



JERICHO SCHOOL DISTRICT BUDGET 2008-09

The information in this document will be presented at Budget Workshop #1 on Thursday, January 17, at the Middle School Library at 7:30. At that time Dr. Joan L. Colvin, Assistant Superintendent for Business Affairs will review this information with the Board of Education.

The information is compiled from budget Excel worksheets and the best manner to view the numbers presented is to view the slides in the slide presentation form. Click Slide Show in the lower right hand corner to begin the slide presentation. To progress from slide to slide simply press the space bar.

You may print a copy of the presentation by clicking the print symbol or you may obtain a copy from the business office after January 8, 2008. Please call 203-3600 Extension 3214.



JERICHO SCHOOL DISTRICT

BUDGET 2008-09

WORKSHOP # 1

Codes: 1000, 2010, 2020, 2070,
7000, 8000



Budget Review Calendar

January 17

**Overview and Review of
Codes 1000, 2010, 2020, 2070
7000, 8000**

January 24

**Review of Codes 2250, 2610,
2810, 2815, 2820, 2825, 2850,
2855**

February 12

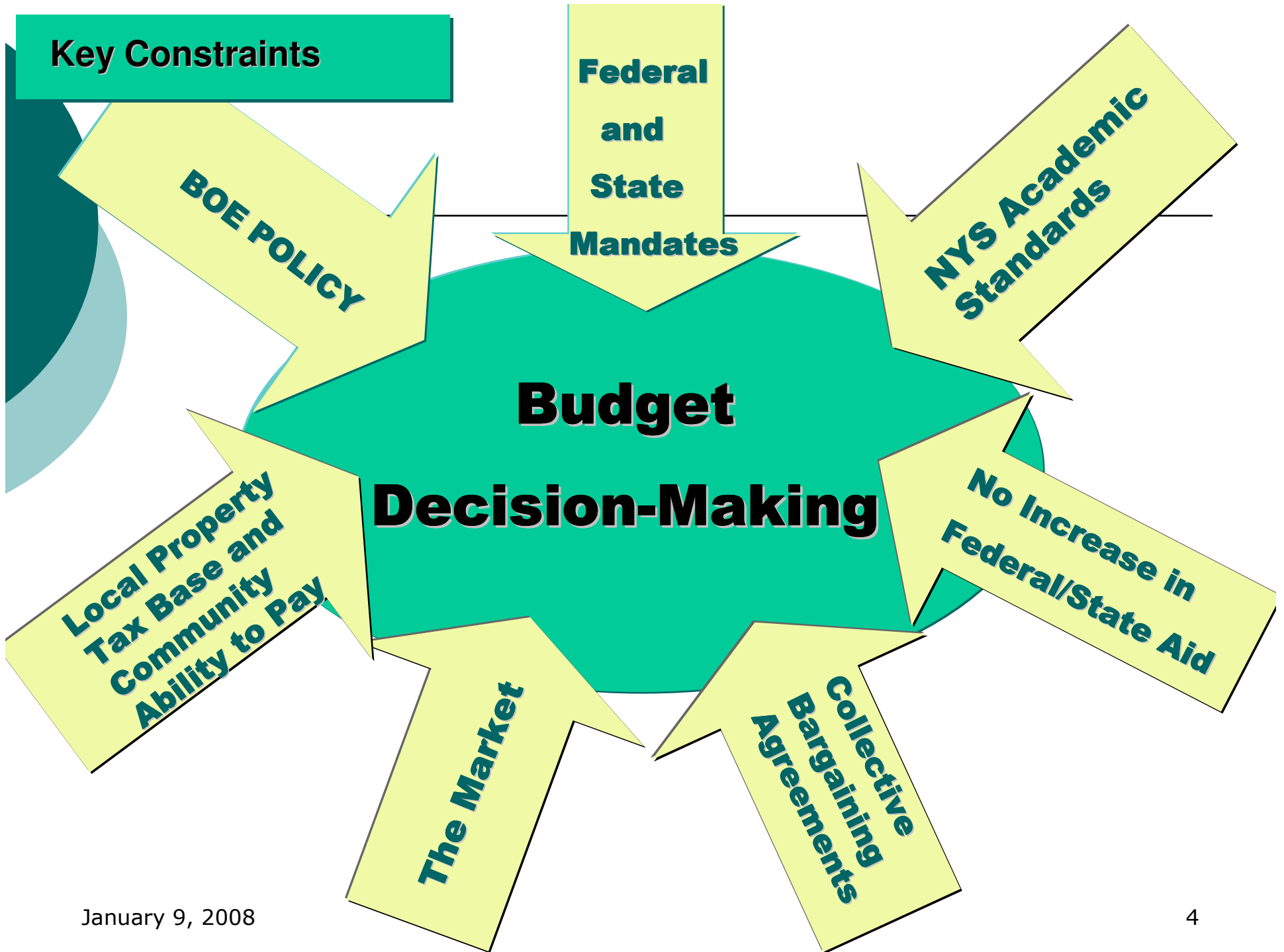
**Codes 2110, 2630, 5000,
9000**


March 6

**Full Budget Review of
Appropriations and Revenues**

March 27

Adoption of Budget by BOE





Constraints on Budget Expenditure Decisions Can Be Divided into Four Major Categories

- State and Federal mandates and the educational imperatives that flow from these mandates.
- Collective bargaining agreements with administrators, teachers and support staff as negotiated by the Board that define salary, benefits, work hours and teaching workloads.
- The “market”, which within a narrow range determines the price of human and material resources used by the school district, and the level of programs and services we must provide to remain competitive as a community, as well as the tax burden the community is willing to bear.
- Board of Education policy, and other Board of Education decisions, usually reflecting educational judgment and community desires. Board policy imposes “soft” constraints – ones which are modifiable by board action.



State and Federal Law Prescribe Some Requirements Precisely

- NYS minimum of 180 days of instruction per year
- NYS minimum of 240 instructional minutes that students must receive each day. And a minimum of 110 high school credits required to graduate, 100 of which are in mandated subjects.
- NYS K-12 Academic Standards
- Federal Individuals with Disabilities Education Act (“IDEA”) establishes standards for a Free and Appropriate Public Education (“FAPE”) for students classified under IDEA Services for students with Limited English Proficiency
- No Child Left Behind Act (“NCLB”) legislation requires that NY schools switch from being accountable for general education students passing at specific rates to being accountable for all students by NCLB-defined subgroups passing at specific rates



State and Federal Mandates Extend to Many Aspects of Employment


Particularly, Collective Bargaining Agreements

- NYS Tenure laws
- NY Employer-Employee Relations Act specifies the framework within which collective bargaining with public employees must occur, including specification of which terms and conditions of employment are subject to collective bargaining
- Level of local contributions to pension funds
- Federal Fair Labor Standards Act



The market acts as an invisible but real force in determining the prices we pay for goods and services

- Teachers and administrators bargain with knowledge of what other districts pay
- Failure to stay within the market range for salaries will, over time, result in an inability to attract and retain the most qualified staff
- Healthcare premiums, commercial insurance, energy costs, construction services, transportation costs, out-of-district placements, etc., are all subject either to negotiation or low-bid requirements, but the market establishes their “price-floor” which is beyond our control



It's Important To Understand Both The Extent and Limits of Financial Information Required by Regulation

- School districts in New York State must keep their books and records and present their budgets in strict accordance with state regulations, which in turn adhere to national standards.
- Budgets are prepared in line-item fashion, according to a Chart of Accounts which is specified by the NYS Department of Education.
- The public budget contains much detail. The Chart of Accounts categorizes expenditure by Fund/Function/Object/Location/Program.
A2250 150 00 5644
- Line-item budgets are helpful to accountants in tracking and summarizing financial events and this disciplined approach to recording budgets and expenditures enables comparability from one year to the next and from one district to another.



Line-item budgets have limitations.

- You can not tell how much money goes to which specific services delivered to which specific students.
- You can not tell how many people a given salary line represents, or what their actual salaries are or precisely what they do.
- From the line-item itself the source of a variance in that line is not really discernable and you can not really explain from the line-item itself the main drivers of an increase from one year to the next. You must disaggregate the data to determine the reason for an increase or a decrease.
- You can infer it based on other knowledge or on other calculations. For example, you can examine board resolutions and see which personnel are appointed to which positions in which schools.
- However, from the Audit and the uniform system of accounts, there can be confidence that expenditures recorded in a particular account are complete and accurate – that the purposes to which the money was put conform to the set of uses defined by the state.



Line-Item Budgets Are Not Especially Helpful To Policymakers Grappling With Budget Trade-offs

- Some experts characterize line-item budgets as creating an instructional blob – it's impossible to tell which resources are included on which line and it's also difficult to tell whether increases or decreases represent changes in the quantity of resources allocated or changes in the price of those resources.
- Simpler presentations of the financial data in forms other than the official financial statements may be helpful in understanding where the money goes (what people and material resources are involved) and why certain costs go up (disentangling changes in the price of resources from changes in quantity).
- Simpler presentations must be verifiable and must therefore reconcile to the financial statements. They must also be completed using a consistent set of cost concepts according to a clear set of rules.
- Cost analysis is the activity of measuring efficiency, effectiveness, and utility. It provides guidelines and illustrations on the impact of potential budget decisions and is the basis for understanding budget tradeoffs.



Why is Cost Analysis So Hard To Do?

- There is no defined, well-established, systematic way to trace the allocation of employee time spent in the delivery of the hundreds of programs/services which students receive.
- Nor is there an accepted, well-established way to measure and allocate all of the “indirect” costs (administration; heat, light, a/c; building maintenance; materials and supplies; sanitation; etc.) that are essential to the delivery of a service, nor a clear picture of which of those indirect costs are fixed or variable.
- It is possible (with a lot of semi-manual data manipulation) to extract much of this data, but accounting software doesn’t currently provide us with any automated way to retrieve the data.
- Therefore when you define a different view of the data—a Resource-Cost View, – you must extract the data from the accounting system and also keep it RECONCILED as the underlying accounting data changes on a daily basis.



Concepts of Cost Analysis

- Cost analysis is the combined process of defining a service establishing the volume of the service settling on the relevant cost concept to address the perceived problem, and determining the cost of some alternative to the existing service delivery pattern.
- Total Cost vs. Net Cost: Elimination of a program/service does not always result in saving the total cost of that service. One must look at net costs when making specific budget decisions. A change in service delivery may trigger some new expense. Net costs take into account all factors. Marginal Cost: The cost of adding or removing the last unit of a program is usually smaller than the average unit cost of one unit of the program.
- Actual Cost vs. Average Cost: When considering the cost of employees, especially, one must be clear which cost concept is relevant. The actual cost of a specific employee is of course different than the average cost for all employees, or even the average for all employees in a particular category.
- Allocated Cost: Some costs are direct and visible, others are indirect and are posted in a different part of the budget. When considering the cost of a resource, one must allocate the indirect costs in a way that allows one to understand the Total Cost of the resource. Employee benefits are one example. According to the Chart of Accounts, they are posted to the Benefits section of the budget, but need to be considered in cost analysis that consider the relative costs of program alternatives or elimination.



Cost Analysis

Completed annually or periodically

- Transportation Routing including cost per student mile of alternative bus routing/scheduling approaches and cost for district-run routes versus contracted routes
- Comparative program costs per pupil level of scheduling efficiency in use of secondary staff
- Insurance risk management, i.e. life, dental, disability, property and liability
- Elementary school class size analysis
- Overtime for buildings and grounds and the projects accomplished compared to contracted services
- Staffing FTE and student ratios per building to ensure level and effective programming for all students
- Cost for telephone and data line services
- Technology Department comparison of contracted services versus "in-house" services
- Costs per building for the Financial Forums, using specific costs for staffing but average costs for benefits and other operational costs

1000 CODES

BOARD OF EDUCATION

Account Codes				Account Name	2003-04 Exp (ST-3)	2004-05 ST-3	2005-06 ST-3	2006-07 ST-3	2007-08 Budget	2008-09 Budget
				Board of Education						
1010	410	00	0000	Memberships	16,241	18,029	15,889	13,393	19,000	17,000
1010	430	00	0000	Expenses	1,739	1,400	1,000	449	1,500	1,500
1010	475	00	0000	Meetings/Conferences	12,267	12,261	10,084	13,074	13,000	13,000
1010	479	00	0000	Other Miscellaneous	1,026	680	1,400	65	2,000	2,000
1010	501	00	0000	Materials and Supplies	1,809	796	447	2,137	1,500	1,500
Subtotal - Board of Ed.					33,082	33,166	28,820	29,118	37,000	35,000

Memberships: New York State School Boards, Nassau Suffolk, Scope
 Conferences: New York State School Boards, Regular School Board Meetings, Special Receptions

District Clerk and District Meetings

					2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
					Exp (ST-3)	Exp (ST-3)	ST-3	ST-3	Budget	Budget
District Clerk										
1040	160	00	0000	Non-Instructional Salaries	557		0	-		
1040	469	00	0000	Legal Notices	4,723	1,704	12,938	2,525	2,500	2,500
1040	501	00	0000	Supplies and Materials	561	355	696	250	-	400
Subtotal - District Clerk					5,841	2,059	13,634	2,775	2,500	2,900
District Meetings										
1060	433	00	0000	Registration / Voting Exp.	2,875	1,000	1,050	950	1,000	1,000
1060	449	00	0000	Registration / Voting Exp.	4,210	3,797	3,242	5,159	5,000	5,000
1060	469	00	0000	Contractual Expenses	5,156	4,156	6,300	4,268	6,000	6,000
1060	490	00	0000	Contractual Expenses	10,500	7,194	5,700	6,541	10,000	10,000
1060	501	00	0000	Supplies and Materials	561	800	800	980	1,000	1,000
Subtotal - District Meetings					23,302	16,947	17,092	17,898	23,000	23,000

May Election expenses including Budget Vote
2005-06 Legal Notices for Sale of Nike Site



CENTRAL OFFICE PERSONNEL SERVICES

SUPERINTENDENT

- Secretary to Supt.

ASST. SUP'T PERSONNEL

- Clerical (3.3)

ASST. SUP'T BUSINESS

- Asst Bus.
Mgr./Treasurer
Principal AC (2.0)
Account Clerks (4.0)
Clerk (1.0)

Superintendent, Legal, Public Information 1240, 1420, 1480

Account Codes				Account Name	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
				Superintendent's Office	Exp (ST-3)	Exp (ST-3)	ST-3	ST-3	Budget	Budget
1240	100	00	0000	Personnel Services	328,081	349,512	376,022	400,043	414,726	419,726
1240	220	00	0000	Equipment	105	710	0	-	1,200	1,200
1240	465	00	0000	Repairs and Maintenance	2,135	107	126	-	2,500	2,500
1240	475	00	0046	Meetings/Conferences	4,264	10,498	13,491	10,699	14,000	14,000
1240	501	00	0000	Supplies and Materials	8,068	8,029	5,382	5,039	9,000	9,000
Total - Supt Office					342,653	368,856	395,021	415,781	441,426	446,426

				Staff						
				Legal Services						
1420	400	00	0000	Legal Service	107,680	86,696	98,652	74,225	155,000	155,000
1420	400	00	0000	Legal Service- Other Attorneys		0		-	-	-
Subtotal - Legal Service					107,680	86,696	98,652	74,225	155,000	155,000

				Public Information Service						
1480	160	00	0000	Personnel Services	53,125	79,500	83,475	87,649	92,556	96,631
1480	200	00	0000	Equipment	1,769		0	-	1,000	1,000
1480	406	00	0000	Contractual Expenses	44,472	42,117	31,412	31,795	45,000	40,000
1480	473	00	0000	Postage	64,475	48,639	14,021	11,046	25,000	25,000
1480	490	00	0000	BOCES						
Subtotal - Public Info. Service					183,187	170,256	128,908	130,490	163,556	162,631

1000 CODES--FINANCE

				2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
Finance-Business Admin				Exp (ST-3)	Exp (ST-3)	ST-3	ST-3	Budget	Budget
1310	100	00	0000	Personnel Services	606,793	646,417	672,108	742,389	754,938
1310	200	00	0000	Equipment	1,153	0	1,890	1,300	1,300
1310	465	00	0000	Repairs and Maintenance	2,240	5,514	212	5,000	5,000
1310	473	00	0000	Postage	43,843	45,823	49,495	42,925	45,000
1310	475	00	0000	Meetings/Conferences	1,625	2,533	2,317	2,482	2,500
1310	490	00	0000	BOCES Payroll & Finance	70,733	73,500	80,337	89,271	93,735
1310	501	00	0000	Supplies and Materials	21,755	20,291	17,014	22,638	25,000
Subtotal - Fin. & Bus. Admin				748,142	794,078	823,373	899,705	900,160	927,473

				Auditing					
1320	160	00	0000	Non-Instructional Salaries					
1320	400	00	0000	Consulting Services	21,000	44,650	59,635	81,980	120,000
Subtotal - Auditing				21,000	44,650	59,635	81,980	110,000	120,000

Auditing fee includes costs for new State Regulations
 GASB 45 and SAS 112
 Other Postage in 1430
 BOCES: Payroll, Accounting, Purchasing

PERSONNEL 1000 CODES--STAFF

				2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	
				Exp (ST-3)	Exp (ST-3)	ST-3	ST-3	Budget	Budget	
			Personnel							
1430	100	00	0000	Personnel Services	360,918	396,107	391,691	442,498	466,839	487,173
1430	220	00	0000	Equipment	0	0	2,187	-	1,000	1,000
1430	449	00	0000	Other Professional Technical Se	2,046	6,349	5,575	7,742	6,500	6,500
1430	465	00	0000	Repairs and Maintenance	1,000	0	0	-	1,500	1,500
1430	469	00	0000	Legal Notices	33,006	743	0	-	4,000	4,000
1430	473	00	0000	Postage	111	500	1,000	650	1,000	1,000
1430	475	00	0000	Meetings/Conferences	698	1,475	398	528	1,500	1,500
1430	476	00	0000	Expenses	3,654	4,742	3,271	10,645	6,000	12,000
1430	490	00	0000	BOCES	44,252	58,486	66,009	56,472	90,000	70,000
1430	501	00	0000	Supplies and Materials	6,600	2,118	5,351	3,995	8,000	8,000
				Subtotal - Personnel	452,285	470,520	475,482	522,530	586,339	592,673

Legal Notices: Advertising NY Times moved to BOCES
 BOCES: Implementation of Pentamation Personnel, Fingerprinting
 Software: Teacher Certification



OPERATIONS & MAINTENANCE PERSONNEL SERVICES CUSTODIAL

HIGH SCHOOL
MIDDLE SCHOOL

- Head custodian,
night custodian,
maintenance (2)
cleaners (17)

Elementary

Seaman
Jackson
Cantiague

- Head custodian,
custodian,
cleaners (3)
cleaners (3.5)
cleaners (3.5)



OPERATIONS & MAINTENANCE PERSONNEL SERVICES

Maintenance

Superintendent of Buildings and Grounds

Clerical	(3.0)	(includes switchboard operator)
Maintenance Men	(5.0)	
Messenger	(2.0)	
Groundsmen	(6.0)	

Includes overtime, snow removal, and summer help.

OPERATIONS & MAINTENANCE

					2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
					Exp (ST-3)	ST-3	ST-3	ST-3	Budget	Budget
Operation & Maintenance										
1620	160	00	0000	Non-Instructional Salaries-Custod	2,191,607	2,093,158	2,246,482	2,177,967	2,604,013	2,649,214
1620	453	00	0000	Contracted Services	81,592	72,195	92,158	90,880	100,000	110,000
1620	454	00	0000	Fuel Oil	22,826	13,495	8,750	18,486	89,250	89,250
1620	457	00	0000	Electric - Gas	892,619	999,327	1,207,781	1,097,513	1,328,559	1,394,987
1620	458	00	0000	Water	5,071	5,024	6,302	5,494	20,000	15,000
1620	459	00	0000	Telephone	204,287	165,865	188,784	150,266	170,000	170,000
1620	540	00	0000	Supplies & Materials	107,128	109,337	81,752	119,324	110,000	110,000
Subtotal Operation & Maint.					3,505,130	3,458,401	3,832,009	3,659,930	4,421,822	4,538,451
Maintenance of Plant										
1621	160	00	0000	Non-Inst. Salaries Maintenance	957,371	1,059,508	997,359	1,078,435	1,393,007	1,412,657
1621	240	00	0000	Replacement Equipment	174,008	82,389	28,743	60,056	50,000	60,000
1621	280	00	0000	Replacement Furniture	38,513	3,439	2,878	8,036	35,000	35,000
1621	465	00	0000	Repairs and Maintenance	120,906	125,407	129,533	165,309	170,000	175,000
1621	466	00	0000	General Maintenance	74,361	56,406	73,696	102,539	80,000	110,000
1621	467	00	0000	Improvement of Buildings--DW	358,047	233,889	292,667	600,387	1,000,000	1,500,000
1621	467	00	0000	Improvement of Buildings		0		-	75,000	95,000
1621	468	00	0000	Other Contractual Services	95,316	72,565	83,245	67,489	110,000	110,000
1621	543	00	0000	Grounds Supplies	29,180	25,857	16,825	20,463	40,000	40,000
1621	544	00	0000	Building Maintenance Supplies	57,725	57,933	85,152	89,575	95,000	95,000
1621	551	00	0000	Automotive Supplies	30,774	29,387	51,418	42,993	60,000	60,000
1621	552	00	0000	Maintenance Supplies	49,645	64,578	64,665	69,043	80,000	80,000
Subtotal Maintenance of Plant					1,985,846	1,811,358	1,826,181	2,304,325	3,188,007	3,772,657

Supplies and materials for building projects increases due to our staff working on projects
 Improvement in Buildings increase due to roofing needs



OPERATIONS & MAINTENANCE CONTRACTUAL SERVICES

1620.453 Contractual Service
Service Contracts

\$110,000

- Security, patrol service
- Outside contractors
- Elevator service

1621.465 Contractual Service

\$175,000

- Oil burners, clock system
- Fire alarm systems
- Heating controls
- Public address system
- Gym folding doors
- Gym equipment
- Garbage, snow
- Telephone System

1621.468 Contractual Services
Repairs and Maintenance

\$110,000

- Repairs and Projects/plumbing, electrical

1621.466 Contractual Services

\$110,000

- General maintenance, \$10,000 per building and \$60,000 district wide



OPERATIONS & MAINTENANCE

Materials and Supplies

- 1620.540 Materials & Supplies \$110,000
 - Custodial, pool supplies, uniforms

- 1621.552 Materials & Supplies \$80,000
 - Supplies for general repairs \$10,000 per building and \$30,000 district wide

- 1621.544 Building Maintenance \$95,000
 - Supplies for upkeep of buildings \$15,000 per building and \$20,000 district wide

- 1621.543 Grounds Supplies \$40,000
 - Sand, salt, fertilizer, athletic fields, landscape

- 1621.551 Automotive Supplies \$60,000
 - Vehicle Repairs and Gasoline



OPERATIONS & MAINTENANCE EQUIPMENT

1621.240 Equipment

\$60,000

- Equipment—plow vehicle, mower

1621.280 Furniture

\$35,000

- Replacement of classroom furniture district wide as needed

Jericho Union Free School District Three Year Plan Capital Improvements

Revenue Sources:

Sale of Nike Site	\$3,000,000
Interest Earned on Nike Investment	150,000
Excel Funds	1,100,000
Budget Appropriation 2007-08	1,000,000
Budget Appropriation 2008-09	1,550,000
Budget Appropriation 2009-10	<u>1,550,000</u>
Total	\$8,350,000

Projects:

2007-08	
Tennis Courts	\$1,000,000
HS/MS Roofing	<u>4,200,000</u>
	\$5,200,000
2008-09	
Cantiague Roof	\$1,100,000
Asphalt	<u>400,000</u>
	\$1,500,000
2009-10	
Jackson Roof	\$1,650,000
Total Projects	\$8,350,000



OPERATIONS & MAINTENANCE

Improvement of Buildings

1621.467 Building
Improvements

\$15,000 per building

Improvements recommended
\$95,000

- Classroom flooring - all
- Upgrade security - all
- Replace Chalkboards
- Re-facing windowsills/Seaman
- Air Conditioning/Cantiague, Jackson
- Hall Light Fixtures/Jackson
- Carpeting—Central Office Areas

SPECIAL ITEMS COMMUNITY SERVICE

				2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	
				Exp (ST-3)	ST-3	ST-3	ST-3	Budget	Budget	
Community Services										
7310		00	0000	Recreation Program	14,306	6,808	14,500	7,815	15,000	15,000
8060		00	0000	Civic Activities	69,074	68,109	39,094	31,000	54,000	54,000
8070	490	00	0000	Census	4,250	4,000	4,000	4,100	8,000	8,000
Total - Community Services					87,630	78,917	57,594	42,915	77,000	77,000

Oyster Bay Recreational Program, Cultural Arts Program,
Community Swim Program

COMMUNITY SERVICE



7310. Recreation Program

\$15,000

- Intramural Program
- Materials and Supplies

8060. Civic Activities

\$54,000

- Use of pool by community
- Cultural Arts Program
 - Salaries
 - Materials and supplies

8070. Census

\$8,000

- BOCES services

Curriculum Development and Supervision

2010.100
Personnel Services



Assistant Superintendent Curriculum

- **Clerical Curriculum (2.6)**

Curriculum Associates (8)

- **English**
- **Science**
- **World Languages**
- **Math**
- **Social Studies**
- **Art**
- **Music**
- **Physical Education/Health**

- **Clerical Curriculum Assoc. (3)**

Curriculum and Improvement

				Administration & Improvement	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
				Curriculum Devel. & Superv.	Exp (ST-3)	ST-3	ST-3	ST-3	Budget	Budget
2010	150	00	0000	Instructional Salaries	1,125,661	1,254,326	1,207,585	1,436,611	1,465,000	1,538,250
2010	160	00	5110	Non-Instructional Salaries	396,719	457,744	320,425	325,412	408,366	428,784
2010	220	00	0000	Equipment	2,866	0	2,489	6,559	3,000	3,000
2010	465	00	0000	Repairs and Maintenance	1,667	8,024	8,754	8,754	8,500	8,500
2010	475	00	0000	Contractual Expenses	29,337	17,222	65,447	44,855	84,000	84,000
2010	501	00	0000	Supplies and Materials	20,856	9,445	11,235	10,552	30,000	30,000
2010	490	00	0000	BOCES: Curriculum	35,285	67,627	67,284	72,995	70,000	80,000
Subtotal - Curriculum Devel					1,612,391	1,814,388	1,683,219	1,905,738	2,068,866	2,172,534

				Inservice Training-Instruction						
2070	150	00	0000	Instructional Salaries	45,401	11,967	24,835	26,885	55,000	55,000
2070	490	00	0000	BOCES Inservice	283,160	179,831	127,175	96,966	160,000	160,000
Subtotal-Inservice Training-					328,561	191,798	152,010	123,851	215,000	215,000

2010.150—Assistant Superintendent for Curriculum & Instruction, 8 Curriculum Associates
 2010.501—Office Supplies and Subscriptions
 2010.490—Data Warehousing for student information and analysis through BOCES
 2070.150—Inservice training, research and development
 2070.490—Curriculum work through BOCES

Supervision

2020.1

Personnel Services



- HS Principal
- Asst. Principals (2)
- MS Principal
- Asst. Principals (2)
- Clerical (12)
 - Principals' offices
 - AP Offices
 - Employee Attendance
- Elementary Principals (3)
- Clerical
 - 4 Secretaries
 - 2 Clerks

Supervision

					2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
					Exp (ST-3)	ST-3	ST-3	ST-3	Budget	Budget
Supervision - Regular School										
2020	150	00	5120	Instructional Salaries	1,302,457	1,368,081	1,433,516	1,506,628	1,578,897	1,590,823
2020	160	00	5110	Non-Instructional Salaries	705,081	742,205	780,675	856,897	857,860	921,345
2020	200	10	0046	Equipment - High School	1,200	0	3,882	-	5,000	5,000
2020	200	20	0046	Equipment - Middle School	2,038	229	0	1,206	2,000	2,000
2020	200	30	0046	Equipment - Seaman	795	6,770	0	-	1,500	1,500
2020	200	40	0046	Equipment - Jackson	1,162	4,995	1,038	196	2,000	2,060
2020	200	50	0046	Equipment - Cantiague	2,075	756	920	1,734	1,800	1,854
2020	449	00	0046	Other Prof. and Technical Services		0		-	-	-
2020	460	10	0000	Data Processing-High School	11,187	3,000	10,983	2,280	26,000	26,000
2020	460	20	0000	Data Processing-Middle School	2,136	0	0	-	30,000	30,000
2020	465	00	0000	Contractual - Reg School		2,000	1,000	-	3,150	3,150
2020	465	10	0000	Contractual - High School	2,500	2,100	1,100	-	3,150	3,150
2020	465	20	0000	Contractual - Middle School	2,500	1,800	1,500	-	3,150	3,150
2020	465	30	0000	Contractual - Seaman		1,200	105	258	1,500	1,500
2020	465	40	0000	Contractual - Jackson	1,545	1,200	499	-	1,500	1,545
2020	465	50	0000	Contractual - Cantiague		1,200	1,080	-	1,500	1,545
2020	501	00	0000	Supplies and Materials-Reg Sch	21,281	3,841	1,416	-	25,000	25,000
2020	501	10	0000	Supplies and Materials-High Sch	9,607	5,330	2,157	2,400	10,000	10,000
2020	501	20	0000	Supplies and Materials-Middle S	5,624	2,550	2,885	8,110	11,330	11,646
2020	501	30	0000	Supplies and Materials-Seaman	2,484	2,028	2,036	2,441	1,000	1,120
2020	501	40	0000	Supplies and Materials-Jackson	2,006	1,451	1,192	652	1,500	1,545
2020	501	50	0000	Supplies and Materials-Cantiagu	1,840	3,728	1,805	3,110	2,000	2,060
Subtotal-Supervision. Reg. S					2,077,518	2,154,464	2,247,789	2,385,912	2,569,837	2,645,993

2020.460--Data Processing for Win School (K-12)

2020.501--Office Supplies, Subscriptions, Report Cards