



VALLEY CENTRAL SCHOOLS

2019-2020 Proposed Budget Three Part Data

April 25, 2019



BUDGET SUMMARY

	2018 - 2019	REVISED 2018 - 2019	2019-2020	INCREASE (DECREASE)
CAPITAL COMPONENT	\$ 8,725,067	\$ 8,621,450	\$ 9,987,362	\$ 1,365,912
ADMINISTRATIVE COMPONENT	\$ 8,262,089	\$ 8,481,325	\$ 8,819,426	\$ 338,101
PROGRAM COMPONENT	\$ 87,036,137	\$ 86,920,518	\$ 88,015,212	\$ 1,094,694
TOTALS	\$ 104,023,293	\$ 104,023,293	\$ 106,822,000	\$ 2,798,707
				2.69%



Capital Component

ACCOUNT CODE	DESCRIPTION	REVISED		2019-2020 BUDGET	CHANGE
		2018-2019 BUDGET	2018-2019 BUDGET		
A1600.100-00-0000	BUILDINGS/GROUNDS/ MAINT. SALARIES	\$ 2,906,676	\$ 2,825,476	\$ 2,993,621	\$ 168,145
A1600.200-00-0000	EQUIPMENT	\$ 61,850	\$ 61,850	\$ 80,000	\$ 18,150
A1600.400-00-0000	CONTRACTUAL EXPENSES	\$ 885,000	\$ 935,000	\$ 895,001	\$ (39,999)
A1600.422-00-0000	FUEL & UTILITIES				\$ -
	-ELECTRIC	\$ 350,000	\$ 400,000	\$ 410,000	\$ 10,000
	-GAS	\$ 335,000	\$ 335,000	\$ 335,000	\$ -
	-TELEPHONE	\$ 67,500	\$ 67,500	\$ 70,000	\$ 2,500
	-WATER & SEWER	\$ 45,000	\$ 45,000	\$ 45,000	\$ -
A1600.450-00-0000	SUPPLIES	\$ 345,474	\$ 311,796	\$ 299,770	\$ (12,026)
A1600.490-00-0000	BOCES	\$ 63,000	\$ 63,000	\$ 70,350	\$ 7,350
					\$ -
	<u>SPECIAL ITEMS</u>				\$ -
A1930.400-00-0000	JUDGEMENTS & CLAIMS			\$ -	\$ -
A1964.400-00-0000	PROPERTY TAX REFUNDS	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
					\$ -
	<u>DEBT SERVICE</u>				\$ -
A9711.600-00-0000	PRINCIPAL	\$ 1,443,028	\$ 1,443,028	\$ 2,212,000	\$ 768,972
A9711.700-00-0000	INTEREST	\$ 658,800	\$ 658,800	\$ 799,600	\$ 140,800
A9770.600-00-0000	BOND ANTICIPATION NOTES				\$ -
					\$ -
	<u>INTERFUND TRANSFERS</u>				\$ -
A9950.900-00-0000	CAPITAL FUND			\$ 258,000	\$ 258,000
					\$ -
	<u>EMPLOYEE BENEFITS</u>				\$ -
A9000-800-00-0000	EMPLOYEE BENEFITS	\$ 1,533,739	\$ 1,445,000	\$ 1,489,020	\$ 44,020
					\$ -
	TOTAL CAPITAL COMPONENT	\$ 8,725,067	\$ 8,621,450	\$ 9,987,362	\$ 1,365,912



Administrative Component

ACCOUNT CODE	DESCRIPTION	REVISED		2019-2020 BUDGET	CHANGE
		2018-2019 BUDGET	2018-2019 BUDGET		
	<u>BOARD OF EDUCATION</u>				
A1010.400-00-0000	CONTRACTUAL EXPENSES	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
A1010.450-00-0000	SUPPLIES & MATERIALS	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
A1040.160-00-0000	DISTRICT CLERK SALARY	\$ 59,241	\$ 45,000	\$ 45,000	\$ -
A1040.450-00-0000	DISTRICT CLERK SUPPLIES	\$ 500	\$ 500	\$ 500	\$ -
A1060.400-00-0000	CONTRACTUAL EXP-DISTRICT MEETING	\$ 10,500	\$ 10,500	\$ 10,000	\$ (500)
A1060.450-00-0000	SUPPLIES & MATERIALS-DISTRICT MEETING	\$ 4,500	\$ 4,500	\$ 4,500	\$ -
A1060.490-00-0000	BOCES	\$ 12,149	\$ 23,048	\$ 23,510	\$ 462
					\$ -
	<u>SUPERINTENDENT</u>				\$ -
A1240.150-15-0000	SUPERINTENDENT SALARY	\$ 227,800	\$ 246,580	\$ 248,489	\$ 1,909
A1240.160-15-0000	OFFICE SALARIES (SEE NOTE BELOW)	\$ 89,586	\$ 89,586	\$ 92,274	\$ 2,688
A1240.200-15-0000	EQUIPMENT	\$ 500	\$ 500	\$ -	\$ (500)
A1240.400-15-0000	CONTRACTUAL EXPENSES	\$ 12,500	\$ 12,500	\$ 12,500	\$ -
A1240.450-15-0000	SUPPLIES & MATERIALS	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
					\$ -
	<u>BUSINESS OFFICE</u>				\$ -
A1310.150-15-0000	ASSISTANT SUPT FOR BUSINESS SALARY	\$ 179,000	\$ 192,682	\$ 179,000	\$ (13,682)
A1310.160-15-0000	BUSINESS OFFICE SALARIES (SEE NOTE	\$ 295,396	\$ 245,396	\$ 261,100	\$ 15,704
A1310.200-15-0000	EQUIPMENT	\$ 500	\$ 500	\$ -	\$ (500)
A1310.400-15-0000	CONTRACTUAL EXPENSES	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
A1310.450-15-0000	SUPPLIES & MATERIALS	\$ 5,500	\$ 5,500	\$ 5,500	\$ -
A1310.490-00-0000	BOCES	\$ 30,093	\$ 42,000	\$ 44,267	\$ 2,267
A1320.160-00-0000	INTERNAL CLAIMS AUDITOR SALARY	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
A1320.400-00-0000	ANNUAL AUDITS	\$ 45,000	\$ 48,500	\$ 48,500	\$ -
A1325.160-15-0000	TREASURER'S SALARY	\$ 107,371	\$ 107,371	\$ 110,592	\$ 3,221
A1330.400-00-0000	CONTRACTUAL EXPENSES-TAX COLLECTION	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
A1380.400-00-0000	FISCAL AGENT FEES	\$ 37,000	\$ 37,000	\$ 37,000	\$ -



Administrative Component (cont.)

ACCOUNT CODE	DESCRIPTION	2018-2019 BUDGET	REVISED		CHANGE
			2018-2019 BUDGET	2019-2020 BUDGET	
	<u>STAFF</u>				
A1420.400-00-0000	LEGAL	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
	<u>PERSONNEL</u>				\$ -
A1430.160-15-0000	PERSONNEL SALARIES	\$ 101,150	\$ 101,150	\$ 147,467	\$ 46,317
A1430.200-15-0000	EQUIPMENT	\$ 500	\$ 500	\$ -	\$ (500)
A1430.400-15-0000	CONTRACTUAL EXPENSES	\$ 43,437	\$ 38,437	\$ 38,500	\$ 63
A1430.450-15-0000	SUPPLIES & MATERIALS	\$ 2,660	\$ 2,660	\$ 2,660	\$ -
A1430.490-00-0000	BOCES	\$ 25,056	\$ 27,356	\$ 35,625	\$ 8,269
	<u>RECORDS MANAGEMENT</u>				\$ -
A1460.400-00-0000	CONTRACTUAL EXPENSES		\$ 2,300	\$ 2,300	\$ -
	<u>PUBLIC INFORMATION</u>				\$ -
A1480.150-00-0000	PUBLIC INFO & MEDIA SALARIES		\$ 45,000	\$ 45,000	\$ -
A1480.400-00-0000	CONTRACTUAL EXPENSES		\$ 8,850	\$ 8,900	\$ 50
A1480.490-00-0000	BOCES		\$ 43,600	\$ 43,600	\$ -
	<u>PRINTING</u>				\$ -
A1670.400-00-0000	CONTRACTUAL EXPENSES	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
	<u>CENTRAL DATA PROCESSING</u>				\$ -
A1680.490-00-0000	BOCES		\$ 125,000	\$ 128,400	\$ 3,400
	<u>INSURANCE</u>				\$ -
A1910.441-00-0000	INSURANCE	\$ 229,560	\$ 275,000	\$ 281,700	\$ 6,700
	<u>MISCELLANEOUS</u>				\$ -
A1920.400-00-0000	SCHOOL ASSOCIATION DUES	\$ 27,337	\$ 20,000	\$ 20,000	\$ -
	<u>SPECIAL ITEMS</u>				\$ -
A1981.490-00-0000	BOCES ADMINISTRATIVE CHARGES	\$ 730,891	\$ 730,891	\$ 757,629	\$ 26,738



Administrative Component (cont.)

ACCOUNT CODE	DESCRIPTION	REVISED		2019-2020 BUDGET	CHANGE
		2018-2019 BUDGET	2018-2019 BUDGET		
	<u>CURRICULUM</u>				
A2010.150-00-0000	ASSISTANT SUPERINTENDENT	\$ 180,900	\$ 192,682	\$ 180,900	\$ (11,782)
A2010.150-00-0000	DIRECTORS (CURRICULUM & DATA TESTING)	\$ 126,731	\$ 299,700	\$ 308,519	\$ 8,819
A2010.150-00-0000	CURRICULUM WRITING	\$ 11,794	\$ 47,334	\$ 46,142	\$ (1,192)
A2010.160-00-0000	CURRICULUM OFFICE SALARIES	\$ 118,874	\$ 126,980	\$ 138,300	\$ 11,320
A2010.200-00-0000	EQUIPMENT	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)
A2010.400-00-0000	CONTRACTUAL EXPENSES	\$ 4,500	\$ 24,500	\$ 26,000	\$ 1,500
A2010.450-00-0000	SUPPLIES & MATERIALS	\$ 3,500	\$ 3,500	\$ 25,150	\$ 21,650
	<u>SUPERVISION</u>				\$ -
A2020.150-00-0000	PRINCIPAL SALARIES	\$ 2,179,067	\$ 1,949,936	\$ 2,053,833	\$ 103,897
A2020.160-00-0000	PRINCIPAL OFFICE SALARIES	\$ 736,556	\$ 673,894	\$ 674,841	\$ 947
A2020.200-00-0000	EQUIPMENT	\$ 1,020	\$ 1,020	\$ -	\$ (1,020)
A2020.400-00-0000	CONTRACTUAL EXPENSES	\$ 31,302	\$ 31,302	\$ 71,420	\$ 40,118
A2020.450-00-0000	SUPPLIES & MATERIALS	\$ 2,318	\$ 2,318	\$ 9,800	\$ 7,482
	<u>INSERVICE TRAINING</u>				\$ -
A2070.150-00-0000	SALARIES		\$ 15,000	\$ 21,500	\$ 6,500
A2070.400-00-0000	CONTRACTUAL EXPENSES		\$ 900	\$ 900	\$ -
A2070.450-00-0000	SUPPLIES & MATERIALS		\$ 30,000	\$ 20,000	\$ (10,000)
A2070.490-00-0000	BOCES STAFF DEVELOPMENT		\$ 90,000	\$ 90,000	\$ -
	<u>EMPLOYEE BENEFITS</u>				\$ -
A9000.800-00-0000	EMPLOYEE BENEFITS	\$ 2,372,800	\$ 2,244,852	\$ 2,303,608	\$ 58,756
	TOTAL ADMINISTRATIVE COMPONENT	\$ 8,262,089	\$ 8,481,325	\$ 8,819,426	\$ 338,101



Program Component

ACCOUNT CODE	DESCRIPTION	2018-2019 BUDGET	REVISED		CHANGE
			2018-2019 BUDGET	2019-2020 BUDGET	
	<u>INSTRUCTION</u>				
	INSTRUCTIONAL SALARIES				
A2110.100-00-0000	- REGULAR INSTRUCTION	\$ 28,309,998	\$ 28,309,998	\$ 28,896,425	\$ 586,427
A2110.160-00-0000	- REGULAR INSTRUCTIONAL SUPPORT	\$ 2,079,796	\$ 2,079,796	\$ 2,172,964	\$ 93,168
A2110.200-00-0000	EQUIPMENT	\$ 29,820	\$ 29,820	\$ -	\$ (29,820)
A2110.400-01-0000	CONTRACTUAL EXPENSES	\$ 668,949	\$ 525,000	\$ 428,800	\$ (96,200)
A2110.450-00-0000	SUPPLIES	\$ 484,151	\$ 535,000	\$ 558,948	\$ 23,948
A2110.470-00-0000	TUITION		\$ 150,000	\$ 150,000	\$ -
A2110.480-00-0000	TEXTBOOKS	\$ 271,000	\$ 271,000	\$ 271,000	\$ -
A2110.490-00-0000	BOCES	\$ 4,992,337	\$ 557,500	\$ 485,000	\$ (72,500)
	<u>SPECIAL EDUCATION</u>				\$ -
A2250-100-00-0000	SPECIAL EDUCATION	\$ 9,007,757	\$ 8,063,614	\$ 8,367,373	\$ 303,759
A2250-160-00-0000	SPECIAL EDUCATION SUPPORT SALARIES	\$ 2,100,000	\$ 2,188,338	\$ 2,218,881	\$ 30,543
A2250-400-00-0000	SPECIAL EDUCATION CONTRACTUAL		\$ 361,500	\$ 334,750	\$ (26,750)
A2250-450-00-0000	SPECIAL EDUCATION SUPPLIES	\$ -	\$ 20,820	\$ 20,791	\$ (29)
A2250-470-00-0000	SPECIAL EDUCATION TUITION	\$ 1,890,000	\$ 1,890,000	\$ 1,890,000	\$ -
A2250.490-00-0000	BOCES - SPECIAL EDUCATION		\$ 3,500,000	\$ 3,585,000	\$ 85,000
A2280-490-00-0000	BOCES - OCCUPATIONAL EDUCATION		\$ 1,152,500	\$ 1,143,481	\$ (9,019)
A2330-100-00-0000	SPECIAL SCHOOLS (SUMMER SCHOOL)	\$ 141,750	\$ 125,000	\$ 160,000	\$ 35,000
	<u>INSTRUCTIONAL MEDIA</u>				\$ -
A2600.100-00-0000	INSTRUCTIONAL MEDIA SALARIES				\$ -
A2600.100-00-0000	- LIBRARY	\$ 616,410	\$ 626,398	\$ 645,483	\$ 19,085
A2600.100-00-0000	- TECHNOLOGY	\$ 403,855	\$ 331,293	\$ 307,087	\$ (24,206)
A2600.200-00-0000	EQUIPMENT	\$ 85,000	\$ 85,000	\$ 140,000	\$ 55,000
A2600.400-00-0000	CONTRACTUAL EXPENSES	\$ 28,626	\$ 28,626	\$ 61,145	\$ 32,519
A2600.450-00-0000	SUPPLIES & MATERIALS	\$ 191,578	\$ 194,343	\$ 193,541	\$ (802)
A2600.483-00-0000	PERIODICALS	\$ 7,410	\$ 6,689	\$ 6,835	\$ 146
A2600.490-00-0000	BOCES	\$ 504,768	\$ 508,612	\$ 520,378	\$ 11,766



Program Component (cont.)

ACCOUNT CODE	DESCRIPTION	REVISED		2019-2020 BUDGET	CHANGE
		2018-2019 BUDGET	2018-2019 BUDGET		
	<u>PUPIL PERSONNEL SERVICES</u>				
	<u>SALARIES</u>				
A.2805.100-00-0000	- ATTENDANCE (INSTR. & SUPPORT)	\$ 115,852	\$ 115,852	\$ 123,155	\$ 7,303
A.2810.100-00-0000	- GUIDANCE COUNSELORS SALARIES	\$ 1,015,575	\$ 1,015,575	\$ 1,061,474	\$ 45,899
A.2810.100-00-0000	- GUIDANCE COUNSELOR SUPPORT SALARIES	\$ 164,343	\$ 164,343	\$ 169,992	\$ 5,649
A.2815.100-00-0000	- NURSES & LPN'S	\$ 838,290	\$ 838,290	\$ 873,749	\$ 35,459
A.2820.100-00-0000	- PSYCHOLOGISTS	\$ 1,142,425	\$ 1,142,425	\$ 1,191,407	\$ 48,982
A.2825.100-00-0000	- STUDENT ASSISTANCE COUNSELORS	\$ 196,815	\$ 642,000	\$ 648,478	\$ 6,478
A.2830.100-00-0000	- DIR & ASST DIR PUPIL PERSONNEL	\$ 282,383	\$ 282,383	\$ 292,695	\$ 10,312
A.2830.100-00-0000	- PUPIL PERSONNEL OFFICE	\$ 116,755	\$ 153,000	\$ 163,091	\$ 10,091
A.2850.100-00-0000	- EXTRACURRICULAR & COACHING	\$ 600,103	\$ 600,103	\$ 641,746	\$ 41,643
A.2855.100-00-0000	- ATHLETIC DEPARTMENT SALARIES	\$ 268,481	\$ 268,481	\$ 275,313	\$ 6,832
A.2855.100-00-0000	- GAME PERSONNEL & POOL STAFF	\$ 200,178	\$ 109,333	\$ 116,000	\$ 6,667
A.2800.200-00-0000	EQUIPMENT	\$ 2,500	\$ 2,500	\$ -	\$ (2,500)
A.2800.400-00-0000	CONTRACTUAL EXPENSES	\$ 55,611	\$ 69,000	\$ 72,850	\$ 3,850
A.2800.450-00-0000	SUPPLIES & MATERIALS	\$ 107,900	\$ 88,000	\$ 88,075	\$ 75
A.2800.470-00-0000	HEALTH SERVICES OTHER DISTRICTS	\$ 98,336	\$ 98,336	\$ 98,500	\$ 164
A.2800.490-00-0000	BOCES	\$ 103,998	\$ 103,998	\$ 114,500	\$ 10,502



Program Component (cont.)

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2018-2019 BUDGET</u>	<u>REVISED 2018-2019 BUDGET</u>	<u>2019-2020 BUDGET</u>	<u>CHANGE</u>
	<u>TRANSPORTATION</u>				
A.5500.100.00.0000	SALARIES	\$ -	\$ 17,000	\$ 53,317	\$ 36,317
A.5500.400.00.0000	CONTRACTUAL EXPENSES	\$ 5,746,289	\$ 5,746,289	\$ 5,892,705	\$ 146,416
A.5500.450.00.0000	SUPPLIES & MATERIALS	\$ 405,568	\$ 401,223	\$ 401,600	\$ 377
A.5500.490.00.0000	BOCES	\$ -	\$ 4,600	\$ 5,000	\$ 400
					\$ -
	<u>INTERFUND TRANSFERS</u>				\$ -
A.9901.950-00-0000	FEDERAL FUNDS	\$ 170,000	\$ 170,000	\$ 170,000	\$ -
A.9901.951-00-0000	FOOD SERVICE FUND				\$ -
					\$ -
A1420.400-00-0000	LEGAL		\$ 100,000	\$ 100,000	\$ -
					\$ -
	<u>EMPLOYEE BENEFITS</u>				\$ -
A.9000.900-00-0000	EMPLOYEE BENEFITS	\$ 23,591,530	\$ 23,246,940	\$ 22,903,683	\$ (343,257)
	TOTAL PROGRAM COMPONENT	\$ 87,036,137	\$ 86,920,518	\$ 88,015,212	\$ 1,094,694
	TOTAL BUDGET	\$ 104,023,293	\$ 104,023,293	\$ 106,822,000	\$ 2,798,707



REVENUE

<u>ACCOUNT NAME</u>	<u>2018-2019 BUDGET</u>	<u>2019-2020 BUDGET</u>	<u>CHANGE</u>	<u>PERCENT</u>
PROPERTY TAXES	\$ 60,998,614	\$ 61,639,746	\$ 641,132	1.05%
PAYMENTS IN LIEU OF TAXES	\$ 1,833,021	\$ 2,640,390	\$ 807,369	44.05%
STATE AID	\$ 36,221,658	\$ 37,308,037	\$ 1,086,379	3.00%
OTHER FEES & CHARGES	\$ 180,000	\$ 180,000	\$ -	0.00%
TUITION & YOUTH SERVICES	\$ 650,000	\$ 650,000	\$ -	0.00%
INTEREST AND EARNINGS	\$ 130,000	\$ 260,000	\$ 130,000	100.00%
RENTAL OF PROPERTY	\$ 60,000	\$ 60,000	\$ -	0.00%
REFUNDS OF EXPENDITURES	\$ 500,000	\$ 375,827	\$ (124,173)	-24.83%
MEDICAID REIMBURSEMENT	\$ 50,000	\$ 50,000	\$ -	0.00%
INTERFUND TRANSFER FROM CAPITAL FUND		\$ 258,000	\$ 258,000	
OTHER - FROM RESERVES	\$ 1,000,000	\$ 1,000,000	\$ -	0.00%
APPROPRIATED FUND BALANCE	\$ 2,400,000	\$ 2,400,000	\$ -	0.00%
			\$ -	
TOTALS	\$ 104,023,293	\$ 106,822,000	\$ 2,798,707	2.69%