



To: Board of Education

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

Date: May 12, 2020

Re: Resolutions for the Adoption of the 2020-21 Budget and Property Tax Report Card

On May 12, 2020 the Board of Education is anticipated to adopt a spending plan for the 2020-21 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
- Revenue Summary
- Property Tax Cap Limit Calculation
- 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)

PROPOSED RESOLUTIONS:

RESOLVED, that the budget for the Brighton Central School District (the "District") for the fiscal year commencing July 1, 2020 and ending June 30, 2021, as recommended by the Superintendent of Schools, in the amount of \$84,943,949, 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 3.83% which complies with the limits of the property tax cap as calculated in accordance with Chapter 97 of the Laws of New York.

PROPOSITION #1- CAPITAL RESERVE FUND (GENERAL) WITHDRAWAL

RESOLVED, the Board of Education of the Brighton Central School District, Monroe County, New York (the “District”) be authorized to withdraw \$2,000,000 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 \$300,000 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 2020-21 Property Tax Report Card as presented by the Superintendent of Schools.

Attachment: Budget Summary Documents

Property Tax Report Card
260101 - BRIGHTON CSD

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Official - as of 05/07/2020 12:10
PM

****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 2020-21 Budget Notice to: emscmgt@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 27, 2020

Form Preparer Name:
 Preparer's Telephone Number:

Shaded Fields Will Calculate	Budgeted 2019-20 (A)	Proposed Budget 2020-21 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	<input type="text" value="80,522,065"/>	<input type="text" value="82,943,949"/>	<input type="text" value="3.01"/> %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	<input type="text" value="53,498,730"/>	<input type="text" value="55,545,890"/>	
B. Tax Levy to Support Library Debt, if Applicable	<input type="text" value="0"/>	<input type="text" value="0"/>	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	<input type="text" value="0"/>	<input type="text" value="0"/>	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	<input type="text" value="0"/>	<input type="text" value="0"/>	
E. Total Proposed School Year Tax Levy (A+B+C-D)	<input type="text" value="53,498,730"/>	<input type="text" value="55,545,890"/>	<input type="text" value="3.83"/> %
F. Permissible Exclusions to the School Tax Levy Limit	<input type="text" value=""/>	<input type="text" value="1,002,895"/>	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	<input type="text" value="53,498,771"/>	<input type="text" value="54,542,995"/>	
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)	<input type="text" value="53,498,730"/>	<input type="text" value="54,542,995"/>	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	<input type="text" value="41"/>	<input type="text" value="0"/>	
Public School Enrollment	<input type="text" value="3,530"/>	<input type="text" value="3,505"/>	<input type="text" value="-0.71"/> %
Consumer Price Index			<input type="text" value="1.81"/> %

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 2020-21, includes any carryover from 2019-20 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2019-20 (D)	Estimated 2020-21 (E)
Adjusted Restricted Fund Balance	16,284,601	15,714,601
Assigned Appropriated Fund Balance	3,435,876	3,465,000
Adjusted Unrestricted Fund Balance	3,220,938	3,317,758
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00 %	4.00 %

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/20 Actual Balance	6/30/20 Estimated Ending Balance	Intended Use of the Reserve in the 2020-21 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	BUILDING RESERVE	For the cost of any object or purpose for which bonds may be issued.	7,952,744	6,952,744	Proposition 2 on the 2020-21 ballot requests voter authorization to withdraw \$2,000,000 from the reserve for the purpose of paying additional costs associated with the May 16, 2017 capital project.
Capital	TECHNOLOGY RESERVE	For the cost of any object or purpose for which bonds may be issued.	1,096,328	1,096,328	Proposition 3 on the 2020-21 ballot requests voter authorization to withdraw \$300,000 from the reserve to finance in whole or in part, the acquisition and/or lease of technology equipment.
Capital	BUS PURCHASE RESERVE	For the cost of any object or purpose for which bonds may be issued.	300,000	300,000	The balance in the reserve will be maintained for the future purchase of and/or replacement of district buses used for co-curricular and extracurricular activities.
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.	452,951	452,951	The 2020-21 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.	145,000	300,000	The 2020-21 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 RESERVE	For tax certiorari settlements.	401,017	401,017	The 2020-21 budget relies on the reserve to pay for unbudgeted tax cert judgements.
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.	1,113,021	1,113,021	The 2020-21 budget relies on the reserve to pay for the unbudgeted payout of contractual benefits for which the reserve is intended.
Retirement Contribution	ERS RESERVE	For employer retirement contributions to the State and Local Employees' Retirement System.	4,255,145	3,955,145	The 2020-21 budget appropriates \$465,000 from the reserve to offset the 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	568,395	1,143,395	The reserve will be utilized to the extent that TRS obligations in

New York State
Teachers' Retirement
System (TRS.)

2020-21 exceed
budgeted
appropriations.

*** 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 2020-21. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Save	Reset	Save & Ready
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2020-21 PROPOSED BUDGET SUMMARY OF REVENUES

Description	Account Code	2018-19	2019-20	2020-21	Change	
		Actual	Budget	Budget	Amount	Percentage
Real Property Taxes	1001.000	\$47,762,802	\$53,498,730	\$55,545,890	\$2,047,160	3.83%
Other Pmts in Lieu of Tax	1081.000	\$332,882	\$225,560	\$240,893	\$15,333	6.80%
STAR Reimbursement	1085.000	\$4,506,281	\$0	\$0	\$0	0.00%
Monroe County Sales Tax	1120.00	\$3,523,277	\$3,423,903	\$3,038,826	(\$385,077)	-11.25%
Other Day School Tuition	1311.000	\$10,274	\$14,000	\$0	(\$14,000)	-100.00%
Driver's Education - Summer	1315.002	\$42,717	\$35,500	\$35,500	\$0	0.00%
Textbook Charges	1330.000	\$0	\$500	\$0	(\$500)	-100.00%
Admissions	1410.000	\$6,036	\$0	\$0	\$0	0.00%
Health Services	2280.000	\$979,820	\$965,318	\$857,184	(\$108,134)	-11.20%
Parentally Placed Service	2281.000	\$897,926	\$797,771	\$698,106	(\$99,665)	-12.49%
Interest and Earnings	2401.000	\$8,825	\$16,000	\$9,000	(\$7,000)	-43.75%
Interest Capital Reserve	2401.001	\$13,140	\$3,750	\$1,000	(\$2,750)	-73.33%
Technology Reserve Interest	2401.002	\$6,031	\$1,350	\$250	(\$1,100)	-81.48%
Unemployment Reserve Interest	2401.003	\$89	\$75	\$75	\$0	0.00%
Rent-Real Property	2410.000	\$294,148	\$260,000	\$265,000	\$5,000	1.92%
Rental of Instruments	2410.001	\$10,052	\$12,400	\$11,209	(\$1,191)	-9.60%
Rent-Real Property, BOCES	2413.000	\$30,000	\$10,000	\$10,000	\$0	0.00%
Self Insurance Recoveries	2683.000	\$24,194	\$0	\$0	\$0	0.00%
Other Compensation for Loss	2690.000	\$0	\$0	\$0	\$0	0.00%
Reimbursement of Medicare Part D Expense	2700.000	\$45,110	\$46,000	\$10,000	(\$36,000)	-78.26%
Refund Prior Year Expense: BOCES Aided Service	2701.000	\$352,001	\$200,000	\$250,000	\$50,000	25.00%
Refund Prior Year Expense: Other-Not Trans	2703.000	\$145,741	\$260,000	\$180,000	(\$80,000)	-30.77%
Gifts and Donations	2705.000	\$0	\$0	\$0	\$0	0.00%
Other Unclassified Revenue	2770.000	\$175,512	\$110,000	\$155,668	\$45,668	41.52%
Basic Formula Aid-Gen Aid	3101.000	\$9,934,746	\$14,581,602	\$14,619,505	\$37,903	0.26%
Basic General Aid - Medicaid	3101.001	\$0	\$50,000	\$50,000	\$0	0.00%
Lottery Aid	3102.000	\$4,018,368	\$0	\$0	\$0	0.00%
BOCES Aid	3103.000	\$1,668,545	\$1,955,121	\$2,075,591	\$120,470	6.16%
Aid - Chapter Group Homes	3104.000	\$15,259	\$4,500	\$0	(\$4,500)	-100.00%
Textbook Aid	3260.000	\$229,680	\$232,824	\$220,023	(\$12,801)	-5.50%
Computer Software Aid	3262.000	\$84,128	\$85,940	\$86,000	\$60	0.07%
Hardware Aid	3262.001	\$88,612	\$89,615	\$87,229	(\$2,386)	-2.66%
Library A/V Loan Program Aid	3263.000	\$35,100	\$35,606	\$36,000	\$394	1.11%
Other State Aid	3289.000	\$102,878	\$0	\$0	\$0	0.00%
Medicaid	4601.000	\$166,923	\$150,000	\$100,000	(\$50,000)	-33.33%
Interfund Transfers(Not Debt Service)	5031.000	\$56,000	\$56,000	\$1,296,000	\$1,240,000	2214.29%
Retirement System Credits	5060.000	\$800,000	\$800,000	\$465,000	(\$335,000)	-41.88%
Appropriated Fund Balance		\$2,600,000	\$2,600,000	\$2,600,000	\$0	0.00%
Total General Fund:		\$78,967,098	\$80,522,065	\$82,943,949	\$2,421,884	3.01%



Calculation of 2020-21 Property Tax Cap

Chapter 97 of the Laws of 2011 established a tax levy limit (generally referred to as the tax cap) that affects all local governments (including counties, cities, towns, villages and fire districts) and school districts in New York State. Under this law, the property taxes levied by affected local governments and school districts generally cannot increase by more than 2 percent, or the rate of inflation, whichever is lower. However, the law does allow local governments and school districts to levy an additional amount for certain excludable expenditures.

The tax levy limit calculated below in accordance with Chapter 97 has been submitted to the Office of State Comptroller and New York State Education Department:

Tax Levy Limit, Before Adjustments and Exclusions		
✔ Real Property Tax Levy FYE 2020		\$53,498,730
✔ Tax Cap Reserve Offset from FYE 2019 Used to Reduce FYE 2020 Levy		\$0
✔ Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2020		---
✔ Tax Base Growth Factor		1.0016
✔ PILOTs Receivable FYE 2020		\$225,560
✔ Tort Exclusion Amount Claimed in FYE 2020		\$0
✔ Capital Tax Levy Exclusion FYE2020		\$0
✔ Allowable Levy Growth Factor		1.0181
✔ PILOTs Receivable FYE 2021		\$240,893
✔ Available Carryover from FYE 2020		\$41
Tax Levy Limit Before Adjustments/Exclusions	A	\$54,542,995
Exclusions		
✔ Tort Exclusion		\$0
✔ Capital Tax Levy Exclusion FYE2021		\$1,002,895
✔ Teachers' Retirement System Exclusion		\$0
✔ Employees' Retirement System Exclusion		\$0
Total Exclusions	B	\$1,002,895
Your FYE 2021 Tax Levy Limit, Adjusted for Transfers plus Exclusions	C	\$55,545,890

Notes:

A - Tax limit allows for a +1.95% increase in taxes to support operations of the district.

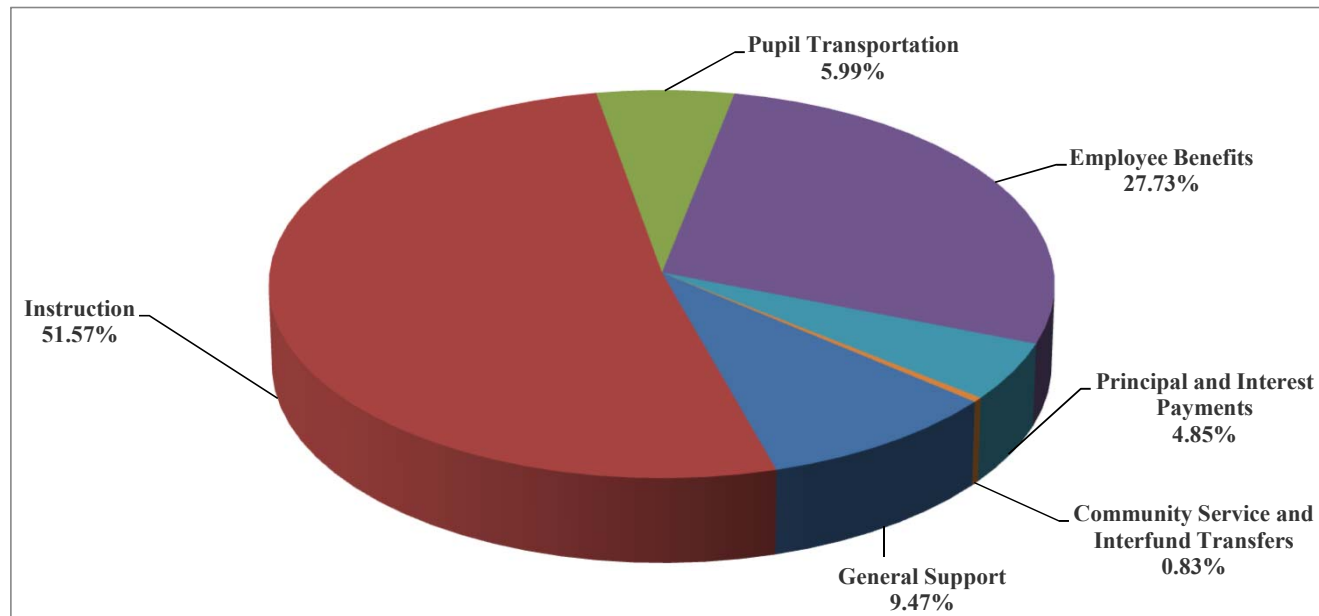
B - Allowable exclusions provided for capital projects approved by the voters increases tax levy limit by 1.88%.

C – Total tax levy limit increase equals 3.83%.

2020-21 PROPOSED BUDGET SUMMARY OF APPROPRIATION (BY FUNCTION)

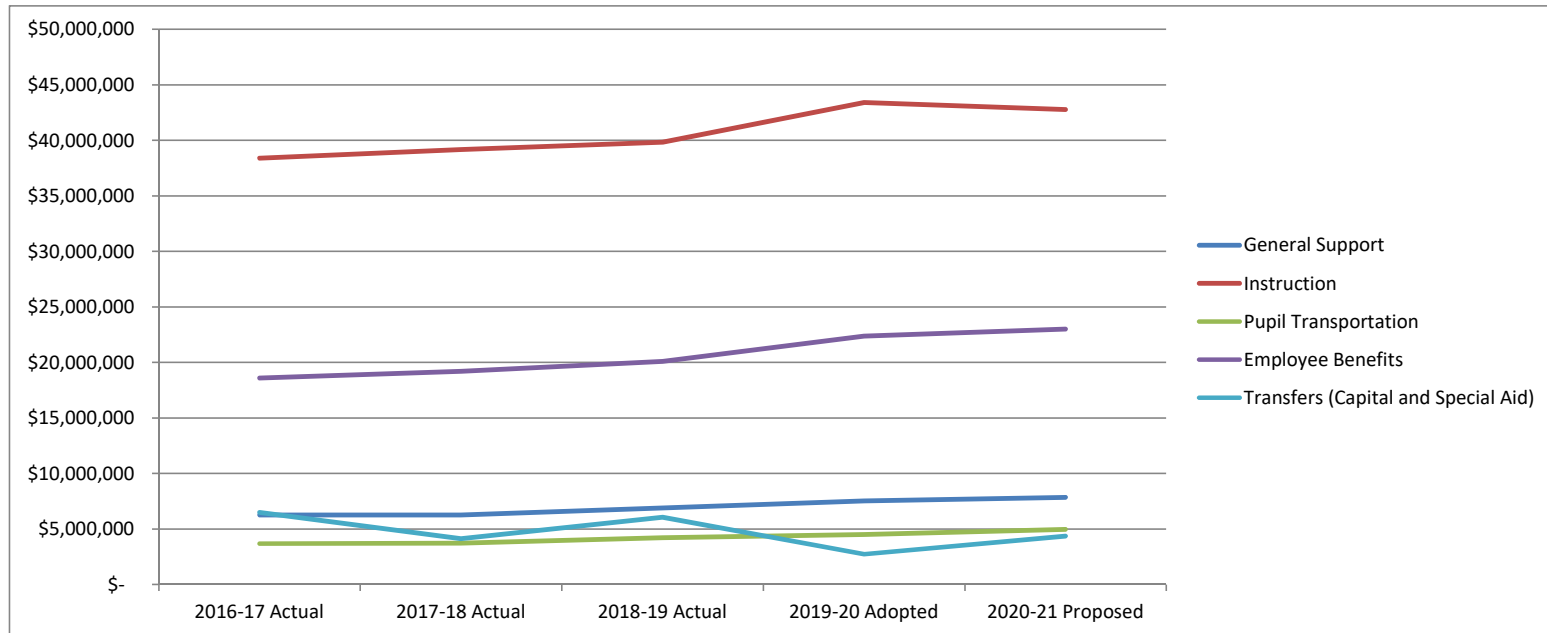
	Actual Expenditures 2018-19	Proposed Budget 2019-20	Adjusted Budget 2019-20*	Proposed Budget 2020-21	Adopted vs. Proposed Budget Variance Amount	%
General Support	\$ 6,903,521	\$ 7,535,699	\$ 7,816,960	\$ 7,851,368	315,669	4.19%
Instruction	39,843,261	43,394,256	44,505,580	42,776,283	(617,973)	-1.42%
Pupil Transportation	4,217,289	4,497,048	4,505,965	4,969,335	472,287	10.50%
Employee Benefits	20,105,266	22,369,618	22,353,993	22,999,646	630,028	2.82%
Community Services, Transfers, and Debt Services						
Community Service	-	2,000	2,000	2,000	-	0.00%
Principal and Interest Payments	1,058,425	2,305,700	2,305,700	4,023,817	1,718,117	74.52%
Transfers to Capital Fund/Capital Reserve	4,828,297	250,000	200,000	150,000	(100,000)	-40.00%
Transfer to Special Aid Fund	176,245	167,744	167,744	171,500	3,756	2.24%
TOTAL	\$ 77,132,304	\$ 80,522,065	\$ 81,857,942	\$ 82,943,949	\$ 2,421,884	3.01%

*The 2019-20 Adjusted Budget accounts for \$835,877 in carryover encumbrances from the 2018-19 fiscal year. In addition, the 2019-20 Budget was increased \$500,000 based on the authorized expenditures from the District's Technology Reserve. The 2019-20 Adjusted Budget is shown net of approved budget transfers processed through April 1, 2020.



2020-21 PROPOSED BUDGET HISTORICAL SUMMARY OF APPROPRIATIONS (BY FUNCTION)

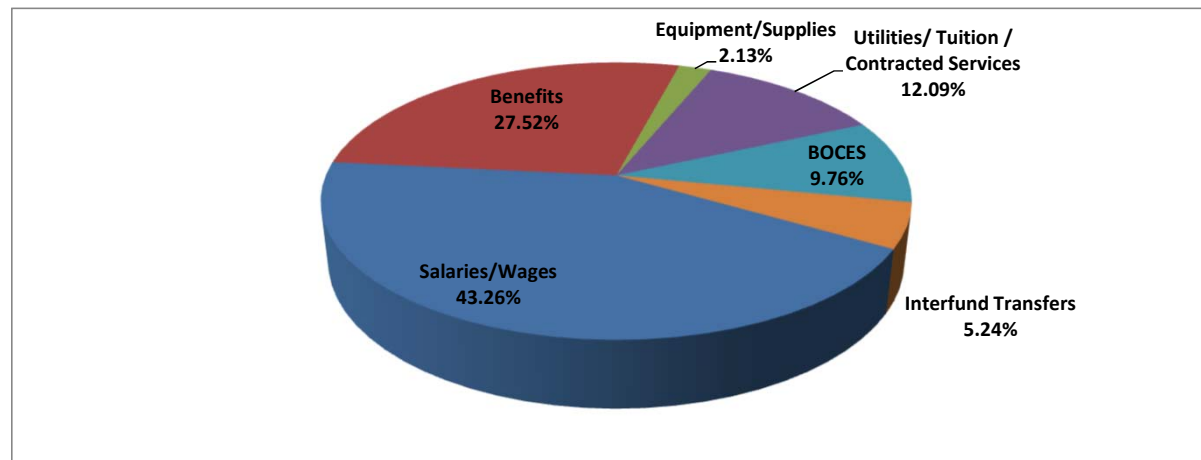
	Actual Expenditures 2016-17	Actual Expenditures 2017-18	Actual Expenditures 2018-19	Adopted Budget 2019-20	Proposed Budget 2020-21
General Support	\$ 6,268,823	\$ 6,256,139	\$ 6,903,521	\$ 7,535,699	\$ 7,851,368
Instruction	38,396,730	39,181,342	39,843,261	43,394,256	42,776,283
Pupil Transportation	3,673,319	3,731,124	4,217,289	4,497,048	4,969,335
Employee Benefits	18,589,171	19,196,009	20,105,266	22,369,618	22,999,646
Community Services, Transfers, and Debt Services					
Community Services	-	-	-	2,000	2,000
Principal and Interest Payments	1,068,113	1,059,463	1,058,425	2,305,700	4,023,817
Transfers to Capital Fund	5,275,000	2,919,087	4,828,297	250,000	150,000
Transfer to Special Aid Fund	145,251	148,018	176,245	167,744	171,500
TOTAL	<u>\$ 73,416,407</u>	<u>\$ 72,491,182</u>	<u>\$ 77,132,304</u>	<u>\$ 80,522,065</u>	<u>\$ 82,943,949</u>



2020-21 PROPOSED BUDGET SUMMARY OF APPROPRIATION (BY OBJECT)

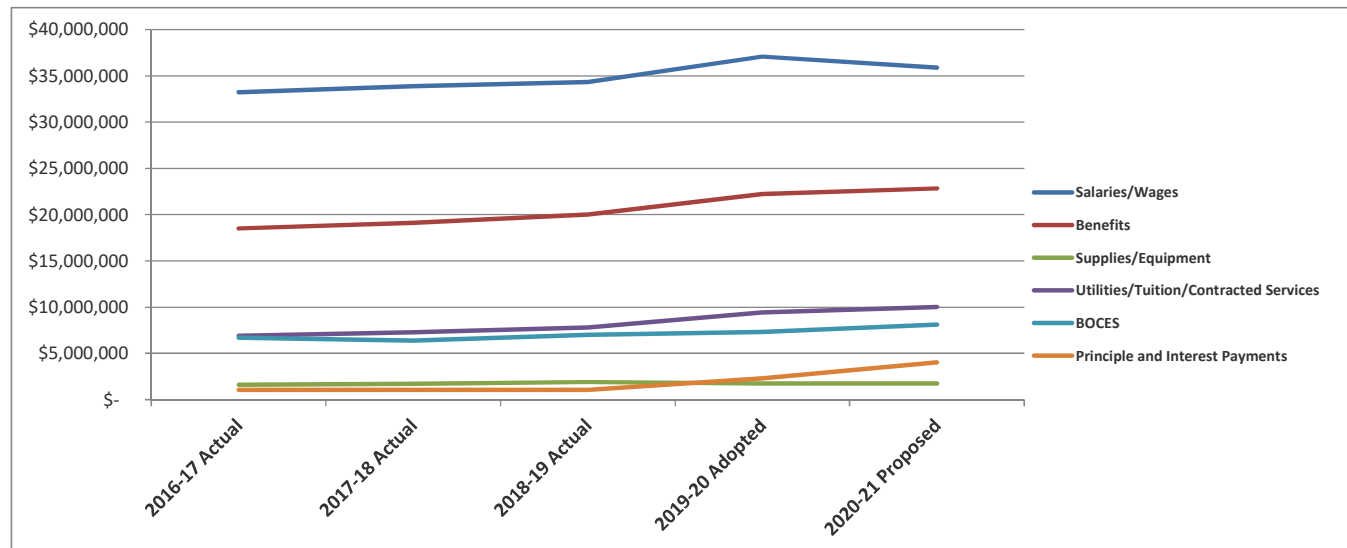
	Actual Expenditures 2018-19		Adopted Budget 2019-20		Adjusted Budget 2019-20*		Proposed Budget 2020-21		Adopted vs. Proposed Budget Variance	
	Amount	Staff	Amount	Staff	Amount	Staff	Amount	Staff	Amount	%
Salaries/Wages	\$ 34,317,840	646.7	\$ 37,076,003	644.1	\$ 37,078,603	627.0	\$ 35,882,769	600.0	\$ (1,193,234)	-3.22%
Benefits	20,022,748		22,226,020		22,218,395		22,826,381		600,361	2.70%
SUB TOTAL	\$ 54,340,588		\$ 59,302,023		\$ 59,296,998		\$ 58,709,150		\$ (592,873)	-1.00%
Equipment	633,250		262,493		405,997		247,738		(14,755)	-5.62%
Utilities/Tuition/Contracted Services	7,809,917		9,432,729		9,728,488		10,026,896		594,167	6.30%
Supplies & Materials	1,266,641		1,492,888		1,519,158		1,516,898		24,010	1.61%
BOCES	7,018,941		7,308,488		8,233,857		8,097,950		789,462	10.80%
Principal and Interest Payments	1,058,425		2,305,700		2,305,700		4,023,817		1,718,117	74.52%
Transfers to Capital Fund/Capital Reserve	4,828,297		250,000		200,000		150,000		(100,000)	-40.00%
Transfer to Special Aid Fund	176,245		167,744		167,744		171,500		3,756	2.24%
TOTAL	\$ 77,132,304	646.7	\$ 80,522,065	644.1	\$ 81,857,942	627.0	\$ 82,943,949	600.0	\$ 2,421,884	3.01%

*The 2019-20 Adjusted Budget accounts for \$835,877 in carryover encumbrances from the 2018-19 fiscal year. In addition, the 2019-20 Budget was increased \$500,000 based on the authorized expenditures from the District's Technology Reserve. The 2019-20 Adjusted Budget is shown net of approved budget transfers processed through April 1, 2020.



2020-21 PROPOSED BUDGET HISTORICAL SUMMARY OF APPROPRIATIONS (BY OBJECT)

	Actual Expenditures 2016-17	Actual Expenditures 2017-18	Actual Expenditures 2018-19	Adopted Budget 2019-20	Proposed Budget 2020-21
Salaries/Wages	\$ 33,228,685	\$ 33,862,958	\$ 34,317,840	\$ 37,076,003	\$ 35,882,769
Benefits	18,500,730	19,122,957	20,022,748	22,226,020	22,826,381
Supplies/Equipment	1,597,330	1,705,741	1,899,891	1,755,381	1,764,636
Utilities/Tuition/Contracted Services	6,898,396	7,288,042	7,809,917	9,432,729	10,026,896
BOCES	6,702,902	6,384,916	7,018,941	7,308,488	8,097,950
Principal and Interest Payments	1,068,113	1,059,463	1,058,425	2,305,700	4,023,817
Transfers to Capital Fund	5,275,000	2,919,087	4,828,297	250,000	150,000
Transfer to Special Aid Fund	145,251	148,018	176,245	167,744	171,500
TOTAL	\$ 73,416,407	\$ 72,491,182	\$ 77,132,304	\$ 80,522,065	\$ 82,943,949



2020-21 PROPOSED BUDGET (REVISED)
THREE PART 2019-20 vs. 2020-21

Function of Account	SBM-1 Code	Adopted Budget 2019-20				Proposed Budget 2020-21			
		Total	Admin.	Program	Capital	Total	Admin.	Program	Capital
Board of Education	1099.00	76,885	\$ 76,885			\$ 75,634	\$ 75,634		
Central Administration	1299.00	271,103	271,103			289,368	289,368		
Finance	1399.00	1,124,470	1,124,470			1,228,650	1,228,650		
Legal Services	1420.00	159,977	72,500	87,477		150,476	62,500	87,976	
Personnel	1430.00	223,485	223,485			213,357	213,357		
Records Management	1460.00	30,532	30,532			31,370	31,370		
Public Information	1480.00	138,242	138,242			136,764	136,764		
Operation of Plant	1620.00	3,040,181	20,000		3,020,181	3,109,413	25,000		3,084,413
Maintenance of Plant	1621.00	1,059,851			1,059,851	1,129,024			1,129,024
Other Central Services	1640-1680	422,670	422,670			509,529	509,529		
Unallocated Insurance	1910.40	272,257	272,257			250,944	250,944		
Other Spec. Items	1920-1999	716,050	716,050			726,839	726,839		
Curr. Dev. & Sup	2010.00	285,136	285,136			280,706	280,706		
Sup. Regular School	2020.00	2,272,890	2,077,999	194,891		2,132,266	1,968,285	163,981	
Res. Eval & Plan	2060.00	362,308	362,308			409,252	409,252		
In-Service Training- Instr.	2070.00	79,000		79,000		77,000		77,000	
Teaching	2110-2330	34,180,146		34,180,146		33,781,765		33,781,765	
Instructional Media	2610-2630	1,728,154		1,728,154		1,724,473		1,724,473	
Pupil Services	2805-2855	4,486,622		4,486,622		4,370,821		4,370,821	
Dist Transportation	5510.00	424,037		424,037		424,104		424,104	
Contract Trans.	5540.40	3,325,156		3,325,156		3,754,245		3,754,245	
Other Transportation Srvc.	5540-5581	747,851		747,851		790,986		790,986	
Community Services	8998.00	2,000		2,000		2,000		2,000	
Employee Benefits	9098.00	22,369,618	2,215,128	18,834,263	1,320,227	22,999,646	2,447,056	18,978,435	1,574,155
Debt Service	9898.00	2,305,700			2,305,700	4,023,817			4,023,817
Other Transfers	9951.00	417,744			417,744	321,500		171,500	150,000
		\$ 80,522,065	\$ 8,308,765	\$ 64,089,597	\$ 8,123,703	\$ 82,943,949	\$ 8,655,254	\$ 64,327,286	\$ 9,961,409
PERCENTAGE OF BUDGET		100.00%	10.32%	79.59%	10.09%	100%	10.44%	77.56%	12.01%

2020-21 PROPOSED BUDGET BUDGET DETAIL (BY FUNCTION)

Row Labels	Sum of Actual Expenditures 2018-19	Sum of Adopted Budget 2019-20	Sum of Adj. Budget 2019-20	Sum of Proposed Budget 2020-21	Sum of Change from Adopted to Proposed
1010-1060 Board of Education	\$66,263	\$70,885	\$75,514	\$75,634	\$4,749
1010-Board of Education					
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$14,939	\$18,750	\$22,879	\$16,750	(\$2,000)
.49 BOCES Services	\$10,170	\$12,425	\$12,425	\$12,193	(\$232)
.50 Materials and Supplies	\$7,482	\$6,000	\$6,500	\$6,000	\$0
1040-District Clerk					
.16 Non-Certificated Salaries	\$27,052	\$28,960	\$28,960	\$35,941	\$6,981
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$439	\$1,000	\$1,000	\$1,000	\$0
.50 Materials and Supplies	\$0	\$0	\$0	\$0	\$0
1060-District Meeting					
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$5,436	\$3,000	\$3,000	\$3,000	\$0
.50 Materials and Supplies	\$745	\$750	\$750	\$750	\$0
1240 Central Administration	\$278,011	\$273,103	\$290,503	\$289,368	\$16,265
1240-Chief School Admin					
.15 Certificated Salaries	\$235,474	\$233,043	\$241,044	\$235,327	\$2,284
.16 Non-Certificated Salaries	\$33,064	\$32,960	\$32,960	\$35,941	\$2,981
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$9,115	\$5,000	\$15,061	\$16,000	\$11,000
.49 BOCES Services	\$0	\$0	\$0	\$0	\$0
.50 Materials and Supplies	\$358	\$2,100	\$1,438	\$2,100	\$0
1310-1325 Finance	\$1,079,657	\$1,124,470	\$1,168,650	\$1,228,650	\$104,180
1310-Business Admin					
.15 Certificated Salaries	\$177,232	\$180,777	\$180,777	\$182,549	\$1,772
.16 Non-Certificated Salaries	\$264,067	\$308,569	\$308,569	\$328,830	\$20,261
.20 Equipment	\$0	\$1,000	\$1,000	\$1,000	\$0
.40 Contractual Expenditures	\$8,937	\$28,432	\$32,307	\$31,560	\$3,128
.49 BOCES Services	\$526,812	\$514,141	\$522,736	\$586,660	\$72,519
.50 Materials and Supplies	\$5,706	\$13,000	\$12,930	\$13,000	\$0

Row Labels	Sum of Actual Expenditures 2018-19	Sum of Adopted Budget 2019-20	Sum of Adj. Budget 2019-20	Sum of Proposed Budget 2020-21	Sum of Change from Adopted to Proposed
1320-Auditing					
.16 Non-Certificated Salaries	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$90,985	\$72,384	\$104,164	\$78,884	\$6,500
1325-Treasurer					
.40 Contractual Expenditures	\$119	\$500	\$500	\$500	\$0
1330-Tax Collector					
.40 Contractual Expenditures	\$5,799	\$5,667	\$5,667	\$5,667	\$0
1420-1480 Legal Services/Personnel/Public Info.	\$463,997	\$552,236	\$572,305	\$531,967	(\$20,269)
1420-Legal					
.16 Non-Certificated Salaries	\$6,650	\$10,000	\$10,000	\$0	(\$10,000)
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$125,299	\$125,000	\$125,000	\$125,000	\$0
.49 BOCES Services	\$25,820	\$24,977	\$24,977	\$25,476	\$499
.50 Materials and Supplies	\$0	\$0	\$0	\$0	\$0
1430-Personnel					
.16 Non-Certificated Salaries	\$113,694	\$131,471	\$131,471	\$136,240	\$4,769
.20 Equipment	\$954	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$18,115	\$21,000	\$20,500	\$32,000	\$11,000
.49 BOCES Services	\$54,206	\$68,014	\$68,263	\$42,117	(\$25,897)
.50 Materials and Supplies	\$2,759	\$3,000	\$3,500	\$3,000	\$0
1460-Records Management					
.49 BOCES Services	\$33,101	\$30,532	\$30,532	\$31,370	\$838
1480-Public Information					
.16 Non-Certificated Salaries	\$56,549	\$63,396	\$63,396	\$65,269	\$1,873
.20 Equipment	\$1,275	\$0	\$0	\$5,163	\$5,163
.40 Contractual Expenditures	\$24,233	\$30,911	\$30,736	\$29,780	(\$1,131)
.49 BOCES Services	\$772	\$43,435	\$63,435	\$36,052	(\$7,383)
.50 Materials and Supplies	\$570	\$500	\$495	\$500	\$0
.89 Other Allocated Benefits	\$0	\$0	\$0	\$0	\$0

Row Labels	Sum of Actual Expenditures 2018-19	Sum of Adopted Budget 2019-20	Sum of Adj. Budget 2019-20	Sum of Proposed Budget 2020-21	Sum of Change from Adopted to Proposed
1620-1680 Central Services	\$4,090,019	\$4,526,698	\$4,721,681	\$4,747,966	\$221,268
1620-Operation of Plant					
.16 Non-Certificated Salaries	\$1,406,911	\$1,539,848	\$1,539,848	\$1,602,198	\$62,350
.20 Equipment	\$5,028	\$4,525	\$3,325	\$9,132	\$4,607
.40 Contractual Expenditures	\$978,872	\$1,395,627	\$1,463,604	\$1,319,627	(\$76,000)
.49 BOCES Services	\$77,211	\$73,696	\$75,006	\$111,708	\$38,012
.50 Materials and Supplies	\$68,999	\$71,500	\$72,805	\$66,748	(\$4,752)
1621-Maintenance of Plant					
.16 Non-Certificated Salaries	\$556,873	\$641,452	\$641,452	\$649,326	\$7,874
.20 Equipment	\$64,547	\$37,566	\$83,921	\$31,552	(\$6,014)
.40 Contractual Expenditures	\$388,022	\$176,385	\$209,252	\$266,302	\$89,917
.49 BOCES Services	\$8,920	\$8,250	\$8,250	\$25,507	\$17,257
.50 Materials and Supplies	\$150,045	\$151,184	\$157,072	\$156,337	\$5,153
1660-Central Storeroom					
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$73,458	\$101,562	\$102,187	\$101,562	\$0
.50 Materials and Supplies	\$0	\$1,000	\$1,000	\$1,000	\$0
1670-Central Printing and Mailing					
.16 Non-Certificated Salaries	\$24,658	\$26,971	\$26,971	\$80,007	\$53,036
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$7,485	\$25,000	\$25,000	\$15,000	(\$10,000)
.49 BOCES Services	\$172,619	\$151,760	\$191,306	\$188,260	\$36,500
.50 Materials and Supplies	\$106,371	\$120,372	\$120,682	\$123,700	\$3,328
1680-Central Storeroom					
.49 BOCES Services	\$0	\$0	\$0	\$0	\$0

Row Labels	Sum of Actual Expenditures 2018-19	Sum of Adopted Budget 2019-20	Sum of Adj. Budget 2019-20	Sum of Proposed Budget 2020-21	Sum of Change from Adopted to Proposed
1910-1999 Special Items	\$925,569	\$988,307	\$988,307	\$977,783	(\$10,524)
1910-Unallocated Insurance					
.40 Contractual Expenditures	\$210,895	\$272,257	\$272,257	\$250,944	(\$21,313)
1920-Special Items					
.40 Contractual Expenditures	\$27,116	\$31,212	\$31,212	\$35,399	\$4,187
1930-Special Items					
.40 Contractual Expenditures	\$17,611	\$0	\$0	\$0	\$0
1931-Special Items					
.40 Contractual Expenditures	\$0	\$0	\$0	\$0	\$0
1950-Special Items					
.40 Contractual Expenditures	\$32,454	\$29,013	\$29,013	\$34,500	\$5,487
1964-Special Items					
.40 Contractual Expenditures	\$0	\$0	\$0	\$0	\$0
1981-Special Items					
.49 BOCES Services	\$636,956	\$650,825	\$650,825	\$651,940	\$1,115
1989-Special Items					
.20 Equipment	\$300	\$5,000	\$5,000	\$5,000	\$0
.40 Contractual Expenditures	\$237	\$0	\$0	\$0	\$0
2010 Curriculum Dev. And Supv.	\$254,015	\$285,136	\$284,009	\$280,706	(\$4,430)
2010-Curriculum Dev. And Supv.					
.15 Certificated Salaries	\$185,814	\$191,388	\$191,388	\$195,158	\$3,770
.16 Non-Certificated Salaries	\$0	\$5,000	\$5,000	\$5,000	\$0
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$182	\$500	\$500	\$500	\$0
.49 BOCES Services	\$55,842	\$58,248	\$58,248	\$44,048	(\$14,200)
.50 Materials and Supplies	\$12,177	\$30,000	\$28,873	\$36,000	\$6,000
.89 Other Allocated Benefits	\$0	\$0	\$0	\$0	\$0

Row Labels	Sum of Actual Expenditures 2018-19	Sum of Adopted Budget 2019-20	Sum of Adj. Budget 2019-20	Sum of Proposed Budget 2020-21	Sum of Change from Adopted to Proposed
2020 Supervision- Reg. School	\$2,193,303	\$2,272,890	\$2,277,880	\$2,132,266	(\$140,624)
2020-Supervision- Reg. School					
.15 Certificated Salaries	\$1,781,761	\$1,807,450	\$1,807,450	\$1,718,378	(\$89,072)
.16 Non-Certificated Salaries	\$265,795	\$316,555	\$316,555	\$279,472	(\$37,083)
.20 Equipment	\$15,223	\$9,600	\$7,196	\$8,100	(\$1,500)
.40 Contractual Expenditures	\$38,953	\$64,934	\$56,236	\$55,308	(\$9,626)
.48 Textbooks	\$0	\$2,000	\$376	\$2,000	\$0
.49 BOCES Services	\$7,572	\$545	\$7,409	\$545	\$0
.50 Materials and Supplies	\$83,999	\$71,806	\$82,658	\$68,463	(\$3,343)
.89 Other Allocated Benefits	\$0	\$0	\$0	\$0	\$0
2060-2080 Res. Eval & Planning	\$307,515	\$441,308	\$537,128	\$486,252	\$44,944
2060-Res. Eval & Planning					
.15 Certificated Salaries	\$146,964	\$182,808	\$182,808	\$234,602	\$51,794
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$49,597	\$149,000	\$172,736	\$150,000	\$1,000
.49 BOCES Services	\$46,965	\$36,500	\$92,048	\$24,650	(\$11,850)
.50 Materials and Supplies	\$0	\$0	\$0	\$0	\$0
.89 Other Allocated Benefits	\$0	\$0	\$0	\$0	\$0
2070-In-Service Training					
.15 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
.16 Non-Certificated Salaries	\$2,674	\$4,000	\$4,000	\$4,000	\$0
.40 Contractual Expenditures	\$48,673	\$69,000	\$64,847	\$68,000	(\$1,000)
.49 BOCES Services	\$6,281	\$0	\$15,623	\$0	\$0
.50 Materials and Supplies	\$6,361	\$0	\$5,066	\$5,000	\$5,000
.89 Other Allocated Benefits	\$0	\$0	\$0	\$0	\$0
2110-2330 Teaching	\$30,843,285	\$34,180,146	\$34,219,625	\$33,781,765	(\$398,381)
2110-Teaching - General Education					
.15 Certificated Salaries	\$18,749,063	\$19,452,898	\$19,455,298	\$18,773,444	(\$679,454)
.16 Non-Certificated Salaries	\$766,454	\$827,667	\$826,267	\$764,979	(\$62,688)
.20 Equipment	\$169,379	\$96,742	\$83,673	\$77,728	(\$19,014)
.40 Contractual Expenditures	\$303,347	\$207,977	\$253,862	\$237,551	\$29,574
.47 Tuitions	\$186,357	\$223,775	\$223,775	\$265,124	\$41,349
.48 Textbooks	\$114,470	\$275,670	\$265,482	\$276,149	\$479
.49 BOCES Services	\$469,642	\$422,557	\$412,557	\$382,577	(\$39,980)
.50 Materials and Supplies	\$341,658	\$337,125	\$347,171	\$352,140	\$15,015

Row Labels	Sum of Actual Expenditures 2018-19	Sum of Adopted Budget 2019-20	Sum of Adj. Budget 2019-20	Sum of Proposed Budget 2020-21	Sum of Change from Adopted to Proposed
.89 Other Allocated Benefits	\$0	\$0	\$0	\$0	\$0
2250-Teaching - Special Education					
.15 Certificated Salaries	\$2,979,761	\$3,883,914	\$3,883,914	\$4,946,130	\$1,062,216
.16 Non-Certificated Salaries	\$1,633,343	\$1,788,259	\$1,789,859	\$323,903	(\$1,464,356)
.20 Equipment	\$2,459	\$25,000	\$16,300	\$17,500	(\$7,500)
.40 Contractual Expenditures	\$387,939	\$626,821	\$812,245	\$864,290	\$237,469
.47 Tuitions	\$1,206,846	\$1,685,619	\$1,505,619	\$1,520,619	(\$165,000)
.48 Textbooks	\$542	\$5,500	\$5,500	\$5,750	\$250
.49 BOCES Services	\$2,863,739	\$3,495,133	\$3,510,295	\$4,258,870	\$763,737
.50 Materials and Supplies	\$24,576	\$25,989	\$28,275	\$27,914	\$1,925
.89 Other Allocated Benefits	\$0	\$0	\$0	\$0	\$0
2280-Teaching - Occ. Education					
.15 Certificated Salaries	\$279,634	\$344,880	\$344,880	\$307,953	(\$36,927)
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$535	\$1,200	\$1,200	\$700	(\$500)
.49 BOCES Services	\$358,469	\$443,970	\$443,970	\$368,994	(\$74,976)
.50 Materials and Supplies	\$3,553	\$3,450	\$3,483	\$3,450	\$0
2330-Teaching - Special School					
.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	\$1,519	\$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

Row Labels	Sum of Actual Expenditures 2018-19	Sum of Adopted Budget 2019-20	Sum of Adj. Budget 2019-20	Sum of Proposed Budget 2020-21	Sum of Change from Adopted to Proposed
2610-2630 Instructional Media	\$2,374,421	\$1,728,154	\$2,679,194	\$1,724,473	(\$3,681)
2610-Library and A.V.					
.15 Certificated Salaries	\$227,069	\$238,071	\$238,071	\$254,456	\$16,385
.16 Non-Certificated Salaries	\$183,776	\$247,914	\$247,914	\$217,493	(\$30,421)
.20 Equipment	\$41,890	\$5,397	\$32,091	\$7,000	\$1,603
.40 Contractual Expenditures	\$4,958	\$16,900	\$25,482	\$16,900	\$0
.48 Textbooks	\$3,000	\$6,000	\$4,153	\$5,980	(\$20)
.49 BOCES Services	\$67,862	\$67,452	\$76,212	\$68,828	\$1,376
.50 Materials and Supplies	\$100,796	\$101,049	\$104,150	\$98,534	(\$2,515)
2630-Compt. Asst Instruction					
.16 Non-Certificated Salaries	\$569,552	\$518,883	\$518,883	\$571,563	\$52,680
.20 Equipment	\$170,016	\$62,663	\$158,491	\$62,663	\$0
.40 Contractual Expenditures	\$22,592	\$32,945	\$94,503	\$35,129	\$2,184
.49 BOCES Services	\$962,520	\$413,922	\$1,148,812	\$367,437	(\$46,485)
.50 Materials and Supplies	\$20,390	\$16,958	\$30,432	\$18,490	\$1,532
.89 Other Allocated Benefits	\$0	\$0	\$0	\$0	\$0
2805-2855 Pupil Services	\$3,870,724	\$4,486,622	\$4,507,745	\$4,370,821	(\$115,801)
2805-Attendance					
.16 Non-Certificated Salaries	\$33,371	\$148,186	\$148,186	\$138,219	(\$9,967)
2810-Counseling					
.15 Certificated Salaries	\$1,008,218	\$1,077,936	\$1,077,936	\$1,075,593	(\$2,343)
.16 Non-Certificated Salaries	\$134,130	\$101,869	\$101,869	\$112,674	\$10,805
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$799	\$600	\$600	\$37	(\$563)
.48 Textbooks	\$0	\$0	\$0	\$0	\$0
.49 BOCES Services	\$12,368	\$12,630	\$12,630	\$15,242	\$2,612
.50 Materials and Supplies	\$7,491	\$6,265	\$5,915	\$6,137	(\$128)

Row Labels	Sum of Actual Expenditures 2018-19	Sum of Adopted Budget 2019-20	Sum of Adj. Budget 2019-20	Sum of Proposed Budget 2020-21	Sum of Change from Adopted to Proposed
2815-Health Services					
.15 Certificated Salaries	\$445,304	\$611,509	\$611,509	\$434,858	(\$176,651)
.16 Non-Certificated Salaries	\$411,157	\$431,101	\$431,101	\$372,862	(\$58,239)
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$216,208	\$438,873	\$439,294	\$454,525	\$15,652
.48 Textbooks	\$0	\$0	\$0	\$0	\$0
.49 BOCES Services	\$0	\$0	\$0	\$0	\$0
.50 Materials and Supplies	\$8,904	\$10,670	\$11,982	\$10,191	(\$479)
2820-Psych. Services					
.15 Certificated Salaries	\$345,084	\$389,031	\$389,031	\$397,621	\$8,590
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$2,146	\$2,500	\$2,500	\$2,000	(\$500)
.49 BOCES Services	\$0	\$0	\$0	\$0	\$0
.50 Materials and Supplies	\$10,121	\$13,000	\$12,175	\$13,000	\$0
2825-Social Work Services					
.15 Certificated Salaries	\$249,248	\$208,610	\$208,610	\$314,010	\$105,400
.49 BOCES Services	\$0	\$0	\$0	\$0	\$0
2850-Co-Curricular Activities					
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$13,274	\$17,500	\$17,631	\$18,940	\$1,440
.48 Textbooks	\$0	\$0	\$0	\$0	\$0
.49 BOCES Services	\$0	\$0	\$0	\$0	\$0
.50 Materials and Supplies	\$359	\$2,000	\$1,611	\$0	(\$2,000)
2855-Interscholastic Athletics					
.15 Certificated Salaries	\$611,246	\$601,825	\$601,825	\$591,680	(\$10,145)
.16 Non-Certificated Salaries	\$98,932	\$113,867	\$113,867	\$112,767	(\$1,100)
.20 Equipment	\$13,589	\$15,000	\$15,000	\$22,900	\$7,900
.40 Contractual Expenditures	\$162,911	\$186,225	\$163,042	\$177,975	(\$8,250)
.48 Textbooks	\$0	\$0	\$0	\$0	\$0
.49 BOCES Services	\$8,180	\$22,425	\$51,247	\$28,725	\$6,300
.50 Materials and Supplies	\$77,684	\$75,000	\$90,184	\$70,865	(\$4,135)

Row Labels	Sum of Actual Expenditures 2018-19	Sum of Adopted Budget 2019-20	Sum of Adj. Budget 2019-20	Sum of Proposed Budget 2020-21	Sum of Change from Adopted to Proposed
8060 Community Services	\$0	\$2,000	\$2,000	\$2,000	\$0
8060-Community Services					
.40 Contractual Expenditures	\$0	\$0	\$0	\$0	\$0
8070-Community Services					
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$0	\$1,000	\$1,000	\$1,000	\$0
.49 BOCES Services	\$0	\$0	\$0	\$0	\$0
.50 Materials and Supplies	\$0	\$1,000	\$1,000	\$1,000	\$0
9010-9099 Employee Benefits	\$20,105,270	\$22,369,618	\$22,353,992	\$22,999,646	\$630,028
9010-Employee Benefits					
.40 Contractual Expenditures	\$0	\$0	\$0	\$0	\$0
.80 Retirement	\$767,354	\$1,151,395	\$1,151,395	\$1,070,232	(\$81,163)
9020-Employee Benefits					
.80 Retirement	\$2,964,933	\$3,121,889	\$3,121,889	\$3,121,586	(\$303)
9030-Employee Benefits					
.80 Payroll Taxes	\$2,622,951	\$3,013,690	\$2,999,065	\$2,882,630	(\$131,060)
9040-Employee Benefits					
.49 BOCES Services	\$17,865	\$22,950	\$22,950	\$28,324	\$5,374
.80 Workers Compensation	\$315,944	\$381,169	\$381,169	\$356,169	(\$25,000)
9045-Employee Benefits					
.80 Non-Elective Contributions	\$194,738	\$229,500	\$229,500	\$229,500	\$0
9050-Employee Benefits					
.80 Unemployment Insurance.	\$10,000	\$56,000	\$56,000	\$56,000	\$0
9055-Employee Benefits					
.80 Disability Ins.	\$51,982	\$64,528	\$64,528	\$66,000	\$1,472
9060-Employee Benefits					
.49 BOCES Services	\$17,563	\$8,750	\$8,750	\$29,941	\$21,191
.80 Hospital, Medical, Dental Ins.	\$13,094,851	\$14,207,849	\$14,214,849	\$15,044,264	\$836,415
9089-Employee Benefits					
.15 Vacation Buy-Out	\$47,089	\$111,898	\$103,897	\$115,000	\$3,102

Row Labels	Sum of Actual Expenditures 2018-19	Sum of Adopted Budget 2019-20	Sum of Adj. Budget 2019-20	Sum of Proposed Budget 2020-21	Sum of Change from Adopted to Proposed
9711 Debt Service	\$1,058,425	\$2,305,700	\$2,305,700	\$4,023,817	\$1,718,117
9711-Debt Service					
.6 Interest Payments	\$203,425	\$1,390,700	\$1,390,700	\$1,938,817	\$548,117
.6 Principal Payments	\$855,000	\$915,000	\$915,000	\$2,085,000	\$1,170,000
5510-5581 Pupil Transportation	\$4,217,287	\$4,497,048	\$4,505,965	\$4,969,335	\$472,287
5510-Dist. Transportation					
.16 Non-Certificated Salaries	\$260,178	\$273,037	\$273,037	\$269,326	(\$3,711)
.20 Equipment	\$148,588	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$15,641	\$11,000	\$10,000	\$12,078	\$1,078
.49 BOCES Services	\$0	\$0	\$0	\$0	\$0
.50 Materials and Supplies	\$107,526	\$140,000	\$113,500	\$142,700	\$2,700
5540-Contract Transportation					
.40 Contractual Expenditures	\$3,105,361	\$3,325,160	\$3,370,077	\$3,754,245	\$429,085
.49 BOCES Services	\$0	\$0	\$0	\$0	\$0
5550-Other Transportation Srvc.					
.40 Contractual Expenditures	\$2,510	\$22,500	\$14,000	\$22,500	\$0
5581-Other Transportation Srvc.					
.49 BOCES Services	\$577,483	\$725,351	\$725,351	\$768,486	\$43,135
9901-9950 Other Transfers	\$5,004,543	\$417,744	\$367,744	\$321,500	(\$96,244)
9901-Other Transfers					
Other Transfers	\$5,633	\$6,500	\$6,500	\$6,500	\$0
9901-Transfer to Special Aid					
Transfer to Special Aid	\$170,613	\$161,244	\$161,244	\$165,000	\$3,756
9950-Transfer to Cap./Cap. Resrv.					
Transfer to Cap./Cap. Resrv.	\$4,828,297	\$250,000	\$200,000	\$150,000	(\$100,000)
Grand Total	\$77,132,304	\$80,522,065	\$81,857,942	\$82,943,949	\$2,421,884

2020-21 PROPOSED BUDGET

SUMMARY OF STAFFING ALLOCATIONS BY UNIT/FUNCTION

The following reflects the changes in staffing from the 2019-20 Adjusted Budget to the 2020-21 Proposed Budget. All of the staffing changes from the 2019-20 Adopted Budget to the 2019-20 Adjusted Budget were approved by the Board of Education throughout the year. All teaching positions are subject to change based on actual enrollments. The summary reflects the changes in FTE allocations from Preliminary Budget presentations to Executive amendments.

Unit/Explanation of Change	Administrative Budget			Program Budget			Capital Budget			Totals			
	2019-20		2020-21	2019-20		2020-21	2019-20		2020-21	2019-20	2020-21	Change	
	FTE	Adj	FTE	FTE	Adj.	FTE	FTE	Adj.	FTE	FTE	FTE		
Administrators	19.00		18.00							19.00	18.00	(1.00)	
<i>Asst. Director of Humanities</i>		(1.0)											
Teachers				344.58		329.88				344.58	329.88	(14.70)	
<i>ENL Teacher - Mandate</i>					1.0								
<i>Speech Teacher - Mandate</i>					1.0								
<i>Enrollment Risk Provision</i>					1.2								
<i>Full-Day Kindergarten- Prelim Budget</i>					8.0								
<i>Full-Day K - Executive</i>					(8.0)								
<i>Class-size adjustment - BHS</i>					(3.0)								
<i>Special Ed. - BHS Enrollment</i>					(1.0)								
<i>Team Restructuring - TCMS</i>					(4.0)								
<i>6th Grade Foreign Language</i>					(2.4)								
<i>Class-size adjustments - K-5</i>					(3.0)								
<i>Instructional coaching - K-5</i>					(2.0)								
<i>Restructure 4th Instrumental Music</i>					(1.5)								
<i>Private school special ed.- Sienna</i>					(1.0)								
Academic Support Instructors				14.92		11.92				14.92	11.92	(3.00)	
<i>Change in student IEP</i>					(1.0)								
<i>Service-level adjustment</i>					(2.0)								
Clerical	13.58		13.63	27.24		26.24				40.82	39.87	(0.95)	
<i>BHS Media Center</i>					(1.0)								
Paraprofessionals				91.20		86.20				91.20	86.20	(5.00)	
<i>Restructure of building support</i>					(5.00)								
School Aides/Security				20.67		18.67				20.67	18.67	(2.00)	
<i>Security Personnel</i>					(2.0)								
School Nurses				11.75		11.45				11.75	11.45	(0.30)	
<i>Private school nurse - Sienna</i>					(0.3)								
Custodial Maintenance							54.75		54.75	54.75	54.75	-	
Non-Unit Support	6.00		6.00	23.30		23.30				29.30	29.30	-	
Total Staffing Allocations	38.58		37.63	533.66		507.66			54.75	54.75	626.99	600.04	(26.95)

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