

**Bradford Academy Graded School District
BES Budget Prep FY2020**

				Last Year Actual	Approved Budget	Draft Budget	Variance
Account Number / Description				7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	FY20	
100 General Fund							
050 Pre K							
100-050-1100-511000-00 PreK Salaries Professional				16,762	21,453	28,781	7,328
100-050-1100-511100-00 PreK Salaries Paraprofessionals				7,875	17,640	10,238	(7,403)
100-050-1100-521000-00 PreK Health Insurance				9,752	17,657	9,099	(8,558)
100-050-1100-521200-00 PreK HSA				0	0	2,000	2,000
100-050-1100-522000-00 PreK FICA				1,747	2,991	2,985	(6)
100-050-1100-523100-00 PreK Life Insurance				92	162	108	(54)
100-050-1100-523500-00 PreK Dental Plan Reimb				0	925	625	(300)
100-050-1100-523600-00 PreK Disability Insurance				94	149	15	(134)
100-050-1100-524000-00 PreK Annuities				0	180	0	(180)
100-050-1100-525000-00 PreK Worker's Comp				221	352	351	(1)
100-050-1100-556000-00 PreK Tuition - Regular Ed				85,806	88,984	114,104	25,120
100-050-1100-561000-00 PreK Spls Instructional Materials				1,890	3,000	3,000	0
100-050-1100-561001-00 PreK Lunches				2,846	0	3,000	3,000
TOTAL 1100 Regular Instruction				127,085	153,492	174,305	20,814
1200 Special Education							
100-050-1200-511100-00 EEE - Salaries - Paraprofessional				5,607	9,594	4,782	(4,812)
100-050-1200-522000-00 EEE - FICA				429	734	366	(368)
100-050-1200-525000-00 EEE - Worker's Comp				50	86	45	(41)
TOTAL 1200 Special Education				6,087	10,414	5,193	(5,222)
2420 Special Education Administration							
100-050-2420-533100-00 OESU Assessment - EEE				28,167	59,777	54,081	(5,696)
100-050-2420-533100-27 OESU Assessment - SPED Pre-School				7,800	0	0	0
TOTAL 2420 Special Education Administration				35,967	59,777	54,081	(5,696)
TOTAL 050 Pre K				169,139	223,683	233,579	9,896
100 General							
1600 After School Program Expenses							
100-100-1600-511000-00 After School Program- Salaries- Prof				13,946	14,000	14,420	420
100-100-1600-511100-00 After School Program- Salaries- Para				20,553	24,400	25,132	732
100-100-1600-522000-00 After School Program - FICA				2,513	2,938	3,026	88
100-100-1600-525000-00 After School Program - Workers Comp				325	346	356	10
100-100-1600-527000-00 After School Program- Classes/Tuition				0	0	150	150
TOTAL 1600 After School Program Expenses				37,335	41,683	43,084	1,400
101 Grades K - 6							
1100 Regular Instruction							
100-101-1100-511000-00 Elementary - Salaries - Professionals				902,710	875,172	921,756.75	46,585
100-101-1100-511100-00 Elementary - Salaries - Paraprofessional				144,398	66,753	32,917.50	(33,835)
100-101-1100-511200-00 Elementary - Substitutes				25,388	23,000	23,000.00	0
100-101-1100-521000-00 Elementary - Health Insurance				352,632	305,435	242,229.29	(63,206)
100-101-1100-521100-00 Elementary - HRA				0	0	0.00	0
100-101-1100-521200-00 Elementary - HSA				0	0	66,000.00	66,000

100-101-1100-522000-00	Elementary - FICA	76,977	73,817	74,792.08	975
100-101-1100-523100-00	Elementary - Life Insurance	2,564	2,214	1,998.00	(216)
100-101-1100-523200-00	Elementary - VSTRS New Hire Fee	3,759	2,506	2,616.00	110
100-101-1100-523500-00	Elementary - Dental Plan Reimb	9,104	12,760	11,950.00	(810)
100-101-1100-523600-00	Elementary - Disability Insurance	3,869	3,574	3,627.76	54
100-101-1100-524000-00	Elementary - Retirement/Annuity Match	1,649	658	3,296.40	2,639
100-101-1100-525000-00	Elementary - Worker's Comp	9,563	8,684	8,592.07	(92)
100-101-1100-526000-00	Elementary - Unemployment Insurance	1,047	3,900	1,000.00	(2,900)
100-101-1100-530000-00	Elementary - Purchased Prof Ser	569	1,000	1,000	0
100-101-1100-533100-00	Elementary - Ropes Course Assessment	1,000	1,000	1,000	0
100-101-1100-556000-00	Elementary - 504 Student Tuition	0	0	0	0
100-101-1100-561000-00	Elementary - Instructional Mat'ls	17,683	26,000	23,000	(3,000)
100-101-1100-564000-00	Elementary - Books & Periodicals	6,076	3,000	3,000	0
100-101-1100-573000-00	Elementary - Equipment	0	500	0	(500)
100-101-1100-581000-00	Elementary - Dues & Fees	0	250	0	(250)
TOTAL 1100 Regular Instruction		1,558,988	1,410,222	1,421,776	11,554
1400 Student Activities					
100-101-1400-530000-00	Elementary - Educational Trips	6,824	8,000	8,000	0
2100 Guidance					
100-101-2100-511000-00	Counselor - Salaries - Prof	127,519	128,785	132,917	4,132
100-101-2100-521000-00	Counselor - Health Insurance	17,626	21,917	17,796	(4,122)
100-101-2100-521100-00	Counselor - HRA	0	0	6,000	6,000
100-101-2100-522000-00	Counselor - FICA	9,490	9,852	10,168	316
100-101-2100-523100-00	Counselor - Life Insurance	204	216	216	0
100-101-2100-523200-00	Counselor - VSTRS New Hire Fee	1,253	1,253	1,308	55
100-101-2100-523500-00	Counselor - Dental Plan Reimb	1,131	1,300	1,300	0
100-101-2100-523600-00	Counselor - Disability Insurance	482	489	505	16
100-101-2100-525000-00	Counselor - Worker's Comp	1,084	1,159	1,196	37
100-101-2100-561000-00	Counselor - Instr Mat'ls	133	500	500	0
100-101-2100-564000-00	Counselor - Books & Periodicals	49	100	100	0
TOTAL 2100 Guidance		158,970	165,572	172,006	6,434
2130 Health/Nurse's Office					
100-101-2130-511000-00	Health - Salaries - Prof	59,822	60,822	62,888	2,066
100-101-2130-511200-00	Health - Substitutes	2,010	2,500	2,500	0
100-101-2130-521000-00	Health - Health Insurance	14,793	14,387	11,612	(2,774)
100-101-2130-521100-00	Health - HRA	0	0	4,000	4,000
100-101-2130-522000-00	Health - FICA	4,561	4,844	5,002	158
100-101-2130-523100-00	Health - Life Insurance	85	108	108	0
100-101-2130-523500-00	Health - Dental Plan Reimb	355	650	650	0
100-101-2130-523600-00	Health - Disability Insurance	202	231	239	8
100-101-2130-525000-00	Health - Worker's Comp	556	570	566	(4)
100-101-2130-533000-00	Health - OT/PT Services to Students	0	2,500	2,500	0
100-101-2130-558000-00	Health - Travel	465	200	200	0
100-101-2130-561000-00	Health - General Supplies	279	1,000	3,400	2,400
100-101-2130-564000-00	Health - Books	101	150	150	0
100-101-2130-573000-00	Health - Equipment	0	300	300	0
TOTAL 2130 Health/Nurse's Office		83,230	88,262	94,115	5,854
2142 Psychological Evaluations					
100-101-2142-533000-00	Psychological Purchased Prof Srvc Reg Ed	0	3,000	3,000	0
2210 Professional Development					
100-101-2210-527000-00	Professional Dev - Tuition Reimb	21,284	11,000	23,000	12,000
100-101-2210-533000-00	Professional Dev - Purchased Prof Serv	600	1,000	5,000	4,000
100-101-2210-561000-00	Professional Dev - Supplies	850	2,400	1,200	(1,200)

100-101-2210-564000-00	Professional Dev - Books	74	150	150	0
TOTAL 2210 Professional Development		22,808	14,550	29,350	14,800
2220 Library/Media					
100-101-2220-511000-00	Library/Media - Salaries - Prof	22,225	22,628	23,868	1,240
100-101-2220-511200-00	Library/Media - Substitutes	440	0	0	0
100-101-2220-521000-00	Library/Media - Health Insurance	3,960	5,318	3,710	(1,608)
100-101-2220-521100-00	Library/Media - HRA	0	0	1,200	1,200
100-101-2220-522000-00	Library/Media - FICA	1,463	1,731	1,826	95
100-101-2220-523100-00	Library/Media - Life Insurance	102	108	108	0
100-101-2220-523200-00	Library/Media - VSTRS New Hire Fee	1,253	1,253	1,308	55
100-101-2220-523500-00	Library/Media - Dental Plan Reimb	390	390	390	0
100-101-2220-523600-00	Library/Media - Disability Insurance	84	86	91	5
100-101-2220-525000-00	Library/Media - Worker's Comp	203	204	215	11
100-101-2220-543000-00	Library/Media - Repair/Maintenance	100	0	0	0
100-101-2220-561000-00	Library/Media - Instr Mat'ls	967	500	500	0
100-101-2220-564000-00	Library/Media - Books & Periodicals	3,725	3,000	3,000	0
100-101-2220-565000-00	Library/Media - Audio/Visual	0	250	250	0
100-101-2220-573000-00	Library/Media - Equipment	0	1,000	1,000	0
100-101-2220-581000-00	Library/Media - Dues and Fees	0	100	300	200
TOTAL 2220 Library/Media		34,911	36,568	37,765	1,197
2225 Technology					
100-101-2225-511000-00	Technology - Salaries - Prof	65,621	46,935	68,174	21,239
100-101-2225-521000-00	Technology - Health Insurance	16,147	12,606	17,128	4,522
100-101-2225-521200-00	Technology - HSA	0	0	4,000	4,000
100-101-2225-522000-00	Technology - FICA	4,503	3,591	5,215	1,624
100-101-2225-523100-00	Technology - Life Insurance	102	70	108	38
100-101-2225-523500-00	Technology - Dental Plan Reimb	448	424	650	226
100-101-2225-523600-00	Technology - Disability Insurance	247	164	259	95
100-101-2225-525000-00	Technology - Worker's Comp	587	422	614	192
100-101-2225-533000-00	Technology - Purchased Prof Serv	1,265	2,000	2,000	0
100-101-2225-543000-00	Technology - Repair/Maintenance	731	5,000	2,500	(2,500)
100-101-2225-561000-00	Technology - Instr Mat'ls	2,784	2,000	2,800	800
100-101-2225-567000-00	Technology - Software	8,825	2,210	2,800	590
100-101-2225-573000-00	Technology - Equipment	8,997	15,000	17,500	2,500
100-101-2225-581000-00	Technology - Dues & Fees	0	0	0	0
TOTAL 2225 Technology		110,258	90,423	123,748	33,325
2310 School Board					
100-101-2310-511000-00	Board of Education - Board Member Stipnd	7,800	7,800	7,800	0
100-101-2310-511100-00	Board of Education - Board Clerk	384	960	960	0
100-101-2310-522000-00	Board of Education - FICA	626	670	670	0
100-101-2310-525000-00	Board of Education - Clerk - Workr's Cmp	74	79	33	(46)
100-101-2310-533000-00	Board of Education - Purchased Prof Serv	831	0	0	0
100-101-2310-533001-00	Board of Education - Tax Bills	8,062	10,600	8,200	(2,400)
100-101-2310-538500-00	Board of Education - Legal	725	2,000	2,000	0
100-101-2310-538800-00	Board of Education - Audit (CPA)	7,996	8,250	8,250	0
100-101-2310-554000-00	Board of Education - Advertising	1,650	2,000	2,000	0
100-101-2310-555000-00	Board of Education - Printing	1,900	2,400	2,400	0
100-101-2310-561000-00	Board of Education - General Supplies	118	200	200	0
100-101-2310-561001-00	Board of Education - Board Mtg Expense	0	200	200	0
100-101-2310-581000-00	Board of Education - Dues & Fees	1,649	1,800	2,000	200
TOTAL 2310 School Board		31,814	36,959	34,713	(2,246)
2320 Superintendent's Office					
100-101-2320-533100-00	OESU Assessment - Admin	162,892	170,474	237,387	66,913
100-101-2320-533101-00	OESU Assessment - Arts	3,515	3,429	4,452	1,023

100-101-2320-533102-00	OESU Assessment - English Lang Learner	13,058	13,377	12,725	(652)
TOTAL 2320 Superintendent's Office		179,465	187,280	254,564	67,284
2410 Principal's Office					
100-101-2410-511000-00	Principal's Office - Salaries - Principl	91,669	92,700	87,550	(5,150)
	Principal's Office - Salaries - Bh Sprt Coord			0	0
100-101-2410-511100-00	Principal's Office - Salaries- Admins	65,938	67,771	69,804	2,033
100-101-2410-511200-00	Principal's Office - Substitutes	80	0	0	0
100-101-2410-521000-00	Principal's Office - Health Insurance	54,853	60,928	44,519	(16,409)
100-101-2410-521100-00	Principal's Office - HRA	0	0	0	0
100-101-2410-521200-00	Principal's Office - HSA	0	0	12,000	12,000
100-101-2410-522000-00	Principal's Office - FICA	11,046	12,276	12,038	(238)
100-101-2410-523100-00	Principal's Office - Life Insurance	425	432	349	(83)
100-101-2410-523200-00	Principal's Office - VSTRS New Hire	0	0	1,308	1,308
100-101-2410-523500-00	Principal's Office - Dental Plan Reimb	1,836	1,850	1,850	0
100-101-2410-523600-00	Principal's Office - Disability Insuranc	592	610	598	(12)
100-101-2410-524000-00	Principal's Office - Annuity	2,560	2,637	2,960	323
100-101-2410-525000-00	Principal's Office - Worker's Comp	1,418	1,444	1,416	(28)
100-101-2410-527000-00	Principal's Office - Tuition Reimb	2,902	1,500	1,500	0
100-101-2410-544000-00	Principal's Office - Rentals	5,390	6,907	7,600	693
100-101-2410-553000-00	Principal's Office - Communications/Pstg	2,505	2,800	2,800	0
100-101-2410-558000-00	Principal's Office - Travel	671	1,000	1,000	0
100-101-2410-561000-00	Principal's Office - General Supplies	3,501	7,000	5,000	(2,000)
100-101-2410-567000-00	Principal's Office - Software			5,000	5,000
100-101-2410-581000-00	Principal's Office - Dues & Fees	11,312	6,500	1,500	(5,000)
TOTAL 2410 Principal's Office		256,698	266,355	258,792	(7,563)
2520 Fiscal Services					
100-101-2520-511000-00	Treasurer - Treasurer Stipend	1,500	1,500	1,500	0
100-101-2520-522000-00	Treasurer - FICA	115	115	115	0
100-101-2520-525000-00	Treasurer - Worker's Comp	14	14	14	0
100-101-2520-561000-00	Treasurer - General Supplies	0	100	100	0
100-101-2520-583500-00	Fiscal Service - Interest/Fees Sweeps	10,768	2,600	2,600	0
TOTAL 2520 Fiscal Services		12,396	4,328	4,328	0
2600 Facilities Maintenance					
100-101-2600-511100-00	Facilities - Salaries	97,735	100,859	103,903	3,044
100-101-2600-511200-00	Facilities - Summer/Temporary	252	2,500	2,500	0
100-101-2600-521000-00	Facilities - Health Insurance	39,304	43,190	36,670	(6,520)
100-101-2600-521100-00	Facilities - HRA	0	0	0	0
100-101-2600-521200-00	Facilities - HSA	0	0	10,000	10,000
100-101-2600-522000-00	Facilities - FICA	6,946	7,716	8,140	424
100-101-2600-523100-00	Facilities - Life Insurance	306	324	324	0
100-101-2600-523500-00	Facilities - Dental Plan Reimb	538	1,800	1,800	0
100-101-2600-523600-00	Facilities - Disability Insurance	363	383	395	12
100-101-2600-524000-00	Facilities - Annuity	1,494	1,538	2,057	518
100-101-2600-525000-00	Facilities - Worker's Comp	881	908	935	27
100-101-2600-527000-00	Facilities - Workshops/Conferences	100	150	250	100
100-101-2600-541000-00	Facilities - Water/Sewer	2,732	3,583	3,762	179
100-101-2600-542100-00	Facilities - Rubbish/Recycling/Compost	5,261	5,642	5,642	0
100-101-2600-542200-00	Facilities - Plowing and Sanding	20,120	14,000	12,000	(2,000)
100-101-2600-542400-00	Facilities - Lawn Care	2,968	7,698	3,833	(3,865)
100-101-2600-543000-00	Facilities - Repairs/Maintenance	47,380	53,293	48,023	(5,270)
100-101-2600-552100-00	Facilities - Property Insurance	21,924	44,139	22,000	(22,139)
100-101-2600-553000-00	Facilities - Communications/Phone	2,571	3,362	4,100	738
100-101-2600-558000-00	Facilities - Travel	0	450	450	0
100-101-2600-561000-00	Facilities - General Supplies	12,484	15,279	15,378	99
100-101-2600-562200-00	Facilities - Electricity	27,537	36,000	37,800	1,800

100-101-2600-562400-00	Facilities - Oil/Gas		31,107	30,000	39,010	9,010
100-101-2600-573000-00	Facilities - Equipment		1,163	862	1,000	138
TOTAL 2600 Facilities Maintenance			323,163	373,676	359,971	(13,705)
2700 Transportation						
100-101-2700-551000-00	Transportation - State Mandated		5,284	0	5,000	5,000
100-101-2700-551300-00	Transportation - Reg Ed Student Trans		63,864	65,777	67,000	1,223
TOTAL 2700 Transportation			69,148	65,777	72,000	6,223
5100 Debt Service						
100-101-5100-583500-00	Debt Service - Interest		49,045	49,045	44,201	(4,844)
100-101-5100-591000-00	Debt Service - Principal		165,000	165,000	165,000	0
TOTAL 5100 Debt Service			214,045	214,045	209,201	(4,844)
TOTAL 101 Grades K - 6			#####	#####	3,083,330.89	118,314
211 Special Education Expenditures						
1200 Special Education						
100-211-1200-511100-00	Spec Ed - Salaries-Paraprofessionals		125,762	198,923	292,005	93,083
100-211-1200-511200-00	Spec Ed - Substitutes		8,593	8,400	8,400	0
100-211-1200-521000-00	Spec Ed - Health Insurance		102,921	178,080	181,785	3,705
100-211-1200-521100-00	Special Ed - HRA		0	0	0	0
100-211-1200-521200-00	Special Ed - HSA		0	0	49,000	49,000
100-211-1200-522000-00	Spec Ed - FICA		8,830	15,860	22,981	7,121
100-211-1200-523100-00	Spec Ed - Life Insurance		639	1,092	1,512	420
100-211-1200-523500-00	Spec Ed - Dental Plan Reimb		1,343	6,300	8,400	2,100
100-211-1200-523600-00	Spec Ed - Disability Insurance		445	756	1,110	354
100-211-1200-524000-00	Spec Ed - Retirement/Annuity Match		1,601	2,610	4,037	1,427
100-211-1200-525000-00	Spec Ed - Worker's Comp		1,173	1,866	2,628	762
TOTAL 1200 Special Education			251,307	413,887	571,858	157,971
2420 Special Education Administration						
100-211-2420-533100-00	OESU Assessment - Special Ed		198	0	0	0
100-211-2420-533100-27	OESU Assessment - SPED Administration		221,162	262,820	381,575	118,755
TOTAL 2420 Special Education Administration			221,360	262,820	381,575	118,755
TOTAL 211 Special Education Expenditures			472,981	676,708	953,433	276,725
900 Special Article						
5300 Funds Transfers						
100-900-5300-590000-00	Spec Article - FB trans to Cap Improv		0	40,000	0	(40,000)
100-101-5100-590000-00	General Fund Deficit Coverage		0	0	89,458	89,458
100-900-5300-590001-00	Transfer to Food Service & GenFund Deficit		3,207	10,000	20,757	10,757
TOTAL 5300 Funds Transfers			3,207	50,000	110,215	60,215
TOTAL 100 General Fund			3,745,381	3,957,090	4,423,641	466,551
					11.8%	
GRANTS						
481 Medicaid						
300-481-1100-511000-00	Medicaid- Instr Salaries		0	22,972.53	75,000	52,027
300-481-1100-521000-00	Medicaid- Instr Health Insurance		0	6,713.66	11,612	4,898
300-481-1100-521200-00	Medicaid- Instr H.S.A.		0	-	4,000	4,000
300-481-1100-522000-00	Medicaid Instr FICA		0	1,757.40	5,738	3,981
300-481-1100-523100-00	Medicaid Instr Life Insurance		0	37.53	133	95
300-481-1100-523500-00	Medicaid Instr Dental		0	225.88	650	424
300-481-1100-523600-00	Medicaid Instr Disability		0	87.28	285	198

300-481-1100-525000-00	Medicaid Instr W/C		0	206.75	675	468
300-481-1100-561000-00	Medicaid Instr VSTRS New Hire		0	431.25	1,308	877
Total Medicaid			0	32,432	99,401	66,969
						66,969
811 Schoolwide CFP						
300-811-1100-511000-00	CFP Salaries		150,775.10	99,887.00	108,003	8,116
300-811-1100-521000-00	CFP Health Insurance		6,362.65	5,675.29	6,183	508
300-811-1100-521100-00	CFP HRA/H.S.A.		-	-	2,000	2,000
300-811-1100-522000-00	CFP FICA		11,436.75	7,641.36	8,262	621
300-811-1100-523100-00	CFP Life Insurance		265.20	162.00	162	0
300-811-1100-523500-00	CFP Dental		688.88	975.00	975	0
300-811-1100-523600-00	CFP Disability Insurance		576.85	379.57	387	8
300-811-1100-525000-00	CFP W/C		1,353.76	898.98	918	19
Total CFP			171,459.19	115,619.20	126,891	11,271
						11,271
Other Misc Grants			137,669.91	121,040.39	0	(121,040)
TOTAL GRANTS			171,459.19	148,051.48	226,291.55	78,240
		Expense	4,054,510.10	4,226,182.00	4,649,933.04	423,751
						423,751
		Revenue		-638,700.00	-618,876.44	Local Revenue
		Ed Spending		3,587,482.00	4,031,056.60	Ed Spend 2020
					3,587,482.00	Ed Spend 2019
					443,574.60	Variance
					12.36%	Increase