

Smithtown Central School District

Proposed Budget 2026-2027

Fiscal Year: 2027

Fund: A General Fund

Budget Account	Description	2026-2027 Proposed Budget	2025-2026 Adopted Budget	Dollar Change
1010 Board Of Education				
473	Postage	2,300	2,300	0
475	Travel Conf	11,000	11,000	0
479	Memberships	17,000	17,000	0
490	BOCES Services	45,000	42,000	3,000
503	Gen Office Supplies	2,000	2,000	0
580	Meeting Supplies	750	750	0
Subtotal of 1010 Board Of Education		78,050	75,050	3,000
1040 District Clerk				
160	Sal N/C Reg	128,216	118,531	9,685
165	Overtime	5,000	3,500	1,500
475	Travel Conf	250	250	0
503	Gen Office Supplies	1,000	1,000	0
Subtotal of 1040 District Clerk		134,466	123,281	11,185
1060 District Meetings				
410	Advertising	7,000	7,000	0
433	Rent N-Instr Equip	55,000	14,000	41,000
448	Election Wkrs	21,000	21,000	0
473	Postage	2,300	2,300	0
503	Gen Office Supplies	200	200	0
Subtotal of 1060 District Meetings		85,500	44,500	41,000
Board of Education		298,016	242,831	55,185
1240 Superintendent's Office				
150	Prof Sal	294,940	289,157	5,783
160	Sal N/C Reg	132,216	122,531	9,685
165	Overtime	500	500	0
167	Non-Cert Subs	2,500	2,500	0
473	Postage	500	500	0
475	Travel Conf	5,500	5,500	0
479	Memberships	6,000	6,000	0
503	Gen Office Supplies	1,000	1,000	0
526	Prof Lit	250	250	0
580	Meeting Supplies	1,000	1,000	0
Subtotal of 1240 Superintendent's Office		444,406	428,938	15,468
1250 Asst. Supt. for Instruction				
150	Prof Sal	273,759	259,686	14,073
160	Sal N/C Reg	94,068	92,545	1,523
165	Overtime	500	1,000	-500
167	Non-Cert Subs	1,500	1,500	0
473	Postage	350	350	0
475	Travel Conf	5,000	5,000	0
479	Memberships	500	500	0
503	Gen Office Supplies	1,000	1,000	0
526	Prof Lit	1,000	1,000	0

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1250 Asst. Supt. for Instruction				
580 Meeting Supplies		750	750	0
Subtotal of 1250 Asst. Supt. for Instruction		378,427	363,331	15,096
Central Administration		822,833	792,269	30,564
1310 Business Administration				
150 Prof Sal		431,210	410,424	20,786
160 Sal N/C Reg		1,238,423	1,169,069	69,354
162 Part-time		41,500	53,000	-11,500
165 Overtime		6,500	5,000	1,500
167 Non-Cert Subs		1,500	1,000	500
410 Advertising		1,950	1,800	150
473 Postage		15,000	11,500	3,500
474 Travel In-Dist		400	600	-200
475 Travel Conf		5,500	5,500	0
479 Memberships		3,500	3,000	500
490 BOCES Services		57,350	57,250	100
503 Gen Office Supplies		5,500	5,750	-250
Subtotal of 1310 Business Administration		1,808,333	1,723,893	84,440
1320 Auditing				
442 Prof/Tech		110,000	110,000	0
Subtotal of 1320 Auditing		110,000	110,000	0
1325 Treasurer				
162 Part-time		29,500	29,000	500
Subtotal of 1325 Treasurer		29,500	29,000	500
1345 Purchasing				
160 Sal N/C Reg		229,254	274,565	-45,311
162 Part-time		17,500	0	17,500
167 Non-Cert Subs		300	500	-200
410 Advertising		2,000	2,000	0
449 Prof/Tech		25,000	25,000	0
473 Postage		400	400	0
475 Travel Conf		2,000	2,000	0
479 Memberships		270	270	0
490 BOCES Services		11,500	11,500	0
503 Gen Office Supplies		2,000	2,000	0
Subtotal of 1345 Purchasing		290,224	318,235	-28,011
1380 Fiscal Agent Fees				
449 Prof/Tech		55,000	52,000	3,000
Subtotal of 1380 Fiscal Agent Fees		55,000	52,000	3,000
Finance		2,293,057	2,233,128	59,929
1420 Legal				
441 Attorneys		125,000	125,000	0

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Subtotal of 1420 Legal		125,000	125,000	0
1430 Personnel				
150	Prof Sal	271,233	257,075	14,158
160	Sal N/C Reg	583,201	642,411	-59,210
162	Part-time	35,000	35,000	0
165	Overtime	5,000	5,000	0
410	Advertising	5,000	5,000	0
439	Labor Counsel	165,000	165,000	0
447	Medical	15,000	15,000	0
449	Prof/Tech	15,000	4,000	11,000
465	Equip Repair	150	150	0
473	Postage	5,000	4,600	400
474	Travel In-Dist	500	500	0
475	Travel Conf	2,000	2,500	-500
476	Printing	200	300	-100
477	Negotiations	1,000	1,000	0
479	Memberships	500	600	-100
490	BOCES Services	92,000	90,000	2,000
503	Gen Office Supplies	5,000	5,500	-500
526	Prof Lit	100	200	-100
580	Meeting Supplies	1,500	1,500	0
Subtotal of 1430 Personnel		1,202,384	1,235,336	-32,952
1460 Records Management Officer				
449	Prof/Tech	17,000	20,000	-3,000
490	BOCES Services	5,000	5,000	0
Subtotal of 1460 Records Management Officer		22,000	25,000	-3,000
1480 Administration, Planning, Pub. Info				
167	Non-Cert Subs	300	500	-200
470	Misc Exp	1,000	1,000	0
473	Postage	18,500	20,000	-1,500
476	Printing	15,000	17,500	-2,500
490	BOCES Services	223,000	223,000	0
Subtotal of 1480 Administration, Planning, Pub. Info		257,800	262,000	-4,200
Staff		1,607,184	1,647,336	-40,152
1620 Operation of Plant				
160	Sal N/C Reg	7,235,664	7,211,879	23,785
161	Term Leave	345,000	335,000	10,000
162	Part-time	33,750	41,500	-7,750
165	Overtime	115,200	100,300	14,900
166	OT Special Activities	11,000	10,000	1,000
167	Non-Cert Subs	155,000	135,000	20,000
168	Health Ins Reimb N/C	350,000	360,000	-10,000
169	OT Commencement	12,000	13,500	-1,500
173	Non-Instr Workshops	23,000	21,000	2,000

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Budget Account	Description	2026-2027	2025-2026	Dollar Change
		Proposed Budget	Adopted Budget	
1620 Operation of Plant				
175	Classified, Outside Event	40,000	40,000	0
184	N/C Sal - Snow Removal	60,000	60,000	0
204	Equip Non-Instr	400,000	400,000	0
404	Refuse Removal	260,000	225,000	35,000
405	Gas	940,000	925,000	15,000
406	Water	50,000	50,000	0
407	Telephone	160,000	145,000	15,000
408	Electric	1,500,000	1,400,000	100,000
409	Fuel Oil	180,000	200,000	-20,000
463	Laundry/Mops	22,000	22,000	0
465	Equip Repair	125,000	125,000	0
466	Building Repairs	300,000	300,000	0
467	Build Equip Repairs	400,000	400,000	0
469	Plant Project	125,000	125,000	0
474	Travel In-Dist	350	350	0
475	Travel Conf	2,500	2,500	0
501	Gen Instr Supplies	27,000	27,000	0
540	Cleaning Waxing	390,000	390,000	0
560	Uniforms	33,000	33,000	0
574	Supplies - Snow Removal	13,000	13,000	0
Subtotal of 1620 Operation of Plant		13,308,464	13,111,029	197,435
1621 Maintenance of Plant				
160	Sal N/C Reg	2,658,545	2,647,566	10,979
165	Overtime	120,500	101,000	19,500
184	N/C Sal - Snow Removal	45,000	45,000	0
204	Equip Non-Instr	65,000	65,000	0
402	Turf Maint	75,000	75,000	0
403	Glazing	5,000	5,000	0
433	Rent N-Instr Equip	8,000	8,000	0
444	Engineers/Arch	15,000	15,000	0
449	Prof/Tech	45,000	45,000	0
462	Extermin Svcs	50,000	50,000	0
468	Vehicle & Equip Repair	75,000	75,000	0
469	Plant Project	325,000	325,000	0
473	Postage	200	200	0
490	BOCES Services	102,000	102,000	0
501	Gen Instr Supplies	37,000	37,000	0
503	Gen Office Supplies	1,250	1,250	0
535	Maint Supplies	75,000	75,000	0
539	Playground Repair Parts	15,000	15,000	0
544	Electric Supplies	61,000	61,000	0
545	Plumbing Supplies	53,000	53,000	0
546	Hrdw/Locker Parts	25,000	25,000	0
547	Lumber Supplies	5,000	5,000	0
548	Metal Supplies	5,000	5,000	0
549	Small Tools	3,000	3,000	0
550	Window Glass	15,000	15,000	0

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1621 Maintenance of Plant				
551	Painting Supplies	30,000	30,000	0
553	Other Maint/Gr Supplies	35,000	35,000	0
554	Roofing Supplies	50,000	50,000	0
555	HVAC	65,000	65,000	0
570	Veh Maint Supplies	40,000	40,000	0
571	Diesel Fuel	60,000	60,000	0
572	Oil/Lubricants	1,000	1,000	0
573	Tires/Chains	7,500	7,500	0
574	Supplies - Snow Removal	18,000	18,000	0
576	Shades & Drapes	8,000	8,000	0
	Subtotal of 1621 Maintenance of Plant	4,198,995	4,168,516	30,479
1660 Central Storeroom				
160	Sal N/C Reg	261,127	274,936	-13,809
162	Part-time	15,000	15,000	0
165	Overtime	3,000	3,000	0
167	Non-Cert Subs	25,000	25,000	0
468	Vehicle & Equip Repair	750	750	0
504	Non-Instr Supplies	3,750	3,750	0
	Subtotal of 1660 Central Storeroom	308,627	322,436	-13,809
1670 Central Printing & Mailing				
160	Sal N/C Reg	126,424	121,007	5,417
162	Part-time	16,000	12,000	4,000
165	Overtime	1,000	1,000	0
167	Non-Cert Subs	500	500	0
433	Rent N-Instr Equip	10,000	28,000	-18,000
465	Equip Repair	3,000	3,500	-500
473	Postage	8,500	8,500	0
503	Gen Office Supplies	55,000	52,000	3,000
	Subtotal of 1670 Central Printing & Mailing	220,424	226,507	-6,083
1680 Central Data Processing				
160	Sal N/C Reg	734,959	703,584	31,375
165	Overtime	2,500	2,500	0
167	Non-Cert Subs	40,000	40,000	0
180	Aides	101,009	91,390	9,619
449	Prof/Tech	203,052	203,052	0
460	Sftwr/Libr Mat	84,000	84,000	0
479	Memberships	250	0	250
490	BOCES Services	382,039	378,257	3,782
503	Gen Office Supplies	32,500	32,500	0
	Subtotal of 1680 Central Data Processing	1,580,309	1,535,283	45,026
	Central Services	19,616,819	19,363,771	253,048
1910 Unallocated Insurance				
421	Fire Ins	1,845,000	1,645,000	200,000

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1910 Unallocated Insurance				
427	Student Accident Ins	120,000	125,000	-5,000
429	Workmen's Comp	120,000	120,000	0
449	Prof/Tech	33,000	25,000	8,000
Subtotal of 1910 Unallocated Insurance		2,118,000	1,915,000	203,000
1921 School Associan Dues				
479	Memberships	4,600	4,600	0
Subtotal of 1921 School Associan Dues		4,600	4,600	0
1950 Assessments on School Property				
443	Contractual	1,450	1,450	0
Subtotal of 1950 Assessments on School Property		1,450	1,450	0
1981 BOCES Administrative Costs				
490	BOCES Services	915,000	913,780	1,220
Subtotal of 1981 BOCES Administrative Costs		915,000	913,780	1,220
	Special Items (Contractual Expense)	3,039,050	2,834,830	204,220
GENERAL SUPPORT		27,676,959	27,114,165	562,794
2015 Curriculum Planning				
150	Prof Sal	258,466	249,740	8,726
151	In-Service Elem	52,000	53,200	-1,200
152	In-Service Sec	150,000	160,000	-10,000
160	Sal N/C Reg	200,306	193,127	7,179
165	Overtime	1,000	1,000	0
167	Non-Cert Subs	500	1,000	-500
434	Copiers	1,200	1,000	200
473	Postage	2,000	2,000	0
475	Travel Conf	14,000	31,300	-17,300
476	Printing	70,000	70,000	0
479	Memberships	150	500	-350
490	BOCES Services	263,860	280,000	-16,140
503	Gen Office Supplies	2,500	4,000	-1,500
580	Meeting Supplies	250	500	-250
Subtotal of 2015 Curriculum Planning		1,016,232	1,047,367	-31,135
2020 Supervision-Regular School				
150	Prof Sal	251,854	243,350	8,504
Subtotal of 2020 Supervision-Regular School		251,854	243,350	8,504
2021 Supervision, Principals, Reg. Schoo				
150	Prof Sal	5,552,506	5,415,375	137,131
160	Sal N/C Reg	2,518,876	2,425,070	93,806
162	Part-time	190,250	200,300	-10,050
165	Overtime	49,500	51,500	-2,000
167	Non-Cert Subs	45,900	46,000	-100
465	Equip Repair	200	0	200

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2021 Supervision, Principals, Reg. Schoo				
470 Misc Exp		0	150	-150
473 Postage		18,799	19,898	-1,099
476 Printing		28,409	29,091	-682
479 Memberships		5,065	5,327	-262
501 Gen Instr Supplies		82,507	86,530	-4,023
503 Gen Office Supplies		36,148	37,069	-921
504 Non-Instr Supplies		300	300	0
524 Periodicals		389	389	0
526 Prof Lit		200	200	0
580 Meeting Supplies		1,543	1,572	-29
Subtotal of 2021 Supervision, Principals, Reg. Schoo		8,530,592	8,318,771	211,821
2022 Supervision, Other				
150 Prof Sal		188,035	180,740	7,295
160 Sal N/C Reg		198,135	190,953	7,182
165 Overtime		100	0	100
Subtotal of 2022 Supervision, Other		386,270	371,693	14,577
2023 Supervision, Special Education				
150 Prof Sal		874,154	848,981	25,173
165 Overtime		2,500	5,000	-2,500
Subtotal of 2023 Supervision, Special Education		876,654	853,981	22,673
2024 Committee on Special Education				
140 Salaries Summer		110,000	100,000	10,000
160 Sal N/C Reg		733,143	751,338	-18,195
162 Part-time		38,000	51,000	-13,000
165 Overtime		15,000	10,000	5,000
167 Non-Cert Subs		5,000	5,000	0
447 Medical		65,000	55,000	10,000
449 Prof/Tech		5,000	2,000	3,000
473 Postage		16,000	16,000	0
476 Printing		2,500	1,000	1,500
478 Hearing Exp		140,000	140,000	0
580 Meeting Supplies		100	100	0
Subtotal of 2024 Committee on Special Education		1,129,743	1,131,438	-1,695
2025 Security				
160 Sal N/C Reg		202,972	199,469	3,503
165 Overtime		4,100	5,000	-900
166 OT Special Activities		3,500	2,500	1,000
167 Non-Cert Subs		1,000	1,000	0
173 Non-Instr Workshops		20,000	15,000	5,000
182 Monitors PT		1,037,950	1,040,000	-2,050
183 Monitor - Subs		13,000	10,000	3,000
187 Security- subs		2,147,000	2,107,500	39,500
204 Equip Non-Instr		25,000	25,000	0
443 Contractual		25,000	25,000	0
449 Prof/Tech		850,650	845,650	5,000

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2025 Security				
465 Equip Repair		3,000	6,000	-3,000
468 Vehicle & Equip Repair		7,500	7,500	0
469 Plant Project		30,000	35,000	-5,000
474 Travel In-Dist		1,500	100	1,400
476 Printing		100	200	-100
490 BOCES Services		150,000	150,000	0
503 Gen Office Supplies		35,000	40,000	-5,000
560 Uniforms		6,000	7,500	-1,500
570 Veh Maint Supplies		3,000	3,000	0
Subtotal of 2025 Security		4,566,272	4,525,419	40,853
2041 Supervision, Adult Education				
160 Sal N/C Reg		54,831	53,887	944
162 Part-time		11,500	10,000	1,500
465 Equip Repair		1,500	1,500	0
470 Misc Exp		600	600	0
473 Postage		15,500	13,980	1,520
476 Printing		4,250	2,715	1,535
479 Memberships		70	70	0
503 Gen Office Supplies		250	250	0
524 Periodicals		130	130	0
Subtotal of 2041 Supervision, Adult Education		88,631	83,132	5,499
2060 Testing, Planning & Evaluation				
449 Prof/Tech		120,000	120,000	0
490 BOCES Services		456,894	394,488	62,406
501 Gen Instr Supplies		3,000	2,500	500
512 Standard Test		2,000	3,000	-1,000
Subtotal of 2060 Testing, Planning & Evaluation		581,894	519,988	61,906
2070 Inservice Training-Instruction				
151 In-Service Elem		10,000	10,000	0
152 In-Service Sec		20,000	20,000	0
413 Prof Improve Fund		30,000	30,000	0
420 Summer Local Conferences		3,000	3,000	0
423 Summ Conf Maj		8,000	8,000	0
424 Fall Conf Maj		30,000	30,000	0
425 Spring Conf Maj		62,000	62,000	0
426 Fall Local		13,500	13,500	0
428 Spring Local		13,500	13,500	0
430 Conf - SSEA		10,000	10,000	0
475 Travel Conf		17,500	0	17,500
490 BOCES Services		100,000	50,000	50,000
Subtotal of 2070 Inservice Training-Instruction		317,500	250,000	67,500
Administration and Improvement		17,745,642	17,345,139	400,503
2110 Teaching-Regular School				

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2110 Teaching-Regular School				
110 Prof Sal K		3,106,551	2,648,529	458,022
120 Prof Sal 1-3		12,577,301	12,317,590	259,711
121 Prof Sal 4-6		12,650,697	13,131,078	-480,381
125 Anticipated Fund Balance		-1,340,000	-1,200,000	-140,000
130 Prof Sal 7-12		34,385,525	34,411,860	-26,335
131 Prof Sal, Terminal		105,000	100,000	5,000
132 Sal After School Superv		73,000	73,000	0
133 Sal Caf Duty		175,000	174,500	500
135 Health Ins Reimb		150,000	175,000	-25,000
138 Tchr Class Cover		326,500	365,500	-39,000
140 Salaries Summer		45,000	81,000	-36,000
141 Prof Sal Driver Ed		99,112	99,112	0
142 Home Tutor		275,000	275,000	0
143 Chaperones		2,500	2,500	0
144 Sal Band		17,000	17,000	0
149 Sub Teacher		1,299,500	1,018,000	281,500
150 Prof Sal		233,600	221,600	12,000
160 Sal N/C Reg		0	48,028	-48,028
165 Overtime		10,550	7,700	2,850
170 Instr Aides		455,726	439,562	16,164
172 Instr Aides, PT		432,800	423,000	9,800
173 Non-Instr Workshops		500	500	0
179 N/C Driver Educ		14,000	14,000	0
180 Aides		101,954	97,955	3,999
201 Equip Instr		240,000	240,000	0
413 Prof Improve Fund		1,800	2,700	-900
417 Driver Ed Contr		200,000	200,000	0
432 Rent Instr Equip		35,000	40,000	-5,000
433 Rent N-Instr Equip		15,607	22,856	-7,249
434 Copiers		179,389	197,856	-18,467
443 Contractual		189,000	162,000	27,000
445 Retirement ING Deposit		660,000	620,000	40,000
446 Educ Consult		9,250	8,500	750
449 Prof/Tech		302,000	327,100	-25,100
465 Equip Repair		47,100	45,300	1,800
471 Tuition NYS		87,390	53,000	34,390
473 Postage		750	750	0
474 Travel In-Dist		45,000	45,000	0
475 Travel Conf		500	500	0
476 Printing		10,700	10,600	100
479 Memberships		3,550	3,200	350
480 Textbooks		66,979	86,276	-19,297
481 Textbooks New		730,000	730,000	0
484 Text Paperback		3,400	3,960	-560
485 Workbooks		42,193	45,472	-3,279
486 Newspapers/News Mags		9,600	9,600	0
489 Student Trav/ Admis		130,549	127,391	3,158
490 BOCES Services		1,016,743	1,011,792	4,951

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2110 Teaching-Regular School				
501	Gen Instr Supplies	1,072,045	1,129,342	-57,297
502	Science Research	5,450	5,450	0
503	Gen Office Supplies	49,403	48,448	955
504	Non-Instr Supplies	7,375	7,500	-125
505	Biology Supplies	3,188	3,250	-62
506	Art Supplies	18,600	17,900	700
507	Music Supplies	8,050	8,450	-400
508	Elem PE Supplies	6,520	6,570	-50
510	Furniture	7,853	7,588	265
522	Non-Print Media	875	875	0
524	Periodicals	200	100	100
526	Prof Lit	400	400	0
533	Instr Supply Welding	800	1,000	-200
560	Uniforms	6,200	6,200	0
580	Meeting Supplies	1,800	1,700	100
Subtotal of 2110 Teaching-Regular School		70,412,075	70,180,640	231,435
2125 ELL				
120	Prof Sal 1-3	795,151	780,622	14,529
130	Prof Sal 7-12	714,781	643,673	71,108
480	Textbooks	2,500	2,500	0
501	Gen Instr Supplies	5,000	5,000	0
580	Meeting Supplies	500	500	0
Subtotal of 2125 ELL		1,517,932	1,432,295	85,637
2250 Special Education				
120	Prof Sal 1-3	5,763,866	5,722,545	41,321
130	Prof Sal 7-12	8,388,377	8,322,354	66,023
140	Salaries Summer	11,000	25,000	-14,000
142	Home Tutor	135,000	225,000	-90,000
160	Sal N/C Reg	69,877	66,426	3,451
170	Instr Aides	2,102,419	1,937,230	165,189
172	Instr Aides, PT	2,065,400	2,101,000	-35,600
173	Non-Instr Workshops	20,000	20,000	0
175	Classified, Outside Event	110,000	110,000	0
190	RN's	18,000	13,000	5,000
201	Equip Instr	35,000	35,000	0
434	Copiers	500	500	0
449	Prof/Tech	6,170,000	5,810,000	360,000
471	Tuition NYS	1,050,000	1,389,000	-339,000
472	Tuition, Other	3,475,000	3,520,000	-45,000
475	Travel Conf	5,000	5,000	0
479	Memberships	1,000	1,000	0
480	Textbooks	1,000	1,000	0
485	Workbooks	1,000	1,000	0
489	Student Trav/ Admis	4,000	4,000	0
490	BOCES Services	10,115,000	11,013,000	-898,000
501	Gen Instr Supplies	135,000	135,000	0

Smithtown Central School District

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Fiscal Year: 2027

Fund: A General Fund

Budget Account	Description	2026-2027 Proposed Budget	2025-2026 Adopted Budget	Dollar Change
Subtotal of 2250 Special Education		39,676,439	40,457,055	-780,616
2251 Speech Services, Special Education				
124	Tchr of the Deaf	424,327	263,095	161,232
150	Prof Sal	2,314,524	2,272,667	41,857
501	Gen Instr Supplies	10,000	10,000	0
Subtotal of 2251 Speech Services, Special Education		2,748,851	2,545,762	203,089
2270 Instruction, AIS				
120	Prof Sal 1-3	1,948,813	1,980,563	-31,750
122	Prof Sal, Part-time Tutor	908,363	891,528	16,835
130	Prof Sal 7-12	983,418	946,037	37,381
139	Teacher Assistants	2,670,501	2,554,100	116,401
140	Salaries Summer	80,000	90,000	-10,000
480	Textbooks	20,000	20,000	0
501	Gen Instr Supplies	30,500	30,500	0
Subtotal of 2270 Instruction, AIS		6,641,595	6,512,728	128,867
2280 Occupational Education(Grades 9-12)				
130	Prof Sal 7-12	1,299,110	1,348,725	-49,615
465	Equip Repair	1,950	2,150	-200
476	Printing	200	200	0
479	Memberships	50	50	0
480	Textbooks	1,100	1,300	-200
485	Workbooks	1,400	1,700	-300
490	BOCES Services	1,420,000	1,300,000	120,000
501	Gen Instr Supplies	115,522	111,016	4,506
538	Repair Parts	850	850	0
Subtotal of 2280 Occupational Education(Grades 9-12)		2,840,182	2,765,991	74,191
2310 Instruction, Adult Education				
152	In-Service Sec	25,000	20,000	5,000
470	Misc Exp	36,200	36,200	0
480	Textbooks	230	230	0
501	Gen Instr Supplies	1,150	1,150	0
Subtotal of 2310 Instruction, Adult Education		62,580	57,580	5,000
Teaching		123,899,654	123,952,051	-52,397
2610 School Library & AV (Media Center)				
120	Prof Sal 1-3	781,011	748,165	32,846
130	Prof Sal 7-12	612,987	595,801	17,186
160	Sal N/C Reg	182,110	178,104	4,006
460	Sftwr/Libr Mat	57,104	58,304	-1,200
483	Lost Textbooks	4,000	4,000	0
490	BOCES Services	765,000	750,000	15,000
501	Gen Instr Supplies	566	703	-137
521	Print Media	300	300	0
522	Non-Print Media	400	400	0

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Fiscal Year: 2027

Fund: A General Fund

Budget Account	Description	2026-2027 Proposed Budget	2025-2026 Adopted Budget	Dollar Change
2610 School Library & AV (Media Center)				
	525 Libr Mat/Supplies	14,713	15,380	-667
	Subtotal of 2610 School Library & AV (Media Center)	2,418,191	2,351,157	67,034
2630 Computer Assisted Instruction				
	140 Salaries Summer	57,000	57,000	0
	160 Sal N/C Reg	84,354	81,679	2,675
	165 Overtime	300	300	0
	167 Non-Cert Subs	2,000	2,500	-500
	170 Instr Aides	991,081	1,000,916	-9,835
	180 Aides	757,566	726,415	31,151
	185 N/C Sal - Technician OT	55,000	55,000	0
	449 Prof/Tech	114,000	114,000	0
	460 Sftwr/Libr Mat	222,525	222,525	0
	461 Sftwr Non-Public	21,500	21,500	0
	469 Plant Project	5,000	5,000	0
	473 Postage	50	50	0
	475 Travel Conf	5,000	5,000	0
	490 BOCES Services	2,344,746	2,254,564	90,182
	501 Gen Instr Supplies	239,300	239,300	0
	538 Repair Parts	2,500	2,500	0
	Subtotal of 2630 Computer Assisted Instruction	4,901,922	4,788,249	113,673
	Instructional Media	7,320,113	7,139,406	180,707
2805 Attendance-Regular School				
	160 Sal N/C Reg	163,360	156,608	6,752
	162 Part-time	9,000	11,000	-2,000
	165 Overtime	1,500	2,000	-500
	434 Copiers	500	500	0
	473 Postage	200	200	0
	503 Gen Office Supplies	100	100	0
	Subtotal of 2805 Attendance-Regular School	174,660	170,408	4,252
2810 Guidance-Regular School				
	140 Salaries Summer	109,000	109,000	0
	148 Special Guidance	2,000	4,000	-2,000
	150 Prof Sal	2,787,704	2,804,530	-16,826
	160 Sal N/C Reg	624,615	632,688	-8,073
	165 Overtime	2,750	2,500	250
	446 Educ Consult	2,500	2,500	0
	473 Postage	800	400	400
	475 Travel Conf	1,750	1,750	0
	476 Printing	1,000	1,000	0
	479 Memberships	300	300	0
	490 BOCES Services	26,000	26,000	0
	501 Gen Instr Supplies	800	600	200
	503 Gen Office Supplies	2,300	1,700	600
	580 Meeting Supplies	2,900	2,900	0

Smithtown Central School District

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Fiscal Year: 2027

Fund: A General Fund

Budget Account	Description	2026-2027 Proposed Budget	2025-2026 Adopted Budget	Dollar Change
Subtotal of 2810 Guidance-Regular School		3,564,419	3,589,868	-25,449
2815 Health Svcs-Regular School				
160	Sal N/C Reg	417,021	416,186	835
162	Part-time	40,000	35,000	5,000
165	Overtime	3,600	1,600	2,000
190	RN's	1,335,117	1,230,070	105,047
192	RN - Part-time	125,000	150,000	-25,000
195	N/C Sal - RN OT	88,000	76,000	12,000
197	RN Subs	22,500	27,000	-4,500
414	Health Serv Contr	220,000	220,000	0
440	Prof Dev Fund	6,000	6,000	0
447	Medical	20,000	20,000	0
449	Prof/Tech	3,000	2,000	1,000
465	Equip Repair	1,000	1,250	-250
490	BOCES Services	185,000	135,000	50,000
501	Gen Instr Supplies	5,000	10,000	-5,000
503	Gen Office Supplies	7,500	5,000	2,500
504	Non-Instr Supplies	15,989	15,897	92
Subtotal of 2815 Health Svcs-Regular School		2,494,727	2,351,003	143,724
2820 Psychological Svcs-Reg Schl				
150	Prof Sal	2,466,203	2,305,822	160,381
501	Gen Instr Supplies	20,000	20,000	0
Subtotal of 2820 Psychological Svcs-Reg Schl		2,486,203	2,325,822	160,381
2825 Social Work Svcs-Regular School				
150	Prof Sal	1,623,814	1,547,343	76,471
Subtotal of 2825 Social Work Svcs-Regular School		1,623,814	1,547,343	76,471
2850 Co-Curricular Activ-Reg Schl				
150	Prof Sal	303,900	303,900	0
156	Middle School Theatrical	13,998	13,998	0
157	High School Theatrical	35,000	35,000	0
159	Elementary Theatrical	17,500	17,500	0
449	Prof/Tech	30,000	30,000	0
Subtotal of 2850 Co-Curricular Activ-Reg Schl		400,398	400,398	0
2855 Interscholastic Athletics-Reg Schl				
153	Athletic Trainer	2,000	103,000	-101,000
154	Athletic Coaches	1,969,906	1,968,967	939
165	Overtime	47,800	52,500	-4,700
166	OT Special Activities	26,000	36,000	-10,000
187	Security- subs	175,000	175,000	0
419	Officials Fees	250,000	230,000	20,000
431	Ambulance	12,000	10,500	1,500
433	Rent N-Instr Equip	25,000	16,000	9,000
449	Prof/Tech	172,000	65,000	107,000
465	Equip Repair	20,000	25,000	-5,000
469	Plant Project	25,000	25,000	0

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Fiscal Year: 2027

Fund: A General Fund

Budget Account	Description	2026-2027 Proposed Budget	2025-2026 Adopted Budget	Dollar Change
2855 Interscholastic Athletics-Reg Schl				
470 Misc Exp		70,000	79,000	-9,000
473 Postage		2,000	2,000	0
475 Travel Conf		1,500	1,500	0
476 Printing		500	500	0
479 Memberships		60,000	56,000	4,000
490 BOCES Services		55,000	55,000	0
501 Gen Instr Supplies		340,000	340,000	0
503 Gen Office Supplies		800	800	0
Subtotal of 2855 Interscholastic Athletics-Reg Schl		3,254,506	3,241,767	12,739
Pupil Services		13,998,727	13,626,609	372,118
INSTRUCTION		162,964,136	162,063,205	900,931
5510 District Transport Services				
160 Sal N/C Reg		551,529	544,338	7,191
165 Overtime		25,000	50,000	-25,000
167 Non-Cert Subs		10,000	10,000	0
449 Prof/Tech		165,000	165,000	0
468 Vehicle & Equip Repair		2,000	2,500	-500
473 Postage		5,000	4,500	500
476 Printing		500	0	500
479 Memberships		275	275	0
488 Residential Travel		9,500	9,500	0
490 BOCES Services		31,000	31,000	0
503 Gen Office Supplies		2,000	2,000	0
570 Veh Maint Supplies		1,500	2,000	-500
571 Diesel Fuel		25,500	25,500	0
572 Oil/Lubricants		250	250	0
573 Tires/Chains		500	500	0
Subtotal of 5510 District Transport Services		829,554	847,363	-17,809
5540 Contract Transportation				
450 Transportation H/C		5,214,152	5,005,002	209,150
451 Tran Reg Routes		8,472,107	8,341,221	130,886
452 Transp Mini Bus		1,552,906	1,490,616	62,290
453 Transp Temp Disabled		193,698	185,928	7,770
454 Transp In Dist H/C		1,534,070	1,472,535	61,535
455 Transp Resident H/C		81,615	78,341	3,274
456 Transp Priv/Paroch Minis		3,043,654	2,921,567	122,087
457 Transp Late Dismiss		295,468	283,616	11,852
458 Field Trip Transportation		258,907	254,986	3,921
459 Sports Trips		808,990	785,427	23,563
490 BOCES Services		139,824	136,800	3,024
571 Diesel Fuel		477,250	547,485	-70,235
Subtotal of 5540 Contract Transportation		22,072,641	21,503,524	569,117
Pupil Transportation		22,902,195	22,350,887	551,308

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Fund: A General Fund

Budget Account	Description	2026-2027 Proposed Budget	2025-2026 Adopted Budget	Dollar Change
PUPIL TRANSPORTATION		22,902,195	22,350,887	551,308
9000 Employee Benefits				
490	BOCES Services	25,000	25,000	0
810	Employee Retire	5,496,925	4,954,872	542,053
820	Teacher Retire	9,291,729	10,712,887	-1,421,158
830	Social Security	10,683,301	10,572,138	111,163
850	Life Ins SSAA/SSEA	90,000	85,000	5,000
853	Insurance - Retire Incent	320,000	510,000	-190,000
856	Disability Ins - SSEA	55,000	55,000	0
860	Unemployment Ins	120,000	265,000	-145,000
870	Health Ins	44,704	68,253	-23,549
883	SSEA Welfare Fund	200,000	200,000	0
885	STA Benefit Trust	350,000	365,000	-15,000
940	Wrks Comp Ins Reserve	1,100,000	1,000,000	100,000
960	Health Insurance	43,681,292	39,276,624	4,404,668
963	Dental Insurance	975,000	950,000	25,000
Subtotal of 9000 Employee Benefits		72,432,951	69,039,774	3,393,177
Employee Benefits		72,432,951	69,039,774	3,393,177
9790 Energy Performance Contract				
610	Principal - Bonds	1,564,434	1,518,426	46,008
710	Interest - Bonds	363,549	409,558	-46,009
Subtotal of 9790 Energy Performance Contract		1,927,983	1,927,984	-1
9800 Debt Service				
730	Interest - TANS	1,496,000	1,355,195	140,805
Subtotal of 9800 Debt Service		1,496,000	1,355,195	140,805
9810 Debt Service				
610	Principal - Bonds	5,810,000	6,670,000	-860,000
710	Interest - Bonds	4,340,250	3,577,245	763,005
Subtotal of 9810 Debt Service		10,150,250	10,247,245	-96,995
Debt Service		13,574,233	13,530,424	43,809
9900 Interfund Transfers				
901	Trans - Spec Aid Fund	900,000	875,000	25,000
904	Transf to School Lunch	0	25,000	-25,000
Subtotal of 9900 Interfund Transfers		900,000	900,000	0
Interfund Transfers		900,000	900,000	0
UNDISTRIBUTED		86,907,184	83,470,198	3,436,986
Total General Fund		300,450,474	294,998,455	5,452,019

Smithtown Central School District

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Fiscal Year: 2027

Budget Account	Description	2026-2027 Proposed Budget	2025-2026 Adopted Budget	Dollar Change
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