



**GENERAL FUND APPROPRIATIONS BUDGET**

DESCRIPTION	PROPOSED 2026-2027	ADOPTED 2025-2026	NOTES
<b>ADMINISTRATIVE COMPONENT</b>			
<b>GENERAL SUPPORT</b>			
Board of Education - Contractual Expense	\$7,559.00	\$1,900.00	Expenses for bids, advertisements, legal notices and policy services
Board of Education - BOCES Services	\$1,160.00	\$930.00	Board of Education professional development
District Clerk - Non-Instructional Salaries	\$3,000.00	\$3,000.00	Stipend for District Clerk
District Meeting - Contractual Expense	\$15,900.00	\$850.00	Costs for legal notices, voting machine, custodians, expenses associated with the annual meeting, and strategic planning
<b>BOARD OF EDUCATION SUBTOTAL</b>	<b>\$27,619.00</b>	<b>\$6,680.00</b>	
Chief School Administrator - Instructional Salaries	\$177,118.46	\$171,049.18	Annual salary and health insurance buy-out for the Superintendent of Schools & any substitutes
Chief School Administrator - Non-Instructional Salaries	\$51,939.72	\$50,304.85	Salaries of clerical personnel
Chief School Administrator - Contractual Expenses	\$6,000.00	\$6,000.00	Membership dues and meetings attended by the Superintendent in connection with his duties
Chief School Administrator - Materials & Supplies	\$2,000.00	\$2,000.00	Supplies & materials used in the administrative offices
<b>CENTRAL ADMINISTRATION SUBTOTAL</b>	<b>\$237,058.18</b>	<b>\$229,354.04</b>	
Business Administration - Non-Instructional Salaries	\$1,000.00	\$1,000.00	Payments for Claims Auditing
Business Administration - Contractual Expenses	\$11,717.00	\$10,000.00	Expenses for payroll & accounting software, fiscal advisors & inventory valuation
Business Administration - Materials & Supplies	\$300.00	\$300.00	Supplies & materials used in the financial office
Business Administration - BOCES Services	\$257,610.00	\$252,747.00	Central Business Office, State Aid planning, GASB 75 services, and School Food Management
Auditing - Contractual Expenses	\$14,500.00	\$13,500.00	Expense of a legally required independent audit.
Tax Collector - Non-Instructional Salaries	\$7,500.00	\$7,250.00	Contractual cost for services of the tax collector
Tax Collector - Contractual Expenses	\$2,500.00	\$2,500.00	Expenditures for printing tax rolls and bills
Tax Collector - Materials & Supplies	\$3,500.00	\$3,250.00	Supplies such as envelopes and postage
Purchasing - Instructional Salary	\$5,000.00	\$5,000.00	Salary for the purchasing agent
<b>FINANCE SUBTOTAL</b>	<b>\$303,627.00</b>	<b>\$295,547.00</b>	
Legal - Contractual Expense	\$8,333.33	\$8,333.33	Expenditures for preparing for hearings, arbitrations, negotiations, and other legal actions
Personnel - Contractual Expense	\$7,599.27	\$7,102.12	Expenditure for the employee and personnel tracking software
Personnel - BOCES Services	\$43,986.00	\$38,879.00	Facilitation of our co-op health insurance, workers' comp, FSA/HRA consortiums, labor relations, and personnel recruiting
<b>LEGAL &amp; PERSONNEL SUBTOTAL</b>	<b>\$59,918.60</b>	<b>\$54,314.45</b>	
Central Printing and Mailing - Contractual Expenses	\$19,398.00	\$20,000.00	Contractual costs for printing newsletters & general school printing, rental of the postage meter and scale
Central Printing and Mailing - Materials & Supplies	\$8,500.00	\$8,500.00	Envelopes, postage, and mailing expenses
Special Items - Unallocated Insurance	\$45,446.83	\$44,062.91	Expenditures for various insurances including: liability, comprehensive & student accident
Special Items - School Association Dues	\$5,373.72	\$4,386.00	School association memberships
Special Items - Assessments on School Property	\$5,176.24	\$6,500.00	Capital outlay portion of the town sewer bill for the school and bus garage buildings
Special Items - BOCES Administrative Cost	\$218,170.00	\$165,487.00	Administrative expenditures for the BOCES programs/services
<b>CENTRAL SERVICES &amp; SPECIAL ITEMS SUBTOTAL</b>	<b>\$302,064.79</b>	<b>\$248,935.91</b>	
<b>GENERAL SUPPORT TOTAL</b>	<b>\$930,287.57</b>	<b>\$834,831.40</b>	

**INSTRUCTION, ADMINISTRATION & IMPROVEMENT**

Supervision - Regular School - Instructional Salaries	\$82,888.92	\$79,956.19	Primary allocation of Principal's salary
Supervision - Regular School - Contractual Expenses	\$1,000.00	\$1,000.00	Membership dues and meetings attended by the Principal in connection with her duties
Supervision - Regular School - Materials & Supplies	\$300.00	\$300.00	Materials & supplies for the Principal
<b>INSTRUCTION &amp; IMPROVEMENT TOTAL</b>	<b>\$84,188.92</b>	<b>\$81,256.19</b>	

**UNDISTRIBUTED EXPENDITURES**

Employee Benefits - State Retirement	\$10,314.56	\$7,462.68	Expenditures for the District's contributions to the New York State's Local Retirement System
Employee Benefits - Teachers' Retirement	\$33,125.92	\$32,000.67	Expenditures for the District's contributions to the Teacher's Retirement System
Employee Benefits - Social Security & Medicare	\$25,126.20	\$24,293.36	The District's contribution to employees' Social Security
Employee Benefits - Workers' Compensation Insurance	\$1,923.85	\$1,832.24	Workers' compensation insurance expenditure for employees
Employee Benefits - Unemployment Insurance	\$570.00	\$570.00	The District's costs for maintaining a reserve fund to pay unemployment compensation
Employee Benefits - Health Insurance	\$134,390.81	\$147,878.11	Expenditures for health insurance for employees
<b>UNDISTRIBUTED EXPENDITURES TOTAL</b>	<b>\$205,451.35</b>	<b>\$214,037.06</b>	

<b>TOTAL ADMINISTRATIVE COMPONENT</b>	<b>\$1,219,927.84</b>	<b>\$1,130,124.65</b>	
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**PROGRAM COMPONENT**

**GENERAL SUPPORT**

Legal - Contractual Expense	\$16,666.67	\$16,666.67	Expenditures for preparing for hearings, arbitrations, negotiations, and other legal actions
<b>GENERAL SUPPORT TOTAL</b>	<b>\$16,666.67</b>	<b>\$16,666.67</b>	

**INSTRUCTION**

In-Service Training - Contractual Expenses	\$12,000.00	\$12,000.00	Contractual obligations for workshops, programs, courses & curriculum development
In-Service Training - BOCES Services	\$12,850.00	\$14,413.00	Professional Development for workshops, programs, courses & curriculum development purchased through the BOCES
Teacher Salaries PK-3	\$501,972.70	\$439,091.01	Salaries for teachers of grades PK - 3
Teacher Salaries 4-5	\$349,927.95	\$286,812.50	Salaries for teachers of grades 4 - 6
Teacher Salaries 6-12	\$785,325.50	\$737,317.63	Salaries for teachers of grades 7-12
Substitute Teacher Salaries	\$75,000.00	\$71,517.20	Expenditures for substitute teachers
Other Instruc. & Non-Instructional Salaries	\$89,037.85	\$86,035.09	Salaries of teaching assistants & aides
K-12 - Contractual Expense	\$10,000.00	\$43,500.00	Expenditures associated with graduation, assemblies, field trips or any other student fees
K-12 - Material & Supplies	\$50,280.00	\$47,430.00	Expenditures for teacher supplies: instructional materials, lab & art supplies, and copier supplies
K-12 - Textbooks	\$16,000.00	\$11,000.00	Textbooks and workbook replacements
K-12 - BOCES Services	\$82,749.68	\$91,676.41	Arts in education, printing, school improve., computer instruction, summer school, & curriculum development
<b>INSTRUCTION &amp; IMPROVEMENT SUBTOTAL</b>	<b>\$1,985,143.68</b>	<b>\$1,840,792.83</b>	
Program for Students w/Disabilities - Instructional Salaries	\$551,853.47	\$522,115.60	Salaries of teachers & teaching assistants who work with students with disabilities
Program for Students w/Disabilities - Contractual Expenses	\$160,953.65	\$165,000.00	Expenditures for summer services, non-district evaluations, and residential room and board
Program for Students w/Disabilities - Materials & Supplies	\$3,000.00	\$3,000.00	Materials and supplies purchased by the district's teachers of students with disabilities
Program for Students w/Disabilities - Tuition Paid	\$171,026.60	\$172,252.00	Student tuition for one (1) residential special education placement
Program for Students w/Disabilities - Textbooks	\$200.00	\$400.00	Textbooks to be used by students with disabilities
Program for Students w/Disabilities - BOCES Services	\$1,057,083.00	\$1,003,116.00	Services provided in self contained classes at BOCES or through itinerant servs. provided at school (PT, OT & speech therapy)
Occupational Education - BOCES Services	\$283,330.00	\$262,829.00	Programs for high school students that attend CV-TEC and career readiness programs
<b>SPECIAL APPORTIONMENT PROGRAMS SUBTOTAL</b>	<b>\$2,227,446.72</b>	<b>\$2,128,712.60</b>	
School Library & Audiovisual - Instructional Salaries	\$9,091.60	\$86,452.09	School library operations
School Library & Audiovisual - Materials & Supplies	\$0.00	\$240.00	Materials and supplies for the library
School Library & Audiovisual - Library Books	\$500.00	\$500.00	Library books expenditures for student use
School Library & Audiovisual - BOCES services	\$9,275.92	\$8,551.20	Library services agreements
Computer Assisted Instruction - Non-Instructional Salaries	\$73,456.97	\$69,779.56	Salary for a Network Systems Technician
Computer Assisted Instruction - Contractual	\$10,000.00	\$10,000.00	Contractual expenditures for internet service and software update contracts

Computer Assisted Instruction - Materials & Supplies	\$10,000.00	\$10,000.00	Materials such as computer paper, printer cartridges and toners
Computer Assisted Instruction - Software	\$3,000.00	\$3,000.00	Software to be used with the school system's computers
Computer Assisted Instruction - BOCES Services	\$107,038.56	\$104,596.11	Services provided by the BOCES for instructional technology & network administration
<b>INSTRUCTIONAL MEDIA SUBTOTAL</b>	<b>\$222,363.05</b>	<b>\$293,118.96</b>	
Guidance Instructional salaries	\$113,381.30	\$114,215.56	Salary for a Guidance Counselor
Guidance Non-Instructional salaries	\$46,098.58	\$44,647.53	Salary for Guidance Administrative Assistant
Guidance Contractual Expense	\$600.00	\$600.00	Guidance software maintenance and updates
Guidance Material & Supplies	\$300.00	\$300.00	Student testing and assessment materials
Health Services Non-Instructional Salaries	\$50,901.00	\$50,820.00	Salary of a School Nurse
Health Services Contractual Expense	\$5,000.00	\$5,000.00	Contract expenditure for services of a health facility
Health Services Materials & Supplies	\$2,000.00	\$2,000.00	Materials such as tape, bandages, cold packs and splints necessary for the health office
Psychological Services - Instructional Salaries	\$69,851.00	\$66,100.35	Salary for a School Psychologist
Psychological Services - Material & Supplies	\$1,000.00	\$6,500.00	Testing materials and other supplies used by the psychologist
Social Work Services - Instructional Salaries	\$60,000.00	\$0.00	Salary for an Elementary School Counselor
Co-Curricular Activities Instructional Salaries	\$38,891.00	\$38,889.65	Salary expenditures for various clubs and class activities
Interscholastic Athletics - Instructional Salaries	\$61,635.00	\$60,472.90	Salary expenditures of all coaching staff and Athletic Director
Interscholastic Athletics - Contractual Expense	\$18,000.00	\$18,000.00	Expenditures for services and facilities related to athletics
Interscholastic Athletics - Materials & Supplies	\$10,000.00	\$10,000.00	Athletic supplies, such as, bats, balls, nets, uniforms, etc.
Interscholastic Athletics - BOCES Services	\$24,291.40	\$26,355.51	Services provided by the BOCES for scheduling of officials and payment to sports officials
<b>PUPIL SERVICES SUBTOTAL</b>	<b>\$501,949.28</b>	<b>\$443,901.51</b>	
<b>INSTRUCTION TOTAL</b>	<b>\$4,936,902.73</b>	<b>\$4,706,525.89</b>	
<b>PUPIL TRANSPORTATION</b>			
District Transportation - Non-Instructional Salaries	\$245,227.90	\$195,304.77	Salaries for the Supervisor, bus drivers, bus monitors, and substitutes
District Transportation - Contractual	\$33,000.00	\$32,044.88	Services such as labor to repair the buses and insurance expenditures for the bus fleet
District Transportation - Materials & Supplies	\$56,470.01	\$55,374.00	Supplies and materials such as parts, fuel, oil and tires
District Transportation - BOCES Services	\$44,566.00	\$43,006.00	Bus driver training, drug and alcohol testing and BOCES coordination of the FM radio system
Garage Building - Non-Instructional Salaries	\$49,844.60	\$57,915.69	Salary for bus mechanics
Garage Building - Contractual Expense	\$30,849.23	\$27,735.87	Utilities, building repairs, building insurance, and phone service for the bus garage
Garage Building - Supplies & Materials	\$1,000.00	\$1,000.00	Supplies and materials for the building
<b>PUPIL TRANSPORTATION TOTAL</b>	<b>\$460,957.74</b>	<b>\$412,381.20</b>	
<b>UNDISTRIBUTED EXPENDITURES</b>			
Employee Benefits - State Retirement	\$71,192.07	\$59,040.46	Expenditures for the District's contributions to the New York State's Local Retirement System
Employee Benefits - Teachers' Retirement	\$231,546.55	\$302,929.20	Expenditures for the District's contributions to the Teacher's Retirement System
Employee Benefits - Social Security & Medicare	\$236,542.73	\$228,083.76	The District's contribution to employees' Social Security
Employee Benefits - Workers' Compensation Insurance	\$29,499.02	\$28,094.38	Workers' compensation insurance expenditure for employees
Employee Benefits - Unemployment Insurance	\$4,166.00	\$4,166.00	The District's costs for maintaining a reserve fund to pay unemployment compensation
Employee Benefits - Health Insurance	\$2,116,561.52	\$2,120,239.86	Expenditures for health insurance for employees
<b>EMPLOYEE BENEFITS SUBTOTAL</b>	<b>\$2,689,507.88</b>	<b>\$2,742,553.66</b>	
Interfund Transfers - Transfer to School Food Service	\$15,000.00	\$25,000.00	Interfund transfer to the Food Service Account
<b>INTERFUND TRANSFERS SUBTOTAL</b>	<b>\$15,000.00</b>	<b>\$25,000.00</b>	
<b>UNDISTRIBUTED EXPENDITURES TOTAL</b>	<b>\$2,704,507.88</b>	<b>\$2,767,553.66</b>	
<b>TOTAL PROGRAM COMPONENT</b>	<b>\$8,119,035.02</b>	<b>\$7,903,127.42</b>	

**CAPITAL COMPONENT**

**GENERAL SUPPORT, CENTRAL SERVICES**

Operations of Plant - Non-Instructional Salaries	\$94,557.00	\$93,018.60	Salaries for cleaners/custodians, along with a portion of the salary for a Supervisor of Building and Grounds
Operations of Plant - Contractual Expenses	\$174,928.00	\$162,609.00	Utilities: heating oil, electricity, LP gas, telephone, water, sewer and trash removal
Operations of Plant - Materials & Supplies	\$33,000.00	\$33,000.00	Custodial supplies
Operations of Plant - BOCES Services	\$16,497.96	\$15,760.80	Safety Risk Management services
<b>OPERATION OF PLANT SUBTOTAL</b>	<b>\$318,982.96</b>	<b>\$304,388.40</b>	
Security of Plant - Contractual Expenses (SRO)	\$40,000.00	\$40,000.00	Contract with Essex County Sheriff for providing a school resource officer
Security of Plant - Contractual Expenses	\$3,000.00	\$2,000.00	Contractual expenditures for repairs or upgrades to existing security measures including door locks, security cameras, etc.
<b>SECURITY OF PLANT SUBTOTAL</b>	<b>\$43,000.00</b>	<b>\$42,000.00</b>	
Maintenance of Plant - Non-Instructional Salaries	\$97,690.20	\$108,901.65	Salaries for a maintenance worker and supervisor
Maintenance of Plant - Equipment	\$10,000.00	\$5,000.00	Equipment costs needed for the maintenance of the school
Maintenance of Plant - Contractual Expenses	\$70,000.00	\$65,000.00	Expenditures for maintenance/service agreements
Maintenance of Plant - Materials & Supplies	\$20,000.00	\$18,000.00	Materials and supplies to repair and maintain the school's facilities and equipment
<b>MAINTENANCE OF PLANT SUBTOTAL</b>	<b>\$197,690.20</b>	<b>\$196,901.65</b>	
<b>GENERAL SUPPORT TOTAL</b>	<b>\$559,673.16</b>	<b>\$543,290.05</b>	

**UNDISTRIBUTED EXPENDITURES**

Employee Benefits - State Retirement	\$29,538.37	\$25,766.84	Expenditures for the District's contributions to the New York State's Local Retirement System
Employee Benefits - Social Security & Medicare	\$14,706.91	\$15,446.90	The District's contribution to employees' Social Security
Employee Benefits - Workers' Compensation Insurance	\$2,565.13	\$2,442.99	Workers' compensation insurance expenditure for employees
Employee Benefits - Unemployment Insurance	\$264.00	\$264.00	The District's costs for maintaining a reserve fund to pay unemployment compensation
Employee Benefits - Health Insurance	\$335,227.57	\$344,085.40	Expenditures for health insurance for employees
<b>EMPLOYEE BENEFITS SUBTOTAL</b>	<b>\$382,301.98</b>	<b>\$388,006.12</b>	
Debt Service - Serial Bonds School Construction/Principal	\$600,000.00	\$590,000.00	Principal amount on the bond issued to pay for the construction of the school
Debt Service - Serial Bonds School Construction/Interest	\$74,800.00	\$86,600.00	Interest payments on the bond issued to pay for the construction of the school
Debt Service - Serial Bonds BOCES/Principal	\$50,000.00	\$45,000.00	Principal amount on the bond issued for the BOCES construction project
Debt Service - Serial Bonds BOCES/Interest	\$7,044.00	\$8,056.26	Interest payment on the bond issued for the BOCES construction project
Debt Service - BANS/Principal - School Construction	\$95,000.00	\$90,000.00	Principal amount on the BANS issued for the fire alarm project
Debt Service - BANS/Interest - School Construction	\$11,600.00	\$17,100.00	Interest payment on the BANS issued for the fire alarm project
Debt Service - BANS/Principal - Transportation	\$88,620.00	\$110,517.00	Principal amount on the BANS issued for transportation
Debt Service - BANS/Interest - Transportation	\$12,195.00	\$10,917.00	Interest payment on the BANS issued for transportation
Debt Service - EPC/Principal	\$105,000.00	\$100,000.00	Principal amount on the bonds issued to pay for the EPC Project
Debt Service - EPC/Interest	\$33,022.00	\$36,610.86	Interest payment on the bond issued to pay for the EPC Project
<b>DEBT SERVICES SUBTOTAL</b>	<b>\$1,077,281.00</b>	<b>\$1,094,801.12</b>	
Interfund Transfers - Transfer to Capital	\$100,000.00	\$114,000.00	Interfund transfer for the capital outlay improvement project
<b>INTERFUND TRANSFERS SUBTOTAL</b>	<b>\$100,000.00</b>	<b>\$114,000.00</b>	
<b>UNDISTRIBUTED EXPENDITURES TOTAL</b>	<b>\$1,559,582.98</b>	<b>\$1,596,807.24</b>	

**TOTAL CAPITAL COMPONENT**

**\$2,119,256.14**      **\$2,140,097.29**

**SCHOOL BUDGET**

**\$11,458,219.00**      **\$11,173,349.36**