

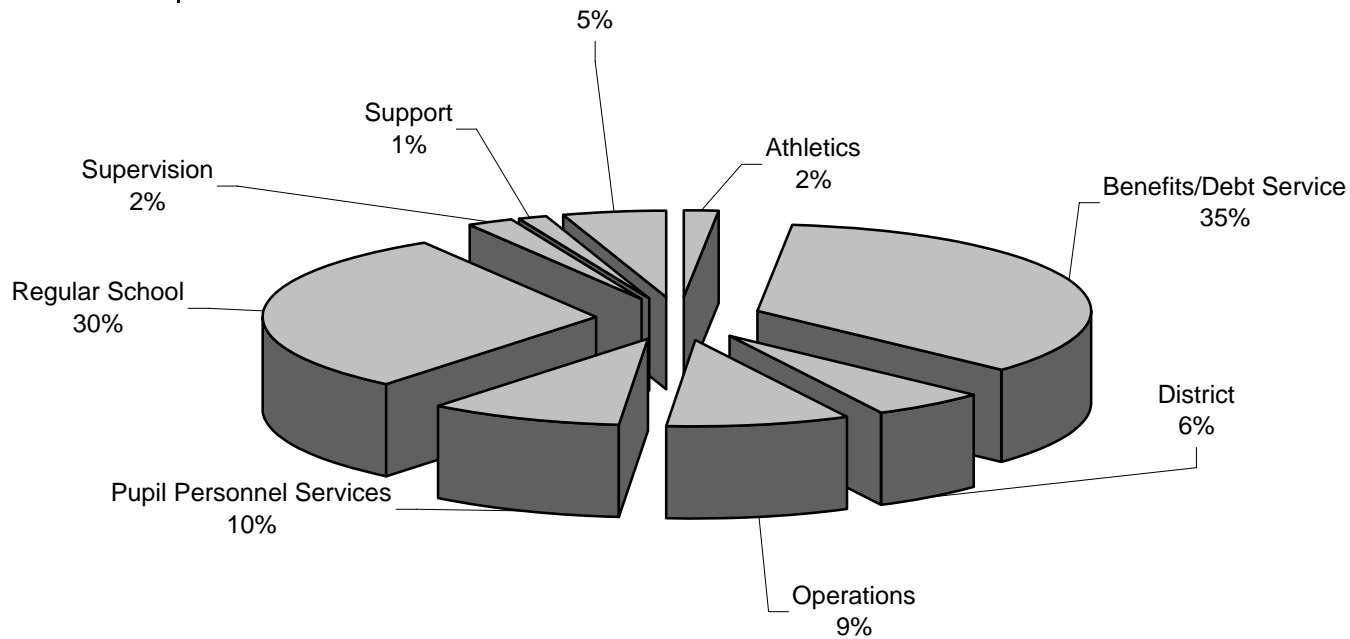
**OWEGO APALACHIN CENTRAL  
SCHOOL DISTRICT**

**BOARD OF EDUCATION ADOPTED**

**PROPOSED 2007-2008 BUDGET  
DOCUMENTATION**

**4/3/07**

	Actual 2004-2005	Original 2005-2006	Budget 2006-2007	Proposed 2007-2008	Dollar Increase	Percent Change
Athletics	\$ 568,082	\$ 565,923	\$ 602,398	\$ 655,817	\$ 53,419	8.87%
Benefits/Debt Service	\$ 12,248,238	\$ 11,538,462	\$ 12,719,997	\$ 13,673,659	\$ 953,662	7.50%
District	\$ 1,839,130	\$ 1,698,315	\$ 2,084,262	\$ 2,172,669	\$ 88,407	4.24%
Operations	\$ 2,538,654	\$ 2,856,510	\$ 3,227,775	\$ 3,406,836	\$ 179,061	5.55%
Pupil Personnel Service	\$ 2,989,760	\$ 3,565,382	\$ 3,656,733	\$ 3,727,994	\$ 71,261	1.95%
Regular School	\$ 10,724,401	\$ 10,954,022	\$ 11,448,185	\$ 11,812,075	\$ 363,890	3.18%
Supervision	\$ 825,676	\$ 882,811	\$ 888,014	\$ 872,505	\$ (15,509)	-1.75%
Support	\$ 584,852	\$ 681,140	\$ 503,019	\$ 560,099	\$ 57,080	11.35%
Transportation	\$ 1,527,106	\$ 1,640,491	\$ 1,893,739	\$ 1,943,944	\$ 50,205	2.65%
<b>Total Budget</b>	<b>\$ 33,845,899</b>	<b>\$ 34,383,056</b>	<b>\$ 37,024,122</b>	<b>\$ 38,825,598</b>	<b>\$ 1,801,476</b>	
<b>% of Increase</b>			<b>7.68%</b>	<b>4.87%</b>		



**OWEGO APALACHIN CENTRAL SCHOOL DISTRICT  
OBJECT COMPARISON**

<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2005-2006 BUDGET</b>	<b>2006-2007 BUDGET</b>	<b>2007-2008 BUDGET</b>	<b>DIFFERENCE</b>	<b>Percent Change</b>
150	Instructional Salaries	11,223,507	11,414,882	11,708,629	293,747	2.57%
151	Superintendent Salary	138,600	135,000	132,384	-2,616	-1.94%
160	Non-Instructional Salaries	3,885,976	4,034,014	4,127,918	93,904	2.33%
200	Equipment	89,575	83,704	121,950	38,246	45.69%
220	Computer Hardware	40,000	33,957	33,957	0	0.00%
400	Contractual	826,550	1,085,693	1,110,990	25,297	2.33%
420	Insurance	189,220	213,084	207,194	-5,890	-2.76%
431	Electric	716,000	466,260	441,741	-24,519	-5.26%
432	Water/Sewer	51,590	74,584	86,500	11,916	15.98%
433	Telephone Expense	0	0	15,000	15,000	
434	Building Fuel	670,800	963,876	972,828	8,952	0.93%
450	Material and Supplies	451,078	675,934	716,348	40,414	5.98%
412	Vehicle Fuel	169,000	235,000	285,000	50,000	21.28%
454	Parts	78,000	90,000	95,000	5,000	5.56%
415	Oil, Fluids	9,000	12,000	15,000	3,000	25.00%
453	Tires	20,000	37,000	37,000	0	0.00%
460	Software/Library Materials	74,000	47,559	54,108	6,549	13.77%
461	Periodicals	11,550	10,400	9,650	-750	-7.21%
462	Software AV	1,200	3,053	0	-3,053	-100.00%
470	Tuition	275,000	246,300	185,000	-61,300	-24.89%
480	Textbooks	138,763	135,123	131,513	-3,610	-2.67%
490	BOCES Services	3,785,185	4,313,202	4,669,229	356,027	8.25%
600	Principal	1,863,953	2,022,526	1,843,956	-178,570	-8.83%
700	Interest	1,413,247	1,358,793	1,291,448	-67,345	-4.96%
800	Employee Benefits	8,229,262	9,300,178	10,501,255	1,201,077	12.91%
900	Interfund Transfer	32,000	32,000	32,000	0	0.00%
		34,383,056	\$37,024,122	\$38,825,598	1,801,476	4.87%

	Actual 2004-2005	Budget 2005-2006	Actual 2005-2006	Budget 2006-2007	Proposed 2007-2008	% Increase		
<b>Property Income</b>	\$ 14,668,464	\$ 15,567,306	\$ 15,609,242	\$ 16,551,934	\$ 17,182,031	3.81%	<b>Working Tax Levy</b>	<b>% Increase</b>
Real Property Taxes	\$ 11,059,356	\$ 15,190,706	\$ 11,963,952	\$ 16,180,561	\$ 16,747,031	3.50%	\$ 16,747,031	3.50%
Star Program	\$ 3,106,300	\$ -	\$ 3,205,290	\$ -				
Interest/Penalties on Property Tax	\$ 11,893	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	0.00%		
Other Payments in Lieu of Tax	\$ 490,915	\$ 351,600	\$ 415,000	\$ 346,373	\$ 410,000	18.37%		
<b>Fees</b>	\$ 108,284	\$ 39,000	\$ 8,000	\$ 35,000	\$ 58,000	65.71%		
Other Student Fee/Charges	\$ 3,908	\$ 4,000	\$ -	\$ -				
Admissions	\$ 7,221	\$ 2,500	\$ 5,500	\$ 5,000	\$ 8,000	60.00%		
Tuitions - Summer School	\$ 3,895	\$ 2,500	\$ 2,500	\$ -				
Tuitions - Others Districts	\$ 93,260	\$ 30,000	\$ -	\$ 30,000	\$ 50,000	66.67%		
<b>Use of Money</b>	\$ 452,360	\$ 338,687	\$ 779,422	\$ 650,000	\$ 760,000	16.92%		
Interest & Earnings	\$ 267,401	\$ 178,487	\$ 464,849	\$ 500,000	\$ 650,000	30.00%		
Services - BOCES	\$ 24,857	\$ 17,000	\$ 36,671	\$ 30,000	\$ 20,000	-33.33%		
Services - Other	\$ 33,964	\$ 23,000	\$ 93,260	\$ 20,000	\$ 12,000	-40.00%		
Rental of Property	\$ 126,138	\$ 120,200	\$ 184,642	\$ 100,000	\$ 78,000	-22.00%		
<b>Sales</b>	\$ 99	\$ 400	\$ 1,200	\$ -	\$ 10,000			
Sales of Equipment	\$ 99	\$ 400	\$ 1,200	\$ -				
Sale of Transportation Equipment	\$ -	\$ -	\$ -	\$ -	\$ 10,000			
<b>Miscellaneous</b>	\$ 626,998	\$ 312,522	\$ 575,515	\$ 357,000	\$ 580,766	62.68%		
Refund Prior Year Expense - BOCES	\$ 417,920	\$ 156,300	\$ 337,538	\$ 200,000	\$ 340,000	70.00%		
Refund Prior Year Expense - Other	\$ 111,595	\$ 50,000	\$ 72,555	\$ 35,000	\$ 45,000	28.57%		
Insurance Recovery	\$ 23,006	\$ 5,000	\$ 25,500	\$ 15,000	\$ 15,000	0.00%		
Other Compensation for Loss	\$ 248	\$ 500	\$ -	\$ -				
Gifts to District	\$ 2,600	\$ 1,046	\$ 2,000	\$ -				
Property Tax Administration	\$ -		\$ -	\$ -				
Play Receipts	\$ 10,099		\$ -	\$ 7,000	\$ 5,000	-28.57%		
Interfund Revenue		\$ 1,000	\$ 1,000					
Unclassified Revenue	\$ 61,530	\$ 98,676	\$ 136,922	\$ 100,000	\$ 175,766	75.77%		
<b>State Aid</b>	\$ 16,635,756	\$ 15,125,141	\$ 16,362,484	\$ 17,030,188	\$ 17,764,801	4.31%		
New York State Aid	\$ 16,635,756	\$ 15,125,141	\$ 16,362,484	\$ 17,030,188	\$ 17,764,801	4.31%		
<b>Medicaid Assistance</b>	\$ 124,373	\$ -	\$ 130,472	\$ -	\$ 70,000			
<b>Appropriated Fund Balance</b>	\$ 40,000	\$ 3,000,000	\$ 2,400,000	\$ 2,400,000	\$ 2,400,000	0.00%		
<b>Revenue Totals</b>	\$ 32,656,334	\$ 34,383,056	\$ 35,866,335	\$ 37,024,122	\$ 38,825,598	4.87%		
<b>Expenditure Totals</b>		\$ 34,383,056	\$ 34,383,056	\$ 37,024,122	\$ 38,825,598			

**OWEGO APALACHIN CENTRAL SCHOOL DISTRICT 2007-2008 PROPOSED BUDGET**

Account Code	Account Title	2005-2006 Budget	2006-2007 Budget	2007-2008 Proposed Budget	\$ Change	% Change
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**Board of Education**

Expenses incurred by members of the Board of Education while conducting school business. The salary of the District Clerk, and the supplies necessary to perform those duties, are included in these codes. Expenses associated with the annual meeting are also included.

1010.16	Salary, Clerk of the Board	\$10,255	\$12,517	\$11,720	-\$797	
1010.40	Contractual Expenses	\$5,185	\$8,300	\$5,071	-\$3,229	
1010.45	Supplies	\$3,450	\$500	\$250	-\$250	
1010.49	BOCES	\$0	\$0	\$0	\$0	
1040.16	Salary, District Clerk	\$5,200	\$5,200	\$5,000	-\$200	
1040.40	Contractual Expense	\$0	\$0	\$0	\$0	
1040.45	Supplies	\$1,000	\$200	\$0	-\$200	
1060.16	Salaries	\$4,000	\$500	\$500	\$0	
1060.40	Contractual Expense	\$4,325	\$4,500	\$4,500	\$0	
1060.45	Supplies	\$200	\$500	\$500	\$0	
<b>Subtotal, Board of Education</b>		<b>\$33,615</b>	<b>\$32,217</b>	<b>\$27,541</b>	<b>-\$4,676</b>	<b>-14.51%</b>

**Central Administration**

The salaries of the Chief School Officer and Secretary. The cost of office supplies, reference materials and funds to cover conference and travel expenses.

1240.15	Salaries: Superintendent	\$138,600	\$135,000	\$132,384	-\$2,616	
1240.16	Salary: District Office Clerical	\$39,930	\$41,842	\$44,655	\$2,813	
1240.20	Equipment	\$200	\$0	\$0	\$0	
1240.40	Contractual Expense	\$6,730	\$18,050	\$19,058	\$1,008	
1240.45	Supplies	\$1,840	\$2,000	\$2,554	\$554	
1240.49	BOCES	\$0	\$385	\$385	\$0	
<b>Subtotal, Central Administration</b>		<b>\$187,300</b>	<b>\$197,277</b>	<b>\$199,036</b>	<b>\$1,759</b>	<b>0.89%</b>

**Finance**

Business Office staff salary, supplies and contractual expenses. Central Business Office and computerized financial system charges. Auditors fees for District annual audit as directed by the State Department of Audit & Control. Also included is the salary and supply expenses for the Tax Collector.

1310.15	Salary: Business Administrator	\$72,800	\$0	\$0	\$0	
1310.16	Salary: Business Clerks	\$111,190	\$97,165	\$98,538	\$1,373	
1310.20	Equipment	\$300	\$0	\$0	\$0	
1310.40	Contractual Expense	\$26,465	\$31,900	\$6,001	-\$25,899	
1310.45	Supplies	\$2,800	\$500	\$520	\$20	
1310.49	BOCES	\$101,500	\$297,952	\$305,551	\$7,599	
1320.40	Auditing	\$14,700	\$35,560	\$15,250	-\$20,310	
1320.45	BOCES	\$0	\$0	\$11,314	\$11,314	
1325.16	Salary: Treasurer	\$7,100	\$0	\$0	\$0	
1325.40	Contractual Expense	\$1,500	\$0	\$0	\$0	
1325.45	Supplies	\$0	\$0	\$0	\$0	
1330.16	Salary: Tax Collector	\$15,650	\$11,732	\$7,761	-\$3,971	
1330.20	Equipment	\$0	\$0	\$0	\$0	
1330.40	Contractual Expenses	\$4,900	\$11,880	\$5,580	-\$6,300	
1330.45	Supplies	\$4,200	\$3,000	\$3,764	\$764	
1330.49	BOCES	\$0	\$0	\$0	\$0	
<b>Subtotal, Finance</b>		<b>\$363,105</b>	<b>\$489,689</b>	<b>\$454,279</b>	<b>-\$35,410</b>	<b>-7.23%</b>

**Staff**

The cost of legal and negotiation services, which the district needs to carry on the affairs of the school.

1420.40	Contractual Expenses, Legal	\$43,200	\$41,000	\$41,000	\$0
1430.16	Salaries: Personnel	\$64,050	\$77,327	\$61,400	-\$15,927
1430.20	Equipment	\$500	\$0	\$0	\$0
1430.40	Contractual Expenses, Negotiations	\$27,300	\$29,400	\$28,757	-\$643
1430.45	Supplies	\$1,810	\$2,000	\$929	-\$1,071
1430.49	BOCES	\$14,000	\$30,029	\$41,522	\$11,493

<b>Subtotal, Staff</b>		<b>\$150,860</b>	<b>\$179,756</b>	<b>\$173,608</b>	<b>-\$6,148</b>	<b>-3.42%</b>
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**Public Information**

Expense necessary to maintain communications with staff, students, and community. Included are salaries, contractual obligations, and charges for BOCES expenses related to this category.

1480.16	Salaries: Public Information	\$950	\$766	\$383	-\$383
1480.40	Contractual Expenses	\$21,000	\$14,400	\$14,400	\$0
1480.45	Supplies	\$1,000	\$0	\$0	\$0
1480.49	BOCES	\$45,000	\$69,056	\$71,619	\$2,563

<b>Subtotal, Public Information</b>		<b>\$67,950</b>	<b>\$84,222</b>	<b>\$86,402</b>	<b>\$2,180</b>	<b>2.59%</b>
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**Central Data Services**

Expense necessary to maintain computer network operations for entire district. Included are the salaries, equipment, contractual, and BOCES expenses necessary to maintain computer network.

1680.15	Salaries: Data Services	\$0	\$80,000	\$83,200	\$3,200
1680.16	Salaries: Data Services	\$104,650	\$39,908	\$41,589	\$1,681
1680.20	Equipment	\$2,000	\$0	\$0	\$0
1880.40	Contractual Expenses	\$1,800	\$1,000	\$1,250	\$250
1680.45	Supplies	\$1,480	\$3,480	\$4,027	\$547
1680.49	BOCES	\$349,250	\$511,990	\$605,342	\$93,352

<b>Subtotal, Data Services</b>		<b>\$459,180</b>	<b>\$636,378</b>	<b>\$735,408</b>	<b>\$99,030</b>	<b>15.56%</b>
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**Central Services**

Expenses necessary to maintain and operate our school buildings. Included are the salaries of the custodial staff and the appropriations to replace equipment and pay utility bills. Cleaning supplies and materials to maintain our buildings are included in this area of the budget. Also included in Central Services is the cost of postage for the district.

1620.16	Salaries: Custodial	\$695,300	\$715,838	\$797,224	\$81,386
1620.20	Equipment	\$17,500	\$23,000	\$45,450	\$22,450
1620.40	Contractual Expenses	\$1,601,560	\$1,856,632	\$1,872,010	\$15,378
1620.45	Supplies	\$160,800	\$187,700	\$234,975	\$47,275
1620.49	BOCES	\$83,350	\$93,800	\$99,145	\$5,345
1621.16	Salaries: Maintenance	\$250,000	\$275,155	\$285,432	\$10,277
1621.20	Equipment	\$2,000	\$2,000	\$15,000	\$13,000
1621.40	Contractual Expenses	\$2,000	\$21,900	\$24,625	\$2,725
1621.45	Supplies	\$44,000	\$51,750	\$32,975	-\$18,775
1670.16	Salaries: Central Service	\$2,200	\$0	\$0	\$0
1670.40	Contractual Expenses	\$800	\$0	\$0	\$0
1670.45	Supplies	\$39,200	\$39,400	\$65,547	\$26,147
1670.49	BOCES	\$20,000	\$9,663	\$2,739	-\$6,924
8060.16	Civic Activities	\$2,000	\$0	\$0	\$0

<b>Subtotal, Central Services</b>		<b>\$2,920,710</b>	<b>\$3,276,838</b>	<b>\$3,475,122</b>	<b>\$198,284</b>	<b>6.05%</b>
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**Special Items**

This category includes the general insurance carried by the school district, such as general liability, fire, theft, as well as student accident insurance. The administrative charges for BOCES are budgeted in this category.

1910.40	Insurance	\$133,200	\$145,488	\$158,339	\$12,851
1920.40	School Association Dues Contractual	\$9,400	\$9,650	\$11,433	\$1,783
1920.49	School Association Dues BOCES	\$12,000	\$9,680	\$6,490	-\$3,190
1930.40	Claims & Judgements	\$0	\$0	\$0	\$0
1964.40	Refund of Property Taxes	\$0	\$0	\$0	\$0
1981.49	BOCES Administration	\$219,505	\$257,342	\$256,847	-\$495
<b>Subtotal, Special Items</b>		<b>\$374,105</b>	<b>\$422,160</b>	<b>\$433,109</b>	<b>\$10,949 2.59%</b>
<b>Total General Support</b>		<b>\$4,556,825</b>	<b>\$5,318,537</b>	<b>\$5,584,505</b>	<b>\$265,968 5.00%</b>

**Curriculum/Development & Supervision**

This category includes the costs of salaries, contractual, supplies and BOCES services.

2010.15	Salaries	\$202,000	\$114,000	\$117,661	\$3,661
2010.16	Salaries: Non-Instructional	\$28,500	\$28,935	\$23,862	-\$5,073
2010.40	Contractual Expense	\$1,000	\$0	\$0	\$0
2010.45	Supplies	\$6,100	\$2,250	\$5,000	\$2,750
2010.49	BOCES	\$1,700	\$2,000	\$4,039	\$2,039
<b>Subtotal, Curr/Devel &amp; Supervision</b>		<b>\$239,300</b>	<b>\$147,185</b>	<b>\$150,562</b>	<b>\$3,377 2.29%</b>

**Supervision & School Improvement**

Salaries of the School Principals and their secretarial staff are in this section. Also, included in this category are expenses incurred by administrators and staff for overall district planning, as well as summer curriculum writing, teacher workshops, and mandated in-service work.

2020.15	Salaries: Principals	\$543,415	\$500,538	\$496,051	-\$4,487
2020.16	Salaries: Non-instructional	\$216,420	\$264,322	\$234,522	-\$29,800
2020.20	Equipment	\$7,500	\$0	\$25,000	\$25,000
2020.40	Contractual Expense	\$12,810	\$800	\$5,000	\$4,200
2020.45	Supplies	\$27,666	\$63,166	\$50,139	-\$13,027
2020.49	BOCES	\$75,000	\$59,188	\$61,793	\$2,605
<b>Subtotal, Supervision &amp; Improvement</b>		<b>\$882,811</b>	<b>\$888,014</b>	<b>\$872,505</b>	<b>-\$15,509 -1.75%</b>

**Research Planning & Development**

2060.49	BOCES	\$ 8,000	\$ 7,856	\$ 4,872	-\$2,984
<b>Subtotal, Research Planning &amp; Dev</b>		<b>\$8,000</b>	<b>\$7,856</b>	<b>\$4,872</b>	<b>-\$2,984 -37.98%</b>

**Inservice Training and Instruction**

2070.15	Instructional Salaries	\$ 157,600	\$ 85,880	\$ 110,137	\$24,257
2070.40	Contractual	\$ 32,750	\$ 39,666	\$ 30,923	-\$8,743
2070.45	Supplies	\$ 92,800	\$ 110,250	\$ 144,519	\$34,269
2070.49	BOCES	\$ 80,000	\$ 34,585	\$ 29,499	-\$5,086
<b>Subtotal, Inservice Training &amp; Instruction</b>		<b>\$363,150</b>	<b>\$270,381</b>	<b>\$315,078</b>	<b>\$44,697 16.53%</b>

**Teaching, Regular School**

Included in this section are salaries for the teachers, aides, and substitutes. Also, teaching supplies, workbooks, equipment, and textbooks necessary to support the teachers are budgeted here.

2110.12	Salaries: K-5	\$3,621,990	\$3,707,322	\$3,854,713	\$147,391
2110.13	Salaries: 6-12	\$3,891,520	\$4,184,188	\$4,373,251	\$189,063
2110.14	Substitute Salaries	\$300,000	\$429,555	\$328,787	-\$100,768
2110.16	Non-Inst Salaries	\$190,550	\$274,582	\$228,857	-\$45,725
2110.20	Equipment	\$24,995	\$0	\$0	\$0
2110.40	Contractual	\$93,789	\$81,048	\$48,050	-\$32,998
2110.45	Supplies	\$96,310	\$223,438	\$178,761	-\$44,677
2110.47	Tuition K-12	\$38,000	\$0	\$50,000	\$50,000
2110.48	Textbooks	\$135,123	\$131,513	\$131,513	\$0

2110.49	BOCES	\$1,006,740	\$784,818	\$847,673	\$62,855	
<b>Subtotal, Teaching, Regular School</b>		<b>\$9,399,017</b>	<b>\$9,816,464</b>	<b>\$10,041,605</b>	<b>\$225,141</b>	<b>2.29%</b>

**Special Education**

The amount in this category is the cost for educating students with special learning needs. These costs include students taught both in the District, as well as at BOCES and at other sites.

2250.15	Salaries: Teachers	\$1,420,217	\$1,306,146	\$1,173,683	-\$132,463	
2250.16	Salaries: Non-instructional	\$673,825	\$634,030	\$724,063	\$90,033	
2250.20	Equipment	\$8,000	\$7,500	\$7,500	\$0	
2250.40	Contractual	\$22,700	\$46,500	\$56,000	\$9,500	
2250.45	Supplies	\$9,275	\$14,833	\$8,982	-\$5,851	
2250.46	Software	\$0	\$0	\$0	\$0	
2250.47	Tuition-Bing,U	\$237,000	\$171,300	\$135,000	-\$36,300	
2250.48	Textbooks	\$3,640	\$3,610	\$0	-\$3,610	
2250.49	BOCES	\$1,094,000	\$1,410,750	\$1,413,423	\$2,673	
<b>Subtotal, Special Education</b>		<b>\$3,468,657</b>	<b>\$3,594,669</b>	<b>\$3,518,651</b>	<b>-\$76,018</b>	<b>-2.11%</b>

**Occupational Education**

Included here are salaries for occupational education teachers and tuition charges for students participating in occupational programs at BOCES.

2280.15	Occupational Education Salaries	\$0	\$0	\$0	\$0	
2280.20	Equipment	\$0	\$0	\$0	\$0	
2280.40	Contractual	\$0	\$0	\$0	\$0	
2280.45	Supplies	\$0	\$0	\$0	\$0	
2280.46	Software	\$0	\$0	\$0	\$0	
2280.48	Textbooks	\$0	\$0	\$0	\$0	
2280.49	BOCES, Occupational Education	\$415,700	\$523,278	\$677,945	\$154,667	
<b>Subtotal, Occupational Education</b>		<b>\$415,700</b>	<b>\$523,278</b>	<b>\$677,945</b>	<b>\$154,667</b>	<b>29.56%</b>

**Gifted & Talented**

Included in this category are salaries and BOCES costs necessary for enrichment services for K-12 students.

2330.15	Salaries	\$0	\$0	\$0	\$0	
2330.40	Contractual	\$0	\$0	\$0	\$0	
2330.45	Supplies	\$0	\$0	\$0	\$0	
2330.49	BOCES	\$93,000	\$55,900	\$67,123	\$11,223	
<b>Subtotal, Gifted &amp; Talented</b>		<b>\$93,000</b>	<b>\$55,900</b>	<b>\$67,123</b>	<b>\$11,223</b>	<b>20.08%</b>

**School Library and Audio Visual**

Included here are salaries, the cost of library books, magazines, equipment and BOCES audiovisual and repair services.

2610.15	Salaries	\$174,000	\$187,347	\$197,025	\$9,678	
2610.16	Non-instructional Salaries	\$87,600	\$85,246	\$77,957	-\$7,289	
2610.20	Equipment-Library	\$3,500	\$0	\$0	\$0	
2610.20	Equipment-A.V.	\$0	\$0	\$0	\$0	
2610.40	Contractual Services-Library	\$8,700	\$300	\$0	-\$300	
2610.40	Contractual Services-A.V.	\$0	\$0	\$0	\$0	
2610.45	Supplies-Library	\$9,307	\$5,235	\$11,950	\$6,715	
2610.45	Supplies-A.V.	\$0	\$0	\$0	\$0	
2610.46	Library Materials Aid	\$36,150	\$28,323	\$31,069	\$2,746	
2610.48	Textbooks	\$0	\$0	\$0	\$0	
2610.49	BOCES	\$35,400	\$52,371	\$61,890	\$9,519	
<b>Subtotal, Library &amp; Audio Visual</b>		<b>\$354,657</b>	<b>\$358,822</b>	<b>\$379,891</b>	<b>\$21,069</b>	<b>5.87%</b>

**Educational Television**

Included here are the cost of equipment, contractual, supplies and BOCES services.

2620.20	Equipment	\$0	\$0	\$0	\$0	
2620.40	Contractual Expenses	\$0	\$0	\$0	\$0	
2620.45	Supplies	\$0	\$0	\$0	\$0	
2620.49	BOCES	\$60,000	\$22,977	\$24,786	\$1,809	
<b>Subtotal, Educational Television</b>		<b>\$60,000</b>	<b>\$22,977</b>	<b>\$24,786</b>	<b>\$1,809</b>	<b>7.9%</b>

**Computer Services**

This category includes salaries, supplies, and computer hardware and software.

2630.16	Salary	\$0	\$0	\$0	\$0
2630.20	Equipment	\$0	\$0	\$0	\$0
2630.22	Computer Hardware	\$40,000	\$33,957	\$33,957	\$0
2630.40	Contractual Expenses	\$0	\$600	\$0	-\$600
2630.45	Supplies	\$0	\$0	\$0	\$0
2630.46	Software	\$50,600	\$32,689	\$32,689	\$0
2630.49	BOCES	\$500	\$0	\$0	\$0
<b>Subtotal, Computer Services</b>		<b>\$91,100</b>	<b>\$67,246</b>	<b>\$66,646</b>	<b>-\$600 -0.89%</b>

**Pupil Services**

Included here are the salaries of guidance counselors, health care personnel, attendance officer, psychologist, school social worker and support staff. Also included are equipment, materials, supplies, and conference costs.

**Attendance**

2805.16	Salary: Non-instructional	\$0	\$0	\$19,188	\$19,188
2805.20	Equipment	\$0	\$0	\$0	\$0
2805.40	Contractual Expenses	\$0	\$0	\$0	\$0
2805.45	Supplies	\$0	\$0	\$0	\$0
2805.46	Software	\$0	\$0	\$0	\$0
2805.49	BOCES	\$0	\$0	\$67,543	\$67,543
<b>Subtotal, Attendance</b>		<b>\$0</b>	<b>\$0</b>	<b>\$86,731</b>	<b>\$86,731</b>

**Guidance**

2810.15	Salaries: Counselors	\$281,325	\$292,545	\$303,194	\$10,649
2810.16	Salary: Non-instructional	\$72,300	\$64,218	\$61,733	-\$2,485
2810.20	Equipment	\$0	\$0	\$0	\$0
2810.40	Contractual Expenses	\$1,600	\$300	\$0	-\$300
2810.45	Supplies	\$4,097	\$1,350	\$9,008	\$7,658
2810.46	Software	\$0	\$75,000	\$0	-\$75,000
2810.49	BOCES	\$3,000	\$2,110	\$2,110	\$0
<b>Subtotal, Guidance</b>		<b>\$362,322</b>	<b>\$435,523</b>	<b>\$376,045</b>	<b>-\$59,478 -13.66%</b>

**Health Services**

2815.15	Salary: School Nurse Teacher	\$41,750	\$58,411	\$59,722	\$1,311
2815.16	Salaries: Non-instructional	\$78,850	\$80,296	\$89,242	\$8,946
2815.20	Equipment	\$580	\$0	\$0	\$0
2815.40	Contractual Expenses	\$53,500	\$27,500	\$26,208	-\$1,292
2815.45	Supplies	\$3,546	\$1,768	\$2,862	\$1,094
<b>Subtotal, Health Services</b>		<b>\$178,226</b>	<b>\$167,975</b>	<b>\$178,034</b>	<b>\$10,059 5.99%</b>

**Psychological Services**

2820.15	Salary: Psychologist	\$94,725	\$61,264	\$196,765	\$135,501
2820.20	Equipment	\$500	\$0	\$0	\$0
2820.40	Contractual Expenses	\$700	\$0	\$0	\$0
2820.45	Supplies	\$800	\$800	\$1,000	\$200
<b>Subtotal, Psychological Services</b>		<b>\$96,725</b>	<b>\$62,064</b>	<b>\$197,765</b>	<b>\$135,701 218.65%</b>

**School Social Worker**

2825.15	Salary, School Social Worker	\$0	\$0	\$0	\$0
2825.16	Salaries: Non-instructional	\$0	\$0	\$10,808	\$10,808
2825.20	Equipment	\$0	\$0	\$0	\$0
2825.40	Contractual Expenses	\$0	\$0	\$690	\$690
2825.45	Supplies	\$0	\$0	\$80	\$80
2825.49	BOCES	\$0	\$0	\$0	\$0
<b>Subtotal, School Social Worker</b>		<b>\$0</b>	<b>\$0</b>	<b>\$11,578</b>	<b>\$11,578</b>

**Co-Curricular & Interscholastic Athletics**

The following costs are for chaperones, coaches, class advisors and club advisors. Also included are funds for equipment and materials and supplies associated with co-curricular activities and interscholastic athletics.

**Co-Curricular**

2850.15	Salaries: Advisors	\$0	\$0	\$0	\$0
2850.16	Salaries: Non-instructional	\$0	\$0	\$0	\$0
2850.40	Contractual Expenses	\$2,750	\$7,275	\$2,856	-\$4,419
2850.45	Supplies	\$0	\$0	\$0	\$0
<b>Subtotal, Co-Curricular</b>		<b>\$2,750</b>	<b>\$7,275</b>	<b>\$2,856</b>	<b>-\$4,419 -60.74%</b>

**Interscholastic Athletics**

2855.15	Salaries	\$422,165	\$407,686	\$414,440	\$6,754
2855.16	Salaries: Non-instructional	\$25,725	\$17,074	\$17,754	\$680
2855.20	Equipment	\$0	\$0	\$0	\$0
2855.40	Contractual Expenses	\$114,446	\$116,328	\$136,141	\$19,813
2855.45	Medical Supplies	\$187	\$56,282	\$82,454	\$26,172
2855.49	BOCES	\$3,400	\$5,028	\$5,028	\$0
<b>Subtotal, Interscholastic Athletics</b>		<b>\$565,923</b>	<b>\$602,398</b>	<b>\$655,817</b>	<b>\$53,419 8.87%</b>

**Total Instruction**

<b>\$16,581,338</b>	<b>\$17,028,027</b>	<b>\$17,628,490</b>	<b>\$600,463</b>	<b>3.53%</b>
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**Transportation**

Funds in this category cover the operation of the bus fleet used to transport our students to and from school. The bus fleet is also utilized for such activities as field trips, athletic events and trips to BOCES classes and other special placements. The district receives state aid on all approved expenses. Fleet insurance, as well as gasoline and diesel fuel, materials, supplies, and equipment for the bus garage, are included.

5510.16	Non-Inst Salaries	\$1,166,981	\$1,267,695	\$1,254,807	-\$12,888
5510.20	Equipment	\$6,000	\$23,275	\$24,000	\$725
5510.21	Buses	\$0	\$0	\$0	\$0
5510.40	Contractual Expenses	\$41,250	\$43,100	\$54,950	\$11,850
5510.45	Supplies	\$276,000	\$374,000	\$432,000	\$58,000
5510.42	Insurance	\$56,020	\$67,596	\$48,855	-\$18,741
5510.49	BOCES	\$0	\$504	\$0	-\$504
<b>Subtotal, Transportation</b>		<b>\$1,546,251</b>	<b>\$1,776,170</b>	<b>\$1,814,612</b>	<b>\$38,442 2.16%</b>

**Garage Building**

5530.20	Equipment	\$15,000	\$27,929	\$5,000	-\$22,929
5530.40	Contractual	\$77,240	\$69,990	\$98,710	\$28,720
5530.45	Supplies	\$0	\$16,032	\$21,032	\$5,000
5530.49	BOCES	\$2,000	\$3,618	\$4,590	\$972
<b>Subtotal, Garage Building</b>		<b>\$94,240</b>	<b>\$117,569</b>	<b>\$129,332</b>	<b>\$11,763 10.01%</b>

**Total Transportation**

<b>\$1,640,491</b>	<b>\$1,893,739</b>	<b>\$1,943,944</b>	<b>\$50,205</b>	<b>2.65%</b>
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**Census**

Included here is the cost of taking a census in the district.

8070.16	Salary: Census	\$0	\$0	\$0	\$0
8070.40	Contractual	\$2,100	\$0	\$0	\$0
8070.45	Supplies	\$63,840	\$70,322	\$0	-\$70,322
<b>Total Census</b>		<b>\$65,940</b>	<b>\$70,322</b>	<b>\$0</b>	<b>-\$70,322 -100.0%</b>

**Interfund Transfers**

Included here are General Fund transfers to other funds.

9901.93	Transfer to School Lunch Fund	\$20,000	\$20,000	\$0	-\$20,000
9901.95	Transfer to Special Aid Fund	\$12,000	\$12,000	\$32,000	\$20,000
9950.90	Transfer to Capital Fund	\$0	\$0	\$0	\$0
<b>Total Interfund Transfers</b>		<b>\$32,000</b>	<b>\$32,000</b>	<b>\$32,000</b>	<b>\$0 0.0%</b>

**Employee Benefits**

9010.80	Employees' Retirement	\$430,000	\$506,932	\$370,911	-\$136,021	
9020.80	Teachers' Retirement	\$988,682	\$1,055,979	\$1,042,582	-\$13,397	
9030.80	Social Security	\$1,215,000	\$1,262,499	\$1,227,693	-\$34,806	
9040.80	Workmen's Compensation	\$150,000	\$161,269	\$165,625	\$4,356	
9050.80	Unemployment Insurance	\$25,000	\$36,000	\$17,407	-\$18,593	
9060.80	Health/Dental Insurance	\$5,420,580	\$6,277,499	\$7,677,037	\$1,399,538	
9089.8	Other Employee Benefits	\$0	\$0	\$0	\$0	
<b>Subtotal, Employee Benefits</b>		<b>\$8,229,262</b>	<b>\$9,300,178</b>	<b>\$10,501,255</b>	<b>\$1,201,077</b>	<b>12.91%</b>

**Debt Service**

9711.60	Principal-Bonds-Constr.	\$1,350,000	\$1,400,000	\$1,460,000	\$60,000	
9711.70	Interest-Bonds-Constr.	\$1,325,470	\$1,278,768	\$1,228,293	-\$50,475	
9712.60	Principal-Bonds-Buses	\$129,600	\$194,400	\$189,200	-\$5,200	
9712.70	Interest-Bonds-Buses	\$13,870	\$29,900	\$29,900	\$0	
9722.60	Principal-Statutory Bonds-Buses			\$70,000	\$70,000	
9722.70	Interest-Statutory Bonds-Buses			\$13,000	\$13,000	
9770.70	Interest-Revenue Anticipation Note	\$5,000	\$0	\$0	\$0	
9785.60	Principal-Other Debt	\$384,353	\$428,126	\$124,756	-\$303,370	
9785.70	Interest-Other Debt	\$68,907	\$50,125	\$20,255	-\$29,870	
<b>Subtotal, Debt Service</b>		<b>\$3,277,200</b>	<b>\$3,381,319</b>	<b>\$3,135,404</b>	<b>-\$245,915</b>	<b>-7.27%</b>
<b>Total Undistributed</b>		<b>\$11,604,402</b>	<b>\$12,783,819</b>	<b>\$13,668,659</b>	<b>\$884,840</b>	<b>6.92%</b>
<b>Total General Fund Budget</b>		<b>\$34,383,056</b>	<b>\$37,024,122</b>	<b>\$38,825,598</b>	<b>\$1,801,476</b>	<b>4.87%</b>

3.50%  
Levy Increase