

Budget Account	2016-2017 Adopted Budget	2017-2018 Adopted Budget	Dollar Change	Percent Change
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<b>Instruction Budget</b>
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**1. Curriculum Development**

Curriculum Development costs are those associated with developing and improving the instructional program for students of all grades and for both regular education and special education. This includes work to align the curriculum to meet state and federal standards.

Salaries	482,837	499,303	16,466	3.41%
Equipment	0	0	0	0.00%
Contractual & Other	36,100	36,100	0	0.00%
Supplies & Materials	4,700	4,700	0	0.00%
BOCES Services	0	0	0	0.00%
<b>Subtotal</b>	<b>523,637</b>	<b>540,103</b>	<b>16,466</b>	<b>3.14%</b>

**2. Supervision- Regular School**

Supervision includes the costs for all school building administrators such as principals, assistant principals and their office teams. This includes student grading, attendance and discipline.

Salaries	2,359,892	2,403,790	43,898	1.86%
Equipment	0	0	0	0.00%
Contractual & Other	47,505	42,005	-5,500	-11.58%
Supplies & Materials	37,800	35,300	-2,500	-6.61%
BOCES Services	1,760	1,760	0	0.00%
<b>Subtotal</b>	<b>2,446,957</b>	<b>2,482,855</b>	<b>35,898</b>	<b>1.47%</b>

**3. Inservice Training- Instruction**

In-service training provides instructional staff with professional development activities to increase their knowledge of current educational trends, new instructional methods, and research on student learning.

Salaries	158,955	155,194	-3,761	-2.37%
Equipment	0	0	0	0.00%
Contractual & Other	96,640	85,640	-11,000	-11.38%
Supplies & Materials	3,800	3,800	0	0.00%
BOCES Services	65,000	66,000	1,000	1.54%
<b>Subtotal</b>	<b>324,395</b>	<b>310,634</b>	<b>-13,761</b>	<b>-4.24%</b>

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#### 4. Teaching- Regular School

This category provides for all teachers, aides and classroom support staff. This category also includes funding for classroom equipment, supplies and textbooks, and other expenses necessary to maintain the regular education school program.

Salaries	24,366,107	24,838,411	472,304	1.94%
Equipment	102,000	102,000	0	0.00%
Contractual & Other	380,900	416,400	35,500	9.32%
Supplies & Materials	397,463	397,713	250	0.06%
Tuition Payments	165,000	160,000	-5,000	-3.03%
BOCES Services	266,040	278,770	12,730	4.78%
Textbooks	447,067	447,067	0	0.00%
<b>Subtotal</b>	<b>26,124,577</b>	<b>26,640,361</b>	<b>515,784</b>	<b>1.97%</b>

#### 5. Programs For Students with Disabilities

This category serves a significant portion of the District's student population with varying individual needs and mandated service requirements. These highly specialized programs and related services are generally mandated by the State or Federal government.

Salaries	6,300,755	6,487,467	186,712	2.96%
Equipment	15,000	15,000	0	0.00%
Contractual & Other	1,331,200	1,331,200	0	0.00%
Supplies & Materials	72,375	81,575	9,200	12.71%
BOCES Services	1,300,000	1,300,000	0	0.00%
Textbooks	39,080	39,080	0	0.00%
<b>Subtotal</b>	<b>9,058,410</b>	<b>9,254,322</b>	<b>195,912</b>	<b>2.16%</b>

#### 6. Occupational Education

The costs of providing hands on educational opportunities for students to learn vocational or trade skills such as carpentry, computer repair, and auto repair.

Salaries	0	0	0	0.00%
Equipment	0	0	0	0.00%
Contractual & Other	0	0	0	0.00%
Supplies & Materials	0	0	0	0.00%
BOCES Services	594,000	606,100	12,100	2.04%
<b>Subtotal</b>	<b>594,000</b>	<b>606,100</b>	<b>12,100</b>	<b>2.04%</b>

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**7. Teaching- Special Schools**

This category provides for summer school and adult education programs. Summer school is aimed primarily at students at risk of delayed graduation or in need of remedial support.

Salaries	134,596	139,200	4,604	3.42%
Equipment	0	0	0	0.00%
Contractual & Other	13,000	13,000	0	0.00%
Supplies & Materials	3,300	3,300	0	0.00%
BOCES Services	0	0	0	0.00%
Textbooks	1,500	1,500	0	0.00%
<b>Subtotal</b>	<b>152,396</b>	<b>157,000</b>	<b>4,604</b>	<b>3.02%</b>

**8. School Library & Audiovisual**

Included here are the expenses associated with the operation of the school district libraries, including library staff, acquisition of library books, cataloging and circulation of books, and supplies and equipment.

Salaries	585,692	594,124	8,432	1.44%
Equipment	0	0	0	0.00%
Contractual & Other	0	0	0	0.00%
Supplies & Materials	11,100	11,100	0	0.00%
BOCES Services	53,245	53,245	0	0.00%
Library Books	51,500	51,500	0	0.00%
<b>Subtotal</b>	<b>701,537</b>	<b>709,969</b>	<b>8,432</b>	<b>1.20%</b>

**9. Computer Assisted Instruction**

This budget category includes the expenses of operating the district's computer labs, classroom computer equipment, and related supplies.

Salaries	233,991	237,727	3,736	1.60%
Equipment	102,500	102,500	0	0.00%
Contractual & Other	30,400	30,400	0	0.00%
Supplies & Materials	145,250	162,750	17,500	12.05%
BOCES Services	885,655	885,655	0	0.00%
<b>Subtotal</b>	<b>1,397,796</b>	<b>1,419,032</b>	<b>21,236</b>	<b>1.52%</b>

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**10. Guidance Services**

This category includes funding for expenses necessary to provide career counseling, college application assistance, and student transitional support between grade levels.

Salaries	1,048,374	1,104,827	56,453	5.38%
Equipment	0	0	0	0.00%
Contractual & Other	2,600	2,600	0	0.00%
Supplies & Materials	2,475	2,475	0	0.00%
BOCES Services	400	400	0	0.00%
<b>Subtotal</b>	<b>1,053,849</b>	<b>1,110,302</b>	<b>56,453</b>	<b>5.36%</b>

**11. Health Services**

This category includes funding for the school nurse offices. Nurses provide on-site emergency medical support, prescription drug management, and student health testing.

Salaries	582,915	599,123	16,208	2.78%
Equipment	0	0	0	0.00%
Contractual & Other	36,800	36,800	0	0.00%
Supplies & Materials	16,115	16,115	0	0.00%
<b>Subtotal</b>	<b>635,830</b>	<b>652,038</b>	<b>16,208</b>	<b>2.55%</b>

**12. Psychological Services**

This category includes funding for expenses necessary to provide mandated psychological support to students, student psychological testing and referrals for special services.

Salaries	364,939	378,739	13,800	3.78%
Equipment	0	0	0	0.00%
Contractual & Other	0	0	0	0.00%
Supplies & Materials	2,500	2,500	0	0.00%
BOCES Services	0	0	0	0.00%
<b>Subtotal</b>	<b>367,439</b>	<b>381,239</b>	<b>13,800</b>	<b>3.76%</b>

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**13. Social Work Services**

This category includes funding for expenses necessary to provide mandated counseling as required by the student Individual Educational Plans.

Salaries	560,685	631,251	70,566	12.59%
Equipment	0	0	0	0.00%
Contractual & Other	0	0	0	0.00%
Supplies & Materials	850	850	0	0.00%
BOCES Services	0	0	0	0.00%
<b>Subtotal</b>	<b>561,535</b>	<b>632,101</b>	<b>70,566</b>	<b>12.57%</b>

**14. Co-Curricular Activities**

Co-curricular activities are student activities offered as enrichment experiences including band, student plays, school newspapers and student groups such as the Honor Society and student government.

Salaries	202,100	208,180	6,080	3.01%
Equipment	0	0	0	0.00%
Contractual & Other	23,800	23,800	0	0.00%
Supplies & Materials	500	500	0	0.00%
<b>Subtotal</b>	<b>226,400</b>	<b>232,480</b>	<b>6,080</b>	<b>2.69%</b>

**15. Interscholastic Athletics**

Interscholastic athletics provide students the opportunity to participate in a variety of competitive interscholastic sports programs.

Salaries	418,700	420,880	2,180	0.52%
Equipment	5,000	5,000	0	0.00%
Contractual & Other	132,385	145,870	13,485	10.19%
Supplies & Materials	70,850	71,850	1,000	1.41%
<b>Subtotal</b>	<b>626,935</b>	<b>643,600</b>	<b>16,665</b>	<b>2.66%</b>

<b>Instruction Budget Total</b>	<b>44,795,693</b>	<b>45,772,136</b>	<b>976,443</b>	<b>2.18%</b>
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<b>Pupil Transportation</b>
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**16. Transportation Services**

This category provides funding for transportation of students within the district to Ballston Spa Central School District Schools and for district students who attend certain private or parochial schools. Also included here are the expenses for transportation for athletic teams, field trips, and building transfer shuttles.

Salaries	2,446,884	2,598,876	151,992	6.21%
Equipment	16,000	35,000	19,000	118.75%
Contractual & Other	177,350	184,875	7,525	4.24%
Supplies & Materials	662,990	539,735	-123,255	-18.59%
BOCES Services	0	0	0	0.00%
<b>Subtotal</b>	<b>3,303,224</b>	<b>3,358,486</b>	<b>55,262</b>	<b>1.67%</b>

**17. Bus Garage Building**

This category provides funding for the operation of the bus garage, namely utilities and building repairs.

Salaries	22,122	23,089	967	4.37%
Equipment	0	0	0	0.00%
Contractual & Other	111,150	118,750	7,600	6.84%
Supplies & Materials	8,050	11,500	3,450	42.86%
<b>Subtotal</b>	<b>141,322</b>	<b>153,339</b>	<b>12,017</b>	<b>8.50%</b>

**18. Contract Transportation**

Included in this category are expenses associated with the operation of contracted transportation for students with disabilities.

Contractual & Other	230,000	250,000	20,000	8.70%
<b>Subtotal</b>	<b>230,000</b>	<b>250,000</b>	<b>20,000</b>	<b>8.70%</b>

**19. Transportation from BOCES**

Costs associated with BOCES provided transfer shuttles, if any, are shown here.

BOCES Services	6,300	6,300	0	0.00%
<b>Subtotal</b>	<b>6,300</b>	<b>6,300</b>	<b>0</b>	<b>0.00%</b>

<b>Pupil Transportation Total</b>	<b>3,680,846</b>	<b>3,768,125</b>	<b>87,279</b>	<b>2.37%</b>
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**General Support**

**20. Board Of Education**

Expenses included here are those required to conduct basic Board of Education business such as attendance at NYS School Boards Association meetings and new Board member training.

Contractual & Other	5400	5400	0	0.00%
Supplies & Materials	500	500	0	0.00%
<b>Subtotal</b>	<b>5,900</b>	<b>5,900</b>	<b>0</b>	<b>0.00%</b>

**21. District Clerk**

This category includes expenses for taking minutes at Board meetings.

Salaries	3,360	3,360	0	0.00%
Supplies & Materials	580	580	0	0.00%
<b>Subtotal</b>	<b>3,940</b>	<b>3,940</b>	<b>0</b>	<b>0.00%</b>

**22. District Meeting**

This category includes expenses for conducting the annual budget vote and referendums.

Contractual & Other	2,465	2,465	0	0.00%
Supplies & Materials	2,495	2,495	0	0.00%
<b>Subtotal</b>	<b>4,960</b>	<b>4,960</b>	<b>0</b>	<b>0.00%</b>

**23. Superintendent of Schools**

This category includes expenses for the Superintendent, the secretary to the Superintendent, equipment and office supplies and materials to operate the office of the superintendent. This office provides oversight for all functions of the Ballston Spa Central School District.

Salaries	245,316	252,345	7,029	2.87%
Equipment	0	0	0	0.00%
Contractual & Other	7,755	7,755	0	0.00%
Supplies & Materials	3,055	3,055	0	0.00%
<b>Subtotal</b>	<b>256,126</b>	<b>263,155</b>	<b>7,029</b>	<b>2.74%</b>

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**24. Business Administration**

Expenses included here are those associated with the business office staff which is responsible for all business records, payment of bills, budget oversight, preparation of state reports and all other financial matters for the district.

Salaries	461,998	476,974	14,976	3.24%
Equipment	0	0	0	0.00%
Contractual & Other	33,115	30,585	-2,530	-7.64%
Supplies & Materials	8,750	8,945	195	2.23%
BOCES Services	4,650	4,650	0	0.00%
<b>Subtotal</b>	<b>508,513</b>	<b>521,154</b>	<b>12,641</b>	<b>2.49%</b>

**25. Auditing**

Expenses associated with the external auditor, internal auditor, and claims auditor are shown here.

Salaries	4,500	3,800	-700	-15.56%
Contractual & Other	46,700	46,700	0	0.00%
BOCES Services	3,000	3,000	0	0.00%
<b>Subtotal</b>	<b>54,200</b>	<b>53,500</b>	<b>-700</b>	<b>-1.29%</b>

**26. Tax Collector**

Expenses associated with the operation of the tax collector's office are shown here.

Salaries	50,525	51,690	1,165	2.31%
Contractual & Other	7,205	7,205	0	0.00%
Supplies & Materials	1,025	1,350	325	31.71%
<b>Subtotal</b>	<b>58,755</b>	<b>60,245</b>	<b>1,490</b>	<b>2.54%</b>

**27. Purchasing**

Costs associated specifically with the District's purchasing agent's office are shown here. The purchasing agent is responsible for implementation of district wide purchasing procedures, minimizing the costs associated with purchasing supplies, materials, and equipment, and coordination of these items.

Salaries	63,207	65,103	1,896	3.00%
Equipment	0	0	0	0.00%
Contractual & Other	1,250	1,250	0	0.00%
Supplies & Materials	575	575	0	0.00%
BOCES Services	900	900	0	0.00%
<b>Subtotal</b>	<b>65,932</b>	<b>67,828</b>	<b>1,896</b>	<b>2.88%</b>



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**28. Legal Services**

Legal includes expenses for District legal consultants and legal services. The District contracts with a legal firm to provide legal consultation.

Contractual & Other	111,750	111,750	0	0.00%
<b>Subtotal</b>	<b>111,750</b>	<b>111,750</b>	<b>0</b>	<b>0.00%</b>

**29. Personnel**

Personnel matters are the responsibility of the Human Resources department of the District. This department is responsible for the personnel management of over 700 employees including recruitment, contract administration, discipline, employee relations, and union relations.

Salaries	287,980	297,369	9,389	3.26%
Equipment	0	0	0	0.00%
Contractual & Other	30,600	30,700	100	0.33%
Supplies & Materials	3,900	3,900	0	0.00%
BOCES Services	18,800	21,800	3,000	15.96%
<b>Subtotal</b>	<b>341,280</b>	<b>353,769</b>	<b>12,489</b>	<b>3.66%</b>

**30. Public Information and Services**

This category provides funding for the dissemination of information to district residents and manages requests for information from newspapers and other news outlets.

Salaries	61,311	62,997	1,686	2.75%
Equipment	0	0	0	0.00%
Contractual & Other	14,640	16,640	2,000	13.66%
Supplies & Materials	1,150	1,150	0	0.00%
BOCES Services	16,690	16,690	0	0.00%
<b>Subtotal</b>	<b>93,791</b>	<b>97,477</b>	<b>3,686</b>	<b>3.93%</b>

**31. Operation of Plant**

The category for plant operation consists of expenses necessary to clean and maintain all district buildings. Included here are the costs associated with cleaning supplies, electric, gas, water, and telephone utilities, and the salaries of the cleaning staff.

Salaries	1,757,687	1,849,300	91,613	5.21%
Equipment	18,000	21,400	3,400	18.89%
Contractual & Other	1,909,340	1,812,790	-96,550	-5.06%
Supplies & Materials	320,000	340,500	20,500	6.41%
BOCES Services	154,000	154,000	0	0.00%
<b>Subtotal</b>	<b>4,159,027</b>	<b>4,177,990</b>	<b>18,963</b>	<b>0.46%</b>

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**32. Maintenance of Plant**

The category for plant maintenance consists of expenses necessary to keep all district buildings in good repair and conducive to a healthy and inviting learning environment. The funds are used to maintain the buildings, grounds, and include the salaries of the maintenance and equipment technician staff.

Salaries	546,519	548,104	1,585	0.29%
Equipment	73,000	73,000	0	0.00%
Contractual & Other	468,000	504,600	36,600	7.82%
Supplies & Materials	315,150	334,000	18,850	5.98%
BOCES Services	22,500	22,500	0	0.00%
<b>Subtotal</b>	<b>1,425,169</b>	<b>1,482,204</b>	<b>57,035</b>	<b>4.00%</b>

**33. Central Printing & Mailing**

This category of central services includes district wide expenses for printing, copying, and mailing for the district.

Contractual & Other	185,600	182,900	-2,700	-1.45%
BOCES Services	18,900	18,900	0	0.00%
<b>Subtotal</b>	<b>204,500</b>	<b>201,800</b>	<b>-2,700</b>	<b>-1.32%</b>

**34. Central Data Processing**

Central data processing includes the staff and other expenses required to maintain the District's computer network, internet connections, servers, desktops, and laptop computers.

Salaries	454,875	467,073	12,198	2.68%
Equipment	21,000	21,000	0	0.00%
Contractual & Other	81,000	67,200	-13,800	-17.04%
Supplies & Materials	68,580	90,980	22,400	32.66%
BOCES Services	325,200	338,200	13,000	4.00%
<b>Subtotal</b>	<b>950,655</b>	<b>984,453</b>	<b>33,798</b>	<b>3.56%</b>

**35. Unallocated Insurance**

Unallocated insurance refers to the District's various insurance requirements, in place to manage risk and potential liability, including property, umbrella, general liability, student accident, and auto.

Contractual & Other	235,700	235,700	0	0.00%
<b>Subtotal</b>	<b>235,700</b>	<b>235,700</b>	<b>0</b>	<b>0.00%</b>

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<b>36. School Association Dues</b>				
This category provides for District membership in organizations at the local, county and state levels.				
Contractual & Other	11,140	11,140	0	0.00%
<b>Subtotal</b>	<b>11,140</b>	<b>11,140</b>	<b>0</b>	<b>0.00%</b>
<b>37. Judgments and Claims</b>				
This category provides for costs associated with legal claims or judgments owed by the District.				
Contractual & Other	0	0	0	0.00%
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>38. Refund on Real Property Taxes</b>				
Expenses associated with real property tax refunds are charged here.				
Contractual & Other	25,000	25,000	0	0.00%
<b>Subtotal</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>0.00%</b>
<b>39. BOCES Administrative Costs</b>				
This category provides for the District's share of BOCES administration costs.				
BOCES Services	636,045	644,500	8,455	1.33%
<b>Subtotal</b>	<b>636,045</b>	<b>644,500</b>	<b>8,455</b>	<b>1.33%</b>
<b>General Support Total</b>	<b>9,152,383</b>	<b>9,306,465</b>	<b>154,082</b>	<b>1.68%</b>

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<b>Community Services</b>
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**40. Recreation**

Expensed here is a self-sustaining community recreation program conducted by the Ballston Area Recreation Commission that is included as part of the District's propositions and presented each year. The proposition expense is charged here but not initially budgeted directly by the District as it is not a direct District expense.

Contractual & Other	0	0	0	0.00%
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

**41. Civic Activities**

Included under the Civic Activities category is expense associated with the Facilities Use Supervisor and the public proposition for the Ballston Spa Public Library. The proposition expense is charged here but not initially budgeted directly by the District.

Salaries	30,470	30,826	356	1.17%
Contractual & Other	0	0	0	0.00%
<b>Subtotal</b>	<b>30,470</b>	<b>30,826</b>	<b>356</b>	<b>1.17%</b>

<b>Community Services Total</b>	<b>30,470</b>	<b>30,826</b>	<b>356</b>	<b>1.17%</b>
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**Employee Benefits**

**42. State Retirement**

The expense for employees who belong to the New York State Employees' Retirement System are included here. Retirement benefit costs increase in proportion to salary costs and in accordance with percentages determined by the NYS Employees' Retirement System.

Employee Benefits	1,255,000	1,275,000	20,000	1.59%
<b>Subtotal</b>	<b>1,255,000</b>	<b>1,275,000</b>	<b>20,000</b>	<b>1.59%</b>

**43. Teachers' Retirement**

The expense for employees who belong to the New York State Teachers Retirement System are included here. Retirement benefit costs increase in proportion to salary costs and in accordance with percentages determined by the NYS Teachers' Retirement System.

Employee Benefits	4,145,000	3,548,560	-596,440	-14.39%
<b>Subtotal</b>	<b>4,145,000</b>	<b>3,548,560</b>	<b>-596,440</b>	<b>-14.39%</b>

**44. Social Security**

The District's share of social security costs is shown here. Social Security is in accordance with Federal Legislation and increases are in proportion to salaries costs.

Employee Benefits	3,335,000	3,430,585	95,585	2.87%
<b>Subtotal</b>	<b>3,335,000</b>	<b>3,430,585</b>	<b>95,585</b>	<b>2.87%</b>

**45. Workers' Compensation Insurance**

Workers' Compensation provides compensation to injured employees and is mandated by the State of New York.

Employee Benefits	160,000	160,000	0	0.00%
<b>Subtotal</b>	<b>160,000</b>	<b>160,000</b>	<b>0</b>	<b>0.00%</b>

**46. Life Insurance**

The cost associated with providing employees with life insurance is shown here.

Employee Benefits	17,890	17,890	0	0.00%
<b>Subtotal</b>	<b>17,890</b>	<b>17,890</b>	<b>0</b>	<b>0.00%</b>

Budget Account	2016-2017 Adopted Budget	2017-2018 Adopted Budget	Dollar Change	Percent Change
<b>47. Unemployment Insurance</b>				
Unemployment insurance provides compensation to employees no longer working for the District and is mandated by New York State.				
Employee Benefits	75,000	75,000	0	0.00%
<b>Subtotal</b>	<b>75,000</b>	<b>75,000</b>	<b>0</b>	<b>0.00%</b>
<b>48. Disability Insurance</b>				
The cost associated with providing employees with disability insurance is shown here.				
Employee Benefits	15,040	15,700	660	4.39%
<b>Subtotal</b>	<b>15,040</b>	<b>15,700</b>	<b>660</b>	<b>4.39%</b>
<b>49. Hospital, Medical, Dental Insurance</b>				
The cost associated with providing employees with health and dental insurance is shown here.				
BOCES Services	19,475	20,000	525	2.70%
Employee Benefits	13,672,400	14,864,525	1,192,125	8.72%
<b>Subtotal</b>	<b>13,691,875</b>	<b>14,884,525</b>	<b>1,192,650</b>	<b>8.71%</b>
<b>50. Miscellaneous Benefits</b>				
The cost associated with providing employees with 403(b) contributions is shown here.				
Employee Benefits	28,155	28,155	0	0.00%
<b>Subtotal</b>	<b>28,155</b>	<b>28,155</b>	<b>0</b>	<b>0.00%</b>
<b>Employee Benefits Total</b>	<b>22,722,960</b>	<b>23,435,415</b>	<b>712,455</b>	<b>3.14%</b>

Budget Account	2016-2017 Adopted Budget	2017-2018 Adopted Budget	Dollar Change	Percent Change
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**Debt Service & Transfers**

**51. Serial Bonds- School Construction**

Included here is the funding for the payment of principal and interest on the District's outstanding serial bond issues for school construction.

Principal	0	0	0	0.00%
Interest	0	0	0	0.00%
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

**52. Bond Anticipation Notes-School Construction**

Included here is the funding for the payment of interest on the District's outstanding bond anticipation notes for school construction.

Interest	0	0	0	0.00%
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

**53. Bond Anticipation Notes- Bus Purchases**

Included here is the funding for the payment of principal and interest on the District's outstanding bond anticipation notes for school buses.

Principal	886,000	853,000	-33,000	-3.72%
Interest	15,830	22,730	6,900	43.59%
<b>Subtotal</b>	<b>901,830</b>	<b>875,730</b>	<b>-26,100</b>	<b>-2.89%</b>

**54. Revenue Anticipation Notes**

Included here is the funding for the payment of interest on the District's outstanding revenue anticipation notes.

Interest	0	0	0	0.00%
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

Budget Account	2016-2017 Adopted Budget	2017-2018 Adopted Budget	Dollar Change	Percent Change
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**55. Transfer to Other Funds**

This category is used to record the district's appropriation and transfer of money to other funds as required by accounting procedures. The Special Aid Fund is used to account for programs with funding sources separate from general state aid. The Debt Service Fund is used to account for principal and interest payments on the District's outstanding long-term debt.

Transfer - Special Aid Fund	120,000	120,000	0	0.00%
Transfer - Debt Service Fund	6,955,548	6,932,045	-23,503	-0.34%
Transfer - School Lunch Fund	0	0	0	0.00%
<b>Subtotal</b>	<b>7,075,548</b>	<b>7,052,045</b>	<b>-23,503</b>	<b>-0.33%</b>

**56. Transfer to Capital Fund**

This account category is used to record the district's appropriation and transfer of money to other funds as required by accounting procedures. The Capital Fund is used to account for certain capital construction projects that require State Education Department approval.

Transfer to Capital Funds	100,000	100,000	0	0.00%
<b>Subtotal</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>	<b>0.00%</b>

<b>Debt Service &amp; Transfers Totals</b>	<b>8,077,378</b>	<b>8,027,775</b>	<b>-49,603</b>	<b>-0.61%</b>
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<b>Budget Total</b>	<b>88,459,730</b>	<b>90,340,742</b>	<b>1,881,012</b>	<b>2.13%</b>
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