

Peru Central School District  
Proposed 2026-27 Budget  
Three-Part Budget Detail

ST3-CODE	DESCRIPTION	2025-26 Budget	Proposed 2026-27 Budget
<b>***ADMINISTRATIVE COMPONENT***</b>			
<b>Board of Education</b>			
A1010.4	Contractual and Other	\$6,435	\$5,435
A1010.45	Materials and Supplies	\$1,000	\$1,000
A1010.49	BOCES Services	\$14,470	\$14,490
<b>A1010</b>	<b>*</b>	<b>\$21,905</b>	<b>\$20,925</b>
<b>District Clerk</b>			
A1040.16	Noninstructional Salaries	\$5,603	\$4,669
A1040.4	Contractual and Other	\$1,716	\$1,260
A1040.45	Materials and Supplies	\$360	\$216
<b>A1040</b>	<b>*</b>	<b>\$7,679</b>	<b>\$6,145</b>
<b>District Meetings</b>			
A1060.16	Noninstructional Salaries	\$3,000	\$3,000
A1060.4	Contractual and Other	\$6,000	\$6,000
A1060.45	Materials and Supplies	\$1,000	\$1,000
<b>A1060</b>	<b>*</b>	<b>\$10,000</b>	<b>\$10,000</b>
<b>Chief School Administrator</b>			
A1240.15	Instructional Salaries	\$188,764	\$195,730
A1240.16	Noninstructional Salaries	\$57,175	\$61,354
A1240.4	Contractual and Other	\$11,650	\$10,670
A1240.45	Materials and Supplies	\$1,490	\$1,490
<b>A1240</b>	<b>*</b>	<b>\$259,079</b>	<b>\$269,244</b>
<b>Business Administration</b>			
A1310.16	Noninstructional Salaries	\$243,788	\$257,791
A1310.2	Equipment	\$5,000	\$5,000
A1310.4	Contractual and Other	\$18,650	\$21,080
A1310.45	Materials and Supplies	\$6,700	\$5,500
A1310.49	BOCES Services	\$83,397	\$84,041
<b>A1310</b>	<b>*</b>	<b>\$357,535</b>	<b>\$373,412</b>
<b>Auditing</b>			
A1320.16	Noninstructional Salaries	\$4,384	\$4,548
A1320.4	Contractual and Other	\$24,000	\$32,500
<b>A1320</b>	<b>*</b>	<b>\$28,384</b>	<b>\$37,048</b>
<b>Treasurer</b>			
A1325.16	Noninstructional Salaries	\$64,585	\$71,085
A1325.4	Contractual and Other	\$1,300	\$800
A1325.45	Materials and Supplies	\$252	\$0
<b>A1325</b>	<b>*</b>	<b>\$66,137</b>	<b>\$71,885</b>
<b>Tax Collector</b>			
A1330.16	Noninstructional Salaries	\$7,702	\$7,991
A1330.4	Contractual and Other	\$9,350	\$10,200
A1330.45	Materials and Supplies	\$500	\$700
A1330.49	BOCES Services	\$1,500	\$800
<b>A1330</b>	<b>*</b>	<b>\$19,052</b>	<b>\$19,691</b>

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<b>Legal</b>			
A1420.4	Contractual and Other	\$97,845	\$97,845
<b>A1420</b>	<b>*</b>	<b>\$97,845</b>	<b>\$97,845</b>
<b>Personnel</b>			
A1430.4	Contractual and Other	\$15,000	\$10,000
A1430.49	BOCES Services	\$293,344	\$293,202
<b>A1430</b>	<b>*</b>	<b>\$308,344</b>	<b>\$303,202</b>
<b>Records Management</b>			
A1460.16	Noninstructional Salaries	\$2,815	\$2,335
A1460.4	Contractual and Other	\$1,500	\$2,300
A1460.45	Materials and Supplies	\$500	\$250
A1460.49	BOCES Service	\$13,720	\$13,995
<b>A1460</b>	<b>*</b>	<b>\$18,535</b>	<b>\$18,880</b>
<b>Public Information &amp; Services</b>			
A1480.49	BOCES Services	\$25,340	\$25,734
<b>A1480</b>	<b>*</b>	<b>\$25,340</b>	<b>\$25,734</b>
<b>Central Printing and Mailing</b>			
A1670.4	Contractual and Other	\$36,491	\$42,731
A1670.45	Materials and Supplies	\$60,000	\$55,000
A1670.40	BOCES Services	\$13,330	\$24,804
<b>A1670</b>	<b>*</b>	<b>\$109,821</b>	<b>\$122,535</b>
<b>Central Data Processing</b>			
A1680.4	Contractual and Other	\$6,814	\$13,400
A1680.49	BOCES Services	\$285,825	\$312,127
<b>A1680</b>	<b>*</b>	<b>\$292,639</b>	<b>\$325,527</b>
<b>Unallocated Insurance</b>			
A1910.4	Unallocated Insurance	\$247,343	\$272,078
<b>A1910</b>	<b>*</b>	<b>\$247,343</b>	<b>\$272,078</b>
<b>School Association Dues</b>			
A1920.4	School Association Dues	\$11,000	\$11,000
<b>A1920</b>	<b>*</b>	<b>\$11,000</b>	<b>\$11,000</b>
<b>Assessments on School Property</b>			
A1950.4	Assessments On School	\$69,000	\$69,000
<b>A1950</b>	<b>*</b>	<b>\$69,000</b>	<b>\$69,000</b>
<b>BOCES Administrative and Capital Costs</b>			
A1981.49	BOCES Administrative	\$1,157,751	\$1,602,926
<b>A1981</b>	<b>*</b>	<b>\$1,157,751</b>	<b>\$1,602,926</b>
<b>Unclassified</b>			
A1989.4	Unclassified	\$3,000	\$0
<b>A1989</b>	<b>*</b>	<b>\$3,000</b>	<b>\$0</b>

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<b>Curriculum Devel &amp; Supervision</b>			
A2010.15	Instructional Salaries	\$142,260	\$0
A2010.16	Noninstructional Salaries	\$42,000	\$45,214
A2010.4	Contractual and Other	\$9,000	\$9,000
A2010.45	Materials and Supplies	\$1,500	\$1,500
<b>A2010</b>	<b>*</b>	<b>\$194,760</b>	<b>\$55,714</b>

<b>Supervision-Regular School</b>			
A2020.15	Instructional Salaries	\$999,511	\$1,074,911
A2020.16	Noninstructional Salaries	\$494,563	\$449,770
A2020.4	Contractual and Other	\$9,000	\$9,000
A2020.45	Materials and Supplies	\$12,168	\$12,168
<b>A2020</b>	<b>*</b>	<b>\$1,515,242</b>	<b>\$1,545,849</b>

<b>Employee Benefits</b>			
A9010	State Retirement	\$110,184	\$109,565
A9020	Teachers' Retirement	\$133,173	\$123,731
A9030	Social Security	\$185,327	\$170,921
A9040	Workers' Compensation	\$22,568	\$22,568
A9045	Life Insurance	\$4,251	\$5,900
A9050	Unemployment Insurance	\$10,000	\$10,000
A9060	Hospital, Medical, & Dental Ins	\$644,519	\$368,896
A9089	Other Employee Benefits	\$66,359	\$18,250
<b>A90</b>	<b>*</b>	<b>\$1,176,381</b>	<b>\$829,831</b>

<b>Total Administrative Component</b>		<b>\$5,996,772</b>	<b>\$6,088,471</b>
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\*\*\*PROGRAM COMPONENT\*\*\*

<b>Legal</b>			
A1420.4	Contractual and Other	\$3,000	\$3,000
<b>A1420</b>	<b>*</b>	<b>\$3,000</b>	<b>\$3,000</b>

<b>In-service Training-Instruction</b>			
A2070.15	Instructional Salaries	\$30,248	\$30,248
A2070.4	Contractual and Other	\$12,932	\$12,932
A2070.45	Materials and Supplies	\$4,320	\$4,320
A2070.49	BOCES Services	\$185,039	\$170,595
<b>A2070</b>	<b>*</b>	<b>\$232,539</b>	<b>\$218,095</b>

Recorded from  
Administrative to  
Program Component  
for 2026-27 per  
NYSSED Guidance

<b>Teaching-Regular</b>			
A2110.12	Teacher Salaries, Full day K-3	\$2,656,634	\$2,481,436
A2110.12b	Teacher Salaries 4-6	\$1,812,225	\$1,536,542
A2110.13	Teacher Salaries, 7-12	\$5,145,221	\$5,212,989
A2110.14	Substitute Teacher	\$566,933	\$1,030,356
A2110.16	Noninstructional Salaries	\$496,114	\$543,089
A2110.2	Equipment	\$30,000	\$30,000
A2110.4	Contractual and Other	\$61,692	\$62,904
A2110.45	Materials and Supplies	\$220,862	\$193,996
A2110.471	Tuition Paid to Public Districts in NYS	\$46,000	\$46,000
A2110.48	Textbooks	\$309,615	\$214,114
A2110.49b	Other BOCES Services - Not ELL	\$86,597	\$79,075
<b>A2110</b>	<b>*</b>	<b>\$11,431,893</b>	<b>\$11,430,501</b>

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<b>Programs-Students w/Disabilities</b>			
A2250.15	Instructional Salaries	\$3,807,457	\$3,546,846
A2250.16	Noninstructional Salaries	\$1,503,011	\$1,588,805
A2250.4	Contractual and Other	\$37,300	\$87,300
A2250.45	Materials and Supplies	\$9,604	\$20,354
A2250.471	Tuition Paid to Public	\$34,000	\$34,000
A2250.472	Tuition - All Other	\$648,505	\$648,505
A2250.49	BOCES Services	\$2,077,063	\$3,126,008
<b>A2250</b>	<b>*</b>	<b>\$8,116,940</b>	<b>\$9,051,818</b>
<b>Programs For English Language Learners</b>			
A2259.15	Instructional Salaries	\$66,373	\$69,079
A2259.4	Contractual	\$0	\$200
<b>A2259</b>	<b>*</b>	<b>\$66,373</b>	<b>\$69,279</b>
<b>Occupational Education</b>			
A2280.49	BOCES Services	\$1,313,207	\$1,408,190
<b>A2280</b>	<b>*</b>	<b>\$1,313,207</b>	<b>\$1,408,190</b>
<b>School Library &amp; Audiovisual</b>			
A2610.15	Instructional Salaries	\$130,728	\$138,636
A2610.16	Noninstructional Salaries	\$2,600	\$38,076
A2610.4	Contractual and Other	\$500	\$0
A2610.45	Materials and Supplies	\$7,591	\$7,591
A2610.46	School Library A/V Loan	\$16,492	\$16,092
A2610.49	BOCES Services	\$69,581	\$65,426
<b>A2610</b>	<b>*</b>	<b>\$227,492</b>	<b>\$265,821</b>
<b>Computer Assisted Instruction</b>			
A2630.16	Noninstructional Salaries	\$124,004	\$133,180
A2630.20	Computer Equipment	\$0	\$26,371
A2630.22	State-Aided Computer Hardware - Purchas	\$43,287	\$94,415
A2630.4c	Contractual & Other	\$1,644	\$1,644
A2630.45	Materials and Supplies	\$51,304	\$46,304
A2630.46	State-Aided Computer Software	\$19,749	\$18,796
A2630.49	BOCES Services	\$338,119	\$248,511
<b>A2630</b>	<b>*</b>	<b>\$578,107</b>	<b>\$569,221</b>
<b>Guidance-Regular School</b>			
A2810.15	Instructional Salaries	\$770,533	\$828,807
A2810.16	Noninstructional Salaries	\$52,773	\$53,266
A2810.4	Contractual and Other	\$10,367	\$12,367
A2810.45	Materials and Supplies	\$6,100	\$4,100
A2810.49	BOCES Services	\$18,230	\$18,108
<b>A2810</b>	<b>*</b>	<b>\$858,003</b>	<b>\$916,648</b>
<b>Health Services</b>			
A2815.15	Instructional Salaries	\$399,317	\$410,387
A2815.4	Contractual and Other	\$40,475	\$41,063
A2815.45	Materials and Supplies	\$9,733	\$9,400
<b>A2815</b>	<b>*</b>	<b>\$449,525</b>	<b>\$460,850</b>

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<b>Psychological Services</b>			
A2820.45	Materials and Supplies	\$768	\$768
<b>A2820</b>	<b>*</b>	<b>\$768</b>	<b>\$768</b>
<b>Social Work Services</b>			
A2825.15	Instructional Salaries	\$60,744	\$63,209
A2825.4	Contractual and Other	\$20,000	\$20,500
<b>A2825</b>	<b>*</b>	<b>\$80,744</b>	<b>\$83,709</b>
<b>Co-Curricular Activities</b>			
A2850.15	Instructional Salaries	\$112,358	\$121,569
<b>A2850</b>	<b>*</b>	<b>\$112,358</b>	<b>\$121,569</b>
<b>Interscholastic Athletics</b>			
A2855.15	Instructional Salaries	\$114,555	\$116,203
A2855.16	Noninstructional Salaries	\$111,474	\$101,703
A2855.4	Contractual and Other	\$38,258	\$72,981
A2855.45	Materials and Supplies	\$73,723	\$40,000
A2855.49	BOCES Services	\$57,704	\$85,536
<b>A2855</b>	<b>*</b>	<b>\$395,714</b>	<b>\$416,423</b>
<b>Transportation</b>			
A5510.16	Noninstructional Salaries Excl. Super.	\$2,014,201	\$2,023,682
A5510.16b	Noninstructional Salaries (Trans Supervisor)	\$127,623	\$137,365
A5510.2	Equipment	\$20,000	\$15,000
A5510.4	Contractual and Other	\$184,093	\$212,840
A5510.45	Materials and Supplies	\$393,305	\$423,805
A5510.49	BOCES Bus Driver Training	\$16,176	\$16,283
<b>A5510</b>	<b>*</b>	<b>\$2,755,398</b>	<b>\$2,828,975</b>
<b>Garage Building</b>			
A5530.4	Contractual and Other	\$55,820	\$75,761
A5530.45	Materials and Supplies	\$9,700	\$8,200
<b>A5530</b>	<b>*</b>	<b>\$65,520</b>	<b>\$83,961</b>
<b>Employee Benefits</b>			
A9010	State Retirement	\$503,700	\$629,998
A9020	Teachers' Retirement	\$1,489,151	\$1,504,493
A9030	Social Security	\$1,543,238	\$1,556,208
A9040	Workers' Compensation	\$196,661	\$193,320
A9045	Life Insurance	\$150	\$550
A9050	Unemployment Insurance	\$20,000	\$20,000
A9060	Hospital, Medical, & Dental Ins	\$12,470,722	\$11,870,558
A9089	Other Employee Benefits	\$52,176	\$50,165
<b>A90</b>	<b>*</b>	<b>\$16,275,798</b>	<b>\$15,825,292</b>
<b>Transfers</b>			
A9901.93	Transfer To School Food	\$25,000	\$25,000
A9901.95	Transfer To Special Aid	\$35,000	\$35,000
<b>A9901</b>	<b>*</b>	<b>\$60,000</b>	<b>\$60,000</b>
<b>Total Program Component</b>		<b>\$43,023,379</b>	<b>\$43,814,120</b>

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<b>***CAPITAL COMPONENT***</b>			
<b>Operation of Plant</b>			
A1620.16	Noninstructional Salaries	\$1,143,180	\$1,142,969
A1620.2	Equipment	\$10,000	\$10,000
A1620.4	Contractual and Other	\$628,320	\$701,295
A1620.45	Materials and Supplies	\$85,025	\$85,025
<b>A1620</b>	<b>*</b>	<b>\$1,866,525</b>	<b>\$1,939,289</b>
<b>Maintenance of Plant</b>			
A1621.16	Noninstructional Salaries	\$358,882	\$353,267
A1621.2	Equipment	\$19,500	\$74,500
A1621.4	Contractual and Other	\$339,836	\$430,861
A1621.45	Materials and Supplies	\$172,075	\$172,075
A1621.49	BOCES Services	\$4,000	\$4,000
<b>A1621</b>	<b>*</b>	<b>\$894,293</b>	<b>\$1,034,703</b>
<b>Refund on Real Property Taxes</b>			
A1964.4	Refund On Real Property	\$65,000	\$65,000
<b>A1964</b>	<b>*</b>	<b>\$65,000</b>	<b>\$65,000</b>
<b>Employee Benefits</b>			
A9010	State Retirement	\$173,147	\$173,478
A9030	Social Security	\$112,868	\$114,437
A9040	Workers' Compensation	\$14,514	\$14,514
A9045	Life Insurance	\$0	\$0
A9050	Unemployment Insurance	\$10,000	\$10,000
A9060	Hospital, Medical, & Dental Ins	\$465,052	\$344,855
A9089	Other Employee Benefits	\$99,615	\$15,825
<b>A90</b>	<b>*</b>	<b>\$875,196</b>	<b>\$673,109</b>
<b>Serial Bonds - School Construction</b>			
A9711.6	Serial Bonds Principal - School	\$1,795,000	\$1,305,000
A9711.7	Serial Bonds Interest - School	\$462,408	\$656,774
<b>A9711</b>	<b>*</b>	<b>\$2,257,408</b>	<b>\$1,961,774</b>
<b>Serial Bonds - Bus Purchase</b>			
A9712.6	Serial Bonds Principal - Bus	\$283,594	\$431,925
A9712.7	Serial Bonds Interest - Bus	\$69,935	\$71,060
<b>A9712</b>	<b>*</b>	<b>\$353,529</b>	<b>\$502,985</b>
<b>Serial Bonds - BOCES</b>			
A9713.6	BOCES Serial Bonds - Principal	\$0	\$250,000
A9713.7	BOCES Serial Bonds - Interest	\$0	\$63,232
<b>A9713</b>	<b>*</b>	<b>\$0</b>	<b>\$313,232</b>
<b>Bond Anticipation Notes - School Construction</b>			
A9731.7	Bond Anticipation Notes - Interest	\$198,675	\$0
<b>A9731</b>	<b>*</b>	<b>\$198,675</b>	<b>\$0</b>
<b>Leases</b>			
A9788.6	Leases, Principal	\$16,727	\$19,079
A9788.7	Leases, Interest	\$8,765	\$6,413
<b>A9731</b>	<b>*</b>	<b>\$25,492</b>	<b>\$25,492</b>

Recorded from A9711  
for  
2026-27 per NYSED  
Guidance

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<b>Transfer to Capital Fund</b>			
A9950.9	Transfer to Capital Fund	\$100,000	\$100,000
<b>A9950</b>	<b>*</b>	<b>\$100,000</b>	<b>\$100,000</b>
<b>Total Capital Component</b>		<b>\$6,636,118</b>	<b>\$6,615,584</b>
<b>GRAND TOTAL PROPOSED BUDGET</b>		<b>\$55,656,269</b>	<b>\$56,518,175</b>