

# BUDGET COMPONENTS

## Administrative

## Program

## Capital

The laws relating to the budget vote require the budget to be presented to the residents for their review divided into three sections: Administrative, Program and Capital components. Although presented in three components for informational purposes, the vote cast will be on the total budget. Listed below are the individual items included under each of the budget components.

### **Administrative** *Expenses for the following:*

- ◇ Board of Education
- ◇ District Clerk
- ◇ District Meeting
- ◇ School Administrative Costs
- ◇ Auditing
- ◇ Treasurer
- ◇ Tax Collector
- ◇ Purchasing
- ◇ Fiscal Agent
- ◇ Legal Services
- ◇ Personnel Services
- ◇ Public Information Services
- ◇ Curriculum Development and Supervision
- ◇ Research, Planning and Evaluation
- ◇ Supervision—Regular School
- ◇ Central Data Processing
- ◇ Central Printing and Mailing
- ◇ Employee Benefits
- ◇ BOCES Administrative Costs

### **Program** *Expenses for the following:*

- ◇ Inservice Training—Instruction
- ◇ Teaching—Regular School
- ◇ Programs for Students with Disabilities
- ◇ Occupational Education
- ◇ Teaching—Special Schools
- ◇ School Library and Audio Visual
- ◇ Educational Television
- ◇ Computer Assisted Instruction
- ◇ Attendance
- ◇ Guidance
- ◇ Health Services
- ◇ Psychological Services
- ◇ Social Work Services
- ◇ Pupil Personnel Services
- ◇ Co-Curricular Activities
- ◇ Interscholastic Athletics
- ◇ District Transportation
- ◇ Recreation, Youth Programs
- ◇ Local Services
- ◇ Employee Benefits

### **Capital** *Expenses for the following:*

- ◇ Operation of Plant
- ◇ Maintenance of Plant
- ◇ Debt Service
- ◇ Transfers to Capital and Debt Service Fund
- ◇ Employee Benefits

# Administrative Component Details

NAME OF ACCOUNT	2008-09	2009-10
<b><u>BOARD OF EDUCATION</u></b>		
Board of Education	\$9,100	\$10,600
District Meeting	\$600	\$600
District Clerk	\$1,375	\$2,600
School Association Dues	<u>\$4,650</u>	<u>\$4,950</u>
<b><i>Total Board of Education</i></b>	<b>\$15,725</b>	<b>\$18,750</b>
<b><u>CENTRAL ADMINISTRATION</u></b>		
School Administrative Costs	\$138,680	\$143,876
BOCES Administrative Costs	<u>\$107,800</u>	<u>\$108,000</u>
<b><i>Total Central Administration</i></b>	<b>\$246,480</b>	<b>\$251,876</b>
<b><u>FINANCE</u></b>		
Treasurers Office	\$70,808	\$62,704
Auditing	\$32,300	\$34,100
Tax Collector	\$4,011	\$3,582
Fiscal Agent Fees	\$0	\$0
Purchasing	\$2,500	\$2,500
Tax Refund	<u>\$1,000</u>	<u>\$5,000</u>
<b><i>Total Finance</i></b>	<b>\$110,619</b>	<b>\$107,886</b>
<b><u>STAFF</u></b>		
Appraisal	\$0	\$9,000
Personnel	\$30,600	\$23,600
Public Information and Service	\$2,250	\$2,250
Records Management	<u>\$1,358</u>	<u>\$1,184</u>
<b><i>Total Staff</i></b>	<b>\$34,208</b>	<b>\$36,034</b>
<b><u>CENTRAL SERVICES</u></b>		
Central Printing and Mailing	\$9,275	\$9,274
Central Data Processing	\$41,500	\$43,000
Insurance	<u>\$2,250</u>	<u>\$2,250</u>
<b><i>Total Central Services</i></b>	<b>\$53,025</b>	<b>\$54,524</b>
<b><u>ADMINISTRATION AND IMPROVEMENT</u></b>		
Curriculum Development & Supervision	\$79,589	\$82,773
In-Service Training	\$0	\$0
Research, Planning & Evaluation	<u>\$25,900</u>	<u>\$24,200</u>
<b><i>Total Administration &amp; Improvements</i></b>	<b>\$105,489</b>	<b>\$106,973</b>
<b><u>EMPLOYEE BENEFITS</u></b>		
	\$76,524	\$80,182
<b><i>TOTAL ADMINISTRATIVE BUDGET</i></b>	<b>\$642,070</b>	<b>\$656,225</b>

# Program Component Details

NAME OF ACCOUNT	2008-09	2009-10
<b><u>INSTRUCTION</u></b>		
Teaching—Regular School	\$1,906,113	\$1,879,600
Programs for Students with Disabilities	\$1,436,400	\$1,403,800
Occupational Education	\$287,500	\$290,000
Teaching—Special Schools	<u>\$19,268</u>	<u>\$19,398</u>
<b><i>Total Instruction</i></b>	<b>\$3,649,281</b>	<b>\$3,592,798</b>
 <b><u>INSTRUCTIONAL MEDIA</u></b>		
School Library & Audio Visual	\$97,683	\$107,790
Computer Assisted Instruction	<u>\$79,534</u>	<u>\$75,183</u>
<b><i>Total Instructional Media</i></b>	<b>\$177,217</b>	<b>\$182,973</b>
 <b><u>PUPIL SERVICES</u></b>		
Attendance	\$16,100	\$17,800
Guidance	\$113,650	\$117,950
Health Services	\$52,050	\$62,813
Social Work	\$0	\$0
Psychological Services	\$40,500	\$41,500
Co-Curricular Activities	\$26,800	\$28,200
Interscholastic Athletics	\$88,250	\$94,250
Pupil Personnel	<u>\$0</u>	<u>\$0</u>
<b><i>Total Pupil Service</i></b>	<b>\$337,350</b>	<b>\$362,513</b>
 <b><u>PUPIL TRANSPORTATION</u></b>		
District Transportation Services		
<b><i>Total Pupil Transportation</i></b>	<u>\$449,130</u>	<u>\$425,755</u>
	<b>\$449,130</b>	<b>\$425,755</b>
 <b><u>CIVIC ACTIVITIES</u></b>		
Civic	\$4,492	\$4,500
Census Taker	<u>\$0</u>	<u>\$1,568</u>
<b><i>Total Civic</i></b>	<b>\$4,492</b>	<b>\$6,068</b>
 <b><u>EMPLOYEE BENEFITS</u></b>		
	\$1,209,090	\$1,250,832
 <b><i>TOTAL PROGRAM BUDGET</i></b>	 <b>\$5,826,560</b>	 <b>\$5,820,939</b>

## Capital Component Details

NAME OF ACCOUNT	2008-09	2009-10
<b><u>CENTRAL SERVICES</u></b>		
Operation of Plant	\$608,825	\$633,944
Maintenance of Plant	\$36,400	\$37,856
Equipment	<u>\$3,900</u>	<u>\$1,300</u>
Total Central Services	<b>\$649,125</b>	<b>\$673,100</b>
 <b><u>Employee Benefits</u></b>	 <b>\$122,440</b>	 <b>\$152,345</b>
 <b><u>Debt Service</u></b>	 <b>\$1,222,145</b>	 <b>\$1,414,143</b>
 <i>Total Capital Budget</i>	 <b>\$1,993,710</b>	 <b>\$2,239,588</b>

## TOTAL GENERAL FUND BUDGET

	<u>2008-09</u>	<u>2009-10</u>
Administrative Component	\$642,070	\$656,225
Program Component	\$5,826,560	\$5,820,939
Capital Component	\$1,993,710	\$2,239,588
 <b>TOTAL BUDGET</b>	 <b>\$8,462,340</b>	 <b>\$8,716,751</b>

## Estimated General Fund Revenues

	<b>Budgeted 2008-2009</b>	<b>Budgeted 2009-2010</b>
Foundation Aid	\$3,684,473	\$3,645,271
Other State Aid	\$1,221,460	\$1,242,458
Building Project Aid	\$1,042,000	\$1,285,050
Property Tax/Interest Penalties	\$2,232,914	\$2,277,472
Miscellaneous	\$71,493	\$66,500
Fund Balance	<u>\$210,000</u>	<u>\$200,000</u>
<b>Total</b>	<b>\$8,462,340</b>	<b>\$8,716,751</b>

## Three Part Expenditure Breakdown Percentage of Total Budget

	<u>2008-09</u>	<u>2009-10</u>
<b>Administrative Component</b>	7.59%	7.53%
<b>Program Component</b>	68.85%	66.78%
<b>Capital Component</b>	23.56%	25.69%
<b>Total</b>	100%	100%



# Capital Reserve

This year when you come to vote, you will also receive a ballot regarding the establishment of a Capital Reserve. The purpose of this Capital Reserve will be to allow the school district to set aside, or reserve funds, for future potential work on school facilities. With proper planning the district would use the funds in the reserve so that when repair or maintenance is needed, the money, or at least part of the money needed to complete the work will be available without having to increase taxes.

In the past, when the district had to purchase a bus, the funds were included in the general budget and had a direct impact on the tax levy. Several years ago the district established, through voter approval, a Capital Bus Reserve for the purpose of offsetting the cost of buses. Since the establishment that reserve, buses have been purchased with funds that have been set aside annually in the reserve with no impact on the budget or taxes.

The establishment of this Capital Reserve will allow the district to set aside funds for future building and facilities projects. Examples of potential future projects would include repair of the roofs over the 1955 and 1988 sections of the building, and a variety of work that needs to be completed at both the bus garage and town library. **This reserve will have nothing to do with the present building project.**

Below you will find a variety of questions that are typically asked regarding the establishment of a Capital Reserve:

## **What is a Capital Reserve?**

A Capital Reserve is a fund that can be used to pay the cost of any object or purpose for which bonds may be issued. It is generally used for the purpose of setting aside money for future capital projects.

## **How is a Capital Reserve established?**

The creation of a Capital Reserve requires authorization by a majority of the voters at any special or annual meeting. The voters must approve a specific amount of money to be placed in the reserve for a maximum of 10 years.

## **How are funds in the Capital Reserve maintained?**

The funds in a Capital Reserve may be deposited in segregated amounts as directed by the Board of Education and usually come from fund balance remaining at the end of a school year.

## **How are funds in a Capital Reserve expended?**

Use of the funds in a Capital Reserve must be approved by a majority of the voters at any special or annual meeting.

The establishment of this reserve will help to create long term fiscal stability for the district with regard to the maintenance and repair of all district buildings and grounds. **I would also emphasize once again, that this reserve will have nothing to do with the existing building project; that it's purpose will be to help to offset costs of potential future projects that will need to be completed so that work can be completed without impacting the general budget or tax levy.**

# **PUBLIC HEARING**

**Tuesday, May 5, 2009**

**7:00 PM**

**LCS Multi-Purpose Room**

## **VOTING: 2009-2010**

**School Budget**

**Board Seat**

**One (1) 60 Passenger Bus with Wheelchair Capabilities**

**Establishment of Capital Reserve Fund**

**Tuesday, May 19, 2009**

**11:00 AM—9:00 PM**

**Laurens Central School**

**Home & Careers Room 115**

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### **LAURENS CENTRAL SCHOOL**

**Laurens, NY 13796**

### **BOARD OF EDUCATION**

Cynthia Struckle, President

Robert Holstead, Vice President

Sheryle Lifgren Charity

Frances Nichols

Thomas Francisco

Non-Profit Organization U. S. Postage PAID Permit No. 1 Laurens, NY 13796
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### **SUPERINTENDENT**

Romona N. Wenck

### **BUILDING PRINCIPAL**

William Dorritie

### **EDITOR**

Sheryl Dugan

### **NEWS OF YOUR SCHOOL FOR:**