



NISKAYUNA CENTRAL SCHOOL DISTRICT PROPOSED 2026-27 BUDGET

<u>Account Code</u>	<u>Description</u>	<u>2025-26 Budget</u>	<u>2026-27 Proposed</u>	<u>Dollar Change</u>
Administrative Components				
A1010.4	Contractual And Other	30,000	30,000	0
A1010.45	Materials And Supplies	5,000	5,000	0
A1010.49	Boces Services	9,101	9,718	617
1010	BOARD OF EDUCATION	44,101	44,718	617
A1060.4	Contractual And Other	1,000	0	-1,000
A1060.45	Materials And Supplies	1,500	1,500	0
1060	DISTRICT MEETING	2,500	1,500	-1,000
A1240.15	Instructional Salaries	233,955	243,308	9,353
A1240.16	Noninstructional Salaries	248,471	232,563	-15,908
A1240.4	Contractual and Other	27,500	26,500	-1,000
A1240.45	Materials and Supplies	4,750	4,750	0
1240	CHIEF SCHOOL ADMINISTRATOR	514,676	507,121	-7,555
A1310.15	Instructional Salaries	157,481	170,775	13,294
A1310.16	Noninstructional Salaries	308,464	321,632	13,168
A1310.4	Contractual and Other	9,000	19,000	10,000
A1310.45	Materials and Supplies	3,000	3,000	0
A1310.49	BOCES Services	383,087	362,586	-20,501
1310	BUSINESS ADMINISTRATION	861,032	876,993	15,961
A1320.16	Noninstructional Salaries	16,000	13,047	-2,953
A1320.4	Contractual and Other	38,000	45,000	7,000
1320	AUDITING	54,000	58,047	4,047
A1325.16	Noninstructional Salaries	106,862	110,070	3,208
A1325.4	Contractual and Other	1,000	1,000	0
A1325.45	Materials and Supplies	6,000	5,833	-167
1325	TREASURER	113,862	116,903	3,041
A1330.16	Noninstructional Salaries	1,500	1,500	0
A1330.4	Contractual and Other	2,000	2,000	0
1330	TAX COLLECTOR	3,500	3,500	0
A1345.16	Noninstructional Salaries	72,467	74,643	2,176



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A1345.4	Contractual and Other	23,000	20,000	-3,000
A1345.45	Materials and Supplies	500	500	0
A1345.49	BOCES Services	3,125	3,205	80
1345	PURCHASING	99,092	98,348	-744
A1380.4	Fiscal Agent Fee	45,000	45,000	0
1380	FISCAL AGENT FEE	45,000	45,000	0
A1420.4	Contractual and Other	240,000	240,000	0
1420	LEGAL	240,000	240,000	0
A1430.15	Instructional Salaries	165,355	170,320	4,965
A1430.16	Noninstructional Salaries	221,500	233,051	11,552
A1430.4	Contractual and Other	28,500	30,000	1,500
A1430.45	Materials and Supplies	2,500	3,000	500
A1430.49	BOCES Services	130,664	116,505	-14,159
1430	PERSONNEL	548,518	552,876	4,357
A1460.16	Noninstructional Salaries	6,000	6,000	0
A1460.4	Contractual and Other	2,750	2,750	0
A1460.49	BOCES Services	12,900	9,400	-3,500
1460	RECORDS MANAGEMENT OFFICER	21,650	18,150	-3,500
A1480.4	Contractual and Other	8,000	4,000	-4,000
A1480.45	Materials and Supplies	500	1,500	1,000
A1480.49	BOCES Services	347,195	366,261	19,066
1480	PUBLIC INFORMATION & SERVICES	355,695	371,761	16,066
A1670.16	Noninstructional Salaries	45,000	37,112	-7,888
A1670.4	Contractual and Other	60,000	55,000	-5,000
A1670.45	Materials and Supplies	97,000	100,000	3,000
1670	CENTRAL PRINTING & MAILING	202,000	192,112	-9,888
A1910.4	Unallocated Insurance	487,100	561,000	73,900
A190.49	BOCES Services	0	3,105	3,105
1910	UNALLOCATED INSURANCE	487,100	564,105	77,005



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A1950.4	Assessments on School Property	152,000	206,000	54,000
1950	ASSESSMENTS ON SCHOOL PROPERTY	152,000	206,000	54,000
A1981.49	BOCES Administrative Costs	400,422	407,151	6,729
1981	BOCES ADMINISTRATIVE COSTS	400,422	407,151	6,729
A1983.49	BOCES Capital Expenses	251,261	256,778	5,517
1983	BOCES Capital Expenses	251,261	256,778	5,517
A1989.4	Uncollected Receivables	0	5,000	5,000
1989	Uncollected Receivables	0	5,000	5,000
A2010.15	Instructional Salaries	1,209,306	1,363,517	154,211
A2010.16	Noninstructional Salaries	157,713	109,642	-48,071
A2010.4	Contractual and Other	22,500	22,200	-300
A2010.45	Materials and Supplies	14,300	26,950	12,650
A2010.49	BOCES Services	30,648	32,645	1,997
2010	CURRICULUM DEVEL & SUPERVISION	1,434,467	1,554,954	120,487
A2020.15	Instructional Salaries	1,636,474	1,666,528	30,054
A2020.16	Noninstructional Salaries	1,049,184	1,039,820	-9,364
A2020.2	Equipment	10,000	0	-10,000
A2020.4	Contractual and Other	16,500	13,500	-3,000
A2020.45	Materials and Supplies	29,000	28,500	-500
2020	SUPERVISION-REGULAR SCHOOL	2,741,158	2,748,348	7,190
A2070.15	Instructional Salaries	207,700	207,800	100
A2070.4	Contractual and Other	167,300	81,500	-85,800
A2070.45	Materials and Supplies	0	4,000	4,000
A2070.49	BOCES Services	56,479	67,873	11,394
2070	INSERVICE TRAINING-INSTRUCTION	431,479	361,173	-70,306
A9010.8	State Retirement - Administrative	369,472	382,907	13,435



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A9020.8	Teachers' Retirement - Administrative	376,853	376,926	73
A9030.8	Social Security - Administrative	459,598	481,163	21,565
A9040.8	Workers' Compensation - Administrative	29,329	30,008.01	679
A9045.8	Life Insurance - Administrative	2,751	2,758	6
A9050.8	Unemployment Insurance - Administrative	6,253	6,209	-44
A9055.8	Disability Insurance - Administrative	33,031	34,147	1,116
A9060.8	Hospital, Medical and Dental Insurance - Administrative	1,684,321	1,902,042	217,721
A9089.8	Other Benefits - Flex and Retirement - Administrative	2,219	2,225	5
	EMPLOYEE BENEFITS - Administrative	2,963,826	3,218,384	254,558
Totals for Administrative Components:		11,967,341	12,448,923	481,582
Capital Components				
A1620.16	Noninstructional Salaries	2,467,814	2,388,377	-79,437
A1620.2	Equipment	75,000	0	-75,000
A1620.4	Contractual and Other	1,818,800	2,030,200	211,400
A1620.45	Materials and Supplies	218,000	218,000	0
A1620.49	BOCES Services	13,040	14,700	1,660
1620	OPERATION OF PLANT	4,592,654	4,651,277	58,623
A1621.16	Noninstructional Salaries	607,148	624,966	17,818
A1621.2	Equipment	120,000	100,000	-20,000
A1621.4	Contractual and Other	1,069,500	916,300	-153,200
A1621.45	Materials and Supplies	277,000	302,000	25,000
A1621.49	BOCES Services	65,375	79,339	13,964
1621	MAINTENANCE OF PLANT	2,139,023	2,022,605	-116,418
A1964.4	Refund on Real Property Taxes	20,000	20,000	0
1964	REFUND ON REAL PROPERTY TAXES	20,000	20,000	0
A9010.8	State Retirement - Capital	508,746	529,504	20,757
A9030.8	Social Security - Capital	241,852	241,598	-254



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A9040.8	Workers' Compensation - Capital	15,433	15,067	-366
A9045.8	Life Insurance - Capital	1,448	1,385	-63
A9050.8	Unemployment Insurance - Capital	3,290	3,117	-173
A9055.8	Disability Insurance - Capital	17,382	17,146	-236
A9060.8	Hospital, Medical and Dental Insurance - Capital	886,332	955,039	68,707
A9089.8	Other Benefits - Flex and Retirement - Capital	1,168	1,117	-51
	EMPLOYEE BENEFITS - CAPITAL	1,675,652	1,763,973	88,322
A9711.6	Serial Bonds - School Construction (Principle)	2,500,000	3,780,000	1,280,000
A9711.7	Serial Bonds - School Construction (Interest)	2,248,913	3,205,153	956,240
9711	SERIAL BOND - SCHOOL CONSTRUCTION	4,748,913	6,985,153	2,236,240
A9712.6	Serial Bonds - Bus Purchases	1,181,422	1,275,931	94,509
A9712.7	Serial Bonds - Bus Purchases	151,652	164,416	12,764
9712	SERIAL BOND - BUS PURCHASES	1,333,074	1,440,347	107,273
A9730.7	Bond Anticipation Notes - Other	1,616,175	1,158,350	-457,825
9730	Bond Anticipation Notes School	1,616,175	1,158,350	-457,825
A9731.6	Bond Anticipation Notes - School Construction	1,490,000	1,068,750	-421,250
9731	Bond Anticipation Notes School	1,490,000	1,068,750	-421,250
Totals for Capital Components:		17,615,491	19,110,456	1,494,965
Program Components				
A2110.12a	Teacher Salaries, Full Day Kindergarten – 3	8,087,728	8,178,351	90,622
A2110.12b	Teacher Salaries, 4 - 6	4,464,710	4,325,264	-139,445
A2110.13	Teacher Salaries, 7 - 12	12,884,915	13,367,177	482,262



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A2110.14	Substitute Teacher Salaries	877,000	1,125,000	248,000
A2110.16	Noninstructional Salaries	1,247,730	1,218,879	-28,850
A2110.2	Equipment	101,000	85,000	-16,000
A2110.4	Contractual and Other	342,710	303,010	-39,700
A2110.45	Materials and Supplies	634,779	667,075	32,296
A2110.471	Tuition Paid to Public Districts in NYS (excl Special Act Districts)	120,000	100,000	-20,000
A2110.473	Payments to Charter Schools	200,000	190,000	-10,000
A2110.48	Textbooks	598,550	325,230	-273,320
A2110.49b	Other BOCES Services - Not ELL	601,557	587,621	-13,936
2110	TEACHING-REGULAR SCHOOL	30,160,679	30,472,607	311,929
A2250.15	Instructional Salaries	9,340,963	9,617,505	276,542
A2250.16	Noninstructional Salaries	597,777	626,164	28,387
A2250.4	Contractual and Other	213,600	316,041	102,441
A2250.45	Materials and Supplies	38,900	47,000	8,100
A2250.471	Tuition Paid to Public Districts in NYS (excl Special Act Districts)	180,000	142,500	-37,500
A2250.472	Tuition - All Other (Specify)	1,945,000	1,950,000	5,000
A2250.473	Payments to Charter Schools	20,000	20,000	0
A2250.48	Textbooks	2,400	2,400	0
A2250.49	BOCES Services	1,507,000	1,301,700	-205,300
2250	PROGRAMS-STUDENTS W/ DISABIL	13,845,640	14,023,310	177,670
A2259.15	Instructional Salaries	798,992	766,847	-32,146
A2259.4	Contractual and Other	13,450	5,900	-7,550
A2259.45	Materials and Supplies	0	5,700	5,700
A2259.49	BOCES Services	25,000	21,200	-3,800
2259	ENGLISH AS A NEW LANGUAGE	837,442	799,647	-37,796
A2280.49	BOCES Services	809,038	876,794	67,756
2280	OCCUPATIONAL EDUCATION	809,038	876,794	67,756
A2330.15	Instructional Salaries	218,000	163,000	-55,000



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A2330.4	Contractual and Other	85,000	83,000	-2,000
A2330.45	Materials and Supplies	15,750	19,550	3,800
	BOCES Services (Including			
	Equivalent Attendance			
	Programs Claimed for			
A2330.49a	BOCES Aid)	31,845	25,000	-6,845
2330	TEACHING-SPECIAL SCHOOLS	350,595	290,550	-60,045
A2610.15	Instructional Salaries	718,279	741,182	22,903
A2610.16	Noninstructional Salaries	189,851	203,278	13,428
A2610.4	Contractual and Other	4,900	3,300	-1,600
A2610.45	Materials and Supplies	15,100	16,100	1,000
	School Library A/V Loan			
A2610.46	Program	66,500	63,400	-3,100
A2610.49	BOCES Services	188,864	176,992	-11,872
2610	SCHOOL LIBRARY & AUDIOVISUAL	1,183,494	1,204,252	20,758
A2630.15	Instructional Salaries	298,355	310,528	12,173
A2630.16	Noninstructional Salaries	453,208	522,630	69,421
A2630.2	Equipment	79,600	50,000	-29,600
	State-Aided Computer			
A2630.22	Hardware - Purchase	88,850	88,850	0
A2630.45	Materials and Supplies	74,125	50,000	-24,125
	State-Aided Computer			
A2630.46	Software	176,500	172,400	-4,100
A2630.49	BOCES Services	2,046,260	2,205,597	159,337
A2630.4c	Contractual and Other	755,182	868,925	113,743
2630	COMPUTER ASSISTED INSTRUCTION	3,972,080	4,268,930	296,849
A2805.16	Noninstructional Salaries	73,493	75,749	2,257
A2805.16	BOCES Services	0	17,500	
2805	ATTENDANCE-REGULAR SCHOOL	73,493	93,249	19,757
A2810.15	Instructional Salaries	976,112	1,064,372	88,260
A2810.16	Noninstructional Salaries	175,747	178,648	2,901
A2810.4	Contractual and Other	50,000	86,400	36,400
A2810.45	Materials and Supplies	1,000	3,750	2,750
A2810.49	BOCES Services	16,790	33,922	17,132



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2810	HEALTH SERVICES-REGULAR SCHOOL	1,219,648	1,367,092	147,444
A2815.16	Noninstructional Salaries	586,718	684,065	97,348
A2815.2	Equipment	10,000	0	-10,000
A2815.4	Contractual and Other	149,500	200,000	50,500
A2815.45	Materials and Supplies	24,000	26,100	2,100
2815	HEALTH SERVICES-REGULAR SCHOOL	770,218	910,165	139,948
A2820.15	Instructional Salaries	796,990	760,522	-36,468
A2820.4	Contractual and Other	1,100	900	-200
A2820.45	Materials and Supplies	27,500	21,250	-6,250
2820	PSYCHOLOGICAL SRVC-REG SCHOOL	825,590	782,672	-42,918
A2825.15	Instructional Salaries	990,862	966,346	-24,517
A2825.4	Contractual and Other	5,500	4,550	-950
A2825.45	Materials and Supplies	9,825	16,300	6,475
A2825.49	BOCES Services	65,557	68,620	3,063
2825	SOCIAL WORK SRVC-REG SCHOOL	1,071,744	1,055,816	-15,929
A2850.15	Instructional Salaries	186,000	203,000	17,000
A2850.4	Contractual and Other	25,000	20,000	-5,000
2850	CO-CURRICULAR ACTIV-REG SCHL	211,000	223,000	12,000
A2855.15	Instructional Salaries	725,457	748,979	23,522
A2855.16	Noninstructional Salaries	208,397	217,457	9,060
A2855.2	Equipment	20,000	0	-20,000
A2855.4	Contractual and Other	218,650	205,200	-13,450
A2855.45	Materials and Supplies	98,300	103,550	5,250
2855	INTERSCHOL ATHLETICS-REG SCHL	1,270,804	1,275,185	4,381
A5510.16a	Noninstructional Salaries (Excl Trans Supv Office)	2,773,472	2,895,029	121,557
A5510.16b	Noninstructional Salaries (Trans Supervisor Office)	20,960	22,710	1,750



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A5510.2	Equipment	20,000	25,000	5,000
A5510.4	Contractual and Other	456,088	385,800	-70,288
A5510.45	Materials and Supplies	786,500	721,600	-64,900
A5510.49a	BOCES Bus Driver Training Services	1,585,717	1,712,260	126,543
5510	DISTRICT TRANSPORT-MEDICAID	5,642,737	5,762,399	119,662
A5530.4	Contractual and Other	195,600	218,500	22,900
5530	GARAGE BUILDING	195,600	218,500	22,900
A5540.4	Contract Transportation	37,500	65,000	27,500
5540	CONTRACT TRANSPORT	37,500	65,000	27,500
A9010.8	State Retirement - Program	1,046,848	1,167,589	120,741
A9020.8	Teachers' Retirement - Program	4,317,755	4,175,114	-142,641
A9030.8	Social Security - Program	3,751,048	3,927,239	176,191
A9040.8	Workers' Compensation - Program	239,369	244,925	5,556
A9045.8	Life Insurance - Program	22,454	22,508	54
A9050.8	Unemployment Insurance - Program	51,033	50,674	-359
A9055.8	Disability Insurance - Program	269,587	278,707	9,120
A9060.8	Hospital, Medical and Dental Insurance - Program	13,746,739	15,524,414	1,777,675
A9089.8	Other Benefits - Flex and Retirement - Program	318,113	493,158	175,045
	EMPLOYEE BENEFITS - PROGRAM	23,762,947	25,884,327	2,121,381
A9901.93	Transfer to School Food Service Fund	75,000	0	-75,000
A9901.95	Transfer to Special Aid Fund	223,200	170,100	-53,100
9901	Interfund transfers	298,200	170,100	-128,100
	PROGRAM BUDGET TOTAL	86,538,450	89,743,596	3,205,146
	BUDGET TOTAL	116,121,281	121,302,975	5,181,693