



# LIBERTY

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## 2017-18 BUDGET PRESENTATION

### Non-Instructional Budget

March 16, 2017



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## **Budget Timeline**

- |               |   |
|---------------|---|
| <b>Feb 7</b>  | <b>Preliminary Budget Overview</b>            |
| <b>Mar 14</b> | <b>Non-Instructional Budget Presentation</b>  |
| <b>Mar 21</b> | <b>Instructional Budget Presentation</b>      |
| <b>Apr 4</b>  | <b>Revenue Presentation</b>                   |
| <b>Apr 6</b>  | <b>Budget Workshop</b>                        |
| <b>Apr 18</b> | <b>Final Presentation and Budget Adoption</b> |
| <b>May 2</b>  | <b>Budget Hearing</b>                         |



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## Non-Instructional Budget Comparison

<u>2016-17</u>	<u>2017-18</u>	<u>\$ Increase</u>	<u>% change</u>
\$20,805,694	\$21,659,690	\$853,975	4.1%



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## **Where Did Increases Occur:**

- **Employee Benefits (medical, WC) - \$ 534,710**
- **BOCES \$ 155,401**
- **Contract Transportation \$ 267,073**
- **EPC Lease \$ 297,593**
- **Community Schools Aid \$ 141,704**



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## Where Did Decreases Occur:

- Salary \$ 55,116  
(elimination of MS Head Custodian)
- ERS/TRS \$ 387,828
- JCI Contract/Repairs \$ 106,433
- Site Improvement \$ 14,500
- Benetech \$ 12,500



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## **Non-Instructional Budget**

- BOARD OF EDUCATION
- CENTRAL ADMINISTRATION
- FINANCE
- STAFF
- CENTRAL SERVICES
- SPECIAL ITEMS
- PUPIL TRANSPORTATION
- COMMUNITY SERVICE
- UNDISTRIBUTED



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## 2017-18 Projected Non-Instructional Budget

<u>Budget Code</u>	<u>2016-17</u>	<u>2017-18</u>	<u>\$ Change</u>	<u>% Change</u>
Board of Education	\$ 46,307	\$ 46,390	\$ 83	0.2%
Central Admin.	236,120	234,624	-1,496	-0.6%
Finance	441,262	444,287	3,025	0.7%
Staff	293,408	322,050	28,642	9.8%
Central Services	2,637,422	2,604,834	-32,587	-1.2%
Special Items	753,718	787,405	33,687	4.5%
Pupil Transportation	2,579,763	2,846,337	266,574	10.3%
Community Service	32,500	166,704	134,204	412.9%
<u>Undistributed</u>	<u>13,785,194</u>	<u>14,207,038</u>	<u>421,844</u>	
<u>3.1%</u>				
<b>TOTAL</b>	<b>\$20,805,694</b>	<b>\$21,659,669</b>	<b>\$853,975</b>	<b>4.1%</b>

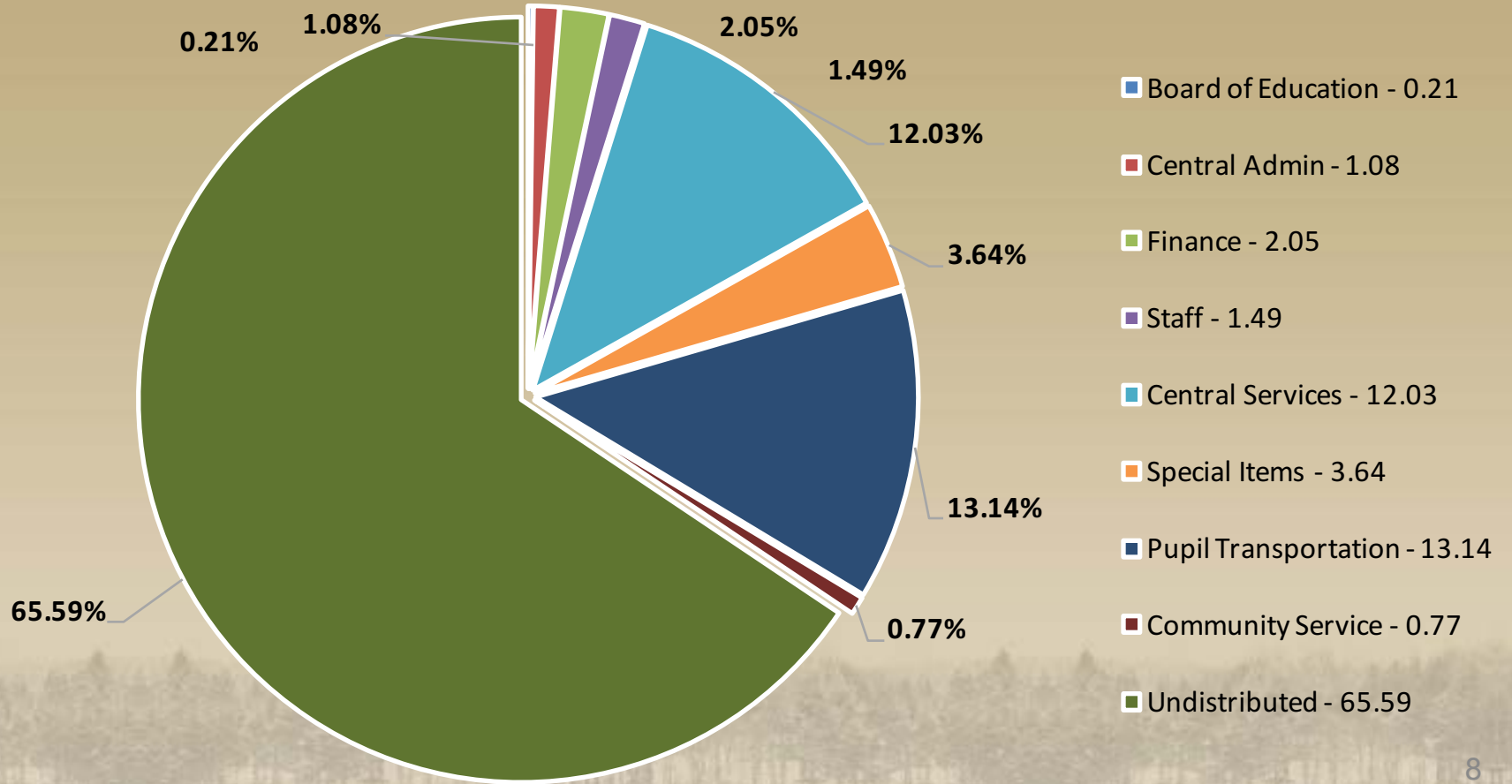


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## Distribution of Proposed Non-Instructional Budget







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## Budget Summary by Specific Codes

ITEM	2016-17	2017-18	% CHG
SALARIES	\$ 1,855,065	\$ 1,867,054	0.6%
EQUIPMENT	43,000	64,200	49.3%
CONTRACT SERVICES	3,559,138	3,742,209	5.1%
SUPPLIES	314,445	314,915	0.1%
BOCES SERVICES	495,134	676,848	36.7%
OTHER	14,538,912	14,994,443	3.1%
<b>TOTAL</b>	<b>\$20,805,694</b>	<b>\$21,659,669</b>	<b>4.1%</b>

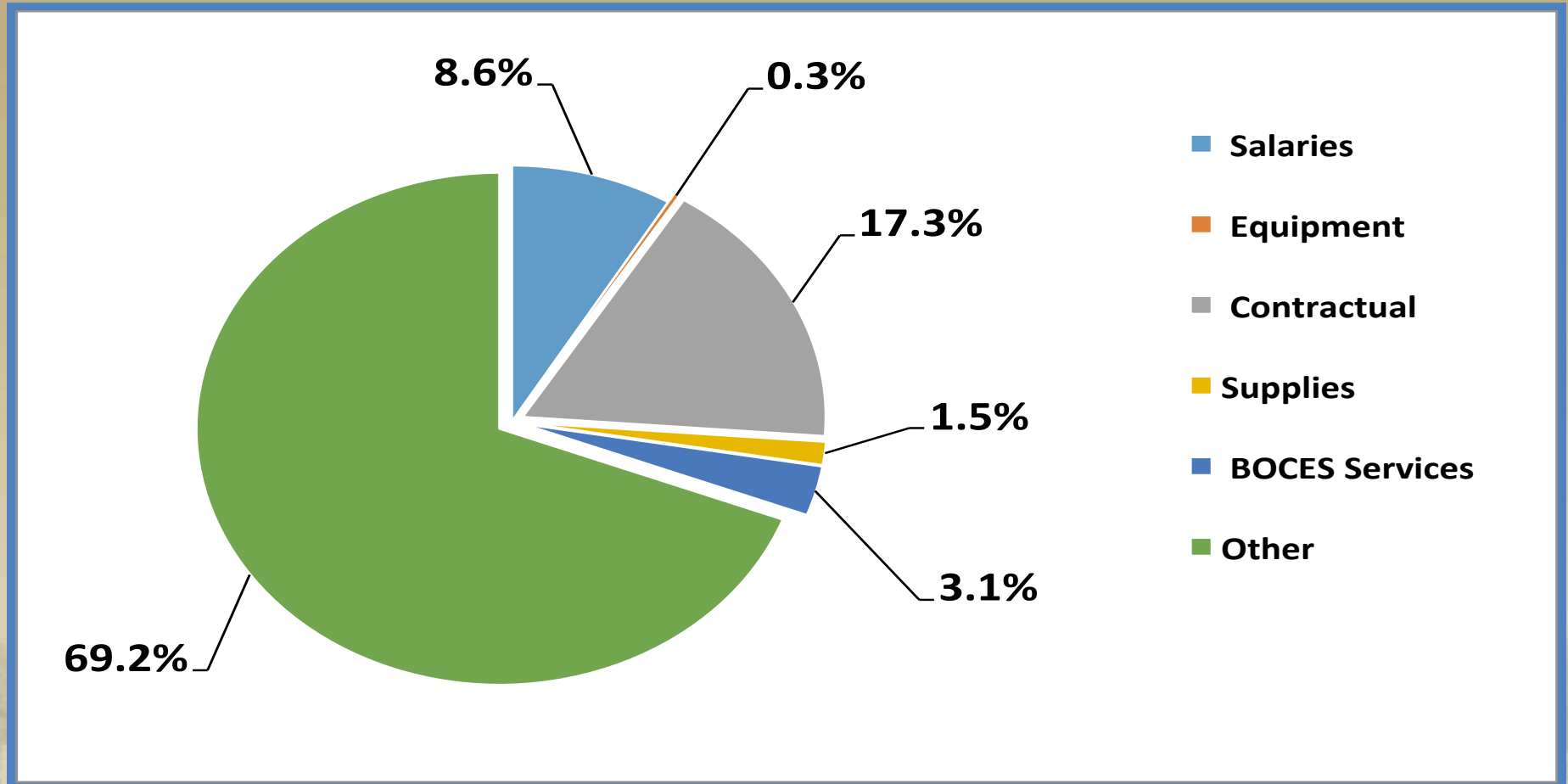


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## Summary of Proposed Budgetary Appropriations





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## Board of Education

### **CONTRACTUAL (1010.4)**

- MEETINGS
- NYSSBA POLICY UPDATES
- NYSSBA CONFERENCES

### **MATERIALS AND SUPPLIES (.45)**

- PRINTING
- WORKSHOP MATERIALS

### **BOCES (.49)**

- BOARD E DOCS



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## District Clerk and District Meeting

### **SALARIES – (1040.16)**

- SALARY FOR DISTRICT CLERK

### **DISTRICT CLERK – SUPPLIES (.45)**

- PRINTING OF FORMS
- LAW BOOK UPDATES

### **DISTRICT MEETING- CONTRACTUAL (1060.4)**

- ANNUAL MEETING – ELECTION OFFICIALS
- LEGAL NOTICES
- MACHINE RENTAL

### **DISTRICT MEETING- BOCES (1060.49)**

- BOLD ELECTION MANAGEMENT SYSTEM



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## Board of Education - Budget Summary

ITEM	2016-17	2017-18	% CHG
SALARIES	5,520	5,603	1.5%
EQUIPMENT	0	0	0.0%
CONTRACT SERVICES	15,874	15,874	0.0%
SUPPLIES	6,150	6,150	0.0%
BOCES SERVICES	18,763	18,763	0.0%
TOTAL	\$46,307	\$46,390	0.2%

**Total Dollar Change = \$83**



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## Central Administration

### **SALARIES – (1240.15 & 1240.16)**

- SUPERINTENDENT OF SCHOOLS
- SECRETARY TO THE SUPERINTENDENT

### **EQUIPMENT (.2)**

- AS NEEDED

### **CONTRACTUAL (.4)**

- DUES, CONFERENCES, PUBLICATIONS AND PRINTING

### **MATERIALS AND SUPPLIES (.45)**

- COMPUTER AND OFFICE SUPPLIES
- JOURNAL AND PERIODICAL SUBSCRIPTIONS



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## Central Administration - Budget Summary

ITEM	2016-17	2017-18	% CHG
SALARIES	\$218,655	\$219,159	0.2%
EQUIPMENT	400	400	0.0%
CONTRACT SERVICES	12,815	12,815	0.0%
SUPPLIES	2,250	2,250	0.0%
BOCES SERVICE	2,000	0	-100%
TOTAL	\$236,120	\$234,624	-0.6%

**Total Dollar Change = -\$1,496**



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## Finance – Business Administration

### **SALARIES (1310.16, 1320.16, 1330.16)**

- BUSINESS MANAGER
- TREASURER
- TAX COLLECTOR

### **EQUIPMENT (.2)**

- AS NEEDED

### **CONTRACTUAL (.4)**

- ASBO DUES
- CONFERENCES AND PROFESSIONAL DEVELOPMENT

### **MATERIALS AND SUPPLIES (.45)**

- GENERAL BUSINESS OFFICE SUPPLIES





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## **CONTRACTUAL – AUDITOR (.4)**

- ANNUAL INDEPENDENT AUDIT – EXTERNAL AUDITOR
- INTERNAL AUDITOR

## **CONTRACTUAL – TAX COLLECTOR (.4)**

- PRINTING, MAILING AND SOFTWARE

## **CONTRACTUAL – FISCAL AGENT (.4)**

- FINANCIAL ADVISOR FEES

## **BOCES SERVICES (.49)**

- COOPERATIVE PURCHASING, STATE AID PLANNING SERVICE, WORKERS COMP. COORD., CENTRAL BUSINESS OFFICE, GASB 45.



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## Finance Budget Summary

<u>ITEM</u>	<u>2016-17</u>	<u>2017-18</u>	<u>%CHG</u>
SALARIES	\$ 95,118	\$ 95,141	0.0%
EQUIPMENT	0	0	0.0%
CONTRACT SERVICES	88,395	86,104	-2.6%
SUPPLIES	2,590	2,590	0.0%
BOCES SERVICES	255,159	260,593	2.1%
<u>TOTAL</u>	<u>\$441,262</u>	<u>\$444,428</u>	<u>0.7%</u>

**Total Dollar Change = \$3,166**



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## **Staff – Legal, Personnel, Records Retention and Public Information**

### **SALARIES (1430.16 & 1460.16)**

- SALARY FOR PERSONNEL CLERK
- SALARY FOR RECORDS RETENTION OFFICER

### **CONTRACTUAL (.4) (LEGAL)**

- LEGAL, BOND COUNSEL

### **BOCES SERVICES (.49)**

- COMMUNICATIONS SPECIALIST
- WEB HOSTING AND TEACHER PAGES
- GRANT WRITER
- DIGITIZING STUDENT RECORDS
- CLASSIFIED ADVERTISING



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## Staff Budget Summary

ITEM	2016-17	2017-18	% CHG
SALARIES	\$ 44,160	\$ 44,382	0.5%
EQUIPMENT	0	0	0.0%
CONTRACT SERVICES	121,950	121,950	0.0%
SUPPLIES	0	0	0.0%
BOCES SERVICES	127,298	155,718	22.3%
	<u>\$293,408</u>	<u>\$322,050</u>	<u>9.8%</u>

**Total Dollar Change = \$28,642**



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## Central Services - Operations

### **SALARIES**

**(1620.16, 1621.16 & 1670.16)**

- SALARIES FOR OPERATION AND MAINTENANCE STAFF
- SNOW REMOVAL, SUBSTITUTES AND OVERTIME
- COURIER
- COPY CLERKS

### **EQUIPMENT (.2)**

- CLASSROOM FURNITURE
- MS DISHWASHER
- HS STEAM KETTLE
- WALK BEHIND FORKLIFT

### **CONTRACTUAL (.4) (Operations)**

- BOILER INSPECTION AND REPAIRS
- HEALTH AND SAFETY MANDATE TESTING
- PLUMBING REPAIRS
- REFUSE REMOVAL
- ROOF REPAIRS
- EPC SERVICE CONTRACTS
- TELEPHONE
- WATER AND SEWER
- UTILITIES (OIL AND ELECTRICITY)
- SITE WORK IMPROVEMENT
- ELEVATOR INSPECTIONS



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## Central Services and Printing Materials

### **MATERIALS AND SUPPLIES (.45)**

- PAPER
- HAND SOAP & SANITIZER
- CUSTODIAL CLEANING SUPPLIES
- PAINT
- GASOLINE
- FERTILIZER
- MARKING PAINT
- ICE MELT AND ROCK SALT
- TOP SOIL, SAND AND INFIELD MIX
- REPLACEMENT PARTS FOR TRACTORS/MOWERS



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## Central Services Budget Summary

ITEM	2016-17	2017-18	% CHG
SALARIES	\$1,444,434	\$1,384,386	-4.2%
EQUIPMENT	42,600	63,800	4.9%
CONTRACT SERVICES	755,019	680,809	-9.1%
SUPPLIES	303,455	303,925	0.2%
BOCES SERVICES	91,914	171,914	87%
TOTAL	\$2,637,422	\$2,604,834	-1.2%

**Total Dollar Change = -\$32,587**



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## Special Items

### **CONTRACTUAL: UNALLOCATED INSURANCE (1910.4)**

- SCHOOL LIABILITY INSURANCE
- STUDENT ACCIDENT INSURANCE

### **CONTRACTUAL: SCHOOL ASSOCIATION DUES (1920.4)**

- SCHOOL DISTRICT MEMBERSHIP DUES

### **CONTRACTUAL: REFUND ON REAL PROPERTY TAXES (1964.4)**

- SMALL CLAIMS COURT DECISIONS FOR INDIVIDUAL HOMEOWNERS AWARDED A REDUCTION IN ASSESSMENT

### **BOCES (1981.49 & 1983.49)**

- BOCES ADMINISTRATIVE FEE
- BOCES CAPITAL AND RENT FEE





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## Special Items Budget Summary

ITEM	2016-17	2017-18	% CHG
UNALLOCATED INS.	\$167,000	\$159,000	-4.8%
SCHOOL ASSOC. DUES	15,359	15,359	0.0%
REFUNDS ON REAL PROPERTY TAXES	1,200	1,200	0.0%
BOCES SERVICES	570,159	611,486	7.3%
<b>TOTAL</b>	<b>\$753,718</b>	<b>\$787,405</b>	<b>4.5%</b>

**Total Dollar Change = \$33,687**



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## Transportation

### **SALARIES (5510.16)**

- TRANSPORTATION SALARIES

### **CONTRACTUAL (5510.4)**

- ELECTRIC & FUEL OIL FOR BUS GARAGE

### **CONTRACTUAL (5530.4)**

- CONTRACT TRANSPORTATION WITH ROLLING V
- DIESEL FUEL FOR BUSES



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## Summary of Transportation Budget

ITEM	2016-17	2017-18	% CHG
SALARIES	\$ 47,178	\$ 46,679	-1.1%
CONTRACTUAL	4,366	4,366	0.0%
CONTRACT SERVICES	2,500,407	2,795,292	10.6%
TOTAL	\$2,579,763	\$2,846,337	10.3%

**Total Dollar Change = \$266,574**



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## Community Services Community School Aid

### **INSTRUCTIONAL SALARY (.15)**

- AFTER SCHOOL TUTORING

### **NON INSTRUCTIONAL SALARY (.16)**

- BEHAVIORIST

### **CONTRACTUAL (.4)**

- BOYS & GIRLS CLUB

### **BOCES (.49)**

- TSTT (Today's Students Tomorrow's Teachers)



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## Community Service Budget Summary

<u>ITEM</u>	<u>2016-17</u>	<u>2017-18</u>	<u>% CHG</u>
INSTRUCT. SALARY	\$ 0	\$ 16,634	100%
NON INST SALARY	\$ 0	\$ 55,070	100%
CONTRACT SERVICES	\$ 32,500	\$ 32,500	0.0%
BOCES SERVICES	\$ 0	\$ 70,000	100%
TOTAL	\$32,500	\$141,704	412.9%

**Total Dollar Change = \$134,204**



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## Undistributed

### EMPLOYEE BENEFITS (.8)

- NY STATE RETIREMENT (ERS)
- TEACHER RETIREMENT (TRS)
- SOCIAL SECURITY
- WORKER'S COMPENSATION
- UNEMPLOYMENT INSURANCE
- MEDICAL INSURANCE
- DENTAL/BENEFIT TRUST

### DEBT SERVICES (.9)

- PRINCIPAL
- INTEREST

### INTERFUND TRANSFERS (.9)

- SCHOOL LUNCH FUND
- SPECIAL AID/FEDERAL FUND
- CAPITAL FUND



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## Summary of Undistributed Budget

ITEM	2016-17	2017-18	%
<u>CHG</u>			
ERS	\$ 456,054	\$ 448,327	-1.7%
TRS	1,869,892	1,489,791	-
20.3%			
Social Security	1,455,161	1,440,971	-
1.0%			
Workers Compensation	326,339	337,045	3.3%



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## Summary of Undistributed Budget (continued)

<b>ITEM</b>	<b>2016-17</b>	<b>2017-18</b>	<b>% CHG</b>
Medical Insurance	6,342,016	6,866,020	8.3%
Dental Insurance	274,310	274,310	0.0%
Debt Services	2,706,422	2,978,074	10.0%
Interfund Transfers	330,000	360,000	9.1%
<b>Total</b>	<b>\$13,785,194</b>	<b>\$14,207,038</b>	<b>3.1%</b>

**Total Dollar Change = \$421,844**





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## **Unknown Non-Instructional Budget Factors:**

- Transportation Contracts
- BOCES Rates – Capital/Rent & Cross Contracts
- Debt Service Phase II



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**QUESTIONS?**



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## Summary of Major Changes in the Proposed Non-Instructional 2016-17 Budget

### Increased Costs:

- Salaries
- Health Insurance
- BOCES Services

### Decreased Costs:

- Debt Service
- Fuel Bids
- Pension Contributions



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## Distribution of Proposed Non-Instructional Budget

