

**Harrisville Central School District  
Mandated Three (3) Part Budget Format  
2026-2027 Proposed Budget Summary**

<b>Summary of Proposed Administrative Budget</b>	<b>2025-2026</b>		<b>2026-2027</b>		<b>Difference</b>
Total Salary for Superintendent	\$	153,617	\$	160,530	\$ 6,913.00
Total Salary for Principals and SWD Supervision	\$	109,626	\$	115,113	\$ 5,487.00
Total Support Services Salaries	\$	290,629	\$	313,776	\$ 23,147.00
Total Benefits for Superintendent	\$	6,913	\$	3,721	\$ (3,192.00)
Total Employee Benefits for Principals & SWD Supervision	\$	45,783	\$	57,580	\$ 11,797.01
Total Employee Benefits for Admin Personnel	\$	189,260	\$	217,237	\$ 27,977.12
Equipment	\$	-	\$	-	\$ -
Materials & Supplies	\$	17,712	\$	16,049	\$ (1,663.00)
Contractual	\$	166,994	\$	176,023	\$ 9,029.00
BOCES Services	\$	518,993	\$	508,872	\$ (10,121.00)
<b>Total Administrative Budget</b>	<b>\$</b>	<b>1,499,527</b>	<b>\$</b>	<b>1,568,901</b>	<b>\$ 69,374.12</b>
<b>Summary of Proposed Capital Budget</b>					
	<b>2025-2026</b>		<b>2026-2027</b>		
Total Personnel Services	\$	280,911	\$	275,157	\$ (5,754.00)
Total Employee Benefits	\$	195,171	\$	176,066	\$ (19,104.67)
Equipment	\$	35,000	\$	35,000	\$ -
Utilities	\$	186,123	\$	214,761	\$ 28,638.00
Contractual	\$	124,050	\$	115,550	\$ (8,500.00)
Materials & Supplies	\$	94,380	\$	73,880	\$ (20,500.00)
BOCES Services	\$	34,606	\$	34,519	\$ (87.00)
Debt Payment	\$	1,075,882	\$	1,012,653	\$ (63,229.00)
<b>Total Capital Budget</b>	<b>\$</b>	<b>2,026,123</b>	<b>\$</b>	<b>1,937,586</b>	<b>\$ (88,536.67)</b>
<b>Summary of Proposed Program Budget</b>					
	<b>2025-2026</b>		<b>2026-2027</b>		
Instruction Regular School	\$	2,279,855	\$	2,248,354	\$ (31,501.00)
Instruction of Students with Disabilities	\$	679,575	\$	690,918	\$ 11,343.00
Instruction Special School	\$	415,310	\$	430,960	\$ 15,650.00
Instructional Media or Computer Instruction	\$	248,662	\$	265,100	\$ 16,438.00
Pupil Services	\$	696,245	\$	735,535	\$ 39,290.00
Transportation	\$	531,485	\$	583,236	\$ 51,751.00
Community Service/Census	\$	2,000	\$	2,000	\$ -
Employee Benefits	\$	3,015,886	\$	2,872,338	\$ (143,548.45)
Transfer to Federal Programs	\$	137,076	\$	160,000	\$ 22,924.00
<b>Total Program Budget</b>	<b>\$</b>	<b>8,006,094</b>	<b>\$</b>	<b>7,988,441</b>	<b>\$ (17,653.45)</b>
					\$ -
<b>TOTAL COMBINED BUDGET</b>	<b>\$</b>	<b>11,531,744</b>	<b>\$</b>	<b>11,494,928</b>	<b>\$ (36,816.00)</b>

<b>REVENUES</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>Difference</b>
<b>Local Sources</b>			\$ -
Charges for Services	\$ -		\$ -
Use of Money and Property	\$ 63,150	\$ 43,000	\$ (20,150)
<b>Total Local Sources</b>	<b>\$ 63,150</b>	<b>\$ 43,000</b>	<b>\$ (20,150)</b>
			\$ -
<b>State and Federal Sources</b>			\$ -
Basic Formula Aid	\$ 6,662,094	\$ 6,421,428	\$ (240,666)
Categorical State Aid	\$ -		\$ -
<b>Total State and Federal Sources</b>	<b>\$ 6,662,094</b>	<b>\$ 6,421,428</b>	<b>\$ (240,666)</b>
			\$ -
Estimated Tax Levy	\$ 4,608,500	\$ 4,792,500	\$ 184,000
Transfer from Debt Service Fund			\$ -
Transfer from Reserves	\$ 120,000	\$ 110,000	\$ (10,000)
Other Revenue Sources	\$ 78,000	\$ 78,000	\$ -
Fund Balance Appropriation	\$ -	\$ 50,000	\$ 50,000
			\$ -
<b>Total Combined Revenue</b>	<b>\$ 11,531,744</b>	<b>\$ 11,494,928</b>	<b>\$ (36,816)</b>

## Tax Rate Table

	2025-2026		2026-2027		Difference
Tax Levy	\$	4,608,500	\$	4,792,500	\$ 184,000
Tax Rate per \$1,000 Assessed Value *	\$	14.85	\$	15.15	\$ 0.30
Est. Taxes for \$50,000 Property without STAR Reduction	\$	742.50	\$	757.50	\$ 15.00
Est. Savings for Basic STAR Exemption (\$30,000)	\$	(445.50)	\$	(454.50)	\$ (9.00)
Est. Savings for Enhanced STAR Exemption (\$50,000)	\$	(742.50)	\$	(757.50)	\$ (15.00)
Taxes for \$50,000 Property (with Basic STAR exemption)	\$	297.00	\$	303.00	\$ 6.00
Est. Taxes for \$50,000 Property (with Enhanced STAR)	\$	0.00	\$	0.00	\$ -

\*Based on 100% equalization rates. These calculations assume no changes in total assessed value for 2026-2027.

<b>REVENUES</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>Difference</b>
<b>Local Sources</b>			\$ -
Charges for Services	\$ -	\$ -	\$ -
Use of Money and Property	\$ 63,150	\$ 43,000	\$ (20,150)
<b>Total Local Sources</b>	<b>\$ 63,150</b>	<b>\$ 43,000</b>	<b>\$ (20,150)</b>
			\$ -
<b>State and Federal Sources</b>			\$ -
Basic Formula Aid	\$ 6,662,094	\$ 6,421,428	\$ (240,666)
Categorical State Aid	\$ -	\$ -	\$ -
<b>Total State and Federal Sources</b>	<b>\$ 6,662,094</b>	<b>\$ 6,421,428</b>	<b>\$ (240,666)</b>
			\$ -
<b>Estimated Tax Levy</b>	<b>\$ 4,608,500</b>	<b>\$ 4,792,500</b>	<b>\$ 184,000</b>
<b>Transfer from Debt Service Fund</b>			\$ -
<b>Transfer from Reserves</b>	<b>\$ 120,000</b>	<b>\$ 110,000</b>	<b>\$ (10,000)</b>
<b>Other Revenue Sources</b>	<b>\$ 78,000</b>	<b>\$ 78,000</b>	<b>\$ -</b>
<b>Fund Balance Appropriation</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
			\$ -
<b>Total Combined Revenue</b>	<b>\$ 11,531,744</b>	<b>\$ 11,494,928</b>	<b>\$ (36,816)</b>

<b>Administrative Budget</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Difference</b>
<b>Board of Education</b>	<b>2025-2026</b>	<b>2026-2027</b>	
Contractual Expenses	\$ 5,950	\$ 4,150	\$ (1,800)
Supplies & Materials	\$ 940	\$ 940	\$ -
BOCES Services	\$ 2,500	\$ 2,600	\$ 100
<b>Total Budget for the Board of Education</b>	<b>\$ 9,390</b>	<b>\$ 7,690</b>	<b>\$ (1,700)</b>
<b>Central Administration</b>	<b>2025-2026</b>	<b>2026-2027</b>	
Salary - Superintendent	\$ 153,617	\$ 160,530	\$ 6,913
Salary - Support	\$ 135,553	\$ 145,191	\$ 9,638
Contractual	\$ 5,780	\$ 5,168	\$ (612)
Supplies & Materials	\$ 1,300	\$ 700	\$ (600)
BOCES Services	\$ 840	\$ 840	\$ -
<b>Total Budget for Central Administration</b>	<b>\$ 297,090</b>	<b>\$ 312,429</b>	<b>\$ 15,339</b>
<b>Finance</b>	<b>2025-2026</b>	<b>2026-2027</b>	
Salaries - Tax Collector	\$ 3,715	\$ 3,901	\$ 186
Salaries - District Treasurer	\$ 63,036	\$ 66,188	\$ 3,152
Supplies & Materials	\$ 1,632	\$ 1,350	\$ (282)
Contractual	\$ 38,540	\$ 38,750	\$ 210
BOCES Services	\$ 91,089	\$ 94,460	\$ 3,371
<b>Total Finance Budget</b>	<b>\$ 198,012</b>	<b>\$ 204,649</b>	<b>\$ 6,637</b>
<b>Legal, Personnel &amp; Public Info</b>	<b>2025-2026</b>	<b>2026-2027</b>	
Contractual Expense	\$ 26,295	\$ 29,295	\$ 3,000
BOCES Services	\$ 83,094	\$ 86,351	\$ 3,257
<b>Total Legal, Personnel &amp; Public Info</b>	<b>\$ 109,389</b>	<b>\$ 115,646</b>	<b>\$ 6,257</b>
<b>Special Items</b>	<b>2025-2026</b>	<b>2026-2027</b>	
Unallocated Insurance	\$ 74,959	\$ 82,460	\$ 7,501
School Associated Dues	\$ 5,500	\$ 5,500	\$ -
BOCES Administration	\$ 341,470	\$ 324,621	\$ (16,849)
<b>Total Special Items</b>	<b>\$ 421,929</b>	<b>\$ 412,581</b>	<b>\$ (9,348)</b>
<b>Central Printing &amp; Mailing</b>	<b>2025-2026</b>	<b>2026-2027</b>	
Contractual	\$ 7,750	\$ 8,460	\$ 710
Materials & Supplies	\$ 12,340	\$ 11,559	\$ (781)
<b>Total Central Printing &amp; Mailing</b>	<b>\$ 20,090</b>	<b>\$ 20,019</b>	<b>\$ (71)</b>
<b>Instructional Administration &amp; Supervision</b>	<b>2025-2026</b>	<b>2026-2027</b>	
Salaries - Principals & SWD	\$ 109,626	\$ 115,113	\$ 5,487
Salaries - Support	\$ 88,325	\$ 98,496	\$ 10,171
Equipment	\$ -	\$ -	\$ -
Contractual Expense	\$ 2,220	\$ 2,240	\$ 20
Materials & Supplies	\$ 1,500	\$ 1,500	\$ -
<b>Total Budget for Instructional Admin &amp; Sup.</b>	<b>\$ 201,671</b>	<b>\$ 217,349</b>	<b>\$ 15,678</b>

<b>Total Fringe Benefits</b>	\$	<b>241,956</b>	\$	<b>278,538</b>	\$	<b>36,582</b>
<b>Total Current Administrative Budget</b>	\$	<b>1,499,527</b>	\$	<b>1,568,901</b>	\$	<b>69,374</b>
<b>Total Prior Administrative Budget</b>			\$	<b>1,499,527</b>		
<b>Dollar Difference</b>			\$	<b>69,374</b>		
<b>Percent Difference</b>				<b>4.63%</b>		

#### Capital Budget

<b>Operations &amp; Maintenance</b>	<b>2025-2026</b>	<b>2026-2027</b>		
Salaries - Support	\$ 280,911	\$ 275,157	\$	(5,754)
Supplies/Equipment	\$ 129,380	\$ 108,880	\$	(20,500)
Contractual	\$ 81,050	\$ 72,550	\$	(8,500)
Fuel	\$ 80,473	\$ 78,761	\$	(1,712)
Repairs	\$ 40,000	\$ 40,000	\$	-
Electricity	\$ 93,600	\$ 115,000	\$	21,400
Telephone	\$ 2,000	\$ 6,000	\$	4,000
Water	\$ 10,050	\$ 15,000	\$	4,950
BOCES Services	\$ 34,606	\$ 34,519	\$	(87)
<b>Total Budget for Operations &amp; Maintenance</b>	<b>\$ 752,070</b>	<b>\$ 745,867</b>	<b>\$</b>	<b>(6,203)</b>

<b>Refund of Real Property Taxes</b>	\$	<b>3,000</b>	\$	<b>3,000</b>	\$	<b>-</b>
<b>Total Fringe Benefits</b>	\$	<b>195,171</b>	\$	<b>176,066</b>	\$	<b>(19,105)</b>
<b>Debt Payment - Principal/Interest</b>	\$	<b>1,075,882</b>	\$	<b>1,012,653</b>	\$	<b>(63,229)</b>

<b>Total Current Capital Budget</b>	\$	<b>2,026,123</b>	\$	<b>1,937,586</b>	\$	<b>(88,537)</b>
<b>Total Prior Capital Budget</b>			\$	<b>2,026,123</b>		
<b>Dollar Difference</b>			\$	<b>(88,537)</b>		
<b>Percent Difference</b>				<b>-4.37%</b>		

#### Program Budget

<b>Instructional - Regular School</b>	<b>2025-2026</b>	<b>2026-2027</b>		
Salaries - PreK-12 Teaching	\$ 1,633,210	\$ 1,649,179	\$	15,969
Substitutes	\$ 120,000	\$ 140,000	\$	20,000
Support Staff	\$ 231,871	\$ 236,413	\$	4,542
In-Service/Staff Development BOCES	\$ 34,800	\$ 19,450	\$	(15,350)
Equipment	\$ 10,000	\$ 10,000	\$	-
Contractual	\$ 27,420	\$ 27,420	\$	-
Supplies/Textbooks	\$ 65,892	\$ 65,892	\$	-
BOCES Services	\$ 156,662	\$ 100,000	\$	(56,662)
<b>Total Instructional - Regular School</b>	<b>\$ 2,279,855</b>	<b>\$ 2,248,354</b>	<b>\$</b>	<b>(31,501)</b>

<b>Instruction of Students with Disabilities</b>	<b>2025-2026</b>	<b>2026-2027</b>		
Salaries - Resource Rooms	\$ 412,650	\$ 361,880	\$	(50,770)
BOCES Special Education/Contractual	\$ 260,525	\$ 323,638	\$	63,113
Equipment/Supplies Textbooks	\$ 6,400	\$ 5,400	\$	(1,000)
<b>Total Instruction of Students w/Disabilities</b>	<b>\$ 679,575</b>	<b>\$ 690,918</b>	<b>\$</b>	<b>11,343</b>

<b>Instruction Special Schools</b>	<b>2025-2026</b>		<b>2026-2027</b>			
BOCES Occupational Education	\$	398,310	\$	417,860	\$	19,550
Salary Summer School	\$	17,000	\$	13,100	\$	(3,900)
BOCES Equivalent Attendance	\$	-	\$	-	\$	-
<b>Total Instruction Special Schools</b>	<b>\$</b>	<b>415,310</b>	<b>\$</b>	<b>430,960</b>	<b>\$</b>	<b>15,650</b>
<b>Instructional &amp; Computer Assistant</b>	<b>2025-2026</b>		<b>2026-2027</b>			
Library Books & Supplies	\$	16,150	\$	14,700	\$	(1,450)
BOCES Services	\$	203,862	\$	221,750	\$	17,888
Computer Hardware	\$	21,350	\$	21,350	\$	-
Computer Software	\$	7,300	\$	7,300	\$	-
<b>Total Instructional &amp; Computer Assistant</b>	<b>\$</b>	<b>248,662</b>	<b>\$</b>	<b>265,100</b>	<b>\$</b>	<b>16,438</b>
<b>Pupil Services</b>	<b>2025-2026</b>		<b>2026-2027</b>			
Salaries	\$	332,735	\$	380,667	\$	47,932
Supplies/Contractual/Equipment	\$	8,030	\$	8,030	\$	-
Health Services/Contractual	\$	72,000	\$	79,524	\$	7,524
Health Supplies	\$	3,150	\$	3,150	\$	-
Psychological Service	\$	66,350	\$	28,600	\$	(37,750)
Co-Curricular Activities	\$	37,480	\$	42,165	\$	4,685
Interscholastic Athletics	\$	176,500	\$	193,399	\$	16,899
<b>Total Pupil Services</b>	<b>\$</b>	<b>696,245</b>	<b>\$</b>	<b>735,535</b>	<b>\$</b>	<b>39,290</b>
<b>Transportation</b>	<b>2025-2026</b>		<b>2026-2027</b>			
Salaries - Support	\$	341,265	\$	383,671	\$	42,406
Equipment	\$	4,000	\$	4,000	\$	-
Diesel Fuel/Bus Repair/Supplies	\$	82,585	\$	77,585	\$	(5,000)
Contractual Expense	\$	44,125	\$	56,130	\$	12,005
Bus Garage Contractual/Supplies	\$	54,510	\$	56,850	\$	2,340
Contract Transportation	\$	5,000	\$	5,000	\$	-
<b>Total Transportation</b>	<b>\$</b>	<b>531,485</b>	<b>\$</b>	<b>583,236</b>	<b>\$</b>	<b>51,751</b>
<b>Community Service/Census</b>	<b>\$</b>	<b>2,000</b>	<b>\$</b>	<b>2,000</b>	<b>\$</b>	<b>-</b>
<b>Total Fringe Benefits</b>	<b>\$</b>	<b>3,015,886</b>	<b>\$</b>	<b>2,872,338</b>	<b>\$</b>	<b>(143,548)</b>
<b>Transfer to Cafeteria/Capital/Federal</b>	<b>\$</b>	<b>137,076</b>	<b>\$</b>	<b>160,000</b>	<b>\$</b>	<b>22,924</b>
<b>Total Current Program Budget</b>	<b>\$</b>	<b>8,006,094</b>	<b>\$</b>	<b>7,988,441</b>	<b>\$</b>	<b>(17,653)</b>
<b>Total Prior Program Budget</b>			<b>\$</b>	<b>8,006,094</b>		
<b>Dollar Difference</b>			<b>\$</b>	<b>(17,653)</b>		
<b>Percent Difference</b>				<b>-0.22%</b>		
<b>Total Budget</b>	<b>\$</b>	<b>11,531,744</b>	<b>\$</b>	<b>11,494,928</b>	<b>\$</b>	<b>(36,816)</b>
<b>Total Prior Budget</b>			<b>\$</b>	<b>11,531,744</b>		
<b>Dollar Difference</b>			<b>\$</b>	<b>(36,816)</b>		
<b>Percent Difference</b>				<b>-0.32%</b>		