

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK

SUBJECT: RESOLUTION TO ADOPT THE 2018-2019 BUDGET

DATE: April 2, 2018

REASON FOR BOARD CONSIDERATION:

The Board of Education must adopt the proposed budget for the 2018-2019 school year.

FACTS AND ANALYSIS:

The 2018-2019 proposed budget is presented this evening for adoption by the Board of Education. The Board of Education is presented with a .659% decrease in spending in the 2018-2019 budget and a 2.58% tax levy increase.

RECOMMENDED ACTION:

Moved by _____ and supported by _____ that, having the recommendation of the Superintendent of Schools, the Board of Education of the Ogdensburg City School District does hereby approve the 2018-2019 budget in the amount of \$45,200,000.00 on this 2nd day of April 2018.

APPROVED FOR PRESENTATION TO THE BOARD:



Superintendent

TMV/alf
Attachment

Ogdensburg City School District
2018-19 Budget Change Summary

BUDGETED EXPENDITURE CHANGES FROM 2017-18 TO 2018-19		Budget Increase or Decrease
<u>Board of Education</u>		\$ (19,000)
Transportation Study	\$ (19,000)	
<u>Operations & Maintenance</u>		\$ 35,000
Salaries	\$ 35,000	
Equipment	\$ (10,000)	
Materials & Supplies	\$ 10,000	
<u>BOCES Administrative & Capital Expenditures</u>		\$ 67,000
<u>Inservice Training</u>		
To adjust closer to actuals		\$ 27,000
<u>General Education</u>		\$ (195,000)
Salaries	\$ (195,000)	
<u>Special Education</u>		\$ 288,000
Salaries	\$ 48,000	
Contractual	\$ 200,000	
BOCES	\$ 40,000	
<u>Occupational Education</u>		\$ 155,782
NWT	\$ 155,782	
<u>Transportation</u>		\$ 260,750
25% increase new contracts in 18-19	\$ 260,750	
<u>Benefits</u>		\$ (1,165,365)
ERS	\$ (7,000)	
TRS	\$ 96,000	
FICA	\$ (20,000)	
Health Insurance	\$ (1,234,365)	
<u>Debt Service</u>		\$ 111,768
<u>All other adjustments</u>		\$ 134,065
Mostly salary & BOCES increases		
TOTAL DECREASE TO 2018-2019 BUDGETED EXPENDITURES		\$ (300,000)

THIS BUDGET INCLUDES A \$100,000 CAPITAL OUTLAY PROJECT
THIS BUDGET INCLUDES A 5 YEAR TRANSPORTATION CONTRACT WITH FIRST YEAR STUDENT WITH A FIRST YEAR
COST OF: SCHOOL YEAR \$952,478; SUMMER \$39,058; ATHLETICS & EXTRA CURRICULAR \$168,125

BUDGETED REVENUE CHANGES FROM 2017-18 TO 2018-19

Property Tax Increase per Tax Cap Calculation	\$ 254,248
Local Sources	\$ 18,417
State Aid	\$ 614,440
Foundation Aid	\$ 693,875
Building Aid	\$ (207,988)
Transportation Aid	\$ 18,983
Excess Cost Aid	\$ 239,683
BOCES Aid	\$ (127,613)
Other Aid	\$ (2,500)
Other Revenue	\$ (1,770,273)
Debt Service Fund	\$ 308,168
Others Reserves	\$ 275,000

TOTAL DECREASE IN ESTIMATED REVENUE FROM 2017-18 TO 2018-19 \$ (300,000)

Problem \$ -

**OGDENSBURG CITY SCHOOL DISTRICT
ESTIMATED REVENUE FOR PROPOSED BUDGET 2018-19**

					18/19 Budget vs. 17/18 Budget	
<u>ACCOUNT</u>	<u>DESCRIPTION</u>	2016-17 ACTUAL	2017-18 BUDGET	2018-2019 BUDGET	\$ INCREASE (DECREASE)	
LOCAL SOURCES						
A1081.000	Payment in Lieu of Taxes	44,983	44,983	45,000	17	
A1090.000	Interest/Penalty on Property Taxes	55,646	70,000	60,000	(10,000)	
A1111.000	Utility Taxes	379,478	400,000	400,000	-	
A13XX.XXX	Tuition	231,141	151,600	150,000	(1,600)	
A1335.000	After School Program	74,923	80,000	80,000	-	
A1410.XXX	Athletic Revenue	53,866	40,000	55,000	15,000	
A2230.000	Day School Tuition - Other Districts	241,580	350,000	350,000	-	
A2389.100	Health Ins Premium paid by Retirees	24,330	30,000	30,000	-	
A2389.200	Health Ins Contribution - Administration	30,642	30,000	16,000	(14,000)	
A2389.300	Health Ins Contribution - OEA	160,662	150,000	150,000	-	
A2389.400	Health Ins Contribution - CSEA	101,195	100,000	70,000	(30,000)	
A2401.XXX	Interest Income	4,641	2,000	6,000	4,000	
A241X.XXX	Rental Income	247,490	270,000	270,000	-	
A2650.000	Sale of Scrap	13,000	0	-	-	
A2660.000	Sale of Real Property	-	0	-	-	
A2680.000	Insurance Recoveries	4,239	0	-	-	
A2700.000	Reimbursement of Medicare Part D	194,683	120,000	150,000	30,000	
A2701.000	Refund PY Exp - BOCES Aided	467,658	325,000	350,000	25,000	
A2705.000	Gifts & Donations	15,000	0	-	-	
A2770.XXX	Other Revenue	16,526	1,820,273	50,000	(1,770,273)	
TOTAL - LOCAL SOURCES		2,361,683	3,983,856	0	2,232,000	(1,751,856)
STATE SOURCES						
A3101.000	State Aid	12,055,165	12,366,479	13,145,139	778,660	
A3101.000	State Aid - Transportation Aid	478,768	606,000 x	624,983	18,983	
A3101.000	State Aid - Building Aid	4,681,703	5,033,348 x	4,825,360	(207,988)	
A3101.000	State Aid - Gap Elimination Adjustment	-	-	-	-	
A3101.100	State Aid - Excess Cost Set-aside	2,778,236	2,778,236	2,765,000	(13,236)	
A3101.100	State Aid - Excess Cost High Cost	1,233,202	994,386 x	1,247,305	252,919	
A3102.000	State Aid - Lottery Aid	2,214,736	2,200,000	2,200,000	-	
A3102.001	State Aid - Lottery Grant	1,044,277	1,118,000	1,040,000	(78,000)	
A3102.002	State Aid - Commercial Gaming	88,019	95,000	90,000	(5,000)	
A3103.000	State Aid - BOCES	2,579,982	2,803,949 x	2,676,336	(127,613)	
A3104.000	State Aid - SWD Residential Aid	-	-	-	-	
A3260.000	State Aid - Textbooks	94,890	95,500 x	94,949	(551)	
A3262.000	State Aid - Software	24,478	24,700 x	24,149	(551)	
A3262.001	State Aid - Hardware	33,216	33,740 x	33,604	(136)	
A3263.000	State Aid - Library	10,212	10,392 x	9,845	(547)	
A3289.000	State Aid - Other	421,001	150,000	150,000	-	
A3289.100	E-Rate	1,106	2,500	-	(2,500)	
TOTAL - STATE SOURCES		27,738,990	28,312,230	28,926,670	614,440	
OTHER SOURCES						
A4601.000	Medicaid	45,266	50,000	50,000	-	
A5999.001	Unemployment Reserve	0	25,000	25,000	-	
	Retirement Reserve	-	-	275,000	275,000	
A5999.002	Debt Service Reserve	0	1,000,000	1,308,168	308,168	
A5999.003	Employee Benefit Reserve	0	75,000	75,000	-	
A9599.000	Appropriated Fund Balance	0	2,200,000	2,200,000	-	
TOTAL - OTHER SOURCES		45,266	3,350,000	3,933,168	583,168	
TOTAL REVENUE except for property tax		30,145,940	35,646,086	35,091,838	(554,248)	
TOTAL EXPENSES		39,426,278	45,500,000	45,200,000	(300,000)	
A1001 A1085	Property Tax Including Star	9,732,320	9,853,914	10,108,162	254,248	
	Tax Levy Increase	-	1.2494%	2.5802%	-	
TOTAL REVENUE		45,500,000	45,500,000	45,200,000	(300,000)	
Problem		-				

**OGDENSBURG CITY SCHOOL DISTRICT
PROPOSED BUDGET 2018-19**

<u>Name</u>	<u>Account Number</u>	<u>2016-2017 Actual</u>	<u>BUDGET 2017-18 BUDGET</u>	<u>Proposed 2018-2019 Budget</u>	<u>BUDGET Variance 17-18 vs. 18-19</u>
Board of Education					
Other Contractual	1010-400-00-00	650.00	21,000.00	2,000.00	(19,000.00)
Conferences	1010-404-00-00	241.13	1,700.00	1,700.00	-
Legal Notices	1010-412-00-00	699.12	2,000.00	2,000.00	-
Materials & Supplies	1010-450-00-00	12.80	600.00	600.00	-
BOCES Board Policy Update	1010-490-00-00	1,250.00	1,300.00	1,300.00	-
Board of Education Total		2,853.05	26,600.00	7,600.00	(19,000.00)
District Clerk					
Non Instructional Salaries	1040-160-00-00	2,132.00	2,750.00	2,750.00	-
Materials & Supplies	1040-450-00-00		250.00	250.00	-
District Clerk Total		2,132.00	3,000.00	3,000.00	-
District Meeting					
District Meeting, Voting Exp.	1060-400-00-00	1,899.00	4,300.00	4,300.00	-
Materials & Supplies	1060-450-00-00	25.00	100.00	100.00	-
District Meeting Total		1,924.00	4,400.00	4,400.00	-
Chief School Administrator					
Instructional Salaries	1240-150-00-00	151,137.00	157,000.00	153,000.00	(4,000.00)
Non-Instructional Salaries	1240-160-00-00	50,820.73	51,500.00	56,500.00	5,000.00
Other-Contractual Expenses	1240-400-00-00	3,980.54	5,000.00	5,000.00	-
Travel & Conferences	1240-404-00-00	242.15	3,000.00	3,000.00	-
Postage	1240-415-00-00	26,768.04	30,000.00	30,000.00	-
Materials & Supplies	1240-450-00-00	1,993.36	5,000.00	5,000.00	-
Chief School Administrator Total		234,941.82	251,500.00	252,500.00	1,000.00
Business Administration					
Contractual	1310-418-28-00		1,000.00	1,000.00	-
Professional Services - 403B	1310-418-28-00	1,500.00	3,000.00	3,000.00	-
Materials & Supplies	1310-450-00-00		500.00	500.00	-
BOCES Services Business Office	1310-490-00-00	449,685.00	457,754.00	466,400.00	8,646.00
BOCES Services State Aid Planning	1310-493-00-00	3,170.00	3,220.00	3,300.00	80.00
Business Administration Total		454,355.00	465,474.00	474,200.00	8,726.00
Auditing					
Non-Instructional Salaries	1320-160-00-00	1,516.85	3,000.00	3,000.00	-
Contractual	1320-400-00-00		2,000.00	2,000.00	-
Auditing - External	1320-418-23-00	13,028.17	14,000.00	14,500.00	500.00
Auditing - Internal	1320-418-24-00		7,000.00	7,000.00	-
Auditing Total		14,545.02	26,000.00	26,500.00	500.00
Tax Collector					
Tax Collector Salaries	1330-160-00-00	3,045.00	3,150.00	3,200.00	50.00
Taxes Print, Mail & Bank Fees	1330-423-00-00	7,213.93	8,000.00	8,000.00	-
Tax Collector Total		10,258.93	11,150.00	11,200.00	50.00
Purchasing					
BOCES Services Cooperative Purchas	1345-490-00-00	5,551.00	5,896.00	6,000.00	104.00
Purchasing Total		5,551.00	5,896.00	6,000.00	104.00
Fiscal Agent Fee					
Fiscal Agent Fees	1380-400-00-00	3,460.00	50,000.00	50,000.00	-
Fiscal Agent Fee Total		3,460.00	50,000.00	50,000.00	-
Legal					
Contractual	1420-400-00-00	19,374.22	50,000.00	50,000.00	-
Legal Total		19,374.22	50,000.00	50,000.00	-

**OGDENSBURG CITY SCHOOL DISTRICT
PROPOSED BUDGET 2018-19**

	Account Number	2016-2017	BUDGET	Proposed	BUDGET
<u>Name</u>	<u>Account Number</u>	<u>Actual</u>	<u>2017-18</u>	<u>2018-2019</u>	<u>Variance</u>
			<u>BUDGET</u>	<u>Budget</u>	<u>17-18 vs. 18-19</u>
Personnel					
Instructional Salaries	1430-150-00-00	52,968.50	56,000.00	31,000.00	(25,000.00)
Noninstructional Salaries	1430-160-00-00	19,070.83	23,000.00	23,000.00	-
Other	1430-400-00-00	3,932.75	2,500.00	4,000.00	1,500.00
Civil Service Admin Exp	1430-402-00-00	11,831.04	13,000.00	13,000.00	-
Travel Conferences	1430-404-00-00		1,000.00	1,000.00	-
Fingerprinting	1430-407-00-00	99.25	1,500.00	1,500.00	-
Materials & Supplies	1430-450-00-00	50.49	500.00	500.00	-
BOCES Negotiations	1430-490-00-00	19,796.00	20,000.00	20,800.00	800.00
Personnel Total		107,748.86	117,500.00	94,800.00	(22,700.00)
Operation of Plant					
Salaries Employees	1620-160-00-00	760,729.29	800,000.00	800,000.00	-
Hourly Employees	1620-161-00-00	66,608.38	90,000.00	90,000.00	-
Shift Differential	1620-161-34-00	15,391.08	17,000.00	17,000.00	-
Overtime	1620-163-00-00	34,881.02	40,000.00	40,000.00	-
Equipment	1620-200-00-00	196,354.71	100,000.00	100,000.00	-
Travel	1620-404-00-00		100.00	100.00	-
Fixed Asset Appraisal	1620-409-00-00	250.00	1,400.00	1,400.00	-
Custodial Contracts	1620-418-49-00	6,729.95	12,500.00	12,500.00	-
Dump Fees	1620-424-00-00	7,544.43	20,000.00	20,000.00	-
Trash Removal - Madill	1620-424-00-05	6,492.29	8,000.00	8,000.00	-
Trash Removal - Kennedy	1620-424-00-06	14,553.83	18,000.00	18,000.00	-
Electricity OFA	1620-425-29-03	141,372.41	170,000.00	170,000.00	-
Electricity Madill	1620-425-29-05	26,342.47	40,000.00	40,000.00	-
Electricity Kennedy	1620-425-29-06	53,207.55	70,000.00	70,000.00	-
Electricity Dome	1620-425-29-08	55,918.59	80,000.00	80,000.00	-
Natural Gas OFA	1620-425-30-03	181,214.32	215,000.00	215,000.00	-
Natural Gas Madill	1620-425-30-05	23,824.33	30,000.00	30,000.00	-
Natural Gas Kennedy	1620-425-30-06	42,054.40	60,000.00	60,000.00	-
Natural Gas Dome	1620-425-30-08	5,215.46	50,000.00	50,000.00	-
Water & Sewer OFA	1620-425-31-03	31,323.86	35,000.00	35,000.00	-
Water & Sewer Madill	1620-425-31-05	4,686.00	5,000.00	5,000.00	-
Water & Sewer Kennedy	1620-425-31-06	9,396.00	11,000.00	11,000.00	-
Water & Sewer Dome	1620-425-31-08	7,044.00	8,000.00	8,000.00	-
Telephone OFA	1620-425-32-03	3,106.78	3,400.00	3,400.00	-
Telephone Madill	1620-425-32-05	34.84	300.00	300.00	-
Telephone Kennedy	1620-425-32-06	34.86	300.00	300.00	-
Materials & Supplies	1620-450-00-00	68,016.44	70,000.00	75,000.00	5,000.00
Operation of Plant Total		1,762,327.29	1,955,000.00	1,960,000.00	5,000.00
Maintenance of Plant					
Salaries Employees	1621-160-00-00	369,020.03	440,000.00	450,000.00	10,000.00
Shift Differential	1621-161-00-00		3,000.00	3,000.00	-
Snow Plowing	1621-161-35-00	3,990.49	25,000.00	25,000.00	-
Overtime	1621-163-00-00	46,635.05	45,000.00	60,000.00	15,000.00
Equipment	1621-200-00-00	71,736.83	100,000.00	90,000.00	(10,000.00)
Travel Expense	1621-404-00-00	8,134.97	12,000.00	12,000.00	-
Maintenance Contracts	1621-413-00-00	110,749.13	125,000.00	125,000.00	-
Vehicle Repair	1621-420-65-00	11,175.35	30,000.00	30,000.00	-
Building Repair	1621-420-66-00	39,909.00	50,000.00	50,000.00	-
Materials & Supplies	1621-450-00-00	106,878.18	110,000.00	115,000.00	5,000.00
BOCES Safety/Risk Mgmt	1621-490-00-00	17,378.00	12,000.00	10,100.00	(1,900.00)
Maintenance of Plant Total		785,607.03	952,000.00	970,100.00	18,100.00
Central Data Processing					
Operating Training	1680-404-00-00		500.00	500.00	-
Materials, Sup. & Equipment	1680-450-00-00		500.00	500.00	-
BOCES Maintenance Contract - Neric	1680-490-00-00	45,870.05	61,000.00	63,900.00	2,900.00
Central Data Processing Total		45,870.05	62,000.00	64,900.00	2,900.00

**OGDENSBURG CITY SCHOOL DISTRICT
PROPOSED BUDGET 2018-19**

<u>Name</u>	<u>Account Number</u>	<u>2016-2017 Actual</u>	<u>BUDGET 2017-18 BUDGET</u>	<u>Proposed 2018-2019 Budget</u>	<u>BUDGET Variance 17-18 vs. 18-19</u>
Unallocated Insurance					
Insurance	1910-400-00-00	115,771.48	135,000.00	135,000.00	-
Unallocated Insurance Total		<u>115,771.48</u>	<u>135,000.00</u>	<u>135,000.00</u>	-
School Association Dues					
NYS School Board Dues	1920-400-00-00	16,769.00	18,000.00	18,000.00	-
School Association Dues Total		<u>16,769.00</u>	<u>18,000.00</u>	<u>18,000.00</u>	-
Judgments & Claims					
Refund of Real Property Tax	1964-400-00-00	20,921.15	-	-	-
Judgments & Claims Total		<u>20,921.15</u>	<u>-</u>	<u>-</u>	-
BOCES Administrative Costs					
BOCES Admin. Charge	1981-490-00-00	622,555.00	669,072.00	736,000.00	66,928.00
BOCES Administrative Costs Total		<u>622,555.00</u>	<u>669,072.00</u>	<u>736,000.00</u>	66,928.00
BOCES Capital Expense					
BOCES Capital Budget	1983-490-00-00	220,234.00	232,152.00	236,200.00	4,048.00
BOCES Capital Expense total		<u>220,234.00</u>	<u>232,152.00</u>	<u>236,200.00</u>	4,048.00
Curriculum Development					
Instructional Salaries	2010-150-00-00	52,968.50	56,000.00	56,000.00	-
Instructional Salaries Department Heac	2010-150-00-00		6,000.00	6,000.00	-
Noninstructional Salaries	2010-160-00-00	19,070.83	20,000.00	22,000.00	2,000.00
Contractual Expense	2010-400-00-00	29,069.11	50,000.00	30,000.00	(20,000.00)
Materials & Supplies	2010-450-00-00	361.41	1,500.00	26,500.00	25,000.00
BOCES Services School Improvement	2010-490-00-00	91,424.63	80,000.00	83,500.00	3,500.00
Curriculum Development Total		<u>192,894.48</u>	<u>213,500.00</u>	<u>224,000.00</u>	10,500.00
Supervision - Regular School					
Instructional Salaries	2020-150-00-00	544,766.99	600,000.00	630,000.00	30,000.00
Summer Work		5,911.20			-
Noninstructional Salaries	2020-160-00-00	293,258.31	315,000.00	315,000.00	-
Summer Wages	2020-165-00-00		2,300.00	2,300.00	-
Equipment 7-8	2020-200-00-02		500.00	500.00	-
Equipment 9-12	2020-200-00-03	1,473.45	2,000.00	2,000.00	-
Equipment Madill	2020-200-00-05		-	-	-
Equipment Kennedy	2020-200-00-06	362.76	1,000.00	1,000.00	-
Contractual Expense 7-8	2020-400-00-02	1,265.46	1,500.00	1,500.00	-
Contractual Expense 9-12	2020-400-00-03	300.40	2,000.00	2,000.00	-
Contractual Expense Madill	2020-400-00-05	1,456.74	1,000.00	1,000.00	-
Contractual Expense Kennedy	2020-400-00-06	3,020.95	2,000.00	2,000.00	-
Materials & Supplies 7-8	2020-450-00-02	1,035.96	6,000.00	6,000.00	-
Materials & Supplies 9-12	2020-450-00-03	6,814.88	17,000.00	17,000.00	-
Materials & Supplies Madill	2020-450-00-05	4,976.10	5,000.00	5,000.00	-
Materials & Supplies Kennedy	2020-450-00-06	21,104.29	25,000.00	25,000.00	-
Supervision - Regular School Total		<u>885,747.49</u>	<u>980,300.00</u>	<u>1,010,300.00</u>	30,000.00
Research , Planning & Evaluation					
Research & Planning Salary	2060-150-00-00	10,855.00	15,000.00	15,000.00	-
Research , Planning & Evaluation Total		<u>10,855.00</u>	<u>15,000.00</u>	<u>15,000.00</u>	-
In-Service Training					
BOCES Prep for Teachers	2070-490-00-00	32,300.00	3,000.00	30,000.00	27,000.00
In-Service Training Total		<u>32,300.00</u>	<u>3,000.00</u>	<u>30,000.00</u>	27,000.00

**OGDENSBURG CITY SCHOOL DISTRICT
PROPOSED BUDGET 2018-19**

<u>Name</u>	<u>Account Number</u>	<u>2016-2017 Actual</u>	<u>BUDGET 2017-18 BUDGET</u>	<u>Proposed 2018-2019 Budget</u>	<u>BUDGET Variance 17-18 vs. 18-19</u>
Teaching Regular School					
Instructional Salaries Grades K-3	2110-121-00-00	2,176,691.82	2,320,000.00	2,170,000.00	(150,000.00)
Instructional Salaries Grades 4-6	2110-122-00-00	1,393,593.82	1,540,000.00	1,620,000.00	80,000.00
Instructional Salaries Grades 7-12	2110-130-00-00	2,972,124.01	3,275,000.00	3,100,000.00	(175,000.00)
Substitute Teacher Salaries	2110-140-00-00	293,893.45	225,000.00	250,000.00	25,000.00
Tutors	2110-142-00-00	31,743.15	50,000.00	50,000.00	-
Noninstructional Salaries	2110-160-00-00	142,535.94	225,000.00	225,000.00	-
Noninstructional Subs	2110-162-00-00	252,043.00	200,000.00	225,000.00	25,000.00
Equipment 7-8	2110-200-00-02	5,923.00	10,000.00	10,000.00	-
Equipment 9-12	2110-200-00-03	12,521.00	19,000.00	19,000.00	-
Equipment Madill	2110-200-00-05		1,000.00	1,000.00	-
Equipment Kennedy	2110-200-00-06	16,745.45	7,500.00	7,500.00	-
Contractual Expense 7-8	2110-400-00-02	2,016.50	6,000.00	6,000.00	-
Contractual Expense 9-12	2110-400-00-03	12,141.23	18,000.00	18,000.00	-
Contractual Expense Madill	2110-400-00-05	3,722.98	4,000.00	4,000.00	-
Contractual Expense Kennedy	2110-400-00-06	11,131.46	8,000.00	8,000.00	-
Contractual Expense Gift & Talent	2110-400-13-00		1,000.00	1,000.00	-
Materials & Supplies 7-8	2110-450-00-02	20,752.24	24,000.00	24,000.00	-
Materials & Supplies 9-12	2110-450-00-03	47,296.21	55,000.00	55,000.00	-
Materials & Supplies Madill	2110-450-00-05	20,793.87	30,000.00	30,000.00	-
Materials & Supplies Kennedy	2110-450-00-06	53,780.36	42,000.00	42,000.00	-
Materials & Supplies Gift & Tal	2110-450-13-00	3,284.06	5,000.00	5,000.00	-
Tuition	2110-470-00-00	102,631.17	40,000.00	40,000.00	-
Textbooks 7-8 Aidable	2110-480-00-02	2,000.00	2,000.00	2,000.00	-
Textbooks 9-12 Aidable	2110-480-00-03	6,621.65	2,000.00	2,000.00	-
Textbooks Madill Aidable	2110-480-00-05	12,926.70	13,000.00	13,000.00	-
Textbooks Kennedy Aidable	2110-480-00-06	9,878.68	42,000.00	42,000.00	-
Textbooks Series Replacement	2110-481-00-00	102,215.73	50,000.00	50,000.00	-
BOCES Services	2110-490-00-00	642,886.37	635,000.00	635,000.00	-
Teaching Regular School Total		8,351,893.85	8,849,500.00	8,654,500.00	(195,000.00)
Programs for Students with Disabilities					
Instructional Salaries	2250-150-00-00	1,696,754.19	1,875,000.00	1,884,000.00	9,000.00
Summer Wages	2250-155-00-00	6,242.50	-	6,000.00	6,000.00
Noninstructional Salaries	2250-160-00-00	1,130,722.19	1,200,000.00	1,230,000.00	30,000.00
Summer Work		2,440.00		3,000.00	3,000.00
Noninstructional Substitutes			100,000.00	100,000.00	-
Equipment 9-12	2250-200-00-00	702.95	25,000.00	25,000.00	-
Contractual Expense	2250-400-00-00	128,582.38	150,000.00	350,000.00	200,000.00
Materials & Supplies	2250-450-00-00	34,244.14	45,000.00	45,000.00	-
Tuition	2250-470-00-00	528.28	100,000.00	100,000.00	-
Handicapped BOCES Services	2250-490-00-00	3,054,321.75	3,410,000.00	3,450,000.00	40,000.00
Programs for Students with Disabilities Total		6,054,538.38	6,905,000.00	7,193,000.00	288,000.00
Occupational Education					
Instructional Salaries Bus Occ	2280-150-00-00	135,191.00	141,000.00	146,000.00	5,000.00
BOCES Services (NWT)	2280-490-00-00	771,628.00	768,418.00	924,200.00	155,782.00
Occupational Education Total		906,819.00	909,418.00	1,070,200.00	160,782.00
Teaching Special Schools					
Instructional Special Schools	2330-150-00-00	9,111.25	20,000.00	20,000.00	-
Non-instructional Special Schools	2330-160-00-00	2,137.78	7,000.00	7,000.00	-
Materials & Supplies	2330-450-00-00		2,000.00	2,000.00	-
BOCES Summer School	2330-490-00-00	41,206.92	80,000.00	80,000.00	-
Teaching Special Schools Total		52,455.95	109,000.00	109,000.00	-

**OGDENSBURG CITY SCHOOL DISTRICT
PROPOSED BUDGET 2018-19**

Name	Account Number	2016-2017 Actual	BUDGET 2017-18 BUDGET	Proposed 2018-2019 Budget	BUDGET Variance 17-18 vs. 18-19
School Library					
Instructional Salaries	2610-150-00-00	114,150.00	118,716.00	125,000.00	6,284.00
Equipment	2610-200-00-00		5,000.00	5,000.00	-
Equipment AV	2610-200-68-00		5,000.00	5,000.00	-
Contractual Expense 7-8	2610-400-00-02	21.40	500.00	500.00	-
Contractual Expense 9-12	2610-400-00-03	129.00	500.00	500.00	-
Contractual Expense Madill	2610-400-00-05	-	500.00	500.00	-
Contractual Expense Kennedy	2610-400-00-06	231.60	1,300.00	1,300.00	-
Contractual Expense AV	2610-400-68-00	139.00	1,000.00	1,000.00	-
District Wide Library Periodicals	2610-450-00-00	92.93	1,000.00	1,000.00	-
Materials & Supplies 7-8	2610-450-00-02	779.62	1,000.00	1,000.00	-
Materials & Supplies 9-12	2610-450-00-03		1,000.00	1,000.00	-
Materials & Supplies Madill	2610-450-00-05	934.81	1,000.00	1,000.00	-
Materials & Supplies Kennedy	2610-450-00-06	2,832.97	3,000.00	3,000.00	-
Material & Supplies Audio Visual	2610-450-68-00	450.00	10,000.00	10,000.00	-
Library Books 7-8	2610-460-00-02	1,677.45	1,700.00	1,700.00	-
Library Books 9-12	2610-460-00-03	3,260.61	3,300.00	3,300.00	-
Library Books Madill	2610-460-00-05	2,478.38	2,400.00	2,400.00	-
Library Books Kennedy	2610-460-00-06	6,439.17	5,000.00	5,000.00	-
BOCES Services	2610-490-00-00	170,518.27	185,000.00	190,000.00	5,000.00
School Library Total		304,135.21	346,916.00	358,200.00	11,284.00
Computer Assisted Instruction					
Salaries	2630-150-00-00		-		
Equipment	2630-200-00-00	1,099.80	200,000.00	200,000.00	-
State Aided Computer Hardware	2630-201-00-00	480.34	45,000.00	45,000.00	-
Contractual Expense			5,000.00	5,000.00	-
Computer Materials & Supplies	2630-450-00-00	682.00	5,000.00	5,000.00	-
State Aided Computer Software	2630-461-00-00	38,794.08	29,000.00	29,000.00	-
BOCES Services	2630-490-00-00	491,710.28	460,000.00	470,000.00	10,000.00
Computer Assisted Instruction Total		532,766.50	744,000.00	754,000.00	10,000.00
Attendance Regular School					
Noninstructional Salaries Attendance	2805-160-00-00	58,079.64	60,000.00	50,000.00	(10,000.00)
Attendance Regular School Total		58,079.64	60,000.00	50,000.00	(10,000.00)
Guidance					
Instructional Salaries	2810-150-00-00	204,071.38	210,000.00	220,000.00	10,000.00
Summer Wages	2810-155-00-00	10,798.20	15,000.00	15,000.00	-
Noninstructional Salaries	2810-160-00-00	28,051.41	30,000.00	32,000.00	2,000.00
Summer Wages	2810-165-00-00		3,000.00	3,000.00	-
Contractual Expense	2810-400-00-00	1,325.00	13,000.00	13,000.00	-
Materials & Supplies	2810-450-00-00	5,986.25	8,000.00	8,000.00	-
BOCES Services	2810-490-00-00	64,898.72	67,600.00	67,600.00	-
Guidance Total		315,130.96	346,600.00	358,600.00	12,000.00
Health Services					
Instructional Salaries	2815-150-00-00		-		
Noninstructional Salaries	2815-160-00-00	198,115.63	220,000.00	250,000.00	30,000.00
Summer Wages	2815-165-00-00	2,381.58	3,000.00	3,000.00	-
Contractual Expense	2815-400-00-00	24,138.00	29,000.00	29,000.00	-
Materials & Supplies 7-8	2815-450-00-00		2,100.00	2,100.00	-
Materials & Supplies 9-12	2815-450-00-00		3,600.00	3,600.00	-
Materials & Supplies Madill	2815-450-00-00		2,600.00	2,600.00	-
Materials & Supplies Kennedy	2815-450-00-00		5,800.00	5,800.00	-
Materials & Supplies	2815-450-00-00	15,404.79			-
Health Services Total		240,040.00	266,100.00	296,100.00	30,000.00

**OGDENSBURG CITY SCHOOL DISTRICT
PROPOSED BUDGET 2018-19**

<u>Name</u>	<u>Account Number</u>	<u>2016-2017 Actual</u>	<u>BUDGET 2017-18 BUDGET</u>	<u>Proposed 2018-2019 Budget</u>	<u>BUDGET Variance 17-18 vs. 18-19</u>
Psychological Services					
Instructional Salaries	2820-150-00-00	113,213.00	117,000.00	134,000.00	17,000.00
Summer Wages	2820-155-00-00	2,731.03	9,000.00	9,000.00	-
Contractual Expense	2820-400-00-00	761.83	1,000.00	1,000.00	-
Materials & Supplies	2820-450-00-00	289.00	500.00	500.00	-
BOCES Services	2820-490-00-00	69,600.00	72,800.00	72,800.00	-
Psychological Services Total		186,594.86	200,300.00	217,300.00	17,000.00
CoCurricular Activities					
Instructional Salaries Supervision	2850-143-00-00		-		
Instructional Salaries	2850-150-00-00	59,259.12	55,000.00	60,000.00	5,000.00
Contractual Expense	2850-400-00-00	509.63	500.00	500.00	-
Contractual Ex Arts in Education		39,554.57			-
Materials & Supplies	2850-450-00-00	700.02	500.00	500.00	-
CoCurricular Activities Total		100,023.34	56,000.00	61,000.00	5,000.00
Interscholastic Athletics					
Instructional Salaries	2855-150-00-00	235,482.72	242,000.00	260,000.00	18,000.00
Instructional Salaries - Supervision	2855-151-00-00	18,869.89	19,000.00	21,000.00	2,000.00
Equipment	2855-200-00-00	2,118.35	4,000.00	7,500.00	3,500.00
Athletic Other (Mileage, awards, trophy	2855-400-00-00	17,763.95	24,000.00	25,000.00	1,000.00
Athletic Equipment Recondition	2855-400-45-00	9,111.90	10,000.00	10,000.00	-
Officials	2855-418-00-00	47,402.81	62,000.00	62,000.00	-
Materials & Supplies	2855-450-00-00	36,362.09	43,000.00	50,000.00	7,000.00
BOCES Services	2855-490-00-00	20,902.00	22,000.00	22,100.00	100.00
Interscholastic Athletics Total		388,013.71	426,000.00	457,600.00	31,600.00

**OGDENSBURG CITY SCHOOL DISTRICT
PROPOSED BUDGET 2018-19**

	Account Number	2016-2017	BUDGET	Proposed	BUDGET
Name	Account Number	Actual	2017-18 BUDGET	2018-2019 Budget	Variance 17-18 vs. 18-19
District Transportation					
Noninstructional Salaries	5510-160-00-00	13,737.97	20,000.00	20,000.00	-
Contractual Legal Notices	5510-400-00-00	334.52	1,000.00	1,000.00	-
Bus Emergency Drills	5510-401-00-00		2,600.00	2,600.00	-
Bus Driver Tests	5510-402-00-00		2,000.00	2,000.00	-
Transportation Insurance	5510-408-00-00	18,582.48	20,000.00	20,000.00	-
BOCES Services	5510-490-00-00	4,978.00	5,225.00	5,200.00	(25.00)
District Transportation Total		37,632.97	50,825.00	50,800.00	(25.00)
Contract Transportation					
Contractual Expense	5540-400-00-00	500.00	-	-	-
Contractual Expense 7-8	5540-400-00-02	1,434.81	10,000.00	12,500.00	2,500.00
Contractual Expense 9-12	5540-400-00-03	1,265.75	10,000.00	12,500.00	2,500.00
Contractual Expense Madill	5540-400-00-05	849.31	3,000.00	3,750.00	750.00
Contractual Expense Kennedy	5540-400-00-06	1,575.26	4,000.00	5,000.00	1,000.00
Contractual Expense Music	5540-400-06-00	8,515.86	15,000.00	18,750.00	3,750.00
Contractual - Regular Runs	5540-400-10	154,511.50	160,000.00	200,000.00	40,000.00
Contractual - Regular Run - Additional	5540-400-11		35,000.00	43,750.00	8,750.00
Contractual - Elementary Runs	5540-400-20	18,730.10	20,000.00	25,000.00	5,000.00
Contractual - Tutoring Runs	5540-400-29	2,572.78	14,000.00	17,500.00	3,500.00
Contractual - Special Ed Run	5540-400-30	136,706.43	143,000.00	178,750.00	35,750.00
Contractual - Special Needs Run	5540-400-31		19,000.00	23,750.00	4,750.00
Contractual - Alt Phy Ed Run	5540-400-32		6,000.00	7,500.00	1,500.00
Contractual - Potsdam Special Needs	5540-400-33	45,002.49	49,000.00	61,250.00	12,250.00
Contractual - Canton Special Needs	5540-400-33		27,000.00	33,750.00	6,750.00
Contractual - Ogdensburg Sp Needs		4,275.00		-	-
Contractual - BOCES AM & PM	5540-400-40	18,097.40	19,000.00	23,750.00	4,750.00
Contractual - BOCES Noon	5540-400-41	6,912.70	8,000.00	10,000.00	2,000.00
Contractual - BOCES 2nd AM & PM	5540-400-42		17,000.00	21,250.00	4,250.00
Contractual - BOCES 2nd NOON	5540-400-43		17,000.00	21,250.00	4,250.00
Contractual - McKinney Vento	5540-400-44	24,738.75	27,000.00	33,750.00	6,750.00
Contractual - BOCES 2nd PM	5540-400-42		17,000.00	21,250.00	4,250.00
Contractual - Cornell Coop Ext		49,280.00	51,000.00	63,750.00	12,750.00
Contractual - Potsdam Special Ed		58,617.36	70,000.00	87,500.00	17,500.00
Contractual Expense Extra-Curr	5540-400-69	6,386.89	10,000.00	12,500.00	2,500.00
Contractual Expense Athletics	5540-400-70	111,961.44	125,000.00	156,250.00	31,250.00
Contractual - Lisbon Run	5540-400-86	34,629.76	36,000.00	45,000.00	9,000.00
Contractual - SLPC	5540-400-87		15,000.00	18,750.00	3,750.00
Contractual - Utica Run	5540-400-88		5,000.00	6,250.00	1,250.00
Contractual - Lisbon Afternoon Run	5540-400-89	13,090.91	14,000.00	17,500.00	3,500.00
Contractual - Heuvelton Run	5540-400-90-00	31,388.07	50,000.00	62,500.00	12,500.00
Contractual - RB - Transition Services	5540-400-90-00	14,911.43	17,000.00	21,250.00	4,250.00
Contractual - RB - Work program	5540-400-90-00		17,000.00	21,250.00	4,250.00
Contractual - RB - Community Connecti	5540-400-90-00	11,517.12	13,000.00	16,300.00	3,300.00
Contract Transportation Total		757,471.12	1,043,000.00	1,303,800.00	260,800.00
Recreation					
Noninstructional Salaries	7140-160-00-00	2,006.40	2,000.00	2,000.00	-
Recreation Total		2,006.40	2,000.00	2,000.00	-
Youth Program					
After School - Coordinators	7310-150	14,033.50	18,000.00	18,000.00	-
After School - Assistant	7310-160	34,629.51	50,000.00	50,000.00	-
After School - Contractual	7310-400		2,000.00	2,000.00	-
After School - M&S	7310-450	666.14	5,000.00	5,000.00	-
Youth Program Total		49,329.15	75,000.00	75,000.00	-

**OGDENSBURG CITY SCHOOL DISTRICT
PROPOSED BUDGET 2018-19**

Name	Account Number	2016-2017 Actual	BUDGET 2017-18 BUDGET	Proposed 2018-2019 Budget	BUDGET Variance 17-18 vs. 18-19
State Retirement					
State Retirement	9010-800-00-00	340,786.63	475,000.00	468,000.00	(7,000.00)
State Retirement ARRA	9010-800-95-00		-		-
State Retirement Total		340,786.63	475,000.00	468,000.00	(7,000.00)
Teachers Retirement					
Teacher Retirement	9020-800-00-00	1,412,198.14	1,370,000.00	1,466,000.00	96,000.00
Teacher Retirement ARRA	9020-800-95-00		-		-
Teachers Retirement Total		1,412,198.14	1,370,000.00	1,466,000.00	96,000.00
Social Security					
Social Security	9030-800-00-00	1,044,598.33	1,250,000.00	1,230,000.00	(20,000.00)
Social Security ARRA	9030-800-95-00		-		-
Social Security Total		1,044,598.33	1,250,000.00	1,230,000.00	(20,000.00)
Workman's Compensation					
Workers' Compensation & Admin	9040-800-00-00	76,830.67	84,000.00	83,000.00	(1,000.00)
Workman's Compensation Total		76,830.67	84,000.00	83,000.00	(1,000.00)
Unemployment Insurance					
Unemployment Insurance	9050-800-00-00	5,723.27	15,000.00	15,000.00	-
Unemployment Insurance Total		5,723.27	15,000.00	15,000.00	-
Medical					
Health Insurance - Rider 9 Active				4,740,000.00	4,740,000.00
Health Insurance - Rider 9 Retiree				3,700,000.00	3,700,000.00
Health Insurance - Plan B	9060-800-90-00	2,568,161.32	3,050,000.00	-	(3,050,000.00)
Health Insurance - Plan B Ret	9060-800-91-00	1,834,824.08	2,150,000.00	-	(2,150,000.00)
Health Insurance - Plan C	9060-800-92-00	1,135,378.57	1,850,000.00	-	(1,850,000.00)
Health Insurance - Plan C Ret	9060-800-93-00	944,346.32	1,508,686.00	-	(1,508,686.00)
Health Insurance - Plan C Stipend				50,000.00	50,000.00
Health Insurance - Plan C Admin Stpd				5,000.00	5,000.00
Health Insurance Buy Out Active				40,000.00	40,000.00
Health Insurance Buy Out Retirees				20,000.00	20,000.00
Health Insurance - Plan C HRA	9060-800-96-00	850,000.00	1,000,000.00	187,800.00	(812,200.00)
Health Insurance - Plan C HSA	9060-800-97-00	288,252.00	325,000.00	-	(325,000.00)
Health Insurance - Café Revenue	9060-800-98-00				-
Health Insurance - Grant Revenue	9060-800-99-00				-
Health Insurance Buy Out Plan B Active	9060-801-90-00	12,800.04	20,000.00	-	(20,000.00)
Health Insurance Buy Out Plan B Retiree	9060-801-91-00	12,800.00	20,000.00	-	(20,000.00)
Health Insurance Buy Out Plan C Active	9060-801-92-00	16,333.38	20,000.00	-	(20,000.00)
Medical Total		7,662,895.71	9,943,686.00	8,742,800.00	(1,200,886.00)
Other					
FSA Administration	9089-400-00-00	2,626.00	6,000.00	6,000.00	-
BOCES Health Ins. Admin & Actuarial	9089-490-00-00	274,655.00	273,479.00	240,000.00	(33,479.00)
BOCES Workers Comp Admin	9089-494-00-00	23,380.00	23,400.00	23,400.00	-
Unused Vacation Days	9089-494-00-00	43,664.70	75,000.00	75,000.00	-
Unused Sick Days - Retirees	9089-494-00-00	52,745.00	75,000.00	75,000.00	-
Retirement Incentive	9089-494-00-00	72,500.00	100,000.00	100,000.00	-
Other Total		469,570.70	552,879.00	519,400.00	(33,479.00)

**OGDENSBURG CITY SCHOOL DISTRICT
PROPOSED BUDGET 2018-19**

<u>Name</u>	<u>Account Number</u>	<u>2016-2017 Actual</u>	<u>BUDGET 2017-18 BUDGET</u>	<u>Proposed 2018-2019 Budget</u>	<u>BUDGET Variance 17-18 vs. 18-19</u>
Serial Bonds					
SERIAL BOND PRINCIPLE	9711-600-00-00	855,000.00	805,000.00	845,000.00	40,000.00
SERIAL BOND INTEREST	9711-700-00-00	193,381.65	322,632.00	220,000.00	(102,632.00)
Serial Bonds Total		1,048,381.65	1,127,632.00	1,065,000.00	(62,632.00)
Bond Anticipation Notes					
BAN PRINCIPLE	9711-600-00-00	-	-	-	-
BAN INTEREST	9711-700-00-00	947,735.95	1,007,600.00	1,111,000.00	103,400.00
Bond Anticipation Notes Total		947,735.95	1,007,600.00	1,111,000.00	103,400.00
Transfer to other Funds					
TRANSFER TO Cafeteria	9901-930-00-00	-	-	-	-
TRANSFER TO SPECIAL AID F	9901-950-00-00	28,783.40	40,000.00	40,000.00	-
TRANSFER TO Capital Fund - MINI	9901-950-00-00	86,846.23	100,000.00	100,000.00	-
TRANSFER TO Capital Fund	9950-900-00-00	2,396,000.00	2,898,000.00	2,969,000.00	71,000.00
Transfer to other Funds Total		2,511,629.63	3,038,000.00	3,109,000.00	71,000.00
Total Budget		39,426,277.59	45,500,000.00	45,200,000.00	(300,000.00)
Budget Increase					(300,000.00)
Percent increase					-0.659%

A \$100,000 Capital Outlay Project is included in this 2018-2019 Budget.

This Budget includes a Five Year Transportation Contract with First Student. The first year cost will be as follows: School Year \$952,478; Summer \$39,058; Athletics & Extra-Curricular \$168,125.