



Beekmantown Central School District

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



Detailed Proposed Budget 2022-2023

District Website: www.bcsdk12.org



BUDGET CATEGORIES	Budget 22-23	% of Total	Budget 21-22	% of Total	Change \$\$\$	%	
	Proposed		Adopted				2020-2021 Actual Expenditures *
Section I: Administration	\$4,510,548	9.20%	\$4,053,689	8.80%	\$456,859	0.99%	\$3,560,729
Section II: Program	\$37,849,543	77.24%	\$35,955,438	78.05%	\$1,894,105	4.11%	\$30,222,741
Section III: Capital	\$6,643,032	13.56%	\$6,055,263	13.15%	\$587,769	1.28%	\$5,520,163
TOTAL BUDGET	\$49,003,123	100%	\$46,064,389	100%	\$2,938,734	6.38%	\$39,303,633

Section I: Administration

Code	Description	Proposed Budget 22- 23	Adopted Budget 21-22	\$\$\$ +/-	Line%	Admin%
1010	Board of Education	\$11,125	\$10,893	\$232	2.13%	0.01%
1040	District Clerk	\$7,500	\$7,500	\$0	0.00%	0.00%
1060	District Meetings	\$10,850	\$10,425	\$425	4.08%	0.01%
1240	Chief School Administrator	\$309,129	\$308,147	\$982	0.32%	0.02%
1310	Business Administration	\$315,020	\$304,204	\$10,816	3.56%	0.27%
1320	Auditing	\$29,925	\$29,925	\$0	0.00%	0.00%
1325	Treasurer	\$55,952	\$53,706	\$2,246	4.18%	0.06%
1330	Tax Collector	\$16,100	\$15,800	\$300	1.90%	0.01%
1380	Fiscal Agent	5,000	5,000	\$0	0.00%	0.00%
1420	Legal	\$135,000	\$135,000	\$0	0.00%	0.00%
1430	Personnel	\$71,065	\$68,803	\$2,262	3.29%	0.06%
1480	Public Information	\$0	\$0	\$0	0.00%	0.00%
1620	Operations	\$76,083	\$72,979	\$3,104	4.25%	0.08%
1670	Central Mailing	\$32,835	\$32,651	\$184	0.56%	0.00%
1910	Special Items - Insurance	\$94,638	\$91,500	\$3,138	3.43%	0.08%
1920	School Association	\$10,461	\$10,461	\$0	0.00%	0.00%
1981	Administrative Charge - BOCES	\$1,018,308	\$956,695	\$61,613	6.44%	1.52%
2020	Supervision - Regular School	\$1,392,973	\$1,032,984	\$359,989	34.85%	8.88%
5510	Transportation - Head Bus Driver	\$102,064	\$97,902	\$4,162	4.25%	0.10%
9010-70	Employee Benefits	\$816,520	\$809,114	\$7,406	0.92%	0.18%
		\$4,510,548	\$4,053,689	\$456,859	11.27%	11.27%

Required Disclosure:

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.

Superintendent of Schools

Salary	\$187,938
Employee Benefits (see below)	\$34,370
Other Renumeration	\$6,000
Total	\$228,308

Employee Benefit Details

Health Insurance	\$0
Social Security	\$14,377
Retirement System	\$19,339
Worker's Compensation	\$640
Life Insurance	\$14
Sub - total	\$34,370

Other Renumeration Detail

Annuity, other	\$6,000
Sub - total	\$6,000



1010 - Board of Education

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

450 Materials & Supplies: Expenses for School Board journals, law books, & 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

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

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,

Total District Meetings**1240 - Chief School Administrator**

150 Salary: Salary of the Superintendent of Schools as Chief Executive Officer of the District including Health/Vac

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 & service

450 Materials & Supplies: Purchase of materials & supplies

490 BOCES Services: Preparation of GASB 75 actuarial reports, Questar III State Aid Planning, other

Total Business Administration

	Budget 22-23	Budget 21-22	+/-	Line %	Admin %	Actual 20-21
	\$ 7,250	\$ 7,018	\$ 232	3.31%	0.01%	2,532
	\$ 375	\$ 375	\$ -	0.00%	0.00%	\$ 350
	\$ 3,500	\$ 3,500	\$ -	0.00%	0.00%	\$ 2,783
n	\$ 11,125	\$ 10,893	\$ 232	2.13%	0.01%	\$ 5,665
	\$ 4,000	\$ 4,000	\$ -	0.00%	0.00%	\$ 2,870
	\$ 2,000	\$ 2,000	\$ -	0.00%	0.00%	\$ 909
	\$ 1,500	\$ 1,500	\$ -	0.00%	0.00%	\$ 1,256
k	\$ 7,500	\$ 7,500	\$ -	0.00%	0.00%	\$ 5,035
	\$ 1,200	\$ 1,200	\$ -	0.00%	0.00%	\$ 881
	\$ 5,050	\$ 4,625	\$ 425	9.19%	0.01%	\$ 3,876
	\$ 4,600	\$ 4,600	\$ -	0.00%	0.00%	\$ 670
s	\$ 10,850	\$ 10,425	\$ 425	4.08%	0.01%	\$ 5,427
	\$ 197,853	\$ 191,368	\$ 6,485	3.39%	0.16%	\$ 181,666
	\$ 96,851	\$ 107,042	\$ (10,191)	-9.52%	-0.25%	\$ 94,347
	\$ 9,425	\$ 5,737	\$ 3,688	64.28%	0.09%	\$ 6,015
	\$ 5,000	\$ 4,000	\$ 1,000	25.00%	0.02%	\$ 2,731
r	\$ 309,129	\$ 308,147	\$ 982	0.32%	0.02%	\$ 284,759
	\$ 284,340	\$ 274,024	\$ 10,316	3.76%	0.25%	\$ 262,670
	\$ 5,490	\$ 5,490	\$ -	0.00%	0.00%	\$ 29,016
	\$ 4,500	\$ 4,500	\$ -	0.00%	0.00%	\$ 2,589
	\$ 20,690	\$ 20,190	\$ 500	2.48%	0.01%	\$ 9,320
n	\$ 315,020	\$ 304,204	\$ 10,816	3.56%	0.27%	\$ 303,595

1320 - Auditing*160 Salary:* Stipend of state mandated Claims Auditor*400 Contractual:* Contracting of state mandated auditors to review accounting practices & records**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****1330 - Tax Collector***160 Salary:* Salary of the Tax Collector.*400 Contractual:* Contracting of County & Town services & software fees*450 Materials & Supplies:* Purchase of materials & supplies for tax billing**Total Tax Collector****1380 - Fiscal Agent***400 Contractual:* Expenses incurred with Fiscal Advisors**Total Fiscal Agent****1420 - Legal***400 Contractual:* Expenses incurred by School Attorneys for legal opinions & 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 & services**Total Personnel****1620 - Operations***160 Salary:* Salary of the Director of Facilities**Total Operations****1670 - Central Mailing***160 Salary:* Salary for central mail & messenger (shared and pro-rated portion)*400 Contractual:* Expenses for postage & district mailings**Total Central Mailing**

	Budget 21-22	Budget 20-21	+/-	Line %	Admin %	Actual 19-20
	\$ 5,625	\$ 5,625	\$ -	0.00%	0.00%	\$ 3,405
	\$ 24,300	\$ 24,300	\$ -	0.00%	0.00%	\$ 22,670
	\$ 29,925	\$ 29,925	\$ -	0.00%	0.00%	\$ 26,075
	\$ 55,054	\$ 52,808	\$ 2,246	4.25%	0.06%	\$ 51,146
	\$ 398	\$ 398	\$ -	0.00%	0.00%	\$ 180
	\$ 500	\$ 500	\$ -	0.00%	0.00%	\$ 1,126
	\$ 55,952	\$ 53,706	\$ 2,246	4.18%	0.06%	\$ 52,452
	\$ 6,000	\$ 6,000	\$ -	0.00%	0.00%	\$ -
	\$ 10,000	\$ 9,700	\$ 300	3.09%	0.01%	\$ 15,093
	\$ 100	\$ 100	\$ -	0.00%	0.00%	\$ 76
	\$ 16,100	\$ 15,800	\$ 300	1.90%	0.01%	\$ 15,169
	\$ 5,000	\$ 5,000	\$ -	0.00%	0.00%	\$ -
	\$ 5,000	\$ 5,000	\$ -	0.00%	0.00%	\$ -
	\$ 130,000	\$ 130,000	\$ -	0.00%	0.00%	\$ 150,746
	\$ 5,000	\$ 5,000	\$ -	0.00%	0.00%	\$ -
	\$ 135,000	\$ 135,000	\$ -	0.00%	0.00%	\$ 150,746
	\$ 10,125	\$ 10,125	\$ -	0.00%	0.00%	\$ 4,564
	\$ 60,940	\$ 58,678	\$ 2,262	3.85%	0.06%	\$ 47,821
	\$ 71,065	\$ 68,803	\$ 2,262	3.29%	0.06%	\$ 52,385
	\$ 76,083	\$ 72,979	\$ 3,104	4.25%	0.08%	\$ 70,682
	\$ 76,083	\$ 72,979	\$ 3,104	4.25%	0.08%	\$ 70,682
	\$ 2,835	\$ 2,651	\$ 184	6.94%	0.00%	\$ 2,562
	\$ 30,000	\$ 30,000	\$ -	0.00%	0.00%	\$ 28,808
	\$ 32,835	\$ 32,651	\$ 184	0.56%	0.00%	\$ 31,370

1910 - Special Items

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

Total Unallocated Insurance**1920 - School Association**

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

Total School Association**1981 - Administrative Charge-BOCES**

490 BOCES Services: Administrative & Capital fee for BOCES services

Total Administrative Charge - BOCES**2020 - Supervision-Regular School**

150 Salary: Salaries of Principals, Associate Principal & Administrators.

160 Salary: Salaries of Typists employed within administrative offices

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

450 Materials & Supplies: Purchase of materials & supplies

Total Supervision-Regular School**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 retirement system

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

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

9040 - Worker's Compensation: Compensation insurance for employees

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

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

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

Total Employee Benefits

	Budget 21-22	Budget 20-21	+/-	Line %	Admin %	Actual 19-20
	\$ 94,638	\$ 91,500	\$ 3,138.00	3.43%	0.08%	\$ 75,084
ce	\$ 94,638	\$ 91,500	\$ 3,138.00	3.43%	0.08%	\$ 75,084
	\$ 10,461	10,461	\$ -	0.00%	0.00%	\$ 9,818
n	\$ 10,461	10,461	\$ -	0.00%	0.00%	\$ 9,818
	\$ 1,018,308	\$ 956,695	\$ 61,613	6.44%	1.52%	\$ 905,939
S	\$ 1,018,308	\$ 956,695	\$ 61,613	6.44%	1.52%	\$ 905,939
	\$ 1,180,167	\$ 809,474	\$ 370,693	45.79%	9.14%	\$ 630,543
	\$ 137,556	\$ 127,442	\$ 10,114	7.94%	0.25%	\$ 134,204
	\$ 71,250	\$ 92,068	\$ (20,818)	-22.61%	-0.51%	\$ 54,056
	\$ 4,000	\$ 4,000	\$ -	0.00%	0.00%	\$ 2,565
	\$ 1,392,973	\$ 1,032,984	\$ 359,989	34.85%	8.88%	\$ 821,368
	\$ 102,064	\$ 97,902	\$ 4,162	4.25%	0.10%	\$ 60,013
n	\$ 102,064	\$ 97,902	\$ 4,162	4.25%	0.10%	\$ 60,013
	\$ 91,697	\$ 113,584	\$ (21,887)	-19.27%	-0.54%	\$ 90,465
	\$ 120,744	\$ 107,339	\$ 13,405	12.49%	0.33%	\$ 86,580
	\$ 153,020	\$ 140,755	\$ 12,265	8.71%	0.30%	\$ 115,916
	\$ 7,315	\$ 7,315	\$ -	0.00%	0.00%	\$ 6,768
	\$ -	\$ -	\$ -	0.00%	0.00%	\$ -
	\$ 438,744	\$ 435,121	\$ 3,623	0.83%	0.09%	\$ 375,918
	\$ 5,000	\$ 5,000	\$ -	0.00%	0.00%	\$ 9,500
s	\$ 816,520	\$ 809,114	\$ 7,406	0.92%	0.18%	\$ 685,147

Section II: Program

Code	Description	Proposed Budget 22-23	Adopted Budget 21-22	+/- \$\$\$	Line%	Program%
1420	Legal	\$7,000	\$7,000	\$0	0.00%	0.00%
2070	In-Service Training and BOCES	\$47,500	\$46,094	\$1,406	3.05%	0.00%
2110	Teaching - Regular School	\$11,434,147	\$10,710,388	\$723,759	6.76%	2.01%
2250	Programs for Handicapped Children	\$6,467,808	\$6,068,913	\$398,895	6.57%	1.11%
2280	BOCES/Occupational Education	\$1,016,501	\$988,996	\$27,505	2.78%	0.08%
2610	School Library	\$368,578	\$347,870	\$20,708	5.95%	0.06%
2615	Audiovisual	\$15,510	\$14,250	\$1,260	8.84%	0.00%
2630	Computer Assisted Instruction	\$912,024	\$830,081	\$81,943	9.87%	0.23%
2805	Attendance - Regular School	\$21,668	\$35,638	(\$13,970)	-39.20%	-0.04%
2810	Guidance Services	\$884,013	\$926,264	(\$42,251)	-4.56%	-0.12%
2815	Health Services	\$326,700	\$213,091	\$113,609	53.31%	0.32%
2820	Psychological Services	\$230,744	\$221,404	\$9,340	4.22%	0.03%
2850	Co-Curricular Activities	\$160,000	\$108,000	\$52,000	48.15%	0.14%
2855	Interscholastic Athletics	\$532,935	\$455,836	\$77,099	16.91%	0.21%
5510	Transportation	\$1,732,933	\$1,589,671	\$143,262	9.01%	0.40%
5540	Contract Transportation	\$15,000	\$15,000	\$0	0.00%	0.00%
7140	Community Recreation & Continuing Education Offices	\$15,944	\$13,424	\$2,520	18.77%	0.01%
9010-70	Employee Benefits	\$13,660,538	\$13,363,518	\$297,020	2.22%	0.83%
		\$37,849,543	\$35,955,438	\$1,894,105	5.27%	5.27%



1420 - Legal

400 Contractual: Expenses incurred by School Attorneys for legal opinions & 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 & 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, & 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 & 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 & workbooks to support curriculum plans for all grades

490 BOCES Services: Costs for copier rentals, hospital based instruction for students, & 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 typis & account clerk/typist

200 Equipment: Costs of specialized equipment needs per student IEPs

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

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

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

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

Total Programs for Handicapped Children

Budget 22-23	Budget 21-22	+/-	Line %	Program %	Actual 19-20
\$ 7,000	\$ 7,000	\$ -	0.00%	0.00%	\$ -
\$ 7,000	\$ 7,000	\$ -	0.00%	0.00%	\$ -
\$ 17,500	\$ 17,500	\$ -	0.00%	0.00%	\$ 27
\$ 30,000	\$ 28,594	\$ 1,406	4.92%	0.00%	\$ 16,660
\$ 47,500	\$ 46,094	\$ 1,406	3.05%	0.00%	\$ 16,687
\$ 10,136,473	\$ 9,636,372	\$ 500,101	5.19%	1.39%	\$ 7,934,934
\$ 366,552	\$ 261,780	\$ 104,772	40.02%	0.29%	\$ 226,977
\$ 47,000	\$ 45,500	\$ 1,500	48.83%	0.00%	\$ 3,072
\$ 30,000	\$ 24,368	\$ 5,632	23.11%	0.02%	\$ 17,400
\$ 291,500	\$ 191,500	\$ 100,000	52.22%	0.28%	\$ 78,785
\$ 240,122	\$ 178,060	\$ 62,062	34.85%	0.17%	\$ 107,004
\$ 50,000	\$ 50,000	\$ -	0.00%	0.00%	\$ 3,185
\$ 35,000	\$ 98,308	\$ (63,308)	-64.40%	-0.18%	\$ -
\$ 138,500	\$ 138,500	\$ -	0.00%	0.00%	\$ 329,659
\$ 78,000	\$ 65,000	\$ 13,000	20.00%	0.04%	\$ 71,971
\$ 21,000	\$ 21,000	\$ -	0.00%	0.00%	\$ 1,003
\$ 11,434,147	\$ 10,710,388	\$ 723,759	6.76%	2.01%	\$ 8,773,990
\$ 3,612,551	\$ 3,507,369	\$ 105,182	3.00%	0.29%	\$ 3,180,100
\$ 1,407,896	\$ 1,131,083	\$ 276,813	24.47%	0.77%	\$ 862,270
\$ 20,000	\$ 17,500	\$ 2,500	14.29%	0.01%	\$ -
\$ 42,000	\$ 42,000	\$ -	0.00%	0.00%	\$ 28,199
\$ 54,400	\$ 40,000	\$ 14,400	36.00%	0.04%	\$ 21,116
\$ 276,313	\$ 276,313	\$ -	0.00%	0.00%	\$ -
\$ 1,054,648	\$ 1,054,648	\$ -	0.00%	0.00%	\$ 850,886
\$ 6,467,808	\$ 6,068,913	\$ 398,895	6.57%	1.11%	\$ 4,942,571

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****2610 - School Library***150 Salary: Salaries of library media specialists**160 Salary: Salaries of library aides**400 Contractual: Library book security monitoring, book rebinding, & other services**450 Materials & Supplies: Purchase of materials & supplies other than books**460 Library Loans: Costs for library materials loaned to students**490 BOCES Services: BOCES Library Services***Total School Library****2615 - Audiovisual***200 Equipment: Equipment used in the audiovisual program**400 Contractual: Repair & service contracts for equipment**450 Materials & Supplies: Purchase of materials & supplies***Total Audiovisual****2630 - Computer Assisted Instruction***160 Salary: Salaries of Help Desk Technicians**220 Hardware: Computer hardware & technology for instructional computer labs**400 Contractual: Computer services provided by an outside vendor**450 Materials & Supplies: Purchase of materials & supplies**460 Software: Software purchased for the district**490 BOCES Services: Computer support including coordination, servicing computer labs & operations***Total Computer Assisted Instruction****2805 - Attendance Regular School***160 Salary: Salary of Attendance Clerk***Total Attendance-Regular School****2810 - Guidance Services***150 Salary: Salaries of School Counselors**160 Salary: Salaries of typists in counseling offices**400-402 Contractual: Machine repairs, test scoring, professional development & training**450 Materials & Supplies: Purchase of materials & supplies***Total Guidance Services**

	Budget 22-23	Budget 21-22	±/-	Line %	Program %	Actual 19-20
\$	50,000	\$ 51,809	\$ (1,809)	-3.49%	-0.01%	\$ -
\$	20,000	\$ 20,000	\$ -	0.00%	0.00%	\$ 380
\$	20,000	\$ 20,000	\$ -	0.00%	0.00%	\$ 1,844
\$	926,501	\$ 897,187	\$ 29,314	3.27%	0.08%	\$ 928,016
\$	1,016,501	\$ 988,996	\$ 27,505	2.78%	0.08%	\$ 930,240
\$	227,887	\$ 221,243	\$ 6,644	3.00%	0.02%	\$ 214,277
\$	66,416	\$ 56,564	\$ 9,852	17.42%	0.03%	\$ 20,672
\$	11,000	\$ 11,000	\$ -	0.00%	0.00%	\$ 2,087
\$	5,984	\$ 4,400	\$ 1,584	36.00%	0.00%	\$ 645
\$	22,319	\$ 22,319	\$ -	0.00%	0.00%	\$ 18,619
\$	34,972	\$ 32,344	\$ 2,628	8.13%	0.01%	\$ 44,427
\$	368,578	\$ 347,870	\$ 20,708	5.95%	0.06%	\$ 300,727
\$	10,000	\$ 10,000	\$ -	0.00%	0.00%	\$ -
\$	750	\$ 750	\$ -	0.00%	0.00%	\$ 599
\$	4,760	\$ 3,500	\$ 1,260	36.00%	0.00%	\$ 1,607
\$	15,510	\$ 14,250	\$ 1,260	8.84%	0.00%	\$ 2,206
\$	163,804	\$ 152,761	\$ 11,043	7.23%	0.03%	\$ 122,594
\$	55,000	\$ 55,000	\$ -	0.00%	0.00%	\$ 3,000
\$	55,000	\$ 45,000	\$ 10,000	22.22%	0.03%	\$ 42,339
\$	20,400	\$ 15,000	\$ 5,400	36.00%	0.02%	\$ 3,364
\$	30,180	\$ 30,180	\$ -	0.00%	0.00%	\$ 40,535
\$	587,640	\$ 532,140	\$ 55,500	10.43%	0.15%	\$ 632,714
\$	912,024	\$ 830,081	\$ 81,943	9.87%	0.23%	\$ 844,546
\$	21,668	\$ 35,638	\$ (13,970)	-39.20%	-0.04%	\$ 37,579
\$	21,668	\$ 35,638	\$ (13,970)	-39.20%	-0.04%	\$ 37,579
			\$ -			
\$	828,142	\$ 843,695	\$ (15,553)	-1.84%	-0.04%	\$ 815,378
\$	48,699	\$ 76,909	\$ (28,210)	-36.68%	-0.08%	\$ 69,914
\$	1,460	\$ 1,460	\$ -	0.00%	0.00%	\$ -
\$	5,712	\$ 4,200	\$ 1,512	36.00%	0.00%	\$ 877
\$	884,013	\$ 926,264	\$ (42,251)	-4.56%	-0.12%	\$ 886,169

2815 - Health Services

160 Salary: Salaries of Registered Nurses and Substitutes.

200 Equipment: Equipment used in the health services offices

400 Contractual: Contracted services for School Physician

403 Health Services Parochial Schools: Mandated health services to students attending parochial schools

450 Materials & Supplies: Purchase materials & supplies for health services offices at all school buildings

Total Health Services**2820 - Psychological Services**

150 Salary: Salaries of Psychologists

400 Contractual: Contractual services to support psychological evaluations.

450 Materials & Supplies: Purchase of materials & 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, & professional development

450 Materials & Supplies: Purchase of materials & supplies for the athletic programs

490 BOCES Services: Section VII Coordinator

Total Interscholastic Athletics**5510 - Transportation**

160-185 Salary: Salaries of bus drivers, substitute drivers, bus monitors, & 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, & oils

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

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

450 Supplies & Materials: Purchase materials & supplies

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

Total Transportation Services

	Budget 22-23	Budget 21-22	+/-	Line %	Program%	Actual 19-20
\$	256,500	\$ 145,591	\$ 110,909	76.18%	0.31%	\$ 145,804
\$	1,000	\$ 1,000	\$ -	0.00%	0.00%	\$ 384
\$	19,000	\$ 19,000	\$ -	0.00%	0.00%	\$ 18,000
\$	40,000	\$ 40,000	\$ -	0.00%	0.00%	\$ 27,033
\$	10,200	\$ 7,500	\$ 2,700	36.00%	0.01%	\$ 4,226
\$	326,700	\$ 213,091	\$ 113,609	53.31%	0.32%	\$ 195,447
\$	230,744	\$ 221,404	\$ 9,340	4.22%	0.03%	\$ 217,225
\$	-	\$ -	\$ -	0.00%	0.00%	\$ -
\$	-	\$ -	\$ -	0.00%	0.00%	\$ -
\$	230,744	\$ 221,404	\$ 9,340	4.22%	0.03%	\$ 217,225
\$	117,000	\$ 92,000	\$ 25,000	27.17%	0.07%	\$ 29,027
\$	40,000	\$ 13,000	\$ 27,000	207.69%	0.08%	\$ 9,763
\$	3,000	\$ 3,000	\$ -	0.00%	0.00%	\$ 675
\$	160,000	\$ 108,000	\$ 52,000	48.15%	0.14%	\$ 39,465
\$	172,060	\$ 139,060	\$ 33,000	23.73%	0.09%	\$ 89,898
\$	152,050	\$ 132,000	\$ 20,050	15.19%	0.06%	\$ 77,891
\$	15,000	\$ 15,000	\$ -	0.00%	0.00%	\$ 8,397
\$	136,250	\$ 125,750	\$ 10,500	8.35%	0.03%	\$ 58,766
\$	45,696	\$ 32,600	\$ 13,096	40.17%	0.04%	\$ 26,590
\$	11,879	\$ 11,426	\$ 453	3.96%	0.00%	\$ 15,640
\$	532,935	\$ 455,836	\$ 77,099	16.91%	0.21%	\$ 277,182
\$	1,211,201	\$ 1,118,588	\$ 92,613	8.28%	0.26%	\$ 1,017,179
\$	30,000	\$ 30,000	\$ -	0.00%	0.00%	\$ -
\$	155,694	\$ 155,694	\$ -	0.00%	0.00%	\$ 78,574
\$	250,189	\$ 205,189	\$ 45,000	21.93%	0.13%	\$ 146,160
\$	32,000	\$ 32,000	\$ -	0.00%	0.00%	\$ 20,311
\$	35,000	\$ 30,000	\$ 5,000	16.67%	0.01%	\$ 33,460
\$	3,000	\$ 3,000	\$ -	0.00%	0.00%	\$ 2,341
\$	15,849	\$ 15,200	\$ 649	4.27%	0.00%	\$ 13,269
\$	1,732,933	\$ 1,589,671	\$ 143,262	9.01%	0.40%	\$ 1,311,294

<u>5540 - Contract Transportation</u>	Budget 21-22	Budget 20-21	+/-	Line %	Program %	Actual 19-20
400 Contractual: Contractual Transportation - Aidable {mandated homeless student & other student transportation}	\$ 15,000	\$ 15,000	\$ -	0.00%	0.00%	\$ -
Total Contract Transportation	\$ 15,000	\$ 15,000	\$ -	0.00%	0.00%	\$ -
<u>7140 - Community Recreation & Continuing Education Offerings</u>						
150 Salary: Stipends for Fitness Center Coordinator & Continuing Education Instructors	\$ 5,174	\$ 5,174	\$ -	0.00%	0.00%	\$ -
400 Contractual: Service contracts	\$ 1,250	\$ 1,250	\$ -	0.00%	0.00%	\$ 4,038
450 Materials & Supplies: Purchase of materials & supplies	\$ 9,520	\$ 7,000	\$ 2,520	36.00%	0.01%	\$ -
Total Community Recreation	\$ 15,944	\$ 13,424	\$ 2,520	18.77%	0.01%	\$ 4,038
<u>9010/70 - Employee Benefits</u>						
9010 - State Employee Retirement: District's contribution to the employee retirement system	\$ 338,135	\$ 418,843	\$ (80,708)	-19.27%	-0.22%	\$ 333,593
9020 - State Teacher Retirement: District's contribution to the teacher retirement system	\$ 1,604,166	\$ 1,426,071	\$ 178,095	12.49%	0.50%	\$ 1,150,271
9030 - Social Security: District's contribution for employee's social security	\$ 1,462,195	\$ 1,344,990	\$ 117,205	8.71%	0.33%	\$ 1,107,640
9040 - Worker's Compensation: Compensation insurance for employees	\$ 142,634	\$ 142,634	\$ -	0.00%	0.00%	\$ 131,980
9050 - Unemployment Insurance: Mandated to pay self insured unemployment compensation	\$ 10,000	\$ 10,000	\$ -	0.00%	0.00%	\$ 119,514
9060 - Health Insurance: District's contribution towards employee's medical insurance	\$ 9,981,408	\$ 9,898,980	\$ 82,428	0.83%	0.23%	\$ 8,600,377
9070 - Employee benefits: Employer contribution toward TSA for unused days	\$ 122,000	\$ 122,000	\$ -	0.00%	0.00%	\$ -
Total Employee Benefits	\$ 13,660,538	\$ 13,363,518	\$ 297,020	2.22%	0.83%	\$ 11,443,375

Section III: Capital

Code	Description	Proposed Budget 22-23	Adopted Budget 21-22	+/- \$\$\$	Line%	Capital%
1620	Operations	\$1,902,807	\$1,688,977	\$213,830	12.66%	3.53%
1621	Maintenance	\$636,288	\$574,603	\$61,685	10.74%	1.02%
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	\$1,084,000	\$981,150	\$102,850	10.48%	1.70%
9950	Capital Outlay	181,176	100,000	\$81,176	81.18%	1.34%
9950	Interfund Transfers	1,987,376	1,836,294	\$151,082	8.23%	2.50%
9010-70	Employee Benefits	\$809,635	\$832,489	(\$22,854)	-2.75%	-0.38%
		\$6,643,032	\$6,055,263	\$587,769	9.71%	9.71%



1620 - Operations

	Budget 22-23	Budget 21-22	+/-	Line%	Capital%	Actual 20-21
<i>160 Salary:</i> Salaries of custodial workers, typist, and substitutes	\$ 810,654	\$ 720,654	\$ 90,000	12.49%	1.49%	\$ 642,760
<i>200 Equipment:</i> Equipment to clean and sanitize the buildings	\$ 67,000	\$ 67,000	\$ -	0.00%	0.00%	\$ -
<i>400 Contractual:</i> Equipment rental	\$ 4,000	\$ 4,000	\$ -	0.00%	0.00%	\$ 2,631
<i>421/426 Fire & Boiler Insurance:</i> Cost of insurance policy	\$ 82,953	\$ 82,953	\$ -	0.00%	0.00%	\$ 62,937
<i>450 Materials & Supplies:</i> Custodial supplies	\$ 90,000	\$ 82,000	\$ 8,000	9.76%	0.13%	\$ 80,107
<i>462 Custodial Service:</i> Trash removal, snow removal, water testing, etc.	\$ 62,700	\$ 60,620	\$ 2,080	3.43%	0.03%	\$ 52,866
<i>476 Electricity:</i> Cost of electricity	\$ 211,250	\$ 211,250	\$ -	0.00%	0.00%	\$ 116,917
<i>477 Security:</i> Cost of safety & security initiatives	\$ 55,000	\$ 55,000	\$ -	0.00%	0.00%	\$ 18,510
<i>478 Telephone:</i> Cost of telephones	\$ 62,500	\$ 48,750	\$ 13,750	28.21%	0.23%	\$ 59,725
<i>479 Fuel Oil:</i> Cost of heating schools	\$ 400,000	\$ 300,000	\$ 100,000	33.33%	1.65%	\$ 242,168
<i>481 Water/Sewer:</i> Cost of water & sewer at the Cumberland Head Elementary School	\$ 26,250	\$ 26,250	\$ -	0.00%	0.00%	\$ 20,936
<i>490 BOCES Services:</i> To provide compliance with OSHA	\$ 30,500	\$ 30,500	\$ -	0.00%	0.00%	\$ 28,173
Total Operations	\$ 1,902,807	\$ 1,688,977	\$ 213,830	12.66%	3.53%	\$ 1,327,730

1621 - Maintenance

<i>160 Salary:</i> Salaries of building maintenance workers, building maintenance mechanic & substitutes	\$ 243,988	\$ 233,303	\$ 10,685	4.58%	0.18%	\$ 194,800
<i>191 On-Call mileage reimbursement</i> per collective bargaining agreement	\$ 100	\$ 100	\$ -	0.00%	0.00%	\$ -
<i>200 Equipment:</i> Purchasing of equipment to maintain school grounds & buildings	\$ 30,000	\$ 30,000	\$ -	0.00%	0.00%	\$ -
<i>400 Contractual:</i> Equipment rentals & training	\$ 15,000	\$ 15,000	\$ -	0.00%	0.00%	\$ 11,627
<i>450 Materials & Supplies:</i> Purchase materials & supplies to repair and maintain facilities & equipment	\$ 79,000	\$ 79,000	\$ -	0.00%	0.00%	\$ 67,904
<i>461 Repairs:</i> Repairs to equipment & facilities	\$ 37,000	\$ 37,000	\$ -	0.00%	0.00%	\$ 34,938
<i>462 Services:</i> Various service contracts including fire inspections, elevator inspections, etc.	\$ 131,200	\$ 120,200	\$ 11,000	9.15%	0.18%	\$ 124,447
<i>463 Projects:</i> Campus projects for refurbishments, repairs, health & safety	\$ 100,000	\$ 60,000	\$ 40,000	66.67%	0.66%	\$ 57,018
Total Maintenance	\$ 636,288	\$ 574,603	\$ 61,685	10.74%	1.02%	\$ 490,734

1964 - Refund of Property Taxes

<i>400 Refunds:</i> Cost of refunding property taxes collected in prior years due to tax litigation	\$ 1,750	\$ 1,750	\$ -	0.00%	0.00%	\$ -
Total Refund of Property Taxes	\$ 1,750	\$ 1,750	\$ -	0.00%	0.00%	\$ -

5530 - Transportation Building

400 Contractual: Bus garage building contractual

450 Materials & Supplies: Purchase materials & supplies to repair and maintain facilities

Budget 21-22	Budget 20-21	+/-	Line %	Capital %	Actual 19-20
\$ 40,000	\$ 40,000	\$ -	0.00%	0.00%	\$ 26,367
\$ -	\$ -	\$ -	0.00%	0.00%	\$ -
\$ 40,000	\$ 40,000	\$ -	0.00%	0.00%	\$ 26,367

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

\$ -	\$ -	\$ -		0.00%	\$ -
\$ -	\$ -	\$ -	0.00%	0.00%	\$ -
\$ 670,000	\$ 635,000	\$ 35,000	0.00%	0.58%	\$ 1,080,456
\$ 414,000	\$ 346,150	\$ 67,850	0.00%	1.12%	\$ 605,456
\$ 1,084,000	\$ 981,150	\$ 102,850	10.48%	1.70%	\$ 1,685,912

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

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 & Interfund transfers (caf  /reserves).

\$ 80,000	\$ 80,000	\$ -	0.00%	0.00%	\$ 16,004
\$ 181,176	\$ 100,000	\$ 81,176	81.18%	1.34%	\$ 100,000
\$ 593,900	\$ 452,479				\$ 120,066
\$ 587,188	\$ 582,665	\$ 4,523	100.00%	0.07%	\$ 572,656
\$ 726,288	\$ 721,150	\$ 5,138	0.71%	0.08%	\$ 497,513
\$ 2,168,552	\$ 1,936,294	\$ 232,258	11.99%	3.84%	\$ 1,306,239

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

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

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

9040 - Worker's Compensation: Compensation insurance for employee's

9050 - Unemployment Insurance: To pay unemployment compensation claims

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

\$ 143,278	\$ 177,476	\$ (34,198)	-23.87%	-0.56%	\$ 141,353
\$ 85,012	\$ 78,197	\$ 6,815	8.02%	0.11%	\$ 64,397
\$ 32,916	\$ 32,916	\$ -	0.00%	0.00%	\$ 30,457
\$ -	\$ -	\$ -	0.00%	0.00%	\$ -
\$ 548,429	\$ 543,900	\$ 4,529	0.83%	0.07%	\$ 446,974
\$ 809,635	\$ 832,489	\$ (22,854)	-2.75%	-0.38%	\$ 683,181

Total Employee Benefits