

WAVERLY CENTRAL SCHOOLS

2010-11 Proposed Budget

SUMMARY OF GENERAL FUND APPROPRIATIONS

	<u>2010-11 Proposed Budget</u>	<u>2009-10</u>
GENERAL OPERATIONS/ADMINISTRATION	2,494,065	2,488,642
PROGRAM/INSTRUCTION	17,856,120	17,867,445
CAPITAL	<u>2,677,804</u>	<u>2,586,754</u>
TOTAL GENERAL FUND EXPENDITURES	23,027,989	22,942,841

	<u>2010-11 Proposed Budget</u>	<u>2009-10</u>	<u>Change + or -</u>
BOARD OF EDUCATION			
<u>Board of Education</u>			
Equipment	0	0	0
Contractual	12,805	10,000	2,805
Supplies & Materials	1,525	1,525	0
BOCES Services	<u>2,448</u>	<u>2,448</u>	<u>0</u>
Total Board of Education	16,778	13,973	2,805
<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	22,483	19,678	2,805

CENTRAL ADMINISTRATIONChief School Administrator

Instructional Salaries	127,500	127,500	0
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	164,574	(0)
TOTAL CENTRAL OFFICE	164,574	164,574	(0)

FINANCEBusiness Administration

Non-Instructional Salaries	108,494	108,494	0
Equipment	0	0	0
Contractual	16,020	16,020	0
Supplies & Materials	3,000	3,000	0
BOCES Services	<u>17,621</u>	<u>11,400</u>	<u>6,221</u>
Total Business Admin	145,135	138,914	6,221

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	2,552	2,552	0
Equipment	0	0	0
Contractual	0	0	0
Supplies & Materials	<u>200</u>	<u>200</u>	<u>0</u>
Total Treasurer	2,752	2,752	0

Tax Collector

Non-Instructional Salaries	4,288	4,288	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	6,313	6,313	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	183,586	177,365	6,221

STAFF

Legal

Non-Instructional Salaries	0	0	0
Equipment	0	0	0
Contractual	9,680	9,680	0
Supplies & Materials	<u>0</u>	<u>0</u>	<u>0</u>
Total Legal	9,680	9,680	0

Personnel

Non-Instructional Salaries	0	0	0
Equipment	0	0	0
Contractual	0	0	0
Supplies & Materials	0	0	0
BOCES Services	<u>33,224</u>	<u>37,757</u>	<u>(4,533)</u>
Total Personnel	33,224	37,757	(4,533)

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>12,204</u>	<u>12,704</u>	<u>(500)</u>
Total Public Information	12,204	12,704	(500)
TOTAL STAFF	55,108	60,141	(5,033)

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>65,233</u>	<u>58,304</u>	<u>6,929</u>

Total Central Data Processing	65,233	58,304	6,929
TOTAL OTHER CENTRAL SERVICES	65,233	58,304	6,929
SPECIAL ITEMS			
Unallocated Insurance	103,422	103,422	0
School Association Dues	9,100	9,100	0
BOCES Adm Charges	386,529	343,522	43,007
BOCES Capital Charges	<u>123,971</u>	<u>116,748</u>	<u>7,223</u>
TOTAL SPECIAL ITEMS	623,022	572,792	50,230
SUPERVISION			
<u>Curriculum Development & Supervision</u>			
Instructional Salaries	4,000	2,000	2,000
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	2,000	2,000
<u>Supervision, Regular School</u>			
Instructional Salaries	501,934	583,934	(82,000)
Non-Instructional Salaries	175,388	187,265	(11,877)
Equipment	2,000	3,300	(1,300)
Contractual	7,200	9,800	(2,600)
Supplies & Materials	19,741	20,230	(489)
BOCES Services	<u>0</u>	<u>0</u>	<u>0</u>
Total Supervision, Reg School	706,263	804,529	(98,266)
<u>Supervision, Special School</u>			
Instructional Salaries	0	5,000	(5,000)
Equipment	0	0	0
Contractual	0	0	0
Supplies & Materials	<u>0</u>	<u>0</u>	<u>0</u>
Total Supervision, Spec School	0	5,000	(5,000)
TOTAL SUPERVISION	710,263	811,529	(101,266)
EMPLOYEE BENEFITS			
NYS Employees Retirement	27,715	38,822	(11,107)
NYS Teachers Retirement	69,667	63,505	6,162
Social Security	71,965	78,825	(6,860)
Workers' Compensation	7,414	7,610	(196)
Unemployment Insurance	0	0	0
Hospital, Medical, Dental Insurance	493,035	435,497	57,538

TOTAL EMPLOYEE BENEFITS	669,796	624,259	45,537
TOTAL GENERAL OPERATIONS/ADM	2,494,065	2,488,642	5,423
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	16,000	21,000	(5,000)
BOCES Services	<u>19,398</u>	<u>18,541</u>	<u>857</u>
TOTAL INSERVICE TRAINING	56,998	61,141	(4,143)
TEACHING - REGULAR SCHOOL			
Pre-K Program	0	0	0
Teachers Salaries K-12	5,802,018	5,868,869	(66,851)
Substitute Teacher Salaries	137,607	137,607	0
Non-Instructional Salaries	166,340	226,240	(59,900)
Equipment	15,646	33,559	(17,913)
Contractual	18,310	16,535	1,775
Supplies & Materials	201,147	283,998	(82,851)
Tuition	40,000	40,000	0
Textbooks	150,769	327,157	(176,388)
BOCES Services	<u>747,251</u>	<u>703,390</u>	<u>43,861</u>
TOTAL TEACHING - REGULAR SCHOOL	7,279,088	7,637,355	(358,267)
SPECIAL APPORTIONMENT PROGRAMS			
<u>Program - Handicapped Children</u>			
Instructional Salaries	377,349	500,492	(123,143)
Non-Instructional Salaries	155,198	150,198	5,000
Equipment	8,000	8,000	0
Contractual	148,500	118,500	30,000
Supplies & Materials	8,918	8,119	799
Tuition	93,000	188,000	(95,000)
Textbooks	7,328	9,499	(2,171)
BOCES Services	<u>1,810,114</u>	<u>1,686,149</u>	<u>123,965</u>
Total - Handicapped Children	2,608,407	2,668,957	(60,550)

<u>Vocational Education</u>			
Instructional Salaries	0	0	0
BOCES Services	<u>604,528</u>	<u>428,799</u>	<u>175,729</u>
Total Vocational Education	604,528	428,799	175,729
TOTAL SPECIAL APPORTIONMENT	3,212,935	3,097,756	115,179
TEACHING - SPECIAL SCHOOLS			
Instructional Salaries	21,200	31,200	(10,000)
Non-Instructional Salaries	0	6,800	(6,800)
Equipment	0	0	0
Contractual	0	0	0
Supplies & Materials	500	500	0
Tuition	0	0	0
BOCES Services	<u>30,440</u>	<u>37,475</u>	<u>(7,035)</u>
TOTAL - SPECIAL SCHOOLS	52,140	75,975	(23,835)
INSTRUCTIONAL MEDIA			
<u>School Library & Media</u>			
Instructional Salaries	49,644	48,693	951
Non-Instructional Salaries	54,274	73,212	(18,938)
Equipment	1,000	9,100	(8,100)
Contractual	0	0	0
Supplies & Materials	16,265	16,539	(274)
Library & A V Loan	10,500	10,743	(243)
BOCES Services	<u>56,877</u>	<u>55,548</u>	<u>1,329</u>
Total School Library	188,560	213,835	(25,275)
<u>Educational TV</u>			
BOCES Services	<u>0</u>	<u>18,796</u>	<u>(18,796)</u>
Total Educational Television	0	18,796	(18,796)
<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	25,750	(584)
BOCES Services	<u>0</u>	<u>0</u>	<u>0</u>
Total Computer Assisted Instr	81,444	82,028	(584)
TOTAL INSTRUCTIONAL MEDIA	270,004	314,659	(44,655)
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
<u>Guidance - Regular School</u>			
Instructional Salaries	150,003	143,363	6,640
Non-Instructional Salaries	36,651	54,451	(17,800)
Equipment	1,000	1,000	0
Contractual	2,300	1,800	500
Supplies & Materials	3,400	3,600	(200)
BOCES Services	<u>0</u>	<u>0</u>	<u>0</u>
Total Guidance - Regular School	193,354	204,214	(10,860)
<u>Health Services - Regular School</u>			
Instructional Salaries	0	0	0
Non-Instructional Salaries	98,303	96,243	2,060
Equipment	500	7,843	(7,343)
Contractual	40,759	47,759	(7,000)
Supplies & Materials	5,100	5,100	0
BOCES Services	<u>0</u>	<u>0</u>	<u>0</u>
Total Health Services	144,662	156,945	(12,283)
<u>Psychological Services - Regular School</u>			
Instructional Salaries	52,556	94,056	(41,500)
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	72,767	114,268	(41,501)
<u>Youth Counselor</u>			
Instructional Salaries	0	0	0
Non-Instructional Salaries	92,677	103,453	(10,776)
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	93,377	104,153	(10,776)
<u>Co-Curricular Activities</u>			
Instructional Salaries	55,746	54,841	905
Non-Instructional Salaries	0	0	0
Equipment	0	0	0
Contractual	9,450	8,500	950
Supplies & Materials	4,900	4,900	0
BOCES Services	<u>0</u>	<u>0</u>	<u>0</u>
Total Co-Curricular Activities	70,096	68,241	1,855

<u>Interscholastic Athletics</u>			
Instructional Salaries	197,475	188,494	8,981
Non-Instructional Salaries	15,300	15,300	0
Equipment	0	14,500	(14,500)
Contractual	69,447	77,810	(8,363)
Supplies & Materials	40,202	43,202	(3,000)
BOCES Services	<u>0</u>	<u>0</u>	<u>0</u>
Total Interscholastic Athletics	322,424	339,306	(16,882)
TOTAL PUPIL SERVICES	897,181	987,627	(90,446)
DISTRICT TRANSPORTATION			
Non-Instructional Salaries	339,452	359,752	(20,300)
Contractual	110,365	105,490	4,875
Supplies & Materials	217,000	244,000	(27,000)
BOCES Services	<u>3,259</u>	<u>3,943</u>	<u>(684)</u>
Total	670,076	713,185	(43,109)
<u>Garage Building</u>			
Non-Instructional Salaries	106,555	100,955	5,600
Equipment	0	7,500	(7,500)
Contractual	23,900	23,900	0
Supplies & Materials	<u>3,500</u>	<u>4,500</u>	<u>(1,000)</u>
Total Garage Building	133,955	136,855	(2,900)
<u>Contract Transportation</u>	0	0	0
Contract Transportation	14,000	20,000	(6,000)
Transportation from BOCES	<u>0</u>	<u>0</u>	<u>0</u>
Total Contract Transportation	14,000	20,000	(6,000)
TOTAL TRANSPORTATION	818,031	870,040	(52,009)
COMMUNITY SERVICES			
Non-Instructional Salaries	79,500	98,000	(18,500)
Equipment	0	0	0
Contractual	2,000	3,000	(1,000)
Supplies & Materials	<u>3,500</u>	<u>4,700</u>	<u>(1,200)</u>
TOTAL COMMUNITY SERVICES	85,000	105,700	(20,700)
EMPLOYEE BENEFITS			
NYS Employees Retirement System	107,143	137,721	(30,578)
NYS Teachers Retirement System	657,493	574,734	82,759
Social Security	622,082	679,401	(57,319)
Workers' Compensation	68,720	68,720	0
Unemployment Insurance	56,030	3,000	53,030
Hospital, Medical, Dental Insurance	<u>3,605,162</u>	<u>3,185,503</u>	<u>419,659</u>

TOTAL EMPLOYEE BENEFITS	5,116,630	4,649,079	467,551
TOTAL - PROGRAM/INSTRUCTION	17,856,120	17,867,445	(11,325)

CENTRAL SERVICES

Operation & Maintenance of Plant

Non-Instructional Salaries	426,223	461,773	(35,550)
Equipment	4,298	11,973	(7,675)
Contractual	123,498	80,498	43,000
Contractual (Oil)	1,800	1,800	0
Contractual (Electric)	136,840	136,840	0
Contractual (Gas)	234,300	234,300	0
Supplies & Materials	147,233	154,479	(7,246)
BOCES Services	<u>0</u>	<u>0</u>	<u>0</u>
Total Operation & Maintenance	1,074,192	1,081,663	(7,471)

Maintenance

Non-Instructional Salaries	197,346	285,346	(88,000)
Equipment	21,900	59,624	(37,724)
Contractual	17,874	24,374	(6,500)
Supplies & Materials	<u>29,000</u>	<u>29,000</u>	<u>0</u>
Total Maintenance	266,120	398,344	(132,224)

TOTAL CENTRAL SERVICES	1,340,312	1,480,007	(139,695)
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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>	<u>0</u>

TOTAL SPECIAL ITEMS	1,800	1,800	0
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DISTRICT TRANSPORTATION

Equipment	<u>101,900</u>	<u>134,879</u>	<u>(32,979)</u>
TOTAL TRANSPORTATION (capital portion)	101,900	101,900	0

EMPLOYEE BENEFITS

NYS Employees Retirement System	71,351	75,370	(4,019)
NYS Teachers Retirement System	0	0	0
Social Security	48,062	57,325	(9,263)
Workers' Compensation	32,315	36,994	(4,679)
Unemployment Insurance	4,550	0	4,550
Hospital, Medical, Dental Insurance	<u>355,120</u>	<u>342,826</u>	<u>12,294</u>

TOTAL EMPLOYEE BENEFITS	511,398	512,515	(1,117)
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DEBT SERVICE

Principal

Serial Bonds, School Construction	350,000	340,000	10,000
Serial Bonds, Bus Purchase	0	0	0
Bond Anticipation Note, Sch Const	75,000	0	75,000
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	425,000	340,000	85,000

Interest

Serial Bonds, School Construction	82,644	96,669	(14,025)
Serial Bonds, Bus Purchase	0	0	0
Bond Anticipation Note, Sch Const	214,750	0	214,750
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 - Interest	297,394	96,669	200,725

TOTAL DEBT SERVICE

722,394	436,669	285,725
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INTERFUND TRANSFERS

Transfers to School Lunch Fund	0	0	0
Transfers to Debt Service Fund	0	0	0
Transfers to Capital Fund	<u>0</u>	<u>20,884</u>	<u>(20,884)</u>

TOTAL INTERFUND TRANSFERS

0	20,884	(20,884)
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TOTAL CAPITAL

2,677,804	2,586,754	91,050
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GRAND TOTAL

23,027,989	22,942,841	85,148
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<u>Estimated Revenue</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Budgeted</u> <u>2009-10</u>	<u>Difference</u>
Real Property Tax & Star	6,201,312	6,139,913	61,399
Payment in Lieu of Taxes	46,291	21,301	24,990
Interest & Penalty on Taxes	17,000	17,000	0
Day School Tuition	31,675	18,900	12,775
Continuing Education	0	0	0
Summer School Tuition	600	600	0

Other Charges for Services	83,000	90,000	-7,000
Admissions - Sports	16,000	16,000	0
Services for BOCES	34,000	34,000	0
Revenue from Reserves	214,750	29,000	185,750
Rental of Real Property	9,000	9,000	0
Youth Services	11,000	11,000	0
Interest & Earnings	50,000	50,000	0
Commissions	0	0	0
Sale of Equipment	0	0	0
Interfund Transfer (Unemployment)	309,030	3,000	306,030
Refund of Prior Year Expenses	63,000	60,000	3,000
Gifts & Donations	3,000	3,000	0
Other Unclassified Revenue	20,000	20,000	0
State Aid - Including Lottery	13,666,299	14,408,487	-742,188
State Aid - BOCES	1,412,034	1,274,938	137,096
State Aid - Textbooks, Software, Library	133,818	136,540	-2,722
Other State Aid	104,280	100,164	4,116
Operating Balance - Estimated	<u>601,900</u>	<u>500,000</u>	<u>101,900</u>
Total Estimated Revenue	23,027,989	22,942,843	85,146

Property Tax Report Card

	<u>2009-10</u>	<u>2010-11</u>	<u>% change</u>
Total Spending	22,942,841	23,027,989	0.37%
School Tax Levy	6,139,913	6,201,312	1.00%
Enrollment	1,810	1,740	-3.87%
CPI			-0.40%

	<u>2009-10</u>	<u>2010-11</u>
Reserved Fund Balance	5,146,879	4,804,514
Appropriated Fund Balance	500,000	601,900
Unreserved, Unappropriated Fund Balance	917,714	921,120
Unreserved, Unappropriated Fund Balance as a percent of the total budget	4.00%	4.00%