

Westport Central School District
Special Board of Education Budget Workshop Meeting

Place: Library

Thursday, April 5, 2016

Time: 5:45 PM

AGENDA

1. Call to Order

at:

by:

A. Roll Call

☐ Alice LaRock

☐ Jim Carroll

☐ Tom Kohler

☐ Dwayne Stevens

☐ Sue Russell

B. Introduction of Attendees

Also Present:

Visitors:

C. Pledge of Allegiance

2. Public Comment (15 minutes)

Our agenda offers two Public Comment sections, one at the beginning of the meeting and the other at the end. At this time we have set aside a 15 minute period giving anyone in the audience time to share their thoughts with us. Please raise your hand and be acknowledged by the Board President. When called upon, please identify yourself and give your address, limiting your comments to three (3) minutes. Your opinions, ideas and concerns will be considered and taken under advisement.

3. Budget Status Review

1A – Budget Status Report as of 3/31/16

1B – Budget Transfer Report effective from 3/1/16 to 3/31/16

4. Updated 2016-17 Budget Document Review

A. Spending

I – Items Changed

II – Shared Positions

III – Budget Development dated 4/5/16

B. Revenue

I – Revenues 2015-16 & 2016-17

II – Approved State Aid Comparison

III – Budget Forecast #2 as of 4/5/16

5. Executive Session

(#5) Collective negotiations pursuant to article 14 of the Civil Service Law and (#6) the medical, financial, credit or employment history of a particular person or corporation, or matters leading to the appointment, employment, promotion, demotion, discipline, suspension, dismissal or removal of a particular person or corporation.

In:	Motion:	Seconded:	Yes:	No:	Abstain:	Accept	Reject	Table
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Out:	Motion:	Seconded:	Yes:	No:	Abstain:	Accept	Reject	Table
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6. Discussion

A. Capital Improvements (Revision #2)

B. Review Proposals to Fund/Close Gap

7. Resource Materials

- Editorial: Give input now on school budgets
- Audit: Ellenville schools had too much in fund balance
- Albany Alert - A Day Late (Technically) and a (Bunch of) Dollar(s) Short, State Pulls All Nighter to Pass a "Timely" State Budget

8. Public Comment (15 minutes)

Our agenda offers two Public Comment sections, one at the beginning of the meeting and the other at the end. At this time we have set aside a 15 minute period giving anyone in the audience time to share their thoughts with us. Your opinions, ideas and concerns will be considered and taken under advisement. Questions or concerns needing an explanation or further information will be addressed at our next regular meeting.

9. Adjournment

Time:

Motion:

Seconded:

Upcoming Meetings:

- Budget & Regular Meeting Thursday, April 14, 2016 at 5:45 PM in the Library
- Special Meeting (CVES Budget Vote & Board Member Election) Thursday, April 21, 2016
Time TBD
- Public Budget Hearing & Regular Meeting Tuesday, May 10, 2016 at 6:00 PM in the Library
- Annual Meeting, Election & Budget Vote Tuesday, May 17, 2016 Noon – 9 PM

Westport Central School

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Budget Status Report As Of: 03/31/2016
Fiscal Year: 2016

Fund: A GENERAL FUND

Budget Account	Description	Initial Budget	Current Budget	Year-to-Date Expenditures	Encumbrances Outstanding	Unencumbered Balance	Pending Encumbrance	Available Balance
1010-400-00	Contractual-BOE	5,275.00	10,269.00	4,014.00	5,000.00	1,255.00	0.00	1,255.00
1010-450-00	MatSup-BOE	800.00	862.65	183.15	0.00	679.50	161.64	517.86
1010-490-00	BOCES Services-BOE	4,280.00	4,280.00	1,520.00	2,760.00	0.00	0.00	0.00
1010 Board Of Education - Function Subtotal		10,355.00	15,411.65	5,717.15	7,760.00	1,934.50	161.64	1,772.86
1040-400-00	Contractual-DistrictClerk	3,200.00	3,200.00	1,331.87	1,868.13	0.00	0.00	0.00
1040 District Clerk - Function Subtotal		3,200.00	3,200.00	1,331.87	1,868.13	0.00	0.00	0.00
1060-400-00	Contract-DistrictMeeting	225.00	225.00	180.00	0.00	45.00	0.00	45.00
1060-450-00	MatSup-District Meeting	75.00	75.01	0.00	0.00	75.01	0.00	75.01
1060 District Meeting - Function Subtotal		300.00	300.01	180.00	0.00	120.01	0.00	120.01
1240-150-00	Salaries-Superintendent	50,000.00	50,000.00	40,500.00	0.00	9,500.00	0.00	9,500.00
1240-160-00	Salaries-Secretaries	61,205.00	62,217.65	45,796.99	16,419.67	0.99	0.00	0.99
1240-400-00	Contr'l Inc Mltg/Phone-Su	2,188.00	2,357.90	861.80	523.10	973.00	0.00	973.00
1240-400-30	Dues-School Admin	400.00	973.00	973.00	0.00	0.00	0.00	0.00
1240-450-00	MatSup-School Admin	1,000.00	257.10	0.00	0.00	257.10	0.00	257.10
1240 Chief School Administrator - Function Subtotal		114,793.00	115,805.65	88,131.79	16,942.77	10,731.09	0.00	10,731.09
1310-400-00	Contractual Exps-BusAdmin	1,041.00	1,374.00	524.25	852.75	-3.00	0.00	-3.00
1310-490-00	BOCES Services-SBO	162,014.00	168,737.00	110,890.63	57,846.37	0.00	0.00	0.00
1310 Business Administration - Function Subtotal		163,055.00	170,111.00	111,414.88	58,699.12	-3.00	0.00	-3.00
1320-400-00	Contractual Exps-Auditor	8,700.00	8,700.00	8,450.00	250.00	0.00	0.00	0.00
1320 Auditing - Function Subtotal		8,700.00	8,700.00	8,450.00	250.00	0.00	0.00	0.00
1330-160-00	Salary-Tax Collector	2,500.00	2,500.00	2,500.00	0.00	0.00	0.00	0.00
1330-400-00	Tax Bills-Printing	1,000.00	1,000.00	948.20	0.00	51.80	0.00	51.80
1330-450-00	MatSup-Tax Collector	1,200.00	1,200.00	901.70	0.00	298.30	0.00	298.30
1330 Tax Collector - Function Subtotal		4,700.00	4,700.00	4,349.90	0.00	350.10	0.00	350.10
1420-400-00	Contractual Exps-Legal	5,000.00	17,845.88	17,682.12	37.40	126.36	0.00	126.36
1420 Legal - Function Subtotal		5,000.00	17,845.88	17,682.12	37.40	126.36	0.00	126.36
1430-490-00	BOCES Services-Personnel	10,638.00	10,638.00	7,016.66	3,621.34	0.00	0.00	0.00
1430 Personnel - Function Subtotal		10,638.00	10,638.00	7,016.66	3,621.34	0.00	0.00	0.00
1620-160-00	Salary-Operation	109,344.00	107,821.09	73,564.09	27,883.86	6,373.14	0.00	6,373.14
1620-160-10	Overtime-Operation	2,250.00	2,250.00	743.30	0.00	1,506.70	0.00	1,506.70
1620-160-20	Substitutes Salaries-Oper	3,656.00	9,727.63	9,832.26	0.00	-104.63	0.00	-104.63
1620-400-00	Contract-Misc-OpofPlant	5,600.00	3,114.31	1,128.83	742.31	1,243.17	0.00	1,243.17
1620-400-20	Electricity-Operation	27,675.00	27,675.00	13,654.86	14,020.14	0.00	0.00	0.00
1620-400-30	Telephone-Operation	5,000.00	5,000.00	2,897.64	1,552.36	550.00	0.00	550.00
1620-400-35	Water & Sewer-Operation	24,000.00	24,000.00	9,877.11	12,318.83	1,804.06	0.00	1,804.06
1620-400-50	Fire Safety Insp-Operatio	0.00	5,000.00	3,231.18	1,768.82	0.00	0.00	0.00
1620-400-80	Gym Floor Finish-Operatio	4,050.00	4,050.00	4,050.00	0.00	0.00	0.00	0.00
1620-450-00	MatSup-Operation	17,000.00	23,880.17	21,220.87	2,659.30	0.00	0.00	0.00
1620-454-00	Fuels-Fuel Oil & Propane	120,690.00	92,776.29	49,164.21	31,814.02	11,798.06	0.00	11,798.06

Westport Central School

Budget Status Report As Of: 03/31/2016
Fiscal Year: 2016

Fund: A GENERAL FUND

Budget Account	Description	Initial Budget	Current Budget	Year-to-Date Expenditures	Encumbrances Outstanding	Unencumbered Balance	Pending Encumbrance	Available Balance
1620 Operation of Plant - Function Subtotal		319,265.00	305,294.49	189,364.35	92,769.64	23,170.50	0.00	23,170.50
1621-160-00	Salary-Maintenance	8,403.00	8,403.00	4,875.50	1,818.14	1,709.36	0.00	1,709.36
1621-400-00	Contract-Maint of Plant	6,600.00	6,025.07	4,094.72	0.00	1,930.35	0.00	1,930.35
1621-400-10	Fire Extinguishers-Mainte	600.00	600.00	494.35	0.00	105.65	0.00	105.65
1621-400-50	Garbage-Maintenance	2,750.00	4,325.00	1,313.41	2,410.79	600.80	0.00	600.80
1621-400-60	Field Maintenance	750.00	750.00	0.00	0.00	750.00	0.00	750.00
1621-400-70	Elevator Insp-Maintenance	4,570.00	4,570.00	2,700.00	1,870.00	0.00	0.00	0.00
1621-400-90	Boiler-Maintenance/Repair	12,000.00	12,000.00	10,618.24	1,191.43	190.33	0.00	190.33
1621-450-00	Mat/Sup-Maint of Plant	6,000.00	7,957.93	6,121.94	1,025.86	810.13	294.70	515.43
1621 Maintenance of Plant - Function Subtotal		41,673.00	44,631.00	30,218.16	8,316.22	6,096.62	294.70	5,801.92
1670-400-00	Contractual-Central P&M	3,535.00	3,575.00	2,684.34	890.66	0.00	0.00	0.00
1670-450-00	Mat/Sup-Central P&M	1,100.00	1,100.00	364.53	722.32	13.15	0.00	13.15
1670-490-00	BOCES Svcs-Central P&M	3,358.00	3,358.00	2,238.04	1,119.96	0.00	0.00	0.00
1670 Central Printing & Mailing - Function Subtotal		7,993.00	8,033.00	5,286.91	2,732.94	13.15	0.00	13.15
1910-400-00	Unallocated Insurance	18,001.00	18,001.00	12,199.90	0.00	5,801.10	0.00	5,801.10
1910 Unallocated Insurance - Function Subtotal		18,001.00	18,001.00	12,199.90	0.00	5,801.10	0.00	5,801.10
1981-490-00	BOCES Admin Charges	53,888.00	53,888.00	35,925.32	17,962.68	0.00	0.00	0.00
1981 BOCES Administrative Costs - Function Subtotal		53,888.00	53,888.00	35,925.32	17,962.68	0.00	0.00	0.00
2020-150-00	Salary-Supervision	59,156.00	59,156.00	36,399.41	19,262.28	3,494.31	0.00	3,494.31
2020-400-00	Contractual-Supervision	1,500.00	1,500.00	682.00	0.00	818.00	0.00	818.00
2020 Supervision-Regular School - Function Subtotal		60,656.00	60,656.00	37,081.41	19,262.28	4,312.31	0.00	4,312.31
2070-490-00	BOCES Svcs-Inservice Trng	243.00	243.00	162.00	81.00	0.00	0.00	0.00
2070 Inservice Training-Instruction - Function Subtotal		243.00	243.00	162.00	81.00	0.00	0.00	0.00
2110-120-00	Teacher Salaries K-3	295,585.00	345,585.00	196,787.17	144,701.00	4,096.83	0.00	4,096.83
2110-120-10	Teacher Salaries 4-6	271,292.00	271,292.00	144,345.36	92,444.54	34,502.10	0.00	34,502.10
2110-130-00	Salary 7-12	910,252.00	910,252.00	510,044.61	362,521.96	37,685.43	0.00	37,685.43
2110-140-00	Substitutes & Tutor Sals	16,000.00	16,000.00	17,131.80	0.00	-1,131.80	0.00	-1,131.80
2110-160-00	Salaries-Teachers Aides	20,584.00	20,584.00	13,046.40	5,218.56	2,319.04	0.00	2,319.04
2110-200-00	Equipment-Teaching	6,000.00	6,000.00	3,422.79	0.00	2,577.21	0.00	2,577.21
2110-400-00	Contractual Inc Travel	0.00	1,419.00	956.00	70.00	393.00	593.00	-200.00
2110-400-10	Contractual Inc Repairs	5,605.00	3,875.00	2,035.23	203.02	1,636.75	99.00	1,537.75
2110-400-15	Petty Cash-Teaching	1,000.00	1,000.00	311.77	688.23	0.00	0.00	0.00
2110-400-25	Copiers-Lease & Maintenan	2,500.00	2,875.00	664.50	2,210.50	0.00	0.00	0.00
2110-400-30	Math Counts	100.00	100.00	90.00	0.00	10.00	0.00	10.00
2110-400-60	Contractual-Music	300.00	601.08	292.25	0.00	308.83	299.00	9.83
2110-400-65	Faculty Tutor Reimburse	1,800.00	1,800.00	160.00	0.00	1,640.00	0.00	1,640.00
2110-450-00	Mat/Sup-Gr K-Bisselle	275.00	275.00	202.05	0.00	72.95	0.00	72.95
2110-450-10	Mat/Sup-Gr 1-Welch	275.00	275.00	266.60	0.00	8.40	0.00	8.40
2110-450-20	Mat/Sup-Gr 2-Bubbins	275.00	275.00	157.73	0.00	117.27	0.00	117.27

Westport Central School

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2110-450-30	MatSup-Gr 3-Hathaway	420.00	420.00	289.29	0.00	130.71	0.00	130.71
2110-450-40	MatSup-Gr 4-Mandy	275.00	275.00	177.69	0.00	97.31	0.00	97.31
2110-450-50	MatSup-Gr 5-Frenyea	275.00	275.00	104.32	0.00	170.68	0.00	170.68
2110-450-60	MatSup-Gr 6-Brugger-Lobd	275.00	275.00	0.00	0.00	275.00	0.00	275.00
2110-450-70	MatSup-AIS-Saitoff	550.00	550.00	94.64	0.00	455.36	0.00	455.36
2110-450-72	MatSup-Art-Matthews	2,365.00	2,365.00	2,059.86	3.30	301.84	0.00	301.84
2110-450-74	MatSup-Busi-Chotkowski	283.00	283.00	249.42	0.00	33.58	0.00	33.58
2110-450-76	MatSup-Divers Ed-Rasco	138.00	138.00	0.00	0.00	138.00	0.00	138.00
2110-450-78	MatSup-Eng-Brnknn/Campag	550.00	550.00	272.00	0.00	278.00	0.00	278.00
2110-450-80	MatSup-Enrichment Prgm	605.00	908.58	908.58	0.00	0.00	0.00	0.00
2110-450-82	MatSup-Health-Phillips	138.00	138.00	46.00	0.00	92.00	0.00	92.00
2110-450-84	MatSup-HomeCareer-Chotko	1,000.00	2,138.18	475.30	1,662.88	0.00	0.00	0.00
2110-450-86	MatSup-LOTE-Napper/Phill	275.00	275.00	59.06	0.00	215.94	0.00	215.94
2110-450-88	MatSup-Math-Philp/Marctt	550.00	550.00	401.33	0.00	148.67	0.00	148.67
2110-450-90	MatSup-Music-Olson/Neiso	1,760.00	2,010.00	1,677.92	238.30	93.78	0.00	93.78
2110-450-92	MatSup-PhEd-Rascoe/Philp	1,045.00	1,061.69	1,061.69	0.00	0.00	0.00	0.00
2110-450-94	MatSup-Reading-Waite	275.00	275.00	230.47	43.99	0.54	0.00	0.54
2110-450-96	MatSup-Science-Fgll/Lohr	2,453.00	2,453.00	2,009.50	0.00	443.50	0.00	443.50
2110-450-98	MatSup-Social-Kelley/Per	550.00	550.00	384.34	3.12	162.54	0.00	162.54
2110-450-99	MatSup-Office Supplies	11,235.00	8,973.18	4,150.77	1,059.18	3,763.23	0.00	3,763.23
2110-480-00	Textbooks-Aided	20,001.00	20,001.00	11,475.16	527.88	7,997.96	0.00	7,997.96
2110-490-00	BOCES Services-Teaching	37,706.00	54,178.01	37,194.64	511.36	16,472.01	0.00	16,472.01
2110 Teaching-Regular School - Function Subtotal		1,614,567.00	1,680,850.72	953,236.24	612,107.82	115,506.66	991.00	114,515.66
2250-150-00	Salary-Schnts w/Disabiliti	162,097.00	162,097.00	99,232.22	58,997.08	3,867.70	0.00	3,867.70
2250-160-00	Noninstructional Salaries	33,930.00	34,590.00	25,593.63	9,065.75	-69.38	0.00	-69.38
2250-161-00	Substitute Sals-Noninstr	0.00	28.98	21.11	0.00	7.87	0.00	7.87
2250-400-00	Contractual-Sdnt w/Disabi	1,000.00	1,000.00	200.00	0.00	800.00	0.00	800.00
2250-400-01	Contractual-CSE	0.00	27,111.00	13,876.57	13,234.43	0.00	0.00	0.00
2250-450-00	MatSup-SpEd-Kearns/Hdsn	200.00	171.02	72.86	0.00	98.16	0.00	98.16
2250-490-00	BOCES Svcs-Sdnt w/Disabi	559,665.00	559,665.00	305,156.31	254,508.69	0.00	0.00	0.00
2250 Prg For Sdnts w/Disabil-Med Eligble - Function Subtotal		756,892.00	784,663.00	444,152.70	335,805.95	4,704.35	0.00	4,704.35
2280-150-00	Salary (Technology)	21,000.00	25,135.51	17,953.95	7,181.56	0.00	0.00	0.00
2280-450-00	MatSup-Oc Ed-Lackey	1,584.00	1,750.89	1,702.65	48.24	0.00	0.00	0.00
2280-490-00	BOCES Services- Oc Ed	111,380.00	122,518.00	82,338.73	29,041.27	11,138.00	0.00	11,138.00
2280 Occupational Education(Grades 9-12) - Function Subtotal		133,964.00	149,404.40	101,995.33	36,271.07	11,138.00	0.00	11,138.00
2610-150-00	Salary-Library	27,185.00	27,185.00	15,683.70	11,501.30	0.00	0.00	0.00
2610-400-00	Contractual-Library	200.00	200.00	40.00	0.00	160.00	0.00	160.00
2610-460-00	Library Materials-Aided	2,800.00	2,800.00	1,495.49	945.30	359.21	0.00	359.21
2610-490-00	BOCES Services-Library	2,886.00	3,185.92	2,323.94	562.06	299.92	0.00	299.92
2610 School Library & AV - Function Subtotal		33,071.00	33,370.92	19,543.13	13,008.66	819.13	40.00	779.13

Westport Central School

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2630-220-00	Computer Hardware-Aided	2,500.00	5,119.00	5,118.14	0.00	0.86	0.00	0.86
2630-460-00	Computer Software-Aided	3,670.00	5,161.50	4,847.50	0.00	314.00	0.00	314.00
2630-490-00	BOCES Svcs-Computer Instr	100,531.00	100,531.00	64,813.11	35,717.89	0.00	0.00	0.00
2630 Computer Assisted Instruction - Function Subtotal		106,701.00	110,811.50	74,778.75	35,717.89	314.86	0.00	314.86
2810-150-00	Salary-Guidance	61,045.00	61,045.00	35,218.20	25,826.68	0.12	0.00	0.12
2810-400-00	Cont-Guidance-Mazzotte	400.00	400.00	0.00	0.00	400.00	0.00	400.00
2810-450-00	Mat/Sup-Guidance-Mazzotte	550.00	550.00	185.16	0.00	364.84	0.00	364.84
2810 Guidance-Regular School - Function Subtotal		61,995.00	61,995.00	35,403.36	25,826.68	764.96	0.00	764.96
2815-160-00	Noninstrucional Salaries	33,436.00	34,428.94	24,657.10	9,771.84	0.00	0.00	0.00
2815-200-00	Equipment-Health Services	0.00	4,020.00	3,870.00	0.00	150.00	0.00	150.00
2815-400-00	Cont-HealthSvc-Schwobel	4,000.00	4,453.00	295.00	4,158.00	0.00	0.00	0.00
2815-450-00	Mat/Sup-HealthSvc-Schwobel	1,100.00	647.00	423.31	53.07	170.62	0.00	170.62
2815 Health Svcs-Regular School - Function Subtotal		38,536.00	43,548.94	29,245.41	13,982.91	320.62	0.00	320.62
2820-450-00	Mat/Sup-Psychological Svc	900.00	900.00	0.00	0.00	900.00	0.00	900.00
2820-490-00	BOCES Services-Psych Svcs	47,994.00	47,994.00	10,760.09	25,235.41	11,998.50	0.00	11,998.50
2820 Psychological Svcs-Reg Schl - Function Subtotal		48,894.00	48,894.00	10,760.09	25,235.41	12,898.50	0.00	12,898.50
2850-150-00	Salaries-Co-Curricular	27,645.00	27,645.00	7,205.96	1,208.26	19,230.78	0.00	19,230.78
2850-400-00	Contractual-Co-Curricular	500.00	500.00	401.00	0.00	99.00	0.00	99.00
2850-450-00	Mat/Sup-Co-Curricular	1,100.00	1,100.00	270.00	0.00	830.00	0.00	830.00
2850-450-40	Character Education	200.00	200.00	0.00	0.00	200.00	0.00	200.00
2850 Co-Curricular Activ-Reg Schl - Function Subtotal		29,445.00	29,445.00	7,876.96	1,208.26	20,359.78	0.00	20,359.78
2855-150-00	Salaries-Athletics	42,859.00	36,724.42	19,329.51	0.00	17,394.91	0.00	17,394.91
2855-160-00	Noninstruc Sals-Athletics	225.00	1,332.79	1,332.79	0.00	0.00	0.00	0.00
2855-400-00	Officials	15,000.00	14,496.50	9,885.00	0.00	4,611.50	0.00	4,611.50
2855-400-10	Athletics-Contractual	2,500.00	7,078.79	4,835.79	2,151.00	92.00	0.00	92.00
2855-400-20	Sports Awards & Recognitn	200.00	508.50	508.50	0.00	0.00	0.00	0.00
2855-400-30	First Aid Refresher-Athle	200.00	265.00	265.00	0.00	0.00	0.00	0.00
2855-450-00	Mat/Sup-Athletics	1,880.00	1,459.90	1,154.96	0.00	304.94	398.99	-94.05
2855-450-10	Sports Uniforms	1,500.00	2,498.10	2,498.10	0.00	0.00	0.00	0.00
2855 Interscholastic Athletics-Reg Schl - Function Subtotal		64,364.00	64,364.00	39,809.65	2,151.00	22,403.35	398.99	22,004.36
5510-160-00	Sals-Drvrs,Mechanic,Clerk	103,456.00	99,708.84	62,195.40	19,662.94	17,850.50	0.00	17,850.50
5510-160-03	Sals-Supervisor Transport	21,630.00	22,000.00	16,195.38	5,804.62	0.00	0.00	0.00
5510-160-08	Sals-Bus Drvrs-SummerSchl	0.00	0.00	1,387.93	0.00	-1,387.93	0.00	-1,387.93
5510-160-09	Sals-Bus Aides/Monitors	2,526.00	2,526.00	621.15	0.00	1,904.85	0.00	1,904.85
5510-160-10	Sals-Overtime-Transport	4,000.00	4,677.22	4,985.89	0.00	-308.67	0.00	-308.67
5510-160-20	Sals-Sports Runs-Transport	3,500.00	3,500.00	3,067.61	0.00	432.39	0.00	432.39
5510-160-30	Sals-Substitutes-Transport	4,000.00	7,747.16	8,359.16	0.00	-612.00	0.00	-612.00
5510-160-40	Sals-OthrTrips/Field-Tran	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00
5510-210-00	Bus Purchases	25,000.00	25,000.00	22,397.00	0.00	2,603.00	0.00	2,603.00
5510-400-04	Repairs to Buses	3,000.00	3,000.00	581.25	975.00	1,443.75	0.00	1,443.75

Westport Central School

Budget Status Report As Of: 03/31/2016
Fiscal Year: 2016

Fund: A GENERAL FUND

Budget Account	Description	Initial Budget	Current Budget	Year-to-Date Expenditures	Encumbrances Outstanding	Unencumbered Balance	Pending Encumbrance	Available Balance
5510-400-06	Insurance on Buses	16,378.00	8,399.00	6,761.00	0.00	1,638.00	0.00	1,638.00
5510-400-20	Misc Exps \$1000 or Less	0.00	55.53	55.53	0.00	0.00	0.00	0.00
5510-450-01	Fuel-Diesel/Gas	33,720.00	33,683.22	8,320.71	18,679.29	6,683.22	0.00	6,683.22
5510-450-02	Motor Oil	583.00	583.00	0.00	0.00	583.00	0.00	583.00
5510-450-03	Bus Parts-RegRouteVehicle	16,000.00	16,326.81	5,563.30	6,536.65	4,226.86	0.00	4,226.86
5510-450-04	Tires	3,000.00	3,000.00	764.88	1,235.12	1,000.00	0.00	1,000.00
5510-450-05	Lubricants Excpct MotorOil	1,000.00	1,000.00	207.42	292.58	500.00	0.00	500.00
5510-450-06	Trans Office Supplies	800.00	800.00	189.40	310.60	300.00	0.00	300.00
5510-450-07	Cleaning Supplies	300.00	300.00	0.00	0.00	300.00	0.00	300.00
5510-450-09	Misc Exps \$1000 or Less	1,000.00	981.25	133.00	0.00	848.25	0.00	848.25
5510-490-02	BOCES Svc-Bus Dr Training	3,644.00	3,644.00	2,189.55	1,454.45	0.00	0.00	0.00
5510 District Transportation Services - Function Subtotal		245,537.00	238,932.03	143,975.56	54,951.25	40,005.22	0.00	40,005.22
5530-160-00	Sals-Cleaners-Bus Garage	17,463.00	24,138.84	17,370.59	6,768.25	0.00	0.00	0.00
5530-200-00	Equipment-Bus Garage	4,000.00	4,000.00	1,094.04	1.66	2,904.30	0.00	2,904.30
5530-400-05	Garage Repairs	300.00	300.00	0.00	0.00	300.00	0.00	300.00
5530-400-07	Insurance on Garage	2,943.00	10,922.00	10,922.00	0.00	0.00	0.00	0.00
5530-400-08	Heat/Light/Electricity	10,325.00	10,325.00	4,845.58	3,479.42	2,000.00	0.00	2,000.00
5530-400-09	Telephone	600.00	600.00	358.13	191.87	50.00	0.00	50.00
5530-400-11	Rubbish/Snow Removal	0.00	275.00	0.00	275.00	0.00	0.00	0.00
5530-400-23	Water/Sewer	2,000.00	2,000.00	449.19	559.72	991.09	0.00	991.09
5530-450-08	Custodial Supplies	225.00	225.00	0.00	0.00	225.00	0.00	225.00
5530-450-10	Building Supplies	250.00	250.00	0.00	0.00	250.00	0.00	250.00
5530 Garage Building - Function Subtotal		38,126.00	53,035.84	35,039.53	11,275.92	6,720.39	0.00	6,720.39
9010-800-00	State Retirement (ERS)	91,890.00	64,779.00	44,407.86	15,908.95	4,462.19	0.00	4,462.19
9010 State Retirement - Function Subtotal		91,890.00	64,779.00	44,407.86	15,908.95	4,462.19	0.00	4,462.19
9020-800-00	Teachers Retirement (TRS)	274,161.00	263,418.00	152,905.27	102,459.40	8,053.33	0.00	8,053.33
9020 Teachers' Retirement - Function Subtotal		274,161.00	263,418.00	152,905.27	102,459.40	8,053.33	0.00	8,053.33
9030-800-00	Social Security	198,627.00	184,992.08	115,103.28	68,628.98	1,259.82	0.00	1,259.82
9030 Social Security - Function Subtotal		198,627.00	184,992.08	115,103.28	68,628.98	1,259.82	0.00	1,259.82
9040-800-00	Worker's Compensation	12,069.00	12,069.00	12,068.67	0.01	0.32	0.00	0.32
9040 Workers' Compensation - Function Subtotal		12,069.00	12,069.00	12,068.67	0.01	0.32	0.00	0.32
9045-800-00	Life Insurance	856.00	856.00	272.70	0.00	583.30	0.00	583.30
9045 Life Insurance - Function Subtotal		856.00	856.00	272.70	0.00	583.30	0.00	583.30
9050-800-00	Unemployment Insurance	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00
9050 Unemployment Insurance - Function Subtotal		1,500.00	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00
9060-800-00	Health Insurance	916,695.00	819,977.09	607,411.99	203,412.33	9,152.77	0.00	9,152.77
9060-800-10	Health Ins Buyout	42,656.00	44,398.47	21,135.94	22,001.81	1,260.72	0.00	1,260.72
9060-800-HR	Health Reimb Acct (HRA)	2,500.00	7,413.40	9,406.38	0.00	-1,992.98	0.00	-1,992.98
9060-800-ME	Health Ins-Medicare Reimb	55,000.00	55,000.00	40,491.40	13,637.00	871.60	0.00	871.60

Westport Central School

Budget Status Report As Of: 03/31/2016
Fiscal Year: 2016

Fund: A GENERAL FUND

Budget Account	Description	Initial Budget	Current Budget	Year-to-Date Expenditures	Encumbrances Outstanding	Unencumbered Balance	Pending Encumbrance	Available Balance
9060 Hospital, Medical, Dental Insurance - Function Subtotal		1,016,851.00	926,788.36	678,445.71	239,051.14	9,292.11	0.00	9,292.11
9721-600-00	Bond-Principal	115,000.00	115,000.00	14,988.66	100,011.34	0.00	0.00	0.00
9721-700-00	Bond-Interest	41,050.00	41,050.00	5,536.37	35,513.66	-0.03	0.00	-0.03
9721 Statutory Bonds-School Construction - Function Subtotal		156,050.00	156,050.00	20,525.03	135,525.00	-0.03	0.00	-0.03
9901-930-00	Transfer to School Lunch	11,159.00	11,159.00	0.00	0.00	11,159.00	0.00	11,159.00
9901-950-00	Transfer to Special Aid	2,285.00	2,285.00	0.00	0.00	2,285.00	0.00	2,285.00
9901 Transfer to Other Funds - Function Subtotal		13,444.00	13,444.00	0.00	0.00	13,444.00	0.00	13,444.00
Total GENERAL FUND		5,760,000.00	5,760,671.07	3,474,057.65	1,959,409.82	327,203.50	1,886.33	325,317.27

Westport Central School

Budgetary Transfer Report

Fiscal Year: 2016

Current Appropriation - Effective From: 03/01/2016 To: 03/31/2016

Effective Date	Trans ID	Transaction Description	Budget Account	Description	Amount Transferred From	Amount Transferred To
Fund: A - GENERAL FUND						
03/01/2016	002450	Budget transfer				
			A1010-400-00 R	Contractual-BOE	-6.00	
			A1620-454-00 R	Fuels-Fuel Oil & Propane	-1,244.72	
			A1621-400-00 R	Contractl-Maint of Plant	-231.88	
			A5510-450-01 R	Fuel-Diesel/Gas	-12.78	
			A9060-800-00 R	Health Insurance	-3,531.40	
			A1310-400-00 R	Contractual Exps-BusAdmin		6.00
			A1620-450-00 R	Mat/Sup-Operation		1,244.72
			A1621-450-00 R	Mat/Sup-Maint of Plant		231.88
			A5510-400-20 R	Misc Exps \$1000 or Less		12.78
			A9060-800-HR R	Health Reimb Acct (HRA)		3,531.40
03/03/2016	002469	Budget transfer				
			A1620-400-00 R	Contractl-Misc-OpofPlant	-1,772.00	
			A1620-400-00 R	Contractl-Misc-OpofPlant	-713.69	
			A1621-400-00 R	Contractl-Maint of Plant	-343.05	
			A2855-150-00 R	Salaries-Athletics	-335.00	
			A2855-150-00 R	Salaries-Athletics	-2,232.79	
			A1620-450-00 R	Mat/Sup-Operation		1,772.00
			A1620-450-00 R	Mat/Sup-Operation		713.69
			A1621-450-00 R	Mat/Sup-Maint of Plant		343.05
			A2855-400-10 R	Athletics-Contractual		2,232.79
			A2855-450-00 R	Mat/Sup-Athletics		335.00
03/09/2016	002530	Budget transfer				
			A9030-800-00 R	Social Security	-32.00	
			A9030-800-00 R	Social Security	-535.80	
			A9030-800-00 R	Social Security	-32.00	
			A9030-800-00 R	Social Security	-351.20	
			A9030-800-00 R	Social Security	-24.00	
			A9030-800-00 R	Social Security	-222.00	
			A9030-800-00 R	Social Security	-1,000.00	
			A1621-450-00 R	Mat/Sup-Maint of Plant		535.80
			A1621-450-00 R	Mat/Sup-Maint of Plant		351.20
			A1621-450-00 R	Mat/Sup-Maint of Plant		24.00
			A1621-450-00 R	Mat/Sup-Maint of Plant		222.00
			A1621-450-00 R	Mat/Sup-Maint of Plant		1,000.00
			A2110-400-00 R	Contractual Inc Travel		32.00
			A2110-400-00 R	Contractual Inc Travel		32.00
03/16/2016	002569	Budget transfer				
			A1620-160-00 R	Salary-Operation	-1,522.91	
			A2250-450-00 R	Mat/Sup-SpEd-Kearns/Hdsn	-28.98	
			A2855-150-00 R	Salaries-Athletics	-1,107.79	
			A5510-160-00 R	Sals-Drvrs,Mechanic,Clerk	-3,747.16	
			A1620-160-20 R	Substitutes Salaries-Oper		1,522.91
			A2250-161-00 R	Substitute Sals-Noninstr		28.98
			A2855-160-00 R	Noninstruc Sals-Athletics		1,107.79
			A5510-160-30 R	Sals-Substitutes-Transpor		3,747.16
03/18/2016	002579	Budget transfer				
			A1620-454-00 R	Fuels-Fuel Oil & Propane	-16,472.01	
			A9030-800-00 R	Social Security	-11,138.00	
			A9030-800-00 R	Social Security	-299.92	
			A2110-490-00 R	BOCES Services-Teaching		16,472.01
			A2280-490-00 R	BOCES Services- Oc Ed		11,138.00
			A2610-490-00 R	BOCES Services-Library		299.92
03/23/2016	002633	Budget transfer				

Westport Central School

Budgetary Transfer Report

Fiscal Year: 2016

Current Appropriation - Effective From: 03/01/2016 To: 03/31/2016

Effective Date	Trans ID	Transaction Description	Budget Account	Description	Amount Transferred From	Amount Transferred To
			A1620-454-00 R	Fuels-Fuel Oil & Propane	-62.98	
			A1620-454-00 R	Fuels-Fuel Oil & Propane	-1,100.00	
			A1620-454-00 R	Fuels-Fuel Oil & Propane	-270.00	
			A1620-454-00 R	Fuels-Fuel Oil & Propane	-677.22	
			A1620-450-00 R	Mat/Sup-Operation		62.98
			A1621-400-50 R	Garbage-Maintenance		1,100.00
			A2250-160-00 R	Noninstructional Salaries		270.00
			A5510-160-10 R	Sals-Overtime-Transport		677.22
03/29/2016	002662	Budget transfer				
			A2110-450-99 R	Mat/Sup-Office Supplies	-299.00	
			A2110-400-60 R	Contractual-Music		299.00
03/30/2016	002669	Budget transfer				
			A2110-400-10 R	Contractual Inc Repairs	-336.00	
			A2110-400-00 R	Contractual Inc Travel		336.00
			Total for Fund A - GENERAL FUND		-49,682.28	49,682.28

WESTPORT CENTRAL SCHOOL DISTRICT BUDGET 2016-17 FORECAST #2 AS OF 4/5/2016

ITEMS CHANGED IN BUDGET:

- \$8,417 Increase for Shared Business Office
- \$8,249 Decrease Shared Director of Student Support Services
- \$13,028 Increase Shared Superintendent's Salary-Estimate
- \$5,472 Decrease WC Insurance
- \$41,521 Decrease BOCES Services
- \$3,500 Increase for Uniforms
- \$5,358 Increase GEA State Aid
- \$921 Decrease in IMA State Aid-change in pupil count
- \$33,159 Increase for Additional TA for Special Education
- \$5,000 Increase in Salaries
- \$425 Increase in Contractual Music
- \$3,850 Increase in Fund Balance Appropriated

- \$3,000 Increase Bus Purchase Price-from Bus Reserve

WESTPORT CENTRAL SCHOOL DISTRICT SHARED CSE and SUPERINTENDENT COST

Salary and Employer Contributions:	
Salary for Superintendent for 2016-17	\$ 140,000
Social Security	\$ 10,710
NYS Teacher's Retirement System	\$ 18,564
Health Insurance (Buyout)	\$ 5,000
Worker's Compensation	\$ 227
Other remunerations: NYSCOSS Membership Dues	\$ 978
Total of 2016-17 salary and employer contributions	\$ 175,479

Salary and Employer Contributions:	
Salary for Director of Student Services for 2016-17	\$ 72,000
Social Security	\$ 5,508
NYS Teacher's Retirement System	\$ 9,547
Health Insurance (Buyout)	\$ 5,000
Worker's Compensation	\$ 227
Other remunerations:	\$ -
Total of 2016-17 salary and employer contributions	\$ 92,282

Westport's Cost of Services for Superintendent at 50%	87,740
Westport's Cost of Services for Director of Student Services at 40%	36,913
	<u>124,653</u>

Westport Central School

Budget Development Presentat

Fiscal Year: 2017

Fund: A GENERAL FUND

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Budget Account	Description	2014-2015 Actual Expenditure	2015-2016 Projected Expenditure	2015-2016 Adopted Budget	2016-2017 Proposed Budget	Dollar Change	Percent Change
1010 Board Of Education							
1010-400-00	Contractual-BOE	5,091	9,014	5,275	5,959	684	12.97%
1010-450-00	Mat/Sup-BOE	75	345	800	800		0.00%
1010-490-00	BOCES Services-BOE	2,230	4,280	4,280	2,115	-2,165	-50.58%
1010 Function Subtotal		7,396	13,639	10,355	8,874	- 1,481	-14.30%
1040 District Clerk							
1040-400-00	Contractual-DistrictClerk	3,880	3,200	3,200	3,200		0.00%
1040 Function Subtotal		3,880	3,200	3,200	3,200		0.00%
1060 District Meeting							
1060-400-00	Contractl-DistrictMeeting	180	180	225	225		0.00%
1060-450-00	Mat/Sup-District Meeting	27		75	75		0.00%
1060 Function Subtotal		207	180	300	300		0.00%
1240 Chief School Administrator							
1240-150-00	Salaries-Superintendent	58,800	40,500	50,000		-50,000	-100.00%
1240-160-00	Salaries-Secretaries	59,212	62,217	61,205	64,845	3,640	5.95%
1240-400-00	Contr'l Inc Milg/Phone-Su	1,626	1,385	2,188	1,489	-699	-31.95%
1240-400-01	Contractual-Superintendnt				87,740	87,740	****.***%
1240-400-30	Dues-School Admin	425	973	400	400		0.00%
1240-450-00	Mat/Sup-School Admin	873		1,000	1,000		0.00%
1240 Function Subtotal		120,936	105,075	114,793	155,474	40,681	35.44%
1310 Business Administration							
1310-400-00	Contractual Exps-BusAdmin	244	1,377	1,041	1,386	345	33.14%
1310-490-00	BOCES Services-BusAdmin	154,530	168,737	162,014	185,685	23,671	14.61%
1310 Function Subtotal		154,774	170,114	163,055	187,071	24,016	14.73%
1320 Auditing							
1320-400-00	Contractual Exps-Auditor	8,200	8,700	8,700	9,200	500	5.75%
1320 Function Subtotal		8,200	8,700	8,700	9,200	500	5.75%
1330 Tax Collector							
1330-160-00	Salary-Tax Collector	2,500	2,500	2,500	2,600	100	4.00%
1330-400-00	Tax Bills-Printing	973	948	1,000	1,000		0.00%
1330-450-00	Mat/Sup-Tax Collector	1,200	902	1,200	950	-250	-20.83%
1330 Function Subtotal		4,673	4,350	4,700	4,550	- 150	-3.19%
1345 Purchasing							
1345-490-00	BOCES Services-Purchasing				2,499	2,499	****.***%
1345 Function Subtotal					2,499	2,499	****.***%
1420 Legal							
1420-400-00	Contractual Exps-Legal	1,619	17,720	5,000	7,300	2,300	46.00%
1420 Function Subtotal		1,619	17,720	5,000	7,300	2,300	46.00%
1430 Personnel							
1430-490-00	BOCES Services-Personnel	10,844	10,638	10,638	11,343	705	6.63%

Westport Central School

Budget Development Presentat

Fiscal Year: 2017

Fund: A GENERAL FUND

Budget Account	Description	2014-2015 Actual Expenditure	2015-2016 Projected Expenditure	2015-2016 Adopted Budget	2016-2017 Proposed Budget	Dollar Change	Percent Change
1430 Function Subtotal		10,844	10,638	10,638	11,343	705	6.63%
1620 Operation of Plant							
1620-160-00	Salary-Operation	104,761	101,357	109,344	104,334	-5,010	-4.58%
1620-160-10	Overtime-Operation	489	743	2,250	500	-1,750	-77.78%
1620-160-20	Substitutes Salaries-Oper	9,733	9,832	3,656	11,981	8,325	227.71%
1620-200-00	Equipment-Operation				2,000	2,000	****. **%
1620-400-00	Contractl-Misc-OpofPlant	2,469	1,871	5,600	3,600	-2,000	-35.71%
1620-400-20	Electricity-Operation	24,718	27,675	27,675	25,000	-2,675	-9.67%
1620-400-30	Telephone-Operation	4,239	4,450	5,000	4,450	-550	-11.00%
1620-400-35	Water & Sewer-Operation	19,987	22,196	24,000	22,196	-1,804	-7.52%
1620-400-50	Fire Saftey Insp-Operatio		5,000		5,000	5,000	****. **%
1620-400-80	Gym Floor Finish-Operatio	4,050	4,050	4,050	4,500	450	11.11%
1620-450-00	Mat/Sup-Operation	23,923	23,880	17,000	17,000		0.00%
1620-454-00	Fuels-Fuel Oil & Propane	127,269	80,978	120,690	57,013	-63,677	-52.76%
1620 Function Subtotal		321,638	282,032	319,265	257,574	- 61,691	-19.32%
1621 Maintenance of Plant							
1621-160-00	Salary-Maintenance	7,455	6,694	8,403	5,817	-2,586	-30.77%
1621-200-00	Equipment-Maint of Plant	57,897			6,000	6,000	****. **%
1621-400-00	Contractl-Maint of Plant	52,591	4,095	6,600	2,600	-4,000	-60.61%
1621-400-10	Fire Extinguishers-Mainte	505	494	600	500	-100	-16.67%
1621-400-50	Garbage-Maintenance	1,623	3,724	2,750	3,175	425	15.45%
1621-400-60	Field Maintenance			750	750		0.00%
1621-400-70	Elevator Insp-Maintenance	4,177	4,570	4,570	4,600	30	0.66%
1621-400-90	Boiler-Maintenance/Repair		11,810	12,000	8,500	-3,500	-29.17%
1621-450-00	Mat/Sup-Maint of Plant	11,650	7,443	6,000	6,000		0.00%
1621-490-00	BOCES Svcs-Maint of Plant	146					0.00%
1621 Function Subtotal		136,044	38,830	41,673	37,942	- 3,731	-8.95%
1670 Central Printing & Mailing							
1670-400-00	Contractual-Central P&M	2,113	3,575	3,535	3,552	17	0.48%
1670-450-00	Mat/Sup-Central P&M	275	1,087	1,100	1,100		0.00%
1670-490-00	BOCES Svcs-Central P&M	3,394	3,358	3,358	3,345	-13	-0.39%
1670 Function Subtotal		5,782	8,020	7,993	7,997	4	0.05%
1910 Unallocated Insurance							
1910-400-00	Unallocated Insurance	17,382	12,200	18,001	13,171	-4,830	-26.83%
1910 Function Subtotal		17,382	12,200	18,001	13,171	- 4,830	-26.83%
1964 Refund on Real Property Taxes							
1964-400-UR	Refund on Real Prop Taxes	1,174					0.00%
1964 Function Subtotal		1,174					0.00%
1981 BOCES Administrative Costs							
1981-490-00	BOCES Admin Charges	47,677	53,888	53,888	63,609	9,721	18.04%
1981 Function Subtotal		47,677	53,888	53,888	63,609	9,721	18.04%

2020 Supervision-Regular School

Westport Central School

Budget Development Presentat

Fiscal Year: 2017

Fund: A GENERAL FUND

Budget Account	Description	2014-2015 Actual Expenditure	2015-2016 Projected Expenditure	2015-2016 Adopted Budget	2016-2017 Proposed Budget	Dollar Change	Percent Change
2020 Supervision-Regular School							
2020-150-00	Salary-Supervision	62,888	55,662	59,156	74,880	15,724	26.58%
2020-400-00	Contractual-Supervision	917	682	1,500	1,000	-500	-33.33%
2020 Function Subtotal		63,805	56,344	60,656	75,880	15,224	25.10%
2070 Inservice Training-Instruction							
2070-490-00	BOCES Svcs-Inservice Trng	14,982	243	243	243		0.00%
2070 Function Subtotal		14,982	243	243	243		0.00%
2110 Teaching-Regular School							
2110-120-00	Teacher Salaries K-3	293,169	341,488	295,585	303,006	7,421	2.51%
2110-120-10	Teacher Salaries 4-6	251,681	236,790	271,292	253,632	-17,660	-6.51%
2110-130-00	Salary 7-12	826,434	872,567	910,252	941,981	31,729	3.49%
2110-140-00	Substitutes & Tutor Sals	25,448	17,132	16,000	30,300	14,300	89.38%
2110-160-00	Salaries-Teachers Aides	19,235	18,265	20,584	21,861	1,277	6.20%
2110-200-00	Equipment-Teaching		3,423	6,000	4,000	-2,000	-33.33%
2110-400-00	Contractual Inc Travel	2,938	1,619		19,000	19,000	****.***%
2110-400-10	Contractual Inc Repairs	325	2,337	5,605	2,230	-3,375	-60.21%
2110-400-15	Petty Cash-Teaching	790	1,000	1,000	1,500	500	50.00%
2110-400-25	Copiers-Lease & Maintenan	2,500	2,875	2,500	2,875	375	15.00%
2110-400-30	Math Counts	90	90	100	200	100	100.00%
2110-400-60	Contractual-Music	458	591	300	600	300	100.00%
2110-400-65	Faculty Tuition Reimburse		160	1,800	1,800		0.00%
2110-450-00	Mat/Sup-Gr K-Bisselle	198	202	275	275		0.00%
2110-450-10	Mat/Sup-Gr 1-Welch	235	267	275	275		0.00%
2110-450-20	Mat/Sup-Gr 2-Bubbins		158	275	275		0.00%
2110-450-30	Mat/Sup-Gr 3-Hathaway	192	289	420	347	-73	-17.38%
2110-450-40	Mat/Sup-Gr 4-Mandy	120	178	275	275		0.00%
2110-450-50	Mat/Sup-Gr 5-Frenyea	73	104	275	275		0.00%
2110-450-60	Mat/Sup-Gr 6-BruggerLobde	69		275	775	500	181.82%
2110-450-70	Mat/Sup-AIS-Satloff		95	550	275	-275	-50.00%
2110-450-72	Mat/Sup-Art-Matthews	1,950	2,063	2,365	2,300	-65	-2.75%
2110-450-74	Mat/Sup-Busi-Chotkowski	15	249	283	275	-8	-2.83%
2110-450-76	Mat/Sup-Drivers Ed-Rasco			138	130	-8	-5.80%
2110-450-78	Mat/Sup-Eng-Brnkmm/Campag		272	550	360	-190	-34.55%
2110-450-80	Mat/Sup-Enrichment Prgm		909	605	605		0.00%
2110-450-82	Mat/Sup-Health-Phillips		46	138	130	-8	-5.80%
2110-450-84	Mat/Sup-HomeCareer-Chotko	736	2,138	1,000	2,077	1,077	107.70%
2110-450-86	Mat/Sup-LOTE-Napper/Phill	86	59	275	280	5	1.82%
2110-450-88	Mat/Sup-Math-Philp/Marctt	251	401	550	568	18	3.27%
2110-450-90	Mat/Sup-Music-Olson/Nelso	2,059	1,916	1,760	1,300	-460	-26.14%
2110-450-92	Mat/Sup-PhEd-Rascoe/Philp	273	1,062	1,045	1,000	-45	-4.31%
2110-450-94	Mat/Sup-Reading-Waite	379	274	275	275		0.00%
2110-450-96	Mat/Sup-Science-Fgl/Lohr	1,124	2,010	2,453	2,400	-53	-2.16%
2110-450-98	Mat/Sup-Social-Kelley/Per	324	387	550	550		0.00%
2110-450-99	Mat/Sup-Office Supplies	7,419	4,906	11,235	7,500	-3,735	-33.24%
2110-480-00	Textbooks-Aided	10,879	12,003	20,001	10,776	-9,225	-46.12%
2110-490-00	BOCES Services-Teaching	27,247	41,913	37,706	38,686	980	2.60%

Westport Central School

Budget Development Presentat

Fiscal Year: 2017

Fund: A GENERAL FUND

Budget Account	Description	2014-2015 Actual Expenditure	2015-2016 Projected Expenditure	2015-2016 Adopted Budget	2016-2017 Proposed Budget	Dollar Change	Percent Change
2110 Function Subtotal		1,476,697	1,570,238	1,614,567	1,654,969	40,402	2.50%
2250 Prg For Sdnts w/Disabil-Med Elgble							
2250-150-00	Salary-Sdnts w/Disabiliti	167,934	158,229	162,097	180,432	18,335	11.31%
2250-160-00	Noninstructional Salaries	33,743	34,659	33,930	35,783	1,853	5.46%
2250-161-00	Substitute Sals-Noninstr	284	21				0.00%
2250-200-00	Equipment-Students w/Disa				573	573	****.***%
2250-400-00	Contractual-Sdnt w/Disabi	1,428	200	1,000	1,000		0.00%
2250-400-01	Contractual-CSE		27,111		36,913	36,913	****.***%
2250-450-00	Mat/Sup-SpEd-Kearns/Hdsn	18	73	200	300	100	50.00%
2250-490-00	BOCES Svcs-Stdt w/Disabil	495,450	559,665	559,665	493,866	-65,799	-11.76%
2250 Function Subtotal		698,857	779,958	756,892	748,867	- 8,025	-1.06%
2280 Occupational Education(Grades 9-12)							
2280-150-00	Salary (Technology)		25,136	21,000	26,294	5,294	25.21%
2280-450-00	Mat/Sup-Oc Ed-Lackey	1,580	1,703	1,584	1,500	-84	-5.30%
2280-490-00	BOCES Services- Oc Ed	128,544	111,380	111,380	133,591	22,211	19.94%
2280 Function Subtotal		130,124	138,219	133,964	161,385	27,421	20.47%
2610 School Library & AV							
2610-150-00	Salary-Library	26,406	27,185	27,185	28,001	816	3.00%
2610-200-00	Equipment-Library				2,000	2,000	****.***%
2610-400-00	Contractual-Library	160	80	200	200		0.00%
2610-450-00	Mat/Sup-Library	-495			431	431	****.***%
2610-460-00	Library Materials-Aided	2,562	2,441	2,800	3,157	357	12.75%
2610-490-00	BOCES Services-Library	3,028	2,886	2,886	3,189	303	10.50%
2610 Function Subtotal		31,661	32,592	33,071	36,978	3,907	11.81%
2630 Computer Assisted Instruction							
2630-220-00	Computer Hardware-Aided	260	5,118	2,500	3,000	500	20.00%
2630-450-00	Mat/Sup-Computer Instruc				1,500	1,500	****.***%
2630-460-00	Computer Software-Aided		4,848	3,670	3,326	-344	-9.37%
2630-490-00	BOCES Svcs-Computer Instr	102,526	100,531	100,531	115,381	14,850	14.77%
2630 Function Subtotal		102,786	110,497	106,701	123,207	16,506	15.47%
2810 Guidance-Regular School							
2810-150-00	Salary-Guidance	59,183	61,045	61,045	63,633	2,588	4.24%
2810-400-00	Contr-Guidance-Mazzotte	787		400	400		0.00%
2810-450-00	Mat/Sup-Guidance-Mazzotte	345	185	550	550		0.00%
2810 Function Subtotal		60,315	61,230	61,995	64,583	2,588	4.17%
2815 Health Svcs-Regular School							
2815-160-00	Noninstructional Salaries	33,471	34,429	33,436	35,246	1,810	5.41%
2815-200-00	Equipment-Health Services		3,870		2,590	2,590	****.***%
2815-400-00	Contr-HealthSvc-Schwoebel	4,072	4,453	4,000	4,295	295	7.38%
2815-450-00	Mat/Sup-HealthSvc-Schwoeb	487	423	1,100	1,000	-100	-9.09%
2815-490-00	BOCES Services-Health Srv				2,835	2,835	****.***%
2815 Function Subtotal		38,030	43,175	38,536	45,966	7,430	19.28%

Westport Central School

Budget Development Presentat

Fiscal Year: 2017

Fund: A GENERAL FUND

Budget Account	Description	2014-2015 Actual Expenditure	2015-2016 Projected Expenditure	2015-2016 Adopted Budget	2016-2017 Proposed Budget	Dollar Change	Percent Change
2820 Psychological Svcs-Reg Schl							
2820-450-00	Mat/Sup-Psychological Svc	1,591		900	900		0.00%
2820-490-00	BOCES Services-Psych Svcs	47,994	35,996	47,994	47,196	-798	-1.66%
2820 Function Subtotal		49,585	35,996	48,894	48,096	- 798	-1.63%
2850 Co-Curricular Activ-Reg Schl							
2850-150-00	Salaries-Co-Curricular	24,412	8,414	27,645	32,156	4,511	16.32%
2850-400-00	Contractual-Co-Curricular	600	401	500	500		0.00%
2850-450-00	Mat/Sup-Co-Curricular	1,161	470	1,100	1,100		0.00%
2850-450-40	Character Education	-220		200	200		0.00%
2850 Function Subtotal		25,953	9,285	29,445	33,956	4,511	15.32%
2855 Interscholastic Athletics-Reg Schl							
2855-150-00	Salaries-Athletics	29,687	19,330	42,859	51,300	8,441	19.69%
2855-160-00	Noninstruc Sals-Athletics	1,411	1,333	225	1,450	1,225	544.44%
2855-200-00	Equipment-Athletics				3,493	3,493	****.***%
2855-400-00	Officials	10,738	9,885	15,000	15,000		0.00%
2855-400-10	Athletics-Contractual	4,652	6,987	2,500	4,681	2,181	87.24%
2855-400-20	Sports Awards & Recognitn	222	509	200	200		0.00%
2855-400-30	First Aid Refresher-Athle	19	265	200	200		0.00%
2855-450-00	Mat/Sup-Athletics	3,201	1,354	1,880	1,800	-80	-4.26%
2855-450-10	Sports Uniforms		2,498	1,500	5,000	3,500	233.33%
2855-490-00	BOCES Svcs-Athletics				1,197	1,197	****.***%
2855 Function Subtotal		49,930	42,161	64,364	84,321	19,957	31.01%
5510 District Transportation Services							
5510-160-00	Sals-Drvrs,Mechanic,Clerk	90,531	81,776	103,456	96,235	-7,221	-6.98%
5510-160-03	Sals-Supervisor Transport	18,398	20,097	21,630	22,660	1,030	4.76%
5510-160-09	Sals-Bus Aides/Monitors		621	2,526	400	-2,126	-84.16%
5510-160-10	Sals-Overtime-Transport	7,248	4,986	4,000	7,250	3,250	81.25%
5510-160-20	Sals-Sports Runs-Transpor	4,313	3,068	3,500	4,325	825	23.57%
5510-160-30	Sals-Substitutes-Transpor	9,068	8,359	4,000	9,000	5,000	125.00%
5510-160-40	Sals-OthrTrips/Field-Tran			2,000		-2,000	-100.00%
5510-210-00	Bus Purchases		22,397	25,000		-25,000	-100.00%
5510-210-UR	Utilize Bus Reserve	105,685			109,000	109,000	****.***%
5510-400-04	Repairs to Buses	1,856	1,556	3,000	3,000		0.00%
5510-400-06	Insurance on Buses	15,312	6,761	16,378	6,917	-9,461	-57.77%
5510-400-14	Contractual and Other	107					0.00%
5510-400-20	Misc Exps \$1000 or Less		56		100	100	****.***%
5510-400-24	SummerSchlMileage-ChgFFnd	-6,548	-7,379				0.00%
5510-450-01	Fuel-Diesel/Gas	21,138	27,000	33,720	15,392	-18,328	-54.35%
5510-450-02	Motor Oil			583	583		0.00%
5510-450-03	Bus Parts-RegRouteVehicle	18,560	12,100	16,000	11,900	-4,100	-25.63%
5510-450-04	Tires	1,802	2,000	3,000	2,000	-1,000	-33.33%
5510-450-05	Lubricants Excpt MotorOil	1,526	500	1,000	1,000		0.00%
5510-450-06	Trans Office Supplies	412	500	800	500	-300	-37.50%
5510-450-07	Cleaning Supplies			300	300		0.00%
5510-450-09	Misc Exps \$1000 or Less	1,319	133	1,000	1,000		0.00%

Westport Central School

Budget Development Presentat

Fiscal Year: 2017

Fund: A GENERAL FUND

Budget Account	Description	2014-2015 Actual Expenditure	2015-2016 Projected Expenditure	2015-2016 Adopted Budget	2016-2017 Proposed Budget	Dollar Change	Percent Change
5510 District Transportation Services							
5510-490-02	BOCES Svc-Bus Dr Training	4,684	3,644	3,644	3,620	-24	-0.66%
5510 Function Subtotal		295,411	188,175	245,537	295,182	49,645	20.22%
5530 Garage Building							
5530-160-00	Sals-Cleaners-Bus Garage	16,205	24,139	17,483	26,552	9,069	51.87%
5530-200-00	Equipment-Bus Garage		1,096	4,000	1,000	-3,000	-75.00%
5530-400-05	Garage Repairs	686		300	300		0.00%
5530-400-07	Insurance on Garage	2,018	10,922	2,943	12,117	9,174	311.72%
5530-400-08	Heat/Light/Electricity	10,927	8,325	10,325	7,369	-2,956	-28.63%
5530-400-09	Telephone	565	550	600	550	-50	-8.33%
5530-400-11	Rubbish/Snow Removal	27	275		275	275	****. **%
5530-400-22	Fire Monitoring	232					0.00%
5530-400-23	Water/Sewer	1,362	1,009	2,000	1,009	-991	-49.55%
5530-450-08	Custodial Supplies	461		225	225		0.00%
5530-450-10	Building Supplies	187		250	250		0.00%
5530 Function Subtotal		32,670	46,316	38,126	49,647	11,521	30.22%
9010 State Retirement							
9010-800-00	State Retirement (ERS)	51,898	57,857	91,890	78,459	-13,431	-14.62%
9010 Function Subtotal		51,898	57,857	91,890	78,459	- 13,431	-14.62%
9020 Teachers' Retirement							
9020-800-00	Teachers Retirement (TRS)	328,631	255,365	274,161	247,778	-26,383	-9.62%
9020 Function Subtotal		328,631	255,365	274,161	247,778	- 26,383	-9.62%
9030 Social Security							
9030-800-00	Social Security	180,663	183,472	198,627	203,577	4,950	2.49%
9030 Function Subtotal		180,663	183,472	198,627	203,577	4,950	2.49%
9040 Workers' Compensation							
9040-800-00	Worker's Compensation	9,196	11,986	12,069	15,135	3,066	25.40%
9040 Function Subtotal		9,196	11,986	12,069	15,135	3,066	25.40%
9045 Life Insurance							
9045-800-00	Life Insurance	-44	273	856	857	1	0.12%
9045 Function Subtotal		- 44	273	856	857	1	0.12%
9050 Unemployment Insurance							
9050-800-00	Unemployment Insurance	187		1,500	1,500		0.00%
9050 Function Subtotal		187		1,500	1,500		0.00%
9060 Hospital, Medical, Dental Insurance							
9060-800-00	Health Insurance	797,213	814,474	916,695	918,862	2,167	0.24%
9060-800-10	Health Ins Buyout	43,341	43,138	42,656	45,544	2,888	6.77%
9060-800-FS	Health Ins ER Funded FSA	5,306					0.00%
9060-800-HR	Health Reimb Acct (HRA)	22,730	9,406	2,500	19,831	17,331	693.24%
9060-800-ME	Health Ins-Medicare Reimb	52,870	54,128	55,000	55,000		0.00%
9060 Function Subtotal		921,460	921,146	1,016,851	1,039,237	22,386	2.20%

Westport Central School

Budget Development Presentat

Fiscal Year: 2017

Fund: A GENERAL FUND

Budget Account	Description	2014-2015 Actual Expenditure	2015-2016 Projected Expenditure	2015-2016 Adopted Budget	2016-2017 Proposed Budget	Dollar Change	Percent Change
9089 Other (specify)							
9089-800-UR	RetirementComp-UseReserve	6,000					0.00%
9089 Function Subtotal		6,000					0.00%
9721 Statutory Bonds-School Construction							
9721-600-00	Bond-Principal	311,804	115,000	115,000	120,000	5,000	4.35%
9721-700-00	Bond-Interest	56,437	41,050	41,050	36,694	-4,356	-10.61%
9721 Function Subtotal		368,241	156,050	156,050	156,694	644	0.41%
9901 Transfer to Other Funds							
9901-930-00	Transfer to School Lunch	5,450		11,159		-11,159	-100.00%
9901-950-00	Transfer to Special Aid	3,943	6,981	2,285	7,083	4,798	209.98%
9901 Function Subtotal		9,393	6,981	13,444	7,083	- 6,361	-47.31%
9950 Transfer to Capital Fund							
9950-900-00	Transfer to Capital Funds	4,892					0.00%
9950-900-01	Transfer to Capital Funds				100,000	100,000	****.***%
9950 Function Subtotal		4,892			100,000	100,000	****.***%
Total GENERAL FUND		5,793,549	5,436,145	5,760,000	6,043,704	283,704	4.93%

Selection Criteria

Criteria Name: Last Run
Fund: A
Suppress Budget Accounts with Zero Amounts
Report Title: Budget Development Presentat
Column 1 Value: Prior Year Expenditure
Column 2 Value: Current Year Estimated
Column 3 Value: Current Year Initial
Column 4 Value: Proposed Amount
Column 5 Value: Dollar
Column 6 Value: Percent
Column 7 Value: None
Column 8 Value: None
Column 9 Value: None
Column 10 Value: None
Column 11 Value: None
Column 12 Value: None
Column 13 Value: None
From Column Value: Current Year Initial
To Column Value: Proposed Amount
Sort by: Fund/Function
Subtotal Breaks: Function
Show break headers: Function
Printed by Sharlene Petro-Durgan

[illegible]

Sharlene Petro-Durgan:
Decrease due to lower fuel prices and consumption and driver salaries

Sharlene Petro-Durgan:
Executive Budget less:
BOCES Aid decrease \$10,270
Transportation Aid decrease \$39,448
Recalculate Excess Cost Aid is \$5,276 more

Sharlene Petro-Durgan:
Small Gov't. Assist. \$63,896
Bullet Aid \$0

IGH

WESTPORT CENTRAL SCHOOL DISTRICT COMPARISON OF GOVERNOR'S BUDGET AND FINAL BUDGET

AID CATEGORY	2016-17 Governor's School Aid Proposal	2016-17 Final Budget	2016-17 Difference
Foundation Aid	1,529,634	1,529,634	-
High Tax Aid	109,232	109,232	-
Computer Software Aid	3,490	3,326	(164)
Library Material Aid	1,456	1,387	(69)
Textbook Aid	11,417	10,776	(641)
Hardware and Technology Aid	982	935	(47)
Final GEA payment - new line in State Aid Run	-	451	451
Gap Elimination Adjustment (GEA)	(5,358)	(451)	4,907
	1,650,853	1,655,290	4,437

WESTPORT CENTRAL SCHOOL DISTRICT

BUDGET 2016-17 FORECAST #2 AS OF 4/5/2016

REVENUES		2015-16	2016-17	DIFF
1	2015-16 Current Tax Levy \$3,446,676 2016-17 Property Tax Cap \$3,446,543 (.00%)	\$ 3,446,676	\$ 3,446,543	\$ (133)
2	Other Income (i.e. Interest, Penalties, Donations, Gifts)	\$ 24,000	\$ 55,300	\$ 31,300
3	State Aid Projection	\$ 2,198,867	\$ 2,186,525	\$ (12,342)
4	Appropriated Reserve-EBALR/Bus	\$ 54,646	\$ 109,000	\$ 54,354
5	Fund Balance Appropriated	\$ 35,811	\$ 246,336	\$ 210,525
6	TOTAL REVENUES	\$ 5,760,000	\$ 6,043,704	\$ 283,704

EXPENDITURES		2015-16	2016-17	DIFF
7	BOCES Services	\$ 1,098,227	\$ 1,108,400	\$ 10,173
8	Debt Service	\$ 156,050	\$ 156,694	\$ 644
9	Fuel Oil & Propane-Main Building & Bus Garage	\$ 131,015	\$ 64,381	\$ (66,634)
10	Fuel-Diesel & Gasoline	\$ 33,720	\$ 15,392	\$ (18,328)
11	Insurance-Health	\$ 916,695	\$ 938,693	\$ 21,998
12	Insurance-Health-Buyouts	\$ 42,656	\$ 45,544	\$ 2,888
13	Insurance-Health-Medicare Reimbursements	\$ 55,000	\$ 55,000	\$ -
14	Insurance-Liability	\$ 37,322	\$ 32,205	\$ (5,117)
15	Materials/Supplies (less Diesel/Gas for buses)	\$ 85,189	\$ 77,986	\$ (7,203)
16	Capital Improvements	\$ -	\$ 100,000	\$ 100,000
17	Retirement-Employees' (ERS)	\$ 91,890	\$ 78,459	\$ (13,431)
18	Retirement-Teachers' (TRS)	\$ 274,161	\$ 247,778	\$ (26,383)
19	Salaries-General Fund	\$ 2,385,968	\$ 2,481,998	\$ 96,030
20	School Bus	\$ 25,000	\$ 109,000	\$ 84,000
21	Shared CSE & Superintendent	\$ -	\$ 124,653	\$ 124,653
22	Other (i.e. Social Security/Contracts, Etc)	\$ 427,107	\$ 407,521	\$ (19,586)
23	TOTAL EXPENDITURES	\$ 5,760,000	\$ 6,043,704	\$ 283,704

EXPENDITURES 2016-17 (PROJECTED) \$ 6,043,704

REVENUES 2016-17 (PROJECTED) \$ 6,043,704

24 DIFFERENCE \$ -

25	RESULTING TAX LEVY	\$3,446,543	\$3,446,543	\$0
	(Resulting Tax Levy needs to be equal to or less than Property Tax Cap of \$3,446,543) ----->	RESULTING 2016-17 LEVY	PROPERTY TAX CAP	UNDER (OVER) CAP

26 % INCREASE IN TAX LEVY (1% = \$34,467) ----> 0.00%

27 % INCREASE IN BUDGET (1% = \$57,600) ----> 4.93%

Revision #2 4-5-16

Capital Improvements

1 Year Capital Project

2016-17

\$100,000 Project

1 Year Capital Project

2017-18

\$100,000 Project

In-House Work

General Fund

Smart Schools

Security

Door access controls \$8,000

Wi-fi expansion \$52,000

Laptops

PA system \$14,000

Phone system \$20,000

Or

Funded in year 2016-17 Capital P
Project

Field – Athletics Upgrades

Grade/seed

Extend

Clay/roll

Window/Screen repairs &
replacements

Add air conditioners \$25,000

- Computer lab
- library

Auditorium

\$40-50,000

Rigging

Curtains

Electrical

Fire Curtains

Risers \$3,900

Speakers \$2,000

Controls \$8,000

Playground

New equipment \$25-35,000

Playground/tennis court

Steps/railings \$30-\$40,000

Asbestos Abatement

A. Rooms 109-205 @\$33,000
New floors @ \$8-10,000

Or

B. Carpet over existing floor & add to
bonded project abatement and
replacement approx. \$8,000

Ceiling Tiles

A. 1954 wing \$60,000 & abatement?

Or

B. Add drop ceiling below \$20,000

Garage

B. Floor drains
Oil Water Separation \$30,000

A = \$100,000 - \$103,000

B = \$58,000 + phone system \$20,000
PA system \$14,000

Replace fan in mail room
bathroom \$200

\$ 28,000 - buy out or stairs - concrete
\$100,000.

Bonded Capital Project
2018-19 Begin

Roof

Replace 1954 roof \$120,000

Replace unit ventilators \$81,500

Heating

Replace 2nd boiler \$50,000

Athletic Fields

Tennis courts – repair/resurface, fence

Replace hot water storage tank
\$26,000

Baseball – dugouts \$50,000

Floors

Stairs - \$30,000 (or in 2017-18)

Asbestos abatement 9 rooms @
\$17,000 per or \$153,000 total

Locker Rooms/Bathrooms - \$70,000 &
\$50,000

New floors \$100,000

Driveway

Kitchen

Repave

Replace hood \$50,000

Expand parking – rear

Add fire suppression \$20,000

Create parent drop-off

Bus Garage ?

Drain repairs -

site sanitation \$50,000

catch basin \$10,000

Update fiber optic phone lines

*Ceiling tiles
abatement + replacement
floor -
abatement + replacement*

7

Editorial: Give input now on school budgets

If you want to have some influence in how your school district is spending money or deciding its educational offerings, now is the time to get involved.

School boards around the region are busy working on budgets for the 2016-17 year. The decisions they make will affect everyone, whether you have children in school or not.

Yet, year after year, few members of the public attend school board meetings during this crucial time. The money paid in taxes and the quality of students who graduate each year are linked to board decisions.

A smattering of local districts have put together advisory committees that give citizens a voice in the budget deliberations.

But most districts in this area just shrug off the lack of public participation and carry on with budget decisions. They are then sometimes surprised in May when voters say no thanks to the proposed budget.

When board members see empty chairs at meeting after meeting, year after year, we encourage them to take the initiative to find other ways to cull opinions, including stakeholder committees.

All districts should provide an email address that people can use to correspond with the school board, and its use should be encouraged.

The Press-Republican reports on area school budgets, often writing stories about meetings where the spending plans are put together.

School boards have a tough job — and their constituents don't know just how difficult it is unless they attend meetings or at least follow the newspaper reports.

The biggest challenge is in meeting the state tax cap. Everyone thinks schools can add up to 2 percent in taxes each year without needing supermajority vote support, but that's not the case.

Each school gets its own tax cap, figured on a formula that takes into account several financial factors. Many schools in our area have a tax cap under 2 percent.

Higher state aid is proposed this year, but that hasn't always been the case.

State Comptroller Thomas P. DiNapoli recently issued a report saying that state aid to school districts has increased by \$6 billion over the past 10 years to \$23.3 billion total.

The biggest chunk, Foundation Aid, started in 2007, increased in 2008 and 2009 and was frozen throughout the recession. It has been rising since 2012-13 but is still \$2.2 billion below where it was scheduled to be now, DiNapoli's report said.

And in 2010-11, the state started diverting other school aid to help reduce its overall budget deficit, called the Gap Elimination Adjustment.

In each year since, the state has lessened the impact of that adjustment, but it is still a thorn in the side of local districts, who get less than they should be receiving.

Local taxes are still the main source of school revenue. Last year, the state's share was 35.9 percent of total funding, while local money made up 59.7 percent, DiNapoli reported.

So North Country residents have plenty of incentive — both from an educational standpoint and financially — to share their thoughts with the local school board.

By By By By By By [Pauline Liu](#)[Print Page](#)

March 23, 2016 8:44PM

Audit: Ellenville schools had too much in fund balance

ELLENVILLE -- The Ellenville school district retained more fund balance than was legally allowable, according to an audit by the state Comptroller's office released on Wednesday.

State auditors criticized the district's budgeting practices after reviewing Ellenville's budgets for 2012-13 through 2014-15.

State law allows districts to keep up to 4 percent of the current budget in a rainy day account which is known as fund balance.

Auditors said that the Ellenville Board of Education overestimated its spending by a total of \$11 million and wound up with fund balances ranging from 9.2 percent to 13.5 percent over those years. They recommended the district return some of that money to taxpayers.

"It is no secret that the allocation of state aid for schools is unpredictable," said Ellenville superintendent Lisa Wiles in an email.

"I think it is important to note that we have had a operational deficit for the last two years. We have used the surplus to offset that deficit," she added.

Wiles cast some blame on the cut in state aid called the Gap Elimination Adjustment which started in the 2010-2011 fiscal year and has yet to be eliminated fully.

"We have used a combination of our surplus and staff reductions to cover the Gap Elimination Adjustment," said Wiles.

The district which operates three schools with about 1,700 students and 386 employees is currently closed for spring break. Its current budget is \$48.6 million.

In her response to the Comptroller's office, Wiles said that the district is strengthening its budget practices to meet all appropriate legal recommendations. She explained that the district reduced its fund balance by \$471,602 in the current budget and the upcoming budget will reflect additional deductions.

The district will be presenting its 2016-2017 budget next month.

The state's 4 percent limit on fund balance has been a controversial topic. Some groups don't believe it's enough rainy day funding given the current economy.

"Parents and others concerned with providing a quality education to our students should applaud school district leadership for having the foresight to save enough funds to get them through lean times like this when they are facing a .12 percent tax cap this year and caps below 2 percent for the next three years according to inflation projections from the Federal Reserve," said Michael Borges, executive director of the State Association of School Business Officials.

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**A DAY LATE (TECHNICALLY) AND A
(BUNCH OF) DOLLAR(S) SHORT
STATE PULLS ALL NIGHTER TO PASS
A "TIMELY" STATE BUDGET**

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Twenty six years ago today my wife Lynne woke me up in the middle of the night to tell me it was time to go to the hospital for the arrival of our second son. Knowing that it had just turned April 1st, I replied "I'm not falling for that. I know what day it is!" Danny was born 90 minutes later. Those first few hours of April 1st were the beginning of wonderful things. Will the struggle to produce a sound state budget yield similar results? Let's take a look.

Try as they might, state leaders couldn't meet the midnight deadline of an "on time" state budget, settling instead for a "timely" one. Indeed, as long as school districts could wake up today and begin planning their own budgets using real state aid numbers, it's largely a distinction without a difference.

There is much to applaud in the 2016-2017 state budget, some to decry and a few things that just leave you scratching your head:

1. **The budget provides a billion and a half of new aid to education.** That's a 6.5% increase; a significant investment that required most state programs to be frozen in order to free up this level of resources for public education. Within that total, the Gap Elimination Adjustment has finally been removed. The GEA was an abomination, directly contravening the state constitutional requirement of providing a sound, basic education to every child. It was abhorrent from the outset, but particularly egregious when it remained years beyond the fiscal crisis it was intended to help. While many rural schools will be thrilled to have their GEA amount restored, statistically the restoration benefits suburban high wealth districts the most (since they had the most left to restore and this year's local property tax freeze left them unable to raise the local funding that forms the vast majority of their school budget.)

Is \$1.5 billion enough? Short answer? No way. It makes no investment in the billions still owed to schools under the CFE court settlement and it fails to cover even the cost of extending our existing programs and services into the next year (though it comes close.) State leaders created a school funding crisis this year when they failed to alter the tax cap's 0% limit on local revenue increases. They needed to provide enough state aid to eliminate the GEA, pay at least a normal aid increment and make up for the loss in local revenue that their law prohibited districts from raising. That's a tall order. However, realistically, a 6.5% in-

crease in a state budget that stays at a 2% total spending increase shows that education remains a state priority. Paying the full amount of reimbursable aid for BOCES, Transportation, Building and Special Education Aids is always laudable and a \$675 million increase in Foundation Aid is nothing to sneeze at, though far short of correcting for years of inequity. In the next few days, we'll have a better idea of how the totals play out in individual school district aid runs.

Perhaps the most beneficial aspect of this year's school aid is that the elimination of the GEA and the providing of an otherwise healthy increase sets the stage for our most important work: Designing a new, workable, equitable Foundation Aid formula that accurately assesses what each community is realistically able to provide for its students and then have the state provide whatever is needed above that to assure the state lives up to its constitutional responsibilities. Until that politically difficult but vital effort is undertaken, New York State will continue to damage its children and its future. New York State is first in educational funding in total, but near last in how it distributes that aid. It is largely responsible for the entrenched poverty and lack of job competitiveness that plagues our urban centers and our rural communities. **This year's state aid is not the finish line, it's the starting line.** We need go no further than the aid runs to see that some districts have only received what the governor originally proposed and some of our districts cannot raise even last year's amount under the local property tax freeze. That's no way to provide for education. Despite the fact that total state education aid is fast approaching \$25 billion, we have work left to do.

2. There was **no private and parochial school tuition tax credit** included in the state budget. This was a major victory for public education and allowed for additional aid above the governor's originally proposed amount. The issue may well come back in post budget negotiations toward the end of the legislative session, but for now, we are prevailing in this RSA Legislative Priority.
3. **Charter school funding was increased by \$432 per student**, for a total increase of \$52 million. For districts with students being sent to charter schools, this increase will exacerbate the lack of local revenue, forcing an unnecessary competition between the local public school district and charters. The largest impact will be in the New York City schools
4. **The minimum wage increase is a compromise that reflected the concerns of rural school districts.** Moving to a \$15 minimum wage is a double edged sword for rural districts. The wage increase might well entice young people to remain in the rural communities but schools and struggling local employers would be hard pressed to pay the increased costs. The final approach allows most rural areas to see an increase to only \$12.50 per hour, incrementally increasing over several years until it reaches that figure. Beyond that, the state's Director of the Budget would have to certify that the upstate economy is strong enough for further increases leading to the \$15/hour cap. As with the tuition tax credit, state leaders heard your concerns and the impact on rural schools was indeed a factor in crafting the legislative compromise.

5. **The total amount of aid for Community Schools is \$175 million**, up \$75 million from the governor's proposal. This amount is largely for districts that persistently struggle, but the amount allotted is encouraging. Community Schools can have a dramatic impact in rural school districts, given that many rural issues (such as teen drug and alcohol use, pregnancy and lack of after school supervision) are identical to those of urban students. Seeing Community Schools funded at an initially healthy level bodes well for their expansion into rural districts. "[Click here for school district aid runs](#)"
6. **The budget does not address receivership for struggling school districts, nor does it separate the requirement of having a teacher evaluation plan in place from receiving state aid increases.** No APPR by September 1st still means no aid increase. Despite significant advocacy efforts, this requirement is what remains of one of the governor's signature pieces of legislation. Simply put, despite its potential for a horrific result, it stays in place.
7. The spending plan also includes non-education related items, like **a gradual income tax cut for middle level earners and 12 weeks of paid family leave** (the most generous such program in the nation.) While the former will no doubt be of help in rural communities and the latter will obviously help those whose circumstances put them in need of it, the payment of the family leave plan has not been specified and so may have the potential to be an unfunded mandate on rural school districts. Discussion to date has placed the financial burden on employee contributions, but it is difficult to imagine early contributions sufficient enough to pay the expenses projected for the program.

WRAP UP: Middle aged and elderly legislators pulling an all-nighter to arrive at a \$147 billion state spending plan that was negotiated in secret and served to lawmakers who had no opportunity to read the voluminous tome, is obviously not an optimal governing process. Whether it is truly the best budget of the Andrew Cuomo era remains to be seen. Individual school districts will be affected in diverse (and often perverse) ways until we have a rational Foundation Aid distribution formula, but taken in total, there appears to be little threat of additional harm done by this state budget and there is much that will set the stage for a new era of educational funding. RSA's advocacy on your behalf paid off with victories on a number of issues and a total state aid amount that is one of the largest in state history. Final answer? State budgets may well be simultaneously generous and insufficient for years until the state does the hard work of creating an equitable, rather than political funding formula for our students.



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