Administration Budget
Executive Summary

Distribution by Program

BOARD OF EDUCATION

Description	2017-2018 Actual Expenditure	2018-2019 Current Appropriation	2018-2019 Year-End Estimates	2019-2020 Proposed Budget	Comparison of Current to Proposed $ Change	% Change
SAL NON CERT	27,625	28,385	28,385	29,236	851	3.00%
SUPPLIES	1,759	5,466	5,466	5,466	-	0.00%
AUDITING SERV	37,900	45,744	45,744	45,744	-	0.00%
TRAVEL	3,078	7,000	7,000	7,000	-	0.00%
LEGAL SERVICES	79,160	32,376	32,376	32,376	-	0.00%
OTHER EXPENSE	3,426	8,511	8,511	8,511	-	0.00%
MEMBERSHIPS	34,345	35,159	35,159	35,159	-	0.00%
ADVERTISING	824	12,963	12,963	12,963	-	0.00%
CONF\INSERVICE	14,221	18,000	18,000	18,000	-	0.00%
RETIRE NON CERT	4,410	3,793	3,793	3,895	102	2.69%
SOCIAL SEC	2,064	2,431	2,431	2,497	66	2.71%
HEALTH INS	9,109	11,610	11,610	12,064	454	3.91%
WKERS COMP	382	693	693	739	46	6.64%
SUB-BD OF ED	218,303	212,131	212,131	213,650	1,519	0.72%

SAL NON CERT — Includes 0.5 FTE for the District Clerk/Superintendent's Secretary.

AUDITING SERV — Required annual audit of General and Special Aid Funds. Includes additional charges for the internal audit.

TRAVEL — Mileage for Board Members is reimbursed according to the IRS mileage rate.

LEGAL SERVICES — Includes the cost of the BOCES attorney. Includes $18,000 for specialized attorney's services as required.

OTHER EXPENSE — Annual Borrowing

Financial Consultant	$5,854
Bonding Attorney	$2,657

MEMBERSHIPS

GVSBI	$500	Four County Dues	$5,637
NSBA	$2,700	Rural School Dues	$650
NYSSBA	$11,023	BOCES Educ.Consortium	$2,500
BD Planning Sessions	$1,800	AESA Dues	$605
NCERT	$6,900	AASA	$450
NYSCOSS	$1,500		

ADVERTISING — Covers the cost of legal and personnel advertising.

RETIRE NON CERT — Cost of NY State Employees Retirement System at 12%. The ERS rate will exceed 12%, but we plan on using the ERS reserve to handle costs above 12%.

SOCIAL SEC — At 7.65%.

HEALTH INS — Cost of Health Insurance for up to 12% increase in premiums

DISTRICT SUPERINTENDENT

Description	2017-2018 Actual Expenditure	2018-2019 Current Appropriation	2018-2019 Year-End Estimates	2019-2020 Proposed Budget	Comparison of Current to Proposed $ Change	% Change
SAL CERT	145,267	123,263	123,263	123,263	-	0.00%
SAL NON CERT	27,625	28,385	28,385	29,236	851	3.00%
SUPPLIES	758	1,624	1,624	1,624	-	0.00%
SUPPLIES STATE		275	275	275	-	0.00%
INSURANCE	12,823	15,704	15,704	15,704	-	0.00%
TRAVEL	2,804	2,270	2,270	2,270	-	0.00%
TRAVEL STATE	350	1,000	1,000	1,000	-	0.00%
OTHER EXPENSE	3,487	7,925	7,925	7,925	-	0.00%
CONF\INSERVICE	8,500	8,500	8,500	8,500	-	0.00%
CONF\INSERVICE-ST	5,888	7,000	7,000	7,000	-	0.00%
RETIRE NON CERT	4,410	3,406	3,406	3,508	102	2.99%
RETIRE CERT	14,236	13,692	13,692	13,692	-	0.00%
SOCIAL SEC	7,281	5,079	5,079	5,144	65	1.28%
HEALTH INS	40,766	38,485	38,485	39,847	1,362	3.54%
WKERS COMP	2,417	738	738	738	-	0.00%
SUB-DIST SUPT.	276,612	257,346	257,346	259,726	2,380	0.92%

SAL NON CERT — Includes the other .5 FTE of District Clerk/Superintendent's Secretary's salary plus the District Superintendent's salary. The District Superintendent is also an employee of the State Education Department and receives a salary of $43,499 from New York State. The local share is currently $123,263. A 1.0 FTE Secretary postion was elimated in the 2009-2010 year.

SUPPLIES — Office supplies, subscriptions

TRAVEL — Expenses for job-related travel:

Car expenses and insurance	$1,270
Gasoline, repairs on car	$1,000

TRAVEL STATE — SED Meetings - Albany — $1,000

OTHER EXPENSE

Memberships	$2,475
Medical Exam	$225

CONF\INSERVICE — Conferences for District Superintendent

GENERAL ADMINISTRATION

Description	2017-2018 Actual Expenditure	2018-2019 Current Appropriation	2018-2019 Year-End Estimates	2019-2020 Proposed Budget	Comparison of Current to Proposed $ Change	% Change
SAL CERT	665,017	689,741	689,741	652,880	(36,861)	-5.30%
SAL NON CERT	323,066	317,785	317,785	327,318	9,533	3.00%
SUPPLIES	7,183	7,893	7,893	7,893	-	0.00%
INSURANCE	14,740	14,825	14,825	14,825	-	0.00%
TRAVEL	6,427	10,000	10,000	10,000	-	0.00%
OTHER EXPENSE	40,406	23,000	23,000	23,000	-	0.00%
CONF\INSERVICE	18,450	22,500	22,500	22,500	-	0.00%
RETIRE NON CERT	61,250	38,134	38,134	39,278	1,144	3.00%
RETIRE CERT	54,247	62,077	62,077	58,759	(3,318)	-5.34%
RETIRE SUPPL		-	-	-	-	
SOCIAL SEC	69,764	77,076	77,076	74,985	(2,091)	-2.71%
HEALTH INS	111,568	211,245	211,245	220,229	8,984	4.25%
WKERS COMP	13,384	23,878	23,878	24,113	235	0.98%
SUB-GEN ADM	1,385,502	1,498,154	1,498,154	1,475,780	(22,374)	-1.49%

SAL CERT — Salary for Deputy Superintendent, Assistant Superintendent for Administration, Director of Human Resources, Assistant Superintendent for School Improvement, Coordinator of Employee Engagement.

SAL NON CERT — Includes 2 secretaries and 4 clerical for personnel and receptionist.

INSURANCE — Includes life insurance and disability insurance.

TRAVEL — Expenses for job-related travel.

OTHER EXPENSE

Judicial Decision of Commissioner	$200
McKinney's Publications Law	$225
Subscriptions	$665
Association Dues	$1,750
Tuition Reimbursement	$8,000
Mid State Finance	$1,838

CONF\INSERVICE — Includes workshops and conferences for staff.

RETIRE CERT — Budgeted at 9%

CENTRAL SUPPORT

Description	2017-2018 Actual Expenditure	2018-2019 Current Appropriation	2018-2019 Year-End Estimates	2019-2020 Proposed Budget	Comparison of Current to Proposed $ Change	% Change
SAL CERT	61,163	62,381	62,381	117,812	55,431	88.86%
SAL NON CERT	486,314	520,598	520,598	536,620	16,022	3.10%
EQUIPMENT	11,628	7,570	7,570	7,570	-	0.00%
EQUIPMENT PUBLIC REL	-	-	-	-	-	
SUPPLIES	23,945	19,142	19,142	19,142	-	0.00%
POSTAGE	18,011	23,760	23,760	23,760	-	0.00%
EQUIP REPAIR	-	-	-	-	-	
OTHER INSURANCE	12,644	13,125	13,125	13,125	-	0.00%
OTH EXPENSE PUBLIC REL	8,471	10,160	10,160	10,160	-	0.00%
OTHER EXPENSE	72,461	70,532	70,532	70,532	-	0.00%
EQUIP RENT	-	1,500	1,500	1,500	-	0.00%
PAY QUESTAR BOCES	7,963	-	-	-		
PAY ERIE BOCES	2,700	2,909	2,909	2,909		
PAY GV BOCES	48,776	48,776	48,776	48,776	-	0.00%
PAY MONROE #2	5,365	5,366	5,366	5,366	-	0.00%
MAINT CONTRACTS	16,944	6,200	6,200	6,200	-	0.00%
RETIRE NON CERT	67,226	62,472	62,472	64,394	1,922	3.08%
RETIRE CERT	5,950	5,614	5,614	10,603	4,989	88.87%
SOCIAL SEC	40,414	44,598	44,598	50,064	5,466	12.26%
HEALTH INS	135,298	181,778	181,778	213,046	31,268	17.20%
WKERS COMP	7,567	13,818	13,818	16,100	2,282	16.51%
UNEMPLOYMENT	-	-	-	-		
SUB-CENT SUP	1,032,840	1,100,299	1,100,299	1,217,679	117,380	10.67%

SAL CERT	2.0 Public Relations
SAL NON CERT	Includes 9.5 FTE staff in Business Office.
EQUIPMENT	Equipment Replacement.
OTHER INSURANCE	The administration budget's share of property and liability insurance.
OTH EXPENSE PUBLIC REL	Public Relation expenses include: Specialty papers, photo processing/framing, conference/mileage, subscriptions, general mileage, memberships, cell phone, and printing.
OTHER EXPENSE	Includes licensing fees for the Win Cap software.
EQUIPMENT	Rent of postage meter.
PAY OTHER BOCES	Certification service provided to this BOCES and component districts by Genesee Valley BOCES.
MAINT CONTRACTS	Maintenance on postage meter, check signer and envelope stuffer.

UNDISTRIBUTED

Description	2017-2018 Actual Expenditure	2018-2019 Current Appropriation	2018-2019 Year-End Estimates	2019-2020 Proposed Budget	Comparison of Current to Proposed $ Change	% Change
OTHER EXPENSE	25,556	21,000	21,000	21,000	-	0.00%
OTHER EXPENSE SUPT	4,896	7,100	7,100	7,100	-	0.00%
OTHER EXPENSE RIC	492	10,020	10,020	10,020	-	0.00%
INTEREST ON DEBT	-	27,971	27,971	27,971	-	0.00%
TC-O&M	150,154	137,203	137,203	137,203	-	0.00%
TC-EDUTECH MGT	5,552	6,006	6,006	6,006	-	0.00%
TC-STAFF DEV	-	-	-	-	-	
TC-DUPLICATING	3,792	16,800	16,800	16,800	-	0.00%
TC-EDUTECH INSTR	11,105	11,915	11,915	11,915	-	0.00%
TC-EAP	1,808	1,808	1,808	1,808	-	0.00%
TC-LAKENET	2,001	2,002	2,002	2,002	-	0.00%
TC-TECH SUPPORT	5,920	6,000	6,000	6,000	-	0.00%
TC-SELF FUNDED	-	-	-	-	-	
TC-COOP BID	48,000	48,000	48,000	48,000	-	0.00%
SUB-UNDIST	259,276	295,825	295,825	295,825	-	0.00%

OTHER EXPENSE — Processing costs to Blue Cross/Blue Shield for Flex Benefit accounts

INTEREST ON DEBT — Covers the cost of interest on our Revenue Anticipation Note. Interest rates have been reduced.

TC-O&M — The total O & M costs are shared by all BOCES budgets.

TC-DUPLICATING — Printing and copying.

TC-TECH SUPPORT — This budget's share of BOCES-wide Tech Coordinator, hardware and software support.

ADMIN VOTE TOTAL	3,172,533	3,363,755	3,363,755	3,462,660	98,905	2.94%

RENT/CAPITAL

Description	2017-2018 Actual Expenditure	2018-2019 Current Appropriation	2018-2019 Year-End Estimates	2019-2020 Proposed Budget	Comparison of Current to Proposed $ Change	% Change
RENT SCHOOL DIST			-		-	
OTHER RENT FAC	2,567,665	2,363,100	2,363,100	2,363,100	-	0.00%
SUB TOTAL RENT	2,567,665	2,363,100	2,363,100	2,363,100	-	0.00%
TRSF TO CAPITAL	-	1,500,000	1,500,000	1,500,000	-	0.00%
TOTAL RENT & CAP	2,567,665	3,863,100	3,863,100	3,863,100	-	0.00%
GRAND TOTAL ADM	5,740,198	7,226,855	7,226,855	7,325,760	98,905	1.37%

RENT — Cost of renting special education centers and the Regional Support Center.

Transfer to Capital — This appropriation covers the cost of keeping our technical and career centers in code compliance and good repair, and HVAC replacement at WTCC.

RENT	
Gorham-Middlesex	175,755
CBO Tax Office	6,040
Manchester-Shortsville	225,000
Newark	152,805
Phelps Clifton Springs	112,000
Wayne Education Center	799,500
3rd Wayne Economic Development	892,000
Total	2,363,100

REVENUES

LESS REVENUES	2017-2018 Actual Revenue	2018-2019 Current Appropriation	2018-2019 Year-End Estimates	2019-2020 Proposed Budget	Comparison of Current to Proposed $ Change	% Change
X CONTRACT REVENUE	315,549	123,255	123,255	123,255	-	0.00%
INTEREST	23,337	180,000	180,000	180,000	-	0.00%
MISC REV ADMIN	23,942	45,000	45,000	45,000	-	0.00%
REFUND PR YR EXP	22,160	-	-		-	
MISC REV SPEC AID	54,351	47,816	47,816	47,816	-	0.00%
MISC REV SCHOOLS	-	1,500,000	1,500,000	1,500,000	-	0.00%
MISC REV CONT ED	26,058	30,000	30,000	30,000	-	0.00%
TOTAL	465,397	1,926,071	1,926,071	1,926,071	-	0.00%
TOTAL COMPONENTS	5,274,801	5,300,784	5,300,784	5,399,689	98,905	1.87%
NET COMPONENT EFFECT					98,905	1.87%
GRAND TOTAL	**5,740,198**	**7,226,855**	**7,226,855**	**7,325,760**	**98,905**	**1.37%**

OTHER REVENUES

Other revenues are used to reduce the cost to component districts. These earnings, together with special aid indirect costs help offset the total in Rental/Capital budget.

OTHER REVENUES SCHOOL DISTRICTS

As with school districts the BOCES has a fund balance at the end of the fiscal year. Last year's surplus was $5,070,068 or 3.96% of expenditures. This fund balance is returned to districts at the end of the fiscal year. The Component Superintendents have agreed to set aside 15% of the surplus to help fund capital improvement needs. In addition, they have agreed to return the aid generated on these expenditures to help fund the subsequent year's project.