

2018/19 Proposed School District Budget

2018-2019 Proposed Budget

Fonda-Fultonville Central School District

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2018/19 Proposed School District Budget



Introduction

This document presents the proposed school district budget for the 2018-19 school year. Included is detailed information on budget expenditures, revenues, and fiscal comparisons to other school districts. Also provided is an overview of District academic performance supplied by the New York State Department of Education.

A school district budget is a financial plan created to support the operation of the school system and the delivery of the educational program. The Board of Education and school district administrators began the budget process in November 2017. Over the next several months, the preliminary budget was developed and public presentations were conducted at multiple Board meetings starting in February. After review of the budget was complete, the Board adopted the budget on April 19th. The annual budget vote will be held Tuesday, May 15, 2018.

Expenditures

The Board of Education approved a budget of \$29,327,099.17 for the 2018-2019 school year, which represents a 3.96% increase in expenditures from the current year's budget. It includes a 0% increase to the tax levy.

Revenues

The two main sources of revenue for the District are state aid and property taxes. These two sources account for approximately 98% of all revenue. The remaining 2% is made up of interest earnings, PILOT payments, and facility usage fees.

Instructional Budget

Curriculum Development

Curriculum Development costs are those associated with developing and improving the instructional program for students of all grades and for both regular education and special education. This includes work to align the curriculum to meet state and federal standards.

Supervision- Regular School

Supervision includes the costs for all school building administrators such as principals and their office teams. This includes student grading, attendance and discipline.

Inservice Training- Instruction

In-service training provides instructional staff with professional development activities to increase their knowledge of current educational trends, new instructional methods, and research on student learning.

Teaching- Regular School

This category provides for all teachers, aides and classroom support staff. This category also includes funding for classroom equipment, supplies and textbooks, and other expenses necessary to maintain the regular education school program.

Programs For Students with Disabilities

This category serves a significant portion of the District's student population with varying individual needs and mandated service requirements. These highly specialized programs and related services are generally mandated by the State or Federal government.

Occupational Education

The costs of providing hands on educational opportunities for students to learn vocational or trade skills such as carpentry, computer repair, and auto repair.

Teaching- Special Schools

Summer school is aimed primarily at students at risk of delayed graduation or in need of remedial support.

School Library & Audiovisual

Included here are the expenses associated with the operation of the school district libraries, including library staff, acquisition of library books, cataloging and circulation of books, and supplies and equipment.

Computer Assisted Instruction

This budget category includes the expenses of operating the district's computer labs, classroom computer equipment, and related supplies.

Guidance Services

This category includes funding for expenses necessary to provide career counseling, college application assistance, and student transitional support between grade levels.

Health Services

This category includes funding for the school nurse offices. Nurses provide on-site emergency

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medical support, prescription drug management, and student health testing

Psychological/Social Work Services

This category includes funding for expenses necessary to provide mandated psychological support to students, student psychological testing and referrals for special services. Also, this category includes funding for expenses necessary to provide mandated counseling as required by the student Individual Educational Plans.

Co-Curricular Activities

Co-curricular activities are student activities offered as enrichment experiences including band, student plays, school newspapers and student groups such as the Honor Society and student government.

Interscholastic Athletics

Interscholastic athletics provide students the opportunity to participate in a variety of competitive interscholastic sports programs.

		2017/18 Budget	2018/19 Budget
A 2020....Supervision - Regular School		\$ 652,653.00	\$ 673,540.60
A 2040....Supervision - Special Schools		\$ 1,260.00	\$ -
A 2060....Research, Planning, Evaluation		\$ 14,522.64	\$ 21,884.00
A 2070....Inservice Training - Instruct.		\$ 61,021.78	\$ 76,615.00
A 2110....Teaching - Regular School		\$ 7,974,479.87	\$ 8,300,069.34
A 2250....Programs-Students W/Disabil		\$ 2,513,255.95	\$ 2,555,618.30
A 2280....Occupational Education		\$ 622,980.94	\$ 640,278.00
A 2330....Teaching - Special Schools		\$ 19,479.20	\$ 19,999.00
A 2610....School Library and Audiovisual		\$ 150,747.87	\$ 153,886.40
A 2630....Computer Assisted Instruction		\$ 163,687.08	\$ 180,932.15
A 2810....Guidance - Regular School		\$ 267,683.60	\$ 275,099.66
A 2815....Health Services - Regular School		\$ 141,797.60	\$ 146,997.82
A 2820....Psychological Services		\$ 99,535.00	\$ 102,821.24
A 2850....Cocurr. Activities		\$ 37,856.00	\$ 39,370.24
A 2855....Interscholastic Athletics		\$ 252,248.90	\$ 261,598.86

Transportation Budget

Transportation Services

This category provides funding for transportation of students within the district to Fonda-Fultonville Central School District and for district students who attend certain private or parochial schools. Also included here are the expenses for transportation for athletic teams, field trips, and building transfer shuttles

Contract Transportation

Included in this category are expenses associated with the operation of contracted transportation for students with disabilities.

		2017/18 Budget	2018/19 Budget
A 5510....District Transportation Services		\$ 216,751.00	\$ 221,266.88
A 5540....Contract Transportation Services		\$ 2,096,736.00	\$ 2,140,499.44

General Operations and Central Administration Budget

Board Of Education

Expenses included here are those required to conduct basic Board of Education business such as attendance at NYS School Boards Association meetings and new Board member training.

District Clerk

This category includes expenses for taking minutes at Board meetings.

District Meeting

This category includes expenses for conducting the annual budget vote and referendums.

Superintendent of Schools

This category includes expenses for the Superintendent, the secretary to the Superintendent, equipment and office supplies and materials to operate the office of the superintendent. This office provides oversight for all functions of the School District.

Business Administration

Expenses included here are those associated with the business office staff which is responsible for all business records, payment of bills, budget oversight, preparation of state reports and all other financial matters for the district.

Auditing

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Expenses associated with the external auditor, internal auditor, and claims auditor are shown here.

Tax Collector

Expenses associated with the operation of the tax collector's office are shown here.

Purchasing

Costs associated specifically with the District's purchasing agent's office are shown here. The purchasing agent is responsible for implementation of district wide purchasing procedures, minimizing the costs associated with purchasing supplies, materials, and equipment, and coordinating large bids.

Legal Services

Legal includes expenses for District legal consultants and legal services. The District contracts with a legal firm to provide legal consultation.

Personnel

Personnel matters are the responsibility of the Human Resources department of the District. This department is responsible for the personnel management of over 300 employees including recruitment, contract administration, discipline, employee relations, and union relations.

Public Information and Services

This category provides funding for the dissemination of information to district residents and manages requests for information from newspapers and other news outlets.

Operation of Plant

The category for plant operation consists of expenses necessary to clean and maintain all district buildings. Included here are the costs associated with cleaning supplies, electric, gas, water, and telephone utilities, and the salaries of the cleaning staff.

Maintenance of Plant

The category for plant maintenance consists of expenses necessary to keep all district buildings in good repair and conducive to a healthy and inviting learning environment. The funds are used to maintain the buildings, grounds, and include the salaries of the maintenance and equipment technician staff.

Central Printing & Mailing

This category of central services includes district wide expenses for printing, copying, and mailing for the district.

Central Data Processing

Central data processing includes the staff and other expenses required to maintain the

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District’s computer network, internet connections, servers, desktops, and laptop computers.

Unallocated Insurance

Unallocated insurance refers to the District’s various insurance requirements, in place to manage risk and potential liability, including property, umbrella, general liability, student accident, and auto.

School Association Dues

This category provides for District membership in organizations at the local, county and state levels.

Judgments and Claims

This category provides for costs associated with legal claims or judgments owed by the District.

Refund on Real Property Taxes

Expenses associated with real property tax refunds are charged here.

BOCES Administrative Costs

This category provides for the District’s share of BOCES administration costs.

ACCOUNT		2017/18 Budget	2018/19 Budget
A 1010....Board of Education		\$ 7,660.00	\$ 7,660.00
A 1040....District Clerk		\$ 3,640.00	\$ 3,785.60
A 1060....District Meeting		\$ 928.00	\$ 928.00
A 1240....Chief School Administrator		\$ 184,697.00	\$ 190,017.00
A 1310....Business Administration		\$ 243,961.60	\$ 247,347.00
A 1320....Auditing		\$ 23,254.40	\$ 24,184.58
A 1330....Tax Collector		\$ 8,798.40	\$ 8,938.81
A 1345....Purchasing		\$ 37,200.00	\$ 38,448.00
A 1380....Fiscal Agent Fees		\$ 16,224.00	\$ 16,872.96
A 1420....Legal		\$ 63,381.76	\$ 50,558.56
A 1430....Personnel		\$ 15,595.84	\$ 14,323.00
A 1460....Records Management Officer		\$ 2,271.36	\$ 2,362.21
A 1480....Public Information and Services		\$ 93,833.78	\$ 96,442.46
A 1620....Operation of Plant		\$ 1,133,129.31	\$ 1,196,335.94
A 1621....Maintenance of Plant		\$ 357,723.00	\$ 431,335.40
A 1660....Central Storeroom		\$ 4,500.00	\$ 4,500.00
A 1670....Central Printing and Mailing		\$ 118,892.64	\$ 46,416.40
A 1680....Central Data Processing		\$ 478,248.20	\$ 400,205.00
A 1910....Unallocated Insurance		\$ 136,762.91	\$ 142,233.43
A 1920....School Association Dues		\$ 9,880.00	\$ 10,275.20
A 1930....Judgements & Claims		\$ 3,000.00	\$ 3,000.00

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A 1964....Refund on Real Property Tax		\$ 7,800.00	\$ 7,800.00
A 1981....BOCES Administrative Costs		\$ 218,847.20	\$ 227,601.09
A 1983....BOCES Capital Expenses		\$ 164,403.20	\$ 170,979.33

Benefit Budget

State Retirement

The expense for employees who belong to the New York State Employees' Retirement System are included here. Retirement benefit costs increase in proportion to salary costs and in accordance with percentages determined by the NYS Employees' Retirement System.

Teachers' Retirement

The expense for employees who belong to the New York State Teachers Retirement System are included here. Retirement benefit costs increase in proportion to salary costs and in accordance with percentages determined by the NYS Teachers' Retirement System.

Social Security

The District's share of social security costs is shown here. Social Security is in accordance with Federal Legislation and increases are in proportion to salaries costs.

Workers' Compensation Insurance

Workers' Compensation provides compensation to injured employees and is mandated by the State of New York.

Life Insurance

The cost associated with providing employees with life insurance is shown here.

Unemployment Insurance

Unemployment insurance provides compensation to employees no longer working for the District and is mandated by New York State.

Hospital, Medical, Dental Insurance

The cost associated with providing employees with health and dental insurance is shown here.

		2017/18 Budget	2018/19 Budget
A 9010....State Retirement		\$ 302,848.00	\$ 314,961.92
A 9020....Teacher Retirement		\$ 1,092,000.00	\$ 1,135,680.00
A 9030....Social Security		\$ 831,026.81	\$ 864,267.88
A 9040....Workers' Compensation		\$ 129,792.00	\$ 129,792.00
A 9045....Life Insurance		\$ 3,244.80	\$ 3,374.59
A 9050....Unemployment Insurance		\$ 8,112.00	\$ 8,436.48
A 9060....Medical & Dental Ins.		\$ 4,588,459.36	\$ 4,765,328.67

Debt Service Budget

Serial Bonds- School Construction

Included here is the funding for the payment of principal and interest on the District's outstanding serial bond issues for school construction.

Bond Anticipation Notes-School Construction

Included here is the funding for the payment of interest on the District's outstanding bond anticipation notes for school construction.

		2017/18 Budget	2018/19 Budget
A 97....Total Debt Service		\$ 2,629,068.00	\$ 2,947,230.72

Interfund Transfer Budget

Transfer to Other Funds

This category is used to record the district's appropriation and transfer of money to other funds as required by accounting procedures.

		2017/18 Budget	2018/19 Budget
A 9901....Transfer to Cafe		\$ 5,000.00	\$ 5,000.00

Expenditure Chart

Appropriations					
	2016/17	2017/18	2018/19	Difference	% Difference
General Operations and Central Admin	\$3,262,984	3287745	3342549.96	54804.96	1.67%
Instruction	\$12,534,228	\$13,039,625.00	13458700.62	419075.62	3.21%
Transportation	\$2,161,245	2229973	2351776.32	121803.32	5.46%
Benefits	\$6,553,111	6969469	7221841.55	252372.55	3.62%
Interfund Transfer	\$5,000	\$5,000	5000.00	0.00	0.00%
Debt Service	\$2,206,360	2679068	2947230.72	268162.72	10.01%
TOTAL	\$26,722,928	\$28,210,880.00	\$29,327,099.17	1116219.17	3.96%

