

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

	<b><u>Budget</u></b> <b><u>2019-2020</u></b>	<b><u>Budget</u></b> <b><u>2020-2021</u></b>
<b>ESTIMATED REVENUES</b>		
Appropriated Cash Surplus	-	929,768.00
Interest on Deposits	46,000.00	46,000.00
Retirement Reserve	114,200.00	160,500.00
Debt Reserve	-	300,000.00
Gross State Aid and Medicaid	12,017,494.00	11,701,980.00
Transportation Aid	2,166,172.00	2,073,454.00
Building Aid - Capital	3,701,400.00	3,843,349.00
BOCES Aid and Refund	2,259,116.00	2,064,636.00
Room Rental-BOCES	6,000.00	6,000.00
Textbook, Computer Software, Library, Hardware	84,988.00	85,938.00
Penalties on Taxes	23,000.00	18,000.00
Little Valley Building Lease	87,320.00	89,100.00
Miscellaneous	242,500.00	262,000.00
<b>TOTAL REVENUES</b>	<b>20,748,190.00</b>	<b>21,580,725.00</b>
Appropriations with Planned Balance	25,676,520.00	26,509,055.00
Revenues	20,748,190.00	21,580,725.00
Total Tax Levy	4,928,330.00	4,928,330.00
STAR*	793,665.00	793,665.00
Local Share of the Tax Levy	4,134,665.00	4,134,665.00

\* This number is based on 2019-20 information.

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<b>BUDGET SUMMARY</b>		
Administrative	2,410,305.00	2,594,673.00
Program	16,896,639.00	17,494,833.00
Capital	6,369,576.00	6,419,549.00
Total Appropriations	25,676,520.00	26,509,055.00

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BUDGET DETAIL	Budget <u>2019-2020</u>	Budget <u>2020-2021</u>
<b><u>ADMINISTRATIVE</u></b>		
<b>BOARD OF EDUCATION</b>		
Expenses	13,000.00	13,000.00
District Meeting	2,500.00	3,000.00
<b>TOTAL BOARD OF EDUCATION</b>	<b>15,500.00</b>	<b>16,000.00</b>
<b>CENTRAL ADMINISTRATION</b>		
Superintendent's Salary	162,825.00	166,078.00 **
Superintendent's Secretary	41,575.00	42,819.00
Equipment, Supplies, Other	3,600.00	3,300.00
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>208,000.00</b>	<b>212,197.00</b>
<p>** The Superintendent's annualized benefits, which are totaled with other employee benefits in the Administrative section of the budget under "undistributed," include: \$17,023. (mandatory Teachers' Retirement contribution); \$17,035. (health, dental, and vision insurance also provided to other employees); \$10,534. (mandatory social security contribution); and \$508. (mandatory workers' compensation).</p>		
<b>FINANCE</b>		
Business Administration Salaries	193,500.00	196,665.00
Equipment, Supplies, Other	4,500.00	4,000.00
Business Administration Services - BOCES	9,215.00	20,385.00
Financial Advisor	40,000.00	10,500.00
Auditing	19,000.00	30,000.00
Tax Collector Salary	7,770.00	6,715.00
Tax Collector Supplies	12,000.00	11,550.00
<b>TOTAL FINANCE</b>	<b>285,985.00</b>	<b>279,815.00</b>
<b>STAFF</b>		
Legal Expenses	55,000.00	123,000.00
Personnel Services - BOCES	301,595.00	359,500.00
Public Information Services - BOCES	85,490.00	85,885.00
<b>TOTAL STAFF</b>	<b>442,085.00</b>	<b>568,385.00</b>
<b>CENTRAL SERVICES</b>		
Central Printing & Mailing	20,000.00	20,000.00
Central Data Processing Services - BOCES	338,000.00	346,230.00
<b>TOTAL CENTRAL SERVICES</b>	<b>358,000.00</b>	<b>366,230.00</b>
<b>SPECIAL ITEMS</b>		
Unallocated Insurance	73,000.00	73,500.00
Association Dues	7,350.00	7,400.00
Administrative Charge - BOCES	92,535.00	95,286.00
Administrative Charge - Capital - BOCES	151,235.00	170,297.00
Architect Fees	20,000.00	26,000.00
<b>TOTAL SPECIAL ITEMS</b>	<b>344,120.00</b>	<b>372,483.00</b>

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	<b><u>Budget</u></b> <b><u>2019-2020</u></b>	<b><u>Budget</u></b> <b><u>2020-2021</u></b>
<b>ADMINISTRATION &amp; IMPROVEMENT</b>		
Operation of Building & Transportation Salaries	54,325.00	55,238.00
Curriculum Development Salary	16,480.00	16,000.00
Curriculum Development - Supplies, Other	2,000.00	1,500.00
Supervision - Regular School Salaries	257,400.00	262,310.00
Secretaries	89,800.00	93,800.00
Supplies and Other	9,225.00	8,325.00
Curriculum Development Supervision - BOCES	2,685.00	2,690.00
<b>TOTAL ADMINISTRATIVE &amp; IMPROVEMENT</b>	<b>431,915.00</b>	<b>439,863.00</b>
<b>UNDISTRIBUTED</b>		
State Retirement	62,800.00	61,100.00
Teachers' Retirement	39,000.00	45,600.00
Social Security	63,100.00	64,400.00
Workmen's Compensation	3,200.00	2,500.00
Health Insurance	155,500.00	165,000.00
Employee Assistance	1,100.00	1,100.00
Retirement Benefits 403(b)	-	
<b>TOTAL UNDISTRIBUTED</b>	<b>324,700.00</b>	<b>339,700.00</b>
<b>TOTAL ADMINISTRATIVE</b>	<b>2,410,305.00</b>	<b>2,594,673.00</b>
<b><u>PROGRAM</u></b>		
<b>TEACHING - REGULAR SCHOOL</b>		
In-Service Training - K-12 & BOCES	311,740.00	293,500.00
PreK-3 Teacher Salaries	1,196,655.00	1,226,330.00
4-6 Teacher Salaries	761,500.00	855,080.00
7-12 Teacher Salaries	2,033,405.00	1,929,155.00
Substitute Teacher Salaries	160,000.00	175,000.00
Teacher Aide Salaries	120,000.00	141,350.00
K-12 Equipment	10,000.00	13,440.00
Instructional Supplies	101,530.00	104,790.00
Other Expenses	217,422.00	152,150.00
Textbooks	50,736.00	51,318.00
BOCES Services	695,160.00	622,500.00
<b>TOTAL TEACHING - REGULAR SCHOOL</b>	<b>5,658,148.00</b>	<b>5,564,613.00</b>
<b>SPECIAL EDUCATION</b>		
Teacher Salaries	825,800.00	890,555.00
Teacher Aide Salaries	631,700.00	634,600.00
Other Expenses	14,500.00	14,500.00
Supplies	10,685.00	10,710.00
Tuition	450,000.00	502,000.00
BOCES Services	743,500.00	1,056,100.00
<b>TOTAL SPECIAL EDUCATION</b>	<b>2,676,185.00</b>	<b>3,108,465.00</b>

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	<b>Budget <u>2019-2020</u></b>	<b>Budget <u>2020-2021</u></b>
<b>OCCUPATIONAL EDUCATION</b>		
Teacher Salaries	187,300.00	194,900.00
Equipment	2,700.00	1,600.00
Supplies	10,105.00	14,750.00
Other Expense	252.00	52.00
Textbooks	-	2,750.00
Occupational Education - BOCES	679,820.00	646,100.00
<b>TOTAL OCCUPATIONAL EDUCATION</b>	<b>880,177.00</b>	<b>860,152.00</b>
<b>SPECIAL SCHOOLS (Drivers' Education, Summer School)</b>		
Special Schools Salaries	7,020.00	7,950.00
Special Schools - Supplies, Other	600.00	600.00
BOCES - Summer School	29,225.00	42,410.00
<b>TOTAL SPECIAL SCHOOLS</b>	<b>36,845.00</b>	<b>50,960.00</b>
<b>INSTRUCTIONAL MEDIA</b>		
K-12 Librarian and Teacher Aides Salaries	124,265.00	114,625.00
Library Other Expense	325.00	325.00
Library Supplies	10,500.00	11,300.00
Library & A.V. Loan Program	5,456.00	5,481.00
Library & A.V. - BOCES	111,775.00	116,200.00
<b>TOTAL INSTRUCTIONAL MEDIA</b>	<b>252,321.00</b>	<b>247,931.00</b>
<b>COMPUTER</b>		
Technology Salaries	156,600.00	161,760.00
Computer Equipment & Hardware	22,000.00	15,700.00
Computer Software & Supplies	22,500.00	66,570.00
Other Expense	-	5,400.00
Computer-Assisted Instruction - BOCES	389,500.00	634,950.00
<b>TOTAL COMPUTER</b>	<b>590,600.00</b>	<b>884,380.00</b>
<b>PUPIL SERVICES</b>		
Student Services Salaries, Equipment,Supplies & Other	470,550.00	480,654.00
Health Office Salaries, Supplies & Other	97,575.00	100,491.00
Psychological Salary, Supplies & Other	62,700.00	61,200.00
Psychological Services - BOCES	22,606.00	45,664.00
<b>TOTAL PUPIL SERVICES</b>	<b>653,431.00</b>	<b>688,009.00</b>
<b>TOTAL CO-CURRICULAR SERVICES</b>	<b>47,425.00</b>	<b>48,700.00</b>
<b>TOTAL INTERSCHOLASTIC SPORTS</b>	<b>274,692.00</b>	<b>289,985.00</b>
<b>PUPIL TRANSPORTATION</b>		
Salaries - Mechanics & Drivers	1,034,500.00	928,000.00
Transportation Equipment	38,500.00	2,000.00
Gas, Oil & Tires	186,000.00	184,000.00
Insurance, Mileage, Tolls & Other	110,000.00	96,000.00
Parts & Supplies	52,000.00	57,850.00
Utilities & Garage - Other & Supplies	92,000.00	96,170.00
District Transportation Services - BOCES	5,840.00	5,918.00
<b>TOTAL PUPIL TRANSPORTATION</b>	<b>1,518,840.00</b>	<b>1,369,938.00</b>

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	<b>Budget</b> <b><u>2019-2020</u></b>	<b>Budget</b> <b><u>2020-2021</u></b>
<b>COMMUNITY SERVICES</b>		
Cattaraugus & Little Valley Libraries	110,000.00	110,000.00
<b>TOTAL COMMUNITY SERVICES</b>	<b>110,000.00</b>	<b>110,000.00</b>
<b>UNDISTRIBUTED</b>		
State Retirement	287,200.00	286,300.00
Teachers' Retirement	598,200.00	703,500.00
Social Security	672,375.00	683,200.00
Workmen's Compensation	46,800.00	39,000.00
Unemployment Insurance	5,000.00	15,000.00
Disability Insurance	500.00	500.00
Health Insurance	2,470,000.00	2,380,000.00
Employee Assistance	3,700.00	3,700.00
Retirement Benefits 403(b)	114,200.00	160,500.00
<b>TOTAL UNDISTRIBUTED</b>	<b>4,197,975.00</b>	<b>4,271,700.00</b>
<b>TOTAL PROGRAM</b>	<b>16,896,639.00</b>	<b>17,494,833.00</b>
<b><u>CAPITAL</u></b>		
<b>CENTRAL SERVICES</b>		
Salaries - Operation of Buildings & Grounds	740,125.00	722,940.00
Equipment	76,700.00	19,050.00
Other Expense	179,400.00	324,150.00
Electric	163,000.00	163,000.00
Telephone	22,200.00	22,000.00
Fuel	73,000.00	73,000.00
Water & Sewer	10,820.00	10,720.00
Appraisals	2,000.00	2,000.00
Supplies	101,545.00	100,900.00
Operation of Plant Services - BOCES	40,155.00	40,764.00
Grounds - Equipment, Supplies, Other	145,700.00	117,700.00
<b>TOTAL CENTRAL SERVICES</b>	<b>1,554,645.00</b>	<b>1,596,224.00</b>
<b>SPECIAL ITEMS</b>		
Refund of Real Property Taxes	10,000.00	10,000.00
<b>TOTAL SPECIAL ITEMS</b>	<b>10,000.00</b>	<b>10,000.00</b>
<b>DEBT SERVICE</b>		
School Construction - Principal	2,430,000.00	2,545,000.00
School Construction - Interest	1,386,425.00	1,279,125.00
Bus Purchases - Principal	505,700.00	502,000.00
Bus Purchases - Interest	33,006.00	32,600.00
<b>TOTAL DEBT SERVICE</b>	<b>4,355,131.00</b>	<b>4,358,725.00</b>
<b>TRANSFER TO CAPITAL</b>	<b>100,000.00</b>	<b>100,000.00</b>

	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>
<b>UNDISTRIBUTED</b>		
State Retirement	96,500.00	92,600.00
Social Security	57,000.00	55,400.00
Workmen's Compensation	14,100.00	13,500.00
Health Insurance	181,500.00	192,400.00
Employee Assistance	700.00	700.00
<b>TOTAL UNDISTRIBUTED</b>	<b>349,800.00</b>	<b>354,600.00</b>
<b>TOTAL CAPITAL</b>	<b>6,369,576.00</b>	<b>6,419,549.00</b>
<b>TOTAL APPROPRIATIONS</b>	<b>25,676,520.00</b>	<b>26,509,055.00</b>

**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 at a date yet to be determined by the Governor. 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 2020-2021?***

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 2020-2021 must not exceed the 2019-2020 tax levy of \$4,928,330.00.

***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).