

LaFayette Central School District

2017-2018 Program and BOCES Budget

March 16, 2017



2017-18 Program and BOCES Budget

- **Budget Development Timeline**
- **Budget Snapshot as of 3/16/17**
- **Review of Draft Program and BOCES Budget**
- **Review Bus Proposition**
- **Review of Current Tax Levy Limit Info**
- **Questions & Discussion**



2017-18 Budget Planning

Budget Development Timeline

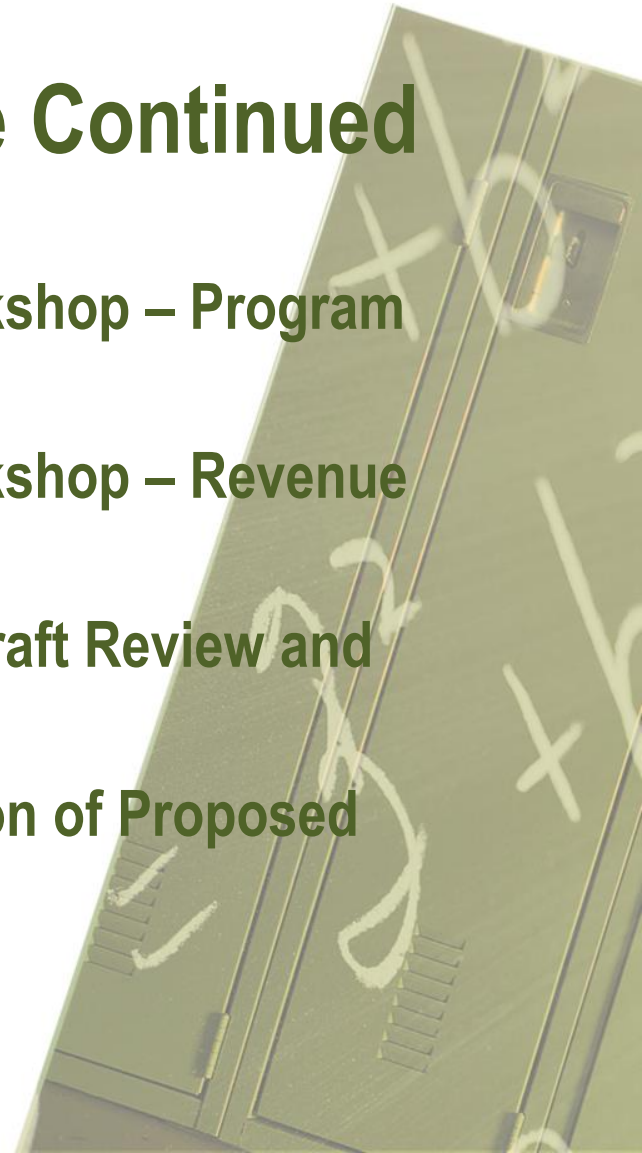
- **January 17 – 1st Community Budget Committee Meeting & NYS Executive Budget Deadline**
- **January 26 – Budget Environment/State Budget Update at Board of Education Meeting**
- **January 31 – 2nd Community Budget Committee Meeting**
- **February 8 – 3rd Community Budget Committee Meeting**
- **February 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 3/16/2017

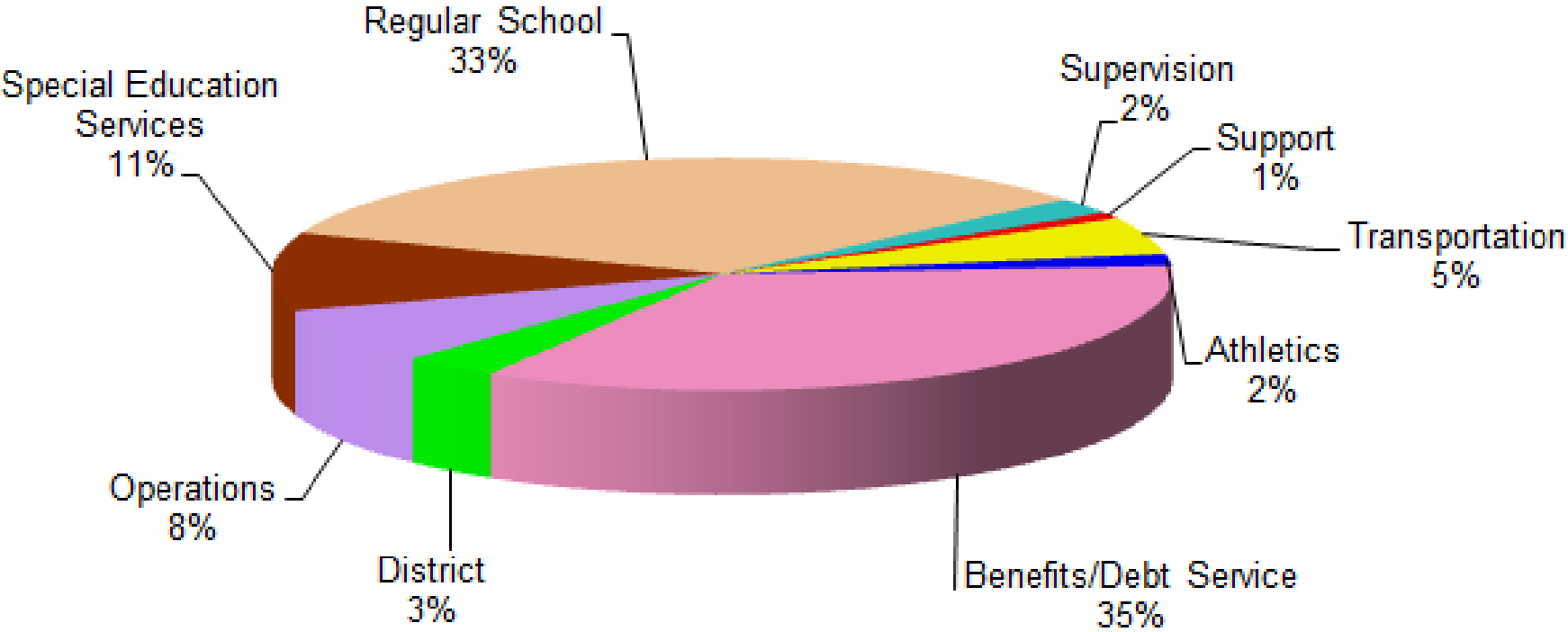
	Adopted 2016-2017	Proposed 2017-2018	Dollar Increase	Percent Change
Athletics	\$ 299,186	\$ 313,774	\$ 14,588	4.88%
Benefits/Debt Service	\$ 6,340,530	\$ 6,548,089	\$ 207,559	3.27%
District	\$ 611,152	\$ 656,878	\$ 45,726	7.48%
Operations	\$ 1,441,743	\$ 1,466,260	\$ 24,517	1.70%
Special Education Services	\$ 1,783,459	\$ 2,069,681	\$ 286,222	16.05%
Regular School	\$ 6,125,499	\$ 6,238,908	\$ 113,409	1.85%
Supervision	\$ 422,887	\$ 432,592	\$ 9,705	2.29%
Support	\$ 163,058	\$ 168,754	\$ 5,696	3.49%
Transportation	\$ 974,632	\$ 980,914	\$ 6,282	0.64%
Total Budget	\$ 18,162,146	\$ 18,875,850	\$ 713,704	
% of Increase		3.93%		

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 3/16/2017



Teaching – Regular School 3/16/17

Increases due to contractual obligations, adding cafeteria aides at the Jr/Sr High School.

Org	Obj	Proj	Description	Detail	2016-2017 Original Budget	2017-2018 Proposed Budget	3 Part A/P/C	% Change
Teaching—Regular School							P	
2110	120	01	TEACHER SALARIES K-6		\$ 1,698,122	\$ 1,766,047		4.00%
2110	130	01	TEACHER SALARIES 7-12		\$ 2,337,823	\$ 2,431,336		4.00%
2110	140	01	TUTORING		\$ 25,209	\$ 25,713		2.00%
2110	140	02	SUB TEACHER SALARIES	GRIMSHAW	\$ 58,366	\$ 60,783		4.14%
2110	140	05	SUB TEACHER SALARIES	JR/SR HS	\$ 63,672	\$ 66,195		3.96%
2110	150	01	HOURLY/DETENTION SAL		\$ 2,388	\$ 2,436		2.01%
2110	160	01	TEACHER ASST SALARIES		\$ 186,698	\$ 179,698		-3.75%
2110	160	01-01	NON-INSTRUCTIONAL HOURLY		\$ 11,334	\$ 22,253		96.34%
2110	165	01-01	TEACHER AIDE SUB/EXTRA		\$ 2,653	\$ 2,706		2.00%
2110	200	02	EQUIPMENT	GRIMSHAW	\$ 4,000	\$ 4,000		0.00%
2110	200	05	EQUIPMENT	JR/SR HS	\$ 10,600	\$ 10,600		0.00%
2110	400	01	CONTRACTUAL EXPENSES	DISTRICT	\$ 25,704	\$ 26,218		2.00%
2110	400	02	CONTRACTUAL EXPENSES	GRIMSHAW	\$ 3,300	\$ 3,300		0.00%
2110	400	05	CONTRACTUAL EXPENSES	JR/SR HS	\$ 11,175	\$ 11,175		0.00%
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		\$ 42,448	\$ 43,297		2.00%
2110	480	01	TEXTBOOKS	DISTRICT	\$ 26,230	\$ 26,230		0.00%
2110	480	02	TEXTBOOKS	GRIMSHAW	\$ 34,275	\$ 34,961		2.00%
2110	480	05	TEXTBOOKS	JR/SR HS	\$ 39,467	\$ 15,467		-60.81%
2110	490	01	SERVICES FROM BOCES		\$ 323,483	\$ 180,549		-44.19%
2110	500	02	MATERIALS AND SUPPLIES	GRIMSHAW	\$ 24,963	\$ 24,963		0.00%
2110	500	05	MATERIALS AND SUPPLIES	JR/SR HS	\$ 37,000	\$ 62,220		68.16%
2110	500	06	MATERIALS AND SUPPLIES	BIG PICTURE	\$ 7,500	\$ 7,500		0.00%
Subtotal					\$ 4,992,260	\$ 5,023,497		0.63%

Home Teaching/Occ Education/Summer School/Library & Audiovisual 3/16/2017

Increases due to higher participation in occupational education, summer school and library programs at BOCES.

Org	Obj	Proj	Description	Detail	2016-2017 Original Budget	2017-2018 Proposed Budget	3 Part A/P/C	% Change
Occupational Education							P	
2280	490	01	SERVICES FROM BOCES		\$ 40,885	\$ 100,476		145.75%
Subtotal					\$ 40,885	\$ 100,476		145.75%
Teaching - Special Schools							P	
2330	490	01	SERVICES FROM BOCES	SUMMER	\$ 30,445	\$ 36,658		20.41%
Subtotal					\$ 30,445	\$ 36,658		20.41%
Library & Audiovisual							P	
2610	150	01	INSTRUCTIONAL SALARIES		\$ 108,946	\$ 115,607		6.11%
2610	150	01-01	INSTRUCTIONAL SALARIES		\$ 1,866	\$ 1,941		4.02%
2610	160	01	SUPPORT STAFF SALARIES		\$ 215	\$ 220		2.33%
2611	400	05	CONTRACTUAL EXPENSES	HS LIB	\$ 600	\$ 600		0.00%
2611	490	01	SERVICES FROM BOCES	LIB	\$ 37,807	\$ 40,648		7.51%
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	\$ 20,028	\$ 20,293		1.32%
Subtotal					\$ 188,862	\$ 198,709		5.21%

Computers/Guidance/Health Services Budget 3/16/2017

Increases are due to BOCES no longer servicing a program and bringing it in-house as well as contractual obligations.

Org	Obj	Proj	Description	Detail	2016-2017 Original Budget	2017-2018 Proposed Budget	3 Part A/P/C	% Change
Computers							P	
2630	150	01	CAI - INSERVICE HOURLY		\$ 1,530	\$ 1,561		2.03%
2630	160	01-01	NON-INSTRUCTIONAL HOURLY		\$ 2,563	\$ 2,614		1.99%
2630	400	01	CONTRACTUAL EXPENSES		\$ 12,500	\$ 32,500		160.00%
2630	460	05	SOFTWARE		\$ -	\$ 12,000		#DIV/0!
2630	490	01	SERVICES FROM BOCES		\$ 494,875	\$ 462,345		-6.57%
Subtotal					\$ 511,468	\$ 511,020		-0.09%
Guidance							P	
2810	150	01	INSTRUCTIONAL SALARIES		\$ 212,678	\$ 221,185		4.00%
2810	160	01	CLERICAL SALARIES		\$ 39,226	\$ 34,789		-11.31%
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					\$ 274,544	\$ 278,614		1.48%
Health Services							P	
2815	160	01	NURSES SALARIES		\$ 72,146	\$ 75,032		4.00%
2815	160	01-01	NON-INSTRUCTIONAL HOURLY		\$ 539	\$ 552		2.41%
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					\$ 87,035	\$ 89,934		3.33%

Special Education Budget 3/16/2017

Increases due to contractual obligations and an increase in student special education services. Subject to change based on annual reviews.

Org	Obj	Proj	Description	2016-2017 Original Budget	2017-2018 Proposed Budget	3 Part A/P/C	% Change
Program for Handicapped Students						P	
2250	140	01	SUB TEACHER SALARIES	\$ 2,500	\$ -		-100.00%
2250	150	01	INSTRUCTIONAL SALARIES	\$ 426,540	\$ 517,009		21.21%
2250	150	01-01	INSTRUCTIONAL HOURLY	\$ 8,910	\$ 8,910		0.00%
2250	160	01	AIDES SALARIES	\$ 358,515	\$ 410,805		14.59%
2250	160	01-01	CLERICAL HOURLY	\$ 20,809	\$ 20,809		0.00%
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	\$ 812,342	\$ 955,969		17.68%
2250	500	01	MATERIALS AND SUPPLIES	\$ 10,050	\$ 10,200		1.49%
Subtotal				\$ 1,728,116	\$ 2,012,152		16.44%
Psychological Services						P	
2820	150	01	INSTRUCTIONAL SALARIES	\$ 54,643	\$ 56,829		4.00%
2820	400	05	CONTRACTUAL EXP HS	\$ 450	\$ 450		0.00%
2820	500	02	MATERIALS AND SUPPLIES	\$ 250	\$ 250		0.00%
Subtotal				\$ 55,343	\$ 57,529		3.95%

In-Service/Co-Curricular/Wellness Center Budget

3/16/2017

Increases and decreases due to moving of monies between the curriculum development budget and the In-service Budget.

Org	Obj	Proj	Description	Detail	2016-2017 Original Budget	2017-2018 Proposed Budget	3 Part A/P/C	% Change
In-service Training and Instruction							P	
2070	120	01	IN-SERV STIPENDS HOURLY GS		\$ 4,000	\$ -		-100.00%
2070	130	01	IN-SERV STIPENDS HOURLY HS		\$ 4,775	\$ -		-100.00%
2070	400	01	CONTRACTUAL EXPENSES		\$ 1,825	\$ 2,661		45.81%
2070	500	01	MATERIALS AND SUPPLIES		\$ 1,000	\$ 1,500		50.00%
Subtotal					\$ 11,600	\$ 4,161		-64.13%
CoCurricular Activities							P	
2850	150	01	INSTRUCTIONAL SALARIES		\$ 76,972	\$ 80,051		4.00%
2850	400	01	21ST CENTURY CONTRACTUAL		\$ 3,000	\$ 3,000		0.00%
Subtotal					\$ 79,972	\$ 83,051		3.85%
Civic Activities							P	
8060	400	01	SUPPORT STAFF SALARIES		\$ 2,081	\$ 2,123		2.02%
Subtotal					\$ 2,081	\$ 2,123		2.02%

Transportation Budget 3/16/2017

Increases due to contractual salary increases and decrease in BOCES training due to bringing training in-house.

Org	Obj	Proj	Description	Detail	2016-2017 Original Budget	2017-2018 Proposed Budget	3 Part A/P/C	% Change
District Transportation Services							A/P/C	
5510	150	01	INSTRUCTIONAL SALARIES		\$ 20,163	\$ 8,566	A	-57.52%
5510	160	01	TRANS SUPERVISOR SALARY		\$ 70,180	\$ 72,080	P	2.71%
5510	160	02	TRANS CLERICAL SALARY		\$ 17,073	\$ 15,593	P	-8.67%
5510	162	01	BUS AIDES SALARIES		\$ 10,984	\$ 11,314	P	3.00%
5510	165	01	DRIVER/MECHANICAL SALARIES		\$ 92,280	\$ 95,048	P	3.00%
5510	185	01	SUB BUS DRIVER SALARIES		\$ 26,923	\$ 27,731	P	3.00%
5510	187	01-02	FIELD TRIPS		\$ 13,138	\$ 13,532	A	3.00%
5510	187	01-03	OUTSIDE ORGANIZATIONS/BIG PICTURE		\$ 8,266	\$ 8,514	P	3.00%
5510	187	01-04	ACTIVITY RUNS		\$ 28,028	\$ 28,869	P	3.00%
5510	187	01-05	SPORTS TRIPS		\$ 13,999	\$ 14,419	P	3.00%
5510	188	01	TRANS - SCHL BUS DRIVER SALARY		\$ 343,842	\$ 354,157	P	3.00%
5510	188	01-01	TRANS - SCHL BUS DRIVER HOURLY		\$ 3,231	\$ 3,328	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		\$ 2,602	\$ 1,970	P	-24.29%
5510	500	01	MATERIALS AND SUPPLIES		\$ 3,500	\$ 3,500	P	0.00%
5510	570	01	AUTO SUPPLIES		\$ 39,000	\$ 40,170	P	3.00%
5510	571	01	GAS/DIESEL FUEL		\$ 145,000	\$ 145,000	P	0.00%
5510	572	01	OIL & LUBE		\$ 4,000	\$ 4,000	P	0.00%
5510	573	01	TIRES		\$ 7,650	\$ 8,518	P	11.35%
Subtotal					\$ 923,964	\$ 930,414		0.70%

Transportation Budget Continued 3/16/2017

Org	Obj	Proj	Description	Detail	2016-2017 Original Budget	2017-2018 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	\$ 12,000		0.00%
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	\$ 46,600		0.00%
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		\$ 2,068	\$ 1,900		-8.12%
Subtotal					\$ 2,068	\$ 1,900		-8.12%

Athletics Budget 3/16/2017

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

Org	Obj	Proj	Description	Detail	2016-2017 Original Budget	2017-2018 Proposed Budget	3 Part A/P/C	% Change
InterScholastic Activities							P	
2855	150	01	INSTRUCTIONAL SALARIES		\$ 194,026	\$ 206,559		6.46%
2855	160	01	NON-INSTRUCTIONAL SALARIES		\$ 41,906	\$ 42,954		2.50%
2855	160	01-01	CLERICAL HOURLY		\$ 1,346	\$ 1,386		2.97%
2855	200	01	EQUIPMENT		\$ 6,000	\$ 6,000		0.00%
2855	400	01	CONTRACTUAL EXPENSES		\$ 12,485	\$ 12,735		2.00%
2855	401	01	CONFERENCES		\$ 500	\$ 500		0.00%
2855	407	01	OFFICIALS		\$ 33,750	\$ 34,425		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		\$ 2,123	\$ 2,165		1.98%
2855	564	01	HEALTH SUPPLIES		\$ 2,550	\$ 2,550		0.00%
Subtotal					\$ 299,186	\$ 313,774		4.88%

Benefits Budget 3/16/2017

Most areas are remaining flat or increasing slightly due to retirement contribution decreases and newly negotiated insurance benefits.

Org	Obj	Proj	Description	2016-2017 Original Budget	2017-2018 Proposed Budget	3 Part A/P/C	% Change
Employee Retirement						A/P/C	
9010	810	01	EMPLOYEE BENEFITS	\$ 257,596	\$ 262,228		1.80%
Subtotal				\$ 257,596	\$ 262,228		1.80%
Teacher Retirement						A/P/C	
9020	820	01	EMPLOYEE BENEFITS	\$ 806,314	\$ 806,314		0.00%
Subtotal				\$ 806,314	\$ 806,314		0.00%
Social Security						A/P/C	
9030	830	01	EMPLOYEE BENEFITS	\$ 606,267	\$ 647,832		6.86%
Subtotal				\$ 606,267	\$ 647,832		6.86%
Wkmns Compensation						A/P/C	
9040	870	01	EMPLOYEE BENEFITS	\$ 125,943	\$ 114,758		-8.88%
Subtotal				\$ 125,943	\$ 114,758		-8.88%
Unemployment Insurance						A/P/C	
9050	865	01	EMPLOYEE BENEFITS	\$ 23,000	\$ 23,000		0.00%
Subtotal				\$ 23,000	\$ 23,000		0.00%
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	\$ 2,333,436		2.00%
9061	845	01	VISION INSURANCE	\$ 5,000	\$ 5,100		2.00%
9061	850	01	DENTAL INSURANCE	\$ 47,000	\$ 47,940		2.00%
Subtotal				\$ 2,348,082	\$ 2,394,876		1.99%

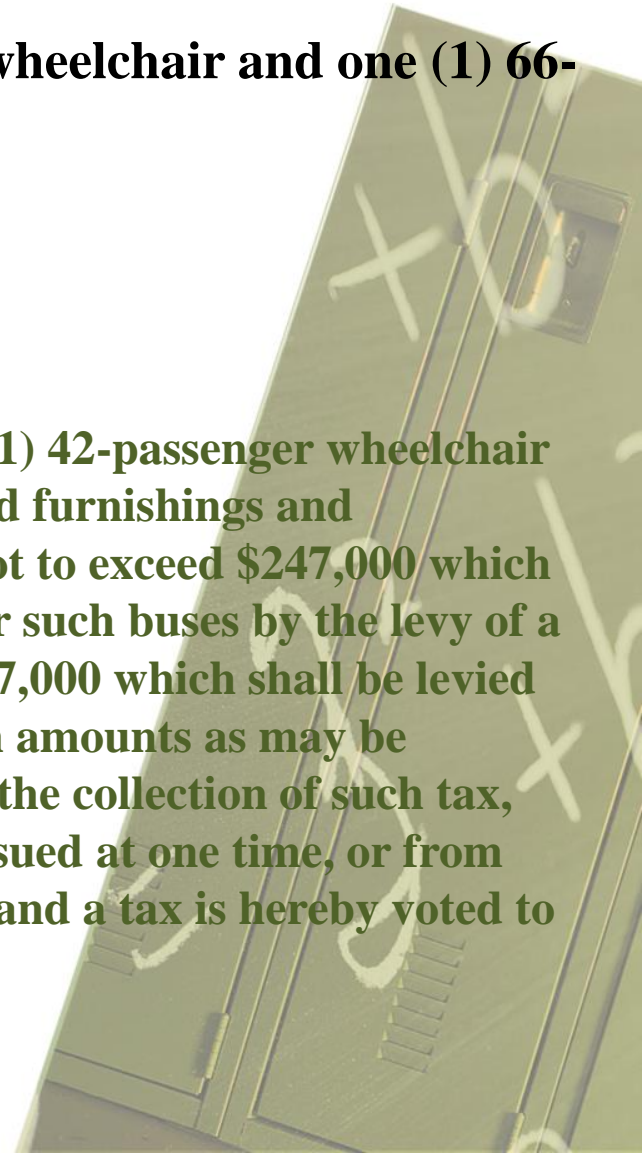
Bus Replacement Proposition 3/16/2017

The District is looking to replace one (1) 42-passenger wheelchair and one (1) 66-passenger school bus for the 2017-2018 school year.

Bus Replacement Proposition

Proposition II

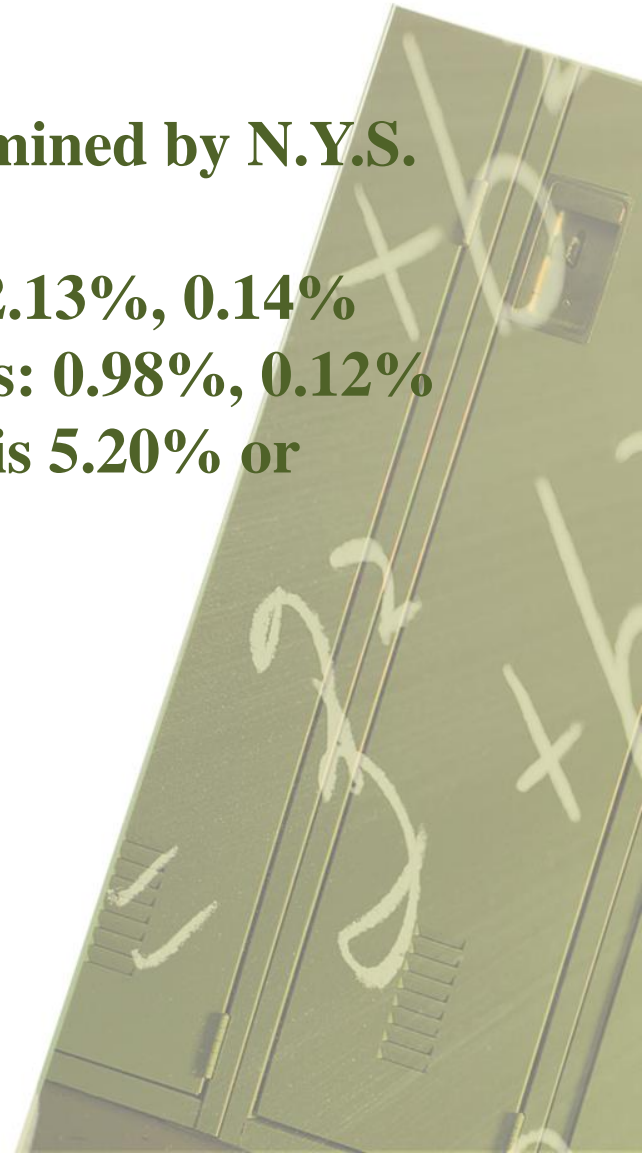
Shall the Board of Education be authorized to purchase one (1) 42-passenger wheelchair and one (1) 66-passenger school bus vehicles, including related furnishings and equipment incidental thereto, expend therefore a total sum not to exceed \$247,000 which is estimated to be the total maximum cost thereof, and pay for such buses by the levy of a tax which is hereby voted and approved in the amount of \$247,000 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 \$247,000, and a tax is hereby voted to pay the interest on said obligations when due.



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 5.20% or \$298,357**
- **District goal is to be around 2.00%**



2017-2018 Program & BOCES Budget Questions/Discussion

