

Mahopac Central School District

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Mahopac, NY 10541

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Detailed Proposed Budget

2015-2016

SUMMARY

BUDGET CATEGORIES	2015 - 2016	2014 - 2015	Difference
Administration	\$8,894,006	\$10,021,300	-\$1,127,294
Program	\$97,440,917	\$93,089,079	\$4,351,838
Capital	\$13,663,844	\$14,652,847	-\$989,003
TOTAL	\$119,998,767	\$117,763,226	\$2,235,541
		Budget to Budget Increase	1.90%

Town	Tax Rate 2015 - 2016	Tax Rate 2014-2015	Tax Rate Increase per \$1,000
Town of Carmel	\$40.28	\$39.89	\$0.39
Town of Putnam Valley	\$25.22	\$24.97	\$0.25
Total Tax Levy	\$84,101,189	\$83,276,749	0.99%

Code	Description	2015 - 2016	2014 - 2015	+/-
1010	Board of Education	\$46,200	\$46,200	\$0
1040	District Clerk	\$88,952	\$87,694	\$1,258
1240	Office of the Superintendent	\$346,921	\$305,083	\$41,838
1310	Business Administration	\$725,910	\$766,645	(\$40,735)
1320	Auditing	\$51,600	\$53,500	(\$1,900)
1325	District Treasurer	\$67,413	\$65,657	\$1,756
1330	Tax Collector	\$17,667	\$16,815	\$852
1345	Purchasing	\$22,333	\$20,631	\$1,702
1420	Legal	\$400,000	\$490,000	(\$90,000)
1430	Personnel/Human Resources	\$535,996	\$565,202	(\$29,206)
1670	Central Mailing	\$174,111	\$214,111	(\$40,000)
1910	Unallocated Insurance	\$514,400	\$529,400	(\$15,000)
1930	Judgments & Claims	\$80,000	\$90,000	(\$10,000)
1964	Refund of Real Property Taxes	\$10,000	\$0	\$10,000
1981	BOCES - Administrative & Capital Charges	\$935,079	\$1,000,677	(\$65,598)
2010	Curriculum & Instruction	\$365,651	\$342,855	\$22,796
2020	Supervision - Regular School	\$2,703,801	\$2,570,124	\$133,677
9010-70	Employee Benefits	\$1,807,972	\$2,856,706	(\$1,048,734)
		\$8,894,006	\$10,021,300	(\$1,127,294)

	2015 - 2016	2014 - 2015	+/-	Percent
<u>1010 - Board of Education</u>				
<i>449 Professional & Technical:</i> Expenses for Board Docs, legal ads, and state mandated training.	9,700	9,700	0	0.00%
<i>452 Supplies:</i> Purchase of supplies for board meetings, printing, and record disposal.	8,000	8,000	0	0.00%
<i>476 Travel:</i> Expenses for board member travel to state mandated training.	1,500	1,500	0	0.00%
<i>479 Dues & Fees:</i> Expenses for membership dues to state and local organizations.	27,000	27,000	0	0.00%
Total Board of Education	\$46,200	\$46,200	\$0	0.00%
<u>1040 - District Clerk</u>				
<i>161 Salary:</i> Salary of the District Clerk.	64,152	62,894	1,258	2.00%
<i>452 Supplies:</i> Purchase of supplies for the District Clerk.	6,000	6,000	0	0.00%
<i>472 Advertising:</i> Expenses for advertising in various publications for bids and other legal ads.	12,000	12,000	0	0.00%
<i>479 Dues & Fees:</i> Fees associated with the Annual Meeting vote and other dues.	6,800	6,800	0	0.00%
Total District Clerk	\$88,952	\$87,694	\$1,258	1.43%
<u>1240 - Office of the Superintendent</u>				
<i>150 Salary:</i> Salary of the Superintendent of Schools as Chief Executive Officer of the District.	250,000	210,000	40,000	19.05%
<i>160 Salary:</i> Salary of the Secretary to the Superintendent.	70,421	68,583	1,838	2.68%
<i>449 Professional & Technical:</i> Contractual services and consultant fees.	6,000	6,000	0	0.00%
<i>452 Supplies:</i> Purchase of supplies for the Superintendent's office.	14,500	14,500	0	0.00%
<i>479 Dues & Fees:</i> Membership dues for the Superintendent in statewide and local organizations.	6,000	6,000	0	0.00%
Total Office of the Superintendent	\$346,921	\$305,083	\$41,838	13.71%
<u>1310 - Business Administration</u>				
<i>150 Salary:</i> Salary of the Assistant Superintendent for Business (<i>15% applied to cafeteria budget</i>) .	145,159	149,582	(4,423)	-2.96%
<i>160 Salary:</i> Salaries of the business office personnel.	310,239	313,777	(3,538)	-1.13%
<i>449 Professional & Technical:</i> Contractual services, asset evaluation service, and fiscal advisors.	55,232	46,500	8,732	18.78%
<i>452 Supplies:</i> Purchase of supplies for the business office.	12,000	12,000	0	0.00%
<i>452 Paper:</i> Purchase of paper district-wide.	55,000	94,000	(39,000)	-41.49%
<i>476 Travel:</i> Expenses for business office travel to various statewide and local meetings.	1,500	830	670	80.72%
<i>479 Dues & Fees:</i> Membership dues for the business office in statewide and local organizations.	1,470	950	520	54.74%
<i>490 BOCES Services:</i> Coordination/Insurance management, cooperative bidding and State Aid Planning.	145,310	149,006	(3,696)	-2.48%
Total Business Administration	\$725,910	\$766,645	(\$40,735)	-5.31%
<u>1320 - Auditing</u>				
<i>160 Salary:</i> Salary of the state mandated Internal Claims Auditor.	5,100	5,000	100	2.00%
<i>449 Professional & Technical:</i> Expenses for state mandated financial auditors.	46,500	48,500	(2,000)	-4.12%
Total Auditing	\$51,600	\$53,500	(\$1,900)	-3.55%

	2015 - 2016	2014 - 2015	+/-	Percent
<u>1325 - District Treasurer</u>				
<i>160 Salary:</i> Salary of the board appointed District Treasurer.	67,413	65,657	1,756	2.67%
Total District Treasurer	\$67,413	\$65,657	\$1,756	2.67%
<u>1330 - Tax Collector</u>				
<i>161 Salary:</i> Partial salary of the board appointed Tax Collector.	11,167	10,315	852	8.26%
<i>449 Professional & Technical:</i> Expenses for printing of property tax bills.	5,000	5,000	0	0.00%
<i>460 Software:</i> Annual maintenance of school tax software program.	1,500	1,500	0	0.00%
Total Tax Collector	\$17,667	\$16,815	\$852	5.07%
<u>1345 - Purchasing</u>				
<i>160 Salary:</i> Partial salary of the board appointed Purchasing Agent.	22,333	20,631	1,702	8.25%
Total Purchasing	\$22,333	\$20,631	\$1,702	8.25%
<u>1420 - Legal</u>				
<i>449 Professional & Technical:</i> Expenses for school legal counsel and representation.	400,000	490,000	(90,000)	-18.37%
Total Legal	\$400,000	\$490,000	(\$90,000)	-18.37%
<u>1430 - Personnel/Human Resources</u>				
<i>150 Salary:</i> Salary of the Assistant Superintendent for Human Resources.	0	173,974	(173,974)	-100.00%
<i>160 Salary:</i> Salaries for Director and office personnel. (<i>variance due to change from Assist Supt to Director</i>)	328,431	201,217	127,214	63.22%
<i>449 Professional & Technical:</i> Expenses for certain personnel related evaluations and investigations.	7,500	4,300	3,200	74.42%
<i>452 Supplies:</i> Purchase of supplies for the human resources department.	1,750	750	1,000	133.33%
<i>476 Travel:</i> Travel expenses for the human resources personnel.	10,070	10,070	0	0.00%
<i>479 Dues & Fees:</i> Membership dues, subscriptions, and employment advertisements.	24,193	24,193	0	0.00%
<i>490 BOCES Services:</i> Computer programs, teacher certification, negotiations, fingerprinting, EAP, etc..	164,052	150,698	13,354	8.86%
Total Personnel/Human Resources	535,996	565,202	(\$29,206)	-5.17%
<u>1670 - Central Printing & Mailing</u>				
<i>160 Salary:</i> Salary of the mail carrier.	42,561	42,561	0	0.00%
<i>433 Contractual:</i> Rental of equipment and cost of outside printing. (<i>variance due to more electronic communications</i>)	60,800	80,800	(20,000)	-24.75%
<i>452 Supplies:</i> Purchase of supplies for printing and mailing.	750	750	0	0.00%
<i>473 Postage:</i> Expenses for postage. (<i>variance due to more electronic communications</i>)	70,000	90,000	(20,000)	-22.22%
Total Central Printing & Mailing	\$174,111	\$214,111	(\$40,000)	-18.68%
<u>1910 - Unallocated Insurance</u>				
<i>421-423 Insurance:</i> Insurance premiums for general umbrella, school board liability, & student accident.	514,400	529,400	(15,000)	-2.83%
Total Unallocated Insurance	\$514,400	\$529,400	(\$15,000)	-2.83%

	2015 - 2016	2014 - 2015	+/-	Percent
<u>1930 - Judgments & Claims</u>				
479 Contractual: Settlement payments for legal judgments and claims. (variance due to re-coding of expense)	80,000	90,000	(10,000)	-11.11%
Total Judgments & Claims	\$80,000	\$90,000	(\$10,000)	-11.11%
<u>1964 - Refund of Real Property Taxes</u>				
479 Contractual: Settlement payments for tax certiorari claims. (variance due to re-coding of expense)	10,000	0	10,000	N/A
Total Refund of Real Property Taxes	\$10,000	\$0	\$10,000	N/A
<u>1981 -BOCES Administrative & Capital Charges</u>				
490 BOCES Services: Administrative fee for BOCES services & BOCES capital expenses.	935,079	1,000,677	(65,598)	-6.56%
Total BOCES Administrative & Capital Charges	\$935,079	\$1,000,677	(\$65,598)	-6.56%
<u>2010 - Curriculum & Instruction</u>				
150 Salary: Partial salary of Director of Curriculum.	163,781	159,033	4,748	2.99%
160 Salary: Salary of Secretary to Director of Curriculum and partial salary of office clerical.	78,655	73,822	4,833	6.55%
452 Supplies: Supplies to support curriculum and instruction, common core, and PRIDE task force.	94,204	53,000	41,204	77.74%
479 Dues & Fees: Professional dues and fees for curriculum and instruction.	3,500	4,000	(500)	-12.50%
490 BOCES Services: Curriculum center, alternative assessments, and Model schools.	25,511	53,000	(27,489)	-51.87%
Total Curriculum & Instruction	\$365,651	\$342,855	\$22,796	6.65%
<u>2020 - Supervision - Regular School</u>				
150 Salary: Salaries of Principals and Assistant Principals. (variance due to new shared AP for elementary schools)	1,638,087	1,547,997	90,090	5.82%
160 Salary: Salaries of clerical staff in school administrative offices. (variance due to re-coding from grants)	950,517	879,997	70,520	8.01%
200 Equipment: Equipment & furniture for district school buildings.	47,590	44,993	2,597	5.77%
452 Supplies: Supplies for district school buildings.	42,129	64,666	(22,537)	-34.85%
476 Travel: Travel for building administrators to attend meetings and professional development.	14,939	21,530	(6,591)	-30.61%
479 Dues & Fees: Dues & fees for building administrators.	10,539	10,941	(402)	-3.67%
Total Supervision - Regular School	\$2,703,801	\$2,570,124	\$133,677	5.20%
<u>9010/70 - Employee Benefits</u>				
9010/20 - State Pension: District's contribution to state pension system. (variance due to re-coding)	653,039	478,681	174,358	36.42%
9030 - Social Security: District's contribution for employee social security. (variance due to re-coding)	317,323	349,752	(32,429)	-9.27%
9040 - Worker's Compensation: Compensation insurance for employees. (variance due to re-coding)	58,573	72,912	(14,339)	-19.67%
9045 - Life Insurance: Life insurance for employees.	13,420	13,420	0	0.00%
9050 - Unemployment Insurance: Unemployment compensation for former employees.	5,000	15,052	(10,052)	-66.78%
9055 - Disability Insurance: Disability insurance for employees.	25,800	25,800	0	0.00%
9060 - Health Insurance: District's contribution for employee medical insurance. (variance due to re-coding)	496,217	1,662,489	(1,166,272)	-70.15%
9070 - Welfare Fund: District's contribution towards employee welfare fund.	238,600	238,600	0	0.00%
Total Employee Benefits	\$1,807,972	\$2,856,706	(\$1,048,734)	-36.71%

Code	Description	2015 - 2016	2014 - 2015	Difference
2070	In-Service Professional Development	\$163,191	\$187,241	(\$24,050)
2010-2110	Teaching - Regular School	\$35,245,931	\$34,395,548	\$850,383
2250	Pupil Personnel Services	\$19,739,876	\$19,494,447	\$245,429
2280	BOCES Occupational Education	\$1,976,471	\$2,027,187	(\$50,716)
2320	Committee on Special Education	\$49,000	\$32,000	\$17,000
2335	Drivers Education	\$110,000	\$108,900	\$1,100
2360	School Support Programs	\$299,000	\$315,903	(\$16,903)
2610	School Library	\$478,190	\$440,161	\$38,029
2630	Computer Assisted Instruction	\$2,566,848	\$2,194,839	\$372,009
2810	Guidance Services	\$1,761,736	\$1,920,348	(\$158,612)
2815	Health Services	\$710,267	\$700,252	\$10,015
2816	Diagnostic Screening	\$31,000	\$37,000	(\$6,000)
2820	Psychological Services	\$910,603	\$798,968	\$111,635
2825	Social Worker Services	\$322,561	\$228,102	\$94,459
2850	Co-Curricular Activities	\$654,398	\$676,098	(\$21,700)
2855	Interscholastic Athletics	\$825,354	\$746,712	\$78,642
5510	Student Transportation	\$5,709,821	\$5,473,709	\$236,112
5530	Bus Garage Maintenance	\$731,499	\$615,016	\$116,483
9010-70	Employee Benefits	\$24,987,204	\$22,528,681	\$2,458,523
9906	Interfund Transfers	\$167,967	\$167,967	\$0
		\$97,440,917	\$93,089,079	\$4,351,838

2070 - In-Service Professional Development

	2015 - 2016	2014 - 2015	+/-	Percent
449 Contractual: Speakers & consultants for in-service & professional development.	62,000	91,000	(29,000)	-31.87%
452 Supplies: Supplies for in-service & professional development.	35,000	35,000	0	0.00%
476 Travel: Travel for in-service & professional development.	6,000	6,000	0	0.00%
490 BOCES Services: BOCES services for in-service & professional development.	60,191	55,241	4,950	8.96%
Total In-Service Professional Development	\$163,191	\$187,241	(\$24,050)	-12.84%

2110 - Teaching - Regular School

100-150 Instructional Teacher Salary: Salaries of Teachers, Teaching Assistants, and substitutes.	31,970,327	31,328,091	642,236	2.05%
160 Non-Instructional Salary: Salaries of Clerical, Teacher Aides, and School Monitors.	1,290,637	1,298,099	(7,462)	-0.57%
201 Equipment: Purchase of equipment for various instructional departments.	78,311	30,692	47,619	155.15%
449 Tutoring: Cost to provide tutoring to home students and out-of-district students.	140,000	125,000	15,000	12.00%
451 Supplies: Purchase of materials, supplies, and classroom replacement furniture.	410,986	398,984	12,002	3.01%
461 Repairs: Cost to repair/replace equipment. (variance due to switching to digital hand held radios districtwide)	92,700	29,700	63,000	212.12%
468 Safety Supplies: Cost to purchase safety supplies for science labs.	1,000	2,850	(1,850)	-64.91%
470 Tuition - Other Schools: Costs for resident students receiving services outside of the District.	75,000	125,000	(50,000)	-40.00%
476 Travel: Cost of travel for student trips and competitions.	35,700	35,700	0	0.00%
479 Dues & Fees: Costs for memberships and subscriptions for various departments.	15,818	12,837	2,981	23.22%
481 Textbooks: Cost for student textbooks and workbooks. (variance due to new science textbook)	463,570	335,617	127,953	38.12%
490 BOCES Services: Costs for various BOCES instructional programs.	671,882	672,978	(1,096)	-0.16%
Total Teaching - Regular School	\$35,245,931	\$34,395,548	\$850,383	2.47%

2250 - Pupil Personnel Services

150 Instructional Salary: Salaries of Pupil Personnel Service Admin., Teachers, & Teaching Assistants.	11,963,760	11,912,471	51,289	0.43%
160 Non-Instructional Salary: Salaries of Teacher Aides and clerical in pupil personnel services.	502,093	415,157	86,936	20.94%
163 Non-Instructional Salary: Salaries of Occupational Therapists.	153,528	153,747	(219)	-0.14%
201 Equipment: Purchase of equipment for pupil personnel services.	9,500	10,400	(900)	-8.65%
449 Consultants: Purchase of services with consultants and contract services to fulfill IEP requirements.	1,076,674	900,293	176,381	19.59%
451 Supplies: Purchase of supplies for students with disabilities to fulfill IEP requirements.	77,217	85,747	(8,530)	-9.95%
470 Tuition: Costs associated with tuition necessary to fulfill IEP requirements.	1,791,383	1,972,589	(181,206)	-9.19%
476 Travel: Costs associated with travel and conferences for pupil personnel services staff.	9,500	11,000	(1,500)	-13.64%
479 Dues & Fees: Costs of memberships and subscriptions for pupil personnel services staff.	1,250	1,500	(250)	-16.67%
481 Textbooks: Purchase of student textbooks and workbooks.	51,984	51,984	0	0.00%
490 BOCES Services: Costs for various BOCES services and tuition to fulfill IEP requirements.	4,102,987	3,979,559	123,428	3.10%
Total Pupil Personnel Services	\$19,739,876	\$19,494,447	\$245,429	1.26%

	2015 - 2016	2014 - 2015	+/-	Percent
<u>2280 - BOCES Occupational Education</u>				
<i>490 BOCES Services:</i> Costs for students to attend occupational education services at BOCES.	1,976,471	2,027,187	(50,716)	-2.50%
Total BOCES Occupational Education	\$1,976,471	\$2,027,187	(\$50,716)	-2.50%
<u>2320 - Committee on Special Education</u>				
<i>150 Instructional Salary:</i> Salaries for mandated IEP reporting, meetings & evaluations.	47,000	30,000	17,000	56.67%
<i>160 Non-Instructional Salary:</i> Salaries for mandated IEP reporting, meetings & evaluations.	2,000	2,000	0	0.00%
Total Committee on Special Education	\$49,000	\$32,000	\$17,000	53.13%
<u>2335 - Drivers Education</u>				
<i>150 Instructional Salary:</i> Stipends for drivers education instruction.	85,000	108,900	(23,900)	-21.95%
<i>200 Equipment:</i> Replacement of Drivers Education vehicle.	25,000	0	25,000	N/A
Total Drivers Education	\$110,000	\$108,900	\$1,100	1.01%
<u>2360 - School Support Programs</u>				
<i>150 Instructional Salary:</i> Instructional salaries for night school, STEP school, and STAR program.	265,000	282,519	(17,519)	-6.20%
<i>160 Non-Instructional Salary:</i> Non-Instructional salaries for night school and STEP school.	34,000	33,384	616	1.85%
Total School Support Programs	\$299,000	\$315,903	(\$16,903)	-5.35%
<u>2610 - School Library</u>				
<i>150 Instructional Salary:</i> Salaries of School Librarians.	174,427	172,269	2,158	1.25%
<i>160 Non-Instructional Salary:</i> Salaries of Library Aides for all buildings.	177,956	158,444	19,512	12.31%
<i>450 Books:</i> Purchase of library books for all buildings.	51,000	29,200	21,800	74.66%
<i>451 Supplies:</i> Purchase of materials and supplies other than books.	4,786	3,358	1,428	42.53%
<i>465 Audio Video:</i> Purchase of audio video supplies for high school & middle school.	23,009	2,500	20,509	820.36%
<i>479 Subscriptions:</i> Costs for various library subscriptions for all buildings.	4,200	4,150	50	1.20%
<i>490 BOCES Services:</i> Cost for BOCES Library Services.	42,812	70,240	(27,428)	-39.05%
Total School Library	\$478,190	\$440,161	\$38,029	8.64%
<u>2630 - Computer Assisted Instruction</u>				
<i>160 Non-Instructional Salary:</i> Salaries of Director of Technology and technology staff.	508,780	460,912	47,868	10.39%
<i>201 Equipment:</i> Purchase of computer and security equipment including cameras.	110,000	104,852	5,148	4.91%
<i>449 Consultants:</i> Computer services provided by an outside vendor. <i>(variance due to IT installation upgrades)</i>	106,575	59,515	47,060	79.07%
<i>451 Supplies:</i> Purchase of computer supplies, printer ink, keyboards, batteries, etc.	62,500	54,009	8,491	15.72%
<i>460 Software:</i> Purchase of software and software upgrades.	99,690	88,450	11,240	12.71%
<i>469 Service Contracts:</i> Purchase of computer service contracts.	42,170	39,890	2,280	5.72%
<i>490 BOCES Services:</i> Cost of BOCES services for computer support and various software subscriptions.	1,637,133	1,387,211	249,922	18.02%
Total Computer Assisted Instruction	\$2,566,848	\$2,194,839	\$372,009	16.95%

2810 - Guidance Services

	2015 - 2016	2014 - 2015	+/-	Percent
<i>150 Instructional Salary:</i> Salaries of School Counselors.	1,575,795	1,574,985	810	0.05%
<i>160 Non-Instructional Salary:</i> Salaries of clerical in guidance offices.	58,801	60,274	(1,473)	-2.44%
<i>449 Contractual:</i> Costs of speakers and consultants.	14,000	17,750	(3,750)	-21.13%
<i>451 Supplies:</i> Purchase of supplies and testing materials for guidance office.	21,590	20,977	613	2.92%
<i>460 Software:</i> Cost of software for guidance office.	8,000	7,091	909	12.82%
<i>476 Travel:</i> Cost of travel, dues & fees for guidance office.	800	720	80	11.11%
<i>490 BOCES Services:</i> Purchase of BOCES services for guidance office. <i>(variance due to re-coding)</i>	82,750	238,551	(155,801)	-65.31%
Total Guidance Services	\$1,761,736	\$1,920,348	(\$158,612)	-8.26%

2815 - Health Services

<i>160 Non-Instructional Salary:</i> Salaries of Registered Nurses.	468,365	459,391	8,974	1.95%
<i>201 Equipment:</i> Equipment for nurses office in all buildings.	3,000	3,000	0	0.00%
<i>449 Contractual:</i> Mandated health services for private and parochial students.	213,300	213,300	0	0.00%
<i>451 Supplies:</i> Purchase supplies for health offices in all buildings.	23,102	22,061	1,041	4.72%
<i>469 Repairs:</i> Cost to repair & service equipment in health offices.	2,500	2,500	0	0.00%
Total Health Services	\$710,267	\$700,252	\$10,015	1.43%

2816 - Diagnostic Screening

<i>449 Contractual:</i> Cost of IST & AIS consultant support and training.	30,000	36,000	(6,000)	-16.67%
<i>451 Supplies:</i> Purchase supplies for RTI & AIS.	1,000	1,000	0	0.00%
Total Diagnostic Screening	\$31,000	\$37,000	(\$6,000)	-16.22%

2820 - Psychological Services

<i>150 Instructional Salary:</i> Salaries for school psychologists. <i>(variance due to re-coding from grants)</i>	910,603	798,968	111,635	13.97%
Total Psychological Services	\$910,603	\$798,968	\$111,635	13.97%

2825 - Social Worker Services

<i>150 Instructional Salary:</i> Salaries for school social workers. <i>(variance due to re-coding from grants)</i>	322,561	228,102	94,459	41.41%
Total Social Worker Services	\$322,561	\$228,102	\$94,459	41.41%

2850 - CoCurricular Activities

	2015 - 2016	2014 - 2015	+/-	Percent
150 Instructional Salary: Stipends for extra-curricular advisors.	317,198	337,198	(20,000)	-5.93%
449 Contractual: Costs for school resource officers and special patrol officers.	325,000	325,000	0	0.00%
476 Travel: Costs for travel of band and music groups to various contests and performances.	12,200	13,900	(1,700)	-12.23%
Total Co-Curricular Activities	\$654,398	\$676,098	(\$21,700)	-3.21%

2855 - Interscholastic Athletics

150 Instructional Salary: Salary for Athletic Director and stipends for coaching appointments.	571,604	562,671	8,933	1.59%
160 Non-Instructional Salary: Salary for athletic trainer. (variance due to re-coding)	51,000	0	51,000	N/A
201 Equipment: Purchase of equipment for various boys & girls sports.	24,600	12,100	12,500	103.31%
449 Contractual: Costs for game officials.	25,000	25,000	0	0.00%
451 Supplies: Purchase of supplies for various boys & girls sports.	28,900	16,900	12,000	71.01%
476 Travel: Cost of travel for various boys & girls sports.	2,200	2,200	0	0.00%
479 Dues & Fees: Dues & fees for various boys & girls sports.	43,050	42,400	650	1.53%
490 BOCES Services: Purchase of BOCES services for the athletic program.	79,000	85,441	(6,441)	-7.54%
Total Interscholastic Athletics	\$825,354	\$746,712	\$78,642	10.53%

5510 - Student Transportation

160-169 Salary: Salaries of Director, drivers, monitors, and office staff. (variance from prior year budget error)	4,408,728	4,227,970	180,758	4.28%
200 Equipment: Purchase of transportation equipment. (variance due to purchasing additional bus cameras)	9,900	4,400	5,500	125.00%
415 Training: Monitor training, CPR training, and school bus safety training.	6,000	6,000	0	0.00%
422 Liability/Property Damage Insurance: Liability and property damage insurance for the bus fleet.	214,700	214,674	26	0.01%
435 Radios: Costs to lease and install bus radios. (variance due to upgrading to digital bus radios)	64,700	35,160	29,540	84.02%
447 Uniforms: Costs for mechanic uniforms and cleaning.	8,000	8,380	(380)	-4.53%
448 Driver Physicals: Costs for bus driver physicals and required 19-a driver exams.	11,880	11,006	874	7.94%
449 Contract: Costs for contract bus repairs.	21,000	19,362	1,638	8.46%
451 Gasoline: Cost for gasoline and biodiesel fuel.	543,800	542,000	1,800	0.33%
452 Supplies: Purchase of transportation office supplies.	1,800	1,200	600	50.00%
453 Oil & Lube: Purchase of oil, lubricants, and anti-freeze.	17,605	17,602	3	0.02%
454 Tires: Purchase of various size tires and tire tubes.	55,208	44,155	11,053	25.03%
455 Parts: Purchase of bus parts and replacement/repair supplies.	330,000	330,000	0	0.00%
460 Software: Costs for transportation computer software updates and maintenance.	8,500	8,050	450	5.59%
476 Travel: Costs for travel expense and meal reimbursement for Bus Drivers on overnight trips.	7,500	3,350	4,150	123.88%
479 Dues & Fees: Membership dues in statewide and regional transportation associations.	500	400	100	25.00%
Total Student Transportation	\$5,709,821	\$5,473,709	\$236,112	4.31%

5530 - Bus Garage Maintenance

	2015 - 2016	2014 - 2015	+/-	Percent
<i>160-165 Salary:</i> Salaries of Mechanic Supervisor and Garage Mechanics.	553,979	551,439	2,540	0.46%
<i>200 Equipment:</i> Purchase of mechanic equipment for bus garage. <i>(variance due to replacement of washer)</i>	7,920	2,442	5,478	224.32%
<i>413-14 Utilities:</i> Cost of electric, natural gas and telephone service for the bus garage.	21,500	22,500	(1,000)	-4.44%
<i>453 Supplies:</i> Purchase of supplies for bus garage.	25,000	23,585	1,415	6.00%
<i>469 Contract Repair:</i> Costs of contracted repairs for bus facility. <i>(variance due to parking lot resurfacing)</i>	123,100	15,050	108,050	717.94%

Total Bus Garage Maintenance	\$731,499	\$615,016	\$116,483	18.94%
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9010/70 - Employee Benefits

<i>9010/20 - State Pension:</i> District's contribution to the state pension system. <i>(variance due to new positions)</i>	7,913,864	7,805,197	108,667	1.39%
<i>9030 - Social Security:</i> District's contribution for employee social security. <i>(variance due to re-coding)</i>	4,315,605	4,470,720	(155,115)	-3.47%
<i>9040 - Worker's Compensation:</i> Compensation insurance for employees.	796,591	793,569	3,022	0.38%
<i>9045 - Life Insurance:</i> Life insurance for employees.	13,420	13,420	0	0.00%
<i>9050 - Unemployment Insurance:</i> Unemployment compensation for former employees.	100,000	323,400	(223,400)	-69.08%
<i>9060 - Health Insurance:</i> District's contribution for employee medical insurance. <i>(variance due to re-coding)</i>	11,186,200	8,460,851	2,725,349	32.21%
<i>9070 - Welfare Fund:</i> District's contribution towards employee welfare fund.	661,524	661,524	0	0.00%

Total Employee Benefits	\$24,987,204	\$22,528,681	\$2,458,523	10.91%
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9906 - Interfund Transfers

<i>900 Interfund Transfer:</i> Interfund transfer to special aid fund.	167,967	167,967	0	0.00%
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Total Interfund Transfers	\$167,967	\$167,967	\$0	0.00%
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Code	Description	2015 - 2016	2014 - 2015	Difference
1620	Operations	\$5,051,509	\$5,431,112	(\$379,603)
1621	Maintenance	\$1,756,988	\$1,823,251	(\$66,263)
9711-32	Debt Service	\$4,369,370	\$4,561,011	(\$191,641)
9010-60	Employee Benefits	\$1,809,042	\$2,255,325	(\$446,283)
9903	Interfund Transfer	\$576,935	\$582,148	(\$5,213)
9950	Transfer to Capital	\$100,000	\$0	\$100,000
		\$13,663,844	\$14,652,847	(\$989,003)

1620 - Operations

	2015 - 2016	2014 - 2015	+/-	Percent
<i>160 Salary:</i> Salaries of Head Groundskeeper, Head Custodians, and Custodial Supervisors.	741,757	724,633	17,124	2.36%
<i>161-168 Salary:</i> Salaries of custodial, overtime, and other pay items. (<i>variance due to reduction in OT</i>)	1,997,796	1,982,771	15,025	0.76%
<i>200 Equipment:</i> Equipment to clean and sanitize all buildings.	25,250	25,250	0	0.00%
<i>412-414 Utilities:</i> Fuel oil, electric, natural gas, and telephone service for all buildings.	970,655	970,655	0	0.00%
<i>452 Supplies:</i> Custodial supplies for all buildings.	178,507	178,507	0	0.00%
<i>463 Contract:</i> Contract services and maintenance projects. (<i>variance due to re-coding of expenses</i>)	930,190	1,346,415	(416,225)	-30.91%
<i>476 Travel:</i> Reimbursement for travel expenses and tolls to attend training.	400	400	0	0.00%
<i>479 Dues & Fees:</i> Cost of membership dues, permits, and training.	6,000	6,000	0	0.00%
<i>490 BOCES Services:</i> Service purchased through BOCES: RIC maintenance, RIC telecommunications, etc.	200,954	196,481	4,473	2.28%
Total Operation	\$5,051,509	\$5,431,112	(\$379,603)	-6.99%

1621 - Maintenance

<i>160 Salary:</i> Salary for Director of Facilities.	122,000	98,658	23,342	23.66%
<i>161-166 Salary:</i> Salaries, overtime, and other pay items for maintenance and grounds workers.	766,808	826,789	(59,981)	-7.25%
<i>200 Equipment:</i> Purchasing of maintenance equipment for all buildings.	35,350	35,350	0	0.00%
<i>447 Uniforms:</i> Cost of providing uniforms for maintenance and ground crews per employment contract.	9,960	9,959	1	0.01%
<i>452 Supplies:</i> Purchase of supplies to repair and maintain all facilities and equipment.	248,320	248,320	0	0.00%
<i>463 Contract Repairs:</i> Cost of repairs to facilities. (<i>variance due to required 5-yr Building Condition Survey</i>)	561,150	595,550	(34,400)	-5.78%
<i>468 Safety Supplies:</i> Cost to provide safety gear & equipment. (<i>variance due to AED replacement supplies</i>)	5,900	900	5,000	555.56%
<i>479 Dues & Fees:</i> Costs to provide training & licensure for electricians, plumbers, etc.	7,500	7,725	(225)	-2.91%
Total Maintenance	\$1,756,988	\$1,823,251	(\$66,263)	-3.63%

	2015 - 2016	2014 - 2015	+/-	Percent
<u>9711/32 - Debt Service Payments</u>				
9701 Debt Service: Principal & interest payment for capital project debt.	3,554,225	3,571,900	(17,675)	-0.49%
9702 Debt Service: Principal & interest payments for state loan. (savings due to satisfied debt)	0	58,203	(58,203)	-100.00%
9741 Debt Service: Principal & interest payments for energy performance contract. (savings due to refinance)	815,145	930,908	(115,763)	-12.44%
Total Principal Payments	\$4,369,370	\$4,561,011	(\$191,641)	-4.20%
<u>9010/70 - Employee Benefits</u>				
9010 - State Pension: District's contribution to the state pension system. (variance due to re-coding)	672,698	867,962	(195,264)	-22.50%
9030 - Social Security: District's contribution for employee social security. (variance due to re-coding)	277,570	359,298	(81,728)	-22.75%
9040 - Worker's Compensation: Workers compensation insurance for employees.	51,235	63,519	(12,284)	-19.34%
9045 - Life Insurance: Life insurance for employees.	12,720	12,720	0	0.00%
9050 - Unemployment Insurance: Unemployment compensation for former employees.	10,000	25,891	(15,891)	-61.38%
9055 - Disability Insurance: Disability insurance for employees.	34,200	34,200	0	0.00%
9060 - Health Insurance: District's contribution for employee medical insurance. (variance due to re-coding)	697,244	838,359	(141,115)	-16.83%
9070 - Welfare Fund: District's contribution towards employee welfare fund.	53,376	53,376	0	0.00%
Total Employee Benefits	\$1,809,042	\$2,255,325	(\$446,283)	-19.79%
<u>9903 - Interfund Transfer</u>				
900 - Interfund Transfer: Principal & Interest payments for bus purchases.	576,935	582,148	(5,213)	-0.90%
Total Interfund Transfer	\$576,935	\$582,148	(\$5,213)	-0.90%
<u>9950 - Transfer to Capital</u>				
900 - Interfund Transfer: Transfer to Capital Fund for facility capital project. (variance due to re-coding)	100,000	0	100,000	N/A
Total Transfer to Capital	\$100,000	\$0	\$100,000	N/A