

WAVERLY CENTRAL SCHOOLS

2011-12 Proposed Budget

SUMMARY OF GENERAL FUND APPROPRIATIONS

	<u>2011-12</u> <u>Proposed</u> <u>Budget</u>	<u>2010-11</u>
GENERAL OPERATIONS/ADMINISTRATION	2,581,019	2,494,065
PROGRAM/INSTRUCTION	18,873,497	17,856,120
CAPITAL	<u>4,431,407</u>	<u>2,677,804</u>
TOTAL GENERAL FUND EXPENDITURES	25,885,922	23,027,989

	<u>2011-12</u> <u>Proposed</u> <u>Budget</u>	<u>2010-11</u>	<u>Change</u> <u>+ or -</u>
<b>BOARD OF EDUCATION</b>			
<u>Board of Education</u>			
Equipment	9,000	0	9,000
Contractual	11,805	12,805	-1,000
Supplies & Materials	1,800	1,525	275
BOCES Services	<u>2,148</u>	<u>2,448</u>	<u>-300</u>
Total Board of Education	24,753	16,778	7,975
<u>District Clerk</u>			
Non-Instructional Salaries	2,711	2,635	76
Equipment	0	0	0
Supplies & Materials	<u>120</u>	<u>120</u>	<u>0</u>
Total District Clerk	2,831	2,755	76
<u>District Meeting</u>			
Non-Instructional Salaries	0	0	0
Equipment	0	0	0
Contractual	1,826	1,700	126
Supplies & Materials	<u>1,250</u>	<u>1,250</u>	<u>0</u>
Total District Meeting	3,076	2,950	126
<b>TOTAL BOARD OF EDUCATION</b>	30,660	22,483	8,177
<b>CENTRAL ADMINISTRATION</b>			
<u>Chief School Administrator</u>			
Instructional Salaries	154,000	127,500	26,500
Non-Instructional Salaries	30,777	30,086	691
Equipment	0	0	0
Contractual	3,040	3,040	0
Supplies & Materials	<u>3,948</u>	<u>3,948</u>	<u>0</u>
Total Chief School Adm	191,765	164,574	27,191
<b>TOTAL CENTRAL OFFICE</b>	191,765	164,574	27,191
<b>FINANCE</b>			
<u>Business Administration</u>			

Non-Instructional Salaries	111,179	108,494	2,685
Equipment	0	0	0
Contractual	14,020	16,020	-2,000
Supplies & Materials	3,000	3,000	0
BOCES Services	<u>11,649</u>	<u>17,621</u>	<u>-5,972</u>
Total Business Admin	139,848	145,135	-5,287
<u>Auditing</u>			
Equipment	0	0	0
Contractual	20,000	20,000	0
Supplies & Materials	<u>500</u>	<u>500</u>	<u>0</u>
Total Auditing	20,500	20,500	0
<u>Treasurer</u>			
Non-Instructional Salaries	2,711	2,552	159
Equipment	0	0	0
Contractual	0	0	0
Supplies & Materials	<u>100</u>	<u>200</u>	<u>-100</u>
Total Treasurer	2,811	2,752	59
<u>Tax Collector</u>			
Non-Instructional Salaries	4,411	4,288	123
Equipment	0	0	0
Contractual	0	0	0
Supplies & Materials	<u>2,025</u>	<u>2,025</u>	<u>0</u>
Total Tax Collector	6,436	6,313	123
<u>Purchasing</u>			
Non-Instructional Salaries	0	0	0
Equipment	0	0	0
Contractual	0	0	0
Supplies & Materials	0	0	0
BOCES Services	<u>8,886</u>	<u>8,886</u>	<u>0</u>
Total Purchasing	8,886	8,886	0
<u>Other Finance</u>			
Fiscal Agent Fees	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Finance	0	0	0
<b>TOTAL FINANCE</b>	178,481	183,586	-5,105
<b>STAFF</b>			
<u>Legal</u>			
Non-Instructional Salaries	0	0	0
Equipment	0	0	0
Contractual	11,680	9,680	2,000
Supplies & Materials	<u>0</u>	<u>0</u>	<u>0</u>
Total Legal	11,680	9,680	2,000
<u>Personnel</u>			
Non-Instructional Salaries	0	0	0
Equipment	0	0	0
Contractual	0	0	0
Supplies & Materials	0	0	0
BOCES Services	<u>35,559</u>	<u>33,224</u>	<u>2,335</u>
Total Personnel	35,559	33,224	2,335
<u>Public Information &amp; Services</u>			
Non-Instructional Salaries	0	0	0
Equipment	0	0	0

Contractual	0	0	0
Supplies & Materials	0	0	0
BOCES Services	<u>12,969</u>	<u>12,204</u>	<u>765</u>
Total Public Information	12,969	12,204	765
<b>TOTAL STAFF</b>	60,208	55,108	5,100
<b>OTHER CENTRAL SERVICES</b>			
<u>Central Printing &amp; Mailing</u>			
Non-Instructional Salaries	0	0	0
Equipment	0	0	0
Contractual	0	0	0
Supplies & Materials	0	0	0
BOCES Services	<u>0</u>	<u>0</u>	<u>0</u>
Total Central Printing	0	0	0
<u>Central Data Processing</u>			
Non-Instructional Salaries	0	0	0
Equipment	0	0	0
Contractual	0	0	0
Supplies & Materials	0	0	0
BOCES Services	<u>65,233</u>	<u>65,233</u>	<u>0</u>
Total Central Data Processing	65,233	65,233	0
<b>TOTAL OTHER CENTRAL SERVICES</b>	65,233	65,233	0
<b>SPECIAL ITEMS</b>			
Unallocated Insurance	103,422	103,422	0
School Association Dues	9,100	9,100	0
BOCES Adm Charges	373,413	386,529	-13,116
BOCES Capital Charges	<u>123,971</u>	<u>123,971</u>	<u>0</u>
<b>TOTAL SPECIAL ITEMS</b>	609,906	623,022	-13,116
<b>SUPERVISION</b>			
<u>Curriculum Development &amp; Supervision</u>			
Instructional Salaries	4,000	4,000	0
Non-Instructional Salaries	0	0	0
Equipment	0	0	0
Contractual	0	0	0
Supplies & Materials	0	0	0
BOCES Services	<u>0</u>	<u>0</u>	<u>0</u>
Total Curr Devel & Superv	4,000	4,000	0
<u>Supervision, Regular School</u>			
Instructional Salaries	505,947	501,934	4,013
Non-Instructional Salaries	165,388	175,388	-10,000
Equipment	2,800	2,000	800
Contractual	7,550	7,200	350
Supplies & Materials	22,280	19,741	2,539
BOCES Services	<u>0</u>	<u>0</u>	<u>0</u>
Total Supervision, Reg School	703,965	706,263	-2,298
<u>Supervision, Special School</u>			
Instructional Salaries	0	0	0
Equipment	0	0	0
Contractual	0	0	0
Supplies & Materials	<u>0</u>	<u>0</u>	<u>0</u>
Total Supervision, Spec School	0	0	0
<b>TOTAL SUPERVISION</b>	707,965	710,263	-2,298

**EMPLOYEE BENEFITS**

NYS Employees Retirement	42,753	27,715	15,038
NYS Teachers Retirement	80,446	69,667	10,779
Social Security	74,370	71,965	2,405
Workers' Compensation	7,414	7,414	0
Unemployment Insurance	0	0	0
Hospital, Medical, Dental Insurance	531,818	493,035	38,783
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>736,801</b>	<b>669,796</b>	<b>67,005</b>

<b>TOTAL GENERAL OPERATIONS/ADM</b>	<b>2,581,019</b>	<b>2,494,065</b>	<b>86,954</b>
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**SPECIAL ITEMS**

Legal - Salaries	0	0	0
Legal - Contractual	43,113	43,113	0
Unclassified	25,000	25,000	0
<b>TOTAL SPECIAL ITEMS</b>	<b>68,113</b>	<b>68,113</b>	<b>0</b>

Inservice Training

Instructional Salaries	20,000	20,000	0
Non-Instructional Salaries	0	0	0
Equipment	0	0	0
Contractual	1,600	1,600	0
Supplies & Materials	16,000	16,000	0
BOCES Services	19,398	19,398	0
<b>TOTAL INSERVICE TRAINING</b>	<b>56,998</b>	<b>56,998</b>	<b>0</b>

**TEACHING - REGULAR SCHOOL**

Pre-K Program	11,963	0	11,963
Teachers Salaries K-12	6,044,810	5,802,018	242,792
Substitute Teacher Salaries	137,607	137,607	0
Non-Instructional Salaries	176,388	166,340	10,048
Equipment	22,200	15,646	6,554
Contractual	29,960	18,310	11,650
Supplies & Materials	218,144	201,147	16,997
Tuition	40,000	40,000	0
Textbooks	130,870	150,769	-19,899
BOCES Services	766,856	747,251	19,605
<b>TOTAL TEACHING - REGULAR SCHOOL</b>	<b>7,578,798</b>	<b>7,279,088</b>	<b>299,710</b>

**SPECIAL APPORTIONMENT PROGRAMS**Program - Handicapped Children

Instructional Salaries	480,268	377,349	102,919
Non-Instructional Salaries	159,058	155,198	3,860
Equipment	8,000	8,000	0
Contractual	146,900	148,500	-1,600
Supplies & Materials	10,589	8,918	1,671
Tuition	65,000	93,000	-28,000
Textbooks	5,128	7,328	-2,200
BOCES Services	1,900,188	1,810,114	90,074
Total - Handicapped Children	2,775,131	2,608,407	166,724

Vocational Education

Instructional Salaries	0	0	0
BOCES Services	889,217	604,528	284,689
Total Vocational Education	889,217	604,528	284,689

**TOTAL SPECIAL APPORTIONMENT**

<b>3,664,348</b>	<b>3,212,935</b>	<b>451,413</b>
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**TEACHING - SPECIAL SCHOOLS**

Instructional Salaries	21,200	21,200	0
Non-Instructional Salaries	0	0	0
Equipment	0	0	0
Contractual	0	0	0
Supplies & Materials	500	500	0
Tuition	0	0	0
BOCES Services	30,440	30,440	0
<b>TOTAL - SPECIAL SCHOOLS</b>	52,140	52,140	0
<b>INSTRUCTIONAL MEDIA</b>			
<u>School Library &amp; Media</u>			
Instructional Salaries	51,796	49,644	2,152
Non-Instructional Salaries	54,274	54,274	0
Equipment	1,000	1,000	0
Contractual	0	0	0
Supplies & Materials	16,265	16,265	0
Library & A V Loan	10,500	10,500	0
BOCES Services	<u>61,947</u>	<u>56,877</u>	<u>5,070</u>
Total School Library	195,782	188,560	7,222
<u>Educational TV</u>			
BOCES Services	<u>0</u>	<u>0</u>	<u>0</u>
Total Educational Television	0	0	0
<u>Computer Assisted Instruction</u>			
Equipment	21,000	21,000	0
State Aided Hardware	35,278	35,278	0
Contractual	0	0	0
Supplies & Materials	0	0	0
State Aided Software	25,166	25,166	0
BOCES Services	<u>0</u>	<u>0</u>	<u>0</u>
Total Computer Assisted Instr	81,444	81,444	0
<b>TOTAL INSTRUCTIONAL MEDIA</b>	277,226	270,004	7,222
<b>PUPIL SERVICES</b>			
<u>Attendance - Regular School</u>			
Non-Instructional Salaries	0	0	0
Supplies & Materials	<u>500</u>	<u>500</u>	<u>0</u>
Total Attendance	500	500	0
<u>Guidance - Regular School</u>			
Instructional Salaries	150,003	150,003	0
Non-Instructional Salaries	37,924	36,651	1,273
Equipment	1,000	1,000	0
Contractual	2,300	2,300	0
Supplies & Materials	3,600	3,400	200
BOCES Services	<u>0</u>	<u>0</u>	<u>0</u>
Total Guidance - Regular School	194,827	193,354	1,473
<u>Health Services - Regular School</u>			
Instructional Salaries	0	0	0
Non-Instructional Salaries	99,376	98,303	1,073
Equipment	500	500	0
Contractual	40,759	40,759	0
Supplies & Materials	5,100	5,100	0
BOCES Services	<u>0</u>	<u>0</u>	<u>0</u>
Total Health Services	145,735	144,662	1,073

Psychological Services - Regular School

Instructional Salaries	54,784	52,556	2,228
Non-Instructional Salaries	17,814	16,762	1,052
Equipment	500	500	0
Contractual	1,400	1,400	0
Supplies & Materials	1,550	1,550	0
BOCES Services	0	0	0
Total Psychological Services	76,048	72,767	3,280

Youth Counselor

Instructional Salaries	0	0	0
Non-Instructional Salaries	96,146	92,677	3,469
Equipment	0	0	0
Contractual	0	0	0
Supplies & Materials	700	700	0
BOCES Services	0	0	0
Total Youth Counselor	96,846	93,377	3,469

Co-Curricular Activities

Instructional Salaries	58,021	55,746	2,275
Non-Instructional Salaries	0	0	0
Equipment	0	0	0
Contractual	9,450	9,450	0
Supplies & Materials	4,900	4,900	0
BOCES Services	0	0	0
Total Co-Curricular Activities	72,371	70,096	2,275

Interscholastic Athletics

Instructional Salaries	200,975	197,475	3,500
Non-Instructional Salaries	14,300	15,300	-1,000
Equipment	11,500	0	11,500
Contractual	69,447	69,447	0
Supplies & Materials	40,202	40,202	0
BOCES Services	0	0	0
Total Interscholastic Athletics	336,424	322,424	14,000

**TOTAL PUPIL SERVICES**

922,751	897,181	25,570
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**DISTRICT TRANSPORTATION**

Non-Instructional Salaries	352,602	339,452	13,150
Contractual	78,365	110,365	-32,000
Supplies & Materials	217,000	217,000	0
BOCES Services	3,259	3,259	0
Total	651,226	670,076	-18,850

Garage Building

Non-Instructional Salaries	107,530	106,555	975
Equipment	0	0	0
Contractual	23,900	23,900	0
Supplies & Materials	3,500	3,500	0
Total Garage Building	134,930	133,955	975

Contract Transportation

Contract Transportation	14,000	14,000	0
Transportation from BOCES	0	0	0
Total Contract Transportation	14,000	14,000	0

**TOTAL TRANSPORTATION**

800,156	818,031	-17,875
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**COMMUNITY SERVICES**

Non-Instructional Salaries	96,200	79,500	16,700
Equipment	0	0	0
Contractual	2,000	2,000	0
Supplies & Materials	<u>4,200</u>	<u>3,500</u>	<u>700</u>
<b>TOTAL COMMUNITY SERVICES</b>	102,400	85,000	17,400
<b>EMPLOYEE BENEFITS</b>			
NYS Employees Retirement System	151,882	107,143	44,739
NYS Teachers Retirement System	803,976	657,493	146,483
Social Security	596,075	622,082	-26,007
Workers' Compensation	68,720	68,720	0
Unemployment Insurance	56,030	56,030	0
Hospital, Medical, Dental Insurance	<u>3,673,884</u>	<u>3,605,162</u>	<u>68,722</u>
<b>TOTAL EMPLOYEE BENEFITS</b>	5,350,567	5,116,630	233,937
<b>TOTAL - PROGRAM/INSTRUCTION</b>	18,873,497	17,856,120	1,017,377
<b>CENTRAL SERVICES</b>			
<u>Operation &amp; Maintenance of Plant</u>			
Non-Instructional Salaries	440,303	426,223	14,080
Equipment	12,963	4,298	8,665
Contractual	83,498	123,498	-40,000
Contractual (Oil)	0	1,800	-1,800
Contractual (Electric)	136,840	136,840	0
Contractual (Gas)	184,300	234,300	-50,000
Supplies & Materials	142,233	147,233	-5,000
BOCES Services	<u>0</u>	<u>0</u>	<u>0</u>
Total Operation & Maintenance	1,000,137	1,074,192	-74,055
<u>Maintenance</u>			
Non-Instructional Salaries	209,032	197,346	11,686
Equipment	38,513	21,900	16,613
Contractual	9,874	17,874	-8,000
Supplies & Materials	<u>26,000</u>	<u>29,000</u>	<u>-3,000</u>
Total Maintenance	283,419	266,120	17,299
<b>TOTAL CENTRAL SERVICES</b>	1,283,556	1,340,312	-56,756
<b>SPECIAL ITEMS</b>			
Refund of Real Property Taxes	1,800	1,800	0
Assessments on School Property	0	0	0
BOCES Capital Charges	<u>0</u>	<u>0</u>	0
<b>TOTAL SPECIAL ITEMS</b>	1,800	1,800	0
<b>DISTRICT TRANSPORTATION</b>			
Equipment	<u>110,358</u>	<u>101,900</u>	<u>8,458</u>
TOTAL TRANSPORTATION (capital portion)	110,358	110,358	0
<b>EMPLOYEE BENEFITS</b>			
NYS Employees Retirement System	100,594	71,351	29,243
NYS Teachers Retirement System	0	0	0
Social Security	49,562	48,062	1,500
Workers' Compensation	32,315	32,315	0
Unemployment Insurance	4,550	4,550	0
Hospital, Medical, Dental Insurance	<u>339,120</u>	<u>355,120</u>	<u>-16,000</u>
<b>TOTAL EMPLOYEE BENEFITS</b>	526,141	511,398	14,743
<b>DEBT SERVICE</b>			
<u>Principal</u>			
Serial Bonds, School Construction	265,000	350,000	-85,000

Serial Bonds, Bus Purchase	0	0	0
Bond Anticipation Note, Sch Const	713,329	75,000	638,329
Bond Anticipation Note, Bus Purch	0	0	0
Capital Note, School Construction	0	0	0
Capital Note, Bus Purchase	0	0	0
Tax Anticipation Note	0	0	0
Revenue Anticipation Note	0	0	0
Total Debt Service - Principal	978,329	425,000	553,329
<u>Interest</u>			
Serial Bonds, School Construction	67,769	82,644	-14,875
Serial Bonds, Bus Purchase	0	0	0
Bond Anticipation Note, Sch Const	1,460,454	214,750	1,245,704
Bond Anticipation Note, Bus Purch	0	0	0
Capital Note, School Construction	0	0	0
Capital Note, Bus Purchase	0	0	0
Tax Anticipation Note	0	0	0
Revenue Anticipation Note	0	0	0
Total Debt Service - Interest	1,528,223	297,394	1,230,829
<b>TOTAL DEBT SERVICE</b>	<b>2,506,552</b>	<b>722,394</b>	<b>1,784,158</b>
<b>INTERFUND TRANSFERS</b>			
Transfers to School Lunch Fund	3,000	0	3,000
Transfers to Debt Service Fund	0	0	0
Transfers to Capital Fund	0	0	0
<b>TOTAL INTERFUND TRANSFERS</b>	<b>3,000</b>	<b>0</b>	<b>3,000</b>
<b>TOTAL CAPITAL</b>	<b>4,431,407</b>	<b>2,677,804</b>	<b>1,753,603</b>
<b>GRAND TOTAL</b>	<b>25,885,922</b>	<b>23,027,989</b>	<b>2,857,933</b>

	Budgeted 2011-12	Budgeted 2010-11	Difference
<u>Estimated Revenue</u>			
Real Property Tax & Star	6,201,312	6,201,312	0
Payment in Lieu of Taxes	385,155	46,291	338,864
Interest & Penalty on Taxes	17,000	17,000	0
Day School Tuition	9,301	31,675	-22,374
Continuing Education	0	0	0
Summer School Tuition	600	600	0
Other Charges for Services	100,400	83,000	17,400
Admissions - Sports	16,000	16,000	0
Services for BOCES	34,000	34,000	0
Revenue from Reserves	214,750	214,750	0
Rental of Real Property	9,000	9,000	0
Youth Services	11,000	11,000	0
Interest & Earnings	25,000	50,000	-25,000
Commissions	0	0	0
Sale of Equipment	0	0	0
Interfund Transfer (Unemployment)	278,741	309,030	-30,289
Refund of Prior Year Expenses	63,000	63,000	0
Gifts & Donations	3,000	3,000	0
Other Unclassified Revenue	20,000	20,000	0
State Aid - Including Lottery	12,075,691	13,142,000	-1,066,309
State Aid - Building Aid	2,368,812	524,299	1,844,513

State Aid - BOCES	1,587,845	1,412,034	175,811
State Aid - Textbooks, Software, Library	130,627	133,818	-3,191
Other State Aid	84,455	104,280	-19,825
Operating Balance - Estimated	<u>2,250,233</u>	<u>601,900</u>	<u>1,648,333</u>
Total Estimated Revenue	25,885,922	23,027,989	2,857,933

Property Tax Report Card

	<u>2010-11</u>	<u>2011-12</u> <u>Proposed</u> <u>Budget</u>	<u>% change</u>
Total Spending	23,027,989	25,885,922	12.41%
School Tax Levy	6,201,312	6,201,312	0.00%
Enrollment	1,749	1,749	0.00%
CPI			1.60%

	<u>2011-12</u>	<u>2011-12</u>
Adjusted Restricted Fund Balance	4,804,514	5,395,552
Assigned Appropriated Fund Balance	601,900	2,250,233
Adjusted Unrestricted Fund Balance	921,120	1,035,437
Adjusted Unrestricted Fund Balance as a percent of the total budget	4.00%	4.00%