

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Rensselaer Central School Corp (3815)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$14,663	\$17,004	n/a	16%
	11100 Elementary	\$1,664,092	\$1,993,569	\$2,132,110	28%	7%
	11200 Middle/Junior High	\$801,150	\$1,076,498	\$1,073,753	34%	0%
	11300 High School	\$1,063,145	\$1,148,014	\$1,108,612	4%	-3%
	11355 Academic Honors - High Ability Student Program	\$0	\$27,000	\$25,200	n/a	-7%
	11410 Agriculture A	\$50,726	\$78,720	\$104,345	106%	33%
	11490 Industrial Education B	\$30,718	\$67,157	\$57,558	87%	-14%
	11590 Other Vocational Education Programs	\$125,007	\$214,891	\$218,717	75%	2%
	11620 Middle/Junior High	\$0	\$1,994	\$6,059	n/a	204%
	12210 Mild Mental Handicap	\$445,798	\$212,148	\$239,566	-46%	13%
	12220 Moderate Mental Handicap	\$0	\$226,746	\$216,935	n/a	-4%
	12350 Homebound	\$9,578	\$35,475	\$24,813	159%	-30%
	12410 Emotional Handicap - Full Time	\$73,785	\$206,715	\$208,191	182%	1%
	12520 Compensatory	\$595	\$0	\$0	-100%	n/a
	12610 Learning Disability - Full Time	\$0	\$219,217	\$231,911	n/a	6%
	12810 Special Education Preschool	\$0	\$37,225	\$42,626	n/a	15%
	13100 Adult Basic Education	\$650	\$685	\$545	-16%	-20%
	14100 Elementary	\$0	\$0	\$8,057	n/a	n/a
	14200 Middle/Junior High	\$0	\$7,234	\$7,936	n/a	10%
	14300 High School	\$25,449	\$41,960	\$50,629	99%	21%
	16100 Remediation Testing	\$3,789	\$10,655	\$0	-100%	-100%
	16200 Preventive Remediation	\$66,269	\$66,772	\$23,331	-65%	-65%
	21520 Speech Pathology Services	\$80,321	\$90,552	\$99,842	24%	10%
	21530 Audiology Services	\$0	\$54,625	\$25,026	n/a	-54%
	21590 Other Speech Pathology/Audiology Services	\$0	\$632	\$10	n/a	-98%
	22220 School Library	\$129,188	\$150,803	\$141,650	10%	-6%
	22230 Audiovisual	\$19,292	\$2,012	\$1,730	-91%	-14%
	22250 Computer Assisted Instruction Services	\$16,796	\$0	\$0	-100%	n/a
	24100 Office of the Principal Services	\$395,571	\$713,404	\$715,166	81%	0%
	25820 Textbooks and Repairs	\$127,522	\$207,619	\$164,920	29%	-21%
	25840 Other Textbook Rental Services	\$0	\$0	\$0	n/a	n/a
	26497 Teachers Retirement Fund	\$158,903	\$376,804	\$417,301	163%	11%
	41100 Transfer Tuition	\$12,766	\$0	\$534	-96%	n/a
	41300 Area Vocational Schools	\$25,703	\$50,248	\$35,298	37%	-30%
	41400 Joint Services and Supply	\$0	\$114,832	\$100,619	n/a	-12%
	41700 Interlocal Agreements - Other	\$9,750	\$0	\$0	-100%	n/a
Student Academic Achievement Total		\$5,336,566	\$7,448,868	\$7,499,994	41%	1%
Student Instructional Support						
	21220 Counseling Services	\$189,939	\$229,115	\$234,082	23%	2%

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	21230 Appraisal Services	\$6,798	\$11,653	\$11,081	63%	-5%
	21250 Records Maintenance	\$3,106	\$0	\$0	-100%	n/a
	21310 Service Area Direction	\$34,509	\$48,174	\$48,395	40%	0%
	22110 Service Area Direction	\$24,568	\$3,040	\$3,000	-88%	-1%
	22120 Instruction & Curriculum Development	\$0	\$16,801	\$12,917	n/a	-23%
	22190 Instructional Staff Training Services - Other	\$0	\$0	\$0	n/a	n/a
	23110 Service Area Direction	\$64,434	\$58,077	\$56,753	-12%	-2%
	23190 Other Governing Body Services	\$1,182	\$3,410	\$947	-20%	-72%
	23210 Office of the Superintendent	\$118,759	\$182,489	\$151,359	27%	-17%
	26450 Health Services	\$1,135	\$0	\$0	-100%	n/a
	26700 Technology Coordinator	\$0	\$0	\$0	n/a	n/a
	26710 Technology Support and Maintenance	\$0	\$98,595	\$91,883	n/a	-7%
Student Instructional Support Total		\$444,430	\$651,354	\$610,417	37%	-6%
Overhead and Operational						
	23150 Legal Services	\$15,566	\$6,032	\$15,058	-3%	150%
	23160 Promotion Expenses	\$253	\$57	\$80	-68%	41%
	23230 Staff Relations and Negotiations	\$116	\$1,522	\$1,959	> 500%	29%
	25110 Office of the Business Manager	\$0	\$10,500	\$41,630	n/a	296%
	25291 Refund of Revenue	\$1,601	\$2,689	\$3,741	134%	39%
	25295 Bank Service Charge	\$80	\$265	\$278	248%	5%
	25296 Cash Change	\$326	\$0	\$0	-100%	n/a
	25360 Rent of Buildings & Equipment	\$129,969	\$0	\$0	-100%	n/a
	25420 Maintenance of Buildings	\$1,009,590	\$1,481,965	\$1,383,435	37%	-7%
	25430 Maintenance of Grounds	\$89,570	\$51,004	\$116,662	30%	129%
	25440 Maintenance of Equipment	\$94,038	\$81,034	\$80,220	-15%	-1%
	25450 Vehicle Maintenance (other than buses)	\$2,596	\$5,626	\$599	-77%	-89%
	25470 Insurance (other than buses)	\$88,260	\$136,962	\$68,555	-22%	-50%
	25510 Service Area Direction	\$45,929	\$53,690	\$55,190	20%	3%
	25520 Vehicle Operation	\$187,487	\$269,778	\$279,804	49%	4%
	25540 Vehicle Servicing and Maintenance	\$104,886	\$165,990	\$167,450	60%	1%
	25550 Purchase of School Buses	\$87,823	\$132,486	\$132,880	51%	0%
	25560 Insurance on Buses	\$131	\$24,270	\$14,145	> 500%	-42%
	25580 Contracted Transportation Services	\$6,443	\$3,191	\$1,542	-76%	-52%
	25590 Other Pupil Transportation Services	\$15,273	\$2,305	\$2,079	-86%	-10%
	25591 Bus Driver Training	\$0	\$1,804	\$1,487	n/a	-18%
	25620 Food Preparation and Dispensing	\$226,511	\$321,595	\$297,620	31%	-7%
	25640 Food Purchases	\$264,426	\$304,164	\$302,176	14%	-1%
	26495 Official Bonds	\$238	\$1,393	\$2,785	> 500%	100%
	26499 Other	\$0	\$55,919	\$59,124	n/a	6%
	26900 Other Staff Services	\$0	\$993	\$2,610	n/a	163%

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	31000 Direction of Community Services	\$2,331	\$947	\$2,840	22%	200%
	32000 Community Recreation	\$25,694	\$30,906	\$22,453	-13%	-27%
	34000 Athletic Coaches	\$112,541	\$172,191	\$176,754	57%	3%
	39900 Other Community Services	\$0	\$0	\$0	n/a	n/a
	52200 Temporary Loans, INTEREST ON DEBT	\$34,284	\$35,928	\$52,665	54%	47%
Overhead and Operational Total		\$2,545,962	\$3,355,205	\$3,285,821	29%	-2%
Nonoperational						
	25320 Land Acquisition and Development	\$1,006	\$0	\$0	-100%	n/a
	25340 Educational Specifications Development	\$103,277	\$0	\$0	-100%	n/a
	25350 Building Acquisition/Construction/Improvement	\$426,176	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$0	\$109,671	\$302,082	n/a	175%
	25355 Sports Facilities	\$0	\$342	\$34,432	n/a	> 500%
	25370 Purchase of Moveable Equipment	\$0	\$6,210	\$0	n/a	-100%
	25380 Purchase of Mobile or Fixed Equipment	\$110,447	\$240,750	\$331,066	200%	38%
	25390 Other Facilities Acquisition & Construction	\$0	\$0	\$10,211	n/a	n/a
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$253,331	\$252,534	n/a	0%
	53100 Buildings, LEASE RENTAL	\$765,000	\$1,084,000	\$1,087,000	42%	0%
	54100 Veterans' Memorial Loan, ADVANCEMENTS & OBLIGA	\$3,060	\$0	\$0	-100%	n/a
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$10,840	\$0	\$0	-100%	n/a
Nonoperational Total		\$1,419,806	\$1,694,303	\$2,017,325	42%	19%
prorated						
	26491 PERF	\$38,289	\$47,619	\$49,716	30%	4%
	26492 Social Security	\$435,609	\$596,627	\$597,806	37%	0%
	26493 Workmen's Compensation	\$7,172	\$71,175	\$57,906	> 500%	-19%
	26494 Group Insurance	\$432,651	\$834,446	\$913,160	111%	9%
	26496 Unemployment Compensation	\$0	\$20,480	\$16,382	n/a	-20%
	26498 Severance/Early Retirement Pay	\$58,346	\$122,186	\$110,738	90%	-9%
prorated Total		\$972,067	\$1,692,534	\$1,745,707	80%	3%
Not Categorized						
	41200	\$26,680	\$0	\$0	-100%	n/a
Not Categorized Total		\$26,680	\$0	\$0	-100%	n/a

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
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	Student Academic Achievement	\$6,106,378	\$8,782,670	\$8,880,548	45%	1%	56.8%	59.2%	58.6%
	Student Instructional Support	\$506,316	\$761,961	\$715,287	41%	-6%	4.7%	5.1%	4.7%
	Overhead and Operational	\$2,686,331	\$3,603,330	\$3,546,102	32%	-2%	25.0%	24.3%	23.4%
	Nonoperational	\$1,419,806	\$1,694,303	\$2,017,325	42%	19%	13.2%	11.4%	13.3%
	Not Categorized	\$26,680	\$0	\$0					
	Grand Total	\$10,745,512	\$14,842,264	\$15,159,263	41%	2%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	61.5%	64.3%	63.3%