

2017-2018 WCS BUDGET

2015-16 Tax Levy	2016-17 Tax Levy	2017-18 Tax Levy	Dollar Change	% Change
3,169,056	3,221,251	3,276,444	55,193	1.71%

2015-16 Budget	2016-17 Budget	2017-18 Budget	Dollar Change	% Change
10,909,004	11,063,777	11,256,480	192,703	1.74%

2015-16 Revenue	2016-17 Revenue	2017-18 Revenue	Dollar Change	% Change
7,739,948	7,842,526	7,980,036	137,510	1.75%

2017/2018 Budget Summary

13/14 Complete Budget increase was \$417,648, a 4.1% increase.
 14/15 Complete Budget increase was \$273,956, a 2.59% increase.
 15/16 Complete Budget increase was \$65,571, a .60% increase.
 16/17 Complete Budget increase is \$154,773, a 1.42% increase.
 17/18 Complete Budget increase is \$192,703, a 1.74% increase.

13/14 Revenue increase was \$357,398, a 5.0% increase.
 14/15 Revenue increase was \$213,380, a 2.85% increase.
 15/16 Revenue increase was 29,831, a .39% increase.
 16/17 Revenue increase was 102,578, a 1.33% increase.
 17/18 Revenue increase is 137,510, a 1.75% Increase.

13/14 Tax Levy increase was \$60,250, a 2.0% increase.
 14/15 Tax Levy increase was \$60,576, a 1.97% increase.
 15/16 Tax Levy increase was \$35,740, a 1.14% increase.
 16/17 Tax Levy increase was \$52,195, a 1.65% increase.
 17/18 Tax Levy increase is \$55,193, an 1.71% increase.

2017-2018 Revenue

Revenue

<u>Local Sources</u>		<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>Variance 17-18</u> <u>vs 16-17</u>
A1090	Interest & Penalties	11,000	11,000	11,000	11,000	0
A1311	Tuition from Individuals	0	0	0	0	0
A1410	Admissions to Events	2,000	2,000	2,000	2,000	0
A2230	Tuition from Other Districts	10,000	10,000	10,000	10,000	0
A2304	Trans Contract	0	0	0	0	0
A2401	Interest Earnings	1,000	1,000	1,000	1,000	0
A2655	Misc. Sales	0	0	0	0	0
A2705	Gifts & Donations	0	0	0	0	0
A2770	Misc. Revenues	15,000	15,000	15,000	15,000	0
A2799	Refunds, Prior Yrs. Exp.	0	0	0	0	0
A2801	Trans from Cap. Fund	0	0	0	0	0
A4601	Medicaid Reimbursement	0	0	0	10,000	10,000
Total - Local Sources		39,000	39,000	39,000	49,000	10,000

<u>State Funding Sources</u>		<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>Variance 17-18</u> <u>vs 16-17</u>
A3101.00	Foundation Aid	3,447,519	3,460,274	3,526,424	3,569,167	42,743
	Gap Elimination Adjustment	(205,621)	(29,330)	0	0	0
A3101.00	Excess Cost Aid for HDCCP	235,451	200,280	169,682	125,362	(44,320)
A3102.00	Lottery Aid	0	0	0	0	0
A3103.00	BOCES AID	601,198	550,382	548,176	566,170	17,994
A3103.00	BOCES Aid - Capital Project			0	0	0
A3260.00	Textbook Aid	28,362	28,692	26,699	25,556	(1,143)
A3262.00	Software Aid	0	0	0	0	0
A3263.00	Library Loan Aid	0	0	0	0	0
<u>Other State Aid</u>						
	Aid for Transportation	539,616	516,285	636,373	635,867	(506)
	Aid for Building Projects	1,943,901	1,943,901	1,960,951	1,978,779	17,828
	Aid for Extraordinary Need	0	0	0	0	0
	Aid for Gifted & Talented	0	0	0	0	0
	Aid for Operating Standards	0	0	0	0	0
	Aid for ERSA	0	0	0	0	0
	Aid for Growth	0	0	0	0	0
	Aid for ARRA Education Jobs Restoration	0	0	0	0	0
	Aid for Hardware & Technology	5,691	5,464	5,221	5,135	(86)
Total Aid from State Sources		6,596,117	6,675,948	6,873,526	6,906,036	32,510

Approp Fund Balance & Use of Reserves	1,075,000	1,025,000	930,000	1,025,000	95,000
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Total Revenue	7,710,117	7,739,948	7,842,526	7,980,036	137,510
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	14-15 Budget	14-15 Actual	15-16 Budget	15-16 Actual	16-17 Budget	17-18 Budget	Variance	Explanation
Central Services								
1670-400 Central Mailing-Contractual	6,500	5,298	6,800	5,298	6,800	6,800	0	
1670-450 Central Mailing-Supplies	300	402	300	50	300	350	50	
1670-490 BOCES Printing	3,500	2,990	3,500	2,033	3,500	3,500	0	
1680-490 BOCES Data Proc Support	51,433	46,280	51,381	51,381	53,516	58,811	5,295	
1910-400 Unallocated Ins	39,400	39,110	41,400	40,224	42,400	42,700	300	
1920-400 Assoc Dues (School Board Assoc)	4,500	4,443	0	0	0	0	0	
1964-400 Refund of Taxes	500	0	500	0	500	500	0	
Total Central Services	106,133	98,523	103,881	98,986	107,016	112,661	5,645	Budgetary Increase 5%

BOCES Administration								
1981-490 Rental Cost	116,132	116,131	115,973	115,973	126,159	118,259	(7,900)	
Total BOCES Administration	116,132	116,131	115,973	115,973	126,159	118,259	(7,900)	Budgetary Decrease -6%

Benefits for Adm Comp

Employee's Retirement	24,112		21,542		20,459	21,738	1,279	
Teachers Retirement	45,279		37,895		33,304	28,517	(4,787)	
Social Security	29,123		30,487		31,443	33,015	1,572	
Workers Comp	969		1,017		1,068	1,121	53	
Unemployment Ins.	1,878		1,993		2,050	2,158	108	
Disability	1,338		1,405		1,475	1,549	74	
Health Ins.	97,588		103,931		112,245	112,245	0	
Dental Ins.	3,381		3,550		3,728	3,914	186	
Total Cost of Benefits	203,668		201,820		205,772	204,257	(1,515)	Budgetary Decrease -1%

Total Administrative Component	1,099,304		1,122,096		1,134,755	1,167,127	32,372	Budgetary Increase 3%
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	14-15 Budget	14-15 Actual	15-16 Budget	15-16 Actual	16-17 Budget	17-18 Budget	Variance	Explanation
Pupil Personnel Services								
Guidance								
2810-150 Salary - Counselors	89,093	96,429	92,869	92,506	94,983	105,496	10,513	
2810-160 Salary - Guidance Secretary	17,132	19,968	42,741	46,313	45,145	46,732	1,587	
2810-162 Health Ins Buy-Out	1,000	333	0	0	0	0	0	
2810-200 Equipment	0	0	0	0	0	0	0	
2810-400 Contractual	970	2,144	500	812	1,000	1,000	0	
2810-450 Supplies	1,000	1,137	1,200	1,020	1,200	1,200	0	
Total Guidance	109,195	120,011	137,310	140,650	142,328	154,428	12,100	Budgetary Increase 9%

	14-15 Budget	14-15 Actual	15-16 Budget	15-16 Actual	16-17 Budget	17-18 Budget	Variance	Explanation
Nurse Services								
2815-160 Salary - RN	43,769	40,771	44,691	41,694	45,636	46,894	1,258	
2815-162 Health Ins Buy-Out	0	0	0	0	0	0	0	
2815-200 Equipment for Nurse	0	0	0	0	0	0	0	
2815-400 Contractual	500	221	700	702	800	800	0	
2815-450 Supplies	1,500	1,176	1,500	1,760	1,500	1,500	0	
2815-490 BOCES for Student Assistance	11,677	11,677	11,941	11,941	12,012	12,320	308	
Total Nurse	57,446	53,845	58,832	56,097	59,948	61,514	1,566	Budgetary Increase 3%
School Psychology								
2820-490 BOCES Psychologist	50,160	50,160	50,965	51,891	55,371	56,274	903	
2825-490 BOCES Social Work	500	0	500	0	500	500	0	
Total School Psychology	50,660	50,160	51,465	51,891	55,871	56,774	903	Budgetary Increase 2%
Total Pupil Personnel Services	217,301	224,016	247,607	248,638	258,147	272,716	14,569	Budgetary Increase 6%

	14-15 Budget	14-15 Actual	15-16 Budget	15-16 Actual	16-17 Budget	17-18 Budget	Variance	Explanation
Pupil Activities								
2850-150 Salary for Advisors	14,888	14,444	16,388	15,137	16,634	17,300	666	
2850-400 Contractual For Clubs	4,500	5,492	4,600	3,301	5,500	3,500	(2,000)	
2855-150 Salaries for Athletics	58,535	55,277	56,703	53,438	57,554	60,856	3,302	
2855-200 Equipment for Athletics	0	0	0	0	0	0	0	
2855-400 Contr. Refs & Physicals	19,500	18,155	20,500	16,230	20,000	20,000	0	
2855-450 Supplies	9,000	8,851	9,000	8,765	9,300	9,300	0	
2855-490 BOCES for Scheduling	2,177	2,176	2,285	2,258	2,370	2,350	(20)	
Total Pupil Activities	108,600	104,395	109,476	99,129	111,358	113,306	1,948	Budgetary Increase 2%
Total Instruction	3,972,834	3,745,314	4,132,390	3,859,834	4,281,183	4,409,181	127,998	Budgetary Increase 3%

	14-15 Budget	14-15 Actual	15-16 Budget	15-16 Actual	16-17 Budget	17-18 Budget	Variance	Explanation
Transportation								
5510-160 Sal. Drivers, Mechanics	311,339	291,554	316,889	271,002	334,578	338,519	3,941	
5510-160 Transportation Coordinator	20,600	20,500	21,115	21,013	21,642	22,346	704	
5510-161 Salaries for extra driving	60,000	66,190	70,000	71,509	75,000	91,800	16,800	
5510-162 Health Ins Buy-Out	3,000	3,000	3,000	3,000	3,000	2,000	(1,000)	
5510-200 Equipment	0	0	0	0	0	0	0	
5510-400 Contractual	21,500	20,979	21,500	19,186	22,500	23,500	1,000	
5510-410 Contr Radio Tower	350	265	350	287	350	350	0	
5510-450 Regular Supplies	20,000	12,747	18,000	7,573	16,000	12,000	(4,000)	
5510-451 Fuel for Vehicles	69,594	56,125	48,627	29,287	37,794	50,640	12,846	
5510-452 Oil and Antifreeze	2,000	1,995	2,000	1,467	2,000	2,000	0	
5510-453 Tires	4,000	2,008	4,000	2,209	4,000	4,000	0	
5510-490 BOCES for Cert & training	1,529	1,391	1,616	1,807	1,711	1,651	(60)	
Total Transportation	513,912	476,754	507,097	428,341	518,575	548,806	30,231	Budgetary Increase 6%
Garage								
5530-160 Non Inst Salaries	4,764	5,055	4,884	4,859	5,006	6,000	994	
5530-200 Equipment	0	0	0	0	0	0	0	
5530-400 Contractual	23,200	20,836	22,900	16,188	23,000	21,000	(2,000)	
5530-401 Propane	17,419	15,821	12,700	5,096	9,400	12,140	2,740	
5530-450 Supplies	5,500	6,158	5,500	3,294	6,000	5,000	(1,000)	
Total Garage	50,883	47,870	45,984	29,437	43,406	44,140	734	Budgetary Increase 2%
Contract Transportation								
5540-400 Rome, Albany	0	0	0	0	0	0	0	
Total Contract Trans	0	0	0	0	0	0	0	Budgetary Increase None
Total Transportation	564,795	524,624	553,081	457,778	561,981	592,946	30,965	Budgetary Increase 6%
Interfund Transfers								
9901-930 Trans to Cafeteria	24,000	24,000	30,000	135,000	35,000	45,000	10,000	
9901-950 Special Ed Summer 4408	12,000	12,000	13,000	39,865	13,000	16,000	3,000	
Total Interfund Trans.	36,000	36,000	43,000	174,865	48,000	61,000	13,000	Budgetary Increase 27%
Benefits for Instr & Trans								
Employee's Retirement	126,790		128,147		116,472	123,902	7,430	
Teacher's Retirement	377,005		282,101		266,414	232,750	(33,664)	
Social Security	216,274		215,471		229,446	245,276	15,830	
Workers Comp	22,252		23,365		24,533	25,760	1,227	
Unemployment Ins.	52,391		55,011		57,762	21,634	(36,128)	
Disability	3,584		3,763		3,951	4,149	198	
Health Insurance, Active	901,530		960,129		886,939	836,939	(50,000)	
Health Insurance, Retirees	337,469		259,404		272,374	285,993	13,619	
Dental Insurance	17,372		19,241		20,203	21,213	1,010	
Total Benefits	2,054,667		1,946,632		1,878,094	1,797,616	(80,478)	Budgetary Increase -4%
Total Instructional Component	6,628,296		6,675,103		6,769,258	6,860,743	91,485	Budgetary Increase 1%

Budget Comparison	2014-2015	2015-2016	2016-2017	2017-2018	Variance
Administrative Component	1,099,304	1,122,096	1,134,755	1,167,127	32,372 Budgetary Increase 2.9%
Capital Component	3,115,833	3,111,805	3,159,764	3,228,610	68,846 Budgetary Increase 2.2%
Program Component	6,628,296	6,675,103	6,769,258	6,860,743	91,485 Budgetary Increase 1.4%
Total Budget	10,843,433	10,909,004	11,063,777	11,256,480	192,703 Budgetary Increase 1.7%