

Wallkill Central School District



2021-2022 Budget Outline And Description

**Prepared by
The Office of Support Services**

2021-2022 BUDGET OUTLINE AND DESCRIPTION

	<u>2020/2021</u> <u>APPROPRIATIONS</u>	<u>2021/2022</u> <u>APPROPRIATIONS</u>
(1010) <u>BOARD OF EDUCATION</u>		
400 Monies for conferences, association membership, staff relations and meetings.		
500 Allocation for general supplies and paper.		
Total Board of Education	\$9,700	\$9,700
(1040) <u>DISTRICT CLERK</u>		
100 Salary for District Clerk (records and files Board minutes, notifies public of meetings, handles Board correspondence).		
500 General supplies and paper used.		
Total District Clerk	\$9,930	\$10,114
(1060) <u>DISTRICT MEETING</u>		
400 Expenses for voting machine attendants and inspectors working at the polls checking voter registration for the budget vote.		
500 General supplies for budget vote.		
Total District Meeting	\$8,000	\$8,000
(1240) <u>CHIEF SCHOOL ADMINISTRATOR (SUPERINTENDENT)</u>		
100 Salary for Superintendent and his secretary.		
400 Professional membership, conference/travel, professional subscriptions, equipment repair, staff relations, public information.		
500 General supplies and paper.		
Total Chief School Administrator	\$288,215	\$295,565
(1310) <u>BUSINESS ADMINISTRATION</u>		
100 Salaries for Assistant Superintendent for Support Services, Business Office support staff (payroll, accounting, accounts payable, purchasing, teacher substitute service and transportation computer operator, and mail courier).		
200 Business office equipment (typewriters, file cabinets, desks).		
400 Legal notices for bids, membership, conference/travel, equipment maintenance contracts, staff relations, public information.		
500 General office supplies and paper.		
Total Business Administration	\$484,100	\$498,250

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	<u>APPROPRIATIONS</u>	<u>APPROPRIATIONS</u>

(1320) AUDITING

- 100 Salary for Internal Claims Auditor (reviews warrants before checks are sent for payment).
- 400 Contractual payment to accounting firm which conducts the year-end audit as required by law. Also, contractual payment to accounting firm which conducts the internal audit function as required by law.

Total Auditing	\$57,040	\$57,131
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(1325) TREASURER

- 100 Salary for Treasurer.
- 400 Contractual reimbursement for expenses incurred in performance of Treasurer's duties.

Total Treasurer	\$74,500	\$75,500
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(1330) TAX COLLECTION

- 100 Salary for Tax Collector (annual Board appointment as required by law).
- 400 Cost of postage, tax collection computer program written by Ulster County, reimbursement of costs incurred in performance of tax collection duties, training/seminar costs.
- 500 Cost of tax bills, envelopes, binders and other supplies needed for tax collection.

Total Tax Collection	\$57,350	\$58,050
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(1345) PURCHASING AGENT

- 100 Salary for Purchasing Agent who reviews building's purchase orders for coding, accuracy, and detail before processing them.
- 400 Costs for bidding requirements and other vendor notification as required by law.

Total Purchasing Agent	\$4,000	\$4,000
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(1420) LEGAL

- 400 Contractual amount paid for the District's school attorney. The attorney works on both a retainer and hourly basis.

Total Legal	\$120,000	\$120,000
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	<u>APPROPRIATIONS</u>	<u>APPROPRIATIONS</u>

(1430) PERSONNEL CONTRACTUAL

100 & 400 Life insurance premiums, medical cost reimbursement and other negotiated benefits for employees are coded to this account, such as uniforms and payment for unused vacation days.

Total Personnel Contractual	\$145,500	\$195,500
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(1480) PUBLIC INFORMATION AND SERVICE

400 Costs for District newsletter printing and mailing, film development, other public information document publication (e.g. bus route flyer and budget flyer) and dissemination.

500 Film costs, paper costs, supplies devoted to public information.

Total Public Information and Service	\$35,600	\$35,600
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(1620-1621) **OPERATION AND MAINTENANCE OF PLANT**

100 Salary codes for Director of Operational Services, Mechanical Maintenance Man (plumbing, heating, and electric repair), and building custodians. Overtime and substitute custodians' pay are also included in this code.

200 New equipment for maintenance.

400 Water and sewer billing, fuel oil (this item is purchased with State contract for lowest price), electric bills, telephone bills, vehicle maintenance and lease of parking lot for District Office (7/1/19 - 6/30/24).

500 General cleaning supplies, hardware supplies, electrical and plumbing supplies, gasoline (purchased with State contract).

Total Operation and Maintenance of Plant	\$3,179,250	\$3,193,000
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(1670) PRINTING/MAILING

100 Salaries for personnel who perform in-house printing services for business office forms, stationery, envelopes, and school handbooks during off school hours and the summer. Also, salaries for Central Copy personnel.

400 Appropriations for postage machine associated with central mail operation.

500 Envelopes, paper for forms and handbooks.

Total Printing and Mailing	\$143,800	\$146,700
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	<u>2020/2021</u>	<u>2021/2022</u>
	<u>APPROPRIATIONS</u>	<u>APPROPRIATIONS</u>

(1680) CENTRAL DATA PROCESSING

- 100 Salary for Senior Account Clerk who oversees student attendance system, purchasing system and employee benefits in the Business Office.
- 400 BOCES services for central data processing (student attendance, payroll, accounting). The main frame for these functions is located at Ulster County BOCES.

Total Central Data Processing	\$1,191,045	\$1,253,450
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(1910) INSURANCE

- 400 Payments for general liability, automobile, student accident, building project, and professional liability insurance is coded to this account.

Total Insurance	\$230,000	\$230,000
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(1920) SCHOOL ASSOCIATION DUES

- 400 Appropriations for buildings and District organization membership. (Examples are National Association of Secondary Schools, NYS Middle School Association, Association for Supervision and Curriculum Development, NYS Music Association).

Total School Association Dues	\$25,600	\$25,600
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(1950) ASSESSMENT ON SCHOOL PROPERTY

- 400 Monies paid to the Town of Shawangunk for sewage line assessments located on school properties and to the Town of Newburgh for water line assessments at Leptondale Elementary School

Total Assessment on School Property	\$40,000	\$40,000
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(1964) REFUND ON REAL PROPERTY TAXES

- 400 Refunds due taxpayers who are granted lower property assessments through legal challenges.

Total Refund on Real Property Taxes	\$30,000	\$30,000
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(1980) UNCLASSIFIED EXPENSE

- 400 Monies used to reimburse other funds of the District when necessary.

Total Unclassified Expense	\$0	\$0
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2021-2022 BUDGET OUTLINE AND DESCRIPTION

	<u>2020/2021</u>	<u>2021/2022</u>
	APPROPRIATIONS	APPROPRIATIONS

(1981) BOCES ADMINISTRATIVE CHARGES

400 This expense is shared by all component school districts in Ulster County. Costs are State aidable the following school year, based on previous year's final expenditure.

Total BOCES Administrative Charges	\$1,120,955	\$1,180,000
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TOTAL GENERAL SUPPORT	\$7,254,585	\$7,466,160
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(2010) CURRICULUM DEVELOPMENT

100 Salaries for the Assistant Superintendent for Educational Services and her secretary.

400 Included are costs for curriculum writing conducted during the summer and the school year by faculty, Authors' Day, Superintendent's Day, and BOCES services for curriculum development.

Total Curriculum Development	\$313,086	\$322,640
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(2020) SUPERVISION

100 Salaries for all building administrators and office secretaries, as well as money for overtime costs and clerical substitutes.

200 Monies appropriated for desks, file cabinets, and other pieces of equipment.

400 Maintenance agreements for equipment, rental of copy machines in all buildings and Central Copy machine, mileage, and expense reimbursement for administrators, assembly programs and speakers and subscriptions.

500 Building office supplies and paper.

Total Supervision - Regular School	\$1,752,237	\$1,811,648
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(2070) INSERVICE TRAINING - INSTRUCTIONAL

400 Conferences and workshop expenses (based on a per building appropriation to be spent as determined by the building administrator), inservice BOCES programs.

Total Inservice Training - Instructional	\$273,500	\$313,500
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<u>2020/2021</u>	<u>2021/2022</u>
<u>APPROPRIATIONS</u>	<u>APPROPRIATIONS</u>

(2110) TEACHING - REGULAR SCHOOL

- 100 All salaries for both classroom teachers K-12 as well as instructional aides. In addition, monies are appropriated for tutoring, teacher substitutes, and instructional aides' substitutes and overtime in this code.
- 200 Included in this code is all instructional equipment purchases (e.g. projectors, DVD Players, lab equipment, musical instruments, etc.)
- 400 Subscriptions, textbooks, speakers, repair of musical instruments, repair of instructional equipment, BOCES services (Content Specialist, Ashokan trip, Alternative Education), tuition for Foster Children (by law, home Districts must pay other Districts who educate children placed by the courts in another District).
- 500 Classroom supplies such as pencils, crayons, paper, sheet music, globes, worksheets, etc.

Total Teaching - Regular School

\$22,070,495

\$22,333,704

(2250) PROGRAMS FOR SPECIAL NEEDS CHILDREN

- 100 Salaries for Director of Pupil Personnel, her secretary, as well as all Special Education teachers and Teaching Assistants.
- 200 Equipment (as defined in 2110).
- 400 Contractual (as defined in 2110), BOCES services for Wallkill Special Needs students attending BOCES programs, tuition for Special Needs students placed in residential or private day treatment programs, textbooks for Special Education classes.
- 500 General classroom supplies (as defined in 2110).

Total Handicapped

\$9,737,268

\$10,048,032

(2280) OCCUPATIONAL EDUCATION

- 100 Salaries for High School Technology and Business teachers.
- 200 Equipment (same as 2110 code).
- 400 Contractual (same as 2110 code), BOCES services (Vocational Educational program), textbooks.
- 500 Supplies (same as 2110 code).

Total Occupational Education

\$1,958,101

\$1,931,590

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	<u>2020/2021</u>	<u>2021/2022</u>
	<u>APPROPRIATIONS</u>	<u>APPROPRIATIONS</u>

(2330) SPECIAL SCHOOL (SUMMER SCHOOL)

100 Salaries for Summer School teachers and non-instructional staff.
 400 Items such as test correction fees, reimbursement of expenses.
 500 General school supplies.

Total Teaching Special School	\$123,300	\$123,300
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(2610) SCHOOL LIBRARY

100 Librarians' and instructional assistants' salaries.
 200 Audio visual equipment for building use.
 400 Subscriptions for research materials, periodicals, etc.
 500 Library supplies (charge cards, labels, book jackets, magazines, library books).

Total School Library/AV	\$566,547	\$581,098
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(2630) COMPUTER ASSISTED INSTRUCTION

100 Salaries for computer lab proctors, coordinator, repair technician.
 200 Instructional and non-instructional computer equipment purchases.
 400 Equipment repair, expense reimbursement, seminars/conferences.
 500 Computer software purchases.

Total Computer Assisted Instruction	\$851,600	\$876,700
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(2805) ATTENDANCE - REGULAR SCHOOL

100 Truant/Security Officers' salaries and attendance aides' salaries.
 400 Mileage and other expense reimbursement.
 500 General office supplies.

Total Attendance - Regular School	\$279,200	\$282,600
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(2810) GUIDANCE SERVICES - REGULAR SCHOOL

100 Guidance Counselor salaries, Guidance Office secretary and aides' salaries.
 200 Equipment
 400 Expense reimbursement, test correction, etc.
 500 Testing materials and office supplies.

Total Guidance - Regular School	\$889,662	\$918,420
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2021-2022 BUDGET OUTLINE AND DESCRIPTION

	<u>2020/2021</u>	<u>2021/2022</u>
	APPROPRIATIONS	APPROPRIATIONS

(2815) HEALTH SERVICES - REGULAR SCHOOL

- 100 Salaries for District Nurse Practitioner, High School Registered Nurse, and Health Office LPN's.
- 200 Health Office equipment and furniture (cots, examination table, medical instruments, etc.).
- 400 Health Office equipment repair and maintenance, school doctors' fees for physicals and consultation.
- 500 Health Office medical supplies (bandages, cotton, gloves, antiseptic, etc.).

Total Health Services - Regular School	\$455,400	\$489,700
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(2820) PSYCHOLOGICAL SERVICES

- 100 Salaries for School Psychologists (primary responsibilities are testing and counseling students as well as giving input to the Committee on Special Education).
- 500 Supplies

Total Psychological Services	\$487,402	\$501,289
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(2825) SOCIAL WORK SERVICES

- 100 Social Workers' salaries
- 500 Supplies

Total Social Work Services	\$481,496	\$463,376
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(2850) CO-CURRICULAR ACTIVITIES

- 100 Salaries for advisors according to the negotiated contractual amounts and chaperone fees for non-athletic events.
- 200 Equipment (audio visual, cabinets, etc.).
- 500 Supplies (for Intramurals, Clubs, Student Government, Class Activities).

Total Co-Curricular Activities	\$106,856	\$106,856
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2021-2022 BUDGET OUTLINE AND DESCRIPTION

	<u>2020/2021</u> <u>APPROPRIATIONS</u>	<u>2021/2022</u> <u>APPROPRIATIONS</u>
(2855) <u>INTERSCHOLASTIC ATHLETICS</u>		
100 Coaching salaries according to the negotiated contractual amounts and chaperone fees for athletic events.		
200 Athletic equipment (helmets, mats, goal posts, etc.)		
400 Equipment reconditioning and repair, entry fees to tournaments, referees, BOCES service (dues to Mid-Hudson Athletic League and Orange County Athletic League), expense reimbursement, conference/seminars.		
500 Athletic supplies such as uniforms, balls, mouthpieces, protective gear, etc., as well as medical supplies.		
Total Interscholastic Athletics	\$507,901	\$498,401
TOTAL INSTRUCTION	\$40,854,051	\$41,602,854
(5510, <u>PUPIL TRANSPORTATION</u> (5540, 5581))		
100 Partial salary for Transportation Routing Computer Typist (State aidable).		
400 Contractual payments to Versatran for transportation computer software update fees, BOCES services (bus driver training and Fleet Weather forecasting service). Additional 400 codes: For all District bus runs, private/parochial school runs, Special Education runs, field trips, athletic trips, and 4:00 runs. The Contract covers a five (5) year period commencing July 1, 2017 and concluding June 30, 2022.		
500 Gasoline and Diesel (purchased under State contract price). Private/Parochial school runs are for students who reside less than 15 miles from their home to the Private/Parochial school.		
Total Pupil Transportation	\$5,840,900	\$5,996,300
TOTAL TRANSPORTATION	\$5,840,900	\$5,996,300
(8060) <u>COMMUNITY SERVICES AND CENSUS</u>		
400 Public Library monies.		
Total Community Services and Census	\$5,000	\$5,000
TOTAL COMMUNITY SERVICES AND CENSUS	\$5,000	\$5,000

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<u>APPROPRIATIONS</u>	<u>APPROPRIATIONS</u>

(9010) EMPLOYEE RETIREMENT

800 This code is used for retirement contributions made by the District for CSEA employees. The amount of contribution is based on gross salary for the period April 1 to March 31 each year paid at a rate established by the Retirement System. Tier III and Tier IV employees (hired after July, 1976) make a 3% contribution to the Retirement System in addition to the District contribution unless they have worked over 10 years. Effective January 1, 2010, a Tier V was established. All members in Tier V will have to make a 3% contribution to the Retirement System. Effective April 1, 2012, a Tier VI was established and effective April 1, 2013, percentage contribution is based on the members wages, ranging from 3% to 6% during their entire career.

Total Civil Service Retirement	\$755,000	\$855,000
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(9020) TEACHERS' RETIREMENT SYSTEM

800 Contributions to the NYS Teachers' Retirement System made by the District. The amount of contribution is based on 2021-2022 gross salaries paid at a rate established by the Retirement System (9.8%). Tier III and Tier IV teachers (hired after July, 1976) contribute 3% yearly (July 1-June 30) unless they have worked over 10 years. Also included are payments for retirement incentives. Effective January 1, 2010, a Tier V was established. All members in Tier V will have to make a 3.5% contribution to the Retirement System. Effective April 1, 2012, a Tier VI was established and effective April 1, 2013, percentage contribution is based on the members wages, ranging from 3% to 6% throughout active membership.

Total Teacher Retirement	\$3,102,254	\$3,042,525
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(9030) SOCIAL SECURITY

800 The District matches employee contribution for Social Security at a rate of 7.65% of gross salary. Part of this payment is also a Medicare contribution.

Total Social Security	\$2,708,309	\$2,753,999
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(9040) WORKMEN'S COMPENSATION

800 As required by law, insurance coverage must be maintained for injuries incurred on the job for all employees. The District is a member of the Ulster County Self-Insurance Plan. The fee is based on claims and assessed value of District.

Total Workmen's Compensation	\$281,600	\$281,600
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(9050) UNEMPLOYMENT INSURANCE

900 Monies in this account are used to pay for Unemployment Insurance

Total Unemployment Insurance	\$50,000	\$50,000
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	<u>2020/2021</u>	<u>2021/2022</u>
	<u>APPROPRIATIONS</u>	<u>APPROPRIATIONS</u>

(9060) HOSPITAL AND MEDICAL INSURANCE

800 Premiums for medical insurance are paid from this account. In addition, CSEA and teacher dental insurance (Walkkill Teachers' Association Benefit Trust) payments are coded here. All teachers pay a percentage of their premiums as do all CSEA and administrative employees.

Total Hospital and Medical Insurance	\$14,245,641	\$14,727,600
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(9711) INDEBTEDNESS PRINCIPAL AND INTEREST

600 Principal payments on Serial Bonds issued for building projects by the District.
 700 Interest payments on Serial Bonds issued for building projects by the District. The District refinanced past bonds in order to secure lower interest rates and meet new state building aid changes.

Total Bonds	\$1,961,850	\$1,924,250
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(9730) BOND ANTICIPATION NOTE

700 This amount is for Bond Anticipation Note payments until the District sells Bonds for its current building projects.

Total Bond Anticipation Note	\$0	\$0
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(9760) TAX ANTICIPATION NOTE

700 Interest paid on a Tax Anticipation Note issued in order that the District can meet summer expenses (no State aid payments during the summer), until October when taxes will have been collected.

Total Tax Anticipation Note	\$0	\$0
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(9770) REVENUE ANTICIPATION NOTE

700 Interest paid for Revenue Anticipation Notes that are issued in January to cover expenses until April when larger State Aid payments resume. In the event that a State budget is not in place by April 1, the District must borrow in order to compensate for loss of State Aid payments.

Total Revenue Anticipation Note	\$0	\$0
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	<u>2020/2021</u> <u>APPROPRIATIONS</u>	<u>2021/2022</u> <u>APPROPRIATIONS</u>
(9785) <u>INSTALLMENT PURCHASE</u>		
600 & Interest & principal paid on installment purchases of 700 computers and copy machines.		
Total Installment Purchase	\$0	\$0
(9789) <u>OTHER DEBT PRINCIPAL & INTEREST</u>		
600 & Interest & principal paid on Energy Performance Contract Work. 700		
Total Other Debt	\$518,058	\$518,058
(9901) <u>INTERFUND TRANSFER TO SPECIAL AID</u>		
Monies that are used to pay the District's share of Summer Handicapped Programs as required by State Law.		
Total Interfund Transfer to Special Aid	\$120,000	\$120,000
(9950) <u>TRANSFER TO CAPITAL FUND</u>		
900 Money is appropriated in this code in order that a project can receive State Aid.	\$0	\$0
Total Transfer to Capital Fund	\$0	\$0
TOTAL UNDISTRIBUTED	\$23,742,712	\$24,273,032
GRAND TOTAL	\$77,697,248	\$79,343,346