

Willsboro Central School District
Proposed Budget For School Year 2018-2019
GENERAL FUND APPROPRIATIONS

ADMINISTRATIVE COMPONENT

	Proposed Budget <u>2018-19</u>	Adopted Budget <u>2017-18</u>
<u>GENERAL SUPPORT</u>		
A. <u>Board of Education</u>		
Board of Education		
(1) Contractual expense	\$2,100.00	\$2,100.00
District Meeting		
(2) Contractual expense	\$850.00	\$850.00
	=====	=====
Board of Education Total	\$2,950.00	\$2,950.00
<p>(1) Charged to this section are the expenses for bids, advertisements, legal notices and policy services.</p> <p>(2) Charged to this section are the costs for legal notices, voting machine custodians and expenses in conjunction with the Annual Meeting.</p>		
B. <u>Central Administration</u>		
Chief School Administrator		
(1) Instructional salaries	\$130,000.00	\$135,050.00
(2) Non-instructional salaries	\$100,059.00	\$94,781.00
(3) Equipment	\$0.00	\$500.00
(4) Contractual expenses	\$2,000.00	\$2,000.00
(5) Materials & supplies	\$3,500.00	\$3,500.00
	=====	=====
Central Administration Total	\$235,559.00	\$235,831.00
<p>(1) Charged to this section is the annual salary of the Superintendent of Schools. New Superintendent search is underway.</p> <p>(2) Charged to this section are the salaries of clerical personnel.</p> <p>(3) Charged to this section is the cost of equipment to be used in the administrative offices.</p> <p>(4) Charged to this section are the costs for membership dues and meetings attended by the Superintendent in connection with his duties.</p> <p>(5) Charged to this section are supplies & materials used in the administrative offices.</p>		

	Proposed Budget <u>2018-19</u>	Adopted Budget <u>2017-18</u>
C. Finance		
Business Administration		
(1) Non-instructional salaries	\$88,774.00	\$86,288.00
(2) Equipment	\$0.00	\$500.00
(3) Contractual expenses	\$14,275.00	\$13,382.00
(4) Materials & supplies	\$800.00	\$800.00
(5) BOCES services	<u>\$8,755.00</u>	<u>\$14,782.00</u>
Subtotal	\$112,604.00	\$115,752.00
<p>(1) Charged to this section is a portion of the salaries for the District Treasurer, account clerk and claims auditor.</p> <p>(2) Charged to this section is the cost of equipment to be used in the Business Office.</p> <p>(3) Charged to this section are the in-house costs for having Payroll & Accounting software contracts.</p> <p>(4) Charged to this section are costs for office supplies.</p> <p>(5) Charged to this section are costs for participation in a Co-operative Purchase Service, State Aid planning and GASB 45 Post Retirement services.</p>		
Auditing		
(1) Contractual expense	\$12,000.00	\$12,000.00
<p>(1) Charged to this section is the cost of having a legally required independent audit.</p>		
Treasurer		
(1) Non-instructional salaries	\$10,846.00	\$10,530.00
(2) Materials & supplies	<u>\$550.00</u>	<u>\$550.00</u>
Subtotal	\$11,396.00	\$11,080.00
<p>(1) Charged to this section is a portion of the salary of the District's Treasurer.</p> <p>(2) Charged to this section are the costs for office expenses such as checks.</p>		
Tax Collector		
(1) Non-instructional salaries	\$5,729.00	\$5,573.00
(2) Contractual expenses	\$1,800.00	\$1,800.00
(3) Materials & supplies	<u>\$2,400.00</u>	<u>\$2,400.00</u>
Subtotal	\$9,929.00	\$9,773.00
<p>(1) Charged to this section is the contract cost for tax collection.</p> <p>(2) Charged to this section are costs for printing tax rolls and tax bills.</p> <p>(3) Charged to this section are supplies such as envelopes and postage.</p>		
Purchasing		
(1) Instructional salary	\$0.00	\$5,000.00
<p>(1) Charged to this section is the Purchasing Agent's salary</p>		
Finance Total	===== \$145,929.00	===== \$153,605.00

	Proposed Budget <u>2018-19</u>	Adopted Budget <u>2017-18</u>
D. <u>Staff</u>		
Legal		
(1) Contractual expense	\$15,000.00	\$18,000.00
<p>(1) Charged to this section are the costs of preparing for hearings, arbitrations, negotiations, and other legal actions.</p>		
Personnel		
(1) Contractual expense	\$2,500.00	\$2,500.00
(2) BOCES services	<u>\$21,736.00</u>	<u>\$17,686.00</u>
Subtotal	\$24,236.00	\$20,186.00
<p>(1) Charged to this section is the 403B compliance service cost for employees. (2) Charged to this section are costs for BOCES services which include facilitation of our cooperative health insurance and workers' compensation consortium.</p>		
	=====	=====
Staff Total	\$39,236.00	\$38,186.00
E. <u>Central Services</u>		
Central Printing and Mailing		
(1) Contractual expenses	\$7,500.00	\$7,500.00
(2) Materials & supplies	\$7,000.00	\$7,000.00
	=====	=====
Central Services Total	\$14,500.00	\$14,500.00
<p>(1) Charged to this section are contractual costs for printing newsletters and general school printing. Also included is the rental of the postage meter and scale. (2) Charged to this section are materials and supplies such as stationary, envelopes, postage, and mailing expenses.</p>		
F. <u>Special Items</u>		
(1) Unallocated Insurance	\$36,500.00	\$35,700.00
(2) School Association Dues	\$5,700.00	\$5,525.00
(3) Assessments on school property	\$11,500.00	\$11,500.00
(4) BOCES Administrative cost	\$99,796.00	\$86,979.00
	=====	=====
Special Items Total	\$153,496.00	\$139,704.00
<p>(1) Charged to this section are the costs of various insurances such as liability, comprehensive, and student accident. (2) Charged to this section are the costs of belonging to school associations. (3) Charged to this section is the cost of the capital outlay portion of the town sewer bill for the school and bus garage buildings. (4) Charged to this section is Willsboro's share of the cost of administrative fees associated with BOCES.</p>		
	=====	=====
TOTAL GENERAL SUPPORT	\$591,670.00	\$584,776.00

**Proposed
Budget
2018-19**

**Adopted
Budget
2017-18**

INSTRUCTION

A. Administration and Improvement

Supervision - Regular School

(1) Instructional Salaries **\$6,000.00** \$5,500.00

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\$6,000.00

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\$5,500.00

Administration and Improvement Total
TOTAL INSTRUCTION

(1) Charged to this section is the negotiated cost associated with the Dean of Students.

UNDISTRIBUTED EXPENDITURES

A. Employee Benefits

(1) State Retirement **\$33,347.00** \$32,817.00
 (2) Teachers' Retirement **\$16,185.00** \$15,379.00
 (3) Social Security & Medicare **\$25,473.00** \$27,537.00
 (4) Workers' Compensation Insurance **\$877.00** \$742.00
 (5) Unemployment Insurance **\$45.00** \$50.00
 (6) Health Insurance **\$172,788.00** \$119,506.00

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\$248,715.00

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\$196,031.00

Employee Benefits Total
TOTAL UNDISTRIBUTED

- (1) Charged to this section are the costs of the school system's contributions to a nonprofessional employee retirement fund.
- (2) Charged to this section are the costs of the school system's contribution to the retirement system of its professional employees.
- (3) Charged to this section is the school system's contribution to employees' social security.
- (4) Charged to this section is the cost of workers' compensation insurance for employees.
- (5) Charged to this section are the school system's costs for maintaining a reserve fund to pay unemployment compensation.
- (6) Charged to this section are the costs for the system's contribution to employee medical insurance.

** Special Note: The Employee Benefits Functional Unit is distributed over all three components so that the cost of benefits is included in the same unit as the salary of the employee entitled to the benefit.

TOTAL ADMINISTRATIVE COMPONENT	\$846,385.00	\$786,307.00
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PROGRAM COMPONENT

**Proposed
Budget
2018-19**

**Adopted
Budget
2017-18**

GENERAL SUPPORT

**A. Staff
Legal**

(1) Contractual expense **\$5,000.00** \$2,000.00

(1) Charged to this section are the costs of preparing for hearings, arbitrations, and other legal actions related to student and/or staff issues.

TOTAL GENERAL SUPPORT **\$5,000.00** **\$2,000.00**

INSTRUCTION

A. Administration & Improvement

In- Service Training

(1) Contractual Expenses **\$7,200.00** \$7,200.00

(2) Materials & Supplies **\$300.00** \$300.00

Administration & Improvement Total **\$7,500.00** **\$7,500.00**

(1) Charged to this section are the costs of contracting to provide workshops, programs, courses for professional development and curriculum development.

(2) Charged to this section are materials and supplies for in-service training and Professional Development days.

B. Teaching -Regular School

(1) Teacher salaries PK-6 **\$977,976.00** \$1,011,895.00

(2) Teacher salaries 7-12 **\$972,850.00** \$941,453.00

(3) Substitute teacher salaries **\$64,550.00** \$64,550.00

(4) Instructional salaries **\$93,671.00** \$97,411.00

(5) Equipment **\$0.00** \$2,100.00

(6) Contractual expense **\$39,150.00** \$32,000.00

(7) Material & supplies **\$52,300.00** \$52,300.00

(8) Textbooks **\$15,550.00** \$15,550.00

(9) BOCES Services **\$175,610.00** \$155,822.00

Teaching -Regular School Total **\$2,391,657.00** **\$2,373,081.00**

(1) Charged to this section are the salaries for teachers of grades PK-6.

(2) Charged to this section are the salaries for teachers of grades 7-12.

(3) Charged to this section are the costs for substitute teachers.

(4) Charged to this section are the salaries of teaching assistants, aides, and substitutes for these positions.

(5) Charged to this section is the cost of equipment.

(6) Charged to this section are costs associated with graduation, assemblies, field trips and counseling services.

(7) Charged to this section are the costs for teacher supplies such as instructional materials, lab & art supplies, and copier supplies.

(8) Charged to this section are the costs of the textbooks and workbook replacements

(9) Charged to this section are the costs of arts in education, printing, school improvement, computer assisted instruction, summer school, teacher certification and curriculum development.

**Proposed
Budget
2018-19**

**Adopted
Budget
2017-18**

C. Special Apportionment Programs

Programs for Students w/Disabilities

(1) Instructional salaries	\$469,223.00	\$405,285.00
(2) Contractual expenses	\$25,095.00	\$23,900.00
(3) Materials & supplies	\$2,200.00	\$2,200.00
(4) Tuition Paid	\$60,000.00	\$0.00
(5) Textbooks	\$500.00	\$900.00
(6) BOCES Services	<u>\$726,166.00</u>	<u>\$609,783.00</u>
Subtotal	<u>\$1,283,184.00</u>	\$1,042,068.00

- (1) Charged to this section are the costs of the salaries of teachers & teaching assistants who work with disabled children.
- (2) Charged to this section are the costs for summer services, non-district evaluations and computer software.
- (3) Charged to this section are the materials and supplies purchased by the district's teachers of disabled children.
- (4) Charged to this section is student tuition for a Private Special Education Placement.
- (5) Charged to this section are the costs for textbooks to be used by special education students.
- (6) Charged to this section are the costs of services provided in self contained classes at BOCES or through itinerant services (physical therapy, occupational therapy and speech therapy) provided in the school.

Occupational Education

(1) BOCES services	\$185,796.00	\$154,567.00
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- (1) Charged to this section is the cost of the BOCES Occupational Education Programs. High school students attend CV-Tech and career readiness programs.

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<i>Special Apportionment Program Total</i>	\$1,468,980.00	\$1,196,635.00

D. Instructional Media

School Library & Audiovisual

(1) Instructional Salaries	\$67,730.00	\$18,640.00
(2) Materials & supplies	\$300.00	\$300.00
(3) Library Books	\$7,525.00	\$8,525.00
(4) BOCES services	<u>\$7,465.00</u>	<u>\$6,835.00</u>
Subtotal	<u>\$83,020.00</u>	\$34,300.00

- (1) Charged to this section is the salary of one full-time school librarian.
- (2) Charged to this section are materials and supplies for the library.
- (3) Charged to this section are the costs for library books for student use.
- (4) Charged to this section is the BOCES service agreement.

	Proposed Budget <u>2018-19</u>	Adopted Budget <u>2017-18</u>
Computer Assisted Instruction		
(1) Equipment	\$12,500.00	\$14,500.00
(2) Contractual	\$18,500.00	\$18,500.00
(3) Materials & Supplies	\$18,000.00	\$20,000.00
(4) Software	<u>\$4,500.00</u>	<u>\$6,500.00</u>
Subtotal	\$53,500.00	\$59,500.00

(1) Charged to this section is the purchase of computer equipment. Scheduled replacement and upgrades of technology.

(2) Charged to this section is the internet service contract.

(3) Charged to this section are such materials as computer paper, printer cartridges and toners.

(4) Charged to this section is the software to be used with the school system's computers.

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Instructional Media Total	\$136,520.00	\$93,800.00

E. Pupil Services

Guidance

(1) Instructional salaries	\$88,874.00	\$86,438.00
(2) Contractual expense	\$1,000.00	\$1,000.00
(3) Material & supplies	<u>\$750.00</u>	<u>\$750.00</u>
Subtotal	\$90,624.00	\$88,188.00

(1) Charged to this section is the salary of a guidance counselor.

(2) Charged to this section are the costs of guidance software maintenance and updates.

(3) Charged to this section are the costs for student testing and assessment materials.

Health Services

(1) Non-instructional salaries	\$30,397.00	\$29,121.00
(2) Equipment	\$0.00	\$500.00
(3) Contractual expense	\$7,000.00	\$7,000.00
(4) Materials & supplies	<u>\$2,500.00</u>	<u>\$2,500.00</u>
Subtotal	\$39,897.00	\$39,121.00

(1) Charged to this section is the salary of a school nurse.

(2) Charged to this section is the cost of equipment for the health office.

(3) Charged to this section are the costs for a contract for a school health facility.

(4) Charged to this section are the costs for such materials as tape, bandages, cold packs and splints necessary for the health office.

Psychological Services

(1) Instructional salaries	\$25,500.00	\$41,886.00
(2) Material & supplies	<u>\$300.00</u>	<u>\$300.00</u>
Subtotal	\$25,800.00	\$42,186.00

(1) Charged to this section is a school psychologist's part-time cost.

(2) Charged to this section are the costs of testing materials and other supplies used by the psychologist.

Co-Curricular Activities

(1) Instructional salaries	\$50,108.00	\$50,108.00
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(1) Charged to this section are the costs of the salaries for various clubs and class activities.

	Proposed Budget 2018-19	Adopted Budget 2017-18
Interscholastic Athletics		
(1) Instructional salaries	\$61,738.00	\$61,738.00
(2) Contractual expense	\$27,500.00	\$27,500.00
(3) Materials & supplies	<u>\$11,000.00</u>	<u>\$11,000.00</u>
Subtotal	\$100,238.00	\$100,238.00

- (1) Charged to this section are the salaries of all coaching staff.
(2) Charged to this section are the costs for paying sports officials who work various home games and league dues.
(3) Charged to this section are the bats, balls, nets, uniforms, and other supplies necessary for the athletic program.

<i>Pupil Services Total</i>	=====	=====
	\$306,667.00	\$319,841.00

TOTAL INSTRUCTION	=====	=====
	\$4,311,324.00	\$3,990,857.00

PUPIL TRANSPORTATION

A. District Transportation Services

(1) Non-instructional Salaries	\$142,894.00	\$166,827.00
(2) Equipment	\$2,500.00	\$2,000.00
(3) Contractual	\$34,000.00	\$36,000.00
(4) Materials & Supplies	\$69,350.00	\$69,350.00
(5) BOCES services	\$6,428.00	\$6,428.00
	=====	=====
District Transportation Service Total	\$255,172.00	\$280,605.00

- (1) Charged to this section are the costs of the salaries for the Supervisor of Transportation, bus drivers, bus monitors, and substitutes.
(2) Charged to this section is the cost of equipment such as purchase of bus parts or tools in the operation of the transportation program.
(3) Charged to this section are the costs for such services as repairs to the buses, and the cost of insurance on the bus fleet.
(4) Charged to this section are supplies and materials such as parts, fuel, oil and tires.
(5) Charged to this section are the costs for bus driver training, drug and alcohol testing and BOCES coordination of the FM radio system.

B. Garage Building

(1) Non-instructional Salaries	\$34,938.00	\$0.00
(2) Equipment	\$2,500.00	\$1,000.00
(3) Contractual expense	\$22,600.00	\$22,400.00
(4) Supplies & materials	\$1,300.00	\$1,300.00
	=====	=====
Garage Building Total	\$61,338.00	\$24,700.00

- (1) Charged to this section is the cost of the bus mechanic.
(2) Charged to this section is the cost of equipment for the bus garage.
(3) Charged to this section are the costs for utilities, building repairs, building insurance, and phone service for the bus garage.
(4) Charged to this section are supplies and materials for the building.

TOTAL PUPIL TRANSPORTATION	=====	=====
	\$316,510.00	\$305,305.00

**Proposed
Budget
2018-19**

**Adopted
Budget
2017-18**

UNDISTRIBUTED EXPENDITURES

A. Employee Benefits

(1) State Retirement	\$43,351.00	\$39,380.00
(2) Teachers' Retirement	\$307,507.00	\$292,196.00
(3) Social Security & Medicare	\$240,575.00	\$231,311.00
(4) Workers' Compensation Insurance	\$11,571.00	\$9,396.00
(5) Unemployment Insurance	\$425.00	\$420.00
(6) Health Insurance	\$1,575,935.00	\$1,257,983.00
	=====	=====
Employee Benefits Total	\$2,179,364.00	\$1,830,686.00

- (1) Charged to this section are the costs of the school system's contributions to a nonprofessional employee retirement fund.
 - (2) Charged to this section are the costs of the school system's contribution to the retirement system of its professional employees.
 - (3) Charged to this section is the school system's contribution to employees' social security.
 - (4) Charged to this section is the cost of workers' compensation insurance for employees.
 - (5) Charged to this section are the school system's costs for maintaining a reserve fund to pay unemployment compensation.
 - (6) Charged to this section are the costs for the system's contribution to employee medical insurance.
- ** Special Note: The Employee Benefits Functional Unit is distributed over all three components so that the cost of benefits is included in the same unit as the salary of the employee entitled to the benefit.

B. Interfund Transfers

(1) Transfer to School Food Service	\$15,000.00	\$15,000.00
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Interfund Transfer Total	\$15,000.00	\$15,000.00

TOTAL UNDISTRIBUTED	\$2,194,364.00	\$1,845,686.00
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TOTAL PROGRAM COMPONENT

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\$6,827,198.00	\$6,143,848.00

CAPITAL COMPONENT

**Proposed
Budget
2018-19**

**Adopted
Budget
2017-18**

GENERAL SUPPORT

A. Central Services

Operation of Plant

(1) Non-instructional salaries	\$181,702.00	\$179,575.00
(2) Equipment	\$3,000.00	\$2,000.00
(3) Contractual expenses	\$180,680.00	\$180,680.00
(4) Materials & supplies	\$15,000.00	\$15,000.00
(5) BOCES services	<u>\$4,500.00</u>	<u>\$4,500.00</u>
Subtotal	\$384,882.00	\$381,755.00

- (1) Charged to this section are the salaries for cleaners and custodians with a portion of the salaries for a Supervisor of Building and Grounds and maintenance person.
- (2) Charged to this section is the cost of equipment needed for the operation of the school.
- (3) Charged to this section are contractual costs associated with heating oil, electricity, LP gas, telephone, water, sewer and trash removal.
- (4) Charged to this section are custodial supplies.
- (5) Charged to this section are the costs for Safety Risk Management.

Maintenance of Plant

(1) Non-instructional salaries	\$32,070.00	\$49,659.00
(2) Equipment	\$3,000.00	\$3,000.00
(3) Contractual expenses	\$60,500.00	\$60,500.00
(4) Materials & supplies	<u>\$20,000.00</u>	<u>\$20,000.00</u>
Subtotal	\$115,570.00	\$133,159.00

- (1) Charged to this section are a portion of the salaries for a supervisor and maintenance worker.
- (2) Charged to this section are the costs of equipment.
- (3) Charged to this section are the costs for maintenance/service agreements.
- (4) Charged to this section are the materials and supplies to repair and maintain the school's facilities and equipment.

Central Services Total

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\$500,452.00

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\$514,914.00

TOTAL GENERAL SUPPORT

**Proposed
Budget
2018-19**

**Adopted
Budget
2017-18**

UNDISTRIBUTED EXPENDITURES

A. Employee Benefits

(1) State Retirement	\$34,459.00	\$37,193.00
(2) Social Security & Medicare	\$16,982.00	\$16,522.00
(3) Workers' Compensation Insurance	\$4,292.00	\$3,841.00
(4) Unemployment Insurance	\$30.00	\$30.00
(5) Health Insurance	\$207,310.00	\$180,036.00
	=====	=====
Employee Benefits Total	\$263,073.00	\$237,622.00

- (1) Charged to this section are the costs of the school system's contributions to a nonprofessional employee retirement fund.
- (2) Charged to this section is the school system's contribution to employees' social security.
- (3) Charged to this section is the cost of workers' compensation insurance for employees.
- (4) Charged to this section are the school system's costs for maintaining a reserve fund to pay unemployment compensation.
- (5) Charged to this section are the costs for the system's contribution to employee medical insurance.

B. Debt Service

(1) Serial Bonds/Principal	\$465,000.00	\$450,000.00
(2) Serial Bonds/Interest	\$288,275.00	\$310,776.00
(3) BANS/Principal	\$64,500.00	\$49,413.00
(4) BANS/Interest	\$4,473.00	\$3,118.00
	=====	=====
Debt Service Total	\$822,248.00	\$813,307.00

- (1) Charged to this section is the 2018-2019 principal amount on the bonds issued to pay for the school project.
- (2) Charged to this section are the 2018-2019 interest payments on the bonds.
- (3) Charged to this section is the 2018-2019 principal amount on the BANS.
- (4) Charged to this section are the 2018-2019 interest payment on the BANS.

<u>TOTAL UNDISTRIBUTED</u>	<u>\$1,085,321.00</u>	<u>\$1,050,929.00</u>
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<u>TOTAL CAPITAL COMPONENT</u>	<u>\$1,585,773.00</u>	<u>\$1,565,843.00</u>
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<u>2018-19 SCHOOL BUDGET</u>	<u>\$9,259,356.00</u>	<u>\$8,495,998.00</u>
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<u>Change From Previous Budget</u>	<u>8.98%</u>	
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