

**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 <u>2017-18</u>	Proposed Budget <u>2018-19</u>
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	<u>\$29,000</u>	<u>\$29,000</u>

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 <u>2017-18</u>	Proposed Budget <u>2018-19</u>
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	<u>\$64,000</u>	<u>\$94,000</u>

INSTRUCTION-TEACHING

Teaching - Regular School - Includes salaries of teachers and teaching assistants for regular education instruction. It also includes equipment, supplies and materials, and textbooks. 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 <u>2017-18</u>	Proposed Budget <u>2018-19</u>
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	<u>\$5,469,700</u>	<u>\$5,561,000</u>

	Budget	Proposed
	<u>2017-18</u>	<u>2018-19</u>

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		<u>\$645,000</u>	<u>\$620,000</u>

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		<u>\$529,000</u>	<u>\$566,000</u>

**Proposed
Budget
2018-19**

**Budget
2017-18**

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]

	<u>Budget</u>	<u>Proposed</u>
	<u>2017-18</u>	<u>2018-19</u>

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

<u>[TOTAL: DISTRICT TRANSPORTATION SERVICES</u>	<u>\$1,031,000</u>	<u>\$1,066,000</u>
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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

<u> TOTAL - GARAGE BUILDING</u>	<u>\$16,000</u>	<u>\$17,000</u>
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<u>[TOTAL - PUPIL TRANSPORTATION</u>	<u>\$1,047,000</u>	<u>\$1,083,000</u>
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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

<u>[TOTAL - EMPLOYEE BENEFITS</u>	<u>\$4,390,000]</u>	<u>\$4,702,000]</u>
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INTERFUND TRANSFERS

9901.95	Transfer to Special Aid Fund	\$15,000	\$25,000
TOTAL - INTERFUND TRANSFERS		<u>\$15,000 </u>	<u>\$25,000</u>

<u>[TOTAL - PROGRAM APPROPRIATION</u>	<u>\$16,442,000</u>	<u>\$17,212,000</u>
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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 custodial 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.

	<u>Budget 2017-18</u>	<u>Proposed Budget 2018-19</u>
<u>Operation of Facilities</u>		
1620.160 Salaries	\$250,000	\$263,000
1620.200 Equipment	\$15,000	\$15,000
1620.400 Contractual Expense - Utilities/Carriage, etc.	\$675,000	\$675,000
1620.450 Materials & Supplies	\$41,000	\$41,000
1620.490 BOCES Shared Facilities Director	\$40,000	\$25,000
<u>Maintenance of Facilities</u>		
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	<u>\$1,441,000</u>	<u>\$1,423,000</u>

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		<u>\$5,000</u>		<u>\$5,000</u>

EMPLOYEE BENEFITS

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

	<u>Budget 2017-18</u>	<u>Proposed Budget 2018-19</u>
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	<u>\$276,000</u>	<u>\$311,000</u>

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		<u>\$3,184,000</u>	<u>\$3,223,450</u>
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		<u>\$777,000</u>	<u>\$684,550</u>
<u>TOTAL - DEBT SERVICE</u>		<u>\$3,961,000</u>	<u>\$3,908,000</u>
Interfund Transfers			
9950.900	Transfer to Capital	<u>\$100,000</u>	<u>\$100,000</u>
9901.930	Transfer to School Lunch Fund	<u>\$10,000</u>	<u>\$5,000</u>
<u>TOTAL - CAPITAL APPROPRIATION</u>		<u>\$5,793,000</u>	<u>\$5,752,000</u>

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 organizations 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.

		<u>Budget</u> <u>2017-18</u>	<u>Proposed</u> <u>Budget</u> <u>2018-19</u>
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		<u>\$581,000</u>	<u>\$594,000</u>

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		<u>\$573,000</u>	<u>\$595,000</u>

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		<u>\$428,000</u>	<u>\$412,000</u>

[TOTAL - ADMINISTRATIVE APPROPRIATION **\$2,179,000** **[** **\$2,226,000** **]**

[TOTAL OPERATIONS BUDGET **\$24,414,000** **[** **\$25,190,000** **]**