BUSINESS & FINANCE DIVISION
Report No. 12

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK

SUBJECT: RESOLUTION TO ADOPT THE 2017-2018 BUDGET

DATE: April 3, 2017

REASON FOR BOARD CONSIDERATION:

The Board of Education must adopt the proposed budget for the 2017-2018 school year.

FACTS AND ANALYSIS:

The 2017-2018 proposed budget is presented this evening for adoption by the Board of Education. The Board of Education is presented with a 6.3% increase in spending in the 2017-2018 budget and a 1.26 % 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 2017-2018 budget in the amount of $45,500,000.00 on this 3rd day of April, 2017.

APPROVED FOR PRESENTATION TO THE BOARD:

Timothy M. Vernsey
Superintendent

TMV/alf
Attachment

Ogdensburg City School District
2017-18 Budget Change Summary

BUDGETED EXPENDITURE CHANGES FROM 2016-17 TO 2017-18

		Budget Increase or Decrease	
<u>Board of Education</u>		$ 20,000	
Transportation Study	$ 20,000		
<u>Operations & Maintenance</u>		$ (45,000)	
Salaries	$ 50,000		
Equipment	$ (100,000)		
Materials & Supplies	$ 5,000		
<u>BOCES Administraive & Capital Expenditures</u>		$ 58,000	
<u>Curriculum Development</u>			
Reallocating from Federal to General		$ 50,000	
<u>General Education</u>		$ 436,500	
Salaries	$ 320,000		
BOCES (With addition of service:	$ 115,000		
<u>Special Education</u>		$ 600,000	
Salaries	$ 325,000		
Contratual and M&S	$ 65,000		
BOCES	$ 210,000		
Transportation		$ 121,000	
2 NEW RUNS ADDED IN 16-17			
<u>Benefits</u>		$ 1,903,686	
ERS	$ 25,000		
TRS	$ (105,000)		
FICA	$ 125,000		
Health Insurance	$ 1,858,686		
<u>Debt Service</u>		$ (613,297)	
<u>All other adjustments</u>		$ 169,111	
Mostly salary increases			
TOTAL INCREASE TO 2017-2018 BUDGETED EXPENDITURES			$ 2,700,000

THIS BUDGET INCLUDES A $100,000 CAPITAL OUTLAY PROJECT

BUDGETED REVENUE CHANGES FROM 2016-17 TO 2017-18

Property Tax Increase per Tax Cap Calculation		$ 123,194	
Local Sources		$ 409,672	
State Aid		$ (33,139)	
Foundation Aid	$ 208,944		
Building Aid	$ (184,927)		
Transportation Aid	$ 3,806		
Excess Cost Aid	$ (195,743)		
BOCES Aid	$ 138,502		
Other State Aid	$ 1,779		
Other Aid	$ (5,500)		
Other Federal Sources		$ 30,000	
Other Revenue		$ 1,745,273	
Transfer from Debt Service		$ 425,000	
TOTAL INCREASE IN ESTIMATED REVENUE FROM 2016-17 TO 2017-18			$ 2,700,000

Problem $ -

OGDENSBURG CITY SCHOOL DISTRICT
ESTIMATED REVENUE FOR PROPOSED BUDGET 2017-18

ACCOUNT	DESCRIPTION	2015-16 Actual	2016-17 BUDGET	2017-18 BUDGET	17/18 Budget vs. 16/17 Budget $ INCREASE (DECREASE)
	LOCAL SOURCES				
A1081.000	Payment in Lieu of Taxes	43,403	43,403	44,983	1,580
A1090.000	Interest/Penalty on PropertyTaxes	59,840	70,000	70,000	-
A1111.000	Utility Taxes	366,680	400,000	400,000	-
A13XX.XXX	Tuition	230,887	40,000	150,000	110,000
A1335.000	After School Program	95,782	90,000	80,000	(10,000)
A1410.XXX	Athletic Revenue	47,440	40,000	40,000	-
A2230.000	Day School Tuition - Other Districts	309,382	100,000	350,000	250,000
A2389.100	Health Ins Premium paid by Retirees	35,651	35,000	30,000	(5,000)
A2389.200	Health Ins Contribution - Administration	29,321	30,000	30,000	-
A2389.300	Health Ins Contribution - OEA	149,673	150,000	150,000	-
A2389.400	Health Ins Contribution - CSEA	106,115	100,000	100,000	-
A2401.XXX	Interest Income	2,808	2,000	2,000	-
A241X.XXX	Rental Income	264,190	270,000	270,000	-
A2650.000	Sale of Scrap	3,181	0	0	-
A2660.000	Sale of Real Property		0	0	-
A2680.000	Insurance Recoveries		0	0	-
A2700.000	Reimbursement of Medicare Part D	128,778	100,000	120,000	20,000
A2701.000	Refund PY Exp - BOCES Aided	328,052	300,000	325,000	25,000
A2705.000	Gifts & Donations		0	0	-
A2770.XXX	Other Revenue	90,788	56,908	1,820,273	1,763,365
	TOTAL - LOCAL SOURCES	2,289,969	1,827,311	3,982,256	2,154,945
	STATE SOURCES				
A3101.000	State Aid	11,533,750	12,250,535	12,366,479	115,944
A3101.000	State Aid - Transportation Aid	490,337	602,194	606,000	3,806
A3101.000	State Aid - Building Aid	4,968,484	5,218,275	5,033,348	(184,927)
A3101.000	State Aid - Gap Elimination Adjustment		-	-	-
A3101.100	State Aid - Excess Cost Set-aside	2,773,659	2,798,833	2,778,236	(20,597)
A3101.100	State Aid - Excess Cost High Cost	974,846	1,169,532	994,386	(175,146)
A3102.000	State Aid - Lottery Aid	2,094,051	2,100,000	2,200,000	100,000
A3102.001	State Aid - Lottery Grant	1,118,445	1,120,000	1,118,000	(2,000)
A3102.002	State Aid - Commercial Gaming	95,382	100,000	95,000	(5,000)
A3103.000	State Aid - BOCES	2,592,713	2,665,447	2,803,949	138,502
A3104.000	State Aid - SWD Residential Aid		-	-	-
A3260.000	State Aid - Textbooks	95,006	94,772	95,500	728
A3262.000	State Aid - Software	24,493	24,432	24,700	268
A3262.001	State Aid - Hardware	33,237	33,155	33,740	585
A3263.000	State Aid - Library	10,218	10,194	10,392	198
A3289.000	State Aid - Other	573,938	155,000	150,000	(5,000)
A3289.100	E-Rate	2,419	3,000	2,500	(500)
	TOTAL - STATE SOURCES	27,380,958	28,345,369	28,312,230	(33,139)
	OTHER SOURCES				
A4601.000	Medicaid	51,359	20,000	50,000	30,000
A5999.001	Unemployment Reserve	25,000	25,000	25,000	-
A5999.002	Debt Service Reserve		575,000	1,000,000	425,000
A5999.003	Employee Benefit Reserve		75,000	75,000	-
A9599.000	Appropriated Fund Balance		2,200,000	2,200,000	-
	TOTAL - OTHER SOURCES	76,359	2,895,000	3,350,000	455,000
	TOTAL REVENUE except for property tax	29,747,286	33,067,680	35,644,486	2,576,806
	TOTAL EXPENSES	39,297,438	42,800,000	45,500,000	2,700,000
A1001 A1085	Property Tax Including Star	9,607,551	9,732,320	9,855,514	123,194
	Tax Levy Increase		1.12%	1.2658%	
	TOTAL REVENUE	39,354,837	42,800,000	45,500,000	2,700,000

PROBLEM	-

OGDENSBURG CITY SCHOOL DISTRICT
PROPOSED BUDGET 2017-18

Name	Account Number	2015-16 Actual	BUDGET 2016-17 BUDGET	Proposed 2017-18 BUDGET	BUDGET Variance 16-17 vs. 17-18
Board of Education					
Other Contractual	A1010.400	999.27	1,000.00	21,000.00	20,000.00
Conferences	A1010.404	120.00	1,700.00	1,700.00	-
Legal Notices	A1010.412	1,143.05	2,000.00	2,000.00	-
Materials & Supplies	A1010.450	39.84	600.00	600.00	-
BOCES Board Policy Update	A1010.490	1,250.00	1,300.00	1,300.00	-
Board of Education Total		3,552.16	6,600.00	26,600.00	20,000.00
District Clerk					
Non Instructional Salaries	A1040.160	2,100.00	2,750.00	2,750.00	-
Materials & Supplies	A1040.450	-	250.00	250.00	-
District Clerk Total		2,100.00	3,000.00	3,000.00	-
District Meeting					
District Meeting, Voting Exp.	A1060.400	1,645.20	4,300.00	4,300.00	-
Materials & Supplies	A1060.450	-	100.00	100.00	-
District Meeting Total		1,645.20	4,400.00	4,400.00	-
Chief School Administrator					
Instructional Salaries	A1240.150	147,349.00	151,200.00	157,000.00	5,800.00
Non-Instructional Salaries	A1240.160	48,738.19	48,600.00	51,500.00	2,900.00
Other-Contractual Expenses	A1240.400	2,333.30	5,000.00	5,000.00	-
Travel & Conferences	A1240.404	1,496.15	3,000.00	3,000.00	-
Postage	A1240.415	25,803.29	30,000.00	30,000.00	-
Materials & Supplies	A1240.450	2,720.48	5,000.00	5,000.00	-
Chief School Administrator Total		228,440.41	242,800.00	251,500.00	8,700.00
Business Administration					
Contractual	A1310.400	-	1,000.00	1,000.00	-
Professional Services - 403B	A1310.418.28	1,650.00	3,000.00	3,000.00	-
Materials & Supplies	A1310.450	-	500.00	500.00	-
BOCES Services Business Office	A1310.490	435,815.00	449,385.00	457,754.00	8,369.00
BOCES Services State Aid Planning	A1310.493	3,170.00	3,315.00	3,220.00	(95.00)
Business Administration Total		440,635.00	457,200.00	465,474.00	8,274.00
Auditing					
Non-Instructional Salaries	A1320.160	2,431.00	3,000.00	3,000.00	-
Contractual	A1320.400	86.40	2,000.00	2,000.00	-
Auditing - External	A1320.418.23	12,780.00	14,000.00	14,000.00	-
Auditing - Internal	A1320.418.24	5,300.00	7,000.00	7,000.00	-
Auditing Total		20,597.40	26,000.00	26,000.00	-
Tax Collector					
Tax Collector Salaries	A1330.160	3,000.00	3,000.00	3,150.00	150.00
Taxes Print, Mail & Bank Fees	A1330.423	7,215.73	8,000.00	8,000.00	-
Tax Collector Total		10,215.73	11,000.00	11,150.00	150.00
Purchasing					
BOCES Services Cooperative Purchas	A1345.490	5,435.00	5,551.00	5,896.00	345.00
Purchasing Total		5,435.00	5,551.00	5,896.00	345.00
Fiscal Agent Fee					
Fiscal Agent Fees	A1380.400	2,200.00	50,000.00	50,000.00	-
Fiscal Agent Fee Total		2,200.00	50,000.00	50,000.00	-
Legal					
Contractual	A1420.400	43,204.66	50,000.00	50,000.00	-
Legal Total		43,204.66	50,000.00	50,000.00	-

OGDENSBURG CITY SCHOOL DISTRICT
PROPOSED BUDGET 2017-18

Name	Account Number	2015-16 Actual	BUDGET 2016-17 BUDGET	Proposed 2017-18 BUDGET	BUDGET Variance 16-17 vs. 17-18
Personnel					
Instructional Salaries	A1430.150	50,427.50	53,000.00	56,000.00	3,000.00
Noninstructional Salaries	A1430.160	18,250.80	23,000.00	23,000.00	-
Other	A1430.400	3,916.11	2,500.00	2,500.00	-
Civil Service Admin Exp	A1430.402	12,571.00	13,000.00	13,000.00	-
Travel Conferences	A1430.404	-	1,000.00	1,000.00	-
Fingerprinting	A1430.407	536.23	1,500.00	1,500.00	-
Materials & Supplies	A1430.450	-	500.00	500.00	-
BOCES Negotiations	A1430.490	-	20,000.00	20,000.00	-
Personnel Total		85,701.64	114,500.00	117,500.00	3,000.00
Operation of Plant					
Salaries Employees	A1620.160	778,031.69	775,000.00	800,000.00	25,000.00
Hourly Employees	A1620.161	85,984.10	90,000.00	90,000.00	-
Shift Differential	A1620.161.34	16,458.84	17,000.00	17,000.00	-
Overtime	A1620.163	41,842.58	40,000.00	40,000.00	-
Equipment	A1620.200	97,340.87	200,000.00	100,000.00	(100,000.00)
Travel	A1620.404	138.00	100.00	100.00	-
Fixed Asset Appraisal	A1620.409	1,210.00	1,400.00	1,400.00	-
Custodial Contracts	A1620.418.49	11,306.51	12,500.00	12,500.00	-
Dump Fees	A1620.424	8,253.74	20,000.00	20,000.00	-
Trash Removal - Madill	A1620.424.00.05	6,231.05	8,000.00	8,000.00	-
Trash Removal - Kennedy	A1620.424.00.06	14,063.71	18,000.00	18,000.00	-
Electricity OFA	A1620.425.29.03	143,584.17	170,000.00	170,000.00	-
Electricity Madill	A1620.425.29.05	27,779.87	40,000.00	40,000.00	-
Electricity Kennedy	A1620.425.29.06	52,782.36	70,000.00	70,000.00	-
Electricity Dome	A1620.425.29.08	63,564.18	80,000.00	80,000.00	-
Natural Gas OFA	A1620.425.30.03	181,808.19	215,000.00	215,000.00	-
Natural Gas Madill	A1620.425.30.05	21,540.77	30,000.00	30,000.00	-
Natural Gas Kennedy	A1620.425.30.06	45,697.73	60,000.00	60,000.00	-
Natural Gas Dome	A1620.425.30.08	4,687.38	50,000.00	50,000.00	-
Water & Sewer OFA	A1620.425.31.03	19,385.49	35,000.00	35,000.00	-
Water & Sewer Madill	A1620.425.31.05	4,633.00	5,000.00	5,000.00	-
Water & Sewer Kennedy	A1620.425.31.06	9,290.00	11,000.00	11,000.00	-
Water & Sewer Dome	A1620.425.31.08	6,966.00	8,000.00	8,000.00	-
Telephone OFA	A1620.425.32.03	3,280.48	3,400.00	3,400.00	-
Telephone Madill	A1620.425.32.05	201.18	300.00	300.00	-
Telephone Kennedy	A1620.425.32.06	201.16	300.00	300.00	-
Materials & Supplies	A1620.450	68,463.96	65,000.00	70,000.00	5,000.00
Operation of Plant Total		1,714,727.01	2,025,000.00	1,955,000.00	(70,000.00)
Maintenance of Plant					
Salaries Employees	A1621.160	404,476.87	425,000.00	440,000.00	15,000.00
Shift Differential	A1621.161	-	3,000.00	3,000.00	-
Snow Plowing	A1621.161.35	4,104.78	25,000.00	25,000.00	-
Overtime	A1621.163	34,957.06	35,000.00	45,000.00	10,000.00
Equipment	A1621.200	98,977.86	100,000.00	100,000.00	-
Building Condition Survey	A1621.400.66	37,190.86	-	-	-
Travel Expense	A1621.404	10,884.98	12,000.00	12,000.00	-
Maintenance Contracts	A1621.413	90,484.51	125,000.00	125,000.00	-
Vehicle Repair	A1621.420.65	18,399.99	30,000.00	30,000.00	-
Building Repair	A1621.420.66	37,476.38	50,000.00	50,000.00	-
Materials & Supplies	A1621.450	93,022.60	110,000.00	110,000.00	-
BOCES Safety/Risk Mgmt	A1621.490	9,488.00	12,000.00	12,000.00	-
Maintenance of Plant Total		839,463.89	927,000.00	952,000.00	25,000.00
Central Data Processing					
Operating Training	A1680.404	-	500.00	500.00	-
Materials, Sup. & Equipment	A1680.450	-	500.00	500.00	-
BOCES Maintenance Contract - Neric	A1680.490	42,299.89	40,000.00	61,000.00	21,000.00
Central Data Processing Total		42,299.89	41,000.00	62,000.00	21,000.00

OGDENSBURG CITY SCHOOL DISTRICT
PROPOSED BUDGET 2017-18

Name	Account Number	2015-16 Actual	BUDGET 2016-17 BUDGET	Proposed 2017-18 BUDGET	BUDGET Variance 16-17 vs. 17-18
Unallocated Insurance					
Insurance	A1910.400	111,637.84	135,000.00	135,000.00	-
Unallocated Insurance Total		111,637.84	135,000.00	135,000.00	-
School Association Dues					
NYS School Board Dues	A1920.400	16,436.00	18,000.00	18,000.00	-
School Association Dues Total		16,436.00	18,000.00	18,000.00	-
Judgments & Claims					
Refund of Real Property Tax	A1964.400	41,499.73	-	-	-
Judgments & Claims Total		41,499.73	-	-	-
BOCES Administrative Costs					
BOCES Admin. Charge	A1981.490	572,814.00	622,555.00	669,072.00	46,517.00
BOCES Administrative Costs Total		572,814.00	622,555.00	669,072.00	46,517.00
BOCES Capital Expense					
BOCES Capital Budget	A1983.490	212,396.00	220,234.00	232,152.00	11,918.00
BOCES Capital Expense total		212,396.00	220,234.00	232,152.00	11,918.00
Curriculum Development					
Instructional Salaries	A2010.150	50,427.50	53,000.00	56,000.00	3,000.00
Instructional Salaries Department Hea	A2010.151	-	6,000.00	6,000.00	-
Noninstructional Salaries	A2010.160	18,250.80	19,000.00	20,000.00	1,000.00
Contractual Expense	A2010.400	108.00	500.00	50,000.00	49,500.00
Materials & Supplies	A2010.450	2,090.77	1,500.00	1,500.00	-
BOCES Services School Improvement	A2010.490	78,419.30	80,000.00	80,000.00	-
Curriculum Development Total		149,296.37	160,000.00	213,500.00	53,500.00
Supervision - Regular School					
Instructional Salaries	A2020.150	529,195.00	560,000.00	600,000.00	40,000.00
Noninstructional Salaries	A2020.160	283,646.89	300,000.00	315,000.00	15,000.00
Summer Wages	A2020.165	-	2,300.00	2,300.00	-
Equipment 7-8	A2020.200.00.02	500.00	500.00	500.00	-
Equipment 9-12	A2020.200.00.03	826.84	2,000.00	2,000.00	-
Equipment Kennedy	A2020.200.00.06	-	1,000.00	1,000.00	-
Contractual Expense 7-8	A2020.400.00.02	1,345.99	1,500.00	1,500.00	-
Contractual Expense 9-12	A2020.400.00.03	365.25	2,000.00	2,000.00	-
Contractual Expense Madill	A2020.400.00.05	-	500.00	1,000.00	500.00
Contractual Expense Kennedy	A2020.400.00.06	190.90	1,000.00	2,000.00	1,000.00
Materials & Supplies 7-8	A2020.450.00.02	2,898.39	6,000.00	6,000.00	-
Materials & Supplies 9-12	A2020.450.00.03	15,399.11	17,000.00	17,000.00	-
Materials & Supplies Madill	A2020.450.00.05	3,366.06	5,000.00	5,000.00	-
Materials & Supplies Kennedy	A2020.450.00.06	18,341.79	25,000.00	25,000.00	-
Supervision - Regular School Total		856,076.22	923,800.00	980,300.00	56,500.00
Research , Planning & Evaluation					
Research & Planning Salary	A2060.150	14,850.90	15,000.00	15,000.00	-
Research , Planning & Evaluation Total		14,850.90	15,000.00	15,000.00	-
In-Service Training					
BOCES Prep for Teachers	A2070.490	12,720.00	3,000.00	3,000.00	-
In-Service Training Total		12,720.00	3,000.00	3,000.00	-

OGDENSBURG CITY SCHOOL DISTRICT
PROPOSED BUDGET 2017-18

Name	Account Number	2015-16 Actual	BUDGET 2016-17 BUDGET	Proposed 2017-18 BUDGET	BUDGET Variance 16-17 vs. 17-18
Teaching Regular School					
Instructional Salaries Grades K-3	A2110.121	2,063,021.56	2,150,000.00	2,320,000.00	170,000.00
Instructional Salaries Grades 4-6	A2110.122	1,396,432.18	1,490,000.00	1,540,000.00	50,000.00
Instructional Salaries Grades 7-12	A2110.130	3,068,482.12	3,175,000.00	3,275,000.00	100,000.00
Substitute Teacher Salaries	A2110.140	193,778.59	225,000.00	225,000.00	-
Tutors	A2110.142	45,875.63	50,000.00	50,000.00	-
Noninstructional Salaries	A2110.160	191,868.34	225,000.00	225,000.00	-
Noninstructional Subs	A2110.162	175,288.50	200,000.00	200,000.00	-
Equipment 7-8	A2110.200.00.02	2,000.00	10,000.00	10,000.00	-
Equipment 9-12	A2110.200.00.03	4,172.28	16,000.00	19,000.00	3,000.00
Equipment Madill	A2110.200.00.05	758.00	1,000.00	1,000.00	-
Equipment Kennedy	A2110.200.00.06	6,704.50	15,000.00	7,500.00	(7,500.00)
Contractual Expense 7-8	A2110.400.00.02	5,896.50	6,000.00	6,000.00	-
Contractual Expense 9-12	A2110.400.00.03	6,827.25	18,000.00	18,000.00	-
Contractual Expense Madill	A2110.400.00.05	679.25	1,000.00	4,000.00	3,000.00
Contractual Expense Kennedy	A2110.400.00.06	5,543.35	5,000.00	8,000.00	3,000.00
Contractual Expense Gift & Talent	A2110.400.13.00	1,443.59	1,000.00	1,000.00	-
Materials & Supplies 7-8	A2110.450.00.02	20,942.10	24,000.00	24,000.00	-
Materials & Supplies 9-12	A2110.450.00.03	29,802.01	55,000.00	55,000.00	-
Materials & Supplies Madill	A2110.450.00.05	23,259.97	30,000.00	30,000.00	-
Materials & Supplies Kennedy	A2110.450.00.06	45,694.11	42,000.00	42,000.00	-
Materials & Supplies Gift & Tal	A2110.450.13	1,148.02	5,000.00	5,000.00	-
Tuition	A2110.470	20,979.92	40,000.00	40,000.00	-
Textbooks 7-8 Aidable	A2110.480.00.02	1,677.67	2,000.00	2,000.00	-
Textbooks 9-12 Aidable	A2110.480.00.03	7,865.12	2,000.00	2,000.00	-
Textbooks Madill Aidable	A2110.480.00.05	7,242.84	13,000.00	13,000.00	-
Textbooks Kennedy Aidable	A2110.480.00.06	32,794.91	42,000.00	42,000.00	-
Textbooks Series Replacement	A2110.481	30,883.62	50,000.00	50,000.00	-
BOCES Services	A2110.490	497,241.12	520,000.00	635,000.00	115,000.00
Teaching Regular School Total		7,888,103.05	8,413,000.00	8,849,500.00	436,500.00
Programs for Students with Disabilities					
Instructional Salaries	A2250.150	1,639,765.23	1,700,000.00	1,875,000.00	175,000.00
Noninstructional Salaries	A2250.160	1,080,270.88	1,150,000.00	1,200,000.00	50,000.00
Noninstructional Substitutes	A2250.162			100,000.00	100,000.00
Equipment 9-12	A2250.200	9,395.78	25,000.00	25,000.00	-
Contractual Expense	A2250.400	84,036.54	100,000.00	150,000.00	50,000.00
Materials & Supplies	A2250.450	16,122.33	30,000.00	45,000.00	15,000.00
Tuition	A2250.470	26,676.90	100,000.00	100,000.00	-
Handicapped BOCES Services	A2250.490	3,055,474.69	3,200,000.00	3,410,000.00	210,000.00
Programs for Students with Disabilities Total		5,911,742.35	6,305,000.00	6,905,000.00	600,000.00
Occupational Education					
Instructional Salaries Bus Occ	A2280.150	132,646.00	136,000.00	141,000.00	5,000.00
BOCES Services (NWT)	A2280.490	871,122.00	761,628.00	768,418.00	6,790.00
Occupational Education Total		1,003,768.00	897,628.00	909,418.00	11,790.00
Teaching Special Schools					
Instructional Special Schools	A2330.150	8,411.25	20,000.00	20,000.00	-
Non-instructional Special Schools	A2330.160	2,655.43	7,000.00	7,000.00	-
Materials & Supplies	A2330.450	1,225.06	2,000.00	2,000.00	-
BOCES Summer School	A2330.490	73,360.00	80,000.00	80,000.00	-
Teaching Special Schools Total		85,651.74	109,000.00	109,000.00	-

OGDENSBURG CITY SCHOOL DISTRICT
PROPOSED BUDGET 2017-18

Name	Account Number	2015-16 Actual	BUDGET 2016-17 BUDGET	Proposed 2017-18 BUDGET	BUDGET Variance 16-17 vs. 17-18
School Library					
Instructional Salaries	A2610.150	83,925.00	88,000.00	118,716.00	30,716.00
Equipment	A2610.200	1,520.12	5,000.00	5,000.00	-
Equipment AV	A2610.200.68	4,395.00	5,000.00	5,000.00	-
Contractual Expense 7-8	A2610.400.00.02	-	500.00	500.00	-
Contractual Expense 9-12	A2610.400.00.03	342.61	500.00	500.00	-
Contractual Expense Madill	A2610.400.00.05	-	500.00	500.00	-
Contractual Expense Kennedy	A2610.400.00.06	156.80	1,300.00	1,300.00	-
Contractual Expense AV	A2610.400.68	-	1,000.00	1,000.00	-
District Wide Library Periodicals	A2610.450	-	1,000.00	1,000.00	-
Materials & Supplies 7-8	A2610.450.00.02	877.66	1,000.00	1,000.00	-
Materials & Supplies 9-12	A2610.450.00.03	-	1,000.00	1,000.00	-
Materials & Supplies Madill	A2610.450.00.05	-	1,000.00	1,000.00	-
Materials & Supplies Kennedy	A2610.450.00.06	361.41	3,000.00	3,000.00	-
Material & Supplies Audio Visual	A2610.450.68	3,106.45	10,000.00	10,000.00	-
Library Books 7-8	A2610.460.00.02	1,700.00	1,700.00	1,700.00	-
Library Books 9-12	A2610.460.00.03	3,793.86	3,300.00	3,300.00	-
Library Books Madill	A2610.460.00.05	2,259.88	2,400.00	2,400.00	-
Library Books Kennedy	A2610.460.00.06	5,000.00	5,000.00	5,000.00	-
BOCES Services	A2610.490	173,512.83	185,000.00	185,000.00	-
School Library Total		280,951.62	316,200.00	346,916.00	30,716.00
Computer Assisted Instruction					
Equipment	A2630.200	22,552.36	200,000.00	200,000.00	-
State Aided Computer Hardware	A2630.201	45,094.94	45,000.00	45,000.00	-
Contractual Expense	A2630.400	2,183.94	5,000.00	5,000.00	-
Computer Materials & Supplies	A2630.450	915.06	5,000.00	5,000.00	-
State Aided Computer Software	A2630.461	36,174.12	29,000.00	29,000.00	-
BOCES Services	A2630.490	550,074.29	455,000.00	460,000.00	5,000.00
Computer Assisted Instruction Total		656,994.71	739,000.00	744,000.00	5,000.00
Attendance Regular School					
Noninstructional Salaries Attendance	A2805.160	55,391.00	57,000.00	60,000.00	3,000.00
Attendance Regular School Total		55,391.00	57,000.00	60,000.00	3,000.00
Guidance					
Instructional Salaries	A2810.150	193,759.07	199,000.00	210,000.00	11,000.00
Summer Wages	A2810.155	10,768.24	15,000.00	15,000.00	-
Noninstructional Salaries	A2810.160	26,993.00	29,000.00	30,000.00	1,000.00
Summer Wages	A2810.165	-	3,000.00	3,000.00	-
Contractual Expense	A2810.400	1,255.50	13,000.00	13,000.00	-
Materials & Supplies	A2810.450	6,463.25	8,000.00	8,000.00	-
BOCES Services	A2810.490	60,900.00	65,000.00	67,600.00	2,600.00
Guidance Total		300,139.06	332,000.00	346,600.00	14,600.00
Health Services					
Instructional Salaries	A2815.150	-	-	-	-
Noninstructional Salaries	A2815.160	178,305.32	191,000.00	220,000.00	29,000.00
Summer Wages	A2815.165	-	-	3,000.00	3,000.00
Contractual Expense	A2815.400	23,761.04	29,000.00	29,000.00	-
Materials & Supplies 7-8	A2815.450.00.02			2,100.00	2,100.00
Materials & Supplies 9-12	A2815.450.00.03			3,600.00	3,600.00
Materials & Supplies Madill	A2815.450.00.05			2,600.00	2,600.00
Materials & Supplies Kennedy	A2815.450.00.06			5,800.00	5,800.00
Materials & Supplies	A2815.450	9,382.31	13,000.00		(13,000.00)
Health Services Total		211,448.67	233,000.00	266,100.00	33,100.00

OGDENSBURG CITY SCHOOL DISTRICT
PROPOSED BUDGET 2017-18

Name	Account Number	2015-16 Actual	BUDGET 2016-17 BUDGET	Proposed 2017-18 BUDGET	BUDGET Variance 16-17 vs. 17-18
Psychological Services					
Instructional Salaries	A2820.150	110,353.60	113,000.00	117,000.00	4,000.00
Summer Wages	A2820.155	5,647.29	9,000.00	9,000.00	-
Contractual Expense	A2820.400	652.10	1,000.00	1,000.00	-
Materials & Supplies	A2820.450	-	500.00	500.00	-
BOCES Services	A2820.490	67,800.00	70,000.00	72,800.00	2,800.00
Psychological Services Total		184,452.99	193,500.00	200,300.00	6,800.00
CoCurricular Activities					
Instructional Salaries	A2850.150	50,948.90	50,000.00	55,000.00	5,000.00
Contractual Expense	A2850.400	-	500.00	500.00	-
Materials & Supplies	A2850.450	-	50,500.00	500.00	(50,000.00)
CoCurricular Activities Total		50,948.90	101,000.00	56,000.00	(45,000.00)
Interscholastic Athletics					
Instructional Salaries	A2855.150	236,935.38	240,000.00	242,000.00	2,000.00
Instructional Salaries - Supervision	A2855.151	17,864.15	18,000.00	19,000.00	1,000.00
Equipment	A2855.200	1,750.00	4,000.00	4,000.00	-
Athletic Other (Mileage, awards, trophy	A2855.400	17,263.71	24,000.00	24,000.00	-
Athletic Equipment Recondition	A2855.400.45	9,085.82	10,000.00	10,000.00	-
Officials	A2855.418	46,983.46	62,000.00	62,000.00	-
Materials & Supplies	A2855.450	34,565.02	43,000.00	43,000.00	-
BOCES Services	A2855.490	20,605.00	21,000.00	22,000.00	1,000.00
Interscholastic Athletics Total		385,052.54	422,000.00	426,000.00	4,000.00

OGDENSBURG CITY SCHOOL DISTRICT
PROPOSED BUDGET 2017-18

Name	Account Number	2015-16 Actual	BUDGET 2016-17 BUDGET	Proposed 2017-18 BUDGET	BUDGET Variance 16-17 vs. 17-18
District Transportation					
Noninstructional Salaries	A5510.160	13,209.70	20,000.00	20,000.00	-
Contractual Legal Notices	A5510.400.00.00	187.55	1,000.00	1,000.00	-
Bus Emergency Drills	A5510.401.00.00	-	2,600.00	2,600.00	-
Bus Driver Tests	A5510.402.00.00	-	2,000.00	2,000.00	-
Transportation Insurance	A5510.408	18,262.00	20,000.00	20,000.00	-
BOCES Services	A5510.490	4,894.00	5,024.00	5,225.00	201.00
District Transportation Total		36,553.25	50,624.00	50,825.00	201.00
Contract Transportation					
Contractual Expense 7-8	A5540.400.00.02	1,879.02	10,000.00	10,000.00	-
Contractual Expense 9-12	A5540.400.00.03	5,286.10	10,000.00	10,000.00	-
Contractual Expense Madill	A5540.400.00.05	420.74	3,000.00	3,000.00	-
Contractual Expense Kennedy	A5540.400.00.06	595.90	4,000.00	4,000.00	-
Contractual Expense Music	A5540.400.06	8,160.54	15,000.00	15,000.00	-
Contractual - Regular Runs	A5540.400.10	153,133.30	160,000.00	160,000.00	-
Contractual - Regular Run - Additional	A5540.400.11	-	35,000.00	35,000.00	-
Contractual - Elementary Runs	A5540.400.20	18,563.00	20,000.00	20,000.00	-
Contractual - Tutoring Runs	A5540.400.29	-	14,000.00	14,000.00	-
Contractual - Special Ed Run	A5540.400.30	135,487.00	143,000.00	143,000.00	-
Contractual - Special Needs Run	A5540.400.31	5,180.00	19,000.00	19,000.00	-
Contractual - Alt Phy Ed Run	A5540.400.32	-	6,000.00	6,000.00	-
Contractual - Potsdam Special Needs	A5540.400.33	45,374.56	49,000.00	49,000.00	-
Contractual - Canton Special Needs	A5540.400.34	140.00	27,000.00	27,000.00	-
Contractual - BOCES AM & PM	A5540.400.40	17,936.00	19,000.00	19,000.00	-
Contractual - BOCES Noon	A5540.400.41	6,851.00	8,000.00	8,000.00	-
Contractual - BOCES 2nd AM & PM	A5540.400.42	-	17,000.00	17,000.00	-
Contractual - BOCES 2nd NOON	A5540.400.43	-	17,000.00	17,000.00	-
Contractual - McKinney Vento	A5540.400.44	25,200.00	27,000.00	27,000.00	-
Contractual - BOCES 2nd PM	A5540.400.45	-	17,000.00	17,000.00	-
Contractual - Cornell Coop Ext	A5540.400.46			51,000.00	51,000.00
Contractual - Potsdam Special Ed	A5540.400.46			70,000.00	70,000.00
Contractual Expense Extra-Curr	A5540.400.69	3,810.95	10,000.00	10,000.00	-
Contractual Expense Athletics	A5540.400.70	117,378.81	125,000.00	125,000.00	-
Contractual - Lisbon Run	A5540.400.86	34,515.00	36,000.00	36,000.00	-
Contractual - SLPC	A5540.400.87	2,640.00	15,000.00	15,000.00	-
Contractual - Utica Run	A5540.400.88	-	5,000.00	5,000.00	-
Contractual - Lisbon Afternoon Run	A5540.400.89	300.00	14,000.00	14,000.00	-
Contractual - Heuvelton Run	A5540.400.90	30,853.79	50,000.00	50,000.00	-
Contractual - RB - Transition Services	A5540.400.91	1,416.00	17,000.00	17,000.00	-
Contractual - RB - Work program	A5540.400.92	-	17,000.00	17,000.00	-
Contractual - RB - Community Connect	A5540.400.93	11,614.75	13,000.00	13,000.00	-
Contract Transportation Total		626,736.46	922,000.00	1,043,000.00	121,000.00
Recreation					
Noninstructional Salaries	A7140.160	807.75	2,000.00	2,000.00	-
Recreation Total		807.75	2,000.00	2,000.00	-
Youth Program					
After School - Coordinators	A7310.150	15,168.25	18,000.00	18,000.00	-
After School - Assistant	A7310.160	40,071.92	50,000.00	50,000.00	-
After School - Contractual	A7310.400	-	2,000.00	2,000.00	-
After School - M&S	A7310.450	1,462.58	5,000.00	5,000.00	-
Youth Program Total		56,702.75	75,000.00	75,000.00	-

OGDENSBURG CITY SCHOOL DISTRICT
PROPOSED BUDGET 2017-18

Name	Account Number	2015-16 Actual	BUDGET 2016-17 BUDGET	Proposed 2017-18 BUDGET	BUDGET Variance 16-17 vs. 17-18
State Retirement					
State Retirement	A9010.800	355,173.22	450,000.00	475,000.00	25,000.00
State Retirement Total		355,173.22	450,000.00	475,000.00	25,000.00
Teachers Retirement					
Teacher Retirement	A9020.800	1,535,659.87	1,475,000.00	1,370,000.00	(105,000.00)
Teachers Retirement Total		1,535,659.87	1,475,000.00	1,370,000.00	(105,000.00)
Social Security					
Social Security	A9030.800	1,046,033.40	1,125,000.00	1,250,000.00	125,000.00
Social Security Total		1,046,033.40	1,125,000.00	1,250,000.00	125,000.00
Workman's Compensation					
Workers' Compensation & Admin	A9040.800	81,466.50	81,000.00	84,000.00	3,000.00
Workman's Compensation Total		81,466.50	81,000.00	84,000.00	3,000.00
Unemployment Insurance					
Unemployment Insurance	A9050.800	13,009.85	15,000.00	15,000.00	-
Unemployment Insurance Total		13,009.85	15,000.00	15,000.00	-
Medical					
Health Insurance	A9060.800				-
Health Insurance	A9060.800.ARRA				-
Health Insurance - Plan B	A9060.800.90	2,486,562.51	2,895,000.00	3,050,000.00	155,000.00
Health Insurance - Plan B Ret	A9060.800.91	1,698,383.24	1,950,000.00	2,150,000.00	200,000.00
Health Insurance - Plan C	A9060.800.92	1,151,838.16	1,410,000.00	1,850,000.00	440,000.00
Health Insurance - Plan C Ret	A9060.800.93	815,458.06	925,000.00	1,508,686.00	583,686.00
Health Insurance - Plan C HRA	A9060.800.96	800,000.00	900,000.00	1,000,000.00	100,000.00
Health Insurance - Plan C HSA	A9060.800.97	288,906.00	325,000.00	325,000.00	-
Health Insurance - Café Revenue	A9060.800.98	-	(135,000.00)		135,000.00
Health Insurance - Grant Revenue	A9060.800.99	-	(245,000.00)		245,000.00
Health Insurance Buy Out Plan B Activ	A9060.801.90	11,200.00	20,000.00	20,000.00	-
Health Insurance Buy Out Plan B Retir	A9060.801.91	12,800.00	20,000.00	20,000.00	-
Health Insurance Buy Out Plan C Activ	A9060.801.92	15,166.68	20,000.00	20,000.00	-
Medical Total		7,280,314.65	8,085,000.00	9,943,686.00	1,858,686.00
Other					
FSA Administration	A9089.400	2,692.00	6,000.00	6,000.00	-
BOCES Health Ins. Admin & Actuarial	A9089.490	260,897.82	273,479.00	273,479.00	-
BOCES Workers Comp Admin	A9089.494	25,125.00	23,400.00	23,400.00	-
Unused Vacation Days	A9089.801	73,617.60	75,000.00	75,000.00	-
Unused Sick Days - Retirees	A9089.802	36,520.00	75,000.00	75,000.00	-
Retirement Incentive	A9089.803	164,770.00	100,000.00	100,000.00	-
Other Total		563,622.42	552,879.00	552,879.00	-
Serial Bonds					
SERIAL BOND PRINCIPLE	A9711.600	1,260,000.00	850,000.00	805,000.00	(45,000.00)
SERIAL BOND INTEREST	A9711.700	172,008.60	215,000.00	322,632.00	107,632.00
Serial Bonds Total		1,432,008.60	1,065,000.00	1,127,632.00	62,632.00
Bond Anticipation Notes					
BAN INTEREST	A9731.700	691,739.17	750,000.00	1,007,600.00	257,600.00
Bond Anticipation Notes Total		691,739.17	750,000.00	1,007,600.00	257,600.00
Transfer to other Funds					
TRANSFER TO SPECIAL AID F	A9901.950	34,620.60	40,000.00	40,000.00	-
TRANSFER TO Capital Fund - MINI	A9950.900	-	100,000.00	100,000.00	-
TRANSFER TO Capital Fund	A9950.900	3,100,400.00	3,831,529.00	2,898,000.00	(933,529.00)
Transfer to other Funds Total		3,135,020.60	3,971,529.00	3,038,000.00	(933,529.00)
Total Budget		39,297,438.17	42,800,000.00	45,500,000.00	2,700,000.00
Budget Increase					2,700,000.00