

Proposed Budget 2014-15

Non-Instructional Budget & Fund Balance



March 19, 2014

Non-Instructional Budget

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

General Support

General Support

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

Board of Education

2012-13		2013-14		2014-15	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

GENERAL SUPPORT

Board of Education

Contractual	15,000	9,245	15,000	15,000	10,000		
Travel/Conferences	1,000	-	500	500	500		
Supplies	1,500	20	1,500	1,500	1,500		
TOTAL	\$17,500	\$ 9,266	\$17,000	\$17,000	\$12,000	\$ (5,000)	-29.41%

District Clerk

Salaries	27,751	25,862	28,278	28,657	18,839		
Contractual	2,000	64	1,000	1,000	1,000		
Supplies	500	144	500	500	500		
TOTAL	\$30,251	\$26,070	\$29,778	\$30,157	\$20,339	\$ (9,439)	-31.70%

District Meeting

Salaries	-	8,610	7,777	7,777	8,600		
Contractual	8,000	2,767	3,000	3,000	3,000		
TOTAL	\$ 8,000	\$11,377	\$10,777	\$10,777	\$11,600	\$ 823	7.64%

Central Administration

	2012-13		2013-14		2014-15	Approved vs.	
	Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	Variance %
Chief School Administrator							
Instructional Salary - Superintendent	240,000	250,000	250,000	256,250	256,250		
Non-Instructional Salary	88,904	88,904	88,904	92,989	92,989		
Salary Other	2,500	3,159	2,500	2,500	2,500		
Contractual	8,000	2,060	6,000	6,000	6,000		
Travel/Conferences	6,000	112	6,000	6,000	6,000		
Auto Allowance	6,000	6,000	6,000	6,000	6,000		
Supplies	2,500	1,473	2,250	2,250	2,250		
TOTAL	\$353,904	\$351,708	\$361,654	\$371,989	\$371,989	\$ 10,335	2.86%

Finance & Auditing

	2012-13		2013-14		2014-15	Approved vs.	
	Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	Variance %
<u>Business Administration</u>							
Instructional Salary - Assistant Superintendent	214,559	216,559	220,530	220,530	224,162		
Non-Instructional Salaries	506,109	510,567	511,791	516,979	522,660		
Salary Other	20,000	40,677	20,000	20,000	20,000		
Contractual	35,000	79,256	37,500	37,500	40,000		
Gifts/Donations - CSF	-	25,000	-	200,000	-		
Postage	5,000	2,119	5,250	5,250	4,000		
Memberships	1,500	1,301	1,350	1,350	1,350		
Advertising	2,500	1,266	2,000	2,000	2,000		
Travel/Conferences	3,000	2,952	2,250	2,250	2,250		
Reproduction Services	31,000	30,379	31,000	31,000	31,000		
Technical Services	9,500	9,400	9,500	9,500	9,500		
Supplies	24,000	21,192	24,000	24,000	22,000		
BOCES	80,000	75,562	78,000	78,000	78,000		
TOTAL	\$ 932,168	\$ 1,016,231	\$ 943,171	\$ 1,148,359	\$ 956,922	\$ 13,751	1.46%

<u>Auditing</u>							
Internal Auditor	25,000	22,765	25,000	25,000	25,000		
Claims Auditor - Contractual	22,500	17,753	22,500	22,500	22,500		
External Auditor	62,100	56,900	63,800	63,800	64,000		
TOTAL	\$ 109,600	\$ 97,418	\$ 111,300	\$ 111,300	\$ 111,500	\$ 200	0.18%

Legal Services, Human Resources, & Public Information

	2012-13		2013-14		2014-15	Approved vs.	
	Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	
<u>Legal</u>							
Technical Services	205,000	217,090	215,000	215,000	220,000		
Financial Services	55,000	66,112	55,000	55,000	60,000		
TOTAL	\$260,000	\$283,203	\$270,000	\$270,000	\$280,000	\$ 10,000	3.70%

Human Resources & Leadership Development

Instructional Salary - Assistant Superintendent	206,500	206,500	210,266	210,266	213,689		
Non-Instructional Salaries	107,905	110,572	107,905	112,807	112,807		
Salary Other	2,130	-	2,130	2,130	2,130		
Contractual	15,000	7,319	15,000	15,000	15,000		
Leadership Development	-	-	-	-	20,000		
Postage	1,500	376	1,500	1,500	1,500		
Supplies	1,500	895	1,500	1,500	1,500		
BOCES	30,000	45,438	30,000	30,000	30,000		
TOTAL	\$364,535	\$371,100	\$368,301	\$373,203	\$396,626	\$ 28,325	7.69%

Public Information

Salaries	28,750	45,138	45,138	49,224	50,079		
Contractual	200	-	-	-	-		
Postage	1,800	-	-	-	-		
Printing/Reproduction	10,000	10,238	5,000	5,000	5,000		
Supplies	500	-	500	500	500		
BOCES	15,000	20,000	10,000	10,000	5,000		
TOTAL	\$ 56,250	\$ 75,376	\$ 60,638	\$ 64,724	\$ 60,579	\$ (59)	-0.10%

Special Items

	2012-13		2013-14		2014-15	Approved vs.	
	Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	
Special Items							
Unallocated Insurance	400,000	373,181	400,000	400,000	400,000		
School Association Dues	25,000	19,591	25,000	25,000	22,500		
Judgments/ Claims	160,000	239,140	170,000	170,000	175,000		
Assessments	70,000	65,674	68,000	68,000	68,000		
Refund on Real Property Taxes	100,000	958,189	100,000	100,000	100,000		
BOCES Admin Services	740,000	753,140	760,000	760,000	760,000		
BOCES Capital Services	70,000	56,541	68,000	68,000	68,000		
TOTAL	\$1,565,000	\$2,465,456	\$1,591,000	\$1,591,000	\$1,593,500	\$ 2,500	0.16%

Transportation

Transportation

	2012-13		2013-14		2014-15	Approved vs.	
	Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	
<u>Pupil Transportation</u>							
Salaries	68,484	68,484	69,446	70,963	71,924		
Contractual	-	-	-	30,000	30,000		
Gas & Supplies	600,000	378,426	625,000	625,000	600,000		
Field Trips - DG	1,800	1,470	1,800	1,800	1,800		
Field Trips - RB	1,800	420	1,800	1,800	1,800		
Field Trips - WO	1,800	1,480	1,800	1,800	1,800		
Field Trips - Bell	2,500	930	2,500	2,500	2,500		
Field Trips - SB	2,500	1,378	2,500	2,500	2,500		
Field Trips - HG	7,000	6,034	7,000	7,000	7,000		
Special Education	1,129,400	1,007,939	1,149,730	1,149,730	1,157,336		
Athletic Trips	130,000	128,541	130,000	130,000	136,000		
General Education (Public & Private)	3,872,295	3,881,678	3,941,995	3,941,995	3,968,078		
Van Monitors	461,943	410,905	470,260	470,260	568,032		
TOTAL	\$6,279,522	\$5,887,684	\$6,403,831	\$6,435,348	\$6,548,770	\$ 144,939	2.26%

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 – 20
- ▶ Special Education Vans – 19.5
- ▶ Monitors – 22
- ▶ No charges for Emergency services (snow days, bomb threats, split dismissals, etc.)
- ▶ No charge for personnel to manage Transfinder computer routing system
- ▶ 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

	2012-13		2013-14		2014-15	Approved vs.		
	Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$		
Community Services								
Non-Instructional Salary - Census	18,977	18,977	18,977	19,864	19,864			
TOTAL	\$18,977	\$18,977	\$18,977	\$19,864	\$19,864	\$ 887		4.67%

Undistributed

Undistributed

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

Employee Benefits

	2012-13		2013-14		2014-15	Approved vs.	Variance %
	Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	
Employee Benefits							
Employees Retirement - NYS ERS	1,636,900	1,696,073	1,913,300	1,913,300	1,825,500		
Teachers Retirement - NYS TRS	6,095,150	5,903,048	8,100,000	8,100,000	9,013,000		
FICA	4,246,630	4,095,394	4,201,600	4,201,600	4,306,750		
Workers Compensation	296,690	292,128	314,300	314,300	325,500		
Life Insurance	34,000	54,054	20,000	20,000	15,200		
Unemployment	200,000	63,816	200,000	100,000	125,000		
Administrators LTD	22,000	18,361	20,000	20,000	19,300		
Health Insurance Buy-Out CCT	50,000	48,127	50,000	50,000	44,000		
Health Insurance Buy-Out COSA	60,500	57,750	58,000	58,000	55,000		
Health Insurance	10,797,770	10,243,434	10,956,360	10,800,000	10,790,000		
Medicare Reimbursement	477,500	477,015	500,500	500,500	510,353		
Physicals - Administrators	10,000	213	-	200	-		
Dental/Teaching Assistants Non-Tenured	20,000	14,512	22,000	-	-		
Dental/Custodians	68,000	73,005	70,500	70,500	79,200		
Joint Benefit Fund - Teachers/ Administrators	645,530	626,511	668,500	668,500	681,000		
Joint Benefit Fund - COSA	130,000	142,590	140,000	140,000	140,000		
Employee Assistance Program (EAP)	15,050	14,706	15,050	15,050	15,050		
Vision/Teaching Assistants Non-Tenured	2,800	1,674	2,000	-	-		
Vision/Custodians	15,000	15,046	15,000	15,000	15,700		
Compensated Absences	-	92,383	-	90,000	-		
TOTAL	\$24,823,520	\$23,929,841	\$27,267,110	\$27,076,950	\$27,960,553	\$ 693,443	2.54%

Debt Service

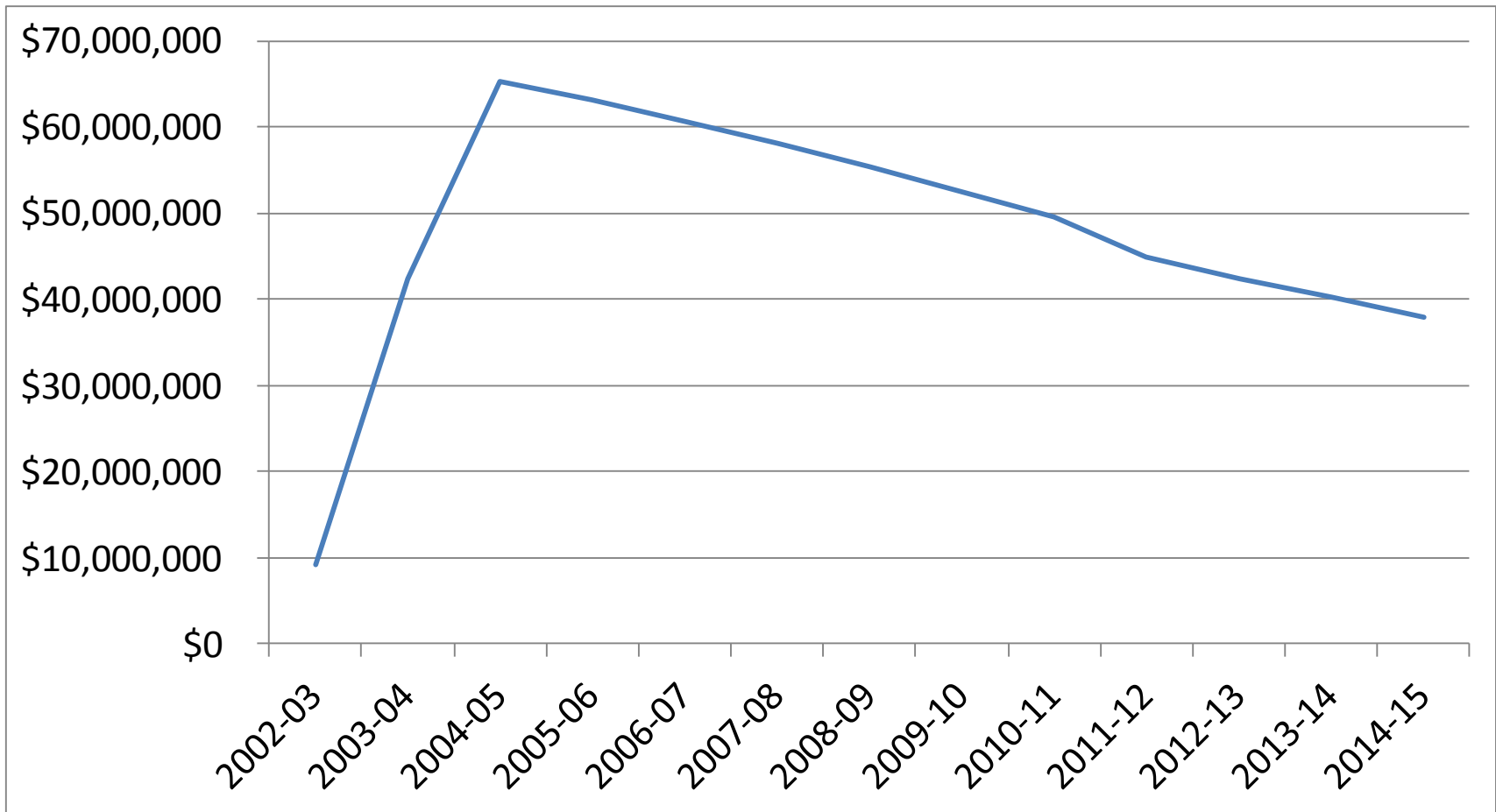
	2012-13		2013-14		2014-15	Approved vs.	Variance %
	Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	
Debt Service							
Bonds - Principal	2,270,000	2,270,000	2,335,000	2,335,000	2,420,000		
Bonds - Interest	1,661,556	1,661,556	1,593,456	1,593,456	1,500,056		
Bonds - Interest - BOCES Capital Project	-	-	32,058	-	32,058		
TAN - Interest	150,000	74,222	125,000	74,222	100,000		
Lease/Purchase Technology	220,000	220,000	220,386	220,000	266,008		
Lease/Purchase Telephone- Principal	-	55,139	-	55,989	114,461		
Lease/Purchase Telephone- Interest	-	8,453	-	7,603	12,722		
Lease/Purchase Agreement EPC I - Principal	313,554	313,554	322,523	322,523	331,747		
Lease/Purchase Agreement EPC I - Interest	168,473	168,473	159,505	159,505	150,281		
Lease/Purchase Agreement EPC II - Principal	-	-	343,395	343,395	350,621		
Lease/Purchase Agreement EPC II - Interest	316,545	86,973	118,636	118,636	111,410		
TOTAL	\$5,100,128	\$4,858,370	\$5,249,959	\$5,230,329	\$5,389,364	\$ 139,405	2.66%

Debt Service Schedule

Principal & Interest 2013-14 through 2017-18

▶ 2013-14	\$3,928,456
▶ 2014-15	\$3,920,056
▶ 2015-16	\$3,924,056
▶ 2016-17	\$3,922,256
▶ 2017-18	\$3,930,006

Debt Service History



Interfund Transfers

2012-13		2013-14		2014-15	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Interfund Transfers

Transfer to Special Aid

- Summer School Program 160,000 211,390 180,000 180,000 175,000

Transfer to Capital Projects

- Identified Project 100,000 100,000 200,000 200,000 250,000

TOTAL \$260,000 \$311,390 \$380,000 \$380,000 \$425,000 \$ 45,000 11.84%

Fund Balance

Fund Balance – General Fund

	<u>June 30, 2012</u>	<u>June 30, 2013</u>	Projected <u>June 30, 2014</u>
Nonspendable	\$27,440	\$24,865	\$25,000
Restricted:			
Tax Certiorari	\$4,263,016	\$4,629,914	\$4,631,000
Unemployment Benefits	\$150,561	\$150,597	\$150,630
Property Loss	\$59,063	\$59,077	\$59,085
Insurance	\$210,210	\$210,260	\$210,310
Liability Claims	\$218,512	\$218,564	\$218,600
Employee Benefit Accrued Liability	\$3,502,143	\$3,357,723	\$3,200,000
Repairs	\$137,084	\$137,159	\$137,220
Retirement Contributions	\$3,509,354	\$2,510,190	\$2,011,000
Total	<u>\$12,049,943</u>	<u>\$11,273,484</u>	<u>\$10,617,845</u>
Assigned			
Purchases on Order	\$1,505,424	\$1,489,553	\$1,450,000
Subsequent Year's Expenditures	\$3,000,000	\$2,746,143	\$2,500,000
Total	<u>\$4,505,424</u>	<u>\$4,235,696</u>	<u>\$3,950,000</u>
Unassigned	\$4,488,000	\$4,593,120	\$4,674,000
Total Fund Balance	<u><u>\$21,070,807</u></u>	<u><u>\$20,127,165</u></u>	<u><u>\$19,266,845</u></u>

Use of Fund Balance

Appropriation of Fund Balance	13-14 Approved		14-15 Proposed
Unassigned	\$1,746,143		\$2,000,000
Restricted:			
Debt Service Fund			
Capital Projects Fund	\$3,857		\$0
Retirement Contributions Fund	\$1,000,000		\$500,000
Total	\$2,750,000		\$2,500,000

Proposed Appropriation of Fund Balance/Reserves – 2014-15

Propose to Appropriate \$2.5MM

- ▶ Sustainability
- ▶ Within Tax Cap

Budget Calendar

- ▶ Budget Preview
 - January 15, 2014 ✓
- ▶ Superintendent's Recommended Budget to BOE
 - February 26, 2014 ✓
- ▶ Budget Presentations
 - March 5, 2014: Curriculum/Technology ✓
 - March 12, 2014: Special Education/Athletics ✓
 - March 19, 2014: Operations & Maintenance/Non-Instructional ✓
 - April 2, 2014: Revenue/Tax Rates/Contingency
- ▶ Budget Adoption
 - April 23, 2014
- ▶ Budget Hearing
 - May 7, 2014
- ▶ Budget Vote
 - May 20, 2014

PTA Sponsored Budget Meetings

Community Forum on the Proposed Budget *Bell Auditorium*

- Monday, March 3 – 9:30 am ☒
- Monday, March 3 – 7:30 pm ☒

Community Q&A on the Adopted Budget *Seven Bridges Lower Commons*

- Thursday, May 8 – 9:30 am
- Thursday, May 8 – 7:30 pm