

**1999-2000 Board Adopted
Capital Component
Detail Comparison**

Org Code	Object Description	1997-1998 Actuals	1998-1999 Budget	1998-1999 Projections	1999-2000 Department Requests	1999-2000 Superintendent's Budget	1999-2000 Board Adopted Budget
CHIEF SCHOOL ADMINISTRATOR							
* A1240A89 16000	SAL CLASSFD MERIT PAY-CAPITAL	0	1,017	0	2,519	2,519	2,519
SUB TOTAL SALARY CLASSIFIED		0	1,017	0	2,519	2,519	2,519
SUB TOTAL CHIEF SCHOOL ADMINISTRATOR		0	1,017	0	2,519	2,519	2,519

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 this year the addition of the Safety Coordinator whose salaries are charged to this budget component. This amount is eventually, if earned, transferred to their applicable salary codes for payment.

Org Code	Object	Description	1997-1998 Actuals	1998-1999 Budget	1998-1999 Projections	1999-2000 Department Requests	1999-2000 Superintendent's Budget	1999-2000 Board Adopted Budget
OPERATION OF PLANT								
*	A1620Z00	16000 SALARY CLASSIFIED	200,417	102,363	102,363	105,010	105,010	105,010
*	A1620A19	16000 SALARY ASST SUPERVISOR/FOREMAN	76,468	77,250	78,450	78,450	78,450	78,450
*	A1620A93	16000 SALARY CLASSIFIED-SUMMER	0	88,275	84,948	86,647	86,647	86,647
*	A1620A00	16300 SALARY BUS DRIVER/CLEANER	372,210	124,600	380,000	387,255	387,255	387,255
*	A1620Z00	16400 SALARY CLASSIFIED OVERTIME	22,295	14,800	22,000	22,000	22,000	21,000
	A1620A08	16400 SAL CLASSIED OT ELEMENTARY	27,451	31,000	33,660	35,200	35,200	35,200
	A1620A09	16400 SAL CLASSIFIED OT SECONDARY	79,059	89,700	80,580	80,580	80,580	80,580
	A1620B00	16700 SALARY CUSTODIAN-EVANS	97,488	99,735	90,398	99,748	99,748	99,748
	A1620C00	16700 SALARY CUSTODIAN-FISHKILL	97,658	102,888	93,629	98,803	98,803	98,803
	A1620D00	16700 SALARY CUSTODIAN-FISHKILL PLNS	101,297	102,551	102,913	105,522	105,522	105,522
	A1620E00	16700 SALARY CUSTODIAN-VASSAR ROAD	98,990	101,556	101,584	106,122	106,122	106,122
	A1620F00	16700 SALARY CUSTODIAN-RCK	301,018	311,826	310,244	321,761	321,761	321,761
	A1620G00	16700 SALARY CUSTODIAN-BRINCKERHOFF	106,267	102,888	99,175	105,522	105,522	105,522
	A1620H00	16700 SALARY CUSTODIAN-OAK GROVE	99,104	102,876	98,341	106,122	106,122	106,122
	A1620I00	16700 SALARY CUSTODIAN-SHEAFE ROAD	89,390	103,488	102,599	106,122	106,122	106,122
	A1620J00	16700 SALARY CUSTODIAN-VAN WYCK	211,041	210,481	206,291	212,022	212,022	212,022
	A1620K00	16700 SALARY CUSTODIAN-GAYHEAD	176,235	167,879	165,974	173,782	173,782	173,782
	A1620L00	16700 SALARY CUSTODIAN-WJHS	201,236	208,682	207,103	213,431	213,431	213,431
	A1620M00	16700 SALARY CUSTODIAN-JOHN JAY	279,970	313,027	305,456	319,960	319,960	319,960
	A1620N00	16700 SALARY CUSTODIAN-MYERS CORNERS	185,160	173,564	169,834	175,640	175,640	175,640

Org Code	Object	Description	1997-1998 Actuals	1998-1999 Budget	1998-1999 Projections	1999-2000 Department Requests	1999-2000 Superintendent's Budget	1999-2000 Board Adopted Budget
A1620O00	16700	SALARY CUSTODIAN-KINRY ROAD	79,299	102,888	101,581	104,922	104,922	104,922
SUB TOTALSALARY CLASSIFIED			2,902,053	2,732,317	2,937,123	3,044,621	3,044,621	3,043,621
* A1620A00	20100	REPLACEMENT EQUIPMENT	0	28,615	24,835	22,700	22,700	22,700
SUB TOTALEQUIPMENT			0	28,615	24,835	22,700	22,700	22,700
A1620A00	40000	CONTRACTUAL SERVICE	1,501	13,480	14,198	8,638	8,638	8,638
A1620A00	40200	REPAIRS	8,032	4,500	4,500	4,500	4,500	4,500
* A1620A00	42100	FUEL OIL SERVICE	281,670	372,380	325,400	340,000	340,000	340,000
* A1620A00	42200	NATURAL GAS/HEAT	216,614	263,365	235,000	260,000	260,000	260,000
* A1620A00	42500	ELECTRICITY	550,060	576,695	550,000	575,000	575,000	575,000
A1620A00	42600	WATER USAGE CHARGES	30,551	21,562	35,350	36,650	36,650	36,650
* A1620A00	42700	TELEPHONE SERVICE	30,045	43,305	26,000	30,000	30,000	30,000
A1620A00	43100	SEWER USAGE	21,009	35,200	35,200	36,500	36,500	36,500
A1620A00	48400	STAFF DEVELOPMENT	0	0	0	1,000	1,000	1,000
A1620A00	48600	CONFERENCES	0	0	0	500	500	500
* A1620A00	49000	BOCES SERVICES	522,656	460,580	497,912	495,640	445,453	445,453
SUB TOTALCONTRACTUAL SERVICES			1,662,138	1,791,067	1,723,560	1,788,428	1,738,241	1,738,241
* A1620Z00	50000	SUPPLIES	126,409	167,500	166,782	172,525	172,525	170,525

Org Code	Object	Description	1997-1998 Actuals	1998-1999 Budget	1998-1999 Projections	1999-2000 Department Requests	1999-2000 Superintendent's Budget	1999-2000 Board Adopted Budget
A1620A00	50200	HAND TOOLS	1,300	2,200	2,200	2,200	2,200	2,200
A1620A00	50600	UNIFORMS	3,762	6,500	6,500	6,500	6,500	6,500
A1620A00	56600	PAINT	3,598	5,000	5,000	5,000	5,000	5,000
SUB TOTALS SUPPLIES			135,069	181,200	180,482	186,225	186,225	184,225
SUB TOTAL OPERATION OF PLANT			4,699,260	4,733,199	4,866,000	5,041,974	4,991,787	4,988,787

COMMENTS - A1620

*A1620.Z.00.16000 Salary Classified
Reflects the salaries for three floating custodians*

*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. For 1998-99, the projected budgeted shortfall is covered within the transportation department's budget as these dollars are transferred in at year-end prior to our state aid reporting. For 1999-2000, all related cleaning costs will be budgeted here with a corresponding decrease within the transportation budget.*

A1620.Z.00.16400 Salary Classified OT

Org Code	Object	Description	1997-1998 Actuals	1998-1999 Budget	1998-1999 Projections	1999-2000 Department Requests	1999-2000 Superintendent's Budget	1999-2000 Board Adopted Budget
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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 three floating custodians is charged here.

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

A1620.A.00.20100 Replacement Equipment

See appendix for detailed list of requests

A1620.A.00.42100 Fuel Oil Service

See appendix for building detail

A1620.A.00.42200 Natural Gas/Heat

See appendix for building detail

A1620.A.00.42500 Electricity

See appendix for building detail

A1620.A.00.42700 Telephone Service

Charged here are costs related to interstate and intrastate telephone calls. For 1999-2000, this budget line has been reduced to reflect the accounting for repairs/installations in the new budget code 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.

Org Code	Object	Description	1997-1998 Actuals	1998-1999 Budget	1998-1999 Projections	1999-2000 Department Requests	1999-2000 Superintendent's Budget	1999-2000 Board Adopted Budget
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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	1997-1998 Actuals	1998-1999 Budget	1998-1999 Projections	1999-2000 Department Requests	1999-2000 Superintendent's Budget	1999-2000 Board Adopted Budget
MAINTENANCE OF PLANT								
*	A1621A00 16000	SALARY CLASSIFIED	0	0	0	32,000	32,000	32,000
	A1621A18 16000	SALARY SUPERVISOR	61,900	61,175	62,969	64,386	63,977	63,977
*	A1621A19 16000	SALARY ASST SUPERVISOR/FOREMAN	137,171	168,007	167,407	135,407	135,407	135,407
*	A1621A22 16000	SALARY CLASSIFIED OVERTIME	67,179	96,000	112,000	97,920	97,920	86,920
	A1621A23 16000	SALARY TEMPORARY PERSONNEL	521	0	0	0	0	0
*	A1621A27 16000	SALARY MAINTENANCE MECHANIC	36,715	40,441	37,437	38,774	38,774	38,774
*	A1621A57 16000	SALARY GROUNDS WORKER	238,476	242,484	223,445	244,024	244,024	244,024
*	A1621A86 16000	SALARY MAINTENANCE WORKER	536,928	536,723	500,451	524,296	524,296	524,296
*	A1621A00 16500	SALARY CLERICAL	55,557	55,557	55,557	55,557	55,557	55,557
SUB TOTALSALARY CLASSIFIED			1,134,447	1,200,387	1,159,266	1,192,364	1,191,955	1,180,955
	A1621A00 20000	NEW EQUIPMENT	0	31,500	29,000	0	0	0
*	A1621A00 20100	REPLACEMENT EQUIPMENT	0	71,350	80,222	114,500	97,500	97,500
SUB TOTALEQUIPMENT			0	102,850	109,222	114,500	97,500	97,500
*	A1621A00 40000	CONTRACTUAL SERVICE	67,503	35,325	37,000	43,100	40,100	40,100
*	A1621A00 40500	ARCHITECT/ENGINEER FEES	7,917	12,000	31,500	12,000	12,000	12,000
*	A1621P00 40800	FACILITIES LEASE-HOLLOWBROOK	182,645	186,607	188,676	194,837	194,837	194,837
*	A1621A00 42770	TELEPHONE REPAIRS	0	0	15,000	15,000	15,000	15,000

Org Code	Object	Description	1997-1998 Actuals	1998-1999 Budget	1998-1999 Projections	1999-2000 Department Requests	1999-2000 Superintendent's Budget	1999-2000 Board Adopted Budget
	A1621A00 45200	HVAC CONTRACTOR	37,053	65,000	65,000	68,100	68,100	68,100
	A1621A00 46000	SOFTWARE	0	3,200	3,200	1,500	1,500	1,500
	A1621A00 46200	PLUMBING CONTRACTOR	813	2,200	2,200	2,400	2,400	2,400
*	A1621A00 46300	ELECTRICAL CONTRACTOR	18,874	47,100	55,100	26,100	26,100	26,100
*	A1621A00 46400	GENERAL CONSTRUCTION CONTRACT	0	23,800	23,800	12,500	12,500	12,500
	A1621A00 46600	TRASH/RECYCLING REMOVAL	0	77,000	88,000	89,300	89,300	89,300
	A1621A00 46700	SEPTIC TANK TREATMENT	8,946	25,900	25,500	26,200	26,200	26,200
	A1621A00 47100	TOLLS	40	190	50	100	100	100
*	A1621A00 47200	SERVICE CONTRACTS	135,854	121,990	121,000	104,800	104,800	104,800
*	A1621A00 48400	STAFF DEVELOPMENT	370	1,400	1,400	4,500	4,500	4,500
	A1621A00 48600	CONFERENCES	0	1,500	800	1,000	1,000	1,000
SUB TOTAL CONTRACTUAL SERVICES			460,015	603,212	658,226	601,437	598,437	598,437
	A1621A00 50000	SUPPLIES	35,348	47,350	49,000	62,350	62,350	59,350
	A1621A00 50200	HAND TOOLS	2,527	2,050	2,050	5,500	5,500	5,500
	A1621A00 50400	SEWER TREATMENT	4,008	4,850	4,800	4,850	4,850	4,850
	A1621A00 50600	UNIFORMS	3,540	6,675	6,500	6,700	6,700	6,700
	A1621A00 55900	HVAC SUPPLIES	73,509	111,000	115,000	107,100	107,100	94,100
	A1621A00 56000	PLUMBING SUPPLIES	24,408	55,050	55,000	51,100	51,100	46,100
	A1621A00 56100	ELECTRICAL SUPPLIES	18,409	37,350	37,300	52,700	52,700	37,700
	A1621A00 56500	ATHLETIC FIELD SUPPLIES	13,735	13,750	14,000	17,400	17,400	17,400

Org Code	Object	Description	1997-1998 Actuals	1998-1999 Budget	1998-1999 Projections	1999-2000 Department Requests	1999-2000 Superintendent's Budget	1999-2000 Board Adopted Budget
A1621A00	56800	GENERAL CONSTRUCTION SUPPLIES	58,447	96,470	95,000	97,350	97,350	91,850
A1621A00	56900	VEHICLE REPAIR PARTS	45,795	40,000	49,000	50,000	50,000	50,000
*	A1621A00	57000	SPARE PARTS	1,014	6,075	6,000	0	0
A1621A00	57100	GASOLINE	0	17,000	17,000	17,000	17,000	17,000
A1621A00	57600	DIESEL FUEL	0	2,000	2,000	2,000	2,000	2,000
SUB TOTALS SUPPLIES			280,740	439,620	452,650	474,050	474,050	432,550
SUB TOTAL MAINTENANCE OF PLANT			1,875,202	2,346,069	2,379,364	2,382,351	2,361,942	2,309,442

COMMENTS - A1621

A1621.A.00.16000 Salary Classified

This account represents the salary for the district's Records Specialist which was budgeted within account A1621.A.19.16000 for 1998-99.

A1621.A.19.16000 Salary Assistant Supervisor/Foreman

Charged here are the salaries for three supervisors to include the Head Maintenance Mechanic, Senior Maintenance Mechanic and Senior Groundskeeper. For 1998-99, the salary for a Records Specialist position was also budgeted here.

A1621.A.22.16000 Salary Classified Overtime

See appendix for schedule of budgeted overtime

A1621.A.27.16000 Salary Maintenance Mechanic

Charged here is the salary for the mechanic that maintains all F&O support equipment which includes 28 vehicles and assorted other pieces of equipment such as lawn mowers, snowblowers, etc

Org Code	Object Description	1997-1998 Actuals	1998-1999 Budget	1998-1999 Projections	1999-2000 Department Requests	1999-2000 Superintendent's Budget	1999-2000 Board Adopted Budget
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*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.00.20100 Replacement Equipment
See appendix for detailed list of requests*

*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.).*

*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 projected cost for 1998-99 of \$31,500 represents, for the most part, preliminary studies related to the possible acquisition of the Pizzagalli property.*

*A1621.P.00.40800 Facilities Lease - Hollowbrook
The 1999-2000 base lease amount is \$ 130,262. See Supplemental Schedule Section for other related costs.*

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A1621.A.00.42770 Telephone Repairs

This account was established to isolate the costs associated with repairs from the costs associated with long distance services. The costs were formerly budgeted in A1620.A.00.42700.

A1621.A.00.46300 Electrical Contractor

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 1999-2000 as they were for the current year. The Board accepted the staff's recommendation to seek taxpayer approval to use unspent funds from the Board's Roof Repair accounts to underwrite many contracted service costs.

A1621.A.00.47200 Service Contracts

See appendix for detailed list of services

A1621.A.00.48400 Staff Development

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

A1621.A.00.57000 Spare Parts

For 1999-2000, this budget line has been split and the funds incorporated in the accounts for construction supplies (A1621.A.00.56800) and vehicle parts (A1621.A.00.56900).

Org Code	Object	Description	1997-1998 Actuals	1998-1999 Budget	1998-1999 Projections	1999-2000 Department Requests	1999-2000 Superintendent's Budget	1999-2000 Board Adopted Budget
SECURITY & SAFETY								
A1630A00	16000	SALARY CLASSIFIED	51,336	52,517	53,646	54,853	54,504	54,504
A1630A00	16600	SALARY CLASSIFIED PART TIME	6,799	7,161	7,106	7,161	7,161	7,161
SUB TOTALSALARY CLASSIFIED			58,135	59,678	60,752	62,014	61,665	61,665
* A1630A00	20000	NEW EQUIPMENT	0	0	0	1,500	1,500	1,500
* A1630A00	20100	REPLACEMENT EQUIPMENT	0	11,500	11,205	10,000	17,000	17,000
SUB TOTALEQUIPMENT			0	11,500	11,205	11,500	18,500	18,500
* A1630A00	40000	CONTRACTUAL SERVICE	12,668	1,510	1,903	1,520	1,520	1,520
A1630A00	40600	ADS/LEGAL NOTICES	6	20	10	10	10	10
* A1630A00	40700	SECURITY SERVICE	88,836	96,000	98,300	101,782	101,782	101,782
* A1630A00	41000	FACILITY INSPECTIONS	2,250	2,250	2,200	2,700	2,700	2,700
* A1630A00	41100	WATER/SEWER TESTING	18,895	23,000	22,663	42,200	42,200	42,200
* A1630A00	43600	TRAFFIC SIGNAL MAINTENANCE	0	4,000	3,900	4,000	4,000	4,000
A1630A00	43700	HAZARDOUS WASTE DISPOSAL	0	14,000	13,000	14,000	14,000	14,000
* A1630A00	43800	ENVIRONMENTAL TESTING	0	14,500	12,000	24,000	24,000	24,000
A1630A00	44700	FIRE EXTINGUISHER MAINTENANCE	0	8,000	7,500	9,000	9,000	9,000
A1630A00	45700	FIRE ALARM SYSTEM MAINTENANCE	0	14,000	13,000	14,000	14,000	14,000
A1630A00	45800	SECURITY ALARM MAINTENANCE	0	5,000	4,500	5,000	5,000	5,000

Org Code	Object Description	1997-1998 Actuals	1998-1999 Budget	1998-1999 Projections	1999-2000 Department Requests	1999-2000 Superintendent's Budget	1999-2000 Board Adopted Budget
A1630A00 45900	ALARM SYSTEM MONITORING	0	2,500	2,287	2,500	2,500	2,500
A1630A00 47200	SERVICE CONTRACTS	44,627	0	0	0	0	0
A1630A00 48600	CONFERENCES	159	600	713	600	600	600
SUB TOTAL CONTRACTUAL SERVICES		167,441	185,380	181,976	221,312	221,312	221,312
* A1630A00 50000	SUPPLIES	14,073	8,250	10,587	8,250	8,250	8,250
A1630A00 59600	REFERENCE BOOKS	968	1,500	1,475	1,500	1,500	1,500
SUB TOTALS SUPPLIES		15,041	9,750	12,062	9,750	9,750	9,750
SUB TOTAL SECURITY & SAFETY		240,617	266,308	265,995	304,576	311,227	311,227

COMMENTS - A1630

A1630.A.00.20000 New Equipment

Represents the cost of movable security cameras for use in schools

A1630.A.00.20100 Replacement Equipment

Represents the cost of replacing school vehicle used by Security Coordinator (\$15,500); and five portable two-way radios (\$1,500)

A1630.A.00.40000 Contractual Services

Charged here are the costs for such items as cellular phone service, pager service and portable radio repair service.

A1630.A.00.40700 Security Services

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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).

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 last summer.

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 last summer.

A1630.A.00.5000 Supplies

Charged here are costs for such items as security alarm parts and "Fire Safety Week" supplies for students.

The over-budgeted expenditure for the current school year is attributable to the purchase of smoke detectors for various schools.

Org Code	Object Description	1997-1998 Actuals	1998-1999 Budget	1998-1999 Projections	1999-2000 Department Requests	1999-2000 Superintendent's Budget	1999-2000 Board Adopted Budget
JUDGMENTS & CLAIMS							
* A1930A00 40000	JUDGMENTS & CLAIMS	65,825	41,000	41,000	41,000	41,000	41,000
SUB TOTAL CONTRACTUAL SERVICES		65,825	41,000	41,000	41,000	41,000	41,000
SUB TOTAL JUDGMENTS & CLAIMS		65,825	41,000	41,000	41,000	41,000	41,000

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	157,297	165,590	162,000	165,590	165,590	165,590
SUB TOTAL CONTRACTUAL SERVICES		157,297	165,590	162,000	165,590	165,590	165,590
SUB TOTAL ASSESSMENTS ON SCHOOL PROPERTY		157,297	165,590	162,000	165,590	165,590	165,590

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	1997-1998 Actuals	1998-1999 Budget	1998-1999 Projections	1999-2000 Department Requests	1999-2000 Superintendent's Budget	1999-2000 Board Adopted Budget
REFUND PRIOR YEAR TAX							
* A1964A00	44900 REFUND PRIOR YEAR TAX	0	5,000	0	5,000	5,000	5,000
SUB TOTAL CONTRACTUAL SERVICES		0	5,000	0	5,000	5,000	5,000
SUB TOTAL REFUND PRIOR YEAR TAX		0	5,000	0	5,000	5,000	5,000

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	46,688	18,284	10,182	16,627	16,627	16,627
SUB TOTAL EMPLOYEE BENEFITS		46,688	18,284	10,182	16,627	16,627	16,627
SUB TOTAL EMPLOYEE'S RETIREMENT CAPITAL		46,688	18,284	10,182	16,627	16,627	16,627

Org Code	Object	Description	1997-1998 Actuals	1998-1999 Budget	1998-1999 Projections	1999-2000 Department Requests	1999-2000 Superintendent's Budget	1999-2000 Board Adopted 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 \$91,431. 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 \$138,764 which is correctly reflected on the district's books as a prepaid expense.

For the current school year, the net bill for GTLI was \$38,982. 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	285,986	307,691	313,383	326,388	326,388	326,388
SUB TOTALEMPLOYEE BENEFITS		285,986	307,691	313,383	326,388	326,388	326,388
SUB TOTAL SOCIAL SECURITY CAPITAL		285,986	307,691	313,383	326,388	326,388	326,388

Org Code	Object	Description	1997-1998 Actuals	1998-1999 Budget	1998-1999 Projections	1999-2000 Department Requests	1999-2000 Superintendent's Budget	1999-2000 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 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 is projected to remain constant with a projected change in the maximum base earnings amount to \$76,600. Medicare costs reflect a contribution rate of 1.45% applied to all earnings.

WORKER'S COMPENSATION CAPITAL

* A9040A58 80100	WORKER'S COMPENSATION CAPITAL	104,896	227,500	227,500	227,500	238,478	238,478
SUB TOTALEMPLOYEE BENEFITS		104,896	227,500	227,500	227,500	238,478	238,478
SUB TOTAL WORKER'S COMPENSATION CAPITAL		104,896	227,500	227,500	227,500	238,478	238,478

COMMENTS - A9040

A9040.A.58.80100 Worker's Compensation Capital

For the 1999-2000 school year, the district will be changing from a conventional premium program to a retention premium program. This change is being made with the intention of saving premium costs over an extended period of time.

UNEMPLOYMENT INS CAPITAL

Org Code	Object Description	1997-1998 Actuals	1998-1999 Budget	1998-1999 Projections	1999-2000 Department Requests	1999-2000 Superintendent's Budget	1999-2000 Board Adopted Budget
A9050A58 80100	UNEMPLOYMENT INSURANCE CAPITAL	2,191	7,800	2,000	2,500	2,500	2,500
SUB TOTALEMPLOYEE BENEFITS		2,191	7,800	2,000	2,500	2,500	2,500
SUB TOTAL UNEMPLOYMENT INS CAPITAL		2,191	7,800	2,000	2,500	2,500	2,500

SHARED SAVINGS CAPITAL

* A9060A58 80100	HLTH INS SHARED SAVING CAPITAL	14,995	15,500	16,500	16,500	16,500	16,500
SUB TOTALEMPLOYEE BENEFITS		14,995	15,500	16,500	16,500	16,500	16,500
SUB TOTAL SHARED SAVINGS CAPITAL		14,995	15,500	16,500	16,500	16,500	16,500

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	1997-1998 Actuals	1998-1999 Budget	1998-1999 Projections	1999-2000 Department Requests	1999-2000 Superintendent's Budget	1999-2000 Board Adopted Budget
HEALTH INSURANCE CAPITAL							
* A9061A58 80100	HEALTH INSURANCE CAPITAL	718,395	768,804	775,509	852,000	850,871	866,652
SUB TOTALEMPLOYEE BENEFITS		718,395	768,804	775,509	852,000	850,871	866,652
SUB TOTAL HEALTH INSURANCE CAPITAL		718,395	768,804	775,509	852,000	850,871	866,652

COMMENTS - A9061

A9061.A.58.80100 Health Insurance

A 9.8% increase in health insurance premiums for the district's largest plan provider has been included. An average increase of approximately 5.8% has been used for the MVP plan.

WELFARE TRUST CAPITAL

* A9070A58 80500	WELFARE TRUST CSEA CAPITAL	1,100	1,100	1,100	1,100	1,100	1,100
* A9070A58 80600	WELFARE TRUST STEPS CAPITAL	3,600	3,600	3,600	3,600	3,600	3,600
* A9070A58 80700	WELFARE TRUST WFW CAPITAL	53,100	53,690	51,920	52,510	52,510	53,374
* A9070A58 80900	WLF BENEFIT NON-INST CAPITAL	600	600	600	600	600	600
SUB TOTALEMPLOYEE BENEFITS		58,400	58,990	57,220	57,810	57,810	58,674
SUB TOTAL WELFARE TRUST CAPITAL		58,400	58,990	57,220	57,810	57,810	58,674

Org Code	Object	Description	1997-1998 Actuals	1998-1999 Budget	1998-1999 Projections	1999-2000 Department Requests	1999-2000 Superintendent's Budget	1999-2000 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 pre-member amount as follows:

CSEA - \$550

WFW - \$590

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	5,590	5,590	6,570	6,780	6,780	6,780
* A9089A58 81300	NON-INSTR SICK LV CONV CAPITAL	23,257	13,805	13,805	13,650	13,650	23,650
A9089A58 81400	EMPLOY ASST PROG-BOCES CAPITAL	0	4,156	0	0	0	0
SUB TOTALEMPLOYEE BENEFITS		28,847	24,201	20,375	21,080	21,080	31,080
SUB TOTAL OTHER BENEFITS CAPITAL		28,847	24,201	20,375	21,080	21,080	31,080

Org Code	Object Description	1997-1998 Actuals	1998-1999 Budget	1998-1999 Projections	1999-2000 Department Requests	1999-2000 Superintendent's Budget	1999-2000 Board Adopted 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.

TAX ANTICIPATION NOTE CAPITAL

* A9760A00 76000	TAX ANTICIPATION NOTE INTEREST	0	65,000	14,406	67,000	67,000	67,000
SUB TOTAL TAX ANTIC. NOTES		0	65,000	14,406	67,000	67,000	67,000
SUB TOTAL TAX ANTICIPATION NOTE CAPITAL		0	65,000	14,406	67,000	67,000	67,000

COMMENTS - A9760

A9760.A.99.76000 Tax Anticipation Note Interest

The recommended budget amount is scheduled around a possible \$5,000,000 borrowing for four months at 4.00%. This model was selected based upon the uncertainty of the Enhanced STAR program's impact on cash flow.

Org Code	Object Description	1997-1998 Actuals	1998-1999 Budget	1998-1999 Projections	1999-2000 Department Requests	1999-2000 Superintendent's Budget	1999-2000 Board Adopted Budget
TRANSFERS TO OTHER FUNDS CAPITAL							
* A9901A58 96000	TRANSFER TO DEBT SERVICE FUND	3,278,385	3,265,281	3,265,281	3,305,281	3,305,281	3,305,281
SUB TOTAL INTER FUND TRANSFERS		<u>3,278,385</u>	<u>3,265,281</u>	<u>3,265,281</u>	<u>3,305,281</u>	<u>3,305,281</u>	<u>3,305,281</u>
SUB TOTAL TRANSFERS TO OTHER FUNDS CAPITAL		<u>3,278,385</u>	<u>3,265,281</u>	<u>3,265,281</u>	<u>3,305,281</u>	<u>3,305,281</u>	<u>3,305,281</u>

Org Code	Object	Description	1997-1998 Actuals	1998-1999 Budget	1998-1999 Projections	1999-2000 Department Requests	1999-2000 Superintendent's Budget	1999-2000 Board Adopted Budget
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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. Not scheduled at this time is a payment for the capital borrowing approved last December for which funds will not be borrowed until sometime between July - September 1999. A related and estimated interest-only payment of \$80,000 will be paid sometime during the 1999-2000 school year. One half of this payment amount has been budgeted with the other half being funded via the application of the interest earnings generated by this account during the year.

Our ability to budget a lower than 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 four previously voter-approved capital borrowings, the "Orange Book", "Fuel Tank Removal/ Reconstruction," "Blue Book" and "WFJHS Asbestos Removal" projects. This reserved amount must be used to reduce future debt service payments related to these issues and currently approximates \$560,000. Any of this reserved amount not applied to reducing 1999-2000 debt service will be used accordingly in future years.

In addition, a refinancing of a currently outstanding issue has been completed with a savings of approximately \$162,000 to be realized during the next 15 months.

TRANSFER CAPITAL FUNDS

Org Code	Object Description	1997-1998 Actuals	1998-1999 Budget	1998-1999 Projections	1999-2000 Department Requests	1999-2000 Superintendent's Budget	1999-2000 Board Adopted Budget
A9950A00 95100	TRANS TO FACILIT. CAPITAL FUND	279,776	26,992	0	0	0	0
A9950A00 95400	TRANSFER TO INSTR TECH CAPITAL	15,000	0	0	0	0	0
SUB TOTAL INTER FUND TRANSFERS		<u>294,776</u>	<u>26,992</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
SUB TOTAL TRANSFER CAPITAL FUNDS		<u>294,776</u>	<u>26,992</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
GRAND TOTAL		<u>\$11,871,760</u>	<u>\$12,344,226</u>	<u>\$12,416,715</u>	<u>\$12,835,696</u>	<u>\$12,781,600</u>	<u>\$12,752,745</u>