

**2004-2005 Board of Education Adopted Budget
Capital Component
Detail Comparison**

Org Code	Object Description	2002-2003 Actual Expenditures	2003-2004 Approved Budget	2003-2004 Projected Expenditures	2004-2005 Department Requests	2004-2005 Superintendent's Budget	2004-2005 Board Adopted Budget
CHIEF SCHOOL ADMINISTRATOR							
* A1240A89 16000	SAL CLASSFD MERIT PAY-CAPITAL	0	5,320	0	5,524	5,524	5,524
SUB TOTAL SALARY CLASSIFIED		0	5,320	0	5,524	5,524	5,524
SUB TOTAL CHIEF SCHOOL ADMINISTRATOR		0	5,320	0	5,524	5,524	5,524

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 and Assistant Director of Operations whose salaries are charged to this budget component. If earned, this amount is transferred to their applicable salary codes for payment.

**2004-2005 Budget
Capital Component
Detail Comparison**

OPERATION OF PLANT

- ❖ The salary portion of this budget function includes the cost for those positions as indicated in the Supplemental Schedule within this document. These positions include supervisory personnel, custodial cleaners, summer casual workers and related overtime necessary to clean and maintain the district's facilities.
- ❖ The budget line item ***Salary Classified*** accounts for the salaries of the district's nine floating custodians. The budgeted increase in the Superintendent's budget includes the addition of one custodial position to accommodate the cleaning requirements for the installation of modular classrooms at Gayhead Elementary and Van Wyck Junior High schools.
- ❖ The ***Salary Classified Overtime*** account includes the costs for those custodial supervisory personnel to respond to emergency call-in situations. In addition, the overtime for the district's nine floating custodians is charged here. A schedule of all budgeted custodial overtime is contained within the Appendix.

**2004-2005 Budget
Capital Component
Detail Comparison**

OPERATION OF PLANT

- ❖ The budgeted amounts for ***Salary Classified Overtime Elementary and Secondary*** reflect overtime costs to support the district's program and emergency needs. The actual and projected expenditure columns include the costs to support both program needs and building use by outside community organizations. Costs incurred in support of outside organizations are reimbursed to the district via a building use charge.
- ❖ ***New and Replacement Equipment*** requests are detailed in the Appendix.
- ❖ Utility costs to include ***Fuel Oil, Natural Gas and Electricity*** are detailed by building in the Appendix.
- ❖ The increase for ***Sewer Usage*** charges reflects the district's recent addition of Myers Corners and Oak Grove Elementary Schools and the RCK High School to municipal sewer hook-ups.

Org Code	Object	Description	2002-2003 Actual Expenditures	2003-2004 Approved Budget	2003-2004 Projected Expenditures	2004-2005 Department Requests	2004-2005 Superintendent's Budget	2004-2005 Board Adopted Budget	
OPERATION OF PLANT									
*	A1620Z00	16000	SALARY CLASSIFIED	307,669	353,660	350,409	372,807	392,807	392,807
	A1620A19	16000	SALARY ASST SUPERVISOR/FOREMAN	62,653	42,997	47,169	48,863	48,863	48,863
	A1620A93	16000	SALARY CLASSIFIED-SUMMER	110,940	140,625	135,651	145,828	145,828	145,828
	A1620A00	16300	SALARY BUS DRIVER/CLEANER	208	0	0	0	0	0
*	A1620Z00	16400	SALARY CLASSIFIED OVERTIME	6,684	5,000	4,785	5,000	5,000	5,000
*	A1620A08	16400	SAL CLASSIED OT ELEMENTARY	63,141	45,300	62,000	47,200	47,200	47,200
*	A1620A09	16400	SAL CLASSIFIED OT SECONDARY	167,270	72,660	93,500	75,600	75,600	75,600
	A1620B00	16700	SALARY CUSTODIAN-EVANS	105,854	117,183	115,062	121,472	121,472	121,472
	A1620C00	16700	SALARY CUSTODIAN-FISHKILL	119,992	125,835	125,676	130,147	130,147	130,147
	A1620D00	16700	SALARY CUSTODIAN-FISHKILL PLNS	118,408	124,311	127,652	127,396	127,396	127,396
	A1620E00	16700	SALARY CUSTODIAN-VASSAR ROAD	111,997	124,926	122,970	129,460	129,460	129,460
	A1620F00	16700	SALARY CUSTODIAN-RCK	272,430	391,301	373,720	409,347	409,347	409,347
	A1620G00	16700	SALARY CUSTODIAN-BRINCKERHOFF	117,617	122,987	123,073	127,395	127,395	127,395
	A1620H00	16700	SALARY CUSTODIAN-OAK GROVE	109,506	117,939	117,984	124,366	124,366	124,366
	A1620I00	16700	SALARY CUSTODIAN-SHEAFE ROAD	112,647	123,187	122,914	127,395	127,395	127,395
	A1620J00	16700	SALARY CUSTODIAN-VAN WYCK	217,435	240,789	232,946	251,681	251,681	251,681
	A1620K00	16700	SALARY CUSTODIAN-GAYHEAD	181,611	203,512	195,829	209,123	209,123	209,123
	A1620L00	16700	SALARY CUSTODIAN-WJHS	223,439	242,926	232,452	246,445	246,445	246,445
	A1620M00	16700	SALARY CUSTODIAN-JOHN JAY	282,761	357,886	287,112	355,741	355,741	355,741
	A1620N00	16700	SALARY CUSTODIAN-MYERS CORNERS	185,228	202,697	202,592	212,988	212,988	212,988

Org Code	Object	Description	2002-2003 Actual Expenditures	2003-2004 Approved Budget	2003-2004 Projected Expenditures	2004-2005 Department Requests	2004-2005 Superintendent's Budget	2004-2005 Board Adopted Budget
A1620O00	16700	SALARY CUSTODIAN-KINRY ROAD	117,284	123,387	122,236	127,395	127,395	127,395
SUB TOTAL SALARY CLASSIFIED			2,994,775	3,279,108	3,195,732	3,395,649	3,415,649	3,415,649
*	A1620A00	20000 NEW EQUIPMENT	0	3,501	2,973	6,560	6,560	6,560
*	A1620A00	20100 REPLACEMENT EQUIPMENT	20,437	14,680	14,158	14,760	14,760	14,760
SUB TOTAL EQUIPMENT			20,437	18,181	17,131	21,320	21,320	21,320
A1620A00	40000	CONTRACTUAL SERVICES	10,884	10,000	13,500	12,000	12,000	12,000
A1620A00	40200	REPAIRS	4,934	3,000	4,500	4,500	4,500	4,500
A1620A00	42100	FUEL OIL SERVICE	429,355	483,000	430,000	459,000	459,000	459,000
A1620A00	42200	NATURAL GAS/HEAT	358,797	305,000	375,000	362,000	362,000	362,000
A1620A00	42500	ELECTRICITY	548,264	545,000	545,000	569,000	602,000	602,000
A1620A00	42600	WATER USAGE CHARGES	36,494	44,500	35,000	41,000	41,000	41,000
A1620A00	42700	TELEPHONE SERVICE	26,775	30,000	28,000	29,000	29,000	29,000
*	A1620A00	43100 SEWER USAGE	18,156	70,900	70,500	94,500	94,500	94,500
A1620A00	48400	STAFF DEVELOPMENT	0	1,500	1,500	2,500	2,500	2,500
A1620A00	49000	BOCES SERVICES	508,627	551,816	521,542	494,004	494,004	474,203
SUB TOTAL CONTRACTUAL SERVICES			1,942,285	2,044,716	2,024,542	2,067,504	2,100,504	2,080,703
A1620Z00	50000	SUPPLIES	120,447	130,000	136,000	134,000	134,000	134,000

Org Code	Object	Description	2002-2003 Actual Expenditures	2003-2004 Approved Budget	2003-2004 Projected Expenditures	2004-2005 Department Requests	2004-2005 Superintendent's Budget	2004-2005 Board Adopted Budget
A1620A00	50200	HAND TOOLS	1,905	1,800	1,800	1,800	1,800	1,800
A1620A00	50600	UNIFORMS	7,626	6,000	7,000	7,500	7,500	7,500
A1620A00	56600	PAINT	4,548	3,500	5,700	8,000	7,000	7,000
SUB TOTAL SUPPLIES			<u>134,525</u>	<u>141,300</u>	<u>150,500</u>	<u>151,300</u>	<u>150,300</u>	<u>150,300</u>
SUB TOTAL OPERATION OF PLANT			<u>5,092,022</u>	<u>5,483,305</u>	<u>5,387,905</u>	<u>5,635,773</u>	<u>5,687,773</u>	<u>5,667,972</u>

**2004-2005 Budget
Capital Component
Detail Comparison**

MAINTENANCE OF PLANT

- ❖ The salary portion of this budget function incorporates the cost for positions such as maintenance mechanics, grounds workers, related supervisory and clerical personnel together with associated overtime. An organization chart is provided in the Supplemental Schedule portion of this document.
- ❖ The budgeted line item ***Salary Classified*** represents the position of Assistant Director of Operations.
- ❖ The budget line item ***Salary Supervisor*** represents the salary for the Director of Operations.
- ❖ The budgeted line item for ***BOCES Services*** in the budget function Operation of Plant includes the costs for data and voice communication lines and telephone equipment. The decrease in the 2004-2005 requests reflect the reduction in telephone maintenance lease costs by assuming the associated duties with a new in-house staff member to achieve cost savings. The newly created **Telecommunication Specialist** position is budgeted in line item **A1621.A.75.16000**.

**2004-2005 Budget
Capital Component
Detail Comparison**

MAINTENANCE OF PLANT

- ❖ ***New and Replacement Equipment*** requests are detailed in the supporting schedules “Equipment Requests – Custodial/Maintenance/Grounds” and “Vehicle Replacement Plan” contained within the Appendix.
- ❖ The budgeted line item ***Architect/Engineer Fees*** is used to fund the services of licensed architects, professional engineers and related consultants on an as needed basis. The budget request for 2004-2005 represents the possible need to perform an environmental impact study for the acquisition of land and construction of additional district facilities. In addition, funding is included for the services of a construction management firm to be used in conjunction with the pre-referendum efforts of the district’s master plan development.
- ❖ The budgeted line item ***Facilities Lease Hollowbrook*** represents the cost to lease administrative offices within the Hollowbrook complex.

**2004-2005 Budget
Capital Component
Detail Comparison**

MAINTENANCE OF PLANT

- ❖ **Vehicle Leasing** – The 2003-2004 budget reflects a change in the funding mechanism for the acquisition of vehicles to be used by the F&O Department. Included within this line for 2003-2004 is the cost to lease four vans for a three year period as per New York State contract pricing. The 2004-2005 request contains funding for the second year of this lease and to initiate a lease for the purpose of securing three additional vehicles and one backhoe. Requests are detailed in the supporting schedule “Vehicle Replacement Plan”.
- ❖ The 2004-2005 budget request for **General Construction Contract** included \$132,800 for proposed projects as contained in the Capital Projects Appendix.
- ❖ The budgeted line item **Supplies** includes playground improvements scheduled at the Gayhead and Fishkill Plains Elementary Schools as per the district’s multi-year playground improvement plan. A copy of this plan is included in the Appendix.
- ❖ The 2004-2005 budget request for **General Construction Supplies** includes \$15,500 for proposed projects as contained in the Capital Projects Appendix.

Org Code	Object	Description	2002-2003 Actual Expenditures	2003-2004 Approved Budget	2003-2004 Projected Expenditures	2004-2005 Department Requests	2004-2005 Superintendent's Budget	2004-2005 Board Adopted Budget	
MAINTENANCE OF PLANT									
*	A1621A00	16000	SALARY CLASSIFIED	41,939	43,050	44,003	44,883	44,883	44,883
*	A1621A18	16000	SALARY SUPERVISOR	90,988	93,263	94,100	95,982	95,982	95,982
	A1621A19	16000	SALARY ASST SUPERVISOR/FOREMAN	164,911	159,139	171,512	178,376	178,376	178,376
	A1621A22	16000	SALARY CLASSIFIED OVERTIME	228,058	114,800	152,900	122,000	122,000	122,000
	A1621A27	16000	SALARY MAINTENANCE MECHANIC	44,439	45,078	45,108	46,701	46,701	46,701
	A1621A57	16000	SALARY GROUNDS WORKER	243,938	274,705	274,141	288,798	288,798	288,798
*	A1621A75	16000	SALARY TELECOMMUNICATION SPEC	0	0	0	44,500	44,500	44,500
	A1621A86	16000	SALARY MAINTENANCE WORKER	554,818	573,025	570,042	593,260	593,260	593,260
	A1621A00	16500	SALARY CLERICAL	62,981	62,920	62,920	62,920	62,920	62,920
SUB TOTAL SALARY CLASSIFIED			1,432,072	1,365,980	1,414,726	1,477,420	1,477,420	1,477,420	
	A1621A00	20400	PLAYGROUND EQUIPMENT	63,630	0	23,080	0	0	0
SUB TOTAL EQUIPMENT			63,630	0	23,080	0	0	0	
*	A1621A00	20000	NEW EQUIPMENT	4,879	15,650	14,700	18,785	18,785	18,785
*	A1621A00	20100	REPLACEMENT EQUIPMENT	47,747	29,000	29,155	24,100	24,100	24,100
SUB TOTAL EQUIPMENT			52,626	44,650	43,855	42,885	42,885	42,885	

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	A1621A00 40000	CONTRACTUAL SERVICES	139,263	82,950	112,000	89,500	89,500	89,500
	A1621A83 40000	CONTRACTUAL	200	360	200	200	200	200
*	A1621A00 40500	ARCHITECT/ENGINEER FEES	16,362	25,000	18,000	25,000	75,000	75,000
*	A1621P00 40800	FACILITIES LEASE-HOLLOWBROOK	212,079	223,000	211,500	217,500	225,500	225,500
	A1621A00 42000	TOOL ALLOWANCE	375	375	375	375	375	375
	A1621A00 42770	TELEPHONE REPAIRS	40,692	13,500	35,000	8,000	8,000	8,000
*	A1621A00 44000	VEHICLE LEASE	0	12,000	6,832	39,012	36,012	36,012
	A1621A00 45200	HVAC CONTRACTOR	47,654	77,500	76,400	77,500	77,500	77,500
	A1621A00 46200	PLUMBING CONTRACTOR	41,761	6,000	5,800	6,000	6,000	6,000
	A1621A00 46300	ELECTRICAL CONTRACTOR	41,431	42,000	53,000	40,000	40,000	40,000
*	A1621A00 46400	GENERAL CONSTRUCTION CONTRACT	54,864	155,000	191,000	242,800	182,800	182,800
	A1621A00 46600	TRASH/RECYCLING REMOVAL	95,922	90,600	99,500	100,500	100,500	100,500
	A1621A00 46700	SEPTIC TANK TREATMENT	21,862	19,200	19,200	14,000	14,000	14,000
	A1621A00 47100	TOLLS	129	100	150	150	150	150
	A1621A00 47200	SERVICE CONTRACTS	55,655	78,000	64,000	80,000	80,000	80,000
	A1621A00 48400	STAFF DEVELOPMENT	9,077	3,500	2,800	3,500	3,500	3,500
SUB TOTAL CONTRACTUAL SERVICES			777,328	829,085	895,757	944,037	939,037	939,037
*	A1621A00 50000	SUPPLIES	75,827	73,100	73,100	70,000	70,000	70,000
	A1621A00 50200	HAND TOOLS	3,974	4,600	4,600	4,600	4,600	4,600
	A1621A00 50400	SEWER TREATMENT	5,455	2,500	2,500	2,000	2,000	2,000

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A1621A00	50600	UNIFORMS	5,098	6,000	6,000	6,000	6,000	6,000	
A1621A00	55900	HVAC SUPPLIES	75,490	99,500	94,000	95,000	95,000	95,000	
A1621A00	56000	PLUMBING SUPPLIES	25,630	32,000	30,000	31,000	31,000	31,000	
A1621A00	56100	ELECTRICAL SUPPLIES	24,322	27,000	27,000	27,000	27,000	27,000	
A1621A00	56500	ATHLETIC FIELD SUPPLIES	24,895	18,250	18,250	12,750	12,750	12,750	
*	A1621A00	56800	GENERAL CONSTRUCTION SUPPLIES	73,972	130,200	67,000	78,100	78,100	78,100
A1621A00	56900	VEHICLE REPAIR PARTS	36,619	25,000	27,500	21,500	21,500	21,500	
A1621A00	57100	GASOLINE	17,346	14,500	18,000	18,000	18,000	18,000	
A1621A00	57600	DIESEL FUEL	2,625	2,500	2,700	2,700	2,700	2,700	
SUB TOTAL SUPPLIES			371,252	435,150	370,650	368,650	368,650	368,650	
SUB TOTAL MAINTENANCE OF PLANT			2,696,908	2,674,865	2,748,068	2,832,992	2,827,992	2,827,992	

**2004-2005 Budget
Capital Component
Detail Comparison**

SECURITY AND SAFETY

- ❖ The 2003-2004 budget request for the line item **Salary Classified** represents the reorganization of the department from one full time position to one-half time position with supervisory responsibilities being combined within the position of Director of Safety, Security and Transportation. In addition, \$140,000 was included to fund six school security officers, three at each high school for one-half of the school year. The 2004-2005 Superintendent's budget reflects the termination of an outside security service which provided traffic monitoring and security officers (**A1630.A.00.40700 Security Service**) for the two high school campuses. In place of this service, the employment of two additional school safety officers have been included resulting in a net savings of \$70,000.

- ❖ The budgeted line item **New Equipment** includes thirty two-way radios for the district's elementary and junior high schools to be used in conjunction with existing equipment to monitor building safety. In addition, two-way radios to support the School Security Officer positions at the two high schools have been included.

**2004-2005 Budget
Capital Component
Detail Comparison**

SECURITY AND SAFETY

- ❖ **A1630.A.00.40000 Contractual Services** –This budgeted line item includes \$25,000 for the modification of the traffic pattern at the entrance of the Roy C. Ketcham High School in collaboration with Dutchess County.
- ❖ **A1630.A.00.45700 Fire Alarm System Maintenance** –An additional \$6,000 has been included to install and maintain fire alarm systems for the modular classrooms at Gayhead Elementary and Van Wyck Junior High schools.

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SECURITY & SAFETY								
*	A1630A00 16000	SALARY CLASSIFIED	31,487	158,720	125,500	161,800	221,800	221,800
	A1630A00 16600	SALARY CLASSIFIED PART TIME	4,798	6,755	4,272	9,178	9,178	0
SUB TOTAL SALARY CLASSIFIED			36,285	165,475	129,772	170,978	230,978	221,800
*	A1630A00 20000	NEW EQUIPMENT	0	0	0	9,000	9,000	9,000
	A1630A00 20100	REPLACEMENT EQUIPMENT	0	3,000	3,000	0	0	0
SUB TOTAL EQUIPMENT			0	3,000	3,000	9,000	9,000	9,000
*	A1630A00 40000	CONTRACTUAL SERVICES	19,418	5,000	12,021	25,400	50,400	50,400
	A1630A00 40600	ADS/LEGAL NOTICES	9	10	10	10	10	10
	A1630A00 40700	SECURITY SERVICE	126,945	130,000	130,000	143,200	13,200	13,200
	A1630A00 41000	FACILITY INSPECTIONS	2,200	2,500	2,200	2,500	2,500	2,500
	A1630A00 41100	WATER/SEWER TESTING	19,415	28,500	22,000	27,500	27,500	27,500
	A1630A00 43600	TRAFFIC SIGNAL MAINTENANCE	7,962	4,000	4,365	4,000	4,000	4,000
	A1630A00 43700	HAZARDOUS WASTE DISPOSAL	17,313	14,000	15,168	19,500	19,500	19,500
	A1630A00 43800	ENVIRONMENTAL TESTING	23,550	29,020	31,623	33,000	33,000	33,000
	A1630A00 44700	FIRE EXTINGUISHER MAINTENANCE	3,403	6,100	5,852	6,100	6,100	6,100
*	A1630A00 45700	FIRE ALARM SYSTEM MAINTENANCE	20,712	20,000	19,800	20,000	26,000	26,000
	A1630A00 45800	SECURITY ALARM MAINTENANCE	13,080	13,000	12,900	13,000	13,000	13,000

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A1630A00	45900	ALARM SYSTEM MONITORING	2,400	2,500	2,500	2,500	2,500	2,500	
A1630A00	47400	ASBESTOS TESTING	4,480	0	0	0	0	0	
A1630A00	48600	CONFERENCES	150	0	0	400	400	400	
SUB TOTAL CONTRACTUAL SERVICES			<u>261,037</u>	<u>254,630</u>	<u>258,438</u>	<u>297,110</u>	<u>198,110</u>	<u>198,110</u>	
A1630A00	50000	SUPPLIES	3,491	5,500	5,500	5,750	5,750	5,750	
A1630A00	57100	GASOLINE	159	875	490	510	510	510	
A1630A00	59600	REFERENCE BOOKS	1,885	2,000	1,800	2,000	2,000	2,000	
SUB TOTAL SUPPLIES			<u>5,535</u>	<u>8,375</u>	<u>7,790</u>	<u>8,260</u>	<u>8,260</u>	<u>8,260</u>	
SUB TOTAL SECURITY & SAFETY			<u>302,857</u>	<u>431,480</u>	<u>399,000</u>	<u>485,348</u>	<u>446,348</u>	<u>437,170</u>	
 JUDGMENTS & CLAIMS									
*	A1930A00	40000	JUDGMENTS & CLAIMS	0	102,000	95,000	100,000	50,000	50,000
SUB TOTAL CONTRACTUAL SERVICES			<u>0</u>	<u>102,000</u>	<u>95,000</u>	<u>100,000</u>	<u>50,000</u>	<u>50,000</u>	
SUB TOTAL JUDGMENTS & CLAIMS			<u>0</u>	<u>102,000</u>	<u>95,000</u>	<u>100,000</u>	<u>50,000</u>	<u>50,000</u>	

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COMMENTS - A1930

A1930.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. As was the case in the current year, we are again anticipating the ability to shift a portion of these settlement costs to Special Education grants.

ASSESSMENTS ON SCHOOL PROPERTY

* A1950A00 42800	WATER/SEWER IMPROVEMENTS	151,016	182,332	171,386	184,500	177,500	177,500
SUB TOTAL CONTRACTUAL SERVICES		151,016	182,332	171,386	184,500	177,500	177,500
SUB TOTAL ASSESSMENTS ON SCHOOL PROPERTY		151,016	182,332	171,386	184,500	177,500	177,500

COMMENTS - A1950

A.1950.A.00.42800 Assessments on School Property

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

REFUND PRIOR YEAR TAX

A1964A00 44900	REFUND PRIOR YEAR TAX	0	2,000	0	0	0	0
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Org Code	Object Description	2002-2003 Actual Expenditures	2003-2004 Approved Budget	2003-2004 Projected Expenditures	2004-2005 Department Requests	2004-2005 Superintendent's Budget	2004-2005 Board Adopted Budget
	SUB TOTAL CONTRACTUAL SERVICES	0	2,000	0	0	0	0
	SUB TOTAL REFUND PRIOR YEAR TAX	0	2,000	0	0	0	0
 EMPLOYEE'S RETIREMENT CAPITAL							
*	A9012A58 80100 EMPLOYEE'S RETIREMENT CAPITAL	65,745	189,430	227,617	599,737	428,199	428,199
	SUB TOTAL EMPLOYEE BENEFITS	65,745	189,430	227,617	599,737	428,199	428,199
	SUB TOTAL EMPLOYEE'S RETIREMENT CAPITAL	65,745	189,430	227,617	599,737	428,199	428,199

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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 and is established annually by the retirement system.

Due to a legislative restructuring of the funding mechanisms for the employee's state retirement funds, municipalities are now being required to fund employee retirement benefits at minimum contribution rates. The average contribution rate for 2004-2005 for all retirement tiers is 13.35% which reflects an increase of nearly 200%. As a result of this change, the district's total projected liability for the 2004-2005 school year is \$2,180,863. In an attempt to soften the impact of this change, the retirement system has provided an option whereby municipalities have the ability to amortize a portion of this liability over a five year period. The amount being budgeted reflects the district's liability for 2004-2005 using this amortization option.

SOCIAL SECURITY CAPITAL

* A9033A58 80100	SOCIAL SECURITY CAPITAL	320,999	371,388	359,602	386,242	386,242	386,242
SUB TOTAL EMPLOYEE BENEFITS		320,999	371,388	359,602	386,242	386,242	386,242
SUB TOTAL SOCIAL SECURITY CAPITAL		320,999	371,388	359,602	386,242	386,242	386,242

Org Code	Object	Description	2002-2003 Actual Expenditures	2003-2004 Approved Budget	2003-2004 Projected Expenditures	2004-2005 Department Requests	2004-2005 Superintendent's Budget	2004-2005 Board Adopted 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 2003 reflected a contribution rate of 6.2% applied against a maximum base earnings amount of \$87,000. Social Security costs for calendar year 2004 reflect a contribution rate of 6.2% applied against a maximum base earnings amount of \$87,900 per employee. For the calendar year 2005, the contribution rate is projected to remain constant with a projected change in the maximum base earnings amount to \$91,500. We are awaiting confirmation of the calendar year 2005 contribution amounts from the Social Security Administration.

Medicare costs reflect a contribution rate of 1.45% applied to all earnings.

WORKER'S COMPENSATION CAPITAL

A9040A58 80100	WORKER'S COMPENSATION CAPITAL	270,059	272,029	299,509	301,673	301,673	301,673
SUB TOTAL EMPLOYEE BENEFITS		270,059	272,029	299,509	301,673	301,673	301,673
SUB TOTAL WORKER'S COMPENSATION CAPITAL		270,059	272,029	299,509	301,673	301,673	301,673

Org Code	Object Description	2002-2003 Actual Expenditures	2003-2004 Approved Budget	2003-2004 Projected Expenditures	2004-2005 Department Requests	2004-2005 Superintendent's Budget	2004-2005 Board Adopted Budget
UNEMPLOYMENT INS CAPITAL							
A9050A58	80100 UNEMPLOYMENT INSURANCE CAPITAL	800	5,400	4,335	5,400	5,400	5,400
SUB TOTAL EMPLOYEE BENEFITS		800	5,400	4,335	5,400	5,400	5,400
SUB TOTAL UNEMPLOYMENT INS CAPITAL		800	5,400	4,335	5,400	5,400	5,400

SHARED SAVINGS CAPITAL

* A9060A58	80100 HLTH INS SHARED SAVING CAPITAL	15,500	14,500	14,500	15,500	15,500	15,500
SUB TOTAL EMPLOYEE BENEFITS		15,500	14,500	14,500	15,500	15,500	15,500
SUB TOTAL SHARED SAVINGS CAPITAL		15,500	14,500	14,500	15,500	15,500	15,500

COMMENTS - 9060

A9060.A.58.80100 -Shared Savings - Capital

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	2002-2003 Actual Expenditures	2003-2004 Approved Budget	2003-2004 Projected Expenditures	2004-2005 Department Requests	2004-2005 Superintendent's Budget	2004-2005 Board Adopted Budget
HEALTH INSURANCE CAPITAL							
* A9061A58	80100 HEALTH INSURANCE CAPITAL	1,065,971	1,229,379	1,209,433	1,380,209	1,363,579	1,363,579
SUB TOTAL EMPLOYEE BENEFITS		1,065,971	1,229,379	1,209,433	1,380,209	1,363,579	1,363,579
SUB TOTAL HEALTH INSURANCE CAPITAL		1,065,971	1,229,379	1,209,433	1,380,209	1,363,579	1,363,579

COMMENTS - A9061

A9061.A.58.80100 Health Insurance

The largest insured group of district employees participates in coverage provided by the Dutchess Educational Health Insurance Consortium (DEHIC). A premium renewal rate for this group of 8% has been used. A rate of 11% has been used as a projected premium increase for the district's other two carriers, MVP and CDPHP.

WELFARE TRUST CAPITAL

A9070A58	80500 WELFARE TRUST CSEA CAPITAL	1,200	1,200	1,200	1,500	1,500	1,500
A9070A58	80600 WELFARE TRUST STEPS CAPITAL	2,400	2,400	3,200	4,000	4,000	4,000
A9070A58	80700 WELFARE TRUST WFW CAPITAL	51,600	56,400	54,600	57,000	57,000	57,000
A9070A58	80900 WLF BENEFIT NON-INST CAPITAL	800	4,125	4,125	4,125	4,125	4,125
SUB TOTAL EMPLOYEE BENEFITS		56,000	64,125	63,125	66,625	66,625	66,625
SUB TOTAL WELFARE TRUST CAPITAL		56,000	64,125	63,125	66,625	66,625	66,625

Org Code	Object	Description	2002-2003 Actual Expenditures	2003-2004 Approved Budget	2003-2004 Projected Expenditures	2004-2005 Department Requests	2004-2005 Superintendent's Budget	2004-2005 Board Adopted 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 per-member amount.

OTHER BENEFITS CAPITAL

A9089A58	81000	TUITION REFUND CAPITAL	0	1,275	680	1,275	1,275	1,275
* A9089A58	81200	LAUNDRY ALLOWANCE CAPITAL	8,450	7,880	8,320	8,320	8,320	8,320
SUB TOTAL EMPLOYEE BENEFITS			8,450	9,155	9,000	9,595	9,595	9,595
SUB TOTAL OTHER BENEFITS CAPITAL			8,450	9,155	9,000	9,595	9,595	9,595

COMMENTS - A9089

A9089.A.58.81200 Laundry Allowance

This represents a negotiated benefit paid to each eligible bargaining unit member.

TAX ANTICIPATION NOTE CAPITAL

* A9760A00	76000	TAX ANTICIPATION NOTE INTEREST	27,867	42,500	13,447	33,333	33,333	33,333
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Org Code	Object Description	2002-2003 Actual Expenditures	2003-2004 Approved Budget	2003-2004 Projected Expenditures	2004-2005 Department Requests	2004-2005 Superintendent's Budget	2004-2005 Board Adopted Budget
	SUB TOTAL TAX ANTIC. NOTES	27,867	42,500	13,447	33,333	33,333	33,333
	SUB TOTAL TAX ANTICIPATIN NOTE CAPITAL	27,867	42,500	13,447	33,333	33,333	33,333

COMMENTS - A9760

A9760.A.00.76000 Tax Anticipation Note Interest

The recommended budget amount is scheduled around a possible \$5,000,000 borrowing for one hundred twenty days at 2.00%. The amount borrowed is used to pay the district's operating expenses prior to the receipt of state aid and property taxes.

TRANSFERS TO OTHER FUNDS CAPITAL

* A9901A58 96000	TRANSFER TO DEBT SERVICE FUND	3,523,779	3,512,672	3,512,672	3,554,672	3,554,672	3,554,672
	SUB TOTAL INTER FUND TRANSFERS	3,523,779	3,512,672	3,512,672	3,554,672	3,554,672	3,554,672
	SUB TOTAL TRANSFERS TO OTHER FUNDS CAPITAL	3,523,779	3,512,672	3,512,672	3,554,672	3,554,672	3,554,672

Org Code	Object	Description	2002-2003 Actual Expenditures	2003-2004 Approved Budget	2003-2004 Projected Expenditures	2004-2005 Department Requests	2004-2005 Superintendent's Budget	2004-2005 Board Adopted Budget
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COMMENTS - A9901

A9901.A.58.96000 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 not equal to the amount scheduled per the Debt Service Summary included within the Supplemental Schedules of this document for two reasons. First, the district has reserved within the debt service fund, as required by law, the unspent proceeds from previous voter approved capital borrowings. Second, aside from approved debt service, the budgeted amount also includes estimates for a yet to be completed RESCUE Referendum borrowing and an amount representing potential repayment of tax certiorari claims.

TRANSFER CAPITAL FUNDS

* A9950A00 95100	TRANS TO CAPITAL FUND	477,105	19,008	19,008	0	518,700	408,316
A9950A00 95200	TRANSFER FOR BUS PURCHASES	473,672	0	0	0	0	0
SUB TOTAL INTER FUND TRANSFERS		950,777	19,008	19,008	0	518,700	408,316
SUB TOTAL TRANSFER CAPITAL FUNDS		950,777	19,008	19,008	0	518,700	408,316

Org Code	Object	Description	2002-2003 Actual Expenditures	2003-2004 Approved Budget	2003-2004 Projected Expenditures	2004-2005 Department Requests	2004-2005 Superintendent's Budget	2004-2005 Board Adopted Budget
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COMMENTS - A9950

A9950.A.00.95100 Transfer to Capital Fund

This line item reflects the costs associated with the lease/purchase and installation of four modular classrooms at Van Wyck Junior High school and the installation of four modular classrooms at the Gayhead Elementary school. In addition, funding for the paving of a portion of the Van Wyck Junior High School campus has been included as part of this installation project in an attempt to generate building aid.

GRAND TOTAL

\$14,548,748	\$14,610,888	\$14,533,607	\$15,597,123	\$15,878,655	\$15,739,292
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