

Explanation of Three-Part Component Format

Administrative Component

The administrative component must include: office and central administrative expenses; traveling expenses and salaries and benefits of all certified school administrators and supervisors who spend a majority of their time performing administrative or supervisory duties; any and all expenditures associated with the operation of the board of education, the office of the superintendent of schools, general administration, the school business office; consulting costs not directly related to student services and programs; planning, and all other administrative activities. This must include appropriations for the following accounts and functions: district clerk, district meetings, chief school administrator, business administration, auditing, treasurer, tax collector, purchasing, fiscal agent fees, legal services except those directly relating to a function included in the program component, personnel services, records management, public information services, curriculum development and supervision, research, planning, and evaluation, supervision - regular school, supervision - special schools, central data processing, central printing and mailing, central storeroom, special items excluding tax certiorari, judgments and claims, employee benefits attributable to salaries included in other accounts and functions in the administrative component.

Program Component

The program component must include all program expenditures of the school district, including the salaries and benefits of teachers and any school administrators and supervisors who spend the majority of their time performing teaching duties. This must include appropriations for the following accounts and functions: in-service training - instruction, teaching - regular school, programs for students with disabilities, occupational education, teaching - special schools, school library and audio-visual, educational television, computer assisted instruction, psychological services - regular schools, co-curricular activities - regular school, interscholastic athletics - regular school, district transportation services excluding school bus purchases, garage building, contract transportation, recreation, youth programs, civic activities, employee benefits attributable to salaries included in other accounts and functions in the program component, transfers to school lunch, school store, special aid funds, legal services relating directly to other accounts, and functions in the program component.

Capital Component

The capital component must include all transportation capital, debt service and lease expenditures and costs resulting from judgments in tax certiorari proceedings or the payment of awards from court judgments, administrative orders or settled or compromised claims. It must also include all facilities costs of the school district,

including facilities lease expenditures, the annual debt service and total debt for all facilities financed by bonds and notes of the school district, and the costs of construction, acquisition, reconstruction, rehabilitation, or improvement of school buildings, This part of the budget must include a rental, operations, and maintenance section that includes base rental costs per square foot, operation and maintenance charges per square foot, and total cost per square foot for each facility leased by the school district, and any and all expenditures associated with custodial salaries and benefits, service contracts, supplies, utilities, and maintenance and repair of school facilities. This must include appropriations for the following accounts and functions: operation of plant, maintenance of plant, school bus purchases, debt service, transfers to capital and debt service funds, employee benefits attributable to salaries included in other accounts and functions in the capital component.

Descriptions from NYS School Boards Association 31st Edition of "School Law"

The following is a breakdown the various functions and their appropriate placement in each component.

FUNCTION OR ACCOUNT	SBM CODE	TOTAL	ADMIN.	PROGRAM	CAPITAL
Board of Education	1099.0		X		
Central Admin	1299.0		X		
Finance	1399.0		X		
Legal Services	1420.0		X	X	
Personnel	1430.0		X		
Records Mgmt.	1460.0		X		
Public Information	1480.0		X		
Op. Of Plant	1620.0				X
Maint. Of Plant	1621.0				X
Other Cent. Serv.	1699.0		X		
Judgments & Cl.	1930.4				X
Refund of Taxes	1964.4				X
Other Spec. Items	1998.0		X		
Curr. Dev. & Sup.	2010.0		X		
Sup. Reg. Schl.	2020.0		X		
Sup. Spec. Schl.	2040.0		X		
Res. Eval. & Plan.	2060.0		X		
Instruction (Net of supervision)	2999.0			X	
Purchase of Buses	5510.21				X

Other Dist. Trans.	5510.0			X	
Garage Bldg.	5530.0			X	
Contract Trans.	5540.0			X	
Community Service	8998.0			X	
Employee Benefits	9098.0		X	X	X
Debt Service	9898.0				X
Trans. to Capital	9950.9				X
Trans. to Debt	9901.96				X
Other Transfers	9951.0			X	