



	PROPOSED 2026-2027	ADOPTED 2025-2026	NOTES
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GENERAL SUPPORT

Board of Education - Contractual Expense	\$5,000	\$2,000	Expenses for bids, advertisements, legal notices and policy services.
Board of Education - BOCES Services	\$5,710	\$720	Board of Education professional development
Board of Education - Materials & Supplies	\$100	\$100	Costs for legal notices, voting machine, custodians, and expenses in conjunction with the Annual Meeting.
District Meeting - Contractual Expense	\$1,760	\$200	Membership dues and meetings attended by the Board of Education in connection with their duties.
BOARD OF EDUCATION SUBTOTAL	\$12,570	\$3,020	
District Clerk - Non-Instructional Salaries	\$5,000	\$5,164	Annual salary for the District Clerk
District Clerk - BOCES Services	\$270	\$0	District Clerk professional development
District Clerk - Materials & Supplies	\$125	\$100	Supplies & materials used in the administrative offices.
DISTRICT CLERK SUBTOTAL	\$5,395	\$5,264	
Chief School Administrator - Instructional Salaries	\$154,194	\$148,263	Annual salary and health insurance buy-out for the Superintendent of Schools & any substitutes.
Chief School Administrator - Non-Instructional Salaries	\$48,000	\$70,941	Salaries of clerical personnel.
Chief School Administrator - Typist Sub	\$0	\$1,000	Salaries of sub clerical personnel.
Chief School Administrator - Contractual Expenses	\$30,000	\$23,000	Membership dues and meetings attended by the Superintendent in connection with her duties.
Chief School Administrator - Materials & Supplies	\$750	\$500	Supplies & materials used in the administrative offices.
CENTRAL ADMINISTRATION SUBTOTAL	\$232,944	\$243,704	
Business Administration - Non-Instructional Salaries	\$0	\$0	Expenses for payroll & accounting software, fiscal advisors & inventory valuation.
Business Administration - Contractual Expenses	\$2,000	\$2,000	Membership dues and meetings attended by the Superintendent in connection with her duties.
Business Administration - Materials & Supplies	\$400	\$0	Supplies & materials used in the administrative offices.
Business Administration - BOCES Services	\$275,957	\$289,987	Central Business Office, Participation in a Co-op Purchase Service, State Aid planning, and GASB 75 Post Retirement services.
Auditing - Internal Auditor	\$0	\$0	Expenditures associated with the bi-weekly claims audit
Auditing - External Auditor Contractual	\$17,000	\$18,500	Expenditures associated with the annual audit financial statements
Treasurer - Contractual Expenses	\$0	\$400	Membership dues and meetings attended by the Treasurer in connection with her duties.
Tax Collector - Non-Instructional Salaries	\$6,262	\$6,900	Salary of the tax collector
Tax Collector - Contractual Expenses	\$6,500	\$6,173	Expenditures for printing tax rolls and bills.
Tax Collector - Materials & Supplies	\$3,000	\$400	Expenditures for printing tax rolls and bills.
FINANCE SUBTOTAL	\$311,119	\$324,360	
Legal - Contractual Expense	\$15,000	\$15,000	Expenditures for preparing for hearings, arbitrations, negotiations, and other legal actions.
Legal - Fiscal Advisor Services	\$3,000	\$3,000	Expenditures for debt services
LEGAL & PERSONNEL SUBTOTAL	\$18,000	\$18,000	
Special Items - Unallocated Insurance	\$47,500	\$42,000	Insurance premiums
Special Items - School Association Dues	\$4,600	\$4,600	Annual Dues associated with the school
Special Items - Assessments on School Property	\$1,250	\$1,250	Fees realted to the assessment of the School
Special Items - BOCES Administrative Cost	\$136,399	\$132,209	Administrative expenditures for the BOCES programs/services.
Special Items - BOCES Capital Expenditure	\$70,954	\$13,159	Capital expenditures for the BOCES programs/services.
Special Items - BOCES	\$7,500	\$0	BOCES Services
Special Items - Contractual Expense	\$1,000	\$1,000	Public Notices
Special Items - BOCES Administrative Cost	\$1,750	\$0	Administrative expenditures for the BOCES programs/services.
CENTRAL SERVICES & SPECIAL ITEMS SUBTOTAL	\$270,953	\$194,218	
GENERAL SUPPORT TOTAL	\$850,981	\$788,566	

**INSTRUCTION, ADMINISTRATION
& IMPROVEMENT**

Supervision - Regular School - Instructional Salaries	\$105,000	\$0	Salary for the principal.
Supervision - Regular School - Contractual Expenses	\$2,500	\$1,000	Membership dues and meetings attended by the Principal in connection with her duties.
Supervision - Regular School - Material & Supplies	\$4,500	\$0	Supplies for principal
Curriculum Development & Supervision - Instructional Salaries	\$0	\$2,000	Salaries for Curriculum Development
Curriculum Development & Supervision - Materials & Supplies	\$1,500	\$1,500	Supplies & Materials used for Curriculum Development

Curriculum Development & Supervision - BOCES	\$0	\$37,986	Curriculum Development expenditures for the BOCES programs/services
INSTRUCTION & IMPROVEMENT TOTAL	\$113,500	\$42,486	

UNDISTRIBUTED EXPENDITURES

Employee Benefits - State Retirement	\$7,950	\$11,416	Expenditures for the District's contributions to the New York State's Local Retirement System.
Employee Benefits - Teachers' Retirement	\$21,358	\$14,218	Expenditures for the District's contributions to the Teacher's Retirement System.
Employee Benefits - Social Security & Medicare	\$23,883	\$17,164	The District's contribution to employees' Social Security.
Employee Benefits - Workers' Compensation Insurance	\$25,973	\$24,736	Workers' compensation insurance expenditure for employees.
Employee Benefits - Unemployment Insurance	\$5,000	\$5,000	The District's costs for maintaining a reserve fund to pay unemployment compensation.
Employee Benefits - Health Insurance	\$87,950	\$101,045	Expenditures for health insurance for employees.
UNDISTRIBUTED EXPENDITURES TOTAL	\$172,114	\$173,579	

TOTAL ADMINISTRATIVE COMPONENT	\$1,136,595	\$1,004,631	
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INSTRUCTION

Teacher Salaries PK-3	\$526,495	\$488,709	Salaries for teachers of grades PK - 3.
Teacher Salaries 4-6	\$265,120	\$194,047	Salaries for teachers of grades 4 - 6.
Teacher Salaries 7-12	\$1,223,612	\$1,203,960	Salaries for teachers of grades 7-12.
Substitute Teacher Salaries	\$48,000	\$35,000	Expenditures for substitute teachers.
Other Instruc. & Non-Instructional Salaries	\$25,693	\$58,514	Salaries of teaching assistants & aides.
Sub. Clerical Aid	\$0	\$3,000	Expenditures for substitute clerical.
K-12 Teachers Conferences	\$7,200	\$5,000	Expenditures related to teachers conferences and travel
K-12 - Reapirs of Instruments	\$0	\$1,800	Expenditures associated with graduation, assemblies, field trips or any other student fees.
K-12 - Material & Supplies	\$27,508	\$10,000	Expenditures for teacher supplies: instructional materials, lab & art supplies, and copier supplies.
K-12 - Textbooks	\$40,000	\$18,052	Textbooks and workbook replacements.
K-12 - BOCES Services	\$89,488	\$25,330	Arts in education, printing, school improve., computer asst. instruction, summer school, teacher certif. & curriculum develop.
INSTRUCTION & IMPROVEMENT SUBTOTAL	\$2,253,116	\$2,043,412	
Program for Students w/Disabilities - Instructional Salaries	\$674,904	\$685,044	Salaries of teachers & teaching assistants who work with students with disabilities.
Program for Students w/Disabilities - Non-Instructional Salaries	\$318,141	\$352,847	Salaries of teaching assistants & aides.
Program for Students w/Disabilities - Contractual Expenses	\$150,000	\$125,000	Expenditures for summer services, non-district evaluations, and residential room and board.
Program for Students w/Disabilities - Materials & Supplies	\$7,500	\$7,000	Materials and supplies purchased by the district's teachers of students with disabilities.
Program for Students w/Disabilities - Tuition Paid	\$75,000	\$75,000	Student tuition for one (1) residential special education placements.
Program for Students w/Disabilities - BOCES Services	\$443,830	\$568,102	Services provided in self contained classes at BOCES or through itinerant servs. provided at school (PT, OT & speech therapy).
Occupational Education - BOCES Services	\$140,999	\$128,676	Programs for High school students that attend CV-Tech and career readiness programs.
Special School - Instructional Salaries	\$15,000	\$15,000	Salary for summer school teachers
SPECIAL APPORTIONMENT PROGRAMS SUBTOTAL	\$1,825,374	\$1,956,669	
School Library & Audiovisual - Materials & Supplies	\$2,847	\$3,000	Materials and supplies for the library.
School Library & Audiovisual - BOCES services	\$11,113	\$4,766	Library services agreements.
Computer Assisted Instruction - Computer Hardware	\$10,000	\$10,000	Computer parts for Chromebook Repairs
Computer Assisted Instruction - Materials & Supplies	\$2,500	\$2,000	Materials such as computer paper, printer cartridges and toners.
Computer Assisted Instruction - Computer Assisted Instruction	\$20,000	\$20,000	Software to be used with the school system's computers.
Computer Assisted Instruction - BOCES Services	\$227,820	\$234,062	Services provided by the BOCES for instructional technology, & network administration.
INSTRUCTIONAL MEDIA SUBTOTAL	\$274,280	\$273,828	
Social Worker - Instructional salaries	\$75,412	\$68,987	Salary for a social worker
Guidance Instructional salaries	\$69,009	\$64,739	Salary for a guidance counselor.
Guidance Contractual Expense	\$500	\$500	Guidance software maintenance and updates.
Guidance Material & Supplies	\$500	\$500	Student testing and assessment materials.
Health Services Non-Instructional Salaries	\$54,817	\$51,050	Salary of a school nurse.
Health Services Sub Nurse	\$0	\$2,000	Salary for a sub nurse
Health Services Contractual Expense	\$9,000	\$0	Contract expenditure for services of a health facility.
Health Services Materials & Supplies	\$2,500	\$2,500	Materials as tape, bandages, cold packs and splints necessary for the health office.
Health Services BOCES Service	\$8,500	\$0	BOCES Service
Psychological Services - Instructional Salaries	\$50,000	\$20,000	Salary for a psychologist which was previously staffed as a BOCES Service part time.
Co-Curricular Activities Instructional Salaries	\$28,192	\$29,000	Salary expenditures for various clubs and class activities.
Co-Curricular Activities Contractual Expense	\$1,250	\$1,000	Dues realted to school clubs
Co-Curricular Activities Material & Supplies	\$2,000	\$2,000	Supplies and Materials for co-curricular activities
Interscholastic Athletics - Instructional Salaries	\$42,009	\$52,000	Salary expenditures of all coaching staff.
Interscholastic Athletics - Contractual Expense	\$5,000	\$5,000	Expenditures for services and facilities related to athletics.
Interscholastic Athletics - Materials & Supplies	\$7,000	\$7,000	Athletic supplies, such as, bats, balls, nets, uniforms, etc.
Interscholastic Athletics - BOCES Services	\$19,655	\$14,192	Services provided by the BOCES for scheduling of officials and payment to sports officials

	<i>PUPIL SERVICES SUBTOTAL</i>	\$375,344	\$320,468
INSTRUCTION TOTAL		\$4,728,114	\$4,594,377

PUPIL TRANSPORTATION

District Transportation - Non-instructional Salaries	\$146,646	\$164,574	Salaries for the Supervisor, bus drivers, bus monitors
District Transportation - Substi Drivers	\$20,000	\$17,500	Salary for substitutes.bus drivers
District Transportation - Bus Mechanic Salary	\$60,000	\$74,949	Salary for bus mechanic
District Transportation - Equipment	\$5,000	\$0	Equipment purchases
District Transportation - Contractual	\$7,000	\$7,500	Services such as labor to repair the buses, as well as, insurance expenditures for the bus fleet.
District Transportation - Insurance Bus	\$7,000	\$7,000	Insurance expenditures
District Transportation - Outside Contract Repairs	\$2,000	\$2,000	Expenditures for repairs on buses
District Transportation - Gas & Diesel Supply	\$50,000	\$50,000	Gas/diesel expenditures
District Transportation - Tires	\$6,000	\$6,000	Supplies and materials such as parts, fuel, oil and tires.
District Transportation - Parts	\$15,000	\$15,000	Expenditures for repair parts
District Transportation - BOCES Services	\$30,910	\$3,601	Bus driver training, drug and alcohol testing and BOCES coordination of the FM radio system.
Garage Building - Equipment	\$5,000	\$1,000	Equipment expenditure for the bus garage.
Garage Building - Building Insurance	\$7,000	\$7,000	Building Insurance expenditures
Garage Building - Electric	\$4,750	\$4,750	Utilities, building repairs, building insurance, and phone service for the bus garage.
Garage Building - Telephone	\$1,550	\$1,550	Phone expenditures
Garage Building - Heat	\$10,000	\$10,000	Expenditures for heat
Garage Building - Emergency & Repairs	\$5,000	\$5,000	Expenditures for emergency repairs for the buses
Garage Building - Supplies & Materials	\$500	\$500	Supplies and materials for the building.
PUPIL TRANSPORTATION TOTAL	\$383,356	\$377,924	

UNDISTRIBUTED EXPENDITURES

Employee Benefits - State Retirement	\$93,795	\$107,951	Expenditures for the District's contributions to the New York State's Local Retirement System.
Employee Benefits - Teachers' Retirement	\$210,945	\$267,921	Expenditures for the District's contributions to the Teacher's Retirement System.
Employee Benefits - Social Security & Medicare	\$270,049	\$268,776	The District's contribution to employees' Social Security.
Employee Benefits - Health Insurance	\$2,085,398	\$2,008,892	Expenditures for health insurance for employees.
<i>EMPLOYEE BENEFITS SUBTOTAL</i>	\$2,660,187	\$2,653,540	
UNDISTRIBUTED EXPENDITURES TOTAL	\$2,660,187	\$2,653,540	

TOTAL PROGRAM COMPONENT	\$7,771,657	\$7,625,841
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GENERAL SUPPORT, CENTRAL SERVICES

Operations of Plant - Non-Instructional Salaries	\$161,588	\$156,415	Salaries for cleaners/custodians, along with a portion of the salary for a Supervisor of Building and Grounds.
Operations of Plant - Non-Instructional Salary	\$3,000	\$2,000	Salaries for Overtime
Operations of Plant - Equipment	\$5,000	\$5,000	Expenditures for equipment purchases
Operations of Plant - Contractual Expenses	\$25,000	\$7,500	Services needed for building repairs
Operations of Plant - Sewer & Water Fees	\$30,000	\$30,000	Utilities: Water and Sewer
Operations of Plant - Dump Removal Fees	\$4,500	\$4,500	Utilities: Trash Fees
Operations of Plant - Oil Expense	\$140,000	\$140,000	Utilities: Heat
Operations of Plant - Electricity Expense	\$65,500	\$65,500	Utilities: Electricity
Operations of Plant - Leases	\$18,234	\$0	Leases on Copiers and Postage
Operations of Plant - Materials & Supplies	\$10,000	\$7,500	Custodial supplies.
Operations of Plant - BOCES Services	\$0	\$0	Safety Risk Management services.
<i>OPERATION OF PLANT SUBTOTAL</i>	\$462,822	\$418,415	
Maintenance of Plant - Non-Instructional Salaries	\$54,092	\$53,447	Salaries for a maintenance worker and supervisor.
Maintenance of Plant - Contractual Expenses	\$115,000	\$85,000	Expenditures for maintenance/service agreements.
Maintenance of Plant - Capital Project	\$8,500	\$0	
Maintenance of Plant - Central Printing and Mailing	\$6,000	\$0	Postage, Supply Closet, Postage Material
Maintenance of Plant - Materials & Supplies	\$17,000	\$15,000	Materials and supplies to repair and maintain the school's facilities and equipment.
<i>MAINTENANCE OF PLANT SUBTOTAL</i>	\$200,592	\$153,447	
GENERAL SUPPORT TOTAL	\$663,414	\$571,862	

UNDISTRIBUTED EXPENDITURES

Employee Benefits - State Retirement	\$40,091	\$41,851	Expenditures for the District's contributions to the New York State's local retirement system.
Employee Benefits - Social Security & Medicare	\$20,446	\$21,344	The District's contribution to employees' social security.
Employee Benefits - Health Insurance	\$101,610	\$94,401	Expenditures for health insurance for employees.
<i>EMPLOYEE BENEFITS SUBTOTAL</i>	\$162,147	\$157,596	
Debt Service - Serial Bonds School Construction/Principal	\$745,000	\$725,000	Principal amount on the bond issued to pay for the construction of the school.

Debt Service - Serial Bonds School Construction/Interest	\$101,200	\$122,950	Interest payments on the bond issued to pay for the construction of the school.
Debt Service - BANS/Principal - Transportation	\$67,771	\$81,250	Principal amount on the BANS issued for transportation.
Debt Service - BANS/Interest - Transportation	\$9,349	\$10,128	Interest payment on the BANS issued for transportation.
	DEBT SERVICES SUBTOTAL	\$923,320	\$939,328
Interfund Transfers - Transfer to School Food Service	\$0	\$20,000	Interfund transfer to the Food Service Account
Interfund Transfers - Transfer to Capital	\$100,000	\$100,000	Interfund transfer for the capital outlay improvement project and Building Condition Survey.
	INTERFUND TRANSFERS SUBTOTAL	\$100,000	\$120,000
UNDISTRIBUTED EXPENDITURES TOTAL		\$1,185,467	\$1,216,924

Total Budget	\$10,757,133	\$10,419,258
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