

Proposed Budget 2016-17

Non-Instructional Budget & Fund Balance



March 30, 2016

Proposed Budget 2016-17

▶ Approved 2015-16 Budget:
\$117,901,688

▶ Proposed 2016-17 Budget:
\$118,225,288

Increase: \$ 323,600
 or 0.27%

Non-Instructional Budget

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

Expenditures:

2015-16 Approved vs. 2016-17 Proposed

Categories	Approved 2015-16	Proposed 2016-17	\$ Increase	Increase %
Salaries	\$61,896,455	\$62,099,234	\$202,779	0.33%
Employee Benefits	\$26,536,600	\$25,991,235	-\$545,365	-2.06%
Transportation	\$6,436,292	\$6,528,000	\$91,708	1.42%
Operations & Maintenance	\$5,479,500	\$5,626,500	\$147,000	2.68%
Debt Service	\$5,396,869	\$5,417,732	\$20,863	0.39%
Special Education Services	\$4,898,329	\$5,084,741	\$186,412	3.81%
BOCES Services	\$2,126,000	\$2,126,000	\$0	0.00%
Technology	\$1,514,400	\$1,546,619	\$32,219	2.13%
Per Pupil Allocation	\$1,151,397	\$1,142,740	-\$8,657	-0.75%
Other	\$2,465,846	\$2,662,487	\$196,641	7.97%
Total	\$117,901,688	\$118,225,288	\$323,600	0.27%

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

2014-15		2015-16		2016-17	Approved vs.	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	

GENERAL SUPPORT

Board of Education

Contractual	10,000	8,323	10,000	10,000	10,000		
Travel/Conferences	500	343	500	350	500		
Supplies	1,500	1,232	1,500	1,500	1,500		
TOTAL	\$ 12,000	\$ 9,898	\$ 12,000	\$ 11,850	\$ 12,000	\$ -	0.00%

District Clerk

Contractual	1,000	50	1,000	1,000	1,000		
Supplies	500	21	500	500	500		
TOTAL	\$ 1,500	\$ 71	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%

District Meeting

Contractual	3,000	1,654	3,000	3,000	3,000		
TOTAL	\$ 3,000	\$ 1,654	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%

Central Administration

2014-15		2015-16		2016-17	Approved vs.	
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	Variance %

Chief School Administrator

Contractual	6,000	4,349	6,000	6,000	6,000		
Travel/Conferences	6,000	743	6,000	3,000	6,000		
Auto Allowance	6,000	6,000	6,000	6,000	6,000		
Supplies	2,250	1,368	2,250	2,000	2,250		
TOTAL	\$ 20,250	\$ 12,460	\$ 20,250	\$ 17,000	\$ 20,250	\$ -	0.00%

Finance & Auditing

2014-15		2015-16		2016-17	Approved vs.	
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	Variance %

Business Administration

Contractual	40,000	142,670	45,000	45,000	52,500		
Postage	4,000	31,354	4,000	4,000	5,000		
Memberships	1,350	515	1,350	1,350	1,250		
Advertising	2,000	1,781	2,000	2,000	2,000		
Travel/Conferences	2,250	3,978	2,500	2,500	2,750		
Reproduction Services	31,000	30,330	31,000	31,000	30,000		
Technical Services	9,500	-	9,500	9,500	2,000		
Supplies	22,000	21,621	22,500	22,500	22,000		
BOCES	78,000	70,445	78,000	78,000	78,000		
TOTAL	\$ 190,100	\$ 302,694	\$ 195,850	\$ 195,850	\$ 195,500	\$ (350)	-0.18%

Auditing

Internal Auditor	25,000	25,010	25,000	25,000	25,000		
Claims Auditor - Contractual	22,500	20,768	23,000	22,500	23,000		
External Auditor	64,000	60,300	50,250	50,250	52,250		
TOTAL	\$ 111,500	\$ 106,078	\$ 98,250	\$ 97,750	\$ 100,250	\$ 2,000	2.04%

Legal Services, Human Resources, & Public Information

2014-15		2015-16		2016-17	Approved vs.	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	

Legal

Technical Services	220,000	310,214	240,000	240,000	250,000		
Financial Services	60,000	36,807	60,000	60,000	60,000		
TOTAL	\$ 280,000	\$ 347,020	\$ 300,000	\$ 300,000	\$ 310,000	\$ 10,000	3.33%

Human Resources & Leadership Development

Contractual	15,000	11,437	15,000	15,000	15,000		
Leadership Development	20,000	19,815	20,000	20,000	20,000		
Postage	1,500	61	1,500	1,500	1,500		
Supplies	1,500	862	1,500	1,500	1,500		
BOCES	30,000	28,926	30,000	30,000	45,000		
TOTAL	\$ 68,000	\$ 61,101	\$ 68,000	\$ 68,000	\$ 83,000	\$ 15,000	22.06%

Public Information

Printing/Reproduction	5,000	2,675	5,000	5,000	5,000		
Supplies	500	-	500	500	500		
BOCES	5,000	5,000	5,000	5,000	5,000		
TOTAL	\$ 10,500	\$ 7,675	\$ 10,500	\$ 10,500	\$ 10,500	\$ -	0.00%

Special Items

	2014-15		2015-16		2016-17	Approved vs. Proposed Variance \$	Variance %
	Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		
Special Items							
Unallocated Insurance	400,000	410,783	415,000	415,000	415,000		
School Association Dues	22,500	20,264	22,500	22,500	22,500		
Judgments/Claims	175,000	266,252	250,000	250,000	250,000		
Assessments	68,000	61,846	65,000	65,000	65,000		
Refund on Real Property Taxes	100,000	2,085,586	100,000	100,000	100,000		
BOCES Admin Services	760,000	788,047	760,000	760,000	795,000		
BOCES Capital Services	68,000	4,733	5,000	5,000	10,000		
BOCES Capital Project	-	454,122	-	382,158	-		
TOTAL	\$ 1,593,500	\$ 4,091,632	\$ 1,617,500	\$ 1,999,658	\$ 1,657,500	\$ 40,000	2.47%

Special Items							
Unallocated Insurance	400,000	410,783	415,000	415,000	415,000		
School Association Dues	22,500	20,264	22,500	22,500	22,500		
Judgments/Claims	175,000	266,252	250,000	250,000	250,000		
Assessments	68,000	61,846	65,000	65,000	65,000		
Refund on Real Property Taxes	100,000	2,085,586	100,000	100,000	100,000		
BOCES Admin Services	760,000	788,047	760,000	760,000	795,000		
BOCES Capital Services	68,000	4,733	5,000	5,000	10,000		
BOCES Capital Project	-	454,122	-	382,158	-		
TOTAL	\$ 1,593,500	\$ 4,091,632	\$ 1,617,500	\$ 1,999,658	\$ 1,657,500	\$ 40,000	2.47%

Transportation

Transportation

	2014-15		2015-16		2016-17	Approved vs.	Variance %
	Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	
Pupil Transportation							
Contractual	30,000	33,600	30,000	33,600	33,600		
Gas & Supplies	600,000	282,853	500,000	450,000	400,000		
Field Trips - DG	1,800	1,320	1,800	1,800	1,800		
Field Trips - RB	1,800	378	1,800	1,800	1,800		
Field Trips - WO	1,800	1,620	1,800	1,800	1,800		
Field Trips - Bell	2,500	605	2,500	2,500	2,500		
Field Trips - SB	2,500	110	2,500	2,500	2,500		
Field Trips - HG	7,000	7,900	7,000	7,000	7,000		
Special Education	1,157,336	1,305,651	1,180,483	1,213,958	1,400,400		
Van Monitors	568,032	495,332	506,969	560,000	574,600		
General Education (Public & Private)	3,968,078	4,173,504	4,047,440	4,047,440	3,942,000		
Athletic Trips	136,000	162,696	154,000	160,000	160,000		
TOTAL	\$ 6,476,846	\$ 6,465,569	\$ 6,436,292	\$ 6,482,398	\$ 6,528,000	\$ 91,708	1.42%

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

	2014-15		2015-16		2016-17	Approved vs. Proposed Variance \$	Variance %
	Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		
Community Services							
Non-Instructional Salary - Census	19,864	20,725	20,792	21,914	21,914		
TOTAL	\$ 19,864	\$ 20,725	\$ 20,792	\$ 21,914	\$ 21,914	\$ 1,122	5.40%

Undistributed

Undistributed

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

Employee Benefits

	2014-15		2015-16		2016-17	Approved vs.	Variance %
	Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	
Employee Benefits							
Employees Retirement - NYS ERS	1,825,500	1,686,787	1,706,450	1,706,450	1,526,000		
Teachers Retirement - NYS TRS	9,013,000	8,738,980	7,165,000	7,165,000	6,381,000		
FICA	4,306,750	4,132,204	4,590,250	4,590,250	4,633,400		
Workers Compensation	325,500	338,151	330,000	330,000	335,000		
Life Insurance	15,200	21,998	22,400	22,400	25,535		
Unemployment	125,000	33,450	125,000	125,000	125,000		
Administrators LTD	19,300	17,443	19,300	19,300	20,050		
Health Insurance Buy-Out CCT	44,000	41,249	44,000	44,000	38,500		
Health Insurance Buy-Out COSA	55,000	49,271	55,000	55,000	38,500		
Health Insurance	10,790,000	10,210,536	10,987,000	10,857,000	11,356,000		
Medicare Reimbursement	510,353	546,355	575,000	575,000	611,000		
Dental/Custodians	79,200	76,228	79,200	79,200	80,840		
Joint Benefit Fund - Teachers/ Administrators	681,000	648,741	681,000	681,000	649,640		
Joint Benefit Fund - COSA	140,000	134,588	140,000	140,000	138,570		
Employee Assistance Program (EAP)	15,050	13,224	15,050	15,050	17,000		
Vision/Custodians	15,700	15,038	15,700	15,700	15,200		
Compensated Absences	-	170,738	-	-	-		
TOTAL	\$ 27,960,553	\$ 26,874,980	\$ 26,550,350	\$ 26,420,350	\$ 25,991,235	\$ (559,115)	-2.11%

Debt Service

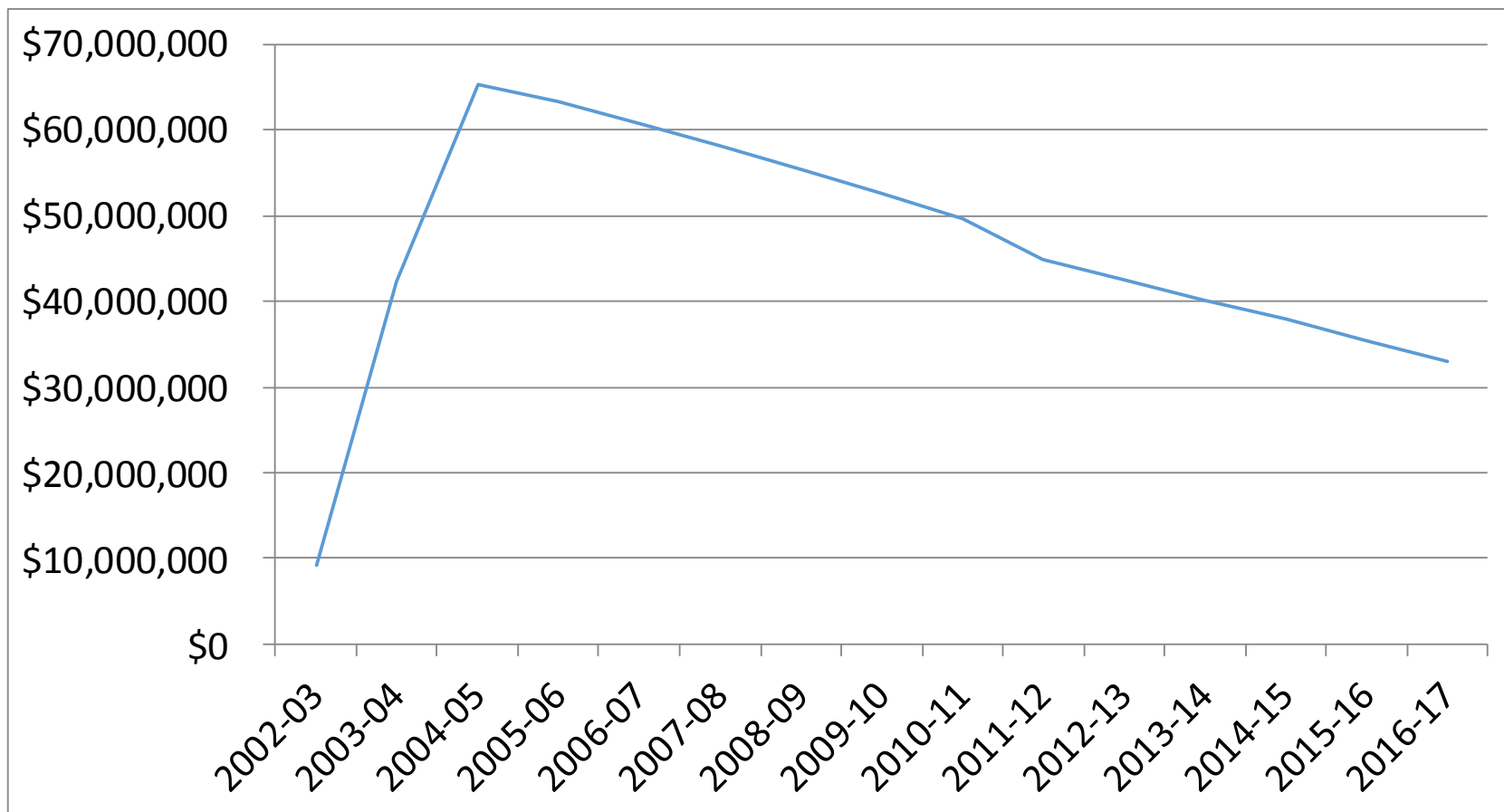
	2014-15		2015-16		2016-17	Approved vs.	Variance %
	Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	
Debt Service							
Bonds - Principal	2,420,000	2,420,000	2,545,000	2,545,000	2,645,000		
Bonds - Interest	1,500,056	1,500,056	1,379,056	1,379,056	1,277,256		
Bonds - Interest - BOCES Capital Project	32,058	-	-	-	-		
TAN - Interest	100,000	54,008	100,000	26,400	75,000		
Lease/Purchase Telephone - Principal & Interest	127,183	126,969	126,969	126,969	126,969		
Lease/Purchase Technology - Principal & Interest	266,008	274,089	301,784	300,305	349,448		
Lease/Purchase EPC - Principal & Interest	944,059	944,059	944,059	944,059	944,059		
TOTAL	\$ 5,389,364	\$ 5,319,182	\$ 5,396,869	\$ 5,321,789	\$ 5,417,732	\$ 20,863	0.39%

Debt Service Schedule

Principal & Interest 2014-15 through 2018-19

▶ 2015-16	\$3,924,056
▶ 2016-17	\$3,922,256
▶ 2017-18	\$3,930,006
▶ 2018-19	\$3,763,606
▶ 2019-20	\$3,754,406

Debt Service History



Interfund Transfers

	2014-15		2015-16		2016-17	Approved vs.	Variance %
	Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	
Interfund Transfers							
Transfer to Special Aid							
- Summer School Program	175,000	169,593	175,000	175,000	175,000		
Transfer to Capital Projects							
- Identified Project	250,000	250,000	575,000	575,000	575,000		
TOTAL	\$ 425,000	\$ 419,593	\$ 750,000	\$ 750,000	\$ 750,000	\$ -	0.00%

Fund Balance

Fund Balance – General Fund

	June 30, 2014	June 30, 2015	Projected June 30, 2016
Nonspendable	\$26,845	\$1,274,182	\$1,225,000
Restricted:			
Tax Certiorari	\$4,630,905	\$2,811,052	\$2,811,052
Unemployment Benefits	\$150,629	\$150,666	\$150,666
Property Loss	\$59,090	\$59,104	\$59,104
Insurance	\$210,305	\$210,356	\$210,356
Liability Claims	\$218,611	\$218,664	\$218,664
Employee Benefit Accrued Liability	\$3,222,992	\$2,921,522	\$2,821,522
Repairs	\$137,234	\$137,308	\$137,308
Retirement Contributions	\$2,010,941	\$1,861,431	\$1,761,431
Debt Service	\$0	\$14,819	\$14,819
Total	\$10,640,707	\$8,384,922	\$8,170,103
Assigned			
Purchases on Order	\$1,265,726	\$1,079,043	\$1,050,000
Subsequent Year's Expenditures	\$2,350,000	\$2,250,000	\$2,000,000
Total	\$3,615,726	\$3,329,043	\$3,050,000
Unassigned	\$4,664,107	\$4,715,478	\$4,329,012
Total Fund Balance	\$18,947,385	\$17,703,625	\$16,774,115

Use of Fund Balance

Appropriation of Fund Balance	15-16 Approved	16-17 Proposed
Unassigned:	\$2,100,000	\$1,900,000
Restricted:		
Retirement Contributions Fund	\$150,000	\$100,000
Total	\$2,250,000	\$2,000,000

Proposed Appropriation of Fund Balance/Reserves – 2016-17

Propose to Appropriate \$2.0MM

- ▶ Sustainability
- ▶ Within Tax Cap

Proposed Budget 2016-17

▶ Approved 2015-16 Budget:
\$117,901,688

▶ Proposed 2016-17 Budget:
\$118,225,288

Increase: \$ 323,600
 or 0.27%

Budget Comments

- ▶ Board of Education

board@ccsd.ws

- ▶ Lyn McKay, 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 13, 2016 ☒
- ▶ Superintendent Recommended Budget to BOE
 - February 24, 2016 ☒
- ▶ Budget Presentations
 - March 9 – April 6, 2016
- ▶ Budget Adoption
 - April 13, 2016
- ▶ Budget Hearing
 - May 4, 2016
- ▶ Budget Vote
 - May 17, 2016

PTA Sponsored Budget Meetings

Community Forum on the Proposed Budget

Bell Auditorium

- Tuesday, March 1 – 9:30 am ☒
- Tuesday, March 1 – 7:30 pm ☒

Community Meeting on the Proposed Budget

Scattered Books, 29 King Street

- Tuesday, March 29 – 7:30 pm ☒

Community Q&A on the Adopted Budget

Seven Bridges Lower Commons

- Thursday, April 28 – 9:30 am
- Thursday, April 28 – 7:30 pm