

Owego Apalachin Central School District
Three-Part Budget – 2011-12

New York State education law requires school district budgets to be presented in three component parts: the administrative component; the program component; and the capital component. The definitions for each component are outlined below. The “Three Part Budget” for 2011-12 is on the following page.

Administrative

The administrative component shall include appropriations for the following: board of education; district clerk; district meeting; chief school officer; business administration; auditing; tax collector; legal services except those relating directly to the program component; personnel services; public information services; curriculum development and supervision; research, planning and evaluation; supervision-regular school; supervision-special schools; central data processing; central printing and mailing; employee benefits attributable to salaries included in the administrative component.

Program

The program component shall include appropriations for the following: in-service training-instruction; teaching-regular school; programs for students with disabilities; occupational education; teaching-special schools; school library and audio visual; educational television; computer assisted instruction; attendance-regular school; guidance-regular school; health services; psychological services-regular school; social work services-regular school; pupil personnel services-special schools; co-curricular activities-regular school; interscholastic athletics-regular school; district transportation services excluding school bus purchases; garage building; transfers to school lunch, special aid funds; legal services relating directly to the program component; employee benefits attributable to salaries included in the program component.

Capital

The capital component shall include appropriations for the following: operations of plant; maintenance of plant; debt service; employee benefits attributable to salaries included in the capital component.

**OWEGO-APALACHIN CENTRAL SCHOOL DISTRICT
THREE-PART BUDGET COMPARISON
2010-2011 TO 2011-2012**

Function Code	DESCRIPTION	2010-2011 Budget	Administration	Program	Capital	2011-2012 Budget	Administration	Program	Capital	Difference	Percent Change
1010	Board of Education	\$16,124	\$16,124			\$11,725	\$11,725			-\$4,399	-27.3%
1040	District Clerk	\$5,526	\$5,526			\$5,500	\$5,500			-\$26	-0.5%
1060	District Meeting	\$4,688	\$4,688			\$3,650	\$3,650			-\$1,038	-22.1%
1240	Chief School Adm	\$212,363	\$212,363			\$209,323	\$209,323			-\$3,040	-1.4%
1310	Business Administration	\$492,296	\$492,296			\$522,760	\$522,760			\$30,464	6.2%
1320	Auditing	\$33,250	\$33,250			\$36,050	\$36,050			\$2,800	8.4%
1325	Treasurer		\$0				\$0			\$0	0.0%
1325	Treasurer		\$0				\$0			\$0	0.0%
1330	Tax Collector	\$14,747	\$14,747			\$11,334	\$11,334			-\$3,413	-23.1%
1420	Legal	\$42,000	\$21,000	\$21,000		\$31,500	\$15,750	\$15,750		-\$10,500	-25.0%
1430	Personnel	\$204,154	\$204,154			\$198,324	\$198,324			-\$5,830	-2.9%
1460	Records Management Officer		\$0				\$0			\$0	0.0%
1460	Records Management										
1480	Public Information	\$100,900	\$100,900			\$57,500	\$57,500			-\$43,400	100.0%
1620	Plant Operation	\$2,287,848			\$2,287,848	\$2,269,323			\$2,269,323	-\$18,525	-0.8%
1621	Plant Maintenance	\$438,645			\$438,645	\$382,303			\$382,303	-\$56,342	-12.8%
1670	Central Services	\$48,900	\$48,900			\$47,500	\$47,500			-\$1,400	-2.9%
1680	Central Data Processing	\$788,286	\$788,286			\$694,098	\$694,098			-\$94,188	-11.9%
1910	Unallocated Insurance	\$165,000	\$165,000			\$165,000	\$165,000			\$0	0.0%
1920	School Association Dues	\$9,900	\$9,900			\$9,900	\$9,900			\$0	0.0%
1981	Administrative Charges - BOCES	\$156,254	\$156,254			\$153,745	\$153,745			-\$2,509	-1.6%
1989	Unclassified		\$0				\$0			\$0	0.0%
1983	Capital Expenses	\$109,842			\$109,842	\$109,237			\$109,237	-\$605	-0.6%
2010	Supervision/Curriculum	\$104,843	\$104,843			\$106,165	\$106,165			\$1,322	1.3%
2020	Supervision- Regular School	\$781,305	\$781,305			\$706,328	\$706,328			-\$74,977	-9.6%
2060	Research Planning & Development	\$5,450	\$5,450			\$5,415	\$5,415			-\$35	-0.6%
2070	Inservice Training	\$177,087		\$177,087		\$169,221		\$169,221		-\$7,866	-4.4%
2110	Teaching - Regular School	\$11,255,329		\$11,255,329		\$10,752,629		\$10,752,629		-\$502,699	-4.5%
2250	Prog Handicapped	\$4,249,048	\$103,145	\$4,145,903		\$3,759,756	\$105,930	\$3,653,826		-\$489,292	-11.5%
2280	Occupational Education			\$0				\$0		\$0	0.0%
2255	Speech Therapy			\$0				\$0		\$0	0.0%
2280	Occupational Education	\$684,879		\$684,879		\$502,500		\$502,500		-\$182,379	-26.6%
2330	Special Schools	\$57,000		\$57,000		\$54,000		\$54,000		-\$3,000	-5.3%
2610	Library & Audio-Visual	\$418,994		\$418,994		\$448,892		\$448,892		\$29,899	7.1%
2620	Educational Television	\$17,460		\$17,460		\$0		\$0		-\$17,460	-100.0%
2630	Computer Assisted Instruction	\$76,603		\$76,603		\$76,650		\$76,650		\$47	0.1%
2805	Attendance	\$0		\$0		\$0		\$0		\$0	0.0%
2810	Guidance	\$449,248		\$449,248		\$387,191		\$387,191		-\$62,057	-13.8%
2815	Health Services	\$201,264		\$201,264		\$205,377		\$205,377		\$4,113	2.0%
2820	Psychological Services	\$229,459		\$229,459		\$248,655		\$248,655		\$19,196	8.4%
2825	Social Work Services	\$25,000		\$25,000		\$24,000		\$24,000		-\$1,000	-4.0%
2850	Co-Curricular Activities	\$500		\$500		\$400		\$400		-\$100	-20.0%
2855	Interscholastic Athletics	\$766,334	\$75,000	\$691,334		\$652,511	\$83,000	\$569,511		-\$113,823	-14.9%
5510	Pupil Transportation	\$1,860,556		\$1,860,556		\$1,778,339		\$1,778,339		-\$82,218	-4.4%
5530	Transportation Building	\$121,033		\$121,033		\$109,734		\$109,734		-\$11,299	-9.3%
7140	Community Recreation	\$46,400		\$46,400		\$35,000		\$35,000		-\$11,400	-24.6%
8070	Census			\$0				\$0		\$0	0.0%
9098	Total Benefits	\$11,220,523	\$964,965	\$9,539,689	\$715,869	\$12,131,162	\$1,051,893	\$10,302,171	\$777,098	\$910,639	8.1%
9799	Debt Service	\$3,806,711		\$3,806,711		\$3,948,348			\$3,948,348	\$141,637	3.7%
9901	Interfund Transfer	\$30,000		\$30,000		\$30,000		\$30,000		\$0	0.0%
	TOTAL	\$41,715,748	\$4,308,095	\$30,048,737	\$7,358,915	\$41,051,045	\$4,200,890	\$29,363,846	\$7,486,309	-\$664,704	-1.6%
	PERCENTAGE		10.33%	72.03%	17.64%		10.23%	71.53%	18.24%		