

Cattaraugus-Little Valley CSD Annual Budget Information - 2019-2020

	<u>Budget</u> <u>2018-2019</u>	<u>Budget</u> <u>2019-2020</u>
ESTIMATED REVENUES		
Appropriated Cash Surplus	200,000.00	-
Rentals & Fees	4,000.00	-
Interest on Deposits	21,000.00	46,000.00
Retirement Reserve	190,791.00	114,200.00
Debt Reserve	-	-
Gross State Aid and Medicaid	11,488,962.00	12,017,494.00
Transportation Aid	2,306,891.00	2,166,172.00
Building Aid - Capital	3,918,935.00	3,701,400.00
BOCES Aid and Refund	2,152,074.00	2,259,116.00
Room Rental-BOCES	6,000.00	6,000.00
Textbook, Computer Software, Library, Hardware	84,766.00	84,988.00
Penalties on Taxes	22,000.00	23,000.00
Transportation Facility Lease	-	-
Little Valley Building Lease	75,170.00	87,320.00
Miscellaneous	100,000.00	242,500.00
TOTAL REVENUES	20,570,589.00	20,748,190.00
Appropriations with Planned Balance	25,639,294.00	25,636,520.00
Revenues	20,570,589.00	20,748,190.00
Total Tax Levy	5,068,705.00	4,888,330.00
STAR*	853,920.00	853,920.00
Local Share of the Tax Levy	4,214,785.00	4,034,410.00

* This number is based on 2018-19 information.

BUDGET SUMMARY		
Administrative	2,508,770.00	2,410,305.00
Program	16,758,104.00	16,856,639.00
Capital	6,372,420.00	6,369,576.00
Total Appropriations	25,639,294.00	25,636,520.00

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BUDGET DETAIL	Budget <u>2018-2019</u>	Budget <u>2019-2020</u>
<u>ADMINISTRATIVE</u>		
BOARD OF EDUCATION		
Expenses	14,000.00	13,000.00
District Meeting	3,000.00	2,500.00
TOTAL BOARD OF EDUCATION	17,000.00	15,500.00
CENTRAL ADMINISTRATION		
Superintendent's Salary	160,415.00	162,825.00 **
Superintendent's Secretary	40,365.00	41,575.00
Equipment, Supplies, Other	3,800.00	3,600.00
TOTAL CENTRAL ADMINISTRATION	204,580.00	208,000.00
<p>** The Superintendent's annualized benefits, which are totaled with other employee benefits in the Administrative section of the budget under "undistributed," include: \$14,426. (mandatory Teachers' Retirement contribution); \$16,924. (health, dental, and vision insurance also provided to other employees); \$10,167. (mandatory social security contribution); and \$590. (mandatory workers' compensation).</p>		
FINANCE		
Business Administration Salaries	187,500.00	193,500.00
Equipment, Supplies, Other	5,000.00	4,500.00
Business Administration Services - BOCES	14,000.00	9,215.00
Financial Advisor	11,000.00	40,000.00
Auditing	17,500.00	19,000.00
Tax Collector Salary	6,330.00	7,770.00
Tax Collector Supplies	12,000.00	12,000.00
TOTAL FINANCE	253,330.00	285,985.00
STAFF		
Legal Expenses	20,000.00	55,000.00
Personnel Services - BOCES	264,000.00	301,595.00
Public Information Services - BOCES	94,605.00	85,490.00
TOTAL STAFF	378,605.00	442,085.00
CENTRAL SERVICES		
Central Printing & Mailing	22,000.00	20,000.00
Central Data Processing Services - BOCES	347,000.00	338,000.00
TOTAL CENTRAL SERVICES	369,000.00	358,000.00
SPECIAL ITEMS		
Unallocated Insurance	86,000.00	73,000.00
Association Dues	7,200.00	7,350.00
Administrative Charge - BOCES	100,426.00	92,535.00
Administrative Charge - Capital - BOCES	150,136.00	151,235.00
Architect Fees	20,000.00	20,000.00
TOTAL SPECIAL ITEMS	363,762.00	344,120.00

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	Budget <u>2018-2019</u>	Budget <u>2019-2020</u>
ADMINISTRATION & IMPROVEMENT		
Operation of Building & Transportation Salaries	53,050.00	54,325.00
Curriculum Development Salary	68,960.00	16,480.00
Curriculum Development - Supplies, Other	3,000.00	2,000.00
Supervision - Regular School Salaries	254,500.00	257,400.00
Secretaries	83,500.00	89,800.00
Supplies and Other	11,710.00	9,225.00
Curriculum Development Supervision - BOCES	2,682.00	2,685.00
TOTAL ADMINISTRATIVE & IMPROVEMENT	477,402.00	431,915.00
UNDISTRIBUTED		
State Retirement	61,000.00	62,800.00
Teachers' Retirement	52,000.00	39,000.00
Social Security	69,200.00	63,100.00
Workmen's Compensation	3,500.00	3,200.00
Health Insurance	215,000.00	155,500.00
Employee Assistance	1,200.00	1,100.00
Retirement Benefits 403(b)	43,191.00	-
TOTAL UNDISTRIBUTED	445,091.00	324,700.00
TOTAL ADMINISTRATIVE	2,508,770.00	2,410,305.00
<u>PROGRAM</u>		
TEACHING - REGULAR SCHOOL		
In-Service Training - K-12 & BOCES	260,000.00	311,740.00
PreK-3 Teacher Salaries	1,154,400.00	1,196,655.00
4-6 Teacher Salaries	778,761.00	761,500.00
7-12 Teacher Salaries	1,958,639.00	2,033,405.00
Substitute Teacher Salaries	155,000.00	160,000.00
Teacher Aide Salaries	150,500.00	120,000.00
K-12 Equipment	18,240.00	10,000.00
Instructional Supplies	104,055.00	101,530.00
Other Expenses	192,810.00	217,422.00
Textbooks	52,234.00	50,736.00
BOCES Services	702,000.00	695,160.00
TOTAL TEACHING - REGULAR SCHOOL	5,526,639.00	5,658,148.00
SPECIAL EDUCATION		
Teacher Salaries	778,000.00	825,800.00
Teacher Aide Salaries	526,400.00	631,700.00
Equipment	-	-
Other Expenses	14,500.00	14,500.00
Supplies	10,890.00	10,685.00
Tuition	265,000.00	450,000.00
BOCES Services	940,000.00	743,500.00
TOTAL SPECIAL EDUCATION	2,534,790.00	2,676,185.00

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	Budget <u>2018-2019</u>	Budget <u>2019-2020</u>
OCCUPATIONAL EDUCATION		
Teacher Salaries	126,700.00	187,300.00
Equipment	-	2,700.00
Supplies	9,130.00	10,105.00
Other Expense	255.00	252.00
Textbooks	-	
Occupational Education - BOCES	695,000.00	679,820.00
TOTAL OCCUPATIONAL EDUCATION	831,085.00	880,177.00
SPECIAL SCHOOLS (Drivers' Education, Summer School)		
Special Schools Salaries	5,000.00	7,020.00
Special Schools - Supplies, Other	1,000.00	600.00
BOCES - Summer School	35,405.00	29,225.00
TOTAL SPECIAL SCHOOLS	41,405.00	36,845.00
INSTRUCTIONAL MEDIA		
K-12 Librarian and Teacher Aides Salaries	119,150.00	124,265.00
Library Other Expense	300.00	325.00
Library Supplies	11,000.00	10,500.00
Library & A.V. Loan Program	5,688.00	5,456.00
Library & A.V. - BOCES	122,000.00	111,775.00
TOTAL INSTRUCTIONAL MEDIA	258,138.00	252,321.00
COMPUTER		
Technology Salaries	148,025.00	156,600.00
Computer Equipment & Hardware	16,067.00	22,000.00
Computer Software & Supplies	29,632.00	22,500.00
Computer-Assisted Instruction - BOCES	435,600.00	389,500.00
TOTAL COMPUTER	629,324.00	590,600.00
PUPIL SERVICES		
Student Services Salaries, Equipment, Supplies & Other	408,275.00	470,550.00
Health Office Salaries, Supplies & Other	85,595.00	97,575.00
Psychological Salary, Supplies & Other	57,700.00	62,700.00
Psychological Services - BOCES	22,163.00	22,606.00
Social Worker Salary & Supplies	53,750.00	-
Social Work Services - BOCES	8,285.00	-
TOTAL PUPIL SERVICES	635,768.00	653,431.00
TOTAL CO-CURRICULAR SERVICES	43,400.00	47,425.00
TOTAL INTERSCHOLASTIC SPORTS	243,845.00	274,692.00
PUPIL TRANSPORTATION		
Salaries - Mechanics & Drivers	977,600.00	1,034,500.00
Transportation Equipment	51,600.00	38,500.00
Gas, Oil & Tires	214,000.00	186,000.00
Insurance, Mileage, Tolls & Other	181,500.00	110,000.00
Parts & Supplies	61,000.00	52,000.00
Utilities & Garage - Other	101,000.00	92,000.00
District Transportation Services - BOCES	5,800.00	5,840.00
TOTAL PUPIL TRANSPORTATION	1,592,500.00	1,518,840.00

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COMMUNITY SERVICES		
Cattaraugus & Little Valley Libraries	70,000.00	70,000.00
TOTAL COMMUNITY SERVICES	70,000.00	70,000.00
UNDISTRIBUTED		
State Retirement	267,400.00	287,200.00
Teachers' Retirement	677,200.00	598,200.00
Social Security	643,710.00	672,375.00
Workmen's Compensation	52,000.00	46,800.00
Unemployment Insurance	10,000.00	5,000.00
Disability Insurance	500.00	500.00
Health Insurance	2,549,000.00	2,470,000.00
Employee Assistance	3,800.00	3,700.00
Retirement Benefits 403(b)	147,600.00	114,200.00
TOTAL UNDISTRIBUTED	4,351,210.00	4,197,975.00
TOTAL PROGRAM	16,758,104.00	16,856,639.00
<u>CAPITAL</u>		
CENTRAL SERVICES		
Salaries - Operation of Buildings & Grounds	684,250.00	740,125.00
Equipment	21,000.00	76,700.00
Other Expense	160,100.00	179,400.00
Electric	170,000.00	163,000.00
Telephone	27,000.00	22,200.00
Fuel	80,000.00	73,000.00
Water & Sewer	11,500.00	10,820.00
Appraisals	1,500.00	2,000.00
Supplies	88,000.00	101,545.00
Operation of Plant Services - BOCES	40,000.00	40,155.00
Grounds - Equipment, Supplies, Other	145,150.00	145,700.00
TOTAL CENTRAL SERVICES	1,428,500.00	1,554,645.00
SPECIAL ITEMS		
Refund of Real Property Taxes	10,000.00	10,000.00
TOTAL SPECIAL ITEMS	10,000.00	10,000.00
DEBT SERVICE		
School Construction - Principal	2,655,000.00	2,430,000.00
School Construction - Interest	1,282,175.00	1,386,425.00
Bus Purchases - Principal	462,500.00	505,700.00
Bus Purchases - Interest	28,245.00	33,006.00
TOTAL DEBT SERVICE	4,427,920.00	4,355,131.00
TRANSFER TO CAPITAL	100,000.00	100,000.00

	<u>Budget</u> <u>2018-2019</u>	<u>Budget</u> <u>2019-2020</u>
UNDISTRIBUTED		
State Retirement	91,500.00	96,500.00
Social Security	52,500.00	57,000.00
Workmen's Compensation	16,000.00	14,100.00
Health Insurance	245,000.00	181,500.00
Employee Assistance	1,000.00	700.00
TOTAL UNDISTRIBUTED	406,000.00	349,800.00
TOTAL CAPITAL	6,372,420.00	6,369,576.00
TOTAL APPROPRIATIONS	25,639,294.00	25,636,520.00

What are the Parameters Regarding a Contingency Budget?

Defeated Budgets and Budget Revote

Should the voters defeat the budget, the district has the option of offering a revised budget to the voters for a revote, or immediately adopting a contingency budget. Districts are only allowed one budget revote to be held on the third Tuesday in June. If the budget fails a second time, then the Board of Education must adopt a contingency budget before July 1st. In the case of a contingency budget, districts are constrained in two ways - determination of ordinary contingency budget appropriations and the statutory caps. Ordinary contingency expenses are defined as the expenditures absolutely necessary to operate and maintain schools (except for those items over which the statutes themselves either provide mandates for or give discretion to the board of education).

What is the contingency budget cap for 2018-2019?

Chapter 97 of the Laws of 2011 establishes a limit of a contingency budget with no growth in the tax levy from the prior year. The contingency budget for 2019-2020 must not exceed the 2018-2019 tax levy of \$5,048,705.00.

What are non-contingent items?

Student supplies, community use of buildings and grounds, new equipment, certain salary increases (non-instructional, non-unionized), nonessential maintenance, capital expenses (except in an emergency), consultant services to review district operations and make recommendations necessary for the creation of the budget and transportation within mileage limits (Grade K-8 students 2 miles, Grade 9-12 3 miles).