

2019-2020 Proposed Budget

March 28, 2019



Budget Timeline

Budget Development Timeline

- January 7 – 1st Community Budget Committee Meeting & NYS Executive Budget Deadline
- January 2018 – NYS Executive Budget
- January 24 – Budget Environment/State Budget Update at Board of Education Meeting
- January 28– 2nd Community Budget Committee Meeting
- February 4 – 3rd Community Budget Committee Meeting
- Feb 7 – Board of Education Budget Workshop – Administrative and Capital Budgets

Budget Timeline

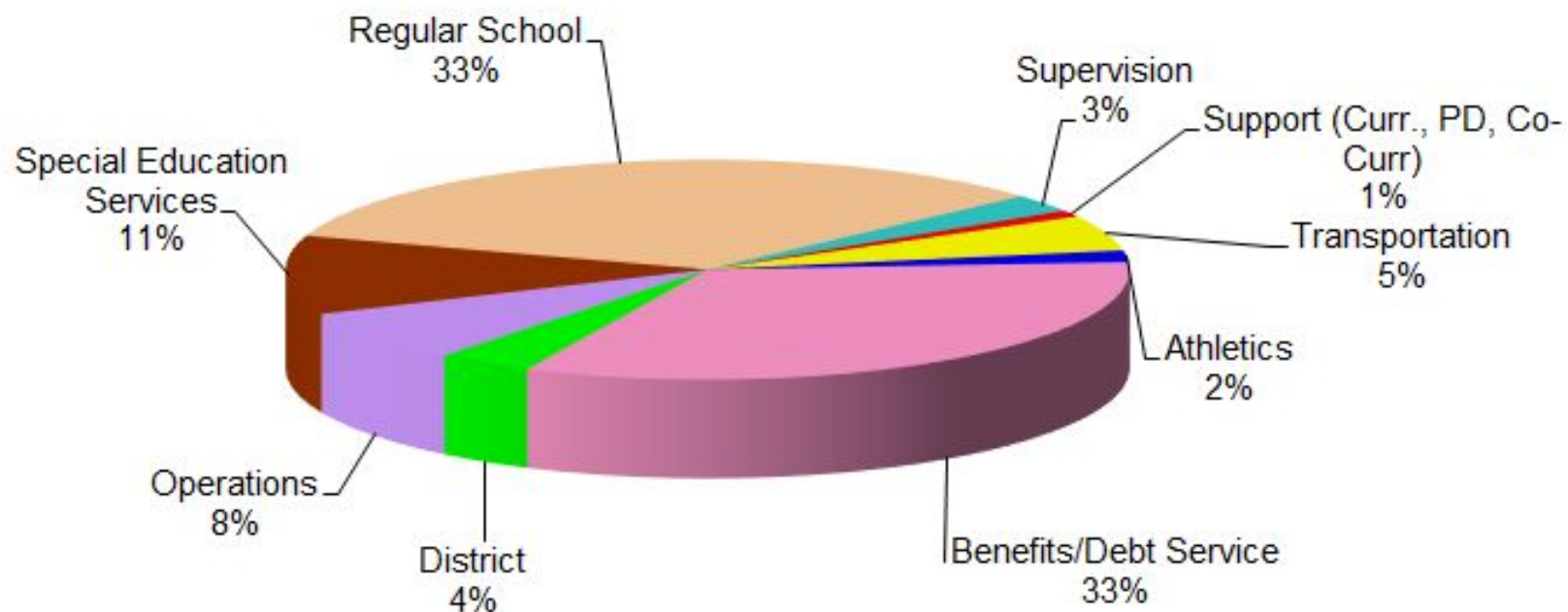
Budget Development Timeline

- March 14 – Board of Education Budget Workshop – Program and BOCES Budgets
- March 28 – Board of Education Budget Workshop – Revenue Budget and Tax Levy Limit; Full Budget Review and Adoption
- April 11 – Property Tax Report Card
- May 9 – Budget Hearing – Public Presentation of Proposed Budget
- May 21– Annual Budget Vote

Budget Overview

	Adopted 2018-2019	Proposed 2019-2020	Dollar Increase	Percent Change
Special Education Services	\$ 2,157,795	\$ 2,270,325	\$ 112,530	5.22%
Regular School	\$ 6,198,397	\$ 6,536,937	\$ 338,540	5.46%
Supervision	\$ 435,361	\$ 520,050	\$ 84,689	19.45%
Support (Curr., PD, Co-Curr)	\$ 177,963	\$ 186,703	\$ 8,740	4.91%
Transportation	\$ 987,018	\$ 1,024,565	\$ 37,547	3.80%
Total Budget	\$ 18,964,918	\$ 19,567,132	\$ 602,214	
% of Increase		3.18%		

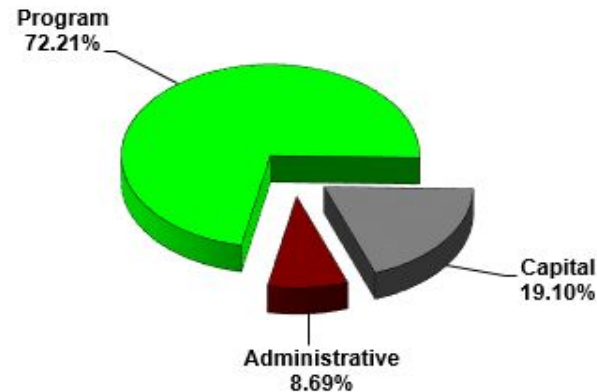
Budget Summary



Three Part Budget

2019-20 Proposed Budget				
Area	Proposed 2019-2020	Administrative	Program	Capital
TOTALS	\$ 19,567,132	\$ 1,691,424	\$ 14,057,786	\$ 3,717,921
% Breakdown		8.64%	71.84%	19.00%
2018-19 Adopted Budget				
Area	Budget 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%

2019-2020 Three Part Comparison



District Services

Administrative Manual Review for Policies

Contractual Increases

GASB 45 Valuation

Org	Obj	Proj	Description	Detail	2018-2019 Original Budget	2019-2020 Proposed Budget	3 Part A/P/C	% Change
Board of Education								
1010	##	01	CONTRACTUAL EXPENSES		\$ 10,404	\$ 10,404	A	0.00%
1010	401	01	CONFERENCE		\$ 650	\$ 650		0.00%
1010	##	01	SERVICES FROM BOCES		\$ 3,844	\$ 6,990		81.84%
1010	500	01	MATERIALS AND SUPPLIES		\$ 960	\$ 960		0.00%
Subtotal					\$ 15,858	\$ 19,004		19.84%
District Clerk								
1040	160	01	NON-INSTRUCTIONAL SALARIES		\$ 2,812	\$ 2,984	A	6.12%
1040	##	01	CONTRACTUAL EXPENSES		\$ 364	\$ 364		0.00%
1040	500	01	MATERIALS AND SUPPLIES		\$ 100	\$ 100		0.00%
Subtotal					\$ 3,276	\$ 3,448		5.25%
District Meeting								
1060	##	01	CONTRACTUAL EXPENSES		\$ 540	\$ 540	A	0.00%
1060	500	01	MATERIALS AND SUPPLIES		\$ 100	\$ 100		0.00%
Subtotal					\$ 640	\$ 640		0.00%
Chief School Administration								
1240	150	01	INSTRUCTIONAL SALARIES		\$ 116,493	\$ 119,988	A	3.00%
1240	160	01	NON-INSTRUCTIONAL SALARIES		\$ 27,663	\$ 28,493		3.00%
1240	160	01-01	NON-INSTRUCT EXTRA HOURLY		\$ 1,224	\$ 1,224		0.00%
1240	160	01-	NON-INSTRUCT OVERTIME		\$ 612	\$ 612		0.00%
1240	##	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					*****	\$ 161,217		2.76%
Business Administration								
1310	150	01	INSTRUCTIONAL SALARIES		\$ 48,130	\$ 45,299	A	-5.88%
1310	160	01	NON-INSTRUCTIONAL SALARIES		\$ 55,925	\$ 57,603		3.00%
1310	160	01-01	NON-INSTRUCT HOURLY & SUB		\$ 530	\$ 530		0.00%
1310	160	01-	NON-INSTRUCTIONAL OVERTIME		\$ 636	\$ 636		0.00%
1310	##	01	CONTRACTUAL EXPENSES		\$ 22,000	\$ 22,000		0.00%
1310	401	01	CONFERENCES		\$ 500	\$ 500		0.00%
1310	##	01	SERVICES FROM BOCES		\$ 15,774	\$ 29,820		89.05%
1310	500	01	MATERIALS AND SUPPLIES		\$ 812	\$ 812		0.00%
Subtotal					*****	\$ 157,200		8.93%

District Services

Contractual Increases

Increase in use of recruitment services through BOCES

Auditing								A	
1320	160	01	NON-INSTRUCTIONAL SALARIES		\$ 2,814	\$ 2,913			3.52%
1320	400	01	CONTRACTUAL EXPENSES		\$ 20,250	\$ 20,250			0.00%
				Subtotal	\$ 23,064	\$ 23,163			0.43%
Treasurer								A	
1325	160	01	NON-INSTRUCTIONAL SALARIES		\$ 29,104	\$ 30,951			6.35%
				Subtotal	\$ 29,104	\$ 30,951			6.35%
Tax Collector								A	
1330	160	01	SUPPORT STAFF SALARIES		\$ 4,223	\$ 4,481			6.11%
1330	400	01	CONTRACTUAL EXPENSES		\$ 3,817	\$ 2,800			-26.64%
1330	500	01	MATERIALS AND SUPPLIES		\$ 1,000	\$ 1,000			0.00%
				Subtotal	\$ 9,040	\$ 8,281			-8.40%
Purchasing								A	
1345	150	01	INSTRUCTIONAL SALARIES		\$ 23,504	\$ 30,199			28.48%
				Subtotal	\$ 23,504	\$ 30,199			28.48%
Legal								A/P	
1420	400	01	CONTRACTUAL EXPENSES		\$ 35,883	\$ 36,601		A/P	2.00%
1420	401	01	CONTRACTUAL EXPENSES -BOND COUNSEL		\$ 3,200	\$ 3,200		A/P	0.00%
				Subtotal	\$ 39,083	\$ 39,801			1.84%
Personnel								A	
1430	400	01	CONTRACTUAL EXPENSES		\$ 1,500	\$ 1,500			0.00%
1430	490	01	SERVICES FROM BOCES		\$ 25,288	\$ 29,148			15.26%
				Subtotal	\$ 26,788	\$ 30,648			14.41%

District Services

Contractual Increases

Increases in printing services (drives BOCES aid and reduces wear on local printers)

Org	Ob i	Proj	Description	Detail	2018-2019 Original Budget	2019-2020 Proposed Budget	3 Part A/P/ C	% Change
Public Information							A	
1480	160	01	NON-INSTRUCTIONAL SALARIES		\$ 4,249	\$ 4,376		2.99%
1480	400	01	CONTRACTUAL EXPENSES		\$ 9,375	\$ 9,375		0.00%
1480	500	01	MATERIALS AND SUPPLIES		\$ 150	\$ 150		0.00%
Subtotal					\$ 13,774	\$ 13,901		0.92%
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		\$ 41,964	\$ 46,870		11.69%
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					\$ 63,414	\$ 68,320		7.74%
Unallocated Insurance							A	
1910	400	01	CONTRACTUAL EXPENSES		\$ 60,000	\$ 62,000		3.33%
Subtotal					\$ 60,000	\$ 62,000		3.33%
Assessments on School Property							A	
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							A	
1964	400	01	CONTRACTUAL EXPENSES		\$ 4,000	\$ 4,000		0.00%
Subtotal					\$ 4,000	\$ 4,000		0.00%
BOCES Administrative Charges							A	
1981	490	01	SERVICES FROM BOCES		\$ 54,332	\$ 53,759		-1.05%
1983	490	01	SERVICES FROM BOCES		\$ 6,341	\$ 6,592		3.96%
1989	400	01	UNALLOCATED ITEMS		\$ 1,000	\$ 1,000		0.00%
Subtotal					\$ 61,673	\$ 61,351		-0.52%

Supervision

Includes salary for administrative intern/instructional coach

Clerical salaries recoded

Org	Obj	Proj	Description	Detail	2018-2019 Original Budget	2019-2020 Proposed Budget	3 Part A/P/C	% Change
Supervision—Regular School							A	
2020	150	01	INSTRUCTIONAL SALARIES		\$ 332,700	\$ 397,488		19.47%
2020	160	01	CLERICAL SALARIES		\$ 90,300	\$ 110,118		21.95%
2020	160	01-01	CLERICAL HOURLY		\$ 3,312	\$ 3,395		2.51%
2020	160	01-02	CLERICAL OVERTIME		\$ 1,000	\$ 1,000		0.00%
2020	400	02	CONTRACTUAL EXPENSES - GS		\$ 1,200	\$ 1,200		0.00%
2020	400	05	CONTRACTUAL EXPENSES - HS		\$ 1,500	\$ 1,500		0.00%
2020	401	02	CONFERENCES - GS		\$ 500	\$ 500		0.00%
2020	401	05	CONFERENCES - HS		\$ 549	\$ 549		0.00%
2020	401	06	CONFERENCES - BP		\$ 1,700	\$ 1,700		0.00%
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					\$ 435,361	\$ 520,050		19.45%
TOTALS					\$ 435,361	\$ 520,050		19.45%

Support

Professional Development

Org	Obj	Proj	Description	Detail	2018-2019 Original Budget	2019-2020 Proposed Budget	3 Part A/P/C	% Change
Curriculum Development							A	
2010	121	01	INSTRUCTIONAL SALARIES- STIPEND		\$ 4,510	\$ 4,645		2.99%
2010	130	01	CURRICULUM SALARIES INCLUDES SUMMER		\$ 39,788	\$ 42,732		7.40%
Subtotal					\$ 44,298	\$ 47,377		6.95%
Research, Planning and Evaluation							A	
2060	400	01	CONTRACTUAL EXPENSES		\$ 1,000	\$ 1,000		0.00%
2060	490	01	SERVICES FROM BOCES		\$ 40,086	\$ 43,206		7.78%
Subtotal					\$ 41,086	\$ 44,206		7.59%
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		\$ 83,253	\$ 85,751		
2850	400	01	CONTRACTUAL EXPENSES		\$ 3,000	\$ 3,000		0.00%
Subtotal					\$ 86,253	\$ 88,751		2.90%
Civic Activities							P	
8060	400	01	CONTRACTUAL EXPENSES		\$ 2,165	\$ 2,208		1.99%
Subtotal					\$ 2,165	\$ 2,208		1.99%
TOTALS					\$ 177,963	\$ 186,703		4.91%

Operations and Maintenance

Org	Obj	Proj	Description	Detail	2018-2019 Original Budget	2019-2020 Proposed Budget	3 Part A/P/C	% Change
1620	400	02	CONTRACTUAL EXPENSES	GRIMSHAW	\$ 32,536	\$ 32,536		0.00%
1620	400	05	CONTRACTUAL EXPENSES	JR/SR	\$ 60,236	\$ 50,236		-16.60%
1620	401	01	STAFF DEVELOPMENT		\$ 600	\$ 600		0.00%
1620	422	02	NATURAL GAS	GRIMSHAW	\$ 50,512	\$ 50,512		0.00%
1620	422	05	NATURAL GAS	JR/SR	\$ 62,513	\$ 62,513		0.00%
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	\$ 2,500		-3.85%
1620	427	02	CELL PHONE	GRIMSHAW	\$ -	\$ 200		#DIV/0!
1620	427	05	CELL PHONE	JR/SR	\$ 1,421	\$ 2,000		40.75%
1620	490	01	SERVICES FROM BOCES		\$ 84,574	\$ 95,766		13.23%
1620	500	01	MATERIALS AND SUPPLIES	DISTRICT	\$ 2,000	\$ 2,000		0.00%
1620	500	02	MATERIALS AND SUPPLIES	GRIMSHAW	\$ 15,000	\$ 15,000		0.00%
1620	500	05	MATERIALS AND SUPPLIES	JR/SR	\$ 15,000	\$ 15,000		0.00%
Subtotal					\$ 1,006,785	\$ 1,082,732		7.54%

Operations and Maintenance

Hired sewage treatment plant operator
(transfer from contractual)

Increase in safety training for staff

Org	Obj	Proj	Description	Detail	2018-2019 Original Budget	2019-2020 Proposed Budget	3 Part A/P/C	% Change
Maintenance							C	
1621	160	01	NON-INSTRUCTIONAL SALARIES		\$ 146,580	\$ 146,580		0.00%
1621	160	01-01	HOURLY & SUBS		\$ 6,500	\$ 9,000		38.46%
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		\$ 22,231	\$ 27,733		24.75%
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					\$ 410,994	\$ 418,996		1.95%

Regular School

Increase in 2.0 FTE elementary teachers to address class size issues

BOCES Program Requests (Alternative Ed)

Budget for Cafeteria Supervision

Recoding of textbook money to supplies

Org	Obj	Proj	Description	2018-2019 Original Budget	2019-2020 Proposed Budget	3 Part A/P/C P	% Change
Teaching—Regular School							
2110	120	01	TEACHER SALARIES K-6	\$ 1,825,249	\$ 1,999,133		
2110	130	01	TEACHER SALARIES 7-12	\$ 2,390,403	\$ 2,474,067		
2110	140	01	TUTORING	\$ 26,742	\$ 27,544		3.00%
2110	140	02	SUB TEACHER SALARIES	\$ 63,249	\$ 65,146		3.00%
2110	140	05	SUB TEACHER SALARIES	\$ 68,769	\$ 70,832		3.00%
2110	150	01	HOURLY DETENTION SAL	\$ 2,485	\$ 2,560		3.02%
2110	160	01	TEACHER ASST SALARIES	\$ 186,643	\$ 175,821		-5.80%
2110	160	01-01	NONINSTRUCTIONAL HOURLY	\$ 22,698	\$ 26,278		15.77%
2110	165	01-01	TEACHER AIDE SUB/EXTRA	\$ 2,760	\$ 2,815		1.99%
2110	200	02	EQUIPMENT	\$ 4,000	\$ 4,000		0.00%
2110	200	05	EQUIPMENT	\$ 15,600	\$ 15,912		2.00%
2110	400	01	CONTRACTUAL EXPENSES	\$ 26,218	\$ 26,218		0.00%
2110	400	02	CONTRACTUAL EXPENSES	\$ 3,300	\$ 3,300		0.00%
2110	400	05	CONTRACTUAL EXPENSES	\$ 15,175	\$ 15,175		0.00%
2110	401	01	DISTRICT WIDE MILEAGE	\$ 9,500	\$ 9,500		0.00%
2110	401	02	CONFERENCES	\$ 2,350	\$ 2,350		0.00%
2110	401	05	CONFERENCES	\$ 4,000	\$ 4,000		0.00%
2110	401	06	CONFERENCES	\$ -	\$ 5,900		#DIV/0!
2110	470	01	TUITIONS	\$ 43,297	\$ 43,297		0.00%
2110	480	01	TEXTBOOKS	\$ 26,230	\$ 26,230		0.00%
2110	480	02	TEXTBOOKS	\$ 34,961	\$ 28,000		-19.91%
2110	480	05	TEXTBOOKS	\$ 15,467	\$ 15,467		0.00%
2110	490	01	SERVICES FROM BOCES	\$ 185,965	\$ 223,341		20.10%
2110	500	02	MATERIALS AND SUPPLIES	\$ 24,963	\$ 32,462		30.04%
2110	500	05	MATERIALS AND SUPPLIES	\$ 53,220	\$ 54,284		2.00%
2110	500	06	MATERIALS AND SUPPLIES	\$ 7,500	\$ 7,650		2.00%
Subtotal				\$5,060,744	\$5,361,282		5.94%

Regular School

Adjustments based on student counts for Career and Technical Education Program enrollments

Adjustments based on service elections for BOCES services

Org	Obj	Proj	Description	2018-2019 Original Budget	2019-2020 Proposed Budget	3 Part A/P/C	% Change
Occupational Education						P	
2280	490	01	SERVICES FROM BOCES	\$ 93,005	\$ 78,079		-16.05%
Subtotal				\$ 93,005	\$ 78,079		-16.05%
Teaching - Special Schools						P	
2330	490	01	SERVICES FROM BOCES	\$ 20,303	\$ 20,731		2.11%
Subtotal				\$ 20,303	\$ 20,731		2.11%
Library & Audiovisual						P	
2610	150	01	INSTRUCTIONAL SALARIES	\$ 121,029	\$ 125,562		
2610	150	01-01	INSTRUCTIONAL SALARIES	\$ 2,019	\$ 2,080		
2610	160	01	SUPPORT STAFF SALARIES	\$ 226	\$ 231		2.21%
2611	400	05	CONTRACTUAL EXPENSES	\$ 600	\$ 600		0.00%
2611	490	01	SERVICES FROM BOCES	\$ 43,348	\$ 38,390		-11.44%
2611	500	02	MATERIALS AND SUPPLIES	\$ 500	\$ 500		0.00%
2611	500	05	MATERIALS AND SUPPLIES	\$ 900	\$ 900		0.00%
2611	503	02	PERIODICALS	\$ 7,500	\$ 7,500		0.00%
2611	503	05	PERIODICALS	\$ 10,500	\$ 10,500		0.00%
2612	490	01	SERVICES FROM BOCES	\$ 21,065	\$ 21,052		-0.06%
Subtotal				\$ 207,687	\$ 207,315		-0.18%

Regular School

Changes in BOCES service selection:

- Insurance for technology
- Digital printing/copiers
- Data coordinator services

Org	Obj	Proj	Description	2018-2019 Original Budget	2019-2020 Proposed Budget	Part API C P	% Change
Computers							
2630	150	01	CAI - INSERVICE HOURLY	\$ 1,608	\$ 1,656		
2630	160	01-01	NON-INSTRUCTIONAL	\$ 42,446	\$ 43,295		
2630	400	01	CONTRACTUAL EXPENSES	\$ 32,500	\$ 32,500		0.00%
2630	220	05	HARDWARE	\$ -	\$ 950		#DIV/0!
2630	460	05	SOFTWARE	\$ 12,000	\$ 11,500		-4.17%
2630	490	01	SERVICES FROM BOCES	\$ 372,848	\$ 401,798		7.76%
Subtotal				\$ 461,402	\$ 491,699		6.57%
Guidance							
2810	150	01	INSTRUCTIONAL SALARIES	\$ 210,563	\$ 219,981	P	
2810	160	01	CLERICAL SALARIES	\$ 38,247	\$ 39,653		3.68%
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	\$ 15,700		2.01%
2810	500	01	MATERIALS AND SUPPLIES	\$ 1,000	\$ 1,000		0.00%
Subtotal				\$ 271,450	\$ 282,584		4.10%
Health Services							
2815	160	01	NURSES SALARIES	\$ 68,890	\$ 80,317	P	
2815	160	01-01	NON-INSTRUCTIONAL	\$ 566	\$ 580		
2815	400	01	CONTRACTUAL EXPENSES	\$ 10,700	\$ 10,700		0.00%
2815	400	02	CONTRACTUAL EXPENSES	\$ 100	\$ -		-100.00%
2815	408	01	SCHOOL/SPORTS EXAMS	\$ 800	\$ 800		0.00%
2815	500	02	MATERIALS AND SUPPLIES	\$ 1,750	\$ 1,850		5.71%
2815	500	05	MATERIALS AND SUPPLIES	\$ 1,000	\$ 1,000		0.00%
Subtotal				\$ 83,806	\$ 95,247		13.65%

Special Education

Changes in software requests based on student needs

Increase in services from BOCES

Org	Obj	Proj	Description	2018-2019 Original Budget	2019-2020 Proposed Budget	3 Part A/P/C	% Change
Program for Handicapped Students						P	
2250	150	01	INSTRUCTIONAL SALARIES	\$ 598,951	\$ 625,885		
2250	150	01-01	INSTRUCTIONAL HOURLY	\$ 3,000	\$ 3,000		0.00%
2250	160	01	AIDES SALARIES	\$ 446,559	\$ 461,295		
2250	160	01-01	CLERICAL HOURLY	\$ 21,433	\$ 22,076		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	\$ -		-100.00%
2250	460	01	SOFTWARE	\$ 3,000	\$ 5,000		66.67%
2250	470	01	TUITIONS	\$ 55,000	\$ 55,000		0.00%
2250	490	01	SERVICES FROM BOCES	\$ 868,544	\$ 933,812		7.51%
2250	500	01	MATERIALS AND SUPPLIES	\$ 10,200	\$ 11,000		7.84%
Subtotal				\$ 2,037,137	\$ 2,145,768		5.33%
Psychological Services						P	
2820	150	01	INSTRUCTIONAL SALARIES	\$ 119,958	\$ 123,857		
2820	400	05	CONTRACTUAL EXP HS	\$ 450	\$ 450		0.00%
2820	500	02	MATERIALS AND SUPPLIES	\$ 250	\$ 250		0.00%
Subtotal				\$ 120,658	\$ 124,557		
TOTALS				\$ 2,157,795	\$ 2,270,325		5.22%

Transportation

Changes based on recoding of salaries

- Department restructured 17-18

Org	Obj	Proj	Description	Detail	2018-2019 Original Budget	2019-2020 Proposed Budget	3 Part A/P/C	% Change
District Transportation Services							A/P/C	
5510	160	01	TRANS SUPERVISOR SALARY		\$ 42,500	\$ 55,620	P	30.87%
5510	160	01	TRANS DISPATCHER		\$ 40,000	\$ 35,600	P	-11.00%
5510	160	02	TRANS CLERICAL SALARY		\$ 16,061	\$ 16,796	P	4.58%
5510	162	01	BUS AIDES SALARIES		\$ 22,987	\$ 22,987	P	0.00%
5510	165	01	DRIVER/MECHANICAL SALARIES		\$ 97,899	\$ 100,836	P	3.00%
5510	185	01	SUB BUS DRIVER SALARIES		\$ 28,563	\$ 29,420	P	3.00%
5510	187	01-02	FIELD TRIPS		\$ 13,938	\$ 14,356	A	3.00%
5510	187	01-03	OUTSIDE ORGANIZATIONS/BIG PICTURE		\$ 8,769	\$ 22,053	P	151.49%
5510	187	01-04	ACTIVITY RUNS		\$ 29,735	\$ 30,627	P	3.00%
5510	187	01-05	SPORTS TRIPS		\$ 14,852	\$ 15,298	P	3.00%
5510	188	01	TRANS - SCHL BUS DRIVER SALARY		\$ 368,859	\$ 376,236	P	2.00%
5510	188	01-01	TRANS - SCHL BUS DRIVER HOURLY		\$ 3,428	\$ 3,531	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		\$ 2,831	\$ 3,121	P	10.24%
5510	500	01	MATERIALS AND SUPPLIES		\$ 3,500	\$ 3,500	P	0.00%
5510	570	01	AUTO SUPPLIES		\$ 40,973	\$ 41,792	P	2.00%
5510	571	01	GAS/DIESEL FUEL		\$ 120,000	\$ 120,000	P	0.00%
5510	572	01	OIL & LUBE		\$ 4,000	\$ 4,000	P	0.00%
5510	573	01	TIRES		\$ 8,518	\$ 8,518	P	0.00%
Subtotal					\$ 941,518	\$ 978,396		3.92%

Transportation

Org	Obj	Proj	Description	Detail	2018-2019 Original Budget	2019-2020 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	\$ 7,000	\$ 7,000		0.00%
5530	425	01	CONTRACTUAL EXPENSES	Electricity	\$ 20,400	\$ 21,012		3.00%
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					\$ 41,600	\$ 42,212		1.47%
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	\$ 1,957		3.00%
Subtotal					\$ 1,900	\$ 1,957		3.00%
TOTALS					\$ 987,018	\$ 1,024,565		3.80%

Athletics

Org	Obj	Proj	Description	Detail	2018-2019 Original Budget	2019-2020 Proposed Budget	3 Part A/P/C	% Change
InterScholastic Activities							P	
2855	150	01	INSTRUCTIONAL SALARIES		\$ 214,821	\$ 223,414		
2855	160	01	NON-INSTRUCTIONAL SALARIES		\$ 43,813	\$ 44,689		2.00%
2855	160	01-01	CLERICAL HOURLY		\$ 1,428	\$ 1,471		3.01%
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		\$ 35,114	\$ 35,816		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		\$ 2,208	\$ 2,252		1.99%
2855	564	01	HEALTH SUPPLIES		\$ 2,550	\$ 2,550		0.00%
Subtotal					\$ 323,669	\$ 333,927		3.17%
TOTALS					\$ 323,669	\$ 333,927		3.17%

Benefits and Debt Service

Changes based on contractual and retirement system obligations.

Increasing cost of health insurance.

Org	Ob	Pr	Description	2018-2019 Original Budget	2019-2020 Proposed Budget	3 Part A/P/	% Change
Employee Retirement							
9010	810	01	EMPLOYEE BENEFITS	\$ 243,051	\$ 260,343		7.11%
Subtotal				\$ 243,051	\$ 260,343		7.11%
Teacher Retirement							
###	##	01	EMPLOYEE BENEFITS	\$ 777,153	\$ 737,229		-5.14%
Subtotal				\$ 777,153	\$ 737,229		-5.14%
Social Security							
###	##	01	EMPLOYEE BENEFITS	\$ 699,043	\$ 734,905		5.13%
Subtotal				\$ 699,043	\$ 734,905		5.13%
Wkms Compensation							
###	870	01	EMPLOYEE BENEFITS	\$ 99,307	\$ 99,307		0.00%
Subtotal				\$ 99,307	\$ 99,307		0.00%
Unemployment Insurance							
###	865	01	EMPLOYEE BENEFITS	\$ 13,000	\$ 13,000		0.00%
Subtotal				\$ 13,000	\$ 13,000		0.00%
Health, Dental, Vision Insurance							
###	150	01	HEALTH INCENTIVE	\$ 8,400	\$ 8,400		0.00%
###	##	01	HEALTH INSURANCE	\$ 2,400,720	\$ 2,627,678		9.45%
9061	845	01	VISION INSURANCE	\$ 5,151	\$ 5,228		1.49%
9061	850	01	DENTAL INSURANCE	\$ 38,421	\$ 38,997		1.50%
Subtotal				\$ 2,452,692	\$ 2,680,303		9.28%
Debt Service							
9731	700	00	BAN INTEREST	\$ -	\$ -	C	#DIV/0!
9711	610	01	CONSTRUCTION PRINCIPAL	\$ 1,535,000	\$ 1,105,000		-28.01%
9711	710	01	CONSTRUCTION INTEREST	\$ 521,413	\$ 478,725		-8.19%
9712	##	01	BUS BOND PRINCIPAL	\$ 232,000	\$ 245,000		5.60%
9712	720	01	BUS BOND INTEREST	\$ 16,360	\$ 21,461		31.18%
Subtotal				\$ 2,304,773	\$ 1,850,186		-19.72%
Interfund Transfer							
9901	950		SPECIAL AID FUND	\$ -	\$ -		#DIV/0!
9901	##		DEBT SERVICE FUND	\$ -	\$ 100,000		#DIV/0!
Subtotal				\$ -	\$ 100,000		#DIV/0!
TOTALS				\$ 6,589,019	\$ 6,475,273		-1.73%

Revenues

Property tax limit calculation allows for a maximum of 2.61%.

- A levy increase of 2.51% requires a simple majority.

Increase in Native American tuition based on new contracts with NYSED settled in June 2018.

	Budget 2018-2019	Proposed Budget 2019-2020	% Increase
Property Income	\$ 6,001,765	\$ 6,152,312	2.51%
Real Property Taxes	\$ 5,994,765	\$ 6,145,312	2.51%
Interest/Penalties on Property Tax	\$ 7,000	\$ 7,000	0.00%
Fees	\$ 2,339,860	\$ 2,719,527	16.23%
County Sales Tax	\$ 26,000	\$ 26,000	0.00%
ADA-PEP	\$ 49,860	\$ 49,860	0.00%
Tuition - Native American	\$ 1,475,000	\$ 1,854,667	25.74%
Native American Transportation	\$ 760,000	\$ 760,000	0.00%
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	\$ 590,576	\$ 600,576	1.69%
Refund Prior Year Expense - BOCES	\$ 109,500	\$ 109,500	0.00%
Insurance Recoveries	\$ 5,000	\$ 5,000	0.00%
Debt Service Reserve	\$ 10,000	\$ 20,000	100.00%
Retirement Reserve	\$ 222,576	\$ 222,576	0.00%
Employee Benefit Accrued Liability Reserve	\$ 13,500	\$ 13,500	0.00%
Unemployment Reserve	\$ 165,000	\$ 165,000	0.00%
Unclassified Revenue	\$ 65,000	\$ 65,000	0.00%
State Aid	\$ 9,448,217	\$ 9,510,217	0.66%
New York State Aid	\$ 9,448,217	\$ 9,510,217	0.66%
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	\$ 18,964,918	\$ 19,567,132	3.18%

Tax Levy Limit

- **Must follow an eight-step formula determined by N.Y.S. – It is not 2.00% (more info can be found on School District’s Budget website)**
- **2016-2017, 2017-2018, 2018-19 Tax Levy Limits: 0.14%, 4.88%, 2.61%**
- **2016-2017, 2017-2018 Tax Levy Increases: 0.12%, 1.97%, 2.49%**
- **Tax Levy Limit for 2019-2020 school year will be estimated once we finalize estimates**
 - **Current Levy Limit Calculation is 3.02% increase = \$181,303**
 - **LaFayette has historically tried to limit tax levy increases to around 2%**
- **If tax levy increase is greater than a levy limit increase of \$181,303, budget must have 60% or more of the voters voting “yes” in order to pass**
- **Tax Levy for 2018-19 = \$5,994,765**
- **Projected Tax Levy for 2019-20 = \$6,145,312 (increase of 2.51% or \$150,547)**

Vehicle Replacement - Proposition II

The District is looking to replace one (1) 48 passenger and (2) 24-passenger school buses.

Shall the Board of Education be authorized to purchase three (3) student transportation vehicles, including related furnishings and equipment incidental thereto, expend therefore a total sum not to exceed \$225,000 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 \$225,000 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 \$225,000, and a tax is hereby voted to pay the interest on said obligations when due.

Capital Outlay Project

\$100,000 in one building per year

Must submit plans to NYSED and advertise capital outlay project in budget documents

Eligible for NYS School Building Aid

Proposed Scope of Work: Replace carpeting in certain areas at the Jr/Sr High with tile floors.

2019-2020 Budget

Questions or Comments?