



2019-20 Budget

Budget Handout

March 26, 2019



AGENDA

Welcome

Line by Line Budget review of the following codes:

1010 – Board of Education	1420 – Legal
1040 – District Clerk	1430 – Personnel
1060 – District Meeting	1480 – Public Information & Services
1240 – Chief School Administrator	9000 - 9089 – Employee Benefits
1310 – Business Administration	9700 - 9760– Debt Service
1320 – Auditing	9950 – Transfer to Other Funds
1325 – Treasurer	1910 – Unallocated Insurance
1620 – Operation of Plant	1920 – School Association Dues
1621 – Maintenance of Plant	1981 – Administration Charges BOCES
1680 – Central Data Processing	5510 – 5581 – Transportation

Public Participation

Next Meeting

Account	Description	2018-19	2019-20	\$ Dif	% Dif
A 1010.400-00	CONTRACTUAL & OTHER	8,750	8,750	0	0.00%
A 1010.490-00	BOCES - BOARD OF EDUCATION	1,350	1,300	-50	-3.70%
A 1010.500-00	MATERIALS & SUPPLIES	290	285	-5	-1.72%
A 1040.160-00	SALARIES DISTRICT CLERK	19,477	23,690	4,213	21.63%
A 1040.500-00	MATERIALS & SUPPLIES	300	295	-5	-1.67%
A 1060.160-00	SALARIES - ELECTION	8,000	8,000	0	0.00%
A 1060.400-00	CONTRACTUAL & OTHER	19,500	19,250	-250	-1.28%
A 1060.500-00	SUPPLIES & MATERIALS	100	95	-5	-5.00%
A 1240.150-00	SALARIES - CHIEF ADMINISTRATOR	242,349	246,590	4,241	1.75%
A 1240.160-00	SALARIES - NON-INSTRUCTIONAL	51,050	52,132	1,082	2.12%
A 1240.400-00	CONTRACTUAL & OTHER	9,225	9,125	-100	-1.08%
A 1240.500-00	SUPPLIES & MATERIALS	450	435	-15	-3.33%
A 1310.150-00	SALARIES - BUSINESS	160,742	168,779	8,037	5.00%

Account	Description	2018-19	2019-20	\$ Dif	% Dif
A 1310.160-00	SALARIES - NON-INSTRUCTIONAL	162,386	127,860	-34,526	-21.26%
A 1310.200-00	EQUIPMENT	4,425	4,400	-25	-0.56%
A 1310.400-00	CONTRACTUAL & OTHER	61,150	63,350	2,200	3.60%
A 1310.490-00	BOCES - BUSINESS ADMIN	10,000	9,800	-200	-2.00%
A 1310.500-00	SUPPLIES & MATERIALS	3,250	3,200	-50	-1.54%
A 1320.401	EXTERNAL AUDITOR	43,500	43,000	-500	-1.15%
A 1320.402	CLAIMS AUDITOR	7,800	9,100	1,300	16.67%
A 1320.403	INTERNAL CONTROL AUDITOR	30,000	29,500	-500	-1.67%
A 1320.404	CONTRACT ACCOUNTANT	89,860	88,100	-1,760	-1.96%
A 1320.407	OMNI SERVICE CONTRACT	3,500	3,150	-350	-10.00%
A 1325.160-00	SALARIES - NON-INSTRUCTIONAL	20,750	110,000	89,250	430.12%
A 1325.400-00	CONTRACTUAL & OTHER	12,500	12,000	-500	-4.00%
A 1420.400-00	LEGAL FEES	245,000	242,500	-2,500	-1.02%

Account	Description	2018-19	2019-20	\$ Dif	% Dif
A 1430.160-00	SALARIES - NON-PROFESSIONAL	50,550	53,853	3,303	6.53%
A 1430.162-00	CLERICAL OVERTIME	1,400	1,300	-100	-7.14%
A 1430.164-00	CLERICAL SUBSTITUTES	37,500	44,500	7,000	18.67%
A 1430.400-00	CONTRACTUAL & OTHER	35,000	32,000	-3,000	-8.57%
A 1430.400-10	CONTRACTUAL ADVERTISING	25,750	25,750	0	0.00%
A 1430.490-00	BOCES - PERSONNEL	47,000	43,000	-4,000	-8.51%
A 1430.500-00	SUPPLIES & MATERIALS	5,750	4,200	-1,550	-26.96%
A 1480.410-00	PRINTING	45,000	45,000	0	0.00%
A 1480.490-00	BOCES - PUBLIC RELATIONS	82,500	79,000	-3,500	-4.24%
A 9010.800-00	EMPLOYEES RETIREMENT	660,732	662,506	1,774	0.27%
A 9020.800-00	TEACHERS RETIREMENT	2,451,086	2,069,171	-381,915	-15.58%
A 9030.800-00	SOCIAL SECURITY	2,147,578	2,141,428	-6,150	-0.29%
A 9040.800-00	WORKERS COMP. INSURANCE	288,500	298,500	10,000	3.47%

Account	Description	2018-19	2019-20	\$ Dif	% Dif
A 9045.800-00	LIFE INSURANCE	77,000	73,500	-3,500	-4.55%
A 9050.800-00	UNEMPLOYMENT INSURANCE	35,000	37,500	2,500	7.14%
A 9055.801-00	TEACHERS LONG-TERM DISABILITY INS.	28,500	27,775	-725	-2.54%
A 9055.802-00	EMPLOYEES DISABILITY INSURANCE	1,700	1,675	-25	-1.47%
A 9060.801-00	HEALTH INSURANCE	5,400,000	5,748,160	348,160	6.45%
A 9060.802-00	DENTAL INSURANCE	200,000	200,000	0	0.00%
A 9089.800-00	TAX SHELTERED ANNUITY BENEFIT	299,662	379,650	79,988	26.69%
A 9710.600-00	PRINCIPAL ON SERIAL BONDS	620,000	1,462,000	842,000	135.81%
A 9710.700-00	INTEREST ON SERIAL BONDS	918,579	885,100	-33,479	-3.64%
A 9711.600-01	PRINCIPAL ON ENERGY PERF PLAN	424,254	432,527	8,273	1.95%
A 9711.700-01	INTEREST ON ENERGY PERF PLAN	85,007	76,734	-8,273	-9.73%
A 9760.700-00	TAX ANTICIPATION NOTE INTEREST	47,500	70,500	23,000	48.42%
A 9950.900-00	TRANSFER TO SPECIAL AID FUND	153,281	151,220	-2,061	-1.34%
A 9950.902-00	TRANSFER TO FOOD SERVICE FUND	10,000	10,000	0	0.00%

Account	Description	2018-19	2019-20	\$ Dif	% Dif
A 1620.150-00	SALARIES - PROFESSIONAL	125,010	127,511	2,501	2.00%
A 1620.160-00	SALARIES - NON-INSTRUCTION	1,159,824	1,106,547	-53,277	-4.59%
A 1620.162-00	SALARIES - CUSTODIAL OVERTIME	70,000	77,500	7,500	10.71%
A 1620.164-01	SALARIES-SECURITY HS	262,500	262,500	0	0.00%
A 1620.164-02	SALARIES-SECURITY HTH	106,000	112,000	6,000	5.66%
A 1620.164-03	SALARIES-SECURITY DA	17,500	25,000	7,500	42.86%
A 1620.164-04	SALARIES-SECURITY MWD	17,500	17,500	0	0.00%
A 1620.200-00	EQUIPMENT - DISTRICT WIDE	18,500	18,500	0	0.00%
A 1620.200-01	EQUIPMENT - HS	2,500	2,500	0	0.00%
A 1620.200-02	EQUIPMENT - MS	2,500	2,500	0	0.00%
A 1620.200-03	EQUIPMENT - DA	2,500	2,500	0	0.00%
A 1620.200-04	EQUIPMENT - MWD	2,500	2,500	0	0.00%

Account	Description	2018-19	2019-20	\$ Dif	% Dif
A 1620.401-11	ELECTRIC	300,000	275,000	-25,000	-8.33%
A 1620.401-12	National Grid & Oil	285,000	265,000	-20,000	-7.02%
A 1620.401-13	TELEPHONE	11,250	10,000	-1,250	-11.11%
A 1620.401-14	SECURITY	4,250	4,000	-250	-5.88%
A 1620.401-15	WATER	40,000	32,500	-7,500	-18.75%
A 1620.401-16	EXTERMINATOR	5,000	4,000	-1,000	-20.00%
A 1620.401-17	MISCELLANEOUS	8,500	7,500	-1,000	-11.76%
A 1620.401-18	TELCO/INTERNET	500	450	-50	-10.00%
A 1620.401-19	SERVICE CONTRACTS	50,000	47,500	-2,500	-5.00%
A 1620.406-00	REPAIRS	66,500	70,000	3,500	5.26%
A 1620.406-01	B&G REPAIRS-MHS	79,800	84,300	4,500	5.64%
A 1620.406-02	B&G REPAIRS-HTH	52,000	55,000	3,000	5.77%

Account	Description	2018-19	2019-20	\$ Dif	% Dif
A 1620.406-03	B&G REPAIRS-DA	35,000	37,500	2,500	7.14%
A 1620.406-04	B&G REPAIRS-MWD	15,200	16,200	1,000	6.58%
A 1620.490-00	BOCES - OPERATION OF PLANT	43,500	41,500	-2,000	-4.60%
A 1620.490-13	BOCES - TELEPHONE SERVICE	16,150	15,875	-275	-1.70%
A 1620.500-00	SUPPLIES AND MATERIALS	118,000	125,000	7,000	5.93%
A 1621.160-00	SALARIES - NON-INSTRUCTIONAL	287,811	297,612	9,801	3.41%
A 1621.200-00	EQUIPMENT	3,750	3,650	-100	-2.67%
A 1621.400-00	CONTRACTUAL & OTHER	20,000	20,000	0	0.00%
A 1621.401-18	TREE SERVICE	2,750	2,750	0	0.00%
A 1621.500-00	SUPPLIES & MATERIALS	13,000	15,000	2,000	15.38%
A 1680.200-00	EQUIPMENT	12,000	11,000	-1,000	-8.33%
A 1680.400-00	CONTRACTUAL EXPENSES	2,675	2,650	-25	-0.93%

Account	Description	2018-19	2019-20	\$ Dif	% Dif
A 1680.460-00	SOFTWARE	4,700	4,650	-50	-1.06%
A 1680.490-00	BOCES- DIST. WIDE VOICE & DATA SERVICE	60,000	64,000	4,000	6.67%
A 1680.500-00	SUPPLIES AND MATERIALS	4,200	4,100	-100	-2.38%
A 1910.400-00	GENERAL INSURANCE	273,500	283,500	10,000	3.66%
A 1910.401-00	STUDENT LIABILITY INSURANCE	9,750	9,500	-250	-2.56%
A 1920.400-00	SCHOOL ASSOCIATION DUES	18,000	18,355	355	1.97%
A 1981.490-01	BOCES - ADMINISTRATIVE CHARGES	184,750	193,283	8,533	4.62%
A 1981.490-02	BOCES - RENTAL OF FACILITIES	60,000	58,933	-1,067	-1.78%
A 5510.150-00	INSTRUCTIONAL SAL - TRANS SUPERVISOR	83,341	85,007	1,666	2.00%
A 5510.160-00	SALARIES - TRANSPORTATION	231,374	262,885	31,511	13.62%
A 5510.160-01	NONINSTRUCTIONAL SAL - TRANS OFFICE	65,488	67,112	1,624	2.48%
A 5510.400-00	DISTRICT TRANSPORTATION CONTRACTUAL	60,000	65,000	5,000	8.33%
A 5540.400-00	IN-DISTRICT PHYSICAL HANDICAPPED	90,000	88,250	-1,750	-1.94%

Account	Description	2018-19	2019-20	\$ Dif	% Dif
A 5540.401-00	SPECIAL CLASSES	530,000	750,000	220,000	41.51%
A 5540.402-01	ATHLETIC TRIPS	38,640	35,000	-3,640	-9.42%
A 5540.403-01	FIELDS TRIPS - HS	2,800	2,600	-200	-7.14%
A 5540.403-02	FIELDS TRIPS - MS	4,200	3,900	-300	-7.14%
A 5540.403-03	FIELDS TRIPS - DA	490	480	-10	-2.04%
A 5540.403-04	FIELDS TRIPS - MWD	200	195	-5	-2.50%
A 5540.406-00	NON-PUBLIC SCHOOLS	790,000	745,000	-45,000	-5.70%
A 5540.407-00	K-4 TRANSPORTATION - .8 MILES	470,000	475,000	5,000	1.06%
A 5540.415-15	TRANSPORTATION-SCIENCE FIELD TRIPS	10,000	9,750	-250	-2.50%
A 5540.416-20	TRANSPORTATION-MUSIC FIELD TRIPS	49,700	48,100	-1,600	-3.22%
A 5550.400-00	NON-PUBLIC SCHOOLS PUBLIC SERVICE	3,750	2,750	-1,000	-26.67%
A 5581.490-00	BOCES - VOCATIONAL ED TRANSPORTATION	155,000	145,000	-10,000	-6.45%
A 5581.491-00	BOCES - HANDICAPPED TRANSPORTATION	380,000	450,000	70,000	18.42%

Notes
