

# Proposed Budget 2017-18

## Non-Instructional Budget & Fund Balance



March 29, 2017

# Proposed Budget 2017-18

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

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

Increase:           \$   1,346,400  
  or   1.14%

# Non-Instructional Budget

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

# Expenditures: 2016-17 Approved vs. 2017-18 Proposed

Categories	Approved 2016-17	Proposed 2017-18	\$ Increase	Increase %
Salaries	62,099,234	62,577,477	478,243	0.77%
Employee Benefits	25,991,235	26,119,142	127,907	0.49%
Transportation	6,528,000	6,646,689	118,689	1.82%
Operations & Maintenance	5,626,500	5,750,500	124,000	2.20%
Debt Service	5,417,732	5,673,955	256,223	4.73%
Special Education Services	5,084,741	4,795,700	(289,041)	-5.68%
BOCES Services	2,126,000	2,171,262	45,262	2.13%
Technology	1,546,619	1,710,360	163,741	10.59%
Per Pupil Allocation	1,142,740	1,140,415	(2,325)	-0.20%
Other	2,662,487	2,986,188	323,701	12.16%
Total	118,225,288	119,571,688	1,346,400	1.14%

# 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

2015-16		2016-17		2017-18	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

## GENERAL SUPPORT

### Board of Education

Contractual	10,000	13,424	10,000	10,911	10,000		
Travel/Conferences	500	500	500	1,000	500		
Supplies	1,500	2,937	1,500	2,316	1,500		
TOTAL \$	12,000	\$ 16,861	\$ 12,000	\$ 14,227	\$ 12,000	\$ -	0.00%

### District Clerk

Salaries	16,390	8,990	16,390	9,201	24,201		
Contractual	1,000	1,000	1,000	1,347	1,000		
Supplies	500	500	500	985	500		
TOTAL \$	17,890	\$ 10,490	\$ 17,890	\$ 11,533	\$ 25,701	\$ 7,811	43.66%

### District Meeting

Salaries	8,600	6,179	8,600	8,600	8,600		
Contractual	3,000	3,000	3,000	3,000	8,000		
TOTAL \$	11,600	\$ 9,179	\$ 11,600	\$ 11,600	\$ 16,600	\$ 5,000	43.10%

# Central Administration

	2015-16		2016-17		2017-18	Approved vs.	
	Approved	Year End	Approved	Year End	Proposed	Proposed	
	Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %
Chief School Administrator							
Instructional Salary - Superintendent	260,606	280,778	271,054	407,117	270,000		
Non-Instructional Salary	97,264	97,586	114,748	149,554	87,975		
Salary Other	2,500	3,626	2,500	2,500	2,500		
Contractual	6,000	7,500	6,000	20,209	7,500		
Travel/Conferences	6,000	1,619	6,000	765	3,000		
Auto Allowance	6,000	6,000	6,000	9,500	6,000		
Supplies	2,250	421	2,250	3,370	2,250		
TOTAL	\$ 380,620	\$ 397,530	\$ 408,552	\$ 593,015	\$ 379,225	\$ (29,327)	-7.18%



# Finance & Auditing

	2015-16		2016-17		2017-18	Approved vs.	
	Approved	Year End	Approved	Year End	Proposed	Proposed	
	Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %
<u>Business Administration</u>							
Instructional Salary - Assistant Superintendent	229,845	229,845	234,276	234,276	238,796		
Non-Instructional Salaries	533,772	544,640	554,065	557,527	568,166		
Salary Other	20,000	68,139	20,000	20,000	20,000		
Contractual	45,000	93,264	52,500	52,500	52,500		
Postage	4,000	20,323	5,000	5,000	5,000		
Memberships	1,350	1,439	1,250	1,250	1,500		
Advertising	2,000	1,954	2,000	2,000	2,000		
Travel/Conferences	2,500	2,142	2,750	2,750	2,500		
Reproduction Services	31,000	30,793	30,000	30,000	30,000		
Technical Services	9,500	-	2,000	-	-		
Supplies	22,500	22,129	22,000	22,000	22,500		
BOCES	78,000	71,075	78,000	75,000	75,000		
TOTAL \$	979,467	\$ 1,085,742	\$ 1,003,841	\$ 1,002,303	\$ 1,017,962	\$ 14,121	1.41%
<u>Auditing</u>							
Internal Auditor	25,000	28,000	25,000	25,000	25,000		
Claims Auditor - Contractual	23,000	19,620	23,000	20,000	20,000		
External Auditor	50,250	52,750	52,250	52,250	54,250		
TOTAL \$	98,250	\$ 100,370	\$ 100,250	\$ 97,250	\$ 99,250	\$ (1,000)	-1.00%

# Legal Services, Human Resources, & Public Information

	2015-16		2016-17		2017-18	Approved vs.	
	Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	Variance %
<u>Legal</u>							
Technical Services	240,000	413,467	250,000	275,000	300,000		
Financial Services	60,000	50,000	60,000	60,000	60,000		
TOTAL \$	300,000	\$ 463,467	\$ 310,000	\$ 335,000	\$ 360,000	\$ 50,000	16.13%
<u>Human Resources &amp; Leadership Development</u>							
Instructional Salary - Assistant Superintendent	213,632	201,500	205,428	205,428	209,435		
Non-Instructional Salaries	118,234	120,743	114,901	120,492	122,377		
Salary Other	2,130	848	2,130	2,130	2,130		
Contractual	15,000	11,537	15,000	15,000	15,000		
Leadership Development	20,000	28,833	20,000	20,000	20,000		
Postage	1,500	99	1,500	1,500	1,500		
Supplies	1,500	1,447	1,500	1,500	1,500		
BOCES	30,000	8,057	45,000	45,000	45,000		
TOTAL \$	401,996	\$ 373,063	\$ 405,459	\$ 411,050	\$ 416,942	\$ 11,483	2.83%
<u>Public Information</u>							
Salaries	52,736	63,367	63,367	65,585	65,585		
Printing/Reproduction	5,000	5,000	5,000	5,000	5,000		
Supplies	500	-	500	200	500		
BOCES	5,000	-	5,000	1,000	1,000		
TOTAL \$	63,236	\$ 68,367	\$ 73,867	\$ 71,785	\$ 72,085	\$ (1,782)	-2.41%

# Special Items

	2015-16		2016-17		2017-18	Approved vs.	
	Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	Variance %
<u>Special Items</u>							
Unallocated Insurance	415,000	517,261	415,000	459,000	475,000		
School Association Dues	22,500	22,811	22,500	22,500	23,000		
Judgments/ Claims	250,000	319,718	250,000	250,000	250,000		
Assessments	65,000	62,702	65,000	65,000	65,000		
Refund on Real Property Taxes	100,000	111,002	100,000	100,000	100,000		
BOCES Admin Services	760,000	790,269	795,000	795,000	815,000		
BOCES Capital Services	5,000	4,616	10,000	10,000	25,262		
BOCES Capital Project	-	382,158	-	-	-		
TOTAL	\$ 1,617,500	\$ 2,210,537	\$ 1,657,500	\$ 1,701,500	\$ 1,753,262	\$ 95,762	5.78%
<u>Special Schools - Continuing Education</u>							
Salary - Director	32,419	27,165	32,319	27,288	32,319		
Contractual - Instructional	80,000	87,427	80,000	8,500	88,000		
Contractual - Driver Ed	135,000	132,850	132,500	132,500	132,500		
Contractual - Other	5,000	2,737	5,000	5,000	5,000		
Bank Fees	2,000	529	1,000	1,000	1,000		
Postage	5,000	19	2,000	2,000	2,000		
Reproduction Services	5,123	5,123	8,000	9,000	10,000		
Supplies	500	208	500	500	500		
TOTAL	\$ 265,042	\$ 256,057	\$ 261,319	\$ 185,788	\$ 271,319	\$ 10,000	3.83%

# Transportation

# Transportation

	2015-16		2016-17		2017-18	Approved vs.	
	Approved	Year End	Approved	Year End	Proposed	Proposed	
	Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %
Pupil Transportation							
Salaries	74,472	76,421	77,590	79,190	80,574		
Salaries	10,000	-	10,000	10,000	10,000		
Contractual	30,000	53,615	33,600	33,600	33,600		
Gas & Supplies	500,000	184,321	400,000	400,000	325,000		
Field Trips - DG	1,800	390	1,800	1,800	1,800		
Field Trips - RB	1,800	-	1,800	1,800	1,800		
Field Trips - WO	1,800	1,260	1,800	1,800	1,800		
Field Trips - Bell	2,500	150	2,500	2,500	2,500		
Field Trips - SB	2,500	220	2,500	2,500	2,500		
Field Trips - HG	7,000	6,225	7,000	7,000	7,000		
Special Education	1,180,483	1,113,024	1,400,400	1,400,400	1,385,425		
Van Monitors	506,969	566,093	574,600	574,600	579,750		
General Education (Public & Private)	4,047,440	4,167,375	3,942,000	3,942,000	4,049,940		
Athletic Trips	154,000	159,082	160,000	160,000	165,000		
TOTAL \$	6,520,764	\$ 6,328,177	\$ 6,615,590	\$ 6,617,190	\$ 6,646,689	\$ 31,099	0.47%

# 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

		2015-16		2016-17		2017-18		Approved vs.					
		Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		Proposed Variance \$	Variance %				
Community Services													
Non-Instructional Salary - Census		20,792	21,914	21,914	22,754	22,754							
TOTAL	\$	20,792	\$	21,914	\$	21,914	\$	22,754	\$	22,754	\$	840	3.83%

# Undistributed

# Undistributed

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

# Employee Benefits

	2015-16		2016-17		2017-18	Approved vs.	Variance %
	Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	
Employee Benefits							
Employees Retirement - NYS ERS	1,706,450	1,495,914	1,526,000	1,526,000	1,465,950		
Teachers Retirement - NYS TRS	7,165,000	6,574,847	6,381,000	6,381,000	5,357,620		
FICA	4,590,250	4,176,561	4,633,400	4,633,400	4,732,310		
Workers Compensation	330,000	329,201	335,000	335,000	335,000		
Life Insurance	22,400	21,885	25,535	25,535	30,000		
Unemployment	125,000	8,624	125,000	75,000	100,000		
Administrators LTD	19,300	19,180	20,050	20,050	19,247		
Health Insurance Buy-Out CCT	44,000	37,125	38,500	38,500	37,750		
Health Insurance Buy-Out COSA	55,000	39,875	38,500	38,500	27,500		
Health Insurance	10,987,000	10,657,866	11,356,000	11,356,000	12,430,205		
Medicare Reimbursement	575,000	596,063	611,000	611,000	673,797		
Dental/Custodians	79,200	77,359	80,840	80,840	86,515		
Joint Benefit Fund - Teachers/ Administrators	681,000	675,288	649,640	649,640	653,680		
Joint Benefit Fund - COSA	140,000	103,195	138,570	138,570	137,080		
Employee Assistance Program (EAP)	15,050	13,376	17,000	17,000	17,000		
Vision/Custodians	15,700	15,261	15,200	15,200	15,488		
Compensated Absences	-	63,068	-	-	-		
TOTAL	\$ 26,550,350	\$ 24,904,689	\$ 25,991,235	\$ 25,941,235	\$ 26,119,142	\$ 127,907	0.49%

# Debt Service

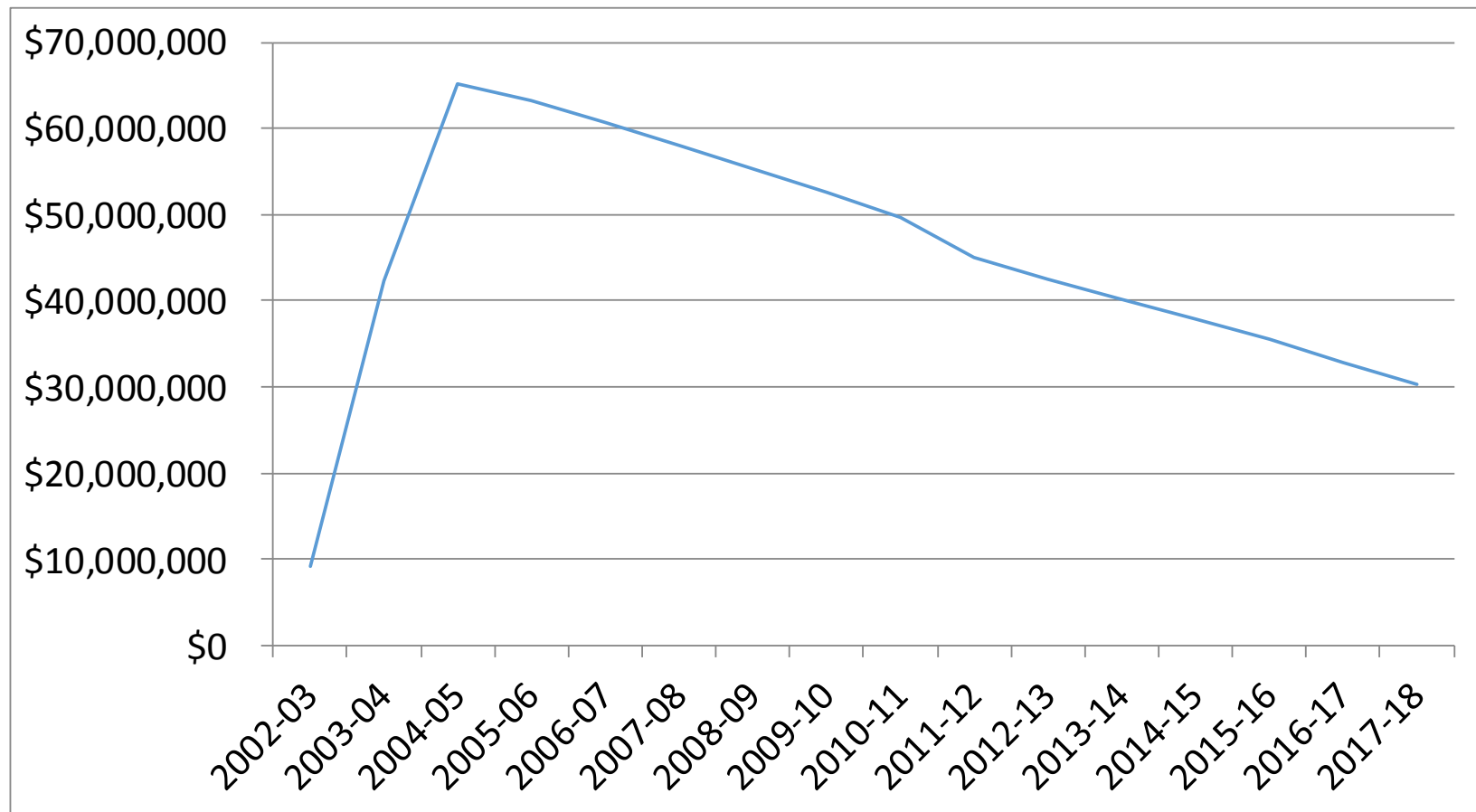
	2015-16		2016-17		2017-18	Approved vs. Proposed Variance \$	Variance %
	Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		
Debt Service							
Bonds - Principal	2,545,000	2,545,000	2,645,000	2,645,000	2,785,000		
Bonds - Interest	1,379,056	1,379,056	1,277,256	1,277,256	1,145,006		
TAN - Interest	100,000	26,400	75,000	-	-		
Lease/Purchase Telephone - Principal & Interest	126,969	126,969	126,969	126,969	126,969		
Lease/Purchase Technology - Principal & Interest	301,784	300,305	349,448	332,059	412,059		
Lease/Purchase EPC I - Principal & Interest	944,059	944,059	944,059	944,059	944,059		
Lease/Purchase EPC II - Principal & Interest	-	-	-	55,192	260,862		
TOTAL	\$ 5,396,869	\$ 5,321,789	\$ 5,417,732	\$ 5,380,535	\$ 5,673,955	\$ 256,223	4.73%

# Debt Service Schedule

## Principal & Interest 2016-17 through 2019-2020

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

# Outstanding Debt History



# Interfund Transfers

## Interfund Transfers

Transfer to Special Aid

- Summer School Program

Transfer to Capital Projects

- Identified Project

2015-16		2016-17		2017-18	Approved vs.	
Approved	Year End	Approved	Year End	Proposed	Proposed	
Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %
175,000	158,169	175,000	175,000	165,000		
575,000	575,000	575,000	575,000	575,000		
TOTAL \$	\$	\$	\$	\$	(10,000)	-1.33%



# Fund Balance (Including Reserves)

# Fund Balance – General Fund

	June 30, 2015	June 30, 2016	Projected June 30, 2017
Nonspendable	\$1,274,182	\$2,346,627	\$2,300,000
Restricted (Reserves)			
Tax Certiorari	\$2,811,052	\$2,812,031	\$2,820,467
Unemployment Benefits	\$150,666	\$150,719	\$151,171
Property Loss	\$59,104	\$59,125	\$59,302
Insurance	\$210,356	\$210,429	\$211,060
Liability Claims	\$218,664	\$218,740	\$219,396
Employee Benefit Accrued Liability	\$2,921,522	\$2,840,544	\$2,724,066
Repairs	\$137,308	\$137,391	\$137,803
Retirement Contributions	\$1,861,431	\$1,762,079	\$1,667,365
Debt Service	\$14,819	\$14,819	\$14,863
Total	\$8,384,922	\$8,205,877	\$7,990,631
Assigned			
Purchases on Order	\$1,079,043	\$3,159,859	\$2,500,000
Subsequent Year's Expenditures	\$2,250,000	\$2,000,000	\$2,000,000
Total	\$3,329,043	\$5,159,859	\$4,500,000
Unassigned	\$4,715,478	\$4,709,527	\$4,782,868
<b>Total Fund Balance</b>	<b>\$17,703,625</b>	<b>\$20,421,890</b>	<b>\$19,573,499</b>

# Use of Fund Balance

<b>Appropriation of Fund Balance</b>	<b>16-17 Approved</b>	<b>17-18 Proposed</b>
Unassigned:	\$1,900,000	\$1,900,000
Restricted:		
Retirement Contributions Fund	\$100,000	\$100,000
Total	\$2,000,000	\$2,000,000

# Proposed Appropriation of Fund Balance/Reserves – 2017-18

Propose to Appropriate \$2.0MM

- ▶ Sustainability
- ▶ Within Tax Cap

# Proposed Budget 2017-18

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

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

Increase:           \$   1,346,400  
  or   1.14%

# Budget Comments

- ▶ Board of Education

[board@ccsd.ws](mailto:board@ccsd.ws)

- ▶ Dan McCann, Interim Superintendent of Schools

[damccann@ccsd.ws](mailto:damccann@ccsd.ws)

Tel: 238-7200 ext. 1002

- ▶ John Chow, Assistant Superintendent for Business

[jochow@ccsd.ws](mailto:jochow@ccsd.ws)

Tel: 238-7200 ext. 1006

# Budget Calendar

- ▶ Budget Preview
  - January 11, 2017 ☒
- ▶ Superintendent Recommended Budget to BOE
  - March 1, 2017 ☒
- ▶ Budget Presentations
  - March 8 – March 29, 2017
- ▶ Budget Adoption
  - April 5, 2017
- ▶ Budget Hearing
  - May 3, 2017
- ▶ Budget Vote
  - May 16, 2017

# PTA Sponsored Budget Meetings

## Community Forum on the Proposed Budget *Bell Auditorium*

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

## Community Q&A on the Adopted Budget

TBD