



To: Board of Education

From: Kevin McGowan, Superintendent of Schools
(Prepared by Lou Alaimo, Assistant Superintendent)

Date: May 30, 2019

Re: Resolutions for the Adoption of the 2019-20 Budget and Property Tax Report Card

On May 30, 2019 the Board of Education is anticipated to adopt a revised spending plan for the 2019-20 school year. In anticipation of this action, we have drafted a budget adoption resolution, resolutions for two 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 recommended 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 Adjustments from Proposed Budget (May 21)
- 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, 2019 and ending June 30, 2020, as recommended by the Superintendent of Schools, in the amount of \$80,522,065, 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 2.34% which is **within 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 fifth 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, Monroe County, New York (the “District”) be authorized to withdraw \$3,000,000 from the District’s existing 2015 Capital Reserve Fund for the purpose of paying additional costs associated with the District’s capital improvement project approved by the qualified voters of the District at a proposition held on May 16, 2017, that relate to 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 and the acquisition and installation in and around the foregoing improvements of original furnishings, equipment, machinery, and apparatus.

PROPOSITION #2 - CAPITAL RESERVE FUND (TECHNOLOGY) WITHDRAWAL

RESOLVED, that the Board of Education of the Brighton Central School District is hereby authorized to transfer \$500,000 from the Capital Reserve Fund (Technology) to the District’s General Operating Fund and to expend this sum from the District’s General Operating Fund for the following purpose:

The money in the Capital Reserve Fund (Technology) shall 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).

BE FURTHER RESOLVED, that the Board of Education of the Brighton Central School District approve the revised 2019-20 Property Tax Report Card as presented by the Superintendent of Schools.

Attachment: Budget Summary Documents

****Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.****

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website:
<http://www.p12.nysed.gov/mgtserv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2019-20 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under 'Other Reserve' and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS.)"

Form Due - April 29, 2019

Form Preparer Name:

LOUIS ALAIMO

Preparer's Telephone Number:

585-242-5200

Shaded Fields Will Calculate

	Budgeted 2018-19 (A)	Proposed Budget 2019-20 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	78,330,553	80,522,065	2.80 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	52,275,299	53,498,730	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	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)	52,275,299	53,498,730	2.34 %
F. Permissible Exclusions to the School Tax Levy Limit	0	0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	52,275,299	53,498,771	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	52,275,299	53,498,730	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	0	41	
Public School Enrollment	3,618	3,664	1.27 %
Consumer Price Index			2.44 %

¹ Include any prior year reserve for excess tax levy, including interest.

² 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.

³ For 2019-20, includes any carryover from 2018-19 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2018-19 (D)	Estimated 2019-20 (E)
Adjusted Restricted Fund Balance	17,985,709	17,236,160
Assigned Appropriated Fund Balance	2,600,000	2,600,000
Adjusted Unrestricted Fund Balance	3,133,222	3,274,316
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00 %	4.07 %

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/19 Actual Balance	6/30/19 Estimated Ending Balance	Intended Use of the Reserve in the 2019-20 School Year (Limit 200 Characters) **
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Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.

Capital	TECHNOLOGY RESERVE	For the cost of any object or purpose for which bonds may be issued.	1,590,297	1,090,297	Proposition 2 on the 2019-20 ballot requests voter authorization to withdraw \$500,000 from the reserve to finance, in whole or in part, the acquisition and/or lease of equipment.
Capital	BUS PURCHASE RESERVE	For the cost of any object or purpose for which bonds may be issued.	200,000	200,000	The balance in the reserve will be maintained for the future purchase and/or replacement of district buses used for co-curricular and extra-curricular activities.
Capital	BUILDING RESERVE	For the cost of any object or purpose for which bonds may be issued.	9,600,283	8,000,283	Proposition 1 on the 2019-20 ballot requests voter authorization to withdraw \$3,000,000 from the reserve for the purpose of paying additional costs associated with May 16, 2017 capital project.
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation		For self-insured Workers			

Compensation and
benefits.

Unemployment Insurance	UNEMPLOYMENT INSURANCE RESERVE	For reimbursement to the State Unemployment Insurance Fund.	452,862	452,862	The 2019-20 Budget appropriates \$56,000 from the Reserve to pay for unemployment wages and claims.
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		For proceeds from the sale of district capital assets or improvement, restricted to debt service.			
Insurance	INSURANCE RESERVE (TECHNOLOGY)	For liability, casualty, and other types of uninsured losses.	100,000	100,000	The 2019-20 Budget relies on the Insurance Reserve to pay for the unbudgeted replacement of instructional hardware devices issued to students.
Property Loss + (add)		To cover property loss.			
Liability		To cover incurred liability claims.			
Tax Certiorari	TAX CERTIORARI	For tax certiorari settlements.	355,707	355,707	The 2019-20 Budget relies on the reserve to pay for unbudgeted tax certiorari judgments.
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	RESERVE FOR EMPLOYEE BENEFITS	For accrued 'employee benefits' due to employees upon termination of service.	863,021	863,021	The 2019-20 Budget relies on the Employee Benefits Reserve to pay for the unbudgeted payout of contractual benefits for which the Reserve was intended.
Retirement Contribution	ERS RESERVE	For employer retirement contributions to the State and Local Employees' Retirement System.	4,823,540	2,823,540	The 2019-20 Budget appropriates \$800,000 from the ERS Reserve to offset tax levy.
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their			

city/county until the following fiscal year.

Single Other Reserve	TRS RESERVE	To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS.)	0	2,000,000	To fund future increase in the employer retirement contributions to the New York State Teachers' Retirement System (TRS.)
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*** NYSED Reserve Guidance:**

http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve_funds.pdf

OSC Reserve Guidance:

<http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservefunds>

****Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2019-20. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

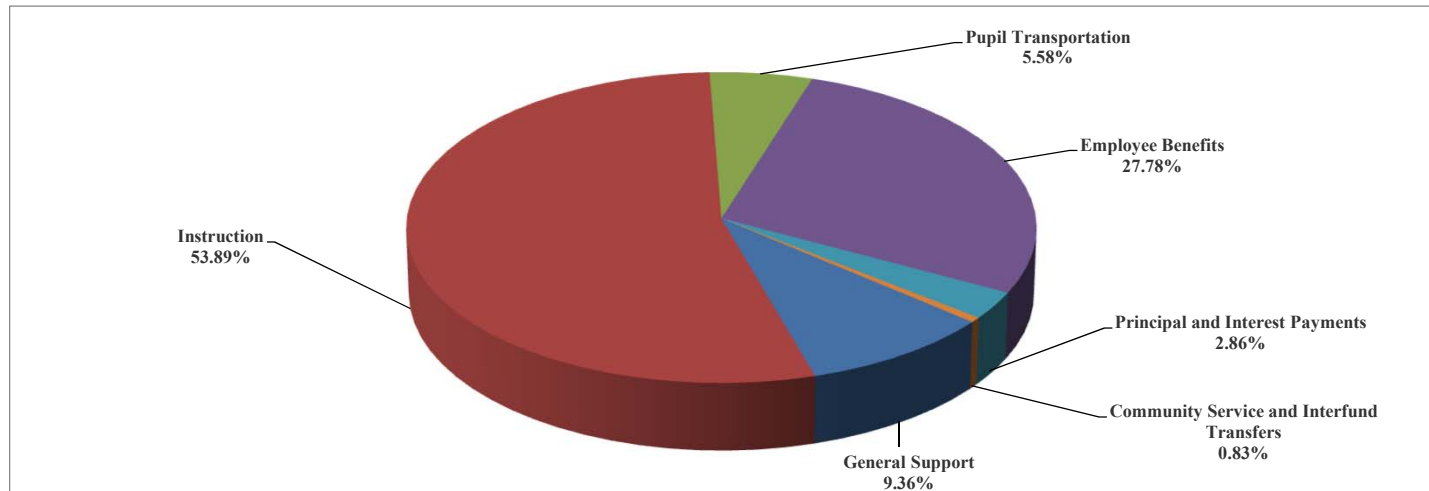
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2019-20 PROPOSED BUDGET (REVISED) SUMMARY OF APPROPRIATION (BY FUNCTION)

	A		B		C	D=B+C	= D - A	
	Actual Expenditures 2017-18	Proposed Budget 2018-19	Adjusted Budget 2018-19*	Proposed Budget 2019-20 May 21, 2019	Adjustments	Proposed Budget 2019-20 June 18, 2019	Adopted vs. Proposed Budget Variance Amount	%
General Support	\$ 6,256,139	\$ 7,485,561	\$ 7,818,299	\$ 7,618,892	\$ (83,189)	\$ 7,535,703	50,142	0.67%
Instruction	39,181,342	42,164,964	43,289,705	44,297,244	(902,988)	43,394,256	1,229,292	2.92%
Pupil Transportation**	3,731,124	4,280,968	4,441,391	4,507,039	(9,995)	4,497,044	216,076	5.05%
Employee Benefits	19,196,009	22,602,060	22,692,061	22,409,287	(39,669)	22,369,618	(232,442)	-1.03%
Community Services, Transfers, and Debt Services							-	
Community Service	-	2,000	2,000	2,000	-	2,000		0.00%
Principal and Interest Payments	1,059,463	1,140,000	1,140,000	2,605,700	(300,000)	2,305,700	1,165,700	102.25%
Transfers to Capital Fund/Capital Reserve	2,919,087	500,000	135,714	250,000	-	250,000	(250,000)	-50.00%
Transfer to Special Aid Fund	148,018	155,000	155,000	167,744	-	167,744	12,744	8.22%
TOTAL	<u>\$ 72,491,182</u>	<u>\$ 78,330,553</u>	<u>\$ 79,674,170</u>	<u>\$ 81,857,906</u>	<u>\$ (1,335,841)</u>	<u>\$ 80,522,065</u>	<u>\$ 2,191,512</u>	<u>2.80%</u>

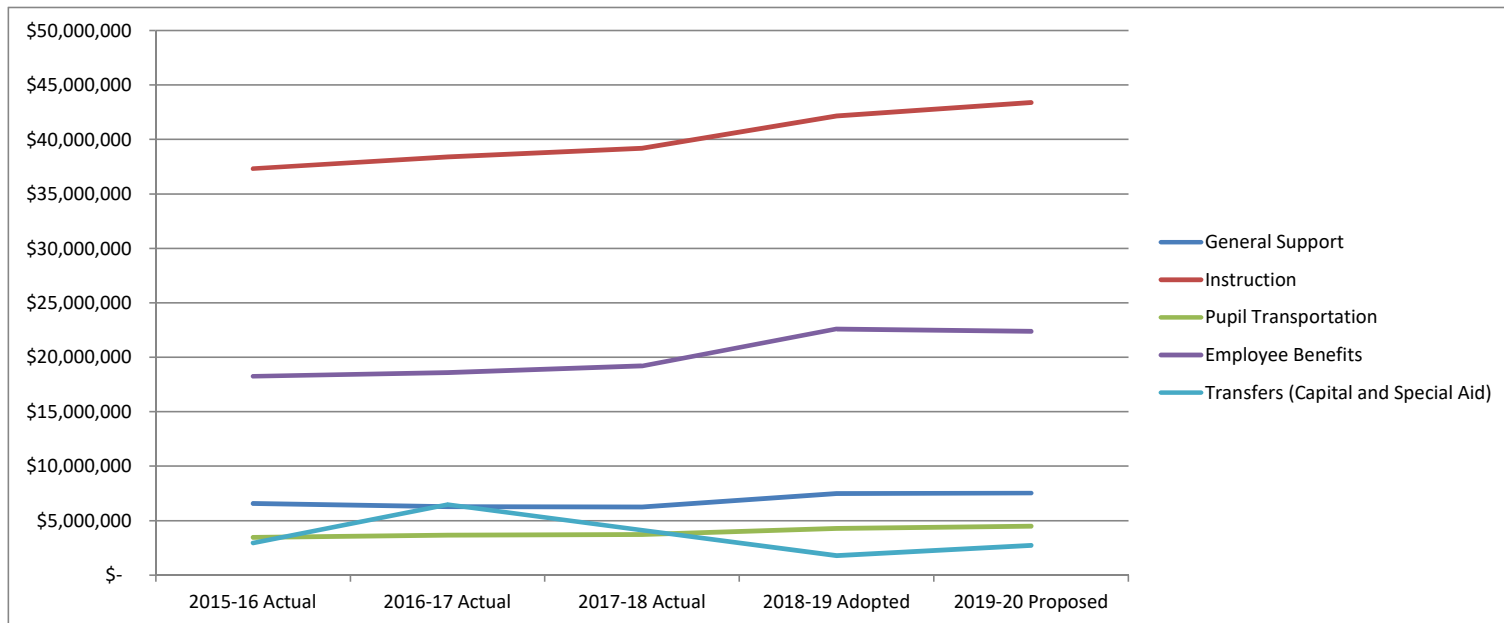
*The 2018-19 Adjusted Budget accounts for \$843,617 in carryover encumbrances from the 2017-18 fiscal year. In addition, the 2018-19 Budget was increased \$500,000 based on the authorized expenditures from the District's Technology Reserve. The 2018-19 Adjusted Budget is shown net of approved budget transfers processed through April 1, 2019.

**The 2019-20 Proposed Budget includes an appropriation for contracted transportation that is in its fifth year of a five-year contract. The total cost of the multi-year contract is \$16,309,065.



2019-20 PROPOSED BUDGET (REVISED) HISTORICAL SUMMARY OF APPROPRIATIONS (BY FUNCTION)

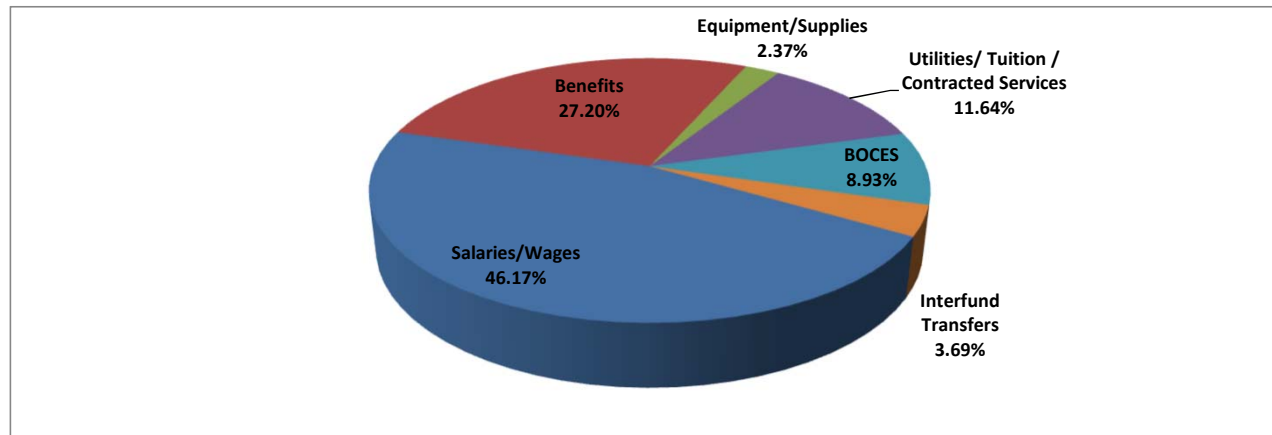
	Actual Expenditures 2015-16	Actual Expenditures 2016-17	Actual Expenditures 2017-18	Adopted Budget 2017-18	Proposed Budget (Revised) 2019-20
General Support	\$ 6,584,349	\$ 6,268,823	\$ 6,256,139	\$ 7,485,561	\$ 7,535,703
Instruction	37,322,757	38,396,730	39,181,342	42,164,964	43,394,256
Pupil Transportation	3,477,221	3,673,319	3,731,124	4,280,968	4,497,044
Employee Benefits	18,259,572	18,589,171	19,196,009	22,602,060	22,369,618
Community Services, Transfers, and Debt Services					
Community Services	-	-	-	2,000	2,000
Principal and Interest Payments	1,097,675	1,068,113	1,059,463	1,140,000	2,305,700
Transfers to Capital Fund	1,730,000	5,275,000	2,919,087	500,000	250,000
Transfer to Special Aid Fund	144,674	145,251	148,018	155,000	167,744
TOTAL	\$ 68,616,248	\$ 73,416,407	\$ 72,491,182	\$ 78,330,553	\$ 80,522,065



2019-20 PROPOSED BUDGET (REVISED) SUMMARY OF APPROPRIATION (BY OBJECT)

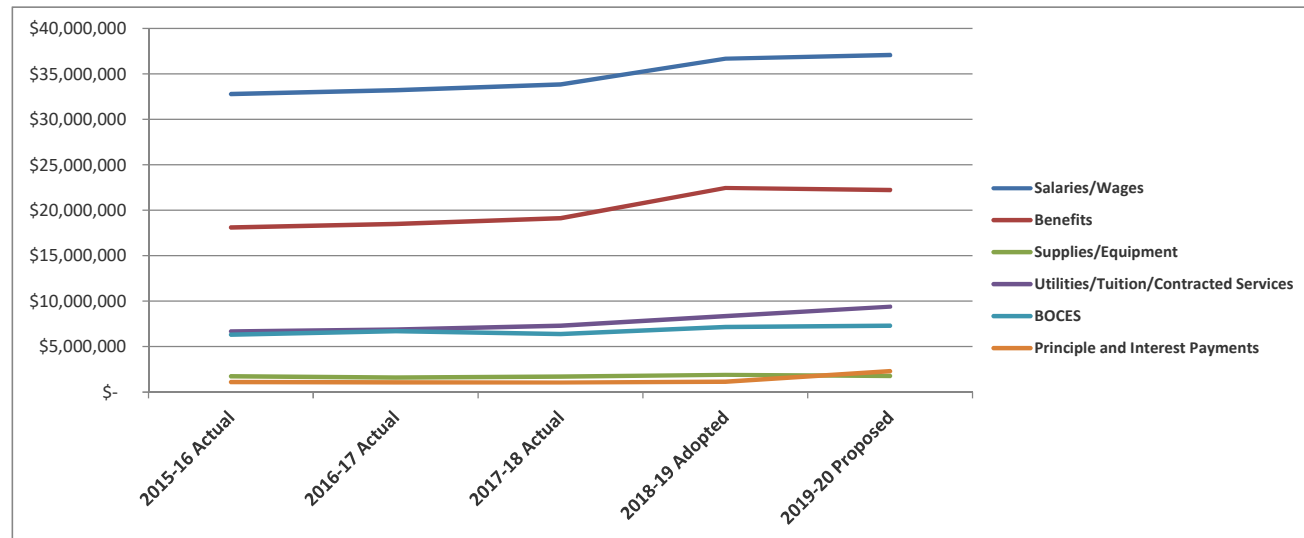
	Adopted Budget 2018-19		Adjusted Budget 2018-19*		Proposed Budget 2019-20 May 21, 2019		Adjustments		Proposed Budget 2019-20 June 18, 2019		Adopted vs. Proposed Budget Variance	
	Amount	Staff	Amount	Staff	Amount	Staff	Amount	Staff	Amount	Staff	Amount	%
Salaries/Wages	\$ 36,669,575	642.8	\$ 36,621,335	646.7	\$ 37,792,003	651.9	\$ (716,000)	-7.8	\$ 37,076,003	644.1	\$ 406,428	1.11%
Benefits	22,451,254		22,541,255		22,265,689		(39,669)		22,226,020		(225,234)	-1.00%
SUB TOTAL	\$ 59,120,829		\$ 59,162,590		\$ 60,057,692		\$ (755,669)		\$ 59,302,023		\$ 181,194	0.31%
Equipment	423,671		639,865		419,669		(157,177)		262,492		(161,179)	-38.04%
Utilities/Tuition/Contracted Services	8,357,442		8,922,080		9,526,255		(122,995)		9,403,260		1,045,818	12.51%
Supplies & Materials	1,478,108		1,591,402		1,522,358		-		1,522,358		44,250	2.99%
BOCES	7,155,503		7,927,519		7,308,488		-		7,308,488		152,985	2.14%
Principal and Interest Payments	1,140,000		1,140,000		2,605,700		(300,000)		2,305,700		1,165,700	102.25%
Transfers to Capital Fund/Capital Reserve	500,000		135,714		250,000				250,000		(250,000)	-50.00%
Transfer to Special Aid Fund	155,000		155,000		167,744				167,744		12,744	8.22%
TOTAL	\$ 78,330,553	642.8	\$ 79,674,170	646.7	\$ 81,857,906	651.9	\$ (1,335,841)	-7.8	\$ 80,522,065	644.1	\$ 2,191,512	2.80%

*The 2018-19 Adjusted Budget accounts for \$843,617 in carryover encumbrances from the 2017-18 fiscal year. In addition, the 2018-19 Budget was increased \$500,000 based on the authorized expenditures from the District's Technology Reserve. The 2018-19 Adjusted Budget is shown net of approved budget transfers processed through April 1, 2019.



2019-20 PROPOSED BUDGET (REVISED) HISTORICAL SUMMARY OF APPROPRIATIONS (BY OBJECT)

	Actual Expenditures 2015-16	Actual Expenditures 2016-17	Actual Expenditures 2017-18	Adopted Budget 2018-19	Proposed Budget (Revised) 2019-20
Salaries/Wages	\$ 32,781,445	\$ 33,228,685	\$ 33,862,958	\$ 36,669,575	\$ 37,076,003
Benefits	18,106,680	18,500,730	19,122,957	22,451,254	22,226,020
Supplies/Equipment	1,749,805	1,597,330	1,705,741	1,901,779	1,784,850
Utilities/Tuition/Contracted Services	6,681,473	6,898,396	7,288,042	8,357,442	9,403,260
BOCES	6,324,496	6,702,902	6,384,916	7,155,503	7,308,488
Principal and Interest Payments	1,097,675	1,068,113	1,059,463	1,140,000	2,305,700
Transfers to Capital Fund	1,730,000	5,275,000	2,919,087	500,000	250,000
Transfer to Special Aid Fund	144,674	145,251	148,018	155,000	167,744
TOTAL	\$ 68,616,248	\$ 73,416,407	\$ 72,491,182	\$ 78,330,553	\$ 80,522,065



2019-20 PROPOSED BUDGET (REVISED) THREE PART 2018-19 vs. 2019-20

Function of Account	SBM-1 Code	Adopted Budget 2018-19				Proposed Budget 2019-20			
		Total	Admin.	Program	Capital	Total	Admin.	Program	Capital
Board of Education	1099.00	68,502	\$ 68,502			\$ 76,885	\$ 76,885		
Central Administration	1299.00	277,638	277,638			271,103	271,103		
Finance	1399.00	1,035,331	1,035,331			1,124,470	1,124,470		
Legal Services	1420.00	158,439	75,000	83,439		159,977	72,500	87,477	
Personnel	1430.00	198,711	198,711			223,485	223,485		
Records Management	1460.00	30,323	30,323			30,532	30,532		
Public Information	1480.00	112,557	112,557			138,242	138,242		
Operation of Plant	1620.00	3,096,626	45,000		3,051,626	3,040,181	20,000		3,020,181
Maintenance of Plant	1621.00	1,051,141			1,051,141	1,059,851			1,059,851
Other Central Services	1640-1680	468,275	468,275			422,670	422,670		
Unallocated Insurance	1910.40	265,097	265,097			272,257	272,257		
Other Spec. Items	1920-1999	722,921	722,921			716,050	716,050		
Curr. Dev. & Sup	2010.00	266,566	266,566			285,136	285,136		
Sup. Regular School	2020.00	2,223,644	1,978,502	245,142		2,272,890	2,077,999	194,891	
Res. Eval & Plan	2060.00	348,342	348,342			362,308	362,308		
In-Service Training- Instr.	2070.00	93,400		93,400		79,000		79,000	
Teaching	2110-2330	33,527,634		33,527,634		34,180,146		34,180,146	
Instructional Media	2610-2630	1,621,822		1,621,822		1,728,154		1,728,154	
Pupil Services	2805-2855	4,083,556		4,083,556		4,486,622		4,486,622	
Dist Transportation	5510.00	418,772		418,772		424,037		424,037	
Contract Trans.	5540.40	2,998,646		2,998,646		3,325,156		3,325,156	
Other Transportation Srvc.	5540-5581	863,550		863,550		747,851		747,851	
Community Services	8998.00	2,000		2,000		2,000		2,000	
Employee Benefits	9098.00	22,602,060	2,123,315	19,079,472	1,399,273	22,369,618	2,215,128	18,834,263	1,320,227
Debt Service	9898.00	1,140,000			1,140,000	2,305,700			2,305,700
Other Transfers	9951.00	655,000		155,000	500,000	417,744			417,744
		\$ 78,330,553	\$ 8,016,080	\$ 63,172,433	\$ 7,142,040	\$ 80,522,065	\$ 8,308,765	\$ 64,089,597	\$ 8,123,703
PERCENTAGE OF BUDGET		100.00%	10.23%	80.65%	9.12%	100%	10.32%	79.59%	10.09%

2019-20 PROPOSED BUDGET (REVISED) BUDGET DETAIL (BY FUNCTION)

Row Labels	Sum of 2017-18 Act Exp.	Sum of Adopted 2018-19 Budget	Sum of Adj. 2018-19	Sum of Proposed 2019-20 Budget	Sum of Adjustments from Proposed	Sum of Revised 2019-20 Budget Proposal	Sum of Change from Adopted to Proposed
1010-1060 Board of Education	\$71,166	\$68,502	\$69,002	\$70,885	\$0	\$70,885	\$2,383
Board of Education	\$49,014	\$36,700	\$37,200	\$37,175	\$0	\$37,175	\$475
.20 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$19,757	\$18,750	\$18,750	\$18,750	\$0	\$18,750	\$0
.49 BOCES Services	\$27,256	\$11,950	\$11,950	\$12,425	\$0	\$12,425	\$475
.50 Materials and Supplies	\$2,001	\$6,000	\$6,500	\$6,000	\$0	\$6,000	\$0
District Clerk	\$17,965	\$28,052	\$28,052	\$29,960	\$0	\$29,960	\$1,908
.16 Non-Certificated Salaries	\$16,137	\$27,052	\$27,052	\$28,960	\$0	\$28,960	\$1,908
.20 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$1,828	\$1,000	\$1,000	\$1,000	\$0	\$1,000	\$0
.50 Materials and Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0
District Meeting	\$4,187	\$3,750	\$3,750	\$3,750	\$0	\$3,750	\$0
.20 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$4,062	\$3,000	\$3,000	\$3,000	\$0	\$3,000	\$0
.50 Materials and Supplies	\$125	\$750	\$750	\$750	\$0	\$750	\$0
1240 Central Administration	\$293,472	\$277,638	\$277,966	\$273,103	\$0	\$273,103	(\$4,535)
Chief School Admin	\$293,472	\$277,638	\$277,966	\$273,103	\$0	\$273,103	(\$4,535)
.15 Certificated Salaries	\$229,994	\$228,474	\$228,474	\$233,043	\$0	\$233,043	\$4,569
.16 Non-Certificated Salaries	\$39,906	\$33,064	\$33,064	\$32,960	\$0	\$32,960	(\$104)
.20 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$11,096	\$14,000	\$14,328	\$5,000	\$0	\$5,000	(\$9,000)
.49 BOCES Services	\$1,489	\$0	\$0	\$0	\$0	\$0	\$0
.50 Materials and Supplies	\$10,987	\$2,100	\$2,100	\$2,100	\$0	\$2,100	\$0
1310-1325 Finance	\$892,042	\$1,035,331	\$981,552	\$1,132,470	-\$8,000	\$1,124,470	\$89,139
Auditing	\$35,585	\$62,975	\$130,490	\$72,384	\$0	\$72,384	\$9,409
.16 Non-Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$35,585	\$62,975	\$130,490	\$72,384	\$0	\$72,384	\$9,409
Business Admin	\$850,898	\$966,407	\$845,113	\$1,053,919	-\$8,000	\$1,045,919	\$79,512
.15 Certificated Salaries	\$173,757	\$177,232	\$177,232	\$180,777	\$0	\$180,777	\$3,545
.16 Non-Certificated Salaries	\$268,246	\$300,018	\$300,018	\$316,569	-\$8,000	\$308,569	\$8,551
.20 Equipment	\$3,957	\$1,000	\$1,000	\$1,000	\$0	\$1,000	\$0
.40 Contractual Expenditures	\$20,087	\$27,502	\$26,612	\$28,432	\$0	\$28,432	\$930
.49 BOCES Services	\$378,799	\$447,655	\$328,091	\$514,141	\$0	\$514,141	\$66,486
.50 Materials and Supplies	\$6,052	\$13,000	\$12,160	\$13,000	\$0	\$13,000	\$0
Tax Collector	\$5,440	\$5,449	\$5,449	\$5,667	\$0	\$5,667	\$218
.40 Contractual Expenditures	\$5,440	\$5,449	\$5,449	\$5,667	\$0	\$5,667	\$218
Treasurer	\$119	\$500	\$500	\$500	\$0	\$500	\$0
.40 Contractual Expenditures	\$119	\$500	\$500	\$500	\$0	\$500	\$0

Row Labels	Sum of 2017-18 Act Exp.	Sum of Adopted 2018-19 Budget	Sum of Adj. 2018-19	Sum of Proposed 2019-20 Budget	Sum of Adjustments from Proposed	Sum of Revised 2019-20 Budget Proposal	Sum of Change from Adopted to Proposed
1420-1480 Legal Services/Personnel/Public Info.	\$379,184	\$500,030	\$500,030	\$552,236	\$0	\$552,236	\$52,206
Legal	\$114,265	\$158,439	\$158,439	\$159,977	\$0	\$159,977	\$1,538
.16 Non-Certificated Salaries	\$6,850	\$10,000	\$10,000	\$10,000	\$0	\$10,000	\$0
.20 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$85,214	\$125,000	\$125,000	\$125,000	\$0	\$125,000	\$0
.49 BOCES Services	\$22,201	\$23,439	\$23,439	\$24,977	\$0	\$24,977	\$1,538
.50 Materials and Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Personnel	\$162,092	\$198,711	\$198,711	\$223,485	\$0	\$223,485	\$24,774
.16 Non-Certificated Salaries	\$110,284	\$126,496	\$126,496	\$131,471	\$0	\$131,471	\$4,975
.20 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$20,093	\$21,000	\$21,000	\$21,000	\$0	\$21,000	\$0
.49 BOCES Services	\$29,209	\$48,215	\$48,215	\$68,014	\$0	\$68,014	\$19,799
.50 Materials and Supplies	\$2,506	\$3,000	\$3,000	\$3,000	\$0	\$3,000	\$0
Public Information	\$73,912	\$112,557	\$112,557	\$138,242	\$0	\$138,242	\$25,685
.16 Non-Certificated Salaries	\$54,849	\$56,549	\$56,549	\$63,396	\$0	\$63,396	\$6,847
.20 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$16,612	\$31,961	\$31,961	\$30,911	\$0	\$30,911	(\$1,050)
.49 BOCES Services	\$1,919	\$23,172	\$23,172	\$43,435	\$0	\$43,435	\$20,263
.50 Materials and Supplies	\$532	\$875	\$875	\$500	\$0	\$500	(\$375)
.89 Other Allocated Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Records Management	\$28,915	\$30,323	\$30,323	\$30,532	\$0	\$30,532	\$209
.49 BOCES Services	\$28,915	\$30,323	\$30,323	\$30,532	\$0	\$30,532	\$209
1620-1680 Central Services	\$3,670,204	\$4,616,042	\$4,995,881	\$4,601,891	-\$75,189	\$4,526,702	(\$89,340)
Central Printing and Mailing	\$144,066	\$371,592	\$415,764	\$324,103	\$0	\$324,103	(\$47,489)
.16 Non-Certificated Salaries	\$24,511	\$25,832	\$25,832	\$26,971	\$0	\$26,971	\$1,139
.20 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$9,198	\$25,000	\$25,000	\$25,000	\$0	\$25,000	\$0
.49 BOCES Services	\$37,710	\$210,260	\$248,367	\$151,760	\$0	\$151,760	(\$58,500)
.50 Materials and Supplies	\$72,647	\$110,500	\$116,565	\$120,372	\$0	\$120,372	\$9,872
Central Storeroom	\$68,256	\$96,683	\$96,683	\$102,567	\$0	\$102,567	\$5,884
.20 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$68,256	\$95,683	\$95,683	\$101,567	\$0	\$101,567	\$5,884
.50 Materials and Supplies	\$0	\$1,000	\$1,000	\$1,000	\$0	\$1,000	\$0
Maintenance of Plant	\$983,669	\$1,051,141	\$1,246,894	\$1,059,851	-\$45,014	\$1,014,837	(\$36,304)
.16 Non-Certificated Salaries	\$561,024	\$632,384	\$632,384	\$641,452	\$0	\$641,452	\$9,068
.20 Equipment	\$54,505	\$71,552	\$73,645	\$82,580	-\$45,014	\$37,566	(\$33,986)
.40 Contractual Expenditures	\$217,264	\$175,424	\$354,518	\$176,385	\$0	\$176,385	\$961
.49 BOCES Services	\$8,407	\$8,500	\$8,500	\$8,250	\$0	\$8,250	(\$250)
.50 Materials and Supplies	\$142,469	\$163,281	\$177,847	\$151,184	\$0	\$151,184	(\$12,097)

Row Labels	Sum of 2017-18 Act Exp.	Sum of Adopted 2018-19 Budget	Sum of Adj. 2018- 19	Sum of Proposed 2019-20 Budget	Sum of Adjustments from Proposed	Sum of Revised 2019- 20 Budget Proposal	Sum of Change from Adopted to Proposed
Operation of Plant	\$2,474,213	\$3,096,626	\$3,236,540	\$3,115,370	-\$30,175	\$3,085,195	(\$11,431)
.16 Non-Certificated Salaries	\$1,410,511	\$1,577,837	\$1,577,837	\$1,564,848	-\$25,000	\$1,539,848	(\$37,989)
.20 Equipment	\$7,469	\$8,382	\$7,882	\$9,699	-\$5,175	\$4,524	(\$3,858)
.40 Contractual Expenditures	\$916,412	\$1,372,865	\$1,511,464	\$1,395,627	\$0	\$1,395,627	\$22,762
.49 BOCES Services	\$44,147	\$71,096	\$72,373	\$73,696	\$0	\$73,696	\$2,600
.50 Materials and Supplies	\$95,674	\$66,446	\$66,984	\$71,500	\$0	\$71,500	\$5,054
1910-1999 Special Items	\$950,071	\$988,018	\$993,868	\$988,307	\$0	\$988,307	\$289
Special Items	\$744,866	\$722,921	\$728,771	\$716,050	\$0	\$716,050	(\$6,871)
.20 Equipment	\$0	\$5,000	\$5,000	\$5,000	\$0	\$5,000	\$0
.40 Contractual Expenditures	\$79,178	\$58,608	\$64,458	\$60,225	\$0	\$60,225	\$1,617
.49 BOCES Services	\$665,688	\$659,313	\$659,313	\$650,825	\$0	\$650,825	(\$8,488)
Unallocated Insurance	\$205,205	\$265,097	\$265,097	\$272,257	\$0	\$272,257	\$7,160
.40 Contractual Expenditures	\$205,205	\$265,097	\$265,097	\$272,257	\$0	\$272,257	\$7,160
2010 Curriculum Dev. And Supv.	\$258,414	\$266,566	\$268,115	\$285,136	\$0	\$285,136	\$18,570
Curriculum Dev. And Supv.	\$258,414	\$266,566	\$268,115	\$285,136	\$0	\$285,136	\$18,570
.15 Certificated Salaries	\$180,402	\$185,814	\$185,814	\$191,388	\$0	\$191,388	\$5,574
.16 Non-Certificated Salaries	\$0	\$5,000	\$5,000	\$5,000	\$0	\$5,000	\$0
.20 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$21,903	\$500	\$500	\$500	\$0	\$500	\$0
.49 BOCES Services	\$45,381	\$45,252	\$49,452	\$58,248	\$0	\$58,248	\$12,996
.50 Materials and Supplies	\$10,728	\$30,000	\$27,349	\$30,000	\$0	\$30,000	\$0
.89 Other Allocated Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2020 Supervision- Reg. School	\$2,113,077	\$2,223,644	\$2,259,991	\$2,334,690	-\$61,800	\$2,272,890	\$49,246
Supervision- Reg. School	\$2,113,077	\$2,223,644	\$2,259,991	\$2,334,690	-\$61,800	\$2,272,890	\$49,246
.15 Certificated Salaries	\$1,717,083	\$1,721,687	\$1,721,687	\$1,867,450	-\$60,000	\$1,807,450	\$85,763
.16 Non-Certificated Salaries	\$271,692	\$375,067	\$375,067	\$316,555	\$0	\$316,555	(\$58,512)
.20 Equipment	\$19,645	\$19,837	\$15,223	\$11,400	-\$1,800	\$9,600	(\$10,237)
.40 Contractual Expenditures	\$40,077	\$51,610	\$52,502	\$64,934	\$0	\$64,934	\$13,324
.46 State-Aided Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0
.48 Textbooks	\$0	\$1,500	\$0	\$2,000	\$0	\$2,000	\$500
.49 BOCES Services	\$93	\$545	\$7,580	\$545	\$0	\$545	\$0
.50 Materials and Supplies	\$64,487	\$53,398	\$87,932	\$71,806	\$0	\$71,806	\$18,408
.89 Other Allocated Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2060-2080 Res. Eval & Planning	\$388,685	\$441,742	\$499,595	\$477,308	-\$36,000	\$441,308	(\$434)
Inservice Training- Instr.	\$65,224	\$93,400	\$104,921	\$79,000	-\$6,000	\$73,000	(\$20,400)
.15 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0
.16 Non-Certificated Salaries	\$4,654	\$4,000	\$4,000	\$4,000	\$0	\$4,000	\$0
.40 Contractual Expenditures	\$46,096	\$89,400	\$80,997	\$75,000	-\$6,000	\$69,000	(\$20,400)
.49 BOCES Services	\$11,704	\$0	\$12,455	\$0	\$0	\$0	\$0
.50 Materials and Supplies	\$2,770	\$0	\$7,469	\$0	\$0	\$0	\$0
.89 Other Allocated Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Row Labels	Sum of 2017-18 Act Exp.	Sum of Adopted 2018-19 Budget	Sum of Adj. 2018- 19	Sum of Proposed 2019-20 Budget	Sum of Adjustments from Proposed	Sum of Revised 2019- 20 Budget Proposal	Sum of Change from Adopted to Proposed
Res. Eval & Planning	\$323,461	\$348,342	\$394,674	\$398,308	-\$30,000	\$368,308	\$19,966
.15 Certificated Salaries	\$187,971	\$189,842	\$189,842	\$202,808	-\$20,000	\$182,808	(\$7,034)
.20 Equipment	\$18,543	\$0	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$62,099	\$122,000	\$122,667	\$159,000	-\$10,000	\$149,000	\$27,000
.49 BOCES Services	\$54,848	\$36,500	\$82,165	\$36,500	\$0	\$36,500	\$0
.50 Materials and Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0
.89 Other Allocated Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2110-2330 Teaching	\$30,260,535	\$33,527,634	\$33,660,543	\$34,935,550	-\$755,404	\$34,180,146	\$652,512
Teaching - General Education	\$20,739,924	\$21,810,433	\$21,932,804	\$22,576,710	-\$732,299	\$21,844,411	\$33,978
.15 Certificated Salaries	\$18,533,896	\$19,366,879	\$19,366,879	\$19,917,898	-\$465,000	\$19,452,898	\$86,019
.16 Non-Certificated Salaries	\$685,896	\$780,393	\$750,393	\$912,667	-\$85,000	\$827,667	\$47,274
.20 Equipment	\$132,483	\$176,030	\$180,662	\$179,041	-\$82,299	\$96,742	(\$79,288)
.40 Contractual Expenditures	\$330,381	\$249,621	\$358,542	\$307,977	-\$100,000	\$207,977	(\$41,644)
.47 Tuitions	\$153,703	\$237,000	\$237,000	\$223,775	\$0	\$223,775	(\$13,225)
.48 Textbooks	\$175,743	\$258,646	\$183,356	\$275,670	\$0	\$275,670	\$17,024
.49 BOCES Services	\$404,682	\$418,687	\$486,220	\$422,557	\$0	\$422,557	\$3,870
.50 Materials and Supplies	\$323,140	\$323,177	\$369,752	\$337,125	\$0	\$337,125	\$13,948
.89 Other Allocated Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Teaching - Occ. Education	\$656,516	\$647,810	\$647,528	\$793,500	\$0	\$793,500	\$145,690
.15 Certificated Salaries	\$272,410	\$279,158	\$279,158	\$344,880	\$0	\$344,880	\$65,722
.20 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$0	\$1,200	\$1,200	\$1,200	\$0	\$1,200	\$0
.49 BOCES Services	\$381,300	\$364,002	\$364,002	\$443,970	\$0	\$443,970	\$79,968
.50 Materials and Supplies	\$2,806	\$3,450	\$3,168	\$3,450	\$0	\$3,450	\$0
Teaching - Special Education	\$8,862,764	\$11,063,391	\$11,074,211	\$11,559,340	-\$23,105	\$11,536,235	\$472,844
.15 Certificated Salaries	\$2,995,207	\$3,898,904	\$3,898,904	\$3,903,914	-\$20,000	\$3,883,914	(\$14,990)
.16 Non-Certificated Salaries	\$1,634,300	\$1,785,641	\$1,767,401	\$1,788,259	\$0	\$1,788,259	\$2,618
.20 Equipment	\$5,571	\$25,260	\$14,084	\$28,105	-\$3,105	\$25,000	(\$260)
.40 Contractual Expenditures	\$597,608	\$588,099	\$634,361	\$626,821	\$0	\$626,821	\$38,722
.47 Tuitions	\$1,025,383	\$1,250,957	\$1,238,257	\$1,685,619	\$0	\$1,685,619	\$434,662
.48 Textbooks	\$389	\$6,000	\$542	\$5,500	\$0	\$5,500	(\$500)
.49 BOCES Services	\$2,584,089	\$3,482,411	\$3,488,742	\$3,495,133	\$0	\$3,495,133	\$12,722
.50 Materials and Supplies	\$20,154	\$26,119	\$31,920	\$25,989	\$0	\$25,989	(\$130)
.89 Other Allocated Benefits	\$63	\$0	\$0	\$0	\$0	\$0	\$0
Teaching - Special School	\$1,331	\$6,000	\$6,000	\$6,000	\$0	\$6,000	\$0
.15 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0
.16 Non-Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0
.20 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$1,331	\$6,000	\$6,000	\$6,000	\$0	\$6,000	\$0
.49 BOCES Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
.50 Materials and Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0
.89 Other Allocated Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Row Labels	Sum of 2017-18 Act Exp.	Sum of Adopted 2018-19 Budget	Sum of Adj. 2018- 19	Sum of Proposed 2019-20 Budget	Sum of Adjustments from Proposed	Sum of Revised 2019- 20 Budget Proposal	Sum of Change from Adopted to Proposed
2610-2630 Instructional Media	\$2,285,279	\$1,621,822	\$2,493,209	\$1,757,938	-\$29,784	\$1,728,154	\$106,332
Compt. Asst Instruction	\$1,695,741	\$970,738	\$1,794,548	\$1,045,371	\$0	\$1,045,371	\$74,633
.16 Non-Certificated Salaries	\$534,708	\$557,125	\$557,125	\$518,883	\$0	\$518,883	(\$38,242)
.20 Equipment	\$166,228	\$55,000	\$104,184	\$62,663	\$0	\$62,663	\$7,663
.40 Contractual Expenditures	\$12,913	\$13,000	\$20,207	\$13,975	\$0	\$13,975	\$975
.46 State-Aided Software	\$60,149	\$21,800	\$103,951	\$18,970	\$0	\$18,970	(\$2,830)
.49 BOCES Services	\$893,354	\$302,178	\$979,238	\$413,922	\$0	\$413,922	\$111,744
.50 Materials and Supplies	\$28,389	\$21,635	\$29,843	\$16,958	\$0	\$16,958	(\$4,677)
.89 Other Allocated Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Library and A.V.	\$589,538	\$651,084	\$698,661	\$712,567	-\$29,784	\$682,783	\$31,699
.15 Certificated Salaries	\$220,308	\$229,414	\$229,414	\$238,071	\$0	\$238,071	\$8,657
.16 Non-Certificated Salaries	\$181,685	\$208,868	\$208,868	\$257,914	-\$10,000	\$247,914	\$39,046
.20 Equipment	\$35,568	\$53,110	\$71,058	\$25,181	-\$19,784	\$5,397	(\$47,713)
.40 Contractual Expenditures	\$2,730	\$7,350	\$5,770	\$6,900	\$0	\$6,900	(\$450)
.46 State-Aided Software	\$36	\$10,393	\$0	\$10,000	\$0	\$10,000	(\$393)
.48 Textbooks	\$2,963	\$6,000	\$3,089	\$6,000	\$0	\$6,000	\$0
.49 BOCES Services	\$66,165	\$52,576	\$68,392	\$67,452	\$0	\$67,452	\$14,876
.50 Materials and Supplies	\$80,083	\$83,373	\$112,070	\$101,049	\$0	\$101,049	\$17,676
2805-2855 Pupil Services	\$3,875,352	\$4,083,556	\$4,108,252	\$4,506,622	-\$20,000	\$4,486,622	\$403,066
Attendance	\$31,935	\$115,719	\$115,719	\$148,186	\$0	\$148,186	\$32,467
.16 Non-Certificated Salaries	\$31,935	\$115,719	\$115,719	\$148,186	\$0	\$148,186	\$32,467
Co-Curricular Activities	\$23,163	\$27,200	\$14,131	\$19,500	\$0	\$19,500	(\$7,700)
.20 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$21,682	\$25,000	\$13,708	\$17,500	\$0	\$17,500	(\$7,500)
.48 Textbooks	\$0	\$0	\$0	\$0	\$0	\$0	\$0
.49 BOCES Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
.50 Materials and Supplies	\$1,481	\$2,200	\$423	\$2,000	\$0	\$2,000	(\$200)
Guidance	\$1,110,280	\$1,035,612	\$1,035,821	\$1,199,300	\$0	\$1,199,300	\$163,688
.15 Certificated Salaries	\$940,965	\$892,526	\$892,526	\$1,077,936	\$0	\$1,077,936	\$185,410
.16 Non-Certificated Salaries	\$147,516	\$120,653	\$120,653	\$101,869	\$0	\$101,869	(\$18,784)
.20 Equipment	\$3,938	\$0	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$814	\$800	\$799	\$600	\$0	\$600	(\$200)
.48 Textbooks	\$194	\$1,200	\$0	\$0	\$0	\$0	(\$1,200)
.49 BOCES Services	\$11,866	\$13,868	\$13,868	\$12,630	\$0	\$12,630	(\$1,238)
.50 Materials and Supplies	\$4,987	\$6,565	\$7,975	\$6,265	\$0	\$6,265	(\$300)
Health Services	\$1,165,543	\$1,209,642	\$1,238,976	\$1,492,153	\$0	\$1,492,153	\$282,511
.15 Certificated Salaries	\$442,888	\$543,938	\$543,938	\$611,509	\$0	\$611,509	\$67,571
.16 Non-Certificated Salaries	\$399,222	\$424,814	\$424,814	\$431,101	\$0	\$431,101	\$6,287
.20 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$315,002	\$229,620	\$260,481	\$438,873	\$0	\$438,873	\$209,253
.48 Textbooks	\$0	\$0	\$0	\$0	\$0	\$0	\$0
.49 BOCES Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
.50 Materials and Supplies	\$8,431	\$11,270	\$9,743	\$10,670	\$0	\$10,670	(\$600)

Row Labels	Sum of 2017-18 Act Exp.	Sum of Adopted 2018-19 Budget	Sum of Adj. 2018- 19	Sum of Proposed 2019-20 Budget	Sum of Adjustments from Proposed	Sum of Revised 2019- 20 Budget Proposal	Sum of Change from Adopted to Proposed
Interscholastic Athletics	\$953,385	\$1,002,434	\$1,011,961	\$1,034,342	-\$20,000	\$1,014,342	\$11,908
.15 Certificated Salaries	\$591,876	\$607,300	\$607,300	\$621,825	-\$20,000	\$601,825	(\$5,475)
.16 Non-Certificated Salaries	\$91,503	\$111,704	\$111,704	\$113,867	\$0	\$113,867	\$2,163
.20 Equipment	\$15,645	\$13,500	\$15,500	\$15,000	\$0	\$15,000	\$1,500
.40 Contractual Expenditures	\$173,849	\$173,225	\$160,462	\$186,225	\$0	\$186,225	\$13,000
.48 Textbooks	\$0	\$0	\$0	\$0	\$0	\$0	\$0
.49 BOCES Services	\$20,876	\$15,675	\$31,776	\$22,425	\$0	\$22,425	\$6,750
.50 Materials and Supplies	\$59,636	\$81,030	\$85,219	\$75,000	\$0	\$75,000	(\$6,030)
Psych. Services	\$388,268	\$459,712	\$458,407	\$404,531	\$0	\$404,531	(\$55,181)
.15 Certificated Salaries	\$377,202	\$444,212	\$444,212	\$389,031	\$0	\$389,031	(\$55,181)
.20 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$2,493	\$2,500	\$2,500	\$2,500	\$0	\$2,500	\$0
.49 BOCES Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
.50 Materials and Supplies	\$8,573	\$13,000	\$11,695	\$13,000	\$0	\$13,000	\$0
Social Work Services	\$202,778	\$233,237	\$233,237	\$208,610	\$0	\$208,610	(\$24,627)
.15 Certificated Salaries	\$202,778	\$233,237	\$233,237	\$208,610	\$0	\$208,610	(\$24,627)
.49 BOCES Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5510-5540 Pupil Transportation	\$3,731,124	\$4,280,968	\$4,441,391	\$4,507,039	-\$9,995	\$4,497,044	\$216,076
Contract Transportation	\$2,735,630	\$2,888,511	\$2,974,411	\$3,332,151	-\$6,995	\$3,325,156	\$436,645
.40 Contractual Expenditures	\$2,735,630	\$2,888,511	\$2,974,411	\$3,332,151	-\$6,995	\$3,325,156	\$436,645
.49 BOCES Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dist. Transportation	\$325,932	\$418,772	\$568,295	\$427,037	-\$3,000	\$424,037	\$5,265
.16 Non-Certificated Salaries	\$251,269	\$268,272	\$268,272	\$276,037	-\$3,000	\$273,037	\$4,765
.20 Equipment	-\$28,844	\$0	\$151,627	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$20,606	\$10,500	\$21,271	\$11,000	\$0	\$11,000	\$500
.49 BOCES Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
.50 Materials and Supplies	\$82,901	\$140,000	\$127,125	\$140,000	\$0	\$140,000	\$0
Other Transportation Srvc.	\$669,562	\$973,685	\$898,685	\$747,851	\$0	\$747,851	(\$225,834)
.40 Contractual Expenditures	\$8,336	\$110,135	\$35,135	\$22,500	\$0	\$22,500	(\$87,635)
.49 BOCES Services	\$661,226	\$863,550	\$863,550	\$725,351	\$0	\$725,351	(\$138,199)
8060 Community Services	\$0	\$2,000	\$2,000	\$2,000	\$0	\$2,000	\$0
Community Services	\$0	\$2,000	\$2,000	\$2,000	\$0	\$2,000	\$0
.20 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$0	\$1,000	\$1,000	\$1,000	\$0	\$1,000	\$0
.49 BOCES Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
.50 Materials and Supplies	\$0	\$1,000	\$1,000	\$1,000	\$0	\$1,000	\$0

Row Labels	Sum of 2017-18 Act Exp.	Sum of Adopted 2018-19 Budget	Sum of Adj. 2018- 19	Sum of Proposed 2019-20 Budget	Sum of Adjustments from Proposed	Sum of Revised 2019- 20 Budget Proposal	Sum of Change from Adopted to Proposed
9010-9099 Employee Benefits	\$19,196,009	\$22,602,060	\$22,692,061	\$22,409,287	-\$39,669	\$22,369,618	(\$232,442)
Employee Benefits	\$19,196,009	\$22,602,060	\$22,692,061	\$22,409,287	-\$39,669	\$22,369,618	(\$232,442)
.15 Vacation Buy-Out	\$69,523	\$124,470	\$124,470	\$111,898	\$0	\$111,898	(\$12,572)
.40 Contractual Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
.49 BOCES Services	\$3,592	\$26,336	\$26,336	\$31,700	\$0	\$31,700	\$5,364
.80 Disability Ins.	\$51,622	\$79,560	\$79,560	\$64,528	\$0	\$64,528	(\$15,032)
.80 Hospital, Medical, Dental Ins.	\$12,584,992	\$14,344,065	\$14,351,060	\$14,207,849	\$0	\$14,207,849	(\$136,216)
.80 Life Ins./Non-Elective Contr.	\$96,934	\$211,000	\$282,756	\$229,500	\$0	\$229,500	\$18,500
.80 Social Security	\$2,573,581	\$2,913,262	\$2,913,262	\$3,044,359	-\$30,669	\$3,013,690	\$100,428
.80 State Retirement	\$772,405	\$1,128,186	\$1,128,186	\$1,151,395	\$0	\$1,151,395	\$23,209
.80 Teacher Retirement	\$2,673,352	\$3,369,485	\$3,341,485	\$3,130,889	-\$9,000	\$3,121,889	(\$247,596)
.80 Unemployment Ins.	\$750	\$56,000	\$95,250	\$56,000	\$0	\$56,000	\$0
.80 Workers Compensation	\$369,258	\$349,696	\$349,696	\$381,169	\$0	\$381,169	\$31,473
9711 Debt Service	\$1,059,463	\$1,140,000	\$1,140,000	\$2,605,700	-\$300,000	\$2,305,700	\$1,165,700
Debt Service	\$1,059,463	\$1,140,000	\$1,140,000	\$2,605,700	-\$300,000	\$2,305,700	\$1,165,700
.61 Principal Payments	\$830,000	\$840,000	\$840,000	\$965,000	-\$50,000	\$915,000	\$75,000
.71 Interest Payments	\$229,463	\$300,000	\$300,000	\$1,640,700	-\$250,000	\$1,390,700	\$1,090,700
9901-9950 Other Transfers	\$3,067,105	\$655,000	\$290,714	\$417,744	\$0	\$417,744	(\$237,256)
Other Transfers	\$1,433	\$0	\$0	\$6,500	\$0	\$6,500	\$6,500
.99 Other Transfers	\$1,433	\$0	\$0	\$6,500	\$0	\$6,500	\$6,500
Transfer to Cap./Cap. Resrv.	\$2,919,087	\$500,000	\$135,714	\$250,000	\$0	\$250,000	(\$250,000)
.90 Transfer to Cap./Cap. Resrv.	\$2,919,087	\$500,000	\$135,714	\$250,000	\$0	\$250,000	(\$250,000)
Transfer to Special Aid	\$146,585	\$155,000	\$155,000	\$161,244	\$0	\$161,244	\$6,244
.95 Transfer to Special Aid	\$146,585	\$155,000	\$155,000	\$161,244	\$0	\$161,244	\$6,244
Grand Total	\$72,491,182	\$78,330,553	\$79,674,170	\$81,857,906	-\$1,335,841	\$80,522,065	\$2,191,512

2019-20 REVISED BUDGET SUMMARY OF ADJUSTMENTS FROM MAY 21 PROPOSED BUDGET

Function Description	Object Description	Adjustments from	
		Proposed	Description of Reduction
Business Admin	.16 Non-Certificated Salaries	-\$8,000	Reduction of Continuing Ed. clerical support paid by the General Fund. To be paid by administrative fees in CE fund.
Operation of Plant	.16 Non-Certificated Salaries	-\$25,000	Reduction of funding earmarked for facilities planning position.
Operation of Plant	.20 Equipment	-\$5,175	Reduction of equipment applying contingent budget standards
Maintenance of Plant	.20 Equipment	-\$45,014	Reduction of equipment applying contingent budget standards
Supervision- Reg. School	.20 Equipment	-\$1,800	Reduction of equipment applying contingent budget standards
Supervision- Reg. School	.15 Certificated Salaries	-\$60,000	Limit new funding for D/E position to 0.2; transfer administrator position to grant funds in lieu of per diem professional development
Res. Eval & Planning	.40 Contractual Expenditures	-\$10,000	Reduce travel and conference allocations
Res. Eval & Planning	.15 Certificated Salaries	-\$20,000	Reduce allocations for summer professional development
In-service Training- Instr.	.40 Contractual Expenditures	-\$6,000	Reduce allocations for travel and conference (professional development)
Teaching - General Education	.40 Contractual Expenditures	-\$100,000	Defer classroom furniture replacement program
Teaching - General Education	.20 Equipment	-\$61,010	Reduction of equipment (General Education) applying contingent budget standards
Teaching - General Education	.15 Certificated Salaries	-\$280,000	1.0 FTE reduction for class-size adjustment; Defer planning for full-day K
Teaching - General Education	.15 Certificated Salaries	-\$110,000	1.0 FTE reduction of Math, Science, Tech Teacher on Special Assignment; chargeback of Instructional coach position to Title II Grant
Teaching - General Education	.15 Certificated Salaries	-\$30,000	0.2 FTE reduction of AIM core content teacher - class size adjustment
Teaching - General Education	.15 Certificated Salaries	-\$15,000	Reduce release time for teachers, thereby reducing demand for substitute teachers
Teaching - General Education	.15 Certificated Salaries	-\$15,000	Reduce stipends for extracurricular clubs and activities

Function Description	Object Description	Adjustments from	
		Proposed	Description of Reduction
Teaching - General Education	.15 Certificated Salaries	-\$15,000	Reduce stipends for summer school sessions in response to participation
Teaching - General Education	.16 Non-Certificated Salaries	-\$40,000	Reduce General Fund support for expansion of Family Navigator; utilize Title 1 to create full-time position.
Teaching - General Education	.16 Non-Certificated Salaries	-\$15,000	1.0 FTE reduction in Computer Lab Aide - maintains access using alternate supervision model
Teaching - General Education	.16 Non-Certificated Salaries	-\$15,000	1.0 FTE reduction of the 3.0 FTE new positions in Proposed Budget
Teaching - General Education	.16 Non-Certificated Salaries	-\$15,000	0.8 FTE reduction in clerical support in BHS Main Office
Teaching - General Education	.20 Equipment	-\$21,289	Reduction of equipment (instrumental music) applying contingent budget standards
Teaching - Special Education	.20 Equipment	-\$3,105	Reduction of new furniture (Special Education) applying contingent budget standards
Teaching - Special Education	.15 Certificated Salaries	-\$20,000	.25 FTE reduction of dedicated CPSE chairperson
Library and A.V.	.20 Equipment	-\$19,784	Reduction of furniture and equipment (Media Center) applying contingent budget standards
Library and A.V.	.16 Non-Certificated Salaries	-\$10,000	Chargeback of Technical Theatre Manager to Summer Performing Arts
Interscholastic Athletics	.15 Certificated Salaries	-\$20,000	Reduces funding for program assistants working directly with student-athletes
Dist. Transportation	.16 Non-Certificated Salaries	-\$3,000	Reduces assignment of bus monitors on routes not related to mandate
Contract Transportation	.40 Contractual Expenditures	-\$6,995	Reduces assignment of bus monitors on routes not related to mandate
Employee Benefits	.80 Teacher Retirement	-\$9,000	Reduction of payroll-related expenses resulting from decrease in salaries and wages
Employee Benefits	.80 Social Security	-\$30,669	Reduction of payroll-related expenses resulting from decrease in salaries and wages
Debt Service	.61 Principal Payments	-\$50,000	Spreads (defers) out financing costs for 2017 Brighton Facilities Improvement Project
Debt Service	.71 Interest Payments	-\$250,000	Spreads (defers) out financing costs for 2017 Brighton Facilities Improvement Project
Total of Adjustment from Proposed Budget		-\$1,335,841	

2019-20 PROPOSED BUDGET (REVISED)

SUMMARY OF STAFFING ALLOCATIONS BY UNIT/FUNCTION

The following reflects the changes in staffing from the 2018-19 Adjusted Budget to the 2019-20 Proposed Budget. All of the staffing changes from the 2018-19 Adopted Budget to the 2018-19 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		
	2018-19 FTE	Adj	2019-20 FTE	2018-19 FTE	Adj.	2019-20 FTE	2018-19 FTE	Adj.	2019-20 FTE	2018-19 FTE	2019-20 FTE	Change
Administrators	19.00		18.80							19.00	18.80	(0.20)
<i>Diversity, Equity Inclusion</i>		0.2										
<i>Grant Chargeback</i>		(0.4)										
Teachers				353.53		352.73				353.53	352.73	(0.80)
<i>Full Day K Planning</i>					2.0							
<i>ENL/SIFF -K-8 (Enrollment)</i>					2.4							
<i>6th Grade (Enrollment)</i>					1.0							
<i>Core Subject Areas (9-12 Enroll.)</i>					(0.4)							
<i>Grades K-2</i>					(3.0)							
<i>Instructional Coach</i>					(1.0)							
<i>Special Education</i>					(1.0)							
<i>Transition Specialist</i>					(0.2)							
<i>Grant Chargeback</i>					(0.6)							
Academic Support Instructors				15.92		14.92				15.92	14.92	(1.00)
<i>Grant Chargeback</i>					(1.0)							
Clerical	13.63		13.63	28		27.17				41.63	40.80	(0.83)
<i>BHS Main Office Support</i>					(0.83)							
Paraprofessionals				97.70		95.70				97.70	95.70	(2.00)
<i>Computer Lab Aide</i>					(2.0)							

Unit/Explanation of Change	Administrative Budget			Program Budget			Capital Budget			Totals		
	2018-19 FTE	Adj	2019-20 FTE	2018-19 FTE	Adj.	2019-20 FTE	2018-19 FTE	Adj.	2019-20 FTE	2018-19 FTE	2019-20 FTE	Change
School Aides/Security				19.67		21.67				19.67	21.67	2.00
<i>Security Personnel</i>					2.0							
School Nurses				12.78		13.18				12.78	13.18	0.40
<i>School Nurse (BHS)</i>					0.4							
Custodial Maintenance	0.50		0.25				54.75		54.75	55.25	55.00	(0.25)
Director		(0.25)										
Non-Unit Support	5.00		5.00	26.25		26.25				31.25	31.25	-
Total Staffing Allocations	38.13		37.68	553.85		551.62	54.75		54.75	646.73	644.05	(2.68)

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

Brighton Central School District
Revenue Summary

Description	Account Code	2017-18	2018-19	2019-20	Change	
		Actual	Budget	Revised Budget	Amount	Percentage
Real Property Taxes	1001.000	\$46,159,976	\$52,275,299	\$53,498,730	\$1,223,431	2.34%
Other Pmts in Lieu of Tax	1081.000	\$401,963	\$345,818	\$225,560	(\$120,258)	-34.77%
STAR Reimbursement	1085.000	\$4,922,829	\$0	\$0	\$0	0.00%
Monroe County Sales Tax	1120.00	\$3,403,903	\$3,196,370	\$3,423,903	\$227,533	7.12%
Other Day School Tuition	1311.000	\$22,807	\$42,500	\$14,000	(\$28,500)	-67.06%
Driver's Education - Summer	1315.002	\$33,858	\$35,500	\$35,500	\$0	0.00%
Textbook Charges	1330.000	\$0	\$500	\$500	\$0	0.00%
Admissions	1410.000	\$5,170	\$6,026	\$0	(\$6,026)	-100.00%
Health Services	2280.000	\$971,576	\$957,510	\$965,318	\$7,808	0.82%
Parentally Placed Service	2281.000	\$778,019	\$774,897	\$797,771	\$22,874	2.95%
Interest and Earnings	2401.000	\$8,975	\$13,500	\$16,000	\$2,500	18.52%
Interest Capital Reserve	2401.001	\$5,153	\$3,750	\$3,750	\$0	0.00%
Technology Reserve Interest	2401.002	\$1,692	\$1,325	\$1,350	\$25	1.89%
Unemployment Reserve Interest	2401.003	\$91	\$75	\$75	\$0	0.00%
Rent-Real Property	2410.000	\$371,216	\$225,000	\$260,000	\$35,000	15.56%
Rental of Instruments	2410.001	\$12,650	\$11,440	\$12,400	\$960	8.39%
Rent-Real Property, BOCES	2413.000	\$30,000	\$20,000	\$10,000	(\$10,000)	-50.00%
Sale of Equipment	2665.000	\$350			\$0	0.00%
Self Insurance Recoveries	2683.000	\$24,427			\$0	0.00%
Other Compensation for Loss	2690.000				\$0	0.00%
Reimbursement of Medicare Part D Expense	2700.000	\$48,922	\$46,000	\$46,000	\$0	0.00%
Refund Prior Year Expense: BOCES Aided Service	2701.000	\$421,124	\$160,000	\$200,000	\$40,000	25.00%
Refund Prior Year Expense: Contracted Trans	2702.000		\$0	\$0	\$0	0.00%
Refund Prior Year Expense: Other-Not Trans	2703.000	\$81,396	\$240,000	\$260,000	\$20,000	8.33%
Gifts and Donations	2705.000		\$0	\$0	\$0	0.00%
Other Unclassified Revenu	2770.000	\$120,833	\$165,000	\$110,000	(\$55,000)	-33.33%
Basic Formula Aid-Gen Aid	3101.000	\$9,276,162	\$14,101,156	\$14,581,602	\$480,446	3.41%
Basic General Aid - Medicaid	3101.001	\$41,653	\$40,000	\$50,000	\$10,000	25.00%
Lottery Aid	3102.000	\$4,197,513	\$0	\$0	\$0	0.00%
BOCES Aid	3103.000	\$1,689,471	\$1,613,608	\$1,955,121	\$341,513	21.16%
Aid - Chapter Group Homes	3104.000	\$131,782	\$35,000	\$4,500	(\$30,500)	-87.14%
Textbook Aid	3260.000	\$157,246	\$228,340	\$232,824	\$4,484	1.96%
Computer Software Aid	3262.000	\$45,689	\$121,432	\$85,940	(\$35,492)	-29.23%
Hardware Aid	3262.001	\$71,205	\$88,901	\$89,615	\$714	0.80%
Library A/V Loan Program Aid	3263.000	\$35,643	\$35,606	\$35,606	\$0	0.00%
Other State Aid	3289.000	\$8,000	\$0	\$0	\$0	0.00%
Medicaid	4601.000	\$41,653	\$90,000	\$150,000	\$60,000	66.67%
Interfund Transfers(Not Debt Service)	5031.000	\$0	\$56,000	\$56,000	\$0	0.00%
Interfund Transfers(Debt Service)				\$0	\$0	100.00%
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%
Total General Fund:		\$73,522,946	\$78,330,553	\$80,522,065	\$2,191,512	2.80%