Category	2012-13 Draft 2 Revenue 1/31/2012	2011-12 Budgeted Revenue 5/19/2011	2010-11 Actual Revenue 5/18/2010	12-13 to 11-12 Difference	12-13 to 11-12 % Difference
Foundation Aid	3,838,109	3,838,109	3,838,109	-	0.00%
BOCES Aid	521,357	684,193	640,347	(162,836)	-23.80%
Private/High Cost Aid	-	21,685	6,423	(21,685)	NA
Hardware&Tech Aid	6,873	7,609	7,977	(736)	-9.67%
TSL Aid	31,909	34,149	34,717	(2,240)	-6.56%
Transportation Aid	728,552	782,947	592,338	(54,395)	-6.95%
Building Aid	622,311	316,631	313,769	305,680	96.54%
Federal Jobs Aid	-	134,178	-	(134,178)	-100.00%
Gap Elimination Assessment/Deduct	(542,244)	(633,429)	(311,855)	91,185	-14.40%
Total	**5,206,867**	**5,186,072**	**5,121,825**	**20,795**	**0.40%**
Fund Balance/Reserve Use	**675,000**	**650,426**	**-**	**24,574**	**3.78%**
Health Insurance Contributions	**263,028**	**287,375**	**233,252**	**(24,347)**	**-8.47%**
Charge for Services & Miscellaneous	**128,500**	**88,500**	**127,630**	**40,000**	**45.20%**
Use of Money/Property	**35,000**	**50,000**	**34,428**	**(15,000)**	**-30.00%**
Medicaid	**2,500**	**2,500**	**-**	**-**	**NA**
Amount of Gap	**127,332**	**-**	**-**	**-**	
Property Taxes	**3,353,022**	**3,287,276**	**3,267,045**	**65,746**	**2.00%**
Total Revenues	**9,791,249**	**9,552,149**	**8,784,180**	**239,100**	**2.50%**

Budget Number Func	Obj	Loc	Proj	3-Part Budget	Function Description	Object/Project Description	2010-11 Final Expense	2011-12 Adopted Budget	2012-13 Draft 2 Budget	Change from 11-12 to 12-13
INSTRUCTIONAL PROGRAM										
SALARY										
2070	150	10	1012	2	Inservice Training- Instruction	Instructional Salaries	-	-	-	-
2070	160	10	1011	2	Inservice Training- Instruction	Noninstructional Salaries	-	-	-	-
2110	140	10	1009	2	Teaching- Regular School	Substitutes Salaries	96,884	110,000	110,000	-
2110	140	10	1018	2	Teaching- Regular School	Tutoring	14,327	15,000	15,000	-
2110	140	10	1019	2	Teaching- Regular School	Summer Grant Work	-	7,500	20,000	12,500
2110	150	10	0000	2	Teaching- Regular School	Instructional Salary- ISS	-	-	-	-
2110	150	10	1012	2	Teaching- Regular School	Instructional Salary- ISS	-	-	-	-
2110	150	20	1013	2	Teaching- Regular School	Instructional Salary- K-6	861,946	908,800	932,867	24,067
2110	150	20	1014	2	Teaching- Regular School	Instructional- Comp Ed	138,254	123,678	126,152	2,474
2110	150	20	1017	2	Teaching- Regular School	Instructional- Kindergarten Screening	-	-	-	-
2110	150	30	1015	2	Teaching- Regular School	Instructional Salary- 7-12	1,161,223	1,113,869	1,136,685	22,816
2110	150	30	1016	2	Teaching- Regular School	Instructional- Comp 7-12	-	-	-	-
2110	160	10	1033	2	Teaching- Regular School	Noninstructional Salaries	-	-	-	-
2110	160	20	1011	2	Teaching- Regular School	Noninstructional Salaries- K-6	59,879	76,782	71,864	(4,918)
2110	160	30	1011	2	Teaching- Regular School	Noninstructional Salaries- 7-12	70,521	71,955	72,362	407
2250	140	10	1018	2	Special Education	Tutoring	-	8,000	8,000	-
2250	150	10	1013	2	Special Education	Instructional Salaries	163,499	377,917	384,827	6,910
2250	160	10	1011	2	Special Education	Noninstructional Salaries	259,331	274,857	207,544	(67,313)
2280	150	30	1015	2	Occupational Education	Instructional Salary	31,373	41,297	42,159	862
2330	150	20	1013	2	Teaching- Summer School	Instructional Salary- K-6	30,014	-	-	-
2330	150	30	1015	2	Teaching- Summer School	Instructional Salary- 7-12	-	-	-	-
2330	160	30	1011	2	Teaching- Summer School	Noninstructional Salaries	5,629	-	-	-
2610	150	10	1012	2	School Library & Audiovisual	Instructional Salaries	82,464	84,114	85,795	1,681
2610	160	10	1011	2	School Library & Audiovisual	Noninstructional Salaries	23,893	24,908	25,655	747
2630	160	10	1011	2	Computer Assisted Instruction	Teaching Assistant Salary	6,521	-	7,002	7,002
2630	160	10	1021	2	Computer Assisted Instruction	Noninstructional Salary	37,907	40,108	40,910	802
2810	150	10	1012	2	Guidance- Regular School	Instructional Salaries	119,100	118,626	120,998	2,372
2810	160	10	1001	2	Guidance- Regular School	Noninstructional Salaries	28,547	29,760	30,653	893
2815	150	10	1022	2	Health Services- Regular School	School Nurse	35,581	34,320	35,006	686
2850	150	10	1012	2	Co-Curricular Activities	Instructional Salaries	22,625	52,098	45,000	(7,098)
2850	160	10	1011	2	Co-Curricular Activities	Noninstructional Salaries	6,463	-	7,000	7,000
2855	150	10	1012	2	Interscholastic Athletics	Instructional Salaries	79,639	100,903	103,000	2,097
2855	160	10	1011	2	Interscholastic Athletics	Noninstructional Salaries	1,635	5,000	5,000	-
5510	160	10	1009	2	District Transportation	Substitute Bus Drivers	10,227	6,000	6,000	-
5510	160	10	1023	2	District Transportation	Bus Driver Salaries	196,100	154,433	161,630	7,197
5510	160	10	1024	2	District Transportation	After School Trips Pay	5,520	20,000	6,000	(14,000)
5510	160	10	1025	2	District Transportation	Field Trips Pay	5,907	6,800	6,000	(800)
5510	160	10	1026	2	District Transportation	Athletic Trips Pay	9,785	16,000	15,000	(1,000)
5510	160	10	1027	2	District Transportation	Summer Trips Pay	14,466	6,000	15,000	9,000
5510	160	10	1028	2	District Transportation	Bus Monitor Salaries	14,156	37,030	20,000	(17,030)
5510	160	10	1029	2	District Transportation	BOCES Run Salary	44,414	45,952	47,306	1,354
5510	160	10	1032	2	District Transportation	BOCES- Shuttle Run	-	-	-	-

Budget Number				3-Part	Function	Object/Project	2010-11	2011-12	2012-13	Change
Func	Obj	Loc	Proj	Budget	Description	Description	Final Expense	Adopted Budget	Draft 2 Budget	from 11-12 to 12-13
5510	161	10	1007	2	District Transportation	Overtime Pay	13,383	5,000	5,000	-
5530	160	10	1008	2	Bus Garage	Summer Workers Salary	-	-	-	-
5530	160	10	1030	2	Bus Garage	Mechanic Salaries	39,331	38,968	40,137	1,169
5530	161	10	1007	2	Bus Garage	Overtime Pay	18	500	500	-
TOTAL INSTRUCTIONAL SALARY							3,690,562	3,956,176	3,956,052	(124)
										-
NON-SALARY										-
2110	200	20	0021	2	Teaching- Regular School	Equipment- Grade 1	-	-	-	-
2110	200	20	0022	2	Teaching- Regular School	Equipment- Grade 2	-	-	-	-
2110	200	20	0023	2	Teaching- Regular School	Equipment- Grade 3	-	-	-	-
2110	200	20	0024	2	Teaching- Regular School	Equipment- Grade 4	-	-	-	-
2110	200	20	0025	2	Teaching- Regular School	Equipment- Grade 5	-	-	-	-
2110	200	20	0026	2	Teaching- Regular School	**Equipment- Grades PK-6(Placeholder)**	-	5,000	4,000	(1,000)
2110	200	20	0027	2	Teaching- Regular School	**Equipment- Comp Education(7-12 Placeholder)**	-	5,000	-	(5,000)
2110	200	20	0028	2	Teaching- Regular School	Equipment- Kindergarten	-	-	-	-
2110	200	20	0029	2	Teaching- Regular School	Equipment- Art Elementary	-	-	-	-
2110	200	20	0032	2	Teaching- Regular School	Equipment- Physical Education	-	-	-	-
2110	200	20	1036	2	Teaching- Regular School	Equipment- OT/PT	-	-	-	-
2110	200	30	0030	2	Teaching- Regular School	Equipment- Art	849	-	-	-
2110	200	30	0031	2	Teaching- Regular School	Equipment- Music	9,834	-	-	-
2110	200	30	0033	2	Teaching- Regular School	Equipment- FACS	-	-	-	-
2110	200	30	0034	2	Teaching- Regular School	Equipment- Science	4,091	-	-	-
2110	200	30	0035	2	Teaching- Regular School	Equipment- Social Studies	-	-	-	-
2110	200	30	0036	2	Teaching- Regular School	Equipment- English	-	-	-	-
2110	200	30	0037	2	Teaching- Regular School	Equipment- Math	-	-	-	-
2110	200	30	0038	2	Teaching- Regular School	Equipment- LOTE	-	-	-	-
2110	200	30	0039	2	Teaching- Regular School	Equipment- Business	-	-	-	-
2110	200	30	0040	2	Teaching- Regular School	Equipment- Health	-	-	-	-
2250	200	10	0105	2	Special Education	Equipment	-	4,000	4,000	-
2280	200	30	0105	2	Occupational Education	Equipment	-	1,000	1,000	-
2610	200	10	0105	2	School Library & Audiovisual	Equipment	-	-	-	-
2630	200	10	0105	2	Computer Assisted Instruction	Equipment	22,252	8,000	8,000	-
2810	200	10	1022	2	Guidance- Regular School	Equipment	-	-	-	-
2815	200	10	0105	2	Health Services- Regular School	Equipment	-	1,500	1,200	(300)
2850	200	10	0105	2	Co-Curricular Activities	Equipment	-	-	-	-
2855	200	10	0105	2	Interscholastic Athletics	Equipment	1,324	3,500	2,500	(1,000)
5510	200	10	0105	2	District Transportation	Equipment	-	-	-	-
5530	200	10	0105	2	Bus Garage	Equipment	2,445	2,500	2,000	(500)
2070	400	10	0100	2	Inservice Training- Instruction	Contractual Expenditures	-	8,000	4,000	(4,000)
2070	400	10	0102	2	Inservice Training- Instruction	Conference/Workshop	8,531	20,400	6,000	(14,400)
2070	450	10	0104	2	Inservice Training- Instruction	Materials & Supplies	-	-	-	-
2070	490	10	0000	2	Inservice Training- Instruction	BOCES Services	11,070	456	11,000	10,544
2110	400	10	0100	2	Teaching- Regular School	Contractual Expenditures	30,257	20,800	20,000	(800)
2110	400	10	0107	2	Teaching- Regular School	Mileage	856	2,000	2,000	-

Budget Number				3-Part	Function	Object/Project	2010-11	2011-12	2012-13	Change
Func	Obj	Loc	Proj	Budget	Description	Description	Final Expense	Adopted Budget	Draft 2 Budget	from 11-12 to 12-13
2110	400	10	0123	2	Teaching- Regular School	Tuition	3,895	5,000	5,000	-
2110	400	10	0124	2	Teaching- Regular School	Repairs- District	-	1,000	1,000	-
2110	400	10	0154	2	Teaching- Regular School	Fingerprinting	943	2,500	2,500	-
2110	400	10	1033	2	Teaching- Regular School	Contractual and Other	-	-	-	-
2110	400	10	1034	2	Teaching- Regular School	VESID Grant	-	-	-	-
2110	400	20	0102	2	Teaching- Regular School	Conference/Workshop- Elementary	-	-	-	-
2110	400	20	0103	2	Teaching- Regular School	Dues & Memberships- Elementary	-	-	-	-
2110	400	20	0125	2	Teaching- Regular School	Field Trips- Elementary	-	-	-	-
2110	400	30	0031	2	Teaching- Regular School	Repairs- Music	770	1,700	1,500	(200)
2110	400	30	0102	2	Teaching- Regular School	Conference/Workshop- K-12	6,117	-	1,500	1,500
2110	400	30	0103	2	Teaching- Regular School	Dues & Memberships- K-12	2,058	2,500	2,000	(500)
2110	400	30	0124	2	Teaching- Regular School	Repairs- K-12	-	-	-	-
2110	400	30	0125	2	Teaching- Regular School	Field Trips- K-12	6,930	13,500	7,500	(6,000)
2110	400	30	1035	2	Teaching- Regular School	Arts & Education Program	-	-	-	-
2110	450	10	0104	2	Teaching- Regular School	Materials & Supplies- K-12	19,210	19,350	17,500	(1,850)
2110	450	10	1019	2	Teaching- Regular School	Materials & Supplies- Grant Work	-	-	-	-
2110	450	20	0021	2	Teaching- Regular School	Materials & Supplies- Grade 1	1,022	1,200	1,100	(100)
2110	450	20	0022	2	Teaching- Regular School	Materials & Supplies- Grade 2	1,159	900	1,000	100
2110	450	20	0023	2	Teaching- Regular School	Materials & Supplies- Grade 3	1,050	1,088	750	(338)
2110	450	20	0024	2	Teaching- Regular School	Materials & Supplies- Grade 4	1,041	975	900	(75)
2110	450	20	0025	2	Teaching- Regular School	Materials & Supplies- Grade 5	1,082	900	850	(50)
2110	450	20	0026	2	Teaching- Regular School	Materials & Supplies- Grade 6	924	1,200	750	(450)
2110	450	20	0027	2	Teaching- Regular School	Materials & Supplies- Comp Ed	2,206	1,500	1,000	(500)
2110	450	20	0028	2	Teaching- Regular School	Materials & Supplies- Pre-K + Kindergarten	2,374	2,250	1,750	(500)
2110	450	20	0029	2	Teaching- Regular School	Materials & Supplies- Elementary Art	2,298	2,250	1,750	(500)
2110	450	20	0032	2	Teaching- Regular School	Materials & Supplies- Physical Education	4,115	3,750	3,000	(750)
2110	450	20	0104	2	Teaching- Regular School	Materials & Supplies- Elementary	-	-	-	-
2110	450	20	1017	2	Teaching- Regular School	Materials & Supplies- Diagnostic Screening	-	-	-	-
2110	450	20	1036	2	Teaching- Regular School	Materials & Supplies- OT/PT	1,318	1,125	900	(225)
2110	450	30	0030	2	Teaching- Regular School	Materials & Supplies- Art	2,714	2,250	1,750	(500)
2110	450	30	0031	2	Teaching- Regular School	Materials & Supplies- Music	3,245	1,500	1,100	(400)
2110	450	30	0033	2	Teaching- Regular School	Materials & Supplies- FACS	1,686	1,875	1,400	(475)
2110	450	30	0034	2	Teaching- Regular School	Materials & Supplies- Science	2,938	3,750	3,000	(750)
2110	450	30	0035	2	Teaching- Regular School	Materials & Supplies- Social Studies	1,882	1,500	1,100	(400)
2110	450	30	0036	2	Teaching- Regular School	Materials & Supplies- English	499	1,500	1,100	(400)
2110	450	30	0037	2	Teaching- Regular School	Materials & Supplies- Math	1,578	1,875	1,400	(475)
2110	450	30	0038	2	Teaching- Regular School	Materials & Supplies- LOTE	585	750	650	(100)
2110	450	30	0039	2	Teaching- Regular School	Materials & Supplies- Business	577	750	650	(100)
2110	450	30	0040	2	Teaching- Regular School	Materials & Supplies- Health	851	750	650	(100)
2110	480	20	0127	2	Teaching- Regular School	Textbooks- Elementary (State Aided)	-	-	-	-
2110	480	30	0127	2	Teaching- Regular School	Textbooks- K-12 (State Aided)	29,177	45,000	40,000	(5,000)
2110	490	10	0000	2	Teaching- Regular School	BOCES Services	450,270	316,237	350,000	33,763
2250	400	10	0100	2	Special Education	Contractual Expenditures	4,375	10,000	8,000	(2,000)
2250	400	10	0123	2	Special Education	Tuition	64,677	10,000	50,000	40,000
2250	450	10	0104	2	Special Education	Materials & Supplies	5,537	3,750	3,250	(500)

Func	Obj	Loc	Proj	3-Part Budget	Function Description	Object/Project Description	2010-11 Final Expense	2011-12 Adopted Budget	2012-13 Draft 2 Budget	Change from 11-12 to 12-13
2250	480	10	0127	2	Special Education	Textbooks- Special Education	703	2,250	2,000	(250)
2250	490	10	0000	2	Special Education	BOCES Services	393,371	493,188	400,000	(93,188)
2280	400	30	0100	2	Occupational Education	Contractual Expenditures	(45)	800	800	-
2280	400	30	0103	2	Occupational Education	Dues & Memberships	-	-	-	-
2280	450	30	0104	2	Occupational Education	Materials & Supplies	2,521	3,000	2,500	(500)
2280	490	10	0000	2	Occupational Education	BOCES Services	180,546	217,350	210,000	(7,350)
2330	400	20	0100	2	Teaching- Summer School	Contractual Expenditures	-	-	-	-
2330	400	20	0125	2	Teaching- Summer School	Field Trips- Admissions	-	-	-	-
2330	490	10	0000	2	Teaching- Summer School	BOCES Services	40,094	17,116	40,000	22,884
2610	400	10	0100	2	School Library & Audiovisual	Contractual Expenditures	-	200	200	-
2610	450	10	0104	2	School Library & Audiovisual	Materials & Supplies	409	375	350	(25)
2610	450	10	0128	2	School Library & Audiovisual	Periodicals	2,010	3,000	2,500	(500)
2610	450	10	0129	2	School Library & Audiovisual	Library Books (State Aided)	4,122	5,000	4,000	(1,000)
2610	490	10	0000	2	School Library & Audiovisual	BOCES Services	22,693	25,240	24,000	(1,240)
2630	400	10	0100	2	Computer Assisted Instruction	Contractual Expenditures	2,141	1,000	1,000	-
2630	400	10	0105	2	Computer Assisted Instruction	Contractual- Consulting	-	1,000	1,000	-
2630	450	10	0100	2	Computer Assisted Instruction	Materials & Supplies	7,656	3,750	3,000	(750)
2630	460	20	0102	2	Computer Assisted Instruction	Computer Software- Elementary (State Aided)	-	-	-	-
2630	460	30	0130	2	Computer Assisted Instruction	Computer Software- K-12 (State Aided)	10,547	10,500	9,000	(1,500)
2630	490	10	0000	2	Computer Assisted Instruction	BOCES Services	180,011	123,136	100,000	(23,136)
2810	400	10	0100	2	Guidance- Regular School	Contractual Expenditures	95	800	800	-
2810	400	10	0102	2	Guidance- Regular School	Conference/Workshop	-	1,500	800	(700)
2810	400	10	0103	2	Guidance- Regular School	Dues & Memberships	-	150	150	-
2810	450	10	0104	2	Guidance- Regular School	Materials & Supplies	2,001	2,250	2,000	(250)
2810	490	10	0000	2	Guidance- Regular School	BOCES Services	-	3,260	-	(3,260)
2815	400	10	0100	2	Health Services- Regular School	Contractual Expenditures	372	16,000	10,000	(6,000)
2815	400	10	0102	2	Health Services- Regular School	Conference/Workshop	18	900	900	-
2815	400	10	0103	2	Health Services- Regular School	Dues & Memberships	155	200	200	-
2815	450	10	0104	2	Health Services- Regular School	Materials & Supplies	3,230	1,875	2,000	125
2850	400	10	0100	2	Co-Curricular Activities	Contractual Expenditures	1,500	2,000	1,500	(500)
2850	400	10	0102	2	Co-Curricular Activities	Conference/Workshop	-	-	-	-
2850	400	10	0103	2	Co-Curricular Activities	Dues & Memberships	-	-	-	-
2850	400	10	0125	2	Co-Curricular Activities	Field Trips- Co-Curricular	-	800	800	-
2850	450	10	0104	2	Co-Curricular Activities	Materials & Supplies	943	300	300	-
2855	400	10	0100	2	Interscholastic Athletics	Contractual Expenditures	3,354	8,100	7,000	(1,100)
2855	400	10	0103	2	Interscholastic Athletics	Dues & Memberships	1,700	2,500	2,000	(500)
2855	400	10	0109	2	Interscholastic Athletics	Natural Gas- Weight Building	133	-	-	-
2855	400	10	0132	2	Interscholastic Athletics	Officials	18,259	26,000	23,000	(3,000)
2855	400	10	0133	2	Interscholastic Athletics	Score/Time Keepers	1,740	1,200	2,000	800
2855	400	10	0134	2	Interscholastic Athletics	Section Play Fees	-	1,000	1,000	-
2855	400	10	0154	2	Interscholastic Athletics	Fingerprinting	-	600	600	-
2855	450	10	0104	2	Interscholastic Athletics	Materials & Supplies	10,566	4,125	3,250	(875)
5510	400	10	0100	2	District Transportation	Contractual Expenditures	1,973	12,000	12,000	-
5510	400	10	0135	2	District Transportation	Bus Fleet Insurance	15,926	16,000	16,000	-
5510	400	10	0136	2	District Transportation	Workers' Compensation Insurance	15,000	15,000	23,000	8,000

Budget Number				3-Part	Function	Object/Project	2010-11	2011-12	2012-13	Change
Func	Obj	Loc	Proj	Budget	Description	Description	Final Expense	Adopted Budget	Draft 2 Budget	from 11-12 to 12-13
5510	400	10	0152	2	District Transportation	Meal Allowance	1,996	1,500	2,000	500
5510	400	10	0154	2	District Transportation	Fingerprinting	234	500	500	-
5510	450	10	0104	2	District Transportation	Materials & Supplies	1,074	3,000	2,500	(500)
5510	450	10	0137	2	District Transportation	Bus Parts	10,480	18,750	15,000	(3,750)
5510	450	10	0138	2	District Transportation	Gasoline & Diesel Fuel	64,197	92,500	90,000	(2,500)
5510	450	10	0139	2	District Transportation	Oil	2,104	2,750	2,750	-
5510	450	10	0140	2	District Transportation	Tires	-	2,500	2,500	-
5510	490	10	0000	2	District Transportation	BOCES Services	3,638	4,347	4,000	(347)
5530	400	10	0100	2	Bus Garage	Contractual Expenditures	6,745	10,000	10,000	-
5530	400	10	0102	2	Bus Garage	Conference/Workshop	-	1,000	1,000	-
5530	400	10	0103	2	Bus Garage	Dues & Memberships	-	200	200	-
5530	400	10	0109	2	Bus Garage	Natural Gas Service	17,719	30,000	25,000	(5,000)
5530	400	10	0110	2	Bus Garage	Electrical Service	19,815	20,000	25,000	5,000
5530	400	10	0111	2	Bus Garage	Water Service	229	600	600	-
5530	400	10	0112	2	Bus Garage	Telephone Service	-	-	-	-
5530	400	10	0117	2	Bus Garage	Commerical Package Insurance	-	-	-	-
5530	450	10	0104	2	Bus Garage	Materials & Supplies	370	3,375	2,500	(875)
8060	400	10	0156	2	Civic Activities	DeRuyter Free Library	27,000	30,730	30,730	-
8060	400	10	0157	2	Civic Activities	Summer Recreation	15,000	15,000	-	(15,000)
9010	800	10	0141	2	Non-Teaching Retirement	ERS	70,797	111,892	130,000	18,108
9020	800	10	0142	2	Teaching Retirement	TRS	247,870	314,706	391,437	76,731
9030	800	10	0143	2	Social Security	Social Security/Medicare	282,328	302,647	302,638	(9)
9040	800	10	0136	2	Workers' Compensation	Workers' Compensation	19,696	24,000	24,000	-
9045	800	10	0144	2	Life Insurance	Life Insurance	668	1,500	1,500	-
9050	800	10	0145	2	Unemployment Insurance	Unemployment Insurance	8,074	1,500	5,000	3,500
9060	800	10	0146	2	Health/Dental Insurance	Retiree Service Credit/Sick Time	-	-	-	-
9060	800	10	0147	2	Health/Dental Insurance	Health & Dental Insurance	841,820	948,819	948,819	-
9060	800	10	0148	2	Health/Dental Insurance	Accrued Sick Time(Compensated Absences)	30,500	-	-	-
9901	950	10	0149	2	Transfer to Other Funds	Special Aid Fund (Grants)	-	-		-
TOTAL INSTRUCTIONAL NON-SALARY							3,326,210	3,511,612	3,509,324	(2,288)
TOTAL INSTRUCTIONAL AREA							7,016,772	7,467,788	7,465,376	(2,412)
								Increase %	-0.03%	

Budget Number				3-Part	Function	Object/Project	2010-11	2011-12	2012-13	Change
Func	Obj	Loc	Proj	Budget	Description	Description	Final Expense	Adopted Budget	Draft 2 Budget	from 11-12 to 12-13
ADMINISTRATION										
SALARY										
1240	150	10	1000	1	Chief School Administrator	Superintendent's Salary	123,961	121,431	123,860	2,429
1310	150	10	1002	1	Business Administration	Business Administrator Salary	72,583	69,578	-	(69,578)
2010	150	10	1012	1	Curriculum Development & Supervision	Instructional Salaries	256	5,000	-	(5,000)
2020	150	10	1004	1	Supervision- Regular School	Supervision Stipends	-	-	-	-
2020	150	20	1004	1	Supervision- Regular School	Elementary Principal Salary	68,198	81,500	83,130	1,630
2020	150	30	1004	1	Supervision- Regular School	9-12 Principal Salary	1,698	86,738	88,473	1,735
2250	150	10	1020	1	Special Education	Instructional- CSE Chair	1,807	-	-	-
1240	160	10	1001	1	Chief School Administrator	Clerical Salary	34,953	35,530	36,241	711
1310	160	10	1002	1	Business Administration	Cook Manager Salary	30,398	29,458	30,047	589
1320	160	10	0108	1	Auditing	Claims Auditor	-	-		-
1325	160	10	1003	1	Treasurer	Treasurer Salary	34,763	32,290	32,936	646
1330	160	10	1005	1	Tax Collector	Tax Collector Salary	4,379	4,500	4,590	90
1620	160	10	1008	1	Operation of Plant	Head Night Custodian Salary	32,604	38,115	38,877	762
1621	160	10	1010	1	Maintenance of Plant	B & G Supervisor Salary	50,309	54,205	55,289	1,084
2010	160	10	1011	1	Curriculum Development & Supervision	Noninstructional Salaries	-	-	-	-
2020	160	20	1001	1	Supervision- Regular School	Clerical Salary- Elementary	-	-	-	-
2020	160	30	1001	1	Supervision- Regular School	Clerical Salary- K-12	26,035	27,143	27,957	814
5510	160	10	1023	1	Transportation	Business Administrator Salary	22,927	24,130	-	(24,130)
5530	160	10	1030	1	Bus Garage	Head Mechanic Salary	55,386	56,650	57,784	1,134
8070	160	10	1031	1	Census	Census Taker Salaries	2,400	-	2,500	2,500
ADMINISTRATIVE SALARY TOTAL							562,656	666,268	581,684	(84,584)
										-
NON-SALARY										-
1240	200	10	0105	1	Chief School Administrator	Equipment	-	-	-	-
1310	200	10	0105	1	Business Administration	Equipment	1,419	1,000	-	(1,000)
1670	200	10	0105	1	Central Printing & Mailing	Equipment	-	-	-	-
2010	200	10	0105	1	Curriculum Development & Supervision	Equipment	-	-	-	-
2020	200	20	0105	1	Supervision- Regular School	Equipment- Elementary	-	1,500	1,000	(500)
2020	200	30	0105	1	Supervision- Regular School	Equipment- K-12	2,504	1,500	1,000	(500)
1010	400	10	0100	1	Board of Education	Contractual Expenditures	3,200	3,600	3,600	-
1010	400	10	0101	1	Board of Education	Advertising	39	300	300	-
1010	400	10	0102	1	Board of Education	Conference/Workshop	195	400	400	-
1010	400	10	0103	1	Board of Education	Dues & Memberships	2,589	7,000	5,000	(2,000)
1010	400	10	0900	1	Board of Education	Contractual for Capital Projects	-	-	-	-
1040	400	10	0100	1	District Clerk	Contactual Expenditures	-	500	500	-
1040	400	10	0101	1	District Clerk	Advertising	2,218	2,000	2,000	-
1240	400	10	0100	1	Chief School Administrator	Contractual Expenditures	6,931	2,500	2,500	-
1240	400	10	0102	1	Chief School Administrator	Conference/Workshop	-	1,500	1,500	-
1240	400	10	0103	1	Chief School Administrator	Dues & Memberships	550	1,600	1,600	-
1310	400	10	0100	1	Business Administration	Contractual Expenditures	6,596	4,000	4,000	-
1310	400	10	0101	1	Business Administration	Advertising	-	500	500	-
1310	400	10	0102	1	Business Administration	Conference/Workshop	1,393	600	600	-
1310	400	10	0103	1	Business Administration	Dues & Memberships	375	500	500	-
1310	400	10	0106	1	Business Administration	Maintenance Contracts	-	-	-	-
1310	400	10	0107	1	Business Administration	Mileage	442	800	800	-
1310	400	10	0153	1	Business Administration	Contractual Records Management	-	-	-	-
1320	400	10	0108	1	Auditing	Internal/External Auditors	25,352	28,000	28,000	-
1330	400	10	0100	1	Tax Collector	Contractual Expenditures	3,414	2,900	3,000	100
1330	400	10	0101	1	Tax Collector	Advertising	-	400	-	(400)

Budget Number Func	Obj	Loc	Proj	3-Part Budget	Function Description	Object/Project Description	2010-11 Final Expense	2011-12 Adopted Budget	2012-13 Draft 2 Budget	Change from 11-12 to 12-13
1420	400	10	0100	1	Legal	Contractual Legal Service	4,974	22,000	20,000	(2,000)
1670	400	10	0100	1	Central Printing & Mailing	Contractual Expenditures	18,279	20,000	20,000	-
1670	400	10	0115	1	Central Printing & Mailing	Contractual Copiers	-	-		-
1910	400	10	0116	1	Unallocated Insurance	Comprehensive Multiple Pupil	31,701	36,000	24,600	(11,400)
1910	400	10	0117	1	Unallocated Insurance	Commerical Umbrella	7,850	10,000	8,000	(2,000)
1910	400	10	0118	1	Unallocated Insurance	Blanket Bond	-	-		-
1910	400	10	0119	1	Unallocated Insurance	Student Accident	9,490	10,000	8,400	(1,600)
1930	400	10	0000	1	Judgments and Claims	Judgments and Claims	-	-		-
2010	400	10	0100	1	Curriculum Development & Supervision	Contractual Expenditures	-	5,000	2,500	(2,500)
2010	400	10	0102	1	Curriculum Development & Supervision	Conference/Workshop	-	3,750	3,750	-
2020	400	20	0100	1	Supervision- Regular School	Contractual- Elementary	-	-	-	-
2020	400	20	0102	1	Supervision- Regular School	Conference/Workshop- Elementary	-	-	-	-
2020	400	20	0103	1	Supervision- Regular School	Dues & Memberships- Elementary	-	-	-	-
2020	400	20	0121	1	Supervision- Regular School	Assemblies- Elementary	-	-	-	-
2020	400	30	0100	1	Supervision- Regular School	Contractual- K-12	-	5,000	4,000	(1,000)
2020	400	30	0102	1	Supervision- Regular School	Conference/Workshop- K-12	-	3,750	3,500	(250)
2020	400	30	0103	1	Supervision- Regular School	Dues & Memberships- K-12	-	3,000	2,500	(500)
2020	400	30	0121	1	Supervision- Regular School	Assemblies- K-12	-	2,000	1,500	(500)
1010	450	10	0104	1	Board of Education	Materials & Supplies	155	375	375	-
1240	450	10	0104	1	Chief School Administrator	Materials & Supplies	1,478	1,500	1,500	-
1310	450	10	0104	1	Business Administration	Materials & Supplies	525	1,500	1,000	(500)
1330	450	10	0104	1	Tax Collector	Materials & Supplies	-	100	-	(100)
1480	450	10	0104	1	Public Information	Materials & Supplies	-	1,500	1,500	-
1670	450	10	0104	1	Central Printing & Mailing	Materials & Supplies	7,710	8,250	7,500	(750)
2010	450	10	0104	1	Curriculum Development & Supervision	Materials & Supplies	-	-	-	-
2020	450	20	0104	1	Supervision- Regular School	Materials & Supplies- Elementary	-	-	-	-
2020	450	20	0122	1	Supervision- Regular School	Contingency- Elementary	-	-	-	-
2020	450	30	0104	1	Supervision- Regular School	Materials & Supplies- K-12	905	3,375	2,500	(875)
2020	450	30	0122	1	Supervision- Regular School	Contingency- K-12	-	-	-	-
1010	490	10	0000	1	Board of Education	BOCES Services	-	-	-	-
1310	490	10	0000	1	Business Administration	BOCES Services	65,997	30,773	102,000	71,227
1430	490	10	0000	1	Personnel	BOCES Services	18,388	26,611	19,000	(7,611)
1670	490	10	0000	1	Central Printing & Mailing	BOCES Services	27,131	33,725	28,000	(5,725)
1981	490	10	0000	1	BOCES Administrative Costs	BOCES Services	32,298	32,236	33,000	764
2010	490	10	0104	1	Curriculum Development & Supervision	BOCES Services	-	43,900	-	(43,900)
9010	800	10	0141	1	Non-Teaching Retirement	ERS	37,265	41,588	57,244	15,656
9020	800	10	0142	1	Teaching Retirement	TRS	22,921	43,474	34,983	(8,491)
9030	800	10	0143	1	Social Security	Social Security/Medicare	43,043	50,969	44,499	(6,471)
9040	800	10	0136	1	Workers' Compensation	Workers' Compensation	3,200	3,500	3,500	-
9045	800	10	0144	1	Life Insurance	Life Insurance	500	500	500	-
9050	800	10	0145	1	Unemployment Insurance	Unemployment Insurance	-	300	300	-
9060	800	10	0146	1	Health/Dental Insurance	Retiree Service Credit/Sick Time	-	-		-
9060	800	10	0147	1	Health/Dental Insurance	Health & Dental Insurance	112,598	99,724	99,724	-
9060	800	10	0148	1	Health/Dental Insurance	Accrued Sick Time(Compensated Absences)	-			-
ADMINISTRATIVE NON-SALARY TOTAL							503,624	605,500	592,675	(12,826)
TOTAL ADMINISTRATIVE EXPENSES							1,066,280	1,271,768	1,174,359	(97,409)
								Increase	-7.66%	

Budget Number Func	Obj	Loc	Proj	3-Part Budget	Function Description	Object/Project Description	2010-11 Final Expense	2011-12 Adopted Budget	2012-13 Draft 2 Budget	Change from 11-12 to 12-13
CAPITAL										
SALARY										
1620	160	10	1006	3	Operation of Plant	Custodian/Cleaner Salary	112,183	117,305	121,589	4,284
1620	160	10	1008	3	Operation of Plant	Summer Workers Salary	10,792	9,000	5,000	(4,000)
1620	160	10	1009	3	Operation of Plant	Substitutes Salary	5,387	5,000	5,000	-
1620	161	10	1007	3	Operation of Plant	Overtime Pay	2,871	2,500	2,500	-
1621	161	10	1007	3	Maintenance of Plant	Overtime Pay	-	-	-	-
TOTAL CAPITAL SALARY							131,233	133,805	134,089	284
										-
NON-SALARY										-
1620	200	10	1005	3	Operation of Plant	Equipment	1,594	12,500	11,000	(1,500)
1621	200	10	0105	3	Maintenance of Plant	Equipment	-	10,000	9,000	(1,000)
1620	400	10	0100	3	Operation of Plant	Contractual Expenditures	29,651	20,000	20,000	-
1620	400	10	0102	3	Operation of Plant	Conference/Workshop	-	-	-	-
1620	400	10	0109	3	Operation of Plant	Natural Gas Service	70,874	71,500	71,500	-
1620	400	10	0110	3	Operation of Plant	Electrical Service	79,260	71,000	71,000	-
1620	400	10	0111	3	Operation of Plant	Water Service	1,483	2,500	2,500	-
1620	400	10	0112	3	Operation of Plant	Telephone Service	-	2,000	-	(2,000)
1621	400	10	0100	3	Maintenance of Plant	Contractual Expenditures	29,721	35,000	30,000	(5,000)
1621	400	10	0102	3	Maintenance of Plant	Conference/Workshop	-	500	500	-
1621	400	10	0113	3	Maintenance of Plant	Comprehensive Public Building Safety	881	5,000	5,000	-
1621	400	10	0114	3	Maintenance of Plant	Field Maintenance	-	4,000	-	(4,000)
1964	400	10	0120	3	Refund on Real Property Taxes	Certiorari	-	-		-
1620	450	10	0104	3	Operation of Plant	Materials & Supplies	30,113	15,000	20,000	5,000
1621	450	10	0104	3	Maintenance of Plant	Materials & Supplies	19,762	15,000	20,000	5,000
1620	490	10	0000	3	Operation of Plant	BOCES Services	52,607	58,620	55,000	(3,620)
9010	800	10	0141	3	Non-Teaching Retirement	ERS	15,879	21,082	26,818	5,736
9020	800	10	0142	3	Teaching Retirement	TRS	-	-	-	-
9030	800	10	0143	3	Social Security	Social Security/Medicare	10,039	10,236	10,258	22
9040	800	10	0136	3	Workers' Compensation	Workers' Compensation	8,450	9,000	9,000	-
9045	800	10	0144	3	Life Insurance	Life Insurance	500	500	500	-
9050	800	10	0145	3	Unemployment Insurance	Unemployment Insurance	-	5,000	5,000	-
9060	800	10	0146	3	Health/Dental Insurance	Retiree Service Credit/Sick Time	-	-	-	-
9060	800	10	0147	3	Health/Dental Insurance	Health & Dental Insurance	35,000	35,350	35,350	-
9060	800	10	0148	3	Health/Dental Insurance	Accrued Sick Time(Compensated Absences)	-	-	-	-
9950	900	10	0151	3	Transfer to Capital Fund	Capital Fund/Transportation Reserve*	1,400	-	-	-
9901	960	10	0150	3	Transfer to Other Funds	Debt Service Fund	350,000	275,000	615,000	340,000
TOTAL CAPITAL NON-SALARY							737,214	678,788	1,017,426	338,638
TOTAL CAPITAL EXPENSES							868,447	812,593	1,151,515	338,921
								Increase %	41.71%	

TOTAL GENERAL FUND EXPENSES			8,951,499	9,552,149	9,791,249	239,100
				Increase	2.50%	

2010-11 (Actual), 2011-12 (Budgeted) and projected 2012-13 through 2016-17

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Category	Actual 2010-11	Change	Budgeted 2011-12	Change	Draft 2 Projected 2012-13	Change	Projected 2013-14	Change	Projected 2014-15	Change	Projected 2015-16	Change	Projected 2016-17
Salary(1)	4,359,311	9.11%	4,756,249	0.61%	4,785,060	2.75%	4,916,649	2.75%	5,051,857	2.75%	5,190,783	2.75%	5,333,530
Medical/Dental Insurance(2)	1,019,918	6.99%	1,091,181	0.00%	1,091,181	5.50%	1,151,196	6.00%	1,220,268	6.50%	1,299,585	7.00%	1,390,556
ERS/TRS	404,175	31.81%	532,742	20.22%	640,482	10.00%	704,530	5.00%	739,757	2.75%	760,100	2.75%	781,003
Other AP(3)	3,168,101	0.12%	3,171,977	3.23%	3,274,526	7.42%	3,517,609	2.74%	3,613,951	-5.96%	3,398,664	3.04%	3,501,867
Total A Fund	8,951,505	6.71%	9,552,149	2.50%	9,791,249	5.09%	10,289,985	3.26%	10,625,832	0.22%	10,649,132	3.36%	11,006,956

REVENUES

Category	Actual 2010-11	Change	Budgeted 2011-12	Change	Projected 2012-13	Change	Projected 2013-14	Change	Projected 2014-15	Change	Projected 2015-16	Change	Projected 2016-17
State Aid(4)	5,119,825	1.29%	5,186,072	0.40%	5,206,867	4.00%	5,415,142	4.00%	5,631,747	-1.33%	5,557,017	4.00%	5,779,298
Local Income	395,959	7.58%	425,975	0.13%	426,528	5.50%	450,000	5.56%	475,000	5.26%	500,000	5.00%	525,000
Medicaid	-	N/A	2,500	0.00%	2,500	0.00%	2,500	0.00%	2,500	0.00%	2,500	0.00%	2,500
Tax Levy(5)	3,268,396	0.57%	3,287,126	5.88%	3,480,354	7.67%	3,747,343	5.18%	3,941,585	4.39%	4,114,615	5.12%	4,325,158
Fund Balances/Reserves	167,325	288.75%	650,476	3.77%	675,000	0.00%	675,000	-14.81%	575,000	-17.39%	475,000	-21.05%	375,000
Total A Fund(6)	8,951,505	6.71%	9,552,149	2.50%	9,791,249	5.09%	10,289,985	3.26%	10,625,832	0.22%	10,649,132	3.36%	11,006,956
Tax Levy as % of Revenue	36.51%		34.41%		35.55%		36.42%		37.09%		38.64%		39.29%
True Value of Real Property in DeRuyter CSD(7)	185,728,752		183,201,405		192,361,475		201,979,549		212,078,526		222,682,453		233,816,575
Tax Levy as % of True Value	1.760%		1.794%		1.809%		1.855%		1.859%		1.848%		1.850%
Rate/ $1000 of True Value	$ 17.60		$ 17.94		$ 18.09		$ 18.55		$ 18.59		$ 18.48		$ 18.50
Years of Taxes equal to value of home	56.83		55.73		55.27		53.90		53.81		54.12		54.06
Tax Levy Cap Increase(Base 2% amount, actual formula yields greater allowance)					2.00%		2.00%		2.00%		2.00%		2.00%
Amount Raised by Cap Increase					$ 65,743		$ 69,607		$ 74,947		$ 78,832		$ 82,292
Projected Amount over Limit					$ 127,485		$ 197,382		$ 119,295		$ 94,198		$ 128,250

(1) 2011-12 Assumes 2.75% for DFA(2-year extension) for 11-12 and 12-13 and 4.25% for CSEA (2.75% for 2012-13 and forward), 2.75% net going forward

(2) Assumes Medical/Dental increases by an increasing percentage approaching the 8% net historical average (9% increase with interest and other revenues of about 1% offsetting)

(3) This category includes Diesel Fuel and Utilities assumed at 8%, BOCES at 3%, remainder at 3%. Debt Service amounts (1st payment for 2011 project in 2012-13, Last Payment for 1997 Project in 2014-15)

(4) 2012-13 assumes end of all federal aid and 1st payment of building aid with no other changes in state aid, all future years 4% increase

(5) This number is the end result when all other numbers are in place

(6) Total expenditure estimate carried down to this line

(7) Assumes 5% increase in value of Real Property every year(below historical average)

Total Rollover Budget 12-13

		Direct	Indirect(Trans)	Materials	Cut Amount	Description	Is it in Draft 2?
1	French(0.5 to 0.4 FTE)	$ 36,559			$ 18,921	Insurance Savings and 0.1 FTE	Y
2	Assistant Superintendent	$ 119,805			$ 119,805	Replace with BOCES Service	Y
3	BOCES Cut	$ 50,000			$ 50,000	Expiring Tech Leases	Y
4	Materials and Supplies	$ 128,388			$ 25,678	20% Cut	Y
5	Equipment	$ 57,000			$ 11,400	20% Cut	Y
6	Afterschool Program		$ 25,310		$ 12,655	Budgeted 2 Days per Week	Y
7	Conferences/Memberships	$ 35,300			$ 30,005	85% Cut	Y
8	Medical Insurance increase to 2%	$ 1,100,000			$ 22,000	Recommended Maximum Rate	Y
9	CSEA Tentative Agreement	$ 34,573			$ 34,573	CSEA Contract Negotiations	Y
10	Field Trips	$ 14,300	$ 8,605		$ 11,256	50% Cut	Y
11	Maintenance Contract HVAC	$ 33,000			$ 33,000	Remove	Y
12	TRS Rate Change from 12.5% to 11.84%	$ 23,770			$ 23,770	Rate Guidance on 1/31/12	Y
13	Swim/Rec Program	$ 15,000			$ 15,000	1-year authorization, must remove	Y

Items Cut in Draft 2	$ 408,062
Potentially Needed Cuts (per 5 year plan)	$ 535,394
Additional Cuts Needed/(Potential Addback)	$ 127,332