COUGAR PRIDE

NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT

11631 SALTER-COLVIN ROAD WOLCOTT, NEW YORK 14590 P. 315.594.3141 F. 315.594.2352

Robert Magin
School Business Administrator

Stephan Vigliotti
Superintendent

Melanie Stevenson
Director of Curriculum & Instruction

MEMORANDUM

To: Stephan Vigliotti

From: Robert Magin RDM

Date: April 9, 2015

Re: Budget Recommendations

After meeting with the Budget Committee, I recommend that the Board of Education adopt a 2015-2016 General Fund Budget of $26,593,836. Although revenues are only an estimate at this time, I am recommending that we plan to keep the tax levy flat at $9,037,155. I am also recommending that we appropriate$139,798 from the Debt Service Fund and a total of $352,096 from our reserve funds. My breakdown of reserve usage is as follows:

- I recommend that we appropriate $297,900 from the Retirement Contribution Reserve Account. This level of funding could be sustained for about six to seven years before the funds would be entirely depleted.

- I recommend that that we appropriate $20,000 from the Unemployment Insurance Reserve. The actual amount that will be used from this reserve in the 2015-2016 budget may be lower or higher than this amount. $20,000 is what we are currently budgeting in appropriations code A9050-800-05-0000 to pay our unemployment costs. Whatever we expend from this code in 2015-2016 is the amount that we will use from the Unemployment Insurance Reserve.

- I recommend that we appropriate $34,196 from the Employee Benefit Accrued Liability Reserve. The actual amount that will be used from this reserve in the 2015-2016 budget may be lower or higher than this amount. This reserve is used to pay compensated absences. $34,196 is what we are currently budgeting in appropriations code A9089-800-05-0000 to pay our compensated absences. Whatever we expend from this code in 2015-2016 is the amount that we will use from the EBALR Reserve.

Please let me know if you have any questions.

Highlights for 2015-2016 Expenditure Budget

Additions

1.00	Elementary Education Teacher	Increased size of 4th grade
1.50	ESOL	Change in ELL regulations
1.00	Social Worker	Loss of Counseling Center Grant
1.00	Clerk Typist	Loss of Counseling Center Grant
1.00	Counselor	Loss of Counseling Center Grant
1.00	Math Teacher	Additional Instruction at High School
2.00	Teaching Assistant	Math Support at Middle School
1.00	Psychologist	Reinstatement of reduction from 2 years ago
0.30	Business Teacher	Additional Instruction at High School
0.50	Social Studies Teacher	Additional Support in ALC
1.00	Reading Teacher	Continued Funding of recently added Position at MS
	Additional Reading Services at the Middle School - TBD	

New Contractual Services

1.00	School Resource Officer	Wayne County Sheriff's Department
0.50	Grant Coordinator	BOCES
0.50	Director of Technology	BOCES
0.50	Data Coordinator	BOCES
0.50	Public Relations Specialist	BOCES

Reductions

0.75	Science Teacher	Shifting of Assignments at High School
1.00	School Resource Official	
0.50	Grant Writer and Coordinator	
0.50	Director of Technology	

We will pay off our 2005 bond in June. This will eliminate payments of approximately $140,00 in 2015-2016, 2016-2017, 2017-2018, 2019-2020. We will save approximately $45,000.

North Rose-Wolcott Central School Dist

Budget Presentation Report

Fiscal Year: 2016

Fund: A GENERAL FUND

Budget Account	Description	2014-2015 Adopted Budget	2015-2016 Proposed Budget	Dollar Change	Percent Change
GENERAL SUPPORT					
Board of Education					
1010-400-05-1000	Contractual	500	500	-	0.00%
1010-400-05-2000	Misc. Expense	1,000	2,000	1,000	100.00%
1010-400-05-4000	Travel/Conference	1,500	2,000	500	33.33%
1010-400-05-8000	Financial Advisor/Consult	10,000	10,000	-	0.00%
1010-450-05-0000	Materials & Supplies	1,000	1,000	-	0.00%
1010-490-05-0000	BOE, BOCES-Policy Update	3,400	3,200	-200	-5.88%
1010 Function Subtotal		17,400	18,700	1,300	7.47%
1040	Salaries	25,500	26,127	627	2.46%
1040-400-05-1000	Contractual	100	100	-	0.00%
1040-400-05-2000	Misc. Expense	50	50	-	0.00%
1040-450-05-0000	Materials & Supplies	100	100	-	0.00%
1040 Function Subtotal		25,750	26,377	627	2.43%
1060-400-05-1000	Contractual	1,000	1,000	-	0.00%
1060-400-05-2000	Misc. Expense	100	100	-	0.00%
1060-400-05-6000	Advertising	1,200	1,000	-200	-16.67%
1060-450-05-0000	Materials & Supplies	800	800	-	0.00%
1060 Function Subtotal		3,100	2,900	- 200	-6.45%
Board of Education Subtotal		46,250	47,977	1,727	3.73%
Central Administration					
1240	Salaries	242,355	243,339	984	0.41%
1240-200-05-0000	Equipment	250	1,000	750	300.00%
1240-400-05-1000	Contractual	3,000	3,000	-	0.00%
1240-400-05-2000	Misc. Expense	3,500	3,500	-	0.00%
1240-400-05-4000	Travel/Conference	10,000	15,000	5,000	50.00%
1240-450-05-0000	Materials & Supplies	1,000	1,500	500	50.00%
1240 Function Subtotal		260,105	267,339	7,234	2.78%
Central Administration Subtotal		260,105	267,339	7,234	2.78%
Finance					
1310	Salaries	132,850	142,600	9,750	7.34%
1310-200-05-0000	Equipment	1,000	1,000	-	0.00%
1310-400-05-1000	Contractual	70,000	20,000	-50,000	-71.43%
1310-400-05-2000	Misc. Expense	500	500	-	0.00%
1310-400-05-4000	Travel/Conference	8,000	8,000	-	0.00%
1310-400-05-6000	Advertising	100	100	-	0.00%
1310-400-05-7000	Postage/Meter	15,000	18,000	3,000	20.00%
1310-450-05-0000	Materials & Supplies	2,000	1,500	-500	-25.00%
1310-490-05-0000	BOCES Services	175,000	180,500	5,500	3.14%
1310 Function Subtotal		404,450	372,200	- 32,250	-7.97%
1320	Salaries	2,800	2,648	-152	-5.43%
1320-400-05-1000	Contractual	20,000	20,000	-	0.00%

North Rose-Wolcott Central School Dist

Budget Presentation Report

Fiscal Year: 2016

Fund: A GENERAL FUND

Budget Account	Description	2014-2015 Adopted Budget	2015-2016 Proposed Budget	Dollar Change	Percent Change
GENERAL SUPPORT					
Finance					
1320-400-05-2000	Miscellaneous Expense	200	200	-	0.00%
1320-450-05-0000	Materials & Supplies	100	100	-	0.00%
1320 Function Subtotal		23,100	22,948	- 152	-0.66%
1325	Salaries	55,700	57,069	1,369	2.46%
1325-400-05-1000	Contractual	500	1,000	500	100.00%
1325-400-05-2000	Misc. Expense	300	300	-	0.00%
1325-450-05-0000	Materials & Supplies	100	100	-	0.00%
1325 Function Subtotal		56,600	58,469	1,869	3.30%
1330-400-05-1000	Contractual	2,500	5,500	3,000	120.00%
1330-400-05-2000	Misc. Expense	500	500	-	0.00%
1330-400-05-7000	Cont-Postage/Meter	3,000	3,000	-	0.00%
1330-450-05-0000	Materials & Supplies	300	300	-	0.00%
1330 Function Subtotal		6,300	9,300	3,000	47.62%
1345-400-05-1000	Contractual	-	6,000	6,000	****.**%
1345-490-05-0000	BOCES Services	4,500	4,500	-	0.00%
1345 Function Subtotal		4,500	10,500	6,000	133.33%
Finance Subtotal		494,950	473,417	- 21,533	-4.35%
Staff					
1420-400-05-1000	Contractual	45,000	30,000	-15,000	-33.33%
1420-490-05-0000	BOCES-Negotiations Svs	27,000	26,000	-1,000	-3.70%
1420 Function Subtotal		72,000	56,000	- 16,000	-22.22%
1430-400-05-1000	Contractual	25,000	25,000	-	0.00%
1430-400-05-2000	Misc. Expense	100	200	100	100.00%
1430-400-05-6000	Mailing/Adv.	3,000	2,000	-1,000	-33.33%
1430-490-05-0000	BOCES SERVICES	14,000	20,000	6,000	42.86%
1430 Function Subtotal		42,100	47,200	5,100	12.11%
1480-400-05-1000	Contractual	1,500	1,500	-	0.00%
1480-400-05-6000	Mailing/Advertising	4,000	4,000	-	0.00%
1480-400-05-7000	Cont Postage/Meter	2,000	2,000	-	0.00%
1480-450-05-0000	Materials & Supplies	100	100	-	0.00%
1480-490-05-0000	BOCES Services	-	45,000	45,000	****.**%
1480 Function Subtotal		7,600	52,600	45,000	592.11%
Staff Subtotal		121,700	155,800	34,100	28.02%
Central Services					
1620	Salaries	570,131	593,942	23,811	4.18%
1620-200-05-0000	Equipment	20,000	10,000	-10,000	-50.00%
1620-400-01-1100	Nat. Gas-FHE	10,000	-	-10,000	-100.00%
1620-400-01-1300	Electricity-FHE	4,000	4,000	-	0.00%

North Rose-Wolcott Central School Dist

Budget Presentation Report

Fiscal Year: 2016

Fund: A GENERAL FUND

Budget Account	Description	2014-2015 Adopted Budget	2015-2016 Proposed Budget	Dollar Change	Percent Change
GENERAL SUPPORT					
Central Services					
1620-400-01-1400	Water-FHE	500	-	-500	-100.00%
1620-400-02-1100	Nat. Gas-NRE	55,000	45,000	-10,000	-18.18%
1620-400-02-1300	Electricity-NRE	90,000	80,000	-10,000	-11.11%
1620-400-02-1400	Water-NRE	3,000	3,000	-	0.00%
1620-400-03-1100	Nat. Gas-MS	50,000	50,000	-	0.00%
1620-400-03-1300	Electricity-MS	65,000	65,000	-	0.00%
1620-400-03-1400	Water-MS	2,500	2,500	-	0.00%
1620-400-04-1100	Nat. Gas-HS	100,000	120,000	20,000	20.00%
1620-400-04-1300	Electricity-HS	110,000	110,000	-	0.00%
1620-400-04-1400	Water-HS	3,500	3,500	-	0.00%
1620-400-05-1100	Nat. Gas-DO	100	100	-	0.00%
1620-400-05-1300	Electricity-DO	1,000	200	-800	-80.00%
1620-400-05-1400	Water-DO	100	-	-100	-100.00%
1620-400-05-1500	Roof Repair	10,000	10,000	-	0.00%
1620-400-05-1600	Telephone	8,000	8,000	-	0.00%
1620-400-05-1700	Sewer	4,000	4,000	-	0.00%
1620-400-05-1800	Trash Removal	20,000	17,000	-3,000	-15.00%
1620-400-05-1900	Uniforms	13,500	13,500	-	0.00%
1620-400-05-2000	Misc. Expense	26,000	56,000	30,000	115.38%
1620-400-05-2100	Buiilding Equip. Repair	80,000	70,000	-10,000	-12.50%
1620-400-05-2200	Building Repair	12,200	12,000	-200	-1.64%
1620-400-07-1100	Nat. Gas-Fac. Building	5,000	5,000	-	0.00%
1620-400-07-1400	Water-Fac. Building	500	300	-200	-40.00%
1620-450-05-0000	Materials & Supplies	101,500	81,250	-20,250	-19.95%
1620-450-05-2300	Pool Materials & Supplies	5,000	5,000	-	0.00%
1620-490-05-0000	BOCES Services	60,000	60,000	-	0.00%
1620 Function Subtotal		1,430,531	1,429,292	- 1,239	-0.09%
1621	Salaries	61,939	64,342	2,403	3.88%
1621-200-05-0000	Equipment	12,500	87,000	74,500	596.00%
1621-400-05-1000	Contractual	67,000	75,000	8,000	11.94%
1621-400-05-2000	Misc. Expense	5,250	6,500	1,250	23.81%
1621-400-05-2100	Equipment Repair	14,200	12,000	-2,200	-15.49%
1621-450-05-0000	Materials & Supplies	12,000	15,000	3,000	25.00%
1621-450-05-3700	Gasoline	20,000	5,000	-15,000	-75.00%
1621-450-05-3800	Diesel	11,000	15,000	4,000	36.36%
1621 Function Subtotal		203,889	279,842	75,953	37.25%
1670-490-05-0000	BOCES Services	20,000	75,000	55,000	275.00%
1670 Function Subtotal		20,000	75,000	55,000	275.00%
1680-490-05-0000	BOCES Services	311,000	358,232	47,232	15.19%
1680 Function Subtotal		311,000	358,232	47,232	15.19%
Central Services Subtotal		1,965,420	2,142,366	176,946	9.00%
Special Items (Contractual Expense)					

North Rose-Wolcott Central School Dist

Budget Presentation Report

Fiscal Year: 2016

Fund: A GENERAL FUND

Budget Account	Description	2014-2015 Adopted Budget	2015-2016 Proposed Budget	Dollar Change	Percent Change
GENERAL SUPPORT					
Special Items (Contractual Expense)					
1910-400-05-0000	Unallocated Insurance	100,000	110,000	10,000	10.00%
1910 Function Subtotal		100,000	110,000	10,000	10.00%
1920-400-05-0000	School Assoc. Dues	14,000	15,000	1,000	7.14%
1920 Function Subtotal		14,000	15,000	1,000	7.14%
1930-400-05-0000	Judgements & Claims	1,000	1,000	-	0.00%
1930 Function Subtotal		1,000	1,000	-	0.00%
1950-400-05-0000	Contractual and Other	14,000	13,500	-500	-3.57%
1950 Function Subtotal		14,000	13,500	- 500	-3.57%
1964-400-05-0000	Refund Property Taxes	8,000	8,000	-	0.00%
1964 Function Subtotal		8,000	8,000	-	0.00%
1981-490-05-0000	BOCES Administration	205,000	165,000	-40,000	-19.51%
1981 Function Subtotal		205,000	165,000	- 40,000	-19.51%
Special Items (Contractual Expense) Subtotal		342,000	312,500	- 29,500	-8.63%
GENERAL SUPPORT Subtotal		3,230,425	3,399,399	168,974	5.23%
INSTRUCTION					
Administration and Improvement					
2010	Salaries	226,650	227,586	936	0.41%
2010-400-05-2000	Misc. Expense	575	890	315	54.78%
2010-400-05-4000	Travel/Conference	9,030	10,000	970	10.74%
2010-450-05-0000	Materials & Supplies	600	500	-100	-16.67%
2010 Function Subtotal		236,855	238,976	2,121	0.90%
2020	Salaries	805,299	716,457	-88,842	-11.03%
2020-200-03-0000	Equipment-MS	2,158	-	-2,158	-100.00%
2020-200-04-0000	Equipment-HS	400	400	-	0.00%
2020-400-02-1000	Contractual-NRE	350	200	-150	-42.86%
2020-400-02-2000	Miscellaneous Expense-NRE	200	200	-	0.00%
2020-400-03-1000	Contractual-MS	100	100	-	0.00%
2020-400-04-1000	Contractual-HS	500	500	-	0.00%
2020-400-04-2000	Misc. Expense-HS	800	2,650	1,850	231.25%
2020-450-02-0000	Materials & Supplies-NRE	500	949	449	89.80%
2020-450-03-0000	Materials & Supplies-MS	1,800	1,800	-	0.00%
2020-450-04-0000	Materials & Supplies-HS	4,429	4,429	-	0.00%
2020-490-05-0000	BOCES - Sub-Calling Svs.	7,300	7,600	300	4.11%
2020 Function Subtotal		823,836	735,285	- 88,551	-10.75%
2070	Salaries	-	7,500	7,500	****.**%
2070-400-05-2000	Misc. Expense	30,000	15,000	-15,000	-50.00%
2070-490-05-0000	BOCES - Inservice Trainin	78,000	228,482	150,482	192.93%

North Rose-Wolcott Central School Dist

Budget Presentation Report

Fiscal Year: 2016

Fund: A GENERAL FUND

Budget Account	Description	2014-2015 Adopted Budget	2015-2016 Proposed Budget	Dollar Change	Percent Change
INSTRUCTION					
Administration and Improvement					
2070 Function Subtotal		108,000	250,982	142,982	132.39%
Administration and Improvement Subtotal		1,168,691	1,225,243	56,552	4.84%
Teaching					
2110	Salaries	5,137,022	5,436,357	299,335	5.83%
2110-200-02-0004	Equipment-NRE-4th grade	-	5,641	5,641	****.**%
2110-200-02-000K	Equipment-NRE/Kindergarte	950	389	-561	-59.05%
2110-200-03-0000	Equipment-MS	1,840	3,069	1,229	66.79%
2110-200-03-0010	Equipment-MS/Science 7/8	-	822	822	****.**%
2110-200-03-0012	Equipment-MS/Phys. Ed	-	449	449	****.**%
2110-200-03-0015	Equipment-MS/Art	-	160	160	****.**%
2110-200-03-0019	Equipment-MS/Home & Caree	210	-	-210	-100.00%
2110-200-04-0000	Equipment-HS	1,500	750	-750	-50.00%
2110-200-04-0010	Equip.-HS/Science	1,000	1,500	500	50.00%
2110-200-04-0015	Equipment-HS/Art	-	7,500	7,500	****.**%
2110-200-04-0016	Equip.-HS/Technology	2,000	2,000	-	0.00%
2110-200-05-0000	Equipment-District	10,000	10,000	-	0.00%
2110-400-02-1000	Contractual-NRE	1,080	1,030	-50	-4.63%
2110-400-02-2000	Misc. Expense-NRE	2,500	3,321	821	32.84%
2110-400-02-3000	Assemblies-NRE	350	350	-	0.00%
2110-400-02-7000	Postage/Meter NRE	1,000	938	-62	-6.20%
2110-400-03-1000	Contractual-MS	5,000	4,070	-930	-18.60%
2110-400-03-2000	Misc. Expense-MS	100	100	-	0.00%
2110-400-03-4000	Travel/Conference/MS	105	1,375	1,270	1209.52%
2110-400-03-5000	Field Trips/MS	800	-	-800	-100.00%
2110-400-03-7000	Postage/Meter/MS	1,660	2,000	340	20.48%
2110-400-04-1000	Contractual-HS	2,750	4,050	1,300	47.27%
2110-400-04-2000	Misc. Expense-HS	1,470	1,470	-	0.00%
2110-400-04-4000	Travel/Conf.-HS	100	100	-	0.00%
2110-400-04-5000	Field Trips-HS	350	350	-	0.00%
2110-400-04-7000	Postage/Meter-HS	3,000	3,000	-	0.00%
2110-400-05-1000	District Contractual	2,000	67,301	65,301	3265.05%
2110-400-05-4000	Travel/Conf.-District	2,500	2,500	-	0.00%
2110-400-05-4200	Tuition Reimbursement	10,000	10,000	-	0.00%
2110-400-05-6200	Shipping	10,000	8,000	-2,000	-20.00%
2110-400-05-9000	Xerox Contract-District	2,000	2,000	-	0.00%
2110-450-02-0000	Mat. & Supp.-NRE	77,952	2,962	-74,990	-96.20%
2110-450-02-0001	Mat. & Supp.-NRE/First Gr	2,996	3,040	44	1.47%
2110-450-02-0002	Mat. & Supp.-NRE/Second G	2,206	2,573	367	16.64%
2110-450-02-0003	Mat. & Supp.-NRE/Third Gr	4,315	3,744	-571	-13.23%
2110-450-02-0004	Mat. & Supp.-NRE/Fourth G	3,388	5,685	2,297	67.80%
2110-450-02-0006	Mat. & Supp.-NRE/Reading	1,259	9,016	7,757	616.12%
2110-450-02-000K	Mat. & Supp.-NRE/Kinderga	5,221	4,660	-561	-10.75%
2110-450-02-0012	Mat. & Supp.-NRE/Phys. Ed	340	342	2	0.59%
2110-450-02-0014	Mat & Sup-NRE/Music	296	1,097	801	270.61%

North Rose-Wolcott Central School Dist

Budget Presentation Report

Fiscal Year: 2016

Fund: A GENERAL FUND

Budget Account	Description	2014-2015 Adopted Budget	2015-2016 Proposed Budget	Dollar Change	Percent Change
INSTRUCTION					
Teaching					
2110-450-02-0015	Mat. & Supp.-NRE/Art	800	619	-181	-22.63%
2110-450-03-0000	Mat. & Supp.-MS	14,600	16,393	1,793	12.28%
2110-450-03-0005	Mat. & Supp.-MS/Fifth Gr	1,000	1,000	-	0.00%
2110-450-03-0006	Mat & Sup-MS/Reading 7/8	-	200	200	****.**%
2110-450-03-0007	Mat. & Supp.-MS/Eng. 7/8	500	500	-	0.00%
2110-450-03-0008	Mat. & Supp.-MS/Health	125	125	-	0.00%
2110-450-03-0009	Mat. & Supp.-MS/Math 7/8	500	500	-	0.00%
2110-450-03-0010	Mat. & Supp.-MS/Sci. 7/8	2,342	2,017	-325	-13.88%
2110-450-03-0011	Mat. & Supp.-MS/SS 7/8	500	500	-	0.00%
2110-450-03-0012	Mat. & Supp.-MS/Phys. Ed.	1,244	1,209	-35	-2.81%
2110-450-03-0013	Mat. & Supp.-MS/Inst. Mus	300	536	236	78.67%
2110-450-03-0014	Mat. & Supp.-MS/Music	700	764	64	9.14%
2110-450-03-0015	Mat. & Supp.-MS/Art	5,200	4,802	-398	-7.65%
2110-450-03-0016	Mat. & Supp.-MS/Technol	6,000	6,002	2	0.03%
2110-450-03-0017	Mat. & Supp.-MS/For. Lan.	375	839	464	123.73%
2110-450-03-0019	Mat. & Supp.-MS/Home & Ca	2,200	2,101	-99	-4.50%
2110-450-03-0060	Mat & Sup-MS/Science 6	250	250	-	0.00%
2110-450-03-0061	Mat. & Supp.-MS/SS 6	250	250	-	0.00%
2110-450-03-0066	Mat & Sup-MS/Reading 6	250	250	-	0.00%
2110-450-03-0067	Mat. & Supp.-MS/ELA 6	250	200	-50	-20.00%
2110-450-03-0069	Mat. & Supp.-MS/Math 6	250	250	-	0.00%
2110-450-04-0000	Mat. & Supp.-HS	8,000	3,152	-4,848	-60.60%
2110-450-04-0007	Mat. & Supp.-HS/English	1,685	1,685	-	0.00%
2110-450-04-0008	Mat. & Supp.-HS/Health	50	50	-	0.00%
2110-450-04-0009	Mat. & Supp.-HS/Math	890	890	-	0.00%
2110-450-04-0010	Mat. & Supp.-HS/Science	6,550	6,550	-	0.00%
2110-450-04-0011	Mat. & Supp.-HS/SS	700	700	-	0.00%
2110-450-04-0012	Mat. & Supp.-HS/Phys. Ed.	1,500	1,500	-	0.00%
2110-450-04-0013	Mat. & Supp.-HS/Inst. Mus	1,600	1,600	-	0.00%
2110-450-04-0014	Mat. & Supp.-HS/Music	1,600	1,600	-	0.00%
2110-450-04-0015	Mat. & Supp.HS/Art	5,163	5,163	-	0.00%
2110-450-04-0016	Mat. & Supp.-HS/Technolog	5,950	5,950	-	0.00%
2110-450-04-0017	Mat. & Supp.-HS/For. Lang	400	400	-	0.00%
2110-450-04-0018	Mat. & Supp.-HS/Business	250	100	-150	-60.00%
2110-450-05-0000	Mat. & Supp.-District	20,000	15,000	-5,000	-25.00%
2110-450-05-4700	Mat. & Supp.-Dist./Susp.	300	300	-	0.00%
2110-450-05-9000	Xerox Supplies/District	35,000	35,000	-	0.00%
2110-470-05-0000	Tuition Charges	20,000	10,000	-10,000	-50.00%
2110-480-02-0001	Text-NRE/First Grade	2,181	1,679	-502	-23.02%
2110-480-02-0002	Text-NRE/Second Grade	14,668	2,296	-12,372	-84.35%
2110-480-02-0003	Text-NRE/Third Grade	16,769	6,407	-10,362	-61.79%
2110-480-02-0004	Text-NRE/Fourth Grade	3,473	15,637	12,164	350.24%
2110-480-02-0006	Text-NRE/Reading	545	-	-545	-100.00%
2110-480-02-000K	Text-NRE/Kindergarten	4,116	4,765	649	15.77%
2110-480-02-0014	Textbooks-NRE/ Music	800	-	-800	-100.00%
2110-480-03-0000	Textbooks-MS	13,788	9,534	-4,254	-30.85%

North Rose-Wolcott Central School Dist

Budget Presentation Report

Fiscal Year: 2016

Fund: A GENERAL FUND

Budget Account	Description	2014-2015 Adopted Budget	2015-2016 Proposed Budget	Dollar Change	Percent Change
INSTRUCTION					
Teaching					
2110-480-03-0005	Text-MS/Fifth Grade	884	6,500	5,616	635.29%
2110-480-03-0006	Text-MS/Reading 7/8	2,416	-	-2,416	-100.00%
2110-480-03-0008	Text-MS/Health	248	198	-50	-20.16%
2110-480-03-0010	Text-MS/Sci. 7/8	240	2,580	2,340	975.00%
2110-480-03-0011	Textbooks-MS/SS 7/8	173	85	-88	-50.87%
2110-480-03-0013	Textbooks-MS/Inst. Music	900	900	-	0.00%
2110-480-03-0014	Textbooks-MS/Music	900	800	-100	-11.11%
2110-480-03-0019	Text-MS/Home & Careers	198	198	-	0.00%
2110-480-04-0000	Textbooks-HS	18,933	18,652	-281	-1.48%
2110-480-04-0007	Text-HS/English	4,000	3,000	-1,000	-25.00%
2110-480-04-0017	Text-HS/For. Language	100	100	-	0.00%
2110-480-04-0018	Text-HS/Business	500	500	-	0.00%
2110-480-05-0000	Textbooks-District	5,000	10,000	5,000	100.00%
2110-480-05-4300	Textbooks-Private Schools	300	200	-100	-33.33%
2110-490-05-0000	BOCES Services	220,000	200,000	-20,000	-9.09%
2110 Function Subtotal		5,757,666	6,026,689	269,023	4.67%
2250	Salaries	1,740,409	1,862,938	122,529	7.04%
2250-200-04-0000	Equipment-HS	-	250	250	****.**%
2250-200-05-0000	Equipment-District	5,000	5,000	-	0.00%
2250-400-04-1000	Contractual-HS	-	80	80	****.**%
2250-400-04-4000	Travel/Conf.-HS	450	300	-150	-33.33%
2250-400-05-1000	Contractual-District	54,050	67,900	13,850	25.62%
2250-400-05-2000	Misc. Exp.-District	2,000	2,000	-	0.00%
2250-400-05-4000	Travel/Conf.-District	5,000	5,000	-	0.00%
2250-400-05-4800	Contractual -ESOL	-	4,000	4,000	****.**%
2250-400-05-7000	Contractual -Postage	3,000	3,000	-	0.00%
2250-450-02-0000	Mat. & Supp.-NRE	2,371	1,930	-441	-18.60%
2250-450-03-0000	Mat. & Supp.-MS	1,450	1,452	2	0.14%
2250-450-04-0000	Mat. & Supp.-HS	850	850	-	0.00%
2250-450-05-0000	Mat. & Supp.-District	5,500	5,500	-	0.00%
2250-450-05-4800	Materials & Supplies-ESOL	500	1,000	500	100.00%
2250-470-05-0000	Tuition Charges	204,600	199,980	-4,620	-2.26%
2250-480-02-0000	Textbooks-NRE	959	-	-959	-100.00%
2250-480-04-0000	Textbooks-HS	550	-	-550	-100.00%
2250-490-05-0000	BOCES SERVICES	1,404,764	1,537,792	133,028	9.47%
2250 Function Subtotal		3,431,453	3,698,972	267,519	7.80%
2280-490-05-0000	BOCES Occupational Ed.	275,000	460,000	185,000	67.27%
2280 Function Subtotal		275,000	460,000	185,000	67.27%
2330	Salaries	23,170	21,670	-1,500	-6.47%
2330-400-05-1000	Contractual	1,000	500	-500	-50.00%
2330-450-05-0000	Materials & Supplies	200	200	-	0.00%
2330-490-05-0000	BOCES SERVICES	230,000	250,000	20,000	8.70%
2330 Function Subtotal		254,370	272,370	18,000	7.08%

North Rose-Wolcott Central School Dist

Budget Presentation Report

Fiscal Year: 2016

Fund: A GENERAL FUND

Budget Account	Description	2014-2015 Adopted Budget	2015-2016 Proposed Budget	Dollar Change	Percent Change
INSTRUCTION					
Teaching Subtotal		9,718,489	10,458,031	739,542	7.61%
Instructional Media					
2610	Salaries	197,551	180,364	-17,187	-8.70%
2610-200-02-0000	Equipment-NRE	1,200	1,359	159	13.25%
2610-200-03-0000	Equipment-MS	150	-	-150	-100.00%
2610-400-02-4000	Travel/Conference-NRE	80	80	-	0.00%
2610-400-03-4000	Travel/Conference-MS	350	335	-15	-4.29%
2610-450-02-0000	Mat. & Supp.-NRE	340	463	123	36.18%
2610-450-03-0000	Mat. & Supp.-MS	541	1,238	697	128.84%
2610-450-04-0000	Mat. & Supp.-HS	2,500	2,500	-	0.00%
2610-460-02-0000	Sch. Library AV Loan Prog	3,144	3,150	6	0.19%
2610-460-03-0000	Sch. Library AV Loan Prog	2,150	2,157	7	0.33%
2610-460-04-0000	Sch. Library AV Loan Prog	2,531	2,388	-143	-5.65%
2610-490-05-0000	BOCES SERVICES	40,000	41,100	1,100	2.75%
2610 Function Subtotal		250,537	235,134	- 15,403	-6.15%
2630-220-05-0000	Hardware	30,000	30,000	-	0.00%
2630-400-05-0000	Contractual	6,000	6,000	-	0.00%
2630-450-05-0000	Materials & Supplies	25,000	25,000	-	0.00%
2630-460-05-0000	Software	30,000	30,000	-	0.00%
2630-490-05-0000	BOCES SERVICES	816,000	893,007	77,007	9.44%
2630 Function Subtotal		907,000	984,007	77,007	8.49%
Instructional Media Subtotal		1,157,537	1,219,141	61,604	5.32%
Pupil Services					
2810	Salaries	297,177	380,216	83,039	27.94%
2810-400-04-1000	Contractual-HS	300	200	-100	-33.33%
2810-450-03-0000	Mat. & Supp.-MS	1,048	508	-540	-51.53%
2810-450-04-0000	Mat. & Supp.-HS	3,500	3,200	-300	-8.57%
2810 Function Subtotal		302,025	384,124	82,099	27.18%
2815	Salaries	129,138	104,486	-24,652	-19.09%
2815-400-02-1000	Contractual-NRE	283	227	-56	-19.79%
2815-400-02-4000	Travel/Conf.-NRE	100	100	-	0.00%
2815-400-03-1000	Contractual-MS	150	100	-50	-33.33%
2815-400-03-4000	Travel/Conference-MS	100	100	-	0.00%
2815-400-04-1000	Contractual HS	425	425	-	0.00%
2815-400-04-4000	Travel/Conference-HS	100	100	-	0.00%
2815-400-05-5200	Physical Exams	5,000	5,000	-	0.00%
2815-450-02-0000	Mat. & Supp.-NRE	856	1,788	932	108.88%
2815-450-03-0000	Mat. & Supp.-MS	1,258	1,303	45	3.58%
2815-450-04-0000	Mat. & Supp.-HS	425	425	-	0.00%
2815 Function Subtotal		137,835	114,054	- 23,781	-17.25%
2820	Salaries	168,136	195,912	27,776	16.52%
2820 Function Subtotal		168,136	195,912	27,776	16.52%

North Rose-Wolcott Central School Dist

Budget Presentation Report

Fiscal Year: 2016

Fund: A GENERAL FUND

Budget Account	Description	2014-2015 Adopted Budget	2015-2016 Proposed Budget	Dollar Change	Percent Change
INSTRUCTION					
Pupil Services					
2825	Salaries	-	50,792	50,792	****.**%
2825 Function Subtotal		-	50,792	50,792	****.**%
2850	Salaries	84,500	86,000	1,500	1.78%
2850-400-04-1000	Contractual-HS	1,000	1,000	-	0.00%
2850-400-04-2000	Misc. Exp.-HS	250	250	-	0.00%
2850-450-04-0000	Mat. & Supp.-HS	500	500	-	0.00%
2850 Function Subtotal		86,250	87,750	1,500	1.74%
2855	Salaries	242,388	257,250	14,862	6.13%
2855-400-03-5800	Officials/MS	2,000	2,500	500	25.00%
2855-400-04-1000	Contractual-HS	13,375	16,925	3,550	26.54%
2855-400-04-5800	Officials/HS	26,430	27,300	870	3.29%
2855-450-04-0000	Mat. & Sup.-HS	17,900	15,650	-2,250	-12.57%
2855 Function Subtotal		302,093	319,625	17,532	5.80%
Pupil Services Subtotal		996,339	1,152,257	155,918	15.65%
INSTRUCTION Subtotal		13,041,056	14,054,672	1,013,616	7.77%
PUPIL TRANSPORTATION					
Pupil Transportation					
5510	Salaries	809,191	776,564	-32,627	-4.03%
5510-200-06-0000	Equipment	2,000	2,000	-	0.00%
5510-400-06-1000	Contractual	19,000	19,000	-	0.00%
5510-400-06-1900	Uniforms	5,000	5,000	-	0.00%
5510-400-06-2000	Miscellaneous Expense	1,000	1,000	-	0.00%
5510-400-06-2800	Repairs/Towing	2,000	1,500	-500	-25.00%
5510-400-06-2900	Bus Insurance	80,000	75,000	-5,000	-6.25%
5510-400-06-3200	Physicals	3,000	2,500	-500	-16.67%
5510-400-06-3300	Training/CDL	2,000	1,500	-500	-25.00%
5510-400-06-3400	Toll Charges	1,000	750	-250	-25.00%
5510-450-06-0000	Mat. & Supp.-Office	1,800	1,500	-300	-16.67%
5510-450-06-2000	Misc. Exp./Small Tools	1,000	1,000	-	0.00%
5510-450-06-3600	Auto Accessory Parts	40,000	30,000	-10,000	-25.00%
5510-450-06-3700	Gasoline-Bus	15,000	33,000	18,000	120.00%
5510-450-06-3800	Diesel Fuel-Bus	289,000	250,000	-39,000	-13.49%
5510-450-06-3900	Oil & Lubricants-Bus	4,000	3,000	-1,000	-25.00%
5510-450-06-4100	Tires-Bus	9,000	9,000	-	0.00%
5510-490-06-0000	BOCES Services	2,000	2,000	-	0.00%
5510 Function Subtotal		1,285,991	1,214,314	- 71,677	-5.57%
5530-200-06-0000	Equipment	3,000	3,000	-	0.00%
5530-400-06-1000	Contractual	2,000	2,500	500	25.00%
5530-400-06-1100	Natural Gas	5,000	5,000	-	0.00%
5530-400-06-1300	Electricity	5,500	5,000	-500	-9.09%

North Rose-Wolcott Central School Dist

Budget Presentation Report

Fiscal Year: 2016

Fund: A GENERAL FUND

Budget Account	Description	2014-2015 Adopted Budget	2015-2016 Proposed Budget	Dollar Change	Percent Change
PUPIL TRANSPORTATION					
Pupil Transportation					
5530-400-06-1400	Water	200	200	-	0.00%
5530-400-06-2000	Miscellaneous Expense	1,000	1,000	-	0.00%
5530-400-06-2900	Insurance on Bus Garage	1,200	1,200	-	0.00%
5530 Function Subtotal		17,900	17,900	-	0.00%
5581-490-06-0000	BOCES Services	3,000	3,000	-	0.00%
5581 Function Subtotal		3,000	3,000	-	0.00%
Pupil Transportation Subtotal		1,306,891	1,235,214	- 71,677	-5.48%
PUPIL TRANSPORTATION Subtotal		1,306,891	1,235,214	- 71,677	-5.48%
COMMUNITY SERVICES					
Community Services					
7310-400-05-1000	Contractual and Other	-	65,301	65,301	****.**%
7310 Function Subtotal		-	65,301	65,301	****.**%
Community Services Subtotal		-	65,301	65,301	****.**%
Other Community Services					
8060	Salaries	21,736	23,311	1,575	7.25%
8060-200-05-0000	Equipment	1,000	1,000	-	0.00%
8060-400-05-0000	Contractual	7,000	5,800	-1,200	-17.14%
8060-400-05-5400	Contractual-Golf Range	1,020	1,020	-	0.00%
8060-450-05-5400	Mat. & Supp.-Golf Range	1,617	2,138	521	32.22%
8060-450-05-5900	Mat & Sup-Fitness Ctr	400	600	200	50.00%
8060 Function Subtotal		32,773	33,869	1,096	3.34%
Other Community Services Subtotal		32,773	33,869	1,096	3.34%
COMMUNITY SERVICES Subtotal		32,773	99,170	66,397	202.60%
UNDISTRIBUTED					
Employee Benefits					
9010-800-05-0000	NYS Retirement	500,000	480,000	-20,000	-4.00%
9010 Function Subtotal		500,000	480,000	- 20,000	-4.00%
9020-800-05-0000	Teacher Retirement	1,500,000	1,187,895	-312,105	-20.81%
9020 Function Subtotal		1,500,000	1,187,895	- 312,105	-20.81%
9030-800-05-0000	Social Security	844,000	876,109	32,109	3.80%
9030 Function Subtotal		844,000	876,109	32,109	3.80%
9040-800-05-0000	Worker's Compensation	205,000	206,390	1,390	0.68%
9040 Function Subtotal		205,000	206,390	1,390	0.68%
9045-800-05-0000	Life Insurance	8,400	7,200	-1,200	-14.29%

North Rose-Wolcott Central School Dist

Budget Presentation Report

Fiscal Year: 2016

Fund: A GENERAL FUND

Budget Account	Description	2014-2015 Adopted Budget	2015-2016 Proposed Budget	Dollar Change	Percent Change
UNDISTRIBUTED					
Employee Benefits					
9045 Function Subtotal		8,400	7,200	- 1,200	-14.29%
9050-800-05-0000	Unemployment Insurance	50,000	20,000	-30,000	-60.00%
9050 Function Subtotal		50,000	20,000	- 30,000	-60.00%
9060-800-05-0000	Hosp/Medical Insurance	3,375,000	3,448,941	73,941	2.19%
9060 Function Subtotal		3,375,000	3,448,941	73,941	2.19%
9089-800-05-0000	Employee Benefits COMP AB	65,000	34,196	-30,804	-47.39%
9089-800-05-4400	403(b)	42,000	19,000	-23,000	-54.76%
9089-800-05-4500	Benefits Pool	30,850	34,800	3,950	12.80%
9089-800-05-4600	HRA 105	185,000	196,600	11,600	6.27%
9089 Function Subtotal		322,850	284,596	- 38,254	-11.85%
Employee Benefits Subtotal		6,805,250	6,511,131	- 294,119	-4.32%
Debt Service					
9711-600-05-0000	Serial Bonds - Cap. Proj.	1,050,000	965,000	-85,000	-8.10%
9711-700-05-0000	Interest	376,362	329,250	-47,112	-12.52%
9711 Function Subtotal		1,426,362	1,294,250	- 132,112	-9.26%
Debt Service Subtotal		1,426,362	1,294,250	- 132,112	-9.26%
UNDISTRIBUTED Subtotal		8,231,612	7,805,381	- 426,231	-5.18%
Total GENERAL FUND		25,842,757	26,593,836	751,079	2.91%

Selection Criteria

North Rose-Wolcott Central School District
Estimated 2015-2016 Revenues

Account Name		Account Code		Initial 2014-2015 Budget	Proposed 2015-2016 Budget	$ Change	% Change
Real Property Tax Items		A1001.000		$9,037,155.00	$9,037,155.00	$0.00	0.00%
Other Payments in Lieu of Taxes		A1081.000		$69,086.00	$55,915.00	-$13,171.00	-19.06%
STAR Reimbursement		A1085.000		$0.00	$0.00	$0.00	0.00%
Interest & Penalties on Real Property Taxes		A1090.000		$20,000.00	$20,000.00	$0.00	0.00%
Sales Tax Revenue		A1120.001		$450,000.00	$440,000.00	-$10,000.00	-2.22%
Continuing Education Tuition (Individuals)		A1315.000		$0.00	$0.00	$0.00	0.00%
Summer School Tuition (Individuals)		A1320.000		$0.00	$0.00	$0.00	0.00%
Textbook Charges (Individuals)		A1330.000		$0.00	$0.00	$0.00	0.00%
Other Student Fees/Charges (Individuals)		A1335.000		$3,000.00	$3,000.00	$0.00	0.00%
Other Charges - AM Swim		A1489.010		$250.00	$500.00	$250.00	100.00%
Other Charges - Swim		A1489.011		$6,000.00	$6,000.00	$0.00	0.00%
Other Charges - Arts in Education		A1489.030		$2,860.00	$2,860.00	$0.00	0.00%
Other Charges - Driving Range		A1489.070		$1,500.00	$1,500.00	$0.00	0.00%
Other Charges - Fitness Center		A1489.080		$6,000.00	$7,000.00	$1,000.00	16.67%
Transportation for BOCES Shuttle		A2308.000		$50,000.00	$40,000.00	-$10,000.00	-20.00%
Trans - Youth Serv - Oth Gov - Sum Sch		A2350.000		$0.00	$0.00	$0.00	0.00%
Transportation - Other Misc		A2350.010		$50,000.00	$75,000.00	$25,000.00	50.00%
Other Miscellaneous Revenues		A2389.000		$0.00	$35,000.00	$35,000.00	#DIV/0!
Interest & Earnings		A2401.000		$20,000.00	$10,000.00	-$10,000.00	-50.00%
Rental Real Property, Oth		A2412.000		$4,000.00	$4,000.00	$0.00	0.00%
Sale Scrap & Excess Materials		A2650.000		$0.00	$0.00	$0.00	0.00%
Minor Sales, Other (Specify)		A2655.000		$0.00	$0.00	$0.00	0.00%
Sale of Transportation Equipment		A2666.000		$0.00	$0.00	$0.00	0.00%
Insurance Recoveries - Other		A2680.000		$0.00	$0.00	$0.00	0.00%
Self Insurance Recoveries		A2683.000		$0.00	$0.00	$0.00	0.00%
Lost Books		A2690.010		$0.00	$0.00	$0.00	0.00%
BOCES Svs Aprve for Aid		A2701.000		$65,000.00	$100,000.00	$35,000.00	53.85%
Refund PY exp-payables		A2701.001		$15,000.00	$35,000.00	$20,000.00	133.33%
Other Unclassified Rev.		A2770.000		$10,000.00	$10,000.00	$0.00	0.00%
Basic Formula Aid-Gen Aid		A3101.000		$13,753,249.00	$14,347,896.00	$594,647.00	4.32%
Basic Formula Aid - Excess		A3101.010		$363,647.00	$411,566.00	$47,919.00	13.18%
Lottery Aid		A3102.000		$0.00	$0.00	$0.00	0.00%
BOCES Aid		A3103.000		$1,131,337.00	$1,296,331.00	$164,994.00	14.58%
Tuit for Students w/ Disabilit		A3104.000		$0.00	$0.00	$0.00	0.00%
Textbook Aid		A3260.000		$73,032.00	$74,821.00	$1,789.00	2.45%
Computer Software/Hardware Aid		A3262.000		$38,798.00	$39,579.00	$781.00	2.01%
Library AV Aid		A3263.000		$7,843.00	$8,009.00	$166.00	2.12%
Other State Aid		A3289.000		$0.00	$0.00	$0.00	0.00%
Medic. Ass't-Sch Age-Sch Y		A4601.000		$40,000.00	$40,000.00	$0.00	0.00%
Interfund Transfers		A5031.000		$560,000.00	$139,798.00	-$420,202.00	0.00%
Appropriated Fund Balance				$0.00	$0.00	$0.00	#DIV/0!
Appropriated Reserves				$65,000.00	$352,906.00	$287,906.00	442.93%
Total Revenues				$25,842,757.00	$26,593,836.00	$751,079.00	2.91%