

Lafayette Central School District

2017-2018 Administrative and Capital Budget

February 23, 2017



2017-18 Administrative & Capital Budget

- **Budget Development Timeline**
- **Budget Snapshot as of 2/23/17**
- **Review of Draft Administrative and Capital Budget**
- **Review of Current Tax Levy Limit Info**
- **Questions & Discussion**



2017-18 Budget Planning

Budget Development Timeline

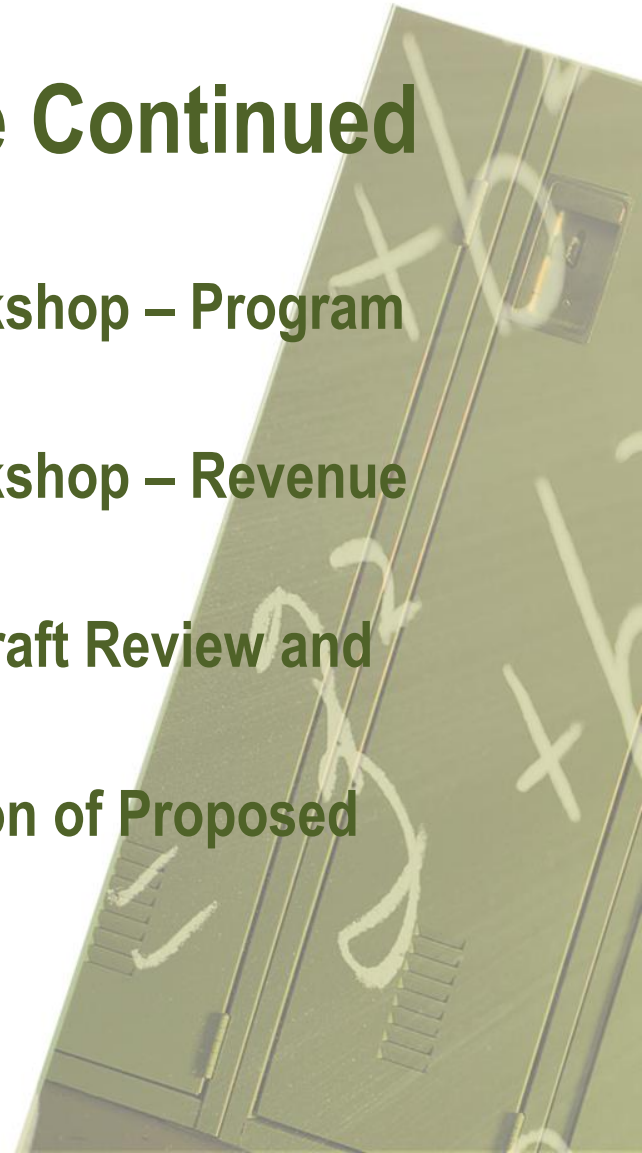
- **January 17 – 1st Community Budget Committee Meeting & NYS Executive Budget Deadline**
- **January 26 – Budget Environment/State Budget Update at Board of Education Meeting**
- **January 31 – 2nd Community Budget Committee Meeting**
- **February 8 – 3rd Community Budget Committee Meeting**
- **February 23 – Board of Education Budget Workshop – Administrative and Capital Budgets**



2017-18 Budget Planning

Budget Development Timeline Continued

- **March 16 – Board of Education Budget Workshop – Program and BOCES Budgets**
- **March 30 – Board of Education Budget Workshop – Revenue Budget and Tax Levy Limit**
- **April 13 – Board of Education Full Budget Draft Review and Adoption**
- **May 4 – Budget Hearing – Public Presentation of Proposed Budget**
- **May 16 – Annual Budget Vote**



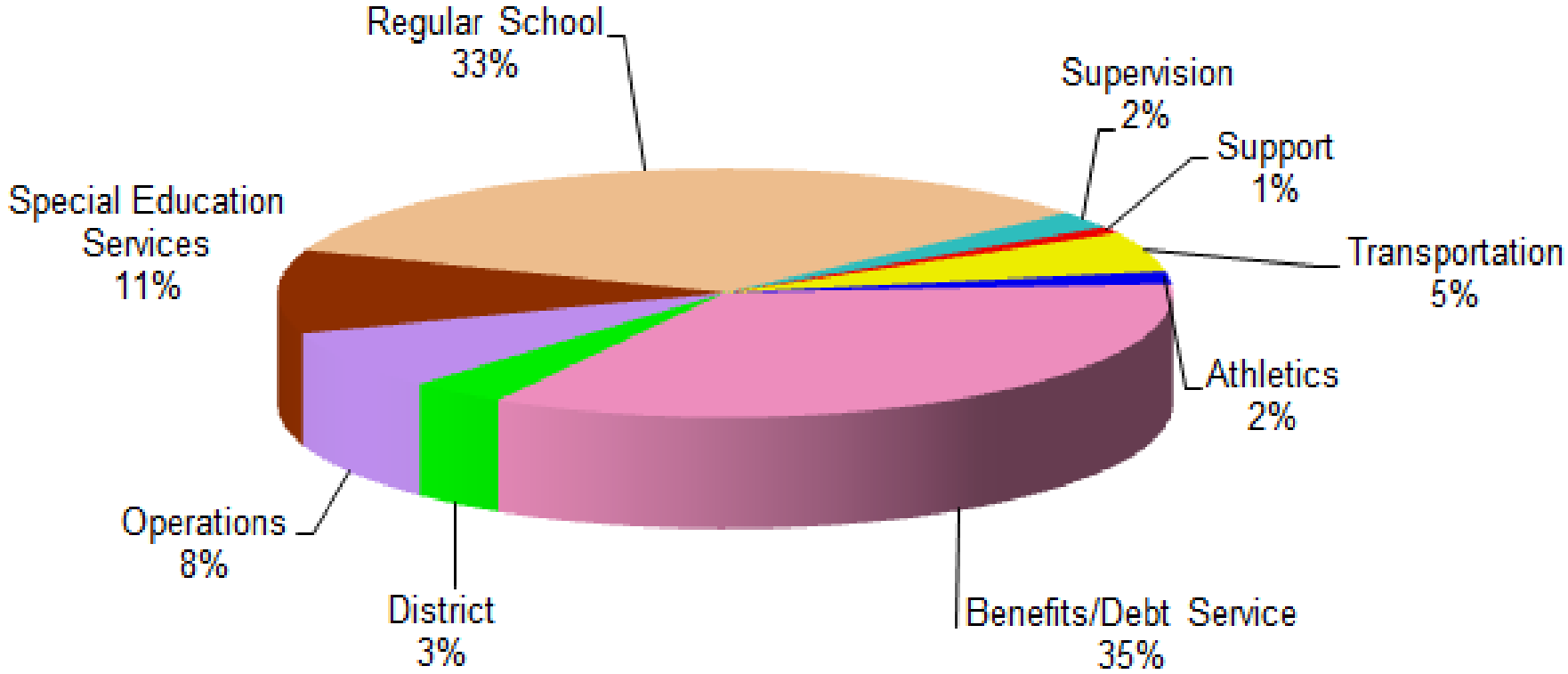
Draft Budget Snapshot 2/23/2017

	Adopted 2016-2017	Proposed 2017-2018	Dollar Increase	Percent Change
Athletics	\$ 299,186	\$ 313,099	\$ 13,913	4.65%
Benefits/Debt Service	\$ 6,340,530	\$ 6,548,089	\$ 207,559	3.27%
District	\$ 611,152	\$ 657,243	\$ 46,091	7.54%
Operations	\$ 1,441,743	\$ 1,466,260	\$ 24,517	1.70%
Special Education Services	\$ 1,783,459	\$ 2,072,181	\$ 288,722	16.19%
Regular School	\$ 6,125,499	\$ 6,297,939	\$ 172,440	2.82%
Supervision	\$ 422,887	\$ 431,918	\$ 9,031	2.14%
Support	\$ 163,058	\$ 172,587	\$ 9,529	5.84%
Transportation	\$ 974,632	\$ 982,465	\$ 7,833	0.80%
Total Budget	\$ 18,162,146	\$ 18,941,781	\$ 779,635	
% of Increase		4.29%		

The increase in Debt Service is mainly attributable to the recently completed Capital Project.

There is corresponding building aid to offset this increase which will be presented with Revenue at the March 30th BOE meeting.

Draft Budget Summary 2/23/2017



Board of Education & District Clerk Budget 2/23/17

Org	Obj	Proj	Description	Detail	2016-2017 Original Budget	2017-2018 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		\$ 1,570	\$ 3,354		113.63%
1010	500	01	MATERIALS AND SUPPLIES		\$ 1,139	\$ 960		-15.72%
Subtotal					\$ 13,763	\$ 15,368		11.66%
District Clerk							A	
1040	160	01	NON-INSTRUCTIONAL SALARIES		\$ 2,730	\$ 2,730		0.00%
1040	400	01	CONTRACTUAL EXPENSES		\$ 364	\$ 364		0.00%
1040	500	01	MATERIALS AND SUPPLIES		\$ 100	\$ 100		0.00%
Subtotal					\$ 3,194	\$ 3,194		0.00%
District Meeting							A	
1060	400	01	CONTRACTUAL EXPENSES		\$ 312	\$ 540		73.08%
1060	500	01	MATERIALS AND SUPPLIES		\$ 125	\$ 100		-20.00%
Subtotal					\$ 437	\$ 640		46.45%

The increase in Board of Education BOCES Services is for the Board of Education's Policy Review Service. The District Meeting contractual service increase is for new voting machine attendants.



District Office Budget 2/23/17

Org	Obj	Proj	Description	Detail	2016-2017 Original Budget	2017-2018 Proposed Budget	3 Part A/P/C	% Change
Chief School Administration							A	
1240	150	01	INSTRUCTIONAL SALARIES		\$ 67,900	\$ 113,100		66.57%
1240	160	01	NON-INSTRUCTIONAL SALARIES		\$ 25,963	\$ 26,857		3.44%
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					\$ 106,599	\$ 152,693		43.24%

This increase is due to contractual salary increases.

Business Office & Audit Budget 2/23/17

Org	Obj	Proj	Description	Detail	2016-2017 Original Budget	2017-2018 Proposed Budget	3 Part A/P/C	% Change
Business Administration							A	
1310	150	01	INSTRUCTIONAL SALARIES		\$ 45,367	\$ 46,728		3.00%
1310	160	01	NON-INSTRUCTIONAL SALARIES		\$ 33,461	\$ 55,012		64.41%
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		\$ 46,770	\$ 19,374		-58.58%
1310	500	01	MATERIALS AND SUPPLIES		\$ 780	\$ 796		2.05%
Subtotal					\$ 150,044	\$ 145,576		-2.98%
Auditing							A	
1320	160	01	NON-INSTRUCTIONAL SALARIES		\$ 2,732	\$ 2,732		0.00%
1320	400	01	CONTRACTUAL EXPENSES		\$ 21,250	\$ 20,250		-4.71%
Subtotal					\$ 23,982	\$ 22,982		-4.17%

Decrease in BOCES services and increase in Non-Instructional Salaries due to bringing accounts payable back to the District from the Central Business Office at BOCES. There is also a decrease in auditing contractual expenses due to an RFP completed for the 2016-17 school year.

Business Office & Audit Budget 2/23/17

Org	Obj	Proj	Description	Detail	2016-2017 Original Budget	2017-2018 Proposed Budget	3 Part A/PIC	% Change
Treasurer							A	
1325	160	01	NON-INSTRUCTIONAL SALARIES		\$ 27,300	\$ 28,256		3.50%
				Subtotal	\$ 27,300	\$ 28,256		3.50%
Tax Collector							A	
1330	160	01	SUPPORT STAFF SALARIES		\$ 4,100	\$ 4,100		0.00%
1330	400	01	CONTRACTUAL EXPENSES		\$ 5,996	\$ 6,056		1.00%
1330	500	01	MATERIALS AND SUPPLIES		\$ 1,000	\$ 1,000		0.00%
				Subtotal	\$ 11,096	\$ 11,156		0.54%
Purchasing							A	
1345	150	01	INSTRUCTIONAL SALARIES		\$ 22,154	\$ 22,819		3.00%
				Subtotal	\$ 22,154	\$ 22,819		3.00%

Increases due to contractual salary increases.



Legal & Personnel Budget 2/23/17

Org	Obj	Proj	Description	Detail	2016-2017 Original Budget	2017-2018 Proposed Budget	3 Part A/P/C	% Change
Legal							A/P	
1420	400	01	CONTRACTUAL EXPENSES		\$ 34,489	\$ 35,179	A/P	2.00%
1420	401	01	CONTRACTUAL EXPENSES -BOND COUNSEL		\$ 3,200	\$ 3,200	A/P	0.00%
Subtotal					\$ 37,689	\$ 38,379		1.83%
Personnel							A	
1430	400	01	CONTRACTUAL EXPENSES		\$ 1,500	\$ 1,500		0.00%
1430	490	01	SERVICES FROM BOCES		\$ 21,532	\$ 23,012		6.87%
Subtotal					\$ 23,032	\$ 24,512		6.43%
Public Information							A	
1480	160	01	NON-INSTRUCTIONAL SALARIES		\$ 4,125	\$ 4,125		0.00%
1480	400	01	CONTRACTUAL EXPENSES		\$ 9,375	\$ 9,375		0.00%
1480	500	01	MATERIALS AND SUPPLIES		\$ 150	\$ 150		0.00%
Subtotal					\$ 13,650	\$ 13,650		0.00%

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

Central Printing & Mailing Budget 2/23/17

Org	Obj	Proj	Description	Detail	2016-2017 Original Budget	2017-2018 Proposed Budget	3 Part A/P/C	% Change
Central Printing and Mailing							A	
1660	500	01	CENTRAL STOREROOM SUPPLIES & MATERIALS		\$ 1,900	\$ 1,900		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		\$ 31,929	\$ 32,994		3.34%
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					\$ 53,379	\$ 54,444		2.00%

The increase in the BOCES Services is due to increased printing at the building levels and an increase in cost for the grant writing service.

Property/Liability Insurance & Appraisal Budget

2/23/17

Org	Obj	Proj	Description	Detail	2016-2017 Original Budget	2017-2018 Proposed Budget	3 Part A/P/C	% Change
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		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		\$ 46,675	\$ 48,557		4.03%
1983	490	01	SERVICES FROM BOCES		\$ 8,488	\$ 5,347		-37.01%
1989	400	01	UNALLOCATED ITEMS		\$ 2,170	\$ 2,170		0.00%
Subtotal					\$ 57,333	\$ 56,074		-2.20%

Operations & Facilities Budget 2/23/17

Hourly wages are increasing due to an increase in minimum wage. Utility budgets were reduced to be closer to actual costs. Increased equipment budget for new Field Painter.

Org	Obj	Proj	Description	Detail	2016-2017 Original Budget	2017-2018 Proposed Budget	3 Part A/P/C	% Change
Operation & Maintenance							C	
1620	160	01	NON-INSTRUCTIONAL SALARIES		\$ 298,170	\$ 305,466		2.45%
1620	160	01-01	HOURLY & SUBS		\$ 39,332	\$ 45,315		15.21%
1620	160	01-02	OVERTIME		\$ 15,077	\$ 15,454		2.50%
1620	160	01-03	SECURITY		\$ 32,025	\$ 32,025		0.00%
1620	200	01	EQUIPMENT	DISTRICT	\$ 500	\$ 4,750		850.00%
1620	200	02	EQUIPMENT	GRIMSHAW	\$ 2,500	\$ 1,500		-40.00%
1620	200	05	EQUIPMENT	JR/SR	\$ 2,500	\$ 1,500		-40.00%
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	\$ 67,000	\$ 61,000		-8.96%
1620	422	05	NATURAL GAS	JR/SR	\$ 80,000	\$ 74,000		-7.50%
1620	425	02	ELECTRIC	GRIMSHAW	\$ 86,500	\$ 80,500		-6.94%
1620	425	05	ELECTRIC	JR/SR	\$ 143,000	\$ 137,000		-4.20%
1620	427	01	CELL PHONE	MAINTENANCE	\$ 3,000	\$ 2,600		-13.33%
1620	427	02	CELL PHONE	GRIMSHAW	\$ 1,250	\$ -		-100.00%
1620	427	05	CELL PHONE	JR/SR	\$ 3,000	\$ 1,421		-52.63%
1620	427	06	CELL PHONE	DISTRICT	\$ 1,000	\$ -		-100.00%
1620	490	01	SERVICES FROM BOCES		\$ 132,545	\$ 138,360		4.39%
1620	500	01	MATERIALS AND SUPPLIES	DISTRICT	\$ 2,000	\$ 2,000		0.00%
1620	500	02	MATERIALS AND SUPPLIES	GRIMSHAW	\$ 13,000	\$ 13,000		0.00%
1620	500	05	MATERIALS AND SUPPLIES	JR/SR	\$ 13,000	\$ 13,000		0.00%
Subtotal					\$ 1,042,771	\$ 1,036,263		-0.62%

Maintenance Budget 2/23/17

Org	Obj	Proj	Description	Detail	2016-2017 Original Budget	2017-2018 Proposed Budget	3 Part A/P/C	% Change
Maintenance							C	
1621	160	01	NON-INSTRUCTIONAL SALARIES		\$ 161,297	\$ 166,474		3.21%
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	\$ 59,005	\$ 83,005		40.67%
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	\$ 57,250	\$ 58,395		2.00%
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		\$ 21,039	\$ 21,340		1.43%
1621	500	01	MATERIALS AND SUPPLIES	DISTRICT	\$ 4,102	\$ 4,184		2.00%
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	\$ 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	\$ 5,000	\$ 5,000		0.00%
1621	502	02	MATERIALS AND SUPPLIES	SPE PROJ GS	\$ 7,500	\$ 7,650		2.00%
1621	502	05	MATERIALS AND SUPPLIES	SPE PROJ HS	\$ 8,479	\$ 8,649		2.00%
Subtotal					\$ 398,972	\$ 429,997		7.78%

District contractual increase to continue equipment replacement plan and replace 20 year-old lawn mower/snow blower through lease agreement.

Instructional Supervision Budget 2/23/17

Org	Obj	Proj	Description	Detail	2016-2017 Original Budget	2017-2018 Proposed Budget	3 Part A/P/C	% Change
Supervision—Regular School							A	
2020	150	01	INSTRUCTIONAL SALARIES		\$ 320,810	\$ 324,981		1.30%
2020	160	01	CLERICAL SALARIES		\$ 89,876	\$ 94,657		5.32%
2020	160	01-01	CLERICAL HOURLY		\$ 3,152	\$ 3,231		2.51%
2020	160	01-02	CLERICAL OVERTIME		\$ 1,000	\$ 1,000		0.00%
2020	400	02	CONTRACTUAL EXPENSES - GS		\$ 1,400	\$ 1,900		35.71%
2020	400	05	CONTRACTUAL EXPENSES - HS		\$ 2,000	\$ 2,000		0.00%
2020	401	02	CONFERENCES - GS		\$ 500	\$ 500		0.00%
2020	401	05	CONFERENCES - HS		\$ 1,049	\$ 1,049		0.00%
2020	500	02	MATERIALS AND SUPPLIES - GS		\$ 1,500	\$ 1,000		-33.33%
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					\$ 422,887	\$ 431,918		2.14%

Increases are due to contractual salary increases.



Curriculum Development & Research Budget

2/23/17

Org	Obj	Proj	Description	Detail	2016-2017 Original Budget	2017-2018 Proposed Budget	3 Part A/P/C	% Change
Curriculum Development							A	
2010	121	01	INSTRUCTIONAL SALARIES- STIPEND		\$ 4,170	\$ 8,170		95.92%
2010	130	01	CURRICULUM SALARIES INCLUDES SUMMER		\$ 31,013	\$ 39,788		28.29%
Subtotal					\$ 35,183	\$ 47,958		36.31%
Research, Planning and Evaluation							A	
2060	400	01	CONTRACTUAL EXPENSES		\$ 1,836	\$ 1,000		-45.53%
2060	490	01	SERVICES FROM BOCES		\$ 32,386	\$ 34,294		5.89%
Subtotal					\$ 34,222	\$ 35,294		3.13%

The increase is for instructional staff professional development.

Debt Service Budget 2/23/17

Org	Obj	Proj	Description	Detail	2016-2017 Original Budget	2017-2018 Proposed Budget	3 Part A/P/C	% Change
Debt Service							C	
9731	600	00	BAN PRINCIPAL		\$ 409,073	\$ -		-100.00%
9731	700	00	BAN INTEREST		\$ 373,797	\$ -		-100.00%
9711	610	01	CONSTRUCTION PRINCIPAL		\$ 980,000	\$ 1,550,000		58.16%
9711	710	01	CONSTRUCTION INTEREST		\$ 204,750	\$ 538,463		162.99%
9712	620	01	BUS BOND PRINCIPAL		\$ 195,000	\$ 196,000		0.51%
9712	720	01	BUS BOND INTEREST		\$ 10,708	\$ 14,618		36.51%
Subtotal					\$ 2,173,328	\$ 2,299,081		5.79%

Increase in construction principal and interest is for the issuance of bonds for the recently completed capital project and have corresponding revenue to offset the increase in expenditure.

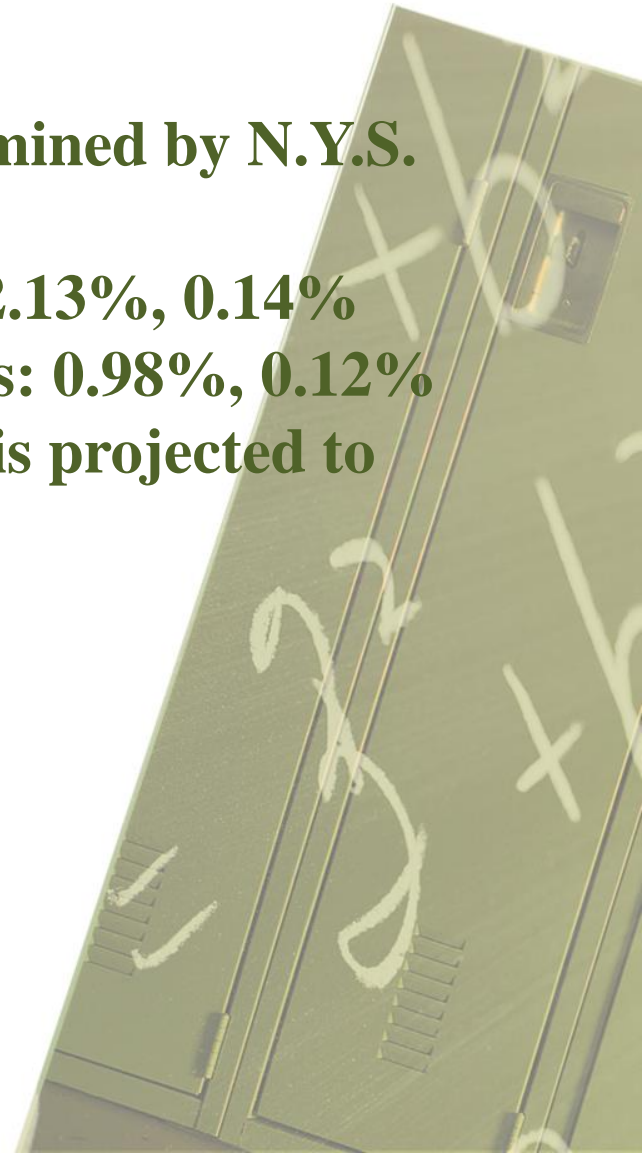
Bus replacement proposal will be presented with the transportation budget at the March 16th Board Meeting.



Tax Levy Limit

(Also Known as Property Tax Cap)

- **Must follow an eight-step formula determined by N.Y.S.**
 - It is not 2.00%
- **2015-2016, 2016-2017 Tax Levy Limits: 2.13%, 0.14%**
- **2015-2016, 2016-2017 Tax Levy Increases: 0.98%, 0.12%**
- **Tax levy limit for 2017-2018 school year is projected to be 5.20% or \$298,357**
- **District goal is to be around 2.00%**



2017-2018 Administrative & Capital Budget Questions/Discussion

