

SOUTH JEFFERSON CENTRAL SCHOOL DISTRICT

PROPOSED

BUDGET	BUDGET
2019-2020	2018-2019

GENERAL SUPPORT**Board of Education**

Board of Education	Purchased Services & Supplies	1010	4	\$	30,490	\$	12,450
District Clerk	Salaries	1040	1		4,810		4,659
District Clerk	Purchased Services & Supplies	1040	4		405		405
District Meeting	Purchased Services & Supplies	1060	4		500		18,540
Total Board of Education					\$ 36,205		\$ 36,054

Central Administration

Chief School Administrator	Salaries	1240	1	\$	188,267	\$	182,695
Chief School Administrator	Purchased Services & Supplies	1240	4		10,600		10,600
Total Central Administration					\$ 198,867		\$ 193,295

Finance

Business Administration	Salaries	1310	1	\$	222,781	\$	224,538
Business Administration	Purchased Services & Supplies	1310	4		54,695		56,031
Business Administration	Purchased Services & Supplies	1310	4		47,647		25,025
Auditing	Purchased Services & Supplies	1320	4		22,700		20,500
Treasurer	Salaries	1325	1		3,187		3,090
Treasurer	Purchased Services & Supplies	1325	4		720		720
Tax Collector	Salaries	1330	1		3,500		3,500
Tax Collector	Purchased Services & Supplies	1330	4		5,150		5,150
Purchasing	Purchased Services & Supplies	1345	4		5,997		6,551
Total Finance					\$ 366,377		\$ 345,105

Staff

Legal	Purchased Services & Supplies	1420	4	\$	42,000	\$	40,000
Personnel	Purchased Services & Supplies	1430	4		24,797		24,797
Public Information & Services	Purchased Services & Supplies	1480	4		2,916		2,916
Total Staff					\$ 69,713		\$ 67,713

Central Services

Operation of Plant	Salaries	1620	1	\$	812,806	\$	847,763
Operation of Plant	Equipment	1620	2		7,000		7,000
Operation of Plant	Purchased Services & Supplies	1620	4		908,000		994,900
Maintenance of Plant	Salaries	1621	1		253,886		241,461
Maintenance of Plant	Equipment	1621	2		99,900		99,900
Maintenance of Plant	Purchased Services & Supplies	1621	4		212,100		212,100
Central Data Processing	Purchased Services & Supplies	1680	4		5,000		5,000
Total Central Services					\$ 2,298,692		\$ 2,408,124

Special Items

Unallocated Insurance	Purchased Services & Supplies	1910	4	\$	120,000	\$	120,000
School Association Dues	Purchased Services & Supplies	1920	4		14,800		14,800
Refund of Real Property Taxes	Purchased Services & Supplies	1964	4		2,500		2,500
BOCES Administrative Costs	Purchased Services & Supplies	1981	4		376,579		367,412
BOCES Capital Project	Purchased Services & Supplies	1983	4		907,581		-
Total Special Items					\$ 1,421,460		\$ 504,712

TOTAL GENERAL SUPPORT

\$ 4,391,314	\$ 3,555,003
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SOUTH JEFFERSON CENTRAL SCHOOL DISTRICT

				BUDGET		BUDGET	
				2019-2020		2018-2019	
INSTRUCTION							
Administration and Improvement							
Curriculum Develop & Supervision	Salaries	2010	1	\$ 78,799	\$	76,504	
Curriculum Develop & Supervision	Purchased Services & Supplies	2010	4	3,900		3,900	
Supervision - Regular School	Salaries	2020	1	801,756		792,951	
Supervision - Regular School	Purchased Services & Supplies	2020	4	63,558		63,560	
Research, Planning and Evaluation	Salaries	2060	1	29,500		29,500	
In-service Training - Instruction	Salaries	2070	1	14,589		14,589	
In-service Training - Instruction	Purchased Services & Supplies	2070	4	63,158		51,949	
Total Administration and Improvement				\$ 1,055,260	\$	1,032,953	
Teaching							
Teaching - Regular School	Salaries	2110	1	\$ 8,165,755	\$	7,991,031	
Teaching - Regular School	Salaries	2110	1	253,183		273,183	
Teaching - Regular School	Equipment	2110	2	-		-	
Teaching - Regular School	Purchased Services & Supplies	2110	4	218,702		221,929	
Teaching - Regular School	Purchased Services & Supplies	2110	4	924,266		865,367	
Program for SWD	Salaries	2250	1	2,127,411		2,206,674	
Program for SWD	Purchased Services & Supplies	2250	4	255,359		216,555	
Program for SWD	Purchased Services & Supplies	2250	4	475,610		530,137	
Occupational Education (9-12)	Purchased Services & Supplies	2280	4	1,102,580		1,149,852	
Teaching - Special Schools	Salaries	2330	1	13,272		13,272	
Teaching - Special Schools	Purchased Services & Supplies	2230	4	405		405	
Total Teaching				\$ 13,536,543	\$	13,468,405	
Instructional Media							
School Library and Audiovisual	Salaries	2610	1	\$ 111,393	\$	108,501	
School Library and Audiovisual	Purchased Services & Supplies	2610	4	97,427		91,440	
Computer Assisted Instruction	Equipment	2630	2	50,665		50,665	
Computer Assisted Instruction	Purchased Services & Supplies	2630	4	60,596		60,596	
Total Instructional Media				\$ 320,081	\$	311,202	
Pupil Services							
Guidance - Regular School	Salaries	2810	1	\$ 459,712	\$	386,773	
Guidance - Regular School	Purchased Services & Supplies	2810	4	1,398		1,398	
Health Services - Regular School	Salaries	2815	1	214,264		234,574	
Health Services - Regular School	Purchased Services & Supplies	2815	4	40,948		42,948	
Psychological - Regular School	Salaries	2820	1	60,657		168,808	
Psychological - Regular School	Purchased Services & Supplies	2820	4	2,171		2,171	
Social Work - Regular School	Salaries	2825	1	42,226		-	
Pupil Personnel - Special Schools	Purchased Services & Supplies	2830	4	-		-	
Co-Curricular - Regular School	Salaries	2850	1	95,143		80,449	
Co-Curricular - Regular School	Purchased Services & Supplies	2850	4	3,950		2,950	
Interscholastic - Regular School	Salaries	2855	1	254,443		217,760	
Interscholastic - Regular School	Equipment	2855	2	8,400		8,400	
Interscholastic - Regular School	Purchased Services & Supplies	2855	4	90,693		105,000	
Total Pupil Services				\$ 1,274,005	\$	1,251,231	
TOTAL INSTRUCTION				\$ 16,185,889	\$	16,063,791	

SOUTH JEFFERSON CENTRAL SCHOOL DISTRICT

				BUDGET		BUDGET	
				2019-2020		2018-2019	
PUPIL TRANSPORTATION							
District Transportation Services	Salaries	5510	1	\$ 1,353,392	\$	1,373,659	
District Transportation Services	Equipment	5510	2	\$ -	\$	-	
District Transportation Services	Purchased Services & Supplies	5510	4	119,710		119,710	
District Transportation Services	Purchased Services & Supplies	5510	4	476,512		501,068	
Garage Building	Purchased Services & Supplies	5530	4	51,058		55,762	
TOTAL PUPIL TRANSPORTATION				\$ 2,000,672		\$ 2,050,199	
UNDISTRIBUTED EXPENDITURES							
Employee Benefits							
State Retirement	Employee Benefits	9010	8	\$ 637,304	\$	649,318	
Teachers' Retirement	Employee Benefits	9020	8	1,366,379		1,236,163	
Social Security	Employee Benefits	9030	8	1,275,192		1,255,690	
Workers' Compensation	Employee Benefits	9040	8	286,555		241,356	
Unemployment Insurance	Employee Benefits	9050	8	6,500		6,500	
Hospital, Medical, Dental Ins	Employee Benefits	9060	8	3,412,090		3,319,442	
Hospital, Medical, Dental Ins	Employee Benefits	9060	8	2,189,810		1,802,652	
Other - Compensated Absences	Employee Benefits	9089	8	40,000		40,000	
Other - Employee Assistance Prog.	Employee Benefits	9089	8	13,400		13,144	
Total Employee Benefits				\$ 9,227,230		\$ 8,564,265	
Debt Service							
BAN - Capital Project	Interest on Indebtedness	9731	7	25,347		-	
BAN - Bus Purchases	Principal on Indebtedness	9732	6	\$ 554,020	\$	474,536	
Other Debt - ERS Amortization	Principal on Indebtedness	9789	6	85,009		90,774	
BAN - Bus Purchases	Interest on Indebtedness	9732	7	\$ 41,471	\$	28,750	
Other Debt - ERS Amortization	Interest on Indebtedness	9789	7	16,349		18,600	
Total Debt Service				\$ 722,196		\$ 612,660	
Interfund Transfers							
Transfer to School Food Serv. Fund	Interfund Transfers	9901	9	\$ 32,100	\$	32,100	
Transfer to Special Aid Fund	Interfund Transfers	9901	9	36,000		36,000	
Transfer to Debt Service Fund	Interfund Transfers	9901	9	3,375,319		3,366,168	
Transfer to Debt Service Fund	\$100,000 Capital Outlay Project	9901	9	100,000		100,000	
Total Interfund Transfers				\$ 3,543,419		\$ 3,534,268	
TOTAL UNDISTRIBUTED EXPENDITURES				\$ 13,492,845		\$ 12,711,193	
TOTAL GENERAL FUND EXPENDITURES and INTERFUND TRANSFERS				\$ 36,070,720		\$ 34,380,186	

SOUTH JEFFERSON CENTRAL SCHOOL DISTRICT

GENERAL SUPPORT

Board of Education

- 1010.4 Board of Ed Training, Conferences, Legal Books, Supplies, Service Pins, Retirement Recognition
- 1040.4 District Clerk Salary
- 1040.4 District Clerk Supplies Including Minute Books
- 1060.4 Required Legal Ads, Budget Newsletter/Notice Printing, Inspector of Elections

Central Administration

- 1240.1 Superintendent and Secretary to the Superintendent Salaries
- 1240.4 Professional/District Memberships (NYSCOSS, ASCD, MSLA, Black River Council), Conferences

Finance

- 1310.1 Business Office Salaries
- 1310.4 Postage, Bond Council, Fiscal Advisors, Standard and Poor Ratings, Memberships, AS400
- 1310.4 State Aid Planning, Health/Safety Coordinator, Statewide School Finance Consortium, GASB 45 Services, Policy Manual Overhaul
- 1320.4 Required Annual Internal and External Audit Services and Reports
- 1325.1 Treasurer Salary
- 1325.4 Treasurer Supplies Including Receipt Books and Banking Supplies
- 1330.1 Tax Collector Salary
- 1330.4 Tax Collection Supplies Including Printed Bills and Tax Rolls, Postage, BAS Tax Software
- 1345.4 Cooperative Purchasing Services with BOCES

Staff

- 1420.2 Attorney Fees
- 1430.4 Employee/Employer Relation Specialist Services with BOCES, Attorney Fees
- 1480.4 Public Information Supplies

Central Services

- 1620.1 Buildings and Grounds Custodian and Cleaner Salaries
- 1620.2 Buildings and Grounds Custodial Equipment
- 1620.4 Natural Gas, Electricity, Water/Sewer, Telephone, Paper Products, Lights, General Repair Supplies
- 1621.1 Buildings and Grounds Supervision and Maintenance Mechanic Salaries
- 1621.2 Equipment and Furniture, Desk/Chairs, Tractor, Floor Scrubbers, Vacuums
- 1621.4 Trash Removal, HVAC Service Contract, Elevator/Fire/Vehicle Inspections, Clock/Camera Services, AEDs
- 1680.4 BOCES Administrative Computer Services

Special Items

- 1910.4 Property Insurance, Student Accident Insurance
- 1920.4 Dues - Rural Schools Program, Jeff-Lewis School Boards Association, NYS School Boards Association
- 1964.4 Property Tax Refunds
- 1981.4 BOCES Administrative Costs
- 1983.4 BOCES Capital Project Costs

SOUTH JEFFERSON CENTRAL SCHOOL DISTRICT

INSTRUCTION

Administration and Improvement

- 2010.1 Administrative Supervision and Secretarial Salaries
- 2010.4 Curriculum Training and Development Supplies
- 2020.1 Administrative Supervision and Secretarial Salaries
- 2020.4 Insurance, District-Wide Copy Paper, Graduation and National Honor Society Supplies
- 2060.1 Planning, Test Scoring, and New Teacher Mentoring Extra Pay (Budgeted in 2110.1 in 2015-2016)
- 2070.1 Professional Development Extra Pay
- 2070.4 BOCES Services - Professional Development, Coaching, Model Schools and Planning Services

Teaching

- 2110.1 K-12 Teaching Salaries, Teacher Aid and Assistant Salaries, Chaperone Extra Pay, AIS
- 2210.1 Substitute Teaching Salaries
- 2110.2 Teaching Equipment
- 2110.4 Textbooks and District-Wide General Teaching Supplies
- 2110.4 BOCES - Multiyear Computer/Software Purchases, Plato, Whiz Quiz, Spelling Bee, School Bus Safety, Arts in Ed
- 2250.1 K-12 Teaching and Support Staff Salaries for Students with Disabilities, Home Tutoring Services
- 2250.4 Tuition for Private Placement, OT Supplies, PT Supplies, Speech Supplies, Special Education Supplies
- 2250.4 Special Education Student Services for Students Placed at BOCES
- 2280.4 Career and Technical Education for Students Provided by BOCES
- 2330.1 Driver Education and Adult Education Salaries (Student Fees Charged to Cover Expenses)
- 2230.4 Driver Education and Adult Education Supplies (Student Fees Charged to Cover Expenses)

Instructional Media

- 2610.1 Librarian and Library Support Staff Salaries
- 2610.4 Library Books, Contracted Services with BOCES, Graphics Department Expenses
- 2630.2 Computer Hardware for Students
- 2630.4 Computer Software and Supplies for Students

Pupil Services

- 2810.1 Guidance Counselor and Secretary Salaries
- 2810.4 Guidance Supplies
- 2815.1 School Nurse Salaries
- 2815.4 Clinic Supplies, School Physician Services, Health Services for Resident Parochial Students
- 2820.1 Psychologist Salaries
- 2820.4 Psychologist Testing Supplies
- 2820.4 Social Work Salaries
- 2830.4 Medicaid Consultant Contracted Services
- 2850.1 Student Club and Class Advisors
- 2850.4 Odyssey of the Mind Supplies
- 2855.1 Coaching Salaries, Support Staff Salaries, Game Supervisors
- 2855.2 Athletic Equipment
- 2855.4 Athletic Supplies, Contest Fees, Section Dues, Official Fees

SOUTH JEFFERSON CENTRAL SCHOOL DISTRICT

PUPIL TRANSPORTATION

- 5510.1 Bus Driver, Bus Mechanic, Transportation Supervisor Salaries
- 5510.2 Equipment
- 5510.4 Bus Vehicle Insurance, Laundry, Snow Removal, Physicals, Legal Ads, Bus Routing System, Bus Undercoating
- 5510.4 Bus Diesel Fuel, Bus Parts, Tires, Oil, Grease, Cleaning Supplies, Training & Required Drug Testing
- 5530.4 Natural Gas, Electricity, Water/Sewer, Phone

UNDISTRIBUTED EXPENDITURES

Employee Benefits

- 9010.8 Employees' Retirement System - Employer Contribution
- 9020.8 Teachers' Retirement System - Employer Contribution
- 9030.8 Social Security Taxes - Employer Contribution
- 9040.8 Workers' Compensation Premiums
- 9050.8 Unemployment Insurance - Self-Funded
- 9060.8 Health and Dental Insurance Premiums Current Employees - Employer Contribution - Self-Funded
- 9060.8 Health Insurance Premiums Retired Individuals - Employer Contribution - Self-Funded
- 9089.8 Sick Day Accrual Payout at Retirement
- 9089.8 Employee Assistance Program, 403(b) Services

Debt Service

- 9732.7 Interest Capital BAN Payment For Capital Project Construction
- 9732.6 Principal Bus BAN Payment For Past Bus Purchases
- 9789.6 Principal Payment to State Retirement Fund for Amortized Pension Costs (Budgeted in 9010.8 in 2015-2016)
- 9732.7 Interest Bus BAN Payment For Past Bus Purchases
- 9789.7 Interest Payment to State Retirement Fund for Amortized Pension Costs (Budgeted in 9010.8 in 2015-2016)

Interfund Transfers

- 9901.9 Transfer to School Food Service Fund
- 9901.9 Transfer to Special Aid Fund - Transportation Costs for Summer School
- 9901.9 Transfer to Debt Service For Serial BOND Payment for Past Capital Projects and Facility Improvements
- 9901.9 Voter Authorization to Complete \$100,000 Capital Outlay Project - State Aided 87%