

**WAINSCOTT SCHOOL DISTRICT
PROPOSED 2026/2027 BUDGET
4/15/26**

	2026/2027 PROPOSED	2025/2026 BUDGET	2024/2025 ACTUAL	2024/2025 BUDGET
1 Income				
2 1001 · Real Property Taxes				
3 1001 · Tax Levy (zero increase 26/27)	4,624,752	4,624,752	4,509,522	4,507,884
4 1081 · PILOT	8,000	9,624	8,031	9,624
5 1085 · STAR Reimbursement	1,900	2,386	2,328	2,500
6 Total 1001 · Real Property Taxes	4,634,652	4,636,762	4,519,881	4,520,008
7 2230 · Tuition from Other Districts	310,000	310,000	481,918	310,000
8 2388 · Donations	0	0	63	0
9 2389 · Other Misc Revenues	0	0	150	0
10 2401 · Interest	24,000	24,000	24,221	24,000
11 2401C · Capital Reserve Interest	0	0	8,751	0
12 2703 · Prior Year Refund	0	0	54,804	0
13 3100 · State Aid				
14 3102 · Lottery Aid	1,600	1,600	1,605	1,600
15 3103 · BOCES Aid	12,000	18,000	10,749	18,000
16 3262 · Computer Software Aid	0	0	0	0
17 3289 · Other State Aid	0	0	0	0
18 F-4256 · Federal Aid	0	0	23,038	0
19 Total 3100 · State Aid	13,600	19,600	35,392	19,600
20 Use of Fund Balance	0	0	0	0
21 Total Income	4,982,252	4,990,362	5,125,180	4,873,608
22 Expense				
23 1010 Central Office Operations				
24 1040.16 · District Clerk	72,059	69,488	61,988	61,988
25 1040.45 · Materials & Supplies Dist Clk	500	500	0	500
26 1240.15 · Chief School Admin Salary	67,707	65,291	62,840	62,840
27 1240.41 · Professional Development	1,000	1,000	2,338	1,000
28 1240.42 · Dues & Membership	1,000	1,000	1,828	1,000
29 1240.45 · Materials & Supplies	850	850	185	850
30 1310.16 · Non-Instructional Salaries	48,486	46,756	45,000	37,850
31 1310.40 · Contractual Expenses	1,600	1,600	2,132	1,600

**WAINSCOTT SCHOOL DISTRICT
PROPOSED 2026/2027 BUDGET
4/15/26**

		2026/2027 PROPOSED	2025/2026 BUDGET	2024/2025 ACTUAL	2024/2025 BUDGET
32	1310.45 · MATERIALS & SUPPLIES BUSINESS	750	750	124	750
33	1420.40 · Legal - Volz and HDW	5,000	5,000	1,851	20,000
34	1430.49 · BOCES Personnel OLAS	1,632	1,632	1,600	0
35	1480.40 · Public Information	5,000	5,000	2,928	5,000
36	1480.49 · PUBLIC INFO BOCES	5,891	5,891	5,198	5,891
37	Total 1010 Central Office Operations	211,475	204,758	188,010	199,269
38	1620 · Operation & Maintenance				
39	1620.20 · Equipment	15,000	0	0	0
40	1620.40 · Utilities	45,000	45,000	31,665	45,000
41	1620.45 · Materials & Supplies	5,000	5,000	4,158	5,000
42	1621.40 · Contractual	103,932	90,000	109,866	90,000
43	1680.49 · BOCES Central Data Processing	17,295	17,295	13,575	16,630
44	Total 1620 · Operation & Maintenance	186,227	157,295	159,263	156,630
45	1900 · Special Items				
46	1910.40 · Insurance	40,000	40,000	30,300	40,000
47	1920.40 · School Association Dues	700	700	54	700
48	1981.49 · BOCES Administration	51,948	51,948	46,685	50,002
49	Total 1900 · Special Items	92,648	92,648	77,039	90,702
50	2000 · Instruction - Regular School				
51	2010.49 · BOCES Curriculum Development	3,644	3,644	246	2,731
52	2070.40 · In-Service Training	2,000	2,000	773	2,000
53	2110.12 · Classroom Teachers Salaries	348,641	336,558	392,906	389,300
54	2110.13 · TEACHER SALARIES SPECIAL AREAS	29,710	50,619	69,947	58,798
55	2110.14 · Substitutes	5,000	5,000	111	0
56	2110.15 · Teacher Asst	0	0	0	0
57	2110.20 · Equipment - for Pre-K	0	0	0	5,000
58	2110.40 · Contractual - field trips	8,500	4,500	8,231	4,500
59	2110.45 · Materials & Supplies	30,000	30,000	24,391	30,000
60	2110.46 · PRE K TUITION	0	0	0	0
61	2110.47 · Tuition (plus 10% contingency)	1,993,346	1,967,376	1,366,944	1,560,218
62	2110.48 · Textbooks	2,000	2,000	0	2,000

WAINSCOTT SCHOOL DISTRICT
PROPOSED 2026/2027 BUDGET
4/15/26

	2026/2027 PROPOSED	2025/2026 BUDGET	2024/2025 ACTUAL	2024/2025 BUDGET	
63	2110.49 · BOCES Teaching-Regular School	1,486	1,486	1,166	1,153
64	Total 2000 · Instruction - Regular School	2,424,328	2,403,184	1,864,714	2,055,699
65	2250 · Supervision - Special School				
66	2250.13 · Special Ed Director Salary	52,588	50,712	48,808	48,808
67	2250.14 · Special Ed Teacher @ Ross	291,000	291,000	278,714	291,000
68	2250.15 · Special Ed Teacher Salaries	28,200	28,200	28,130	51,500
69	2250.16 - Special Ed Aide @ Ross	0	0	0	0
70	2250.17 - Special Ed Aide	0	0	0	0
71	2250.40 · Special Education Contractual	45,000	45,000	62,386	45,000
72	2250.41 · Special Ed Contractual @ Ross	40,000	40,000	22,598	40,000
73	2250.45 · Materials & Supplies - Sp Ed	1,000	1,000	449	1,000
74	2250.47 · Tuition Special Ed (plus10% contingency)	413,397	494,634	379,862	731,820
75	2250.49 · BOCES Program Services Sp Ed	467,753	411,436	318,751	357,775
76	2330.47 · Summer School	13,000	13,000	0	13,000
77	2330.49 · BOCES Teaching Spec Sch:summer	18,476	17,948	18,334	17,422
78	2630.12 · DPO Salary	5,522	5,325	2,648	5,125
79	2630.15 · Technology Teacher	5,522	5,325	10,080	10,250
80	2630.22 · Computer Hardware	5,000	5,000	0	5,000
81	2630.46 · Software- Instructional Media	7,000	7,000	4,971	7,000
82	2815.15 · Nurse Salary	6,279	6,055	5,187	5,828
83	2815.40 · Health Services - Other District	4,800	3,600	4,351	3,000
84	2820.40 · Psychological Services	12,000	12,000	9,200	12,000
85	2820.41 · Psychological Services-Ross Sch	22,000	22,000	16,100	22,000
86	2825.15 · Social Worker Salaries	0	0	0	10,000
87	2825.49 · BOCES Social Worker Salaries	20,000	20,000	7,650	10,000
88	Total 2250 · Supervision - Special School	1,458,536	1,479,235	1,218,218	1,687,528
89	5000 · Transportation				
90	5540.40 · Contractual Transportation	298,897	327,081	284,495	319,103
91	5581.49 · BOCES Transportation	42,378	50,000	135,952	39,065
92	Total 5000 · Transportation	341,275	377,081	420,447	358,168
93	6560 · Payroll Expenses				

**WAINSCOTT SCHOOL DISTRICT
PROPOSED 2026/2027 BUDGET
4/15/26**

	2026/2027 PROPOSED	2025/2026 BUDGET	2024/2025 ACTUAL	2024/2025 BUDGET	
94	9000.00 · Employee Benefits				
95	9100 · FICA EMPLOYER EXPENSE	57,506	59,230	62,766	63,444
96	9200 · FICA MED EMPLOYER EXPENSE	13,449	13,852	14,679	14,838
97	9300 · UNEMPLOYMENT INSURANCE	5,000	5,000	4,399	5,000
98	9400 · EMPLOYEE RETIREMENT SYSTEM	11,647	11,339	12,741	8,678
99	9500 · Teacher's retirement system	44,597	54,673	115,063	60,273
100	9600 · NYSHIP HEALTH INSURANCE	120,065	116,568	104,696	121,879
101	9601 · Dental Reimbursement	9,500	9,500	1,295	10,000
102	9602 · Worker's Compensation	6,000	6,000	6,318	1,500
103	9000 - Employee Benefits Other	0	0	0	0
104	Total 9000.00 · Employee Benefits	267,764	276,162	321,957	285,612
105	9700 - Debt Service				
106	9711.70 - Debt Service - Interest	0	0	0	40,000
107					
108	Total Expense	4,982,252	4,990,362	4,249,649	4,873,608
109	NET INCOME/ (LOSS)	0	0	875,531	(0)
110					

Final proposed 2026/2027 budget. The salaries were increased by 3.7%. The December 2025 CPI is 2.7%. The employee benefit lines (9000 section) are inline with the salary amounts. The tuition lines include the 2026/2027 rates and projected 2026/2027 enrollment plus 10% contingency. Transportation is the 2026/2027 rate for daily transportation and field trip transportation. I didn't include Summer School transportation, as we have not had this expense in recent years. Included in the BOCES tuition line is a contingency of \$150,000 for a possible additional student. There is \$15,000 allotted for equipment purchases and an additional \$13,000 contingency for maintenance expenses. The tax levy amount is a zero increase from 2025/2026.