



# PULASKI ACADEMY & CENTRAL SCHOOL DISTRICT

## 2019-20 THREE-PART COMPONENT BUDGET

### PART I - ADMINISTRATIVE COMPONENT

The Administrative Component of the budget focuses on expenditures associated with business operations and administration of the district. This includes the school board, the offices of the superintendent and principal, general administration, finance management, and legal costs.

#### **BOARD OF EDUCATION**

This category includes expenses related to the Board of Education, the district clerk and district meetings. It includes postage, printing, legal advertising, voting machines, district clerk stipend and other expenses related to the annual vote. (School board members serve without pay)

			18-19 Final Budget	19-20 Proposed Budget
<b>BOARD OF EDUCATION (1010)</b>	GS 1010.16	Noninstructional Salaries	\$ 6,670	\$ 6,730
	GS 1010.4	Contractual Expenditures	\$ 15,000	\$ 15,000
	GS 1010.(4)5	Materials And Supplies	\$ 1,300	\$ 1,300
	<b>1010.0</b>	<b>TOTAL BOARD OF EDUCATION</b>	<b>\$ 22,970</b>	<b>\$ 23,030</b>
<b>DISTRICT CLERK (1040)</b>	GS 1040.16	Noninstructional Salaries	\$ 5,790	\$ 5,925
	GS 1040.4	Contractual Expenditures	\$ 350	\$ 350
	GS 1040.(4)5	Materials And Supplies	\$ 100	\$ 100
	<b>1040.0</b>	<b>TOTAL DISTRICT CLERK</b>	<b>\$ 6,240</b>	<b>\$ 6,375</b>
<b>DISTRICT MEETING (1060)</b>	GS 1060.4	Contractual Expenditures	\$ 4,550	\$ 4,550
	GS 1060.(4)5	Materials And Supplies	\$ 500	\$ 500
	<b>1060.0</b>	<b>TOTAL DISTRICT MEETING</b>	<b>\$ 5,050</b>	<b>\$ 5,050</b>
	<b>1099.0</b>	<b><u>TOTAL BOARD OF EDUCATION</u></b>	<b>\$ 34,260</b>	<b>\$ 34,455</b>

**CENTRAL ADMINISTRATION**

This category includes expenses related to the operation of the superintendent's office such as the salaries of the superintendent and secretary, the cost of office supplies, reference materials, professional development, conference and travel expenses.

			<b>18-19</b>	<b>19-20</b>
			<b>Final Budget</b>	<b>Proposed Budget</b>
<b>CHIEF SCHOOL ADMINISTRATOR (1240)</b>	GS 1240.15	Instructional Salaries	\$ 147,505	\$ 140,760
	GS 1240.16	Noninstructional Salaries	\$ 46,440	\$ 49,335
	GS 1240.2	Equipment	\$ 1,000	\$ 1,000
	GS 1240.4	Contractual Expenditures	\$ 16,175	\$ 17,900
	GS 1240.(4)5	Materials And Supplies	\$ 2,600	\$ 2,600
	<b>1240.0</b>	<b>TOTAL CHIEF SCHOOL ADMINISTRATOR</b>	<b>\$ 213,720</b>	<b>\$ 211,595</b>
	<b>1299</b>	<b><u>TOTAL CENTRAL ADMINISTRATION</u></b>	<b>\$ 213,720</b>	<b>\$ 211,595</b>

**FINANCE**

This category includes expenses related to business administration, auditing, the treasurer, tax collector and purchasing.

			<b>18-19</b>	<b>19-20</b>
			<b>Final Budget</b>	<b>Proposed Budget</b>
<b>BUSINESS ADMINISTRATION (1310)</b>	GS 1310.16	Noninstructional Salaries	\$ 142,590	\$ 147,196
	GS 1310.2	Equipment	\$ 1,000	\$ 1,000
	GS 1310.4	Contractual Expenditures	\$ 14,000	\$ 14,000
	GS 1310.(4)5	Materials And Supplies	\$ 5,650	\$ 5,650
	GS 1310.49	Boces Services	\$ 19,640	\$ 30,025
	<b>1310.0</b>	<b>TOTAL BUSINESS ADMINISTRATION</b>	<b>\$ 182,880</b>	<b>\$ 197,871</b>
<b>AUDITING (1320)</b>	GS 1320.4	Contractual Expenditures	\$ 15,000	\$ 15,000
	<b>1320.0</b>	<b>TOTAL AUDITING</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
<b>TREASURER (1325)</b>	GS 1325.16	Noninstructional Salaries	\$ 55,755	\$ 57,567
	GS 1325.4	Contractual Expenditures	\$ 1,000	\$ 1,000
	GS 1325.(4)5	Materials And Supplies	\$ 600	\$ 600
	<b>1325.0</b>	<b>TOTAL TREASURER</b>	<b>\$ 57,355</b>	<b>\$ 59,167</b>

<b>TAX COLLECTOR (1330)</b>	GS 1330.16	Noninstructional Salaries	\$ 7,000	\$ 7,570
	GS 1330.4	Contractual Expenditures	\$ 7,000	\$ 7,000
	<b>1330.0</b>	<b>TOTAL TAX COLLECTOR</b>	<b>\$ 14,000</b>	<b>\$ 14,570</b>
	<b>1399</b>	<b><u>TOTAL FINANCE</u></b>	<b>\$ 269,235</b>	<b>\$ 286,608</b>

**STAFF**

This category includes expenses related to contract personnel such as the school attorney, BOCES employee relations service, records management, and communications.

			<b>18-19 Final Budget</b>	<b>19-20 Proposed Budget</b>
<b>LEGAL (1420)</b>	GS 1420.4	Contractual Expenditures	\$ 10,000	\$ 10,000
	GS 1420.49	Boces Services	\$ 19,855	\$ 23,726
	<b>1420.0</b>	<b>TOTAL LEGAL</b>	<b>\$ 29,855</b>	<b>\$ 33,726</b>
<b>PUBLIC INFORMATION AND SERVICES (1480)</b>	GS 1480.4	Contractual Expenditures	\$ 5,000	\$ 5,000
	GS 1480.49	Boces Services	\$ 35,220	\$ 57,865
	<b>1480.0</b>	<b>TOTAL PUBLIC INFORMATION AND SERVICES</b>	<b>\$ 40,220</b>	<b>\$ 62,865</b>
	<b>1499</b>	<b><u>TOTAL STAFF</u></b>	<b>\$ 70,075</b>	<b>\$ 96,591</b>

**CENTRAL SERVICES**

This category includes expenses related to central mailing, data processing, broadband internet service, and student data management systems.

			<b>18-19 Final Budget</b>	<b>19-20 Proposed Budget</b>
<b>CENTRAL PRINTING AND MAILING (1670)</b>	GS 1670.49	Boces Services	\$ 8,000	\$ 18,995
	<b>1670</b>	<b>TOTAL CENTRAL PRINTING AND MAILING</b>	<b>\$ 8,000</b>	<b>\$ 18,995</b>
<b>CENTRAL DATA PROCESSING (1680)</b>	GS 1680.49	Boces Services	\$ 167,670	\$ 155,383
	<b>1680.0</b>	<b>TOTAL CENTRAL DATA PROCESSING</b>	<b>\$ 167,670</b>	<b>\$ 155,383</b>
	<b>1699</b>	<b><u>TOTAL CENTRAL SERVICES</u></b>	<b>\$ 175,670</b>	<b>\$ 174,378</b>

**ADMINISTRATION AND IMPROVEMENT**

This category includes expenses related to curriculum development, research, planning, evaluation and inservice training. This also includes expenses related to staff supervision and the principal's office.

				18-19	19-20
				Final Budget	Proposed Budget
<b>CURRICULUM DEV. &amp; SUPERVISION (2010)</b>	IN	2010.15	Instructional Salaries	\$ 112,125	\$ 118,535
	IN	2010.49	Boces Services	\$ 60,655	\$ 103,680
		<b>2010.0</b>	<b>TOTAL CURRICULUM DEV. &amp; SUPERVISION</b>	<b>\$ 172,780</b>	<b>\$ 222,215</b>
<b>SUPERVISION - REGULAR SCHOOL (2020)</b>	IN	2020.15	Instructional Salaries	\$ 306,285	\$ 299,030
	IN	2020.16	Noninstructional Salaries	\$ 153,625	\$ 177,738
	IN	2020.4	Contractual Expenditures	\$ 19,300	\$ 19,300
	IN	2020.(4)5	Materials And Supplies	\$ 10,800	\$ 10,800
		<b>2020.0</b>	<b>TOTAL SUPERVISION - REGULAR SCHOOL</b>	<b>\$ 490,010</b>	<b>\$ 506,868</b>
<b>INTERSCHOLASTIC ATHLETICS (2855)</b>	IN	2855.15	Instructional Salaries	\$ 70,667	\$ 40,000
		<b>2855</b>	<b>TOTAL INTERSCHOLASTIC ATHLETICS</b>	<b>\$ 70,667</b>	<b>\$ 40,000</b>
<b>DISTRICT TRANSPORTATION SERVICES (5510)</b>	PT	5510.161	Transportation Office	\$ 68,145	\$ 71,954
		<b>2099</b>	<b>TOTAL ADMINISTRATION AND IMPROVEMENT</b>	<b>\$ 801,602</b>	<b>\$ 841,037</b>

**EMPLOYEE BENEFITS**

This category includes expenses related to the costs of benefits for all employees in the Administrative Component of the budget: employee retirement (ERS), teacher retirement (TRS), Retirement Awards, Social Security, Worker's Compensation, life insurance, unemployment insurance, hospital, medical and dental insurance.

			<b>18-19</b>	<b>19-20</b>	
			<b>Final Budget</b>	<b>Proposed Budget</b>	
<b>EMPLOYEE BENEFITS (9010-9089)</b>	UN	9010.8	State Retirement	\$ 36,512	\$ 39,297
	UN	9020.8	Teacher Retirement	\$ 101,403	\$ 90,747
	UN	9030.8	Social Security	\$ 87,169	\$ 90,200
	UN	9040.49	BOCES Employee Benefits	\$ 1,944	\$ 1,855
	UN	9040.8	Worker Compensation	\$ 15,361	\$ 13,971
	UN	9050.8	Unemployment Insurance	\$ 2,612	\$ 2,697
	UN	9060.8	Medical Insurance	\$ 464,057	\$ 446,130
	UN	9060.8	Dental Insurance	\$ 35,308	\$ 36,121
	UN	9060.8	Eye Care Coverage	\$ 3,657	\$ 3,665
	UN	9089.8	Other (Specify)	\$ 30,617	\$ 34,558
			<b>SUBTOTAL EMPLOYEE BENEFITS</b>	<b>\$ 778,640</b>	<b>\$ 759,242</b>
	<b>9098.0</b>		<b><u>TOTAL EMPLOYEE BENEFITS</u></b>	<b>\$ 778,640</b>	<b>\$ 759,242</b>

**SPECIAL ITEMS**

This category includes expenses related to refunds on real property taxes, unallocated insurance premiums, school association dues, and BOCES administration charges.

			<b>18-19</b>	<b>19-20</b>	
			<b>Final Budget</b>	<b>Proposed Budget</b>	
<b>SPECIAL ITEMS (1910 &amp; 1920)</b>	GS	1910.4	Unallocated Insurance	\$ 91,815	\$ 93,652
	GS	1920.4	School Association Dues	\$ 10,000	\$ 10,000
	GS	1964.4	Refunds	\$ 2,000	\$ 2,000
	GS	1981.49	Boces Administrative Cost	\$ 441,725	\$ 456,580
			<b>SUBTOTAL SPECIAL ITEMS</b>	<b>\$ 545,540</b>	<b>\$ 562,232</b>
	<b>1998.0</b>		<b><u>TOTAL SPECIAL ITEMS</u></b>	<b>\$ 545,540</b>	<b>\$ 562,232</b>

17-18  
Final Budget

19-20  
Proposed Budget

TOTAL ADMINISTRATIVE COMPONENT

\$	2,888,742	\$	2,966,138
----	-----------	----	-----------

## PART II - PROGRAM COMPONENT

The Program Component of the budget focuses on the cost of instruction and student services.

### TEACHING

This category includes expenses related to regular, special education and occupational education.

				18-19	19-20
				Final Budget	Proposed Budget
<b>INSERVICE TRAINING - INSTRUCTION (2070)</b>	IN	2070.4	Contractual Expenditures	\$ 89,146	\$ 100,000
		2070.0	<b>TOTAL INSERVICE TRAINING-INSTRUCTION</b>	<b>\$ 89,146</b>	<b>\$ 100,000</b>
<b>TEACHING - REGULAR SCHOOL (2110)</b>	IN	2110.120	Teacher Salaries, K - 3	\$ 1,318,772	\$ 1,376,459
	IN	2110.121	Teacher Salaries, 4 - 5	\$ 741,910	\$ 783,782
	IN	2110.130	Teacher Salaries, 6 - 12	\$ 2,225,230	\$ 2,301,945
	IN	2110.131	Teacher Salaries, Dept Chairs	\$ 48,645	\$ 50,000
	IN	2110.14	Substitute Instructional Salaries	\$ 173,200	\$ 179,262
	IN	2110.15	Licensed Teaching Assistant	\$ 169,080	\$ 231,088
	IN	2110.151	Tutor	\$ 30,975	\$ 32,059
	IN	2110.16	Noninstructional Salaries	\$ 104,835	\$ 111,201
	IN	2110.2	Equipment	\$ 25,000	\$ 25,000
	IN	2110.4	Contractual Expenditures	\$ 41,400	\$ 41,400
	IN	2110.4(5)	Materials And Supplies	\$ 103,660	\$ 103,660
	IN	2110.47	Tuition	\$ 20,000	\$ 20,000
	IN	2110.48	Textbooks	\$ 85,000	\$ 85,000
	IN	2110.49	Boces Services	\$ 94,757	\$ 123,930
		<b>2110.0</b>	<b>TOTAL TEACHING - REGULAR SCHOOL</b>	<b>\$ 5,182,464</b>	<b>\$ 5,464,786</b>

<b>PROGRAMS STUDENTS W/ DISABILITIES (2250)</b>	IN	2250.15	Instructional Salaries	\$	819,890	\$	861,531
	IN	2250.14	Substitute Instructional Salaries	\$	38,465	\$	40,310
	IN	2250.15	Licensed Teaching Assistant	\$	699,630	\$	593,023
	IN	22250.151	Tutor	\$	16,390	\$	16,964
	IN	2250.16	Noninstructional Salaries	\$	86,730	\$	73,524
	IN	2250.2	Equipment	\$	4,000	\$	4,000
	IN	2250.4	Contractual Expense	\$	180,080	\$	184,582
	IN	2250.(4)5	Materials And Supplies	\$	10,500	\$	10,500
	IN	2250.47	Tuition	\$	95,000	\$	95,000
	IN	2250.49*	Boces Services	\$	1,619,520	\$	1,688,099
		<b>2250.0</b>	<b>TOTAL PROGRAMS STUDENTS W/ DISABILITIES</b>	<b>\$</b>	<b>3,570,205</b>	<b>\$</b>	<b>3,567,533</b>
	<b>OCCUPATIONAL EDUCATION (2280)</b>	IN	2280.49	Boces Services	\$	700,640	\$
		<b>2280.0</b>	<b>TOTAL OCCUPATIONAL EDUCATION</b>	<b>\$</b>	<b>700,640</b>	<b>\$</b>	<b>718,550</b>
<b>TEACHING - SPECIAL SCHOOLS (2330)</b>	IN	2330.49	Boces Services	\$	238,743	\$	304,888
		<b>2330.0</b>	<b>TOTAL TEACHING - SPECIAL SCHOOLS</b>	<b>\$</b>	<b>238,743</b>	<b>\$</b>	<b>304,888</b>
		<b><u>TOTAL TEACHING</u></b>	<b>\$</b>	<b>9,781,198</b>	<b>\$</b>	<b>10,155,757</b>	

### **INSTRUCTIONAL MEDIA**

This category includes expenses related to the school library and instructional technology.

				<b>18-19</b>	<b>19-20</b>		
				<b>Final Budget</b>	<b>Proposed Budget</b>		
<b>SCHOOL LIBRARY AND AUDIOVISUAL (2610)</b>	IN	2610.15	Instructional Salaries	\$	78,405	\$	84,669
	IN	2610.16	Noninstructional Salaries	\$	28,445	\$	31,091
	IN	2610.2	Equipment	\$	3,000	\$	3,000
	IN	2610.4	Contractual Expense	\$	2,300	\$	2,300
	IN	2610.(4)5	Materials And Supplies	\$	13,700	\$	13,700
	IN	2610.46*	School Library And A/V Loan Program	\$	7,800	\$	7,800
	IN	2610.49	Boces Services	\$	12,170	\$	13,807
		<b>2610.0</b>	<b>TOTAL SCHOOL LIBRARY AND AUDIOVISUAL</b>	<b>\$</b>	<b>145,820</b>	<b>\$</b>	<b>156,367</b>



<b>COMPUTER ASSISTED INSTRUCTION (2630)</b>	IN 2630.15	Instructional Salaries	\$ -	\$ 15,000
	IN 2630.16	Noninstructional Salaries	\$ 141,865	\$ 233,219
	IN 2630.22	State Aided Computer Hardware	\$ 28,000	\$ 28,000
	IN 2630.4	Contractual Expenditures	\$ 31,400	\$ 31,400
	IN 2630.46	State Aided Computer Software	\$ 40,000	\$ 40,000
	IN 2630.49	Boces Services	\$ 201,310	\$ 196,544
	<b>2630.0</b>	<b>TOTAL COMPUTER ASSISTED INSTRUCTION</b>	<b>\$ 442,575</b>	<b>\$ 544,163</b>
	2699	<b><u>TOTAL INSTRUCTIONAL MEDIA</u></b>	<b>\$ 588,395</b>	<b>\$ 700,530</b>

### **PUPIL SERVICES**

This category includes expenses related to attendance, health services, guidance, psychological services, cocurricular activities and athletics.

			<b>18-19</b>	<b>19-20</b>
			<b>Final Budget</b>	<b>Proposed Budget</b>
<b>GUIDANCE - REGULAR SCHOOL (2810)</b>	IN 2810.15	Instructional Salaries	\$ 149,700	\$ 154,425
	IN 2810.16	Noninstructional Salaries	\$ 36,890	\$ 31,869
	IN 2810.2	Equipment	\$ 1,000	\$ 1,000
	IN 2810.4	Contractual Expenditures	\$ 2,000	\$ 2,000
	IN 2810.(4)5	Materials And Supplies	\$ 4,000	\$ 4,000
		<b>2810.0</b>	<b>TOTAL GUIDANCE - REGULAR SCHOOL</b>	<b>\$ 193,590</b>
<b>HEALTH SERVICES - REGULAR SCHOOL (2815)</b>	IN 2815.16	Noninstructional Salaries	\$ 124,270	\$ 129,643
	IN 2815.2	Equipment	\$ 1,000	\$ 1,000
	IN 2815.4	Contractual Expenditures	\$ 5,500	\$ 5,500
	IN 2815.(4)5	Materials And Supplies	\$ 3,000	\$ 3,000
		<b>2815.0</b>	<b>TOTAL HEALTH SERVICES - REGULAR SCHOOL</b>	<b>\$ 133,770</b>
<b>PSYCHOLOGICAL SERVICES (2820)</b>	IN 2820.15	Instructional Salaries	\$ 205,340	\$ 222,354
	IN 2820.2	Equipment	\$ 1,000	\$ 1,000
	IN 2820.(4)5	Materials And Supplies	\$ 1,750	\$ 1,750
		<b>2820.0</b>	<b>TOTAL PSYCHOLOGICAL SERVICES</b>	<b>\$ 208,090</b>

<b>COCURRICULAR ACTIVITIES (2850)</b>	IN	2850.15	Instructional Salaries	\$	75,900	\$	79,672
	IN	2850.16	Noninstructional Salaries	\$	1,640	\$	1,755
	IN	2850.4	Contractual Expenditures	\$	4,200	\$	4,200
		<b>2850.0</b>	<b>TOTAL COCURRICULAR ACTIVITIES</b>	\$	<b>81,740</b>	\$	<b>85,627</b>
<b>INTERSCHOLASTIC ATHLETICS (2855)</b>	IN	2855.15	Instructional Salaries	\$	188,983	\$	196,173
	IN	2855.16	Noninstructional Salaries	\$	3,715	\$	3,975
	IN	2855.2	Equipment	\$	4,000	\$	4,000
	IN	2855.4	Contractual Expenditures	\$	53,530	\$	53,530
	IN	2855.(4)5	Materials And Supplies	\$	18,850	\$	18,850
		<b>2855</b>	<b>TOTAL INTERSCHOLASTIC ATHLETICS</b>	\$	<b>269,078</b>	\$	<b>276,528</b>
	<b>2899</b>	<b><u>TOTAL PUPIL SERVICES</u></b>	\$	<b>886,268</b>	\$	<b>919,696</b>	

### PUPIL TRANSPORTATION

This category includes expenses related to district transportation services and operation of the bus garage.

				<b>18-19</b>	<b>19-20</b>		
				<b>Final Budget</b>	<b>Proposed Budget</b>		
<b>DISTRICT TRANSPORTATION SERVICES (5510)</b>	PT	5510.16	Noninstructional Salaries	\$	640,375	\$	675,846
	PT	5510.2	Equipment	\$	15,000	\$	15,000
	PT	5510.4	Contractual Expenditures	\$	51,715	\$	52,239
	PT	5510.(4)5	Materials And Supplies	\$	206,000	\$	206,000
		<b>5510.0</b>	<b>TOTAL DISTRICT TRANS. SERVICES</b>	\$	<b>913,090</b>	\$	<b>949,085</b>
<b>GARAGE BUILDING (5530)</b>	PT	5530.16	Noninstructional Salaries	\$	13,095	\$	13,804
	PT	5530.2	Equipment	\$	5,000	\$	5,000
	PT	5530.4	Contractual Expenditures	\$	52,880	\$	53,107
	PT	5530.(4)5	Materials And Supplies	\$	2,500	\$	2,500
		<b>5530.0</b>	<b>TOTAL GARAGE BUILDING</b>	\$	<b>73,475</b>	\$	<b>74,411</b>
<b>CONTRACT TRANSPORTATION (5540)</b>	PT	5581.49	Transportation From Boces	\$	-	\$	8,000
		<b>5590.0</b>	<b>TOTAL CONTRACT TRANSPORTATION</b>	\$	-	\$	8,000
		<b>5999</b>	<b><u>TOTAL PUPIL TRANSPORTATION</u></b>	\$	<b>986,565</b>	\$	<b>1,031,496</b>

**COMMUNITY SERVICES**

This unit includes expenses related to community services such as community recreation, youth programs, civic activities and the census.

			18-19 Final Budget	19-20 Proposed Budget	
<b>RECREATION</b>	CS	7140.16	Noninstructional Salaries	\$ 2,130	\$ 2,279
<b>COMMUNITY RECREATION (7140)*</b>		7140.0	<b>TOTAL COMMUNITY RECREATION</b>	<b>\$ 2,130</b>	<b>\$ 2,279</b>
<b>OTHER COMMUNITY SERVICES</b>	CS	8060.16	Noninstructional Salaries	\$ 1,265	\$ 1,354
<b>CIVIC ACTIVITIES (8060)**</b>	CS	8060.4	Contractual Expenditures	\$ 4,800	\$ 4,800
		8060.0	<b>TOTAL CIVIC ACTIVITIES</b>	<b>\$ 6,065</b>	<b>\$ 6,154</b>
		8999	<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 8,195</b>	<b>\$ 8,433</b>

**EMPLOYEE BENEFITS**

This category includes expenses related to the costs of benefits for all employees in the Program Component of the budget: employee retirement (ERS), teacher retirement (TRS), Retirement Awards, Social Security, Worker's Compensation, life insurance, unemployment insurance, hospital, medical and dental insurance.

			18-19 Final Budget	19-20 Proposed Budget	
<b>EMPLOYEE BENEFITS (9010-9089)</b>	UN	9010.8	State Retirement	\$ 287,985	\$ 309,150
	UN	9020.8	Teacher Retirement	\$ 799,806	\$ 713,905
	UN	9030.8	Social Security	\$ 687,532	\$ 709,594
	UN	9040.49	BOCES Employee Benefits	\$ 15,334	\$ 14,597
	UN	9040.8	Worker Compensation	\$ 121,155	\$ 109,909
	UN	9050.8	Unemployment Insurance	\$ 20,605	\$ 21,214
	UN	9060.8	Medical Insurance	\$ 3,660,193	\$ 3,509,673
	UN	9060.8	Dental Insurance	\$ 278,491	\$ 284,159
	UN	9060.8	Eye Care Coverage	\$ 28,846	\$ 28,834
	UN	9089.8	Other (Specify)	\$ 241,485	\$ 271,868
			<b>SUBTOTAL EMPLOYEE BENEFITS</b>	<b>\$ 6,141,432</b>	<b>\$ 5,972,902</b>
		9098.0	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 6,141,432</b>	<b>\$ 5,972,902</b>

**INTERFUND TRANSFERS**

This category includes expenses related to intrafund transfers.

			<b>18-19</b>	<b>19-20</b>				
			<b>Final Budget</b>	<b>Proposed Budget</b>				
<b>INTERFUND TRANSFERS (9901-9950.9)</b>	UN	9901.95	Special Aid Fund		\$	100,000	\$	100,000
			<b>SUBTOTAL INTERFUND TRANSFERS</b>		\$	<b>100,000</b>	\$	<b>100,000</b>
		<b>9951</b>	<b><u>TOTAL INTERFUND TRANSFERS</u></b>		\$	<b>100,000</b>	\$	<b>100,000</b>
			<b><u>TOTAL PROGRAM COMPONENT</u></b>		\$	<b>18,492,053</b>	\$	<b>18,888,814</b>

## PART III - CAPITAL COMPONENT

The Capital Component of the budget focuses on the cost of operation and maintenance of school facilities, and the district's obligations on debt.

### CENTRAL SERVICES

This category includes salaries, utility expenses, equipment, material and supplies, and contractual expenditures associated with the operation of the school.

			18-19 Final Budget	19-20 Proposed Budget
<b>OPERATION OF PLANT (1620)</b>	GS 1620.16	Noninstructional Salaries	\$ 521,865	\$ 552,524
	GS 1620.2	Equipment	\$ 11,000	\$ 11,000
	GS 1620.4	Cont. Exp. Oth. Than Energy	\$ 31,000	\$ 31,930
	GS 1620.402	Electricity	\$ 229,000	\$ 229,000
	GS 1620.403	Gas	\$ 220,000	\$ 220,000
	GS 1620.405	Other (Specify)*	\$ 90,500	\$ 93,000
	GS 1620.(4)5	Materials & Supplies (Cust. Only)	\$ 62,000	\$ 63,860
	GS 1620.49	Boces Services	\$ 125,084	\$ 110,413
	<b>1620.0</b>	<b>TOTAL OPERATION OF PLANT</b>	<b>\$ 1,290,449</b>	<b>\$ 1,311,727</b>
<b>MAINTENANCE OF PLANT (1621)</b>	GS 1621.16	Noninstructional Salaries	\$ 148,345	\$ 186,980
	GS 1621.2	Equipment	\$ 9,000	\$ 9,000
	GS 1621.4	Contractual Expenditures	\$ 89,000	\$ 103,670
	GS 1621.(4)5	Materials And Supplies	\$ 15,000	\$ 15,000
	GS 1621.49	Boces Services	\$ 28,400	\$ 35,899
	<b>1621.0</b>	<b>TOTAL MAINTENANCE OF PLANT</b>	<b>\$ 289,745</b>	<b>\$ 350,549</b>
<b>1699</b>	<b><u>TOTAL CENTRAL SERVICES</u></b>	<b>\$ 1,580,194</b>	<b>\$ 1,662,276</b>	

**PUPIL TRANSPORTATION**

This category includes expenses related to bus purchases.

			<b>18-19</b>	<b>19-20</b>	
			<b>Final Budget</b>	<b>Proposed Budget</b>	
<b>DISTRICT TRANSPORTATION SERVICES (5510)</b>	PT	5510.21	Purchase Of Buses	\$ 235,000	\$ 250,000
		5510.0	TOTAL DISTRICT TRANS. SERVICES	\$ <b>235,000</b>	\$ <b>250,000</b>
		<b>5510</b>	<b><u>TOTAL DISTRICT TRANSPORTATION SERVICES</u></b>	<b>\$ 235,000</b>	<b>\$ 250,000</b>

**DEBT SERVICE**

This category includes expenses related to debt on capital construction projects.

			<b>18-19</b>	<b>19-20</b>	
			<b>Final Budget</b>	<b>Proposed Budget</b>	
<b>DEBT SERVICE (9700-9798.7)</b>	UN	9711.6	Serial Bonds - School Construction	\$ 2,105,000	\$ 2,185,000
	UN	9713.6	Serial Bonds - BOCES Construction	\$ 105,000	\$ 110,000
	UN	9711.7	Serial Bonds - School Construction	\$ 690,450	\$ 612,400
	UN	9713.7	Serial Bonds - BOCES Construction	\$ 40,075	\$ 37,450
	UN	9731.6	Bond Anticipation Notes - School Construction	\$ 65,000	\$ 65,000
	UN	9798.6	Total Principal	\$ 2,210,000	\$ 2,295,000
	UN	9798.7	Total Interest	\$ 795,525	\$ 714,850
			<b>SUBTOTAL DEBT SERVICE</b>	<b>\$ 3,005,525</b>	<b>\$ 3,009,850</b>
		<b>9898.0</b>	<b><u>TOTAL DEBT SERVICE</u></b>	<b>\$ 3,005,525</b>	<b>\$ 3,009,850</b>

**INTERFUND TRANSFERS**

This category includes expenses related to intrafund transfers.

			18-19 Final Budget	19-20 Proposed Budget
INTERFUND TRANSFERS (9901-9950.9)	UN	9950.9	Capital Fund	-
			<b>SUBTOTAL INTERFUND TRANSFERS</b>	-
		<b>9951</b>	<b><u>TOTAL INTERFUND TRANSFERS</u></b>	<b>-</b>

### **EMPLOYEE BENEFITS**

This category includes expenses related to the costs of benefits for all employees in the Capital Component of the budget: employee retirement (ERS), teacher retirement (TRS), Social Security, Worker's Compensation, life insurance, unemployment insurance, hospital, medical and dental insurance.

			18-19 Final Budget	19-20 Proposed Budget
EMPLOYEE BENEFITS (9010-9089)	UN	9010.8	State Retirement	24,923
	UN	9020.8	Teacher Retirement	61,904
	UN	9030.8	Social Security	61,530
	UN	9040.49	BOCES Employee Benefits	1,266
	UN	9040.8	Worker Compensation	9,530
	UN	9050.8	Unemployment Insurance	1,840
	UN	9060.8	Medical Insurance	304,331
	UN	9060.8	Dental Insurance	24,640
	UN	9060.8	Eye Care Coverage	2,500
	UN	9089.8	Other (Specify)	23,574
			<b>SUBTOTAL EMPLOYEE BENEFITS</b>	<b>517,922</b>
		<b>9098.0</b>	<b><u>TOTAL EMPLOYEE BENEFITS</u></b>	<b>517,922</b>

		18-19 Final Budget	19-20 Proposed Budget
	<b><u>TOTAL CAPITAL COMPONENT</u></b>	<b>5,352,205</b>	<b>5,440,048</b>

# TOTAL BUDGET

	18-19 Final Budget	19-20 Proposed Budget
TOTAL ADMINISTRATIVE COMPONENT	\$ 2,888,742	\$ 2,966,138
TOTAL PROGRAM COMPONENT	\$ 18,492,053	\$ 18,888,814
TOTAL CAPITAL COMPONENT	\$ 5,352,205	\$ 5,440,048
TOTAL BUDGET	\$ 26,733,000	\$ 27,295,000

TAX LEVY INCREASE	\$ 138,967	2.03%
-------------------	------------	-------