

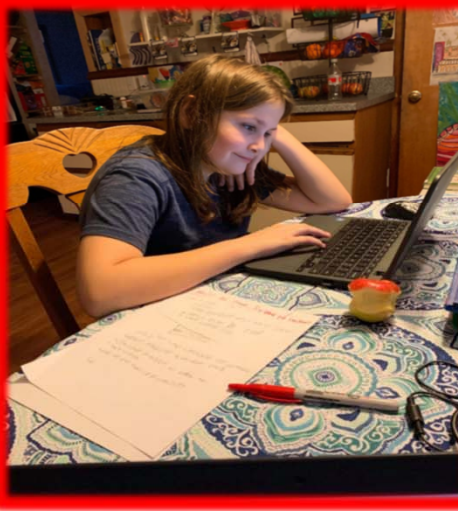
Beekmantown Central School District

37 Eagle Way
West Chazy, NY 12992
Telephone: 518-563-8250



Detailed Proposed Budget 2021 - 2022

District Website: www.bcsdk12.org



BUDGET CATEGORIES	Budget 21-22		Budget 20-21		Change \$\$\$	%	2019-2020 Actual Expenditures *
	Proposed	% of Total	Adopted	% of Total			
Section I: Administration	\$4,053,689	8.80%	\$3,844,551	8.62%	\$209,138	0.47%	\$3,486,953
Section II: Program	\$35,955,438	78.05%	\$34,666,351	77.74%	\$1,289,087	2.89%	\$31,438,594
Section III: Capital	\$6,055,263	13.15%	\$6,083,891	13.64%	-\$28,628	-0.06%	\$7,491,206
TOTAL BUDGET	\$46,064,391	100%	\$44,594,792	100%	\$1,469,599	3.30%	\$42,416,752

Section I: Administration

		Proposed	Adopted				Required Disclosure:	
Code	Description	Budget 21-22	Budget 20-21	\$\$\$ +/-	Line%	Admin%	Administrative salaries paid to persons with the title of Superintendent of Schools, Assistant or Associate Superintendent, or any administrator who earns \$138,000 or more.	
1010	Board of Education	\$10,893	\$10,393	\$500	4.81%	0.01%		
1040	District Clerk	\$7,500	\$6,750	\$750	11.11%	0.02%	Superintendent of Schools	
1060	District Meetings	\$10,425	\$8,125	\$2,300	28.31%	0.06%		
1240	Chief School Administrator	\$308,147	\$297,511	\$10,636	3.57%	0.28%	Salary	\$181,583
1310	Business Administration	\$304,204	\$349,175	(\$44,971)	-12.88%	-1.17%	Employee Benefits (see below)	\$32,340
1320	Auditing	\$29,925	\$29,925	\$0	0.00%	0.00%	Other Renumeration	\$6,000
1325	Treasurer	\$53,706	\$52,316	\$1,390	2.66%	0.04%	Total	\$219,923
1330	Tax Collector	\$15,800	\$15,650	\$150	0.96%	0.00%	Employee Benefit Details	
1380	Fiscal Agent	5,000	5,000	\$0	0.00%	0.00%		
1420	Legal	\$135,000	\$135,000	\$0	0.00%	0.00%	Health Insurance	\$0
1430	Personnel	\$68,803	\$57,000	\$11,803	20.71%	0.31%	Retirement System	\$17,795
1620	Operations Supervisor	\$72,979	\$70,682	\$2,297	3.25%	0.06%	Worker's Compensation	\$640
1670	Central Mailing	\$32,651	\$32,474	\$177	0.55%	0.00%	Life Insurance	\$14
1910	Special Items - Insurance	\$91,500	\$91,500	\$0	0.00%	0.00%	Sub - total	\$32,340
1920	School Association	\$10,461	\$10,461	\$0	0.00%	0.00%	Other Renumeration Detail	
1981	Administrative Charge - BOCES	\$956,695	\$905,939	\$50,756	5.60%	1.32%		
2020	Supervision - Regular School	\$1,032,984	\$916,655	\$116,329	12.69%	3.03%	Annuity, other	\$6,000
5510	Transportation - Head Bus Driver	\$97,902	\$60,013	\$37,889	63.13%	0.99%	Sub - total	\$6,000
9010-70	Employee Benefits	\$809,114	\$789,982	\$19,132	2.42%	0.50%		
		\$4,053,689	\$3,844,551	\$209,138	5.44%	5.44%		



1010 - Board of Education*400-402 Contractual:* Expenses for policy services, conferences, meetings & state*450 Materials & Supplies:* Expenses for School Board journals, law books, & various*490 BOCES Services:* BOCES provided training for Board of Education**Total Board of Education****1040 - District Clerk***160 Salary:* Stipend for District Clerk to attend regular and special board meetings*400 Contractual:* Expenses for training & services required for Board of Education*450 Materials & Supplies:* Purchase of materials & supplies**Total District Clerk****1060 - District Meetings***160 Salary:* Salaries of Election Inspectors & Custodian of the voting machines*400 Contractual:* Expenses for voting machines, publication & legal ads*450 Materials & Supplies:* Purchase of materials and supplies for voting, printing &**Total District Meetings****1240 - Chief School Administrator***150 Salary:* Salary of the Superintendent of Schools as Chief Executive Officer of the*160 Salary:* Salary of the Secretary to the Superintendent & Typist*400 & 490 Contractual:* Association dues, conferences & workshops*450 Materials & Supplies:* Purchase of materials & supplies**Total Chief School Administrator****1310 - Business Administration***160 Salary:* Salary of School Business Manager, Payroll Clerk, Purchasing Clerk, Accountant & Part-time senior typist*400 Contractual:* Association dues, professional development, copier/printer rentals &*450 Materials & Supplies:* Purchase of materials & supplies*490 BOCES Services:* Preparation of GASB 75 actuarial reports, Questar III State Aid**Total Business Administration****1320 - Auditing***160 Salary:* Stipend of state mandated Claims Auditor*400 Contractual:* Contracting of state mandated auditors to review accounting practices**Total Auditing****1325 - Treasurer***160 Salary:* Salary of the District Treasurer*400 Contractual:* Association dues & professional development*450 Materials & Supplies:* Purchase of materials & supplies**Total Treasurer**

	Budget 21-22	Budget 20-21	+/-	Line %	Admin %	Actual 19-20
<i>400-402 Contractual:</i> Expenses for policy services, conferences, meetings & state	\$ 7,018	\$ 7,018	\$ -	0.0%	0.0%	\$ 5,254
<i>450 Materials & Supplies:</i> Expenses for School Board journals, law books, & various	\$ 375	\$ 375	\$ -	0.0%	0.0%	\$ 194
<i>490 BOCES Services:</i> BOCES provided training for Board of Education	\$ 3,500	\$ 3,000	\$ 500	16.7%	0.0%	\$ 2,574
Total Board of Education	\$ 10,893	\$ 10,393	\$ 500	16.7%	0.0%	\$ 8,022
<u>1040 - District Clerk</u>						
<i>160 Salary:</i> Stipend for District Clerk to attend regular and special board meetings	\$ 4,000	\$ 4,000	\$ -	0.0%	0.0%	\$ 2,870
<i>400 Contractual:</i> Expenses for training & services required for Board of Education	\$ 2,000	\$ 2,000	\$ -	0.0%	0.0%	\$ 1,551
<i>450 Materials & Supplies:</i> Purchase of materials & supplies	\$ 1,500	\$ 750	\$ 750	100.0%	0.0%	\$ 3,199
Total District Clerk	\$ 7,500	\$ 6,750	\$ 750	11.1%	0.0%	\$ 7,620
<u>1060 - District Meetings</u>						
<i>160 Salary:</i> Salaries of Election Inspectors & Custodian of the voting machines	\$ 1,200	\$ 1,200	\$ -	0.0%	0.0%	\$ 594
<i>400 Contractual:</i> Expenses for voting machines, publication & legal ads	\$ 4,625	\$ 4,625	\$ -	0.0%	0.0%	\$ 853
<i>450 Materials & Supplies:</i> Purchase of materials and supplies for voting, printing &	\$ 4,600	\$ 2,300	\$ 2,300	100.0%	0.1%	\$ 4,338
Total District Meetings	\$ 10,425	\$ 8,125	\$ 2,300	28.3%	0.1%	\$ 5,785
<u>1240 - Chief School Administrator</u>						
<i>150 Salary:</i> Salary of the Superintendent of Schools as Chief Executive Officer of the	\$ 191,368	\$ 184,670	\$ 6,698	3.6%	0.2%	\$ 175,208
<i>160 Salary:</i> Salary of the Secretary to the Superintendent & Typist	\$ 107,042	\$ 105,304	\$ 1,738	1.7%	0.0%	\$ 74,494
<i>400 & 490 Contractual:</i> Association dues, conferences & workshops	\$ 5,737	\$ 5,537	\$ 200	3.6%	0.0%	\$ 13,139
<i>450 Materials & Supplies:</i> Purchase of materials & supplies	\$ 4,000	\$ 2,000	\$ 2,000	100.0%	0.1%	\$ 2,037
Total Chief School Administrator	\$ 308,147	\$ 297,511	\$ 10,636	3.6%	0.3%	\$ 264,878
<u>1310 - Business Administration</u>						
<i>160 Salary:</i> Salary of School Business Manager, Payroll Clerk, Purchasing Clerk, Accountant & Part-time senior typist	\$ 274,024	\$ 289,763	\$ (15,739)	-5.4%	-0.4%	\$ 270,534
<i>400 Contractual:</i> Association dues, professional development, copier/printer rentals &	\$ 5,490	\$ 44,187	\$ (38,697)	-87.6%	-1.0%	\$ 4,537
<i>450 Materials & Supplies:</i> Purchase of materials & supplies	\$ 4,500	\$ 2,250	\$ 2,250	100.0%	0.1%	\$ 4,333
<i>490 BOCES Services:</i> Preparation of GASB 75 actuarial reports, Questar III State Aid	\$ 20,190	\$ 12,975	\$ 7,215	55.6%	0.2%	\$ 23,536
Total Business Administration	\$ 304,204	\$ 349,175	\$ (44,971)	-12.9%	-1.2%	\$ 302,940
<u>1320 - Auditing</u>						
<i>160 Salary:</i> Stipend of state mandated Claims Auditor	\$ 5,625	\$ 5,625	\$ -	0.0%	0.0%	\$ 4,165
<i>400 Contractual:</i> Contracting of state mandated auditors to review accounting practices	\$ 24,300	\$ 24,300	\$ -	0.0%	0.0%	\$ 15,000
Total Auditing	\$ 29,925	\$ 29,925	\$ -	0.0%	0.0%	\$ 19,165
<u>1325 - Treasurer</u>						
<i>160 Salary:</i> Salary of the District Treasurer	\$ 52,808	\$ 51,668	\$ 1,140	2.2%	0.0%	\$ 49,416
<i>400 Contractual:</i> Association dues & professional development	\$ 398	\$ 398	\$ -	0.0%	0.0%	\$ 1,170
<i>450 Materials & Supplies:</i> Purchase of materials & supplies	\$ 500	\$ 250	\$ 250	100.0%	0.0%	\$ 704
Total Treasurer	\$ 53,706	\$ 52,316	\$ 1,390	2.7%	0.0%	\$ 51,290

Beekmantown Central School District

2021-2022

Detailed Proposed Budget

	Budget 21-22	Budget 20-21	+/-	Line %	Admin %	Actual 19-20
<u>1330 - Tax Collector</u>						
160 Salary: Salary of the Tax Collector.	\$ 6,000	\$ 6,000	\$ -	0.0%	0.0%	\$ 5,825
400 Contractual: Contracting of County & Town services & software fees	\$ 9,700	\$ 9,600	\$ 100	1.0%	0.0%	\$ 9,293
450 Materials & Supplies: Purchase of materials & supplies for tax billing	\$ 100	\$ 50	\$ 50	100.0%	0.0%	\$ 122
Total Tax Collector	\$ 15,800	\$ 15,650	\$ 150	1.0%	0.0%	\$ 15,240
<u>1380 - Fiscal Agent</u>						
400 Contractual: Expenses incurred with Fiscal Advisors	\$ 5,000	\$ 5,000	\$ -	0.0%	0.0%	\$ -
Total Fiscal Agent	\$ 5,000	\$ 5,000	\$ -	0.0%	0.0%	\$ -
<u>1420 - Legal</u>						
400 Contractual: Expenses incurred by School Attorney for legal opinions &	\$ 130,000	\$ 130,000	\$ -	0.0%	0.0%	\$ 42,378
400 Contractual: Expenses incurred to pursue tax certiorari assessment challenges	\$ 5,000	\$ 5,000	\$ -	0.0%	0.0%	\$ 254
Total Legal	\$ 135,000	\$ 135,000	\$ -	0.0%	0.0%	\$ 42,632
<u>1430 - Personnel</u>						
400 Contractual: Advertising for the recruitment of personnel	\$ 10,125	\$ 10,125	\$ -	0.0%	0.0%	\$ 424
490 BOCES Services: BOCES fee for the coordination of employee benefits & services	\$ 58,678	\$ 46,875	\$ 11,803	25.2%	0.3%	\$ 97,998
Total Personnel	\$ 68,803	\$ 57,000	\$ 11,803	20.7%	0.3%	\$ 98,422
<u>1620 - Operations</u>						
160 Salary: Salary of the Director of Facilities	\$ 72,979	\$ 70,682	\$ 2,297	3.2%	0.1%	\$ -
Total Operations	\$ 72,979	\$ 70,682	\$ 2,297	3.2%	0.1%	\$ -
<u>1670 - Central Mailing</u>						
160 Salary: Salary for central mail & messenger (shared and pro-rated portion)	\$ 2,651	\$ 2,474	\$ 177	7.2%	0.0%	\$ 2,452
400 Contractual: Expenses for postage & district mailings	\$ 30,000	\$ 30,000	\$ -	0.0%	0.0%	\$ 23,609
Total Central Mailing	\$ 32,651	\$ 32,474	\$ 177	0.5%	0.0%	\$ 26,061
<u>1910 - Special Items</u>						
422-425 Insurance: Insurance premiums for general & school board liability, auto, &	\$ 91,500	\$ 91,500	\$ -	0.0%	0.0%	\$ 79,078
Total Unallocated Insurance	\$ 91,500	\$ 91,500	\$ -	0.0%	0.0%	\$ 79,078
<u>1920 - School Association</u>						
400 Dues: Membership in NYS School Boards Association & other regional	\$ 10,461	\$ 10,461	\$ -	0.0%	0.0%	\$ 9,818
Total School Association	\$ 10,461	\$ 10,461	\$ -	0.0%	0.0%	\$ 9,818
<u>1981 - Administrative Charge-BOCES</u>						
490 BOCES Services: Administrative & Capital fee for BOCES services	\$ 956,695	\$ 905,939	\$ 50,756	5.6%	1.3%	\$ 829,291
Total Administrative Charge - BOCES	\$ 956,695	\$ 905,939	\$ 50,756	5.6%	1.3%	\$ 829,291
<u>2020 - Supervision-Regular School</u>						
150 Salary: Salaries of Principals, Associate Principal & Administrators.	\$ 809,474	\$ 700,227	\$ 109,247	15.6%	2.8%	\$ 822,559
160 Salary: Salaries of Typists employed within administrative offices	\$ 127,442	\$ 144,128	\$ (16,686)	-11.6%	-0.4%	\$ 148,152
400 - 490 Contractual: Association dues, BOCES fees, service costs & professional	\$ 92,068	\$ 70,300	\$ 21,768	31.0%	0.6%	\$ 72,967
450 Materials & Supplies: Purchase of materials & supplies	\$ 4,000	\$ 2,000	\$ 2,000	100.0%	0.1%	\$ 2,996
Total Supervision-Regular School	\$ 1,032,984	\$ 916,655	\$ 116,329	12.7%	3.0%	\$ 1,046,674

5510 - Transportation

160 Salary: Salary of Transportation Supervisor & Head Bus Driver

Total Transportation**9010/70 - Employee Benefits**

9010 - State Employee Retirement: District's contribution to the NYS employee

9020 - State Teacher Retirement: District's contribution to the NYS teacher retirement

9030 - Social Security: District's contribution for employee social security

9040 - Worker's Compensation: Compensation insurance for employees

9050 - Unemployment Insurance: A mandated appropriation fund to pay unemployment

9060 - Health Insurance: District's contribution towards employee medical insurance

9070 - TSA Employer Contribution: District's contribution towards TSA

Total Employee Benefits

	<u>Budget 21-22</u>	<u>Budget 20-21</u>	<u>+/-</u>	<u>Line %</u>	<u>Admin %</u>	<u>Actual 19-20</u>
	\$ 97,902	\$ 60,013	\$ 37,889	63.1%	1.0%	\$ -
Total Transportation	\$ 97,902	\$ 60,013	\$ 37,889	63.1%	1.0%	\$ -
9010 - State Employee Retirement: District's contribution to the NYS employee	\$ 113,584	\$ 112,768	\$ 816	0.7%	0.0%	\$ 89,371
9020 - State Teacher Retirement: District's contribution to the NYS teacher retirement	\$ 107,339	\$ 103,543	\$ 3,796	3.7%	0.1%	\$ 84,985
9030 - Social Security: District's contribution for employee social security	\$ 140,755	\$ 139,017	\$ 1,738	1.3%	0.0%	\$ 122,021
9040 - Worker's Compensation: Compensation insurance for employees	\$ 7,315	\$ 6,938	\$ 377	5.4%	0.0%	\$ 5,705
9050 - Unemployment Insurance: A mandated appropriation fund to pay unemployment	\$ -	\$ -	\$ -	0.0%	0.0%	\$ -
9060 - Health Insurance: District's contribution towards employee medical insurance	\$ 435,121	\$ 422,716	\$ 12,405	2.9%	0.3%	\$ 368,455
9070 - TSA Employer Contribution: District's contribution towards TSA	\$ 5,000	\$ 5,000	\$ -	0.0%	0.0%	\$ 9,500
Total Employee Benefits	\$ 809,114	\$ 789,982	\$ 19,132	2.4%	0.5%	\$ 680,037

Section II: Program

Code	Description	Proposed Budget 21-22	Adopted Budget 20-21	+/- \$\$\$	Line%	Program%
1420	Legal	\$7,000	\$7,000	\$0	0.00%	0.00%
2070	In-Service Training and BOCES	\$46,094	\$42,749	\$3,345	7.82%	0.01%
2110	Teaching - Regular School	\$10,710,388	\$10,626,618	\$83,770	0.79%	0.24%
2250	Programs for Handicapped Children	\$6,068,913	\$5,494,304	\$574,609	10.46%	1.66%
2280	BOCES/Occupational Education	\$988,996	\$976,195	\$12,801	1.31%	0.04%
2610	School Library	\$347,870	\$346,084	\$1,786	0.52%	0.01%
2615	Audiovisual	\$14,250	\$5,000	\$9,250	185.00%	0.03%
2630	Computer Assisted Instruction	\$830,081	\$670,635	\$159,446	23.78%	0.46%
2805	Attendance - Regular School	\$35,638	\$37,782	(\$2,144)	-5.67%	-0.01%
2810	Guidance Services	\$926,264	\$897,587	\$28,677	3.19%	0.08%
2815	Health Services	\$213,091	\$206,588	\$6,503	3.15%	0.02%
2820	Psychological Services	\$221,404	\$217,225	\$4,179	1.92%	0.01%
2850	Co-Curricular Activities	\$108,000	\$106,000	\$2,000	1.89%	0.01%
2855	Interscholastic Athletics	\$455,836	\$441,888	\$13,948	3.16%	0.04%
5510	Transportation	\$1,589,671	\$1,586,324	\$3,347	0.21%	0.01%
5540	Contract Transportation	\$15,000	\$15,000	\$0	0.00%	0.00%
7140	Community Recreation & Continuing Education Offerings	\$13,424	\$9,924	\$3,500	35.27%	0.01%
9010-70	Employee Benefits	\$13,363,518	\$12,979,448	\$384,070	2.96%	1.11%
		\$35,955,438	\$34,666,351	\$1,289,087	3.72%	3.72%



1420 - Legal

400 Contractual: Expenses incurred by School Attorney for legal opinions and representation at PINS

Total Legal**2070 - In-Service Training**

150 Salary: Salary for instruction of in-service courses

490 BOCES Services: In-service training, standards test scoring and curriculum support provided by BOCES

Total In-Service Training**2110 - Teaching Regular School**

100-150 Instructional Teacher Salaries: Salaries of teachers for all grades including substitutes

160-161 Salary Non-Instructional: Salaries of Typists, Teacher Aides/Student Aides, and School Monitors including substitutes

200 Equipment: Purchase of equipment

301 Paper Bid: Cost of paper district wide

400-402 Contractual: Expenses for multi function printer services, partnerships, professional Development/ Academic Presentations

450 Materials & Supplies: Purchase of materials, supplies and instructional items

470 Tuition - Other Schools: Resident students placed in foster/guardian care attending other schools

477 Shared SRO - School Resource Officers

480 Textbooks: Textbooks and workbooks to support curriculum plans for all grades.

490 BOCES Services: Costs for copier rentals, hospital based instruction for students, and bill as used services

551 Student Testing: Testing materials including NYS high school regents exams

Total Teaching-Regular School**2250 - Programs For Handicapped Children**

150 - 159 Salary: Salaries of Special Education Teachers

160 Salary: Salaries of Teacher Aides/Student Aides, Senior Typist and Account Clerk/Typist

200 Equipment: Costs of specialized equipment needs per student IEPs

400-402 Contractual: Contractual service providers and professional development to fulfill IEP requirements

450-480 Materials & Supplies: Purchase of materials and supplies

470 Tuition: Residential services mandated to fulfill IEP requirements including partial maintenance

490 BOCES Services: Provided in self-contained classes and related services

Total Programs for Handicapped Children**2280 - BOCES/Occupational Education**

150 Instructional Salary

200 Equipment

450 Material & Supplies

490 BOCES Services: CV-TEC, Occupational Education services & other services from BOCES.

Total BOCES Occupational Education

	Budget 21-22	Budget 20-21	+/-	Line %	Program %	Actual 19-20
\$	7,000	7,000	\$ -	0.00%	0.00%	\$ -
Total Legal	\$ 7,000	\$ 7,000	\$ -	0.00%	0.00%	\$ -
\$	17,500	17,500	\$ -	0.00%	0.00%	\$ 3,978
\$	28,594	25,249	\$ 3,345	13.25%	0.01%	\$ 32,449
Total In-Service Training	\$ 46,094	\$ 42,749	\$ 3,345	7.82%	0.01%	\$ 36,427
\$	9,636,372	9,522,007	\$ 114,365	1.20%	0.33%	\$ 9,000,121
\$	261,780	352,830	\$ (91,050)	-25.81%	-0.26%	\$ 308,283
\$	45,500	11,200	\$ 34,300	462.26%	0.10%	\$ 7,420
\$	24,368	24,368	\$ -	0.00%	0.00%	\$ 17,166
\$	191,500	159,625	\$ 31,875	19.97%	0.09%	\$ 79,620
\$	178,060	89,780	\$ 88,280	98.33%	0.25%	\$ 149,275
\$	50,000	50,000	\$ -	0.00%	0.00%	\$ 16,170
\$	98,308	98,308	\$ -	0.00%	0.00%	\$ 62,925
\$	138,500	238,500	\$ (100,000)	-41.93%	-0.29%	\$ 64,287
\$	65,000	59,000	\$ 6,000	10.17%	0.02%	\$ 120,297
\$	21,000	21,000	\$ -	0.00%	0.00%	\$ (232)
Total Teaching-Regular School	\$ 10,710,388	\$ 10,626,618	\$ 83,770	0.79%	0.24%	\$ 9,825,332
\$	3,507,369	3,187,147	\$ 320,222	10.05%	0.92%	\$ 3,126,148
\$	1,131,083	1,064,444	\$ 66,639	6.26%	0.19%	\$ 938,200
\$	17,500	4,400	\$ 13,100	297.73%	0.04%	\$ -
\$	42,000	42,000	\$ -	0.00%	0.00%	\$ 17,969
\$	40,000	20,000	\$ 20,000	100.00%	0.06%	\$ 27,898
\$	276,313	276,313	\$ -	0.00%	0.00%	\$ 3,919
\$	1,054,648	900,000	\$ 154,648	17.18%	0.45%	\$ 647,301
Total Programs for Handicapped Children	\$ 6,068,913	\$ 5,494,304	\$ 574,609	10.46%	1.66%	\$ 4,761,435
\$	51,809	52,359	\$ (550)	-1.05%	0.00%	\$ -
\$	20,000	5,000	\$ 15,000	300.00%	0.04%	\$ -
\$	20,000	10,000	\$ 10,000	100.00%	0.03%	\$ 16,208
\$	897,187	908,836	\$ (11,649)	-1.28%	-0.03%	\$ 946,836
Total BOCES Occupational Education	\$ 988,996	\$ 976,195	\$ 12,801	1.31%	0.04%	\$ 963,044

2610 - School Library

	Budget 21-22	Budget 20-21	+/-	Line %	Program %	Actual 19-20
150 Salary: Salaries of Library Media Specialists	\$ 221,243	\$ 228,478	\$ (7,235)	-3.17%	-0.02%	\$ 221,190
160 Salary: Salaries of Library Aides	\$ 56,564	\$ 55,500	\$ 1,064	1.92%	0.00%	\$ 51,681
400 Contractual: Library book security monitoring, book rebinding, and other services	\$ 11,000	\$ 11,000	\$ -	0.00%	0.00%	\$ 441
450 Materials & Supplies: Purchase of materials and supplies other than books	\$ 4,400	\$ 2,200	\$ 2,200	100.00%	0.01%	\$ 2,507
460 Library Loans: Costs for library materials loaned to students	\$ 22,319	\$ 22,319	\$ -	0.00%	0.00%	\$ 15,590
490 BOCES Services: BOCES Library Services	\$ 32,344	\$ 26,587	\$ 5,757	21.65%	0.02%	\$ 48,698
Total School Library	\$ 347,870	\$ 346,084	\$ 1,786	0.52%	0.01%	\$ 340,107

2615 - Audiovisual

160 Salary: Salary of Clerk to coordinate audiovisual materials, equipment, and inventory	\$ -	\$ -	\$ -		0.00%	\$ 8,219
200 Equipment: Equipment used in the audiovisual program	\$ 10,000	\$ 2,500	\$ 7,500	300.00%	0.02%	\$ -
400 Contractual: Repair and service contracts for equipment	\$ 750	\$ 750	\$ -	0.00%	0.00%	\$ 625
450 Materials & Supplies: Purchase of materials and supplies	\$ 3,500	\$ 1,750	\$ 1,750	100.00%	0.01%	\$ 3,327
Total Audiovisual	\$ 14,250	\$ 5,000	\$ 9,250	185.00%	0.03%	\$ 12,171

2630 - Computer Assisted Instruction

160 Salary: Salaries of Help Desk Technicians	\$ 152,761	\$ 121,455	\$ 31,306	25.78%	0.09%	\$ 143,020
220 Hardware: Computer hardware and technology for instructional computer labs	\$ 55,000	\$ 55,000	\$ -	0.00%	0.00%	\$ 55,048
400 Contractual: Computer services provided by an outside vendor	\$ 45,000	\$ 45,000	\$ -	0.00%	0.00%	\$ 46,002
450 Materials & Supplies: Purchase of materials and supplies	\$ 15,000	\$ 7,500	\$ 7,500	100.00%	0.02%	\$ 13,522
460 Software: Software purchased for the district	\$ 30,180	\$ 30,180	\$ -	0.00%	0.00%	\$ 30,227
490 BOCES Services: Computer support including coordination and servicing computer labs & operations	\$ 532,140	\$ 411,500	\$ 120,640	29.32%	0.35%	\$ 558,834
Total Computer Assisted Instruction	\$ 830,081	\$ 670,635	\$ 159,446	23.78%	0.46%	\$ 846,653

2805 - Attendance Regular School

160 Salary: Salary of Attendance Clerk	\$ 35,638	\$ 37,782	\$ (2,144)	-5.67%	-0.01%	\$ 35,847
Total Attendance-Regular School	\$ 35,638	\$ 37,782	\$ (2,144)	-5.67%	-0.01%	\$ 35,847

2810 - Guidance Services

150 Salary: Salaries of School Counselors	\$ 843,695	\$ 822,100	\$ 21,595	2.63%	0.06%	\$ 780,890
160 Salary: Salaries of Typists in counseling offices	\$ 76,909	\$ 71,927	\$ 4,982	6.93%	0.01%	\$ 69,181
400-402 Contractual: Machine repairs and test scoring and professional development & training	\$ 1,460	\$ 1,460	\$ -	0.00%	0.00%	\$ -
450 Materials & Supplies: Purchase of materials and supplies.	\$ 4,200	\$ 2,100	\$ 2,100	100.00%	0.01%	\$ 2,529
Total Guidance Services	\$ 926,264	\$ 897,587	\$ 28,677	3.19%	0.08%	\$ 852,600

2815 - Health Services

160 Salary: Salaries of Registered Nurses and Substitutes.	\$ 145,591	\$ 143,338	\$ 2,253	1.57%	0.01%	\$ 125,317
200 Equipment: Equipment used in the health services offices.	\$ 1,000	\$ 1,000	\$ -	0.00%	0.00%	\$ -
400 Contractual: Contracted services for School Physician.	\$ 19,000	\$ 18,500	\$ 500	2.70%	0.00%	\$ 18,590
403 Health Services Parochial Schools: Mandated health services to students attending parochial schools.	\$ 40,000	\$ 40,000	\$ -	0.00%	0.00%	\$ 30,313
450 Materials & Supplies: Purchase materials and supplies for health services offices at all school buildings.	\$ 7,500	\$ 3,750	\$ 3,750	100.00%	0.01%	\$ 6,898
Total Health Services	\$ 213,091	\$ 206,588	\$ 6,503	3.15%	0.02%	\$ 181,118

2820 - Psychological Services

150 Salary: Salaries of Psychologists.

400 Contractual: Contractual services to support psychological evaluations

450 Materials & Supplies: Purchase of materials and supplies.

Total Psychological Services**2850 - Co-Curricular Activities**

150 Salary: Stipends for instructional extra-curricular advisors.

160 Salary: Stipends for non-instructional extra-curricular advisors.

400 Contractual: Costs associated with Model U.N.

Total Co-Curricular Activities**2855 - Interscholastic Athletics**

150 Salary: Stipends for instructional coaching appointments.

160 Salary: Stipends for ticket takers and Non-instructional coaching appointments.

200 Equipment: NYS mandated safety replacement cycle of equipment greater than 10 yrs old

400 -402 Contractual: Officials, facility rentals, dues, and professional development.

450 Materials & Supplies: Purchase of materials and supplies for the athletic program.

490 BOCES Services: Section VII Coordinator.

Total Interscholastic Athletics**5510 - Transportation**

160-185 Salary: Salaries of bus drivers, substitute drivers, bus monitors, and automotive mechanics.

200 Equipment: Purchase of School Vehicle, garage shop tools, bus cameras, drill press

301-304 Materials & Supplies: Parts for all vehicle repairs including tires.

305-309 Materials & Supplies: Fuel for all vehicles including diesel, gasoline, and oils.

400-403 Contractual: Repairs to buses not performed by school employees, uniform cleaning, and training.

422 Liability/Property Damage Insurance: Liability and property damage insurance for the bus fleet.

450 Supplies & Materials: Purchase materials & supplies.

490 BOCES Services: Bus driver training, drug and alcohol testing, and communications system.

Total Transportation Services**5540 - Contract Transportation**

400 Contractual: Contractual Transportation - Aidable {mandated homeless student & other student transportation}

Total Contract Transportation**7140 - Community Recreation & Continuing Education Offerings**

150 Salary: Stipends for Fitness Center Coordinator, and Continuing Education Instructors.

400 Contractual: Service contracts.

450 Materials & Supplies: Purchase of materials and supplies.

Total Community Recreation

	Budget 21-22	Budget 20-21	+/-	Line %	Program%	Actual 19-20
	\$ 221,404	\$ 217,225	\$ 4,179	1.92%	0.01%	\$ 209,209
	\$ -	\$ -	\$ -	0.00%	0.00%	\$ -
	\$ -	\$ -	\$ -	0.00%	0.00%	\$ -
	\$ 221,404	\$ 217,225	\$ 4,179	1.92%	0.01%	\$ 209,209
	\$ 92,000	\$ 90,000	\$ 2,000	2.22%	0.01%	\$ 69,898
	\$ 13,000	\$ 13,000	\$ -	0.00%	0.00%	\$ 10,579
	\$ 3,000	\$ 3,000	\$ -	0.00%	0.00%	\$ 3,599
	\$ 108,000	\$ 106,000	\$ 2,000	1.89%	0.01%	\$ 84,076
	\$ 139,060	\$ 135,487	\$ 3,573	2.64%	0.01%	\$ 88,612
	\$ 132,000	\$ 129,000	\$ 3,000	2.33%	0.01%	\$ 96,765
	\$ 15,000	\$ 15,000	\$ -	0.00%	0.00%	\$ -
	\$ 125,750	\$ 125,750	\$ -	0.00%	0.00%	\$ 103,474
	\$ 32,600	\$ 32,600	\$ -	0.00%	0.00%	\$ 34,929
	\$ 11,426	\$ 4,051	\$ 7,375	182.05%	0.02%	\$ 13,408
	\$ 455,836	\$ 441,888	\$ 13,948	3.16%	0.04%	\$ 337,188
	\$ 1,118,588	\$ 1,138,874	\$ (20,286)	-1.78%	-0.06%	\$ 1,156,379
	\$ 30,000	\$ 7,650	\$ 22,350	292.16%	0.06%	\$ 39,221
	\$ 155,694	\$ 155,694	\$ -	0.00%	0.00%	\$ 113,982
	\$ 205,189	\$ 205,189	\$ -	0.00%	0.00%	\$ 107,061
	\$ 32,000	\$ 32,000	\$ -	0.00%	0.00%	\$ 135,903
	\$ 30,000	\$ 30,000	\$ -	0.00%	0.00%	\$ 34,504
	\$ 3,000	\$ 3,000	\$ -	0.00%	0.00%	\$ 616
	\$ 15,200	\$ 13,917	\$ 1,283	9.22%	0.00%	\$ 15,107
	\$ 1,589,671	\$ 1,586,324	\$ 3,347	0.21%	0.01%	\$ 1,602,773
	\$ 15,000	\$ 15,000	\$ -	0.00%	0.00%	\$ -
	\$ 15,000	\$ 15,000	\$ -	0.00%	0.00%	\$ -
	\$ 5,174	\$ 5,174	\$ -	0.00%	0.00%	\$ -
	\$ 1,250	\$ 1,250	\$ -	0.00%	0.00%	\$ 1,380
	\$ 7,000	\$ 3,500	\$ 3,500	100.00%	0.01%	\$ 4,011
	\$ 13,424	\$ 9,924	\$ 3,500	35.27%	0.01%	\$ 5,391

9010/70 - Employee Benefits*9010 - State Employee Retirement:* District's contribution to the employee retirement system

	<u>Budget 21-22</u>	<u>Budget 20-21</u>	<u>+/-</u>	<u>Line %</u>	<u>Program %</u>	<u>Actual 19-20</u>
	\$ 418,843	\$ 391,374	\$ 27,469	7.02%	0.08%	\$ 310,175
<i>9020 - State Teacher Retirement:</i> District's contribution to the teacher retirement system	\$ 1,426,071	\$ 1,375,648	\$ 50,423	3.67%	0.15%	\$ 1,129,090
<i>9030 - Social Security:</i> District's contribution for employee social security	\$ 1,344,990	\$ 1,328,385	\$ 16,605	1.25%	0.05%	\$ 1,165,977
<i>9040 - Worker's Compensation:</i> Compensation insurance for employees.	\$ 142,634	\$ 135,282	\$ 7,352	5.43%	0.02%	\$ 111,249
<i>9050 - Unemployment Insurance:</i> Mandated to pay self insured unemployment compensation.	\$ 10,000	\$ 10,000	\$ -	0.00%	0.00%	\$ 66,262
<i>9060 - Health Insurance:</i> District's contribution towards employee medical insurance.	\$ 9,898,980	\$ 9,616,759	\$ 282,221	2.93%	0.81%	\$ 8,430,590
<i>9070 - Employee benefits:</i> Employer contribution toward TSA for unused days.	\$ 122,000	\$ 122,000	\$ -	0.00%	0.00%	\$ 131,880
Total Employee Benefits	\$ 13,363,518	\$ 12,979,448	\$ 384,070	2.96%	1.11%	\$ 11,345,223

Section III: Capital

Code	Description	Proposed Budget 21-22	Adopted Budget 20-21	+/- \$\$\$	Line%	Capital%
1620	Operations	\$1,688,977	\$1,581,580	\$107,397	6.79%	1.77%
1621	Maintenance	\$574,603	\$531,648	\$42,955	8.08%	0.71%
1964	Refund of Property Taxes	\$1,750	\$1,750	\$0	0.00%	0.00%
5530	Transportation Building	\$40,000	40,000	\$0	0.00%	0.00%
9711-32	Debt Service	\$981,150	\$1,537,630	(\$556,480)	-36.19%	-9.15%
9950	Capital Outlay -	100,000	100,000	\$0	0.00%	0.00%
9950	Interfund Transfers	1,836,294	1,495,236	\$341,058	22.81%	5.61%
9010-60	Employee Benefits	\$832,489	\$796,047	\$36,442	4.58%	0.60%
		\$6,055,263	\$6,083,891	(\$28,628)	-0.47%	-0.47%



1620 - Operations*160 Salary:* Salaries of Custodial Workers, Typist, and Substitutes.*200 Equipment:* Equipment to clean and sanitize the buildings.*400 Contractual:* Equipment rental.*421/426 Fire & Boiler Insurance:* Cost of insurance policy.*450 Materials & Supplies:* Custodial supplies.*462 Custodial Service:* Trash removal, snow removal, water testing, etc.*476 Electricity:* Cost of electricity.*477 Security:* Cost of safety and security initiatives.*478 Telephone:* Cost of telephones.*479 Fuel Oil:* Cost of heating schools.*481 Water/Sewer:* Cost of water and sewer at the Cumberland Head Elementary School.*490 BOCES Services:* To provide compliance with OSHA.**Total Operations****1621 - Maintenance***160 Salary:* Salaries of Building Maintenance Workers, Building Maintenance Mechanic and Substitutes.*191 On-Call mileage reimbursement* per collective bargaining agreement.*200 Equipment:* Purchasing of equipment to maintain school grounds and buildings.*400 Contractual:* Equipment rentals and training.*450 Materials & Supplies:* Purchase materials and supplies to repair and maintain facilities*461 Repairs:* Repairs to equipment and facilities.*462 Services:* Various service contracts including fire inspections, elevator inspections, etc.*463 Projects:* Campus projects for refurbishments, repairs, health and safety.**Total Maintenance****1964 - Refund of Property Taxes***400 Refunds:* Cost of refunding property taxes collected in prior years due to tax litigation.**Total Refund of Property Taxes****5530 - Transportation Building***400 Contractual:* Bus garage building contractual*450 Materials & Supplies:* Purchase materials and supplies to repair and maintain facilities.

<u>Budget 21-22</u>	<u>Budget 20-21</u>	<u>+/-</u>	<u>Line%</u>	<u>Capital%</u>	<u>Actual 19-20</u>
\$ 720,654	\$ 699,507	\$ 21,147	3.02%	0.35%	\$ 696,774
\$ 67,000	\$ 1,750	\$ 65,250	3728.57%	1.07%	\$ -
\$ 4,000	\$ 4,000	\$ -	0.00%	0.00%	\$ 4,051
\$ 82,953	\$ 82,953	\$ -	0.00%	0.00%	\$ 72,485
\$ 82,000	\$ 82,000	\$ -	0.00%	0.00%	\$ 87,681
\$ 60,620	\$ 47,620	\$ 13,000	27.30%	0.21%	\$ 46,606
\$ 211,250	\$ 211,250	\$ -	0.00%	0.00%	\$ 112,704
\$ 55,000	\$ 55,000	\$ -	0.00%	0.00%	\$ 78,492
\$ 48,750	\$ 48,750	\$ -	0.00%	0.00%	\$ 54,526
\$ 300,000	\$ 300,000	\$ -	0.00%	0.00%	\$ 254,378
\$ 26,250	\$ 26,250	\$ -	0.00%	0.00%	\$ 14,005
\$ 30,500	\$ 22,500	\$ 8,000	35.56%	0.13%	\$ 14,798
\$ 1,688,977	\$ 1,581,580	\$ 107,397	6.79%	1.77%	\$ 1,436,500
\$ 233,303	\$ 229,412	\$ 3,891	1.70%	0.06%	\$ 209,709
\$ 100	\$ 100	\$ -	0.00%	0.00%	\$ 1,119
\$ 30,000	\$ 7,500	\$ 22,500	300.00%	0.37%	\$ -
\$ 15,000	\$ 15,000	\$ -	0.00%	0.00%	\$ 12,139
\$ 79,000	\$ 79,000	\$ -	0.00%	0.00%	\$ 81,668
\$ 37,000	\$ 37,000	\$ -	0.00%	0.00%	\$ 31,650
\$ 120,200	\$ 103,636	\$ 16,564	15.98%	0.27%	\$ 131,004
\$ 60,000	\$ 60,000	\$ -	0.00%	0.00%	\$ 109,256
\$ 574,603	\$ 531,648	\$ 42,955	8.08%	0.71%	\$ 576,545
\$ 1,750	\$ 1,750	\$ -	0.00%	0.00%	\$ -
\$ 1,750	\$ 1,750	\$ -	0.00%	0.00%	\$ -
\$ 40,000	\$ 40,000	\$ -	0.00%	0.00%	\$ 30,600
\$ -	\$ -	\$ -	0.00%	0.00%	\$ -
\$ 40,000	\$ 40,000	\$ -	0.00%	0.00%	\$ 30,600

9711/32 - Debt Service Payments- BANs

9711-600 Bond Anticipation Notes-Buildings: Principal payment for capital project.

9711-700 Bond Anticipation Notes-Buildings: Interest payments for capital project.

9731-600 Bond Anticipation Notes: Principal payments for BAN.

9731-700 Bond Anticipation Notes: Interest payments for BAN.

Total Debt Service Payments**9950 - Interfund transfers to Capital Fund, Debt Svc Fund, Reserves, & Cafeteria Fund**

9950 Interfund transfers - Special Funds, Summer School

9950 Interfund transfers - Capital Outlay

9950 Interfund transfers - Capital Fund, Student Transportation Vehicle purchases.

9950 Interfund transfers - Capital Lease - EPC

9950 Debt Service Costs: Long Term Serial Bonds and Interfund transfers (caf  /reserves).

Total Interfund transfers**9010/70 Employee Benefits**

9010 - State Employee Retirement: District's contribution to the employees retirement

9030 - Social Security: District's contribution for employee social security.

9040 - Worker's Compensation: Compensation insurance for employees.

9050 - Unemployment Insurance: To pay unemployment compensation claims.

9060 - Health Insurance: District's contribution towards employee medical insurance.

Total Employee Benefits

	Budget 21-22	Budget 20-21	+/-	Line %	Capital %	Actual 19-20
\$	-	\$	-		0.00%	\$ 2,487,807
\$	-	\$	-	0.00%	0.00%	\$ 270,580
\$	635,000	\$ 1,151,188	\$ (516,188)	0.00%	-8.48%	\$ -
\$	346,150	\$ 386,442	\$ (40,292)	0.00%	-0.66%	\$ -
\$	981,150	\$ 1,537,630	\$ (556,480)	-36.19%	-9.15%	\$ 2,758,387
\$	80,000	\$ 80,000	\$ -	0.00%	0.00%	\$ 43,118
\$	100,000	\$ 100,000	\$ -	0.00%	0.00%	\$ -
\$	452,479	\$ 120,067				\$ 457,045
\$	582,665	\$ 572,656	\$ 10,009	100.00%	0.16%	\$ -
\$	721,150	\$ 722,513	\$ (1,363)	-0.19%	-0.02%	\$ 1,531,732
\$	1,936,294	\$ 1,595,236	\$ 341,058	21.38%	5.61%	\$ 2,031,895
\$	177,476	\$ 159,203	\$ 18,273	10.30%	0.30%	\$ 126,173
\$	78,197	\$ 77,232	\$ 965	1.23%	0.02%	\$ 67,789
\$	32,916	\$ 31,219	\$ 1,697	5.16%	0.03%	\$ 25,673
\$	-	\$ -	\$ -	0.00%	0.00%	\$ -
\$	543,900	\$ 528,393	\$ 15,507	2.85%	0.25%	\$ 437,644
\$	832,489	\$ 796,047	\$ 36,442	4.58%	0.60%	\$ 657,279