



Beekmantown Central School District

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**Detailed Proposed Budget
 2018-2019**

BUDGET CATEGORIES	Budget 18-19		Budget 17-18		Change \$\$\$	%	2016-2017 Actual Expenditures *
	Proposed	% of Total	Adopted	% of Total			
Section I: Administration	\$3,534,266	8.31%	\$3,368,225	8.21%	\$166,041	0.40%	\$2,970,445
Section II: Program	\$32,308,501	76.00%	\$31,256,397	76.18%	\$1,052,103	2.56%	\$28,311,617
Section III: Capital	\$6,669,412	15.69%	\$6,403,329	15.61%	\$266,083	0.65%	\$6,841,484
TOTAL BUDGET	\$42,512,179	100%	\$41,027,951	100%	\$1,484,229	3.62%	\$38,123,546

*Plus
 Encumbrances of \$986,841
 Total: \$39,110,387

Section I: Administration

Code	Description	Proposed		Adopted		Line%	Admin%
		Budget 18-19	Budget 17-18	\$\$\$ +/-			
1010	Board of Education	\$16,250	\$20,250	(\$4,000)	-19.75%	-0.12%	
1040	District Clerk	\$7,500	\$7,927	(\$427)	-5.39%	-0.01%	
1060	District Meetings	\$10,800	\$14,600	(\$3,800)	-26.03%	-0.11%	
1240	Chief School Administrator	\$251,669	\$243,275	\$8,394	3.45%	0.25%	
1310	Business Administration	\$259,516	\$260,850	(\$1,334)	-0.51%	-0.04%	
1320	Auditing	\$29,925	\$29,925	\$0	0.00%	0.00%	
1325	Treasurer	\$59,561	\$57,881	\$1,680	2.90%	0.05%	
1330	Tax Collector	\$14,600	\$14,600	\$0	0.00%	0.00%	
1420	Legal	\$85,000	\$85,000	\$0	0.00%	0.00%	
1430	Personnel	\$122,500	\$140,165	(\$17,665)	-12.60%	-0.52%	
1460	Records Management	5,000	5,000	\$0	0.00%	0.00%	
1480	Public Information	\$0	\$0	\$0	0.00%	0.00%	
1620	Operations Supervisor	\$66,689	\$64,778	\$1,911	2.95%	0.06%	
1670	Central Mailing	\$35,253	\$38,161	(\$2,908)	-7.62%	-0.09%	
1910	Special Items - Insurance	\$91,500	\$88,240	\$3,260	3.69%	0.10%	
1920	School Association	\$10,461	\$10,461	\$0	0.00%	0.00%	
1981	Administrative Charge - BOCES	\$748,859	\$613,991	\$134,868	21.97%	4.00%	
2020	Supervision - Regular School	\$979,090	\$1,021,989	(\$42,899)	-4.20%	-1.27%	
5510	Transportation - Head Bus Driver	\$56,623	\$51,378	\$5,245	10.21%	0.16%	
9010-70	Employee Benefits	\$683,469	\$599,754	\$83,715	13.96%	2.49%	
		\$3,534,266	\$3,368,225	\$166,041	4.93%	4.93%	

Required Disclosure:

Administrative salaries paid to persons with the title of Superintendent of Schools, Assistant or Associate Superintendent, or any administrator who earns \$130,000 or more.

Superintendent of Schools	
Salary	\$162,205
Employee Benefits (see below)	\$28,223
Other Renumeration	\$6,000
Total	\$196,428

Employee Benefit Details	
Health Insurance	\$0
Social Security	\$10,332
Retirement System	\$17,242
Worker's Compensation	\$635
Life Insurance	\$14
Sub - total	\$28,223

Other Renumeration Detail	
Annuity, other	\$6,000
Sub - total	\$6,000



1010 - Board of Education

400-402 Contractual: Expenses for policy services, conferences, meetings and state mandated

450 Materials & Supplies: Expenses for School Board journals, law books, and various manuals.

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 and board courier.

200 Equipment: Expenses for office equipment including computers, printers, etc.

400 Contractual: Expenses for training and services required for Board of Education meetings.

450 Materials & Supplies: Purchase of materials and supplies.

Total District Clerk

1060 - District Meetings

160 Salary: Salaries of Election Inspectors and Custodian of the voting machines.

400 Contractual: Expenses for voting machines, publication and legal ads.

450 Materials & Supplies: Purchase of materials and supplies for voting, printing and postage.

Total District Meetings

1240 - Chief School Administrator

150 Salary: Salary of the Superintendent of Schools as Chief Executive Officer of the District.

160 Salary: Salary of the Secretary to the Superintendent and hourly wages of typist substitute.

200 Equipment: Costs for equipment replacement.

400 & 490 Contractual: Association dues, conferences, and workshops.

450 Materials & Supplies: Purchase of materials and supplies.

Total Chief School Administrator

1310 - Business Administration

160 Salary: Salary of School Business Executive, Payroll Clerk, Purchasing Clerk, Accountant and Part-time senior clerk.

200 Equipment: Costs for computer and business office equipment replacement.

400 Contractual: Association dues, professional development, and copier/printer rentals and service.

450 Materials & Supplies: Purchase of materials and supplies.

490 BOCES Services: Preparation of GASB 45 actuarial reports, Questar III State Aid Planning,

Total Business Administration

1320 - Auditing

160 Salary: Stipend of state mandated Claims Auditor.

400 Contractual: Contracting of state mandated auditors to review accounting practices and records.

Total Auditing

	Budget 18-19	Budget 17-18	+/-	line item%	Admin%	Actual 16-17
400-402 Contractual: Expenses for policy services, conferences, meetings and state mandated	15,000	19,000	(4,000)	-21.1%	-0.1%	5,612
450 Materials & Supplies: Expenses for School Board journals, law books, and various manuals.	250	250	0	0.0%	0.0%	4,439
490 BOCES Services: BOCES provided training for Board of Education.	1,000	1,000	0	0.0%	0.0%	465
Total Board of Education	16,250	20,250	(4,000)	-21.1%	-0.1%	10,516
160 Salary: Stipend for District Clerk to attend regular and special board meetings and board courier.	4,000	5,000	(1,000)	-20.0%	0.0%	2,870
200 Equipment: Expenses for office equipment including computers, printers, etc.	0	427	(427)	-100.0%	0.0%	0
400 Contractual: Expenses for training and services required for Board of Education meetings.	2,000	2,000	0	0.0%	0.0%	1,665
450 Materials & Supplies: Purchase of materials and supplies.	1,500	500	1,000	200.0%	0.0%	290
Total District Clerk	7,500	7,927	(427)	-5.4%	0.0%	4,825
160 Salary: Salaries of Election Inspectors and Custodian of the voting machines.	1,200	1,500	(300)	-20.0%	0.0%	1,113
400 Contractual: Expenses for voting machines, publication and legal ads.	5,000	7,500	(2,500)	-33.3%	-0.1%	4,225
450 Materials & Supplies: Purchase of materials and supplies for voting, printing and postage.	4,600	5,600	(1,000)	-17.9%	0.0%	13,086
Total District Meetings	10,800	14,600	(3,800)	-26.0%	-0.1%	18,424
150 Salary: Salary of the Superintendent of Schools as Chief Executive Officer of the District.	171,205	165,217	5,988	3.6%	0.2%	156,092
160 Salary: Salary of the Secretary to the Superintendent and hourly wages of typist substitute.	66,464	63,658	2,806	4.4%	0.1%	60,640
200 Equipment: Costs for equipment replacement.	0	3,000	(3,000)	-100.0%	-0.1%	0
400 & 490 Contractual: Association dues, conferences, and workshops.	10,000	9,000	1,000	11.1%	0.0%	10,015
450 Materials & Supplies: Purchase of materials and supplies.	4,000	2,400	1,600	66.7%	0.0%	3,235
Total Chief School Administrator	251,669	243,275	8,394	3.5%	0.2%	229,982
160 Salary: Salary of School Business Executive, Payroll Clerk, Purchasing Clerk, Accountant and Part-time senior clerk.	228,548	225,382	3,166	1.4%	0.1%	201,828
200 Equipment: Costs for computer and business office equipment replacement.	0	3,000	(3,000)	-100.0%	-0.1%	0
400 Contractual: Association dues, professional development, and copier/printer rentals and service.	8,468	11,468	(3,000)	-26.2%	-0.1%	5,463
450 Materials & Supplies: Purchase of materials and supplies.	4,500	3,000	1,500	50.0%	0.0%	5,739
490 BOCES Services: Preparation of GASB 45 actuarial reports, Questar III State Aid Planning,	18,000	18,000	0	0.0%	0.0%	11,245
Total Business Administration	259,516	260,850	(1,334)	-0.5%	0.0%	224,275
160 Salary: Stipend of state mandated Claims Auditor.	5,625	5,625	0	0.0%	0.0%	5,165
400 Contractual: Contracting of state mandated auditors to review accounting practices and records.	24,300	24,300	0	0.0%	0.0%	19,350
Total Auditing	29,925	29,925	0	0.0%	0.0%	24,515

1325 - Treasurer

160 Salary: Salary of the District Treasurer.

200 Equipment: Costs for certain computer and business office equipment.

400 Contractual: Association dues and professional development.

450 Materials & Supplies: Purchase of materials and supplies.

Total Treasurer

1330 - Tax Collector

160 Salary: Salary of the Tax Collector.

400 Contractual: Contracting of County & Town services and software fees.

450 Materials & Supplies: Purchase of materials and supplies for tax billing.

Total Tax Collector

1420 - Legal

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

400 Contractual: Expenses incurred to pursue tax certiorari assessment challenges.

Total Legal

1430 - Personnel

400 Contractual: Advertising for the recruitment of personnel.

490 BOCES Services: BOCES fee for the coordination of employee benefits and services.

Total Personnel

1460 - Records Management

450 Materials & Supplies: Purchase of materials and supplies to preserve records.

Total Records Management

1620 - Operations

160 Salary: Salary of the Director of Facilities.

Total Operations

1670 - Central Mailing

160 Salary: Salary for central mail and messenger (shared and pro-rated portion).

400 Contractual: Expenses for postage and district mailings.

Total Central Mailing

1910 - Special Items

422-425 Insurance: Insurance premiums for general & school board liability, auto, & student

Total Unallocated Insurance

	Budget 18-19	Budget 17-18	+/-	line item%	Admin%	Actual 16-17
	57,561	55,081	2,480	4.5%	0.1%	53,218
	0	1,200	(1,200)	-100.0%	0.0%	0
	1,500	1,500	0	0.0%	0.0%	1,258
	500	100	400	400.0%	0.0%	756
Total Treasurer	59,561	57,881	1,680	2.9%	0.0%	55,232
	6,000	6,000	0	0.0%	0.0%	5,500
	8,500	8,500	0	0.0%	0.0%	8,526
	100	100	0	0.0%	0.0%	84
Total Tax Collector	14,600	14,600	0	0.0%	0.0%	14,110
	50,000	50,000	0	0.0%	0.0%	32,462
	35,000	35,000	0	0.0%	0.0%	46,151
Total Legal	85,000	85,000	0	0.0%	0.0%	78,613
	17,500	25,000	(7,500)	-30.0%	-0.2%	31,678
	105,000	115,165	(10,165)	-8.8%	-0.3%	57,874
Total Personnel	122,500	140,165	(17,665)	-12.6%	-0.5%	89,552
	5,000	5,000	0	0.0%	0.0%	0
Total Records Management	5,000	5,000	0	0.0%	0.0%	0
	66,689	64,778	1,911	3.0%	0.1%	62,952
Total Operations	66,689	64,778	1,911	3.0%	0.1%	62,952
	2,253	2,161	92	4.3%	0.0%	0
	33,000	36,000	(3,000)	-8.3%	-0.1%	22,249
Total Central Mailing	35,253	38,161	(2,908)	-7.6%	-0.1%	22,249
	91,500	88,240	3,260	3.7%	0.1%	77,985
Total Unallocated Insurance	91,500	88,240	(3,260)	-3.7%	-0.1%	77,985

1920 - School Association

400 Dues: Membership in NYS School Boards Association and other regional associations.

Total School Association

1981 - Administrative Charge-BOCES

490 BOCES Services: Administrative and Capital fee for BOCES services.

Total Administrative Charge - BOCES

2010 - Curriculum Development & Supervision

150 Salary: Salaries/Stipends Curriculum Supervision

160 Salary: Salary of Typist for the Director of Curriculum.

400 Contractual: Fees associated with professional development.

450 Materials & Supplies: Purchase of materials and supplies.

Total Curriculum Development & Supervision

2020 - Supervision-Regular School

150 Salary: Salaries of Principals, Assistant Principals, and Administrators.

160 Salary: Salaries of Typists employed within administrative offices.

200 Equipment: Costs for certain computer and office equipment.

400 - 490 Contractual: Association dues, BOCES fees, service costs, and professional development.

450 Materials & Supplies: Purchase of materials and supplies.

Total Supervision-Regular School

5510 - Transportation

190 Salary: Salary of Head Bus Driver; Transportation Supervisor.

Total Transportation

9010/70 - Employee Benefits

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

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

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 benefits.

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

Total Employee Benefits

	Budget 18-19	Budget 17-18	+/-	line item%	Admin%	Actual 16-17
	10,461	10,461	0	0.0%	0.0%	9,279
Total School Association	10,461	10,461	0	0.0%	0.0%	9,279
	748,859	613,991	134,868	22.0%	4.0%	582,783
Total Administrative Charge - BOCES	748,859	613,991	134,868	22.0%	4.0%	582,783
	0	0	0	0.0%	0.0%	0
	0	0	0	0.0%	0.0%	0
	0	0	0	0.0%	0.0%	0
	0	0	0	0.0%	0.0%	0
Total Curriculum Development & Supervision	0	0	0	0.0%	0.0%	0
	791,621	825,169	(33,548)	-4.1%	-1.0%	712,927
	148,969	146,320	2,649	1.8%	0.1%	128,243
	0	5,000	(5,000)	-100.0%	-0.1%	0
	34,500	39,500	(5,000)	-12.7%	-0.1%	15,879
	4,000	6,000	(2,000)	-33.3%	-0.1%	3,540
Total Supervision-Regular School	979,090	1,021,989	(42,899)	-4.2%	-1.3%	860,589
	56,623	51,378	5,245	10.2%	0.2%	46,582
Total Transportation	56,623	51,378	5,245	10.2%	0.2%	46,582
	99,504	104,379	(4,875)	-4.7%	-0.1%	80,864
	109,665	100,800	8,865	8.8%	0.3%	106,428
	131,289	129,600	1,689	1.3%	0.1%	114,226
	6,179	6,059	120	2.0%	0.0%	4,789
	0	0	0	0.0%	0.0%	0
	327,332	249,416	77,916	31.2%	2.3%	242,177
	9,500	9,500	0	0.0%	0.0%	9,500
Total Employee Benefits	683,469	599,754	83,715	14.0%	2.5%	557,984

Section II: Program

Code	Description	Proposed Budget 18-19	Adopted Budget 17-18	+/- \$\$\$	Line%	Program%
1420	Legal	\$7,000	\$8,500	(\$1,500)	-17.65%	0.00%
2070	In-Service Training and BOCES	\$52,500	\$69,000	(\$16,500)	-23.91%	-0.05%
2110	Teaching - Regular School	\$10,582,454	\$10,485,049	\$97,405	0.93%	0.31%
2250	Programs for Handicapped Children	\$5,217,389	\$5,492,872	(\$275,483)	-5.02%	-0.88%
2280	BOCES/Occupational Education	\$1,165,300	\$1,327,257	(\$161,957)	-12.20%	-0.52%
2610	School Library	\$299,128	\$291,346	\$7,782	2.67%	0.02%
2615	Audiovisual	\$40,128	\$39,436	\$692	1.76%	0.00%
2630	Computer Assisted Instruction	\$728,747	\$851,287	(\$122,540)	-14.39%	-0.39%
2805	Attendance - Regular School	\$35,303	\$34,372	\$931	2.71%	0.00%
2810	Guidance Services	\$798,092	\$761,383	\$36,709	4.82%	0.12%
2815	Health Services	\$199,926	\$223,974	(\$24,048)	-10.74%	-0.08%
2820	Psychological Services	\$286,732	\$320,431	(\$33,699)	-10.52%	-0.11%
2850	Co-Curricular Activities	\$94,096	\$90,803	\$3,293	3.63%	0.01%
2855	Interscholastic Athletics	\$433,119	\$413,259	\$19,860	4.81%	0.06%
5510	Transportation	\$1,610,745	\$1,636,782	(\$26,037)	-1.59%	-0.08%
5540	Contract Transportation	\$15,000	\$15,000	\$0	0.00%	0.00%
7140	Community Recreation	\$17,174	\$18,674	(\$1,500)	-8.03%	0.00%
9010-70	Employee Benefits	\$10,725,669	\$9,176,972	\$1,548,697	16.88%	4.95%
		\$32,308,501	\$31,256,397	\$1,052,103	3.37%	3.37%



	Budget 18-19	Budget 17-18	+/-	Line%	Program%	Budget 17-18
1420 - Legal						
<i>400 Contractual:</i> Expenses incurred by School Attorney for legal opinions and representation at PINS.	7,000	8,500	(1,500)	-17.65%	0.00%	5,512
Total Legal	7,000	8,500	(1,500)	-17.65%	0.00%	5,512
2070 - InService Training						
<i>150 Salary:</i> Salary for instruction of in-service courses.	17,500	20,000	(2,500)	-12.50%	-0.01%	24,217
<i>490 BOCES Services:</i> In-service training, standards test scoring and curriculum support provided by BOCES.	35,000	49,000	(14,000)	-28.57%	-0.04%	121,414
Total In-Service Training	52,500	69,000	(16,500)	-23.91%	-0.05%	145,631
2110 - Teaching Regular School						
<i>100-150 Instructional Teacher Salaries:</i> Salaries of teachers for all grades including substitutes.	9,495,467	9,361,083	134,384	1.44%	0.43%	8,574,452
<i>160-161 Salary Non-Instructional:</i> Salaries of Typists, Teacher Aides/Student Aides, and School Monitors including substitutes.	265,645	231,518	34,127	14.74%	0.11%	207,823
<i>200 Equipment:</i> Purchase of equipment	45,500	64,950	(6,564)	-12.61%	-0.02%	52,064
<i>301 Paper Bid:</i> Cost of paper district wide.	24,368	25,650	(1,282)	-5.00%	0.00%	24,800
<i>400-402 Contractual:</i> Expenses for multi function printer services, partnerships, professional Development/ Academic Presentations	200,500	226,500	(26,000)	-11.48%	-0.08%	139,640
<i>450 Materials & Supplies:</i> Purchase of materials, supplies and instructional items.	177,060	182,060	(5,000)	-2.75%	-0.02%	306,424
<i>470 Tuition - Other Schools:</i> Resident students placed in foster/guardian care attending other schools	50,000	50,000	0	0.00%	0.00%	51,194
<i>477 Shared SRO - School Resource Officer</i>	98,308	98,308	0	0.00%	0.00%	65,626
<i>480 Textbooks:</i> Textbooks and workbooks to support curriculum plans for all grades.	143,625	151,000	(7,375)	-4.88%	-0.02%	283,642
<i>490 BOCES Services:</i> Costs for copier rentals, hospital based instruction for students, and bill as used services	60,980	60,980	0	0.00%	0.00%	307,704
<i>551 Student Testing:</i> Testing materials including NYS high school regents exams	21,000	33,000	(12,000)	-36.36%	-0.04%	4,475
Total Teaching-Regular School	10,582,454	10,485,049	97,405	0.93%	0.31%	10,017,844
2250 - Programs For Handicapped Children						
<i>150 - 159 Salary:</i> Salaries of Special Education Teachers.	2,750,850	2,780,962	(30,112)	-1.08%	-0.10%	2,587,158
<i>160 Salary:</i> Salaries of Teacher Aides/Student Aides, Senior Typist and Account Clerk/Typist	787,539	739,331	48,208	6.52%	0.15%	727,442
<i>200 Equipment:</i> Costs of specialized equipment needs per student IEPs.	17,500	25,000	(7,500)	-30.00%	-0.02%	10,025
<i>400-402 Contractual:</i> Contractual service providers and professional development to fulfill IEP requirements.	46,500	46,500	0	0.00%	0.00%	10,387
<i>450-480 Materials & Supplies:</i> Purchase of materials and supplies.	15,000	11,000	4,000	36.36%	0.01%	50,897
<i>470 Tuition:</i> Residential services mandated to fulfill IEP requirements including partial maintenance.	400,000	500,000	(100,000)	-20.00%	-0.32%	204,945
<i>490 BOCES Services:</i> Provided in self-contained classes and related services	1,200,000	1,390,079	(190,079)	-13.67%	-0.61%	544,477
Total Programs for Handicapped Children	5,217,389	5,492,872	(275,483)	-5.02%	-0.88%	4,135,331
2280 - BOCES Occupational Education						
<i>150 Instructional Salary</i>	100,300	99,360	940	0.95%	0.00%	0
<i>200 Equipment</i>	20,000	30,000	(10,000)	-33.33%	-0.03%	5,000
<i>450 Material & Supplies</i>	15,000	20,000	(5,000)	-25.00%	-0.02%	20,773
<i>490 BOCES Services: Adirondack P Tech</i>	130,000	191,347	(61,347)	-32.06%	-0.20%	130,968
<i>490 BOCES Services:</i> CV-TEC, Occupational Education services and other services from BOCES.	900,000	986,550	(86,550)	-8.77%	-0.28%	841,666
Total BOCES Occupational Education	1,165,300	1,327,257	(161,957)	-12.20%	-0.52%	998,407

	Budget 18-19	Budget 17-18	+/-	Line%	Program%	Budget 17-18
2610 - School Library						
150 Salary: Salaries of Library Media Specialists	197,300	197,375	(75)	-0.04%	0.00%	190,700
160 Salary: Salaries of Library Aides	49,109	51,252	(2,143)	-4.18%	-0.01%	49,853
400 Contractual: Library book security monitoring, book rebinding, and other services.	1,000	1,000	0	0.00%	0.00%	0
450 Materials & Supplies: Purchase of materials and supplies other than books.	4,400	4,400	0	0.00%	0.00%	1,389
460 Library Loans: Costs for library materials loaned to students.	22,319	22,319	0	0.00%	0.00%	21,249
490 BOCES Services: BOCES Library Services	25,000	15,000	10,000	66.67%	0.03%	2,617
Total School Library	299,128	291,346	7,782	2.67%	0.02%	265,808
2615 - Audiovisual						
160 Salary: Salary of Clerk to coordinate audiovisual materials, equipment, and inventory.	25,878	25,186	692	2.75%	0.00%	24,486
200 Equipment: Equipment used in the audiovisual program.	10,000	10,000	0	0.00%	0.00%	0
400 Contractual: Repair and service contracts for equipment.	750	750	0	0.00%	0.00%	(7)
450 Materials & Supplies: Purchase of materials and supplies.	3,500	3,500	0	0.00%	0.00%	22,397
Total Audiovisual	40,128	39,436	692	1.76%	0.00%	46,876
2630 - Computer Assisted Instruction						
150 Salary: Salary of Technology Integration Specialists for classrooms.	0	103,122	(103,122)	-100.00%	-0.33%	38,046
160 Salary: Salaries of Help Desk Technicians	137,567	126,979	10,588	8.34%	0.03%	136,879
220 Hardware: Computer hardware and technology for instructional computer labs.	115,000	145,000	(30,000)	-20.69%	-0.10%	136,033
400 Contractual: Computer services provided by an outside vendor.	45,000	50,006	(5,006)	-10.01%	-0.02%	51,402
450 Materials & Supplies: Purchase of materials and supplies.	15,000	10,000	5,000	50.00%	0.02%	47,994
460 Software: Software purchased for the district.	30,180	30,180	0	0.00%	0.00%	30,180
490 BOCES Services: Computer support including coordination and servicing computer labs & operations.	386,000	386,000	0	0.00%	0.00%	379,564
Total Computer Assisted Instruction	728,747	851,287	(122,540)	-14.39%	-0.39%	820,098
2805 - Attendance Regular School						
160 Salary: Salary of Attendance Clerk.	35,303	34,372	931	2.71%	0.00%	32,885
Total Attendance-Regular School	35,303	34,372	931	2.71%	0.00%	32,885
2810 - Guidance Services						
150 Salary: Salaries of School Counselors.	729,080	694,066	35,014	5.04%	0.11%	673,850
160 Salary: Salaries of Typists in counseling offices.	63,352	61,657	1,695	2.75%	0.01%	59,871
400-402 Contractual: Machine repairs and test scoring and professional development & training.	1,460	1,460	0	0.00%	0.00%	0
450 Materials & Supplies: Purchase of materials and supplies.	4,200	4,200	0	0.00%	0.00%	3,298
Total Guidance Services	798,092	761,383	36,709	4.82%	0.12%	737,019

	Budget 18-19	Budget 17-18	+/-	Line%	Program%	Budget 17-18
2815 - Health Services						
<i>160 Salary:</i> Salaries of Registered Nurses and Substitutes.	132,926	141,369	(8,443)	-5.97%	-0.03%	126,216
<i>200 Equipment:</i> Equipment used in the health services offices.	1,000	1,000	0	0.00%	0.00%	0
<i>400 Contractual:</i> Contracted services for School Physician.	18,500	34,105	(15,605)	-45.76%	-0.05%	18,869
<i>403 Health Services Parochial Schools:</i> Mandated health services to students attending parochial schools.	40,000	40,000	0	0.00%	0.00%	47,968
<i>450 Materials & Supplies:</i> Purchase materials and supplies for health services offices at all school buildings.	7,500	7,500	0	0.00%	0.00%	9,462
Total Health Services	199,926	223,974	(24,048)	-10.74%	-0.08%	202,515
2820 - Psychological Services						
<i>150 Salary:</i> Salaries of Psychologists.	286,732	320,431	(33,699)	-10.52%	-0.11%	264,060
<i>400 Contractual:</i> Contractual services to support psychological evaluations.	0	0	0	0.00%	0.00%	0
<i>450 Materials & Supplies:</i> Purchase of materials and supplies.	0	0	0	0.00%	0.00%	0
Total Psychological Services	286,732	320,431	(33,699)	-10.52%	-0.11%	264,060
2850 - CoCurricular Activities						
<i>150 Salary:</i> Stipends for instructional extra-curricular advisors.	85,804	82,703	3,101	3.75%	0.01%	71,106
<i>160 Salary:</i> Stipends for non-instructional extra-curricular advisors.	5,291	5,100	191	3.75%	0.00%	5,597
<i>400 Contractual:</i> Costs associated with Model U.N.	3,000	3,000	0	0.00%	0.00%	985
Total Co-Curricular Activities	94,096	90,803	3,293	3.63%	0.01%	77,688
2855 - Interscholastic Athletics						
<i>150 Salary:</i> Stipends for instructional coaching appointments.	127,820	127,820	0	0.00%	0.00%	94,485
<i>160 Salary:</i> Stipends for ticket takers and Non-instructional coaching appointments.	120,949	101,089	19,860	19.65%	0.06%	117,665
<i>200 Equipment:</i> NYS mandated safety replacement cycle of equipment greater than 10 yrs old	15,000	15,000	0	0.00%	0.00%	5,000
<i>400 -402 Contractual:</i> Officials, facility rentals, dues, and professional development.	125,750	125,750	0	0.00%	0.00%	119,420
<i>450 Materials & Supplies:</i> Purchase of materials and supplies for the athletic program.	32,600	32,600	0	0.00%	0.00%	64,884
<i>490 BOCES Services:</i> Section VII Coordinator.	11,000	11,000	0	0.00%	0.00%	10,967
Total Interscholastic Athletics	433,119	413,259	19,860	4.81%	0.06%	412,421

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 and Continuing Education Offerings

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

200 Equipment

400 Contractual: Service contracts.

450 Materials & Supplies: Purchase of materials and supplies.

Total Community Recreation

9010/70 - Employee Benefits

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

9020 - State Teacher Retirement: District's contribution to the teacher retirement system of 13.26%

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

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

9050 - Unemployment Insurance: Mandated to pay self insured unemployment compensation.

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

9070 - Employee benefits: Employer contribution toward TSA for unused days.

Total Employee Benefits

	Budget 18-19	Budget 17-18	+/-	Line%	Program%	Budget 17-18
160-185 Salary: Salaries of bus drivers, substitute drivers, bus monitors, and automotive mechanics.	1,141,345	1,126,942	14,403	1.28%	0.05%	1,048,624
200 Equipment: Purchase of School Vehicle, garage shop tools, bus cameras, drill press	30,000	51,790	(21,790)	-42.07%	-0.07%	109,797
301-304 Materials & Supplies: Parts for all vehicle repairs including tires.	155,694	155,694	0	0.00%	0.00%	145,347
305-309 Materials & Supplies: Fuel for all vehicles including diesel, gasoline, and oils.	205,189	224,339	(19,150)	-8.54%	-0.06%	135,827
400-403 Contractual: Repairs to buses not performed by school employees, uniform cleaning, and training.	32,000	33,000	(1,000)	-3.03%	0.00%	29,872
422 Liability/Property Damage Insurance: Liability and property damage insurance for the bus fleet.	30,000	30,000	0	0.00%	0.00%	26,819
450 Supplies & Materials: Purchase materials & supplies.	3,000	1,500	1,500	100.00%	0.00%	10,266
490 BOCES Services: Bus driver training, drug and alcohol testing, and communications system.	13,517	13,517	0	0.00%	0.00%	14,621
Total Transportation Services	1,610,745	1,636,782	(26,037)	-1.59%	-0.08%	1,521,173
400 Contractual: Contractual Transportation - Aidable {mandated homeless student & other student transportation}	15,000	15,000	0	0.00%	0.00%	2,728
Total Contract Transportation	15,000	15,000	0	0.00%	0.00%	2,728
150 Salary: Stipends for Fitness Center Coordinator, and Continuing Education Instructors.	5,174	5,174	0	0.00%	0.00%	2,405
200 Equipment	0	7,500	(7,500)	-100.00%	-0.02%	5,396
400 Contractual: Service contracts.	5,000	5,000	0	0.00%	0.00%	984
450 Materials & Supplies: Purchase of materials and supplies.	7,000	1,000	6,000	600.00%	0.02%	11,908
Total Community Recreation	17,174	18,674	(1,500)	-8.03%	0.00%	20,693
9010 - State Employee Retirement: District's contribution to the employee retirement system	345,336	362,260	(16,924)	-4.67%	-0.05%	280,649
9020 - State Teacher Retirement: District's contribution to the teacher retirement system of 13.26%	1,456,981	1,339,200	117,781	8.79%	0.38%	1,413,974
9030 - Social Security: District's contribution for employee social security.	1,254,543	1,238,400	16,143	1.30%	0.05%	1,091,497
9040 - Worker's Compensation: Compensation insurance for employees.	120,487	118,151	2,336	1.98%	0.01%	93,378
9050 - Unemployment Insurance: Mandated to pay self insured unemployment compensation.	10,000	10,000	0	0.00%	0.00%	13,979
9060 - Health Insurance: District's contribution towards employee medical insurance.	7,446,821	6,017,461	1,429,360	23.75%	4.57%	5,557,779
9070 - Employee benefits: Employer contribution toward TSA for unused days.	91,500	91,500	0	0.00%	0.00%	153,671
Total Employee Benefits	10,725,669	9,176,972	1,548,697	16.88%	4.95%	8,604,927

Section III: Capital

Code	Description	Proposed Budget 18-19	Adopted Budget 17-18	+/- \$\$\$	Line%	Capital%
1620	Operations	\$1,449,362	\$1,704,834	(\$255,472)	-14.99%	-3.99%
1621	Maintenance	\$524,861	\$540,957	(\$16,096)	-2.98%	-0.25%
1964	Refund of Property Taxes	\$7,000	\$10,000	(\$3,000)	-30.00%	-0.05%
5530	Transportation Building	40,000	49,715	(\$9,715)	-19.54%	-0.15%
9711-32	Debt Service	\$1,596,802	\$1,596,264	\$538	0.03%	0.01%
9950	Capital Outlay -	100,000	100,000	\$0	0.00%	0.00%
9950	Interfund Transfers	2,301,002	1,825,098	\$475,904	26.08%	7.43%
9010-60	Employee Benefits	\$650,385	\$576,461	\$73,925	12.82%	1.15%
		\$6,669,412	\$6,403,329	\$266,083	4.16%	4.16%



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 and equipment.
- 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.

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.
- 9732-600 Bond Anticipation Notes-School Buses: Principal payments for buses.
- 9732-700 Bond Anticipation Notes-School Buses: Interest payments for buses.

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 (cafeteria/reserves).

Total Interfund transfers

9010/70 Employee Benefits

- 9010 - State Employee Retirement: District's contribution to the employees retirement system.
- 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 18-19	Budget 17-18	+/-	Line%	Capital%	Actual 16-17
160 Salary: Salaries of Custodial Workers, Typist, and Substitutes.	637,909	675,881	(37,972)	-5.62%	-0.59%	628,207
200 Equipment: Equipment to clean and sanitize the buildings.	7,000	10,000	(3,000)	30.00%	0.05%	7,970
400 Contractual: Equipment rental.	4,000	4,000	0	0.00%	0.00%	6,738
421/426 Fire & Boiler Insurance: Cost of insurance policy.	85,203	85,203	0	0.00%	0.00%	83,112
450 Materials & Supplies: Custodial supplies.	80,000	90,000	(10,000)	-11.11%	-0.16%	80,913
462 Custodial Service: Trash removal, snow removal, water testing, etc.	40,000	40,000	0	0.00%	0.00%	39,396
476 Electricity: Cost of electricity.	211,250	261,250	(50,000)	-19.14%	-0.78%	199,978
477 Security: Cost of safety and security initiatives.	55,000	50,000	5,000	10.00%	0.08%	46,556
478 Telephone: Cost of telephones.	45,000	29,500	15,500	52.54%	0.24%	27,478
479 Fuel Oil: Cost of heating schools.	239,000	414,000	(175,000)	-42.27%	-2.73%	203,804
481 Water/Sewer: Cost of water and sewer at the Cumberland Head Elementary School.	30,000	30,000	0	0.00%	0.00%	30,286
490 BOCES Services: To provide compliance with OSHA.	15,000	15,000	0	0.00%	0.00%	14,301
Total Operations	\$1,449,362	\$1,704,834	(255,472)	-14.99%	-3.99%	\$1,368,739
160 Salary: Salaries of Building Maintenance Workers/Building Maintenance Mechanic and Substitutes.	181,561	174,657	6,904	3.95%	0.11%	182,084
191 On-Call mileage reimbursement per collective bargaining agreement.	100	100	0	0.00%	0.00%	0
200 Equipment: Purchasing of equipment to maintain school grounds and buildings.	30,000	50,000	(20,000)	40.00%	-0.31%	12,472
400 Contractual: Equipment rentals and training.	15,000	15,000	0	0.00%	0.00%	15,837
450 Materials & Supplies: Purchase materials and supplies to repair and maintain facilities and equipment.	79,000	82,000	(3,000)	-3.66%	-0.05%	80,190
461 Repairs: Repairs to equipment and facilities.	37,000	37,000	0	0.00%	0.00%	48,633
462 Services: Various service contracts including fire inspections, elevator inspections, etc.	82,200	82,200	0	0.00%	0.00%	86,367
463 Projects: Campus projects for refurbishments, repairs, health and safety.	100,000	100,000	0	0.00%	0.00%	576,970
Total Maintenance	\$524,861	\$540,957	(16,096)	-2.98%	-0.25%	\$1,002,553
400 Refunds: Cost of refunding property taxes collected in prior years due to tax litigation.	7,000	10,000	(3,000)	-30.00%	-0.05%	1,052
Total Refund of Property Taxes	\$7,000	\$10,000	(3,000)	-30.00%	-0.05%	\$1,052
400 Contractual: Bus garage building contractual.	40,000	49,715	(9,715)	19.54%	-0.15%	21,361
450 Materials & Supplies: Purchase materials and supplies to repair and maintain facilities.	-	-	0	0.00%	0.00%	10,506
	40,000	49,715	(9,715)	0.00%	-0.15%	31,867
9711-600 Bond Anticipation Notes-Buildings: Principal payment for capital project.	1,289,450	1,263,639	25,811	2.04%	0.40%	715,000
9711-700 Bond Anticipation Notes-Buildings: Interest payments for capital project.	307,352	332,625	(25,273)	0.00%	-0.39%	1,398
9732-600 Bond Anticipation Notes-School Buses: Principal payments for buses.	0	0	0	0.00%	0.00%	0
9732-700 Bond Anticipation Notes-School Buses: Interest payments for buses.	0	0	0	0.00%	0.00%	0
Total Debt Service Payments	\$1,596,802	\$1,596,264	538	0.03%	0.01%	\$716,398
9950 Interfund transfers - Special Funds, Summer School	80,000	80,000	0	0.00%	0.00%	52,088
9950 Interfund transfers - Capital Outlay	100,000	100,000	0	0.00%	0.00%	789,716
9950 Interfund transfers - Capital Fund, Student Transportation Vehicle purchases.	453,210	453,210	-	-	-	447,710
9950 Interfund transfers - Capital Lease - EPC	481,228	-	481,228	100.00%	7.52%	-
9950 Debt Service Costs: Long Term Serial Bonds and Interfund transfers (cafeteria/reserves).	1,286,564	1,291,888	(5,324)	-0.41%	-0.08%	1,952,395
Total Interfund transfers	2,401,002	1,925,098	475,904	24.73%	0	3,241,909
9010 - State Employee Retirement: District's contribution to the employees retirement system.	140,476	147,360	(6,884)	-4.90%	-0.11%	114,161
9030 - Social Security: District's contribution for employee social security.	72,939	72,000	939	1.29%	0.01%	63,459
9040 - Worker's Compensation: Compensation insurance for employees.	27,805	27,265	540	1.94%	0.01%	21,549
9050 - Unemployment Insurance: To pay unemployment compensation claims.	0	0	0	0.00%	0.00%	0
9060 - Health Insurance: District's contribution towards employee medical insurance.	409,166	329,836	79,330	19.39%	1.24%	279,798
Total Employee Benefits	\$650,385	\$576,461	73,924	12.82%	1.15%	\$478,967