

# 2016-2017 School Budget



Budget Hearing - Tuesday, May 3, 2016

7:00 PM (to be held in the board room)

Budget Vote - Tuesday, May 17, 2016

7:00 AM - 8:00 PM

(to be held in room 259 – across from the board room)



# Expenditures

	2015-16	2016-17	Difference	
Administration	\$ 1,169,023.82	\$ 1,200,539.51	\$ 31,515.69	2.70%
Program	9,335,065.24	9,629,750.91	294,685.66	3.16%
Capital	1,926,933.29	1,961,626.75	34,693.45	1.80%
<b>Total</b>	<b>\$ 12,431,022.35</b>	<b>\$ 12,791,917.17</b>	<b>\$ 360,894.82</b>	<b>2.90%</b>

# Revenues

	2015-16	2016-17	Difference	
Taxes and Revenue From STAR	\$ 6,889,571.86	\$ 7,047,554.24	\$ 157,982.38	2.29%
Tax Penalties	16,000.00	16,000.00	-	
Misc. In Lieu Of Taxes	34,174.43	35,191.93	1,017.50	
Admissions	2,000.00	2,000.00	-	
Refunds: BOCES and Others	85,000.00	85,000.00	-	
Sales Of Supplies	300.00	300.00	-	
Textbook Aid	43,850.00	44,535.00	685.00	
Software Aid	3,014.00	2,293.00	(721.00)	
Balance On hand	700,000.00	752,000.00	52,000.00	
BOCES Aid	301,357.00	270,823.00	(30,534.00)	
Gross State Aid	4,354,755.06	4,403,065.00	48,309.94	
Interest On Deposits	1,000.00	1,000.00	-	
Smart Schools Reimbursement		5,000.00		
Ag Grant		25,000.00		
Hammond CSD Reimbursement		32,155.00		
RISE Grant Reimbursement		70,000.00		
<b>Total</b>	<b>\$ 12,431,022.35</b>	<b>\$ 12,791,917.17</b>	<b>\$ 360,894.82</b>	

## Administrative Budget Explanations

### Board of Education

A 1010.4	Legal Advertisements, Mileage, Meals, Conferences
A 1040.16	Salary For District Clerk
A 1040.4	Other Expenses For District Clerk
A 1060.4	Ballots, Inspectors Of Elections

### Central Administration

A 1240.1	Salaries for Superintendent & Secretary
A 1240.2	Office Equipment
A 1240.4	Gas, Mileage, Meals, Conferences, Professional Dues

### Finance

A 1310.1	Salaries for Finance Officer & Account Clerk
A 1310.2	Office Equipment
A 1310.4	Legal Notices, Supplies, Mileage, Dues, Workshops
A 1310.49	Health & Safety Office: BOCES, State Aid Planning, Account Clerk
A 1320.1	Internal Claims Auditor
A 1320.4	Auditing - External Auditor
A 1320.44	Auditing - Internal Auditor
A 1330.1	Salary For Tax Collector
A 1330.4	Fees To Extend Tax Rolls, Advertising, Envelopes
A 1345.49	BOCES Co-Operative Purchasing
A 1380.4	Bond Agent Fees

### Staff

A 1420.4	Legal Services
A 1430.49	BOCES Employer - Employee Relations Services, Legal Services

### Central Services

A 1670.4	Postage Meter Rental & Postage
A1680.16	Salaries for Network Administrator
A 1680.49	BOCES Payroll & Accounting, Network, Medicaid, State Testing

**Administrative Budget**

	Diff	2015-16	2016-17
<b>Board of Education</b>			
A 1010.4 Board of Education	\$ 1,535.00	\$ 9,015.00	\$ 10,550.00
A 1040.1 District Clerk	80.56	2,685.29	2,765.85
A 1040.4 Other Expenses	700.00	500.00	1,200.00
A 1060.4 District Meeting	-	1,150.00	1,150.00
	<u>\$ 2,315.56</u>	<u>\$ 13,350.29</u>	<u>\$ 15,665.85</u>
<b>Central Administration</b>			
A 1240.1 Salaries	\$ 7,322.84	\$ 157,428.18	\$ 164,751.02
A 1240.2 Equipment	-	600.00	600.00
A 1240.4 Other Expenses	(950.00)	11,900.00	10,950.00
	<u>\$ 6,372.84</u>	<u>\$ 169,928.18</u>	<u>\$ 176,301.02</u>
<b>Finance</b>			
A 1310.1 Salaries	\$ 4,487.89	\$ 103,896.46	\$ 108,384.35
A 1310.2 Equipment	-	-	-
A 1310.4 Other Expenses	3,865.00	6,735.00	10,600.00
A 1310.49 Health & Safety	60.00	53,737.40	53,797.40
A 1320.1 Internal - Claims Auditor	-	-	-
A 1320.4 Auditing - External Auditor	200.00	8,500.00	8,700.00
A 1320.44 Auditing - Internal Auditor	-	1,500.00	1,500.00
A 1330.1 Tax Collector - Salary	176.75	5,891.74	6,068.49
A 1330.4 Tax Collection	5.00	1,140.00	1,145.00
A 1345.49 BOCES Purchasing	165.00	3,300.00	3,465.00
A 1380.4 Fiscal Agent Fees	-	4,000.00	4,000.00
	<u>\$ 8,959.65</u>	<u>\$ 188,700.60</u>	<u>\$ 197,660.25</u>
<b>Staff</b>			
A 1420.4 Legal Services	\$ 15,000.00	\$ 7,500.00	\$ 22,500.00
A 1430.49 BOCES Legal Services	(15,000.00)	32,000.00	17,000.00
	<u>\$ -</u>	<u>\$ 39,500.00</u>	<u>\$ 39,500.00</u>
<b>Central Services</b>			
A 1670.4 Printing & Mailing	\$ 1,000.00	\$ 17,000.00	\$ 18,000.00
A 1680.16 Salaries	-	-	55,000.00
A 1680.49 Data Processing	(45,000.00)	175,000.00	130,000.00
	<u>\$ 11,000.00</u>	<u>\$ 192,000.00</u>	<u>\$ 203,000.00</u>

## Administrative Budget Explanations

### Special Items

A 1910.4  
A 1920.4  
A 1981.49

Property Insurance, Collision & Student Accident Insurance  
New York State, Jeff-Lewis & Rural Schools Dues  
BOCES Administrative Costs, Special Education Classroom - Rentals

### Curriculum Planning

A 2010.1  
A 2010.4  
A 2010.49

Salaries for Curriculum Development  
Inservice - Workshop, Registration Fees  
BOCES Curriculum Workshops

### Principal/Secretary

A 2020.1  
A 2020.4

Salaries for Principals & Secretaries  
Mileage, Meals, Supplies, Conferences, Dues

### Employee Benefits

A 9010.8  
A 9020.8  
A 9030.8  
A 9040.8  
A 9060.8

Employees' Retirement  
Teachers' Retirement  
Social Security  
Workers' Compensation  
Health Insurance

### Administrative Budget

	Diff	2015-16	2016-17
<b>Special Items</b>			
A 1910.4 Unallocated Insurance	\$ (11,000.00)	\$ 54,000.00	\$ 43,000.00
A 1920.4 Dues	(650.00)	6,200.00	5,550.00
A 1981.49 Administration	500.00	108,500.00	109,000.00
	<u>\$ (11,150.00)</u>	<u>\$ 168,700.00</u>	<u>\$ 157,550.00</u>
<b>Curriculum Planning</b>			
A 2010.1 Salaries	\$ 3,000.00	\$ 5,000.00	\$ 8,000.00
A 2010.4 Other Expenses	-	500.00	500.00
A 2010.49 BOCES Curriculum	5,750.00	5,500.00	11,250.00
	<u>\$ 8,750.00</u>	<u>\$ 11,000.00</u>	<u>\$ 19,750.00</u>
<b>Principal/Secretary</b>			
A 2020.1 Salaries	\$ 9,475.79	\$ 210,052.83	\$ 219,528.62
A 2020.4 Other Expenses	110.00	4,290.00	4,400.00
	<u>\$ 9,585.79</u>	<u>\$ 214,342.83</u>	<u>\$ 223,928.62</u>
<b>Employee Benefits</b>			
A 9010.8 Employees' Retirement	\$ (3,085.92)	\$ 31,968.48	\$ 28,882.56
A 9020.8 Teachers' Retirement	(2,936.18)	39,990.73	37,054.55
A 9030.8 Social Security	1,703.95	36,670.62	38,374.57
A 9040.8 Workers' Compensation	-	7,770.50	7,770.50
A 9060.8 Health Insurance	-	55,101.60	55,101.60
	<u>\$ (4,318.16)</u>	<u>\$ 171,501.93</u>	<u>\$ 167,183.77</u>
Total	<u>\$ 31,515.68</u>	<u>\$ 1,169,023.83</u>	<u>\$ 1,200,539.51</u>

## Program Budget Explanations

### In-Service A 2070.49

BOCES Base & In-service Workshops, Interscholastic Co-Coordinator

### Teaching

A 2110.10	Salaries - Pre-K
A 2110.12	Salaries - Elementary Teachers (K-3)
A 2110.120	Salaries - Elementary Teachers (4-6)
A 2110.13	Salaries - Secondary Teachers
A 2110.14	Salaries - Substitutes
A 2110.155	Supervision of Events
A 2110.16	Salaries - Office And Teacher Aides
A 2110.166	Salaries - Teacher Aides Subs
A 2110.2	Instructional Equipment
A 2110.4	Equipment Repairs, Supervision Lunches, Dues
A 2110.45	Supplies For Elementary & Secondary Programs, Office Copying
A 2110.48	K-12 Textbooks & Workbooks
A 2110.49	BOCES Services - Computer Repairs, Performing Arts, Exploratory Enrichment

### Pupils With Special Needs

A 2250.15	Resource Room Teachers Salaries
A 2250.16	Committee On Special Education Support Staff
A 2250.4	Other Expenses For Special Education Programs
A 2250.49	BOCES Services - Interpreter, Teacher Of The Deaf, PT/OT

### Occ/Voc Education

A 2280.15	Teachers Salaries
A 2280.49	BOCES - Vocational Tuition



Program Budget

		Diff	2015-16	2016-17
<b>In-service</b>				
A 2070.49	BOCES In-service	\$ 50,650.00	\$ 32,600.00	\$ 83,250.00
		<u>\$ 50,650.00</u>	<u>\$ 32,600.00</u>	<u>\$ 83,250.00</u>
<b>Teaching</b>				
A 2110.10	Salaries - Instructional Pre-K	\$ 2,704.48	\$ 16,028.03	\$ 18,732.51
A 2110.12	Salaries - Elem. Teachers	41,799.41	723,831.98	765,631.39
A 2110.120	Salaries - Elem Teachers	41,052.06	382,703.13	423,755.19
A 2110.13	Salaries - Second. Teachers	(21,324.65)	1,135,419.91	1,114,095.26
A 2110.14	Salaries - Substitutes	10,000.00	90,000.00	100,000.00
A 2110.155	Supervision of Events	1,000.00	7,000.00	8,000.00
A 2110.16	Teacher Aides	(26,125.73)	63,524.65	37,398.92
A 2110.166	Teaching Aides Subs	17,000.00	-	17,000.00
A 2110.2	Equipment	-	7,000.00	7,000.00
A 2110.4	Other Expenses	(700.00)	20,000.00	19,300.00
A 2110.45	Instructional Supplies	12,000.00	40,000.00	52,000.00
A 2110.48	Textbooks	(12,000.00)	40,000.00	28,000.00
A 2110.49	BOCES Services	56,540.50	136,139.50	192,680.00
		<u>\$ 121,946.07</u>	<u>\$ 2,661,647.20</u>	<u>\$ 2,783,593.27</u>
<b>Pupils With Special Needs</b>				
A 2250.15	Instructional Salaries	\$ 9,283.47	\$ 230,798.51	\$ 240,081.98
A 2250.16	Non-Instructional Salaries	7,065.23	144,783.21	151,848.44
A 2250.4	Other Expenses	-	12,400.00	12,400.00
A 2250.49	BOCES Services	95,546.20	963,453.80	1,059,000.00
		<u>\$ 111,894.90</u>	<u>\$ 1,351,435.51</u>	<u>\$ 1,463,330.41</u>
<b>Occupational/Vocational Education</b>				
A 2280.15	Salaries	\$ (32,331.98)	\$ 206,920.69	\$ 174,588.71
A 2280.49	BOCES Services	(5,774.00)	288,928.00	283,154.00
		<u>\$ (38,105.98)</u>	<u>\$ 495,848.69</u>	<u>\$ 457,742.71</u>

## Program Budget Explanations

### Instructional Support

A 2610.45	Library Supplies
A 2610.46	Library Books & Magazines
A 2610.49	BOCES AV Rep., Video Library, Lib. Media Collections
A 2630.2	Computer Equipment - Furniture
A 2630.22	Computer Equipment - Hardware
A 2630.45	Computer Supplies
A 2630.46	Instructional Computer Software
A 2630.49	Instructional Computer Hardware - BOCES

### Pupil Personnel

A 2810.1	Guidance Salaries
A 2810.4	Office Supplies, College Entrance & Career Materials
A 2815.16	Registered School Nurse
A 2815.4	Health Office Supplies, Student Physicals
A 2830.4	Medicaid Reimbursement Service

### Co-Curriculum

A 2850.1	Salaries: Honor Society, Student Council, Yearbook, Marching Band
A 2850.4	Extra-Curricular Expenses & Supplies

### Inter-Scholastics

A 2855.15	Salaries - Coaches & Timers
A 2855.155	Salaries - Athletic Coordinators
A 2855.2	Interscholastic Equipment
A 2855.4	Equip. Repairs, Officials, Mileage, Dues, Ice Rental, Laundry
A 2855.45	Supplies & Uniforms
A 2855.49	BOCES - Interscholastics

Program Budget

	Diff	2015-16	2016-17
<b>Instructional Support</b>			
A 2610.45 Library & AV Supplies	\$ 5.00	\$ 2,140.00	\$ 2,145.00
A 2610.46 Library Books & Magazines	-	5,000.00	5,000.00
A 2610.49 BOCES AV Rep., Lib. Coll.	12,000.00	25,200.00	37,200.00
A 2630.2 Equipment - Furniture	-	5,000.00	5,000.00
A 2630.22 Equipment - Hardware	-	3,000.00	3,000.00
A 2630.45 Computer Supplies	3,500.00	21,500.00	25,000.00
A 2630.46 Computer Software	3,500.00	16,500.00	20,000.00
A 2630.49 Computer Hardware BOCES	(70,000.00)	170,000.00	100,000.00
	<u>\$ (50,995.00)</u>	<u>\$ 248,340.00</u>	<u>\$ 197,345.00</u>
<b>Pupil Personnel</b>			
A 2810.155 Guidance Salaries	\$ 8,659.20	\$ 223,226.22	\$ 231,885.42
A 2810.4 Guidance Other Expenses	1,505.00	21,145.00	22,650.00
A 2815.16 Nurse's Salary	(1,507.04)	42,765.30	41,258.26
A 2815.4 Other Expenses	10.00	7,350.00	7,360.00
A 2830.4 Medicaid Reimbursement	-	1,200.00	1,200.00
	<u>\$ 8,667.16</u>	<u>\$ 295,686.53</u>	<u>\$ 304,353.69</u>
<b>Co-Curriculum</b>			
A 2850.1 Salaries	\$ 3,235.99	\$ 29,331.00	\$ 32,566.99
A 2850.4 Extra-Curricular Expenses	-	3,500.00	3,500.00
	<u>\$ 3,235.99</u>	<u>\$ 32,831.00</u>	<u>\$ 36,066.99</u>
<b>Inter-Scholastics</b>			
A 2855.15 Salaries	\$ (1,567.78)	\$ 64,182.00	\$ 62,614.22
A 2855.155 Salaries - Coordinators	369.78	10,565.00	10,934.78
A 2855.2 Equipment	-	1,500.00	1,500.00
A 2855.4 Other Expenses	(7,548.47)	65,973.47	58,425.00
A 2855.45 Supplies & Uniforms	-	7,500.00	7,500.00
A 2855.49 BOCES	4,800.00	-	4,800.00
	<u>\$ (3,946.48)</u>	<u>\$ 149,720.47</u>	<u>\$ 145,774.00</u>

## Program Budget Explanations

### Transportation

A 5510.16	Salaries - Transportation Supervisor, Mechanic, Drivers
A 5510.165	Bus Aides
A 5510.166	Supervisor & Support Staff
A 5510.167	Extra Driving - Bus Drivers
A 5510.2	Bus Radios
A 5510.4	Meals, Insurance, Physicals, Fingerprinting
A 5510.45	Gasoline & Diesel Fuel, Video Cameras, Oil, Grease, Anti-Freeze, Parts
A 5510.49	BOCES - Driver Training, Drug & Alcohol Testing
A 5530.2	Garage Equipment Replacement
A 5530.4	Fuel Oil, Electricity, Sewer/Water, Snowplowing, Telephone
A 5530.45	Garage Supplies
A 5540.4	Transportation Contract

### Community Service

A 9089.49	GASB 45 Auditing Compliance
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### Employee Benefits

A 9010.8	Employees' Retirement
A 9020.8	Teachers' Retirement
A 9030.8	Social Security
A 9040.8	Workers' Compensation
A 9060.8	Health Insurance

Program Budget

	Diff	2015-16	2016-17
<b>Transportation</b>			
A 5510.16 Salaries	\$ (30,299.38)	\$ 300,986.46	\$ 270,687.08
A 5510.165 Bus Aides	914.11	33,313.82	34,227.93
A 5510.166 Supervisor & Support Staff	488.39	16,519.84	17,008.23
A 5510.167 Extra Driving	2,134.46	71,148.58	73,283.04
A 5510.2 Bus Radios	-	1,000.00	1,000.00
A 5510.4 Other Expenses	13,500.00	46,750.00	60,250.00
A 5510.45 Gasoline & Parts	(19,750.00)	197,750.00	178,000.00
A 5510.49 BOCES Driver Training	700.00	2,300.00	3,000.00
A 5530.2 Equipment	(5,250.00)	6,250.00	1,000.00
A 5530.4 Operation of Garage	(11,200.00)	79,300.00	68,100.00
A 5530.45 Supplies	500.00	3,000.00	3,500.00
A 5540.4 Transportation Contract	-	200,000.00	200,000.00
	<u>\$ (48,262.41)</u>	<u>\$ 958,318.69</u>	<u>\$ 910,056.28</u>
<b>Community Service</b>			
A 9089.49 G.A.S.B. 45 Compliance	\$ 5,500.00	\$ 1,000.00	\$ 6,500.00
	<u>\$ 5,500.00</u>	<u>\$ 1,000.00</u>	<u>\$ 6,500.00</u>
<b>Employee Benefits</b>			
A 9010.8 Employees' Retirement	\$ (3,977.19)	\$ 149,964.74	\$ 145,987.55
A 9020.8 Teachers' Retirement	(36,472.38)	460,323.36	423,850.98
A 9030.8 Social Security	12,601.02	324,744.43	337,345.45
A 9040.8 Workers' Compensation	(8,310.03)	66,583.02	57,272.99
A 9060.8 Health Insurance	170,260.00	2,107,021.61	2,277,281.61
	<u>\$ 134,101.42</u>	<u>\$ 3,107,637.14</u>	<u>\$ 3,241,738.56</u>
<b>Total</b>	<u>\$ 294,685.67</u>	<u>\$ 9,335,065.24</u>	<u>\$ 9,629,750.91</u>

## Capital Budget Explanations

### Central Services - Operations

A 1620.1	Salary - Maintenance Supervisor
A 1620.45	Supplies For Building Repairs
A 1620.454	60,000 Gallons #2 Fuel Oil, Propane Gas
A 1620.46	Professional Contracts
A 1620.47	Electricity, Telephone, Water/Sewer For Main Building

### Central Services - Maintenance

A 1621.1	Custodial Salaries
A 1621.166	Custodial Salaries For Substitutes & Overtime
A 1621.2	Equipment
A 1621.45	Light Bulbs, Paper Products, General Cleaning and Repairs
A 1621.46	Service Contracts: Elevators, Plowing, Uniforms

### Transportation

A 5510.21	Buses
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### Employee Benefits

A 9010.8	Employees' Retirement
A 9030.8	Social Security
A 9040.8	Workers' Compensation
A 9060.8	Health Insurance

### Debt Service

A 9950.9	\$100,000 Capital Outlay Project - Piping
A 9901.96	Principal & Interest on Bonds

**Capital Budget**

	Diff	2015-16	2016-17
<b>Central Services - Operation</b>			
A 1620.1 Salaries	\$ (1,305.51)	\$ 28,694.75	\$ 27,389.25
A 1620.45 Supplies	2,000.00	21,350.00	23,350.00
A 1620.454 Fuels	(60,000.00)	240,000.00	180,000.00
A 1620.46 Professional Contracts	500.00	1,550.00	2,050.00
A 1620.47 Utilities	-	94,000.00	94,000.00
	<u>\$ (58,805.51)</u>	<u>\$ 385,594.75</u>	<u>\$ 326,789.25</u>
<b>Central Services - Maintenance</b>			
A 1621.1 Salaries	\$ (3,947.95)	246,458.09	242,510.14
A 1621.166 Salaries - Subs & Overtime	-	10,000.00	10,000.00
A 1621.2 Equipment	1,025.00	12,025.00	13,050.00
A 1621.45 Supplies	300.00	68,800.00	69,100.00
A 1621.46 Professional Contracts	15,050.00	60,000.00	75,050.00
	<u>\$ 12,427.05</u>	<u>\$ 397,283.09</u>	<u>\$ 409,710.14</u>
<b>Transportation</b>			
A 5510.21 Buses	\$ 33,380.45	\$ 235,650.70	\$ 269,031.15
<b>Employee Benefits</b>			
A 9010.8 Employees' Retirement	\$ (4,595.01)	50,676.23	46,081.22
A 9030.8 Social Security	1,053.09	20,842.64	21,895.73
A 9040.8 Workers' Compensation	(492.97)	4,351.48	3,858.51
A 9060.8 Health Insurance	(3,542.40)	51,764.40	48,222.00
	<u>\$ (7,577.29)</u>	<u>\$ 127,634.75</u>	<u>\$ 120,057.46</u>
<b>Debt Service</b>			
A 9950.9 Transfer to Capital Funds	50,000.00	-	50,000.00
A 9901.96 Principal & Interest	5,268.75	780,770.00	786,038.75
	<u>\$ 55,268.75</u>	<u>\$ 780,770.00</u>	<u>\$ 836,038.75</u>
<b>Total</b>	<u>\$ 34,693.46</u>	<u>\$ 1,926,933.29</u>	<u>\$ 1,961,626.75</u>

# Tax Rate Possibilities

EXAMPLE BASED ON LAST YEAR'S ASSESSED VALUES & EQUALIZATION RATES

Tax Increase	Property Assessment Value			
	\$50,000	\$100,000	\$150,000	\$200,000
1%	5.57	11.13	16.70	22.26
2%	11.13	22.26	33.40	44.53
2.29%	16.59	33.17	49.76	66.35
4%	22.26	44.53	66.79	89.05
6%	33.40	66.79	100.19	133.58
10%	55.66	111.32	166.98	222.64





SAMPLE BALLOT

**PROPOSITION #1**

Authorization to expend the sum set forth in the 2016-2017 School Budget, as presented, the total amount of \$12,791,917.17

\_\_\_ YES \_\_\_ NO

**PROPOSITION #2**

Resolved, that pursuant to Education Law, Section 259, the Board of Education of the Alexandria Central School District is authorized to levy and collect an annual tax, year after year, separate and apart from the annual school district budget, the additional amount of \$10,000, which shall be paid to the Macsherry Library of Alexandria Bay (for a total of \$20,000) for the support and maintenance of the library; with this appropriated amount to be the annual appropriation until thereafter modified by a future vote of the electors of the Alexandria Central School District.

\_\_\_ YES \_\_\_ NO

**BOARD OF EDUCATION CANDIDATES**  
**(currently, there are two vacant seats available)**

**SUZANNE HUNTER**

**MERRITT "CHARLIE" THOMAS**

**JANE AIKINS**

**YOU MAY STILL EXERCISE YOUR VOTER'S RIGHT TO WRITE IN  
NAME(S) OF UP TO 2 CANDIDATES AT THE POLL. YOUR OVERALL VOTE  
CANNOT EXCEED 2 CANDIDATES.**

**REMINDER:**

**BUDGET HEARING – TUESDAY, MAY 3, 2016 -7:00 P.M.**  
**(to be held in the board room)**

**BUDGET VOTE – TUESDAY, MAY 17, 2016 – 7:00 A.M.**  
**UNTIL 8:00 P.M. (to be held in room 259-across from the  
board room)**