

Liberty Central School District - 2011-2012 Budget



BOARD OF EDUCATION

		Budget	Proposed
		2010-11	2011-12
	<u>Board of Education</u>		
1010.4	Contractual Expense	\$9,000	\$8,500
1010.45	Materials and Supplies	<u>\$2,115</u>	<u>\$2,950</u>
1010.0	Total	\$11,115	\$11,450
	<u>District Clerk</u>		
1040.16	Non-Instructional Salaries	\$7,712	\$5,000
1040.45	Materials and Supplies	<u>\$270</u>	<u>\$300</u>
1040.0	Total	\$7,982	\$5,300
	<u>District Meeting</u>		
1060.4	Contractual Expense	\$4,232	\$4,232
1060.45	Materials and Supplies	\$800	\$650
1060.49	BOCES	<u>\$2,350</u>	<u>\$2,444</u>
1060.0	Total	\$7,382	\$7,326
1099.0	TOTAL - BOARD OF EDUCATION	\$26,479	\$24,076

EXPLANATORY NOTES

1010.0	<u>Board of Education</u> All expenditures incurred by the members of the board of education in the performance of their duties: meetings, conferences, forms, general supplies and materials.
1040.0	<u>District Clerk</u> Salary for the district clerk, an officer of the board of education, and various expenses associated with the position.
1060.0	<u>District Meeting</u> Includes compensation of inspectors, advertising, printing and other expenses of school district elections.

CENTRAL ADMINISTRATION

		Budget	Proposed
		2010-11	2011-12
	<u>Chief School Administrator</u>		
1240.15	Instructional Salaries	\$162,500	\$172,500
1240.16	Non-instructional Salaries	\$52,093	\$40,800
1240.2	Equipment	\$450	\$450
1240.4	Contractual	\$13,700	\$13,700
1240.45	Materials and Supplies	<u>\$2,700</u>	<u>\$2,500</u>
1240.0	Total	\$231,443	\$229,950
1299.0	TOTAL - CENTRAL ADMINISTRATION	\$231,443	\$229,950

EXPLANATORY NOTES

1240.0	<u>CHIEF SCHOOL ADMINISTRATOR</u> This account includes the salaries for the Superintendent of Schools, and his Secretary. Other expenses are for service contracts, office supplies, expenses at conferences and meetings, professional books, pamphlets and other
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FINANCE

		Budget 2010-11	Proposed 2011-12
	<u>Business Administration</u>		
1310.15	Instructional Salaries	\$0	\$0
1310.16	Non-instructional Salaries	\$74,160	\$76,385
1310.2	Equipment	\$1,000	\$0
1310.4	Contractual Expense	\$10,355	\$10,355
1310.45	Materials and Supplies	\$2,500	\$1,700
1310.49	BOCES Services	<u>\$233,619</u>	<u>\$199,306</u>
1310.0	Total	\$321,634	\$287,746
	<u>Auditing</u>		
1320.16	Non-Instructional Salaries	\$0	\$0
1320.4	Contractual Expense	<u>\$46,800</u>	<u>\$44,400</u>
1320.0	Total	\$46,800	\$44,400
	<u>Treasurer</u>		
1325.16	Non-Instructional Salaries	\$33,762	\$34,890
1325.45	Supplies	\$0	\$0
1320.0	Total	\$33,762	\$34,890
	<u>Tax Collector</u>		
1330.16	Non-Instructional Salaries	\$6,708	\$6,708
1330.4	Contractual Expense	\$6,500	\$6,600
1330.45	Materials and Supplies	<u>\$990</u>	<u>\$990</u>
1330.0	Total	\$14,198	\$14,298
	<u>Fiscal Agent</u>		
1380.4	Contractual Expense	\$10,000.00	\$10,000.00
1380.0	Total	\$10,000.00	\$10,000.00
1399.0	TOTAL - FINANCE	\$426,394	\$391,334

EXPLANATORY NOTES1310.0 BUSINESS ADMINISTRATION**STAFF**

		Budget 2010-11	Proposed 2011-12
	<u>Legal</u>		
1420.4	Contractual Expense	<u>\$75,000</u>	<u>\$85,000</u>
1420.0	Total	\$75,000	\$85,000
	<u>Personnel</u>		
1430.16	Non-Instructional Salary	\$37,787	\$38,783
1430.40	Contractual Expenses	\$500	\$250
1430.49	BOCES Services	<u>\$25,000</u>	<u>\$24,000</u>
1430.0	Total	\$63,287	\$63,033

	<u>Records Retention</u>		
1460.16	Non-instructional Salaries	\$3,500	\$3,877
1460.40	Contractual	\$100	\$0
1460.45	Materials and Supplies	<u>\$100</u>	<u>\$300</u>
	Total	\$3,700	\$4,177
	<u>Public Information and Services</u>		
1480.4	Contractual Expense	\$0	\$0
1481.45	Materials and Supplies	\$0	\$0
1482.49	BOCES Services	<u>\$58,522</u>	<u>\$88,129</u>
1480.0	Total	\$58,522	\$88,129
1499.0	TOTAL - STAFF	\$200,509	\$240,339

EXPLANATORY NOTES

1420.0 LEGAL
This unit is charged for professional fees and expenses of the school attorney, and Bond Counsel.

1430.0 PERSONNEL
This code represents money spent for labor relations services.

1480.0 PUBLIC INFORMATION AND SERVICES

Expenditures for newsletters and other informational material designed to acquaint the public with school programs, operations and needs are included. The school reports to over 6,900 residences in the school district.

CENTRAL SERVICES

		Budget	Proposed
		<u>2010-11</u>	<u>2011-12</u>
	<u>Operations</u>		
1620.16	Non-instructional Salaries	\$1,041,237	\$1,067,657
1620.2	Equipment	\$2,800	\$2,800
1620.4	Contractual Expense	\$895,365	\$972,292
1620.45	Materials and Supplies	\$135,000	\$131,060
1621.45	BOCES Services	<u>\$30,611</u>	<u>\$32,110</u>
1620.0	Total	\$2,105,013	\$2,205,919
	<u>Maintenance</u>		
1621.16	Non-instructional Salaries	\$204,314	\$220,621
1621.2	Equipment	\$10,000	\$10,000
1621.4	Contractual Expense	\$71,500	\$70,000
1621.45	Materials and Supplies	<u>\$22,500</u>	<u>\$22,500</u>
1621.0	Total	\$308,314	\$323,121
	<u>Central Printing and Mailing</u>		
1670.16	Non-Instructional Salaries	\$14,917	\$27,316
1670.4	Contractual Expense	\$71,500	\$5,000
1670.45	Materials and Supplies	\$60,480	\$60,480
1670.49	BOCES Services	<u>\$0</u>	<u>\$66,500</u>
1670.0	Total	\$146,897	\$159,296
1699.0	TOTAL - CENTRAL SERVICES	\$2,560,224	\$2,688,336

EXPLANATORY NOTES

1620.16	<p><u>NON-INSTRUCTIONAL SALARIES</u></p> <p>The salaries of a Buildings and Grounds Supervisor, Custodians and Cleaners are included. These employees are concerned with keeping the physical plant open and ready for use, and other housekeeping activities that are repeated regularly on a daily, weekly, monthly and seasonal basis.</p>
1620.2	<p><u>EQUIPMENT</u></p> <p>Equipment used in normal operation of the district is included, such as classroom furniture.</p>
1620.4	<p><u>CONTRACTUAL EXPENSE</u></p> <p>Includes communications, power, heating, lighting and work requiring the skilled services of contractors to keep the equipment and buildings operable. The Board of Education annually updates its 5 year maintenance plan, the cost of which is included here.</p>
1620.45	<p><u>MATERIALS AND SUPPLIES</u></p> <p>Expendable items necessary for operating the buildings as well as general repairs are charged to this unit. These include cleaning and paper products used throughout the buildings.</p>
1621.0	<p><u>MAINTENANCE</u></p> <p>Included in this code are the continued maintenance of our facilities such as roof maintenance, to our lawns, blacktop sealing, seeding, fertilizing and insecticide applications</p>
1670.4	<p><u>CENTRAL PRINTING AND MAILING</u></p> <p>The mailing costs of all functional units are charged to this expense.</p>
1670.49	<p><u>BOCES</u></p> <p>Xerox contracts for copiers throughout the district are funded through BOCES.</p>

SPECIAL ITEMS (CONTRACTUAL EXPENSE)

		Budget	Proposed
		<u>2010-11</u>	<u>2011-12</u>
1910.4	Unallocated Insurance	\$174,138	\$174,138
1920.4	School Association Dues	\$15,359	\$15,359
1964.4	Refunds on Real Property Taxes	\$1,200	\$1,200
1981.49	Administrative Charge-BOCES	<u>\$488,542</u>	<u>\$482,542</u>
1998.0	TOTAL - SPECIAL ITEMS	<u>\$679,239</u>	<u>\$673,239</u>
1999.0	TOTAL - GENERAL SUPPORT	<u>\$4,124,288</u>	<u>\$4,247,274</u>

EXPLANATORY NOTES

1910.4	<p><u>UNALLOCATED INSURANCE</u></p> <p>Payments of insurance premiums for public liability insurance, student accident insurance, employees' fidelity bonds, and a portion of the umbrella liability are recorded here.</p>
1920.4	<p><u>SCHOOL ASSOCIATION DUES</u></p> <p>This category includes membership dues in the Hudson Valley Area and New York State School Boards Associations.</p>
1981.49	<p><u>ADMINISTRATIVE CHARGE-BOCES</u></p> <p>Education Law 1958 (4) (b) requires the school district to pay a pro-rated share for the operation of the B.O.C.E.S. Educational Service Center, the cost of which is determined by B.O.C.E.S.</p>

INSTRUCTION, ADMINISTRATION & IMPROVEMENT

		Budget 2010-11	Proposed 2011-12
	<u>Curriculum Development & Improvement</u>		
2010.15	Instructional Salaries	\$203,467	\$209,527
2010.16	Non-Instructional Salaries	\$28,505	\$27,754
2011.2	Equipment	\$630	\$630
2010.4	Contractual Expense	\$8,000	\$6,000
2010.45	Materials and Supplies	\$2,150	\$1,935
2010.49	BOCES Services	<u>\$70,359</u>	<u>\$143,643</u>
2010.0	Total	\$313,111	\$389,489
	<u>Supervision-Regular School</u>		
2020.15	Instructional Salaries	\$626,887	\$538,970
2020.16	Non-instructional Salaries	\$348,672	\$314,371
2020.2	Equipment	\$3,000	\$3,000
2020.4	Contractual Expense	\$7,500	\$7,250
2020.45	Materials and Supplies	<u>\$30,060</u>	<u>\$27,882</u>
2020.0	Total	\$1,016,119	\$891,473
	<u>Supervision-Special Schools</u>		
2040.15	Instructional Salaries	\$3,500	\$3,500
2040.16	Non-instructional Salaries	<u>\$1,000</u>	<u>\$1,000</u>
2040.2	Equipment	\$4,500	\$4,500
	<u>In-Service Training-Instruction</u>		
2070.49	BOCES Services	<u>\$3,675</u>	<u>\$3,675</u>
2070.0	Total	\$3,675	\$3,675
2099.0	TOTAL-INST., ADMIN. & IMPROVEMENT	<u>\$1,337,405</u>	<u>\$1,289,137</u>

TEACHING - REGULAR SCHOOL

2110.12	Teacher Salaries K-12	\$7,787,681	\$7,612,295
2110.14	Substitute Teacher Salaries	\$262,301	\$249,301
2110.16	Non-instructional Salaries	\$496,690	\$328,085
2110.2	Equipment	\$7,200	\$7,200
2110.4	Contractual Expense	\$94,000	\$72,960
2110.45	Materials and Supplies	\$93,713	\$84,342
2110.47	Tuition	\$81,113	\$94,975
2110.48	Textbooks	\$112,099	\$110,999
2110.49	BOCES Services	<u>\$1,895,428</u>	<u>\$1,695,905</u>
2110.0	TOTAL-TEACHING-REGULAR SCHOOL	<u>\$10,830,225</u>	<u>\$10,256,062</u>

SPECIAL APPORTIONMENT PROGRAMS

		Budget 2010-11	Proposed 2011-12
	<u>Programs for Handicapped Children</u>		
2250.15	Instructional Salaries	\$2,291,596	\$2,323,719
2250.16	Non-instructional Salaries	\$640,209	\$616,919
2250.2	Equipment	\$900	\$900
2250.4	Contractual Expense	\$240,948	\$206,948
2250.45	Materials and Supplies	\$4,950	\$4,455
2250.47	Tuition	\$581,507	\$652,889
2250.48	Textbooks	\$0	\$0
2250.49	BOCES Services	<u>\$2,140,886</u>	<u>\$2,250,108</u>
2250.0	Total	\$5,900,996	\$6,055,938
	<u>Occupational Education</u>		
2280.15	Instructional Salaries	\$257,256	\$198,010
2280.2	Equipment	\$5,400	\$5,400
2280.45	Materials and Supplies	\$10,125	\$9,113
2280.48	Textbooks	\$4,000	\$4,000
2280.0	Total	\$276,781	\$216,523
2299.0	TOTAL-SPECIAL APPORTIONMENT PROGRAMS	\$6,177,777	\$6,272,461
	<u>BOCES - Special School</u>		
2330.15	Instructional Salaries	\$91,862	\$91,862
2330.16	Non Instructional Salaries	\$11,377	\$11,377
2330.45	Supplies	\$900	\$810
2330.49	BOCES Services	<u>\$75,000</u>	<u>\$75,000</u>
2330.0	Total	\$179,139	\$179,049
2399.0	TOTAL - SPECIAL SCHOOLS	\$179,139	\$179,049
	<u>SCHOOL LIBRARY AND AUDIOVISUAL</u>		
2610.15	Instructional Salaries	\$126,672	\$126,672
2610.16	Non-Instructional Salaries	\$28,701	\$28,701
2610.45	Supplies	\$22,320	\$22,077
2610.46	Library Materials Aid	\$11,500	\$10,350
2610.49	BOCES Services	<u>\$56,829</u>	<u>\$51,512</u>
2610.0	Total	\$246,022	\$239,312
	<u>Computer Assisted Instruction</u>	<u>2010-11</u>	<u>2011-12</u>
2630.15	Instructional Salaries	\$97,918	\$97,918
2631.16	Non-Instructional Salaries	\$89,362	\$91,645
2630.22	Equipment - State Aided Computer Hardware	\$27,082	\$26,808
2631.4	Contractual	\$7,000	\$7,000
2630.45	Materials and Supplies	\$3,000	\$3,000
2630.46	State Aided Computer Software	\$35,000	\$25,452
2630.49	BOCES Services	<u>\$457,089</u>	<u>\$485,747</u>
2630.0	Total	\$716,451	\$737,570
2699.0	TOTAL - INSTRUCTIONAL MEDIA	\$962,473	\$976,882

EXPLANATORY NOTES

2010.4	<u>CONTRACTUAL EXPENSE</u> Consultants' fees for systemwide conference days are included.
2010.45	<u>MATERIALS AND SUPPLIES</u> Materials and supplies used for the general systemwide coordination of curriculum development and supervision are charged to this unit.
2020.0	<u>SUPERVISION-REGULAR SCHOOL</u> Salaries include the building principals, assistant principals and their clerical staff. Contractual expenses consist of printed report cards, printed student handbooks, printed programs, equipment rental and conference expenses. Materials and supplies used include envelopes, forms, attendance materials and general office supplies.
2070.00	<u>IN-SERVICE TRAINING-INSTRUCTION</u>
2110.0	<u>TEACHING - REGULAR SCHOOL</u>
2110.12	<u>TEACHER SALARIES K-12</u> Salaries of teachers at the Elementary, Middle and High School. Others are included in their special codes.
2110.14	<u>SUBSTITUTE TEACHER SALARIES</u> Substitutes replace a regular teacher for grades K-12 when the regular teacher is ill, on personal leave or attending a conference.
2110.16	<u>NON-INSTRUCTIONAL SALARIES</u> Includes salaries of teacher aides and assistants who work directly with our children under the supervision of the teacher.
2110.2	<u>EQUIPMENT</u> Expenditures for initial, replacement or additional pieces of equipment.
2110.4	<u>CONTRACTUAL EXPENSE</u> Numerous items demand contractual services. This includes equipment cleaning and maintenance, copier rental, piano tuning, various education equipment maintenance and repairs, assemblies and fees for educational activities.
2110.45	<u>MATERIALS AND SUPPLIES</u> The cost of all supplies used in the instructional program of both schools except textbooks is worn out or deteriorate in use; or items that lose their identity through fabrication. Examples of supplies purchased are: paper, lumber, metal, reference books, workbooks, kits, chemical and individually prescribed instructional materials.
2110.48	<u>TEXTBOOKS</u> Provides for the replacement of books no longer usable and for the purchase of books for increased class enrollments. We receive a State Aid allowance of up to \$58.25 per student for all textbooks purchased this year.

2110.49

BOCES. SERVICES

Includes instructional services obtained through the Board of Cooperative Educational Services. Services supplement our staff in the areas of Speech and Gifted and Talented. Additionally, we anticipate that 87 students will be enrolled in Occupational Education courses. Handicapped children are not accounted for in this code but rather in code

2250.0

PROGRAMS FOR HANDICAPPED CHILDREN

The enactment of Chapter 786 of the Laws of 1978 requires a system of accounting, budgeting and reporting of expenditures for the education of handicapped children. This category includes courses. students serviced in our school as well as those in BOCES

2280.0

OCCUPATIONAL EDUCATION

This includes the salaries of four teachers of Business and Occupational Education classes.

2330.0

TEACHING-SPECIAL SCHOOLS

The BOCES expenditure is for the operation of a continuing education program through BOCES for district residents and alternate education programs for students in need of a different learning environment.

2610.0

SCHOOL LIBRARY AND AUDIOVISUAL

All expenses of operating the school libraries and maintaining audiovisual equipment and materials are recorded in this category. Expenses of the library will include the purchase and cataloging, care and circulation of library books. Audiovisual expenses will include caring for, planning for and making available audiovisual aids which assist instruction. Instructional salaries include two librarians. Non-instructional salaries are for one shared audiovisual and library aide. We expect to receive additional State Aid of \$6 per student for the purchase of some library materials.

2630.0

COMPUTER ASSISTED INSTRUCTION

Salary includes the district computer co-ordinator and part-time instructor. Purchase of computer equipment, software, materials and supplies are included here. State Aid of \$14.98 per pupil for computer software is anticipated.

2810.0

GUIDANCE - REGULAR SCHOOL

The service of four guidance counselors at the high school and two at the middle school, and one at the elementary. school constitute the instructional salaries. A typist at the high school is accounted for in account code 2810.16. Contractual expense is primarily for test scoring services, scheduling and conferences. Achievement tests, booklets, pamphlets and office supplies constitute the expenses for materials and supplies.

2815.0

HEALTH SERVICES

Under this unit are recorded the salaries of four full-time school nurses and a part-time nurse. Contractual expenses are for conferences, equipment repairs and physical examinations given to students attending schools outside of the District who reside in the Liberty School District. Supplies and materials used by the nurse would include bandages, coldpacks, tongue depressors, etc.

2820.0

DIAGNOSTIC SCREENING

The psychologist's salary is included in this code in accordance with N.Y.S. Education Department requirements. Other items used in testing and evaluation of students are also

2825.0 SOCIAL WORK SERVICES
Included in this code is the salary of the school Social Worker in the elementary school.

2850.0 CO-CURRICULAR ACTIVITIES - REGULAR SCHOOL
This classification is used to record expenditures of district money for co-curricular activities. Co-Curricular Activities include plays, yearbook, honor society, student council and other organizations. Materials and supplies include cost of items required for plays, honor society and incidentals.

2855.0 INTERSCHOLASTIC ATHLETICS
This unit is charged for all direct expenditures incurred in training and maintaining teams for interscholastic competitive athletics. Contractual expenses include referees' fees, coaches conferences and reconditioning of equipment. Supplies and materials would include medical supplies, footballs, soccer balls, basketballs, team uniforms, awards and numerous incidental items.

PUPIL TRANSPORTATION

		Budget	Proposed
		<u>2010-11</u>	<u>2011-12</u>
	<u>District Transportation Services</u>		
5510.16	Non-instructional Salaries	\$70,376	\$59,383
5510.4	Contractual	\$0	\$0
5510.45	Materials and Supplies	\$0	\$0
5510.0	Total	\$70,376	\$59,383
	<u>Contractual - District Transportation</u>		
5540.4	Contractual Expenses	\$2,424,492	\$2,434,898
5530.0	Total	\$2,424,492	\$2,434,898
5999.0	TOTAL - PUPIL TRANSPORTATION	<u>\$2,494,868</u>	<u>\$2,494,281</u>

EXPLANATORY NOTES

5510.0 DISTRICT TRANSPORTATION SERVICES
This includes the salary for the Transportation Director, a Secretary and Mechanic.

5540.4 CONTRACTUAL EXPENSE
Includes expenditures for bus transportation company contracts and diesel fuel.

OTHER COMMUNITY SERVICES

		Budget	Proposed
		<u>2010-11</u>	<u>2011-12</u>
	<u>Youth Program</u>		
7310.16	Non-instructional Salaries	\$32,570	\$33,221
7310.45	Materials and Supplies	\$2,250	\$1,000
7310.0	Total	\$34,820	\$34,221
	<u>Civic Activities</u>		
8060.16	Non-Instructional	\$0	\$0
7310.0	Total	\$0	\$0
	<u>Census</u>		
8070.16	Non-instructional Salaries	\$5,000	\$5,000
8070.0	Total	\$5,000	\$5,000
8998.0	TOTAL - OTHER COMMUNITY SERVICES	<u>\$39,820</u>	<u>\$39,221</u>

Explanatory Notes

8070.0 CENSUS
New York State requires school districts to maintain census records on each family that resides within the district.

<u>Employee Benefits</u>			
9010.8	State Retirement	\$375,750	\$519,955
9020.8	Teacher Retirement	\$1,516,843	\$2,044,844
9030.8	Social Security	\$1,509,330	\$1,410,085
9040.8	Workers' Compensation	\$225,235	\$230,849
9050.8	Unemployment Insurance	\$45,000	\$95,000
9060.8	Hospital, Medical and Dental Insurance	\$5,103,684	\$5,333,002
9089.8	Employee Benefits - Accrued Liability	<u>\$65,000</u>	<u>\$0</u>
9098.0	TOTAL - EMPLOYEE BENEFITS	<u>\$8,840,842</u>	<u>\$9,633,735</u>

<u>Debt Service</u>			
9711.6	Serial Bonds - Principal	\$1,685,494	\$2,271,808
9711.7	Serial Bonds - Interest	\$490,479	\$592,116
9760	Tax Anticipation Notes	\$0	\$0
9950.9	Municipal Lease - Principal (Energy Performance Contract)	\$18,545	\$18,545
9951.0	Municipal Lease - Interest (Energy Performance Contract)	\$57,267	\$57,267
9950.0	TOTAL - DEBT SERVICE	<u>\$2,251,785</u>	<u>\$2,939,736</u>

<u>Interfund Transfer</u>			
9901.93	Transfer to School Lunch Fund	\$175,000	\$175,000
9901.95	Transfer to Special Aid Fund	\$100,000	\$75,000
9950.9	Transfer to Capital Fund	\$0	\$0
9951.0	TOTAL - INTERFUND TRANSFERS	<u>\$275,000</u>	<u>\$250,000</u>

9959.0 **TOTAL - UNDISTRIBUTED** **\$11,367,627** **\$12,823,471**

9999.0 **TOTAL - GENERAL FUND APPROPRIATION** **\$39,053,693** **\$40,006,649**

Explanatory Notes

9098.0 EMPLOYEE BENEFITS

9010.8 STATE RETIREMENT
Retirement costs for non-instructional personnel who are members of the N.Y.S. Employees' Retirement System.

9020.8 TEACHER RETIREMENT
Based on 11% of projected instructional salaries.

9030.8 SOCIAL SECURITY
The current rate is 7.65%.

9040.8 WORKERS' COMPENSATION
Covers Workers' Compensation Insurance for school personnel in a self-funded cooperative plan with various other school district through the Orange-Ulster BOCES.

9050.8 UNEMPLOYMENT INSURANCE
Pursuant to Chapter 616 of the Laws of 1977, the School District has elected the reimbursement basis for unemployment insurance rather than the contribution (tax) method for paying the Unemployment Insurance Liability. The Board of Education originally established an Unemployment Insurance in 1978 from the General Fund to cover anticipated costs.

9060.8 HOSPITAL AND MEDICAL INSURANCE
Covers the district's share of the Health and Dental Plan.

9901.95 TRANSFER TO SPECIAL AID FUND
The Law requires school districts to pay 20% of the cost of summer programs for children with special needs.