

	2018-19 Proposed	2017-18 Adopted
Board of Education 1010		
School board travel, workshops and conference registration fees at association meetings, along with school law handbooks and other publications published by NYSSBA and NYS Bar Association. Last year's budget included one-time start-up costs for the merger study process.	\$8,822	\$30,557
District Clerk 1040		
Attends regular and special meetings to record school board actions and prepares meeting minutes. Prepares legal notices, advertisements and oversees voting associated with annual and special meetings.	\$3,543	\$3,443
District Meetings 1060		
Hourly pay for individuals providing service at annual and special votes, supplies and materials and any other appropriate expenditures associated with the voting process.	\$435	\$300
Total Board of Education	\$12,800	\$34,300
Central Administration		
Chief School Administrator 1240		
Salaries associated with combined Superintendent-Principal position and the Secretary to the Superintendent of Schools, along with chief school officer materials, supplies, publications, travel and registration fees for the Superintendent's engagement with local and regional workshops and conferences sponsored by the state school boards association, state council of school superintendents and the BOCES. This budget code increases, while the K-12 Principal budget code decreases - see regular school instructional supervision budget code #2020 for more detail.	\$195,467	\$154,641
Total Central Administration	\$195,467	\$154,641
Finance		
Business Administration 1310		
Salaries for the school business manager and business office staff, along with materials, supplies and contractual associated with our BOCES-aided shared business office service.	\$205,070	\$205,307
Auditing 1320		
Costs associated with services of an external, independent auditor to examine and assess school district financial practices. Includes monies to establish the recently state-mandated function of 'internal auditor' for each public school district, as part of enhanced fiscal accountability.	\$9,200	\$9,200
Tax Collection 1330		
Stipend and appropriate supplies and materials associated with the individual who accepts, records and provides receipts for payment of school property tax bills.	\$5,041	\$4,550
Purchasing 1345	\$2,680	\$2,499
Fiscal Agent Fee 1380	\$2,000	\$2,000
Total Finance	\$223,991	\$223,556

	2018-19	2017-18
Staff		
Legal Services 1420		
Contractual costs for the full range of normal legal research and counsel and representation at arbitration, negotiations and legal proceedings.	\$6,200	\$6,000
Personnel 1430		
BOCES-provided services associated with the labor relations service and various regulatory aspects of school employee collective negotiations, personnel-related recordkeeping and notifications.	\$17,085	\$11,744
Public Information & Services 1480		
Assistance via our local BOCES with design and publication and printing of district documents such as merger study special edition district newsletters for mailing to district residents. Such special edition newsletters are slated to continue into next school year at least through winter 2019.	\$9,300	\$0
Total Staff	\$32,585	\$17,744
Central Services		
Operation of Plant 1620		
Salaries contractual, supplies, equipment and utilities costs associated with heating, lighting, cleaning, mowing, plowing, and other custodial aspects of campus buildings and grounds.	\$259,754	\$245,858
Maintenance of Plant 1621		
Salaries and contractual supplies and materials cost associated with day-to-day repair, updating and monitoring of heating, cooling, plumbing, electrical, safety and ventilation systems. Includes the replacement plow truck and replacement mower that were authorized May 15, 2018 by voters to be funded from existing reserve fund monies.	\$149,173	\$106,325
Central Printing and Mailing 1670		
Printing, mailing and vendor payments associated with student report cards, progress reports and other school-related publications such as the district's code of conduct.	\$7,940	\$8,061
Total Central Services	\$416,867	\$360,244
Special Items		
Unallocated Insurance 1910		
Insurance coverage such as liability and motor vehicle, school district association dues, water district tax bills, BOCES capital project and administrative charges, along with monies available for immediate response to crises or unplanned events.	\$23,095	\$22,372
Refund of Real Property Taxes 1964		
Capacity to address changes in commercial/residential assessments.	\$2,000	\$5,000
BOCES Administrative Budget Costs 1981	\$75,231	\$66,438
Total Special Items	\$100,326	\$93,810
Total General Support	\$982,036	\$884,295

	2018-19	2017-18
Instructional Administration & Improvement		
Supervision - Regular School K-12 2020		
This budget code previously funded a Building Principal salary and contractual costs such as clerical support associated with program staff supervision. As of July 1, 2018 a singular, combined Superintendent-Principal will supervise staff. That's why this budget code drops so much.	\$816	\$81,814
Total Administration & Improvement	\$816	\$81,814
Teaching		
Regular School 2110		
K-12 instructional staff salaries. Also includes top priority instructional equipment, supplies, materials, salaries for teacher aides and school monitors, along with contractual expenses, such as leases on copiers. The proposed 2018-19 budget reduces teacher staffing by three full-time teacher positions, effective July 1, 2018.	\$1,383,138	\$1,595,526
Program for Students with Disabilities 2250		
Includes salaries, equipment, supplies, materials, and out-of-district tuitions for students identified via the Committee on Special Education as eligible and in need of special education services. Increase directly related to the increase in forecasted services required by students.	\$891,276	\$860,247
Career & Technical Education (formerly known as high school occupational education) 2280		
Tuition payments for occupational education course subscriptions (also known as "tuition seats") at Champlain Valley Education Services, this region's BOCES. This part of the budget reflects the school board's commitment to providing career & technical education opportunities to Westport Central School District resident students identified as meeting district eligibility requirements such as demonstrating solid habits of attendance, conduct and achievement. Such habits are prerequisites at Westport for reserving such a tuition seats at one of the CVES career & technical centers. Several additional tuition seats are needed this school year to reflect an increased number of Westport CSD students identified by Westport CSD as eligible, motivated, prepared and suitable for the school district and school community to invest such monies in their high school studies.	\$169,320	\$96,908
Total Teaching	\$2,443,734	\$2,552,681
Instructional Media		
School Library & Audiovisual 2610		
Salaries for teaching assistant assigned to library media center, along with additional monies that could be used to purchase additional priority library books, materials and contractual services.	\$45,829	\$37,930
Computer-Assisted Instruction 2630		
State-aided computer hardware and software to provide instructional support throughout the K-12 campus. Includes instructional salaries, BOCES/NERIC services, supplies and materials and contract expenses associated with this function on campus.	\$156,334	\$160,166
Total Instructional Media	\$202,163	\$198,096

	2018-19	2017-18
Pupil Services		
Guidance - Regular School 2810		
Salaries of guidance counselors and the clerical staff time associated with guidance office. Starting July 1st, this budget code also reflects BOCES service costs associated with guidance function.	\$126,631	\$93,957
Health Services - Regular School 2815		
Salaries of school nurse and the supplies, materials and contractual expenses such as school physician services associated with this district function.	\$47,530	\$47,945
Psychological Services - Regular School 2820		
Salaries for school psychologist services beyond what is required for the special education program. Also included are key supplies and materials.	\$54,566	\$56,703
Co-Curricular Services 2850		
Stipends and associated expenses for high school class advisors and the advisors of the various clubs associated with our secondary grades extra-curricular activities.	\$31,519	\$31,302
Interscholastic Athletics 2855		
Stipends for coaches and assistance coaches of the district's athletic teams and shared athletics teams. Also budgeted are top priority athletic equipment, materials, supplies and contractual expenses such as fees for referees and other officials associated with athletics.	\$72,223	\$75,946
Total Pupil Services	\$332,469	\$305,853
Total Instruction	\$2,979,182	\$3,138,444
Pupil Transportation		
District Transportation Services 5510		
Salaries of the transportation services-related employment of district employees who are assigned to provide dependable and safe transportation for the students we serve. Includes materials, supplies and training costs associated with this key function.	\$218,803	\$217,204
Garage Building 5530		
Supplies, materials, heat, utilities and other essential purchases associated with maintaining a work area for members of the district's transportation services team.	\$12,648	\$12,278
Total Pupil Transportation	\$231,451	\$229,482

	2018-19	2017-18
Undistributed		
Employee Benefits		
Payroll-related payments such as employee health & prescription insurance, retirement systems, social security, workers' compensation and unemployment insurance.		
State Retirement 9010	\$78,145	\$86,681
Teachers Retirement 9020	\$211,521	\$201,660
Social Security 9030	\$207,234	\$203,471
Worker's Compensation 9040	\$15,563	\$16,077
Life Insurance 9045	\$707	\$0
Unemployment Insurance 9050	\$11,180	\$11,180
Hospital, Medical and Prescription Insurance	\$1,398,056	\$1,101,114
The significant increase in the health insurance budget reflects the 10% January 2018 increase in health insurance rates this BOCES region's school districts experienced, along with the 13.5% increase hike in health insurance rates we'll experience starting July 1, 2018.		
Total Employee Benefits	\$1,922,406	\$1,620,183
Debt Service 9721		
Capital construction bonds, bond anticipation notes for motor vehicle purchases, revenue anticipation notes and other aspects of administering and managing the district's debt services.		
	\$157,363	\$157,138
Interfund Transfers 9901		
Such as transfer of monies to the school lunch fund or transfer of monies to special aid categories, such as special education summer school programming for particular students.		
	\$24,500	\$16,458
Total Undistributed	\$2,104,269	\$1,793,779
Grand Total	\$6,296,938	\$6,046,000