



2018-19 Budget

Budget Handout

March 20, 2018



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	
1620 – Operation of Plant	1920 – School Association Dues
1621 – Maintenance of Plant	1981 – Administration Charges BOCES
1680 – Central Data Processing	5510 – 5581 – Transportation
1910 – Unallocated Insurance	

Public Participation

Next Meeting

Account	Description	2017-18	2018-19	\$ Dif	% Dif
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A 1010.400-00	CONTRACTUAL & OTHER	\$9,000	\$8,750	(\$250)	-2.78%
A 1010.490-00	BOCES - BOARD OF EDUCATION	\$1,500	\$1,350	(\$150)	-10.00%
A 1010.500-00	MATERIALS & SUPPLIES	\$300	\$290	(\$10)	-3.33%
A 1040.160-00	SALARIES DISTRICT CLERK	\$18,727	\$19,477	\$750	4.00%
A 1040.500-00	MATERIALS & SUPPLIES	\$300	\$300	\$0	0.00%
A 1060.160-00	SALARIES - ELECTION	\$8,000	\$8,000	\$0	0.00%
A 1060.400-00	CONTRACTUAL & OTHER	\$19,899	\$19,500	(\$399)	-2.01%
A 1060.500-00	SUPPLIES & MATERIALS	\$100	\$100	\$0	0.00%
A 1240.150-00	SALARIES - CHIEF ADMINISTRATOR	\$238,767	\$242,349	\$3,582	1.50%
A 1240.160-00	SALARIES - NON-INSTRUCTIONAL	\$120,215	\$51,050	(\$69,165)	-57.53%
A 1240.400-00	CONTRACTUAL & OTHER	\$10,225	\$9,225	(\$1,000)	-9.78%
A 1240.500-00	SUPPLIES & MATERIALS	\$475	\$450	(\$25)	-5.26%
A 1310.150-00	SALARIES - BUSINESS	\$156,060	\$160,742	\$4,682	3.00%
A 1310.160-00	SALARIES - NON-INSTRUCTIONAL	\$162,684	\$155,823	(\$6,861)	-4.22%

Account	Description	2017-18	2018-19	\$ Dif	% Dif
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A 1310.200-00	EQUIPMENT	\$4,450	\$4,425	(\$25)	-0.56%
A 1310.400-00	CONTRACTUAL & OTHER	\$59,900	\$61,150	\$1,250	2.09%
A 1310.490-00	BOCES - BUSINESS ADMIN	\$10,500	\$10,000	(\$500)	-4.76%
A 1310.500-00	SUPPLIES & MATERIALS	\$3,300	\$3,250	(\$50)	-1.52%
A 1320.401	EXTERNAL AUDITOR	\$42,500	\$43,500	\$1,000	2.35%
A 1320.402	CLAIMS AUDITOR	\$7,800	\$7,800	\$0	0.00%
A 1320.403	INTERNAL CONTROL AUDITOR	\$31,000	\$30,000	(\$1,000)	-3.23%
A 1320.404	CONTRACT ACCOUNTANT	\$87,475	\$89,860	\$2,385	2.73%
A 1320.407	OMNI SERVICE CONTRACT	\$4,000	\$3,500	(\$500)	-12.50%
A 1325.160-00	SALARIES - NON-INSTRUCTIONAL	\$20,400	\$20,750	\$350	1.72%
A 1325.400-00	CONTRACTUAL & OTHER	\$12,500	\$12,500	\$0	0.00%
A 1420.400-00	LEGAL FEES	\$253,250	\$245,000	(\$8,250)	-3.26%
A 1430.160-00	SALARIES - NON-PROFESSIONAL	\$70,000	\$50,550	(\$19,450)	-27.79%
A 1430.162-00	CLERICAL OVERTIME	\$1,600	\$1,400	(\$200)	-12.50%

Account	Description	2017-18	2018-19	\$ Dif	% Dif
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A 1430.164-00	CLERICAL SUBSTITUTES	\$33,000	\$37,500	\$4,500	13.64%
A 1430.400-00	CONTRACTUAL & OTHER	\$36,700	\$35,000	(\$1,700)	-4.63%
A 1430.400-10	CONTRACTUAL ADVERTISING	\$26,000	\$25,750	(\$250)	-0.96%
A 1430.490-00	BOCES - PERSONNEL	\$45,000	\$47,000	\$2,000	4.44%
A 1430.500-00	SUPPLIES & MATERIALS	\$6,300	\$5,750	(\$550)	-8.73%
A 1480.410-00	PRINTING	\$40,000	\$45,000	\$5,000	12.50%
A 1480.490-00	BOCES - PUBLIC RELATIONS	\$81,000	\$82,500	\$1,500	1.85%
A 9010.800-00	EMPLOYEES RETIREMENT	\$641,507	\$660,732	\$19,225	3.00%
A 9020.800-00	TEACHERS RETIREMENT	\$2,219,307	\$2,438,120	\$218,813	9.86%
A 9030.800-00	SOCIAL SECURITY	\$2,127,410	\$2,139,152	\$11,742	0.55%
A 9040.800-00	WORKERS COMP. INSURANCE	\$273,500	\$288,500	\$15,000	5.48%
A 9045.800-00	LIFE INSURANCE	\$85,000	\$77,000	(\$8,000)	-9.41%
A 9050.800-00	UNEMPLOYMENT INSURANCE	\$30,000	\$35,000	\$5,000	16.67%
A 9055.801-00	TEACHERS LONG-TERM DISABILITY INS.	\$30,000	\$28,500	(\$1,500)	-5.00%

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A 9055.802-00	EMPLOYEES DISABILITY INSURANCE	\$1,750	\$1,700	(\$50)	-2.86%
A 9060.801-00	HEALTH INSURANCE	\$4,914,950	\$5,400,000	\$485,050	9.87%
A 9060.802-00	DENTAL INSURANCE	\$200,000	\$200,000	\$0	0.00%
A 9089.800-00	TAX SHELTERED ANNUITY BENEFIT	\$313,143	\$299,662	(\$13,481)	-4.31%
A 9710.600-00	PRINCIPAL ON SERIAL BONDS	\$605,000	\$620,000	\$15,000	2.48%
A 9710.700-00	INTEREST ON SERIAL BONDS	\$289,166	\$918,579	\$629,413	217.66%
A 9711.600-01	PRINCIPAL ON ENERGY PERF PLAN	\$416,140	\$424,254	\$8,114	1.95%
A 9711.700-01	INTEREST ON ENERGY PERF PLAN	\$93,121	\$85,007	(\$8,114)	-8.71%
A 9760.700-00	TAX ANTICIPATION NOTE INTEREST	\$50,000	\$47,500	(\$2,500)	-5.00%
A 9950.900-00	TRANSFER TO SPECIAL AID FUND	\$138,000	\$208,000	\$70,000	50.72%
A 9950.902-00	TRANSFER TO FOOD SERVICE FUND	\$10,000	\$10,000	\$0	0.00%

Account	Description	2017-18	2018-19	\$ Dif	% Dif
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A 1620.150-00	SALARIES - PROFESSIONAL	\$118,575	\$125,010	\$6,435	5.43%
A 1620.160-00	SALARIES - NON-INSTRUCTION	\$1,175,855	\$1,159,824	(\$16,031)	-1.36%
A 1620.162-00	SALARIES - CUSTODIAL OVERTIME	\$65,000	\$70,000	\$5,000	7.69%
A 1620.164-01	SALARIES-SECURITY HS	\$257,500	\$262,500	\$5,000	1.94%
A 1620.164-02	SALARIES-SECURITY HTH	\$87,500	\$106,000	\$18,500	21.14%
A 1620.164-03	SALARIES-SECURITY DA	\$0	\$17,500	\$17,500	#DIV/0!
A 1620.164-04	SALARIES-SECURITY MWD	\$0	\$17,500	\$17,500	#DIV/0!
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%
A 1620.401-11	LIPA	\$300,000	\$300,000	\$0	0.00%

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A 1620.401-12	National Grid & Oil	\$310,000	\$285,000	(\$25,000)	-8.06%
A 1620.401-13	TELEPHONE	\$12,500	\$11,250	(\$1,250)	-10.00%
A 1620.401-14	SECURITY	\$4,750	\$4,250	(\$500)	-10.53%
A 1620.401-15	WATER	\$50,000	\$40,000	(\$10,000)	-20.00%
A 1620.401-16	EXTERMINATOR	\$5,500	\$5,000	(\$500)	-9.09%
A 1620.401-17	MISCELLANEOUS	\$9,000	\$8,500	(\$500)	-5.56%
A 1620.401-18	TELCO/INTERNET	\$800	\$500	(\$300)	-37.50%
A 1620.401-19	SERVICE CONTRACTS	\$50,000	\$50,000	\$0	0.00%
A 1620.406-00	REPAIRS	\$66,500	\$66,500	\$0	0.00%
A 1620.406-01	B&G REPAIRS-MHS	\$79,800	\$79,800	\$0	0.00%
A 1620.406-02	B&G REPAIRS-HTH	\$52,000	\$52,000	\$0	0.00%
A 1620.406-03	B&G REPAIRS-DA	\$35,000	\$35,000	\$0	0.00%
A 1620.406-04	B&G REPAIRS-MWD	\$15,200	\$15,200	\$0	0.00%

Account	Description	2017-18	2018-19	\$ Dif	% Dif
A 1620.490-00	BOCES - OPERATION OF PLANT	\$42,500	\$43,500	\$1,000	2.35%
A 1620.490-13	BOCES - TELEPHONE SERVICE	\$18,750	\$16,150	(\$2,600)	-13.87%
A 1620.500-00	SUPPLIES AND MATERIALS	\$118,000	\$118,000	\$0	0.00%
A 1621.160-00	SALARIES - NON-INSTRUCTIONAL	\$281,628	\$287,811	\$6,183	2.20%
A 1621.200-00	EQUIPMENT	\$3,750	\$3,750	\$0	0.00%
A 1621.400-00	CONTRACTUAL & OTHER	\$20,000	\$20,000	\$0	0.00%
A 1621.401-18	TREE SERVICE	\$2,875	\$2,750	(\$125)	-4.35%
A 1621.500-00	SUPPLIES & MATERIALS	\$13,000	\$13,000	\$0	0.00%
A 1680.200-00	EQUIPMENT	\$12,000	\$12,000	\$0	0.00%
A 1680.400-00	CONTRACTUAL EXPENSES	\$2,675	\$2,675	\$0	0.00%
A 1680.460-00	SOFTWARE	\$4,700	\$4,700	\$0	0.00%
A 1680.490-00	BOCES- DIST. WIDE VOICE & DATA SERVICE	\$65,500	\$60,000	(\$5,500)	-8.40%
A 1680.500-00	SUPPLIES AND MATERIALS	\$4,200	\$4,200	\$0	0.00%
A 1910.400-00	GENERAL INSURANCE	\$260,000	\$273,500	\$13,500	5.19%

Account	Description	2017-18	2018-19	\$ Dif	% Dif
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A 1910.401-00	STUDENT LIABILITY INSURANCE	\$10,000	\$9,750	(\$250)	-2.50%
A 1920.400-00	SCHOOL ASSOCIATION DUES	\$18,025	\$18,000	(\$25)	-0.14%
A 1981.490-01	BOCES - ADMINISTRATIVE CHARGES	\$178,500	\$184,750	\$6,250	3.50%
A 1981.490-02	BOCES - RENTAL OF FACILITIES	\$73,000	\$60,000	(\$13,000)	-17.81%
A 5510.150-00	INSTRUCTIONAL SAL - TRANS SUPERVISOR	\$79,050	\$83,341	\$4,291	5.43%
A 5510.160-00	SALARIES - TRANSPORTATION	\$231,656	\$231,374	(\$282)	-0.12%
A 5510.160-01	NONINSTRUCTIONAL SAL - TRANS OFFICE	\$56,270	\$65,488	\$9,218	16.38%
A 5510.400-00	DISTRICT TRANSPORTATION CONTRACTUAL	\$50,000	\$60,000	\$10,000	20.00%
A 5540.400-00	IN-DISTRICT PHYSICAL HANDICAPPED	\$93,000	\$90,000	(\$3,000)	-3.23%
A 5540.401-00	SPECIAL CLASSES	\$530,000	\$515,000	(\$15,000)	-2.83%
A 5540.402-01	ATHLETIC TRIPS	\$40,000	\$38,640	(\$1,360)	-3.40%
A 5540.403-01	FIELDS TRIPS - HS	\$2,900	\$2,800	(\$100)	-3.45%
A 5540.403-02	FIELDS TRIPS - MS	\$1,000	\$4,200	\$3,200	320.00%

Account

Description

2017-18

2018-19

\$ Dif

% Dif

A 5540.403-03	FIELDS TRIPS - DA	\$500	\$490	(\$10)	-2.00%
A 5540.403-04	FIELDS TRIPS - MWD	\$200	\$200	\$0	0.00%
A 5540.406-00	NON-PUBLIC SCHOOLS	\$795,000	\$790,000	(\$5,000)	-0.63%
A 5540.407-00	K-4 TRANSPORTATION - .8 MILES	\$475,000	\$470,000	(\$5,000)	-1.05%
A 5540.415-15	TRANSPORTATION-SCIENCE FIELD TRIPS	\$10,500	\$10,000	(\$500)	-4.76%
A 5540.416-20	TRANSPORTATION-MUSIC FIELD TRIPS	\$45,250	\$49,700	\$4,450	9.83%
A 5550.400-00	NON-PUBLIC SCHOOLS PUBLIC SERVICE	\$4,250	\$3,750	(\$500)	-11.76%
A 5581.490-00	BOCES - VOCATIONAL ED TRANSPORTATION	\$165,000	\$155,000	(\$10,000)	-6.06%
A 5581.491-00	BOCES - HANDICAPPED TRANSPORTATION	\$395,000	\$380,000	(\$15,000)	-3.80%

Notes
