

**2000-2001 CONTINGENCY BUDGET  
Capital Component  
Detail Comparison**

Org Code	Object Description	1998-1999 Actuals	1999-2000 Budget	1999-2000 Projections	2000-2001 Superintendent's Budget	2000-2001 Board Adopted Budget	2000-2001 Contingency Budget
<b>CHIEF SCHOOL ADMINISTRATOR</b>							
* A1240A89 16000	SAL CLASSFD MERIT PAY-CAPITAL	0	2,519	0	4,883	4,883	4,883
SUB TOTAL SALARY CLASSIFIED		0	2,519	0	4,883	4,883	4,883
<b>SUB TOTAL CHIEF SCHOOL ADMINISTRATOR</b>		<b>0</b>	<b>2,519</b>	<b>0</b>	<b>4,883</b>	<b>4,883</b>	<b>4,883</b>

**COMMENTS - A1240**

***A1240.A.89.16000 - Salary Classified Merit Pay - Capital***

*Certain non-instructional supervisors have contract provisions which include the potential for performance based merit pay. This account recognizes that potential for the Director of F&O and, for the first time this year, the Safety Coordinator whose salaries are charged to this budget component. If earned, this amount is transferred to their applicable salary codes for payment.*

Org Code	Object	Description	1998-1999 Actuals	1999-2000 Budget	1999-2000 Projections	2000-2001 Superintendent's Budget	2000-2001 Board Adopted Budget	2000-2001 Contingency Budget
<b>OPERATION OF PLANT</b>								
*	A1620Z00	16000 SALARY CLASSIFIED	104,528	105,010	137,832	240,103	240,103	240,103
*	A1620A19	16000 SALARY ASST SUPERVISOR/FOREMAN	82,143	78,450	84,883	87,787	87,787	87,787
*	A1620A93	16000 SALARY CLASSIFIED-SUMMER	83,282	86,647	70,774	89,863	89,863	89,863
*	A1620A00	16300 SALARY BUS DRIVER/CLEANER	339,767	387,255	369,842	360,000	360,000	360,000
*	A1620Z00	16400 SALARY CLASSIFIED OVERTIME	17,739	21,000	21,000	18,500	18,500	5,430
	A1620A08	16400 SAL CLASSIED OT ELEMENTARY	46,720	35,200	35,200	20,500	20,500	20,500
	A1620A09	16400 SAL CLASSIFIED OT SECONDARY	104,317	80,580	70,000	60,600	60,600	60,600
	A1620B00	16700 SALARY CUSTODIAN-EVANS	90,526	99,748	105,416	109,184	109,184	109,184
	A1620C00	16700 SALARY CUSTODIAN-FISHKILL	87,252	98,803	108,298	110,458	110,458	110,458
	A1620D00	16700 SALARY CUSTODIAN-FISHKILL PLNS	107,193	105,522	107,057	109,185	109,185	109,185
	A1620E00	16700 SALARY CUSTODIAN-VASSAR ROAD	102,998	106,122	108,291	110,459	110,459	110,459
	A1620F00	16700 SALARY CUSTODIAN-RCK	309,827	321,761	323,601	332,841	332,841	332,841
	A1620G00	16700 SALARY CUSTODIAN-BRINCKERHOFF	99,544	105,522	107,675	109,821	109,821	109,821
	A1620H00	16700 SALARY CUSTODIAN-OAK GROVE	99,098	106,122	108,273	111,093	111,093	111,093
	A1620I00	16700 SALARY CUSTODIAN-SHEAFE ROAD	102,931	106,122	108,190	110,421	110,421	110,421
	A1620J00	16700 SALARY CUSTODIAN-VAN WYCK	206,592	212,022	217,284	225,272	225,272	225,272
	A1620K00	16700 SALARY CUSTODIAN-GAYHEAD	158,079	173,782	173,440	182,774	182,774	182,774
	A1620L00	16700 SALARY CUSTODIAN-WJHS	201,073	213,431	213,056	223,998	223,998	223,998
	A1620M00	16700 SALARY CUSTODIAN-JOHN JAY	307,062	319,960	323,125	327,109	327,109	327,109
	A1620N00	16700 SALARY CUSTODIAN-MYERS CORNERS	155,483	175,640	158,712	174,043	174,043	174,043

Org Code	Object	Description	1998-1999 Actuals	1999-2000 Budget	1999-2000 Projections	2000-2001 Superintendent's Budget	2000-2001 Board Adopted Budget	2000-2001 Contingency Budget
A1620000	16700	SALARY CUSTODIAN-KINRY ROAD	101,179	104,922	106,429	108,548	108,548	108,548
SUB TOTALSALARY CLASSIFIED			<u>2,907,334</u>	<u>3,043,621</u>	<u>3,058,378</u>	<u>3,222,559</u>	<u>3,222,559</u>	<u>3,209,489</u>
*	A1620A00	20000 NEW EQUIPMENT	0	0	0	6,500	6,500	0
*	A1620A00	20100 REPLACEMENT EQUIPMENT	24,835	22,700	0	55,260	55,260	0
SUB TOTALEQUIPMENT			<u>24,835</u>	<u>22,700</u>	<u>0</u>	<u>61,760</u>	<u>61,760</u>	<u>0</u>
	A1620A00	40000 CONTRACTUAL SERVICE	13,249	8,638	8,638	8,638	8,638	8,638
	A1620A00	40200 REPAIRS	4,024	4,500	4,500	4,500	4,500	4,500
*	A1620A00	42100 FUEL OIL SERVICE	202,928	340,000	340,000	340,000	340,000	340,000
*	A1620A00	42200 NATURAL GAS/HEAT	187,675	260,000	260,000	230,000	230,000	230,000
*	A1620A00	42500 ELECTRICITY	545,179	575,000	560,000	552,471	552,471	552,471
	A1620A00	42600 WATER USAGE CHARGES	29,378	36,650	32,000	32,000	32,000	32,000
*	A1620A00	42700 TELEPHONE SERVICE	23,355	30,000	25,000	25,000	25,000	25,000
	A1620A00	43100 SEWER USAGE	13,138	36,500	15,500	16,500	16,500	16,500
	A1620A00	48400 STAFF DEVELOPMENT	0	1,000	500	500	500	0
	A1620A00	48600 CONFERENCES	0	500	0	0	0	0
*	A1620A00	49000 BOCES SERVICES	623,499	445,453	469,697	462,307	462,307	437,307
SUB TOTALCONTRACTUAL SERVICES			<u>1,642,425</u>	<u>1,738,241</u>	<u>1,715,835</u>	<u>1,671,916</u>	<u>1,671,916</u>	<u>1,646,416</u>

Org Code	Object	Description	1998-1999 Actuals	1999-2000 Budget	1999-2000 Projections	2000-2001 Superintendent's Budget	2000-2001 Board Adopted Budget	2000-2001 Contingency Budget
*	A1620Z00 50000	SUPPLIES	113,884	170,525	130,000	125,000	125,000	125,000
	A1620A00 50200	HAND TOOLS	2,145	2,200	2,200	2,200	2,200	1,500
	A1620A00 50600	UNIFORMS	3,437	6,500	4,500	6,500	6,500	6,500
	A1620A00 56600	PAINT	4,682	5,000	5,000	5,000	5,000	4,000
SUB TOTALS SUPPLIES			124,147	184,225	141,700	138,700	138,700	137,000
SUB TOTAL OPERATION OF PLANT			4,698,741	4,988,787	4,915,913	5,094,935	5,094,935	4,992,905

**COMMENTS - A1620**

*Operation of Plant Accounts have been reduced to reflect non-contingent costs.*

**A1620.Z.00.16000 Salary Classified**

*Reflects the salaries for six floating custodians and the Hollowbrook custodian. The number of floating custodians has increased in the 1999-2000 year as a result of the retirement of 4 driver-cleaners. As part of the collective bargaining agreement, these positions will be transferred to facilities. There will be a corresponding decrease within the transportation budget to reflect this change. These changes will result in a net reduction to the operating budget.*

**A1620.A.19.16000 Salary Asst. Supervisor/Foreman**

*Charged here are the salaries for two custodial supervisors.*

**A1620.A.93.16000 Salary Classified Summer Employment**

*Charged here are the salaries for summer workers.*

**A1620.A.00.16300 Salary Classified Bus Driver/Cleaners**

*This code was established to account for that portion of a bus driver/cleaner's salary attributable to custodial duties.*

Org Code	Object	Description	1998-1999 Actuals	1999-2000 Budget	1999-2000 Projections	2000-2001 Superintendent's Budget	2000-2001 Board Adopted Budget	2000-2001 Contingency Budget
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***A1620.Z.00.16400 Salary Classified OT***

*Charged here are the overtime costs for custodial supervisors related to emergency call-ins. Supervisors are required to cover for each other during periods of extended vacation or personal leaves as well as to respond to "after hour" security/fire calls in the absence of the Safety Coordinator. In addition, the overtime for the district's six floating custodians and the Hollowbrook custodian is charged here.*

*A schedule for all budgeted custodial overtime is contained within the appendix.*

***A1620.A.00.42100 Fuel Oil Service***

*See appendix for building level detail.*

***A1620.A.00.42200 Natural Gas/Heat***

*See appendix for building level detail.*

***A1620.A.00.42500 Electricity***

*See appendix for building level detail.*

***A1620.A.00.42700 Telephone Service***

*Charged here are costs related to interstate and intrastate telephone calls. The accounting for repairs/installations is reflected in Telephone Repairs, A1621.A.00.42770.*

***A1620.A.00.49000 BOCES Services***

*Charged here are the district's telecommunications costs as contracted thru BOCES to include the lease of equipment and lines as well as related maintenance costs. The cost increases within this code reflect an upgrade in the telephone system. A reduction in*

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<b>Org Code</b>	<b>Object</b>	<b>Description</b>	<b>1998-1999 Actuals</b>	<b>1999-2000 Budget</b>	<b>1999-2000 Projections</b>	<b>2000-2001 Superintendent's Budget</b>	<b>2000-2001 Board Adopted Budget</b>	<b>2000-2001 Contingency Budget</b>
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*this code from the board adopted budget to the contingency budget is a result of savings realized through the telephone upgrade plan.*

***A1620.A.00.50000 Supplies***

*Charged here are the costs for custodial supplies used district-wide. A list of those supplies currently inventoried is contained within the appendix.*

Org Code	Object	Description	1998-1999 Actuals	1999-2000 Budget	1999-2000 Projections	2000-2001 Superintendent's Budget	2000-2001 Board Adopted Budget	2000-2001 Contingency Budget
<b>MAINTENANCE OF PLANT</b>								
*	A1621A00 16000	SALARY CLASSIFIED	0	32,000	21,177	33,280	33,280	33,280
	A1621A18 16000	SALARY SUPERVISOR	62,969	63,977	66,275	67,734	67,734	67,734
*	A1621A19 16000	SALARY ASST SUPERVISOR/FOREMAN	158,435	135,407	144,744	150,673	150,673	150,673
*	A1621A22 16000	SALARY CLASSIFIED OVERTIME	107,490	86,920	90,000	94,900	94,900	81,830
*	A1621A27 16000	SALARY MAINTENANCE MECHANIC	34,323	38,774	39,578	40,365	40,365	40,365
*	A1621A57 16000	SALARY GROUNDS WORKER	261,323	244,024	248,937	255,932	255,932	255,932
*	A1621A86 16000	SALARY MAINTENANCE WORKER	499,454	524,296	537,977	553,821	553,821	553,821
*	A1621A00 16500	SALARY CLERICAL	56,242	55,557	58,075	59,828	59,828	59,828
SUB TOTALSALARY CLASSIFIED			1,180,237	1,180,955	1,206,763	1,256,533	1,256,533	1,243,463
*	A1621A00 20000	NEW EQUIPMENT	28,414	0	0	13,500	13,500	0
*	A1621A00 20100	REPLACEMENT EQUIPMENT	79,985	97,500	96,957	0	0	0
SUB TOTALEQUIPMENT			108,399	97,500	96,957	13,500	13,500	0
*	A1621A00 40000	CONTRACTUAL SERVICE	32,550	40,100	40,100	45,000	45,000	43,500
*	A1621A00 40500	ARCHITECT/ENGINEER FEES	21,500	12,000	12,000	12,000	12,000	12,000
	A1621A00 40800	FACILITIES LEASING	2,535	0	0	0	0	0
*	A1621P00 40800	FACILITIES LEASE-HOLLOWBROOK	181,176	194,837	194,837	210,000	195,000	195,000
	A1621A00 42000	TOOL ALLOWANCE	0	0	375	375	375	375

Org Code	Object	Description	1998-1999 Actuals	1999-2000 Budget	1999-2000 Projections	2000-2001 Superintendent's Budget	2000-2001 Board Adopted Budget	2000-2001 Contingency Budget
*	A1621A00 42770	TELEPHONE REPAIRS	0	15,000	15,000	15,500	15,500	15,500
	A1621A00 45200	HVAC CONTRACTOR	32,977	68,100	55,000	55,000	55,000	50,000
	A1621A00 46000	SOFTWARE	2,300	1,500	1,500	0	0	0
	A1621A00 46200	PLUMBING CONTRACTOR	1,162	2,400	2,400	2,400	2,400	2,400
	A1621A00 46300	ELECTRICAL CONTRACTOR	58,907	26,100	34,000	37,000	37,000	35,000
*	A1621A00 46400	GENERAL CONSTRUCTION CONTRACT	20,723	12,500	12,500	47,500	47,500	43,500
	A1621A00 46600	TRASH/RECYCLING REMOVAL	81,899	89,300	89,300	91,400	91,400	90,500
	A1621A00 46700	SEPTIC TANK TREATMENT	24,024	26,200	26,200	26,700	26,700	26,700
	A1621A00 47100	TOLLS	48	100	100	100	100	100
*	A1621A00 47200	SERVICE CONTRACTS	66,207	104,800	104,800	112,950	112,950	112,950
*	A1621A00 48400	STAFF DEVELOPMENT	3,002	4,500	4,500	4,920	4,920	4,920
	A1621A00 48600	CONFERENCES	0	1,000	1,000	1,000	1,000	1,000
SUB TOTAL CONTRACTUAL SERVICES			529,010	598,437	593,612	661,845	646,845	633,445
	A1621A00 50000	SUPPLIES	44,041	59,350	59,350	62,150	62,150	55,850
	A1621A00 50200	HAND TOOLS	2,404	5,500	6,938	5,500	5,500	4,500
	A1621A00 50400	SEWER TREATMENT	1,285	4,850	3,500	3,500	3,500	3,500
	A1621A00 50600	UNIFORMS	4,720	6,700	6,700	6,700	6,700	6,700
	A1621A00 55900	HVAC SUPPLIES	99,951	94,100	99,000	101,500	92,800	91,800
	A1621A00 56000	PLUMBING SUPPLIES	46,701	46,100	46,100	46,600	46,600	46,600
	A1621A00 56100	ELECTRICAL SUPPLIES	24,525	37,700	29,000	38,645	30,405	30,405

Org Code	Object	Description	1998-1999 Actuals	1999-2000 Budget	1999-2000 Projections	2000-2001 Superintendent's Budget	2000-2001 Board Adopted Budget	2000-2001 Contingency Budget
A1621A00	56500	ATHLETIC FIELD SUPPLIES	13,147	17,400	17,400	18,800	18,800	18,800
A1621A00	56800	GENERAL CONSTRUCTION SUPPLIES	81,639	91,850	91,850	94,150	84,950	82,150
A1621A00	56900	VEHICLE REPAIR PARTS	41,857	50,000	50,000	55,000	55,000	54,050
A1621A00	57000	SPARE PARTS	2,786	0	0	0	0	0
A1621A00	57100	GASOLINE	4,672	17,000	6,500	6,500	6,500	6,500
A1621A00	57600	DIESEL FUEL	1,536	2,000	2,000	2,000	2,000	2,000
SUB TOTALS SUPPLIES			369,265	432,550	418,338	441,045	414,905	402,855
<b>SUB TOTAL MAINTENANCE OF PLANT</b>			<b>2,186,911</b>	<b>2,309,442</b>	<b>2,315,670</b>	<b>2,372,923</b>	<b>2,331,783</b>	<b>2,279,763</b>

**COMMENTS - A1621**

*Maintenance of Plant accounts have been reduced to reflect non-contingent costs.*

**A1621.A.00.16000 Salary Classified**

*This account represents the salary for the district's Records Specialist.*

**A1621.A.19.16000 Salary Assistant Supervisor/Foreman**

*Charged here are the salaries for three supervisors: the Head Maintenance Mechanic, Senior Maintenance Mechanic and Senior Groundskeeper.*

**A1621.A.22.16000 Salary Classified Overtime**

*See appendix for schedule of budgeted overtime.*

**A1621.A.27.16000 Salary Maintenance Mechanic**

Org Code	Object	Description	1998-1999 Actuals	1999-2000 Budget	1999-2000 Projections	2000-2001 Superintendent's Budget	2000-2001 Board Adopted Budget	2000-2001 Contingency Budget
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*Charged here is the salary for the mechanic that maintains all F&O support equipment which includes 32 vehicles and assorted other pieces of equipment such as lawn mowers, snowblowers, etc.*

*A1621.A.57.16000 Salary Grounds Workers  
Charged here are the salaries for seven grounds workers.*

*A1621.A.86.16000 Salary Maintenance Workers  
Charged here are the salaries for 14 maintenance workers.*

*A1621.A.00.16500 Salary Clerical  
Reflects the salaries for two clerical positions.*

*A1621.A.00.40000 Contractual Services  
Charged here are a variety of service expenses associated with plant maintenance and grounds (e.g. roof repairs, catch basin cleaning, road sweeping, etc.). Non-contingent costs in the amount of \$1,500 has been eliminated upon the adoption of the contingency budget.*

*A1621.A.00.40500 Architect/Engineering Fees  
This account is used to fund the services of licensed architects, professional engineers and related consultants on an as-needed basis. The budgeted cost for 2000-2001 represents fees that may be incurred for DEIS studies related to proposed referendums.*

*A1621.P.00.40800 Facilities Lease - Hollowbrook  
The District is currently negotiating the lease for Hollowbrook. The amount budgeted is an estimate at this time.*

*A1621.A.00.42770 Telephone Repairs*

Org Code	Object Description	1998-1999 Actuals	1999-2000 Budget	1999-2000 Projections	2000-2001 Superintendent's Budget	2000-2001 Board Adopted Budget	2000-2001 Contingency Budget
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*This account was established to separate costs associated with long distance services from districtwide telephone repairs.*

***A1621.A.00.46400 General Construction Contractor***

*Capital projects as defined in the District's 5-Year Capital Maintenance Plan are not included in the F&O budget for 2000-01 but were included in the March bond referendum. Non-contingent costs of \$4,000 has been eliminated upon adoption of the contingency budget.*

***A1621.A.00.47200 Service Contracts***

*See appendix for detailed list of services.*

***A1621.A.00.48400 Staff Development***

*The proposed budget reflects the recommendation contained in the preliminary F&O efficiency study report.*

Org Code	Object	Description	1998-1999 Actuals	1999-2000 Budget	1999-2000 Projections	2000-2001 Superintendent's Budget	2000-2001 Board Adopted Budget	2000-2001 Contingency Budget
<b>SECURITY &amp; SAFETY</b>								
A1630A00	16000	SALARY CLASSIFIED	53,646	54,504	55,792	57,020	57,020	57,020
A1630A00	16600	SALARY CLASSIFIED PART TIME	6,833	7,161	7,060	7,794	7,794	7,794
SUB TOTALSALARY CLASSIFIED			60,479	61,665	62,852	64,814	64,814	64,814
A1630A00	20000	NEW EQUIPMENT	0	1,500	1,500	0	0	0
* A1630A00	20100	REPLACEMENT EQUIPMENT	11,352	17,000	17,000	5,100	5,100	5,100
SUB TOTALEQUIPMENT			11,352	18,500	18,500	5,100	5,100	5,100
* A1630A00	40000	CONTRACTUAL SERVICE	2,958	1,520	0	13,000	13,000	13,000
A1630A00	40600	ADS/LEGAL NOTICES	6	10	10	10	10	10
* A1630A00	40700	SECURITY SERVICE	91,076	101,782	101,782	104,000	104,000	104,000
* A1630A00	41000	FACILITY INSPECTIONS	2,200	2,700	2,700	2,700	2,700	2,700
* A1630A00	41100	WATER/SEWER TESTING	15,125	42,200	42,200	58,000	58,000	58,000
* A1630A00	43600	TRAFFIC SIGNAL MAINTENANCE	3,692	4,000	4,000	4,000	4,000	4,000
A1630A00	43700	HAZARDOUS WASTE DISPOSAL	4,625	14,000	14,000	14,000	14,000	14,000
* A1630A00	43800	ENVIRONMENTAL TESTING	13,850	24,000	24,000	24,000	24,000	24,000
A1630A00	44700	FIRE EXTINGUISHER MAINTENANCE	7,370	9,000	9,000	9,000	9,000	9,000
A1630A00	45700	FIRE ALARM SYSTEM MAINTENANCE	13,664	14,000	14,000	14,000	14,000	14,000
A1630A00	45800	SECURITY ALARM MAINTENANCE	2,627	5,000	5,000	5,000	5,000	5,000

Org Code	Object	Description	1998-1999 Actuals	1999-2000 Budget	1999-2000 Projections	2000-2001 Superintendent's Budget	2000-2001 Board Adopted Budget	2000-2001 Contingency Budget
A1630A00	45900	ALARM SYSTEM MONITORING	2,287	2,500	2,500	2,500	2,500	2,500
A1630A00	48600	CONFERENCES	717	600	600	1,000	1,000	1,000
SUB TOTAL CONTRACTUAL SERVICES			160,198	221,312	219,792	251,210	251,210	251,210
* A1630A00	50000	SUPPLIES	11,540	8,250	8,250	8,250	8,250	7,150
A1630A00	59600	REFERENCE BOOKS	1,475	1,500	1,500	1,500	1,500	1,500
SUB TOTAL SUPPLIES			13,014	9,750	9,750	9,750	9,750	8,650
<b>SUB TOTAL SECURITY &amp; SAFETY</b>			<b>245,043</b>	<b>311,227</b>	<b>310,894</b>	<b>330,874</b>	<b>330,874</b>	<b>329,774</b>

**COMMENTS - A1630**

***A1630.A.00.20100 Replacement Equipment***

*Represents the cost of 17 portable two-way radios (\$5,100).*

***A1630.A.00.40000 Contractual Services***

*Charged here are the costs for such items as cellular phone service, pager service, portable radio repair service and membership dues (\$2,000). In addition included are the costs of upgrading a portion of the old District security alarm system panels (\$22,000). The remaining panels will be upgraded next year.*

***A1630.A.00.40700 Security Services***

*Charged here are the costs of providing security and traffic control service at each of the high schools as well as funds for special security details (i.e. Halloween).*

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*A1630.A.00.41000 Facility Inspections  
Charged here are the costs of conducting the district's annual fire inspections.*

*A1630.A.00.41100 Water/Sewer Testing  
The budgeted increase reflects the costs for mandated testing associated with the removal of the district's underground fuel tanks (\$23,000) and at the Fishkill Plains bus garage (\$35,000).*

*A1630.A.00.43600 Traffic Signal Maintenance  
Charged here are the maintenance costs associated with traffic signals at RCK, JJ and Vassar.*

*A1630.A.00.43800 Environmental Testing  
Budgeted here are the costs to conduct air quality testing at various district sites. In addition, \$9,300 has been included for mandated environmental testing associated with the removal of the district's underground fuel tanks.*

*A1630.A.00.5000 Supplies  
Costs for "Fire Safety Week" supplies for students have been eliminated from the contingency budget.*

Org Code	Object Description	1998-1999 Actuals	1999-2000 Budget	1999-2000 Projections	2000-2001 Superintendent's Budget	2000-2001 Board Adopted Budget	2000-2001 Contingency Budget
<b>JUDGMENTS &amp; CLAIMS</b>							
* A1930A00 40000	JUDGMENTS & CLAIMS	49,300	41,000	41,000	37,025	37,025	37,025
SUB TOTAL CONTRACTUAL SERVICES		49,300	41,000	41,000	37,025	37,025	37,025
<b>SUB TOTAL JUDGMENTS &amp; CLAIMS</b>		<b>49,300</b>	<b>41,000</b>	<b>41,000</b>	<b>37,025</b>	<b>37,025</b>	<b>37,025</b>

**COMMENTS - A1930**

**A.1930.A.00.40000 Judgments & Claims**

*This account is used to pay court ordered or negotiated settlements as the result of lawsuits or claims brought against the district.*

**ASSESSMENTS ON SCHOOL PROPERTY**

* A1950A00 42800	WATER/SEWER IMPROVEMENTS	146,517	165,590	142,351	147,590	147,590	147,590
SUB TOTAL CONTRACTUAL SERVICES		146,517	165,590	142,351	147,590	147,590	147,590
<b>SUB TOTAL ASSESSMENTS ON SCHOOL PROPERTY</b>		<b>146,517</b>	<b>165,590</b>	<b>142,351</b>	<b>147,590</b>	<b>147,590</b>	<b>147,590</b>

**COMMENTS - A1950**

**A.1950.A.00.42800 Assessments on School Property**

*Charged here are the assessments levied by local municipalities for water/sewer usage.*

Org Code	Object Description	1998-1999 Actuals	1999-2000 Budget	1999-2000 Projections	2000-2001 Superintendent's Budget	2000-2001 Board Adopted Budget	2000-2001 Contingency Budget
<b>REFUND PRIOR YEAR TAX</b>							
* A1964A00	44900 REFUND PRIOR YEAR TAX	0	5,000	3,650	4,250	4,250	4,250
SUB TOTAL CONTRACTUAL SERVICES		0	5,000	3,650	4,250	4,250	4,250
<b>SUB TOTAL REFUND PRIOR YEAR TAX</b>		<b>0</b>	<b>5,000</b>	<b>3,650</b>	<b>4,250</b>	<b>4,250</b>	<b>4,250</b>

**COMMENTS - A1964**

**A1964.A.00.44900 Refund Prior Year Tax**

*The purpose of this account is to refund small claims tax settlements.*

**EMPLOYEE'S RETIREMENT CAPITAL**

* A9012A58	80100 EMPLOYEE'S RETIREMENT CAPITAL	15,067	16,627	7,210	16,855	16,855	16,855
SUB TOTAL EMPLOYEE BENEFITS		15,067	16,627	7,210	16,855	16,855	16,855
<b>SUB TOTAL EMPLOYEE'S RETIREMENT CAPITAL</b>		<b>15,067</b>	<b>16,627</b>	<b>7,210</b>	<b>16,855</b>	<b>16,855</b>	<b>16,855</b>

Org Code	Object	Description	1998-1999 Actuals	1999-2000 Budget	1999-2000 Projections	2000-2001 Superintendent's Budget	2000-2001 Board Adopted Budget	2000-2001 Contingency Budget
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**COMMENTS - A9012**

**A9012.A.58.80100 Employee's Retirement Capital**

*This item of expense is comprised of two main components both chargeable to the employer which include group term life insurance (GTLI) and a regular pension cost calculated by applying a contribution percentage to salaries paid. This percentage varies according to the employee's membership tier.*

*For the current school year, the district's total bill for pension contributions was \$43,663. For the past several years the district, like most districts across the State, has been able to fund the contribution portion of the billing via credits earned under a previous State funding formula. After this year, the district will have a total credit balance carryover of \$106,896 which is correctly reflected on the district's books as a prepaid expense.*

*For the current school year, the net bill for GTLI was \$13,827. The GTLI portion of the billing is not eligible to be offset by credits. The budgeted amount in the capital component is the estimated pro-rated share of the total bill that is applicable to this component.*

**SOCIAL SECURITY CAPITAL**

* A9033A58 80100	SOCIAL SECURITY CAPITAL	298,421	326,388	331,091	350,355	350,355	350,355
SUB TOTALEMPLOYEE BENEFITS		298,421	326,388	331,091	350,355	350,355	350,355
<b>SUB TOTAL SOCIAL SECURITY CAPITAL</b>		<b>298,421</b>	<b>326,388</b>	<b>331,091</b>	<b>350,355</b>	<b>350,355</b>	<b>350,355</b>

Org Code	Object Description	1998-1999 Actuals	1999-2000 Budget	1999-2000 Projections	2000-2001 Superintendent's Budget	2000-2001 Board Adopted Budget	2000-2001 Contingency Budget
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**COMMENTS - A9033**

**A9033.A.58.80100 Social Security Capital**

*Recorded here is the employer's cost for social security and Medicare. Social security costs for calendar year 1999 reflect a contribution rate of 6.2% applied against a maximum base earnings amount of \$72,600 per employee. For calendar year 2000, the contribution rate will remain constant with a change in the maximum base earnings amount to \$76,200. Medicare costs reflect a contribution rate of 1.45% applied to all earnings. For the calendar year 2001, the contribution rate is projected to remain constant with a projected change in the maximum base earning amount to \$80,400.*

**WORKER'S COMPENSATION CAPITAL**

* A9040A58 80100	WORKER'S COMPENSATION CAPITAL	215,250	238,478	217,457	231,840	231,840	231,840
SUB TOTALEMPLOYEE BENEFITS		215,250	238,478	217,457	231,840	231,840	231,840
<b>SUB TOTAL WORKER'S COMPENSATION CAPITAL</b>		<b>215,250</b>	<b>238,478</b>	<b>217,457</b>	<b>231,840</b>	<b>231,840</b>	<b>231,840</b>

**UNEMPLOYMENT INS CAPITAL**

A9050A58 80100	UNEMPLOYMENT INSURANCE CAPITAL	0	2,500	2,000	2,500	2,500	2,500
SUB TOTALEMPLOYEE BENEFITS		0	2,500	2,000	2,500	2,500	2,500

Org Code	Object Description	1998-1999 Actuals	1999-2000 Budget	1999-2000 Projections	2000-2001 Superintendent's Budget	2000-2001 Board Adopted Budget	2000-2001 Contingency Budget
<b>SUB TOTAL UNEMPLOYMENT INS CAPITAL</b>		<u>0</u>	<u>2,500</u>	<u>2,000</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
<b>SHARED SAVINGS CAPITAL</b>							
* A9060A58 80100	HLTH INS SHARED SAVING CAPITAL	19,583	16,500	17,834	19,500	19,500	19,500
SUB TOTALEMPLOYEE BENEFITS		<u>19,583</u>	<u>16,500</u>	<u>17,834</u>	<u>19,500</u>	<u>19,500</u>	<u>19,500</u>
<b>SUB TOTAL SHARED SAVINGS CAPITAL</b>		<u><b>19,583</b></u>	<u><b>16,500</b></u>	<u><b>17,834</b></u>	<u><b>19,500</b></u>	<u><b>19,500</b></u>	<u><b>19,500</b></u>

**COMMENTS - A9060**

***A9060.A.58.80100 Health Insurance Shared Savings***

***Shared health insurance savings represents a stipend paid to employees who opt not to participate in the district's insurance program. In addition, a portion of this cost represents the "grandfathering" of participants in the district's mandatory insurance buyout program.***

Org Code	Object Description	1998-1999 Actuals	1999-2000 Budget	1999-2000 Projections	2000-2001 Superintendent's Budget	2000-2001 Board Adopted Budget	2000-2001 Contingency Budget
<b>HEALTH INSURANCE CAPITAL</b>							
* A9061A58 80100	HEALTH INSURANCE CAPITAL	797,985	866,652	849,314	948,203	948,203	948,203
SUB TOTALEMPLOYEE BENEFITS		797,985	866,652	849,314	948,203	948,203	948,203
<b>SUB TOTAL HEALTH INSURANCE CAPITAL</b>		<b>797,985</b>	<b>866,652</b>	<b>849,314</b>	<b>948,203</b>	<b>948,203</b>	<b>948,203</b>

**COMMENTS - A9061**

*A9061.A.58.80100 Health Insurance  
An 11.7% increase in health insurance premiums for the district has been included.*

**WELFARE TRUST CAPITAL**

* A9070A58 80500	WELFARE TRUST CSEA CAPITAL	0	1,100	1,150	1,200	1,200	1,200
* A9070A58 80600	WELFARE TRUST STEPS CAPITAL	3,600	3,600	3,600	3,600	3,600	3,600
* A9070A58 80700	WELFARE TRUST WFW CAPITAL	51,920	53,374	52,800	55,800	55,800	55,800
* A9070A58 80900	WLF BENEFIT NON-INST CAPITAL	0	600	500	2,700	2,700	2,700
SUB TOTALEMPLOYEE BENEFITS		55,520	58,674	58,050	63,300	63,300	63,300
<b>SUB TOTAL WELFARE TRUST CAPITAL</b>		<b>55,520</b>	<b>58,674</b>	<b>58,050</b>	<b>63,300</b>	<b>63,300</b>	<b>63,300</b>

Org Code	Object	Description	1998-1999 Actuals	1999-2000 Budget	1999-2000 Projections	2000-2001 Superintendent's Budget	2000-2001 Board Adopted Budget	2000-2001 Contingency Budget
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**COMMENTS - A9070**

**A9070.A.58.80XXX**

*Welfare Trust payments represent benefits payable to the district's various bargaining groups based upon a negotiated pre-member amount as follows:*

**CSEA - \$600**

**WFW - \$600**

**STEPS \$600**

**Non Instructional Administration - \$600**

**OTHER BENEFITS CAPITAL**

A9089A58 81000	TUITION REFUND CAPITAL	0	650	0	650	650	650
* A9089A58 81200	LAUNDRY ALLOWANCE CAPITAL	8,840	6,780	8,840	8,840	8,840	8,840
* A9089A58 81300	NON-INSTR SICK LV CONV CAPITAL	48,577	23,650	23,650	0	0	0
A9089A58 81400	EMPLOY ASST PROG-BOCES CAPITAL	4,115	0	0	0	0	0
SUB TOTALEMPLOYEE BENEFITS		61,533	31,080	32,490	9,490	9,490	9,490
<b>SUB TOTAL OTHER BENEFITS CAPITAL</b>		<b>61,533</b>	<b>31,080</b>	<b>32,490</b>	<b>9,490</b>	<b>9,490</b>	<b>9,490</b>

Org Code	Object Description	1998-1999 Actuals	1999-2000 Budget	1999-2000 Projections	2000-2001 Superintendent's Budget	2000-2001 Board Adopted Budget	2000-2001 Contingency Budget
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**COMMENTS - A9089**

**A9089.A.58.81200 Laundry Allowance**

*This represents a negotiated benefit payable at a rate of \$130 per eligible bargaining unit member.*

**A9089.A.58.81300 Non-Instructional Sick Leave Conversion**

*As a retirement benefit, the district compensates eligible bargaining unit members for unused sick leave based upon a negotiated formula. There is no amount budgeted for 2000-2001 because our current reserve is sufficient.*

**TAX ANTICIPATION NOTE CAPITAL**

* A9760A00 76000	TAX ANTICIPATION NOTE INTEREST	14,406	67,000	15,709	43,750	25,000	25,000
SUB TOTAL TAX ANTIC. NOTES		14,406	67,000	15,709	43,750	25,000	25,000
<b>SUB TOTAL TAX ANTICIPATION NOTE CAPITAL</b>		<b>14,406</b>	<b>67,000</b>	<b>15,709</b>	<b>43,750</b>	<b>25,000</b>	<b>25,000</b>

**COMMENTS - A9760**

**A9760.A.99.76000 Tax Anticipation Note Interest**

*The recommended budget amount is scheduled around a possible borrowing for two months at 5.00%. This model was selected based upon the uncertainty of the impact of the STAR program's payment schedule and our past borrowing requirements.*

Org Code	Object Description	1998-1999 Actuals	1999-2000 Budget	1999-2000 Projections	2000-2001 Superintendent's Budget	2000-2001 Board Adopted Budget	2000-2001 Contingency Budget
<b>TRANSFERS TO OTHER FUNDS CAPITAL</b>							
* A9901A58 96000	TRANSFER TO DEBT SERVICE FUND	3,265,281	3,305,281	3,305,281	3,332,395	3,332,395	3,332,395
SUB TOTAL INTER FUND TRANSFERS		3,265,281	3,305,281	3,305,281	3,332,395	3,332,395	3,332,395
<b>SUB TOTAL TRANSFERS TO OTHER FUNDS CAPITAL</b>		<b>3,265,281</b>	<b>3,305,281</b>	<b>3,305,281</b>	<b>3,332,395</b>	<b>3,332,395</b>	<b>3,332,395</b>

**COMMENTS - A9901**

**A9901.A.58.9600 Transfer to Debt Service Fund**

*This line item is used to transfer funds to the district's debt service account in order to make scheduled principal and interest payments.*

*The amount budgeted for debt service is less than the amount scheduled per the debt service summary included within the Supplemental Schedules section of the attached report.*

*Our ability to budget a lower than the scheduled amount is due to the fact that the district will be reserving, within the debt service fund as required by law, the unspent proceeds from previously voter-approved capital borrowings. This reserved amount must be used to reduce future debt service payments related to these issues. The balance of \$205,532 from the May, 1998, Referendum and the balance of \$175,506 remaining from the December, 1998, Referendum will be applied to the debt service as follows:*

- 2000-2001 - \$50,527.00*
- 2001-2002 - \$50,527.00*
- 2002-2003 - \$50,527.00*
- 2003-2004 - \$229,458.00*

Org Code	Object Description	1998-1999 Actuals	1999-2000 Budget	1999-2000 Projections	2000-2001 Superintendent's Budget	2000-2001 Board Adopted Budget	2000-2001 Contingency Budget
<b>TRANSFER CAPITAL FUNDS</b>							
A9950A00	95100 TRANS TO FACILIT. CAPITAL FUND	26,992	0	0	0	0	0
SUB TOTAL INTER FUND TRANSFERS		<u>26,992</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>SUB TOTAL TRANSFER CAPITAL FUNDS</b>		<u><b>26,992</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>
<b>GRAND TOTAL</b>		<u><b>\$12,096,550</b></u>	<u><b>\$12,752,745</b></u>	<u><b>\$12,565,914</b></u>	<u><b>\$13,010,668</b></u>	<u><b>\$12,950,778</b></u>	<u><b>\$12,795,628</b></u>