



**To:** Board of Education

**From:** Kevin McGowan, Superintendent of Schools

(Prepared by Lou Alaimo, Assistant Superintendent)

**Date:** April 10, 2018

**Re:** Resolutions for the Adoption of the 2018-19 Budget and Property Tax Report Card

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On April 10, 2018 the Board of Education is anticipated to adopt a spending plan for the 2018-19 school year. In anticipation of this action, we have drafted a budget adoption resolution, resolutions for four (4) propositions, and a resolution to adopt the Property Tax Report Card. We have also attached the following documents for the Board's review prior to considering the recommendation resolutions:

- Property Tax Report Card
- Summary of Appropriation by Function
- Historical Summary of Appropriation by Function
- Summary of Appropriation by Object
- Historical Summary of Appropriation by Object
- Three-Part Budget
- Budget Detail by Function
- Summary of Staffing (FTE)
- Revenue Summary

#### **PROPOSED RESOLUTIONS:**

**RESOLVED**, that the budget for the Brighton Central School District (the "District") for the fiscal year commencing July 1, 2018 and ending June 30, 2019, as recommended by the Superintendent of Schools, in the amount of \$78,330,553, is hereby approved and adopted by the Board of Education, and the required funds therefore are hereby appropriated, and the necessary real property taxes required shall be raised by a tax on the taxable property in the District to be levied and collected as required by law.

*Adoption of this budget is estimated to require an anticipated tax levy increase of 2.36% which is within the limits of the property tax cap as calculated in accordance with Chapter 97 of the Laws of New York.*

*Adoption of this budget also provides for an appropriation for contracted transportation that is in its fourth year of a five-year contract. The total cost of the multi-year contract is \$16,309,065.*

### **PROPOSITION #1- CAPITAL RESERVE FUND (GENERAL) WITHDRAWAL**

**RESOLVED**, that the Board of Education of the Brighton Central School District is hereby authorized to undertake a capital improvement project consisting of: (a) the construction of alterations, renovations and improvements to each of the District's existing school buildings and facilities, including in each case, site improvements for various school purposes, the reconstruction of and improvements to outdoor athletic facilities and playgrounds, and other appurtenant and related improvements, (b) the acquisition and installation in and around the foregoing improvements of original furnishings, equipment, machinery, and apparatus, and (c) all costs and services incidental to the foregoing; all at a total estimated maximum cost not to exceed \$1,500,000, with such cost being raised by the expenditure of \$1,500,000 from the District's existing Building Capital Reserve Fund.

### **PROPOSITION #2 - CAPITAL RESERVE FUND (TECHNOLOGY) WITHDRAWAL**

**RESOLVED**, that the Board of Education of the Brighton Central School District be authorized during the school year 2018-19 to withdraw the amount of \$500,000 from the voter approved Technology Reserve authorized by the voters on May 19, 2009. The money in the Fund shall continue to be used to finance, in whole or in part, the acquisition and/or lease of equipment, including computer equipment (i.e., hardware and software, related devices, networking equipment, apparatus and peripherals such as printers, modems, file servers, communication devices and the required wiring for same, as well as, training and staff development in the use of the computer equipment).

### **PROPOSITION #3 - CAPITAL RESERVE FUND (BUS PURCHASE) WITHDRAWAL:**

**RESOLVED**, that the Board of Education of the Brighton Central School District be authorized during the school year 2018-19 to withdraw the amount of \$125,000 from the voter Bus Purchase Reserve authorized by the voters on May 19, 2015. The money in the fund shall to be used to finance, in whole or in part, the acquisition and/or lease of three (3) passenger vans seating 10 to 14 passengers, not including the driver that meets all FMVSS applicable to school buses except those requiring the installation of traffic control devices (flashing lights and stop arms).

### **PROPOSITION #4 - STUDENT TRANSPORTATION**

**RESOLVED**, that the Board of Education of the Brighton Central School District be authorized to establish the walking distances as follows: Kindergarten, First, and Second grades: 1/8 mile; Third, Fourth, and Fifth grades: 1/4 mile; and, grades 6-12: 3/4 mile for the 2018-19 school year and thereafter and to levy the necessary tax therefore.

**BE FURTHER RESOLVED**, that the Board of Education of the Brighton Central School District approve the 2018-19 Property Tax Report Card as presented by the Superintendent of Schools.

Attachment: Budget Summary Documents

## 2018-19 Property Tax Report Card

### 260101 - BRIGHTON CENTRAL SCHOOL DISTRICT

Contact Person: Lou Alaimo, Assistant Superintendent

Telephone Number: 505-242-5200 ext 5089

	Budgeted 2017-18 (A)	Proposed Budget 2018-19 (B)	Percent Change (C)
<b>Total Budgeted Amount, not Including Separate Propositions</b>	<b>\$76,082,951</b>	<b>\$78,330,553</b>	<b>2.95%</b>
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	\$51,069,907	\$52,275,299	
B. Tax Levy to Support Library Debt, if Applicable	\$0	\$0	
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>	\$0	\$0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	\$0	\$0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$51,069,907	\$52,275,299	2.36%
F. Permissible Exclusions to the School Tax Levy Limit	\$0	\$0	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions <sup>3</sup>	\$51,069,908	\$52,275,299	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$51,069,907	\$52,275,299	
I. Difference: (G - H); (negative value requires 60.0% voter approval) <sup>2</sup>	\$1	\$0	
Public School Enrollment	3,543	3,567	0.68%
Consumer Price Index			2.13%

<sup>1</sup> Include any prior year reserve for excess tax levy, including interest.

<sup>2</sup> Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

<sup>3</sup> For 2018-19, includes any carryover from 2017-18 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

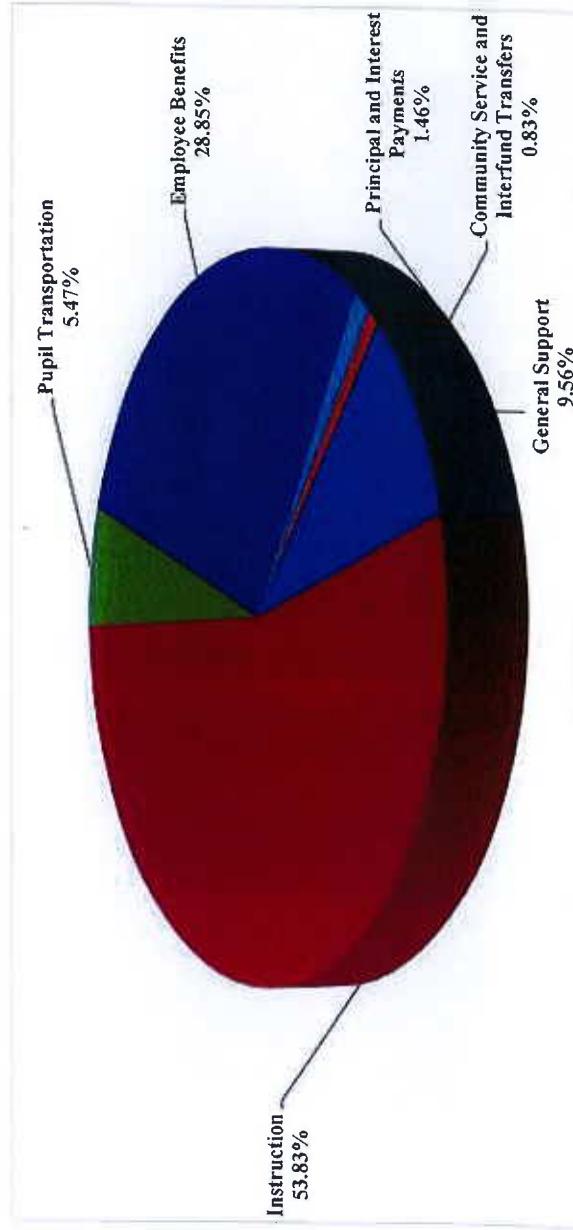
	Actual 2017-18 (D)	Estimated 2018-19 (E)
Adjusted Restricted Fund Balance	\$17,183,464	\$16,558,464
Assigned Appropriated Fund Balance	\$2,600,000	\$2,600,000
Adjusted Unrestricted Fund Balance	\$3,043,318	\$3,133,222
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	4.00%

## 2018-19 PROPOSED BUDGET SUMMARY OF APPROPRIATION (BY FUNCTION)

	Actual Expenditures 2016-17	Proposed Budget 2017-18	Adjusted Budget 2017-18*	Proposed Budget 2018-19	Adopted vs. Proposed Budget Variance Amount	Adopted vs. Proposed Budget Variance %
General Support	\$ 6,268,823	\$ 7,506,303	\$ 7,631,880	\$ 7,485,561	(20,742)	-0.28%
Instruction	38,396,730	41,530,700	42,840,246	42,164,964	634,264	1.53%
Pupil Transportation**	3,673,319	3,948,818	3,989,575	4,280,968	332,150	8.41%
Employee Benefits	18,589,171	21,380,668	21,383,936	22,602,060	1,221,392	5.71%
Community Services, Transfers, and Debt Services						
Community Service		2,000	2,000	2,000	0.00%	
Principal and Interest Payments		1,068,113	1,069,462	1,140,000	70,538	6.60%
Transfers to Capital Fund/Capital Reserve		5,275,000	500,000	500,000	-	0.00%
Transfer to Special Aid Fund		145,251	145,000	145,000	10,000	6.90%
<b>TOTAL</b>	<b>\$ 73,416,407</b>	<b>\$ 76,082,951</b>	<b>\$ 77,286,951</b>	<b>\$ 78,330,553</b>	<b>\$ 2,247,602</b>	<b>2.95%</b>

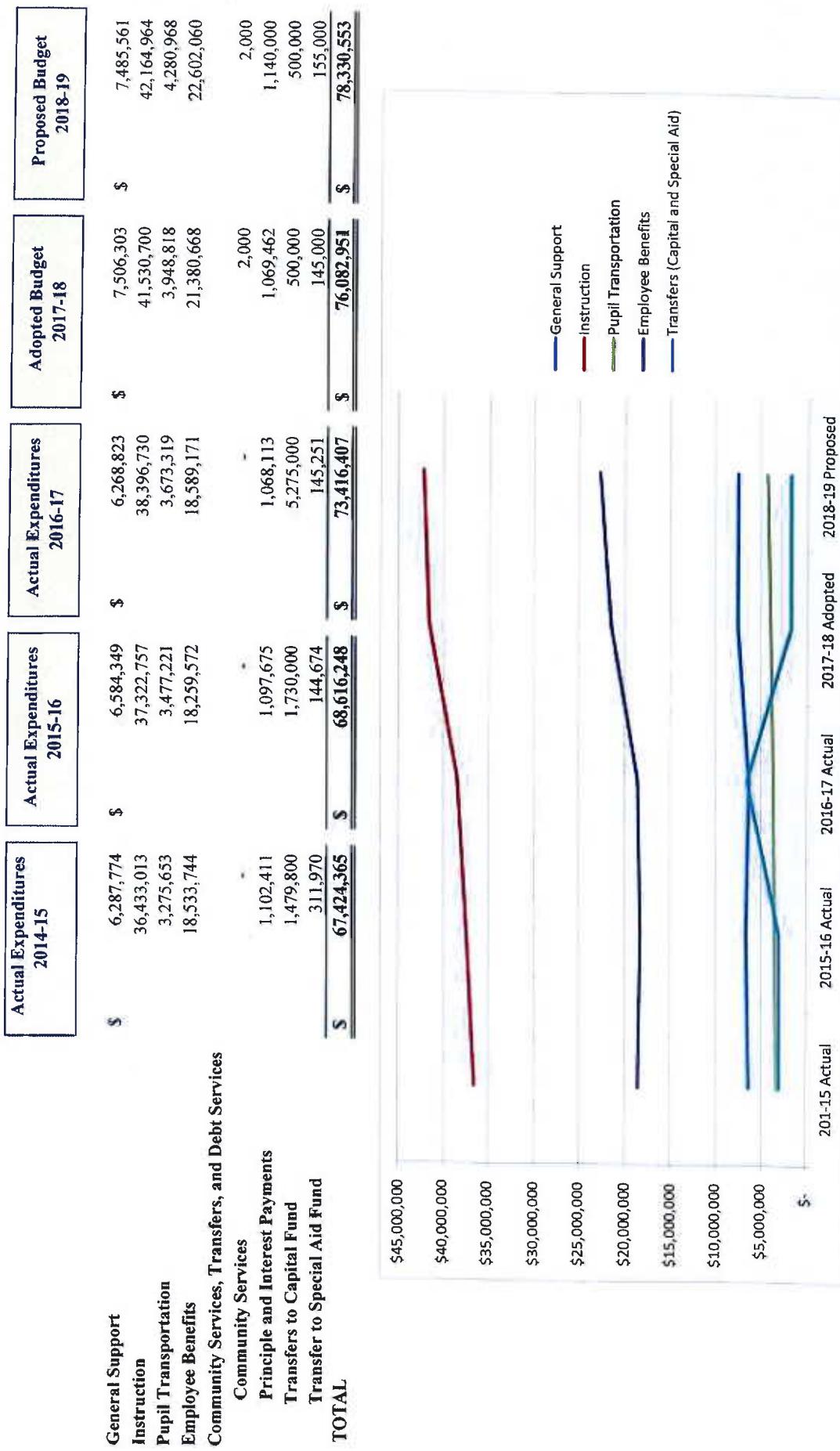
\*The 2017-18 Adjusted Budget accounts for \$704,000 in carryover encumbrances from the 2016-17 fiscal year. In addition, the 2017-18 Budget was increased \$500,000 based on the authorized expenditures from the District's Technology Reserve. The 2017-18 Adjusted Budget is shown net of approved budget transfers processed through April 1, 2018.

\*\*The 2018-19 Proposed Budget includes an appropriation for contracted transportation that is in its fourth year of a five year contract. The total cost of the multi-year contract is \$16,309,065.



## 2018-19 PROPOSED BUDGET

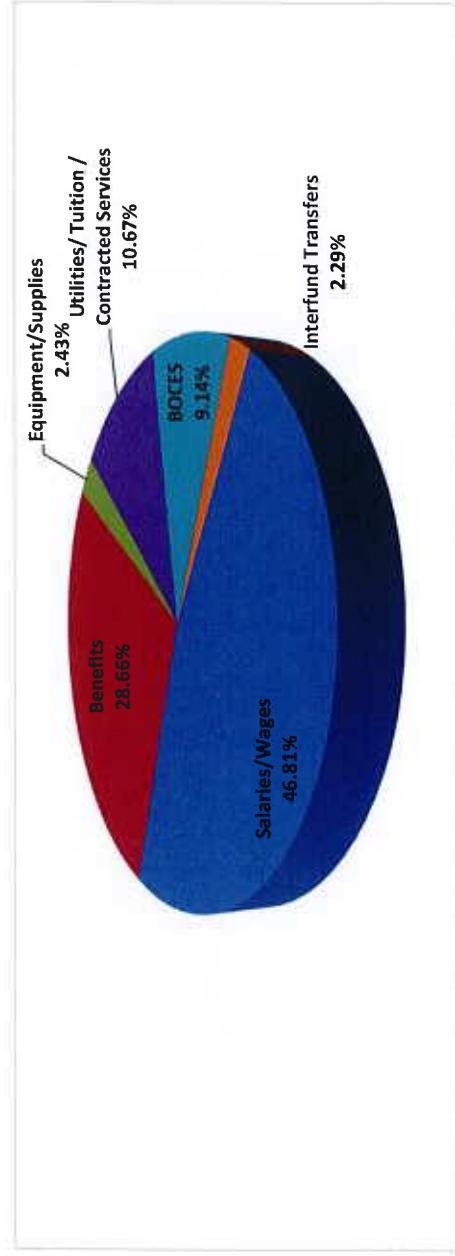
### HISTORICAL SUMMARY OF APPROPRIATIONS (BY FUNCTION)



## 2018-19 PROPOSED BUDGET SUMMARY OF APPROPRIATION (BY OBJECT)

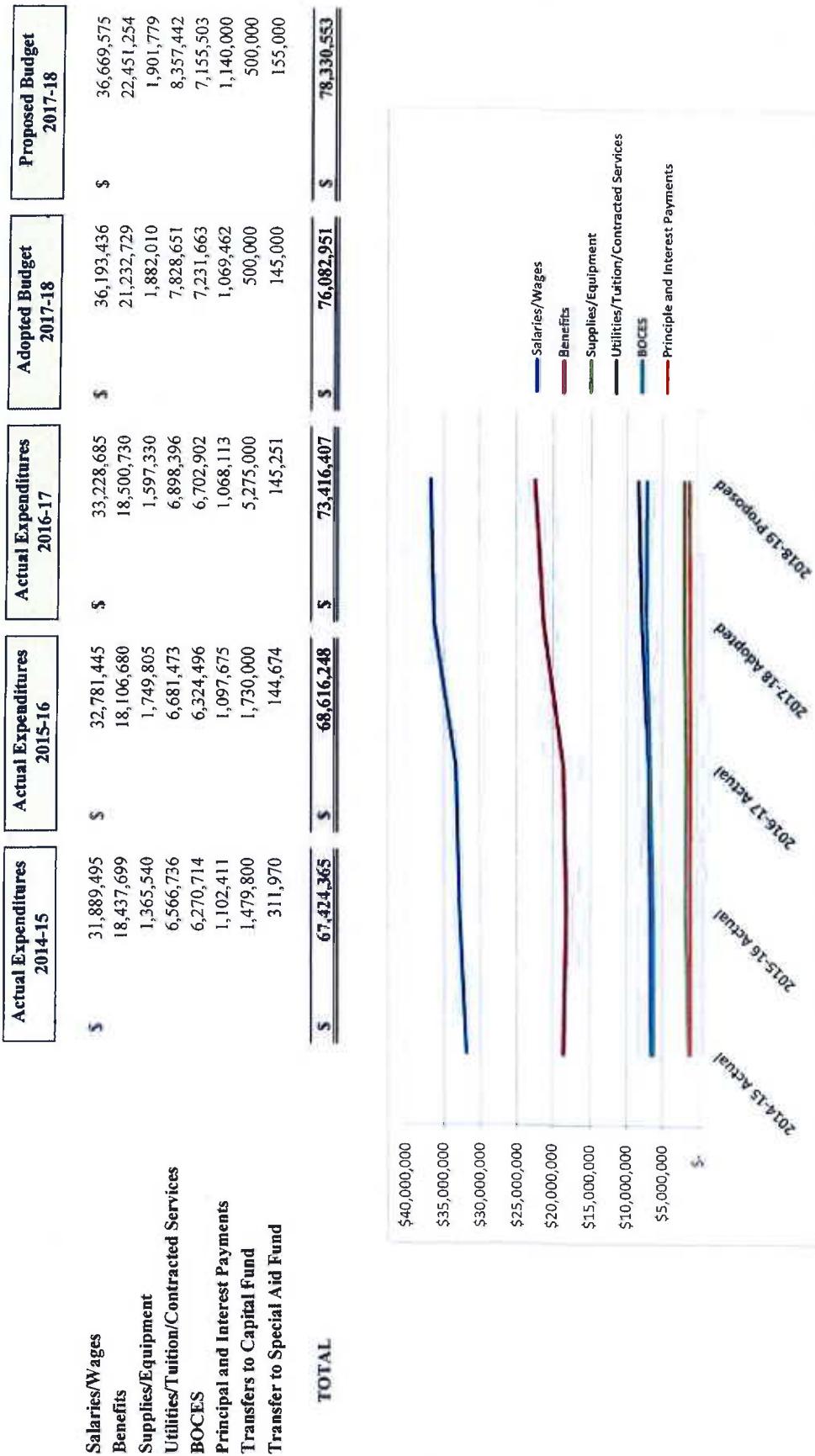
	Actual Expenditures 2016-17		Adopted Budget 2017-18		Adjusted Budget 2017-18*		Proposed Budget 2018-19		Adopted vs. Proposed Budget Variance Amount %	
	Amount	Staff	Amount	Staff	Amount	Staff	Amount	Staff	Amount	%
Salaries/Wages	\$ 33,228,685	628.4	\$ 36,193,436	638.9	\$ 36,193,436	642.1	\$ 36,669,575	642.8	\$ 476,139	1.32%
Benefits	18,500,730		21,232,729		21,235,997		22,451,254		1,218,525	5.74%
<b>SUB TOTAL</b>	<b>\$ 51,729,415</b>		<b>\$ 57,426,165</b>		<b>\$ 57,429,433</b>		<b>\$ 59,120,829</b>		<b>\$ 1,694,664</b>	<b>2.95%</b>
Equipment	337,916		415,433		624,847		423,671		8,238	1.98%
Utilities/Tuition/Contracted Services	6,898,396		7,828,651		8,401,490		8,357,442		528,791	6.75%
Supplies & Materials	1,259,414		1,466,577		1,643,890		1,478,108		11,531	0.79%
BOCES	6,702,902		7,231,663		7,747,977		7,155,503		(76,160)	-1.05%
Principal and Interest Payments	1,068,113		1,069,462		1,069,462		1,140,000		70,538	6.60%
Transfers to Capital Fund/Capital Reserve	5,275,000		500,000		224,852		500,000		-	0.00%
Transfer to Special Aid Fund	145,251		145,000		145,000		145,000		10,000	6.90%
<b>TOTAL</b>	<b>\$ 73,416,407</b>		<b>\$ 628.4</b>		<b>\$ 76,082,951</b>		<b>\$ 77,286,951</b>		<b>\$ 78,330,553</b>	<b>642.8</b>
										<b>\$ 2,247,602</b>
										<b>2.95%</b>

\*The 2017-18 Adjusted Budget accounts for \$704,000 in carryover encumbrances from the 2016-17 fiscal year. In addition, the 2017-18 Budget was increased \$500,000 based on the authorized expenditures from the District's Technology Reserve. The 2017-18 Adjusted Budget is shown net of approved budget transfers processed through April 1, 2018



## 2018-19 PROPOSED BUDGET

### HISTORICAL SUMMARY OF APPROPRIATIONS (BY OBJECT)



# 2018-19 PROPOSED BUDGET

## THREE PART 2017-18 VS. 2018-19

Function of Account	SBM-1 Code	Adopted Budget 2017-18			Proposed Budget 2018-19			
		Total	Admin.	Program	Capital	Total	Admin.	Program
Board of Education	1099.00	81,750	\$ 81,750			\$ 68,502	\$ 68,502	
Central Administration	1299.00	271,676	\$ 271,676			\$ 277,638	\$ 277,638	
Finance	1399.00	1,103,420	\$ 1,103,420			\$ 1,035,331	\$ 1,035,331	
Legal Services	1420.00	161,738	\$ 75,000	86,738		\$ 158,439	\$ 75,000	83,439
Personnel	1430.00	178,600	\$ 178,600			\$ 198,711	\$ 198,711	
Records Management	1460.00	28,000	\$ 28,000			\$ 30,323	\$ 30,323	
Public Information	1480.00	87,242	\$ 87,242			\$ 112,557	\$ 112,557	
Operation of Plant	1620.00	3,032,758	\$ 95,000			\$ 3,096,626	\$ 45,000	
Maintenance of Plant	1621.00	1,126,651	\$ 458,236	458,236		\$ 1,051,141	\$ 468,275	468,275
Other Central Services	1640-1680	257,876	\$ 257,876			\$ 265,097	\$ 265,097	
Unallocated Insurance	1910.40	718,356	\$ 718,356			\$ 722,921	\$ 722,921	
Other Spec. Items	1920-1999	266,826	\$ 266,826			\$ 266,566	\$ 266,566	
Curr. Dev. & Sup	2010.00	2,174,653	\$ 1,947,431	227,222		\$ 2,223,644	\$ 1,978,502	245,142
Sup. Regular School	2020.00	345,146	\$ 345,146			\$ 348,342	\$ 348,342	
Res. Eval. & Plan	2060.00	101,900	\$ 101,900			\$ 93,400	\$ 93,400	
In-Service Training- Instr.	2070.00	33,181,064	\$ 33,181,064			\$ 33,527,634	\$ 33,527,634	
Teaching	2110-2330	1,656,044	\$ 1,656,044			\$ 1,621,822	\$ 1,621,822	
Instructional Media	2610-2630	3,805,067	\$ 3,805,067			\$ 4,083,556	\$ 4,083,556	
Pupil Services	2805-2855	456,767	\$ 456,767			\$ 418,772	\$ 418,772	
Dist Transportation	5510.00	2,791,719	\$ 2,791,719			\$ 2,998,646	\$ 2,998,646	
Contract Trans.	5540.40	700,332	\$ 700,332			\$ 863,550	\$ 863,550	
Other Transportation Srvc.	5540-5581	2,000	\$ 2,000			\$ 2,000	\$ 2,000	
Community Services	8998.00	21,380,668	\$ 1,998,285	18,071,288		\$ 22,602,060	\$ 2,123,315	19,079,472
Employee Benefits	9098.00	1,069,462	\$ 1,069,462			\$ 1,140,000	\$ 655,000	1,399,273
Debt Service	9898.00	645,000	\$ 645,000	145,000		\$ 500,000	\$ 155,000	1,140,000
Other Transfers	9951.00						\$ 500,000	\$ 7,142,040
		<b>\$ 76,082,951</b>	<b>\$ 7,912,844</b>	<b>\$ 61,225,141</b>	<b>\$ 6,944,965</b>	<b>\$ 78,330,553</b>	<b>\$ 8,016,080</b>	<b>\$ 63,172,433</b>
		<b>100.00%</b>	<b>10.40%</b>	<b>80.47%</b>	<b>9.13%</b>	<b>100%</b>	<b>10.23%</b>	<b>80.65%</b>
								<b>9.12%</b>

**PERCENTAGE OF BUDGET**

## 2018-19 PROPOSED BUDGET BUDGET DETAIL (BY FUNCTION)

Row Labels	Actual Expenditures 2016-17	Sum of Budget 2017-18	Sum of Adjusted Budget 2017-18	Sum of Proposed Budget 2018-19	Sum of Change Adoption vs. Proposed	
					(\$13,248)	(\$10,960)
<b>Board of Education</b>	<b>\$63,272</b>	<b>\$81,750</b>	<b>\$81,750</b>	<b>\$68,502</b>		
<b>Board of Education</b>	<b>\$51,977</b>	<b>\$47,660</b>	<b>\$47,660</b>	<b>\$36,700</b>		
.20 Equipment	\$0	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$26,005	\$18,750	\$18,750	\$18,750	\$0	\$0
.49 BOCES Services	\$20,453	\$22,910	\$22,910	\$11,950		
.50 Materials and Supplies	\$5,519	\$6,000	\$6,000	\$6,000	\$0	\$0
<b>District Clerk</b>	<b>\$8,246</b>	<b>\$30,340</b>	<b>\$30,340</b>	<b>\$28,052</b>		
.16 Non-Certificated Salaries	\$5,000	\$29,340	\$29,340	\$27,052		
.20 Equipment	\$0	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$3,246	\$1,000	\$1,000	\$1,000	\$0	\$0
.50 Materials and Supplies	\$0	\$0	\$0	\$0	\$0	\$0
<b>District Meeting</b>	<b>\$3,049</b>	<b>\$3,750</b>	<b>\$3,750</b>	<b>\$3,750</b>		
.20 Equipment	\$0	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$2,869	\$3,000	\$3,000	\$3,000	\$0	\$0
.50 Materials and Supplies	\$180	\$750	\$750	\$750	\$0	\$0
<b>Central Administration</b>	<b>\$292,586</b>	<b>\$271,676</b>	<b>\$278,992</b>	<b>\$277,638</b>	<b>\$5,962</b>	
<b>Chief School Admin</b>	<b>\$292,586</b>	<b>\$271,676</b>	<b>\$278,992</b>	<b>\$277,638</b>	<b>\$5,962</b>	
.15 Certificated Salaries	\$224,602	\$223,994	\$223,994	\$228,474	\$4,480	
.16 Non-Certificated Salaries	\$51,500	\$31,582	\$31,582	\$33,064	\$1,482	
.20 Equipment	\$0	\$0	\$0	\$0	\$0	
.40 Contractual Expenditures	\$11,962	\$14,000	\$14,000	\$14,000	\$0	
.49 BOCES Services	\$0	\$0	\$0	\$0	\$0	
.50 Materials and Supplies	\$4,522	\$2,100	\$9,416	\$2,100	\$0	

Row Labels	Actual Expenditures 2016-17	Sum of Budget 2017-18	Sum of Adjusted Budget 2017-18	Sum of Proposed Budget 2018-19	Sum of Change Adoption vs. Proposed
<b>Community Services</b>	\$0	\$2,000	\$2,000	\$2,000	\$0
.20 Equipment	\$0	\$2,000	\$2,000	\$2,000	\$0
.40 Contractual Expenditures	\$0	\$0	\$0	\$0	\$0
.49 BOCES Services	\$0	\$1,000	\$1,000	\$1,000	\$0
.50 Materials and Supplies	\$0	\$0	\$0	\$0	\$0
<b>Contract Transportation</b>	<b>\$2,667,262</b>	<b>\$2,791,719</b>	<b>\$2,791,719</b>	<b>\$2,888,511</b>	<b>\$96,792</b>
.40 Contractual Expenditures	\$2,667,262	\$2,791,719	\$2,791,719	\$2,888,511	\$96,792
.49 BOCES Services	\$0	\$0	\$0	\$0	\$0
<b>Curriculum Dev. And Supv.</b>	<b>\$245,922</b>	<b>\$266,826</b>	<b>\$264,897</b>	<b>\$266,566</b>	<b>(\$260)</b>
.15 Certificated Salaries	\$175,148	\$180,402	\$180,402	\$185,814	\$5,412
.16 Non-Certificated Salaries	\$0	\$5,000	\$5,000	\$5,000	\$0
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$6,491	\$500	\$500	\$500	\$0
.49 BOCES Services	\$44,940	\$50,924	\$51,224	\$45,252	(\$5,672)
.50 Materials and Supplies	\$19,343	\$30,000	\$27,771	\$30,000	\$0
.89 Other Allocated Benefits	\$0	\$0	\$0	\$0	\$0
<b>Debt Service</b>	<b>\$1,068,113</b>	<b>\$1,069,462</b>	<b>\$1,069,462</b>	<b>\$1,140,000</b>	<b>\$70,538</b>
<b>Debt Service</b>	<b>\$1,068,113</b>	<b>\$1,069,462</b>	<b>\$1,069,462</b>	<b>\$1,140,000</b>	<b>\$70,538</b>
.61 Principal Payments	\$815,000	\$840,000	\$840,000	\$840,000	\$0
.71 Interest Payments	\$253,113	\$229,462	\$229,462	\$300,000	\$70,538
<b>Dist. Transportation</b>	<b>\$390,743</b>	<b>\$456,767</b>	<b>\$497,524</b>	<b>\$418,772</b>	<b>(\$37,995)</b>
.16 Non-Certificated Salaries	\$275,559	\$271,767	\$271,767	\$268,272	(\$3,495)
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$13,783	\$10,000	\$10,000	\$10,500	\$500
.49 BOCES Services	\$0	\$0	\$0	\$0	\$0
.50 Materials and Supplies	\$101,401	\$175,000	\$215,757	\$140,000	(\$35,000)

Row Labels	Actual Expenditures 2016-17	Sum of Budget 2017-18	Sum of Adjusted Budget 2017-18	Sum of Proposed Budget 2018-19	Sum of Change Adoption vs. Proposed
<b>Employee Benefits</b>	<b>\$18,589,169</b>	<b>\$21,380,668</b>	<b>\$21,383,936</b>	<b>\$22,602,060</b>	<b>\$1,221,392</b>
<b>Employee Benefits</b>	<b>\$18,589,169</b>	<b>\$21,380,668</b>	<b>\$21,383,936</b>	<b>\$22,602,060</b>	<b>\$1,221,392</b>
.15 Vacation Buy-Out	\$88,440	\$124,470	\$124,470	\$124,470	\$0
.40 Contractual Expenditures	\$0	\$0	\$0	\$0	\$0
.49 BOCES Services	\$0	\$23,469	\$23,469	\$26,336	\$2,867
.80 Disability Ins.	\$51,495	\$78,000	\$78,000	\$79,560	\$1,560
.80 Hospital, Medical, Dental Ins.	\$11,545,862	\$13,272,515	\$13,275,783	\$14,344,065	\$1,071,550
.80 Life Ins./Non-Elective Contr.	\$171,272	\$154,476	\$154,476	\$211,000	\$56,524
\$2,532,160	\$2,856,483	\$2,856,483	\$2,913,262	\$56,779	\$31,006
.80 Social Security	\$660,095	\$1,097,180	\$1,097,180	\$1,128,186	\$28,943
.80 State Retirement	\$3,214,411	\$3,340,542	\$3,340,542	\$3,369,485	\$27,837
.80 Teacher Retirement	\$23,000	\$56,000	\$56,000	\$56,000	\$68,089)
.80 Unemployment Ins.	\$302,434	\$377,533	\$377,533	\$349,696	
<b>Finance</b>	<b>\$1,001,886</b>	<b>\$1,103,420</b>	<b>\$969,795</b>	<b>\$1,035,331</b>	
<b>Auditing</b>	<b>\$38,720</b>	<b>\$52,500</b>	<b>\$72,255</b>	<b>\$62,975</b>	<b>\$10,475</b>
.16 Non-Certificated Salaries	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$38,720	\$52,500	\$72,255	\$62,975	\$10,475
<b>Business Admin</b>	<b>\$957,916</b>	<b>\$1,045,520</b>	<b>\$892,140</b>	<b>\$966,407</b>	<b>(\$79,113)</b>
.15 Certificated Salaries	\$170,350	\$173,757	\$173,757	\$177,232	\$3,475
.16 Non-Certificated Salaries	\$239,528	\$257,750	\$257,750	\$300,018	\$42,268
.20 Equipment	\$600	\$1,000	\$2,415	\$1,000	\$0
.40 Contractual Expenditures	\$23,574	\$20,935	\$22,023	\$27,502	\$6,567
.49 BOCES Services	\$515,127	\$579,078	\$424,128	\$447,655	(\$131,423)
.50 Materials and Supplies	\$8,737	\$13,000	\$12,067	\$13,000	\$0
<b>Tax Collector</b>	<b>\$5,141</b>	<b>\$4,900</b>	<b>\$4,900</b>	<b>\$5,449</b>	<b>\$549</b>
.40 Contractual Expenditures	\$5,141	\$4,900	\$4,900	\$5,449	\$549
<b>Treasurer</b>	<b>\$109</b>	<b>\$500</b>	<b>\$500</b>	<b>\$0</b>	<b>\$0</b>
.40 Contractual Expenditures	\$109	\$500	\$500	\$500	\$0

Row Labels	Actual Expenditures 2016-17	Sum of Budget 2017-18	Sum of Adjusted Budget 2017-18	Sum of Proposed Budget 2018-19	Sum of Change Adoption vs. Proposed	
					(\$8,500)	(\$8,500)
<b>Inservice Training- Instr.</b>	<b>\$30,332</b>	<b>\$101,900</b>	<b>\$108,819</b>	<b>\$93,400</b>		
.15 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
.16 Non-Certificated Salaries	\$4,418	\$2,500	\$2,500	\$4,000	\$1,500	
.40 Contractual Expenditures	\$15,973	\$90,000	\$90,478	\$80,000	(\$10,000)	
.49 BOCES Services	\$9,161	\$0	\$10,916	\$0	\$0	
.50 Materials and Supplies	\$780	\$9,400	\$4,925	\$9,400	\$0	\$0
.89 Other Allocated Benefits	\$0	\$0	\$0	\$0	\$0	
<b>Instructional Media</b>	<b>\$2,085,986</b>	<b>\$1,656,044</b>	<b>\$2,484,121</b>	<b>\$1,621,822</b>		
<b>Compt. Asst Instruction</b>	<b>\$1,609,730</b>	<b>\$1,037,850</b>	<b>\$1,815,476</b>	<b>\$970,738</b>	<b>(\$67,112)</b>	
.16 Non-Certificated Salaries	\$523,217	\$619,003	\$619,003	\$557,125	(\$61,878)	
.20 Equipment	\$44,539	\$55,800	\$218,233	\$55,000	(\$800)	
.40 Contractual Expenditures	\$13,392	\$13,000	\$23,217	\$13,000	\$0	
.46 State-Aided Software	\$40,584	\$23,550	\$40,103	\$21,800	(\$1,750)	
.49 BOCES Services	\$952,773	\$306,497	\$872,948	\$302,178	(\$4,319)	
.50 Materials and Supplies	\$35,225	\$20,000	\$41,972	\$21,635	\$1,635	
.89 Other Allocated Benefits	\$0	\$0	\$0	\$0	\$0	
<b>Library and A.V.</b>	<b>\$476,256</b>	<b>\$618,194</b>	<b>\$668,645</b>	<b>\$651,084</b>	<b>\$32,890</b>	
.15 Certificated Salaries	\$133,439	\$233,409	\$233,409	\$229,414	(\$3,995)	
.16 Non-Certificated Salaries	\$185,240	\$196,633	\$196,633	\$208,868	\$12,235	
.20 Equipment	\$40,822	\$29,550	\$51,642	\$48,110	\$18,560	
.40 Contractual Expenditures	\$3,706	\$7,900	\$7,745	\$12,350	\$4,450	
.46 State-Aided Software	\$85	\$10,393	\$36	\$10,393	\$0	
.48 Textbooks	\$1,685	\$6,000	\$3,840	\$6,000	\$0	
.49 BOCES Services	\$49,438	\$51,559	\$67,985	\$52,576	\$1,017	
.50 Materials and Supplies	\$61,841	\$82,750	\$107,355	\$83,373	\$623	

Row Labels	Actual Expenditures 2016-17	Sum of Budget 2017-18	Sum of Adjusted Budget 2017-18	Sum of Proposed Budget 2018-19	Sum of Change Adoption vs.
					Proposed
<b>Legal Services</b>	<b>\$121,296</b>	<b>\$161,738</b>	<b>\$172,554</b>	<b>\$158,439</b>	<b>(\$3,299)</b>
<b>Legal</b>	<b>\$121,296</b>	<b>\$161,738</b>	<b>\$172,554</b>	<b>\$158,439</b>	<b>(\$3,299)</b>
.16 Non-Certificated Salaries	\$7,800	\$10,000	\$10,000	\$10,000	\$0
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$89,184	\$130,000	\$140,816	\$125,000	(\$5,000)
.49 BOCES Services	\$24,312	\$21,738	\$21,738	\$23,439	\$1,701
.50 Materials and Supplies	\$0	\$0	\$0	\$0	\$0
<b>Maintenance of Plant</b>	<b>\$1,007,131</b>	<b>\$1,126,651</b>	<b>\$1,200,062</b>	<b>\$1,051,141</b>	<b>(\$75,510)</b>
<b>Maintenance of Plant</b>	<b>\$1,007,131</b>	<b>\$1,126,651</b>	<b>\$1,200,062</b>	<b>\$1,051,141</b>	<b>(\$75,510)</b>
.16 Non-Certificated Salaries	\$542,982	\$719,997	\$719,997	\$632,384	(\$87,613)
.20 Equipment	\$18,942	\$58,532	\$60,737	\$71,552	\$13,020
.40 Contractual Expenditures	\$281,928	\$186,367	\$243,994	\$175,424	(\$10,943)
.49 BOCES Services	\$7,850	\$7,925	\$7,925	\$8,500	\$575
.50 Materials and Supplies	\$155,429	\$153,830	\$167,409	\$163,281	\$9,451
<b>Operation of Plant</b>	<b>\$2,442,156</b>	<b>\$3,032,758</b>	<b>\$3,202,278</b>	<b>\$3,096,626</b>	<b>\$63,868</b>
<b>Operation of Plant</b>	<b>\$2,442,156</b>	<b>\$3,032,758</b>	<b>\$3,202,278</b>	<b>\$3,096,626</b>	<b>\$63,868</b>
.16 Non-Certificated Salaries	\$1,417,481	\$1,542,569	\$1,542,569	\$1,577,837	\$35,268
.20 Equipment	\$35,614	\$11,555	\$7,555	\$8,382	(\$3,173)
.40 Contractual Expenditures	\$867,365	\$1,357,865	\$1,514,514	\$1,372,865	\$15,000
.49 BOCES Services	\$46,852	\$54,685	\$58,506	\$71,096	\$16,411
.50 Materials and Supplies	\$74,844	\$66,084	\$79,134	\$66,446	\$362
<b>Other Central Services</b>	<b>\$204,641</b>	<b>\$458,236</b>	<b>\$456,160</b>	<b>\$468,275</b>	<b>\$10,039</b>
<b>Central Printing and Mailing</b>	<b>\$120,808</b>	<b>\$364,736</b>	<b>\$361,438</b>	<b>\$371,592</b>	<b>\$6,856</b>
.16 Non-Certificated Salaries	\$26,507	\$29,976	\$29,976	\$25,832	(\$4,144)
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$9,189	\$25,000	\$26,226	\$25,000	\$0
.49 BOCES Services	\$5,260	\$204,260	\$204,260	\$210,260	\$6,000
.50 Materials and Supplies	\$79,852	\$105,500	\$100,976	\$110,500	\$5,000

Row Labels	Actual Expenditures 2016-17	Sum of Budget 2017-18	Sum of Adjusted Budget 2017-18	Sum of Proposed Budget 2018-19	Sum of Change Adoption vs. Proposed	
					\$93,500	\$94,722
<b>Central Storeroom</b>	<b>\$83,833</b>	<b>\$93,500</b>	<b>\$94,722</b>	<b>\$96,683</b>	<b>\$3,183</b>	<b>\$3,183</b>
.20 Equipment	\$0	\$1,000	\$1,000	\$0	\$0	(\$1,000)
.40 Contractual Expenditures	\$83,694	\$91,500	\$92,722	\$95,683	\$4,183	
.50 Materials and Supplies	\$139	\$1,000	\$1,000	\$1,000	\$0	\$0
<b>Other Spec. Items</b>	<b>\$665,517</b>	<b>\$718,356</b>	<b>\$719,106</b>	<b>\$722,921</b>	<b>\$4,565</b>	<b>\$4,565</b>
<b>Special Items</b>	<b>\$665,517</b>	<b>\$718,356</b>	<b>\$719,106</b>	<b>\$722,921</b>	<b>\$4,565</b>	<b>\$4,565</b>
.20 Equipment	\$0	\$5,000	\$5,000	\$5,000	\$0	\$0
.40 Contractual Expenditures	\$40,702	\$56,826	\$57,576	\$58,608	\$1,782	
.49 BOCES Services	\$624,815	\$656,530	\$656,530	\$659,313	\$2,783	
<b>Other Transfers</b>	<b>\$5,420,251</b>	<b>\$645,000</b>	<b>\$369,852</b>	<b>\$655,000</b>	<b>\$10,000</b>	<b>\$10,000</b>
<b>Other Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
.99 Other Transfers	\$0	\$0	\$0	\$0	\$0	\$0
<b>Transfer to Cap./Cap. Resrv.</b>	<b>\$5,275,000</b>	<b>\$500,000</b>	<b>\$224,852</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>
.90 Transfer to Cap./Cap. Resrv.	\$5,275,000	\$500,000	\$224,852	\$500,000	\$0	\$0
<b>Transfer to Special Aid</b>	<b>\$145,251</b>	<b>\$145,000</b>	<b>\$145,000</b>	<b>\$155,000</b>	<b>\$10,000</b>	<b>\$10,000</b>
.95 Transfer to Special Aid	\$145,251	\$145,000	\$145,000	\$155,000	\$10,000	
<b>Other Transportation Srvc.</b>	<b>\$615,314</b>	<b>\$700,332</b>	<b>\$700,332</b>	<b>\$973,685</b>	<b>\$273,353</b>	<b>\$273,353</b>
<b>Other Transportation Srvc.</b>	<b>\$615,314</b>	<b>\$700,332</b>	<b>\$700,332</b>	<b>\$973,685</b>	<b>\$273,353</b>	<b>\$273,353</b>
.40 Contractual Expenditures	\$11,639	\$34,500	\$34,500	\$110,135	\$75,635	
.49 BOCES Services	\$603,675	\$665,832	\$665,832	\$863,550	\$197,718	
<b>Personnel</b>	<b>\$153,522</b>	<b>\$178,600</b>	<b>\$178,440</b>	<b>\$198,711</b>	<b>\$20,111</b>	<b>\$20,111</b>
<b>Personnel</b>	<b>\$153,522</b>	<b>\$178,600</b>	<b>\$178,440</b>	<b>\$198,711</b>	<b>\$20,111</b>	<b>\$20,111</b>
.16 Non-Certificated Salaries	\$98,197	\$120,240	\$120,240	\$126,496	\$6,256	
.20 Equipment	\$0	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$20,719	\$21,000	\$21,000	\$21,000	\$0	\$0
.49 BOCES Services	\$33,329	\$34,360	\$34,360	\$48,215	\$13,855	
.50 Materials and Supplies	\$1,277	\$3,000	\$2,840	\$3,000	\$0	\$0

Row Labels	Actual Expenditures 2016-17	Sum of Budget 2017-18	Sum of Adjusted Budget 2017-18	Sum of Proposed Budget 2018-19	Sum of Change Adoption vs. Proposed
<b>Public Information</b>					
.16 Non-Certificated Salaries	\$81,914	\$87,242	\$87,616	\$112,557	\$25,315
.20 Equipment	\$53,148	\$54,742	\$54,742	\$56,549	\$1,807
.40 Contractual Expenditures	\$0	\$0	\$0	\$0	\$0
.49 BOCES Services	\$28,172	\$31,500	\$29,581	\$31,961	\$461
.50 Materials and Supplies	\$0	\$0	\$1,919	\$23,172	\$23,172
.89 Other Allocated Benefits	\$594	\$1,000	\$1,374	\$875	(\$125)
<b>Pupil Services</b>	<b>\$3,623,105</b>	<b>\$3,805,067</b>	<b>\$3,993,162</b>	<b>\$4,083,556</b>	<b>\$278,489</b>
<b>Attendance</b>					
.16 Non-Certificated Salaries	\$32,097	\$32,935	\$32,935	\$115,719	\$82,784
<b>Co-Curricular Activities</b>	<b>\$33,359</b>	<b>\$32,935</b>	<b>\$32,935</b>	<b>\$115,719</b>	<b>\$82,784</b>
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$21,595	\$24,500	\$25,700	\$25,000	\$500
.48 Textbooks	\$0	\$0	\$0	\$0	\$0
.49 BOCES Services	\$11,029	\$0	\$0	\$0	\$0
.50 Materials and Supplies	\$735	\$2,500	\$1,799	\$2,200	(\$300)
<b>Guidance</b>	<b>\$1,096,353</b>	<b>\$1,041,359</b>	<b>\$1,045,057</b>	<b>\$1,035,612</b>	<b>(\$5,747)</b>
.15 Certificated Salaries	\$924,229	\$863,871	\$863,871	\$892,526	\$28,655
.16 Non-Certificated Salaries	\$156,759	\$156,813	\$156,813	\$120,653	(\$36,160)
.20 Equipment	\$0	\$0	\$5,250	\$0	\$0
.40 Contractual Expenditures	\$0	\$815	\$814	\$800	(\$15)
.48 Textbooks	\$313	\$1,754	\$194	\$1,200	(\$554)
.49 BOCES Services	\$10,614	\$11,618	\$12,170	\$13,868	\$2,250
.50 Materials and Supplies	\$4,438	\$6,488	\$5,945	\$6,565	\$77

Row Labels	Actual Expenditures 2016-17	Sum of Budget 2017-18	Sum of Adjusted Budget 2017-18	Sum of Proposed Budget 2018-19	Sum of Change Adoption vs. Proposed	
					\$980,660	\$1,111,552
<b>Health Services</b>						
.15 Certificated Salaries	\$445,876	\$544,140	\$544,140	\$543,938		(\$202)
.16 Non-Certificated Salaries	\$394,587	\$398,122	\$398,122	\$424,814		\$26,692
.20 Equipment	\$0	\$0	\$0	\$0		\$0
.40 Contractual Expenditures	\$129,861	\$156,920	\$324,538	\$229,620		\$72,700
.48 Textbooks	\$0	\$0	\$0	\$0		\$0
.49 BOCES Services	\$0	\$0	\$0	\$0		\$0
.50 Materials and Supplies	\$10,336	\$12,370	\$11,892	\$11,270		(\$1,100)
<b>Interscholastic Athletics</b>						
.15 Certificated Salaries	\$562,880	\$572,200	\$572,200	\$607,300		\$35,100
.16 Non-Certificated Salaries	\$105,666	\$109,224	\$109,224	\$111,704		\$2,480
.20 Equipment	\$18,643	\$18,128	\$15,645	\$13,500		(\$4,628)
.40 Contractual Expenditures	\$179,906	\$174,500	\$192,395	\$173,225		(\$1,275)
.48 Textbooks	\$0	\$0	\$0	\$0		\$0
.49 BOCES Services	\$4,168	\$0	\$10,000	\$15,675		
.50 Materials and Supplies	\$46,795	\$74,306	\$65,692	\$81,030		\$6,724
<b>Psych. Services</b>						
<b>\$365,017</b>	<b>\$418,395</b>	<b>\$418,355</b>	<b>\$459,712</b>	<b>\$41,317</b>		
.15 Certificated Salaries	\$346,704	\$402,895	\$402,895	\$444,212		\$41,317
.20 Equipment	\$0	\$0	\$0	\$0		\$0
.40 Contractual Expenditures	\$5,384	\$2,500	\$2,689	\$2,500		\$0
.49 BOCES Services	\$0	\$0	\$0	\$0		\$0
.50 Materials and Supplies	\$12,929	\$13,000	\$12,771	\$13,000		\$0
<b>Social Work Services</b>						
<b>\$197,561</b>	<b>\$225,468</b>	<b>\$225,468</b>	<b>\$225,468</b>	<b>\$233,237</b>		<b>\$7,769</b>
.15 Certificated Salaries	\$197,561	\$225,468	\$225,468	\$233,237		\$7,769
.49 BOCES Services	\$0	\$0	\$0	\$0		\$0
<b>Records Management</b>						
<b>\$27,698</b>	<b>\$28,000</b>	<b>\$28,000</b>	<b>\$28,000</b>	<b>\$30,323</b>		<b>\$2,323</b>
.49 BOCES Services	\$27,698	\$28,000	\$28,000	\$30,323		\$2,323

Row Labels	Actual Expenditures 2016-17	Sum of Budget 2017-18	Sum of Adjusted Budget 2017-18	Sum of Proposed Budget 2018-19	Sum of Change Adoption vs. Proposed	
					Budget 2017-18	Budget 2018-19
<b>Res. Eval &amp; Planning</b>	<b>\$259,760</b>	<b>\$345,146</b>	<b>\$418,547</b>	<b>\$348,342</b>	<b>\$3,196</b>	<b>\$3,196</b>
<b>Res. Eval &amp; Planning</b>	<b>\$259,760</b>	<b>\$345,146</b>	<b>\$418,547</b>	<b>\$348,342</b>	<b>\$3,196</b>	<b>\$3,196</b>
.15 Certificated Salaries	\$163,650	\$191,646	\$191,646	\$189,842	\$1,804)	(\$1,804)
.20 Equipment	\$0	\$0	\$18,542	\$0	\$0	\$0
.40 Contractual Expenditures	\$37,178	\$117,000	\$119,202	\$122,000	\$5,000	\$5,000
.49 BOCES Services	\$58,932	\$36,500	\$89,157	\$36,500	\$0	\$0
.50 Materials and Supplies	\$0	\$0	\$0	\$0	\$0	\$0
.89 Other Allocated Benefits	\$0	\$0	\$0	\$0	\$0	\$0
<b>Supervision- Reg. School</b>	<b>\$2,032,836</b>	<b>\$2,174,653</b>	<b>\$2,197,581</b>	<b>\$2,223,644</b>	<b>\$48,991</b>	<b>\$48,991</b>
<b>Supervision- Reg. School</b>	<b>\$2,032,836</b>	<b>\$2,174,653</b>	<b>\$2,197,581</b>	<b>\$2,223,644</b>	<b>\$48,991</b>	<b>\$48,991</b>
.15 Certificated Salaries	\$1,649,324	\$1,701,797	\$1,701,797	\$1,721,687	\$19,890	\$19,890
.16 Non-Certificated Salaries	\$265,491	\$349,046	\$349,046	\$375,067	\$26,021	\$26,021
.20 Equipment	\$20,444	\$15,384	\$20,928	\$19,837	\$4,453	\$4,453
.40 Contractual Expenditures	\$57,226	\$53,650	\$45,512	\$51,610	(\$2,040)	(\$2,040)
.46 State-Aided Software	\$0	\$0	\$0	\$0	\$0	\$0
.48 Textbooks	\$208	\$1,000	\$0	\$1,500	\$500	\$500
.49 BOCES Services	\$1,523	\$545	\$1,115	\$545	\$0	\$0
.50 Materials and Supplies	\$38,620	\$53,231	\$79,183	\$53,398	\$167	\$167
.89 Other Allocated Benefits	\$0	\$0	\$0	\$0	\$0	\$0
<b>Teaching</b>	<b>\$30,118,791</b>	<b>\$33,181,064</b>	<b>\$33,373,120</b>	<b>\$33,527,634</b>	<b>\$346,570</b>	<b>\$346,570</b>
<b>Teaching - General Education</b>	<b>\$20,528,570</b>	<b>\$21,605,291</b>	<b>\$21,791,830</b>	<b>\$21,810,433</b>	<b>\$205,142</b>	<b>\$205,142</b>
.15 Certificated Salaries	\$18,339,404	\$19,162,777	\$19,162,777	\$19,366,879	\$204,102	\$204,102
.16 Non-Certificated Salaries	\$677,092	\$740,720	\$740,720	\$780,393	\$39,673	\$39,673
.20 Equipment	\$153,276	\$193,434	\$197,330	\$176,030	(\$17,404)	(\$17,404)
.40 Contractual Expenditures	\$227,081	\$214,168	\$363,259	\$249,621	\$35,453	\$35,453
.47 Tuitions	\$217,384	\$230,000	\$230,000	\$237,000	\$7,000	\$7,000
.48 Textbooks	\$204,847	\$262,599	\$252,120	\$258,646	(\$3,953)	(\$3,953)
.49 BOCES Services	\$390,268	\$479,613	\$483,593	\$418,687	(\$60,926)	(\$60,926)
.50 Materials and Supplies	\$319,218	\$321,980	\$362,031	\$323,177	\$1,197	\$1,197
.89 Other Allocated Benefits	\$0	\$0	\$0	\$0	\$0	\$0

Row Labels	Actual Expenditures 2016-17	Sum of Budget 2017-18	Sum of Adjusted Budget 2017-18	Sum of Proposed Budget 2018-19	Sum of Change Adoption vs. Proposed
<b>Teaching - Occ. Education</b>	<b>\$606,358</b>	<b>\$648,049</b>	<b>\$644,890</b>	<b>\$647,810</b>	<b>(\$239)</b>
.15 Certificated Salaries	\$261,836	\$260,649	\$260,649	\$279,158	\$18,509
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$235	\$2,900	\$0	\$1,200	(\$1,700)
.49 BOCES Services	\$341,177	\$381,300	\$381,300	\$364,002	(\$17,298)
.50 Materials and Supplies	\$3,110	\$3,200	\$2,941	\$3,450	\$250
<b>Teaching - Special Education</b>	<b>\$8,982,463</b>	<b>\$10,921,724</b>	<b>\$10,930,400</b>	<b>\$11,063,391</b>	<b>\$141,667</b>
.15 Certificated Salaries	\$2,863,404	\$3,809,076	\$3,809,076	\$3,898,904	\$89,828
.16 Non-Certificated Salaries	\$1,619,569	\$1,844,926	\$1,844,926	\$1,785,641	(\$59,285)
.20 Equipment	\$5,035	\$26,050	\$20,571	\$25,260	(\$790)
.40 Contractual Expenditures	\$546,391	\$491,000	\$626,832	\$588,099	\$97,099
.47 Tuitions	\$1,002,725	\$1,098,617	\$985,350	\$1,250,957	\$152,340
.48 Textbooks	\$3,391	\$5,700	\$379	\$6,000	\$300
.49 BOCES Services	\$2,919,510	\$3,614,320	\$3,617,991	\$3,482,411	(\$131,909)
.50 Materials and Supplies	\$22,438	\$32,035	\$25,275	\$26,119	(\$5,916)
.89 Other Allocated Benefits	\$0	\$0	\$0	\$0	\$0
<b>Teaching - Special School</b>	<b>\$1,400</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$0</b>
.15 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
.16 Non-Certificated Salaries	\$0	\$0	\$0	\$0	\$0
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$1,400	\$6,000	\$6,000	\$6,000	\$0
.49 BOCES Services	\$0	\$0	\$0	\$0	\$0
.50 Materials and Supplies	\$0	\$0	\$0	\$0	\$0
.89 Other Allocated Benefits	\$0	\$0	\$0	\$0	\$0
<b>Unallocated Insurance</b>	<b>\$207,204</b>	<b>\$257,876</b>	<b>\$257,126</b>	<b>\$265,097</b>	<b>\$7,221</b>
<b>Unallocated Insurance</b>	<b>\$207,204</b>	<b>\$257,876</b>	<b>\$257,126</b>	<b>\$265,097</b>	<b>\$7,221</b>
.40 Contractual Expenditures	\$207,204	\$257,876	\$257,126	\$265,097	\$7,221
<b>Grand Total</b>	<b>\$73,416,407</b>	<b>\$76,082,951</b>	<b>\$77,286,951</b>	<b>\$78,330,553</b>	<b>\$2,247,602</b>

## 2018-19 PROPOSED BUDGET SUMMARY OF STAFFING ALLOCATIONS BY UNIT/FUNCTION

The following reflects the changes in staffing from the 2017-18 Adjusted Budget to the 2018-19 Proposed Budget. All of the staffing changes from the 2017-18 Adopted Budget to the 2017-18 Adjusted Budget were approved by the Board of Education throughout the year. All teaching positions are subject to change based on actual enrollments.

Unit/Explanation of Change	Administrative Budget			Program Budget			Capital Budget			Totals 2017-18 FTE	2018-19 FTE	Change
	2017-18 FTE	2018-19 FTE	FTE	2017-18 FTE	2018-19 FTE	FTE	2017-18 FTE	2018-19 FTE	FTE			
Administrators	19.00	19.00		353.29	352.29		353.29	352.29		19.00	19.00	-
Teachers				1.00 (1.00)	1.00 (1.00)							
Full Day K Planning												
4th Grade (Enrollment)												
6th Grade (Enrollment)												
Academic Support Instructors				14.92	14.92		14.92	14.92				
Clerical	13.33	13.33		27.74	27.74		41.07	41.07				
Paraprofessionals				98.37	98.37		98.37	98.37				
School Aides/Security Security Personnel				16.67	18.67	2.00				16.67	18.67	2.00
School Nurses				11.08	11.33	0.25				11.08	11.33	-
School Nurse (TCMS)												
Custodial Maintenance Reduction of Director	1.00	0.50 -0.5					54.75	54.75		55.75	55.25	(0.50)
Non-Unit Support				5.00	5.00		26.90	26.90				
Total Staffing Allocations	<b>38.33</b>	<b>37.83</b>		<b>548.97</b>	<b>550.22</b>		<b>54.75</b>	<b>54.75</b>		<b>642.05</b>	<b>642.80</b>	<b>0.75</b>

FTE = Full Time Equivalent based generally 30 hour per week assignment.

**Brighton Central School District**  
**Revenue Summary**

Description	Account Code	2016-17 Actual	2017-18 Budget	2018-19 Budget	Amount	Change Percentage
Real Property Taxes	1001.000	\$45,058,999	\$51,069,907	\$52,275,299	\$1,205,392	2.36%
Other Pmts in Lieu of Tax	1081.000	\$387,916	\$305,284	\$345,818	\$40,534	13.28%
STAR Reimbursement	1085.000	\$5,077,924	\$0	\$0	\$0	0.00%
Monroe County Sales Tax	1120.00	\$3,253,943	\$3,104,429	\$3,196,370	\$91,941	2.96%
Other Day School Tuition	1311.000	\$121,902	\$9,500	\$42,500	\$33,000	347.37%
Driver's Education - Summer	1315.002	\$36,828	\$35,500	\$35,500	\$0	0.00%
Textbook Charges	1330.000	\$1,308	\$0	\$500	\$500	100.00%
Admissions	1410.000	\$7,090	\$6,144	\$6,026	(\$118)	-1.92%
Health Services	2280.000	\$952,425	\$930,525	\$957,510	\$26,985	2.90%
Parentally Placed Service	2281.000	\$1,136,283	\$749,120	\$774,897	\$25,777	3.44%
Interest and Earnings	2401.000	\$12,384	\$13,101	\$13,500	\$399	3.05%
Interest Capital Reserve	2401.001	\$3,560	\$3,706	\$3,750	\$44	1.20%
Technology Reserve Interest	2401.002	\$1,136	\$1,305	\$1,325	\$20	1.56%
Unemployment Reserve Interest	2401.003	\$116	\$58	\$75	\$17	28.64%
Rent-Real Property	2410.000	\$212,013	\$284,036	\$225,000	(\$59,036)	-20.78%
Rental of Instruments	2410.001	\$12,100	\$11,871	\$11,440	(\$431)	-3.63%
Rent-Real Property, BOCES	2413.000	\$39,650	\$39,650	\$20,000	(\$19,650)	-49.56%
Self Insurance Recoveries	2683.000	\$17,659	\$0	\$0	\$0	0.00%
Reimbursement of Medicare Part D Expense	2700.000	\$47,280	\$46,000	\$46,000	\$0	0.00%
Refund Prior Year Expense: BOCES Aided Service	2701.000	\$350,741	\$150,000	\$160,000	\$10,000	6.67%
Refund Prior Year Expense: Other-Not Trans	2703.000	\$136,815	\$240,000	\$240,000	\$0	0.00%
Gifts and Donations	2705.000	\$0	\$0	\$0	\$0	0.00%
Other Unclassified Revenue	2770.000	\$160,328	\$172,778	\$165,000	(\$7,778)	-4.50%
Basic Formula Aid-Gen Aid	3101.000	\$8,368,387	\$13,306,371	\$14,101,156	\$794,785	5.97%
Basic General Aid - Medicaid	3101.001	\$83,124	\$0	\$40,000	\$40,000	100.00%
Lottery Aid	3102.000	\$4,106,910	\$1,688,917	\$1,578,405	\$0	0.00%
BOCES Aid	3103.000	\$1,688,917	\$1,578,405	\$1,613,608	\$35,203	2.23%
Aid - Chapter Group Homes	3104.000	\$41,966	\$40,000	\$35,000	(\$5,000)	-12.50%
Textbook Aid	3260.000	\$228,049	\$228,340	\$228,340	\$0	0.00%
Computer Software Aid	3262.000	\$85,357	\$85,940	\$121,432	\$35,492	41.30%
Hardware Aid	3262.001	\$89,078	\$89,375	\$88,901	(\$474)	-0.53%
Library A/V Loan Program Aid	3263.000	\$35,612	\$35,606	\$35,606	\$0	0.00%
Other State Aid	3289.000	\$534,106	\$0	\$0	\$0	0.00%
Medicaid	4601.000	\$83,124	\$90,000	\$90,000	\$0	0.00%
Interfund Transfers(Not Debt Service)	5031.000	\$0	\$56,000	\$56,000	\$0	0.00%
Retirement System Credits	5060.000	\$0	\$800,000	\$800,000	\$0	0.00%
Appropriated Fund Balance		\$0	\$2,600,000	\$2,600,000	\$0	0.00%
<b>Total General Fund:</b>		<b>\$72,373,030</b>	<b>\$78,082,951</b>	<b>\$78,330,553</b>	<b>\$2,247,602</b>	<b>2.95%</b>