

WAVERLY CENTRAL SCHOOLS

2009-10 Proposed Budget

SUMMARY OF GENERAL FUND APPROPRIATIONS

	<u>2009-10 Proposed Budget</u>	<u>2008-09</u>
GENERAL OPERATIONS/ADMINISTRATION	2,488,643	2,410,402
PROGRAM/INSTRUCTION	17,867,445	17,023,432
CAPITAL	<u>2,586,754</u>	<u>2,861,897</u>
TOTAL GENERAL FUND EXPENDITURES	22,942,843	22,295,732

	<u>2009-10 Proposed Budget</u>	<u>2008-09</u>	<u>Change + or -</u>
BOARD OF EDUCATION			
<u>Board of Education</u>			
Equipment	0	0	0
Contractual	10,000	12,000	(2,000)
Supplies & Materials	1,525	1,525	0
BOCES Services	<u>2,448</u>	<u>2,448</u>	<u>0</u>
Total Board of Education	13,973	15,973	(2,000)
<u>District Clerk</u>			
Non-Instructional Salaries	2,635	2,635	0
Equipment	0	0	0
Supplies & Materials	<u>120</u>	<u>120</u>	<u>0</u>
Total District Clerk	2,755	2,755	0
<u>District Meeting</u>			
Non-Instructional Salaries	0	0	0
Equipment	0	0	0
Contractual	1,700	1,700	0
Supplies & Materials	<u>1,250</u>	<u>1,250</u>	<u>0</u>
Total District Meeting	2,950	2,950	0
TOTAL BOARD OF EDUCATION	19,678	21,678	(2,000)

CENTRAL ADMINISTRATIONChief School Administrator

Instructional Salaries	127,500	119,900	7,600
Non-Instructional Salaries	30,086	30,086	0
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	164,574	156,974	7,600

TOTAL CENTRAL OFFICE

164,574	156,974	7,600
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FINANCEBusiness Administration

Non-Instructional Salaries	108,687	108,687	0
Equipment	0	0	0
Contractual	16,020	21,020	(5,000)
Supplies & Materials	3,000	3,000	0
BOCES Services	<u>11,400</u>	<u>17,900</u>	<u>(6,500)</u>
Total Business Admin	139,107	150,607	(11,500)

Auditing

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

Treasurer

Non-Instructional Salaries	2,480	2,480	0
Equipment	0	0	0
Contractual	0	0	0
Supplies & Materials	<u>200</u>	<u>200</u>	<u>0</u>
Total Treasurer	2,680	2,680	0

Tax Collector

Non-Instructional Salaries	4,167	4,167	0
Equipment	0	0	0
Contractual	0	0	0
Supplies & Materials	<u>2,025</u>	<u>2,025</u>	<u>0</u>
Total Tax Collector	6,192	6,192	0

Purchasing

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

Other Finance

Fiscal Agent Fees	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Finance	0	0	0

TOTAL FINANCE 177,366 188,866 (11,500)

STAFF

Legal

Non-Instructional Salaries	0	0	0
Equipment	0	0	0
Contractual	9,680	11,180	(1,500)
Supplies & Materials	<u>0</u>	<u>0</u>	<u>0</u>
Total Legal	9,680	11,180	(1,500)

Personnel

Non-Instructional Salaries	0	0	0
Equipment	0	0	0
Contractual	0	0	0
Supplies & Materials	0	0	0
BOCES Services	<u>37,757</u>	<u>39,757</u>	<u>(2,000)</u>
Total Personnel	37,757	39,757	(2,000)

Public Information & Services

Non-Instructional Salaries	0	0	0
Equipment	0	0	0
Contractual	0	0	0
Supplies & Materials	0	0	0
BOCES Services	<u>12,704</u>	<u>12,704</u>	<u>0</u>
Total Public Information	12,704	12,704	0

TOTAL STAFF 60,141 63,641 (3,500)

OTHER CENTRAL SERVICES

Central Printing & Mailing

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

Central Data Processing

Non-Instructional Salaries	0	0	0
Equipment	0	0	0
Contractual	0	0	0
Supplies & Materials	0	0	0
BOCES Services	<u>58,304</u>	<u>58,304</u>	<u>0</u>
Total Central Data Processing	58,304	58,304	0

TOTAL OTHER CENTRAL SERVICES	58,304	58,304	0
SPECIAL ITEMS			
Unallocated Insurance	103,422	103,422	0
School Association Dues	9,100	8,700	400
BOCES Adm Charges	343,522	349,787	(6,265)
BOCES Capital Charges	<u>116,748</u>	<u>116,748</u>	<u>0</u>
TOTAL SPECIAL ITEMS	572,792	578,657	(5,865)
SUPERVISION			
<u>Curriculum Development & Supervision</u>			
Instructional Salaries	2,000	2,000	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	2,000	2,000	0
<u>Supervision, Regular School</u>			
Instructional Salaries	583,934	574,734	9,200
Non-Instructional Salaries	187,265	187,265	0
Equipment	3,300	3,300	0
Contractual	9,800	7,900	1,900
Supplies & Materials	20,230	20,230	0
BOCES Services	<u>0</u>	<u>0</u>	<u>0</u>
Total Supervision, Reg School	804,529	793,429	11,100
<u>Supervision, Special School</u>			
Instructional Salaries	5,000	5,000	0
Equipment	0	0	0
Contractual	0	0	0
Supplies & Materials	<u>0</u>	<u>0</u>	<u>0</u>
Total Supervision, Spec School	5,000	5,000	0
TOTAL SUPERVISION	811,529	800,429	11,100
EMPLOYEE BENEFITS			
NYS Employees Retirement	38,822	38,822	0
NYS Teachers Retirement	63,505	63,505	0
Social Security	78,825	75,794	3,031
Workers' Compensation	7,610	7,610	0
Unemployment Insurance	0	0	0
Hospital, Medical, Dental Insurance	435,497	356,122	79,375
TOTAL EMPLOYEE BENEFITS	624,259	541,854	82,406

TOTAL GENERAL OPERATIONS/ADM	2,488,643	2,410,402	78,241
SPECIAL ITEMS			
Legal - Salaries	0	0	0
Legal - Contractual	43,113	43,113	0
Unclassified	<u>25,000</u>	<u>25,000</u>	<u>0</u>
TOTAL SPECIAL ITEMS	68,113	68,113	0
<u>Inservice Training</u>			
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	21,000	21,000	0
BOCES Services	<u>18,541</u>	<u>18,238</u>	<u>303</u>
TOTAL INSERVICE TRAINING	61,141	60,838	303
TEACHING - REGULAR SCHOOL			
Pre-K Program	0	0	0
Teachers Salaries K-12	5,868,869	5,643,143	225,726
Substitute Teacher Salaries	137,607	137,607	0
Non-Instructional Salaries	226,240	226,240	0
Equipment	33,559	30,092	3,467
Contractual	16,535	22,410	(5,875)
Supplies & Materials	283,998	228,218	55,780
Tuition	40,000	40,000	0
Textbooks	327,157	203,196	123,961
BOCES Services	<u>703,390</u>	<u>632,764</u>	<u>70,626</u>
TOTAL TEACHING - REGULAR SCHOOL	7,637,355	7,163,669	473,685
SPECIAL APPORTIONMENT PROGRAMS			
<u>Program - Handicapped Children</u>			
Instructional Salaries	500,492	480,088	20,404
Non-Instructional Salaries	150,198	129,698	20,500
Equipment	8,000	8,000	0
Contractual	118,500	97,500	21,000
Supplies & Materials	8,119	9,737	(1,618)
Tuition	188,000	158,000	30,000
Textbooks	9,499	3,799	5,700
BOCES Services	<u>1,686,149</u>	<u>1,607,689</u>	<u>78,460</u>
Total - Handicapped Children	2,668,957	2,494,511	174,446
<u>Vocational Education</u>			
Instructional Salaries	0	0	0
BOCES Services	<u>428,799</u>	<u>383,544</u>	<u>45,255</u>

Total Vocational Education	428,799	383,544	45,255
TOTAL SPECIAL APPORTIONMENT	3,097,756	2,878,055	219,701
TEACHING - SPECIAL SCHOOLS			
Instructional Salaries	31,200	10,000	21,200
Non-Instructional Salaries	6,800	6,800	0
Equipment	0	0	0
Contractual	0	0	0
Supplies & Materials	500	500	0
Tuition	0	0	0
BOCES Services	<u>37,475</u>	<u>54,475</u>	<u>(17,000)</u>
TOTAL - SPECIAL SCHOOLS	75,975	71,775	4,200
INSTRUCTIONAL MEDIA			
<u>School Library & Media</u>			
Instructional Salaries	48,693	45,693	3,000
Non-Instructional Salaries	73,212	83,212	(10,000)
Equipment	9,100	7,700	1,400
Contractual	0	0	0
Supplies & Materials	16,539	17,039	(500)
Library & A V Loan	10,743	11,400	(657)
BOCES Services	<u>55,548</u>	<u>54,828</u>	<u>720</u>
Total School Library	213,835	219,872	(6,037)
<u>Educational TV</u>			
BOCES Services	<u>18,796</u>	<u>18,209</u>	<u>587</u>
Total Educational Television	18,796	18,209	587
<u>Computer Assisted Instruction</u>			
Equipment	21,000	21,000	0
State Aided Hardware	35,278	30,864	4,414
Contractual	0	0	0
Supplies & Materials	0	0	0
State Aided Software	25,750	27,249	(1,499)
BOCES Services	<u>0</u>	<u>0</u>	<u>0</u>
Total Computer Assisted Instr	82,028	79,113	2,915
TOTAL INSTRUCTIONAL MEDIA	314,659	317,194	(2,535)
PUPIL SERVICES			
<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

Guidance - Regular School

Instructional Salaries	143,363	137,863	5,500
Non-Instructional Salaries	54,451	54,451	0
Equipment	1,000	600	400
Contractual	1,800	1,600	200
Supplies & Materials	3,600	3,600	0
BOCES Services	<u>0</u>	<u>0</u>	<u>0</u>
Total Guidance - Regular School	204,214	198,114	6,100

Health Services - Regular School

Instructional Salaries	0	25,503	(25,503)
Non-Instructional Salaries	96,243	96,243	0
Equipment	7,843	500	7,343
Contractual	47,759	35,759	12,000
Supplies & Materials	5,100	5,100	0
BOCES Services	<u>0</u>	<u>0</u>	<u>0</u>
Total Health Services	156,945	163,106	(6,160)

Psychological Services - Regular School

Instructional Salaries	94,056	90,190	3,866
Non-Instructional Salaries	16,762	16,762	0
Equipment	500	500	0
Contractual	1,400	1,400	0
Supplies & Materials	1,550	1,550	0
BOCES Services	<u>0</u>	<u>0</u>	<u>0</u>
Total Psychological Services	114,267	110,401	3,866

Youth Counselor

Instructional Salaries	0	0	0
Non-Instructional Salaries	103,453	103,453	0
Equipment	0	0	0
Contractual	0	0	0
Supplies & Materials	700	700	0
BOCES Services	<u>0</u>	<u>0</u>	<u>0</u>
Total Youth Counselor	104,153	104,153	0

Co-Curricular Activities

Instructional Salaries	54,841	54,841	0
Non-Instructional Salaries	0	0	0
Equipment	0	0	0
Contractual	8,500	8,600	(100)
Supplies & Materials	4,900	5,500	(600)
BOCES Services	<u>0</u>	<u>0</u>	<u>0</u>
Total Co-Curricular Activities	68,241	68,941	(700)

Interscholastic Athletics

Instructional Salaries	188,494	166,494	22,000
Non-Instructional Salaries	15,300	13,198	2,102
Equipment	14,500	17,800	(3,300)

Contractual	77,810	77,810	0
Supplies & Materials	43,202	43,202	0
BOCES Services	<u>0</u>	<u>0</u>	<u>0</u>
Total Interscholastic Athletics	339,306	318,504	20,802
TOTAL PUPIL SERVICES	987,627	963,720	23,908
DISTRICT TRANSPORTATION			
Non-Instructional Salaries	359,752	362,502	(2,750)
Contractual	105,490	177,251	(71,761)
Supplies & Materials	244,000	259,000	(15,000)
BOCES Services	<u>3,943</u>	<u>3,943</u>	<u>0</u>
Total	713,185	802,696	(89,511)
<u>Garage Building</u>			
Non-Instructional Salaries	100,955	98,955	2,000
Equipment	7,500	3,635	3,865
Contractual	23,900	23,900	0
Supplies & Materials	<u>4,500</u>	<u>4,500</u>	<u>0</u>
Total Garage Building	136,855	130,990	5,865
<u>Contract Transportation</u>			
Contract Transportation	0	0	0
Contract Transportation	20,000	20,000	0
Transportation from BOCES	<u>0</u>	<u>0</u>	<u>0</u>
Total Contract Transportation	20,000	20,000	0
TOTAL TRANSPORTATION	870,040	953,685	(83,646)
COMMUNITY SERVICES			
Non-Instructional Salaries	98,000	98,000	0
Equipment	0	0	0
Contractual	3,000	3,000	0
Supplies & Materials	<u>4,700</u>	<u>4,700</u>	<u>0</u>
TOTAL COMMUNITY SERVICES	105,700	105,700	0
EMPLOYEE BENEFITS			
NYS Employees Retirement System	137,721	137,721	0
NYS Teachers Retirement System	574,734	574,734	0
Social Security	679,401	679,401	0
Workers' Compensation	68,720	68,720	0
Unemployment Insurance	3,000	3,000	0
Hospital, Medical, Dental Insurance	<u>3,185,503</u>	<u>2,977,106</u>	<u>208,397</u>
TOTAL EMPLOYEE BENEFITS	4,649,080	4,440,682	208,397
TOTAL - PROGRAM/INSTRUCTION	17,867,445	17,023,432	844,013

CENTRAL SERVICES

Operation & Maintenance of Plant

Non-Instructional Salaries	461,773	451,773	10,000
Equipment	11,973	14,482	(2,509)
Contractual	80,498	83,450	(2,952)
Contractual (Oil)	1,800	1,800	0
Contractual (Electric)	136,840	136,840	0
Contractual (Gas)	234,300	234,300	0
Supplies & Materials	154,479	154,479	0
BOCES Services	<u>0</u>	<u>0</u>	<u>0</u>
Total Operation & Maintenance	1,081,663	1,077,124	4,539
<u>Maintenance</u>			
Non-Instructional Salaries	285,346	295,346	(10,000)
Equipment	59,624	57,672	1,952
Contractual	24,374	22,250	2,124
Supplies & Materials	<u>29,000</u>	<u>29,000</u>	<u>0</u>
Total Maintenance	398,344	404,268	(5,924)
TOTAL CENTRAL SERVICES	1,480,007	1,481,392	(1,385)
SPECIAL ITEMS			
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
TOTAL SPECIAL ITEMS	1,800	1,800	0
DISTRICT TRANSPORTATION			
Equipment	<u>134,879</u>	<u>189,000</u>	<u>(54,121)</u>
TOTAL TRANSPORTATION (capital portion)	134,879	134,879	0
EMPLOYEE BENEFITS			
NYS Employees Retirement System	75,370	85,924	(10,554)
NYS Teachers Retirement System	0	0	0
Social Security	57,325	55,988	1,337
Workers' Compensation	36,994	36,994	0
Unemployment Insurance	0	0	0
Hospital, Medical, Dental Insurance	<u>342,826</u>	<u>317,530</u>	<u>25,296</u>
TOTAL EMPLOYEE BENEFITS	512,515	496,436	16,079
DEBT SERVICE			
<u>Principal</u>			
Serial Bonds, School Construction	340,000	325,000	15,000
Serial Bonds, Bus Purchase	0	0	0
Bond Anticipation Note, Sch Const	0	0	0
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	<u>0</u>	<u>0</u>	<u>0</u>
Total Debt Service - Principal	340,000	325,000	15,000
<u>Interest</u>			
Serial Bonds, School Construction	96,669	109,669	(13,000)
Serial Bonds, Bus Purchase	0	0	0
Bond Anticipation Note, Sch Const	0	0	0
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	<u>0</u>	<u>158,600</u>	<u>(158,600)</u>
Total Debt Service - Interest	96,669	268,269	(171,600)
TOTAL DEBT SERVICE	436,669	593,269	(156,600)
INTERFUND TRANSFERS			
Transfers to School Lunch Fund	0	0	0
Transfers to Debt Service Fund	0	0	0
Transfers to Capital Fund	<u>20,884</u>	<u>100,000</u>	<u>(79,116)</u>
TOTAL INTERFUND TRANSFERS	20,884	100,000	(79,116)
TOTAL CAPITAL	2,586,754	2,861,897	(275,143)
GRAND TOTAL	22,942,843	22,295,732	647,111

	Budgeted	Budgeted	
<u>Estimated Revenue</u>	<u>2009-10</u>	<u>2008-09</u>	<u>Difference</u>
Real Property Tax & Star	6,139,913	6,139,913	0
Payment in Lieu of Taxes	21,301	84,860	-63,559
Interest & Penalty on Taxes	17,000	16,000	1,000
Day School Tuition	18,900	22,116	-3,216
Continuing Education	0	0	0
Summer School Tuition	600	600	0
Other Charges for Services	90,000	102,800	-12,800
Admissions - Sports	16,000	16,000	0
Services for BOCES	34,000	34,000	0
Revenue from Reserves	29,000	29,000	0
Rental of Real Property	9,000	9,000	0
Youth Services	11,000	0	11,000

Interest & Earnings	50,000	200,000	-150,000
Commissions	0	0	0
Sale of Equipment	0	3,500	-3,500
Interfund Transfer (Unemployment)	3,000	3,000	0
Refund of Prior Year Expenses	60,000	60,000	0
Gifts & Donations	3,000	3,000	0
Other Unclassified Revenue	20,000	34,267	-14,267
State Aid - Including Lottery	14,408,487	14,026,779	381,708
State Aid - BOCES	1,274,938	1,005,194	269,744
State Aid - Textbooks, Software, Library	136,540	137,972	-1,432
Other State Aid	100,164	100,164	0
Operating Balance - Estimated	<u>500,000</u>	<u>267,567</u>	<u>232,433</u>
Total Estimated Revenue	22,942,843	22,295,732	647,111

Property Tax Report Card	<u>2008-09</u>	<u>2009-10</u>	<u>% change</u>
Total Spending	22,295,732	22,942,843	2.90%
School Tax Levy	6,139,913	6,139,913	0.00%
Enrollment	1,810	1,810	0.00%
CPI			3.80%

	<u>2008-09</u>	<u>2009-10</u>
Reserved Fund Balance	4,588,789	3,576,941
Appropriated Fund Balance	572,525	500,000
Unreserved, Unappropriated Fund Balance	776,937	917,714
Unreserved, Unappropriated Fund Balance as a percent of the total budget	3.48%	4.00%