

SOUTH JEFFERSON CENTRAL SCHOOL DISTRICT

PROPOSED 2021-2022	BUDGET 2020-2021
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GENERAL SUPPORT

Board of Education

Board of Education	Purchased Services & Supplies	1010	4	\$	34,081	\$	34,081
District Clerk	Salaries	1040	1		5,181		5,006
District Clerk	Purchased Services & Supplies	1040	4		405		405
District Meeting	Purchased Services & Supplies	1060	4		1,200		1,200
Total Board of Education					\$ 40,867		\$ 40,692

Central Administration

Chief School Administrator	Salaries	1240	1	\$	197,291	\$	189,462
Chief School Administrator	Purchased Services & Supplies	1240	4		10,600		10,200
Total Central Administration					\$ 207,891		\$ 199,662

Finance

Business Administration	Salaries	1310	1	\$	259,521	\$	247,072
Business Administration	Purchased Services & Supplies	1310	4		59,155		58,500
Business Administration	Purchased Services & Supplies	1310	4		63,980		39,246
Auditing	Purchased Services & Supplies	1320	4		24,075		23,350
Treasurer	Salaries	1325	1		3,406		3,299
Treasurer	Purchased Services & Supplies	1325	4		680		680
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		4,443		5,699
Total Finance					\$ 423,910		\$ 386,496

Staff

Legal	Purchased Services & Supplies	1420	4	\$	43,260	\$	42,000
Personnel	Purchased Services & Supplies	1430	4		25,263		25,263
Public Information & Services	Purchased Services & Supplies	1480	4		2,771		2,771
Total Staff					\$ 71,294		\$ 70,034

Central Services

Operation of Plant	Salaries	1620	1	\$	947,611	\$	794,663
Operation of Plant	Equipment	1620	2		7,000		7,000
Operation of Plant	Purchased Services & Supplies	1620	4		917,000		887,000
Maintenance of Plant	Salaries	1621	1		217,092		243,128
Maintenance of Plant	Equipment	1621	2		99,900		4,500
Maintenance of Plant	Purchased Services & Supplies	1621	4		214,950		214,950
Security of Plant	Salaries	1622	1		30,998		30,968
Security of Plant	Purchased Services & Supplies	1622	4		1,000		1,000
Central Data Processing	Purchased Services & Supplies	1680	4		5,000		5,000
Total Central Services					\$ 2,440,551		\$ 2,188,209

Special Items

Unallocated Insurance	Purchased Services & Supplies	1910	4	\$	120,316	\$	118,000
School Association Dues	Purchased Services & Supplies	1920	4		14,800		14,800
Judgment and Claims	Purchased Services & Supplies	1930	4		5,000		5,000
Refund of Real Property Taxes	Purchased Services & Supplies	1964	4		2,500		2,500
BOCES Administrative Costs	Purchased Services & Supplies	1981	4		402,251		387,633
BOCES Capital Project	Purchased Services & Supplies	1983	4		-		756,132
Total Special Items					\$ 544,867		\$ 1,284,065

TOTAL GENERAL SUPPORT

\$ 3,729,380	\$ 4,169,158
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SOUTH JEFFERSON CENTRAL SCHOOL DISTRICT

PROPOSED 2021-2022	BUDGET 2020-2021
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INSTRUCTION

Administration and Improvement

Curriculum Develop & Supervision	Salaries	2010	1	\$	55,385	\$	109,180
Curriculum Develop & Supervision	Purchased Services & Supplies	2010	4		3,725		3,725
Supervision - Regular School	Salaries	2020	1		650,250		648,611
Supervision - Regular School	Purchased Services & Supplies	2020	4		63,555		61,924
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		76,785		80,774

Total Administration and Improvement

\$	893,789	\$	948,303
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Teaching

Teaching - Regular School	Salaries	2110	1	\$	7,711,171	\$	7,785,328
Teaching - Regular School	Salaries	2110	1		281,032		281,032
Teaching - Regular School	Equipment	2110	2		-		-
Teaching - Regular School	Purchased Services & Supplies	2110	4		220,512		211,946
Teaching - Regular School	Purchased Services & Supplies	2110	4		945,043		886,896
Program for SWD	Salaries	2250	1		2,077,341		2,116,085
Program for SWD	Purchased Services & Supplies	2250	4		271,534		256,534
Program for SWD	Purchased Services & Supplies	2250	4		579,089		496,765
Occupational Education (9-12)	Purchased Services & Supplies	2280	4		969,628		1,047,485
Teaching - Special Schools	Salaries	2330	1		13,272		13,272
Teaching - Special Schools	Purchased Services & Supplies	2330	4		405		405

Total Teaching

\$	13,069,027	\$	13,095,748
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Instructional Media

School Library and Audiovisual	Salaries	2610	1	\$	119,739	\$	116,584
School Library and Audiovisual	Purchased Services & Supplies	2610	4		93,829		98,165
Computer Assisted Instruction	Salaries	2630	1		113,594		105,129
Computer Assisted Instruction	Equipment	2630	2		39,665		50,665
Computer Assisted Instruction	Purchased Services & Supplies	2630	4		50,596		50,596

Total Instructional Media

\$	417,423	\$	421,139
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Pupil Services

Guidance - Regular School	Salaries	2810	1	\$	498,376	\$	481,020
Guidance - Regular School	Purchased Services & Supplies	2810	4		1,398		1,398
Health Services - Regular School	Salaries	2815	1		233,845		227,718
Health Services - Regular School	Purchased Services & Supplies	2815	4		51,865		40,948
Psychological - Regular School	Salaries	2820	1		59,859		-
Psychological - Regular School	Purchased Services & Supplies	2820	4		15,061		14,661
Social Work - Regular School	Salaries	2825	1		46,503		29,596
Pupil Personnel - Special Schools	Purchased Services & Supplies	2830	4		-		-
Co-Curricular - Regular School	Salaries	2850	1		112,210		101,627
Co-Curricular - Regular School	Purchased Services & Supplies	2850	4		2,950		2,950
Interscholastic - Regular School	Salaries	2855	1		272,402		246,516
Interscholastic - Regular School	Equipment	2855	2		38,400		8,400
Interscholastic - Regular School	Purchased Services & Supplies	2855	4		97,584		85,693

Total Pupil Services

\$	1,430,453	\$	1,240,527
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TOTAL INSTRUCTION

\$	15,810,692	\$	15,705,717
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SOUTH JEFFERSON CENTRAL SCHOOL DISTRICT

				PROPOSED	BUDGET		
				2021-2022	2020-2021		
PUPIL TRANSPORTATION							
District Transportation Services	Salaries	5510	1	\$ 1,492,854	\$	1,413,357	
District Transportation Services	Equipment	5510	2	-		-	
District Transportation Services	Purchased Services & Supplies	5510	4	131,160		119,710	
District Transportation Services	Purchased Services & Supplies	5510	4	470,504		476,958	
Garage Building	Purchased Services & Supplies	5530	4	57,512		51,058	
Contract Transportation	Purchased Services & Supplies	5540	4	7,000		7,000	
TOTAL PUPIL TRANSPORTATION				\$ 2,159,030	\$	2,068,083	
UNDISTRIBUTED EXPENDITURES							
Employee Benefits							
State Retirement	Employee Benefits	9010	8	\$ 810,767	\$	756,151	
Teachers' Retirement	Employee Benefits	9020	8	1,276,965		1,197,162	
Social Security	Employee Benefits	9030	8	1,316,307		1,276,314	
Workers' Compensation	Employee Benefits	9040	8	337,111		324,011	
Unemployment Insurance	Employee Benefits	9050	8	12,200		65,538	
Hospital, Medical, Dental Ins	Employee Benefits	9060	8	3,538,774		3,503,091	
Hospital, Medical, Dental Ins	Employee Benefits	9060	8	3,262,739		2,942,186	
Other - Compensated Absences	Employee Benefits	9089	8	40,000		40,000	
Other - Employee Assistance Prog.	Employee Benefits	9089	8	13,417		13,400	
Total Employee Benefits				\$ 10,608,280	\$	10,117,853	
Debt Service							
BAN - School Construction	Principal on Indebtedness	9731	7	\$ 475,000	\$	230,000	
BAN - School Construction	Interest on Indebtedness	9731	7	187,763		450,188	
BAN - Bus Purchases	Principal on Indebtedness	9732	6	696,295		634,245	
BAN - Bus Purchases	Interest on Indebtedness	9732	7	16,719		41,531	
Revenue Anticipation Notes	Interest on Indebtedness	9770	7	12,000		11,944	
Other Debt - ERS Amortization	Principal on Indebtedness	9789	6	0		0	
Other Debt - ERS Amortization	Interest on Indebtedness	9789	7	0		0	
Total Debt Service				\$ 1,387,777	\$	1,367,908	
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	3,378,307		3,375,519	
Transfer to Debt Service Fund	\$100,000 Capital Outlay Project	9901	9	100,000		100,000	
Total Interfund Transfers				\$ 3,546,407	\$	3,543,619	
TOTAL UNDISTRIBUTED EXPENDITURES				\$ 15,542,464	\$	15,029,380	
TOTAL GENERAL FUND EXPENDITURES and INTERFUND TRANSFERS				\$ 37,241,566	\$	36,972,338	

SOUTH JEFFERSON CENTRAL SCHOOL DISTRICT

GENERAL SUPPORT

Board of Education

- 1010.4 BOE Training, Conferences, Legal Books, Supplies, Service Pins, Retirement Recognition, Required Legal Ad:
- 1040.1 District Clerk Salary
- 1040.4 District Clerk Supplies Including Minute Books
- 1060.4 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, AS40C
- 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

- 1420.4 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
- 1621.4 Trash Removal, HVAC Service Contract, Elevator/Fire/Vehicle Inspections, Clock/Camera Services, AEDs
- 1622.1 School Safety Officer Salaries
- 1622.4 School Safety Supplies, Services, Conferences
- 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
- 1930.4 Judgment and Claims
- 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
- 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
- 2110.1 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 Ec
- 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
- 2630.1 Computer Technology Salaries
- 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 Assessments, Supplies
- 2825.1 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, Video Management

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
- 5540.4 Private Carrier

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-Fundec
- 9060.8 Health Insurance Premiums Retired Individuals - Employer Contribution - Self-Fundec
- 9089.8 Sick Day Accrual Payout at Retirement
- 9089.8 Employee Assistance Program, 403(b) Services

Debt Service

- 9731.6 Principal Capital BAN Payment For Capital Project Construction
- 9731.7 Interest Capital BAN Payment For Capital Project Construction
- 9732.6 Principal Bus BAN Payment For Past Bus Purchases
- 9732.7 Interest Bus BAN Payment For Past Bus Purchases
- 9770.7 Revenue Anticipation Note for SSBA Project
- 9789.6 Principal Payment to State Retirement Fund for Amortized Pension Costs (Budgeted in 9010.8 in 2020-2021
- 9789.7 Interest Payment to State Retirement Fund for Amortized Pension Costs (Budgeted in 9010.8 in 2020-2021

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 Improvement:
- 9901.9 Voter Authorization to Complete \$100,000 Capital Outlay Project - State Aided 87%