

LaFayette Central School District

2018-2019 Proposed Budget



Public Budget Hearing
May 3, 2018

LaFayette Central School District

Four Schools, Three Buildings, Two Nations, One Goal: Excellence!

2018-19 Proposed Budget

- Three Part Budget Overview
- Line by Line Budget Review
- Propositions
- School Board Member Elections
- Questions & Discussion



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Three Part Budget

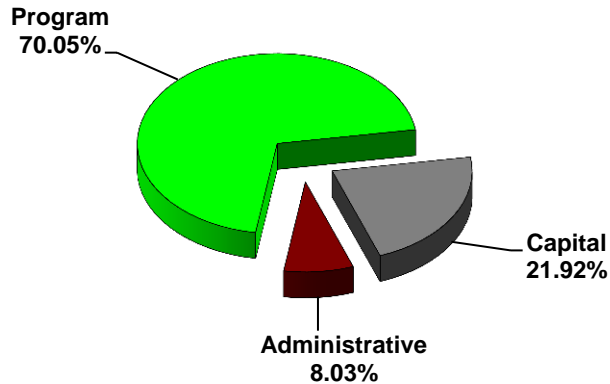
2018-2019 Proposed Budget				
Area	Proposed 2018-2019	Administrative	Program	Capital
TOTALS	\$ 18,964,918	\$ 1,541,562	\$ 13,354,064	\$ 4,069,292
% Breakdown		8.13%	70.41%	21.46%
2017-2018 Adopted Budget				
Area	Budget 2017-2018	Administrative	Program	Capital
TOTALS	\$ 18,735,315	\$ 1,505,068	\$ 13,124,666	\$ 4,105,581
% Breakdown		8.03%	70.05%	21.92%

LaFayette Central School District

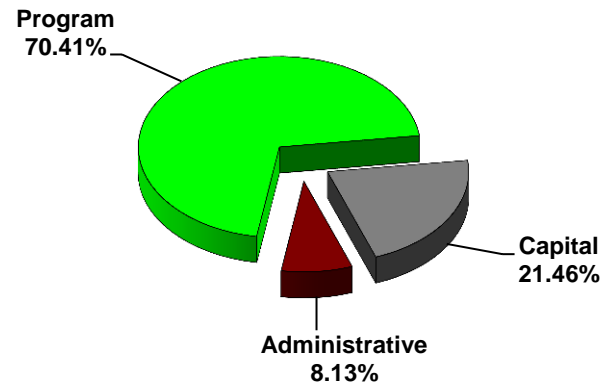
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Three Part Budget

2017-2018 Three Part Comparison



2018-2019 Three Part Comparison



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Budget Category					Total
<u>General Support (Code A1000)</u>					<u>\$19,774</u>
Administrative					
Salaries					\$2,812
Contractual Services					\$15,802
Materials and Supplies					\$1,160
Equipment					\$0
Text Books					\$0

General Support is the category in the budget where the costs for the Board of Education including the Salary of the Clerk of the Board and the cost for the Annual Vote are located.

There is an increase of \$572 mainly due to an increase in BOCES services for school law books.

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Budget Category						Total
Central Administration (Code A1200)						
Administrative						<u>\$156,892</u>
Salaries						\$145,992
Contractual Services						\$8,500
Materials and Supplies						\$2,400
Equipment						\$0
Text Books						\$0

Central Administration is the code where the cost of the Superintendent and Superintendent Secretary is placed. The contractual services consist of professional memberships, professional development and mileage reimbursement.

Costs in central administration are up \$4,199 due to contractual salary increases.

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Budget Category				Total
Finance (Code A 1300) Administrative				<u>\$229,019</u>
Salaries				\$164,866
Contractual Services				\$62,341
Materials and Supplies				\$1,812
Equipment				\$0
Text Books				\$0

The Finance code includes Business Office expenditures. This includes the salaries for the Business Office staff. It also includes the cost of the auditors, state aid planning services, mandated actuarial service, tax collection expenses, purchasing and fiscal agent fees.

There is a decrease of \$1,184 in this code from the previous year due to a summary GASB 45 Valuation through BOCES (full valuation every other year).

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Budget Category					Total
<u>Staff (Code A1400) Administrative</u>					<u>\$79,645</u>
Salaries				\$4,249	
Contractual Services				\$75,246	
Materials and Supplies				\$150	
Equipment				\$0	
Text Books				\$0	
Staff contains the costs for legal fees, labor negotiation fees, fingerprinting and other personnel expenses, records management and public information services from BOCES.					
There is an increase of \$3,104 due mainly due to an increase of usage of BOCES recruiting services.					

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Budget Category				Total
Central Services (Code A1600) This is split between Admin and Capital, \$63,414 is Admin, the balance is Capital				<u>\$1,481,193</u>
Salaries				\$600,623
Contractual Services				\$774,887
Materials and Supplies				\$91,433
Equipment				\$14,250
Text Books				\$0
Central Services (Operation of Plant) Contracted services include - heat, lights, garbage collection; BOCES central printing and mailing; Telephone service; BOCES Network Services; Central Data Processing and BOCES safety service				
There is a projected decrease of \$39,511 for 2018-19, mostly due to renegotiated fiber pricing and natural gas as well as the restructuring of the Director of Facilities position.				

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Budget Category				Total
Special Items (Code A1900) Administrative				\$129,173
Salaries			\$0	
Contractual Services			\$129,173	
Materials and Supplies			\$0	
Equipment			\$0	
Text Books			\$0	
Special Items include: liability and student insurance; property tax refunds; fixed asset tracking fees, BOCES administrative charges.				
The increase in costs for 2018-19 of \$5,599 is due to BOCES Retiree health insurance and capital improvements.				



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Budget Category			Total
<u>Instructional Administration and Improvement (Code A2000) Administrative</u>			<u>\$524,906</u>
Salaries		\$471,610	
Contractual Services		\$49,196	
Materials and Supplies		\$4,100	
Equipment		\$0	
Text Books		\$0	
Instructional Administration and Improvement contains all the costs for our building administrators as well as contractual expenses for in-service training.			
This category is increasing by \$8,734 mostly due to contractual salary increases and additional staff development through BOCES.			

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Budget Category					Total
<u>Teaching Regular School (Code A2100 & A2330)</u>					<u>\$5,081,047</u>
Program					
Salaries					\$4,588,998
Contractual Services					\$310,108
Materials and Supplies					\$85,683
Equipment					\$19,600
Text Books					\$76,658

Teaching Regular School includes all instructional costs associated with regular education. The predominant cost is salaries. This includes salaries for teachers, substitutes, as well as some teacher assistants/aides. Contractual costs include BOCES Alternative Education and summer school.

This category, Teaching Regular School, will increase by \$97,113 for 2018-19 mainly due to contractual salary increases.

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Budget Category					Total
Special Apportionment (Code A2200)					<u>\$2,130,142</u>
Program					
Salaries					\$1,069,943
Contractual Services					\$1,039,999
Materials and Supplies					\$13,200
Equipment					\$7,000

Code A2200 contains both the Special Education budget and Occupational Education budget. Contractual services are primarily BOCES related plus special contractual services for children with disabilities who are educated outside of the district.

The costs are increasing by \$30,523 from the current 2017-18 fiscal year costs. This is primarily due to a increase in special education BOCES Services.

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Budget Category				Total
<u>Instructional Media (Code A2600)</u>				<u>\$669,089</u>
Program				
Salaries				\$167,328
Contractual Services				\$470,361
Materials and Supplies				\$31,400
Equipment				\$0

Code A2600 contains salaries for librarians, aides and the Network Technician. Materials & Supplies are primarily supplies for libraries and computer labs. Contractual is made up of BOCES services for instructional support for the computers and the computer network.

Costs are projected to decrease by \$35,570 from 2017-18. This decrease is primarily due to moving from an Infrastructure As A Service to Remote Virtualized Servers with our network through BOCES.

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Budget Category						Total
Pupil Personnel Services (Code A2800)						\$885,836
Program						
Salaries						\$781,789
Contractual Services						\$85,289
Materials and Supplies						\$12,758
Equipment						\$6,000
Text Books						\$0
<p>Pupil Personnel Services (Code 2800) contains the following: nurses salaries, salaries for guidance and psychologists; all coaches and club advisors. Contractual expenses include fees for sports officiating.</p>						
<p>Increased costs of \$62,934 are expected mainly due to contractual salary increases.</p>						

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Budget Category						Total
<u>Pupil Transportation Services (Code A5500)</u>						<u>\$987,018</u>
Program						
Salaries						\$701,216
Contractual Services						\$104,811
Materials and Supplies						\$178,491
Equipment						\$1,500

Pupil transportation is the cost of transporting our students to the schools and home again. Field trips and sports trips are also included in this code. Contractual services include fleet insurance and repairs to the garage building plus the heat and lighting costs of this building.

The cost of transportation for the 2018-19 year is expected to increase \$6,104 due to contractual salary increases.

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Budget Category				Total
Community Services (Code A8000)				<u>\$2,165</u>
Program				
Salaries				\$0
Contractual Services				\$2,165
Materials and Supplies				\$0
Equipment				\$0
Text Books				\$0

Code A8000 is where we pay for the staffing of our wellness center at the Jr/Sr High School.

This code is projected to increase \$42 for the 2018-19 school year.

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Budget Category				Total
<u>Employee Benefits (Code A9000)</u>				<u>\$4,284,246</u>
Split between Program, Administrative and Capital, approximately 8% Administrative, 84% Program and 8% Capital				
Here is the cost of the employee benefits: health insurance, worker's compensation, unemployment insurance and retirement expense. There is a projected increase in health insurance of 7%.				
In 2017-2018 Employee Benefit Costs will increase by \$81,252 from the 2017-2018 fiscal year due to increases in health insurance premiums.				

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Budget Category					Total
<u>Debt Service (Code A9700) Capital</u>					<u>\$2,304,773</u>
This is for the costs associated with voter approved capital projects and school vehicles. There is an increase of \$5,692 or 0.25% in this budgeted cost for the 2018-2019 school year.					
<u>Total 2018-2019 Proposed Budget</u>					<u>\$18,964,918</u>

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- Tax Levy Limit is 2.6% and we are under the Levy Limit with a projected 2.49% Tax Levy Increase
- Decrease due to PILOT Agreement terminating
- Slight increase overall in State Aid (including Native American Aid)
- Increase in use of reserves

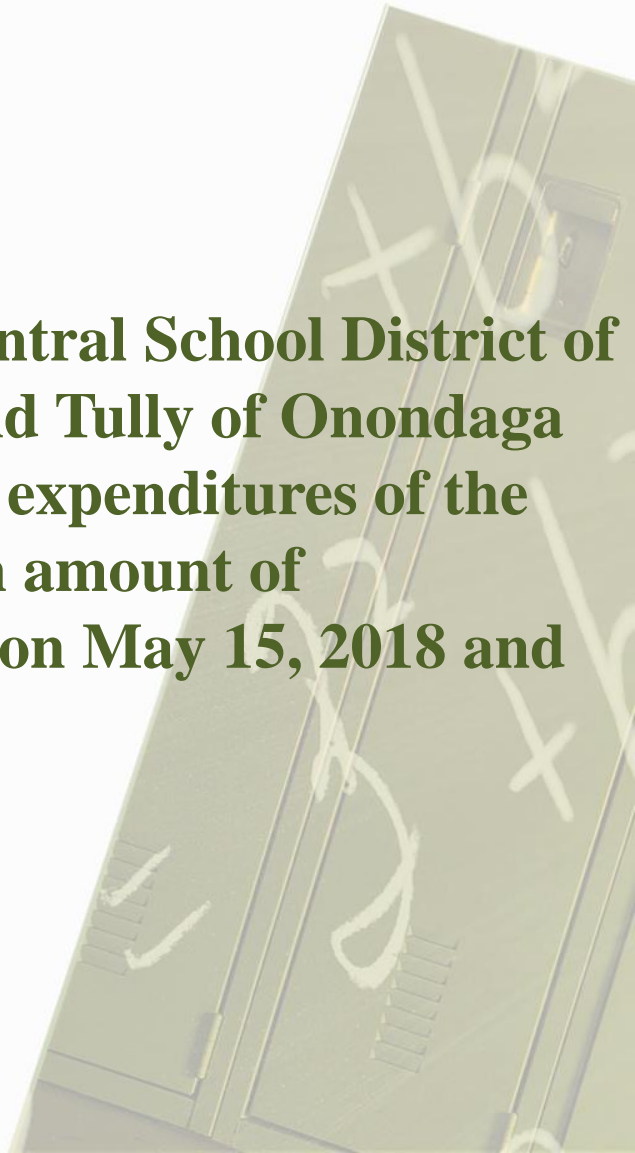
Budget Revenues	Budget 2017-2018	Proposed Budget 2018-2019	% Increase
Property Income	\$ 5,874,176	\$ 6,001,765	2.17%
Real Property Taxes	\$ 5,849,176	\$ 5,994,765	2.49%
Interest/Penalties on Property Tax	\$ 7,000	\$ 7,000	0.00%
Other Payments in Lieu of Tax	\$ 18,000		-100.00%
Fees	\$ 2,089,860	\$ 2,339,860	11.96%
County Sales Tax	\$ 26,000	\$ 26,000	0.00%
ADA-PEP	\$ 49,860	\$ 49,860	0.00%
Tuition - Native American	\$ 1,360,000	\$ 1,475,000	8.46%
Native American Transportation	\$ 625,000	\$ 760,000	21.60%
Tuitions - Others Districts	\$ 29,000	\$ 29,000	0.00%
Use of Money	\$ 2,500	\$ 2,500	0.00%
Interest & Earnings	\$ 2,500	\$ 2,500	0.00%
Sales	\$ 2,000	\$ 2,000	0.00%
Sales of Equipment	\$ 2,000	\$ 2,000	0.00%
Miscellaneous	\$ 513,963	\$ 590,576	14.91%
Refund Prior Year Expense - BOCES	\$ 109,500	\$ 109,500	0.00%
Insurance Recoveries	\$ 5,000	\$ 5,000	0.00%
Debt Service Reserve	\$ 46,887	\$ 10,000	-78.67%
Retirement Reserve	\$ 122,576	\$ 222,576	81.58%
Employee Benefits Accrued Liability Reserve	\$ -	\$ 13,500	#DIV/0!
Unemployment Reserve	\$ 165,000	\$ 165,000	0.00%
Unclassified Revenue	\$ 65,000	\$ 65,000	0.00%
State Aid	\$ 9,672,816	\$ 9,448,217	-2.32%
New York State Aid	\$ 9,672,816	\$ 9,448,217	-2.32%
Medicaid Assistance	\$ 30,000	\$ 30,000	0.00%
Total Appropriated Fund Balance	\$ 550,000	\$ 550,000	0.00%
Appropriated Fund Balance	\$ 550,000	\$ 550,000	0.00%
Revenue Totals	\$ 18,735,315	\$ 18,964,918	1.23%

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The Budget Proposition I

Shall the Board of Education of LaFayette Central School District of the towns of Fabius, LaFayette, Onondaga, and Tully of Onondaga County, New York, be authorized to make the expenditures of the monies set forth in the proposed budget for an amount of \$18,964,918 submitted to the Annual Meeting on May 15, 2018 and levy the necessary tax therefore?



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Vehicle Replacement Proposition Proposition II

Shall the Board of Education be authorized to purchase two (2) student transportation vehicles, and one (1) maintenance vehicle, including related furnishings and equipment incidental thereto, expend therefore a total sum not to exceed \$275,000 which is estimated to be the total maximum cost thereof, and pay for such buses by the levy of a tax which is hereby voted and approved in the amount of \$275,000 which shall be levied and collected in annual installments in such years and in such amounts as may be determined by the Board of Education and in anticipation of the collection of such tax, bonds and notes of the District are hereby authorized to be issued at one time, or from time to time, in the principal amount not to exceed \$275,000, and a tax is hereby voted to pay the interest on said obligations when due.

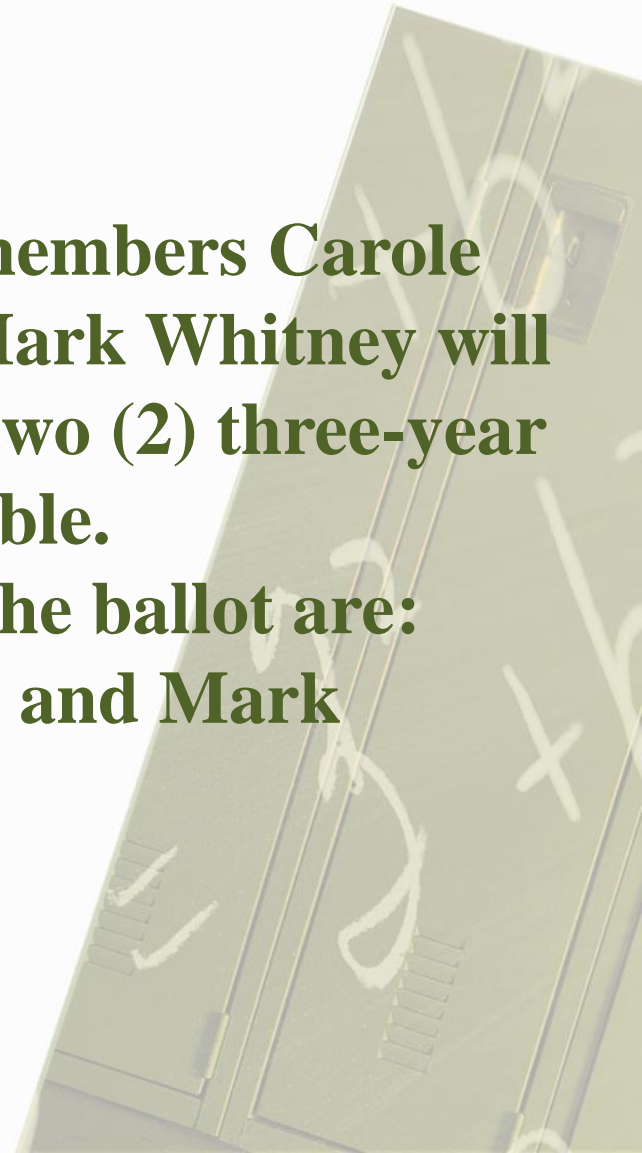
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School Board Candidates

The terms of office for current board members Carole Dwyer, Ronald Shawn Reyburn, and Mark Whitney will expire on June 30, 2018. There will be two (2) three-year terms and one (1) two-year term available.

The candidates as they will appear on the ballot are: Carole Dwyer, Ronald Shawn Reyburn and Mark Whitney.



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May 15, 2018 Budget Vote

**Budget Vote will take place in the LaFayette Jr/Sr
High School Main Entrance Lobby from 1PM-9PM**



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2018-2019 Budget Hearing Questions/Discussion

