

*CHENANGO VALLEY
CENTRAL SCHOOL DISTRICT*

BUDGET WORKSHOP #2

FUNCTION-OBJECT COMPARISON

2015-2016 DRAFT BUDGET

March 23, 2015



Mission Statement

- We Inspire, Engage, and Empower All Students to Achieve their Full Potential

Vision Statement

- We aspire to be a model of innovation and educational excellence that prepares our students for the challenges of life in the 21st century

Core Beliefs

BUDGET STRUGGLES

- Tax levy threshold limitations since 2012-13
 - Property Tax Freeze credits since 2014-15
- **Gap Elimination Adjustment (GEA)** since 2009-10
- Unknown state aid revenue

PROPERTY TAX LEVY LIMIT

- Subject to change
- Projected maximum allowable tax levy*
 - \$18,603,734
 - 0.60% increase from this year (w/ waiver)
- * Without Building Aid waiver this amount will be:
 - \$18,666,326
 - 0.94% increase

WHAT'S NEW IN THIS BUDGET

- Special Education teacher
- Technology teacher
- Elementary/AIS teachers (3)
- PT Typist (Middle School office)
- Student Resource Officer
- Project Lead The Way
- Teaching Assistant

2015-2016 DRAFT BUDGET

Function-Object

“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)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
400 CONTRACTUAL	10,000	10,000	-
449 CONFERENCE/TRAVEL	5,000	5,500	500
450 MATERIAL & SUPPLIES	2,500	2,000	(500)
490 BOCES	13,061	2,217	(10,844)
TOTAL	30,561	19,717	(10,844)

DISTRICT CLERK (1040)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
160 NON-INSTR. SALARIES	6,000	6,000	-
449 WORKSHOPS/CONFERENCE	400	400	-
450 MATERIAL & SUPPLIES	500	250	(250)
TOTAL	6,900	6,650	(250)

DISTRICT MEETING (1060)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
160 NON-INSTR SALARIES	500	500	-
400 CONTRACTUAL	1,000	1,000	-
450 MATERIAL & SUPPLIES	500	500	-
TOTAL	2,000	2,000	-

CENTRAL ADMINISTRATION (1240)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
150 PROFESSIONAL SALARIES	234,000	234,940	940
160 NON-INSTR. SALARIES	81,242	83,273	2,031
400 CONTRACTUAL & OTHER	3,000	3,500	500
448 TRAVEL/MILEAGE	2,000	1,500	(500)
449 WORKSHOPS/CONFERENCES	5,000	7,000	2,000
450 MATERIAL & SUPPLIES	4,000	4,000	-
490 BOCES SERVICES	985	985	-
TOTAL	330,227	335,198	4,971

BUSINESS ADMINISTRATION (1310)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
160 NON-INSTR SALARIES	103,531	106,095	2,563
169 NON-INSTR SUMMER HOURS	500	5,000	4,500
400 CONTRACTUAL	12,511	6,000	(6,511)
448 TRAVEL/MILEAGE	200	200	-
449 WORKSHOPS/ CONFERENCE	1,300	1,000	(300)
450 MATERIAL & SUPPLIES	1,000	1,000	-
490 SERVICES FROM BOCES	301,631	319,533	17,902
TOTAL	420,674	438,828	18,154

AUDITING (1320)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
400 CONTRACTUAL	33,500	37,000	3,500
TOTAL	33,500	37,000	3,500

TAX COLLECTOR (1330)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
400 CONTRACTUAL	15,500	18,000	2,500
TOTAL	15,500	18,000	2,500

FISCAL AGENT FEES (1380)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
400 CONTRACTUAL	6,500	6,500	-
TOTAL	6,500	6,500	-

LEGAL SERVICES (1420)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
400 CONTRACTUAL	50,000	50,000	-
490 BOCES	27,000	25,370	(1,630)
TOTAL	77,000	75,370	(1,630)

PERSONNEL (1430)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
160 NON-INSTR. SALARIES	64,296	64,147	(149)
400 CONTRACTUAL	8,200	12,200	4,000
448 TRAVEL/MILEAGE	100	100	-
450 MATERIAL & SUPPLIES	500	500	-
490 BOCES	15,438	8,800	(6,638)
TOTAL	88,534	85,747	(2,787)

PUBLIC INFORMATION (1480)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
490 BOCES SERVICES	90,480	92,330	1,850
TOTAL	90,480	92,330	1,850

BUILDINGS & GROUNDS – OPERATIONS (1620)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
160 NON-INSTR. SALARIES	614,830	654,567	39,737
167 OVERTIME	42,000	42,000	-
169 NON-INSTR. SUMMER HOURS	15,000	-	(15,000)
431 NATURAL GAS	122,000	120,000	(2,000)
432 ELECTRIC	355,000	425,000	70,000
435 TELEPHONE	3,000	3,500	500
436 WATER/SEWER	50,000	50,000	-
450 MATERIAL & SUPPLIES	70,000	73,500	3,500
490 BOCES SERVICES	37,475	36,039	(1,436)
511 GASOLINE/DIESEL	1,150	-	(1,150)
TOTAL	1,310,455	1,404,606	94,151

BUILDINGS & GROUNDS – MAINTENANCE (1621)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
160 NON-INSTR. SALARIES	237,593	246,984	9,391
167 OVERTIME	27,000	29,000	2,000
169 NON-INSTR. SUMMER WORK	-	15,000	15,000
200 EQUIPMENT	72,800	295,500	222,700
400 CONTRACTUAL	286,210	266,680	(19,530)
448 TRAVEL/MILEAGE	400	400	-
449 WORKSHOPS/CONFERENCES	1,500	1,500	-
450 MATERIAL & SUPPLIES	84,825	193,405	108,580
490 BOCES	4,286	2,999	(1,286)
511 GASOLINE/DIESEL	12,305	13,500	1,195
TOTAL	726,918	1,064,968	338,050

CENTRAL PRINTING & MAILING (1670)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
400 CONTRACTUAL & OTHER	25,000	25,000	-
450 MATERIAL & SUPPLIES	7,500	4,000	(3,500)
TOTAL	32,500	29,000	(3,500)

UNALLOCATED INSURANCE (1910)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
415 UNALLOCATED INSURANCES	125,000	130,000	5,000
TOTAL	125,000	130,000	5,000

REFUND OF REAL PROPERTY (1964)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
400 CONTRACTUAL & OTHER	7,500	7,500	-
TOTAL	7,500	7,500	-

ADMIN CHARGES – BOCES (1981)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
490 SERVICES FROM BOCES	219,803	227,525	7,722
TOTAL	219,803	227,525	7,722

CURRICULUM DEVELOPMENT (2010)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
150 PROFESSIONAL SALARIES	12,000	17,000	5,000
155 SUMMER WORK - INSTRUCT	15,000	25,000	10,000
TOTAL	27,000	42,000	15,000

SUPERVISION (2020)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
150 PROFESSIONAL SALARIES	477,083	504,078	26,994
160 NON-INSTR. SALARIES	175,819	221,278	45,459
166 NON-INSTR. SALARIES HOURLY	-	10,000	10,000
169 SUMMER WORK - NON-INSTRUCT.	1,900	1,000	(900)
400 CONTRACTUAL & OTHER	5,950	5,950	-
448 TRAVEL/MILEAGE	3,150	3,150	-
449 WORKSHOPS/CONFERENCES	9,000	9,000	-
450 MATERIAL & SUPPLIES	1,500	5,621	4,121
TOTAL	674,402	760,076	85,674

INSERVICE/TRAINING (2070)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
400 CONTRACTUAL & OTHER	1,000	1,000	-
449 CONF/MILEAGE/TRAVEL	5,000	5,000	-
450 MATERIAL & SUPPLIES	5,000	5,000	-
490 SERVICES FROM BOCES	102,400	73,920	(28,481)
TOTAL	113,400	84,920	(28,481)

TEACHING REGULAR SCHOOL (2110)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
120 TEACHERS SAL. K-3	1,758,355	1,880,334	121,979
121 TEACHERS SAL 4-6	1,429,415	1,264,133	(165,282)
130 TEACHERS SAL. 7-12	3,561,490	3,730,607	169,117
140 TEACHER SUBSTITUTES	322,000	334,000	12,000
155 SUMMER WORK - INSTRUCT	866	1,550	684
160 NON-INSTR. SALARIES	73,842	6,500	(67,342)
166 NON-INSTRUCT. SUBS	65,000	-	(65,000)
400 CONTRACTUAL & OTHER	23,498	48,210	24,713
448 TRAVEL/MILEAGE	938	1,138	200
450 MATERIAL & SUPPLIES	115,302	139,653	24,351
470 TUITION	10,000	10,000	-
472 TUITION OTHER	-	20,000	20,000
480 TEXTBOOKS	82,297	82,000	(297)
490 SERVICES FROM BOCES	596,296	670,799	74,503
TOTAL	8,039,299	8,188,924	149,625

SPECIAL EDUCATION (2250)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
150 PROFESSIONAL SALARIES	968,512	1,040,614	72,102
155 SUMMER WORK - INSTRUCT.	800	750	(50)
160 NON-INSTR - SALARIES	576,627	665,240	88,613
166 NON-INSTR - HOURLY	-	55,000	55,000
169 NON-INSTR - SUMMER	240	-	(240)
400 CONTRACTUAL & OTHER	605	500	(105)
448 TRAVEL/MILEAGE	1,000	500	(500)
449 CONFERENCE	500	500	-
450 MATERIAL & SUPPLIES	8,650	10,500	1,850
470 TUITION – PUBLIC SCHOOL	20,000	20,000	-
471 TUITION - OTHER	250,000	250,000	-
490 SERVICES FROM BOCES	1,266,394	1,718,251	451,857
TOTAL	3,093,328	3,761,855	668,527

OCCUPATIONAL EDUCATION (2280)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
490 SERVICES FROM BOCES	667,180	551,800	(115,380)
TOTAL	667,180	551,800	(115,380)

INSTRUCTION SPECIAL SCHOOLS (2330)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
490 SERVICES FROM BOCES	150,000	215,000	65,000
TOTAL	150,000	215,000	65,000

SCHOOL LIBRARY (2610)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
150 PROFESSIONAL SALARIES	118,071	120,352	2,281
155 SUMMER WORK - INSTRUCT.	600	600	-
160 NON-INSTR. SALARIES	53,717	58,894	5,178
400 CONTRACTUAL & OTHER	3,605	3,800	195
450 MATERIAL & SUPPLIES	2,226	2,235	9
461 LIBRARY BOOKS	11,081	11,081	-
462 PERIODICALS	2,000	2,080	80
463 AUDIOVISUAL	1,667	1,548	(119)
490 SERVICES FROM BOCES	27,268	33,633	6,365
TOTAL	220,236	234,224	13,988

COMPUTER INSTRUCTION (2630)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
150 PROFESSIONAL SALARIES	74,909	76,407	1,498
160 NON-INSTR. SALARIES	135,900	141,942	6,041
220 COMPUTER HARDWARE	55,075	55,075	-
448 TRAVEL/MILEAGE	190	190	-
449 WORKSHOP/CONFERENCE	1,200	1,200	-
450 MATERIAL & SUPPLIES	6,630	6,630	-
460 SOFTWARE	29,694	29,694	-
490 SERVICES FROM BOCES	1,123,199	1,152,883	29,684
TOTAL	1,426,796	1,464,020	37,224

GUIDANCE (2810)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
150 PROFESSIONAL SALARIES	287,748	302,227	14,479
155 SUMMER WORK - INSTRUCT.	11,663	17,919	6,256
160 NON-INSTR. SALARIES	34,436	38,901	4,465
169 NON-INSTR. SUMMER	300	300	-
448 MILEAGE/TRAVEL	200	200	-
450 MATERIAL & SUPPLIES	232	232	-
TOTAL	334,579	359,779	25,200

HEALTH SERVICES (2815)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
150 PROFESSIONAL SALARIES	128,292	134,202	5,910
155 INSTRUCTIONAL SUMMER	2,150	2,123	(27)
160 NON-INSTR. SALARIES	47,653	51,909	4,256
169 NON-INSTR. SUMMER	380	314	(66)
400 CONTRACTUAL	21,320	25,320	4,000
450 MATERIAL & SUPPLIES	3,500	12,000	8,500
490 SERVICES FROM BOCES	4,907	4,976	69
TOTAL	208,202	230,844	22,642

PSYCHOLOGICAL SERVICES (2820)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
150 PROFESSIONAL SALARIES	155,621	158,380	2,758
155 SUMMER WORK - INSTRUCT	1,040	1,040	-
TOTAL	156,661	159,420	2,758

SOCIAL WORK SERVICES (2825)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
150 PROFESSIONAL SALARIES	255,930	223,868	(32,062)
155 SUMMER WORK – INSTR	2,000	2,000	-
TOTAL	257,930	225,868	(32,062)

CO-CURRICULAR ACTIVITIES (2850)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
150 PROFESSIONAL SALARIES	66,000	66,000	-
160 NON-INSTR SALARIES	1,250	1,250	-
400 CONTRACTUAL	3,400	3,400	-
TOTAL	70,650	70,650	-

ATHLETICS (2855)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
150 PROFESSIONAL SALARIES	313,577	322,438	8,861
160 NON-INSTR. SALARIES	27,789	30,632	2,843
200 EQUIPMENT	-	48,000	48,000
400 CONTRACTUAL & OTHER	76,000	76,000	-
448 MILEAGE/TRAVEL	300	-	(300)
450 MATERIAL & SUPPLIES	23,000	46,000	23,000
490 SERVICES FROM BOCES	4,338	4,568	229
TOTAL	445,004	527,638	82,634

PUPIL TRANSPORTATION (5510)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
160 NON-INSTR. SALARIES	616,046	625,540	9,494
167 OVERTIME	41,000	25,000	(16,000)
169 SUMMER WORK - NON-INSTRUCT.	16,000	17,000	1,000
400 CONTRACTUAL	34,550	42,250	7,700
415 UNALLOCATED INSURANCE	24,000	24,000	-
449 WORKSHOPS/CONFERENCES	1,000	2,500	1,500
450 MATERIAL & SUPPLIES	17,750	26,450	8,700
510 AUTO PARTS	31,200	31,200	-
511 GASOLINE & DIESEL	162,000	162,000	-
TOTAL	943,546	955,940	12,394

BUS GARAGE (5530)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
400 CONTRACTUAL	3,500	1,000	(2,500)
431 NATURAL GAS	15,000	17,000	2,000
432 ELECTRIC	20,000	13,000	(7,000)
450 MATERIALS & SUPPLIES	500	500	-
TOTAL	39,000	31,500	(7,500)

CONTRACT TRANSPORTATION (5540)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
400 CONTRACTUAL	2,000	2,000	-
TOTAL	2,000	2,000	-

COMMUNITY SERVICES (7140)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
150 INSTRUCTIONAL SALARIES	-	2,000	2,000
160 NON-INSTR. SALARIES	3,100	5,300	2,200
400 CONTRACTUAL & OTHER	4,200	-	(4,200)
TOTAL	7,300	7,300	-

EMPLOYEE BENEFITS (9010:9089)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
800 STATE RETIREMENT-ERS	543,000	460,000	(83,000)
800 TEACHER RETIREMENT-TRS	1,942,264	1,502,000	(440,264)
800 SOCIAL SECURITY	1,088,276	1,119,000	30,724
800 WORKERS COMPENSATION	146,300	146,300	-
800 UNEMPLOYMENT INSURANCE	30,000	30,000	-
800 HEALTH/DENTAL INSURANCE	6,824,158	6,823,667	(491)
800 RETIREMENT INCENTIVES	15,000	-	(15,000)
800 OTHER BENEFITS	13,400	16,500	3,100
TOTAL	10,602,398	10,097,467	(504,931)

DEBT SERVICE (9710:9787)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
600 PRINCIPAL	2,416,922	2,140,630	(276,292)
700 INTEREST	520,116	454,364	(65,751)
TOTAL	2,937,038	2,594,994	(342,044)

INTERFUND TRANSFERS (9901:9950)

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
930 CAFÉ FUND	2,000	2,000	-
950 SPECIAL AID FUND	18,500	18,500	-
970 CAPITAL FUND	100,000	100,000	-
TOTAL	120,500	120,500	-

TRANSFER TO CAPITAL

MINI PROJECT

High School/Middle School

- Project Size – approximately \$100,000
 - Team Room lockers
 - Middle School gym lighting
 - Auditorium control room
- Expected Aid at 81% reduces net cost to approximately **\$19,000**

2015-2016 DRAFT BUDGET

2015-2016 DRAFT BUDGET UPDATE

	2014-2015 Approved Budget	2015-2016 Proposed Budget	\$ Change
INSTRUCTIONAL SALARIES	10,197,122	10,462,560	265,438
NON-INSTRUCT SALARIES	3,063,492	3,208,566	145,074
EQUIPMENT	127,875	398,575	270,700
CONTRACTUAL	1,670,926	1,776,288	105,362
MATERIAL & SUPPLIES	689,009	867,078	178,069
BOCES EXPENSES	4,652,142	5,141,629	489,487
DEBT SERVICE	2,937,038	2,594,994	(342,044)
BENEFITS	10,602,398	10,097,467	(504,931)
INTERFUND TRANSFERS	120,500	120,500	-
TOTALS	34,060,502	34,667,657	607,155

2015-2016 DRAFT REVENUE BUDGET

REVENUE	2014-2015 Approved	2015-2016 Proposed	\$ Change
TAX LEVY	18,492,561	18,603,734	111,173
OTHER REVENUE	1,109,587	964,806	(144,781)
STATE AID	14,108,354	14,749,117	640,763
APPROPRIATED FUND BALANCE	250,000	250,000	-
APPROPRIATED RESERVES	100,000	100,000	-
TOTALS	34,060,502	34,667,657	607,155

2015-2016 OTHER REVENUE

OTHER REVENUE	2014-2015 Budget	2015-2016 Draft	\$ Change
BOCES REFUND – PRIOR YEAR	300,000	260,000	(40,000)
MEDICARE D REIMBURSEMENT	240,000	120,000	(120,000)
TUITION	175,000	175,000	-
REFUNDS OF PRIOR YEAR EXPENSES	146,758	120,000	(26,758)
PILOTS	123,829	131,806	7,977
INTEREST & PENALTIES ON TAXES	30,000	30,000	-
MEDICAID ASSISTANCE	20,000	20,000	-
FACILITIES RENTAL	5,000	25,000	20,000
INTEREST AND EARNINGS	13,000	7,000	(6,000)
OTHER	56,000	76,000	20,000
TOTALS	1,109,587	964,806	(144,781)

2015-2016 STATE AID REVENUE

STATE AID	2014-2015 Budget	2015-2016 Draft	\$ Change
FOUNDATION AID	9,683,539	9,672,539	(11,000)
BUILDING AID	2,147,628	2,170,242	22,614
TRANSPORTATION AID	919,583	1,001,161	81,578
GEA	(722,480)	(361,240)	361,240
BOCES AID	1,501,439	1,574,430	72,991
EXCESS COST AID	260,844	311,504	50,660
CATEGORICAL AID	167,801	165,481	(2,320)
INCARCERATED YOUTH AID	150,000	215,000	65,000
TOTALS	14,108,354	14,749,117	640,763

FUND BALANCE

- *Restricted*
- *Assigned*
- *Unassigned*

2015-2016 DRAFT REVENUE BUDGET

REVENUE	2014-2015 Approved	2015-2016 Proposed	\$ Change
TAX LEVY	18,492,561	18,603,734	111,173
OTHER REVENUE	1,109,587	964,806	(144,781)
STATE AID	14,108,354	14,749,117	640,763
APPROPRIATED FUND BALANCE	250,000	250,000	-
APPROPRIATED RESERVES	100,000	100,000	-
TOTALS	34,060,502	34,667,657	607,155

BUDGET SHORTFALL

- Draft Expense Budget = \$34,667,657
- Draft Revenue Budget = \$34,667,657
- Budget Shortfall= \$ 0

CONTINGENT BUDGET

- If the budget does not pass with a simple majority
 - Reduce budget by \$111,173
 - Remove all contingent purchases

NEXT STEPS

- OSC budget review
- Refine 15-16 projections
 - BOCES
 - Insurances
 - State Aid
- NY State budget?

UPCOMING MEETINGS/EVENTS

- April 13th – Budget workshop #3 (move from April 6th)
- April 20th – Budget adoption
- May 11th – Public hearing
- May 19th – Budget vote

QUESTIONS?