

Proposed Budget 2018-19

Non-Instructional Budget & Fund Balance



March 28, 2018

Proposed Budget 2018-19

- ▶ Approved 2017-18 Budget:
\$119,571,688
- ▶ Proposed 2018-19 Budget:
\$122,559,988

Increase: \$ 2,988,300
or 2.50%

Non-Instructional Budget

- ▶ General Support
- ▶ Transportation
- ▶ Community Services
- ▶ Undistributed

Expenditures:

2017-18 Approved vs. 2018-19 Proposed

Categories	Approved 2017-18	Proposed 2018-19	\$ Increase	Increase %
Salaries	\$62,577,477	\$63,547,262	\$969,785	1.55%
Employee Benefits	\$26,119,142	\$27,303,987	\$1,184,845	4.54%
Transportation	\$6,646,689	\$6,799,168	\$152,479	2.29%
Operations & Maintenance	\$5,750,500	\$5,420,500	-\$330,000	-5.74%
Debt Service	\$5,673,955	\$6,482,566	\$808,611	14.25%
Special Education Services	\$4,795,700	\$4,816,769	\$21,069	0.44%
BOCES Services	\$2,171,262	\$2,064,500	-\$106,762	-4.92%
Technology	\$1,710,360	\$1,792,440	\$82,080	4.80%
Per Pupil Allocation	\$1,140,415	\$1,150,318	\$9,903	0.87%
Other	\$2,986,188	\$3,182,478	\$196,290	6.57%
Total	\$119,571,688	\$122,559,988	\$2,988,300	2.50%

General Support

General Support

- ▶ Board of Education
- ▶ Central Administration
- ▶ Finance & Auditing
- ▶ Legal Services, Human Resources & Public Information
- ▶ Buildings & Grounds/Operations & Maintenance
- ▶ Special Items

General Support

2016-17		2017-18		2018-19	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes

GENERAL SUPPORT

Board of Education

Contractual	1010	400	36	10,000	94,461	10,000		10,000		
Travel/Conferences	1010	415	36	500	600	500		500		
Supplies	1010	450	36	1,500	2,285	1,500		2,500		
TOTAL	1010			\$ 12,000	\$ 97,346	\$ 12,000	\$ -	\$ 13,000	\$ 1,000	8.33%

District Clerk

Contractual	1040	400	36	1,000	927	1,000		1,000		
Supplies	1040	450	36	500	740	500		500		
TOTAL	1040			\$ 1,500	\$ 1,667	\$ 1,500	\$ -	\$ 1,500	\$ -	0.00%

District Meeting

Contractual	1060	400	36	3,000	7,145	8,000		8,000		
TOTAL	1060			\$ 3,000	\$ 7,145	\$ 8,000	\$ -	\$ 8,000	\$ -	0.00%

Central Administration

2016-17		2017-18		2018-19	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Chief School Administrator

Contractual	1240 400 36	6,000	31,764	7,500	7,500		
Travel/Conferences	1240 415 36	6,000	2,284	3,000	6,000		
Auto Allowance	1240 415 36 A	6,000	6,500	6,000	6,000		
Supplies	1240 450 36	2,250	4,111	2,250	2,250		
	TOTAL 1240	\$ 20,250	\$ 44,659	\$ 18,750	\$ -	\$ 21,750	\$ 3,000 16.00%

Finance & Auditing

2016-17		2017-18		2018-19	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Business Administration

Contractual	1310	400	30	52,500	281,465	52,500	52,500	52,500		
Postage	1310	410	30	5,000	19,858	5,000	20,000	20,000		
Memberships	1310	412	30	1,250	1,398	1,500	1,500	1,500		
Advertising	1310	413	30	2,000	2,853	2,000	3,000	3,000		
Travel/Conferences	1310	415	30	2,750	1,788	2,500	2,250	2,250		
Reproduction Services	1310	448	30	30,000	37,759	30,000	35,000	35,000		
Technical Services	1310	449	30	2,000	-	-	-	-		
Supplies	1310	450	30	22,000	15,512	22,500	20,000	20,000		
BOCES	1310	490	30	78,000	71,324	75,000	75,000	75,000		
TOTAL	1310			\$ 195,500	\$ 431,956	\$ 191,000	\$ 209,250	\$ 209,250	\$ 18,250	9.55%

Auditing

Internal Auditor	1320	400	30	25,000	31,165	25,000	25,000	25,000		
Claims Auditor - Contractual	1320	401	30	23,000	18,525	20,000	20,000	20,000		
External Auditor	1320	403	30	52,250	52,250	54,250	54,250	56,300		
TOTAL	1320			\$ 100,250	\$ 101,940	\$ 99,250	\$ 99,250	\$ 101,300	\$ 2,050	2.07%

Legal Services, Human Resources, & Public Information

2016-17		2017-18		2018-19	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Legal

Technical Services	1420	404	36	250,000	376,675	300,000	295,000	300,000		
Financial Services	1420	405	36	60,000	57,671	60,000	55,000	60,000		
TOTAL	1420			\$ 310,000	\$ 434,346	\$ 360,000	\$ 350,000	\$ 360,000	\$ -	0.00%

Human Resources & Leadership Development

Contractual	1430	400	31	15,000	16,166	15,000		16,000		
Leadership Development	1430	401	31	20,000	12,898	20,000		20,000		
Postage	1430	410	31	1,500	31	1,500		1,000		
Travel/Conferences	1430	415	31	-	-	-		3,000		
Supplies	1430	450	31	1,500	1,160	1,500		-		
BOCES	1430	490	31	45,000	24,804	45,000		45,000		
TOTAL	1430			\$ 83,000	\$ 55,059	\$ 83,000	\$ -	\$ 85,000	\$ 2,000	2.41%

Public Information

Printing/Reproduction	1480	448	36	5,000	1,262	5,000	5,000	5,000		
Supplies	1480	450	36	500	-	500	500	1,000		
BOCES	1480	490	36	5,000	-	1,000	1,000	1,000		
TOTAL	1480			\$ 10,500	\$ 1,262	\$ 6,500	\$ 6,500	\$ 7,000	\$ 500	7.69%

Special Items

2016-17		2017-18		2018-19	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Special Items

Unallocated Insurance	1910	414	36	415,000	468,413	475,000	475,000	480,000		
School Association Dues	1920	400	36	22,500	20,394	23,000	23,000	23,000		
Judgments/Claims	1930	400	36	250,000	57,528	250,000	150,000	250,000		
Assessments	1950	400	36	65,000	61,806	65,000	65,000	65,000		
Refund on Real Property Taxes	1964	400	36	100,000	49,266	100,000	100,000	100,000		
BOCES Admin Services	1981	490	36	795,000	954,020	815,000	850,000	850,000		
BOCES Capital Services	1981	491	36	10,000	17,036	25,262	18,000	20,000		
TOTAL	1900			\$ 1,657,500	\$ 1,628,463	\$ 1,753,262	\$ 1,681,000	\$ 1,788,000	\$ 34,738	1.98%

Transportation

Transportation

2016-17		2017-18		2018-19	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes

Pupil Transportation

Salaries	5510	160	36	77,590	79,190	80,574	75,742	78,955		
Salaries	5510	160	26	10,000	-	10,000	10,000	10,000		
Contractual	5510	400	36	33,600	53,984	33,600	33,600	33,600		
Gas & Supplies	5510	450	36	400,000	246,162	325,000	325,000	325,000		
Field Trips - DG	5540	402	11	1,800	831	1,800	1,800	1,800		
Field Trips - RB	5540	402	12	1,800	-	1,800	1,800	1,800		
Field Trips - WO	5540	402	13	1,800	900	1,800	1,800	1,800		
Field Trips - Bell	5540	402	21	2,500	1,525	2,500	2,500	2,500		
Field Trips - SB	5540	402	22	2,500	290	2,500	2,500	2,500		
Field Trips - HG	5540	402	26	7,000	8,474	7,000	7,000	7,000		
Special Education	5540	402	35	1,400,400	1,345,293	1,385,425	1,385,425	1,411,358		
Van Monitors	5540	402	35 MON	574,600	571,182	579,750	579,750	594,555		
General Education (Public & Private)	5540	402	36	3,942,000	3,930,651	4,049,940	4,049,940	4,153,300		
Athletic Trips	5540	402	40	160,000	168,854	165,000	165,000	175,000		
TOTAL	5540			\$ 6,615,590	\$ 6,407,336	\$ 6,646,689	\$ 6,641,857	\$ 6,799,168	\$ 152,479	2.29%

Transportation Distance Limits

K-8: Walking Distance not to exceed .5
mile

9-12: Walking Distance not to exceed 1 mile

Transportation Highlights

- ▶ Buses – 39
- ▶ Vans – 21
- ▶ Special Education Vans – 19.5
- ▶ Monitors – 24
- ▶ No charges for Emergency services (snow days, bomb threats, split dismissals, etc.)
- ▶ No charge for in district runs between 9-2
- ▶ No charge for special transportation for injured students (crutches – broken legs – etc.) between 9:00 am and 2:00 pm



Community Service

Community Service

2016-17		2017-18		2018-19	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Community Services

Non-Instructional Salary - Census	8070	160	41	<u>21,914</u>	<u>22,754</u>	<u>22,754</u>	<u>19,928</u>	<u>21,235</u>		
TOTAL	8070			\$ 21,914	\$ 22,754	\$ 22,754	\$ 19,928	\$ 21,235	(1,519)	-6.68%

Undistributed

Undistributed

- ▶ Employee Benefits
- ▶ Debt Service
- ▶ Interfund Transfers

Employee Benefits

2016-17		2017-18		2018-19	Approved vs.	
Approved	Year End	Approved	Year End	Proposed	Proposed	
Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %

Employee Benefits

Employees Retirement - NYS ERS	9010	800	36	1,526,000	1,366,871	1,465,950	1,465,950	1,424,436			
Teachers Retirement - NYS TRS	9020	800	36	6,381,000	5,865,737	5,357,620	5,357,620	5,862,743			
FICA	9030	800	36	4,633,400	4,177,050	4,732,310	4,732,310	4,635,998			
Workers Compensation	9040	800	36	335,000	327,971	335,000	335,000	350,000			
Life Insurance	9045	800	36	25,535	27,927	30,000	24,076	30,000			
Unemployment	9050	800	36	125,000	17,980	100,000	25,000	100,000			
Administrators LTD	9055	800	36	20,050	18,846	19,247	19,247	19,247			
Health Insurance Buy-Out CCT	9060	150	36	1	38,500	32,345	37,750	35,749	33,000		
Health Insurance Buy-Out COSA	9060	160	36		38,500	31,396	27,500	27,500	22,000		
Health Insurance	9060	800	36		11,356,000	10,685,957	12,430,205	12,645,350	13,141,500		
Medicare Reimbursement	9060	800	36	M	611,000	662,682	673,797	726,750	766,721		
Dental/Custodians	9060	802	36		80,840	82,523	86,515	86,515	89,910		
Joint Benefit Fund - Teachers/Administrators	9070	800	36		788,210	789,285	790,760	791,190	795,660		
Employee Assistance Program (EAP)	9089	490	36		17,000	13,376	17,000	17,000	17,000		
Vision/Custodians	9089	802	36		15,200	15,505	15,488	15,480	15,772		
Compensated Absences	9089	880	36		-	201,540	-	-	-		
TOTAL	9099				\$ 25,991,235	\$ 24,316,991	\$ 26,119,142	\$ 26,304,737	\$ 27,303,987	\$ 1,184,845	4.54%

Debt Service

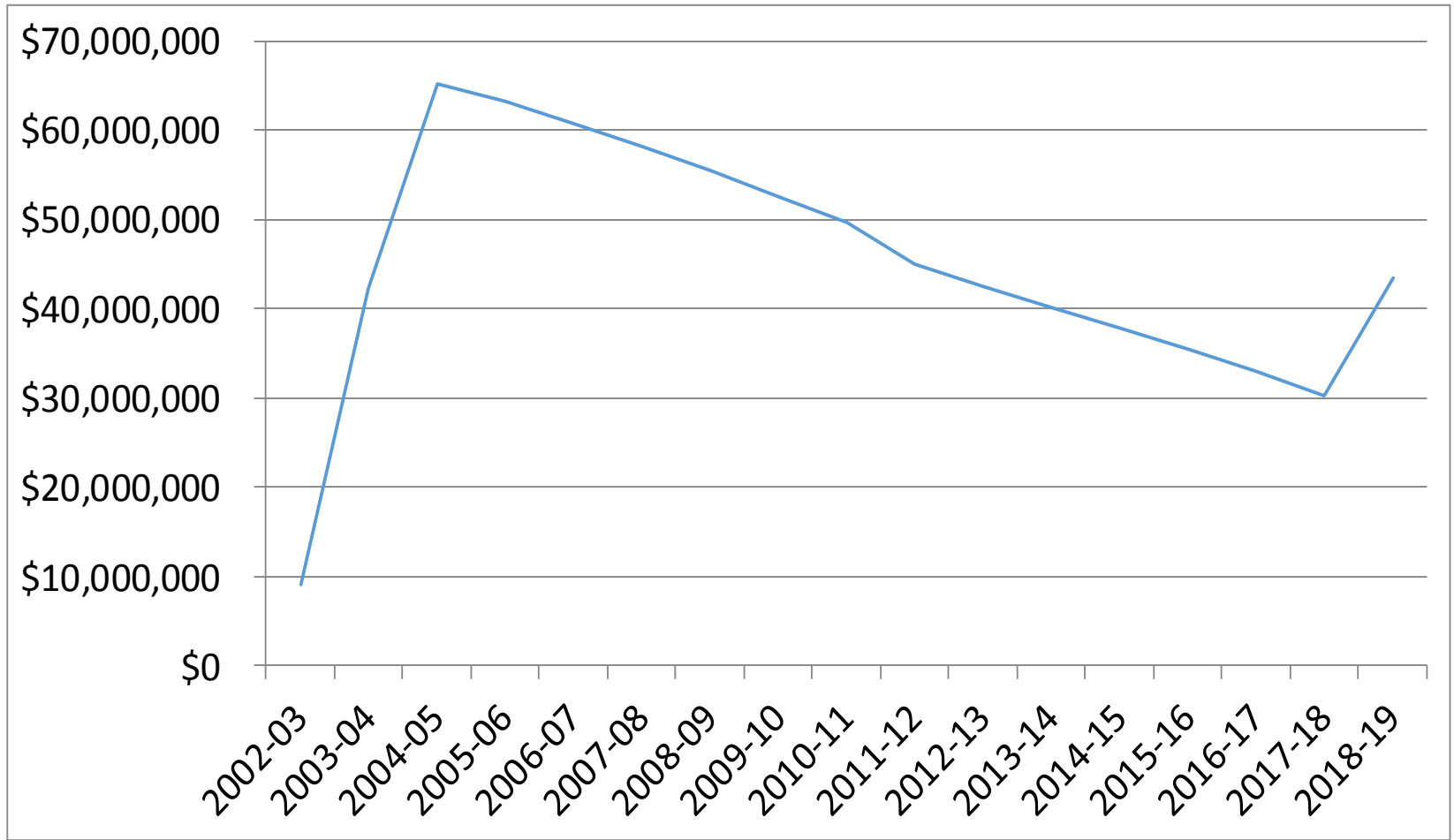
			2016-17		2017-18		2018-19		Approved vs.	
			Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	Variance %	
Debt Service										
Bonds - Principal	9711	600 36	2,645,000	2,645,000	2,785,000	2,785,000	3,355,000			
Bonds - Interest	9711	700 36	1,277,256	1,277,256	1,145,006	1,620,716	1,439,425			
TAN - Interest	9760	700 36	75,000	-	-	-	-			
Lease/Purchase Telephone - Principal & Interest	9785	600 34	126,969	126,969	126,969	126,969	21,161			
Lease/Purchase Technology - Principal & Interest	9785	600 39	349,448	332,059	412,059	412,059	462,059			
Lease/Purchase EPC I - Principal & Interest	9789	600 36	944,059	944,059	944,059	944,059	944,059			
Lease/Purchase EPC II - Principal & Interest	9789	600 36	-	55,192	260,862	260,862	260,862			
TOTAL	9799		\$ 5,417,732	\$ 5,380,535	\$ 5,673,955	\$ 6,149,665	\$ 6,482,566	\$ 808,611	14.25%	

Debt Service Schedule

Principal & Interest 2017-18 through 2020-2021

▶ 2017-18	\$3,930,006
▶ 2018-19	\$4,794,425
▶ 2019-20	\$4,786,944
▶ 2020-21	\$4,781,844

Outstanding Debt History



Interfund Transfers

2016-17		2017-18		2018-19	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Interfund Transfers

Transfer to Special Aid	9901 950 35							
- Summer School Program		175,000	152,727	165,000	165,000	165,000		
Transfer to Capital Projects	9950 900 34							
- Identified Project		575,000	575,000	575,000	575,000	100,000		
TOTAL	9999	\$ 750,000	\$ 727,727	\$ 740,000	\$ 740,000	\$ 265,000	(475,000)	-64.19%

Fund Balance

(Including Reserves)

Fund Balance – General Fund

	<u>June 30, 2016</u>	<u>June 30, 2017</u>	<u>Projected June 30, 2018</u>
Nonspendable	\$2,346,627	\$2,201,166	\$2,300,000
Restricted:			
Tax Certiorari	\$2,812,031	\$2,813,710	\$2,822,151
Tax Reduction		\$139,513	\$4,513
Unemployment Benefits	\$150,719	\$150,809	\$151,261
Property Loss	\$59,125	\$59,160	\$59,337
Insurance	\$210,429	\$210,554	\$211,186
Liability Claims	\$218,740	\$218,870	\$219,527
Employee Benefit Accrued Liability	\$2,840,544	\$3,009,469	\$2,893,497
Repairs	\$137,391	\$137,539	\$137,952
Retirement Contributions	\$1,762,079	\$1,663,128	\$1,568,117
Debt Service	\$14,819	\$14,828	\$14,872
Total	<u>\$8,205,877</u>	<u>\$8,417,580</u>	<u>\$8,067,542</u>
Assigned			
Purchases on Order	\$3,159,859	\$5,251,576	\$4,000,000
Subsequent Year's Expenditures	\$2,000,000	\$2,000,000	\$2,355,818
Total	<u>\$5,159,859</u>	<u>\$7,251,576</u>	<u>\$6,355,818</u>
Unassigned	\$4,709,527	\$4,782,866	\$4,481,582
Total Fund Balance	<u><u>\$20,421,890</u></u>	<u><u>\$22,653,188</u></u>	<u><u>\$21,204,941</u></u>

Use of Fund Balance

Appropriation of Fund Balance	2017-18 Approved	2018-19 Proposed
Unassigned	\$1,900,000	\$1,900,000
Unassigned - Bond		\$420,818
Restricted:		
Retirement Contributions Fund	\$100,000	\$100,000
Tax Reduction Fund		\$135,000
Total	\$2,000,000	\$2,555,818

Proposed Appropriation of Fund Balance/Reserves – 2018-19

Propose to appropriate \$2,555,818

- ▶ Sustainability
- ▶ Within Tax Cap

Proposed Budget 2018-19

▶ Approved 2017-18 Budget:
\$119,571,688

▶ Proposed 2018-19 Budget:
\$122,559,988

Increase: \$ 2,988,300
 or 2.50%

Budget Comments

- ▶ Board of Education

board@ccsd.ws

- ▶ Christine Ackerman, Superintendent of Schools

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Tel: 238-7200 ext. 1002

- ▶ John Chow, Assistant Superintendent for Business

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Tel: 238-7200 ext. 1006

Budget Calendar

- ▶ Budget Preview
 - January 10, 2018
- ▶ Superintendent Recommended Budget to BOE
 - March 7, 2018
- ▶ Budget Presentations
 - March 14 – March 28, 2018
- ▶ Budget Adoption
 - April 11, 2018
- ▶ Budget Hearing
 - May 2, 2018
- ▶ Budget Vote
 - May 15, 2018

PTA Sponsored Budget Meetings

Community Forum on the Proposed Budget

- Thursday, March 15 – 7:00 pm (Bell Auditorium)
- Thursday, March 22 – 11:0 am (Bell Library)