

	<u>2012-13</u>	<u>2013-14</u>
Board of Education		
Board of Education 1010		
School board travel, workshops and conference registration fees at association meetings, along with school law handbooks and other publications published by NYSSBA and NYS Bar Association.	\$7,610	\$7,610
District Clerk 1040		
Attends regular and special meetings to record school board actions and prepares meeting minutes. Prepares legal notices, advertisements and oversees voting associated with annual and special meetings.	\$5,720	\$5,720
District Meetings 1060		
Hourly pay for individuals providing service at annual and special votes, supplies and materials and any other appropriate expenditures associated with the voting process.	\$3,643	\$3,643
Total Board of Education	\$16,973	\$16,973
Central Administration		
Chief School Administrator 1240		
Salaries associated with Superintendent of Schools and the Secretary to the Superintendent of Schools, along with chief school officer materials, supplies, publications, travel and registration fees for the Superintendent's engagement with local and regional workshops and conferences sponsored by the state school boards association, state council of school superintendents and the BOCES.	\$226,331	\$214,331
Total Central Administration	\$226,331	\$214,331
Finance		
Business Administration 1310		
Salaries for the School Business Administrator and business office staff, excluding the treasurer, along with materials, supplies, contractual costs and BOCES services. Within this budget code is a shared payroll position with the Saranac Central School District. This position reflects the District's ongoing commitment to shared services. The overall reduction in this area is the result of a retirement and the decision to reduce the position to a part-time position.	\$343,587	\$316,046
Auditing 1320		
Costs associated with services of an external, internal and independent auditor to examine and assess school district financial practices. Includes monies to establish the state-mandated function of 'internal auditor' for each public school district, as part of enhanced fiscal accountability.	\$26,764	\$26,764
District Treasurer 1325		
Salary of the district's treasurer, along with conference expense and appropriated supplies and materials to support the treasurer's receiving, recording and reporting of district accounts. Includes negotiated increase in compensation.	\$51,051	\$52,836
Tax Collection 1330		
Salary and appropriate supplies and materials associated with the individual who accepts, records and provides receipts for payment of school property tax bills.	\$14,608	\$14,608
Total Finance	\$436,010	\$410,254
Staff		
Legal Services 1420		
Contractual costs for the full range of normal legal research and counsel and representation at arbitration, negotiations and legal proceedings.	\$120,845	\$115,845

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Personnel 1430		
Services associated with the recruitment, administration and monitoring of certification and other regulatory aspects of school employment.	\$52,000	\$52,000
Record Management 1460		
Stipend for essential services to maintain the district's records from year to year. Includes the cost of supplies and materials associated with proper filing and organizing of district records in designated records storage spaces.	\$13,101	\$13,101
Public Information & Services 1480		
Publication of quarterly and special edition 'Community Report' documents, along with other key public information documents such as the District calendar.	\$6,695	\$11,695
Total Staff	\$192,641	\$192,641
Central Services		
Operation of Plant 1620		
Salaries contractual, supplies, equipment and utilities costs associated with heating, lighting, cleaning, mowing, plowing, and other custodial aspects of campus buildings and grounds. Reflects a decrease of a 1.0 FTE position within department and some other operational reductions.	\$1,667,853	\$1,507,766
Maintenance of Plant 1621		
Salaries, contractual and supplies and materials costs associated with day-to-day repair, updating and monitoring of heating, cooling, plumbing, electrical, safety and buildings across our campus.	\$458,425	\$458,586
Central Printing and Mailing 1670		
Printing and mailing for all District related functions including business and school related i.e report cards, progress reports and code of conduct. This area significantly increased because of the consolidation of copying and printing into a centralized model. The increases in this area were offset by reductions in other budget areas.	\$31,632	\$137,942
Central Data Processing 1680		
Contract services via BOCES for essential data processing tasks such as our K-12 student data management system that are more cost effective via a shared basis through BOCES than if done independently.	\$108,514	\$108,514
Total Central Services	\$2,266,424	\$2,212,808
Special Items		
Unallocated Insurance 1910		
Insurance coverage such as liability and motor vehicle along with monies available for immediate response to crises or unplanned events.	\$166,749	\$169,472
School Association Dues 1920		
	\$8,950	\$8,950
Assessment on School Property 1950		
Payment associated with fixed costs of water and sewer district.	\$60,000	\$67,500
Refund of Real Property Taxes 1964		
Capacity to address changes in commercial/residential assessments.	\$65,000	\$65,000
BOCES Admin Cost 1981		
BOCES capital and administrative charges.	\$436,553	\$485,898

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Unclassified 1989		
Fees charged by banks to handle bond coupons when the district makes principal and interest payments on previously borrowed monies.	\$3,000	\$3,000
Total Special Items	\$740,252	\$799,820
Total General Support	\$3,878,631	\$3,846,827
 Instructional Administration & Improvement		
Supervision - Regular School K-12 2020		
Salaries for administrators who directly supervise staff associated with the district's K-12 instructional program, along with salaries of the various school office clerical staff employed by the district. This budget includes school office materials, supplies and contractual monies.	\$1,095,102	\$1,067,292
In-service Training - Instruction 2070		
District monies to supplement federal and state grants, focused on in-service training that strengthens professional practice on campus. Our school district subscribes to the CVES professional development cooperative service, sharing the costs with other school districts throughout the BOCES region, to provide the teachers of our children with appropriate and necessary staff training for state-mandated curriculum and many new state tests. The training costs are part of the district's federal and state obligation to set conditions for annual yearly progress of students and employees, as measured by student achievement on state tests.	\$77,583	\$81,183
Total Administration & Improvement	\$1,172,685	\$1,148,475
Teaching		
Regular School 2110		
K-12 instructional staff salaries. Also includes instructional equipment, supplies, materials, salaries for teacher aides and school monitors, along with contractual expenses. A combination of reductions in positions and the retirement of a number of senior staff members accounts for this significant reduction.	\$9,407,274	\$8,993,991
Program for Students with Disabilities 2250		
Includes salaries, equipment, supplies, materials, and out-of-district tuitions for students identified via the Committee on Special Education as eligible and in need of special education services. Reductions in staff account for the majority of this reduction.	\$5,541,321	\$5,362,603
Occupational Education Grades 10-12 2280		
Tuition payments for occupational education course subscriptions via Champlain Valley Education Services, this region's BOCES.	\$749,936	\$746,928
Total Teaching	\$15,698,531	\$15,103,522
Instructional Media		
School Library & Audiovisual 2610		
Salaries for school library media specialists and clerical staff of our three school library media centers, along with monies for library books, materials and contractual services.	\$311,072	\$312,421
Computer-Assisted Instruction 2630		
State-aided computer hardware and software to provide instructional support throughout the K-12 campus. Includes BOCES/NERIC services, supplies and materials and contract expenses associated with this function on campus. The reduction of three (3) teaching assistants from this area account for this reduction.	\$638,181	\$558,399
Total Instructional Media	\$949,253	\$870,820

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Pupil Services		
Guidance - Regular School 2810		
Salaries of guidance counselors and the clerical staff associated with guidance offices. Also included are the supplies, materials and contractual expenses associated with K-12 guidance services.	\$469,987	\$499,359
Health Services - Regular School 2815		
Salaries of school nurses and associated clerical assistants in the health offices. Also included are the supplies, materials and contractual expenses such as school physician services associated with this district function.	\$396,400	\$404,532
Psychological Services - Regular School 2820		
School psychologist services key supplies and materials.	\$4,268	\$768
Social Services - Regular School 2825		
Contractual expense for the on-campus services of a social worker employed by an outside agency.	\$10,024	\$10,024
Co-Curricular Services 2850		
Stipends and associated expenses for high school class advisors and the advisors of the various clubs associated with our elementary and secondary grades extra-curricular activities. Increase associated with stipend adjustment related to negotiated personnel agreement.	\$66,121	\$69,121
Interscholastic Athletics 2855		
Stipends for coaches and assistance coaches of the district's athletic teams. Also budgeted are priority athletic equipment, materials, supplies and contractual expenses such as fees for referees and other officials.	\$234,222	\$234,222
Total Pupil Services	\$1,181,022	\$1,218,026
Total Instruction	\$19,001,491	\$18,340,843
Pupil Transportation		
District Transportation Services 5510		
Salaries of transportation supervisor, bus dispatcher, drivers, bus monitors, head mechanic, mechanics and bus fleet fuel and repairs, essential supplies, training, and contractual items necessary to provide reasonably dependable and safe transportation for the students we serve. These expenses receive State Transportation Aid at a rate of up to 90%.	\$1,745,451	\$1,880,438
Garage Building 5530		
Supplies, materials, heat, utilities and other essential purchases associated with maintaining the transportation garage and work area for members of the district's transportation services team.	\$51,400	\$56,000
Total Pupil Transportation	\$1,796,851	\$1,937,038
Community Services		
Youth Program 7310		
Cost of transportation associated with the annual summer swim recreation program, a school-town partnership.	\$1,800	\$1,800
Total Community Services	\$1,800	\$1,800

Employee Benefits

	<u>2012-13</u>	<u>2013-14</u>
Payroll-related payments such as employee health insurance, retirement systems, social security, workers' compensation, unemployment insurance, prescription insurance and vision insurance.		
State Retirement 9010	\$711,761	\$892,827
Teachers Retirement 9020 Adjustment associated with an improved alignment of appropriation with projected expenditure.	\$1,648,550	\$2,098,085
Social Security 9030	\$1,235,841	\$1,203,987
Worker's Compensation 9040	\$127,298	\$127,298
Life Insurance 9045	\$4,439	\$4,439
Unemployment Insurance 9050	\$163,969	\$163,969
Hospital & Medical Insurance 9060	\$7,695,163	\$8,157,457
Other Benefits 9089	\$178,347	\$178,347
Total Employee Benefits	\$11,765,368	\$12,826,409
Debt Service Capital construction bonds, bond anticipation notes for motor vehicle purchases, revenue anticipation notes and other aspects of administering and managing the district's debt services.		
Serial Bonds 9711 Projected principal payments associated with voter approved capital project work.	\$3,782,376	\$3,784,759
Statutory Bonds - School Buses 9722	\$116,085	\$62,336
BAN - Capital Project 2008 Increase with the District moving back to using BANs to finance school bus purchases.	\$46,641	\$121,034
Revenue Anticipation Notes 9770	\$50,000	\$0
Total Debt Service	\$3,995,102	\$3,968,129
Total Undistributed	\$15,760,470	\$16,794,538
Transfers to Other Funds Projected Transfer to Special Aid Fund and School Lunch Service Fund.	\$53,000	\$53,000
Grand Total	\$40,492,243	\$40,974,046