	16,583	76	0.78	2,126,042	12.59	14,334,336	1,820,877	14.55
2023-24	78,528	395	0.55	14,277,894	19.50	16,509	(74)	0.66	2,501,405	19.78	16,779,299	2,444,963	17.06
2024-25	77,656	(872)	0.49	15,848,264	12.86	16,537	28	0.67	2,468,275	(1.56)	18,316,538	1,537,239	9.16
2025-26	77,288	(368)	0.45	17,175,122	9.29	16,541	3	0.59	2,803,511	13.58	19,978,634	1,662,095	9.07
2026-27	Update Pending												

HISTORY OF SCHOOL TAX RATES**

TOWN OF HUNTINGTON				TOWN OF BABYLON			
		INCREASE OVER PRECEDING YEAR				INCREASE OVER PRECEDING YEAR	
YEAR	SCHOOL TAX RATE*	$	%	YEAR	SCHOOL TAX RATE*	$	%
2010-11	169.34	8.44	5.24	2010-11	125.22	-0.43	-0.34
2011-12	179.16	9.82	5.80	2011-12	137.09	11.87	9.48
2012-13	187.11	7.96	4.44	2012-13	139.17	2.08	1.52
2013-14	195.28	8.17	4.36	2013-14	142.89	3.71	2.67
2014-15	202.15	6.87	3.52	2014-15	143.93	1.04	0.73
2015-16	208.20	6.05	2.99	2015-16	150.46	6.53	4.54
2016-17	209.72	1.52	0.73	2016-17	151.07	0.61	0.40
2017-18	214.02	4.30	2.05	2017-18	160.52	9.44	6.25
2018-19	220.58	6.56	3.07	2018-19	164.92	4.41	2.75
2019-20	225.56	4.98	2.26	2019-20	176.73	11.81	7.16
2020-21	229.81	4.25	1.88	2020-21	186.88	10.15	5.74
2021-22	234.37	4.56	1.99	2021-22	199.35	12.47	6.68
2022-23	241.24	6.87	2.93	2022-23	197.94	-1.41	-0.71
2023-24	243.31	2.07	0.86	2023-24	202.76	4.82	2.43
2024-25	256.53	13.22	5.43	2024-25	187.14	-15.62	-7.70
2025-26	263.17	6.64	2.59	2025-26	200.72	13.58	7.26
2025-26	Update Pending						

* Tax rate is per $100 of assessed value
** School districts set the tax levy only. The Towns set the tax rates. The tax rates indicated here are for illustrative purposes only.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A1000	**GENERAL SUPPORT - SUMMARY**							
A1000-000	BOARD OF EDUCATION	184,800	19,970	12.1%	164,830	149,021	126,965	110,376
A1240-000	CENTRAL ADMINISTRATION	498,925	(32,680)	-6.1%	531,605	442,922	506,830	502,476
A1300-000	FINANCE	1,949,636	4,819	0.2%	1,944,817	1,770,374	1,669,884	1,587,042
A1400-000	STAFF	1,962,462	(60,610)	-3.0%	2,023,072	1,622,848	1,446,715	1,465,768
A1600-000	CENTRAL SERVICES	22,516,283	1,178,046	5.5%	21,338,237	19,395,469	18,505,663	16,759,517
A1900-000	SPECIAL ITEMS	3,396,126	404,216	13.5%	2,991,910	2,500,762	2,310,617	2,011,298
	A1000 TOTALS	**30,508,232**	**1,513,761**	**5.2%**	**28,994,471**	**25,881,396**	**24,566,674**	**22,436,478**

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A1010	**BOARD OF EDUCATION**							
A1010-400	OTHER EXPENSES	3,500	(500)	-12.5%	4,000	3,250	3,250	3,250
A1010-475	TRAVEL & CONFERENCES	17,000	5,000	41.7%	12,000	16,293	13,532	6,911
A1010-500	SUPPLIES & MATERIALS	3,000	0	0.0%	3,000	2,129	3,012	497
	A1010 TOTALS	**23,500**	**4,500**	**23.7%**	**19,000**	**21,672**	**19,794**	**10,657**

A1010-400 OTHER EXPENSES

EXPENSES OF THE BOARD OF EDUCATION FOR PLAQUES, AWARDS, MEMBERSHIPS AND OTHER ITEMS ARE CHARGED TO THIS CODE.

A1010-475 TRAVEL & CONFERENCES

INCLUDES EXPENSES INCURRED IN THE PERFORMANCE OF OFFICIAL DUTIES, MANDATORY ATTENDANCE AT NEW BOARD MEMBER ORIENTATIONS AND SEMINARS HELD BY NEW YORK STATE SCHOOL BOARDS ASSOCIATION, AS WELL AS LEGISLATIVE AND MANDATORY FISCAL ACCOUNTABILITY TRAINING.

A1010-500 SUPPLIES & MATERIALS

SUPPLIES USED BY THE BOARD OF EDUCATION MEMBERS ARE CODED HERE. THEY INCLUDE SUCH ITEMS AS DIRECTORIES, SUBSCRIPTIONS, OFFICE SUPPLIES, ETC.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A1040	**DISTRICT CLERK**							
A1040-160	PERSONNEL SERVICES	85,000	0	53.4%	85,000	81,006	57,263	55,427
A1040-400	OTHER EXPENSES	500	0	0.0%	500	309	287	0
A1040-500	SUPPLIES & MATERIALS	1,000	0	63.4%	1,000	437	484	612
	A1040 TOTALS	**86,500**	**0**	**54.4%**	**86,500**	**81,752**	**58,034**	**56,039**
A1060	**DISTRICT MEETING**							
A1060-160	PERSONNEL SERVICES	1,000	0	0.0%	1,000	421	328	293
A1060-400	OTHER EXPENSES	26,000	16,000	160.0%	10,000	6,089	6,510	5,511
A1060-430	RENTAL, VOTING MACHINES	0	(1,500)	-100.0%	1,500	898	950	584
A1060-490	OTHER EXPENSES - BOCES	39,000	1,000	2.6%	38,000	32,292	34,220	29,491
A1060-500	SUPPLIES & MATERIALS	8,800	(30)	-0.3%	8,830	5,897	7,130	7,801
	A1060 TOTALS	**74,800**	**15,470**	**26.1%**	**59,330**	**45,597**	**49,138**	**43,680**

A1040 DISTRICT CLERK

A1040-160 PERSONNEL SERVICES

THIS APPROPRIATION COVERS THE SALARY OF THE DISTRICT CLERK. FORMAL APPOINTMENT TO THIS POSITION TAKES PLACE AT THE ANNUAL RE-ORGANIZATIONAL MEETING IN JULY. THE DISTRICT CLERK IS ALSO THE DISTRICT'S RECORDS ACCESS OFFICER UNDER THE FREEDOM OF INFORMATION LAW (FOIL).

A1040-400 OTHER EXPENSES

THIS ALLOCATION PROVIDES FOR THE RENTAL AND REPAIR OF OFFICE EQUIPMENT.

A1040-500 SUPPLIES & MATERIALS

SUPPLIES AND MATERIALS REQUIRED IN THE DISTRICT CLERK'S OFFICE ARE APPROPRIATED IN THIS CODE.

A1060 DISTRICT MEETING

A1060-160 PERSONNEL SERVICES

FEES PAID FOR ELECTION INSPECTORS AT VOTER REGISTRATION AND ELECTION.

A1060-400 OTHER EXPENSES

INCLUDED ARE THE EXPENSES OF ADVERTISING, PRINTING AND OTHER CHARGES INCIDENTAL TO THE CONDUCT OF AN ELECTION AND BUDGET VOTE.

A1060-430 RENTAL, VOTING MACHINES

VOTING MACHINES USED FOR DISTRICT MEETINGS ARE RENTED FROM THE SUFFOLK COUNTY BOARD OF ELECTIONS. DURING THE TIME THESE MACHINES ARE IN USE, THE DISTRICT IS REQUIRED TO PAY FOR A BOARD OF ELECTIONS EMPLOYEE TO BE PRESENT.

A1060-490 OTHER EXPENSES – BOCES

PROVIDES FUNDS FOR A COMPUTERIZED VOTER REGISTRATION SYSTEM AS WELL AS FOR PAPERLESS/ELECTRONIC BOARD MEETINGS AGENDA DEVELOPMENT AND MANAGEMENT SYSTEM, BOTH CONTRACTED THROUGH BOCES.

A1060-500 SUPPLIES & MATERIALS

BOOKS OF REGISTRATION, FILING MATERIALS AND OTHER OFFICE MATERIALS AS REQUIRED BY THE BOARD OF REGISTRY AND ELECTION CLERKS IN THE CONDUCTING OF THE DISTRICT MEETINGS ARE CHARGED TO THIS ACCOUNT.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A1240	**OFFICE OF THE CHIEF SCHOOL ADMINISTRATOR**							
A1240-150/160	PERSONNEL SERVICES	463,425	(32,680)	-6.6%	496,105	429,964	486,978	474,312
A1240-400	OTHER EXPENSES	11,500	0	0.0%	11,500	1,468	9,386	7,428
A1240-500	SUPPLIES & MATERIALS	24,000	0	0.0%	24,000	11,490	9,968	20,736
	A1240 TOTALS	**498,925**	**-32,680**	**-6.1%**	**531,605**	**442,922**	**506,830**	**502,476**

A1240-150/160 PERSONNEL SERVICES

PROVIDES FOR THE SALARY AND CONTRACTUAL PAYMENTS FOR THE SUPERINTENDENT OF SCHOOLS AND CLERICAL SUPPORT STAFF.

A1240-400 OTHER EXPENSES

PROVIDES FOR MEMBERSHIP FEES AND OTHER CONTRACTUAL EXPENSES. FUNDS ARE INCLUDED FOR NYS COUNCIL OF SCHOOL SUPERINTENDENTS AND SUFFOLK COUNTY SCHOOL SUPERINTENDENT ASSOCIATION MEMBERSHIP FEES.

A1240-500 SUPPLIES & MATERIALS

PROVIDES FOR THE CONSUMABLE SUPPLIES USED BY THE OFFICE OF THE SUPERINTENDENT, SUCH AS BOOKS, STATIONERY, COPIER PAPER, AND OTHER OFFICE SUPPLIES. FOOD IS RARELY BUT OCCASIONALLY PROVIDED WHEN MEETINGS ARE CONDUCTED DURING NORMAL MEAL HOURS.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A1310	BUSINESS ADMINISTRATION							
A1310-150/160	PERSONNEL SERVICES	1,539,963	(3,354)	-0.2%	1,543,317	1,428,078	1,423,339	1,285,954
A1310-400	OTHER EXPENSES	225,000	5,000	2.3%	220,000	170,134	80,569	98,917
A1310-490	OTHER EXPENSES - BOCES	65,000	0	0.0%	65,000	57,259	56,555	56,087
A1310-500	SUPPLIES & MATERIALS	12,000	0	0.0%	12,000	9,403	9,671	9,992
	A1310 TOTALS	**1,841,963**	**1,646**	**0.1%**	**1,840,317**	**1,664,874**	**1,570,134**	**1,450,951**

A1310-150/160 PERSONNEL SERVICES

THIS ALLOCATION PROVIDES FOR THE SALARY PAYMENTS FOR THE OFFICE OF THE ASSISTANT SUPERINTENDENT FOR FINANCE & FACILITIES, INCLUDING THE PURCHASING AND ACCOUNTING DEPARTMENTS.

A1310-400 OTHER EXPENSES

THIS ALLOCATION PROVIDES FOR THE COSTS OF THE RENTAL AND REPAIR OF OFFICE EQUIPMENT, MEMBERSHIPS, LEGAL ADVERTISING, COOPERATIVE BID PURCHASING CONTRACTS, BID CALCULATING SOFTWARE, AND VARIOUS ACCOUNTING SERVICES. ALSO INCLUDED IS AN APPROPRIATION FOR THE ANNUAL DISTRICTWIDE FIXED ASSETS INVENTORY UPDATE.

A1310-490 OTHER EXPENSES - SPECIAL SERVICES FROM BOCES

THIS ALLOCATION PROVIDES FUNDS FOR PARTICIPATION IN THE EASTERN SUFFOLK BOCES PURCHASING COOPERATIVE, STATE AID CONSULTING SERVICES, QUESTAR STATE AID PLANNING AND GASB45 ACTUARIAL SERVICES.

A1310-500 SUPPLIES & MATERIALS

THIS ALLOCATION PROVIDES FOR OFFICE SUPPLIES AND PAPER FOR THE OFFICE OF THE ASSISTANT SUPERINTENDENT FOR FINANCE AND FACILITIES AS WELL AS THE PURCHASING AND ACCOUNTING DEPARTMENTS.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A1320	**AUDITING**							
A1320-442	AUDITING- EXTERNAL AUDITOR	49,500	1,000	2.1%	48,500	51,500	51,000	84,000
A1320-443	AUDITING - INTERNAL AUDITOR	25,000	0	0.0%	25,000	24,000	19,750	24,000
A1320-444	AUDITING - CLAIMS AUDITOR	33,173	2,173	7.0%	31,000	30,000	29,000	28,091
	A1320 TOTALS	**107,673**	**3,173**	**3.0%**	**104,500**	**105,500**	**99,750**	**136,091**

A1320-442 EXTERNAL AUDITOR

IN ACCORDANCE WITH THE LEGAL REQUIREMENTS OF THE STATE OF NEW YORK, THE FINANCIAL RECORDS OF THE DISTRICT ARE AUDITED ANNUALLY BY AN INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT.

A1320-443 INTERNAL AUDITOR

FUNDS ARE PROVIDED IN THIS CODE FOR AN INTERNAL AUDITOR FUNCTION IN COMPLIANCE WITH NEW YORK STATE LEGISLATION CHAPTER 263.

A1320-444 CLAIMS AUDITOR

THIS CODE PROVIDES FUNDS FOR A CLAIMS AUDITOR IN ACCORDANCE WITH NEW YORK STATE REQUIREMENTS.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A1420	LEGAL SERVICE							
A1420-441	RETAINER FEE	63,000	(7,000)	-10.0%	70,000	65,000	65,000	53,060
A1420-448	MISC. LEGAL SERVICES/LITIGATION	857,000	7,000	0.8%	850,000	619,282	440,763	490,000
A1420-449	PROFESSIONAL SERVICES	150,000	0	0.0%	150,000	55,882	87,856	56,452
	A1420 TOTALS	**1,070,000**	**0**	**0.0%**	**1,070,000**	**740,164**	**593,620**	**599,512**

A1420-441 LEGAL RETAINER

THIS APPROPRIATION IS FOR LEGAL SERVICES FOR THE DISTRICT AND INCLUDES A BASIC RETAINER FEE FOR GENERAL COUNSEL AND LABOR COUNSEL SERVICES FOR THE DISTRICT.

A1420-448 LEGAL SERVICES/LITIGATION

THIS APPROPRIATION IS FOR THE ESTIMATED FEES FOR LITIGATION, STUDENT DISCIPLINARY HEARINGS, IMPARTIAL HEARINGS AND OTHER GENERAL EDUCATION AND SPECIAL EDUCATION RELATED EXPENSES. PERSONNEL RELATED MATTERS, INCLUDING GRIEVANCES AND ARBITRATIONS, ARE ALSO CHARGED HERE. TO STREAMLINE MANAGEMENT OF EXPENSES, ALL "OUT-OF-RETAINER" LEGAL EXPENSES HAVE BEEN COLLAPSED INTO CODE 1420-448 FROM 2010-441, 2250-441 AND 1430-441.

A1420-449 PROFESSIONAL SERVICES

THIS APPROPRIATION IS FOR TRANSCRIPTION SERVICES, HEARING OFFICERS AND OTHER CHARGES RELATED TO LITIGATION OR DISCIPLINARY HEARINGS.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A1430	**PERSONNEL/DISTRICT-WIDE ADMINISTRATION**							
A1430-150/160	PERSONNEL SERVICES	562,012	(40,383)	-6.7%	602,395	590,231	572,284	552,895
A1430-400	OTHER EXPENSES	9,000	(2,000)	-18.2%	11,000	2,930	2,269	10,126
A1430-472	ADVERTISING	3,000	2,000	200.0%	1,000	0	0	850
A1430-490	OTHER EXPENSES - BOCES	125,000	(8,500)	-6.4%	133,500	101,340	88,687	102,634
A1430-500	SUPPLIES & MATERIALS	7,000	0	0.0%	7,000	3,206	5,654	8,513
	A1430 TOTALS	**706,012**	**-48,883**	**-6.5%**	**754,895**	**697,707**	**668,894**	**675,019**

A1430-150/160 PERSONNEL SERVICES

THIS ALLOCATION REFLECTS THE SALARIES OF THE ASSISTANT SUPERINTENDENT FOR DISTRICTWIDE ADMINISTRATION AND SUPPORT STAFF.

A1430-400 OTHER EXPENSES

THIS APPROPRIATION INCLUDES FUNDS FOR MEMBERSHIPS, MEDICAL EXAMINATIONS OF SCHOOL PERSONNEL WHEN NECESSARY, AND PRINTING EXPENSES FOR THE OFFICE OF DISTRICTWIDE ADMINISTRATION.

A1430-472 ADVERTISING

THIS APPROPRIATION COVERS ADVERTISING COSTS FOR THE OFFICE OF DISTRICTWIDE ADMINISTRATION.

A1430-490 BOCES

THIS APPROPRIATION COVERS THE FEE TO THE BOARD OF COOPERATIVE EDUCATIONAL SERVICES FOR A REGIONAL CERTIFICATION SERVICE, AUTOMATED SUBSTITUTE AND ABSENCE/ATTENDANCE MANAGEMENT SYSTEM, AND AN APPLICANT TRACKING SYSTEM (REPLACING THE EMPLOYEE APPLICATION SYSTEM PREVIOUSLY FUNDED UNDER THE A1430-449 CODE).

A1430-500 SUPPLIES & MATERIALS

THIS APPROPRIATION INCLUDES ALL OFFICE SUPPLIES, PAPER AND FORMS USED BY THE OFFICE OF DISTRICTWIDE ADMINISTRATION.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A1460	**RECORDS MANAGEMENT**							
A1460-160	PERSONNEL SERVICES	50,000	1,577	3.3%	48,423	46,790	44,423	42,423
A1460-400	OTHER EXPENSES	13,700	0	0.0%	13,700	9,997	9,298	19,749
A1460-500	SUPPLIES & MATERIALS	1,250	0	0.0%	1,250	0	1,198	1,881
	A1460 TOTALS	**64,950**	**1,577**	**2.5%**	**63,373**	**56,787**	**54,919**	**64,053**

A1460 RECORDS MANAGEMENT

THIS CATEGORY RECORDS EXPENDITURES FOR RECORDS MANAGEMENT PROGRAMS.

A1460-160 PERSONNEL SERVICES

THIS ALLOCATION REFLECTS THE SALARY OF THE RECORDS MANAGEMENT STAFF.

A1460-400 OTHER EXPENSES

THIS APPROPRIATION INCLUDES FUNDS FOR MAINTENANCE OF MICROFILM READER-PRINTERS AND RECORDS CONVERSION. ADDITIONAL FUNDS ARE INCLUDED FOR OFFSITE DOCUMENT DESTRUCTION FEES.

A1460-500 SUPPLIES & MATERIALS

INCLUDES FUNDS FOR BOXES, LABELS AND READER/PRINTER SUPPLIES USED IN THE RECORDS MANAGEMENT PROGRAM.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A1480	**PUBLIC INFORMATION & SERVICES**							
A1480-160	PERSONNEL SERVICES	116,000	9,196	8.6%	106,804	104,759	102,754	100,254
A1480-200	EQUIPMENT	0	0	0.0%	0	2,984	0	0
A1480-400	OTHER EXPENSES	5,000	(21,500)	-81.1%	26,500	18,950	25,080	25,805
A1480-500	SUPPLIES AND MATERIALS	500	(1,000)	-66.7%	1,500	1,497	1,448	1,125
	A1480 TOTALS	**121,500**	**-13,304**	**-9.9%**	**134,804**	**128,190**	**129,282**	**127,184**

A1480-160 PERSONNEL SERVICES

THIS APPROPRIATION PROVIDES FUNDS FOR A DISTRICTWIDE EMPLOYEE FOCUSED ON PUBLIC RELATIONS, WEBSITE, SOCIAL MEDIA AND PHOTOGRAPHING DISTRICT EVENTS.

A1480-200 EQUIPMENT

THIS APPROPRIATION PROVIDES FUNDS FOR EQUIPMENT ITEMS TO FACILITATE THE PUBLIC INFORMATIONS SERVICES OF THE DISTRICT. EQUIPMENT ITEMS AT OR ABOVE $2,500 ARE APPROPRIATED HERE IN COMPLIANCE WITH ACCOUNTING STANDARDS AND BOARD POLICY.

A1480-400 OTHER EXPENSES

THIS APPROPRIATION IS FOR THE PRINTING AND OCCASIONAL MAILING OF PUBLIC INFORMATION SERVICES INCLUDING THE DISTRICT NEWSLETTER, AQUATICS PROGRAM INFORMATION, ADULT EDUCATION BROCHURES, THE CODE OF CONDUCT AND SPORTS AWARDS PROGRAM.

A1480-500 SUPPLIES AND MATERIALS

THIS APPROPRIATION PROVIDES FUNDS FOR SUPPLIES AND MATERIALS TO SUPPORT DISTRICT PUBLIC INFORMATION SERVICES.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A1620	**OPERATION OF FACILITIES & GROUNDS - SUMMARY**							
A1621	**MAINTENANCE OF FACILITIES & GROUNDS - SUMMARY**							
A1622	**SECURITY**							
A1620/1621/1622								
- 160	PERSONNEL SERVICES	10,777,943	387,398	3.7%	10,390,545	9,397,811	9,079,269	8,720,958
A1620/1621/1622								
- 200/230	EQUIPMENT	420,000	0	0.0%	420,000	288,920	403,883	205,441
A1621								
- 466/469	CONTRACTED REPAIRS	2,250,000	50,000	2.3%	2,200,000	2,511,150	2,935,766	1,817,879
A1620/1621/1622								
- 400/490	CONTRACTED SERVICES	2,235,060	125,000	5.9%	2,110,060	1,633,839	954,966	822,750
A1620-450	UTILITIES	4,270,000	456,750	12.0%	3,813,250	3,364,923	3,063,375	3,129,213
A1620/1621/1622								
- 500/562	SUPPLIES & MATERIALS	990,420	12,000	1.2%	978,420	809,352	892,592	887,696
	A1620/A1621 TOTALS	**20,943,423**	**1,031,148**	**5.2%**	**19,912,275**	**18,005,995**	**17,329,851**	**15,583,938**

A1620/A1621/A1622 OPERATION AND MAINTENANCE OF FACILITIES AND GROUNDS/SECURITY - SUMMARY

THESE MAJOR FUNCTION CODES INCLUDE ALL APPROPRIATIONS ASSOCIATED WITH KEEPING THE 15 PHYSICAL FACILITIES OPEN AND READY FOR USE AND FOR MAINTAINING EXISTING GROUNDS, BUILDINGS AND EQUIPMENT. INCLUDED ARE CLEANING, HEATING, LIGHTING, COMMUNICATIONS, POWER, FUEL AND OTHER SUCH HOUSEKEEPING ACTIVITIES AS ARE REPEATED REGULARLY ON A DAILY, WEEKLY, MONTHLY OR SEASONAL BASIS. THIS FUNCTION CODE IS ALSO USED TO APPROPRIATE FUNDS NECESSARY TO MAINTAIN AND REPAIR FIXED BUILDING EQUIPMENT AND OTHER EQUIPMENT WHICH CANNOT BE IDENTIFIED WITH ANOTHER FUNCTION.

THE CODING FOR THIS APPROPRIATION HAS BEEN SEPARATED INTO A1620 - OPERATION OF PLANT AND A1621 – MAINTENANCE OF PLANT IN ORDER TO ADHERE TO NEW YORK STATE ANNUAL FINANCIAL REPORT (ST-3) CODING.

ALSO INCLUDED ARE FUNDS FOR DISTRICTWIDE SECURITY, CODED AS A1622.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A1620	**OPERATION OF PLANT**							
A1620-160	PERSONNEL SERVICES SUPERVISION/CLERICAL CUSTODIANS	6,373,648	179,830	2.9%	6,193,818	5,695,827	5,665,432	5,568,276
A1621	**MAINTENANCE OF PLANT**							
A1621-160	PERSONNEL SERVICES SUPERVISION/CLERICAL MAINTENANCE GROUNDS MECHANICS	2,172,409	201,463	10.2%	1,970,946	1,691,380	1,570,280	1,589,978
A1622	**SECURITY**							
A1622-160	PERSONNEL SERVICES SECURITY GUARDS	2,231,886	6,105	0.3%	2,225,781	2,010,604	1,843,557	1,562,704
	A1620/21/22-160 TOTALS	**10,777,943**	**387,398**	**3.7%**	**10,390,545**	**9,397,811**	**9,079,269**	**8,720,958**

A1620/A1621 OPERATION AND MAINTENANCE OF PLANT - PERSONNEL SERVICES
A1622 -160

THIS APPROPRIATION IS FOR SALARIES OF THE STAFF OF THE BUILDINGS AND GROUNDS DEPARTMENT INCLUDING THE FACILITIES ADMINISTRATOR, CLERICAL STAFF, SECURITY GUARDS, CUSTODIANS, MAINTENANCE STAFF AND GROUNDSKEEPERS. IT INCLUDES FUNDS FOR BASE WAGES, SUBSTITUTES, OVERTIME AND SEASONAL WORK.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A1620	**OPERATION OF PLANT - EQUIPMENT**							
A1620/1621-200	CUST/MAINT/GROUNDS EQUIP	280,000	0	0.0%	280,000	268,165	361,595	194,516
A1622	**SECURITY**							
A1622-200	SECURITY EQUIPMENT	140,000	0	0.0%	140,000	20,755	42,288	10,924
	A1620/A1621-200 TOTALS	**420,000**	**0**	**0.0%**	**420,000**	**288,920**	**403,883**	**205,441**

A1620/1621/1622 - 200

OPERATION AND MAINTENANCE OF PLANT/SECURITY - EQUIPMENT

THIS APPROPRIATION PROVIDES REPLACEMENT AND NEW EQUIPMENT FOR USE IN CLEANING AND REPAIRS BY THE MAINTENANCE, GROUNDS AND CUSTODIAL PERSONNEL FOR ALL BUILDINGS AND GROUNDS DISTRICT-WIDE. REPLACEMENT AND NEW FURNITURE USED IN THE INSTRUCTIONAL PROGRAM IS FOUND IN CODE 2110. EQUIPMENT ITEMS AT OR ABOVE $2,500 ARE APPROPRIATED HERE IN COMPLIANCE WITH ACCOUNTING STANDARDS AND BOARD POLICY.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A1621	**MAINTENANCE OF PLANT - OTHER EXPENSE**							
A1621-466	CONTRACTED-MAINTENANCE & GROUNDS EXPENSE	2,250,000	50,000	2.3%	2,200,000	2,511,150	2,935,766	1,817,879
	A1621-466/469 TOTALS	**2,250,000**	**50,000**	**2.3%**	**2,200,000**	**2,511,150**	**2,935,766**	**1,817,879**

A1621-466 MAINTENANCE OF PLANT - OTHER EXPENSE

THIS APPROPRIATION IS FOR CONTRACTED SERVICES FOR THE MAINTENANCE OF THE SCHOOL BUILDINGS AND GROUNDS. IT INCLUDES ALL CONTRACTED REPAIR SERVICES FOR MAINTENANCE OF SOUND/LIGHTING SYSTEMS, PLUMBING/HEATING SYSTEMS, ELECTRICAL/MECHANICAL SYSTEMS, FUEL TANK REPAIRS, UNDERGROUND UTILITY SERVICE REPAIRS, ELEVATORS, DUCT CLEANING, SEWERS/DRAINS, TREE SERVICE, FENCING, ROOFING SYSTEMS, PAVED AREAS, ETC., AS WELL AS RENTAL OF SPECIAL EQUIPMENT USED TO CARE FOR THE BUILDINGS AND GROUNDS. IT ALSO INCLUDES FUNDS FOR THE MAINTENANCE OF ATHLETIC FIELDS DISTRICTWIDE.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A1620	**OPERATION OF PLANT - CONTRACTED SERVICES**							
A1620-449	PROFESSIONAL/TECHNICAL SVCES	400,000	0	0.0%	400,000	203,921	269,660	364,903
A1620-460	CARTAGE & DUMP FEES	300,000	75,000	33.3%	225,000	194,549	189,074	163,250
A1620-478	TELEPHONE	254,060	0	0.0%	254,060	196,689	209,552	194,556
A1620-490	BOCES SERVICES	11,000	0	0.0%	11,000	8,502	8,342	10,208
A1622	**SECURITY/SAFETY/ALARM SYSTEMS - CONTRACTED SERVICES**							
A1622-400	CONTRACT EXPENSE	1,170,000	50,000	4.5%	1,120,000	970,648	278,339	89,832
A1622-490	BOCES SERVICES	100,000	0	0.0%	100,000	59,530	0	0
	A1620/A1621/A1622 TOTALS	**2,235,060**	**125,000**	**5.9%**	**2,110,060**	**1,633,839**	**954,966**	**822,750**

A1620/1621 OPERATION AND MAINTENANCE OF PLANT - CONTRACTED SERVICES

THIS APPROPRIATION IS FOR SERVICES PERFORMED BY OTHERS UNDER CONTRACT TO THE DISTRICT. EXPENSES INCLUDE CONTRACTOR MATERIALS AND SUPPLIES AS WELL AS LABOR.

A1620-449 PROFESSIONAL/TECHNICAL SERVICES
THIS ALLOCATION COVERS COSTS FOR ALL TECHNICAL, ARCHITECTURAL OR ENGINEERING SURVEYS, REPORTS, TESTS AND PROPOSALS.

A1620-460 CARTAGE
PROVIDES FOR CONTRACT REFUSE REMOVAL AND RECYCLING, AS WELL AS PRIVATE RECYCLERS FEES.

A1620-478 TELECOMMUNICATIONS
REPRESENTS COSTS FOR TELEPHONE, INTERNET ACCESS CHARGES, USAGE CHARGES, AND THE MAINTENANCE COST OF DISTRICT OWNED TELEPHONE EQUIPMENT.

A1620-490 BOCES SERVICES
REPRESENTS FEES FOR HEALTH AND SAFETY/RISK MANAGEMENT TRAINING FOR VARIOUS DISTRICT EMPLOYEES, AS MANDATED BY STATE AND FEDERAL LAW.

A1622-400 SECURITY - CONTRACT EXPENSE
THIS ALLOCATION PROVIDES FUNDS FOR CENTRAL STATION MONITORING OF BURGULAR/MECHANICAL AND FIRE ALARM SYSTEMS, ADDITIONAL FUNDS ARE INCLUDED FOR REPORT-IT HOTLINE SERVICE, AND LICENSING FEES FOR THE VISITOR MANAGEMENT SYSTEM UNITS AT EACH BUILDING. REPAIR AND MAINTENANCE OF SECURITY/SAFETY SYSTEMS, INCLUDING FIRE SUPPRESSION SYSTEM, IS FOUND IN THIS CODE AS WELL. WHEN NEEDED, THIS CODE IS USED TO CHARGE FOR PROFESSIONAL SURVEILLANCE SERVICES TO ASSIST IN STUDENT RESIDENCY INVESTIGATIONS.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A1620-450	OPERATION OF PLANT -FUELS & UTILITIES							
A1620-454	OIL	100,000	0	0.0%	100,000	0	0	0
A1620-455	ELECTRIC	2,800,000	400,000	16.7%	2,400,000	2,221,630	2,032,456	2,063,587
A1620-456	WATER	70,000	6,750	10.7%	63,250	42,912	46,115	47,674
A1620-457	GAS	1,300,000	50,000	4.0%	1,250,000	1,100,381	984,803	1,017,952
	A1620-450 TOTALS	**4,270,000**	**456,750**	**12.0%**	**3,813,250**	**3,364,923**	**3,063,375**	**3,129,213**

A1620-450 OPERATION OF PLANT - FUELS AND UTILITIES

THESE APPROPRIATIONS ARE FOR THE FUEL OIL, ELECTRIC, WATER AND GAS USED TO OPERATE THE BUILDINGS OF THE DISTRICT EXCEPT THE TRANSPORTATION CENTER, WHICH IS APPROPRIATED IN CODE 5530-454. BOILERS ARE DUAL-FIRED SO THAT THE DISTRICT CAN SELECT THE MOST ECONOMICALLY BENEFICIAL FUEL TYPE. MORE MONEY IS BEING ALLOCATED FOR GAS THAN OIL BECAUSE GAS HAS BEEN THE LESS EXPENSIVE OPTION. THIS MAY CHANGE DURING THE YEAR, REQUIRING A REALLOCATION OF BUDGETED AMOUNTS. COMPLETION OF AN ENERGY PERFORMANCE PROJECT HAS HELPED TO REDUCE USAGE OVERALL AND OFFSET RISING UTILITY RATES.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A1620	**OPERATION OF PLANT - SUPPLIES & MATERIALS**							
A1620-500	GENERAL OFFICE SUPPLIES	3,060	0	0.0%	3,060	1,729	2,395	2,024
A1620-540/542	GENERAL CUSTODIAL SUPPLIES	255,360	0	0.0%	255,360	152,577	124,612	142,990
A1620-578	TELEPHONE SYSTEM SUPPLIES	15,000	0	0.0%	15,000	26,191	5,152	24,249
A1621	**MAINTENANCE OF PLANT - SUPPLIES & MATERIALS**							
A1621-500/520	SUPPLIES & MATERIALS	20,000	0	0.0%	20,000	4,200	0	0
A1621-545	MAINTENANCE SUPPLIES	495,000	10,000	2.1%	485,000	476,160	523,103	482,744
A1621-553	GROUNDS SUPPLIES	142,000	2,000	1.4%	140,000	96,203	112,158	111,703
A1622	**SECURITY - SUPPLIES & MATERIALS**							
A1622-500/520	SECURITY SUPPLIES & MATERIALS	60,000	0	0.0%	60,000	52,292	125,171	123,987
	A1620/A1621/A1622 TOTALS	**990,420**	**12,000**	**1.2%**	**978,420**	**809,352**	**892,592**	**887,696**

A1620/1621/
500/520/540/
542/545/553 OPERATION AND MAINTENANCE OF PLANT - SUPPLIES AND MATERIALS

THIS APPROPRIATION INCLUDES PURCHASE PRICE, PACKAGING AND SHIPPING CHARGES OF SUPPLIES AND MATERIALS USED BY CUSTODIANS, GROUNDSMEN, MAINTENANCE PERSONNEL AND OTHERS RESPONSIBLE FOR THE OPERATION OF THE PHYSICAL BUILDINGS AND GROUNDS. SUPPLIES ARE DEFINED AS ITEMS OF AN EXPENDABLE NATURE THAT ARE CONSUMED, WORN OUT OR DETERIORATED IN USE; OR ITEMS THAT LOSE THEIR IDENTITY THROUGH FABRICATION OR INCORPORATION INTO A DIFFERENT OR MORE COMPLEX UNIT OR STRUCTURE. THEY INCLUDE WAX, SOAP, LIGHT BULBS, PAINT, LUMBER, ELECTRICAL WIRE, ETC. INCLUDED IN THIS CODE ARE HEALTH AND SAFETY ITEMS PROVIDED FOR CUSTODIAL, MAINTENANCE AND GROUNDSMEN BY CONTRACTUAL AGREEMENT. EQUIPMENT ITEMS UNDER $2,500 AND MATERIALS UTILIZED BY THE MAINTENANCE DEPARTMENT FOR IN-HOUSE PLANT PROJECTS ARE ALSO CODED HERE. NON-CONSUMABLE ITEMS UNDER $2,500, PREVIOUSLY CODED TO A 200 OBJECT CODE, ARE BEING APPROPRIATED IN A 520 OBJECT CODE IN COMPLIANCE WITH ACCOUNTING STANDARDS AND BOARD POLICY.

A1620-578 TELEPHONE SYSTEM SUPPLIES

PROVIDES FUNDS FOR SUPPLIES TO SUPPORT THE DISTRICT TELEPHONE SYSTEM.

A1622-500/
520 SECURITY SUPPLIES & MATERIALS

FUNDS ARE PROVIDED FOR SUPPLIES FOR DISTRICTWIDE SECURITY SERVICES. INCLUDED IN THIS CODE ARE FUNDS FOR SECURITY CAMERA UPGRADES AND REPAIRS, AS WELL AS EQUIPMENT UNDER $2,500. NON-CONSUMABLE ITEMS UNDER $2,500, PREVIOUSLY CODED TO A 200 OBJECT CODE, ARE BEING APPROPRIATED IN A 520 OBJECT CODE IN COMPLIANCE WITH ACCOUNTING STANDARDS AND BOARD POLICY.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A1670	**CENTRAL PRINTING AND MAILING**							
A1670-160	PERSONNEL SERVICES	47,350	850	1.8%	46,500	31,354	41,499	26,910
A1670-400	OTHER EXPENSES	31,500	21,500	215.0%	10,000	8,317	8,692	8,317
A1670-473	OTHER EXPENSES-POSTAGE	150,000	0	0.0%	150,000	80,410	88,831	83,869
A1670-500	SUPPLIES & MATERIALS	18,000	0	0.0%	18,000	99	60	116
	A1670 TOTALS	**246,850**	**22,350**	**10.0%**	**224,500**	**120,180**	**139,082**	**119,213**

A1670-160 PERSONNEL SERVICES

PROVIDES FOR THE SALARY OF AN INDIVIDUAL WHO SERVES AS THE DISTRICTWIDE PHOTOCOPY MACHINE OPERATOR, AS WELL AS SUBSTITUTE SALARY EXPENSES.

A1670-400 OTHER EXPENSES

INCLUDES POSTAGE EQUIPMENT RENTAL FEES, REPAIR COSTS AND SERVICE AGREEMENTS.

A1670-473 POSTAGE

THIS APPROPRIATION IS FOR DISTRICTWIDE COSTS OF POSTAGE, SHIPPING CHARGES AND BULK RATE MAILINGS. THE DISTRICT ALWAYS LOOKS FOR COST SAVINGS MEASURES BY COMBINING MAILINGS TO SAVE POSTAGE AND/OR UTILIZING ELECTRONIC MEANS OF COMMUNICATION.

A1670-500 SUPPLIES AND MATERIALS

THIS CATEGORY PROVIDES FOR INTEROFFICE MAIL SUPPLIES USED BY ALL SCHOOLS IN THE DISTRICT.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A1680	**MANAGEMENT OF INFORMATION SYSTEMS**							
A1680-160	PERSONNEL SERVICES	379,182	(147,928)	-28.1%	527,110	488,209	499,576	497,476
A1680-200	EQUIPMENT	392,153	243,731	164.2%	148,422	295,945	199,097	194,898
A1680-400	CONTRACT SERVICES	377,675	0	0.0%	377,675	313,896	255,242	290,158
A1680-490	OTHER EXPENSES - BOCES	100,000	21,250	27.0%	78,750	106,490	41,682	40,313
A1680-500/520	SUPPLIES & MATERIALS	77,000	7,495	10.8%	69,505	64,754	41,133	33,521
	A1680 TOTALS	**1,326,010**	**124,548**	**10.4%**	**1,201,462**	**1,269,294**	**1,036,730**	**1,056,367**

A1680 MANAGEMENT OF INFORMATION SYSTEMS (MIS)

THIS FUNCTION REPRESENTS COSTS ASSOCIATED WITH IN-HOUSE DATA PROCESSING APPLICATIONS USED FOR PAYROLL, BUDGET MANAGEMENT, ACCOUNTING, PERSONNEL REPORTING, PUPIL PERSONNEL REPORTING, GRADE REPORTING, SCHEDULING, TRANSCRIPTS, PERMANENT RECORDS, AND STATE REPORTING REQUIREMENTS. IN ADDITION, THE MIS DEPARTMENT IS RESPONSIBLE FOR TELECOMMUNICATIONS, EXPENSES RELATED TO WHICH ARE CODED TO 1620-478.

A1680-160 PERSONNEL SERVICES

THIS ALLOCATION REPRESENTS FUNDING FOR A NETWORK SYSTEMS COORDINATOR, NETWORK AND COMPUTER TECHNICIANS AND CLERICAL SUPPORT STAFF.

A1680-200 EQUIPMENT

THIS APPROPRIATION PROVIDES FUNDS FOR SERVERS, CISCO SWITCHES, REPLACEMENT OF NON-INSTRUCTIONAL COMPUTERS DISTRICTWIDE, PRINTERS, AND OTHER EQUIPMENT TO SUPPORT THE DISTRICT'S WIDE AREA NETWORK AND ADMINISTRATIVE MANAGEMENT SYSTEMS. EQUIPMENT ITEMS AT OR ABOVE $2,500 ARE APPROPRIATED HERE IN COMPLIANCE WITH ACCOUNTING STANDARDS AND BOARD POLICY.

A1680-400 CONTRACT SERVICES

SOFTWARE SYSTEM AND APPLICATION MAINTENANCE COSTS AND LICENSING FEES, SERVICE CONTRACT COSTS FOR HARDWARE, NETWORK CABLING AND DISTRICTWIDE SOFTWARE IS INCLUDED IN THIS CATEGORY. FUNDS ARE ALSO PROVIDED FOR THE FINANCIAL, TIMEKEEPING AND HUMAN RESOURCES EMPLOYEE MANAGEMENT SYSTEM, PROFESSIONAL SERVICES, TRAINING AND SUPPORT SERVICES.

A1680-490 OTHER EXPENSES - BOCES

PROVIDES FUNDS FOR STUDENT ASSESSMENT DATA PROCESSING, TEST SCORING, AND PARENT REPORT PRINTING FOR ELA AND MATH TESTS, BARS (NYS ASSESSMENT SOFTWARE) AND PRELIMINARY SCORE REPORTS.

A1680-500/520 SUPPLIES AND MATERIALS

PROVIDED FOR HERE IS MONEY TO PURCHASE EXPENDABLE ITEMS SUCH AS PRINT CARTRIDGES, ACCOUNTING FORMS, ID CARDS AND OTHER COMPUTER RELATED SUPPLIES, AS WELL AS EQUIPMENT UNDER $2,500. NON-CONSUMABLE ITEMS UNDER $2,500, PREVIOUSLY CODED TO A 200 OBJECT CODE, ARE BEING APPROPRIATED IN A 520 OBJECT CODE IN COMPLIANCE WITH ACCOUNTING STANDARDS AND BOARD POLICY.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A1910	SPECIAL ITEMS							
A1910-400	UNALLOCATED INSURANCE	2,450,000	350,000	16.7%	2,100,000	1,660,638	1,493,277	1,249,026
	A1910 TOTALS	2,450,000	350,000	16.7%	2,100,000	1,660,638	1,493,277	1,249,026

A1910-400 SPECIAL ITEMS - UNALLOCATED INSURANCE

THIS APPROPRIATION IS FOR THE PROPERTY AND LIABILITY INSURANCE COVERAGES OF THE DISTRICT. SEE ALSO TRANSPORTATION CODE 5510-422 FOR INSURANCE EXPENSES RELATED TO SCHOOL BUSES. THESE COVERAGES INCLUDE:

- BASIC LIABILITY
- PROPERTY LIABILITY
- EXCESS EARTHQUAKE AND FLOOD
- INLAND MARINE
- BOILER AND MACHINERY
- VEHICLE LIABILITY
- EMPLOYMENT PRACTICES/BOARD OF EDUCATION LIABILITY
- EXCESS LIABILITY
- COMMERCIAL CRIME
- STUDENT ACCIDENT
- VOLUNTEER ACCIDENT
- CYBER LIABILITY

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A1920-400	SCHOOL ASSOCIATION DUES	19,500	0	0.0%	19,500	18,095	17,830	17,196
	A1920 TOTALS	**19,500**	**0**	**0.0%**	**19,500**	**18,095**	**17,830**	**17,196**

A1920-400 SCHOOL ASSOCIATION DUES

THIS APPROPRIATION REPRESENTS DUES TO THE NEW YORK STATE SCHOOL BOARDS ASSOCIATION, THE NASSAU-SUFFOLK SCHOOL BOARDS ASSOCIATION AND SCOPE.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A1981-490	BOCES-ADMIN./CAPITAL CHARGES	889,426	52,516	6.3%	836,910	790,829	768,560	714,008
	A1981 TOTALS	**889,426**	**52,516**	**6.3%**	**836,910**	**790,829**	**768,560**	**714,008**
A1989-400	UNCLASSIFIED - INCLUDES TAN ISSUE EXPENSE & REFUNDS	37,200	1,700	4.8%	35,500	31,200	30,950	31,068
	A1989 TOTALS	**37,200**	**1,700**	**4.8%**	**35,500**	**31,200**	**30,950**	**31,068**

A1981-490 BOCES – ADMINISTRATIVE AND CAPITAL CHARGES

ADMINISTRATIVE EXPENSES OF WESTERN SUFFOLK BOCES ARE PAID BY EACH PARTICIPATING SCHOOL DISTRICT. EACH DISTRICT'S SHARE OF THE COST IS PRO-RATED ON THE BASIS OF A THREE YEAR RESIDENT WEIGHTED AVERAGE DAILY ATTENDANCE. LIKE JUST ABOUT EVERY BOCES PURCHASE, STATE AID IS RECEIVED ON THIS ITEM.

CHARGES INCLUDE COSTS FOR COSER #1 ADMINISTRATIVE, AND COSER #2 CAPITAL AND RENTAL PAYMENTS.

A1989-400 TAN ISSUE EXPENSE

THIS APPROPRIATION IS FOR THE ISSUANCE OF "TAX ANTICIPATION NOTES" OR TANS WHICH ARE A SHORT-TERM BORROWING OF FUNDS TO ADDRESS A SCHOOL DISTRICT'S CASH FLOW NEEDS SINCE THE RECEIPT OF PROPERTY TAX REVENUES DOES NOT ALIGN WITH CASH FLOW NEEDS. EXPENSES HERE INCLUDE PRINTING THE NOTES, SPECIAL BOND COUNSEL, INDEPENDENT INVESTMENT COMPANY RATING OF THE NOTES, FINANCIAL ADVISOR AND OTHER EXPENSES.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2000	**INSTRUCTION - SUMMARY**							
A2000-000	INSTRUCTION ADMINISTRATION & IMPROVEMENT	9,319,028	(147,646)	-1.6%	9,466,674	9,101,215	9,125,718	8,915,534
A2100-000	TEACHING - REGULAR SCHOOL	138,143,704	249,903	0.2%	137,893,801	132,640,609	128,990,628	121,958,044
A2300-000	TEACHING - SPECIAL SCHOOLS	431,500	54,500	14.5%	377,000	365,420	389,314	379,350
A2600-000	INSTRUCTIONAL MEDIA & SUPPORT	6,051,783	(151,275)	-2.4%	6,203,058	5,708,586	6,285,788	4,950,228
A2800-000	PUPIL SERVICES	14,929,652	962,317	6.9%	13,967,335	13,564,009	12,954,724	12,412,845
	A2000 TOTALS	**168,875,667**	**967,799**	**0.6%**	**167,907,868**	**161,379,839**	**157,746,172**	**148,616,001**

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2000	INSTRUCTION, ADMINISTRATION & IMPROVEMENT SUMMARY							
A2010-000	CURRICULUM DEVELOPMENT & SUPERVISION	459,592	(253,673)	-35.6%	713,265	669,506	666,901	664,127
A2020-000	SUPERVISION - REGULAR SCHOOL	8,506,232	135,102	1.6%	8,371,130	8,158,566	8,107,621	7,953,911
A2040-000	SUPERVISION - ADULT EDUCATION	0	0	0.0%	0	10,000	5,000	10,000
A2070-000	INSERVICE TRAINING	353,204	(29,075)	-7.6%	382,279	263,143	346,195	287,495
	A2000 TOTALS	**9,319,028**	**-147,646**	**-1.6%**	**9,466,674**	**9,101,215**	**9,125,718**	**8,915,534**

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2010	**CURRICULUM DEVELOPMENT & SUPERVISION**							
A2010-150/160	PERSONNEL SERVICES	435,592	(233,673)	-34.9%	669,265	656,707	645,154	632,894
A2010-400	OTHER EXPENSES	15,000	(10,000)	-40.0%	25,000	3,960	3,732	16,821
A2010-490	OTHER EXPENSES - BOCES	0	(10,000)	-100.0%	10,000	4,600	9,050	9,100
A2010-500	SUPPLIES & MATERIALS	9,000	0	0.0%	9,000	4,239	8,965	5,312
	A2010 TOTALS	**459,592**	**-253,673**	**-35.6%**	**713,265**	**669,506**	**666,901**	**664,127**

A2010-150/160 PERSONNEL SERVICES

THIS ALLOCATION IS FOR CONTRACTUAL PAYMENTS OF THE FOLLOWING PERSONNEL: ASSISTANT SUPERINTENDENT FOR ELEMENTARY EDUCATION, ASSISTANT SUPERINTENDENT FOR SECONDARY EDUCATION AND CLERICAL SUPPORT STAFF.

A2010-400 OTHER EXPENSES

THIS APPROPRIATION IS FOR EDUCATIONAL CONSULTANTS AND OTHER PROFESSIONAL AND CONTRACTUAL EXPENSES.

A2010-490 OTHER EXPENSES - BOCES

PROVIDES FUNDS FOR PARTICIPATION IN CURRICULUM DEVELOPMENT PROGRAMS AND WORKSHOPS THROUGH BOCES.

A2010-500 SUPPLIES & MATERIALS

MATERIALS FOR THE OFFICE OF CURRICULUM DEVELOPMENT AND SUPERVISION, RESPONSIBLE FOR UNIFORM DEVELOPMENT OF CURRICULUM AND IMPLEMENTATION OF PROCEDURES, ARE CHARGED TO THIS CODE.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2020	**SUPERVISION - REGULAR SCHOOL**							
A2020-120/130	PERSONNEL SERVICES - PRINCIPALS/AP'S	4,323,110	121,315	2.9%	4,201,795	4,270,307	4,286,805	4,210,212
A2020-150	PERSONNEL SERVICES - COORDINATORS & DIRECTORS	1,996,841	75,126	3.9%	1,921,715	1,870,231	1,802,219	1,802,922
A2020-160	PERSONNEL SERVICES - CLERICAL	2,126,081	(62,839)	-2.9%	2,188,920	1,983,808	1,979,260	1,912,722
A2020-400	OTHER EXPENSES	9,175	500	5.8%	8,675	2,534	3,782	4,324
A2020-500/520	SUPPLIES & MATERIALS	51,025	1,000	2.0%	50,025	31,686	35,555	23,732
	A2020 TOTALS	**8,506,232**	**135,102**	**1.6%**	**8,371,130**	**8,158,566**	**8,107,621**	**7,953,911**

A2020 SUPERVISION - REGULAR SCHOOL

THIS BUDGET CODE REPRESENTS COSTS FOR SALARIES AND OTHER EXPENSES FOR BUILDING PRINCIPALS/ASSISTANT PRINCIPALS, COORDINATORS AND DIRECTORS, SUPPORT STAFF AND OFFICE EXPENSES.

A2020-120/ 130/150 PERSONNEL SERVICES – PRINCIPALS/DIRECTORS AND COORDINATORS

THE SALARIES OF BUILDING PRINCIPALS AND ASSISTANT PRINCIPALS ARE CHARGED TO THIS CATEGORY. ALSO PAID HERE ARE THE SALARIES OF COORDINATORS AND DIRECTORS WHO SERVE IN AN ELEMENTARY-WIDE, SECONDARY-WIDE OR DISTRICT-WIDE CAPACITY.

A2020-160 PERSONNEL SERVICES - CLERICAL

THE SALARIES OF CLERICAL SUPPORT STAFF FOR THE PRINCIPALS, DIRECTORS AND COORDINATORS ARE CHARGED TO THIS CODE.

A2020-400 OTHER EXPENSES

PROVIDES FOR OFFICE EQUIPMENT RENTAL AND REPAIR IN THE PRINCIPALS' OFFICES TO SUPPORT THE INSTRUCTIONAL PROGRAM, PROFESSIONAL ORGANIZATION MEMBERSHIP FEES AND OTHER CONTRACTUAL EXPENSES.

A2020-500/ 520 SUPPLIES & MATERIALS

CONSUMABLE ITEMS SUCH AS PAPER, TONER, CARTRIDGES, FORMS, ETC. ARE CODED HERE. ALSO INCLUDED ARE FUNDS FOR EQUIPMENT ITEMS UNDER $$2,500. NON-CONSUMABLE ITEMS UNDER $2,500, PREVIOUSLY CODED TO A 200 OBJECT CODE, ARE BEING APPROPRIATED IN A 520 OBJECT CODE IN COMPLIANCE WITH ACCOUNTING STANDARDS AND BOARD POLICY.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2040	**SUPERVISION - ADULT EDUCATION**							
A2040-150	PERSONNEL SERVICES	0	0	0.0%	0	10,000	5,000	5,000
A2040-160	PERSONNEL SERVICES	0	0	0.0%	0	0	0	5,000
A2040-500	SUPPLIES & MATERIALS	0	0	0.0%	0	0	0	0
	A2040 TOTALS	**0**	**0**	**0.0%**	**0**	**10,000**	**5,000**	**10,000**

A2040 SUPERVISION – ADULT/CONTINUING EDUCATION

THIS APPROPRIATION PROVIDES FOR SALARIES, OFFICE SUPPLIES AND PRINTING FOR THE OFFICE OF THE DIRECTOR OF ADULT/CONTINUING EDUCATION.

THE COSTS ASSOCIATED WITH THOSE ACTUALLY DELIVERING THE INSTRUCTION IS FOUND IN CODE A2330, TEACHING - ADULT EDUCATION.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2070	**INSERVICE TRAINING**							
A2070-150/160	PERSONNEL SERVICES	155,204	925	0.6%	154,279	107,085	108,992	90,312
A2070-400	CONTRACT SERVICES	55,000	0	0.0%	55,000	20,105	45,472	68,550
A2070-475	STAFF DEVELOPMENT	80,000	0	0.0%	80,000	40,182	45,023	64,074
A2070-490	BOCES SERVICES	60,000	(30,000)	-33.3%	90,000	94,550	145,780	64,535
A2070-500	SUPPLIES & MATERIALS	3,000	0	0.0%	3,000	1,221	928	25
	A2070 TOTALS	**353,204**	**-29,075**	**-7.6%**	**382,279**	**263,143**	**346,195**	**287,495**

A2070-150/160 PERSONNEL SERVICES

RECORDED HERE ARE THE EXPENSES OF ACTIVITIES THAT ENHANCE THE PROFESSIONAL COMPETENCE OF INSTRUCTIONAL AND NON-INSTRUCTIONAL PERSONNEL. THE ACTIVITIES INCLUDE WORKSHOPS IN SPECIFIC SUBJECT AREAS FOR GRADES K-12. STIPENDS FOR TEACHER MENTORS AND CLERICAL SUPPORT STAFF FOR THE OFFICE OF PROFESSIONAL DEVELOPMENT ARE CODED HERE.

A2070-400 OTHER EXPENSES

THIS APPROPRIATION PROVIDES FUNDS FOR SUPERINTENDENT'S CONFERENCE DAY EXPENSES AS WELL AS OTHER CONTRACTED PROFESSIONAL DEVELOPMENT EXPENSES.

A2070-475 CONTRACT SERVICES/STAFF DEVELOPMENT

THIS CATEGORY PROVIDES FUNDS TO SUPPORT DISTRICTWIDE SUPERINTENDENT CONFERENCE DAYS FOR STAFF. INCLUDED IN THIS ALLOCATION ARE FUNDS FOR CONTRACTUALLY REQUIRED ADMINISTRATIVE AND TEACHER PROFESSIONAL DEVELOPMENT COSTS.

A2070-490 BOCES SERVICES - STAFF DEVELOPMENT

PROVIDES FUNDS FOR PARTICIPATION IN STAFF DEVELOPMENT COURSES OFFERED BY BOCES, A STAFF EVALUATION SYSTEM AND AN ONLINE PROFESSIONAL DEVELOPMENT PROGRAM.

A2070-500 SUPPLIES & MATERIALS

MATERIALS USED FOR INSERVICE TRAINING/STAFF DEVELOPMENT PROGRAMS ARE CHARGED TO THIS CATEGORY.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2100	TEACHING - SUMMARY							
A2110-000	REGULAR SCHOOL	36,994,984	53,912	0.1%	36,941,072	34,909,469	35,015,410	33,529,673
A2112-000	ART	3,078,386	130,122	4.4%	2,948,264	3,082,488	3,032,360	2,986,540
A2113-000	BUSINESS/CAREER VOCATIONAL	984,994	(535)	-0.1%	985,529	928,583	927,716	883,327
A2115-000	LANGUAGE ARTS	5,778,312	196,469	3.5%	5,581,843	5,369,378	5,362,482	5,189,653
A2116-000	FOREIGN LANGUAGE	4,245,138	(220,288)	-4.9%	4,465,426	4,441,243	4,409,199	4,249,768
A2117-000	HEALTH	1,113,898	59,896	5.7%	1,054,002	1,007,661	1,004,760	966,452
A2118-000	PHYSICAL EDUCATION	3,990,218	(70,598)	-1.7%	4,060,816	3,872,729	3,937,316	3,919,863
A2119-000	HOME/CAREER SKILLS	602,888	46,885	8.4%	556,003	542,111	526,503	478,669
A2120-000	TECHNOLOGY	873,681	(45,854)	-5.0%	919,535	972,349	904,179	863,641
A2121-000	MATHEMATICS	6,287,217	226,830	3.7%	6,060,387	6,200,817	6,281,766	5,850,364
A2122-000	MUSIC	4,337,307	37,179	0.9%	4,300,128	4,273,075	4,197,330	4,175,882
A2123-000	SCIENCE	7,225,274	(368,064)	-4.8%	7,593,338	7,085,347	6,814,529	6,561,323
A2124-000	RESEARCH	277,481	13,013	4.9%	264,468	245,325	224,024	236,886
A2125-000	SOCIAL STUDIES	5,918,290	80,282	1.4%	5,838,008	5,864,493	5,899,198	5,734,988
A2130-000	DRIVER EDUCATION	142,500	0	0.0%	142,500	120,665	111,680	55,475
A2131-000	SPEECH	3,389,959	(70,747)	-2.0%	3,460,706	3,343,105	3,228,490	3,047,225
A2170-000	READING - PSEN	2,268,254	(109,221)	-4.6%	2,377,475	2,235,517	2,023,997	1,581,067
A2250-000	CHILDREN WITH DISABILITIES	49,406,523	263,422	0.5%	49,143,101	47,176,754	44,470,069	41,056,849
A2280-000	OCCUPATIONAL EDUCATION	1,228,400	27,200	2.3%	1,201,200	969,500	619,620	590,400
	A2100 TOTALS	**138,143,704**	**249,903**	**0.2%**	**137,893,801**	**132,640,609**	**128,990,628**	**121,958,044**

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2110	TEACHING-REGULAR SCHOOL (NON-SUBJECT AREA)							
A2110-110/120/130	PERSONNEL SERVICES-CERTIFIED	25,483,525	(574,744)	-2.2%	26,058,269	25,262,960	25,561,586	24,332,287
A2110-140	PERSONNEL SERVICES - SUBSTITUTES	3,315,000	65,000	2.0%	3,250,000	2,807,109	2,654,592	2,807,477
A2110-160	PERSONNEL SVCS - CLERICAL	474,768	(48,077)	-9.2%	522,845	443,532	435,581	445,791
A2110-170	PERSONNEL SVCS- AIDES/MON.	5,280,000	530,000	11.2%	4,750,000	4,256,322	4,340,146	4,170,059
A2110-200	EQUIPMENT	0	0	0.0%	0	5,729	19,431	25,253
A2110-400	OTHER EXPENSES	593,104	(5,000)	-0.8%	598,104	413,781	340,650	323,222
A2110-410/473	TUITION-OTHER DISTRICTS	220,000	82,400	59.9%	137,600	125,218	140,820	58,514
A2110-474	TEACHERS' TRAVEL	5,000	(2,250)	-31.0%	7,250	544	495	3,104
A2110-480	TEXTBOOKS	277,500	5,000	1.8%	272,500	293,522	204,988	144,049
A2110-490	OTHER EXPENSES - BOCES	775,000	60,000	8.4%	715,000	827,433	790,957	649,133
A2110-500/520	SUPPLIES & MATERIALS	571,087	(58,417)	-9.3%	629,504	473,319	526,166	570,785
	A2110 TOTALS	**36,994,984**	**53,912**	**0.1%**	**36,941,072**	**34,909,469**	**35,015,410**	**33,529,673**

A2110 TEACHING - REGULAR SCHOOL (NON-SUBJECT AREA TEACHING)

THIS APPROPRIATION IS FOR TEACHING, WHICH IS DEFINED AS THAT PART OF THE INSTRUCTIONAL PROGRAM INVOLVED WITH INSTRUCTING PUPILS IN A TEACHING-LEARNING SITUATION, WHERE THE TEACHER IS REGULARLY IN THE PRESENCE OF THE PUPIL TAUGHT OR IN REGULAR COMMUNICATION WITH PUPILS IN A SYSTEMATIC PROGRAM DESIGNED TO ASSIST STUDENTS IN ACQUIRING NEW OR IMPROVED KNOWLEDGE, SKILLS AND UNDERSTANDING. IT INCLUDES THE SALARIES OF TEACHERS, MONITORS, PARAPROFESSIONALS AND CLERICAL STAFF ASSOCIATED WITH THE INSTRUCTIONAL PROGRAM, TEACHING EQUIPMENT, TUITION, TEXTBOOKS, SUPPLIES AND MATERIALS AND OTHER CONTRACTUAL EXPENSES INCLUDING THE COST OF SERVICES PURCHASED FROM THE BOARD OF COOPERATIVE EDUCATIONAL SERVICES (BOCES).

A2110-110/120/130 PERSONNEL SERVICES - CERTIFIED KINDERGARTEN THROUGH GRADE 12

THIS PROVIDES FOR THE SALARIES OF THE TEACHERS OF THE KINDERGARTEN PROGRAM, THE SALARIES OF TEACHERS IN GRADES 1-6; INCLUDING MATH TEACHERS, AND A TEACHER OF THE AHAP PROGRAM, AND TEACHERS IN GRADES 7-12 ASSIGNED TO THE ENGLISH LANGUAGE LEARNER (ELL) / ENGLISH AS A NEW LANGUAGE (ENL) PROGRAM. ALSO INCLUDED ARE FUNDS FOR HOMEBOUND INSTRUCTION AND OTHER CONTRACTUAL SALARY PAYMENTS.

A2110-140 PERSONNEL SERVICES - SUBSTITUTE TEACHERS

THIS PROVIDES FOR THE WAGES PAID TO SUBSTITUTE TEACHERS HIRED TO COVER CLASSES DURING THE ABSENCE OF THE REGULAR INSTRUCTIONAL STAFF BECAUSE OF TEACHER ILLNESS, PERSONAL LEAVE ABSENCES OR TEACHER PARTICIPATION IN CONFERENCES OR STUDENT MEETINGS.

A2110-160/170 PERSONNEL SERVICES - CLERICAL/PARAPROFESSIONALS/MONITORS

THIS ACCOUNT PROVIDES FOR THE SALARIES OF CLERICAL STAFF, PARAPROFESSIONALS (KINDERGARTEN AS WELL AS THOSE TO ASSIST IN THE ELL/ENL PROGRAM), MONITORS (LUNCH, PLAYGROUND, AND HALL), AND OTHER PERSONNEL IN SUPPORT OF THE INSTRUCTIONAL PROGRAM.

A2110-200 EQUIPMENT

THIS ACCOUNT PROVIDES FOR THE PURCHASE OF ADDITIONAL OR REPLACEMENT INSTRUCTIONAL FURNITURE AND EQUIPMENT USED IN THE SCHOOLS. EQUIPMENT ITEMS AT OR ABOVE $2,500 ARE APPROPRIATED HERE IN COMPLIANCE WITH ACCOUNTING STANDARDS AND BOARD POLICY. EQUIPMENT AND FURNITURE ITEMS UNDER $2,500 HAVE BEEN CODED TO 2110-520 IN COMPLIANCE WITH ACCOUNTING STANDARDS AND BOARD POLICY.

A2110-400 OTHER EXPENSES

THIS ACCOUNT PROVIDES FOR THE LICENSING AND MAINTENANCE OF THE STUDENT MANAGEMENT SYSTEM AND AUTOMATED COMMUNITY NOTIFICATION SYSTEM, REPAIR OF INSTRUCTIONAL EQUIPMENT, GRADUATION SUPPLIES AND FUNDS FOR THE SECONDARY COURSE OFFERING BOOKLETS.

A2110-410 TUITION - OTHER DISTRICTS

THESE FUNDS PROVIDE TUITION PAYMENTS FOR NON-SPECIAL EDUCATION CHILDREN EDUCATED IN OTHER DISTRICTS WHO WERE RESIDENTS IN HALF HOLLOW HILLS PRIOR TO PLACEMENT IN FOSTER HOMES OUTSIDE OUR DISTRICT. THE TUITION PAYMENTS FOR SPECIAL EDUCATION STUDENTS IN FOSTER PLACEMENTS OUTSIDE OUR DISTRICT ARE BUDGETED IN THE 2250-470 CODE.

A2110-474 TEACHERS' TRAVEL

THIS ACCOUNT IS USED FOR THE COSTS OF TEACHER AND SUPPORT STAFF TRAVEL BETWEEN SCHOOLS AND TO MEETINGS AND OTHER STUDENT PLACEMENTS RELATED TO THEIR WORK IN THE INSTRUCTIONAL PROGRAM. ALL REIMBURSEMENTS ARE MADE AT THE THEN-CURRENT IRS ESTABLISHED MILEAGE REIMBURSEMENT RATE FOR APPROVED MILES. THERE IS NO REIMBURSEMENT FOR GAS.

A2110-480 TEXTBOOKS

THIS ALLOCATION PROVIDES FOR THE PURCHASE OF TEXTBOOKS USED IN THE REGULAR INSTRUCTIONAL PROGRAM OF THE SCHOOL DISTRICT. STATE AID FOR TEXTBOOKS IS RECEIVED ON A PORTION OF THESE EXPENSES.

A2110-490 OTHER EXPENSES - SPECIAL SCHOOL SERVICES FROM BOCES

THIS ACCOUNT IS FOR THOSE COSTS FOR INSTRUCTIONAL SERVICES RECEIVED FROM BOCES. THE SERVICES INCLUDE ALTERNATIVE EDUCATION PROGRAMS, CULTURAL ARTS PROGRAM, ARTS IN EDUCATION, LAW RELATED EDUCATION, AND PRIVATE SCHOOL TEXTBOOK ADMINISTRATION. ADDITIONAL FUNDS ARE INCLUDED FOR THE DISTRICTWIDE COPIER RENTAL AGREEMENT PREVIOUSLY CODED TO 2110-400. AS IS THE CASE WITH MOST BOCES EXPENDITURES, STATE AID IS RECEIVED FOR A PORTION OF THESE EXPENSES IN THE SUBSEQUENT YEAR.

A2110-500/520 SUPPLIES & MATERIALS

THIS ALLOCATION INCLUDES CONSUMABLE SUPPLIES AND MATERIALS WHICH ARE USED IN THE TEACHING PROCESS OF REGULAR DAY SCHOOL. INCLUDED ARE PAPER, WORKBOOKS, COPIER SUPPLIES, SUPPLIES FOR THE STUDENT MANAGEMENT SYSTEM, TESTING SUPPLIES, AGENDA BOOKS FOR THE ELEMENTARY SCHOOL, MIDDLE SCHOOL AND HIGH SCHOOL STUDENTS AND CONSUMABLE INSTRUCTIONAL MATERIALS USED IN THE ELEMENTARY READING PROGRAM. ALSO INCLUDED IN THIS CODE IS FUNDING FOR SUPPLIES FOR THE ELL/ENL PROGRAM, AHAP, PLANETARIUM, AND EQUIPMENT ITEMS UNDER $2,500. NON-CONSUMABLE ITEMS UNDER $2,500, PREVIOUSLY CODED TO A 200 OBJECT CODE, ARE BEING APPROPRIATED IN A 520 OBJECT CODE IN COMPLIANCE WITH ACCOUNTING STANDARDS AND BOARD POLICY.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2112	**TEACHING - ART PROGRAM**							
A2112-120/130	PERSONNEL SERVICES - TEACHERS	2,990,186	128,122	4.5%	2,862,064	2,986,937	2,950,498	2,899,731
A2112-200	EQUIPMENT	0	0	0.0%	0	9,920	9,711	14,627
A2112-400	OTHER EXPENSES	11,100	0	0.0%	11,100	3,942	1,252	7,546
A2112-500/520/524	SUPPLIES & MATERIALS	77,100	2,000	2.7%	75,100	81,689	70,900	64,636
	A2112 TOTALS	**3,078,386**	**130,122**	**4.4%**	**2,948,264**	**3,082,488**	**3,032,360**	**2,986,540**

A2112 TEACHING - ART PROGRAM

A2112-120/130 PERSONNEL SERVICES

THIS APPROPRIATION INCLUDES SALARIES FOR THE SECONDARY LEVEL ART TEACHERS.

A2112-200 EQUIPMENT

INCLUDES FUNDS FOR ART EQUIPMENT IN SUPPORT OF THE DISTRICTWIDE ART PROGRAM. EQUIPMENT ITEMS AT OR ABOVE $2,500 ARE APPROPRIATED HERE IN COMPLIANCE WITH ACCOUNTING STANDARDS AND BOARD POLICY.

A2112-400/500/520 OTHER EXPENSES/SUPPLIES & MATERIALS

FUNDS ARE INCLUDED FOR ART SUPPLIES AND ART PERIODICALS, MAINTENANCE AND REPAIR OF ART DEPARTMENT EQUIPMENT, AND EQUIPMENT ITEMS UNDER $2,500. NON-CONSUMABLE ITEMS UNDER $2,500, PREVIOUSLY CODED TO A 200 OBJECT CODE, ARE BEING APPROPRIATED IN A 520 OBJECT CODE IN COMPLIANCE WITH ACCOUNTING STANDARDS AND BOARD POLICY.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2113	**TEACHING - BUSINESS/CAREER VOCATIONAL EDUCATION**							
A2113-130	PERSONNEL SERVICES- TEACHERS	949,494	3,465	0.4%	946,029	899,794	906,803	857,503
A2113-400	OTHER EXPENSES	15,000	0	0.0%	15,000	11,377	11,933	12,218
A2113-480	TEXTBOOKS	16,000	(4,000)	-20.0%	20,000	10,355	6,095	8,633
A2113-500	SUPPLIES & MATERIALS	4,500	0	0.0%	4,500	7,057	2,885	4,974
	A2113 TOTALS	**984,994**	**-535**	**-0.1%**	**985,529**	**928,583**	**927,716**	**883,327**

A2113 TEACHING - BUSINESS/CAREER VOCATIONAL EDUCATION

A2113-130 PERSONNEL SERVICES

PROVIDES FOR THE TEACHER SALARIES OF THE SECONDARY BUSINESS/OFFICE OCCUPATIONS COURSES AND CAREER VOCATIONAL PROGRAM.

A2113-400 OTHER EXPENSES

THIS PROVIDES FOR THE REPAIR OF INSTRUCTIONAL OFFICE MACHINES USED IN THIS DEPARTMENT AND CONTEST COMPETITION ENTRY FEES.

A2113-480 TEXTBOOKS

TEXTBOOKS USED IN THE INSTRUCTION OF BUSINESS AND CAREER VOCATIONAL PROGRAM ARE CODED IN THIS CATEGORY, INCLUDING REPLACEMENT TEXTBOOKS AND WORKBOOKS, DIGITAL TEXTBOOK SUBSCRIPTIONS THAT ARE CRITICAL PIECES OF THE CORE CURRICULUM, AND SUPPLEMENTAL WEB-BASED TEXTS AND APPLICATIONS. STATE AID IS RECEIVED ON A PORTION OF THESE EXPENSES.

A2113-500 SUPPLIES & MATERIALS

THIS IS FOR THE CONSUMABLE SUPPLIES AND MATERIALS USED IN THE BUSINESS AND OFFICE/CAREER VOCATIONAL PROGRAM. FUNDING FOR APPRECIATION CEREMONIES, BRIDGE PUBLICATIONS AND SOFTWARE FOR COMPUTER LABS ARE ALSO INCLUDED IN THIS CATEGORY. ALSO INCLUDED ARE FUNDS FOR THE SCHOOL-TO-CAREERS PROGRAM.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2115	**TEACHING - ENGLISH LANGUAGE ARTS (ELA)**							
A2115-130	PERSONNEL SERVICES - TEACHERS	5,557,712	192,469	3.6%	5,365,243	5,252,429	5,165,969	5,001,563
A2115-400	OTHER EXPENSES	45,400	0	0.0%	45,400	32,076	47,543	35,894
A2115-480	TEXTBOOKS	163,000	4,000	2.5%	159,000	77,869	140,046	142,782
A2115-500	SUPPLIES & MATERIALS	9,000	0	0.0%	9,000	4,613	6,827	8,131
A2115-524	PERIODICALS	3,200	0	0.0%	3,200	2,391	2,097	1,284
	A2115 TOTALS	**5,778,312**	**196,469**	**3.5%**	**5,581,843**	**5,369,378**	**5,362,482**	**5,189,653**

A2115-130 PERSONNEL SERVICES

THIS IS FOR THE SALARIES AND CONTRACTUAL PAYMENTS FOR TEACHERS IN ENGLISH LANGUAGE ARTS (ELA).

A2115-400 OTHER EXPENSES

FILM RENTALS, AUTHOR VISITS, COMPETITIONS, BOOK REBINDING AND SERVICE AGREEMENTS USED BY THE LANGUAGE ARTS DEPARTMENT AND PROFESSIONAL MEMBERSHIP FEES ARE CHARGED TO THIS APPROPRIATION. ADDITIONAL FUNDS ARE PROVIDED FOR THE VARIOUS ELA INITIATIVES, MIDDLE SCHOOL ELA TEST SCORING (WHICH ALLOWS FOR THE SCORING OF EXAMS WITHOUT THE LOSS OF INSTRUCTIONAL TIME OR THE COST OF SUBSTITUTE TEACHERS) AND TEACHER TRAINING FOR VARIOUS AP PROGRAMS.

A2115-480 TEXTBOOKS

TEXTBOOKS USED IN THE ENGLISH LANGUAGE LEARNERS (ELA) PROGRAM ARE CODED IN THIS CATEGORY, INCLUDING REPLACEMENT TEXTBOOKS AND WORKBOOKS, DIGITAL TEXTBOOK SUBSCRIPTIONS THAT ARE CRITICAL PIECES OF THE CORE CURRICULUM, AND SUPPLEMENTAL WEB-BASED TEXTS AND APPLICATIONS. STATE AID IS RECEIVED ON A PORTION OF THESE EXPENSES.

A2115-500/524 SUPPLIES & MATERIALS

INCLUDES SUCH MATERIALS AS WORKBOOKS, READERS, AND WRITERS' NOTEBOOKS FOR GRADES 5 AND 6, PERIODICALS FOR NON-FICTION AND INFORMATIONAL TEXTS, AND ELA TEST PREPARATION BOOKS FOR GRADES 6-8 USED IN THE INSTRUCTION OF LANGUAGE ARTS IN THE SECONDARY SCHOOLS. INCLUDED ARE FUNDS FOR THE MIDDLE SCHOOL AND HIGH SCHOOL MONTHLY JOURNALS/SUBSCRIPTIONS.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2116	**TEACHING - WORLD LANGUAGES**							
A2116-130	PERSONNEL SERVICES - TEACHERS	4,178,138	(220,288)	-5.0%	4,398,426	4,402,672	4,359,751	4,206,465
A2116-400	OTHER EXPENSES	6,000	0	0.0%	6,000	3,004	2,817	7,679
A2116-480	TEXTBOOKS	57,000	0	0.0%	57,000	33,083	43,109	32,403
A2116-500	SUPPLIES & MATERIALS	4,000	0	0.0%	4,000	2,484	3,522	3,221
	A2116 TOTALS	**4,245,138**	**-220,288**	**-4.9%**	**4,465,426**	**4,441,243**	**4,409,199**	**4,249,768**

A2116-130 PERSONNEL SERVICES

PERSONNEL SERVICES IS FOR THE SALARIES OF TEACHERS IN THE WORLD LANGUAGES DEPARTMENT.

A2116-400 OTHER EXPENSES

THIS IS FOR PROFESSIONAL MEMBERSHIPS AND JOURNALS USED FOR INSTRUCTION.

A2116-480 TEXTBOOKS

TEXTBOOKS USED IN THE WORLD LANGUAGES PROGRAM ARE CODED IN THIS CATEGORY, INCLUDING REPLACEMENT TEXTBOOKS AND WORKBOOKS, DIGITAL TEXTBOOK SUBSCRIPTIONS THAT ARE CRITICAL PIECES OF THE CORE CURRICULUM, AND SUPPLEMENTAL WEB-BASED TEXTS AND APPLICATIONS. STATE AID IS RECEIVED ON A PORTION OF THESE EXPENSES.

A2116-500 SUPPLIES & MATERIALS

SUPPLIES AND MATERIALS PROVIDES FOR CONSUMABLE ITEMS SUCH AS WORKBOOKS FOR THE MIDDLE SCHOOLS, DICTIONARIES, MAPS, DVDS, ETC. USED IN THE WORLD LANGUAGES PROGRAM.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2117	**TEACHING - HEALTH**							
A2117-120/130	PERSONNEL SERVICES - TEACHERS	1,102,898	60,196	5.8%	1,042,702	994,687	993,518	957,666
A2117-200	EQUIPMENT	0	0	0.0%	0	0	1,670	0
A2117-400	OTHER EXPENSES	4,500	1,500	50.0%	3,000	3,334	2,950	3,000
A2117-500	SUPPLIES & MATERIALS	5,500	(1,800)	-24.7%	7,300	9,011	5,963	4,965
A2117-524	PERIODICALS	1,000	0	0.0%	1,000	629	659	822
	A2117 TOTALS	**1,113,898**	**59,896**	**5.7%**	**1,054,002**	**1,007,661**	**1,004,760**	**966,452**

A2117 TEACHING - HEALTH

PROVIDES FUNDS FOR THE HEALTH EDUCATION PROGRAM IN GRADES K-12.

A2117-120/130 PERSONNEL SERVICES

REPRESENTS THE SALARY COST FOR TEACHERS OF HEALTH.

A2117-200 EQUIPMENT

INCLUDES FUNDS FOR HEALTH EDUCATION EQUIPMENT IN SUPPORT OF THE DISTRICTWIDE PROGRAM. EQUIPMENT ITEMS AT OR ABOVE $2,500 ARE APPROPRIATED HERE IN COMPLIANCE WITH ACCOUNTING STANDARDS AND BOARD POLICY.

A2117-400 OTHER EXPENSES

INCLUDES COSTS FOR CONTRACTED EXPENSES, REPAIRS AND IN-DISTRICT STUDENT PRESENTATIONS.

A2117-500/524 SUPPLIES & MATERIALS

THIS ALLOCATION PROVIDES FUNDS FOR CLASSROOM SUPPLIES FOR THE DISTRICTWIDE HEALTH EDUCATION PROGRAM, AED AND CPR SUPPLIES AND PERIODICALS.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2118	**TEACHING - PHYSICAL EDUCATION**							
A2118-120/130	PERSONNEL SERVICES - TEACHERS	3,953,218	(59,098)	-1.5%	4,012,316	3,833,447	3,854,218	3,859,935
A2118-200	EQUIPMENT	0	0	0.0%	0	0	44,595	17,632
A2118-400	OTHER EXPENSES	17,500	(4,500)	-20.5%	22,000	14,460	10,951	14,713
A2118-500/520	SUPPLIES & MATERIALS	19,500	(7,000)	-26.4%	26,500	24,822	27,552	27,583
	A2118 TOTALS	**3,990,218**	**-70,598**	**-1.7%**	**4,060,816**	**3,872,729**	**3,937,316**	**3,919,863**

A2118-120/130 PERSONNEL SERVICES

THIS APPROPRIATION IS FOR THE SALARIES OF TEACHERS IN THE PHYSICAL EDUCATION DEPARTMENT.

A2118-200 EQUIPMENT

INCLUDES FUNDS FOR PHYSICAL EDUCATION EQUIPMENT IN SUPPORT OF THE DISTRICTWIDE PROGRAM. EQUIPMENT ITEMS AT OR ABOVE $2,500 ARE APPROPRIATED HERE IN COMPLIANCE WITH ACCOUNTING STANDARDS AND BOARD POLICY.

A2118-400 OTHER EXPENSES

THIS IS FOR THE REPAIR AND MAINTENANCE OF PHYSICAL EDUCATION EQUIPMENT, SAFETY INSPECTIONS AND MAINTENANCE FOR FITNESS CENTER EQUIPMENT, STAFF TRAINING, PROFESSIONAL MEMBERSHIPS, SUFFOLK ZONE AWARDS DINNER AND FEES ASSOCIATED WITH THE OUTDOOR EDUCATION PROGRAM.

A2118-500 SUPPLIES & MATERIALS

THIS IS FOR SUPPLIES AND MATERIALS USED IN THE PHYSICAL EDUCATION PROGRAM, K-12. FUNDS ARE ALSO INCLUDED FOR CERTIFICATES AND ACHIEVEMENT AWARDS, POOL SUPPLIES, AND INTRAMURAL SUPPLIES.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2119	**TEACHING - FAMILY & CONSUMER SCIENCE**							
A2119-130	PERSONNEL SERVICES - TEACHERS	572,888	44,885	8.5%	528,003	492,029	484,129	436,078
A2119-200	EQUIPMENT	0	0	0.0%	0	9,899	0	0
A2119-400	OTHER EXPENSES	500	500	100.0%	0	200	13,945	14,420
A2119-500/520	SUPPLIES & MATERIALS	29,500	1,500	5.4%	28,000	39,983	28,429	28,171
	A2119 TOTALS	**602,888**	**46,885**	**8.4%**	**556,003**	**542,111**	**526,503**	**478,669**

A2119-130 PERSONNEL SERVICES

PERSONNEL SERVICES IS FOR SALARIES OF HIGH SCHOOL AND MIDDLE SCHOOL TEACHERS WHO INSTRUCT THE FAMILY AND CONSUMER SCIENCE CLASSES.

A2119-200 EQUIPMENT

INCLUDES FUNDS FOR FAMILY AND CONSUMER SCIENCE EQUIPMENT FOR HOME ECONOMICS CLASSROOMS. EQUIPMENT ITEMS AT OR ABOVE $2,500 ARE APPROPRIATED HERE IN COMPLIANCE WITH ACCOUNTING STANDARDS AND BOARD POLICY.

A2119-400 OTHER EXPENSES

THIS IS FOR REPAIRS TO APPLIANCES, SEWING MACHINES AND OTHER EQUIPMENT. ADDITIONAL FUNDS ARE PROVIDED FOR 6TH GRADE STUDENT PARTICIPATION IN THE COMMERCE PLAZA PROGRAM. NON-CONSUMABLE ITEMS UNDER $2,500, PREVIOUSLY CODED TO A 200 OBJECT CODE, ARE BEING APPROPRIATED IN A 520 OBJECT CODE IN COMPLIANCE WITH ACCOUNTING STANDARDS AND BOARD POLICY.

A2119-500/ 520 SUPPLIES & MATERIALS

SUPPLIES AND MATERIALS USED IN THE FAMILY AND CONSUMER SCIENCE PROGRAM ARE INCLUDED IN THIS ACCOUNT AND ARE FOR SUCH THINGS AS FOOD ITEMS, SMALL UTENSILS, FABRICS AND INSTRUCTIONAL SUPPLIES. NON-CONSUMABLE ITEMS UNDER $2,500, PREVIOUSLY CODED TO A 200 OBJECT CODE, ARE BEING APPROPRIATED IN A 520 OBJECT CODE IN COMPLIANCE WITH ACCOUNTING STANDARDS AND BOARD POLICY.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2120	**TEACHING - TECHNOLOGY (INDUSTRIAL ARTS)**							
A2120-130	PERSONNEL SERVICES - TEACHERS	792,181	(46,364)	-5.5%	838,545	872,404	839,977	797,431
A2120-200	EQUIPMENT	21,600	10	0.0%	21,590	44,422	15,774	16,954
A2120-400	OTHER EXPENSES	7,400	0	0.0%	7,400	6,639	6,400	5,505
A2120-500	SUPPLIES & MATERIALS	52,500	500	1.0%	52,000	48,884	42,029	43,751
	A2120 TOTALS	**873,681**	**-45,854**	**-5.0%**	**919,535**	**972,349**	**904,179**	**863,641**

A2120-130 PERSONNEL SERVICES

PROVIDES FOR THE SALARIES OF TEACHERS OF TECHNOLOGY IN THE MIDDLE SCHOOLS.

A2120-200 EQUIPMENT

INCLUDES FUNDS FOR TECHNOLOGY EQUIPMENT IN SUPPORT OF THE SECONDARY LEVEL TECHNOLOGY PROGRAM. EQUIPMENT ITEMS AT OR ABOVE $2,500 ARE APPROPRIATED HERE IN COMPLIANCE WITH ACCOUNTING STANDARDS AND BOARD POLICY.

A2120-400 OTHER EXPENSES

PROVIDES FUNDS FOR REPAIRING AND MAINTAINING EQUIPMENT USED IN THE TECHNOLOGY PROGRAM AND ANNUAL REGISTRATION FOR PROJECT LEAD THE WAY PROGRAM.

A2120-490 BOCES

THIS ALLOCATION PROVIDES FUNDING FOR CORE TRAINING OF TEACHERS FOR THE PROJECT LEAD THE WAY ENGINEERING PROGRAM THROUGH BOCES.

A2120-500 SUPPLIES & MATERIALS

PROVIDES FOR PROGRAM CONSUMABLE SUPPLIES AND MATERIALS, INCLUDING BUT NOT LIMITED TO ROCKETRY KITS, ALTERNATIVE ENERGY KITS, LUMBER AND RAW MATERIALS, PROJECT KITS AND COMPONENTS, HARDWARE AND EXPENDABLE TOOLS & OTHER ITEMS NECESSARY FOR CURRICULUM PROJECTS. ADDITIONAL FUNDS ARE INCLUDED FOR LEGO ROBOTICS COURSES AT THE HIGH SCHOOLS AND MAKERSPACE SUPPLIES FOR THE MIDDLE SCHOOLS AND HIGH SCHOOLS.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2121	**TEACHING - MATHEMATICS**							
A2121-130	PERSONNEL SERVICES - TEACHERS	5,834,717	9,330	0.2%	5,825,387	5,848,370	5,720,618	5,594,669
A2121-400	OTHER EXPENSES	43,600	2,300	5.6%	41,300	38,785	38,974	48,854
A2121-480	TEXTBOOKS	394,000	258,300	190.3%	135,700	243,446	427,184	163,757
A2121-500	SUPPLIES & MATERIALS	14,900	(43,100)	-74.3%	58,000	70,216	94,990	43,084
	A2121 TOTALS	**6,287,217**	**226,830**	**3.7%**	**6,060,387**	**6,200,817**	**6,281,766**	**5,850,364**

A2121 TEACHING - MATHEMATICS

THIS CATEGORY REFLECTS THE SALARIES, SUPPLIES, EQUIPMENT AND OTHER COSTS USED IN THE TEACHING OF MATHEMATICS COURSES AT THE MIDDLE AND HIGH SCHOOL LEVELS.

A2121-130 PERSONNEL SERVICES

THIS APPROPRIATION PROVIDES FOR THE SALARIES OF MATHEMATICS TEACHERS AT THE MIDDLE AND HIGH SCHOOL LEVELS.

A2121-400 OTHER EXPENSES

FEES FOR MATH OLYMPIADS, MATH TOURNAMENTS, MATH FAIR JUDGES, SYMPOSIUM FEES, MATH COMPETITION EXAMS, AMERICAN HIGH SCHOOL EXAM, MATH FAIR AND MATH CONTESTS AND COMPUTER SCIENCE COMPETITION FEES ARE INCLUDED IN THIS CATEGORY. ALSO INCLUDED ARE FUNDS FOR ELEMENTARY MATH COMPETITIONS, HIGH SCHOOL ADVANCED MATHEMATICS CONSULTATION FEES, STAFF TRAINING, AND ELEMENTARY AND MIDDLE SCHOOL TEST SCORING.

A2121-480 TEXTBOOKS

TEXTBOOKS USED IN THE K-12 MATH PROGRAM ARE CODED IN THIS CATEGORY, INCLUDING REPLACEMENT TEXTBOOKS AND WORKBOOKS, DIGITAL TEXTBOOK SUBSCRIPTIONS THAT ARE CRITICAL PIECES OF THE CORE CURRICULUM, AND SUPPLEMENTAL WEB-BASED TEXTS AND APPLICATIONS INCLUDING ST MATH, ELECTIVE MATH AND COMPUTER SCIENCE COURSES, AND SUPPLEMENTAL MATERIALS FOR THE AP AND NYS REGENTS EXAMS. STATE AID IS RECEIVED ON A PORTION OF THESE EXPENSES.

A2121-500 SUPPLIES & MATERIALS

CONSUMABLE SUPPLIES PURCHASED BY THE MATHEMATICS DEPARTMENT ARE CODED HERE INCLUDING, BUT NOT LIMITED TO, SUPPLEMENTAL TEACHING RESOURCES FOR OUR MATH AND COMPUTER SCIENCE COURSES. GRAPHING AND SCIENTIFIC CALCULATORS, AS MANDATED BY THE STATE TO BE PROVIDED TO STUDENTS IN THE MIDDLE AND HIGH SCHOOL MATH AND SCIENCE ASSESSMENTS AND ELEMENTARY MANIPULATIVES, ARE ALSO INCLUDED IN THIS CATEGORY.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2122	**TEACHING - MUSIC PROGRAM**							
A2122-120/130	PERSONNEL SERVICES - TEACHERS	4,159,307	67,495	1.6%	4,091,812	4,067,728	4,018,686	3,992,300
A2122-200	EQUIPMENT	0	(36,316)	-100.0%	36,316	39,464	49,894	39,553
A2122-400	OTHER EXPENSES	114,200	3,100	2.8%	111,100	94,208	69,444	80,480
A2122-500/520/524	SUPPLIES & MATERIALS	63,800	2,900	4.8%	60,900	71,675	59,306	63,549
	A2122 TOTALS	**4,337,307**	**37,179**	**0.9%**	**4,300,128**	**4,273,075**	**4,197,330**	**4,175,882**

A2122-120/130 PERSONNEL SERVICES

THIS APPROPRIATION PROVIDES FOR THE SALARIES OF TEACHERS IN THE MUSIC DEPARTMENT.

A2122-200 EQUIPMENT

INCLUDES FUNDS FOR MUSICAL INSTRUMENTS AND EQUIPMENT IN SUPPORT OF THE DISTRICTWIDE PROGRAM. EQUIPMENT ITEMS AT OR ABOVE $2,500 ARE APPROPRIATED HERE IN COMPLIANCE WITH ACCOUNTING STANDARDS AND BOARD POLICY.

A2122-400 OTHER EXPENSES

PROVIDES FOR PIANO TUNING, MUSIC LAB REPAIRS, AND REPAIRS TO MUSICAL INSTRUMENTS. PARTICIPATION IN ALL STATE SELECTIONS AND OTHER ORGANIZATIONS, FESTIVAL FEES, COMPETITION CHARGES, ALL-COUNTY MUSIC HONORS REGISTRATION FEES, MEMBERSHIPS, MILEAGE AND EXPENSES FOR STAFF WHO CHAPERONE OUR ALL-STATE AND ALL EASTERN STUDENTS AT OVERNIGHT MUSIC FESTIVALS.

A2122-500/520/524 SUPPLIES & MATERIALS

PROVIDES FOR ALL SHEET MUSIC AND SUPPLY ITEMS SUCH AS STRINGS, BOWS, CASES AND OTHER CLASSROOM SUPPLIES. ADDITIONAL FUNDS ARE REQUESTED FOR EQUIPMENT ITEMS UNDER $2,500, MARCHING BAND UNIFORMS, ELEMENTARY MUSIC MAGAZINES AND SUPPLEMENTAL CURRICULAR MATERIAL. NON-CONSUMABLE ITEMS UNDER $2,500, PREVIOUSLY CODED TO A 200 OBJECT CODE, ARE BEING APPROPRIATED IN A 520 OBJECT CODE IN COMPLIANCE WITH ACCOUNTING STANDARDS AND BOARD POLICY.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2123	**TEACHING - SCIENCE**							
A2123-130	PERSONNEL SERVICES - TEACHERS	6,810,774	(23,564)	-0.3%	6,834,338	6,754,113	6,498,849	6,272,197
A2123-200	EQUIPMENT	0	(370,000)	-100.0%	370,000	2,551	41,377	0
A2123-400	OTHER EXPENSES	73,500	1,500	2.1%	72,000	48,539	40,975	63,535
A2123-480	TEXTBOOKS	103,000	10,000	10.8%	93,000	91,256	47,668	50,729
A2123-490	OTHER EXPENSES - BOCES	70,000	0	0.0%	70,000	68,905	68,000	67,495
A2123-500	SUPPLIES & MATERIALS	168,000	14,000	9.1%	154,000	119,983	117,660	107,367
	A2123 TOTALS	**7,225,274**	**-368,064**	**-4.8%**	**7,593,338**	**7,085,347**	**6,814,529**	**6,561,323**

A2123-130 PERSONNEL SERVICES

THIS APPROPRIATION REPRESENTS SALARIES OF TEACHING STAFF IN THE SCIENCE DEPARTMENT AT THE MIDDLE AND HIGH SCHOOLS.

A2123-400 OTHER EXPENSES

THIS APPROPRIATION IS USED FOR THE COSTS OF REPAIRING AND MAINTAINING EQUIPMENT USED IN THE SCIENCE PROGRAM, PLANETARIUM, RESEARCH SUPPORT FEES, FEES FOR THE COLD SPRING HARBOR DNA LEARNING PROJECT, SCIENCE OLYMPIADS AND ELECTRONIC BALANCE CALIBRATION. THIS ALSO PROVIDES FOR A CHEMICAL SAFETY MAINTENANCE PROGRAM MANDATED BY NEW YORK STATE REGULATIONS AND MEMBERSHIPS. INCLUDED IS THE SCORING OF 4TH GRADE AND 8TH GRADE SCIENCE ASSESSMENTS AND PARTICIPATION IN ROBOTICS COMPETITIONS.

A2123-480 TEXTBOOKS

TEXTBOOKS USED IN THE K-12 SCIENCE PROGRAM ARE CODED IN THIS CATEGORY, INCLUDING REPLACEMENT TEXTBOOKS, AND WORKBOOKS, DIGITAL TEXTBOOK SUBSCRIPTIONS THAT ARE CRITICAL PIECES OF THE CORE CURRICULUM, AND SUPPLEMENTAL WEB-BASED TEXTS AND APPLICATIONS. STATE AID IS RECEIVED ON A PORTION OF THESE EXPENSES.

A2123-490 OTHER EXPENSES - BOCES

THIS CODE PROVIDES FUNDS FOR PARTICIPATION IN THE OUTDOOR LEARNING LAB FOR 5TH AND 7TH GRADE, CERTAIN SCIENCE FIELD EXPERIENCE, AND TEACHER PROFESSIONAL DEVELOPMENT AND CONFERENCES.

A2123-500 SUPPLIES & MATERIALS

THIS APPROPRIATION IS FOR CONSUMABLE SUPPLIES AND MATERIALS USED IN THE SCIENCE PROGRAM SUCH AS ELEMENTARY SCIENCE LAB MATERIALS, JOURNAL SUBSCRIPTIONS, SOFTWARE UPDATES, CHEMICALS, LAB & DEMONSTRATION EQUIPMENT, SPECIMENS, COMPETITION AND RESEARCH SUPPORT MATERIALS.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2124	**TEACHING - RESEARCH**							
A2124-130	PERSONNEL SERVICES - TEACHERS	234,481	7,013	3.1%	227,468	211,905	192,105	203,392
A2124-400	OTHER EXPENSES	16,000	0	0.0%	16,000	13,787	15,537	11,989
A2124-500	SUPPLIES AND MATERIALS	27,000	6,000	28.6%	21,000	19,633	16,381	21,505
	A2124 TOTALS	**277,481**	**13,013**	**4.9%**	**264,468**	**245,325**	**224,024**	**236,886**

A2124 TEACHING - RESEARCH

THIS APPROPRIATION PROVIDES FUNDS TO SUPPORT THE SECONDARY SCIENCE, MATH AND HUMANITIES DISTRICTWIDE RESEARCH PROGRAM.

A2124-130 PERSONNEL SERVICES

THIS APPROPRIATION PROVIDES FUNDS FOR AN ACADEMIC RESEARCH DIRECTOR OF THE RESEARCH PROGRAM.

A2124-400 OTHER EXPENSES

THIS APPROPRIATION PROVIDES FUNDS FOR CONTRACTUAL EXPENSES AND ENTRY FEES FOR THE DISTRICTWIDE RESEARCH PROGRAM.

A2124-500 SUPPLIES AND MATERIALS

SUPPLIES AND MATERIALS TO SUPPORT THE DISTRICTWIDE RESEARCH PROGRAM.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2125	**TEACHING - SOCIAL STUDIES**							
A2125-130	PERSONNEL SERVICES - TEACHERS	5,661,790	77,102	1.4%	5,584,688	5,714,908	5,640,583	5,566,803
A2125-400	OTHER EXPENSES	8,000	(3,400)	-29.8%	11,400	7,599	7,756	3,987
A2125-480	TEXTBOOKS	175,000	(21,420)	-10.9%	196,420	107,037	213,717	133,087
A2125-490	OTHER EXPENSES - BOCES	10,000	10,000	100.0%	0	0	0	0
A2125-500/524	SUPPLIES & MATERIALS	63,500	18,000	39.6%	45,500	34,949	37,142	31,110
	A2125 TOTALS	**5,918,290**	**80,282**	**1.4%**	**5,838,008**	**5,864,493**	**5,899,198**	**5,734,988**

A2125 TEACHING - SOCIAL STUDIES

THIS CATEGORY REFLECTS THE SALARIES, SUPPLIES, EQUIPMENT AND OTHER COSTS USED IN THE TEACHING OF SOCIAL STUDIES AT THE SECONDARY LEVEL.

A2125-130 PERSONNEL SERVICES

THIS APPROPRIATION IS FOR THE SALARIES OF SOCIAL STUDIES TEACHERS AT THE SECONDARY LEVEL.

A2125-400 OTHER EXPENSES

COVERED HERE ARE COSTS ASSOCIATED WITH INTEGRATED CURRICULUM PROJECTS AND COLLEGE BOARD CONFERENCES. IN ADDITION, FUNDS ARE USED TO SUPPORT PARTICIPATION IN THE "WE THE PEOPLE" COMPETITION, AND TO SUPPORT MEMBERSHIP IN THE NATIONAL AND THE LONG ISLAND COUNCIL FOR THE SOCIAL STUDIES.

A2125-480 TEXTBOOKS

TEXTBOOKS USED IN THE SOCIAL STUDIES PROGRAM ARE CODED IN THIS CATEGORY, INCLUDING REPLACEMENT TEXTBOOKS AND WORKBOOKS, DIGITAL TEXTBOOK SUBSCRIPTIONS THAT ARE CRITICAL PIECES OF THE CORE CURRICULUM, AND SUPPLEMENTAL WEB-BASED TEXTS AND APPLICATIONS. STATE AID IS RECEIVED ON A PORTION OF THESE EXPENSES.

A2125-500/524 SUPPLIES & MATERIALS/PERIODICALS

THIS APPROPRIATION IS FOR CONSUMABLE SUPPLIES, SUBSCRIPTIONS AND PUBLICATIONS.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2130	TEACHING - DRIVER EDUCATION							
A2130-400	OTHER EXPENSES	142,500	0	0.0%	142,500	120,665	111,680	55,475
	A2130 TOTALS	142,500	0	0.0%	142,500	120,665	111,680	55,475

A2130 TEACHING - DRIVER EDUCATION

DRIVERS' EDUCATION IS A FULLY SELF-SUSTAINING PROGRAM SUCH THAT THE FUNDING IS PROVIDED FOR BY PARENTS/GUARDIANS OF STUDENTS WHO CHOOSE TO SIGN UP FOR THIS PROGRAM. THE DISTRICT OVERSEES THIS PROGRAM, BUT DOES NOT INCUR ANY COST IN DOING SO AS AN EQUAL AMOUNT OF MONEY (IN THE FORM OF DRIVERS' EDUCATION FEES PAID BY PARENTS/GUARDIANS) IS REFLECTED AS REVENUE.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2131	**TEACHING - SPEECH - REGULAR SCHOOL**							
A2131-150	PERSONNEL SERVICES - TEACHERS	3,363,959	(67,347)	-2.0%	3,431,306	3,322,887	3,202,734	3,032,241
A2131-200	EQUIPMENT	0	0	0.0%	0	0	4,918	4,111
A2131-400	OTHER EXPENSE	8,000	(1,400)	-14.9%	9,400	6,518	6,727	3,344
A2131-500	SUPPLIES & MATERIALS	18,000	(2,000)	-10.0%	20,000	13,700	14,111	7,529
	A2131 TOTALS	**3,389,959**	**-70,747**	**-2.0%**	**3,460,706**	**3,343,105**	**3,228,490**	**3,047,225**

A2131-150 PERSONNEL SERVICES

SALARIES FOR SPEECH THERAPISTS AND TEACHERS OF THE DEAF ARE CHARGED TO THIS APPROPRIATION. INCLUDED IN THIS ALLOCATION ARE SPEECH TEACHERS TO PROVIDE SPEECH IMPROVEMENT SERVICES IN ALL OF THE FIVE ELEMENTARY SCHOOLS, TEACHERS TO SERVICE HARD OF HEARING AND DEAF STUDENTS, A BILINGUAL SPEECH PATHOLOGIST, AND A SPEECH/LANGUAGE EVALUATOR. SOME OF THESE POSITIONS ARE FEDERALLY FUNDED.

A2131-200 EQUIPMENT

PROVIDES FUNDS FOR HEARING AND COMMUNICATIONS DEVICES FOR HEARING IMPAIRED STUDENTS. EQUIPMENT ITEMS AT OR ABOVE $2,500 ARE APPROPRIATED HERE IN COMPLIANCE WITH ACCOUNTING STANDARDS AND BOARD POLICY.

A2131-400 OTHER EXPENSES

PROVIDES FUNDS FOR EQUIPMENT WARRANTIES, EXTENDED EAR AND AUDITORY TRAINER REPAIRS. IN ADDITION, COSTS FOR MANDATED EVALUATIONS FOR STUDENTS WITH SIGNIFICANT HEARING IMPAIRMENTS ARE CODED HERE.

A2131-500 SUPPLIES AND MATERIALS

THIS APPROPRIATION IS USED FOR SUPPLIES AND MATERIALS WHICH ARE USED IN THE SPEECH AND HEARING PROGRAMS. IN ADDITION, MONIES ARE ALLOCATED FOR TESTING PROTOCOLS AND COMPUTER SOFTWARE PROGRAMS TO BE USED BY CHILDREN WITH AUDITORY DEFICITS.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2170	**TEACHING - READING**							
A2170-120/130	PERSONNEL SERVICES - TEACHERS	2,218,254	(119,221)	-5.1%	2,337,475	2,192,296	1,973,037	1,545,933
A2170-480	TEXTBOOKS	20,000	(5,000)	-20.0%	25,000	24,955	36,470	26,653
A2170-500	SUPPLIES & MATERIALS	30,000	15,000	100.0%	15,000	18,266	14,490	8,481
	A2170 TOTALS	**2,268,254**	**-109,221**	**-4.6%**	**2,377,475**	**2,235,517**	**2,023,997**	**1,581,067**

A2170-120/130 PERSONNEL SERVICES

THIS APPROPRIATION COVERS THE SALARIES OF READING PERSONNEL. ADDITIONAL POSITIONS ARE FEDERALLY FUNDED.

A2170-480 TEXTBOOKS

THIS APPROPRIATION COVERS THE COST OF LEVELED LITERACY INTERVENTION TEXT SETS, COMMON CORE ALIGNED PRACTICE TEXTS, WRITE PROGRAM TEXTS, AND LANGUAGE FOUNDATIONAL FLUENCY SKILL TEXTS.

A2170-500 SUPPLIES AND MATERIALS

THIS APPROPRIATION COVERS THE COSTS FOR SUPPORTIVE READING AND WRITING MATERIALS. INCLUDED IN THIS CODE ARE CONSUMABLE MATERIALS FOR THE ACADEMIC INTERVENTION SERVICES (AIS)/SUPPORTIVE READING PROGRAM, SUMMER READING PROGRAM, LEVELED LITERACY WRITING AND READING BOOKS, FOUNDATIONAL SKILL KITS, PARENT WELCOME PACKETS AND WORKSHOP SUPPLIES.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2250	**TEACHING - CHILDREN WITH DISABILITIES**							
A2250-120/130	PERSONNEL SERVICES - TEACHERS	17,774,300	197,037	1.1%	17,577,263	17,191,524	15,999,247	15,533,612
A2250-150	PERSONNEL SERVICES COORDINATORS/DIRECTORS	689,198	(225,770)	-24.7%	914,968	1,011,899	988,063	952,388
A2250-160/ 170	PERSONNEL SERVICES CLERICAL/AIDES/THERAPISTS	13,477,247	(487,176)	-3.5%	13,964,423	12,750,648	12,003,098	11,033,774
A2250-200	EQUIPMENT	5,000	(5,000)	-50.0%	10,000	1,423	33,831	8,657
A2250-400	OTHER EXPENSES	15,000	0	0.0%	15,000	7,543	5,159	71,369
A2250-449	PRO/TECH SERVICES/THERAPY SVC.	2,004,178	147,778	8.0%	1,856,400	1,820,856	1,580,953	1,498,950
A2250-449A	PRO/TECH SVC - PARENTALLY PLACED	290,000	(46,000)	-13.7%	336,000	267,940	296,717	307,860
A2250-470	TUITION	6,100,000	681,953	12.6%	5,418,047	5,610,263	4,672,802	4,013,871
A2250-480	TEXTBOOKS	5,000	0	0.0%	5,000	0	0	466
A2250-490	BOCES - TUITION	9,000,000	0	0.0%	9,000,000	8,475,413	8,859,450	7,601,277
A2250-500/520	SUPPLIES & MATERIALS	46,600	600	1.3%	46,000	39,245	30,749	34,625
	A2250 TOTALS	**49,406,523**	**263,422**	**0.5%**	**49,143,101**	**47,176,754**	**44,470,069**	**41,056,849**

A2250-120/130/150 PERSONNEL SERVICES - TEACHING
SALARIES FOR TEACHERS OF CHILDREN WITH DISABILITIES ARE CHARGED TO THIS ALLOCATION. ADDITIONAL POSITIONS ARE FEDERALLY FUNDED. THIS CATEGORY ALSO REFLECTS SALARIES FOR THE SUPERVISION OF THE CHILDREN WITH DISABILITIES PROGRAM AS WELL AS ADMINISTRATIVE AND TEACHER COSTS OF RUNNING AN ALTERNATIVE HIGH SCHOOL PROGRAM (HILLS ACADEMY).

A2250-160/170 PERSONNEL SERVICES - PARAPROFESSIONALS/CLERICAL/THERAPISTS
THIS ALLOCATION PROVIDES FOR SALARY PAYMENTS FOR PARAPROFESSIONALS IN THE CHILDREN WITH DISABILITIES PROGRAM ASSIGNED TO INDIVIDUAL OR GROUPS OF STUDENTS AS WELL AS THOSE WHO IMPLEMENT ALTERNATIVE TESTING SITUATIONS. THE INCREASE OF PARAPROFESSIONAL HOURS IS DUE TO THE NEED FOR INDIVIDUAL "ONE-ON-ONES" AS MANDATED BY THE COMMITTEE ON SPECIAL EDUCATION IN ORDER TO MAINTAIN STUDENTS WITH DISABILITIES IN THE LEAST RESTRICTIVE ENVIRONMENT. THE SALARIES OF CLERICAL POSITIONS FOR THE SPECIAL EDUCATION PROGRAM, LICENSED OCCUPATIONAL THERAPISTS, AND PHYSICAL THERAPISTS ARE CODED HERE. ADDITIONAL POSITIONS (CLERICAL, JOB COACHES) ARE FEDERALLY FUNDED.

A2250-200 EQUIPMENT
THIS ALLOCATION PROVIDES FUNDS TO PURCHASE SPECIAL ED CLASSROOM EQUIPMENT DISTRICTWIDE, AS MANDATED BY A STUDENT'S INDIVIDUAL EDUCATIONAL PLAN (IEP), AS WELL AS ASSISTIVE TECHNOLOGY ITEMS. EQUIPMENT ITEMS AT OR ABOVE $2,500 ARE APPROPRIATED HERE IN COMPLIANCE WITH ACCOUNTING STANDARDS AND BOARD POLICY.

A2250-400 OTHER EXPENSES
CODED HERE ARE THE COSTS FOR SPECIAL INSTRUCTIONAL EQUIPMENT RENTAL AND REPAIRS. COSTS ASSOCIATED WITH THE COMMISSIONER'S REGULATIONS TO PART 200.4 WHICH REQUIRE A VOCATIONAL ASSESSMENT FOR STUDENTS WITH DISABILITIES AS A COMPONENT FOR DEVELOPING A TRANSITION SERVICES PLAN. COSTS FOR BILINGUAL AND ADAPTIVE EVALUATIONS, PARENT TRAINING, IN ADDITION TO TRAINING AND SUPPORT SERVICES FOR THE CSE MANAGEMENT SYSTEM ARE IN THIS CODE.

A2250-449/449A PROFESSIONAL SERVICES – THERAPY/PROFESSIONAL SERVICES
CONTRACT COSTS OF THERAPY SERVICES FOR CHILDREN WITH DISABILITIES, CLASSROOM CONSULTATIONS AND EVALUATIONS ARE CHARGED TO THIS CODE AS REQUIRED BY A CHILD'S IEP. THIS ALLOCATION ALSO PROVIDES MANDATED SERVICES BY THE COMMITTEE ON SPECIAL EDUCATION FOR SIGN LANGUAGE INTERPRETERS, REQUIRED BY DEAF STUDENTS. ALSO INCLUDED ARE IEP DIRECT APPLICATION SUPPORT/MAINTENANCE, SERVICES RELATED TO STATEWIDE TESTING, SERVICES FOR STUDENTS IN PAROCHIAL SCHOOLS MANDATED BY THE CSE TO RECEIVE RESOURCE ROOM AND/OR SPEECH SERVICES AND CONTRACTS WITH AGENCIES FOR PROVIDING TRANSITION SERVICES. ADDITIONAL FUNDS ARE PROVIDED FOR SERVICES RENDERED TO NON-RESIDENT STUDENTS ATTENDING PRIVATE AND PAROCHIAL SCHOOLS WITHIN HALF HOLLOW HILLS CENTRAL SCHOOL DISTRICT IN ACCORDANCE WITH CHAPTER 378 OF THE LAWS OF 2007. THIS EXPENSE IS OFFSET IN THE REVENUE SECTION OF THE BUDGET THROUGH TUITION BILLING.

A2250-470/471 TUITION
THIS ALLOCATION PROVIDES FUNDS FOR SPECIAL EDUCATION STUDENTS IN PRIVATE PLACEMENTS.

A2250-480 TEXTBOOKS
THIS ALLOCATION IS FOR TEXTBOOKS FOR THE SPECIAL EDUCATION READING PROGRAM.

A2250-490 BOCES
THIS APPROPRIATION PROVIDES FUNDS FOR SPECIAL EDUCATION TUITION AND SUPPLEMENTAL SERVICES PROVIDED BY BOCES TO STUDENTS WITH DISABILITIES.

A2250-500 SUPPLIES & MATERIALS
THIS ALLOCATION PROVIDES FOR CONSUMABLE SUPPLIES WHICH ARE USED IN THE CHILDREN WITH DISABILITIES PROGRAM, THE PROGRAM SERVICING CHILDREN IN THE INTENSIVE PRIMARY CLASSES AND SPECIAL INTEGRATED PROGRAM FOR CHILDREN ON THE AUTISTIC SPECTRUM, CAREER CONNECTION/PATHWAY CLASSES, ADAPTIVE PHYSICAL EDUCATION, SPECIAL WORK PROGRAM AND TRANSITION SERVICES. ALSO INCLUDED ARE FUNDS FOR GENERAL OFFICE SUPPLIES FOR THE OFFICE OF PUPIL PERSONNEL SERVICES.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2280	TEACHING - OCCUPATIONAL EDUCATION							
A2280-490	BOCES SERVICES	1,228,400	27,200	2.3%	1,201,200	969,500	619,620	590,400
	A2280 TOTALS	1,228,400	27,200	2.3%	1,201,200	969,500	619,620	590,400

A2280-490 BOCES SERVICES

THESE SERVICES REPRESENT TUITION FOR STUDENTS ATTENDING THE BOCES VOCATIONAL/TECHNICAL EDUCATION PROGRAMS. BOCES AID, WHICH IS RECEIVED THE YEAR FOLLOWING THE EXPENSE, PARTIALLY OFFSETS THIS COST.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2300	**TEACHING - SPECIAL SCHOOLS SUMMARY**							
A2330-000	TEACHING - ADULT EDUCATION	39,500	500	1.3%	39,000	28,591	33,620	42,789
A2331-000	TEACHING - ADULT EDUCATION	4,000	(1,000)	-20.0%	5,000	2,465	0	4,610
A2345-000	TEACHING - SUMMER SCHOOL	388,000	55,000	16.5%	333,000	334,364	355,694	331,951
	A2300 TOTALS	**431,500**	**54,500**	**14.5%**	**377,000**	**365,420**	**389,314**	**379,350**

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2330	**TEACHING - ADULT EDUCATION**							
A2330-150	PERSONNEL SERVICES	21,000	500	2.4%	20,500	11,520	16,580	25,671
A2330-400	OTHER EXPENSES	17,000	0	0.0%	17,000	16,980	15,840	17,118
A2330-500	SUPPLIES & MATERIALS	1,500	0	0.0%	1,500	91	1,200	0
	A2330 TOTALS	**39,500**	**500**	**-56.4%**	**39,000**	**28,591**	**33,620**	**42,789**
A2331	**TEACHING - ADULT EDUCATION**							
A2331-490	BOCES	4,000	(1,000)	-20.0%	5,000	2,465	0	4,610
	A2331 TOTALS	**4,000**	**(1,000)**	**-20.0%**	**5,000**	**2,465**	**-**	**4,610**
A2345	**TEACHING - SUMMER SCHOOL**							
A2345-150	PERSONNEL SERVICES	220,000	20,000	10.0%	200,000	215,256	237,671	220,377
A2345-160/170	PERSONNEL SERVICES	165,000	35,000	26.9%	130,000	114,488	113,275	107,263
A2345-500	SUPPLIES & MATERIALS	3,000	0	0.0%	3,000	4,620	4,747	4,310
	A2345 TOTALS	**388,000**	**55,000**	**16.5%**	**333,000**	**334,364**	**355,694**	**331,951**

A2330 TEACHING - ADULT EDUCATION

THIS CATEGORY PROVIDES FOR THE EXPENSES OF THE CONTINUING EDUCATION PROGRAM. THIS PROGRAM OFFERS ADULTS IN THE COMMUNITY AN OPPORTUNITY TO CONTINUE ON THE PATHWAY OF LEARNING THROUGH THE OFFERING OF A VARIETY OF COURSES IN CULINARY, THE ARTS, MOVEMENT, AND FINANCIAL MANAGEMENT/PLANNING, FOR EXAMPLE. COURSES ARE HELD IN THE EVENINGS AT ONE OF THE DISTRICT'S BUILDINGS. A SMALL PORTION OF THE PROGRAM'S EXPENSE IS FUNDED BY FEES COLLECTED FROM PARTICIPANTS (REFLECTED IN THE REVENUE PORTION OF THE BUDGET).

A2331 TEACHING - ADULT EDUCATION

FUNDS ARE PROVIDED FOR PAYMENTS TO BOCES FOR CAREER AND TECHNICAL EDUCATION, GED PREPARATION, ESL, ACADEMIC REMEDIATION COUNSELING, AND SUPPORT SERVICES FOR OUT OF SCHOOL YOUTH AND TEEN PARENTS UNDER 21 YEARS OF AGE. STUDENTS ARE SELF-REFERRED OR ENROLLED AT THE DISTRICT'S REQUEST.

A2345 TEACHING - SUMMER SCHOOL

THIS ALLOCATION PROVIDES FOR A FOUR WEEK ELEMENTARY SUMMER SCHOOL PROGRAM AND CREDIT RECOVERY PROGRAM.

A2345-150/170 PERSONNEL SERVICES

THIS CODE INCLUDES FUNDS FOR STAFF INVOLVED IN THE SUMMER SCHOOL PROGRAM, SUMMER ENL AND CREDIT RECOVERY PROGRAM.

A2345-480/500 TEXTBOOKS/SUPPLIES AND MATERIALS

THIS APPROPRIATION PROVIDES FUNDS FOR SUMMER SCHOOL SUPPLIES AND TEXTBOOKS.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2600	INSTRUCTIONAL SUPPORT SUMMARY							
A2610-000	SCHOOL LIBRARY/MEDIA CENTER	1,879,824	55,238	3.0%	1,824,586	1,699,736	1,665,750	1,579,691
A2630-000	COMPUTER ASSISTED INSTRUCTION	4,171,959	(206,513)	-4.7%	4,378,472	4,008,850	4,620,038	3,370,537
	A2600 TOTALS	**6,051,783**	**-151,275**	**-2.4%**	**6,203,058**	**5,708,586**	**6,285,788**	**4,950,228**

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2610	**SCHOOL LIBRARY/MEDIA CENTER**							
A2610-150	PERSONNEL SERVICES	1,303,524	52,738	4.2%	1,250,786	1,184,229	1,140,894	1,099,964
A2610-170	PERSONNEL SVCS - AIDES	400,000	0	0.0%	400,000	343,524	378,772	291,226
A2610-490	OTHER EXPENSES - BOCES	13,000	0	0.0%	13,000	11,385	5,548	19,952
A2610-500/521/24	SUPPLIES/BOOKS/PERIODICALS	163,300	2,500	1.6%	160,800	160,598	140,536	168,549
	A2610 TOTALS	**1,879,824**	**55,238**	**3.0%**	**1,824,586**	**1,699,736**	**1,665,750**	**1,579,691**

A2610-150 PERSONNEL SERVICES

PROVIDES FUNDS FOR THE K-12 LIBRARIANS' SALARIES.

A2610-170 PERSONNEL SERVICES - PARAPROFESSIONALS

REPRESENTS FUNDS FOR LIBRARY PARAPROFESSIONAL POSITIONS.

A2610-400 CONTRACT EXPENSE

THIS ALLOCATION PROVIDES FUNDS FOR CONTRACTUAL SERVICES IN SUPPORT OF THE DISTRICT LIBRARIES.

A2610-490 OTHER EXPENSES – BOCES

PROVIDES FUNDS FOR LIBRARY AUTOMATION. BOCES AID, WHICH IS RECEIVED THE YEAR FOLLOWING THE EXPENSE, PARTIALLY OFFSETS THIS COST.

A2610-500/521/524 SUPPLIES & MATERIALS/BOOKS & PERIODICALS

INCLUDES MATERIALS AND SUPPLIES IN SUPPORT OF THE LIBRARY PROGRAM, PAPER SUPPLIES, LIBRARY BOOKS AND PERIODICALS.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2630	COMPUTER ASSISTED INSTRUCTION							
A2630-160/170	PERSONNEL SERVICES	1,377,959	(7,513)	-0.5%	1,385,472	1,284,007	1,148,420	1,083,650
A2630-200	EQUIPMENT	125,000	(275,000)	-68.8%	400,000	549,457	676,542	587,054
A2630-400	OTHER EXPENSES	240,000	0	0.0%	240,000	231,454	214,906	239,104
A2630-478	DATA LINES/CABLEVISION	105,000	0	0.0%	105,000	83,588	90,043	90,043
A2630-490	OTHER EXPENSES - BOCES	1,000,000	190,000	23.5%	810,000	1,099,277	958,988	695,266
A2630-500/520	SUPPLIES & MATERIALS	954,000	(114,000)	-10.7%	1,068,000	416,934	1,172,880	328,840
A2630-560	SOFTWARE	370,000	0	0.0%	370,000	344,133	358,258	346,581
	A2630 TOTALS	**4,171,959**	**-206,513**	**-4.7%**	**4,378,472**	**4,008,850**	**4,620,038**	**3,370,537**

A2630 COMPUTER ASSISTED INSTRUCTION

THIS APPROPRIATION IS FOR THE DISTRICT'S INSTRUCTIONAL TECHNOLOGY DEPARTMENT.

A2630-151 NON-INSTRUCTIONAL SERVICES
PROVIDED FUNDS FOR A TEACHING ASSISTANT; A POSITION WHICH NO LONGER EXISTS AS OF 2021-2022.

A2630-160/170 PERSONNEL SERVICES
PROVIDES FUNDS FOR INSTRUCTIONAL COMPUTER PARAPROFESSIONALS, NETWORK SPECIALISTS, COMPUTER TECHNICIANS, AND CLERICAL SUPPORT FOR COMPUTER ASSISTED INSTRUCTION DEPARTMENT.

A2630-200 EQUIPMENT
PROVIDES FOR A CONTINUATION OF THE 'REFRESH' CYCLE FOR EXISTING COMPUTERS AND ADDITIONAL COMPUTERS DISTRICT-WIDE TO ENABLE TEACHERS TO PROACTIVELY PLAN FOR TECHNOLOGY INTEGRATION INTO LESSONS. THE DISTRICT MAINTAINS A ONE-TO-ONE STUDENT-TO-TECHNOLOGY DEVICE PROGRAM. FUNDING FOR EQUIPMENT ITEMS PREVIOUSLY CODED TO THE A 2615-200 CODE IS ALSO INCLUDED HERE. EQUIPMENT ITEMS AT OR ABOVE $2,500 ARE APPROPRIATED HERE IN COMPLIANCE WITH ACCOUNTING STANDARDS AND BOARD POLICY.

A2630-400 OTHER EXPENSES
PROVIDES FOR THE COST OF ONLINE SERVICES, WARRANTIES, MEMBERSHIPS, LEXMARK TECH INTEGRATION, TESTING AND GRADING LICENSE, WEBSITE FEES AND SERVICES AND OTHER NETWORK SERVICES IN EACH OF OUR BUILDINGS. ALSO INCLUDED IN THIS CODE ARE FUNDS FOR AN APPLE PROTECTION PLAN, EBOARDS SUBSCRIPTION SERVICE AND OTHER CONTRACTS IN SUPPORT OF THE COMPUTER ASSISTED INSTRUCTION DEPARTMENT.

A2630-478 OTHER EXPENSES - DATA NETWORK
PROVIDES FUNDS FOR THE DISTRICT'S WIDE AREA NETWORK SERVICES.

A2630-490 OTHER EXPENSES - BOCES
REPRESENTS COSTS FOR CONTRACTS PURCHASED THROUGH BOCES IN SUPPORT OF THE COMPUTER ASSISTED INSTRUCTION DEPARTMENT. THESE COSTS ARE PARTIALLY OFFSET BY STATE AID, WHICH IS RECEIVED IN THE YEAR FOLLOWING THE EXPENSE.

A2630-500 520 SUPPLIES & MATERIALS
PROVIDES FOR THE PURCHASE OF COMPUTER PARTS, (MEMORY UPGRADES FOR IMACS, AIRPORTS FOR CARTS, HARD DRIVES, LOGIC BOARDS, CD ROMS, AND POWER SUPPLIES) AND OTHER CONSUMABLES SUCH AS STORAGE MEDIA, CABLES, BATTERIES, AND PRINT CARTRIDGES. CLASSROOM PRINTERS AND OTHER EQUIPMENT ITEMS UNDER $2,500, PREVIOUSLY CODED UNDER 2630-200, ARE BEING APPROPRIATED HERE IN COMPLIANCE WITH ACCOUNTING STANDARDS. FUNDING FOR SUPPLIES PREVIOUSLY CODED TO THE A2615-500 CODE IS ALSO INCLUDED HERE. NON-CONSUMABLE ITEMS UNDER $2,500, PREVIOUSLY CODED TO A 200 OBJECT CODE, ARE BEING APPROPRIATED IN A 520 OBJECT CODE IN COMPLIANCE WITH ACCOUNTING STANDARDS AND BOARD POLICY.

A2630-560 SOFTWARE
PROVIDES FUNDS FOR THE PURCHASE (LICENSES) OF INSTRUCTIONAL SOFTWARE BOTH FOR INDIVIDUAL COMPUTERS AS WELL AS NETWORKED SYSTEMS. ADDITIONAL FUNDS ARE INCLUDED FOR AN ONLINE PERSONALIZED DIGITAL LIBRARY LITERACY PROGRAM. A PORTION OF THESE MONIES ARE STATE AIDED AND REFLECTED ON THE REVENUE SIDE OF THE BUDGET.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2800	**PUPIL PERSONNEL SERVICES SUMMARY**							
A2805-000	ATTENDANCE	44,363	2,500	6.0%	41,863	38,487	112,987	119,280
A2810-000	GUIDANCE	4,496,064	96,467	2.2%	4,399,597	4,218,412	3,998,032	3,741,970
A2815-000	HEALTH SERVICES	2,444,551	215,842	9.7%	2,228,709	2,290,233	2,166,122	2,098,320
A2820-000	PSYCHOLOGICAL/SOCIAL WORK	2,819,881	205,226	7.8%	2,614,655	2,530,350	2,304,277	2,206,710
A2850-000	CO-CURRICULAR/CHAPERONES	2,122,000	115,700	5.8%	2,006,300	1,874,825	1,783,997	1,797,740
A2855-000	INTERSCHOLASTIC ATHLETICS	3,002,793	326,582	12.2%	2,676,211	2,611,702	2,589,309	2,448,825
	A2800 TOTALS	**14,929,652**	**962,317**	**6.9%**	**13,967,335**	**13,564,009**	**12,954,724**	**12,412,845**

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2805	**ATTENDANCE**							
A2805-160	PERSONNEL SERVICES	28,363	1,500	5.6%	26,863	25,320	100,204	107,904
A2805-400	CONTRACT EXPENSE	16,000	1,000	6.7%	15,000	13,167	12,783	11,377
	A2805 TOTALS	**44,363**	**2,500**	**6.0%**	**41,863**	**38,487**	**112,987**	**119,280**

A2805-160 PERSONNEL SERVICES

THIS APPROPRIATION IS FOR A SCHOOL ATTENDANCE SPECIALIST WHO IS RESPONSIBLE FOR THE INVESTIGATION OF ALL STUDENTS ENTERING THE DISTRICT FROM A RESIDENCY PERSPECTIVE. THIS INCLUDES INTERVIEWING NEW REGISTRANTS, INVESTIGATING QUESTIONS OF ILLEGAL RESIDENCE, VERIFICATION OF CUSTODY, CONTINUED RESIDENCE, AND PREPARATION OF REPORTS, AS WELL AS TO ADDRESS ACUTE ATTENDANCE PROBLEMS IN EACH OF THE SCHOOLS. ALSO INCLUDED IN THIS CODE IS A SALARY ALLOCATION FOR CLERICAL SUPPORT STAFF.

A2805-400 CONTRACT EXPENSE

THIS ALLOCATION PROVIDES FUNDS FOR AN ONLINE REGISTRATION PROGRAM FOR NEW STUDENTS.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2810	**GUIDANCE**							
A2810-150	PERSONNEL SERVICES	3,780,063	100,651	2.7%	3,679,412	3,540,139	3,354,145	3,134,294
A2810-160	PERSONNEL SERVICES	697,601	(4,184)	-0.6%	701,785	666,330	634,358	595,679
A2810-400	OTHER EXPENSES	4,000	0	0.0%	4,000	368	823	577
A2810-500/520	SUPPLIES & MATERIALS	14,400	0	0.0%	14,400	11,575	8,706	11,420
	A2810 TOTALS	**4,496,064**	**96,467**	**2.2%**	**4,399,597**	**4,218,412**	**3,998,032**	**3,741,970**

A2810 GUIDANCE

THIS APPROPRIATION IS FOR GUIDANCE SERVICES PROVIDED TO PUPILS BY CERTIFIED GUIDANCE COUNSELORS, CLERICAL STAFF AND OTHER EXPENSES OF THE GUIDANCE OFFICES OF THE MIDDLE AND HIGH SCHOOLS.

A2810-150 PERSONNEL SERVICES

THIS APPROPRIATION PROVIDES FOR THE SALARIES OF GUIDANCE COUNSELORS. IN ADDITION, STIPENDS FOR THE GUIDANCE DIRECTORS, SUMMER COUNSELING AND COLLEGE VISITATIONS ARE INCLUDED.

A2810-160 PERSONNEL SERVICES

PROVIDES FUNDS FOR THE SALARIES OF CLERICAL POSITIONS IN THE GUIDANCE OFFICES.

A2810-400/500 OTHER EXPENSES/SUPPLIES & MATERIALS

RENTAL, REPAIR, OTHER EXPENSES AND SUPPLIES & MATERIALS REFLECT THE NEEDS OF EACH SECONDARY BUILDING AS DETERMINED BY THE PRINCIPAL. COSTS FOR OFFICE AND COMPUTER SUPPLIES AND EQUIPMENT ITEMS UNDER $2,500 ARE CHARGED TO THESE CODES.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2815	HEALTH SERVICES							
A2815-160	PERSONNEL SERVICES	1,611,803	158,484	10.9%	1,453,319	1,581,753	1,492,665	1,448,136
A2815-170	PERSONNEL SERVICES - AIDES	380,000	30,000	8.6%	350,000	317,993	299,169	314,576
A2815-400	OTHER EXPENSES	1,000	0	0.0%	1,000	550	550	585
A2815-440	PHYSICIANS FEES	5,000	(5,000)	-50.0%	10,000	1,670	2,810	5,585
A2815-470	SERVICES/OTHER DISTRICTS	347,200	32,020	10.2%	315,180	309,171	286,790	258,556
A2815-490	OTHER EXPENSES/BOCES	76,148	2,218	3.0%	73,930	61,271	66,379	56,732
A2815-500/520	SUPPLIES & MATERIALS	23,400	(1,880)	-7.4%	25,280	17,825	17,759	14,150
	A2815 TOTALS	**2,444,551**	**215,842**	**9.7%**	**2,228,709**	**2,290,233**	**2,166,122**	**2,098,320**

A2815 HEALTH SERVICES

THIS APPROPRIATION IS FOR HEALTH SERVICES FOR STUDENTS SUCH AS EXAMINATIONS AND FIRST-AID PERFORMED BY REGISTERED NURSES AND CONTRACTED SCHOOL PHYSICIANS.

A2815-160/170 PERSONNEL SERVICES

THIS APPROPRIATION REPRESENTS SALARY PAYMENTS FOR REGISTERED NURSES, ONE OF WHOM PROVIDES SERVICES AT THE UPPER ROOM CHRISTIAN SCHOOL AS REQUIRED UNDER EDUCATION LAW 912. ALSO INCLUDED ARE FUNDS FOR PART-TIME HEALTH OFFICE AIDES, PAYMENTS FOR TWO NURSES TO COVER SUMMER REGISTRATIONS, SPORT PHYSICALS AND SUMMER SCHOOL.

A2815-400 OTHER EXPENSES

INCLUDES FUNDS FOR REPAIR OF HEALTH EQUIPMENT.

A2815-440 PHYSICIANS FEES

PHYSICIANS FEES ARE FOR MEDICAL AND WORKING PAPER EXAMINATIONS FOR STUDENTS.

A2815-470/490 SERVICES FROM OTHER DISTRICTS/BOCES

SERVICES FROM OTHER DISTRICTS IS FOR MANDATED COSTS OF MEDICAL SERVICES PROVIDED BY OTHER SCHOOL DISTRICTS AND BOCES TO HALF HOLLOW HILLS RESIDENT STUDENTS ATTENDING PRIVATE AND PAROCHIAL SCHOOLS IN OTHER SCHOOL DISTRICTS.

A2815-500 SUPPLIES & MATERIALS

SUPPLIES AND MATERIALS, FIRST-AID FORMS, PROFESSIONAL MATERIALS AND MISCELLANEOUS SUPPLIES USED BY THE NURSE AND HEALTH OFFICES. ADDITIONAL FUNDS ARE REQUESTED FOR SUBSCRIPTIONS TO SCHOOL HEALTH NEWS AND SCHOOL NEWS ALERT FOR EACH NURSE.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2820	**PSYCHOLOGICAL SERVICES**							
A2820-150	PERSONNEL SERVICES	2,059,002	79,818	4.0%	1,979,184	1,920,347	1,828,336	1,766,938
A2820-400	CONTRACT SERVICES	40,000	40,000	100.0%	0	0	0	0
A2820-500	SUPPLIES & MATERIALS	20,000	(35,000)	-63.6%	55,000	72,227	29,034	19,026
	A2820 TOTALS	**2,119,002**	**84,818**	**4.2%**	**2,034,184**	**1,992,574**	**1,857,370**	**1,785,963**

A2820-150 PERSONNEL SERVICES

THIS APPROPRIATION REPRESENTS REGULAR SALARY PAYMENTS TO DISTRICT PSYCHOLOGISTS. COSTS FOR SUMMER COMMITTEE ON SPECIAL EDUCATION PRESENTATIONS, SUMMER EVALUATIONS AND COMMITTEE ON SPECIAL EDUCATION PSYCHOLOGIST COSTS ARE ALSO INCLUDED IN THIS CATEGORY. THE PSYCHOLOGIST SERVICES FOR PRIVATE AND PAROCHIAL SCHOOLS (UPPER ROOM, ST. PIUS AND MONTESSORI) LOCATED WITHIN OUR BOUNDARIES ARE OFFSET UNDER SECTION 912 OF THE EDUCATION LAW WHERE CHARGES ARE BILLED TO OTHER SCHOOL DISTRICTS WHEN THEIR RESIDENT STUDENTS ATTEND THESE SCHOOLS LOCATED OUTSIDE THEIR BOUNDARIES BUT WITHIN OURS.

A2820-500 SUPPLIES & MATERIALS

THIS APPROPRIATION PROVIDES FOR THE ACQUISITION OF SUPPLY ITEMS SUCH AS TEST MATERIAL, TEST REPLACEMENTS, BOOKS AND PERIODICALS USED BY THE DISTRICT PSYCHOLOGISTS.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2825	**SOCIAL WORK SERVICES**							
A2825-150	PERSONNEL SERVICES	699,679	120,208	20.7%	579,471	536,955	446,419	420,613
A2825-500	SUPPLIES & MATERIALS	1,200	200	20.0%	1,000	821	487	133
	A2825 TOTALS	**700,879**	**120,408**	**20.7%**	**580,471**	**537,776**	**446,906**	**420,746**

A2825-150 PERSONNEL SERVICES

THIS ALLOCATION PROVIDES FOR THE SALARY PAYMENT FOR SOCIAL WORKERS. THE SOCIAL WORKERS PRIMARILY PROVIDE OUTREACH SERVICES TO COMMUNITY RESIDENTS AND AGENCIES, IN ADDITION TO WORKING DIRECTLY WITH STUDENTS AND THEIR FAMILIES, PROVIDING COUNSELING SERVICES AND RUNNING GROUPS WITHIN ALL SCHOOLS, COORDINATING OCCUPATION EDUCATIONAL PROGRAMS, AND SERVING AS LIAISONS TO OUT-OF-DISTRICT PLACEMENTS AND SCHOOL AND BUSINESS ADVISORY COUNCIL.

A2825-500 SUPPLIES & MATERIALS

THIS ALLOCATION PROVIDES FOR CONSUMABLE SUPPLIES AND MATERIALS WHICH ARE USED WITH CHILDREN PARTICIPATING IN GROUPS.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2850	**CO-CURRICULAR ACTIVITIES**							
A2850-150	PERSONNEL SERVICES	1,240,000	20,000	1.6%	1,220,000	1,143,939	1,122,129	1,105,855
A2850-151	PERSONNEL SVC-CHAPERONES	725,000	98,700	15.8%	626,300	601,757	546,390	582,189
A2850-400	OTHER EXPENSES	121,000	(1,000)	-0.8%	122,000	110,317	94,587	90,042
A2850-500	SUPPLIES & MATERIALS	36,000	(2,000)	-5.3%	38,000	18,812	20,891	19,654
	A2850 TOTALS	**2,122,000**	**115,700**	**5.8%**	**2,006,300**	**1,874,825**	**1,783,997**	**1,797,740**

A2850-150/151 PERSONNEL SERVICES

THE PROGRAMS OFFERED BY THE SCHOOLS INVOLVE A GREAT MANY STUDENT ACTIVITIES IN WHICH TEACHERS SPEND TIME BEYOND THE NORMAL TEACHING DAY. THIS CODE PROVIDES FOR THE COMPENSATION OF THE TEACHERS AND CHAPERONES WHO SUPERVISE THESE ACTIVITIES.

A2850-400 CONTRACTED SERVICES

CODED HERE ARE ITEMS SUCH AS FEES FOR DEBATE, CONTRACT PRINTING, ROYALTIES, EQUIPMENT RENTAL AND SCHOOL NEWSPAPER COSTS, CONTRACTUAL EXPENSES TO FACILITATE THE ELEMENTARY DISTRICTWIDE THEATRE EVENTS AND MIDDLE SCHOOL/HIGH SCHOOL MUSICAL PRODUCTIONS AND HIGH SCHOOL ROBOTICS CLUBS.

A2850-500 SUPPLIES & MATERIALS

THIS CODE COVERS THE COST OF ELEMENTARY INTRAMURAL SUPPLIES AND AWARDS AND SUPPLIES FOR ELEMENTARY DISTRICTWIDE THEATRE EVENTS.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A2855	**INTERSCHOLASTIC ATHLETICS**							
A2855-150	COACHING	2,210,000	335,000	17.9%	1,875,000	1,936,924	1,875,517	1,824,468
A2855-200	EQUIPMENT	0	(13,500)	-100.0%	13,500	7,514	70,432	38,128
A2855-400	OTHER EXPENSES	125,660	3,660	3.0%	122,000	121,334	118,362	100,533
A2855-440	PHYSICIANS FEES	15,000	(5,000)	-25.0%	20,000	9,125	10,998	9,455
A2855-447	OFFICIALS FEES	231,865	6,754	3.0%	225,111	214,838	185,081	167,570
A2855-451	AWARDS	51,500	1,500	3.0%	50,000	17,183	11,916	11,734
A2855-463/ 465	RECONDITIONING/REPAIR OF EQUIPMENT	85,000	(8,350)	-8.9%	93,350	49,472	71,973	74,226
A2855-470	MEMBERSHIPS	60,000	0	0.0%	60,000	50,297	45,251	45,157
A2855-500	SUPPLIES & MATERIALS	223,768	6,518	3.0%	217,250	205,015	199,781	177,554
	A2855 TOTALS	**3,002,793**	**326,582**	**12.2%**	**2,676,211**	**2,611,702**	**2,589,309**	**2,448,825**

A2855 INTERSCHOLASTIC ATHLETICS

THIS APPROPRIATION IS FOR THE DIRECT EXPENDITURES INCURRED IN TRAINING AND MAINTAINING BOYS' AND GIRLS' TEAMS FOR OVER 3,000 STUDENTS FOR INTERSCHOLASTIC ATHLETICS COMPETITION, INCLUDING FOOTBALL, BASKETBALL, BASEBALL, SOFTBALL, CHEERLEADING, BADMINTON, TRACK, SOCCER, SWIMMING, LACROSSE, VOLLEYBALL, FIELD HOCKEY, GYMNASTICS, FENCING, TENNIS, WRESTLING, BOWLING AND GOLF AT THE SECONDARY LEVEL. AN ATHLETIC DIRECTOR'S POSITION, PREVIOUSLY CODED HERE, HAD BEEN MOVED TO 2020-150.

A2855-150 COACHING SALARIES

COACHES' SALARIES ARE SET BY A NEGOTIATED AGREEMENT WITH THE TEACHERS' ASSOCIATION. THIS APPROPRIATION INCLUDES STIPENDS FOR APPROXIMATELY 180 COACHES, ASSISTANT COACHES, ATHLETIC TRAINERS AND ATHLETIC TIMERS, PROVIDING SUPPORT FOR APPROXIMATELY 130 TEAMS.

A2855-200 EQUIPMENT

THIS APPROPRIATION PROVIDES FUNDS FOR ATHLETIC EQUIPMENT IN SUPPORT OF THE DISTRICTWIDE INTERSCHOLASTIC ATHLETIC PROGRAM. EQUIPMENT ITEMS AT OR ABOVE $2,500 ARE APPROPRIATED HERE IN COMPLIANCE WITH ACCOUNTING STANDARDS AND BOARD POLICY.

A2855-400 OTHER EXPENSES

PROVIDES FOR CONTRACTUAL EXPENSES INCURRED AT TOURNAMENTS, INVITATIONALS, GOLF TEAM SITE FEES, NEW YORK STATE INTERSECTIONAL EXPENSES AND SUPERVISION. ALSO INCLUDED ARE COSTS FOR REPAIR AND MAINTENANCE OF ATHLETIC EQUIPMENT, STAFF CLINICS AND INSTRUCTIONAL CAMPS, COUNTY AWARD DINNERS, GOLD KEY AWARD DINNER AND DISTRICT AWARD PRESENTATION EXPENSES.

A2855-440 PHYSICIANS' FEES

PROVIDES FOR THE COSTS OF PHYSICIANS' FEES AND STATE MANDATED PHYSICAL EXAMINATIONS, REQUIRED FOR PARTICIPATION IN AN INTERSCHOLASTIC ATHLETIC PROGRAM. IN ADDITION, MEDICAL COVERAGE IS MANDATED FOR ALL HOME FOOTBALL CONTESTS.

A2855-447 OFFICIALS' FEES

PROVIDES FOR COSTS OF SECTION XI CONTRACTUAL OFFICIALS' FEES REQUIRED FOR ALL HOME NON-LEAGUE, LEAGUE CONTESTS AND TOURNAMENTS.

A2855-451/463/465 AWARDS/RECONDITIONING FEES/RECONDITIONING/REPAIR

FUNDS ARE PROVIDED FOR AWARDS FOR ALL PARTICIPANTS, SUCH AS CERTIFICATES, LETTERS, 2ND-6TH YEAR AWARDS, TEAM MVP AND COACHES AWARD WINNERS.

RECONDITIONING AND REPAIR COSTS INCLUDE CLEANING AND REPAIR OF ALL UNIFORMS, AS WELL AS THE RECONDITIONING AND SAFETY CERTIFICATION OF PROTECTIVE EQUIPMENT SUCH AS FOOTBALL, BASEBALL, SOFTBALL AND LACROSSE HELMETS; SHOULDER PADS, ARM PADS, LEG GUARDS, ETC. ALSO INCLUDED ARE FUNDS FOR REPAIRS, AS NEEDED, TO ATHLETIC EQUIPMENT SUCH AS SCOREBOARDS AND WRESTLING SCALES.

A2855-470 MEMBERSHIP DUES/FEES

MEMBERSHIP FEES INCLUDE DUES REQUIRED BY SECTION XI AND THE NEW YORK STATE PUBLIC HIGH SCHOOL ATHLETIC ASSOCIATION, WHICH PROVIDE GAME SCHEDULES, OFFICIALS, AND SPONSORSHIP OF COUNTY AND STATE CHAMPIONSHIPS.

A2855-500 SUPPLIES & MATERIALS

FUNDS FOR SUPPLIES, PROTECTIVE EQUIPMENT, AND UNIFORMS USED IN THE INTERSCHOLASTIC ATHLETIC PROGRAM ARE CODED HERE.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A5500	**PUPIL TRANSPORTATION SUMMARY**							
A5510-000	DISTRICT OWNED TRANSPORTATION SERVICE	6,497,800	212,363	3.4%	6,285,437	5,269,708	5,473,160	5,384,283
A5530-000	GARAGE BUILDING	133,543	1,424	1.1%	132,119	117,809	105,089	104,564
A5540-000	CONTRACT TRANSPORTATION	14,717,450	2,217,450	17.7%	12,500,000	11,601,173	10,624,814	10,462,478
A5581-000	CONTRACT TRANSPORT - BOCES	100,000	0	0.0%	100,000	5,759	210,500	20,145
	A5500 TOTALS	**21,448,793**	**2,431,237**	**12.8%**	**19,017,556**	**16,994,449**	**16,413,563**	**15,971,470**

A5500 PUPIL TRANSPORTATION

THIS APPROPRIATION PROVIDES TRANSPORTATION FOR PUPILS TO AND FROM DISTRICT SCHOOLS, PRIVATE AND PAROCHIAL SCHOOLS AND SPECIAL SCHOOLS. IT ALSO PROVIDES SPECIAL TRANSPORTATION SERVICE FOR THE PHYSICALLY HANDICAPPED STUDENT (I.E. ON CRUTCHES OR IN A WHEELCHAIR). TRANSPORTATION FOR AFTER SCHOOL ACTIVITIES, INTERSCHOLASTIC ATHLETICS AND EDUCATIONAL FIELD TRIPS ARE ALSO INCLUDED.

THIS APPROPRIATION PROVIDES TRANSPORTATION FOR ALL STUDENTS ATTENDING DISTRICT SCHOOLS. ADDITIONALLY, TRANSPORTATION IS PROVIDED TO STUDENTS ATTENDING PRIVATE AND PAROCHIAL SCHOOLS UP TO A MAXIMUM OF 15 MILES FROM HOME TO SCHOOL.

PUPIL TRANSPORTATION IS PROVIDED BY DISTRICT-OWNED BUSES AND BY PRIVATE BUS OPERATORS UNDER CONTRACT TO THE DISTRICT.

SUPPLY ITEMS SUCH AS GASOLINE, TIRES AND PARTS ARE PURCHASED ON STATE AND SUFFOLK COUNTY CONTRACTS OR BY DISTRICT BID.

THIS APPROPRIATION IS SUB-DIVIDED AS FOLLOWS:

5510-000	DISTRICT OWNED TRANSPORTATION SERVICE
5530-000	GARAGE BUILDING
5540-000	CONTRACT TRANSPORTATION (NON-BOCES)
5581-000	CONTRACT TRANSPORTATION (BOCES)

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A5510	**DISTRICT TRANSPORTATION SERVICE**							
A5510-100	PERSONNEL SERVICES	4,237,316	113,279	2.7%	4,124,037	3,734,668	3,551,194	3,433,764
A5510-200	EQUIPMENT	19,000	(14,200)	-42.8%	33,200	5,307	3,374	6,627
A5510-210	EQUIPMENT, BUSES	845,000	7,000	0.8%	838,000	587,842	849,826	491,559
A5510-400	OTHER EXPENSES	150,000	0	0.0%	150,000	128,244	91,696	96,426
A5510-422	VEHICLE INSURANCE	135,000	20,000	17.4%	115,000	83,191	76,490	62,733
A5510-465	CONTRACT REPAIRS - BUSES	150,000	0	0.0%	150,000	102,629	111,579	269,070
A5510-490	CONTRACT EXPENSES - BOCES	6,700	0	0.0%	6,700	2,967	4,157	4,063
A5510-500/520	SUPPLIES & MATERIALS	12,784	(5,716)	-30.9%	18,500	4,319	9,056	14,950
A5510-570	AUTOMOTIVE PARTS & ACCES.	350,000	0	0.0%	350,000	284,374	289,078	431,387
A5510-571	FUEL	500,000	75,000	17.6%	425,000	286,712	424,599	499,729
A5510-572	OIL & LUBRICANTS	22,000	7,000	46.7%	15,000	11,382	12,454	14,073
A5510-573	TIRES	70,000	10,000	16.7%	60,000	38,073	49,656	59,903
	A5510 TOTALS	**6,497,800**	**212,363**	**3.4%**	**6,285,437**	**5,269,708**	**5,473,160**	**5,384,283**

A5510 DISTRICT OPERATED TRANSPORTATION SERVICE

THIS APPROPRIATION IS FOR PUPIL TRANSPORTATION PROVIDED BY DISTRICT OWNED VEHICLES. IT INCLUDES REGULAR TO AND FROM SCHOOL RUNS, ACTIVITY BUSES, IN-DISTRICT SPECIAL NEEDS RUNS, IN-DISTRICT PROGRAMS (PLANETARIUM, LIBRARY, CLINICAL SPORTS, RECREATIONAL SPORTS, SWIM, WATER SAFETY, ORIENTATIONS) AND MOST OF THE ATHLETIC AND FIELD TRIPS. THE COSTS OF OPERATION, MAINTENANCE AND REPAIRS ARE INCLUDED.

A5510-100 PERSONNEL SERVICES

PERSONNEL SERVICE APPROPRIATIONS PROVIDE FUNDS FOR THE TRANSPORTATION SUPERVISOR, CLERICAL SUPPORT STAFF, DISPATCHER, HEAD BUS DRIVER, DRIVERS, AND MECHANICS.

A5510-200 EQUIPMENT – NON-BUS

THIS APPROPRIATION PROVIDES FOR REPLACEMENT OF EQUIPMENT OTHER THAN BUSES. EQUIPMENT ITEMS AT OR ABOVE $2,500 ARE APPROPRIATED HERE IN COMPLIANCE WITH ACCOUNTING STANDARDS AND BOARD POLICY.

A5510-210 EQUIPMENT - BUSES

THIS APPROPRIATION PROVIDES FUNDS FOR FOUR (4) 72 PASSENGER DIESEL BUSES, ONE (1) 48 PASSENGER HALF BUS AND (1) ONE VAN.

A5510-400 OTHER EXPENSES

INCLUDES COSTS FOR CONTRACT SERVICES SUCH AS OFFICE EQUIPMENT REPAIR AND RADIO REPAIR, FEES FOR ANNUAL UPDATE AND SERVICE OF TIME CARD SYSTEM, FINGER PRINTING, WASTE OIL REMOVAL, PHYSICALS, TOOL AND SHOE ALLOWANCE, LICENSE RENEWALS, TOLLS, RADIO MAINTENANCE AND UPDATES OF DISTRICT MAPS. ALSO INCLUDED ARE FUNDS FOR BUS ROUTING SYSTEM SUPPORT AND MAINTENANCE FEES. SOME CONTRACT EXPENSES BUDGETED HERE HELPS TO MAXIMIZE TRANSPORTATION AID.

A5510-422 VEHICLE INSURANCE

REPRESENTS COSTS FOR VEHICLE INSURANCE ON DISTRICT OWNED BUSES.

A5510-465 CONTRACT REPAIRS - BUSES

CONTRACT REPAIR IS FOR THOSE SPECIALIZED BUS REPAIRS PERFORMED BY CONTRACTORS SUCH AS PAINTING AND BODY WORK, MAJOR ENGINE OVERHAUL OR REPLACEMENT AND MACHINE SHOP WORK.

A5510-490 OTHER EXPENSES - BOCES

PROVIDES FUNDS FOR DRUG/ALCOHOL TESTING AS WELL AS TRAINING, WHEN REQUESTED.

A5510-500/573 SUPPLIES & MATERIALS

PROVIDES ALLOCATIONS FOR PURCHASE OF REPAIR PARTS, GASOLINE AND DIESEL FUEL, OIL AND TIRES FOR THE DISTRICT OWNED BUS FLEET, ROUTE CHANGERS, BUS SIGNS, AND SUPPLIES FOR THE DISTRICT TRANSPORTATION OFFICE.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A5530	**BUS GARAGE BUILDING**							
A5530-160	PERSONNEL SERVICES, CUSTODIAL	59,043	1,424	2.5%	57,619	48,778	42,134	35,293
A5530-400	OTHER EXPENSES	5,000	0	0.0%	5,000	0	431	451
A5530-454/455/456/457	FUELS & UTILITIES	64,500	0	0.0%	64,500	63,007	62,517	63,861
A5530-500	SUPPLIES & MATERIALS	5,000	0	0.0%	5,000	6,024	7	4,958
	A5530 TOTALS	**133,543**	**1,424**	**1.1%**	**132,119**	**117,809**	**105,089**	**104,564**

A5530 GARAGE BUILDING

THIS APPROPRIATION IS FOR THE CUSTODIAL AND MAINTENANCE COST OF THE TRANSPORTATION CENTER. IT INCLUDES ONE PART-TIME CUSTODIAN, CONTRACTED REPAIRS, FUEL AND UTILITIES, CLEANING AND MAINTENANCE SUPPLIES. ADDITIONAL FUNDS ARE INCLUDED FOR SNOW REMOVAL FOR THE BUS YARD AND BUS LANES AT EACH SCHOOL.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A5540-400	CONTRACT TRANSPORTATION	14,717,450	2,217,450	17.7%	12,500,000	11,601,173	10,624,814	10,462,478
	A5540 TOTALS	**14,717,450**	**2,217,450**	**17.7%**	**12,500,000**	**11,601,173**	**10,624,814**	**10,462,478**
A5581-490	TRANSPORTATION BY BOCES	100,000	0	0.0%	100,000	5,759	210,500	20,145
	A5581 TOTALS	**100,000**	**0**	**0.0%**	**100,000**	**5,759**	**210,500**	**20,145**

A5540-400 CONTRACT TRANSPORTATION

THIS APPROPRIATION IS FOR PUPIL TRANSPORTATION PROVIDED BY A PRIVATE BUS OPERATOR UNDER CONTRACT TO THE DISTRICT.

THIS APPROPRIATION REFLECTS THE FIRST YEAR OF A FIVE-YEAR CONTRACT WITH EDUCATIONAL BUS TRANSPORTATION, THE TOTAL ESTIMATED COST OF WHICH IS $81,646,458. FOR GASOLINE AND DIESEL BUSES, THE YEAR ONE COST IS ESTIMATED AT $14,236,602; THE YEAR TWO ESTIMATED COST IS $15,375,625; THE YEAR THREE ESTIMATED COST IS $16,298,438; THE YEAR FOUR ESTIMATED COST IS $17,276,512; THE YEAR FIVE ESTIMATED COST IS $18,658,754.

A5581-490 CONTRACT TRANSPORTATION FROM BOCES

THIS APPROPRIATION IS FOR PUPIL TRANSPORTATION PROVIDED BY EASTERN SUFFOLK BOCES UNDER CONTRACT TO THE DISTRICT.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A7140	**COMMUNITY RECREATION/NATATORIUM**							
A7140-100	PERSONNEL SERVICES	175,000	55,000	45.8%	120,000	125,087	97,777	73,161
A7140-400	CONTRACT EXPENSE	1,000	0	0.0%	1,000	0	0	310
A7140-500	SUPPLIES & MATERIALS	400	0	0.0%	400	180	0	382
	A7140 TOTALS	**176,400**	**55,000**	**45.3%**	**121,400**	**125,267**	**97,777**	**73,852**

A7140-100 PERSONNEL SERVICES

INCLUDES SALARY PAYMENTS FOR LIFEGUARDS AND OTHER RELATED POSITIONS REQUIRED TO RUN A COMMUNITY AQUATICS PROGRAM AT THE DISTRICT'S NATATORIUM. THIS COST IS PARTIALLY OFFSET BY RECEIPTS FROM POOL FEES AS REFLECTED IN THE REVENUE SECTION OF THE BUDGET.

A7140-500 SUPPLIES & MATERIALS

THIS APPROPRIATION IS FOR SUPPLIES AND MATERIALS USED FOR COMMUNITY AQUATICS ACTIVITIES.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A9000	**UNDISTRIBUTED - SUMMARY**							
A9010-000	EMPLOYEE BENEFITS	89,100,700	5,654,080	6.8%	83,446,620	76,394,676	70,737,000	66,143,089
A9700/A9900	TAN INTEREST/TRANSFER TO OTHER FUNDS	7,857,800	(318,806)	-3.9%	8,176,606	10,673,495	11,722,806	10,826,530
	A9000 TOTALS	**96,958,500**	**5,335,274**	**5.8%**	**91,623,226**	**87,068,171**	**82,459,806**	**76,969,618**

CODE	DESCRIPTION	PROPOSED 2025/26	INCREASE $	INCREASE %	ADOPTED 2024/25	ACTUAL 2023/24	ACTUAL 2022/23	ACTUAL 2021/22
A9000	UNDISTRIBUTED - SUMMARY							
A9010-000	EMPLOYEE BENEFITS	83,446,620	3,164,000	3.9%	80,282,620	70,737,000	66,143,089	62,505,902
A9700/A9900	TAN INTEREST/TRANSFER TO OTHER FUNDS	8,176,606	(2,595,000)	-24.1%	10,771,606	11,722,806	10,826,530	9,917,050
	A9000 TOTALS	91,623,226	569,000	0.6%	91,054,226	82,459,806	76,969,618	72,422,952

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A9010	**EMPLOYEE BENEFITS**							
A9010-800	EMPLOYEE RETIREMENT	7,950,000	1,950,000	32.5%	6,000,000	4,799,480	4,623,797	3,459,944
A9020-800	TEACHERS' RETIREMENT	10,240,000	(1,410,000)	-12.1%	11,650,000	11,259,448	10,721,954	10,907,427
A9030-800	SOCIAL SECURITY	12,500,000	900,000	7.8%	11,600,000	11,208,475	10,895,348	10,481,653
A9040-800	WORKERS' COMPENSATION	1,750,000	100,000	6.1%	1,650,000	1,017,003	865,458	1,221,584
A9045-800	LIFE INSURANCE	710,000	60,000	9.2%	650,000	647,233	541,960	525,541
A9050-800	UNEMPLOYMENT INSURANCE	150,000	0	0.0%	150,000	55,315	45,021	20,564
A9055-800	DISABILITY INSURANCE	245,000	(37,000)	-13.1%	282,000	242,319	231,796	212,725
A9056-800	DENTAL INSURANCE	1,305,700	80	0.0%	1,305,620	1,057,179	1,021,126	1,070,159
A9060-800	HEALTH INSURANCE	50,125,000	3,281,000	7.0%	46,844,000	42,240,601	39,764,515	36,324,051
A9070-800	COMPENSATED ABSENCES	4,090,000	810,000	24.7%	3,280,000	3,844,248	2,006,124	1,895,756
A9089-800	OPTICAL COVERAGE	35,000	0	0.0%	35,000	23,375	19,900	23,684
	A9010 TOTALS	**89,100,700**	**5,654,080**	**6.8%**	**83,446,620**	**76,394,676**	**70,737,000**	**66,143,089**

A9000 EMPLOYEE BENEFITS

THIS APPROPRIATION IS FOR THE DISTRICT'S COSTS FOR EMPLOYEE BENEFITS.

A9010-800 THE EMPLOYEE RETIREMENT SYSTEM (ERS) IS FOR NON-CERTIFIED EMPLOYEES AND IS MANDATED BY LAW. THE DISTRICT'S CONTRIBUTION RATES ARE ESTABLISHED AND MANDATED BY THE NEW YORK STATE PENSION FUND. FUNDING FOR THIS EXPENDITURE MAY BE PARTIALLY OFFSET THROUGH THE USE OF THE DISTRICT'S RESERVE FUND.

A9020-800 THE TEACHER RETIREMENT SYSTEM (TRS) IS FOR CERTIFIED EMPLOYEES AND IS MANDATED BY LAW. THE DISTRICT'S CONTRIBUTION RATE IS ESTABLISHED AND MANDATED BY THE NEW YORK STATE PENSION FUND. FUNDING FOR THIS EXPENDITURE MAY BE PARTIALLY OFFSET THROUGH THE USE OF THE DISTRICT'S RESERVE FUND.

A9030-800 SOCIAL SECURITY AND MEDICARE ARE MANDATED BY LAW. THE DISTRICT'S CONTRIBUTION RATES AND THE MAXIMUM WAGE BASE ARE ESTABLISHED BY THE SOCIAL SECURITY AGENCY.

A9040-800 WORKERS' COMPENSATION COVERAGE IS MANDATED BY LAW. THE DISTRICT IS SELF-FUNDED UNDER A RISK-RETENTION PLAN AND MAINTAINS A SEPARATE INSURANCE POLICY FOR EXCESS COVERAGE. FUNDING FOR THIS EXPENDITURE MAY BE PARTIALLY OFFSET THROUGH THE USE OF THE DISTRICT'S RESERVE FUND.

A9045-800 LIFE INSURANCE IS MANDATED AS A NEGOTIATED BENEFIT IN CERTAIN EMPLOYEE CONTRACTS.

A9050-800 UNEMPLOYMENT INSURANCE IS MANDATED BY LAW. THE DISTRICT IS ON A DIRECT REIMBURSEMENT BASIS. FUNDING FOR THIS EXPENDITURE MAY BE PARTIALLY OFFSET THROUGH THE USE OF THE DISTRICT'S RESERVE FUND.

A9055-800 DISABILITY INSURANCE IS MANDATED AS A NEGOTIATED BENEFIT IN CERTAIN EMPLOYEE CONTRACTS. THE DISTRICT IS SELF-FUNDED UNDER A RISK-RETENTION PLAN.

A9056-800 DENTAL INSURANCE IS MANDATED AS A NEGOTIATED BENEFIT IN CERTAIN EMPLOYEE CONTRACTS.

A9060-800 MEDICAL INSURANCE IS MANDATED AS A NEGOTIATED BENEFIT IN CERTAIN EMPLOYEE CONTRACTS.

A9070-800 COMPENSATED ABSENCES PROVIDES FUNDS FOR SICK DAY BUY BACK AND ACCRUED COMPENSATION DURING EMPLOYMENT IN-DISTRICT AND AT RETIREMENT. FUNDING FOR THIS EXPENDITURE MAY BE PARTIALLY OFFSET THROUGH THE USE OF THE DISTRICT'S RESERVE FUND.

A9089-800 OPTICAL COVERAGE IS MANDATED AS A NEGOTIATED BENEFIT IN CERTAIN EMPLOYEE CONTRACTS.

CODE	DESCRIPTION	PROPOSED 2026/27	INCREASE $	INCREASE %	ADOPTED 2025/26	ACTUAL 2024/25	ACTUAL 2023/24	ACTUAL 2022/23
A9901-960	TRANSFER TO DEBT SERVICE	1,357,800	(368,806)	-21.4%	1,726,606	3,573,106	4,984,881	6,279,506
	SUBTOTAL - DEBT SERVICE	**1,357,800**	**(368,806)**	**-21.4%**	**1,726,606**	**3,573,106**	**4,984,881**	**6,279,506**
A9760	TAX ANTICIPATION NOTES							
A9760-700	INTEREST	1,000,000	0	0.0%	1,000,000	893,550	1,102,230	1,002,375
	SUBTOTAL -TAN INTEREST	**1,000,000**	**0**	**0.0%**	**1,000,000**	**893,550**	**1,102,230**	**1,002,375**
A9900	TRANSFER TO OTHER FUNDS							
A9901-930	TRANSFER TO SCHOOL LUNCH FUND	0	0	0.0%	0	0	0	0
A9901-950	TRANSFER TO SPECIAL AID FUND	1,000,000	50,000	5.3%	950,000	884,339	935,694	794,649
	SUBTOTAL - 9901-930/950	**1,000,000**	**50,000**	**5%**	**950,000**	**884,339**	**935,694**	**794,649**
A9950-900	TRANSFER TO CAPITAL FUND	4,500,000	0	0.0%	4,500,000	5,322,500	4,700,000	2,750,000
	SUBTOTAL - TRANS. TO CAPITAL	**4,500,000**	**0**	**0.0%**	**4,500,000**	**5,322,500**	**4,700,000**	**2,750,000**
	A9700/9900 TOTALS	**7,857,800**	**-318,806**	**-3.9%**	**8,176,606**	**10,673,495**	**11,722,806**	**10,826,530**

A9760 TAX ANTICIPATION NOTES (TAN)

THIS APPROPRIATION IS FOR THE INTEREST DUE ON THE YEARLY ANNUAL SHORT-TERM BORROWING REQUIRED FOR CASH FLOW PURPOSES IN ANTICIPATION OF PROPERTY TAX RECEIPTS.

A9900 TRANSFER TO OTHER FUNDS

A9901-930 TRANSFER TO SCHOOL LUNCH FUND
THIS ALLOCATION IS IN SUPPORT OF THE SCHOOL LUNCH PROGRAM OF THE DISTRICT.

A9901-950 TRANSFER TO SPECIAL AID FUND
THIS ALLOCATION IS FOR THE APPROXIMATE 20% DISTRICT SHARE OF SUMMER TUITION, MAINTENANCE AND TRANSPORTATION FOR SEVERELY DISABLED STUDENTS PLACED IN PRIVATE DAY, RESIDENTIAL OR BOCES PROGRAMS AS MANDATED BY THEIR INDIVIDUAL EDUCATIONAL PROGRAM/PLAN (IEP).

A9901-960 TRANSFER TO DEBT SERVICE FUND
THIS ACCOUNT IS USED TO TRANSFER TO THE DEBT SERVICE FUND AND RECORD THE COST OF PRINCIPAL AND INTEREST PAYMENTS ON DISTRICT INDEBTEDNESS. THIS APPROPRIATION INCLUDES THE PRINCIPAL AND INTEREST PAYMENTS FOR DISTRICTWIDE BUILDING ADDITIONS AND ALTERATIONS WHICH WERE FINANCED BY LARGE-SCALE BORROWING AFTER HAVING RECEIVED VOTER APPROVAL. THESE EXPENSES ARE PARTIALLY OFFSET BY REVENUE IN THE FORM OF BUILDING AID.

THE INCREASE IN THIS CODE REFLECTS THE LIBRARY BOND PRINCIPAL AND INTEREST FOR THE COMMUNITY LIBRARY RECONSTRUCTION WHICH WAS APPROVED BY RESIDENTS WHEN PRESENTED BY THE COMMUNITY LIBRARY. THIS EXPENSE IS OFFSET BY A CORRESPONDING EQUAL PAYMENT FROM THE COMMUNITY LIBRARY TO THE DISTRICT (WHICH IS REFLECTED IN THE REVENUE SECTION OF THE BUDGET).

A9950-900 TRANSFER TO CAPITAL FUND
THIS ACCOUNT PROVIDES MONEY APPROPRIATED IN THE ANNUAL BUDGET AND TRANSFERRED FROM THE GENERAL FUND TO THE CAPITAL FUND BUDGET TO PAY FOR SPECIFIC CAPITAL PROJECTS WHICH ARE PRESENTED YEARLY TO VOTERS. THESE PROJECTS ARE FUNDED THROUGH THE OPERATING BUDGET AND AS SUCH DO NOT INCUR ANY BORROWING COSTS NOR DO THEY INCUR INTEREST EXPENSES.

THE TOTAL TRANSFER TO CAPITAL FUND BUDGET FOR 2026-2027 IS $4,500,000. THE PROJECTS TO BE FUNDED MAY INCLUDE THE FOLLOWING, AS WELL AS OTHER PROJECTS DISTRICT-WIDE:

- OTSEGO ELEMENTARY – REPLACEMENT OF ASPHALT PLAYGROUND AREA
- SUNQUAM ELEMENTARY – REPLACEMENT OF PLAYGROUND EQUIPMENT AND GROUND COVERING
- SIGNAL HILL ELEMENTARY AND WEST HOLLOW MIDDLE – REPLACEMENT OF UNDERGROUND OIL STORAGE TANKS
- PAUMANOK ELEMENTARY AND HIGH SCHOOL EAST – RENOVATIONS TO MULTI-USE STUDENT/PUBLIC USE BATHROOMS
- HIGH SCHOOL EAST - INSTALLATION OF SYNTHETIC TURF FIELD LIGHTS.
- VARIOUS BUILDINGS – ABATEMENT AND REPLACEMENT OF CLASSROOM TILES.

HHH DEBT SERVICE REQUIREMENTS

				2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33 thru 2037-38	Totals
DISTRICT DEBT	EPC 2010	P	7/15	361,581.29							1,708,483.44
		I	7/15	5,224.85							125,546.90
		P	1/15								1,366,364.89
		I	1/15								100,859.31
	Subtotal Principal			361,581.29	0.00	0.00	0.00	0.00	0.00	0.00	12,109,848.33
	Subtotal Interest			5,224.85	0.00	0.00	0.00	0.00	0.00	0.00	842,831.21
	Subtotal DISTRICT P & I			**366,806.14**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**12,952,679.54**
LIBRARY DEBT	**Jan 2019 Library**	**P**	**6/15**	670,000.00	700,000.00	725,000.00	755,000.00	780,000.00	800,000.00	5,340,000.00	12,155,000.00
		I	**6/15**	160,496.88	147,096.88	133,096.88	118,596.88	107,271.88	95,571.88	304,303.12	1,861,046.92
		I	**12/15**	160,496.88	147,096.88	133,096.88	118,596.88	107,271.88	95,571.88	304,303.12	1,861,046.92
	Subtotal LIBRARY P & I			**990,993.76**	**994,193.76**	**991,193.76**	**992,193.76**	**994,543.76**	**991,143.76**	**5,948,606.24**	**15,877,093.84**
	Total Principal (HHH + library)			1,031,581.29	700,000.00	725,000.00	755,000.00	780,000.00	800,000.00	5,340,000.00	24,264,848.33
	Total Interest (HHH + library)			326,218.61	294,193.76	266,193.76	237,193.76	214,543.76	191,143.76	608,606.24	4,564,925.05
	Annual Debt Service Requirement to Budget			**1,357,799.90**	**994,193.76**	**991,193.76**	**992,193.76**	**994,543.76**	**991,143.76**	**5,948,606.24**	**28,829,773.38**