HERKIMER CENTRAL SCHOOL DISTRICT
--PUBLIC VOTE--

ELECTION OF TWO MEMBERS TO THE BOARD OF EDUCATION AND THE 2018-2019 OPERATIONS BUDGET, ALONG WITH THE FRANK J. BASLOE LIBRARY PROPOSITION/TRUSTEE

Tuesday, May 15, 2018
Junior/Senior High School Media Center
1 - 9 p.m.

2018-2019 OPERATIONS BUDGET

BOARD OF EDUCATION MEMBERS:

Robert Mihevc, President
Brian Crandall, Vice President
Mark Conley
Diann Fischer
Patricia Giffune
Michele Gilbert
Scott Petucci

Robert J. Miller, Superintendent of Schools

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Budget Facts & Figures

Approved 2017-2018 Operations Budget	$24,414,000
Proposed 2018-2019 Superintendent's Budget	$25,190,000
Spending Increase	$776,000 / 3.18%
2017-2018 State Aid	$15,092,000
Estimated 2018-2019 State Aid	$15,121,000
2017-2018 Tax Levy	$8,510,000
Projected 2018-2019 Levy	$8,845,000
Tax Levy Increase	$335,000 / 3.94 %
2017-2018 Tax True Value	$23.31 per $1,000
Projected 2018-2019 Tax on True Value	$24.22 per $1,000
Projected Tax Rate Increase	$0.91 / 3.94%

DISTRICT INFORMATION

Enrollment

It is anticipated that enrollment within the District for the next school year will be approximately 1,145 students and an additional 44 students attending Special Education classes at the BOCES complex. Included in the enrollment projections are the District's specialized classrooms.

Facilities

Herkimer Jr./Sr. High School Approx. 121,000 sq. ft.	Est. Value	$22,000,000
Herkimer Elementary School Approx. 93,000 sq. ft.	Est. Value	$13,000,000
Herkimer School Bus Garage Approx 6,100 sq. ft.	Est. Value	$ 500,000

Staffing

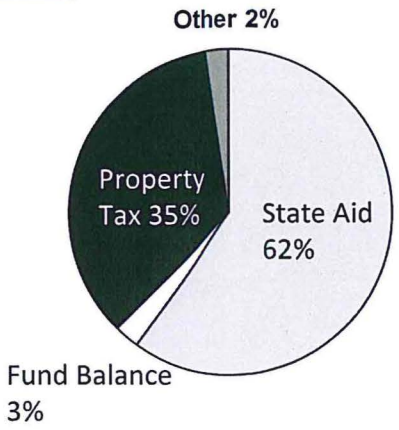
Administrators	6
Certified Teachers/Library/Guidance/Psych/LTAs	120
Support Personnel – Clerical/Nurses/Support Aides	16
Maintenance - Custodians, Grounds, Cleaners	15
	157

District employees are covered by four (4) separate bargaining units:

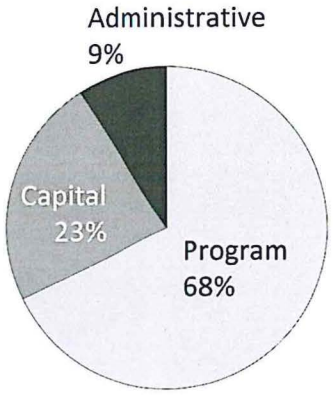
Herkimer Education Association, Herkimer Faculty Association, Herkimer Full-time Civil Service Employees Association, and Herkimer Part-Time Civil Service Employees Association.

2018-19 Proposed Budget Summary

REVENUES	APPROVED BUDGET 17-18	% TOTAL	PROJECTED REVENUE 18-19	% TOTAL
STATE AID	$15,092,000	62%	$15,121,000	60%
OTHER	$562,000	2%	$574,000	2%
PROPERTY TAX	$8,510,000	35%	$8,845,000	35%
FUND BALANCE	$250,000	1%	$650,000	3%
TOTAL REVENUES	**$24,414,000**	**100%**	**$25,190,000**	**100%**



EXPENDITURES	APPROVED BUDGET 17-18	% TOTAL	PROJECTED EXPENDITURES 18-19	% TOTAL
ADMINISTRATIVE	$2,179,000	9%	$2,226,000	9%
PROGRAM	$16,442,000	67%	$17,212,000	68%
CAPITAL	$5,793,000	24%	$5,752,000	23%
TOTAL EXPENDITURES	**$24,414,000**	**100%**	**$25,190,000**	**100%**



CATEGORY	APPROVED BUDGET 17-18	% OF TOTAL	PROJECTED EXPEDITURES 18-19	% OF TOTAL	INCREASE/ DECREASE	% CHANGE
PAYROLL	$7,570,500	31.0%	$7,887,000	31.3%	$316,500	4.18%
FRINGE	$5,235,000	21.4%	$5,425,000	21.5%	$190,000	3.63%
BOCES	$4,550,000	18.6%	$4,570,000	18.1%	$20,000	0.44%
DEBT SERVICE	$3,961,000	16.2%	$3,908,000	15.5%	-$53,000	-1.34%
CONTRACTUAL	$2,344,500	9.6%	$2,622,000	10.4%	$277,500	11.84%
SUPPLIES	$459,000	1.9%	$434,000	1.7%	-$25,000	-5.45%
EQUIPMENT	$87,000	0.4%	$117,000	0.5%	$30,000	34.48%
TRANSFER	$125,000	0.5%	$145,000	0.6%	$20,000	16.00%
TEXTBOOK	$82,000	0.3%	$82,000	0.3%	$0	0.00%
TOTAL	**$24,414,000**	**100%**	**$25,190,000**	**100%**	**$776,000**	**3.18%**

HERKIMER CENTRAL SCHOOL DISTRICT BUDGET REVENUES & TAX LEVY								
		2018-2019						
		PROPOSED		2017-2018			2016-2017	
DESCRIPTION		**BUDGET**		**BUDGET**			**BUDGET**	
FOUNDATION BASE AIDS		$ 8,308,000		$ 8,226,000			$ 7,926,000	
EXCESS COST(HIGH COST)		$ 250,000		$ 200,000			$ 206,000	
EXCESS COST(PRIVATE)		$ 155,000		$ 100,000			$ 97,000	
TUITION AID		$ -		$ -			$ -	
TOTAL EXCESS COST AID		**$ 405,000**		**$ 300,000**			**$ 303,000**	
BOCES AID		$ 1,975,000		$ 1,928,000			$ 1,804,000	
COMPUTER HDWE		$ 22,000		$ 23,000			$ 23,000	
TEXTBK, SFTWE, LIB		$ 91,000		$ 96,000			$ 97,000	
TRANSPORTATION		$ 960,000		$ 900,000			$ 861,000	
BUILDING		$ 3,225,000		$ 3,499,000			$ 2,803,000	
COMMUNITY SCHOOLS		$ 75,000		$ 65,000			$ 65,000	
SUB TOTAL		**$ 15,061,000**		**$ 15,037,000**			**$ 13,882,000**	
TOTAL AID		**$ 15,061,000**		**$ 15,037,000**			**$ 13,882,000**	
INCARCERATED YOUTH		$ 15,000		$ 20,000			$ 20,000	
MEDICAID REIMBURSEMENT		$ 45,000		$ 35,000			$ 35,000	
TOTAL STATE AID		**$ 15,121,000**		**$ 15,092,000**			**$ 13,937,000**	
STUDENT FEES		$ 4,000		$ 4,500			$ 4,500	
ADMISSIONS		$ 6,500		$ 6,500			$ 6,500	
TUITIONS		$ 60,000		$ 63,000			$ 36,000	
INTEREST		$ 4,500		$ 6,000			$ 6,000	
RENT		$ 25,000		$ 10,000			$ 37,000	
PRIOR YRS. REFUND		$ 314,000		$ 350,000			$ 321,000	
OTHER REVENUE		$ 60,000		$ 52,000			$ 25,000	
INTER FUND TRANSFER (DEBT SERVICE)		$ 25,000		$ -			$ -	
PYMT IN LIEU OF TAX		$ 40,000		$ 40,000			$ 45,000	
INT. & PENALTIES		$ 30,000		$ 30,000			$ 30,000	
TOTAL OTHER REVENUES		**$ 569,000**		**$ 562,000**			**$ 511,000**	
PROPERTY TAX/STAR		$ 8,845,000		$ 8,510,000			$ 8,366,000	
TOTAL TAX REVENUE		**$ 8,845,000**		**$ 8,510,000**			**$ 8,366,000**	
TOTAL ALL REVENUES		**$ 24,535,000**		**$ 24,164,000**			**$ 22,814,000**	
FUND BALANCE		**$ 650,000**		**$ 250,000**			**$ 250,000**	
APPROPRIATED RESERVES - ERS		**$ 5,000**		**$ -**			**$ -**	
GENERAL FUND TOTAL		**$ 25,190,000**		**$ 24,414,000**			**$ 23,064,000**	

Estimated Tax impact with Star and Enhanced Star

Using and True value of $100,000

Town of Herkimer

[Based on a Home Value of $100,000]

2017-2018	Tax Rate	Taxes	STAR Rebate	Tax Bill		2018-2019	Tax Rate	Taxes	STAR Rebate	Tax Bill	Increase (%)
No STAR	$23.31	$2,331	$0	$2,331		No STAR	$24.22	$2,442	$0	$2,442	$91.00 (3.9%)
Basic STAR	$23.31	$2,331	$630	$1,701		Basic STAR	$24.22	$2,442	$667	$1,775	$74.00 (4.3%)
Enhanced STAR	$23.31	$2,331	$1,290	$1,041		Enhanced STAR	$24.22	$2,442	$1,334	$1,108	$67.00 (6.4%)

Town of Little Falls

[Based on $100,000 Value]

2017-2018	Tax Rate	Taxes	STAR Rebate	Tax Bill		2018-2019	Tax Rate	Taxes	STAR Rebate	Tax Bill	Increase (%)
No STAR	$23.31	$2,331	$0	$2,331		No STAR	$24.22	$2,442	$0	$2,442	$91.00 (3.9%)
Basic STAR	$23.31	$2,331	$620	$1,711		Basic STAR	$24.22	$2,442	$649	$1,793	$82.00 (4.8%)
Enhanced STAR	$23.31	$2,331	$1,210	$1,121		Enhanced STAR	$24.22	$2,442	$1,248	$1,194	$73.00 (6.5%)

[The District sets the total tax levy. Rates/valuations are determined by the Herkimer County Assessor's office]

2018-2019 Line-Item Operations Budget

PROGRAM COMPONENT

The Program Component of the budget includes expenses for curriculum development, instructional programs, supplies, district transportation, athletic programs, community service, most employee benefits and transfers of funds.

STAFF

Legal - Included here are monies for additional legal fees that may be necessary. Hearing officers would be another example of an expense in this area.

		Budget 2017-18	Proposed Budget 2018-19
Legal			
1420.400	Legal Services	$20,000	$20,000
1430.400	Contratual Expense	$3,000	$3,000
1430 490	BOCES Services	$6,000	$6,000
TOTAL - STAFF		**$29,000**	**$29,000**

CENTRAL SERVICES

Central Printing and Mailing - Includes cost associated with the printing of copies for the staff which includes the copiers, paper, personnel, postage and service repairs.

		Budget 2017-18	Proposed Budget 2018-19
1670.400	Contratual Expense	$27,000	$27,000
1670.450	Materials & Supplies	$7,000	$7,000
1670.490	BOCES Services	$30,000	$60,000
TOTAL - CENTRAL SERVICES		**$64,000**	**$94,000**

INSTRUCTION-TEACHING

Teaching - Regular School - Includes salaries of teachers and teaching assistants for regular education instruction. It also includes equipment, supplies and materials, and texbooks. Contractual expenses include, but are not limited to workshop or conference fees for students and teachers, service contracts, leases or repairs on equipment, postage, inservice costs and School Resource Officers. The BOCES costs are enrichment programs. This also includes expenses for the educational development of staff.

		Budget 2017-18	Proposed Budget 2018-19
Teaching - Regular School			
2110.120	Teaching Instructional Salaries Pre K, K-3	$1,296,000	$1,399,000
2110.121	Teaching 4-6 Salaries	$941,000	$960,000
2110.130	Teaching 7-12 Salaries	$1,978,000	$1,995,000
2110.140	Substitute teaching salaries/home instruction	$140,000	$140,000
2110.160	Aide Salaries	$56,000	$58,000
2110.200	Equipment	$2,000	$32,000
2110.400	Contractual Expense	$68,000	$90,000
2110.450	Materials & Supplies	$139,700	$140,000
2110.471	Tuition-Public	$20,000	$20,000
2110.480	Textbooks/Workbooks	$77,000	$77,000
2110.490	BOCES Services	$752,000	$650,000
TOTAL - TEACHING - REGULAR SCHOOL		**$5,469,700**	**$5,561,000**

		Budget 2017-18	Proposed Budget 2018-19

Program for Students w/Disabilities - Includes expenses for the evaluation and placement of students with disabilities. The cost of salaries, supplies and materials for special education students are included along with the innovative special education programs at BOCES.

2250.150	Instructional Salaries	$966,000	$1,008,000
2250.160	Non-Instructional Salaries	$92,000	$95,000
2250.200	Equipment	$2,000	$2,000
2250.400	Contractual	$270,000	$280,000
2250.450	Materials & Supplies	$10,000	$10,000
2250.470	Tuition-Public	$50,000	$140,000
2250.480	Textbooks	$5,000	$5,000
2250.490	Special Education - BOCES Services	$1,750,000	$1,800,000
TOTAL - Program for Students w/Disabilities		**$3,145,000**	**$3,340,000**

Occupational Education - Includes salaries, equipment and supplies for local courses that are trade oriented.

2280.490	BOCES - Occup Educ	$645,000	$620,000
TOTAL - Occupational Education		**$645,000**	**$620,000**

Summer/Continuing Education/Driver Education - Includes the cost of adult educational and summer programs.

2330.150	Instructional Salaries	$26,000	$29,000
2330.160	Non-Instructional Salaries	$8,000	$4,000
2330.400	Contractual	$2,000	$2,000
2330.450	Materials & Supplies	$1,000	$3,000
2330.490	BOCES - Summer School/Driver Ed	$30,000	$32,000
TOTAL - Summer/Continuing Education		**$67,000**	**$70,000**

School Library and Audiovisual - The salaries of the personnel in the Library Media Center are included along with equipment, periodicals, books and supplies. BOCES costs include library automation updates, equipment repair and library material loans.

2610.150	Instructional Salaries	$100,000	$100,000
2610.400	Contractual Expense	$1,000	$1,000
2610.450	Materials & Supplies	$8,000	$8,000
2610.45NP	Non-Public School Support Library	$3,000	$3,000
2610.460	Materials State Aided	$8,000	$8,000
2610.490	BOCES Services	$100,000	$120,000
TOTAL - School Library and Audiovisual		**$220,000**	**$240,000**

Computer Assisted Instruction - The cost for hardware and software updates are included here.

2630.150	Instructionl Salaries	$43,000	$50,000
2630.200	Equipment	$30,000	$30,000
2630.220	Computer Equip. (State Aided)	$26,000	$26,000
2630.400	Contractual Expense	$3,000	$3,000
2630.450	Material & Supplies	$40,000	$10,000
2630.460	Software, Supplies & Repair	$17,000	$17,000
2630.490	BOCES Tech/Multi-year/Purchases	$370,000	$430,000
TOTAL - Computer Assisted Instruction		**$529,000**	**$566,000**

		Budget 2017-18	Proposed Budget 2018-19

Guidance - The salaries of the dean of students, office staff are included here, as well as equipment, general supplies and standardized testing are also included.

2810.150	Instructional Salaries	$147,000	$190,000
2810.160	Non-Instructional Salaries	$39,000	$41,000
2810.200	Equipment	$4,000	$4,000
2810.400	Contractual Expenses	$3,000	$3,000
2810.450	Materials & Supplies	$2,000	$2,000
2810.490	BOCES Services	$80,000	$87,000
TOTAL - Guidance		**$275,000**	**$327,000**

Health Services - This includes the salary for the School Nurses plus equipment, supplies and physical exams.

2815.160	Salaries	$119,000	$105,000
2815.400	Contractual Expense	$22,000	$23,000
2815.450	Materials & Supplies	$3,300	$4,000
2815.490	BOCES Services	$0	$0
TOTAL - Health Services		**$144,300**	**$132,000**

Psychological Services - Psychological Evaluations and Services to support the Committee on Special Education.

2820.150	Salaries	$103,000	$110,000
2820.450	Materials & Supplies	$1,000	$1,000
TOTAL - Psychological Services		**$104,000**	**$111,000**

Co-Curricular Activities - The cost of class and activity advisors is included, along with fees and supplies for student events.

2850.150	Salaries	$77,000	$80,000
2850.160	Non-Instructional Salaries	$2,500	$3,000
2850.400	Contractual Expense	$9,500	$15,000
2850.450	Materials & Supplies	$8,000	$10,000
TOTAL - Co-Curricular Activities		**$97,000**	**$108,000**

Interscholastic Athletics - Includes salaries for coaches, athletic coordinator, supplies, equipment, fees for officials, and chaperones are types of expenses included in this code.

2855.150	Instructional Salaries	$109,000	$112,000
2855.160	Non-Instructional Salaries	$3,000	$3,000
2855.200	Equipment	$3,000	$3,000
2855.400	Contractual Expense	$58,000	$58,000
2855.450	Materials & Supplies	$28,000	$28,000
TOTAL - Interscholastic Athletics		**$201,000**	**$204,000**

TOTAL - INSTRUCTION	**$10,897,000**	**$11,279,000**

		Budget 2017-18	Proposed Budget 2018-19

PUPIL TRANSPORTATION

District Transportation Services - Funds in this category cover the transporting of students to and from school under the district operation policy. (*) First year of a three-year contract, the total cost of which is $1,030,000

5510.160	Salaries	$30,000	$35,000
5510.200	Equipment	$1,000	$1,000
5540.400	(*) Contract Transportation	$1,000,000	$1,030,000
TOTAL - DISTRICT TRANSPORTATION SERVICES		**$1,031,000**	**$1,066,000**

Garage Building - This category includes the cost of cleaning and maintaining the bus garage facility. Types of expense include supplies, utility costs and repairs.

5530.400	Contractual Expense	$15,000	$16,000
5530.450	Supplies	$1,000	$1,000
TOTAL - GARAGE BUILDING		**$16,000**	**$17,000**
TOTAL - PUPIL TRANSPORTATION		**$1,047,000**	**$1,083,000**

EMPLOYEE BENEFITS

The district costs of employee benefits in the program component of the budget are included here.

9010.800	ERS Retirement	$39,000	$44,000
9020.800	TRS Retirement	$665,000	$710,000
9030.800	Social Security - FICA	$500,000	$510,000
9040.800	Workers' Compensation	$55,000	$55,000
9050.800	Unemployment Insurance	$3,000	$3,000
9060.800	Hospital & Medical Insurance	$3,103,000	$3,350,000
9089.800	Other Fringe - 403B	$25,000	$30,000
TOTAL - EMPLOYEE BENEFITS		**$4,390,000**	**$4,702,000**

INTERFUND TRANSFERS			
9901.95	Transfer to Special Aid Fund	$15,000	$25,000
TOTAL - INTERFUND TRANSFERS		**$15,000**	**$25,000**

TOTAL - PROGRAM APPROPRIATION	**$16,442,000**	**$17,212,000**

CAPITAL COMPONENT

The Capital Component of the budget includes expenses for plant (facilities) operations, all maintenance, debt service principal and interest on all building projects.

CENTRAL SERVICES

Operation of Facilities - Includes salaries of cutodial staff responsible for the physical buildings and grounds. Included are heating oil, electricity, telephone costs, insurance and service contracts on the various systems within the buildings.

Maintenance of Facilities - Expenses are related to the building, primarily the cleaning. This includes salaries for the custodial staff whose primary responsibility is cleaning. Cleaning supplies, garbage removal and paper products are some of the other items in this category.

		Budget 2017-18	Proposed Budget 2018-19
Operation of Facilities			
1620.160	Salaries	$250,000	$263,000
1620.200	Equipment	$15,000	$15,000
1620.400	Contractual Expense - Utilities/Cartage, etc.	$675,000	$675,000
1620.450	Materials & Supplies	$41,000	$41,000
1620.490	BOCES Shared Facilities Director	$40,000	$25,000
Maintenance of Facilities			
1621.160	Salaries	$230,000	$241,000
1621.400	Contractual Expense	$36,000	$36,000
1621.450	Materials & Supplies	$112,000	$112,000
1621.490	BOCES Services	$42,000	$15,000
TOTAL - CENTRAL SERVICES		**$1,441,000**	**$1,423,000**

SPECIAL ITEMS

Refund on Real Property Taxes - This category is for the refund of tax monies as required by law. Refunds are usually due to oversights during the assessment process and deal with taxes paid during the previous two years.

1964.400	Property Tax Refunds	$5,000	$5,000
TOTAL - SPECIAL ITEMS		**$5,000**	**$5,000**

EMPLOYEE BENEFITS

The district costs of employee benefits in the capital component of the budget are included here.

		Budget 2017-18	Proposed Budget 2018-19
9010.800	ERS Retirement	$62,000	$70,000
9030.800	Social Security - FICA	$36,000	$40,000
9040.800	Workers' Compensation	$10,000	$11,000
9050.800	Unemployment Insurance	$3,000	$3,000
9060.800	Hospital & Medical Insurance	$165,000	$187,000
TOTAL - EMPLOYEE BENEFITS		**$276,000**	**$311,000**

DEBT SERVICE

Listed below are the Principal and Interest payments for the District's construction projects and the Principal and interest payments for buses purchased with Installment Notes approved in previous year's by District voters. This includes a transfer of $100,000 to Capital for the 2018-2019 Capital Outlay Project.

		Budget 2017-18	Proposed Budget 2018-19
Principal			
9711.600	Principal/Serial Bonds/School Construction	$3,063,000	$3,144,450
9722.600	Bus Purchase Payment	$121,000	$79,000
9731.600	Construction BAN Principal	$0	$0
TOTAL - PRINCIPAL		**$3,184,000**	**$3,223,450**
Interest			
9711.700	Interest on Serial Bonds/School Construction	$771,000	$682,700
9722.700	Interest/Bus Purchase Payment	$6,000	$1,850
TOTAL - INTEREST		**$777,000**	**$684,550**
TOTAL - DEBT SERVICE		**$3,961,000**	**$3,908,000**
Interfund Transfers			
9950.900	Transfer to Capital	**$100,000**	**$100,000**
9901.930	Transfer to School Lunch Fund	**$10,000**	**$5,000**
TOTAL - CAPITAL APPROPRIATION		**$5,793,000**	**$5,752,000**

ADMINISTRATIVE COMPONENT

The Administrative Component of the budget includes expenses for Board of Education, central administration, finance and legal services, personnel, public information, some plant operations, central services, special items, supervision of regular school and some employee benefits.

Board of Education - Includes expenses connected with the operation of the district, such as expenses incurred by members of the Board of Education while conducting school business.

District Clerk - Includes salary for the District Clerk and supplies necessary to perform these duties.

District Meetings - Expenses for the annual district meeting include advertising, ballots and inspectors.

		Budget 2017-18	Proposed Budget 2018-19
BOARD OF EDUCATION			
1010.400	Contractual Expense	$7,000	$7,000
1010.450	Supplies	$2,000	$2,000
1010.490	BOCES Services	$12,000	$12,000
DISTRICT CLERK			
1040.160	Personnel Services	$6,500	$8,000
1040.400	Contractual Expense	$3,000	$3,000
1040.450	Supplies	$100	$100
DISTRICT MEETINGS			
1060.160	Personnel Services	$500	$1,000
1060.400	Contractual Expense	$1,000	$1,000
1060.450	Materials & Supplies	$500	$500
TOTAL - BOARD OF EDUCATION		**$32,600**	**$34,600**

CENTRAL ADMINISTRATION

Chief School Administrator - Includes salaries of the Superintendent and Secretary, the cost of office supplies, reference materials, conference and travel expenses of the superintendent.

1240.150	Admin. Instructional Salaries	$150,000	$159,000
1240.160	Non-Instructional Salaries	$62,000	$64,000
1240.400	Contractual Expense	$7,000	$9,000
1240.450	Materials & Supplies	$1,500	$1,500
TOTAL - CENTRAL ADMINISTRATION		**$220,500**	**$233,500**

FINANCE

Business Manager - Expenses related to the business operations of the district, the Business Manager, and equipment and supplies needed for business purposes. The BOCES services include share-services.

Auditing Service - Included are the Claims Auditor and the auditing services as required by the State Department of Audit and Control for School Building Projects.

District Treasurer - Expenses included are the District Treasurer and support personnel, as well as all other needs to perform the duties required.

Tax Collector - Includes all tax collecting costs, such as salary for the collector, postage, bills and computer program updates.

Fiscal Agent Fees - Includes fiscal agent fees for school building projects and financing needs.

		Budget 2017-18	Proposed Budget 2018-19
Business Manager			
1310.150	Instructional Salaries	$15,000	$15,000
1310.160	Non-Instructional Salaries	$30,000	$32,000
1310.400	Contractual & Expense	$69,000	$69,000
1310.450	Materials & Supplies	$2,000	$2,000
1310.490	BOCES Services	$75,000	$70,000
Auditing Service			
1320.400	Contractual Expense		
	Annual Audit	$20,000	$20,000
District Treasurer			
1325.160	Non-Instructional Salaries	$49,000	$51,000
1325.400	Contractual Expense	$1,000	$1,000
1325.450	Materials & Supplies	$400	$400
Tax Collector			
1330.400	Contractual Expense	$13,000	$13,000
1330.450	Materials & Supplies	$500	$500
Fiscal Agent Fees			
1380.400	Contractual Expense	$3,000	$3,000
TOTAL - FINANCE		**$277,900**	**$276,900**

GENERAL SUPPORT STAFF

BOCES charges include worker's comp., admin, health care benefits coordination, sub service, and labor relations.

		Budget 2017-18	Proposed Budget 2018-19
1430.490	BOCES Services	$66,000	$80,000
TOTAL - GENERAL SUPPORT STAFF		**$66,000**	**$80,000**

SPECIAL ITEMS

Unallocated Insurance - Includes umbrella, boiler and student accident insurances.

School Association Dues - Includes all dues paid to those organziations in which our students and staff participate.

Administration Charge - This expense is for our share of the cost for the administration of the BOCES programs and rental.

Capital Expenses - This expense is for the monies borrowed for the repairs to the BOCES facilities.

		Budget 2017-18	Proposed Budget 2018-19
1910.400	Unallocated Insurance	$15,000	$16,000
1920.400	School Association Dues	$12,000	$13,000
1930.400	Judgment & Claims	$2,000	$2,000
1981.490	Administration Charge	$347,000	$356,000
1983.490	BOCES Capital Expenses	$205,000	$207,000
TOTAL - SPECIAL ITEMS		**$581,000**	**$594,000**

SUPERVISION-REGULAR SCHOOL

Supervision - Includes the salaries of the Principals and their clerical staff, as well as, the supplies to keep these offices functioning. Additional monies for curriculum development are also included.

2020.150	Supervision - Instructional Salaries	$389,000	$413,000
2020.160	Supervision - Non-Instructional Salaries	$140,000	$138,000
2020.200	Equipment	$4,000	$4,000
2020.400	Contractual Expense	$18,000	$18,000
2020.450	Materials & Supplies	$22,000	$22,000
TOTAL - SUPERVISION		**$573,000**	**$595,000**

EMPLOYEE BENEFITS

The district costs of employee benefits in the administrative component of the budget are included here.

9010.800	ERS Retirement	$47,000	$47,000
9020.800	TRS Retirement	$74,000	$63,000
9030.800	Social Security - FICA	$75,000	$77,000
9040.800	Workers' Compensation	$11,000	$12,000
9050.800	Unemployment Insurance	$1,000	$1,000
9060.800	Hospital - Medical Insurance - Buy-Out	$220,000	$212,000
TOTAL - EMPLOYEE BENEFITS		**$428,000**	**$412,000**

TOTAL - ADMINISTRATIVE APPROPRIATION	**$2,179,000**	**$2,226,000**

TOTAL OPERATIONS BUDGET	**$24,414,000**	**$25,190,000**

School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2017-18 School Year	Budget Proposed for the 2018-19 School Year	Contingency Budget for the 2018-2019 School Year *
Total Budgeted Amount, Not Including Separate Propositions	$ 24,414,000	$ 25,190,000	$ 24,855,000
Increase/Decrease for the 2018-19 School Year		$ 776,000	$ 441,000
Percentage Increase/Decrease in Proposed Budget		3.18 %	1.81 %
Change in the Consumer Price Index		2.13%	
A. Proposed Levy to Support the Total Budgeted Amount	$ 8,510,000	$ 8,845,000	
B. Levy to Support Library Debt, if Applicable			
C. Levy for Non-Excludable Propositions, if Applicable **			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy			
E. Total Proposed School Year Tax Levy (A + B + C - D)	$ 8,510,000	$8,845,000	$ 8,510,000
F. Total Permissible Exclusions	$ 512,000	$ 690,000	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	$ 8,000,000	$ 8,163,100	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	$ 7,998,000	$ 8,155,000	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	$ 2,000	$ 8,100	
Administrative Component	$ 2,179,000	$ 2,226,000	$ 2,187,000
Program Component	$ 16,442,000	$ 17,212,000	$ 16,916,000
Capital Component	$ 5,793,000	$ 5,752,000	$ 5,752,000

* Provide a statement of assumptions made in projecting a contingency budget for the 2018-19 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.

No building / facility use by outside groups and the reduction of five instructional full time positions. Shift the cost of purchased equipment to lease and repair contractual expenses.

** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)

Description	Amount

NOTE: Please submit an electronic version (Word or PDF) of this completed form to: emscmgts@nysed.gov

	Under the Budget Proposed for the 2018-19 School Year
Estimated Basic STAR Exemption Savings[1]	$ 667.00

The annual budget vote for the fiscal year 2018-2019 by the qualified voters of the Herkimer Central School District, Herkimer County, New York, will be held at the Jr./Sr. High School in said district on Tuesday, May 15, 2018, between the hours of 1:00 p.m. and 9:00 p.m., prevailing time in the Jr./Sr. High School Library at which time the polls will be opened to vote by voting ballot or machine.

[1] **The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.**

HERKIMER CENTRAL SCHOOL DISTRICT

2018-2019

Superintendent Salary Disclosure

Chapter 474 of the Laws of 1996 include a provision for the publication of the Superintendents' compensation part of the annual school district budget process. The summary listed below fulfills this requirement.

Superintendent's Compensation

The superintendent's compensation is broken into 2 parts: Salary and Benefits

Annual Salary

This annual salary is consistent with amounts reported as wages with applicable provisions of the Internal Revenue Code.	$157,712

Annualized Cost of Benefits

Mandatory (Social Security/Medicare Contribution, Workers' Compensation, TRS Retirement Contribution)	$29,997
Other (Insurance Costs)	$6,054

FISCAL ACCOUNTABILITY SUMMARY (2016 - 17)

INFORMATION ABOUT EXPENDITURE RATIOS (2015 - 16)

(Data are lagged a year.)

Commissioner's Regulations require that certain expenditure ratios for general-education and special-education students be reported and compared with ratios for similar districts and all public schools. The required ratios for this district are reported below.

The numbers used to compute the statistics on this page were collected on the State Aid Form A, the State Aid Form F, the School District Annual Financial Report (ST-3), and from the Student Information Repository System (SIRS).

THIS SCHOOL DISTRICT

GENERAL EDUCATION

INSTRUCTIONAL EXPENDITURES
$9,690,928
PUPILS
1,156
EXPENDITURES PER PUPIL
$8,383

SPECIAL EDUCATION

INSTRUCTIONAL EXPENDITURES
$4,295,416
PUPILS
206
EXPENDITURES PER PUPIL
$20,852

SIMILAR DISTRICT GROUP
HIGH NEED/RESOURCE CAPACITY RURAL

GENERAL EDUCATION

INSTRUCTIONAL EXPENDITURES
$1,576,974,375
PUPILS
147,381
EXPENDITURES PER PUPIL
$10,700

SPECIAL EDUCATION

INSTRUCTIONAL EXPENDITURES
$659,163,076
PUPILS
24,240
EXPENDITURES PER PUPIL
$27,193

ALL SCHOOL DISTRICTS

GENERAL EDUCATION

INSTRUCTIONAL EXPENDITURES	PUPILS	EXPENDITURES PER PUPIL
$33,423,609,457	2,649,519	$12,615

SPECIAL EDUCATION

INSTRUCTIONAL EXPENDITURES	PUPILS	EXPENDITURES PER PUPIL
$14,485,942,729	460,996	$31,423

Instructional Expenditures for General Education are K-12 expenditures for classroom instruction (excluding Special Education) plus a proration of building level administrative and instructional support expenditures. These expenditures include amounts for instruction of students with disabilities in a general-education setting. District expenditures, such as transportation, debt service and district-wide administration are not included.

The pupil count for General Education is K-12 average daily membership plus K-12 pupils for whom the district pays tuition to another school district. This number represents all pupils, including those classified as having disabilities and those not classified, excluding only students with disabilities placed out of district. Pupils resident in the district but attending a charter school are included. For districts in which a county jail is located, this number includes incarcerated youth to whom the district must provide an education program.

Instructional Expenditures for Special Education are K-12 expenditures for students with disabilities (including summer special education expenditures) plus a proration of building-level administrative and instructional support expenditures. District expenditures, such as transportation, debt service and district-wide administration are not included.

The pupil count for Special Education is a count of K-12 students with disabilities for the school year plus students for whom the district receives tuition from another district plus students for whom the district pays tuition to another district. Students attending the State schools at Rome and Batavia, private placements and out-of-state placements are included.

Instructional Expenditures Per Pupil is the simple arithmetic ratio of Instructional Expenditures to Pupils. The total cost of instruction for students with disabilities may include both general- and special-education expenditures. Special-education services provided in the general-education classroom may benefit students not classified as having disabilities.

TOTAL EXPENDITURES PER PUPIL

THIS SCHOOL DISTRICT	SIMILAR DISTRICT GROUP	NY STATE
$18,661	$22,611	$23,361

Total Expenditures Per Pupil is the simple arithmetic ratio of Total Expenditures to Pupils. Total Expenditures include district expenditures for classroom instruction, as well as expenditures for transportation, debt service, community service and district-wide administration that are not included in the Instructional Expenditure values for General Education and Special Education. As such, the sum of General Education and Special Education Instructional Expenditures does not equal the Total Expenditures.

INFORMATION ABOUT STUDENTS WITH DISABILITIES (2016 - 17)

Commissioner's Regulations require reporting students with disabilities by the percent of time they are in general education classrooms and the classification rate of students with disabilities. These data are to be compared with percentages for similar districts and all public schools. The required percentages for this district are reported below.

STUDENT PLACEMENT (PERCENT OF TIME INSIDE REGULAR CLASSROOM)

	THIS SCHOOL DISTRICT		SIMILAR DISTRICT GROUP HIGH NEED/RESOURCE CAPACITY RURAL	NY STATE
80% OR MORE	72	37.5%	57.0%	58.4%
40% - 79%	72	37.5%	19.4%	11.9%
LESS THAN 40%	44	22.9%	20.9%	19.6%
SEPARATE SETTINGS	4	2.1%	2.2%	5.9%
OTHER SETTINGS	0	0.0%	0.6%	4.5%

The source data for the statistics in this table were reported through the Student Information Repository System (SIRS) and verified in Verification Report 5. The counts are numbers of students reported in the least restrictive environment categories for school-age programs (ages 6-21) on BEDS Day, which is the first Wednesday of the reporting year. The percentages represent the amount of time students with disabilities are in general-education classrooms, regardless of the amount and cost of special-education services they receive. Rounding of percentage values may cause them to sum to a number slightly different from 100%.

SCHOOL-AGE STUDENTS WITH DISABILITIES CLASSIFICATION RATE

THIS SCHOOL DISTRICT	SIMILAR DISTRICT GROUP	NY STATE
16.5%	15.4%	14.9%

This rate is a ratio of the count of school-age students with disabilities (ages 4-21) to the total enrollment of all school-age students in the school district, including students who are parentally placed in nonpublic schools located in the school district. The numerator includes all school-age students for whom a district has Committee on Special Education (CSE) responsibility to ensure the provision of special-education services. The denominator includes all school-age students who reside in the district. In the case of parentally placed students in nonpublic schools, it includes the number of students who attend the nonpublic schools located in the school district. Source data are drawn from the SIRS and from the Basic Education Data System (BEDS).

Similar District Groups are identified according to the Need-to-Resource-Capacity Index. More information is available on our NRC capacity categories page.

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Total Assessed Value 524,775,318

Equalized Total Assessed Value 560,629,864

School District - 213001 Herkimer Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	22	3,399,254	0.61
13100	CO - GENERALLY	RPTL 406(1)	23	53,780,533	9.59
13110	CO - CEMETERY LAND	RPTL 446	1	8,298	0.00
13500	TOWN - GENERALLY	RPTL 406(1)	7	1,718,721	0.31
13650	VG - GENERALLY	RPTL 406(1)	42	18,054,151	3.22
13660	VG - CEMETERY LAND	RPTL 446	3	263,936	0.05
13800	SCHOOL DISTRICT	RPTL 408	3	4,337,234	0.77
13850	BOCES	RPTL 408	2	9,463,723	1.69
14100	USA - GENERALLY	RPTL 400(1)	5	12,197,128	2.18
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	7	815,533	0.15
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	25	21,484,893	3.83
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	12	24,348,935	4.34
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	4	20,910,819	3.73
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	43	20,130,849	3.59
25400	FRATERNAL ORGANIZATION	RPTL 428	1	757,234	0.14
26100	VETERANS ORGANIZATION	RPTL 452	2	879,362	0.16
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	608,511	0.11
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	4	276,170	0.05
29700	PROP WITHDRAWN FROM FORECLOS	RPTL 1138	11	949,468	0.17
41400	CLERGY	RPTL 460	4	6,384	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	1	42,133	0.01
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	11	105,377	0.02
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	17	54,687	0.01
41800	PERSONS AGE 65 OR OVER	RPTL 467	37	1,287,748	0.23
41834	ENHANCED STAR	RPTL 425	731	42,989,024	7.67
41854	BASIC STAR 1999-2000	RPTL 425	1,180	35,273,751	6.29
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	1	8,667	0.00
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	23,387	0.00
49506	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	3	250,000	0.04

Total Assessed Value 524,775,318

Equalized Total Assessed Value 560,629,864

School District - 213001 Herkimer Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	5	131,054	0.02
Total Exemptions Exclusive of System Exemptions:			**2,206**	**274,425,910**	**48.95**
Total System Exemptions:			**5**	**131,054**	**0.02**
Totals:			**2,211**	**274,556,964**	**48.97**

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____