

Randolph Central School District  
 2026-27 District School Budget  
 May 19, 2026

**Program Budget** All the budget items relating to student programs including regular teaching, special education, extra-curricular and athletic activities and student transportation.

**Capital Budget** This section includes custodial and maintenance services as well as expenditures for utilities, bus purchases, and payment of debt.

**Administrative Budget** This section lists costs for the administration of the district such as the board of education, superintendent and principals, the business office, and special items such as insurance.

	<b>Program Budget</b>	<b>25-26 Budget</b>	<b>26-27 Budget</b>
Legal	The legal section refers to legal counsel services provided to the district. Expenses include civil service costs, negotiations and arbitration, supplies, travel and BOCES labor relations services	60,000	60,000
Instruction	This comprises BOCES Service and contractual expenses for staff development	183,479	188,213
Teaching	This comprises the major portion of the budget. This area included salaries for regular and special education teachers, aides, substitutes, equipment, supplies, textbooks, travel and BOCES instruction costs. Tuition and BOCES costs are also included for students attending programs located outside of the district.	8,982,495	9,997,607
Instructional Support	This area includes expenditures for salaries of the librarians, library staff, technology staff, library books, technology, audio visual equipment, services and supplies.	994,206	1,086,297
Pupil Personnel Services	The function of this unit is to help students select educational programs that best fit their needs and abilities, not only while they are in middle and high school, but also assisting students and their parents in the selection of post high school education or occupational opportunities. This area includes the salaries of the guidance staff, school nurses, consulting physician, supplies and travel. This area also includes costs for interscholastic athletics such as coaches salaries, athletic equipment, official fees, association dues and supplies	819,845	928,643

	<b>Program Budget Cont.</b>	<b>25-26 Budget</b>	<b>26-27 Budget</b>
Pupil Transportation	This category provides for regular transportation for all students. Expenditures include salaries, equipment, supplies, services and contractual transportation.	1,402,839	1,353,003
Employee Benefits	This code contains expenditures for New York State Employee's and Teachers' Retirement, Social Security, Workers' Compensation, Life Insurance and the district's share of health insurance.	4,551,220	4,993,661
Transfer to Special Aid	The primary purpose of a transfer to special aid is to offset excess costs over revenues from state and federal grants.	300,000	300,000
	<b>Total Program Budget</b>	<b>17,294,084</b>	<b>18,907,424</b>

	<b>Capital Budget</b>	<b>25-26 Budget</b>	<b>26-27 Budget</b>
Central Services Operations of Plant	This section provides for the operation of the school buildings. Included are the cost for salaries, cleaning, utilities, equipment and supplies. This area covers the day-to-day operations of the district, and also provides for maintenance efforts as required to keep the buildings and grounds in good repair.	1,309,519	1,470,517
Employee Benefits	This code contains expenditures for New York State Employee's Retirement, Social Security, Worker's Compensation, and the district's share of health insurance.	359,499	398,338
Purchases of School Buses	This category provides for the purchase of school buses and other related expenses for the transportation of students	-	-
Debt Service	All principal and interest payments on debt for building projects and included in this area.	469,300	2,762,943
Transfer to Capital Fund	This amount is to be used to for small maintenance projects.	100,000	100,000
Transfer to Reserve Funds	This used to place money in designated reserve fund in order to offset future expenses.	386,850	386,850
	<b>Total Capital Budget</b>	<b>2,625,168</b>	<b>5,118,648</b>

	<b>Administrative Budget</b>	<b>25-26 Budget</b>	<b>26-27 Budget</b>
Board of Education	The members of the Board of Education are elected representatives of the public who serve without pay, as trustees of the school district. Included in this section are expenses incurred by the Board in the performance of their duties, such as, office supplies, necessary travel and memberships in school board associations.	2,400	2,300
District Meeting	This portion of the budget provides the funds for the district clerk, the annual school budget hearing, and district elections of members of the Board of Education. It includes legal notices and other printing expenses for the election process.	12,108	13,668
Central Administration	The Board of Education employs the Superintendent of Schools to serve as the Chief Executive Officer of the school district. The Superintendent is responsible to the Board of Education for the overall operation of the District. Compensation for the Superintendent and clerical staff, as well as office supplies, printing, postage, memberships and necessary travel are included in this category.	276,168	313,493
	<b>Total General Support</b>	<b>290,676</b>	<b>329,461</b>
Business Administration	The function of the Business Administration Office is to coordinate for the Superintendent all of the support services and financial matters of the school district. Charged to this area are expenses of the Business Office Staff, advertising, supplies, printing, and travel.	124,339	164,199
Audit and Treasurer	The auditing services for the District include the annual independent audit as required by the State of New York and the Federal Government. Included in this code are the expenses and fees of the independent auditor. The District Treasurer is annually appointed by the Board of Education and has the legal responsibility for the disbursement and receipt of all funds by the District. The compensation of the office of the Treasurer are included here.	152,392	152,392
Tax Collector	The tax collector's salary for the school district is accounted for in this code, as well as office supplies, printing and postage.	11,950	11,950
	<b>Total Finance</b>	<b>288,681</b>	<b>328,541</b>
Legal and Professional	The legal section refers to legal counsel services provided to the district. Expenses include civil service costs, negotiations and arbitration, supplies, travel and BOCES labor relations services	445,740	512,770
	<b>Total Staff</b>	<b>445,740</b>	<b>512,770</b>

		25-26 Budget	26-27 Budget
Special Items	This sections provides for expenses such as insurance for liability and students accidents, expenses for central data processing and BOCES administration.	806,542	844,914
	Total Special Items	806,542	844,914
Curriculum Development	This section includes staff development funds for summer curriculum work for instructional personnel.	2,860	2,860
Support Regular School	The expenses of the principals and clerical staff are provided for under this section. Included are necessary services, supplies, and travel expenses related to their offices.	428,115	442,892
	Total Supervision	430,975	445,752
Employee Benefits	This code contains expenditures for New York State Employee's and Teachers' Retirement, Social Security, Workers' Compensation, Life Insurance and the district's share of health insurance.	474,982	534,390
	Total Benefits	474,982	534,390
	Total Administrative Budget	2,737,596	2,995,828

Summary of Expenditures Comparison		
	2025-26 Budget	2026-27 Budget
Instructional Program	17,294,084	18,907,424
Capital	2,625,168	5,118,648
Administration	2,737,596	2,995,828
Total	22,656,848	27,021,901

The total expenditure amount for the proposed 2026-27 budget is \$17,021,901 which is a 19.3% increase from the 2025-26 school budget. There is a \$2.50/\$1,000.00 increase in the full value tax levy for 2026-27 from the 2025-26 budget.

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REVENUES

	2025-26 Budget	2026-27 Budget
Local Revenues	708,730	880,105
Interest	220,000	100,000
State Aid	13,042,946	12,785,392
Building Aid	571,087	2,971,155
BOCES Aid	1,689,586	1,533,760
Interfund Transfers	386,850	886,850
Real Property Taxes	5,236,534	7,317,827
Fund Balance	801,115	546,812
<b>Total Revenues</b>	<b>22,656,848</b>	<b>27,021,901</b>