

Budget Workshop #2

Christopher Leone

February 2020

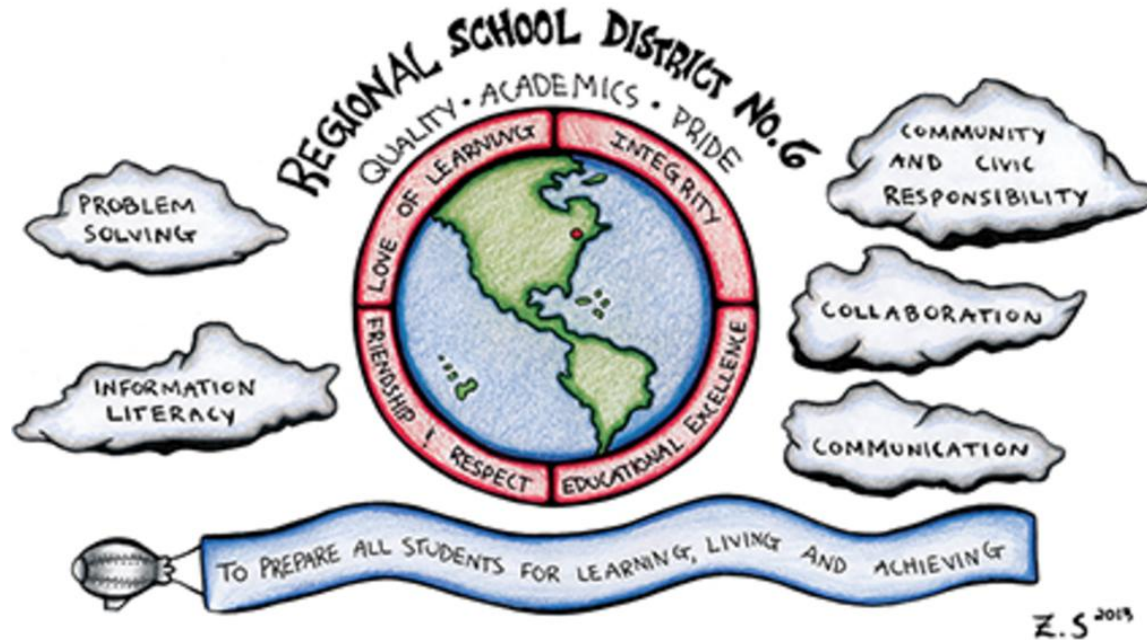
**BE
STRONGER
THAN
YOUR
EXCUSES.**

- ✓ **Public Questions / Suggestions (December 2019)**
- ✓ **Public Budget Responses**
- ✓ **BOE Budget Workshops #1** - January 13, 2020
- ✓ **Staff Meetings**
 - ✓ Warren – January 23, 2020
 - ✓ WAMOGO – January 22, 2020
 - ✓ JMS – January 22, 2020
 - ✓ GCS – January 21, 2020
- ✓ **BOE Budget Workshop #2** - February 10, 2020

- **Town Tour (March 2020)**
- **Superintendents Budget – March 9, 2020**
- **Staff Meetings – Week of March 11th**
- **Board Budget Approval - April 2019**

Budget Process Schedule (as of 2.10.2020)

2019-2020 (Budget Update)



Revenue (as of 2.1.2020)

Category	Budgeted Revenue (2018-2019)	ADOPTED Budget Revenue (2019-2020)	PROJECTED REVENUE (2.1.2020)	Difference (ADOPTED v. PROJECTED)	REVENUE COLLECTED (2.1.2020)
<i>Tuition</i>					
ASTE Tuition (Regular Ed)	\$ 1,254,584	\$ 1,296,370	\$ 1,300,000	\$ 3,630	\$ 627,188
ASTE Tuition (Spec Ed)	\$ 200,000	\$ 200,000	\$ 207,885	\$ 7,885	\$ 94,587
Pre School Tuition	\$ 44,250	\$ 48,000	\$ 48,000	\$ -	\$ 26,716
<i>State Revenue</i>					
ASTE Grant	\$ 600,000	\$ 920,620	\$ 1,013,745	\$ 93,125	\$ 760,309
Medicaid	\$ 21,628	\$ 25,000	\$ 35,000	\$ 10,000	\$ 16,813
Excess Costs (Special Education)	\$ 50,955	\$ 50,955	\$ 50,955	\$ -	\$ -
<i>Other (Local)</i>					
Misc	\$ 5,000	\$ 5,000	\$ 50,000	\$ 45,000	\$ 29,217
Interest	\$ 2,500	\$ 45,000	\$ 30,000	-\$ 15,000	\$ 12,066
Rental Fees	\$ 7,500	\$ 7,500	\$ 10,000	\$ -	\$ 6,630
FY2019 AUDITED CARRYOVER	\$ -	\$ -	\$ 433,060	\$ 433,060	\$ 433,060
Adjustments		\$ -	\$ 120,000	\$ 120,000	\$ 70,044
Total Revenue	\$ 2,186,417	\$ 2,598,445	\$ 3,298,645	\$ 697,700	\$ 2,076,630
Town Assessments					
Warren	\$ 3,178,914	\$ 3,296,651	\$ 3,296,651		\$ 2,197,768
Morris	\$ 6,130,762	\$ 5,975,180	\$ 5,975,180		\$ 3,983,454
Goshen	\$ 7,997,743	\$ 8,035,587	\$ 8,035,587		\$ 5,357,057
Total Town Assessments	\$ 17,307,418	\$ 17,307,418	\$ 17,307,418		\$ 11,538,279
Total Revenue	\$ 17,307,418	\$ 19,905,863	\$ 20,606,063		\$ 13,614,909

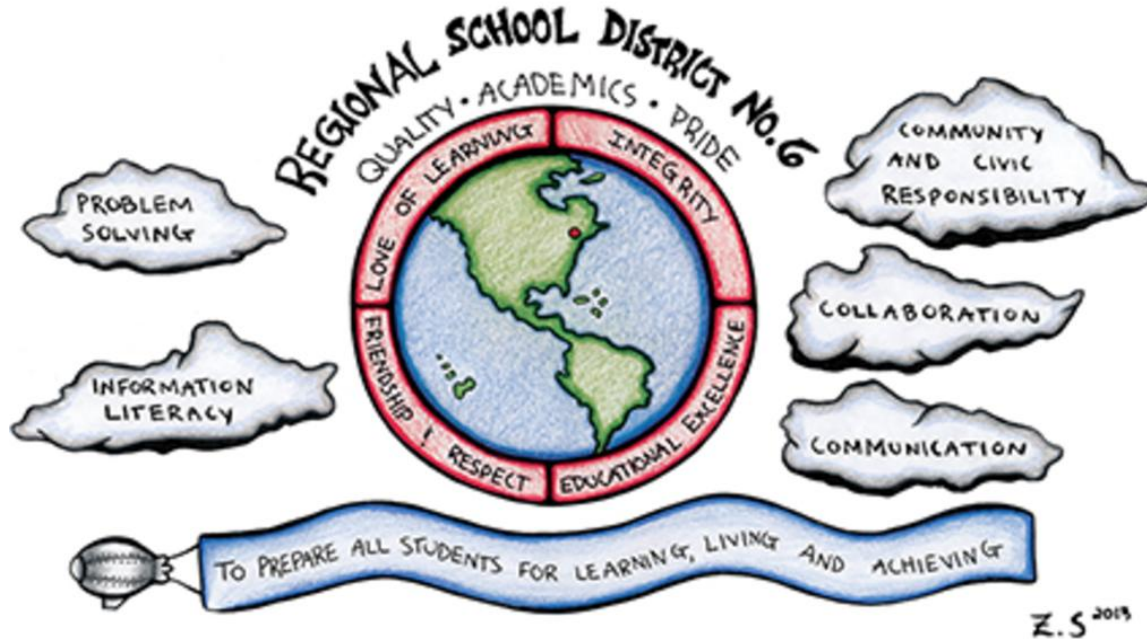
Revenue Update (2.1.2020)

Expenses (as of 2.1.2020)

Category	ADOPTED Expense (2019-2020)	EXPENSE 2019-2020 (1.1.2019)	REVISED EXPENSE 2019-2020 (2.1.2020)	TRANSFERS	EXPECTED EXPENSE (2.1.2020)	DIFFERENCE (REVISED v. EXPECTED)
1) Certified Salaries	\$ 8,703,787	\$ 8,771,787	\$ 8,771,787	\$ -	\$ 8,673,681	\$ 98,106
2) Classified Salaries	\$ 2,779,987	\$ 2,796,987	\$ 2,796,987	\$ -	\$ 2,796,987	\$ -
3) Employee Benefits	\$ 3,996,597	\$ 3,996,597	\$ 3,996,597	\$ -	\$ 3,838,686	\$ 157,911
4) Learning Programs	\$ 1,054,788	\$ 1,083,788	\$ 1,083,788	\$ -	\$ 1,028,788	\$ 55,000
5) Tuition	\$ 304,000	\$ 354,000	\$ 354,000	\$ -	\$ 354,000	\$ -
6) Transportation	\$ 996,279	\$ 996,279	\$ 996,279	\$ -	\$ 901,279	\$ 95,000
7) Health Services	\$ 15,385	\$ 15,385	\$ 15,385	\$ -	\$ 15,385	\$ -
8) Administration	\$ 370,855	\$ 370,855	\$ 370,855	\$ -	\$ 370,855	\$ -
9) Operations and Maintenance	\$ 624,226	\$ 636,226	\$ 636,226	\$ -	\$ 636,226	\$ -
0) Capital and Debt	\$ 934,390	\$ 1,346,319	\$ 1,446,319	\$ 100,000	\$ 1,446,319	\$ -
TRB Contingency	\$ 25,569	\$ -	\$ -	\$ -	\$ -	\$ -
FY20 Contingency	\$ 100,000	\$ 234,310	\$ 137,840	-\$ 96,470	\$ -	\$ 137,840
Total Expenses	\$ 19,905,863	\$ 20,602,533	\$ 20,606,063	\$ -	\$ 20,062,206	\$ 543,857

Expense Update (2.1.2020)

2020-2021 Projected Revenue



Revenue				
Category	Budgeted Revenue (2019-2020)	Projected Revenue (2019-2020) (as of 2.1.2020)	Proposed Budget Revenue (2020-2021)	Difference (Projected v. Proposed Budget)
Tuition				
ASTE Tuition (Regular Ed)	\$ 1,296,370.00	\$ 1,300,000.00	\$ 1,330,485.00	\$ 30,485.00
ASTE Tuition (Spec Ed)	\$ 200,000.00	\$ 207,855.00	\$ 200,000.00	\$ -7,855.00
Pre School Tuition	\$ 48,000.00	\$ 48,000.00	\$ 48,000.00	
State Revenue				
ASTE Grant	\$ 920,620.00	\$ 1,013,745.00	\$ 1,050,000.00	\$ 36,255.00
Medicaid	\$ 25,000.00	\$ 55,000.00	\$ 55,000.00	
Excess Costs (Special Education)	\$ 50,955.00	\$ 50,955.00	\$ 50,955.00	
Other (Local)				
Misc	\$ 5,000.00	\$ 14,000.00	\$ 24,000.00	\$ 10,000.00
Interest	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	
Rental Fees	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	
FY Carryover		\$ 433,060.00		\$ -433,060.00
Adjustments (State Revisions Grants, Medicaid, IRS)		\$ 120,000.00	\$ 120,000.00	
Total Revenue	\$ 2,598,445.00	\$ 3,295,115.00	\$ 2,930,940.00	\$ -364,175.00

2020-2021 Revenue (Projected as of 2.1.2020)

Town Assessments (PROJECTED)

Warren	\$ 3,296,651.05	\$ 3,296,651.05	\$ 3,139,726.50	\$ -156,924.55
Morris	\$ 5,975,180.02	\$ 5,975,180.02	\$ 5,578,852.88	\$ -396,327.14
Goshen	\$ 8,035,586.93	\$ 8,035,586.93	\$ 8,588,838.62	\$ 553,251.69
Total Town Assessments	\$ 17,307,418.00	\$ 17,307,418.00	\$ 17,307,418.00	\$ -
Total Revenue	\$ 19,905,863.00	\$ 20,602,533.00	\$ 20,238,358.00	\$ -364,175.00

Notes:

- If no agreement between three towns on increase cap

2020-2021 Town Assessment and Total Revenue (*Projected)

Town Assessments (PROJECTED w/ CAP)

Warren	\$ 3,296,651.05	\$ 3,296,651.05	\$ 3,153,885.45	\$ -142,765.60
Morris	\$ 5,975,180.02	\$ 5,975,180.02	\$ 5,716,166.27	\$ -259,013.75
Goshen	\$ 8,035,586.93	\$ 8,035,586.93	\$ 8,437,366.28	\$ 401,779.35
Total Town Assessments	\$ 17,307,418.00	\$ 17,307,418.00	\$ 17,307,418.00	\$ -
Total Revenue	\$ 19,905,863.00	\$ 20,602,533.00	\$ 20,238,358.00	\$ -364,175.00

Notes:

- If 5% cap agreement between three towns
- Goshen (+5%)
- Warren and Morris (-4.34%)

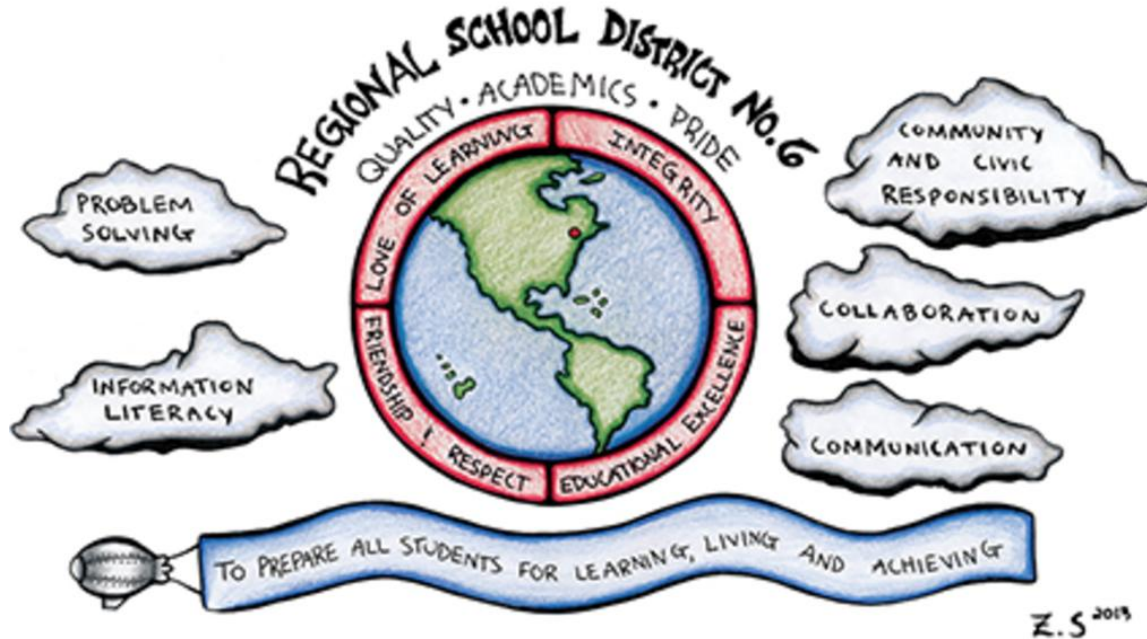
2020-2021 Town Assessment and Total Revenue (*w/ Cap)

Expenses (as of 2.1.2020)

Category	Budgeted Expense (2019-2020)	Revised Expense (as of 2.1.2020) (2019-2020)	Proposed Expense (2020-2021)	Difference (Projected v. Revised)	% Change (Proposed v. Revised)
1) Certified Salaries	\$8,703,787.00	\$8,771,787.00		-\$8,771,787.00	-100.00%
2) Classified Salaries	\$2,779,987.00	\$2,796,987.00		-\$2,796,987.00	-100.00%
3) Employee Benefits	\$3,996,597.00	\$3,996,597.00	\$3,991,566.00	-\$5,031.00	-0.13%
4) Learning Programs and Contracted Services	\$1,054,788.00	\$1,083,788.00		-\$1083.788.00	-100.00%
5) Tuition	\$304,000.00	\$354,000.00	\$354,000.00	\$0.00	0.00%
6) Transportation	\$996,279.00	\$996,279.00	\$996,279.00	\$0.00	0.00%
7) Health Services (CLOSED)	\$15,385.00	\$15,385.00	\$0.00	-\$15,385.00	100.00%
7) Shared Services (NEW)	\$0.00	\$0.00	\$688,458.00	\$688,458.00	100.00%
8) Administration	\$370,855.00	\$370,855.00		-\$270,855.00	-100.00%
9) Operations and Maintenance	\$624,226.00	\$632,226.00	\$668,201.00	\$35,975.00	5.69%
0) Capital and Debt	\$934,390.00	\$1,353,390.00	\$690,000.00	-\$663,390.00	-49.02%
CONTINGENCY	\$125,569.00	\$ 249,239.00	\$100,000.00	-\$149,239.00	
Total Expenses	\$19,905,863.00	\$20,620,533.00	\$8,572,292.00	-\$12,048,241.00	-58.43%
Total Revenue			\$20,238,358.00		
Balance			\$11,666,066.00		

2020-2021 Expenses (Conceptual as 2.1.2020)

Category 3: Benefits



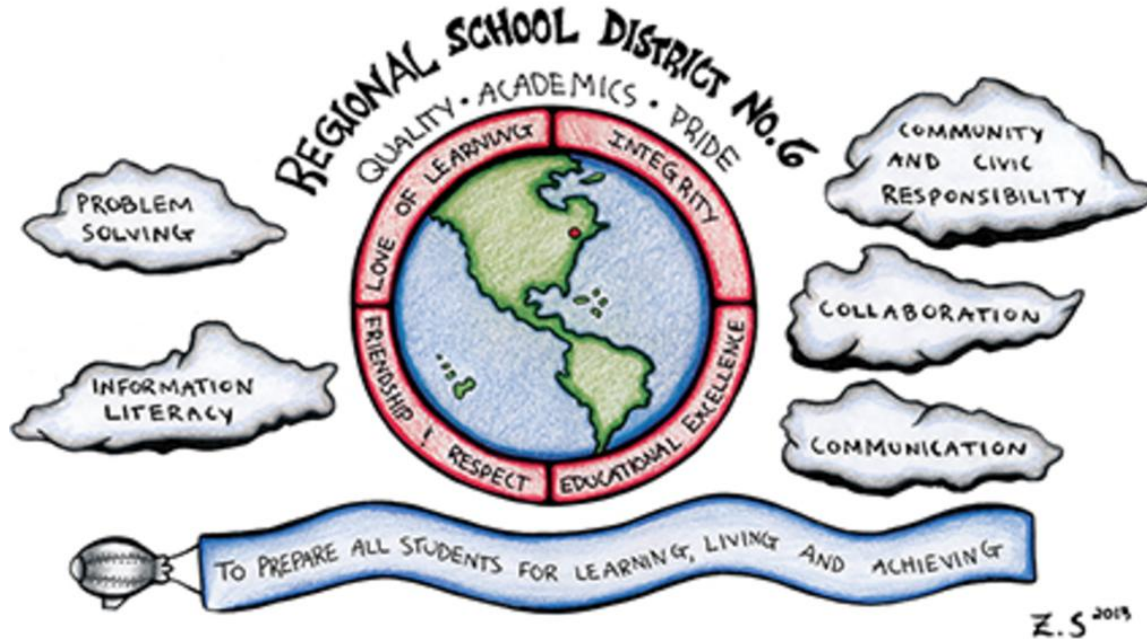
Account	Description	FY18 Budget	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 PROPOSED	Change v. Budget	% Change v. Revised
CATEGORY 3: EMPLOYEE BENEFITS									
CLOSED	EARLY RETIREMENT	\$1,800	\$1,800	\$-	\$1,800	\$-	\$-	\$-	0.00%
100-1000-2150-5-3-5-45	SICK BANK	\$-	\$-	\$25,000	\$54,429	\$25,000	\$25,000	\$-	0.00%
100-1000-2410-5-3-5-45	TUITION REIMBURSEMENT	\$33,000	\$18,937	\$17,000	\$17,175	\$17,000	\$17,000	\$-	0.00%
100-1000-2910-5-3-5-45	SEVERANCE PAY	\$191,820	\$198,338	\$125,687	\$119,130	\$125,687	\$101,754	\$(23,933)	-19.04%
100-2300-2321-5-3-5-45	ANNUITY	\$28,439	\$23,343	\$25,203	\$27,851	\$25,203	\$25,561	\$358	1.42%
100-2400-2321-1-3-1-45	ANNUITY	\$6,155	\$11,881	\$6,560	\$6,478	\$5,725	\$5,645	\$(80)	-1.40%
100-2400-2321-2.3.1-45	ANNUITY	\$6,078	\$5,940	\$6,479	\$6,478	\$6,543	\$6,641	\$98	1.50%
100-2400-2321-3.3.1-45	ANNUITY	\$6,078	\$5,940	\$6,479	\$6,478	\$6,543	\$6,641	\$98	1.50%
100-2400-2321-4-3-4-45	ANNUITY	\$12,688	\$12,153	\$13,537	\$13,537	\$13,672	\$13,784	\$112	0.82%
100-2500-2321-5-3-5-45	ANNUITY	\$3,467	\$6,430	\$3,467	\$3,467	\$8,913	\$10,854	\$1,941	21.78%
100-2800-2321-6-3-6-45	ANNUITY	\$6,078	\$-	\$6,479	\$6,478	\$6,543	\$6,641	\$98	1.50%
100-2900-2110-5-3-5-45	MEDICAL/LIFE INS	\$2,597,347	\$2,495,331	\$2,827,022	\$2,648,504	\$2,998,079	\$2,998,079	\$-	0.00%
100-2900-2210-5-3-5-45	SOCIAL SECURITY/MIT	\$306,000	\$292,720	\$313,038	\$308,895	\$325,531	\$341,808	\$16,277	5.00%
100-2900-2320-5-3-5-45	PENSION	\$249,674	\$258,687	\$262,158	\$267,437	\$262,158	\$262,158	\$-	0.00%
100-2900-2510-5-3-5-45	UNEMPLOY COMP	\$10,000	\$50,334	\$40,000	\$14,504	\$40,000	\$40,000	\$-	0.00%
100-2900-2610-5-3-5-45	WORKERS COMP	\$142,931	\$124,307	\$145,971	\$134,255	\$130,000	\$130,000	\$-	0.00%
CATEGORY 3	GRAND TOTAL	\$3,601,555	\$3,506,141	\$3,824,080	\$3,636,898	\$3,996,597	\$3,991,566	\$(5,032)	-0.13%

Notes:

- Medical / Life Ins (0%)
- Last year of “Severance Pay”
- **Monitor – Unemployment Comp**

Category 3: Employee Benefits

Category 5: Tuition



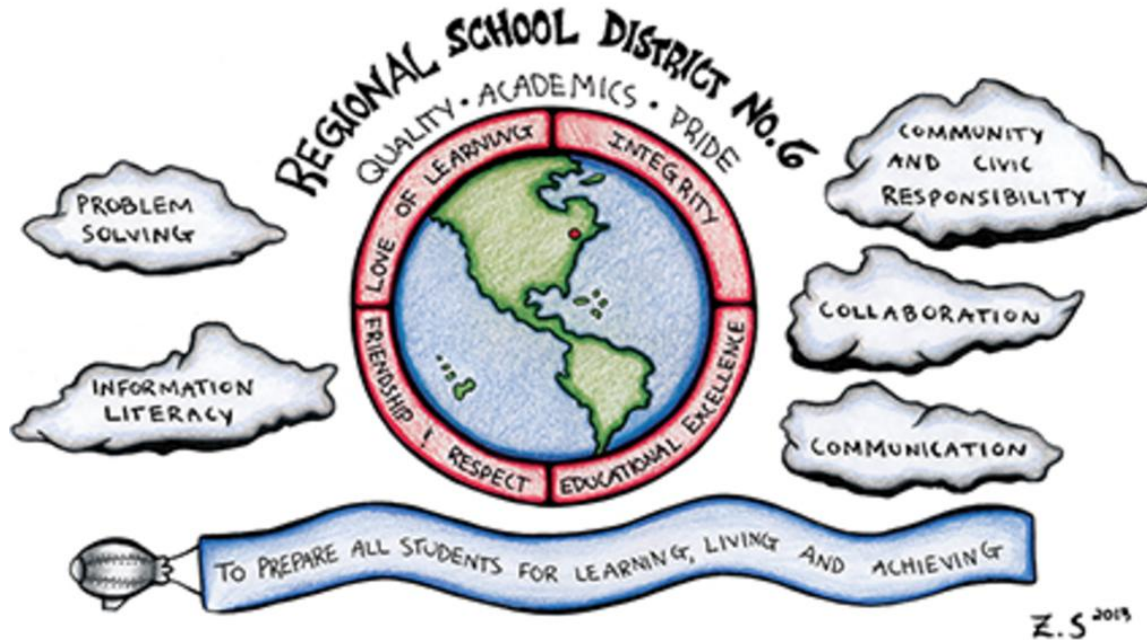
Account	Description	FY18 Budget	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 PROPOSED	Change v. Budget	% Change v. Revised
CATEGORY 5: TUITION									
100-6110-5610-6-5-1-63	TUITION, PUBLIC	\$-	\$10,970	\$-	\$-	\$-	\$-	\$-	0.00%
100-6110-5620-5-5-4-63	ADULT EDUCATION	\$3,988	\$3,949	\$4,000	\$3,949	\$4,000	\$6,000	\$-	50.00%
100-6130-5640-6-5-1-63	TUITION - PRIVATE	\$185,000	\$61,022	\$106,167	\$104,827	\$150,000	\$174,000	\$24,000	16.00%
100-6130-5640-6-5-4-63	TUITION - PRIVATE	\$275,000	\$271,592	\$258,833	\$236,235	\$150,000	\$174,000	\$24,000	16.00%
CATEGORY 5	GRAND TOTAL	\$463,988	\$347,532	\$369,000	\$345,011	\$304,000	\$354,000	\$48,000	16.45%

Notes:

- Special Education up from 2019-2020 based on placements (\$50K)
- **Monitor DCF placements**
- **Monitor enrollment changes**

Category 5: Tuition

Category 6: Transportation



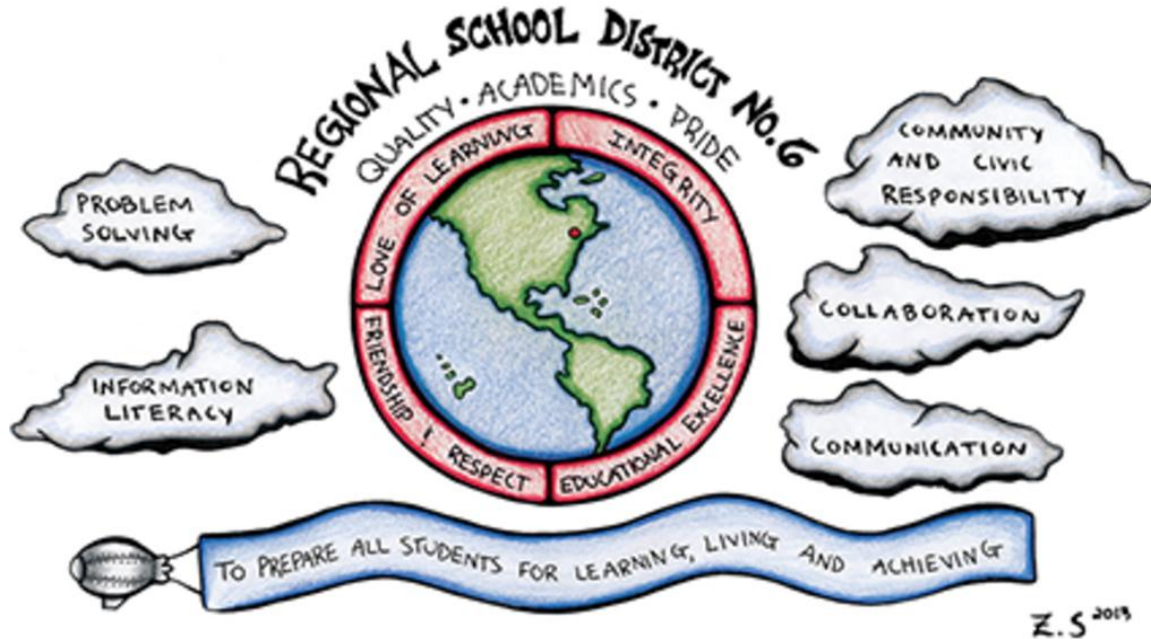
Account	Description	FY18 Budget	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 PROPOSED	Change v. Budget	% Change v. Revised
CATEGORY 6: TRANSPORTATION									
100-2700-5100-1-6-1-80	CONTRACT TRANSPORTATION	\$49,350	\$48,953	\$50,830	\$49,092	\$52,100	\$55,567	\$3,467	6.65%
100-2700-5100-2-6-1-80	CONTRACT TRANSPORTATION	\$98,699	\$97,907	\$101,660	\$97,785	\$104,202	\$108,911	\$4,709	4.52%
100-2700-5100-3-6-1-80	CONTRACT TRANSPORTATION	\$98,699	\$97,907	\$101,660	\$98,446	\$104,202	\$108,911	\$4,709	4.52%
100-2700-5100-4-6-4-80	CONTRACT TRANSPORTATION	\$345,448	\$349,304	\$380,111	\$372,032	\$389,614	\$388,208	\$(1,406)	-0.36%
100-2700-5100-6-6-1-80	SP ED TRANSPORTATION, PRESCH	\$49,350	\$11,320	\$20,030	\$11,788	\$50,830	\$40,000	\$(10,830)	-21.31%
100-2700-5110-4-6-4-80	TECH SCHOOL TRANS	\$49,622	\$46,954	\$51,111	\$49,235	\$52,389	\$55,567	\$3,178	6.07%
100-2700-5120-6-6-1-80	SP ED TRANSPORTATION	\$53,150	\$37,632	\$84,744	\$81,408	\$84,651	\$84,651	\$-	0.00%
100-2700-5120-6-6-4-80	SP ED TRANSPORTATION	\$108,487	\$87,181	\$81,742	\$56,770	\$81,742	\$81,742	\$-	0.00%
100-2700-6260-1-6-1-80	TRANSPORTATION FUEL	\$16,380	\$7,792	\$16,871	\$10,176	\$13,800	\$13,110	\$(690)	-5.00%
100-2700-6260-2-6-1-80	TRANSPORTATION FUEL	\$17,310	\$8,250	\$17,829	\$10,774	\$14,600	\$13,870	\$(730)	-5.00%
100-2700-6260-3-6-1-80	TRANSPORTATION FUEL	\$18,340	\$8,708	\$18,890	\$11,373	\$15,450	\$14,678	\$(773)	-5.00%
100-2700-6260-4-6-4-80	TRANSPORTATION FUEL	\$45,940	\$21,083	\$40,000	\$29,268	\$32,700	\$31,065	\$(1,635)	-5.00%
CATEGORY 6	GRAND TOTAL	\$950,775	\$822,992	\$965,480	\$878,146	\$996,280	\$996,280	\$0	0.00%

Notes:

- Lower use allows for 0% total change to category
- Decreased fuel costs

Category 6: Transportation

Category 7: Shared Services



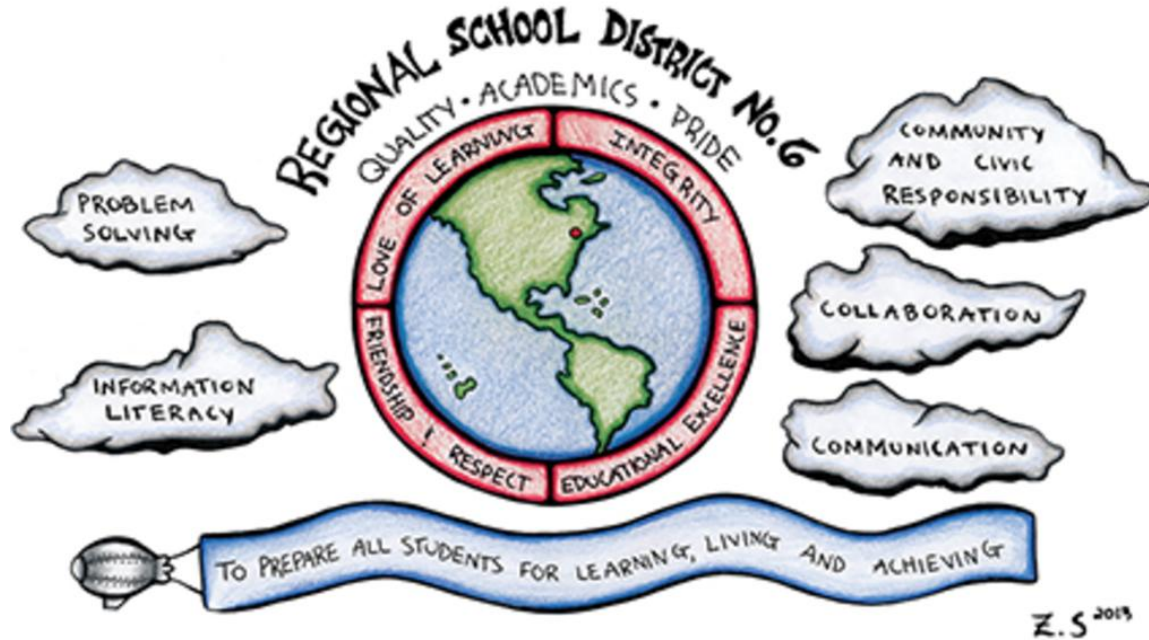
Account	Description	FY18 Budget	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 PROPOSED	Change v. Budget	% Change v. Revised
CATEGORY 7: SHARED SERVICES									
NEW ACCOUNT	SHARED STAFF	\$-	\$-	\$-	\$-	\$-	\$668,458	\$668,458	0.00%
NEW ACCOUNT	SHARED TECHNOLOGY	\$-	\$-	\$-	\$-	\$-	\$10,000	\$10,000	0.00%
NEW ACCOUNT	SHARED SUPPLIES	\$-	\$-	\$-	\$-	\$-	\$10,000	\$10,000	0.00%
CATEGORY 7	GRAND TOTAL	\$-	\$-	\$-	\$-	\$-	\$688,458	\$688,458	0.00%

Notes:

- New category based on shared services with LPS
- Old “Category 7: Health Services” absorbed into “Category 8”
- Includes shared Superintendent, CFO, COO, HR, IT, and Central Office

Category 7: Shared Services

Category 9: Operations and Maintenance



Account	Description	FY18 Budget	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 PROPOSED	Change v. Budget	% Change v. Revised
CATEGORY 9: OPERATIONS & MAINTENANCE									
100-2600-3260-5-9-5-70	CONFERENCE	\$750	\$185	\$750	\$210	\$750	\$750	\$-	0.00%
CLOSED	CARPET/TILE	\$350	\$-	\$350	\$232	\$-	\$-	\$-	0.00%
100-2600-4220-1-9-1-70	RUBBISH	\$3,435	\$1,199	\$2,850	\$3,711	\$3,500	\$3,500	\$-	0.00%
100-2600-4220-2-9-1-70	RUBBISH	\$4,332	\$4,276	\$3,650	\$5,114	\$4,400	\$4,400	\$-	0.00%
100-2600-4220-3-9-1-70	RUBBISH	\$6,434	\$5,967	\$5,450	\$5,673	\$6,450	\$6,450	\$-	0.00%
100-2600-4220-4-9-4-70	RUBBISH	\$11,046	\$10,574	\$13,450	\$13,011	\$11,050	\$11,050	\$-	0.00%
100-2600-4230-1-9-1-70	SEPTIC/SEWER FEES	\$700	\$4,200	\$1,400	\$1,400	\$750	\$1,500	\$750	100.00%
100-2600-4230-2-9-1-70	SPETIC/SEWER FEES	\$500	\$3,600	\$(50)	\$-	\$600	\$3,500	\$2,900	483.33%
100-2600-4230-3-9-1-70	SEPTIC/SEWER FEES	\$500	\$2,765	\$1,500	\$2,765	\$600	\$3,500	\$2,900	483.33%
100-2600-4230-4-9-4-70	SEPTIC/SEWER FEES	\$10,000	\$1,135	\$8,100	\$8,069	\$9,000	\$12,000	\$3,000	33.33%
100-2600-4240-1-9-1-70	GROUNDWORK	\$1,000	\$3,200	\$1,000	\$216	\$1,000	\$1,000	\$-	0.00%
100-2600-4240-2-9-1-70	GROUNDWORK	\$2,000	\$1,800	\$2,000	\$330	\$2,000	\$2,000	\$-	0.00%
100-2600-4240-3-9-1-70	GROUNDWORK	\$2,000	\$3,550	\$2,000	\$2,000	\$2,000	\$2,000	\$-	0.00%
100-2600-4240-4-9-4-70	GROUNDWORK	\$7,500	\$4,416	\$12,500	\$6,379	\$5,000	\$5,000	\$-	0.00%
100-2600-4310-1-9-1-70	ENVIRONMENT COMPLIANCE	\$100	\$2,171	\$250	\$31	\$250	\$250	\$-	0.00%
100-2600-4310-2-9-1-70	ENVIRONMENT COMPLIANCE	\$250	\$4,191	\$500	\$61	\$500	\$500	\$-	0.00%
100-2600-4310-3-9-1-70	ENVIRONMENT COMPLIANCE	\$250	\$4,322	\$500	\$61	\$500	\$500	\$-	0.00%
100-2600-4310-4-9-4-70	ENVIRONMENT COMPLIANCE	\$1,500	\$11,421	\$4,000	\$1,796	\$4,000	\$4,000	\$-	0.00%
100-2600-4330-4-9-4-70	ELECTRICAL SERVICES	\$750	\$2,052	\$750	\$2,899	\$750	\$750	\$-	0.00%
100-2600-4350-1-9-1-70	FIRE SAFETY/EXTINGUISHERS	\$1,300	\$2,209	\$1,300	\$2,545	\$1,300	\$2,000	\$700	53.85%
100-2600-4350-2-9-1-70	FIRE SAFETY/EXTINGUISHERS	\$1,500	\$1,684	\$1,500	\$3,175	\$1,500	\$2,500	\$1,000	66.67%
100-2600-4350-3-9-1-70	FIRE SAFETY/EXTINGUISHERS	\$1,500	\$1,489	\$1,500	\$2,674	\$1,500	\$2,500	\$1,000	66.67%
100-2600-4350-4-9-4-70	FIRE SAFETY/EXTINGUISHERS	\$9,000	\$10,234	\$9,000	\$12,452	\$10,000	\$12,000	\$2,000	20.00%
100-2600-4370-1-9-1-70	HVAC AND CONTROLS	\$1,645	\$1,766	\$1,650	\$2,040	\$1,650	\$1,650	\$-	0.00%

Category 9: Operations and Maintenance

Account	Description	FY18 Budget	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 PROPOSED	Change v. Budget	% Change v. Revised
100-2600-4370-2-9-1-70	HVAC AND CONTROLS	\$1,900	\$2,829	\$1,900	\$4,610	\$1,900	\$1,900	\$-	0.00%
100-2600-4370-3-9-1-70	HVAC AND CONTROLS	\$1,900	\$4,303	\$1,900	\$2,042	\$1,900	\$1,900	\$-	0.00%
100-2600-4370-4-9-4-70	HVAC AND CONTROLS	\$4,000	\$15,564	\$4,000	\$8,294	\$4,000	\$4,000	\$-	0.00%
100-2600-4370-7-9-4-70	HVAC AND CONTROLS	\$2,131	\$1,759	\$2,150	\$2,047	\$2,150	\$2,150	\$-	0.00%
100-2600-4390-2-9-1-70	ELEVATOR INSPECTIONS/REPAIRS	\$2,200	\$2,219	\$2,200	\$2,044	\$2,200	\$5,200	\$3,000	136.36%
100-2600-4390-4-9-4-70	ELEVATOR INSPECTIONS/REPAIRS	\$2,200	\$2,219	\$2,200	\$2,884	\$2,200	\$5,200	\$3,000	136.36%
100-2600-4400-1-9-1-70	MISC MAINT REPAIRS	\$2,000	\$4,373	\$2,250	\$2,404	\$2,000	\$4,000	\$2,000	100.00%
100-2600-4400-2-9-1-70	MISC MAINT REPAIRS	\$3,000	\$2,734	\$1,300	\$1,335	\$3,000	\$5,000	\$2,000	66.67%
100-2600-4400-3-9-1-70	MISC MAINT REPAIRS	\$4,000	\$5,916	\$550	\$516	\$4,000	\$6,000	\$2,000	50.00%
100-2600-4400-4-9-4-70	MISC MAINT REPAIRS	\$10,000	\$15,223	\$12,500	\$16,496	\$10,000	\$14,000	\$4,000	40.00%
100-2600-4400-5-9-5-70	MISC MAINT REPAIRS	\$1,500	\$5,562	\$1,500	\$2,660	\$1,500	\$1,500	\$-	0.00%
100-2600-4410-4-9-4-70	MOWER/SNOW BLOW REPAIRS	\$500	\$1,435	\$1,000	\$2,498	\$1,000	\$1,000	\$-	0.00%
CLOSED	PAVING REPAIRS	\$250	\$2,325	\$-	\$-	\$-	\$-	\$-	0.00%
CLOSED	PAVING REPAIRS	\$3,500	\$3,150	\$-	\$-	\$-	\$-	\$-	0.00%
CLOSED	PLUMBING REPAIRS	\$-	\$-	\$500	\$-	\$-	\$-	\$-	0.00%
100-2600-4440-5-9-4-70	PLUMBING REPAIRS	\$1,960	\$2,064	\$4,400	\$5,297	\$2,500	\$2,500	\$-	0.00%
100-2600-4460-1-9-1-70	REFRIG/CAFÉ REPAIRS	\$1,000	\$2,293	\$1,000	\$1,946	\$1,000	\$2,000	\$1,000	100.00%
100-2600-4460-2-9-1-70	REFRIG/CAFÉ REPAIRS	\$2,000	\$3,167	\$-	\$-	\$2,000	\$3,000	\$1,000	50.00%
100-2600-4460-3-9-1-70	REFRIG/CAFÉ REPAIRS	\$2,000	\$1,891	\$500	\$478	\$2,000	\$3,000	\$1,000	50.00%
100-2600-4460-4-9-4-70	REFRIG/CAFÉ REPAIRS	\$5,000	\$16,258	\$8,500	\$8,571	\$5,000	\$9,000	\$4,000	80.00%
CLOSED	SIMPLEX	\$455	\$442	\$450	\$-	\$-	\$-	\$-	0.00%
100-2600-4500-4-9-4-70	VEHICLE REPAIRS	\$721	\$314	\$5,800	\$7,275	\$1,000	\$1,000	\$-	0.00%
100-2600-4500-7-9-4-70	VEHICLE REPAIRS	\$1,545	\$-	\$1,550	\$16	\$1,550	\$1,550	\$-	0.00%
100-2600-4540-1-9-1-70	WATER TESTING	\$5,600	\$5,070	\$5,600	\$6,700	\$5,600	\$7,000	\$1,400	25.00%
100-2600-4540-2-9-1-70	WATER TESTING	\$6,000	\$11,080	\$6,000	\$7,133	\$6,000	\$7,000	\$1,000	16.67%
100-2600-4540-3-9-1-70	WATER TESTING	\$6,000	\$6,288	\$6,000	\$5,855	\$6,000	\$7,000	\$1,000	16.67%
100-2600-4550-1-9-1-70	PEST CONTROL	\$1,112	\$1,086	\$1,150	\$828	\$1,200	\$1,200	\$-	0.00%
100-2600-4550-2-9-1-70	PEST CONTROL	\$1,112	\$1,086	\$1,150	\$1,104	\$1,200	\$1,200	\$-	0.00%

Category 9: Operations and Maintenance

Account	Description	FY18 Budget	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 PROPOSED	Change v. Budget	% Change v. Revised
100-2600-4550-3-9-1-70	PEST CONTROL	\$1,112	\$994	\$1,150	\$1,012	\$1,200	\$1,200	\$-	0.00%
100-2600-4550-4-9-4-70	PEST CONTROL	\$1,545	\$1,178	\$1,600	\$1,295	\$1,200	\$1,200	\$-	0.00%
100-2600-5300-4-9-4-70	TELEPHONE SERVICE	\$2,501	\$1,900	\$2,500	\$1,422	\$3,500	\$3,500	\$-	0.00%
100-2600-6140-1-9-1-70	ELECTRICITY	\$19,234	\$17,390	\$19,234	\$16,263	\$19,811	\$19,811	\$-	0.00%
100-2600-6140-2-9-1-70	ELECTRICITY	\$26,134	\$22,775	\$26,134	\$22,222	\$19,601	\$19,601	\$-	0.00%
100-2600-6140-3-9-1-70	ELECTRICITY	\$27,980	\$21,350	\$27,980	\$24,788	\$20,985	\$20,985	\$-	0.00%
100-2600-6140-4-9-4-70	ELECTRICITY	\$107,000	\$65,253	\$107,000	\$94,115	\$80,250	\$80,250	\$-	0.00%
100-2600-6140-7-9-4-70	ELECTRICITY	\$25,719	\$38,904	\$25,719	\$28,929	\$19,289	\$19,289	\$-	0.00%
100-2600-6150-1-9-1-70	CUSTODIAL SUPPLIES	\$4,750	\$3,549	\$4,000	\$3,111	\$4,000	\$4,000	\$-	0.00%
100-2600-6150-2-9-1-70	CUSTODIAL SUPPLIES	\$8,000	\$7,849	\$7,500	\$6,888	\$7,500	\$7,500	\$-	0.00%
100-2600-6150-3-9-1-70	CUSTODIAL SUPPLIES	\$8,000	\$9,534	\$7,500	\$4,507	\$7,500	\$7,500	\$-	0.00%
100-2600-6150-4-9-4-70	CUSTODIAL SUPPLIES	\$20,000	\$22,124	\$20,000	\$21,756	\$20,000	\$20,000	\$-	0.00%
CLOSED	CUSTODIAL SUPPLIES	\$250	\$-	\$-	\$-	\$-	\$-	\$-	0.00%
100-2600-6160-1-9-1-70	MAINTENANCE SUPPLIES	\$3,500	\$1,821	\$3,000	\$1,677	\$3,000	\$3,000	\$-	0.00%
100-2600-6160-2-9-1-70	MAINTENANCE SUPPLIES	\$4,000	\$3,791	\$4,000	\$4,601	\$4,000	\$4,000	\$-	0.00%
100-2600-6160-3-9-1-70	MAINTENANCE SUPPLIES	\$4,000	\$2,919	\$4,000	\$5,616	\$4,000	\$4,000	\$-	0.00%
100-2600-6160-4-9-4-70	MAINTENANCE SUPPLIES	\$20,000	\$24,423	\$15,000	\$12,653	\$15,000	\$15,000	\$-	0.00%
CLOSED	VEHICLE MAINT SUPPLIES	\$258	\$106	\$-	\$-	\$-	\$-	\$-	0.00%
100-2600-6170-1-9-1-70	PROPANE	\$2,000	\$3,458	\$1,930	\$2,965	\$2,000	\$3,000	\$1,000	50.00%
100-2600-6170-2-9-1-70	PROPANE	\$1,750	\$2,321	\$1,300	\$1,911	\$1,750	\$2,000	\$250	14.29%
100-2600-6170-3-9-1-70	PROPANE	\$1,200	\$2,537	\$1,200	\$2,922	\$1,200	\$1,200	\$-	0.00%
100-2600-6170-4-9-4-70	PROPANE	\$2,300	\$5,102	\$2,820	\$5,002	\$2,300	\$3,000	\$700	30.43%
100-2600-6190-4-9-4-70	MUNICIPAL WATER	\$13,500	\$16,924	\$13,500	\$15,920	\$13,500	\$13,500	\$-	0.00%
100-2600-6240-1-9-1-70	HEATING FUEL	\$15,922	\$21,834	\$26,364	\$26,364	\$14,875	\$14,875	\$-	0.00%
100-2600-6240-2-9-1-70	HEATING FUEL	\$21,480	\$25,853	\$32,240	\$32,240	\$20,060	\$20,060	\$-	0.00%
100-2600-6240-3-9-1-70	HEATING FUEL	\$28,892	\$26,595	\$34,496	\$34,496	\$27,030	\$27,030	\$-	0.00%
100-2600-6240-4-9-4-70	HEATING FUEL	\$89,004	\$89,525	\$107,500	\$108,852	\$91,800	\$91,800	\$-	0.00%
100-2600-6240-7-9-4-70	HEATING FUEL	\$25,439	\$20,924	\$33,300	\$40,504	\$23,800	\$23,800	\$-	0.00%

Category 9: Operations and Maintenance

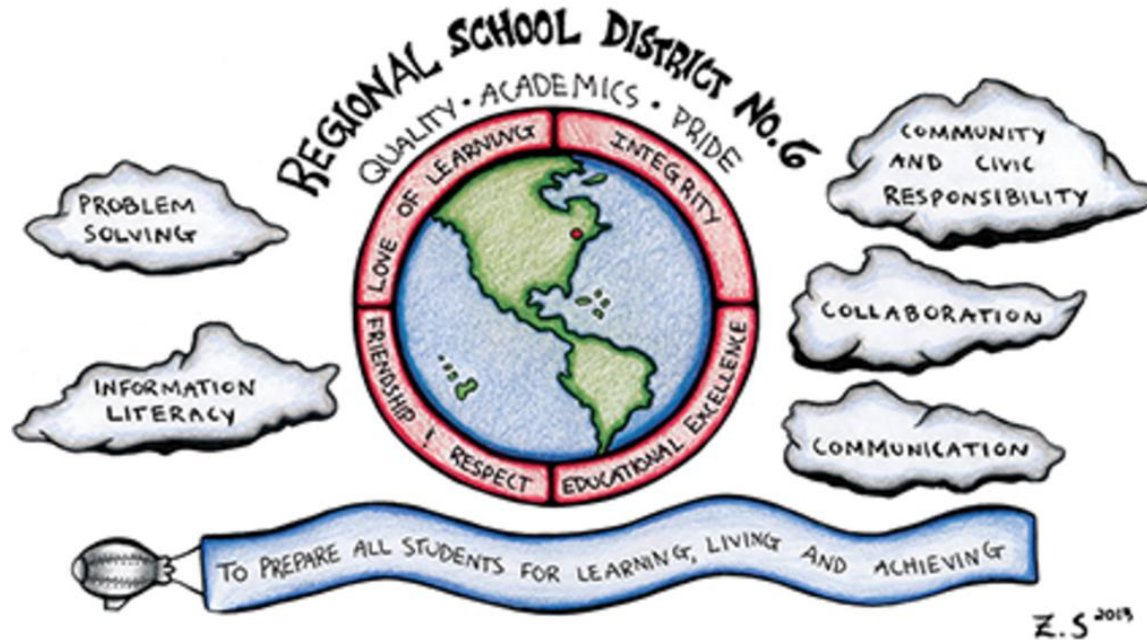
Account	Description	FY18 Budget	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 PROPOSED	Change v. Budget	% Change v. Revised
100-2600-6260-4-9-4-70	TRANSPORTATION FUEL	\$3,000	\$1,476	\$3,000	\$4,859	\$2,625	\$3,500	\$875	33.33%
CLOSED	NEW SECURITY EQUIPMENT	\$18,739	\$22,665	\$-	\$-	\$-	\$-	\$-	0.00%
100-2600-7320-2-9-1-70	MAINT EQUIP REPLACEMENT	\$500	\$-	\$500	\$973	\$500	\$1,000	\$500	100.00%
100-2600-7320-3-9-1-70	MAINT EQUIP REPLACEMENT	\$500	\$-	\$1,000	\$319	\$1,000	\$1,000	\$-	0.00%
100-2600-7320-4-9-4-70	MAINT EQUIP REPLACEMENT	\$1,000	\$-	\$1,000	\$658	\$1,000	\$1,000	\$-	0.00%
CLOSED	CLASSROOM FURN REPLACEME	\$5,000	\$1,681	\$-	\$-	\$-	\$-	\$-	0.00%
CLOSED	MEMBERSHIP	\$350	\$-	\$350	\$-	\$-	\$-	\$-	0.00%
100-4100-8910-1-9-1-70	CAPITAL REPAIRS	\$5,000	\$650	\$5,000	\$905	\$5,000	\$5,000	\$-	0.00%
100-4100-8910-2-9-1-70	CAPITAL REPAIRS	\$10,000	\$1,132	\$10,000	\$5,203	\$10,000	\$10,000	\$-	0.00%
100-4100-8910-3-9-1-70	CAPITAL REPAIRS	\$10,000	\$37,621	\$10,000	\$9,594	\$10,000	\$10,000	\$-	0.00%
100-4100-8910-4-9-4-70	CAPITAL REPAIRS	\$50,000	\$220,179	\$25,000	\$29,982	\$25,000	\$25,000	\$-	0.00%
CATEGORY 9	GRAND TOTAL	\$731,489	\$955,393	\$738,767	\$744,400	\$624,226	\$668,201	\$43,975	7.04%

Notes:

- Oil and Electric – Remain flat
- Increased preventative maintenance
- Increases in “basic” requirements (water testing, elevators, trash)

Category 9: Operations and Maintenance

Category 0: Capital and Debt



Account	Description	FY18 Budget	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 PROPOSED	Change v. Budget	% Change v. Revised
CATEGORY 0: CAPITAL & DEBT SERVICE									
CLOSED	BOND INTEREST	\$28,663	\$28,737	\$-	\$-	\$-	\$-	\$-	0%
CLOSED	ROOF INTEREST PAYMENT	\$54,000	\$-	\$-	\$-	\$-	\$-	\$-	0%
100-4100-8400-5-0-5-90	CAPITAL RESERVE	\$-	\$250,000	\$971,700	\$975,556	\$600,000	\$500,000	\$(100,000)	-17%
100-4100-8500-5-0-5-95	DEBT PAYMENT	\$430,000	\$430,000	\$537,529	\$535,649	\$334,390	\$190,000	\$(144,390)	-43%
100-4110-8600-5-0-5-90	CONTINGENCY	\$-	\$-	\$-	\$-	\$125,569	\$100,000	\$(25,569)	-20%
CATEGORY 0	GRAND TOTAL	\$512,663	\$708,737	\$1,509,229	\$1,511,205	\$1,059,959	\$790,000	\$(269,959)	-25%

Notes:

- Expired Debt Services / Declining New Debt
- \$500K - Unrestricted Capital Fund (Board Approved – Prioritized)

Category 0: Capital and Debt

<u>Project</u>	<u>Projected</u>	<u>Actual</u>	<u>Status</u>
Wamogo – AG Roof Replacement	\$400,000.00		Build Committee
Wamogo – Blacktop Work	\$30,000.00		Bid (March)
Wamogo – Life Skills Greenhouse	\$20,000.00		Design
Wamogo – Small Gym Floor			HOLDING
Wamogo - Athletic Path	\$30,000.00		Bid (March)
Warren – Parking Lot	\$30,000.00		Bid (March)
JMS – Sidewalks	\$20,000.00		Bid (March)
JMS – Front Driveway	\$15,000.00		Bid (March)
GCS – Parking Lot	\$60,000.00		Bid (March)
GCS – Cafe Steps	\$3,000.00		Quote
GCS – Circle Parking Lot	\$20,000.00		Bid (March)
GCS – Sinks/Faucets	\$5,000.00		Quote
GCS – Side Vestibule X2	\$40,000.00		Design
District – SMART BOARDS	\$40,000.00		Quote
District – Technology Replacement	\$30,000.00		Quote
District - Floors and Abatement (Warren, Morris, WAMOGO)	\$200,000.00		Bid (March)
Goshen Tennis Court	\$15,000.00		
Subtotal	\$958,000.00		
State Reimbursement (Roof)	\$(200,000.00)		
BALANCE	\$758,000.00		
BUDGET (2020-2021)	\$500,000.00		
OUTSTANDING	\$258,000.00		

2020-2021 Capital Projects (DRAFT as of 2.1.2020)