


Scotia Glenville CSD

Scotia, NY 12302

TO: Susan Swartz, Superintendent  
FROM: Drew Giaquinto   
DATE: February 4, 2025  
RE: Carry-Forward Budget - 2025-26

I have completed the Carry-Forward budget for the 2025-26 fiscal year. We have completed multiple budget sessions in the areas of Building and Grounds, Transportation, Curriculum and Development (including regular school and library media, and summer school), Information Technology, Athletics and Pupil Services (special education, guidance, psychological, social workers, and nursing).

The Carry-Forward draft reflects the cost of bringing forward all commitments from the 2024-25 budget at known or estimated costs. Programs that were partially or totally funded by the CARES Act are incorporated within the General Fund at 100% of the known or estimated cost for 25/26 (Summer School and Learning Leaps).

**Carry-Forward Budget for 2025-26: Budget will increase to \$69,202,065, an increase of \$4,116,871 (6.33%).**

#### **Funding the Budget for 2025-26**

##### **State Aid**

State aid generates \$25,408,765 in funds and is 36.72% of the overall funding of the budget.

State Aid reflects a 2.1% increase in Foundation aid and an overall state aid increase of 2.54% related to an increase in Building aid, Transportation aid and High-cost excess cost public aid offsetting a decrease in BOCES aid. I have attached a chart displaying the State Aid we will carry forward in the budget related to the aid run from the Governor's budget.

## **Tax Levy and Tax Cap**

The Tax Levy required to support the Carry-Forward budget of \$69,202,065 is \$37,346,714 or an increase of \$3,938,202 (11.79%). The maximum allowance increase under the cap is 3.25% or an increase to the levy of \$1,085,180. The budget gap to the tax cap is \$2,853,022. The tax levy would have to be reduced by approximately 8.5% to align with the tax cap. The tax levy reflects the amount of tax revenue needed to balance the budget and comprises 54% of the overall funding of the budget. The tax rate is the dollars per \$1,000 of the assessed value of property in the school district needed to generate the tax revenue.

The maximum allowable increase in the tax levy or tax cap is 3.25% or \$1,085,180. The Consumer Price Index was set at 2% (lower of 2% or inflation of 2.9%) and we picked up additional room under the cap due to the decrease in PILOTS (\$416,727) offsetting the decrease in Capital exclusions (net debt from prior year compared to net debt of the new budget year). PILOTS (Payment in lieu of taxes) reflect 3 PILOTS (CTDI, Shady Lane apartments and Belgioioso Cheese) ending and moving to the tax rolls. We estimate \$21.6 million moving to the tax rolls or generating \$581,000 in new taxes and removing 1.6% from the tax rate.

## **Appropriated Fund Balance**

We will use \$4,293,558 of fund balance to balance the budget in lieu of raising taxes which will reflect 6.2% of the funding needed to balance the budget. We utilized \$4,308,558 to balance the 24/25 budget. Appropriated Fund balance will be generated from \$4,143,558 of undesignated fund balance which is the prior year balance (\$2,590,000) plus the anticipated surplus from fiscal year 2024-25 (\$2,012,000). In addition, \$100,000 will be moved from the reserve for Tax Certs (favorable settlements) and \$50,000 from Pension reserves. We will have approximately \$587,000 left in unrestricted fund balance by utilizing this amount to balance the budget, well below the allowed 4% of approximately 2.7 million.

**Expenditures:** Expenditures are projected to increase by \$4,117,000 million or 6.33%. Salary and Wages will increase \$1,118,000 or 3.8% and health/dental insurance, \$1,728,000 or 17%. Special Education out-of-district tuition will increase \$1,030,000 or 40%. Summer school for MS/HS will add \$33,000 to the budget as we were carrying 30,000 in the 2024-25 budget with the balance

subsidized by the Cares Act. Learning Leaps will add \$30,000 to the budget as the program was previously 100% funded by the Cares Act.

### **Salary and Wages**

Salary and Wages generate \$31,200,000 or 45% of the budget. Certified personnel are \$24,455,000 (4.33% increase) and non-certified are \$6,745,000 (1.6% increase). The Carry-Forward budget reflects 8 teacher retirements (replaced at step 12) and 2 Teaching Assistant retirements (replaced at step 1) with a net savings of \$87,000 (salary savings offset by carrying retiree health insurance and replacement hires' health insurance).

**BOCES:** VOTECH will decrease by \$34,000 as savings from not participating in Tech Valley (-\$33k) and Herkimer Alt Ed program (-\$40k) will offset the estimated increased in VOTECH program. We follow the 5-year rolling enrollment average not yet available, so I use a 4% estimated increase on 2025-26 for the first draft

**BOCES:** other programs will use a 4% estimated increase from the 2024-25 budget until BOCES provides the preliminary numbers for 2025-26.

**Textbooks, supplies, contractual costs in Instructional budget:** reflect a 4% increase.

**Building and Grounds** is increasing 2.82% or \$107,000 due to salary and wage contractual increases. We are anticipating staying budget neutral in the key area of utilities due to locked in rates and energy efficiency improvements implemented over the last several capital and energy performance projects.

**Transportation** is not increasing and this is attributable to reducing out of district contractual runs by \$116,000. The BHBL contract will be in its final year in 2025-26 with a 3 percent escalation.

**Employee Benefits** are increasing by \$2,039,000 (12.5%) attributable to medical insurance increasing by 17%. I am projecting a 9.5% increase with CDPHP (inclusive of drug) and 12.5% increase with Highmark, exclusive of drug. The drug increase on the self-funded Highmark program will be again around 30% due to the cost of the specialty drugs which we (CASHIC) are working with Highmark on a prior authorization component to stem the increases on these specialty drugs. A quick snapshot will show the average monthly cost for someone on a weight loss drug (GLPs), for example, to be \$1,100 with only an \$80 impact on the

employee/retiree. One percent of the Highmark members are driving 42% of the drug cost.

**Information Technology:** The Acture contract has an escalation renewal clause, so the increase reflects the 3% and I used 3% for the hardware and software purchases. The IT BOCES line (A2110-497-01) reflects a 3% increase as an upgrade to our copiers and printers generate the increase.

**Special Education:** increases \$1.365 million (14%) with \$1,030,000 attributable to public out of district tuition. We have 13 more out of district placements in 2024-25 than the prior year and have seen a 40% increase in the BOCES tuition line.

A power point presentation aligning with the narrative will be ready for the February 10<sup>th</sup> Board of Education meeting. I will have the Budget to Budget all drafts report, Budget Summary and Budget to budget line-item comparison as part of materials provided to the board at this meeting.

Thank you for your review and let me know if you have questions or require additional information before we meet.

Attachments -      State Aid Analysis  
                            Tax Cap Calculation Form  
                            Budget Summary  
                            Budget-to-Budget Carry-Forward Draft  
                            Budget-to-Budget Line Item Comparison



# Tax Cap Form

Scotia-Glenville Central School District (420633100200)  
 Fiscal Year Ending: 06/30/2026

*Raise taxes  
 \$1,085,180 -  
 3.25%*

## Summary

### Tax Levy Limit, Before Adjustments and Exclusions

✓	Real Property Tax Levy FYE 2025	* \$33,408,512
✓	Tax Cap Reserve Offset from FYE 2024 Used to Reduce FYE 2025 Levy	\$0
✓	Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2025	---
✓	Tax Base Growth Factor	1.0022
✓	PILOTs Receivable FYE 2025	\$1,352,077
✓	Tort Exclusion Amount Claimed in FYE 2025	\$0
✓	Capital Tax Levy Exclusion FYE2025	\$1,542,415
✓	Allowable Levy Growth Factor	1.0200
✓	PILOTs Receivable FYE 2026	\$935,350
✓	Available Carryover from FYE 2025	---
	<b>Tax Levy Limit Before Adjustments/Exclusions</b>	<b>\$33,022,156</b>
	<b>Exclusions</b>	
✓	Tort Exclusion	\$0
✓	Capital Tax Levy Exclusion FYE2026	\$1,471,536
✓	Teachers' Retirement System Exclusion	\$0
✓	Employees' Retirement System Exclusion	\$0
	<b>Total Exclusions</b>	<b>\$1,471,536</b>
	<b>Your FYE 2026 Tax Levy Limit, Adjusted for Transfers plus Exclusions</b>	<b>\$34,493,692</b>
✓	Total Tax Cap Reserve Amount Used to Reduce FYE 2026 Levy	---
✓	FYE 2026 Proposed Levy, Net of Reserve	* \$34,493,692
	<b>Difference Between Tax Levy Limit and Proposed Levy</b>	<b>\$0</b>
✓	Do you plan to override the Tax Cap for FYE 2026 ?	No

## History

Date and Time	Status Changed To	User
03/01/2024 8:56:38 AM	Form was created (Form Status set to: Unsubmitted)	Sheri Tyrell

**Scotia-Glenville CSD**  
**Tax Rate Analysis and Budget Summary for 25/26**

(add shady lane and CTDI est AV)

24/25 final AV

4,330.24

Clergy exemptions added back to apportionment

3,934.92

395.31

tax cap /20/24 =2.86%

TOWN	A. TAXABLE ASSESSED VALUE (a.)	\$0 \$0.64 0.97	B. TAXABLE ASSESSED VALUE (b.)	C. EQUALIZATION RATE	D. FULL VALUE (b.)	E. PROPORTION FULL VALUE (b.)	F. PROPORTION USED	G. TAX LEVY PER TOWN	(h) 2025-2026 ASSESSED TAX RATE PER \$1000	2024-2025 ASSESSED TAX RATE PER \$1000	% INCREASE
Glenville	\$1,376,684,982		\$1,376,693,982	0.61000	\$ 2,256,875,380	0.99763973	99.76%	\$37,258,566	27.06397	24.59326	10.05%
Town of Charlton	\$1,837,397		\$1,837,397	0.51000	\$ 3,602,739	0.00159257	0.16%	\$59,477	32.37042	29.41527	10.05%
Town of Amsterdam	\$112,885		\$112,885	0.06500	\$ 1,736,692	0.00076770	0.08%	\$28,671	253.98332	230.79671	10.05%
<b>TOTALS</b>	<b>\$1,378,635,264</b>		<b>\$1,378,644,264</b>		<b>\$ 2,262,214,812</b>	<b>1.00000000</b>	<b>100.00%</b>	<b>\$37,346,714</b>			

First 25-26 Budget	\$69,202,065	(a.) Levy Purposes	Method of calculating above data: D. = B. divided by C. E. = D. divided by the total of D. G. = tax levy times F. H. = G. divided by A. times \$1000
Projected 25-26 Revenues	\$31,855,351	(b.) Apportionment Purposes	
Total Tax Levy for 2025-26	\$37,346,714		

AV est incr 25/26		
Shady lane	\$8,500,000	very preliminary
CTDI	8,600,000	at 11/22/24
Belogiososo	4,500,000	
	\$ 21,600,000	

Revenue	Budget 24-25	Budget 25-26	DIFF	% CHANGE		Budget 24-25	Budget 25-26	% Total	Incr/decr % Change	Prior Year % of total	
Medicare Reimburs.	110,000	140,000	\$ 30,000	27.27%	0.20%	GEN'L SUPP.	2,250,227	2,309,562	3.34%	2.64%	3.46%
BOCES rental	30,000	30,000	-	0.00%	0.04%	PLANT OPER.	3,803,996	3,911,448	5.65%	2.82%	5.84%
Capital Fund transfer	-	-	-	#DIV/0!	0.00%	INSTRUCT.	34,381,144	36,385,456	52.58%	5.83%	52.82%
MEDICAID REIMBUR	175,000	200,000	25,000	14.29%	0.29%	TRANSPORT	2,828,770	2,827,938	4.09%	-0.03%	4.35%
INTEREST	525,000	450,000	(75,000)	-14.29%	0.65%	EMPL BEN.	16,273,803	18,312,668	26.46%	12.53%	25.00%
CHARGE FOR SERVICES	247,678	247,678	-	0.00%	0.36%	DEBT SVS	5,320,989	5,242,511	7.58%	-1.47%	8.18%
MISC	150,000	150,000	-	0.00%	0.22%	I/FUND special aid	99,000	100,000	0.14%	1.01%	0.15%
FUND BALANCE	4,143,558	4,143,558	-	0.00%	5.99%	HOME COMM.	12,265	12,483	0.02%	1.78%	0.02%
fund bal. Desig. Retiree benef.	-	-	-	#DIV/0!	0.00%				0.00%	#DIV/0!	0.00%
TAX CERT/Fbalance	150,000	100,000	(50,000)	-33.33%	0.14%				0.00%	#DIV/0!	0.00%
workers comp reserve	15,000	-	(15,000)	-100.00%	0.00%	Inter fund Cap. Fund	100,000	100,000	0.14%	0.00%	0.15%
employee ben reserve	-	-	-	#DIV/0!	0.00%				0.00%	#DIV/0!	0.00%
Debt service Reserve	-	-	-	#DIV/0!	0.00%				0.00%	#DIV/0!	0.00%
Retirement reserve	-	50,000	50,000	#DIV/0!	0.07%				0.00%	#DIV/0!	0.00%
Debt service Reserve	-	-	-	#DIV/0!	0.00%	Interfund to C fund	15,000	-	0.00%	-100.00%	0.02%
PILOTS	1,352,077	935,350	(416,727)	-30.82%	1.35%	expense reductions		\$ -			
STATE AID	24,778,369	25,408,765	630,396	2.54%	36.72%			\$ -			
\$0	\$0	\$0	-	#DIV/0!	0.00%						
PROPERTY TAXES	33,408,512	\$ 37,346,714	\$3,938,202	11.79%	53.97%						
<b>TOTAL S</b>	<b>\$65,085,194</b>	<b>\$69,202,065</b>	<b>\$4,116,871</b>	<b>6.33%</b>	<b>100%</b>	<b>Totals</b>	<b>\$ 65,085,194</b>	<b>\$ 69,202,065</b>	<b>100.00%</b>	<b>6.33%</b>	<b>100.00%</b>

		First Draft	
Tax Cap/Allow. Levy		Levy Increase	Budget Gap
\$ 1,085,180	\$ 3,938,202	\$ 2,853,022	
3.25%	11.79%	8.54%	
\$ 34,493,692	\$ 37,346,714	\$ 2,853,022	

Scotia Glenville CSD											
Budget 2025-2026											
Expenditures											
1/30/25 update											
Account	Account	hdct	Adopted '24-25	Budget		adjusted base	contractual	estimated	Carry forward		
Name	Code		Budget	Adjustments	Federal Grants	Budget 25/26			Budget 25/26	\$ increase	% incr
										C.f vs 24/28	C.f vs 24/28
<b>Board of Education</b>											
<b>Board of Education</b>											
CONTRACTUAL/BOE	A1010400-01	0.00	17,313	-	-	17,313	-	-	17,313	-	0.00%
SUPPLIES/BOE	A1010450-01		475	-	-	475	-	-	475	-	0.00%
Total:Board of Education		0.00	17,788	-	-	17,788	-	-	17,788	-	0.00%
<b>District Clerk</b>											
NONINSTRUCTIONAL SALARY/DIST CLERK	A1040160-01	0.00	70,945	(65,637)		5,308	-	152	5,460	(65,485)	-92.30%
SUPPLIES/DIST. CLERK	A1040450-01		170	-		170	-	-	170	-	0.00%
Total:District Clerk		0.00	71,115	(65,637)	-	5,478	-	152	5,630	(65,485)	-92.08%
<b>District Meeting</b>											
DIST MEETING CONT & OTHER	A1060400-01	0.00	4,744	-		4,744	-	-	4,744	-	0.00%
DIST MEETING MAT & SUPPLY	A1060450-01		700	-		700	-	-	700	-	0.00%
Total:District Meeting			5,444	-	-	5,444	-	-	5,444	-	0.00%
Total:Board of Education		0.00	94,347	(65,637)	-	28,710	-	152	28,862	(65,485)	-69.41%
<b>Central Administration</b>											
<b>Chief School Administrator</b>											
SI SALARY	A1240150-01	1.00	225,196	-		225,196	-	9,008	234,204	9,008	4.00%
SI Supplemental salary	A1240151-01	0.00	6,750	-		6,750	-	250	7,000	250	3.70%
NONINSTRUCTIONAL SALARY/SI	A1240161-01	2.00	103,476	-	-	103,476	-	3,817	107,293	3,817	3.69%
NONINSTRUCTIONAL SALARY/SI	A1240162-01	0.00	6,000	20,000		26,000	-	-	26,000	20,000	333.33%
contractual	A1240400-01		47,050	-		47,050	-	1,882	48,932	1,882	4.00%
materials and supplies	A1240450-01		1,582	-		1,582	-	-	1,582	-	0.00%
<b>Total:Chief School Administrator</b>		3.00	390,054	20,000	-	410,054	-	14,957	425,011	34,957	8.96%
<b>Total:Central Administration</b>			390,054	20,000	-	410,054	-	14,957	425,011	34,957	8.96%
<b>Finance</b>											
<b>Business Administration</b>											
NONINSTRUCTIONAL SALARIES/BUS. ADM.	A1310161-01	5.00	390,126	3,588		393,714	7,040	6,661	407,415	17,289	4.43%
NONINSTRUCTIONAL SALARIES/ SUPP BUS. ADM.	A1310162-01		6,240			6,240			6,240	-	0.00%
Contractual and other	A1310400-01		56,150			56,150			56,150	-	0.00%
Supplies	A1310450-01		1,783			1,783			1,783	-	0.00%
BOCES	A1310490-01		139,441		-	139,441		4,183	143,624	4,183	3.00%
Total:Business Administration		5.00	593,740	3,588	-	597,328	7,040	10,844	615,212	21,472	3.62%
<b>Auditing</b>											
SALARY/NONINSTRUCT/INT AUDITOR	A1320160-01	0.20	7,545			7,545	-	302	7,847	302	4.00%
PROFESSIONAL FEES/AUDITING	A1320400-01		39,662	-		39,662			39,662	-	0.00%
Total:Auditing		0.20	47,207	-	-	47,207	-	302	47,509	302	0.64%
<b>Treasurer</b>											
											-



Account	Account	hdct	Adopted '24-25	Budget		adjusted base	contractual	estimated	Carry forward		
Name	Code		Budget	Adjustments	Federal Grants	Budget 25/26			Budget 25/26	\$ increase	% incr
SALARY/NONINSTRUCTIONAL/TREASURER	A1325160-01	1.00	108,556	-		108,556	-	4,409	112,965	4,409	4.06%
SUPPLIES/TREASURER	A1325450-01		130			130			130	-	0.00%
Total:Treasurer		1.00	108,686	-	-	108,686	-	4,409	113,095	4,409	4.06%
<b>Tax Collection</b>											-
PROFESSIONAL FEES/TAX COLLECTION	A1330400-01		12,441	-		12,441	-	-	12,441	-	0.00%
Total:Tax Collection		0.00	12,441	-	-	12,441	-	-	12,441	-	0.00%
<b>Fiscal Agent Fee</b>											#DIV/0!
PROFESSIONAL FEES/FISCAL AGENT	A1380400-01	0.00	20,100	-		20,100	-	-	20,100	-	0.00%
Total:Fiscal Agent Fee		0.00	20,100	-	-	20,100	-	-	20,100	-	0.00%
Total:Finance			782,174	3,588	-	785,762	7,040	15,555	808,357	26,183	3.35%
<b>Staff</b>	<b>Account</b>										
<b>Legal</b>	<b>Code</b>										
ATTORNEY FEES	A1420400-01	0.00	57,325			57,325	-	2,293	59,618	2,293	4.00%
Total:Legal		0.00	57,325	-	-	57,325	-	2,293	59,618	2,293	4.00%
<b>Personnel</b>											#DIV/0!
Personal Instructional salary	A1430150-01	0.40	54,912	2,256	-	57,168	2,238	-	59,406	4,494	8.18%
personal non-instructional salary	A1430161-01	1.00	46,452	(5,000)		41,452	1,680	330	43,462	(2,990)	-6.44%
supplementary help	A1430162-01	0.00	500		-	500		-	500	-	0.00%
Personal contract and other	A1430400-01		12,855	-	-	12,855			12,855	-	0.00%
BOCES/LABOR RELATIONS WORKSHOPS	A1430490-01		5,200	-		5,200		-	5,200	-	0.00%
Total:Personnel		1.40	119,919	(2,744)	-	117,175	3,918	330	121,423	1,504	1.25%
<b>Public Information &amp; Services</b>											#DIV/0!
Public information contractual and other	A1480400-01		18,561		-	18,561		-	18,561	-	0.00%
public information materials and supplies	A1480450-01		1,500		-	1,500		-	1,500	-	0.00%
BOCES/PUBLIC INFO & SERVICES	A1480490-01		152,189	-	-	152,189	-	-	152,189	-	0.00%
85,278	2,056,392	0.00	172,250	-	-	172,250	-	-	172,250	-	0.00%
Total:Staff	2,141,670		349,494	(2,744)	-	346,750	3,918	2,623	353,291	3,797	1.09%
<b>Central Services</b>	<b>Account</b>	0.04147									
<b>Operation of Plant</b>	<b>Code</b>										
Salary Custodians contractual HS	A1620161-03-01	8.00	358,155			358,155	12,921		371,076	12,921	3.61%
Salary Custodians contractual MS	A1620161-04-01	5.00	237,848			237,848	9,912		247,760	9,912	4.17%
Salary Custodians contractual GD	A1620161-06-01	2.50	118,800	-		118,800	5,893		124,693	5,893	4.96%
Salary Custodians contractual GW	A1620161-07-01	2.50	119,819	(1,228)		118,591	6,102		124,693	4,874	4.07%
Salary Custodians contractual Lincoln	A1620161-08-01	1.50	121,641	(1,625)		120,016	3,931		123,947	2,306	1.90%
Salary Custodians contractual Sacandaga	A1620161-10-01	3.00	139,194	416		139,610	6,165		145,775	6,581	4.73%
Salary Custodians contractual DW	A1620161-13-01	1.00	55,390			55,390	5,366		60,756	5,366	9.69%
Custodial and Cleaner overtime DW	A1620161-13-02	0.00	62,461	(5,000)		57,461		-	57,461	(5,000)	-8.00%
Salary Custodians supp DW	A1620161-13-03	0.00	42,299	8,308		50,607		1,692	52,299	10,000	23.64%
Building Check overtime	A1620161-13-04	0.00	32,175	-		32,175		1,931	34,106	1,931	6.00%
Plant supervisor Salary	A1620162-01	0.00	-			-			-	-	#DIV/0!
Plant supervisor Salary OT	A1620162-02	0.00	-			-			-	-	#DIV/0!
EQUIPMENT	A1620200-13		40,000			40,000		1,600	41,600	1,600	4.00%
FIRE INSURANCE	A1620421		-			-			-	-	#DIV/0!
Water and Sewer	A1620422-13		43,439			43,439	(1,000)	434	42,873	(566)	-1.30%

Account	Account	hdct	Adopted '24-25	Budget		adjusted base	contractual	estimated	Carry forward		
Name	Code		Budget	Adjustments	Federal Grants	Budget 25/26			Budget 25/26	\$ increase	% incr
Natural Gas	A1620423-13		245,000			245,000			245,000	-	0.00%
Electricity	A1620424-13		416,960			416,960			416,960	-	0.00%
Oil	A1620425-13		60,000			60,000			60,000	-	0.00%
Telephone	A1620426-13		42,618			42,618	(1,000)		41,618	(1,000)	-2.35%
Equipment repair	A1620433-13		11,386			11,386	(1,000)		10,386	(1,000)	-8.78%
Custodial supply	A1620453-13		139,691	(2,000)		137,691		5,588	143,279	3,588	2.57%
Contractual expense	A1620460-13		76,014			76,014	10,000	3,041	89,055	13,041	17.16%
Contractual	A1620459R		-			-			-	-	#DIV/0!
BOCES	A1620490-13		8,822			8,822			8,822	-	0.00%
<b>Total:Operation of Plant</b>		<b>23.50</b>	<b>2,371,712</b>	<b>(1,129)</b>	<b>-</b>	<b>2,370,583</b>	<b>57,290</b>	<b>14,286</b>	<b>2,442,159</b>	<b>70,447</b>	<b>2.97%</b>
<b>Maintenance of Plant</b>											
SALARY	A1621161-13-01	6.00	444,421	(9,008)		435,413	23,984		459,397	14,976	3.37%
SALARY OT	A1621161-13-02	0.00	58,287			58,287			58,287	-	0.00%
SALARY Supp	A1621161-13-03	0.00	36,458			36,458		1,458	37,916	1,458	4.00%
Building Check Overtime	A1621161-13-04	0.00	11,130			11,130	668		11,798		
Plant Maint. Grounds	A1621162-13-01	3.00	186,514			186,514	8,304		194,818	8,304	4.45%
Plant Maint. Grounds OT	A1621162-13-02	0.00	31,800	3,000		34,800	2,088		36,888	5,088	16.00%
Plant Maint. Grounds Supp	A1621162-13-03	0.00	-			-			-	-	#DIV/0!
Plant Maint. Supev	A1621163-01	0.00	-			-			-	-	#DIV/0!
Plant Maint. Supev ot/supp	A1621163-02	2bd	-			-			-	-	#DIV/0!
Plant Maint equipment	A1621-200-13		45,000			45,000	(10,000)	-	35,000	(10,000)	-22.22%
SRO Contractual	A1621-400-01		156,000			156,000		6,240	162,240	6,240	4.00%
Plant Maint. Equipment repair	A1621433-13		27,248	(1,000)		26,248			26,248	(1,000)	-3.67%
Plant Maint. District Wide projects	A1621440-13		108,220			108,220		4,329	112,549	4,329	4.00%
GW parking lot repair reserve	A1621-440-07										
DW lead remediatin	A1621-440-13-01										
HS parking lot repair reserve									-		
Plant Maint. Materials	A1621451-13		59,336	(1,000)		58,336		2,373	60,709	1,373	2.31%
Plant Maint. Ground supply	A1621452-13		34,273	(1,000)		33,273	-		33,273	(1,000)	-2.92%
Plant Maint. Electrical and Heat Meter	A1621453					-			-	-	#DIV/0!
Plant Maint. Contractual expense	A1621460-13		194,398			194,398	-	5,000	199,398	5,000	2.57%
BOCES (Safety Specialist, fire inspection)	A1621490-13		39,200			39,200		1,568	40,768	1,568	4.00%
<b>Total:Maintenance of Plant</b>		<b>9.00</b>	<b>1,432,285</b>	<b>(9,008)</b>	<b>-</b>	<b>1,423,277</b>	<b>25,044</b>	<b>20,968</b>	<b>1,469,289</b>	<b>37,004</b>	<b>2.58%</b>
<b>Central Printing &amp; Mailing</b>											
POSTAGE	A1670400-01		57,386	-		57,386	-	-	57,386	-	0.00%
<b>Total:Central Printing &amp; Mailing</b>		<b>0.00</b>	<b>57,386</b>	<b>-</b>	<b>-</b>	<b>57,386</b>	<b>-</b>	<b>-</b>	<b>57,386</b>	<b>-</b>	<b>0.00%</b>
<b>Central Data Processing</b>											
wide area network contractual	A1680400-01		2,600	-	-	2,600	-	-	2,600	-	0.00%
Wide area network supplies	A1680451-01		250	-		250			250	-	0.00%
<b>Total:Central Data Processing</b>		<b>0.00</b>	<b>2,850</b>	<b>-</b>	<b>-</b>	<b>2,850</b>	<b>-</b>	<b>-</b>	<b>2,850</b>	<b>-</b>	<b>0.00%</b>
<b>Total:Central Services</b>			<b>3,864,233</b>	<b>(10,137)</b>	<b>-</b>	<b>3,854,096</b>	<b>82,334</b>	<b>35,254</b>	<b>3,971,684</b>	<b>107,451</b>	<b>2.78%</b>
<b>Special Items</b>											

Account	Account	hdct	Adopted '24-25	Budget		adjusted base	contractual	estimated	Carry forward		
Name	Code		Budget	Adjustments	Federal Grants	Budget 25/26			Budget 25/26	\$ increase	% incr
<b>Unallocated Insurance</b>											
UNALLOCATED INSURANCE	A1910400-01		258,828	-		258,828	-	25,883	284,711	25,883	10.00%
Total:Unallocated Insurance			258,828	-	-	258,828	-	25,883	284,711	25,883	10.00%
<b>School Association Dues</b>											
SCHOOL ASSOCIATION DUES	A1920400-01		4,500	-	-	4,500	-	-	4,500	-	0.00%
Total:School Association Dues			4,500	-	-	4,500	-	-	4,500	-	0.00%
<b>Refund of Real Property Taxes</b>											
REFUNDS ON REAL PROPERTY TAX	A1964400-01		15,600	-		15,600	-	-	15,600	-	0.00%
Total:Refund of Real Property Taxes			15,600	-		15,600	-	-	15,600	-	0.00%
<b>BOCES Administrative Cost</b>											
ADMINISTRATIVE CHG/BOCES	A1981492-01		294,994	-	-	294,994	-	34,000	328,994	34,000	11.53%
Total:BOCES Administrative Cost			294,994	-	-	294,994	-	34,000	328,994	34,000	11.53%
Total:Special Items		0.00	573,922	-	-	573,922	-	59,883	633,805	59,883	10.43%
Total:General Support		43.10	6,054,224	(54,930)	-	5,999,294	93,292	128,424	6,221,009	166,785	2.75%
<b>Instruction</b>											
<b>Instruction Administration &amp; Improvement</b>											
<b>Curriculum Development &amp; Supervision</b>											
SALARY/CURRICULUM DEVELOPMENT	A2010150-01	0.60	82,368	1,800		84,168	3,295	-	87,463	5,095	6.19%
Curriculum work	A2010151-01		68,798	-	-	68,798		-	68,798	-	0.00%
SALARY/CURRICULUM non-instruc	A2010161-01	0.50	35,807	-		35,807	1,368	-	37,175	1,368	3.82%
Equipment	A2010200-01-11					-			-		
Contractual and other DW	A2010400 01		59,812	-		59,812		1,794	61,606	1,794	3.00%
Curr development Admin Pool	A2010400-01-01		6,636			6,636			6,636	-	0.00%
Curr development Principal DW 2	A2010400-01-02					-			-	-	#DIV/0!
Curr development Curr and Instruction	A2010400-01-11		2,810			2,810			2,810	-	0.00%
Curr development Academic Head English	A2010400-01-25		425			425			425	-	0.00%
Curr development Academic Head Math	A2010400-01-27		425			425			425	-	0.00%
Curr development Academic Head Science	A2010400-01-28		425			425			425	-	0.00%
curriculum developpent Ass't Principal MS	A2010-400-04-1					-			-	-	#DIV/0!
Curr development Fine Arts	A2010400-01-72		425			425			425	-	0.00%
Curr development Phys Ed	A2010400-75		425			425			425	-	0.00%
Curr. Development PPS/special ed	A2010-400-400-81					-			-		
Curr development PPS	A2010400-82		425			425			425	-	0.00%
Curr development Principal SHS 1	A2010400-03		425			425			425	-	0.00%
Curr developmentf AP SHS 2	A2010400-03-1		425			425			425	-	0.00%
Curr development Academic Principal SHS	A2010400-03-2		425			425			425	-	0.00%
Curr development Principal MS	A2010400-04		425			425			425	-	0.00%
Curr development MS Ass't Principal	A2010400-04-1		425			425			425	-	0.00%
Curr development Principal GD	A2010400-06		425			425			425	-	0.00%
Curr development Principal GW	A2010400-07		425			425			425	-	0.00%
Curr development Principal Lincoln	A2010400-08		425			425			425	-	0.00%
cuu developent SHS Principal	A2010-400-03-2		425			425			425	-	0.00%

Account	Account	hdct	Adopted '24-25	Budget		adjusted base	contractual	estimated	Carry forward		
Name	Code		Budget	Adjustments	Federal Grants	Budget 25/26			Budget 25/26	\$ increase	% incr
Curr development Principal SAC	A2010400-10		425			425			425	-	0.00%
Curr development MS Ass't Principal	A2010400-11		-	-		-			-	-	#DIV/0!
Curr development APPR	A2010409-01		4,575			4,575			4,575	-	0.00%
Curr development Trips	A2010410-01		5,000			5,000			5,000	-	0.00%
						-			-	-	#DIV/0!
materials and supplies	A2010450-01		400	-		400			400	-	0.00%
BOCES	A2010490-03		46,829	15,223		62,052		1,405	63,457	16,628	35.51%
Total:Curriculum Development & Supervision		1.10	319,835	17,023	-	336,858	4,663	3,199	344,720	24,885	7.78%
<b>Supervision - Regular School</b>											
INSTRUCT. SALARIES DW	A2020151-01	4.50	441,982	120,000		561,982	22,479	-	584,461	142,479	32.24%
INSTRUCT. SALARIES HS	A2020151-03	5.50	672,443	2,768		675,211	27,008	-	702,219	29,776	4.43%
INSTRUCT. SALARIES MS	A2020151-04	3.00	383,300	-		383,300	15,333	-	398,633	15,333	4.00%
INSTRUCT. SALARIES GD	A2020151-06	1.00	151,475	-		151,475	6,059	-	157,534	6,059	4.00%
INSTRUCT. SALARIES GW	A2020151-07	1.00	131,995			131,995	4,245	-	136,240	4,245	3.22%
INSTRUCT. SALARIES Lincoln	A2020151-08	1.00	151,474			151,474	6,059	-	157,533	6,059	4.00%
INSTRUCT. SALARIES SAC	A2020151-10	1.00	150,199			150,199	6,008	-	156,207	6,008	4.00%
INSTRUCT. SALARIES Supp	A2020152-01	1.00	24,592	55,408		80,000			80,000	55,408	225.31%
IT Director Non-instructional	A2020161-01	0.00	105,997	(105,997)		-	-		-	(105,997)	-100.00%
NON-INSTRUCTIONAL SALARIES DW	A2020161-01	1.93	72,678	3,121		75,799	2,782		78,581	5,903	8.12%
NON-INSTRUCTIONAL SALARIES HS	A2020161-03	4.94	185,794	2,089		187,883	7,367	-	195,250	9,456	5.09%
NON-INSTRUCTIONAL SALARIES MS	A2020161-04	2.00	79,896	214		80,110	3,024		83,134	3,238	4.05%
NON-INSTRUCTIONAL SALARIES GD	A2020161-06	1.40	42,915	(1,359)		41,556	1,644		43,200	285	0.66%
NON-INSTRUCTIONAL SALARIES GW	A2020161-07	1.53	45,078	(193)		44,885	1,741		46,626	1,548	3.43%
NON-INSTRUCTIONAL SALARIES LINCOLN	A2020161-08	1.53	48,557	(481)		48,076	1,821	-	49,897	1,340	2.76%
NON-INSTRUCTIONAL SALARIES SAC	A2020161-10	2.00	53,729	(304)		53,425	2,119		55,544	1,815	3.38%
NON-INSTRUCTIONAL SALARIES Support DW	A2020162-01		26,473	(4,540)		21,933			21,933	(4,540)	-17.15%
NON-INSTRUCTIONAL SALARIES Support DW	A2020201					-			-	-	#DIV/0!
NON-INSTRUCTIONAL SALARIES Support DW	A2020202					-			-	-	#DIV/0!
NON-INSTRUCTIONAL SALARIES Support HS	A2020162-03			4,725		4,725	-		4,725		
NON-INSTRUCTIONAL SALARIES Support MS	A2020162-04		3,007	-		3,007	354		3,361		
NON-INSTRUCTIONAL SALARIES Support GD	A2020162-06		2,559	-		2,559	787		3,346		
NON-INSTRUCTIONAL SALARIES Support GW	A2020162-07		3,795	-		3,795	152		3,947		
NON-INSTRUCTIONAL SALARIES Support LINCOLN	A2020162-08		3,002	-		3,002	260		3,262		
NON-INSTRUCTIONAL SALARIES Support SAC	A2020162-10		2,709	-		2,709	54		2,763		
contractual and other	A2020400-01		12,141	-	-	12,141		486	12,627	486	4.00%
HS CONTRACTUAL	A2020420					-		-	-	-	#DIV/0!
materials and supplies	A2020450-01		-	-		-	-	-	-	-	#DIV/0!
Total:Supervision - Regular School		33.33	2,795,790	75,451	-	2,871,241	109,296	486	2,981,022	185,232	6.63%
<b>Supervision Special Schools</b>											#DIV/0!
AD ED Super instructional sal Supp	A2040152-01	0.20	7,300	-		7,300	-	-	7,300	-	0.00%
summer school clerical	A2040162-01	0.00	433			433			433	-	0.00%
super spec sch contractual and other	A2040400-01		1,607	-		1,607			1,607	-	0.00%
super spec sch materials and other	A2040450-01		613	-		613			613	-	0.00%
<b>Supervision Special Schools</b>		0.20	9,953	-	-	9,953	-	-	9,953	-	0.00%

Account	Account	hdct	Adopted '24-25	Budget		adjusted base	contractual	estimated	Carry forward		
Name	Code		Budget	Adjustments	Federal Grants	Budget 25/26			Budget 25/26	\$ increase	% incr
<b>In-Service Training - Instruction</b>											
INSERVICE Model schools, retir sick	A2070151-03 and -01	0.00	15,045	-		15,045			15,045	-	0.00%
retiree sick payout	A2070151-01			-		-			-	-	
Inservice Contractual AND STAFF DEV HS	A2070400-03		-	-	-	-	-	-	-	-	#DIV/0!
Inservice materials and supplies	A2070450-03		-	-	-	-	-	-	-	-	#DIV/0!
BOCES Inservices DW	A2070-490-01		-	-		-			-	-	
BOCES/INSERVICES	A2070490-03		60,725	-		60,725			60,725	-	0.00%
Total:In-Service Training - Instruction		0.00	75,770	-	-	75,770	-	-	75,770	-	0.00%
Total:Instruction Administration & Improvement		34.63	3,201,348	92,474	-	3,293,822	113,959	3,685	3,411,466	210,118	6.56%
<b>Teaching</b>											
<b>Regular School</b>											
TEACHER SALARIES, FULL K	A2110110-01	0.00	2,060			2,060			2,060	-	0.00%
TEACHER SALARIES, FULL K	A2110110-06	2.00	145,932	(58)		145,874	6,865	3,838	156,577	10,645	7.29%
TEACHER SALARIES, FULL K	A2110110-07	2.00	160,350	(53)		160,297	7,829	2,102	170,228	9,878	6.16%
TEACHER SALARIES, FULL K	A2110110-08	2.00	176,844	(68)		176,776	8,569	2,317	187,662	10,818	6.12%
TEACHER SALARIES, FULL K	A2110110-10	3.00	240,887	(36,640)		204,247	4,576	3,071	211,894	(28,993)	-12.04%
Elementary Teachers salary DW	A2110120-01	0.00	3,000			3,000			3,000	-	0.00%
Elementary Teachers salary HS	A2110120-03	1.17	83,002	(2,497)		80,505	2,211	1,034	83,750	748	0.90%
Elementary Teachers salary MS	A2110120-04	10.67	919,518	(137,861)		781,657	18,551	9,539	809,747	(109,771)	-11.94%
Elementary Teachers salary GD	A2110120-06	14.30	1,016,799	93,811		1,110,610	26,501	12,639	1,149,750	132,951	13.08%
Elementary Teachers salary GW	A2110120-07	15.52	1,114,032	(37,993)		1,076,039	26,715	13,399	1,116,153	2,121	0.19%
Elementary Teachers salary LINCOLN	A2110120-08	13.50	1,117,401	(24,301)		1,093,100	21,002	13,128	1,127,230	9,829	0.88%
Elementary Teachers salary SAC	A2110120-10	26.82	1,970,361	(87,674)		1,882,687	40,615	22,965	1,946,267	(24,094)	-1.22%
ES Home teaching salaries GD	A2110122-06		-			-			-	-	#DIV/0!
ES Home teaching salaries GW	A2110122-07		-			-			-	-	#DIV/0!
ES Home teaching salaries LINCOLN	A2110122-08		-			-			-	-	#DIV/0!
ES Home teaching salaries SAC	A2110122-10		-			-			-	-	#DIV/0!
SEC teacher salaries DW	A2110130-01	0.00				-			-	-	#DIV/0!
Sec teaching salaries HS	A2110130-03	53.30	3,876,668	(60,257)		3,816,411	104,915	45,425	3,966,751	90,083	2.32%
Sec teaching salaries MS	A2110130-04	28.52	2,143,643	(37,531)		2,106,112	40,762	25,542	2,172,416	28,773	1.34%
Sec teaching salaries GD	A2110130-06	0.89	25,643	429		26,072	1,115		27,187	1,544	6.02%
Sec teaching salaries GW	A2110130-07	1.10	41,156	(5)		41,151	981	208	42,340	1,184	2.88%
Sec teaching salaries SAC	A2110130-10	0.00				-			-	-	#DIV/0!
						-			-	-	#DIV/0!
Distance Learning Salary	A2110130					-			-	-	#DIV/0!
Collateral duties HS	A2110131-03		36,000			36,000			36,000	-	0.00%
Collateral duties MS	A2110131-04		18,517			18,517			18,517	-	0.00%
SEC Home teaching salaries	A2110132-01		69,348			69,348			69,348	-	0.00%
collateral chaperones HS	A2110133-03		750			750			750	-	0.00%
collateral chaperones MS	A2110133-04		712			712			712	-	0.00%
Sub Teaching	A2110140-01		473,260			473,260		18,930	492,190	18,930	4.00%
ES/MS Co-teaching and planning	A2110140-01-7					-			-	-	#DIV/0!
IT Instructional Coordinator	A2110151-01	0.00				-			-	-	#DIV/0!
Teaching Non-Instructional Salary HS	A2110160-03	3.86	89,798			89,798		3,592	93,390	3,592	4.00%

Account	Account	hdct	Adopted '24-25	Budget		adjusted base	contractual	estimated	Carry forward		
Name	Code		Budget	Adjustments	Federal Grants	Budget 25/26			Budget 25/26	\$ increase	% incr
Teaching Non-Instructional Salary MS	A2110160-04	2.14	55,359			55,359		2,214	57,573	2,214	4.00%
Teaching Non-Instructional Salary GD	A2110160-06	2.08	40,765			40,765		1,631	42,396	1,631	4.00%
Teaching Non-instructional Salary GW	A2110160-07	1.14	44,877			44,877		1,795	46,672	1,795	4.00%
Teaching Non-instructional Salary Lincoln	A2110160-08	3.43	45,877			45,877		1,835	47,712	1,835	4.00%
Teaching Non-instructional Salary SAC	A2110160-10	3.00	46,173			46,173		1,847	48,020	1,847	4.00%
District Equipment DW	A2110-200-01		5,200			5,200		208	5,408	208	4.00%
district equipment GW	A2110-120-04										
district equipment SAC	A2110-200-10										
District Equipment Music DW	A2110-200-01-72		5,200			5,200		208	5,408	208	4.00%
District Equipment PE DW	A2110-200-01-73					-			-		
Translation Services	A2110-400-01		1,545			1,545		62	1,607	62	4.00%
Teaching commencement/other contr.	A2110430-03		10,303			10,303		412	10,715	412	4.00%
Teaching Equipment repair	A2110433-01		4,600			4,600		184	4,784	184	4.00%
Gifted and Talented	A2110434-01		1,369			1,369		55	1,424	55	4.00%
Fine Arts Dance Residency	A2110435					-			-		#DIV/0!
Performing arts contractual/fine arts dance residency DW	A2110436-01-72		3,000			3,000		120	3,120	120	4.00%
Copier maintenance	A2110437-01-90		3,121			3,121		125	3,246	125	4.00%
Music contract expense	A2110438-01-72		4,181			4,181		167	4,348	167	4.00%
Misc. Teaching expense	A2110439-01-90		8,577			8,577		343	8,920	343	4.00%
grant supplies science math other	A211045003...					-			-		#DIV/0!
5th grade field trips GD	A2110-439-06		2,163			2,163		87	2,250	87	4.00%
5th grade field trips GW	A2110-439-07		2,163			2,163		87	2,250	87	4.00%
5th grade field trips Lincoln	A2110-439-08		2,163			2,163		87	2,250	87	4.00%
5th grade field trips SAC	A2110-439-10		3,245			3,245		130	3,375	130	4.00%
Supplies ESL DW	A2110451-01-35		1,014			1,014		41	1,055	41	4.00%
Supplies gifted and talented DW	A2110451-01-40		2,246			2,246		90	2,336	90	4.00%
Supplies PSEN DW	A2110451-01-50		2,743			2,743		110	2,853	110	4.00%
Supplies art DW	A2110451-01-70		15,836			15,836		633	16,469	633	4.00%
Supplies music DW	A2110451-01-72		4,971			4,971		199	5,170	199	4.00%
Supplies PE DW	A2110451-01-73		3,957			3,957		158	4,115	158	4.00%
Supplies Health Ed DW	A2110451-01-74		1,664			1,664		67	1,731	67	4.00%
Supplies adaptive physical ed DW	A2110151-01-75		191			191		8	199	8	4.00%
Supplies DW	A2110451-01-90		5,338			5,338		214	5,552	214	4.00%
Supplies SHS building	A2110451-03-24		8,507			8,507		340	8,847	340	4.00%
Supplies SHS English	A2110-451-03-25		746			746		30	776	30	4.00%
Supplies SHS foreign language	A2110-451-03-26		746			746		30	776	30	4.00%
Supplies SHS math	A2110451-03-27		746			746		30	776	30	4.00%
Supplies SHS science	A2110-451-03-28		7,465			7,465		299	7,764	299	4.00%
Supplies SHS soc studies	A2110451-03-29		746			746		30	776	30	4.00%
Supplies SHS alternative ed	A2110-451-03-30		297			297		12	309	12	4.00%
Supplies SHS business ed	A2110-451-03-47		388			388		16	404	16	4.00%
Supplies HS home ec	A2110-451-03-48		2,363			2,363		95	2,458	95	4.00%
Supplies SHS technology	A2110-451-03-49		5,310			5,310		212	5,522	212	4.00%
Supplies MS building	A2110451-4-24		6,986			6,986		279	7,265	279	4.00%
Supplies MS English	A2110-451-04-25		620			620		25	645	25	4.00%
Supplies MS foreign language	A2110-451-04-26		620			620		25	645	25	4.00%
Supplies MS math	A2110-451-04-27		620			620		25	645	25	4.00%

Account	Account	hdct	Adopted '24-25	Budget		adjusted base	contractual	estimated	Carry forward		
Name	Code		Budget	Adjustments	Federal Grants	Budget 25/26			Budget 25/26	\$ increase	% incr
Supplies MS science	A2110-451-04-28		5,435			5,435		217	5,652	217	4.00%
Supplies MS soc studies	A2110-451-04-29		620			620		25	645	25	4.00%
Supplies MS SAIL	A2110-451-01-31		406			406		16	422	16	4.00%
Supplies MS home and careers	A2110-451-04-48		1,822			1,822		73	1,895	73	4.00%
Supplies MS technology	A2110451-04-49		4,033			4,033		161	4,194	161	4.00%
Supplies General teaching GD	A2110451-06		5,790			5,790		232	6,022	232	4.00%
Supplies General teaching GW	A2110451-07		5,794			5,794		232	6,026	232	4.00%
Supplies General teaching Lincoln	A2110-451-08		6,526			6,526		261	6,787	261	4.00%
Supplies General teaching SAC	A2110-451-10		7,361			7,361		294	7,655	294	4.00%
Duplicating supplies	A2110-452-01-90		42,758			42,758		-	42,758	-	0.00%
Foster placement and other tuition	A2110471-01		65,447			65,447		2,618	68,065	2,618	4.00%
Payment to Charter schools	A2110473-01		41,537			41,537		1,661	43,198	1,661	4.00%
Textbooks fine arts	A2110480-01-72		18,444			18,444		738	19,182	738	4.00%
Textbooks DW	A2110480-01-90		134,738			134,738		5,390	140,128	5,390	4.00%
Textbooks GD	A2110480-06		1,082			1,082		43	1,125	43	4.00%
Textbooks GW	A2110480-07		1,082			1,082		43	1,125	43	4.00%
Textbooks Lincoln	A2110480-08		1,082			1,082		43	1,125	43	4.00%
Textbooks SAC	A2110480-10		1,082			1,082		43	1,125	43	4.00%
Test scoring	A2110491-01		16,977	7,023		24,000		960	24,960	7,983	47.02%
Arts in Education Gifted and talented	A2110494		45,453			45,453			45,453	-	0.00%
BOCES miscell.	A2110495		31,473			31,473			31,473	-	0.00%
Computer tech plan BOCES	A2110497		1,161,671	(34,400)		1,127,271	20,000	45,091	1,192,362	30,691	2.64%
Textbooks Non-public BOCES	A2110498		8,359			8,359			8,359	-	0.00%
	(297,073)					-			-	-	#DIV/0!
Total:Regular School		190.44	15,698,654	(358,075)	-	15,340,579	331,207	250,431	15,922,218	223,564	1.42%
<b>Programs for Handicapped Children</b>											
INSTRUCTIONAL SALARIES DW	A2250150-01	1.00	38,905	6,146		45,051	2,945	1,412	49,408	10,503	27.00%
INSTRUCTIONAL SALARIES HS	A2250150-03	23.00	1,209,516	101,054		1,310,570	54,974	13,322	1,378,866	169,350	14.00%
INSTRUCTIONAL SALARIES MS	A2250150-04	18.00	1,130,868	7,346		1,138,214	32,014	12,713	1,182,941	52,073	4.60%
INSTRUCTIONAL SALARIES GD	A2250150-06	7.00	403,860	(33,856)		370,004	8,652	3,568	382,224	(21,636)	-5.36%
INSTRUCTIONAL SALARIES GW	A2250150-07	12.96	599,713	26,871		626,584	21,888	4,484	652,956	53,243	8.88%
INSTRUCTIONAL SALARIES LIN	A2250150-08	12.70	672,250	25,279		697,529	22,914	6,994	727,437	55,187	8.21%
INSTRUCTIONAL SALARIES SAC	A2250150-10	7.00	487,092	8,317		495,409	14,928	5,207	515,544	28,452	5.84%
NON-INSTRUCTIONAL SALARIES HS	A2250161-03	7.82	149,566			149,566		5,983	155,549	5,983	4.00%
NON-INSTRUCTIONAL SALARIES MS	A2250161-04	4.89	158,678			158,678		6,347	165,025	6,347	4.00%
NON-INSTRUCTIONAL SALARIES GD	A2250161-06	5.35	123,619			123,619		4,945	128,564	4,945	4.00%
NON-INSTRUCTIONAL SALARIES GW	A2250161-07	8.92	160,221			160,221		6,409	166,630	6,409	4.00%
NON-INSTRUCTIONAL SALARIES LINCOLN	A2250161-08	4.92	77,496			77,496		3,100	80,596	3,100	4.00%
NON-INSTRUCTIONAL SALARIES SAC	A2250161-10	5.35	78,920			78,920		3,157	82,077	3,157	4.00%
NON-INSTRUCTIONAL SALARIES DW	A2250162-01	1.80	60,440	5,144		65,584	2,268		67,852	7,412	12.26%
EQUIPMENT/SPEC ED.	A2250200-01		5,000			5,000		200	5,200	200	4.00%
CONTRACTUAL	A2250400-01-82		642,407	(50,000)		592,407		-	592,407	-	0.00%
Special class supplies DW	A2250451-01-82		6,664			6,664			6,664	-	0.00%
Resource room supplies DW	A2250452-01-82		1,500			1,500			1,500	-	0.00%
Speech supplies	A2250453-01-82		1,000			1,000			1,000	-	0.00%
Tuition private school	A2250472-01-82		1,242,800			1,242,800			1,242,800	-	0.00%

Account	Account	hdct	Adopted '24-25	Budget		adjusted base	contractual	estimated	Carry forward		
Name	Code		Budget	Adjustments	Federal Grants	Budget 25/26			Budget 25/26	\$ increase	% incr
BOCES handicap services	A2250490		2,560,480	700,000		3,260,480	200,000	130,419	3,590,899	1,030,419	40.24%
Total:Programs for Handicapped Children		120.71	9,810,995	796,301	-	10,607,296	360,583	208,259	11,176,138	1,365,143	13.91%
<b>Occupational Education Grades 10-12</b>											
INSTRUCTIONAL SALARIES	A2280150-03	2.00	164,633	4,440	-	169,073	2,210	2,143	173,426	8,793	5.34%
BOCES	A2280490-03		1,064,312	(73,882)		990,430		39,617	1,030,047	(34,265)	-3.22%
Total:Occupational Education Grades 10-12		2.00	1,228,945	(69,442)	-	1,159,503	2,210	41,760	1,203,473	(25,472)	-2.07%
<b>Special Schools</b>											
INSTRUCTIONAL SALARIES HS	A2330155-03		7,004	70,964		77,968		2,043	80,011	73,007	1042.37%
INSTRUCTIONAL SALARIES ES	A2330152			30,000		30,000		-	30,000		
Special school contractual and other	A2330400		20,550	(10,000)		10,550		-	10,550	(10,000)	-48.66%
Regional summer school	A2330490		30,005	(30,005)		-		-	-	(30,005)	-100.00%
<b>Total:Special Schools</b>		0.00	57,559	60,959	-	118,518	-	2,043	120,561	63,002	109.46%
Total:Teaching		313.15	26,796,153	429,743	-	27,225,896	694,000	502,494	28,422,390	1,626,237	6.07%
<b>Instructional Media</b>											
<b>School Library &amp; Audiovisual</b>											
INSTRUCTIONAL SALARIES DW	A2610150-01	0.00	1,030			1,030			1,030	-	0.00%
INSTRUCTIONAL SALARIES HS	A2610150-03	2.00	124,846	(334)		124,512	3,718	1,115	129,345	4,499	3.60%
INSTRUCTIONAL SALARIES MS	A2610150-04	1.00	57,530	45,939		103,469	5,616	1,364	110,449	52,919	91.99%
INSTRUCTIONAL SALARIES GD	A2610150-06	1.00	99,242	(38,775)		60,467	2,243	784	63,494	(35,748)	-36.02%
INSTRUCTIONAL SALARIES GW	A2610150-07	1.00	68,335	(25)		68,310	2,215	882	71,407	3,072	4.50%
INSTRUCTIONAL SALARIES LINCOLN	A2610150-08	1.00	66,100			66,100	2,210	854	69,164	3,064	4.64%
INSTRUCTIONAL SALARIES SAC	A2610150-10	1.00	70,603	(24)		70,579	2,457	913	73,949	3,346	4.74%
INSTRUCTIONAL SALARIES supp	A2610152-01	0.00	3,136			3,136			3,136	-	0.00%
Library and AV non-instructional SUPP DW	A2610161-01-03	0.00	540			540			540	-	0.00%
Library and AV non-instructional HS	A2610161-03	1.00	27,531	-		27,531	1,061		28,592	1,061	3.85%
Library and AV non-instructional MS	A2610161-04	0.30	8,469			8,469	318		8,787	318	3.75%
Library and AV non-instructional GD	A2610161-06	0.10	5,703			5,703	101		5,804	101	1.77%
Library and AV non-instructional supp DW	A2610161-13-03	0.00	2,138			2,138			2,138	-	0.00%
Equipment	A2610200-01		541			541			541	-	0.00%
Repair to AV equipment and library	A2610433-01		2,942			2,942			2,942	-	0.00%
Library and AV conferences and mileage	A2610435-01		703			703			703	-	0.00%
Library resources DW	A2610450-01		1,768			1,768		71	1,839	71	4.00%
Library resources HS	A2610450-03		15,970			15,970		639	16,609	639	4.00%
Library resources MS	A2610450-04		11,866			11,866		475	12,341	475	4.00%
Library resources GD	A2610450-06		4,767			4,767		191	4,958	191	4.00%
Library resources GW	A2610450-07		4,167			4,167		167	4,334	167	4.00%
Library resources LINCOLN	A2610450-08		4,082			4,082		163	4,245	163	4.00%
Library resources SAC	A2610450-10		5,700			5,700		228	5,928	228	4.00%
AV supplies	A2610456-01		1,040			1,040		42	1,082	42	4.00%
LIBRARY - BOCES	A 2610.490		35,252			35,252		1,410	36,662	1,410	4.00%
						-			-	-	#DIV/0!
Total:School Library & Audiovisual		8.40	624,001	6,781		630,782	19,939	9,296	660,017	36,016	5.77%
<b>Computer-Assisted Instruction</b>											
Computer assisted hardware	A2630200-01		43,481			43,481		1,304	44,785	1,304	3.00%



Account	Account	hdct	Adopted '24-25	Budget		adjusted base	contractual	estimated	Carry forward		
Name	Code		Budget	Adjustments	Federal Grants	Budget 25/26			Budget 25/26	\$ increase	% incr
State aided comp hardware	A2630220-01		47,590			47,590		1,428	49,018	1,428	3.00%
computer contractual	A2630400-01		541,022		-	541,022		16,231	557,253	16,231	3.00%
Computer assisted repairs	A2630433-01		2,080			2,080		62	2,142	62	3.00%
STATE AIDED COMPUTER SOFTWARE	A2630450-01		62,120			62,120		1,864	63,984	1,864	3.00%
Computer assisted supplies	A2630451-01		30,160			30,160		905	31,065	905	3.00%
BOCES	A2630490-01					-			-	-	#DIV/0!
<b>Total:Computer-Assisted Instruction</b>		0.00	726,453	-		726,453	-	21,794	748,247	21,794	3.00%
<b>Total:Instructional Media</b>		8.40	1,350,454	6,781		1,357,235	19,939	31,090	1,408,264	57,810	4.28%
<b>Pupil Services</b>											
Guidance Counselor HS	A2810151-03	4.00	379,537	(355)		379,182	5,985	4,815	389,982	10,445	2.75%
Guidance Counselor MS	A2810151-04	3.00	260,746	(230)		260,516	7,700	3,353	271,569	10,823	4.15%
						-			-	-	#DIV/0!
Guidance Counselor GD	A2810151-06					-			-	-	#DIV/0!
Guidance Counselor GW	A2810151-07					-			-	-	#DIV/0!
Guidance Counselor Lincoln	A2810151-08					-			-	-	#DIV/0!
Guidance Counselor SAC	A2810151-10					-			-	-	#DIV/0!
Guidance counselor supp DW	A2810152-01	0.00	3,858			3,858	193		4,051	193	5.00%
Guidance counselor supp HS	A2810152-03		19,781			19,781	989		20,770	989	5.00%
Guidance counselor supp MS	A2810152-04		17,775			17,775	889		18,664		
Guidance clerk HS	A2810161-03	3.50	134,183	(2,100)		132,083	1,745		133,828	(355)	-0.26%
Guidance clerk MS	A2810161-04	1.00	33,974	(3,190)		30,784	1,191		31,975	(1,999)	-5.88%
Guidance clerk supplemental	A2810161-01-02	0.00	8,330			8,330			8,330	-	0.00%
Guidance IT	A2810161-01-03	0.00	2,122			2,122			2,122	-	0.00%
Guidance contractual DW	A2810400-01-83		2,201			2,201			2,201	-	0.00%
Supplies	A2810450-01-83		2,745			2,745			2,745	-	0.00%
BOCES	A2810490-01		9,639			9,639			9,639	-	0.00%
Total:Guidance - Regular School		11.50	874,891	(5,875)	-	869,016	18,692	8,168	895,876	20,985	2.40%
<b>Health Services - Regular School</b>											
health non-instructional DW	A2815161-01	1.50	75,274	853		76,127		3,011	79,138	3,864	5.13%
health non-instructional HS	A2815161-03	1.50	65,216	(48)		65,168	508	2,099	67,775	2,559	3.92%
health non-instructional MS	A2815161-04	1.00	52,784	6		52,790	2,112		54,902	2,118	4.01%
health non-instructional GD	A2815161-06	1.00	58,542	(160)		58,382		2,335	60,717	2,175	3.72%
health non-instructional GW	A2815161-07	1.00	48,767	(11)		48,756		1,950	50,706	1,939	3.98%
health non-instructional Lincoln	A2815161-08	1.00	54,352	(76)		54,276		2,171	56,447	2,095	3.85%
health non-instructional SAC	A2815161-10	1.00	49,538	134		49,672		1,987	51,659	2,121	4.28%
NON-INSTRUCTIONAL SALARIES	A2815162-01	0.00	26,000			26,000			26,000	-	0.00%
Equipment	A2815200--01-83		765			765			765	-	0.00%
Contractual	A2815400-01-83		80,220			80,220			80,220	-	0.00%
SUPPLIES	A2815-450-01-83		8,188			8,188			8,188	-	0.00%
Total:Health Services - Regular School		8.00	519,646	698	-	520,344	2,620	13,553	536,517	16,871	3.25%
<b>Psychological Services - Regular School</b>											
Pysch serv instructional salaries DW	A2820151-01	0.00	3,300	-		3,300		-	3,300	-	0.00%
Pysch serv instructional salaries HS	A2820151-03	1.00	79,137	(460)		78,677	2,798	1,018	82,493	3,356	4.24%
Pysch serv instructional salaries MS	A2820151-04	1.00	88,984	(1,519)		87,465	2,945	1,130	91,540	2,556	2.87%
Pysch serv instructional salaries GD	A2820151-06	0.50	45,463	(258)		45,205	3,240	606	49,051	3,588	7.89%
Pysch serv instructional salaries GW	A2820151-07	1.50	112,287	(128)		112,159	4,779	1,462	118,400	6,113	5.44%