

**DETAIL APPROPRIATION BUDGET REPORT BY FUNCTION
NEW LEBANON CSD**

ACCOUNT	DESCRIPTION	2017-18 BUDGET	2018-19 NEW BUDGET	Difference	% Change
A 1010.400	Contractual	\$ 10,600	\$ 10,600	\$ -	0.0%
A 1010.450	Materials & Supplies	\$ 800	\$ 800	\$ -	0.0%
A 1060.400	Contractual	\$ 6,750	\$ 7,000	\$ 250	3.7%
A 1240.150	Intructional Salaries	\$ 145,035	\$ 156,447	\$ 11,412	7.9%
A 1240.160	Non-Instructional Salaries	\$ 51,638	\$ 53,662	\$ 2,024	3.9%
A 1240.400	Contractual Expense	\$ 7,500	\$ 13,000	\$ 5,500	73.3%
A 1240.450	Materials And Supplies	\$ 2,700	\$ 2,650	\$ (50)	-1.9%
A 1310.150	School Business Administrator	\$ 103,877	\$ 93,528	\$ (10,349)	-10.0%
A 1310.160-1	Non-Instructional Salaries	\$ 53,205	\$ 55,291	\$ 2,086	3.9%
A 1310.160-2	Salary Internal Auditor	\$ 3,000	\$ 3,000	\$ -	0.0%
A 1310.400	Contractual Expense	\$ 11,200	\$ 19,200	\$ 8,000	71.4%
A 1310.450	Materials & Supplies	\$ 1,700	\$ 1,650	\$ (50)	-2.9%
A 1310.490	Boces Services	\$ 60,000	\$ 6,500	\$ (53,500)	-89.2%
A 1320.400	Contractual Expense	\$ 16,500	\$ 16,500	\$ -	0.0%
A 1330.400	Contractual Expense	\$ 1,500	\$ 1,500	\$ -	0.0%
A 1330.490	Boces Services	\$ 10,920	\$ 11,200	\$ 280	2.6%
A 1345.490	BOCES SERVICES	\$ 3,000	\$ 3,000	\$ -	0.0%
A 1420.400	Attorney Fees	\$ 40,000	\$ 40,000	\$ -	0.0%
A 1430.450	Personnel Supplies	\$ -	\$ 3,500	\$ 3,500	0.0%
A 1430.490	Boces Services	\$ 3,350	\$ 3,000	\$ (350)	-10.4%
A 1480.490	Boces Services	\$ 50,000	\$ 50,000	\$ -	0.0%
A 1620.160	Non-Instructional Salary	\$ 204,532	\$ 191,550	\$ (12,982)	-6.3%
A 1620.160-1	Overtime	\$ 3,500	\$ 4,500	\$ 1,000	28.6%
A 1620.161	Substitutes	\$ 9,500	\$ 7,500	\$ (2,000)	-21.1%
A 1620.200	Equipment	\$ 24,000	\$ 15,000	\$ (9,000)	-37.5%
A 1620.400	Contractual Expense	\$ 1,000	\$ 1,000	\$ -	0.0%
A 1620.401	Boiler Insurance	\$ 1,700	\$ 1,700	\$ -	0.0%
A 1620.402	Vehicle Insurance	\$ 3,150	\$ 3,200	\$ 50	1.6%
A 1620.403	Fuel Oil	\$ 110,000	\$ 100,000	\$ (10,000)	-9.1%
A 1620.404	Electric	\$ 85,000	\$ 80,000	\$ (5,000)	-5.9%

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A 1620.405	Communications & Internet	\$ 83,200	\$ 84,000	\$ 800	1.0%
A 1620.450	Operations Supplies	\$ 32,000	\$ 42,000	\$ 10,000	31.3%
A 1620.490	Boces Services	\$ 3,900	\$ 3,900	\$ -	0.0%
A 1621.160	Non-Instructional Salaries	\$ 94,266	\$ 110,864	\$ 16,598	17.6%
A 1621.160-1	Overtime	\$ 14,200	\$ 12,000	\$ (2,200)	-15.5%
A 1621.200	Equipment	\$ 5,000	\$ 5,000	\$ -	0.0%
A 1621.400	Maintenance Contractual	\$ 62,000	\$ 65,000	\$ 3,000	4.8%
A 1621.401	Contracts-Professional	\$ 30,000	\$ 30,000	\$ -	0.0%
A 1621.402	Contracts-Service	\$ 45,000	\$ 45,000	\$ -	0.0%
A 1621.403	Contracts Siemens	\$ 35,000	\$ 35,000	\$ -	0.0%
A 1621.450	Materials And Supplies	\$ 76,000	\$ 77,000	\$ 1,000	1.3%
A 1670.400	Central Printing And Mailing	\$ 11,700	\$ 13,700	\$ 2,000	17.1%
A 1680.490	Boces Services	\$ 41,000	\$ 71,000	\$ 30,000	73.2%
A 1910.400	Unallocated Insurance	\$ 73,000	\$ 50,000	\$ (23,000)	-31.5%
A 1920.400	School Association Dues	\$ 1,800	\$ 500	\$ (1,300)	-72.2%
A 1964.400	Refund On Real Property Taxes	\$ 5,000	\$ 5,000	\$ -	0.0%
A 1981.490	Administrative Charge Boces	\$ 23,000	\$ 25,000	\$ 2,000	8.7%
A 2020.150	Salary Principals	\$ 270,825	\$ 281,441	\$ 10,616	3.9%
A 2020.160	Salary School Secretaries	\$ 131,206	\$ 144,660	\$ 13,454	10.3%
A 2020.161-4	Salary Central Treasurer Stipend	\$ 2,000	\$ 2,000	\$ -	0.0%
A 2020.200-3	Elem Equipment	\$ 5,376	\$ 3,000	\$ (2,376)	-44.2%
A 2020.200-4	Jshs Equipment	\$ 1,000	\$ 1,000	\$ -	0.0%
A 2020.400-4	Jshs Contractual Expense	\$ 8,000	\$ 11,000	\$ 3,000	37.5%
A 2020.450-3	Elem Materials And Supplies	\$ 5,000	\$ 6,000	\$ 1,000	20.0%
A 2020.450-4	Jshs Materials And Supplies	\$ 11,140	\$ 12,500	\$ 1,360	12.2%
A 2020.490	Boces Services	\$ 6,240	\$ 5,800	\$ (440)	-7.1%
A 2060.490	Boces Services	\$ 28,400	\$ 28,600	\$ 200	0.7%
A 2070.400	Contractual Expense	\$ 4,000	\$ 4,300	\$ 300	7.5%
A 2070.490	Staff Development	\$ 23,000	\$ 57,500	\$ 34,500	150.0%
A 2110.110	Teacher Salaries K-3	\$ 453,502	\$ 412,699	\$ (40,803)	-9.0%

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A 2110.111	Teacher Assistant Salaries K-3	\$ 45,167	\$ 26,820	\$ (18,347)	-40.6%
A 2110.120	Teacher Salaries 4-6	\$ 589,086	\$ 623,174	\$ 34,088	5.8%
A 2110.130	Teaching Salaries 7-12	\$ 1,565,865	\$ 1,551,444	\$ (14,421)	-0.9%
A 2110.131	Teaching Assistant Salaries 7-12	\$ 42,422	\$ 44,339	\$ 1,916	4.5%
A 2110.140	Substitute Teacher Salaries	\$ 95,000	\$ 95,000	\$ -	0.0%
A 2110.161	Teacher Aides	\$ 15,604	\$ 32,450	\$ 16,846	108.0%
A 2110.200-3	Equipment	\$ 4,800	\$ 11,853	\$ 7,053	146.9%
A 2110.200-4	Equipment Jshs	\$ 2,437	\$ 3,000	\$ 563	23.1%
A 2110.403-3	Elem Mileage/Conference	\$ 3,275	\$ 3,300	\$ 25	0.8%
A 2110.403-4	Jshs Mileage/Conferences	\$ 5,180	\$ 2,000	\$ (3,180)	-61.4%
A 2110.404-3	Elme Field Trips/Miscellaneous	\$ 7,505	\$ 10,772	\$ 3,267	43.5%
A 2110.404-31	Elem Field Trips/Nature's Classroom	\$ 7,000	\$ 11,000	\$ 4,000	57.1%
A 2110.404-4	Jshs Field Trips/Miscellaneous	\$ 15,565	\$ 8,000	\$ (7,565)	-48.6%
A 2110.406-3	Presenters	\$ 2,500	\$ 1,270	\$ (1,230)	-49.2%
A 2110.407	Other Contractual	\$ 5,648	\$ 43,040	\$ 37,392	662.0%
A 2110.450-3	Elem Material And Supplies	\$ 23,041	\$ 12,792	\$ (10,249)	-44.5%
A 2110.450-4	Jshs Materials And Supplies	\$ 42,824	\$ 31,500	\$ (11,324)	-26.4%
A 2110.470	Tuition	\$ 15,000	\$ 10,000	\$ (5,000)	-33.3%
A 2110.480-3	Textbooks/Workbooks K-6	\$ 19,819	\$ 6,161	\$ (13,658)	-68.9%
A 2110.480-4	Textbooks/Workbooks 7-12	\$ 4,121	\$ 13,000	\$ 8,879	215.4%
A 2110.480-5	Textbooks/Workbooks Private Sch	\$ 5,500	\$ 3,500	\$ (2,000)	-36.4%
A 2110.490	Boces Services	\$ 75,000	\$ 62,500	\$ (12,500)	-16.7%
A 2250.150	Instructional Salaries	\$ 261,509	\$ 287,875	\$ 26,367	10.1%
A 2250.151	Teaching Assistants	\$ 59,907	\$ 66,247	\$ 6,340	10.6%
A 2250.160	Non-Instructional Salaries	\$ 39,348	\$ 41,314	\$ 1,966	5.0%
A 2250.200	Equipment	\$ 6,000	\$ 9,591	\$ 3,591	59.9%
A 2250.400	Contractual Expenses	\$ 65,520	\$ 92,893	\$ 27,373	41.8%
A 2250.403	Travel/Conferences	\$ 6,160	\$ 4,180	\$ (1,980)	-32.1%
A 2250.450	Materials And Supplies	\$ 5,435	\$ 5,084	\$ (351)	-6.5%
A 2250.470	Tuition	\$ 340,000	\$ 315,000	\$ (25,000)	-7.4%

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A 2250.490	Boces Services	\$ 222,000	\$ 150,000	\$ (72,000)	-32.4%
A 2280.490	Boces Services	\$ 160,924	\$ 136,130	\$ (24,794)	-15.4%
A 2330.150	Instructional Salaries	\$ 10,000	\$ 7,500	\$ (2,500)	-25.0%
A 2330.400	Contractual Expense	\$ 10,000	\$ 7,500	\$ (2,500)	-25.0%
A 2610.150	Salary Elem & High School Librarians	\$ 117,929	\$ 122,574	\$ 4,645	3.9%
A 2610.151	Library, Teaching Assistant	\$ 23,021	\$ 23,979	\$ 958	4.2%
A 2610.400	Contractual Expenses	\$ 6,399	\$ 11,458	\$ 5,059	79.1%
A 2610.450-3	Materials And Supplies Elementary	\$ 455	\$ 1,260	\$ 805	176.9%
A 2610.450-4	Materials & Supplies Jsbs	\$ 1,000	\$ 3,000	\$ 2,000	200.0%
A 2610.460	Library Av Loan Program	\$ 17,435	\$ 16,792	\$ (643)	-3.7%
A 2610.490	Boces Services	\$ 14,500	\$ 14,500	\$ -	0.0%
A 2620.490	Boces Services	\$ 7,400	\$ 2,500	\$ (4,900)	-66.2%
A 2630.150	Instructional Salaries	\$ 46,445	\$ 48,361	\$ 1,916	4.1%
A 2630.160	Non-Instructional Salaries	\$ 53,772	\$ 55,815	\$ 2,043	3.8%
A 2630.200	Equipment	\$ 92,000	\$ 45,000	\$ (47,000)	-51.1%
A 2630.220	State Aided Computer Hardware	\$ 40,000	\$ 25,000	\$ (15,000)	-37.5%
A 2630.400	Computer Contractual Expense	\$ 15,000	\$ 15,500	\$ 500	3.3%
A 2630.450	Computer Supplies	\$ 9,500	\$ 10,000	\$ 500	5.3%
A 2630.460	State Aided Computer Software	\$ 7,200	\$ 7,500	\$ 300	4.2%
A 2630.490	Boces Services	\$ 5,000	\$ 5,000	\$ -	0.0%
A 2810.150	Guidance Instructional Salaries	\$ 54,063	\$ 55,524	\$ 1,461	2.7%
A 2810.160	Guidance Non-Instructional Salaries	\$ 15,000	\$ -	\$ (15,000)	-100.0%
A 2810.450	Guidance Materials And Supplies	\$ 2,560	\$ 2,500	\$ (60)	-2.3%
A 2810.490	Boces Services	\$ 16,600	\$ 16,000	\$ (600)	-3.6%
A 2815.160	Salary Nurse	\$ 63,508	\$ 66,272	\$ 2,764	4.4%
A 2815.400	Contractual Expenses	\$ 25,000	\$ 22,000	\$ (3,000)	-12.0%
A 2815.450-4	Materials & Supplies High School	\$ 4,470	\$ 5,500	\$ 1,030	23.1%
A 2820.150	Instructional Salaries	\$ 110,322	\$ 112,541	\$ 2,219	2.0%
A 2850.150	Instructional Salaries	\$ 34,000	\$ 37,000	\$ 3,000	8.8%
A 2850.160	Non-Instructional Salaries	\$ 1,500	\$ 1,500	\$ -	0.0%

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A 2850.400	Contractual Expense	\$ 1,500	\$ 1,500	\$ -	0.0%
A 2850.450-3	Materials And Supplies Elementary	\$ 1,750	\$ 2,000	\$ 250	14.3%
A 2855.150	Instructional Salaries	\$ 66,200	\$ 64,500	\$ (1,700)	-2.6%
A 2855.160	Non-Instructional Salaries	\$ 6,000	\$ 7,500	\$ 1,500	25.0%
A 2855.200	Equipment	\$ 3,500	\$ 3,500	\$ -	0.0%
A 2855.400	Contractual Expense	\$ 3,600	\$ 3,200	\$ (400)	-11.1%
A 2855.401	Referees	\$ 24,000	\$ 24,500	\$ 500	2.1%
A 2855.402	Dues	\$ 3,000	\$ 3,000	\$ -	0.0%
A 2855.404	Physical Exams / Tournaments	\$ 1,000	\$ 1,000	\$ -	0.0%
A 2855.450	Materials And Supplies	\$ 19,000	\$ 20,000	\$ 1,000	5.3%
A 5510.160	Transportation Non-Instruct Salary	\$ 339,918	\$ 353,515	\$ 13,596	4.0%
A 5510.160-1	Overtime	\$ 23,000	\$ 27,000	\$ 4,000	17.4%
A 5510.160-2	Non-Inst Sal-Interscholastic Sports	\$ 22,000	\$ 23,000	\$ 1,000	4.5%
A 5510.160-3	Non-Inst Salaries-Field Trips	\$ 8,000	\$ 8,000	\$ -	0.0%
A 5510.160-4	Trans Office Salaries	\$ 80,241	\$ 25,000	\$ (55,241)	-68.8%
A 5510.161	Substitute Salaries	\$ 15,000	\$ 15,001	\$ 1	0.0%
A 5510.210	Purchase Of Buses	\$ 113,000	\$ 75,000	\$ (38,000)	-33.6%
A 5510.401	Contractual Exp.-Repair Contracts	\$ 18,000	\$ 18,000	\$ -	0.0%
A 5510.402	Contractual Expense - Insurance	\$ 25,100	\$ 25,000	\$ (100)	-0.4%
A 5510.403	Contractual Expense - Miscellaneous	\$ 11,000	\$ 8,500	\$ (2,500)	-22.7%
A 5510.450	Materials And Supplies-Parts	\$ 38,000	\$ 39,500	\$ 1,500	3.9%
A 5510.451	Motor Oil	\$ 2,500	\$ 2,500	\$ -	0.0%
A 5510.452	Gasoline	\$ 78,000	\$ 82,000	\$ 4,000	5.1%
A 5510.453	Tires	\$ 7,500	\$ 7,500	\$ -	0.0%
A 5530.160	Non-Instructional Salaries	\$ 78,939	\$ 144,242	\$ 65,303	82.7%
A 5530.400	Contractual Expense-Heating Oil	\$ 13,000	\$ 6,000	\$ (7,000)	-53.8%
A 5530.401	Contractual Expense - Telephone	\$ 9,800	\$ 500	\$ (9,300)	-94.9%
A 5530.402	Contractual Expense - Electric	\$ 9,000	\$ 9,000	\$ -	0.0%
A 5530.403	Contractual Expense	\$ 14,500	\$ 14,500	\$ -	0.0%
A 5530.404	Contractual Expense -Insurance	\$ 7,720	\$ 500	\$ (7,220)	-93.5%

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A 5530.450	Materials And Supplies	\$ 1,000	\$ 1,000	\$ -	0.0%
A 9010.800	State Retirement	\$ 203,318	\$ 206,460	\$ 3,142	1.5%
A 9020.800	Teacher Retirement	\$ 401,229	\$ 436,999	\$ 35,770	8.9%
A 9030.800	Social Security	\$ 414,863	\$ 420,492	\$ 5,629	1.4%
A 9040.800	Worker Compensation	\$ 74,000	\$ 75,000	\$ 1,000	1.4%
A 9050.800	Unemployment Insurance	\$ 5,000	\$ 7,000	\$ 2,000	40.0%
A 9060.800	Health & Dental Ins	\$ 1,379,539	\$ 1,555,790	\$ 176,251	12.8%
A 9060.800-1	Health & Dental Ins Retirees	\$ 703,606	\$ 734,499	\$ 30,893	4.4%
A 9736.600	EXCEL Bond Principal	\$ 40,000	\$ 40,000	\$ -	0.0%
A 9736.700	EXCEL Bond Interest	\$ 13,125	\$ 11,575	\$ (1,550)	-11.8%
A 9739.600	Serial Bond Refinancing Principal	\$ 655,000	\$ 675,000	\$ 20,000	3.1%
A 9739.700	Serial Bond Refinancing Interst	\$ 39,900	\$ 20,250	\$ (19,650)	-49.2%
A 9901.930	Transfer to School Lunch Fund	\$ 20,000	\$ 20,000	\$ -	0.0%
A 9901.950	Transfer To Special Aid Fund	\$ 15,000	\$ 15,000	\$ -	0.0%
A 9950.900	Transfer To Capital Fund	\$ 225,825	\$ 225,825	\$ -	0.0%
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GRAND TOTALS	****	\$ 12,409,824	\$ 12,519,094	\$ 109,270	0.9%

2018-19 Property Tax Report Card

101601 - New Lebanon CSD			
Contact Person:	Kevin Fottrell	Budgeted 2017-18 (A)	Proposed Budget 2018-19 (B)
Telephone Number:	518 794-7600		
Total Budgeted Amount, not Including Separate Propositions		12,409,824	12,519,024
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹		8,422,589	8,422,589
B. Tax Levy to Support Library Debt, If Applicable			
C. Tax Levy for Non-Excludable Propositions, If Applicable ²			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, If Applicable			
E. Total Proposed School Year Tax Levy (A + B + C - D)		8,422,589	8,422,589
F. Permissible Exclusions to the School Tax Levy Limit	466,817	409,071	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions ³		8,427,811	8,169,011
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)		7,955,772	8,013,518
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²		472,039	155,493
Public School Enrollment		413	414
Consumer Price Index			2.13%

¹ Includes any prior year reserve for excess tax levy, including interest.
² Tax levies associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.
³ For 2018-19, includes any carryover from 2017-18 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2017-18 (D)	Estimated 2018-19 (E)
Adjusted Restricted Fund Balance	1,946,885	2,678,747
Assigned Appropriated Fund Balance		
Adjusted Unrestricted Fund Balance	497,000	501,000
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	4.00%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/18 Actual Balance	6/30/18 Estimated Ending Balance	Intended Use of the Reserve in the 2018-2019 School Year
Capital		To pay the cost of any object or purpose for which bonds may be issued.	2150000	3000000	To fund capital project beginning summer 2019
Repair		To pay the cost of repairs to capital improvements or equipment.			
Workers' Compensation		To pay for Workers Compensation and benefits.	101253	101253	As Needed
Unemployment Insurance		To pay the cost of reimbursement to the State Unemployment Insurance Fund.	74470	74470	As Needed
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.	90173	90173	Due June 2018
Insurance		To pay liability, casualty, and other types of uninsured losses.			
Property Loss		To establish and maintain a program of reserves to cover property loss.			
Liability		To establish and maintain a program of reserves to cover liability claims incurred.			
Tax Certiorari		To establish a reserve fund for tax certiorari settlements	30082	30082	As Needed
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
Employee Benefit Accrued Liability		For the payment of accrued 'employee benefits' due to employees upon termination of service.	115495	115495	As Needed
Retirement Contribution		To fund employer retirement contributions to the State and Local Employees' Retirement System	117274	117274	As Needed
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.			
Other Reserve					

* Note: Reserves with blue boxes will be allowed to add rows for multiple entries. Use a different name for each in the Reserve Name column.