

*CHENANGO VALLEY  
CENTRAL SCHOOL DISTRICT*

*BUDGET WORKSHOP #2*

*FUNCTION-OBJECT COMPARISON*

**2014-2015 DRAFT BUDGET**

March 17, 2014



# Mission Statement

- The mission of the Chenango Valley School community is to provide educational opportunities to promote maximum learning potential for personal growth and social responsibility.

# BUDGET STRUGGLES

- **Revenue**
  - State Aid **G**ap **E**limination **A**djustment (GEA) since 09-10
  - Tax levy threshold limitations (3rd year)
- **Expenses**
  - Escalating costs (i.e. TRS, ERS, Health Insurance)
  - Unfunded and partially funded mandates
- **Use of reserves and fund balance to address the structural deficit**

# PROPERTY TAX LEVY LIMIT

- Calculated maximum allowable tax levy\*
  - \$18,492,561
  - 0.44% DECREASE from 2013-14

\*Requiring simple majority vote

# BUDGET DRAFT INCLUSIONS

- 2 additional Teachers
- Maintains all current programs
- Several additional BOCES services
- New facilities equipment

# “FUNCTIONS” OF EXPENSES

- Defined by the Office of the State Comptroller (OSC) through the Uniform System of Accounts for School Districts
- Generally describes a particular activity of a school district.

# “OBJECTS” OF EXPENSES

- Also defined by OSC
- Generally describes what money is being budgeted for to fulfill the function

# BOARD OF EDUCATION (1010)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
<b>400 CONTRACTUAL</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0%</b>
<b>449 CONFERENCE/TRAVEL</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0%</b>
<b>450 MATERIAL &amp; SUPPLIES</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>	<b>0%</b>
<b>490 BOCES</b>	<b>12,530</b>	<b>13,061</b>	<b>531</b>	<b>4.23%</b>
<b>TOTAL</b>	<b>30,030</b>	<b>30,561</b>	<b>531</b>	<b>1.77%</b>



# DISTRICT CLERK (1040)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
<b>160 NON-INSTR. SALARIES</b>	8,267	6,000	(2,267)	-27.42%
<b>449 WORKSHOPS/CONFERENCE</b>	400	400	0	0%
<b>450 MATERIAL &amp; SUPPLIES</b>	500	500	0	0%
<b>TOTAL</b>	9,167	6,900	(2,267)	-24.73%

# DISTRICT MEETING (1060)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
<b>160 NON-INSTR SALARIES</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0%</b>
<b>400 CONTRACTUAL</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>0%</b>
<b>450 MATERIAL &amp; SUPPLIES</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0%</b>
<b>TOTAL</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0%</b>

# CENTRAL ADMINISTRATION (1240)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
<b>150 PROFESSIONAL SALARIES</b>	225,482	234,000	8,518	3.78%
<b>160 NON-INSTR. SALARIES</b>	94,118	81,242	(12,876)	-13.68%
<b>400 CONTRACTUAL &amp; OTHER</b>	3,000	3,000	0	0%
<b>448 TRAVEL/MILEAGE</b>	2,000	2,000	0	00%
<b>449 WORKSHOPS/CONFERENCES</b>	5,000	5,000	0	0%
<b>450 MATERIAL &amp; SUPPLIES</b>	4,000	4,000	0	0%
<b>490 BOCES SERVICES</b>	385	985	600	155.84%
<b>TOTAL</b>	<b>333,985</b>	<b>330,227</b>	<b>(3,758)</b>	<b>-1.13%</b>

# BUSINESS ADMINISTRATION (1310)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
<b>160 NON-INSTR SALARIES</b>	<b>96,730</b>	<b>103,531</b>	<b>6,801</b>	<b>7.03%</b>
<b>169 NON-INSTR SUMMER HOURS</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0%</b>
<b>400 CONTRACTUAL</b>	<b>5,000</b>	<b>12,511</b>	<b>7,511</b>	<b>150.22%</b>
<b>448 TRAVEL/MILEAGE</b>	<b>200</b>	<b>200</b>	<b>0</b>	<b>0%</b>
<b>449 WORKSHOPS/ CONFERENCE</b>	<b>1,300</b>	<b>1,300</b>	<b>0</b>	<b>0%</b>
<b>450 MATERIAL &amp; SUPPLIES</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>0%</b>
<b>490 SERVICES FROM BOCES</b>	<b>299,759</b>	<b>301,631</b>	<b>1,872</b>	<b>0.62%</b>
<b>TOTAL</b>	<b>404,490</b>	<b>420,674</b>	<b>16,184</b>	<b>4.00%</b>

# AUDITING (1320)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
<b>400 CONTRACTUAL</b>	<b>33,500</b>	<b>33,500</b>	<b>0</b>	<b>0%</b>
<b>TOTAL</b>	<b>33,500</b>	<b>33,500</b>	<b>0</b>	<b>0%</b>

# TAX COLLECTOR (1330)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
<b>400 CONTRACTUAL</b>	<b>15,500</b>	<b>15,500</b>	<b>0</b>	<b>0%</b>
<b>TOTAL</b>	<b>15,500</b>	<b>15,500</b>	<b>0</b>	<b>0%</b>

# FISCAL AGENT FEES (1380)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
<b>400 CONTRACTUAL</b>	<b>6,500</b>	<b>6,500</b>	<b>0</b>	<b>0%</b>
<b>TOTAL</b>	<b>6,500</b>	<b>6,500</b>	<b>0</b>	<b>0%</b>

# LEGAL SERVICES (1420)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
<b>400 CONTRACTUAL</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>0%</b>
<b>490 BOCES</b>	<b>25,500</b>	<b>27,000</b>	<b>1,500</b>	<b>5.88%</b>
<b>TOTAL</b>	<b>75,500</b>	<b>77,000</b>	<b>1,500</b>	<b>1.99%</b>



# PERSONNEL (1430)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
<b>160 NON-INSTR. SALARIES</b>	43,456	64,296	20,840	47.96%
<b>400 CONTRACTUAL</b>	8,200	8,200	0	0%
<b>448 TRAVEL/MILEAGE</b>	100	100	0	0%
<b>450 MATERIAL &amp; SUPPLIES</b>	500	500	0	0%
<b>490 BOCES</b>	3,881	15,438	11,557	297.81%
<b>TOTAL</b>	<b>56,137</b>	<b>88,534</b>	<b>32,397</b>	<b>57.71%</b>

# PUBLIC INFORMATION (1480)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
<b>490 BOCES SERVICES</b>	<b>54,198</b>	<b>90,480</b>	<b>36,282</b>	<b>66.94%</b>
<b>TOTAL</b>	<b>54,198</b>	<b>90,480</b>	<b>36,282</b>	<b>66.94%</b>

# BUILDINGS & GROUNDS – OPERATIONS (1620)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
160 NON-INSTR. SALARIES	750,199	614,830	(135,369)	-18.04%
167 OVERTIME	45,000	42,000	(3,000)	-6.67%
169 NON-INSTR. SUMMER HOURS	7,520	15,000	7,480	99.47%
200 EQUIPMENT	0	0	0	0%
400 CONTRACTUAL & OTHER	0	0	0	0%
431 NATURAL GAS	122,000	122,000	0	0%
432 ELECTRIC	385,000	385,000	0	0%
435 TELEPHONE	3,000	3,000	0	0%
436 WATER/SEWER	45,650	50,000	4,350	9.53%
450 MATERIAL & SUPPLIES	64,000	70,000	6,000	9.38%
490 BOCES SERVICES	35,963	37,475	1,512	4.20%
511 GASOLINE/DIESEL	1,150	1,150	0	0%
<b>TOTAL</b>	<b>1,459,482</b>	<b>1,340,455</b>	<b>(119,027)</b>	<b>-8.16%</b>

# BUILDINGS & GROUNDS – MAINTENANCE (1621)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
<b>160 NON-INSTR. SALARIES</b>	164,297	236,085	71,788	43.69%
<b>167 OVERTIME</b>	27,000	27,000	0	0%
<b>200 EQUIPMENT</b>	29,700	72,800	43,100	145.12%
<b>400 CONTRACTUAL</b>	240,050	286,210	46,160	19.23%
<b>448 TRAVEL/MILEAGE</b>	400	400	0	0%
<b>449 WORKSHOPS/CONFERENCES</b>	1,500	1,500	0	0%
<b>450 MATERIAL &amp; SUPPLIES</b>	102,495	84,825	(17,670)	-17.24%
<b>490 BOCES</b>	4,228	4,286	58	1.36%
<b>511 GASOLINE/DIESEL</b>	12,305	12,305	0	0%
<b>TOTAL</b>	<b>581,975</b>	<b>725,411</b>	<b>143,436</b>	<b>24.65%</b>

# CENTRAL PRINTING & MAILING (1670)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
<b>400 CONTRACTUAL &amp; OTHER</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>0%</b>
<b>450 MATERIAL &amp; SUPPLIES</b>	<b>7,500</b>	<b>7,500</b>	<b>0</b>	<b>0%</b>
<b>TOTAL</b>	<b>32,500</b>	<b>32,500</b>	<b>0</b>	<b>0%</b>

# UNALLOCATED INSURANCE (1910)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
<b>415 UNALLOCATED INSURANCES</b>	<b>120,000</b>	<b>125,000</b>	<b>5,000</b>	<b>4.17%</b>
<b>TOTAL</b>	<b>120,000</b>	<b>125,000</b>	<b>5,000</b>	<b>4.17%</b>

# REFUND OF REAL PROPERTY (1964)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
<b>400 CONTRACTUAL &amp; OTHER</b>	7,500	7,500	0	0%
<b>TOTAL</b>	7,500	7,500	0	0%

# ADMIN CHARGES – BOCES (1981)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
<b>490 SERVICES FROM BOCES</b>	<b>216,761</b>	<b>219,803</b>	<b>3,042</b>	<b>1.40%</b>
<b>TOTAL</b>	<b>216,761</b>	<b>219,803</b>	<b>3,042</b>	<b>1.40%</b>



# CURRICULUM DEVELOPMENT (2010)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
<b>150 PROFESSIONAL SALARIES</b>	<b>12,000</b>	<b>12,000</b>	<b>0</b>	<b>0%</b>
<b>155 SUMMER WORK - INSTRUCT</b>	<b>15,000</b>	<b>15,000</b>	<b>0</b>	<b>0%</b>
<b>TOTAL</b>	<b>27,000</b>	<b>27,000</b>	<b>0</b>	<b>0%</b>

# SUPERVISION (2020)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
<b>150 PROFESSIONAL SALARIES</b>	464,594	477,083	12,489	2.69%
<b>160 NON-INSTR. SALARIES</b>	179,439	175,819	(3,620)	-2.02%
<b>169 SUMMER WORK - NON-INSTRUCT.</b>	1,000	1,900	900	90.00%
<b>400 CONTRACTUAL &amp; OTHER</b>	7,000	5,950	(1,050)	-15.00%
<b>448 TRAVEL/MILEAGE</b>	3,250	3,150	(100)	-3.08%
<b>449 WORKSHOPS/CONFERENCES</b>	9,000	9,000	0	0%
<b>450 MATERIAL &amp; SUPPLIES</b>	1,500	1,500	0	0%
<b>TOTAL</b>	<b>665,783</b>	<b>674,402</b>	<b>8,619</b>	<b>1.30%</b>

# INSERVICE/TRAINING (2070)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
<b>400 CONTRACTUAL &amp; OTHER</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>0%</b>
<b>449 CONF/MILEAGE/TRAVEL</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0%</b>
<b>450 MATERIAL &amp; SUPPLIES</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0%</b>
<b>490 SERVICES FROM BOCES</b>	<b>93,312</b>	<b>102,400</b>	<b>9,088</b>	<b>9.74%</b>
<b>TOTAL</b>	<b>104,312</b>	<b>113,400</b>	<b>9,088</b>	<b>8.71%</b>

# TEACHING REGULAR SCHOOL (2110)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
120 TEACHERS SAL. K-3	1,662,173	1,758,355	96,182	5.79%
121 TEACHERS SAL 4-6	1,319,750	1,429,415	109,665	8.31%
130 TEACHERS SAL. 7-12	3,382,142	3,561,490	179,349	5.30%
140 TEACHER SUBSTITUTES	294,064	322,000	27,936	9.50%
155 SUMMER WORK - INSTRUCT	1,100	866	(234)	-21.27%
160 NON-INSTR. SALARIES	81,228	73,842	(7,386)	-9.09%
166 NON-INSTRUCT. SUBS	63,500	65,000	1,500	2.36%
400 CONTRACTUAL & OTHER	46,375	39,596	(6,780)	-14.62%
448 TRAVEL/MILEAGE	938	938	0	0%
450 MATERIAL & SUPPLIES	113,821	115,302	1,481	1.30%
470 TUITION	10,000	10,000	0	0%
480 TEXTBOOKS	102,297	102,297	0	0%
490 SERVICES FROM BOCES	484,944	596,296	111,352	22.96%
<b>TOTAL</b>	<b>7,562,331</b>	<b>8,075,397</b>	<b>513,066</b>	<b>6.78%</b>

# SPECIAL EDUCATION (2250)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
150 PROFESSIONAL SALARIES	973,814	968,512	(5,302)	-0.54%
155 SUMMER WORK - INSTRUCT.	1,040	800	240	-23.08%
160 NON-INSTR - SALARIES	505,697	576,627	70,930	14.03%
166 NON-INSTR - HOURLY	20,000	0	(20,000)	-100%
169 NON-INSTR - SUMMER	0	240	240	100%
400 CONTRACTUAL & OTHER	10,000	605	(9,395)	-93.95%
448 TRAVEL/MILEAGE	1,000	1,000	0	0%
449 CONFERENCE	0	500	500	100%
450 MATERIAL & SUPPLIES	8,650	8,650	0	0%
470 TUITION – PUBLIC SCHOOL	20,000	20,000	0	0%
471 TUITION - OTHER	250,000	250,000	0	0%
490 SERVICES FROM BOCES	1,458,624	1,416,394	(42,230)	-2.90%
<b>TOTAL</b>	<b>3,248,825</b>	<b>3,243,328</b>	<b>(5,497)</b>	<b>-0.17%</b>

# OCCUPATIONAL EDUCATION (2280)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
<b>490 SERVICES FROM BOCES</b>	<b>610,094</b>	<b>667,180</b>	<b>57,086</b>	<b>9.36%</b>
<b>TOTAL</b>	<b>610,094</b>	<b>667,180</b>	<b>57,086</b>	<b>9.36%</b>

# INSTRUCTION SPECIAL SCHOOLS (2330)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change
<b>490 SERVICES FROM BOCES</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>
<b>TOTAL</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>

# SCHOOL LIBRARY (2610)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
<b>150 PROFESSIONAL SALARIES</b>	110,247	118,071	7,824	7.10%
<b>155 SUMMER WORK - INSTRUCT.</b>	600	600	0	0%
<b>160 NON-INSTR. SALARIES</b>	57,843	53,717	(4,126)	-7.13%
<b>400 CONTRACTUAL &amp; OTHER</b>	3,209	3,605	396	12.34%
<b>450 MATERIAL &amp; SUPPLIES</b>	2,601	2,226	(375)	-14.42%
<b>461 LIBRARY BOOKS</b>	11,056	11,081	25	0.23%
<b>462 PERIODICALS</b>	2,144	2,000	(144)	-6.72%
<b>463 AUDIOVISUAL</b>	1,988	1,677	(321)	-16.15%
<b>490 SERVICES FROM BOCES</b>	26,788	27,268	480	1.79%
<b>TOTAL</b>	<b>216,477</b>	<b>220,236</b>	<b>3,759</b>	<b>1.74%</b>



# COMPUTER INSTRUCTION (2630)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
<b>150 PROFESSIONAL SALARIES</b>	<b>72,000</b>	<b>74,909</b>	<b>2,909</b>	<b>4.04%</b>
<b>160 NON-INSTR. SALARIES</b>	<b>92,222</b>	<b>135,900</b>	<b>43,679</b>	<b>47.36%</b>
<b>220 COMPUTER HARDWARE</b>	<b>35,075</b>	<b>35,075</b>	<b>0</b>	<b>0%</b>
<b>400 CONTRACTUAL &amp; OTHER</b>	<b>2,658</b>	<b>0</b>	<b>(2,658)</b>	<b>-100%</b>
<b>448 TRAVEL/MILEAGE</b>	<b>190</b>	<b>190</b>	<b>0</b>	<b>0%</b>
<b>449 WORKSHOP/CONFERENCE</b>	<b>1,800</b>	<b>1,200</b>	<b>(600)</b>	<b>-33.33%</b>
<b>450 MATERIAL &amp; SUPPLIES</b>	<b>6,630</b>	<b>6,630</b>	<b>0</b>	<b>0%</b>
<b>460 SOFTWARE</b>	<b>29,694</b>	<b>29,694</b>	<b>0</b>	<b>0%</b>
<b>490 SERVICES FROM BOCES</b>	<b>967,164</b>	<b>1,019,437</b>	<b>52,273</b>	<b>5.41%</b>
<b>TOTAL</b>	<b>1,207,431</b>	<b>1,303,034</b>	<b>95,603</b>	<b>7.92%</b>

# GUIDANCE (2810)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
<b>150 PROFESSIONAL SALARIES</b>	299,330	287,748	(11,583)	-3.87%
<b>155 SUMMER WORK - INSTRUCT.</b>	17,387	11,663	(5,723)	-32.92%
<b>160 NON-INSTR. SALARIES</b>	94,159	34,436	(59,722)	-63.43%
<b>169 NON-INSTR. SUMMER</b>	0	300	300	100%
<b>448 MILEAGE/TRAVEL</b>	200	200	0	0.00%
<b>450 MATERIAL &amp; SUPPLIES</b>	262	232	(30)	-11.51%
<b>TOTAL</b>	<b>411,338</b>	<b>334,579</b>	<b>(76,759)</b>	<b>-18.66%</b>

# HEALTH SERVICES (2815)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
<b>150 PROFESSIONAL SALARIES</b>	123,425	126,292	2,867	2.32%
<b>155 INSTRUCTIONAL SUMMER</b>	2,150	2,150	0	0%
<b>160 NON-INSTR. SALARIES</b>	60,855	47,653	(13,202)	-21.69%
<b>169 NON-INSTR. SUMMER</b>	380	380	0	0%
<b>400 CONTRACTUAL</b>	21,420	21,320	(100)	-0.47%
<b>450 MATERIAL &amp; SUPPLIES</b>	3,400	3,500	100	2.94%
<b>490 SERVICES FROM BOCES</b>	4,911	4,907	(3)	-0.07%
<b>TOTAL</b>	<b>216,541</b>	<b>206,202</b>	<b>(10,339)</b>	<b>-4.78%</b>

# PSYCHOLOGICAL SERVICES (2820)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
<b>150 PROFESSIONAL SALARIES</b>	153,027	155,621	2,595	1.70%
<b>155 SUMMER WORK - INSTRUCT</b>	1,040	1,040	0	0%
<b>TOTAL</b>	154,067	156,661	2,595	1.68%

# SOCIAL WORK SERVICES (2825)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
<b>150 PROFESSIONAL SALARIES</b>	248,950	253,930	4,980	2.00%
<b>155 SUMMER WORK – INSTR</b>	1,900	2,000	100	5.26%
<b>TOTAL</b>	250,850	255,930	5,080	2.03%

# CO-CURRICULAR ACTIVITIES (2850)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
<b>150 PROFESSIONAL SALARIES</b>	<b>66,000</b>	<b>66,000</b>	<b>0</b>	<b>0%</b>
<b>160 NON-INSTR SALARIES</b>	<b>0</b>	<b>1,250</b>	<b>1,250</b>	<b>100%</b>
<b>400 CONTRACTUAL</b>	<b>3,400</b>	<b>3,400</b>	<b>0</b>	<b>0%</b>
<b>TOTAL</b>	<b>69,400</b>	<b>70,650</b>	<b>1,250</b>	<b>1.80%</b>

# ATHLETICS (2855)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
<b>150 PROFESSIONAL SALARIES</b>	310,536	313,577	3,041	0.98%
<b>160 NON-INSTR. SALARIES</b>	27,204	27,789	584	2.15%
<b>200 EQUIPMENT</b>	0	0	0	0%
<b>400 CONTRACTUAL &amp; OTHER</b>	78,624	76,000	(2,624)	-3.34%
<b>448 MILEAGE/TRAVEL</b>	500	300	(200)	-40.00%
<b>450 MATERIAL &amp; SUPPLIES</b>	23,000	23,000	0	0%
<b>490 SERVICES FROM BOCES</b>	5,693	4,338	(1,355)	-23.80%
<b>TOTAL</b>	445,557	445,004	(553)	-0.12%

# PUPIL TRANSPORTATION (5510)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
<b>160 NON-INSTR. SALARIES</b>	622,213	569,122	(53,091)	-8.53%
<b>167 OVERTIME</b>	40,000	41,000	1,000	2.50%
<b>169 SUMMER WORK - NON-INSTRUCT.</b>	16,000	16,000	0	0%
<b>400 CONTRACTUAL</b>	34,900	34,550	(350)	-1.00%
<b>415 UNALLOCATED INSURANCE</b>	24,000	24,000	0	0%
<b>449 WORKSHOPS/CONFERENCES</b>	650	1,000	350	53.85%
<b>450 MATERIAL &amp; SUPPLIES</b>	17,750	17,750	0	0%
<b>510 AUTO PARTS</b>	31,200	31,200	0	0%
<b>511 GASOLINE &amp; DIESEL</b>	162,000	162,000	0	0%
<b>TOTAL</b>	<b>948,713</b>	<b>896,622</b>	<b>(52,091)</b>	<b>-5.49%</b>



# BUS GARAGE (5530)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
<b>400 CONTRACTUAL</b>	<b>3,500</b>	<b>3,500</b>	<b>0</b>	<b>0%</b>
<b>431 NATURAL GAS</b>	<b>15,000</b>	<b>15,000</b>	<b>0</b>	<b>0%</b>
<b>432 ELECTRIC</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>0%</b>
<b>450 MATERIALS &amp; SUPPLIES</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0%</b>
<b>TOTAL</b>	<b>39,000</b>	<b>39,000</b>	<b>0</b>	<b>0%</b>

# CONTRACT TRANSPORTATION (5540)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
<b>400 CONTRACTUAL</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0%</b>
<b>TOTAL</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0%</b>

# COMMUNITY SERVICES (7140)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
<b>160 NON-INSTR. SALARIES</b>	<b>3,100</b>	<b>3,100</b>	<b>0</b>	<b>0%</b>
<b>400 CONTRACTUAL &amp; OTHER</b>	<b>4,200</b>	<b>4,200</b>	<b>0</b>	<b>0%</b>
<b>TOTAL</b>	<b>7,300</b>	<b>7,300</b>	<b>0</b>	<b>0%</b>

# EMPLOYEE BENEFITS (9010:9089)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
800 STATE RETIREMENT-ERS	593,000	543,000	(50,000)	-8.43%
800 TEACHER RETIREMENT-TRS	1,743,688	1,942,264	198,576	11.39%
800 SOCIAL SECURITY	1,063,297	1,084,276	20,979	1.97%
800 WORKERS COMPENSATION	155,000	146,300	(8,700)	-5.61%
800 LIFE INSURANCE	2,000	0	(2,000)	-100%
800 UNEMPLOYMENT INSURANCE	30,000	30,000	0	0%
800 HEALTH/DENTAL INSURANCE	6,739,275	6,824,158	84,883	1.26%
800 RETIREMENT INCENTIVES	15,000	15,000	0	0%
800 OTHER BENEFITS	13,400	13,400	0	0%
<b>TOTAL</b>	<b>10,354,659</b>	<b>10,598,398</b>	<b>243,738</b>	<b>2.35%</b>

# DEBT SERVICE (9710:9787)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
<b>600 PRINCIPAL</b>	<b>2,598,609</b>	<b>2,416,922</b>	<b>(181,687)</b>	<b>-6.99%</b>
<b>700 INTEREST</b>	<b>606,200</b>	<b>520,116</b>	<b>(86,084)</b>	<b>-14.20%</b>
<b>TOTAL</b>	<b>3,204,809</b>	<b>2,937,038</b>	<b>(267,771)</b>	<b>-8.36%</b>

# INTERFUND TRANSFERS (9901:9950)

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
<b>930 CAFÉ FUND</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0%</b>
<b>950 SPECIAL AID FUND</b>	<b>18,500</b>	<b>18,500</b>	<b>0</b>	<b>0%</b>
<b>970 CAPITAL FUND</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>	<b>0%</b>
<b>TOTAL</b>	<b>120,500</b>	<b>120,500</b>	<b>0</b>	<b>0%</b>

# TRANSFER TO CAPITAL

## Chenango Bridge Elementary “Mini Project” Phase 2

- **Project Size – approximately \$100,000**
  - Paving – bus loop & curb (phase 2) - \$65,840
  - ADA door replacement - \$20,000
  - Repair retaining wall - \$9,000
  - Basement stair roofing (bid alternate) -
- **Expected Aid at 81% reduces net cost to approximately \$19,000**

# **2014-2015 DRAFT BUDGET**



# 2014-2015 DRAFT BUDGET UPDATE

	2013-2014 Approved Budget	2014-2015 Proposed Budget	\$ Change	% Change
<b>INSTRUCTIONAL SALARIES</b>	9,757,751	10,193,122	435,372	4.46%
<b>NON-INSTRUCT SALARIES</b>	3,104,868	3,015,060	(89,808)	-2.89%
<b>EQUIPMENT</b>	64,775	107,875	43,100	66.54%
<b>CONTRACTUAL</b>	1,676,614	1,717,025	40,411	2.41%
<b>MATERIAL &amp; SUPPLIES</b>	719,942	709,009	(10,934)	-1.52%
<b>BOCES EXPENSES</b>	4,304,736	4,698,380	393,644	9.14%
<b>DEBT SERVICE</b>	3,204,809	2,937,038	(267,771)	-8.36%
<b>BENEFITS</b>	10,354,659	10,598,398	243,738	2.35%
<b>INTERFUND TRANSFERS</b>	120,500	120,500	0	0%
<b>TOTALS</b>	<b>33,308,654</b>	<b>34,096,406</b>	<b>787,752</b>	<b>2.37%</b>

# 2014-2015 OTHER REVENUE

OTHER REVENUE	2013-2014 Approved	2014-2015 Proposed
BOCES Refund – prior year	215,000	300,000
Medicare D Reimbursement	197,000	240,000
Tuition	170,000	175,000
Refunds of prior year expenses	135,078	135,078
PILOTs	62,514	123,829
Interest & Penalties on Taxes	30,000	30,000
Medicaid Assistance	20,000	20,000
BOCES & Facilities Rental	18,665	5,000
Interest and earnings	16,500	13,000
Other	56,200	56,000
<b>Totals</b>	<b>920,957</b>	<b>1,097,907</b>

# 2014-2015 STATE AID REVENUE

STATE AID	2013-2014 Approved	2014-2015 Proposed
<b>General/Foundation Aid</b>	<b>11,037,099</b>	<b>11,440,490</b>
<b>BOCES Aid</b>	<b>1,458,989</b>	<b>1,501,439</b>
<b>Excess Cost Aid</b>	<b>215,965</b>	<b>260,844</b>
<b>Categorical Aid</b>	<b>167,607</b>	<b>167,819</b>
<b>Incarcerated Youth Aid</b>	<b>0</b>	<b>150,000</b>
<b>Totals</b>	<b>12,879,660</b>	<b>13,500,592</b>

# RESTRICTED FUND BALANCE

- Retirement Contribution Reserve
- Unemployment Reserve
- Employee Benefit Liability Reserve
- Capital Reserve

# ASSIGNED FUND BALANCE

- Formerly known as *Appropriated Fund Balance*
- Short term source of revenue used since 10-11
- Results in a “funding hole”
- Funding hole would have to be addressed by one or more of the following options:
  - Appropriating fund balance again (if available)
  - Reducing future expenditures (budget reductions)
  - Replace with another revenue source

# UNASSIGNED FUND BALANCE

- Reserve for Tax Reduction
- Unassigned Fund Balance

# 2014-2015 DRAFT REVENUE BUDGET

REVENUE	2013-2014 Approved	2014-2015 Proposed	\$ Change	% Change
State Aid	12,879,660	13,500,592	620,932	4.82%
Other	920,957	1,097,907	176,950	19.21%
Appropriated Fund Balance	450,000	250,000	(200,000)	-44.44%
Appropriated Reserves	483,800	534,000	50,200	10.38%
Tax Levy	18,574,237	??	??	??
<b>TOTALS</b>	<b>33,308,654</b>	<b>34,096,406</b>	<b>787,752</b>	<b>2.37%</b>

# 2014-2015 DRAFT REVENUE BUDGET

REVENUE	2013-2014 Approved	2014-2015 Proposed	\$ Change	% Change
State Aid	12,879,660	13,500,592	620,932	4.82%
Other	920,957	1,097,907	176,950	19.21%
Appropriated Fund Balance	450,000	250,000	(200,000)	-44.44%
Appropriated Reserves	483,800	534,000	50,200	10.38%
Tax Levy	18,574,237	18,713,907	139,670	0.75%
<b>TOTALS</b>	<b>33,308,654</b>	<b>34,096,406</b>	<b>787,752</b>	<b>2.37%</b>



# PROPERTY TAX LEVY LIMIT

- Calculated maximum allowable tax levy \$18,492,561
  - 0.44% DECREASE from 2013-14
  - Would require cuts or additional revenue of approximately \$221,000 from this level.

# CONTINGENCY

- CV would be required to adopt a contingent budget that would not increase our current tax levy by any amount.
  - Our levy will already be negative so no further reductions of the budget would be necessary.....
- **EXCEPT**
  - We would have to remove all spending in specific areas:
    - Community use of buildings
    - Non-contractual salary increases
    - New equipment purchases

# NEXT STEPS

- Provide current version of budget to OSC for annual review and analysis
- Continue detailed analysis
- Wait for State budget to pass
- Analyze State Aid runs
- Develop prioritized budget modifications for next workshop

# UPCOMING MEETINGS/EVENTS

- April 7<sup>th</sup> – Budget workshop
- April 23<sup>rd</sup> – Budget adoption
- May 12<sup>th</sup> – Public hearing
- May 20<sup>th</sup> – Budget vote

**QUESTIONS?**