

LaFayette Central School District

2018-2019 Proposed Budget



March 29, 2018

Budget Development Timeline

- January- Community Budget Committee Meetings
- January 25 – State Budget Update
- February 8 – Board of Education Budget Workshop – Community Budget Committee Feedback/Administrative and Capital Budgets
- March 1 – Board of Education Budget Workshop – Program and BOCES Budgets
- March 15 – Board of Education Budget Workshop – Revenue Budget and Tax Levy Limit
- March 29 – Board of Education Full Budget Draft Review and Adoption
- May 3 – Budget Hearing – Public Presentation of Proposed Budget
- May 15 – Annual Budget Vote

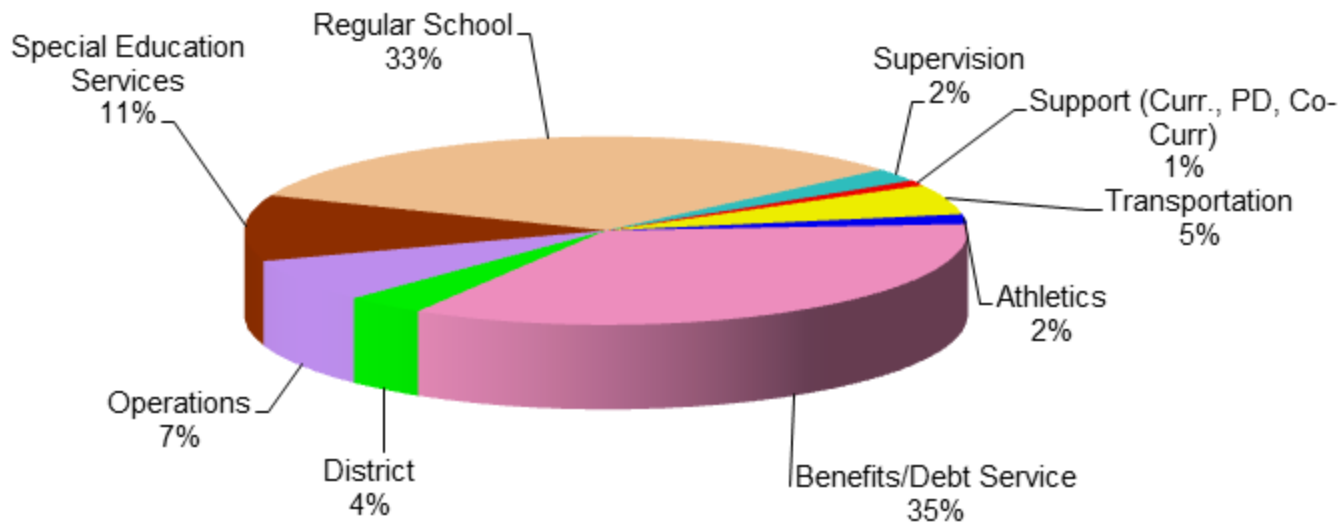
Budget Overview

3/29/18

	Adopted 2017-2018	Proposed 2018-2019	Dollar Increase	Percent Change
Athletics	\$ 313,774	\$ 323,669	\$ 9,895	3.15%
Benefits/Debt Service	\$ 6,502,075	\$ 6,589,019	\$ 86,944	1.34%
District	\$ 656,657	\$ 677,917	\$ 21,260	3.24%
Operations	\$ 1,466,260	\$ 1,417,779	\$ (48,481)	-3.31%
Special Education Services	\$ 2,056,672	\$ 2,157,795	\$ 101,123	4.92%
Regular School	\$ 6,157,617	\$ 6,198,397	\$ 40,780	0.66%
Supervision	\$ 432,592	\$ 435,361	\$ 2,769	0.64%
Support (Curr., PD, Co-Curr)	\$ 168,754	\$ 177,963	\$ 9,209	5.46%
Transportation	\$ 980,914	\$ 987,018	\$ 6,104	0.62%
Total Budget	\$ 18,735,315	\$ 18,964,918	\$ 229,603	
% of Increase		1.23%		

Budget Overview

3/29/18

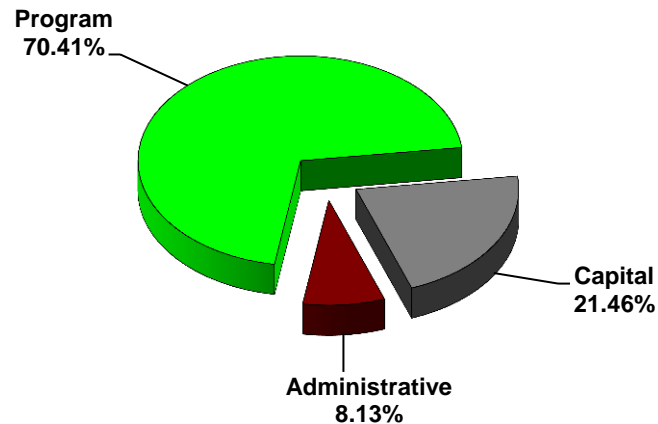


Three Part Budget

3/29/18

2018-2019 Proposed Budget				
Area	Proposed 2018-2019	Administrative	Program	Capital
TOTALS	\$ 18,964,918	\$ 1,541,562	\$ 13,354,064	\$ 4,069,292
% Breakdown		8.13%	70.41%	21.46%
2017-2018 Adopted Budget				
Area	Budget 2017-2018	Administrative	Program	Capital
TOTALS	\$ 18,735,315	\$ 1,505,068	\$ 13,124,666	\$ 4,105,581
% Breakdown		8.03%	70.05%	21.92%

2018-2019 Three Part Comparison



District Services 3/29/2018

The increase in Board of Education BOCES Services is for the law book order.

Increases are due to contractual salary increases.

Decrease in BOCES services is due to a summary GASB 45 Valuation. (Full done every other year)

Org	Obj	Proj	Description	Detail	2017-2018 Original Budget	2018-2019 Proposed Budget	3 Part A/P/C	% Change
Board of Education								A
1010	400	01	CONTRACTUAL EXPENSES		\$ 10,404	\$ 10,404		0.00%
1010	401	01	CONFERENCE		\$ 650	\$ 650		0.00%
1010	490	01	SERVICES FROM BOCES		\$ 3,354	\$ 3,844		14.61%
1010	500	01	MATERIALS AND SUPPLIES		\$ 960	\$ 960		0.00%
Subtotal					\$ 15,368	\$ 15,858		3.19%
District Clerk								A
1040	160	01	NON-INSTRUCTIONAL SALARIES		\$ 2,730	\$ 2,812		3.00%
1040	400	01	CONTRACTUAL EXPENSES		\$ 364	\$ 364		0.00%
1040	500	01	MATERIALS AND SUPPLIES		\$ 100	\$ 100		0.00%
Subtotal					\$ 3,194	\$ 3,276		2.57%
District Meeting								A
1060	400	01	CONTRACTUAL EXPENSES		\$ 540	\$ 540		0.00%
1060	500	01	MATERIALS AND SUPPLIES		\$ 100	\$ 100		0.00%
Subtotal					\$ 640	\$ 640		0.00%
Chief School Administration								A
1240	150	01	INSTRUCTIONAL SALARIES		\$ 113,100	\$ 116,493		3.00%
1240	160	01	NON-INSTRUCTIONAL SALARIES		\$ 26,857	\$ 27,663		3.00%
1240	160	01-01	NON-INSTRUCT EXTRA HOURLY		\$ 1,224	\$ 1,224		0.00%
1240	160	01-02	NON-INSTRUCT OVERTIME		\$ 612	\$ 612		0.00%
1240	400	01	CONTRACTUAL EXPENSES		\$ 7,500	\$ 7,500		0.00%
1240	401	01	CONFERENCES		\$ 1,000	\$ 1,000		0.00%
1240	500	01	MATERIALS AND SUPPLIES		\$ 2,400	\$ 2,400		0.00%
Subtotal					\$ 152,693	\$ 156,892		2.75%
Business Administration								A
1310	150	01	INSTRUCTIONAL SALARIES		\$ 46,728	\$ 48,130		3.00%
1310	160	01	NON-INSTRUCTIONAL SALARIES		\$ 54,296	\$ 55,925		3.00%
1310	160	01-01	NON-INSTRUCT HOURLY & SUB		\$ 530	\$ 530		0.00%
1310	160	01-02	NON-INSTRUCTIONAL OVERTIME		\$ 636	\$ 636		0.00%
1310	400	01	CONTRACTUAL EXPENSES		\$ 22,000	\$ 22,000		0.00%
1310	401	01	CONFERENCES		\$ 500	\$ 500		0.00%
1310	490	01	SERVICES FROM BOCES		\$ 19,504	\$ 15,774		-19.12%
1310	500	01	MATERIALS AND SUPPLIES		\$ 796	\$ 812		2.01%
Subtotal					\$ 144,990	\$ 144,307		-0.47%

District Services 3/29/18

Decrease is due to moving to the County tax collection system.

The Personnel BOCES Service is changing due to an increase in the cost of the Recruiting Service (advertising of positions).

Org	Obj	Proj	Description	Detail	2017-2018 Original Budget	2018-2019 Proposed Budget	3 Part A/P/C	% Change
Auditing								
1320	160	01	NON-INSTRUCTIONAL SALARIES		\$ 2,732	\$ 2,814	A	3.00%
1320	400	01	CONTRACTUAL EXPENSES		\$ 20,250	\$ 20,250		0.00%
Subtotal					\$ 22,982	\$ 23,064		0.36%
Treasurer								
1325	160	01	NON-INSTRUCTIONAL SALARIES		\$ 28,256	\$ 29,104	A	3.00%
Subtotal					\$ 28,256	\$ 29,104		3.00%
Tax Collector								
1330	160	01	SUPPORT STAFF SALARIES		\$ 4,100	\$ 4,223	A	3.00%
1330	400	01	CONTRACTUAL EXPENSES		\$ 6,056	\$ 3,817		-36.97%
1330	500	01	MATERIALS AND SUPPLIES		\$ 1,000	\$ 1,000		0.00%
Subtotal					\$ 11,156	\$ 9,040		-18.97%
Purchasing								
1345	150	01	INSTRUCTIONAL SALARIES		\$ 22,819	\$ 23,504	A	3.00%
Subtotal					\$ 22,819	\$ 23,504		3.00%
Legal								
1420	400	01	CONTRACTUAL EXPENSES		\$ 35,179	\$ 35,883	A/P	2.00%
1420	401	01	CONTRACTUAL EXPENSES -BOND COUNSEL		\$ 3,200	\$ 3,200	A/P	0.00%
Subtotal					\$ 38,379	\$ 39,083		1.83%
Personnel								
1430	400	01	CONTRACTUAL EXPENSES		\$ 1,500	\$ 1,500	A	0.00%
1430	490	01	SERVICES FROM BOCES		\$ 23,012	\$ 25,288		9.89%
Subtotal					\$ 24,512	\$ 26,788		9.29%

District Services 3/29/18

The increase in the BOCES Services is due to increased printing levels for modules.

The increase in the BOCES Administrative Services is due to Retiree health insurance and capital improvements.

Org	Obj	Proj	Description	Detail	2017-2018 Original Budget	2018-2019 Proposed Budget	3 Part A/P/C	% Change
Public Information								
1480	160	01	NON-INSTRUCTIONAL SALARIES		\$ 4,125	\$ 4,249	A	3.01%
1480	400	01	CONTRACTUAL EXPENSES		\$ 9,375	\$ 9,375		0.00%
1480	500	01	MATERIALS AND SUPPLIES		\$ 150	\$ 150		0.00%
Subtotal					\$ 13,650	\$ 13,774		0.91%
Central Printing and Mailing								
1660	500	01	CENTRAL STOREROOM SUPPLIES & MATERIALS		\$ 1,900	\$ 1,900	A	0.00%
1670	400	01	CONTRACTUAL EXPENSES DISTRICT		\$ 15,500	\$ 15,500		0.00%
1670	400	02	CONTRACTUAL EXPENSES- GS		\$ 2,250	\$ 2,250		0.00%
1670	400	05	CONTRACTUAL EXPENSES- HS		\$ 600	\$ 600		0.00%
1670	490	01	SERVICES FROM BOCES		\$ 32,994	\$ 41,964		27.19%
1670	500	01	MATERIALS AND SUPPLIES DISTRICT		\$ 400	\$ 400		0.00%
1670	500	02	MATERIALS AND SUPPLIES- GS		\$ 400	\$ 400		0.00%
1670	500	05	MATERIALS AND SUPPLIES- HS		\$ 400	\$ 400		0.00%
Subtotal					\$ 54,444	\$ 63,414		16.48%
Unallocated Insurance								
1910	400	01	CONTRACTUAL EXPENSES		\$ 60,000	\$ 60,000	A	0.00%
Subtotal					\$ 60,000	\$ 60,000		0.00%
Assessments on School Property								
1950	400	01	CONTRACTUAL EXPENSES		\$ 1,000	\$ 1,000	A	0.00%
1950	445	01	APPRAISALS EXPENSES		\$ 2,500	\$ 2,500		0.00%
Subtotal					\$ 3,500	\$ 3,500		0.00%
Refund on Real Property Tax								
1964	400	01	CONTRACTUAL EXPENSES		\$ 4,000	\$ 4,000	A	0.00%
Subtotal					\$ 4,000	\$ 4,000		0.00%
BOCES Administrative Charges								
1981	490	01	SERVICES FROM BOCES		\$ 48,557	\$ 54,332		11.89%
1983	490	01	SERVICES FROM BOCES		\$ 5,347	\$ 6,341		18.59%
1989	400	01	UNALLOCATED ITEMS		\$ 2,170	\$ 1,000		-53.92%
Subtotal					\$ 56,074	\$ 61,673		9.99%

Supervision Budget 3/29/18

Org	Obj	Proj	Description	Detail	2017-2018 Original Budget	2018-2019 Proposed Budget	3 Part A/P/C	% Change
Supervision—Regular School							A	
2020	150	01	INSTRUCTIONAL SALARIES		\$ 324,981	\$ 332,700		2.38%
2020	160	01	CLERICAL SALARIES		\$ 95,331	\$ 90,300		-5.28%
2020	160	01-01	CLERICAL HOURLY		\$ 3,231	\$ 3,312		2.51%
2020	160	01-02	CLERICAL OVERTIME		\$ 1,000	\$ 1,000		0.00%
2020	400	02	CONTRACTUAL EXPENSES - GS		\$ 1,900	\$ 1,200		-36.84%
2020	400	05	CONTRACTUAL EXPENSES - HS		\$ 2,000	\$ 1,500		-25.00%
2020	401	02	CONFERENCES - GS		\$ 500	\$ 500		0.00%
2020	401	05	CONFERENCES - HS		\$ 1,049	\$ 549		-47.66%
2020	401	06	CONFERENCES - BP		\$ -	\$ 1,700		#DIV/0!
2020	500	02	MATERIALS AND SUPPLIES - GS		\$ 1,000	\$ 1,000		0.00%
2020	500	05	MATERIALS AND SUPPLIES - HS		\$ 1,100	\$ 1,100		0.00%
2020	500	06	MATERIALS AND SUPPLIES - BP		\$ 500	\$ 500		0.00%
Subtotal					\$ 432,592	\$ 435,361		0.64%

Increases are due to contractual salary increases. There is redistribution of contractual funds based on actual usage.

Support Budget 3/29/18

Org	Obj	Proj	Description	Detail	2017-2018 Original Budget	2018-2019 Proposed Budget	3 Part A/P/C	% Change
Curriculum Development							A	
2010	121	01	INSTRUCTIONAL SALARIES- STIPEND		\$ 4,337	\$ 4,510		3.99%
2010	130	01	CURRICULUM SALARIES INCLUDES SUMMER		\$ 39,788	\$ 39,788		0.00%
Subtotal					\$ 44,125	\$ 44,298		0.39%
Research, Planning and Evaluation							A	
2060	400	01	CONTRACTUAL EXPENSES		\$ 1,000	\$ 1,000		0.00%
2060	490	01	SERVICES FROM BOCES		\$ 34,294	\$ 40,086		16.89%
Subtotal					\$ 35,294	\$ 41,086		16.41%
In-service Training and Instruction							P	
2070	400	01	CONTRACTUAL EXPENSES		\$ 2,661	\$ 2,661		0.00%
2070	500	01	MATERIALS AND SUPPLIES		\$ 1,500	\$ 1,500		0.00%
Subtotal					\$ 4,161	\$ 4,161		0.00%
CoCurricular Activities							P	
2850	150	01	INSTRUCTIONAL SALARIES		\$ 80,051	\$ 83,253		4.00%
2850	400	01	21ST CENTURY CONTRACTUAL		\$ 3,000	\$ 3,000		0.00%
Subtotal					\$ 83,051	\$ 86,253		3.86%
Civic Activities							P	
8060	400	01	CONTRACTUAL EXPENSES		\$ 2,123	\$ 2,165		1.98%
Subtotal					\$ 2,123	\$ 2,165		1.98%
TOTALS					\$ 168,754	\$ 177,963		5.46%

Increases are for instructional staff professional development and contractual salary increases.

Operations and Maintenance 3/29/18

Org	Obj	Proj	Description	Detail	2017-2018 Original Budget	2018-2019 Proposed Budget	3 Part A/P/C	% Change
Operation & Maintenance							C	
1620	160	01	NON-INSTRUCTIONAL SALARIES		\$ 305,466	\$ 333,029		9.02%
1620	160	01-01	HOURLY & SUBS		\$ 45,315	\$ 46,674		3.00%
1620	160	01-02	OVERTIME		\$ 15,454	\$ 15,840		2.50%
1620	160	01-03	SECURITY		\$ 45,000	\$ 45,000		0.00%
1620	200	01	EQUIPMENT	DISTRICT	\$ 4,750	\$ 4,750		0.00%
1620	200	02	EQUIPMENT	GRIMSHAW	\$ 1,500	\$ 1,500		0.00%
1620	200	05	EQUIPMENT	JR/SR	\$ 1,500	\$ 1,500		0.00%
1620	200	06	EQUIPMENT	ATHL FIELD	\$ 500	\$ 500		0.00%
1620	400	01	CONTRACTUAL EXPENSES	DISTRICT	\$ 13,500	\$ 13,500		0.00%
1620	400	02	CONTRACTUAL EXPENSES	GRIMSHAW	\$ 32,536	\$ 32,536		0.00%
1620	400	05	CONTRACTUAL EXPENSES	JR/SR	\$ 60,236	\$ 60,236		0.00%
1620	401	01	STAFF DEVELOPMENT		\$ 600	\$ 600		0.00%
1620	422	02	NATURAL GAS	GRIMSHAW	\$ 54,512	\$ 50,512		-7.34%
1620	422	05	NATURAL GAS	JR/SR	\$ 67,513	\$ 62,513		-7.41%
1620	425	02	ELECTRIC	GRIMSHAW	\$ 80,500	\$ 80,500		0.00%
1620	425	05	ELECTRIC	JR/SR	\$ 137,000	\$ 137,000		0.00%
1620	427	01	CELL PHONE	MAINTENANCE	\$ 2,600	\$ 2,600		0.00%
1620	427	05	CELL PHONE	JR/SR	\$ 1,421	\$ 1,421		0.00%
1620	490	01	SERVICES FROM BOCES		\$ 138,360	\$ 84,574		-38.87%
1620	500	01	MATERIALS AND SUPPLIES	DISTRICT	\$ 2,000	\$ 2,000		0.00%
1620	500	02	MATERIALS AND SUPPLIES	GRIMSHAW	\$ 13,000	\$ 15,000		15.38%
1620	500	05	MATERIALS AND SUPPLIES	JR/SR	\$ 13,000	\$ 15,000		15.38%
Subtotal					\$ 1,036,263	\$ 1,006,785		-2.84%

Increases are mainly due to contractual salary increases and increase in material and supply costs. Decrease in BOCES service costs due to renegotiated fiber pricing and decrease in natural gas to be more in line with spending.

Operations and Maintenance 3/29/18

Org	Obj	Proj	Description	Detail	2017-2018 Original Budget	2018-2019 Proposed Budget	3 Part A/P/C	% Change
Maintenance							C	
1621	160	01	NON-INSTRUCTIONAL SALARIES		\$ 166,474	\$ 146,580		-11.95%
1621	160	01-01	HOURLY & SUBS		\$ 6,500	\$ 6,500		0.00%
1621	160	01-02	OVERTIME		\$ 7,000	\$ 7,000		0.00%
1621	200	01	EQUIPMENT	DISTRICT	\$ 2,000	\$ 2,000		0.00%
1621	200	02	EQUIPMENT	GRIMSHAW	\$ 2,000	\$ 2,000		0.00%
1621	200	05	EQUIPMENT	JR/SR	\$ 2,000	\$ 2,000		0.00%
1621	400	01	CONTRACTUAL EXPENSES	DISTRICT	\$ 83,005	\$ 83,005		0.00%
1621	400	02	CONTRACTUAL EXPENSES	GRIMSHAW	\$ 19,000	\$ 19,000		0.00%
1621	400	04	CONTRACTUAL EXPENSES	HS AUD	\$ 3,500	\$ 3,500		0.00%
1621	400	05	CONTRACTUAL EXPENSES	JR/SR	\$ 58,395	\$ 58,395		0.00%
1621	400	09	CONTRACTUAL EXPENSES	ATHL FIELD	\$ 1,700	\$ 1,700		0.00%
1621	401	01	STAFF DEVELOPMENT		\$ 750	\$ 750		0.00%
1621	490	01	SERVICES FROM BOCES		\$ 21,418	\$ 22,231		3.80%
1621	500	01	MATERIALS AND SUPPLIES	DISTRICT	\$ 4,184	\$ 4,184		0.00%
1621	500	02	MATERIALS AND SUPPLIES	GRIMSHAW	\$ 10,000	\$ 10,000		0.00%
1621	500	04	MATERIALS AND SUPPLIES	HS AUD	\$ 2,000	\$ 2,000		0.00%
1621	500	05	MATERIALS AND SUPPLIES	JR/SR	\$ 10,000	\$ 10,000		0.00%
1621	500	06	MATERIALS AND SUPPLIES	DISTRICT OFFICE	\$ 2,350	\$ 2,350		0.00%
1621	500	09	MATERIALS AND SUPPLIES	ATHL FIELD	\$ 6,500	\$ 6,500		0.00%
1621	502	01	MATERIALS AND SUPPLIES	SPE PROJ DISTRICT	\$ 5,000	\$ 5,000		0.00%
1621	502	02	MATERIALS AND SUPPLIES	SPE PROJ GS	\$ 7,650	\$ 7,650		0.00%
1621	502	05	MATERIALS AND SUPPLIES	SPE PROJ HS	\$ 8,649	\$ 8,649		0.00%
Subtotal					\$ 430,075	\$ 410,994		-4.44%

Decrease due to restructuring of the Director of Facilities position.

Regular School 3/29/18

Org	Obj	Proj	Description	Detail	2017-2018 Original Budget	2018-2019 Proposed Budget	3 Part A/P/C	% Change
Teaching—Regular School							P	
2110	120	01	TEACHER SALARIES K-6		\$ 1,732,084	\$ 1,825,249		5.38%
2110	130	01	TEACHER SALARIES 7-12		\$ 2,384,579	\$ 2,390,403		0.24%
2110	140	01	TUTORING		\$ 25,713	\$ 26,742		4.00%
2110	140	02	SUB TEACHER SALARIES	GRIMSHAW	\$ 60,783	\$ 63,249		4.06%
2110	140	05	SUB TEACHER SALARIES	JR/SR HS	\$ 66,195	\$ 68,769		3.89%
2110	150	01	HOURLY/DETENTION SAL		\$ 2,436	\$ 2,485		2.01%
2110	160	01	TEACHER ASST SALARIES		\$ 184,197	\$ 186,643		1.33%
2110	160	01-01	NON-INSTRUCTIONAL HOURLY		\$ 22,253	\$ 22,698		2.00%
2110	165	01-01	TEACHER AIDE SUB/EXTRA		\$ 2,706	\$ 2,760		2.00%
2110	200	02	EQUIPMENT	GRIMSHAW	\$ 4,000	\$ 4,000		0.00%
2110	200	05	EQUIPMENT	JR/SR HS	\$ 10,600	\$ 15,600		47.17%
2110	400	01	CONTRACTUAL EXPENSES	DISTRICT	\$ 26,218	\$ 26,218		0.00%
2110	400	02	CONTRACTUAL EXPENSES	GRIMSHAW	\$ 3,300	\$ 3,300		0.00%
2110	400	05	CONTRACTUAL EXPENSES	JR/SR HS	\$ 11,175	\$ 15,175		35.79%
2110	401	01	DISTRICT WIDE MILEAGE	DISTRICT	\$ 9,500	\$ 9,500		0.00%
2110	401	02	CONFERENCES	GRIMSHAW	\$ 2,350	\$ 2,350		0.00%
2110	401	05	CONFERENCES	JR/SR HS	\$ 4,000	\$ 4,000		0.00%
2110	470	01	TUITIONS		\$ 43,297	\$ 43,297		0.00%
2110	480	01	TEXTBOOKS	DISTRICT	\$ 26,230	\$ 26,230		0.00%
2110	480	02	TEXTBOOKS	GRIMSHAW	\$ 34,961	\$ 34,961		0.00%
2110	480	05	TEXTBOOKS	JR/SR HS	\$ 15,467	\$ 15,467		0.00%
2110	490	01	SERVICES FROM BOCES		\$ 180,549	\$ 185,965		3.00%
2110	500	02	MATERIALS AND SUPPLIES	GRIMSHAW	\$ 24,963	\$ 24,963		0.00%
2110	500	05	MATERIALS AND SUPPLIES	JR/SR HS	\$ 62,220	\$ 53,220		-14.46%
2110	500	06	MATERIALS AND SUPPLIES	BIG PICTURE	\$ 7,500	\$ 7,500		0.00%
Subtotal					\$ 4,947,276	\$ 5,060,744		2.29%

Increases due to contractual obligations.

Regular School 3/29/18

Org	Obj	Proj	Description	Detail	2017-2018 Original Budget	2018-2019 Proposed Budget	3 Part A/P/C	% Change
Occupational Education							P	
2280	490	01	SERVICES FROM BOCES		\$ 100,476	\$ 93,005		-7.44%
Subtotal					\$ 100,476	\$ 93,005		-7.44%
Teaching - Special Schools							P	
2330	490	01	SERVICES FROM BOCES	SUMMER	\$ 36,658	\$ 20,303		-44.62%
Subtotal					\$ 36,658	\$ 20,303		-44.62%
Library & Audiovisual							P	
2610	150	01	INSTRUCTIONAL SALARIES		\$ 115,607	\$ 121,029		4.69%
2610	150	01-01	INSTRUCTIONAL SALARIES		\$ 1,941	\$ 2,019		4.02%
2610	160	01	SUPPORT STAFF SALARIES		\$ 220	\$ 226		2.73%
2611	400	05	CONTRACTUAL EXPENSES	HS LIB	\$ 600	\$ 600		0.00%
2611	490	01	SERVICES FROM BOCES	LIB	\$ 40,648	\$ 43,348		6.64%
2611	500	02	MATERIALS AND SUPPLIES	ES LIB	\$ 500	\$ 500		0.00%
2611	500	05	MATERIALS AND SUPPLIES	HS LIB	\$ 900	\$ 900		0.00%
2611	503	02	PERIODICALS	ES LIB	\$ 7,500	\$ 7,500		0.00%
2611	503	05	PERIODICALS	HS LIB	\$ 10,500	\$ 10,500		0.00%
2612	490	01	SERVICES FROM BOCES	AV	\$ 20,293	\$ 21,065		3.80%
Subtotal					\$ 198,709	\$ 207,687		4.52%

Decrease in BOCES due to lower BOCES enrollment from prior year. Increases due to contractual obligations.

Regular School 3/29/18

Org	Obj	Proj	Description	Detail	2017-2018 Original Budget	2018-2019 Proposed Budget	3 Part A/P/C	% Change
Computers							P	
2630	150	01	CAI - INSERVICE HOURLY		\$ 1,561	\$ 1,608		3.01%
2630	160	01-01	NON-INSTRUCTIONAL HOURLY		\$ 41,614	\$ 42,446		2.00%
2630	400	01	CONTRACTUAL EXPENSES		\$ 32,500	\$ 32,500		0.00%
2630	460	05	SOFTWARE		\$ 12,000	\$ 12,000		0.00%
2630	490	01	SERVICES FROM BOCES		\$ 418,746	\$ 372,848		-10.96%
Subtotal					\$ 506,421	\$ 461,402		-8.89%
Guidance							P	
2810	150	01	INSTRUCTIONAL SALARIES		\$ 221,185	\$ 210,563		-4.80%
2810	160	01	CLERICAL SALARIES		\$ 34,789	\$ 38,247		9.94%
2810	160	01-01	CLERICAL HOURLY		\$ 250	\$ 250		0.00%
2810	400	01	CONTRACTUAL EXPENSES		\$ 6,000	\$ 6,000		0.00%
2810	490	01	SERVICES FROM BOCES		\$ 15,390	\$ 15,390		0.00%
2810	500	01	MATERIALS AND SUPPLIES		\$ 1,000	\$ 1,000		0.00%
Subtotal					\$ 278,614	\$ 271,450		-2.57%
Health Services							P	
2815	160	01	NURSES SALARIES		\$ 75,032	\$ 68,890		-8.19%
2815	160	01-01	NON-INSTRUCTIONAL HOURLY		\$ 552	\$ 566		2.54%
2815	400	01	CONTRACTUAL EXPENSES		\$ 10,700	\$ 10,700		0.00%
2815	400	02	CONTRACTUAL EXPENSES		\$ 100	\$ 100		0.00%
2815	408	01	SCHOOL/SPORTS EXAMS		\$ 800	\$ 800		0.00%
2815	500	02	MATERIALS AND SUPPLIES	Elem School	\$ 1,750	\$ 1,750		0.00%
2815	500	05	MATERIALS AND SUPPLIES	High School	\$ 1,000	\$ 1,000		0.00%
Subtotal					\$ 89,934	\$ 83,806		-6.81%

Increases are due to contractual obligations. BOCES decrease due to moving from Infrastructure As A Service to Remote Virtualized Servers. Salary decreases due to retirement breakage.

Special Education 3/29/18

Org	Obj	Proj	Description	2017-2018 Original Budget	2018-2019 Proposed Budget	3 Part A/P/C	% Change
Program for Handicapped Students						P	
2250	150	01	INSTRUCTIONAL SALARIES	\$ 623,009	\$ 598,951		-3.86%
2250	150	01-01	INSTRUCTIONAL HOURLY	\$ 8,910	\$ 3,000		-66.33%
2250	160	01	AIDES SALARIES	\$ 428,641	\$ 446,559		4.18%
2250	160	01-01	CLERICAL HOURLY	\$ 20,809	\$ 21,433		3.00%
2250	200	01	EQUIPMENT	\$ 7,000	\$ 7,000		0.00%
2250	400	01	CONTRACTUAL EXPENSES	\$ 20,000	\$ 20,000		0.00%
2250	401	01	CONFERENCES	\$ 1,700	\$ 1,700		0.00%
2250	440	01	STAFF DEVELOPMENT	\$ 1,750	\$ 1,750		0.00%
2250	460	01	SOFTWARE	\$ 3,000	\$ 3,000		0.00%
2250	470	01	TUITIONS	\$ 55,000	\$ 55,000		0.00%
2250	490	01	SERVICES FROM BOCES	\$ 819,251	\$ 868,544		6.02%
2250	500	01	MATERIALS AND SUPPLIES	\$ 10,200	\$ 10,200		0.00%
Subtotal				\$ 1,999,270	\$ 2,037,137		1.89%
Psychological Services						P	
2820	150	01	INSTRUCTIONAL SALARIES	\$ 56,829	\$ 119,958		111.09%
2820	400	05	CONTRACTUAL EXP HS	\$ 450	\$ 450		0.00%
2820	500	02	MATERIALS AND SUPPLIES	\$ 250	\$ 250		0.00%
Subtotal				\$ 57,529	\$ 120,658		109.73%

Movement of 1.0 FTE position from 2250.150.01 to 2820.150.01. Increases due to contractual obligations.

Transportation 3/29/18

Org	Obj	Proj	Description	Detail	2017-2018 Original Budget	2018-2019 Proposed Budget	3 Part A/P/C	% Change
District Transportation Services							A/P/C	
5510	150	01	INSTRUC TIONAL SALARIES		\$ 8,566	\$ -	A	-100.00%
5510	160	01	TRANS SUPERVISOR SALARY		\$ 72,080	\$ 42,500	P	-41.04%
5510	160	01	TRANS DISPATCHER		\$ -	\$ 40,000	P	#DIV/0!
5510	160	02	TRANS CLERICAL SALARY		\$ 15,593	\$ 16,061	P	3.00%
5510	162	01	BUS AIDES SALARIES		\$ 11,314	\$ 22,987	P	103.17%
5510	165	01	DRIVER/MECHANICAL SALARIES		\$ 95,048	\$ 97,899	P	3.00%
5510	185	01	SUB BUS DRIVER SALARIES		\$ 27,731	\$ 28,563	P	3.00%
5510	187	01-02	FIELD TRIPS		\$ 13,532	\$ 13,938	A	3.00%
5510	187	01-03	OUTSIDE ORGANIZATIONS/BIG PICTURE		\$ 8,514	\$ 8,769	P	3.00%
5510	187	01-04	ACTIVITY RUNS		\$ 28,869	\$ 29,735	P	3.00%
5510	187	01-05	SPORTS TRIPS		\$ 14,419	\$ 14,852	P	3.00%
5510	188	01	TRANS - SCHL BUS DRIVER SALARY		\$ 354,157	\$ 368,859	P	4.15%
5510	188	01-01	TRANS - SCHL BUS DRIVER HOURLY		\$ 3,328	\$ 3,428	P	3.00%
5510	189	01	TRANS SUMMR BUS DRIVER SAL		\$ 13,625	\$ 13,625	P	0.00%
5510	200	01	FURNITURE/EQUIPMENT		\$ 1,500	\$ 1,500	P	0.00%
5510	400	01	CONTRACTUAL EXPENSES		\$ 22,440	\$ 22,440	C	0.00%
5510	412	01	LIABILITY INSURANCE		\$ 33,000	\$ 33,000	P	0.00%
5510	463	01	LAUNDRY/DRY CLEANING		\$ 2,040	\$ 2,040	P	0.00%
5510	487	01	TRAVEL EXPENSES		\$ 1,500	\$ 1,500	P	0.00%
5510	490	01	BOCES BUS DRIVER TRAINING		\$ 1,970	\$ 2,831	P	43.71%
5510	500	01	MATERIALS AND SUPPLIES		\$ 3,500	\$ 3,500	P	0.00%
5510	570	01	AUTO SUPPLIES		\$ 40,170	\$ 40,973	P	2.00%
5510	571	01	GAS/DIESEL FUEL		\$ 145,000	\$ 120,000	P	-17.24%
5510	572	01	OIL & LUBE		\$ 4,000	\$ 4,000	P	0.00%
5510	573	01	TIRES		\$ 8,518	\$ 8,518	P	0.00%
Subtotal					\$ 930,414	\$ 941,518		1.19%

Increases due to contractual salary increases addition of 1.0 Bus Aide. Restructuring of head of transportation and director of facilities positions.

Transportation 3/29/18

Org	Obj	Proj	Description	Detail	2017-2018 Original Budget	2018-2019 Proposed Budget	3 Part A/P/C	% Change
Transportation Building							P	
5530	400	01	CONTRACTUAL EXPENSES	Garage	\$ 11,000	\$ 11,000		0.00%
5530	422	01	CONTRACTUAL EXPENSES	Gas Heating	\$ 12,000	\$ 7,000		-41.67%
5530	425	01	CONTRACTUAL EXPENSES	Electricity	\$ 20,400	\$ 20,400		0.00%
5530	427	01	CONTRACTUAL EXPENSES	Telephone	\$ 1,700	\$ 1,700		0.00%
5530	500	01	MATERIALS AND SUPPLIES		\$ 1,500	\$ 1,500		0.00%
Subtotal					\$ 46,600	\$ 41,600		-10.73%
Contract Transportation and Services							P	
5540	400	01	CONTRACTUAL EXPENSES	Contract Trns	\$ 1,000	\$ 1,000		0.00%
5550	400	01	CONTRACTUAL EXPENSES	Public Trns	\$ 1,000	\$ 1,000		0.00%
Subtotal					\$ 2,000	\$ 2,000		0.00%
BOCES Transportation							P	
5581	490	01	TRANS SERVICE - BOCES		\$ 1,900	\$ 1,900		0.00%
Subtotal					\$ 1,900	\$ 1,900		0.00%

Reduction in heating to be more in line with projection.

Athletics 3/29/18

Org	Obj	Proj	Description	Detail	2017-2018 Original Budget	2018-2019 Proposed Budget	3 Part A/P/C	% Change
InterScholastic Activities							P	
2855	150	01	INSTRUCTIONAL SALARIES		\$ 206,559	\$ 214,821		4.00%
2855	160	01	NON-INSTRUCTIONAL SALARIES		\$ 42,954	\$ 43,813		2.00%
2855	160	01-01	CLERICAL HOURLY		\$ 1,386	\$ 1,428		3.03%
2855	200	01	EQUIPMENT		\$ 6,000	\$ 6,000		0.00%
2855	400	01	CONTRACTUAL EXPENSES		\$ 12,735	\$ 12,735		0.00%
2855	401	01	CONFERENCES		\$ 500	\$ 500		0.00%
2855	407	01	OFFICIALS		\$ 34,425	\$ 35,114		2.00%
2855	427	01	TELEPHONE		\$ 500	\$ 500		0.00%
2855	500	01	MATERIALS AND SUPPLIES		\$ 4,000	\$ 4,000		0.00%
2855	563	01	UNIFORMS		\$ 2,165	\$ 2,208		1.99%
2855	564	01	HEALTH SUPPLIES		\$ 2,550	\$ 2,550		0.00%
Subtotal					\$ 313,774	\$ 323,669		3.15%
TOTALS					\$ 313,774	\$ 323,669		3.15%

Increases due to contractual obligations and continuing to increase uniform budget for replacement plan.

Benefits & Debt Service 3/29/18

Org	Obj	Proj	Description	2017-2018 Original Budget	2018-2019 Proposed Budget	3 Part A/P/C	% Change
Employee Retirement						A/P/C	
9010	810	01	EMPLOYEE BENEFITS	\$ 262,228	\$ 243,051		-7.31%
Subtotal				\$ 262,228	\$ 243,051		-7.31%
Teacher Retirement						A/P/C	
9020	820	01	EMPLOYEE BENEFITS	\$ 806,314	\$ 777,153		-3.62%
Subtotal				\$ 806,314	\$ 777,153		-3.62%
Social Security						A/P/C	
9030	830	01	EMPLOYEE BENEFITS	\$ 647,832	\$ 699,043		7.90%
Subtotal				\$ 647,832	\$ 699,043		7.90%
Wkmns Compensation						A/P/C	
9040	870	01	EMPLOYEE BENEFITS	\$ 114,758	\$ 99,307		-13.46%
Subtotal				\$ 114,758	\$ 99,307		-13.46%
Unemployment Insurance						A/P/C	
9050	865	01	EMPLOYEE BENEFITS	\$ 23,000	\$ 13,000		-43.48%
Subtotal				\$ 23,000	\$ 13,000		-43.48%
Health, Dental, Vision Insurance						A/P/C	
9060	150	01	HEALTH INCENTIVE	\$ 8,400	\$ 8,400		0.00%
9060	840	01	HEALTH INSURANCE	\$ 2,287,682	\$ 2,400,720		4.94%
9061	845	01	VISION INSURANCE	\$ 5,075	\$ 5,151		1.50%
9061	850	01	DENTAL INSURANCE	\$ 47,705	\$ 38,421		-19.46%
Subtotal				\$ 2,348,862	\$ 2,452,692		4.42%
Debt Service						C	
9711	610	01	CONSTRUCTION PRINCIPAL	\$ 1,550,000	\$ 1,535,000		-0.97%
9711	710	01	CONSTRUCTION INTEREST	\$ 538,463	\$ 521,413		-3.17%
9712	620	01	BUS BOND PRINCIPAL	\$ 196,000	\$ 232,000		18.37%
9712	720	01	BUS BOND INTEREST	\$ 14,618	\$ 16,360		11.92%
Subtotal				\$ 2,299,081	\$ 2,304,773		0.25%
TOTALS				\$ 6,502,075	\$ 6,589,019		1.34%

Decreases due to retirement contribution decreases and a reduction on workers comp premium. Increases due to contractual salary and benefit obligations.

Revenues 3/29/18

	Budget 2017-2018	Proposed Budget 2018-2019	% Increase
Property Income	\$ 5,874,176	\$ 6,001,765	2.17%
Real Property Taxes	\$ 5,849,176	\$ 5,994,765	2.49%
Interest/Penalties on Property Tax	\$ 7,000	\$ 7,000	0.00%
Other Payments in Lieu of Tax	\$ 18,000		-100.00%
Fees	\$ 2,089,860	\$ 2,339,860	11.96%
County Sales Tax	\$ 26,000	\$ 26,000	0.00%
ADA-PEP	\$ 49,860	\$ 49,860	0.00%
Tuition - Native American	\$ 1,360,000	\$ 1,475,000	8.46%
Native American Transportation	\$ 625,000	\$ 760,000	21.60%
Tuitions - Others Districts	\$ 29,000	\$ 29,000	0.00%
Use of Money	\$ 2,500	\$ 2,500	0.00%
Interest & Earnings	\$ 2,500	\$ 2,500	0.00%
Sales	\$ 2,000	\$ 2,000	0.00%
Sales of Equipment	\$ 2,000	\$ 2,000	0.00%
Miscellaneous	\$ 513,963	\$ 590,576	14.91%
Refund Prior Year Expense - BOCES	\$ 109,500	\$ 109,500	0.00%
Insurance Recoveries	\$ 5,000	\$ 5,000	0.00%
Debt Service Reserve	\$ 46,887	\$ 10,000	-78.67%
Retirement Reserve	\$ 122,576	\$ 222,576	81.58%
Employee Benefite Accrued Liability Reserve	\$ -	\$ 13,500	#DIV/0!
Unemployment Reserve	\$ 165,000	\$ 165,000	0.00%
Unclassified Revenue	\$ 65,000	\$ 65,000	0.00%
State Aid	\$ 9,672,816	\$ 9,448,217	-2.32%
New York State Aid	\$ 9,672,816	\$ 9,448,217	-2.32%
Medicaid Assistance	\$ 30,000	\$ 30,000	0.00%
Total Appropriated Fund Balance	\$ 550,000	\$ 550,000	0.00%
Appropriated Fund Balance	\$ 550,000	\$ 550,000	0.00%
Revenue Totals	\$ 18,735,315	\$ 18,964,918	1.23%

Tax Levy Limit is 2.6% and we are under the Levy Limit with a projected 2.49% Tax Levy Increase. Decrease due to PILOT Agreement terminating and slight increase overall in State Aid (including Native American Aid). Increase in use of reserves.

Vehicle Replacement Proposition II

Shall the Board of Education be authorized to purchase two (2) student transportation vehicles, and one (1) maintenance vehicle, including related furnishings and equipment incidental thereto, expend therefore a total sum not to exceed \$275,000 which is estimated to be the total maximum cost thereof, and pay for such buses by the levy of a tax which is hereby voted and approved in the amount of \$275,000 which shall be levied and collected in annual installments in such years and in such amounts as may be determined by the Board of Education and in anticipation of the collection of such tax, bonds and notes of the District are hereby authorized to be issued at one time, or from time to time, in the principal amount not to exceed \$275,000, and a tax is hereby voted to pay the interest on said obligations when due.

2018-19 Budget Discussion/Questions