

Watkins Glen Central School District

2019 - 2020

Proposed Budget



“Watkins Glen: From Ingenuity Comes Triumph”

**Budget Vote and Board of Education Elections
Tuesday, May 21, 2019
12:00 p.m. to 8:00 p.m.
Watkins Glen High School
Board of Education Room**

**Watkins Glen Central School District
2019 – 2020
Proposed Budget**

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Proposed Budget

May 2019

A Message from the Board President and Superintendent

Dear Community Member:

We invite your consideration of the proposed 2019-20 Watkins Glen Central School District budget described in the next few pages of this newsletter. This year's budget proposal again demonstrates our support of a comprehensive educational program within the financial means of our state and our community. We believe the budget presented to the community for consideration gives the best plan to satisfy the ambitious District Goals and the Strategic Plan.

We continue to maximize monies and services by working in partnership with BOCES and federal, state and local governments. This year's budget reflects a **decrease** of 2.72 percent to the expenditure budget – the Board of Education and school administrators worked hard to hold overall expenditures down, and we are no longer paying interest on money we borrowed for a past capital project. While this was a challenge considering increases in personnel costs embedded in contracts, as well as the inflation of purchased goods and services, we were able to find savings in other areas of the budget.

As we did last year, we are planning to increase the number of buses we lease rather than purchase needed buses outright. Proposition 2 requests that the voters authorize the Board of Education to enter into a lease agreement for five buses with a total cost not to exceed \$115,000 per year for a maximum of five years. To purchase the same number of buses outright would cost the district nearly half a million dollars. In addition, the items under warranty in the bus lease will protect us from additional maintenance costs.

The 1.61 percent tax levy increase is mainly a result of a 10 percent reduction in state aid revenue from the previous year. Though this amounts to a tax levy increase of \$149,755 from the current year's tax levy, the estimated district-wide school tax rate per \$1,000 of assessed value is anticipated to **decrease** by 62 cents or 5.44 percent if your property assessment was not increased over the prior year. As we have shared throughout the budget process, the tax levy increase presented for your consideration is **under** the tax levy limit specified by state law. The Board of Education takes its job very seriously as the elected stewards of the school community resources and feels that it is not necessary nor in the best interest of our community to seek a super-majority override of the tax levy limit.

We believe this proposal offers the best possible balance of a continued commitment to a comprehensive education for the children of Watkins Glen while maintaining affordability for our residents and community members. We appreciate your consideration of this proposal and urge your participation in the voting process on May 21, 2019.

Sincerely,

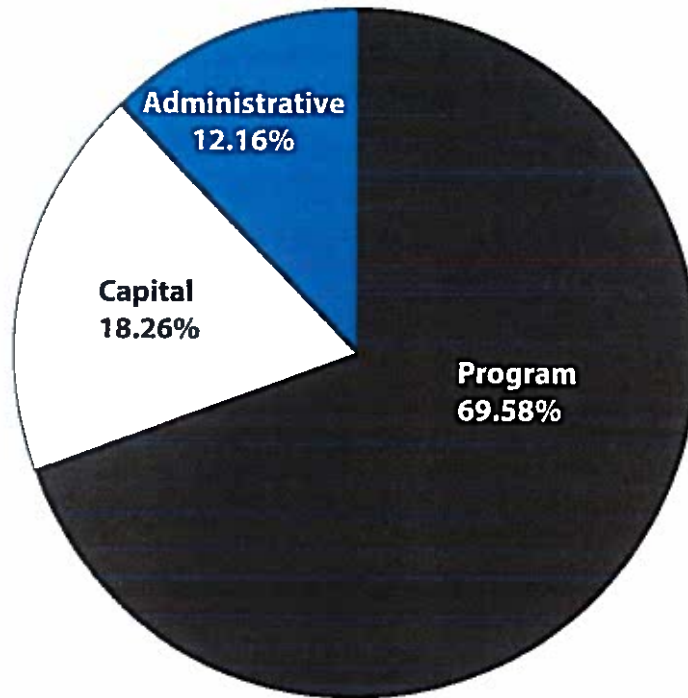
Gloria Brubaker, Board of Education President
Greg Kelahan, Superintendent

Expenditure Summary

TOTAL DECREASE IN SPENDING BUDGET: \$(741,323) or -2.72%

Budget Component	2018-19	2019-20	Difference	% Difference
Administrative	3,125,196	3,220,244	95,048	
Program	17,070,667	18,423,168	1,352,501	
Capital	<u>7,024,337</u>	<u>4,835,465</u>	<u>(2,188,872)</u>	
Total	\$27,220,200	\$26,478,877	\$(741,323)	-2.72%

2019-20 Proposed Expenditures



Proposed 2019-20 Budget vs. Contingency Budget

2019-20 Proposed Budget	Contingency Budget	\$ Difference
\$26,478,877	\$26,276,288	(\$202,589)

The 2019-20 Proposed Budget is available at the following locations:

District Office
 District website: www.wgcsd.org

School Report Card Information

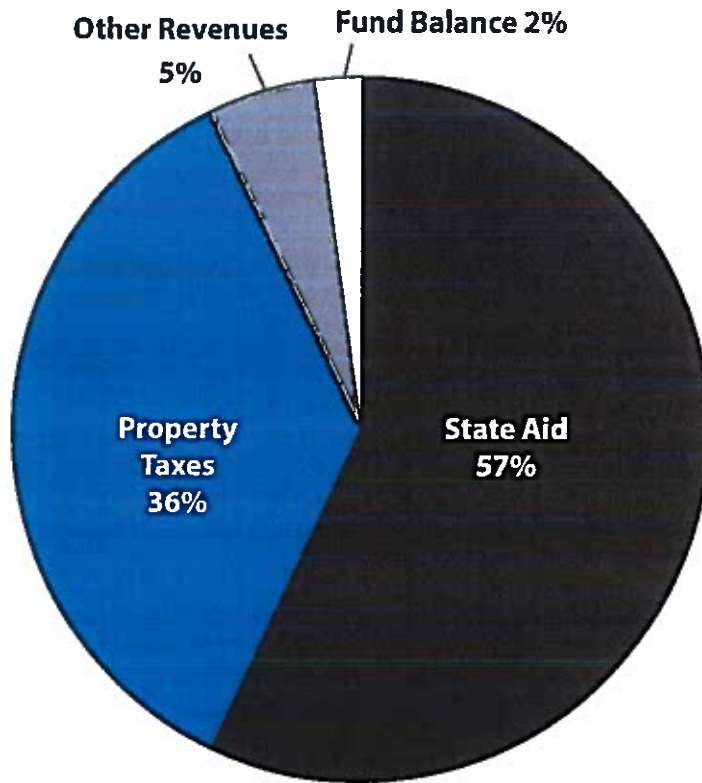
Information on Watkins Glen Central School District's New York State Report Card is available in the District Office or on the district's website, www.wgcsd.org.

Revenue Summary

TOTAL CHANGE IN TAX LEVY: 1.61%

Description of Revenue	2018-19	2019-20	Difference	% Difference
Property Taxes - Includes Leasing of Buses	9,300,245	9,450,000	149,755	1.61%
State Aid	16,890,993	15,089,984	(1,801,009)	-10.66%
Other Revenues	743,962	1,313,893	569,931	76.61%
Fund Balance	285,000	625,000	340,000	119.30%
Total	\$27,220,200	\$26,478,877	\$(741,323)	-2.72%

2019-20 Projected Revenues



How will my taxes be affected?

The estimated district-wide tax rate per \$1,000 of assessed value is anticipated to **decrease** by approximately **\$0.62** if your property assessment was not increased over the prior year.

Tax Information for \$100,000 Home

2018-19 Tax Rate per \$1,000	Estimated 2019-20 Tax Rate per \$1,000	Estimated Tax with Basic STAR	Estimated Tax with Enhanced STAR
\$11.35	\$10.73	\$732	\$315

WATKINS GLEN CENTRAL SCHOOL

State Category (3-Part Budget) Report

Fiscal Year: 2020

State Function	Description	2018-2019 Adopted Budget	Dollar Change	Percent Change	2019-2020 Proposed Budget
Administration					
1010	Board Of Education	22,000.00	2,000.00	9.09	24,000.00
1040	District Clerk	1,700.00	1,800.00	105.88	3,500.00
1060	District Meeting	2,250.00	-100.00	-4.44	2,150.00
1240	Chief School Administrator	219,504.00	5,344.00	2.43	224,848.00
1310	Business Administration	188,897.00	13,832.00	7.32	202,729.00
1320	Auditing	27,951.00	74.00	0.26	28,025.00
1325	Treasurer	42,026.00	3,318.00	7.90	45,344.00
1330	Tax Collector	8,175.00	-	-	8,175.00
1380	Fiscal Agent Fee	5,000.00	-	-	5,000.00
1420	Legal	-	-	-	-
1430	Personnel	21,762.00	2,086.00	9.59	23,848.00
1460	Records Management Officer	2,500.00	-	-	2,500.00
1480	Public Information and Services	2,600.00	-	-	2,600.00
1670	Central Printing & Mailing	26,500.00	1,000.00	3.77	27,500.00
1680	Central Data Processing	596,840.00	48,669.00	8.15	645,509.00
1910	Unallocated Insurance	75,000.00	2,000.00	2.67	77,000.00
1920	School Association Dues	-	-	-	-
1981	BOCES Administrative Costs	517,846.00	6,349.00	1.23	524,195.00
1989	Unclassified	4,000.00	-	-	4,000.00
2010	Curriculum Devel and Suprvsn	229,760.00	41,441.00	18.04	271,201.00
2020	Supervision-Regular School	506,821.00	-60,588.00	-11.95	446,233.00
2040	Supervision-Special School	179,716.00	13,479.00	7.50	193,195.00
2070	Inservice Training-Instruction	47,000.00	6,000.00	12.77	53,000.00
9000	Employee Benefits	397,348.00	8,344.00	2.10	405,692.00
Total Administration		3,125,196.00	95,048.00	3.04%	3,220,244.00
Capital					
1620	Operation of Plant	915,668.00	29,652.00	3.24	945,320.00
1621	Maintenance of Plant	691,795.00	-89,200.00	-12.89	602,595.00
1930	Judgments and Claims	500.00	-	-	500.00
1964	Refund on Real Property Taxes	3,500.00	500.00	14.29	4,000.00
5510	District Transportation Services	-	-	-	-
9000	Employee Benefits	528,786.00	47,591.00	9.00	576,377.00
9711	Serial Bonds-School Construction	4,884,088.00	-2,700,575.00	-55.29	2,183,513.00
9731	Bond Antic Notes-School Construction	-	523,160.00	-	523,160.00
Total Capital		7,024,337.00	-2,188,872.00	-31.16%	4,835,465.00
Program					
1420	Legal	30,000.00	-	-	30,000.00
2110	Teaching-Regular School	6,051,582.00	664,313.00	10.98	6,715,895.00
2250	Prg For Sdnts w/Disabil-Med Elgble	2,347,600.00	411,698.00	17.54	2,759,298.00
2280	Occupational Education(Grades 9-12)	322,122.00	-4,052.00	-1.26	318,070.00
2330	Teaching-Special Schools	-	-	-	-
2610	School Library & AV	281,946.00	-10,936.00	-3.88	271,010.00
2630	Computer Assisted Instruction	646,363.00	-95,900.00	-14.84	550,463.00
2805	Attendance-Regular School	1,466.00	-	-	1,466.00
2810	Guidance-Regular School	320,298.00	-74,595.00	-23.29	245,703.00
2815	Health Svcs-Regular School	125,426.00	7,108.00	5.67	132,534.00
2820	Psychological Svcs-Reg Schl	133,812.00	-126.00	-0.09	133,686.00
2850	Co-Curricular Activ-Reg Schl	54,260.00	2,827.00	5.21	57,087.00
2855	Interscholastic Athletics-Reg Schl	422,507.00	33,786.00	8.00	456,293.00
5510	District Transport Svcs-Med Elgble	575,155.00	141,354.00	24.58	716,509.00
5530	Garage Building	25,500.00	-	-	25,500.00
5540	Contract Transportation-Med Elgble	454,721.00	22,035.00	4.85	476,756.00
8060	Civic Activities	4,100.00	-2,500.00	-60.98	1,600.00
9000	Employee Benefits	5,173,809.00	242,489.00	4.69	5,416,298.00
9089	Other (specify)	50,000.00	15,000.00	30.00	65,000.00
9901	Transfer to Special Aid Fund	50,000.00	-	-	50,000.00
Total Program		17,070,667.00	1,352,501.00	7.92%	18,423,168.00
Report Totals		27,220,200.00	-741,323.00	-2.72%	26,478,877.00

WATKINS GLEN CENTRAL SCHOOL

State Category (3-Part Budget) Report

Fiscal Year: 2020

State Function	Description	2018-2019 Adopted Budget	Dollar Change	Percent Change	2019-2020 Proposed Budget
Budget Component Summary					
		2018-2019			2019-2020
		Adopted Budget	%		Proposed Budget
			of Budget		of Budget
Administration		3,125,196.00	11.48		3,220,244.00
Capital		7,024,337.00	25.81		4,835,465.00
Program		17,070,667.00	62.71		18,423,168.00
		27,220,200.00	100.00		26,478,877.00

Selection Criteria

Report Title: State Category (3-Part Budget) Report
 Column 1 Value: Current Year Initial
 Column 2 Value: Dollar
 Column 3 Value: Percent
 Column 4 Value: Proposed Amount
 Column 5 Value: None
 Column 6 Value: None
 From Column Value: Current Year Initial
 To Column Value: Proposed Amount
 Sort by: Budget Category / State Function Code
 Printed by Gayle Sedlack

WATKINS GLEN CENTRAL SCHOOL

2019 - 2020 PROPOSED REVENUES

Fiscal Year: 2020

Fund: A GENERAL FUND

Revenue Account	Description	2018-2019			2019-2020 Proposed Revenue
		Original Revenue Estim	Dollar Change	Percent Change	
1001.000	Real Property Taxes	9,300,245.00	149,755.00	1.61%	9,450,000.00
1081.000	Other Prmts in Lieu of Tax	373,800.00	91,200.00	24.40%	465,000.00
1090.000	Int. & Penal. on Real Pro	5,000.00	-	0.00%	5,000.00
1410.000	Admissions (from Individu	5,000.00	-	0.00%	5,000.00
1489.000	Other Charges-Services (I	10,000.00	15,000.00	150.00%	25,000.00
2401.000	Interest and Earnings	14,000.00	6,000.00	42.86%	20,000.00
2413.000	Rental of Real Property,	6,000.00	-3,000.00	-50.00%	3,000.00
2650.000	Sale Scrap & Excess Mater	-	25,000.00	0.00%	25,000.00
2701.000	Refund PY Exp-BOCES Aided	150,000.00	-	0.00%	150,000.00
2703.000	Refund PY Exp-Other-Not Trans	25,162.00	-162.00	-0.64%	25,000.00
2770.000	Other Unclassified Rev.(S	20,000.00	-	0.00%	20,000.00
3100.000	STATE AID - EXCESS COST/M	88,898.00	86,925.00	97.78%	175,823.00
3101.000	Basic Formula Aid-Gen Aid	15,326,369.00	-1,851,080.00	-12.08%	13,475,289.00
3103.000	BOCES Aid (Sect 3609a Ed	1,379,586.00	-35,163.00	-2.55%	1,344,423.00
3260.000	Textbook Aid (Incl Txtbk/	82,638.00	-1,605.00	-1.94%	81,033.00
3261.000	STATE AID - COMPUTER HAR	13,502.00	-86.00	-0.64%	13,416.00
4601.000	Medic Ass't-Sch Age-Sch Y	35,000.00	5,000.00	14.29%	40,000.00
5050.000	Interfund Trans. for Debt	100,000.00	430,893.00	430.89%	530,893.00
5999.000	APPROPRIATED FUND BALANCE	285,000.00	340,000.00	119.30%	625,000.00
Total GENERAL FUND		27,220,200.00	-741,323.00	-2.72%	26,478,877.00

Selection Criteria

Criteria Name: Last Run
Fund: A
Report Title: 2019 - 2020 PROPOSED REVENUES
Suppress revenue accounts with zero amount
Column 1 Value: Current Year Initial Estimate
Column 2 Value: Dollar
Column 3 Value: Percent
Column 4 Value: Proposed Revenue
Column 5 Value: None
Column 6 Value: None
Column 7 Value: None
Column 8 Value: None
Column 9 Value: None
From Column Value: Current Year Initial Estimate
To Column Value: Proposed Revenue
Sort by: Fund
Printed by Gayle Sedlack

ax Cap Form

Watkins Glen Central School District (440623700100)
 Fiscal Year Ending: 06/30/2020

ertifier

Gayle Sedlack, Business Manager
 (607) 535-3223
 gsedlack@wgcsd.org

ummary

Tax Levy Limit, Before Adjustments and Exclusions

✔ Real Property Tax Levy FYE 2019	\$9,300,245
✔ Tax Cap Reserve Offset from FYE 2018 Used to Reduce FYE 2019 Levy	\$0
✔ Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2019	---
✔ Tax Base Growth Factor	1.0106
✔ PILOTs Receivable FYE 2019	\$466,250
✔ Tort Exclusion Amount Claimed in FYE 2019	\$0
✔ Capital Tax Levy Exclusion FYE2019	\$362,150
✔ Allowable Levy Growth Factor	1.0200
✔ PILOTs Receivable FYE 2020	\$465,000
✔ Available Carryover from FYE 2019	---
Tax Levy Limit Before Adjustments/Exclusions	\$9,227,986

Exclusions

✔ Tort Exclusion	\$0
✔ Capital Tax Levy Exclusion FYE2020	\$466,997
✔ Teachers' Retirement System Exclusion	\$0
✔ Employees' Retirement System Exclusion	\$0
Total Exclusions	\$466,997

Your FYE 2020 Tax Levy Limit, Adjusted for Transfers plus Exclusions **\$9,694,983**

✔ Total Tax Cap Reserve Amount Used to Reduce FYE 2020 Levy	---
✔ FYE 2020 Proposed Levy, Net of Reserve	\$9,450,000

Difference Between Tax Levy Limit and Proposed Levy **\$244,983**

✔ Do you plan to override the Tax Cap for FYE 2020 ? No

istory

Date and Time	Status Changed To	User
02/28/2019 8:44:25 AM	Submitted	Gayle Sedlack
03/02/2018 8:12:36 AM	Unsubmitted	Gayle Sedlack

WATKINS GLEN CENTRAL SCHOOL

2019 - 2020 PROPOSED BUDGET

Fiscal Year: 2020

Fund: A GENERAL FUND

Budget Account	Description	2018-2019 Adopted Budget	Dollar Change	Percent Change	2019-2020 Proposed Budget
GENERAL SUPPORT					
Board of Education					
1010-400-1-00	BOE - CONTRACTUAL	20,000	2,000	10.00%	22,000
1010-450-1-00	BOE - SUPPLIES	1,000		0.00%	1,000
1010-490-1-00	BOE - BOCES SERVICES	1,000		0.00%	1,000
1040-160-1-00	BOE CLERK - N/I SALARY	1,700	1,300	76.47%	3,000
1040-400-1-00	BOE CLERK - CONTRACTUAL		500	****.***	500
1060-160-1-00	DIST MTG - N/I SALARY	500	-250	-50.00%	250
1060-400-1-00	DIST MTG - CONTRACTUAL	1,200	100	8.33%	1,300
1060-450-1-00	DIST MTG - SUPPLIES	550	50	9.09%	600
Board of Education Subtotal		25,950	3,700	14.26%	29,650
Central Administration					
1240-150-1-00	SUPT - INSTRUCT SAL	165,000	4,125	2.50%	169,125
1240-160-1-00	SUPT - N/I SALARY	42,904	819	1.91%	43,723
1240-200-1-00	SUPT - EQUIPMENT	1,500		0.00%	1,500
1240-400-1-00	SUPT - CONTRACTUAL	6,800	200	2.94%	7,000
1240-450-1-00	SUPT - SUPPLIES	3,300	200	6.06%	3,500
Central Administration Subtotal		219,504	5,344	2.43%	224,848
Finance					
1310-160-1-00	BS ADMIN - N/I SAL	106,802	13,355	12.50%	120,157
1310-160-1-99	BS ADMIN - N/I OVERTIME	1,500	-1,000	-66.67%	500
1310-200-1-00	BS ADMIN - EQUIP		1,500	****.***	1,500
1310-400-1-00	BS ADMIN - CONTRACT	7,000		0.00%	7,000
1310-450-1-00	BS ADMIN - SUPPLIES	4,000		0.00%	4,000
1310-490-1-00	BS ADMIN - BOCES SV	69,595	-23	-0.03%	69,572
1320-160-1-00	AUDITING - N/I SALARY	2,951	74	2.51%	3,025
1320-400-1-00	AUDITING - CONTRACTUAL	25,000		0.00%	25,000
1325-160-1-00	TREASURER - N/I SALARY	40,426	3,318	8.21%	43,744
1325-400-1-00	TREASURER - CONTRACTUAL	1,000		0.00%	1,000
1325-450-1-00	TREASURER - SUPPLIES	600		0.00%	600
1330-160-8-00	TAX COLLECTOR NONINSTR SA	8,175		0.00%	8,175
1380-400-1-00	FISCAL AGENT - CONTRACT	5,000		0.00%	5,000
Finance Subtotal		272,049	17,224	6.33%	289,273
Staff					
1420-400-1-00	LEGAL - CONTRACT	30,000		0.00%	30,000
1430-490-1-00	PERSONNEL - BOCES SV	21,762	2,086	9.59%	23,848
1460-160-8-00	RECORDS MNGMT - N/I SAL	1,500		0.00%	1,500
1460-400-8-00	RECORDS MNGMT - CONTRACT	600		0.00%	600
1460-450-8-00	RECORDS MNGMT - SUPPLIES	400		0.00%	400
1480-400-1-00	PUBLIC INFO - CONTRACT	2,600		0.00%	2,600
Staff Subtotal		56,862	2,086	3.67%	58,948
Central Services					
1620-160-8-00	OPER - N/I SALARY	324,376	28,624	8.82%	353,000
1620-160-8-98	OPER - N/I SHIFT DIFFER	7,000	300	4.29%	7,300
1620-160-8-99	OPER - N/I OVERTIME	16,000	-1,000	-6.25%	15,000
1620-169-8-00	OPER - N/I SUB SALARY	10,000		0.00%	10,000
1620-400-2-73	OPER - ES HEAT/FUEL	100,150		0.00%	100,150
1620-400-2-74	OPER - ES WATER/SEWER	12,650		0.00%	12,650
1620-400-2-75	OPER - ES ELECTRICITY	33,150		0.00%	33,150
1620-400-4-73	OPER - HS HEAT/FUEL	170,000		0.00%	170,000
1620-400-4-74	OPER - HS WATER/SEWER	37,520		0.00%	37,520
1620-400-4-75	OPER - HS ELECTRICITY	131,450		0.00%	131,450

WATKINS GLEN CENTRAL SCHOOL

2019 - 2020 PROPOSED BUDGET

Fiscal Year: 2020

Fund: A GENERAL FUND

Budget Account	Description	2018-2019 Adopted Budget	Dollar Change	Percent Change	2019-2020 Proposed Budget
GENERAL SUPPORT					
Central Services					
1620-400-8-75	OPER - DW ELECTRICITY	950		0.00%	950
1620-400-8-76	OPER - DW TELEPHONE	20,150		0.00%	20,150
1620-450-8-00	OPER - SUPPLIES	52,272	1,728	3.31%	54,000
1621-160-8-00	MAINT-N/I SALARIES	314,796	-81,601	-25.92%	233,195
1621-160-8-99	MAINT-N/I OVERTIME	7,500	-500	-6.67%	7,000
1621-162-8-00	MAINT FOREMAN STIPEND		4,000	*****%	4,000
1621-200-8-00	MAINT-DW EQUIPMENT	80,450	1,550	1.93%	82,000
1621-400-8-00	MAINT-DW CONTRACTUAL	164,272	-11,397	-6.94%	152,875
1621-450-8-00	MAINT-DW SUPPLIES	124,777	-1,252	-1.00%	123,525
1670-400-1-00	CENTR MAIL-CONTRACTUAL	26,000	1,000	3.85%	27,000
1670-450-1-00	CENTR MAIL-SUPPLIES	500		0.00%	500
1680-490-1-00	CNT DATA PROC-BOCES S	596,840	48,669	8.15%	645,509
	Central Services Subtotal	2,230,803	-9,879	-0.44%	2,220,924
Special Items (Contractual Expense)					
1910-400-1-00	UNALLOCATED INS-CONTR	75,000	2,000	2.67%	77,000
1930-400-1-00	JUDGMNT/CLAIMS-CONTRAC	500		0.00%	500
1964-400-1-00	PROP TAX REFUND-CONTR	3,500	500	14.29%	4,000
1981-490-1-00	BOCES-ADMIN SVCS	433,604	263	0.06%	433,867
1981-490-1-43	BOCES - CAPITAL	84,242	6,086	7.22%	90,328
1989-400-1-00	UNCLSSF EXP-CONTRACTU	4,000		0.00%	4,000
	Special Items (Contractual Expense) Subtotal	600,846	8,849	1.47%	609,695
	GENERAL SUPPORT Subtotal	3,406,014	27,324	0.80%	3,433,338
INSTRUCTION					
Administration and Improvement					
2010-150-8-00	DEPT COORDINATORS I/S	66,838	4,048	6.06%	70,886
2010-151-8-00	COMMITTEE & OTHER HOU	36,000		0.00%	36,000
2010-400-8-00	CURR DEV DW CONTRACTU	5,000		0.00%	5,000
2010-450-8-00	CURR DEV DW SUPPLIES	2,000	1,000	50.00%	3,000
2010-490-8-00	CURR DEV BOCES SVCS	119,922	36,393	30.35%	156,315
2020-150-2-00	SUPV - ES I SALARY	147,187	-202	-0.14%	146,985
2020-150-4-00	SUPV - HS I SALARY	95,668	44,107	46.10%	139,775
2020-150-8-00	DW AMIN COORD SALARY	119,546	-78,912	-66.01%	40,634
2020-160-2-00	SUPV - ES N/I SALARY	45,225	10,067	22.26%	55,292
2020-160-2-99	SUPV - ES N/I OVERTIME	1,000		0.00%	1,000
2020-160-4-00	SUPV - HS N/I SALARY	81,595	-32,048	-39.28%	49,547
2020-160-4-99	SUPV - HS N/I OVERTIME	1,000		0.00%	1,000
2020-169-8-00	NON-INSTRUCTIONAL SUB	4,000		0.00%	4,000
2020-200-2-00	SUPV - ES EQUIPMENT	2,000	-2,000	-100.00%	
2020-400-2-00	SUPV - ES CONTRACTUAL	2,000		0.00%	2,000
2020-400-4-00	SUPV - HS CONTRACTUAL	1,500	500	33.33%	2,000
2020-450-2-00	SUPV - ES SUPPLIES	2,000		0.00%	2,000
2020-450-4-00	SUPV - HS SUPPLIES	4,100	-2,100	-51.22%	2,000
2040-150-8-00	SUPV - HDC INSTRUCTIONAL	138,446	4,153	3.00%	142,599
2040-160-8-00	SUPV - HDC NON-INSTRUCT	36,870	9,326	25.29%	46,196
2040-169-8-00	CSE OFFICE N/I SUBSTI	400		0.00%	400
2040-400-8-00	SUPV - HDC CONTRACTUAL	2,000		0.00%	2,000
2040-450-8-00	SUPV - HDC SUPPLIES	2,000		0.00%	2,000
2070-150-8-00	PROF DVLPMNT INSTR SAL	35,000		0.00%	35,000
2070-400-8-00	PROF DVLPMNT CONTRACTUAL	10,000	5,000	50.00%	15,000
2070-450-8-00	PROF DVLPMNT SUPPLIES	2,000	1,000	50.00%	3,000
	Administration and Improvement Subtotal	963,297	332	0.03%	963,629

WATKINS GLEN CENTRAL SCHOOL

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Fund: A GENERAL FUND

Budget Account	Description	2018-2019 Adopted Budget	Dollar Change	Percent Change	2019-2020 Proposed Budget
INSTRUCTION					
Teaching					
2110-120-2-00	ES - I SALARY K - 3	1,243,009	190,338	15.31%	1,433,347
2110-121-2-00	ES - TCHR ASST K - 4	29,502	2,412	8.18%	31,914
2110-122-2-00	ES - I SALARY GR 4 - 6	647,952	19,084	2.95%	667,036
2110-130-4-00	HS - I SALARY 7 - 12	2,129,439	251,009	11.79%	2,380,448
2110-130-4-90	HS - INCAR YOUTH SALARY	7,000	-2,000	-28.57%	5,000
2110-131-4-00	HS - TCHR ASST 7 - 12	54,750	28,683	52.39%	83,433
2110-140-2-00	ES - TCHR SUB SALARY	52,000	1,000	1.92%	53,000
2110-140-2-85	ES - TCHR ASST SUBS	1,000	0	0.00%	1,000
2110-140-4-00	HS - TCHR SUB SALARY	47,000	4,000	8.51%	51,000
2110-140-4-85	HS - TCHR ASST SUBS	500	0	0.00%	500
2110-140-8-00	DW - TCHR SUB SALARY	15,000	1,000	6.67%	16,000
2110-150-2-00	ES - OTHER I - SALARY	15,000	0	0.00%	15,000
2110-150-4-00	HS - OTHER I - SALARY	15,000	0	0.00%	15,000
2110-150-8-00	DW - OTHER I - SALARY	12,000	4,000	33.33%	16,000
2110-160-2-00	ES - N/I SALARY	65,680	6,320	9.62%	72,000
2110-160-4-00	HS - N/I SALARY	2,000	13,000	650.00%	15,000
2110-160-8-00	DW - N/I SALARY	25,210	4,790	19.00%	30,000
2110-161-8-00	DW - LIFEGUARD N/I SALARY	0	500	****.***%	500
2110-200-2-00	ES - EQUIPMENT	2,000	0	0.00%	2,000
2110-200-2-22	ES - MUSIC EQUIPMENT	3,500	1,500	42.86%	5,000
2110-200-2-93	ES - GR 1 EQUIPMENT	927	-413	-44.55%	514
2110-200-4-00	HS - EQUIPMENT	1,000	1,000	100.00%	2,000
2110-200-4-15	HS - ENGLISH EQUIPMENT	1,401	-1,401	-100.00%	0
2110-200-4-21	HS - MATH EQUIPMENT	0	675	****.***%	675
2110-200-4-22	HS - MUSIC EQUIPMENT	5,000	2,000	40.00%	7,000
2110-200-8-00	DW - EQUIPMENT	8,500	1,500	17.65%	10,000
2110-400-2-00	ES - CONTRACTUAL	2,500	1,400	56.00%	3,900
2110-400-2-12	ES - ART CONTRACTUAL	1,000	0	0.00%	1,000
2110-400-2-18	ES - PE CONTRACTUAL	900	-50	-5.56%	850
2110-400-2-22	ES - MUSIC CONTRACTUAL	3,300	700	21.21%	4,000
2110-400-2-84	ES - WORKSHOP/CONFERENCE	4,500	-700	-15.56%	3,800
2110-400-2-91	ES - KDG CONTRACTUAL	4,500	-2,400	-53.33%	2,100
2110-400-2-94	ES - GR 2 CONTRACTUAL	600	-600	-100.00%	0
2110-400-2-95	ES - GR 3 CONTRACTUAL	2,000	400	20.00%	2,400
2110-400-2-96	ES - GR 4 CONTRACTUAL	0	2,400	****.***%	2,400
2110-400-2-97	ES - GR 5 CONTRACTUAL	600	-600	-100.00%	0
2110-400-2-98	ES - GR 6 CONTRACTUAL	600	900	150.00%	1,500
2110-400-4-00	HS - CONTRACTUAL	14,545	-10,120	-69.58%	4,425
2110-400-4-12	HS - ART CONTRACTUAL	1,500	0	0.00%	1,500
2110-400-4-15	HS - ENGLISH CONTRACTUAL	9,500	5,250	55.26%	14,750
2110-400-4-18	HS - PE CONTRACTUAL	885	275	31.07%	1,160
2110-400-4-21	HS - MATH CONTRACTUAL	1,200	800	66.67%	2,000
2110-400-4-22	HS - MUSIC CONTRACTUAL	8,200	-2,400	-29.27%	5,800
2110-400-4-23	HS - SCIENCE CONTRACTUAL	3,000	0	0.00%	3,000
2110-400-4-25	HS - SOC STD CONTRATUAL	325	257	79.08%	582
2110-400-4-27	HS - HEALTH CONTRACTUAL	2,000	0	0.00%	2,000
2110-400-4-90	HS - INCAR YOUTH CONTRACT	700	-600	-85.71%	100
2110-400-8-00	DW - CONTRACTUAL	67,000	8,000	11.94%	75,000
2110-400-8-01	DW - DATA ANALYSIS CONT	1,100	0	0.00%	1,100
2110-402-2-00	ES IST - CONTRACTUAL	0	600	****.***%	600
2110-450-2-00	ES -SUPPLIES	20,000	0	0.00%	20,000
2110-450-2-12	ES - ART SUPPLIES	4,000	4,000	100.00%	8,000
2110-450-2-18	ES - PE SUPPLIES	3,648	-1,148	-31.47%	2,500
2110-450-2-22	ES - MUSIC SUPPLIES	12,514	-7,839	-62.64%	4,675

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Budget Account	Description	2018-2019 Adopted Budget	Dollar Change	Percent Change	2019-2020 Proposed Budget
INSTRUCTION					
Teaching					
2110-450-2-91	ES - KDG SUPPLIES	3,270	730	22.32%	4,000
2110-450-2-93	ES - GR 1 SUPPLIES	2,800	1,654	59.07%	4,454
2110-450-2-94	ES - GR 2 SUPPLIES	4,339	-1,891	-43.58%	2,448
2110-450-2-95	ES - GR 3 SUPPLIES	2,522	-22	-0.87%	2,500
2110-450-2-96	ES - GR 4 SUPPLIES	2,418	-18	-0.74%	2,400
2110-450-2-97	ES - GR 5 SUPPLIES	3,869	-1,505	-38.90%	2,364
2110-450-2-98	ES - GR 6 SUPPLIES	3,132	-535	-17.08%	2,597
2110-450-4-00	HS - SUPPLIES	19,500		0.00%	19,500
2110-450-4-12	HS - ART SUPPLIES	9,477	523	5.52%	10,000
2110-450-4-15	HS - ENGLISH SUPPLIES	3,110	245	7.88%	3,355
2110-450-4-18	HS - P. E. SUPPLIES	6,950	-1,016	-14.62%	5,934
2110-450-4-19	MS/HS - HOME & CR. SUPPLY	1,410	100	7.09%	1,510
2110-450-4-21	HS - MATH SUPPLIES	257	1,273	495.33%	1,530
2110-450-4-22	HS - MUSIC SUPPLIES	9,200	-500	-5.43%	8,700
2110-450-4-23	HS - SCIENCE SUPPLIES	7,701	300	3.90%	8,001
2110-450-4-25	HS - SOC STD SUPPLIES	300	-71	-23.67%	229
2110-450-4-27	HS - HEALTH SUPPLIES	500		0.00%	500
2110-450-4-32	HS - NAT'L HONOR SUPPLIES	100		0.00%	100
2110-450-4-34	HS - TV STUDIO SUPPLIES		1,600	****.***%	1,600
2110-450-4-90	HS - INCAR YOUTH SUPPLIES	600		0.00%	600
2110-450-8-00	DW - SUPPLIES	45,000	2,000	4.44%	47,000
2110-450-8-01	DW - DATA ANALYSIS SUPP	500		0.00%	500
2110-452-2-00	ES IST - SUPPLIES	2,250	-1,750	-77.78%	500
2110-471-8-00	DW - OTH PUBLIC SCH TUTION	45,000		0.00%	45,000
2110-473-8-00	DW - CHARTER SCH TUTION	30,000	5,000	16.67%	35,000
2110-480-2-00	ES - TEXTBOOKS		129,362	****.***%	129,362
2110-480-4-00	HS - TEXTBOOKS		62,532	****.***%	62,532
2110-480-8-00	DW - TEXTBOOKS	120,290	-97,709	-81.23%	22,581
2110-490-4-00	BOCES SERVICES	769,008	70,762	9.20%	839,770
2110-490-8-00	DW - BOCES SERVICES	403,092	-34,273	-8.50%	368,819
2250-140-8-05	HDC - DW TCHR SUBS	40,000	3,000	7.50%	43,000
2250-150-8-05	HDC - DW I SALARY	1,377,535	86,236	6.26%	1,463,771
2250-151-8-05	HDC - DW EXT HRS I/SALA	25,000		0.00%	25,000
2250-160-8-05	HDC - DW N/I SALARY	363,277	-20,868	-5.74%	342,409
2250-169-8-05	NON - INSTRUCTIONAL SUB	14,500	-500	-3.45%	14,000
2250-200-2-05	ES - HANDICAPPED EQUIPMENT	2,000		0.00%	2,000
2250-200-8-05	HDC - DW EQUIPMENT	15,000	-1,000	-6.67%	14,000
2250-400-2-05	ES - HANDICAPPED CONTRACT	1,000	300	30.00%	1,300
2250-400-4-05	HS - HANDICAPPED CONTRACT	1,000		0.00%	1,000
2250-400-8-05	HDC - DW CONTRACTUAL	67,500		0.00%	67,500
2250-450-2-05	ES - HANDICAPPED SUPPLIES	4,823	3,717	77.07%	8,540
2250-450-4-05	HS - HANDICAPPED SUPPLIES	5,182	-652	-12.58%	4,530
2250-450-8-05	HDC - DW SUPPLIES	4,500	500	11.11%	5,000
2250-471-8-05	OTHER PUBLIC SCHOOLS	65,000	-15,000	-23.08%	50,000
2250-480-8-05	HDC - DW TEXTBOOKS	11,283	-2,067	-18.32%	9,216
2250-490-8-00	HDC - BOCES SVCS	350,000	358,032	102.29%	708,032
2280-130-4-00	ED - HS 9 - 12 I SALARY	310,372	-15,702	-5.06%	294,670
2280-200-4-20	OCC ED - IND ART EQUIPMEN	1,120	8,680	775.00%	9,800
2280-400-4-13	OCC ED - BUS ED CONTRACTUAL	2,350	50	2.13%	2,400
2280-400-4-20	OCC ED - IND ART CONTRACT	560	3,140	560.71%	3,700
2280-450-4-13	OCC ED - BUS ED SUPPLIES	1,000	-500	-50.00%	500
2280-450-4-20	OCC ED - IND ART SUPPLIES	6,720	280	4.17%	7,000
Teaching Subtotal		8,721,304	1,071,959	12.29%	9,793,263

Instructional Media

WATKINS GLEN CENTRAL SCHOOL

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Fund: A GENERAL FUND

Budget Account	Description	2018-2019 Adopted Budget	Dollar Change	Percent Change	2019-2020 Proposed Budget
INSTRUCTION					
Instructional Media					
2610-150-2-00	LIB - ES I SALARY	69,741	16,951	24.31%	86,692
2610-150-4-00	LIB - HS I SALARY	76,184	17,505	22.98%	93,689
2610-160-4-00	LIB - HS N/I SALARY	30,689	-30,689	-100.00%	
2610-169-8-00	LIBRARY CLERK SUBSTITUE	1,000	-1,000	-100.00%	
2610-200-2-00	LIB - ES EQUIPMENT	1,000		0.00%	1,000
2610-200-4-00	LIB - HS EQUIPMENT	600		0.00%	600
2610-450-2-00	LIB - ES SUPPLIES	1,000		0.00%	1,000
2610-450-4-00	LIB - HS SUPPLIES	500	100	20.00%	600
2610-461-2-00	LIB - ES STATE AIDED MATE	7,000		0.00%	7,000
2610-461-4-00	LIB - HS STATE AIDED MAT	5,600		0.00%	5,600
2610-490-8-00	LIB - BOCES SVCS	88,632	-13,803	-15.57%	74,829
2630-160-8-00	COMP INSTR - NON/INSTR S	25,397	4,133	16.27%	29,530
2630-220-8-00	DW COMP HARDWARE	26,000		0.00%	26,000
2630-450-8-00	DW COMP SUPPLIES	25,800		0.00%	25,800
2630-460-8-00	DW COMP SOFTWARE	23,000		0.00%	23,000
2630-490-8-00	COMPUTER AIDED INSTR	546,166	-100,033	-18.32%	446,133
	Instructional Media Subtotal	928,309	-106,836	-11.51%	821,473
Pupil Services					
2805-150-8-00	DW - ATTENDANCE I SALARY	1,466		0.00%	1,466
2810-150-2-00	GUID - ES I SALARY	109,062	-59,048	-54.14%	50,014
2810-150-4-00	GUID - HS I SALARY	118,760	13,900	11.70%	132,660
2810-159-8-00	GUID-DW SUMMER INSTR/SAL	25,000		0.00%	25,000
2810-160-2-00	ES GUIDANCE - NON/INSTR S	32,989	-32,989	-100.00%	
2810-160-2-99	ES GUIDANCE - NON/IN OT	650	-650	-100.00%	
2810-160-4-00	GUID - HS N/I SALARY	21,502	523	2.43%	22,025
2810-160-4-99	GUID - HS N/I OVERTIME	400		0.00%	400
2810-400-2-00	ES - GUIDANCE CONTRACTUAL	1,000	2,979	297.90%	3,979
2810-400-4-00	GUID - HS CONTRACTUAL	5,935	-2,935	-49.45%	3,000
2810-450-2-00	GUID - ES SUPPLIES	4,000	-3,875	-96.88%	125
2810-450-4-00	GUID - HS SUPPLIES	1,000	7,500	750.00%	8,500
2815-160-2-00	ES HEALTH OFC N/I SAL	60,084	3,568	5.94%	63,652
2815-160-4-00	HS HEALTH OFC N/I SALARY	33,681	2,754	8.18%	36,435
2815-169-8-00	HEALTH OFFICE SUBSTITU	1,750	-250	-14.29%	1,500
2815-200-2-00	ES HEALTH OFC EQUIPMENT	1,000		0.00%	1,000
2815-400-2-00	ES HEALTH OFC CONTRACT	1,000		0.00%	1,000
2815-400-8-00	HEALTH - DW CONTRACTUAL	7,000		0.00%	7,000
2815-401-8-00	SCHOOL PHYSICIAN CONT	19,000	500	2.63%	19,500
2815-450-2-00	ES HEALTH OFC SUPPLIES	1,600	400	25.00%	2,000
2815-450-4-00	HS HEALTH OFC SUPPLIES	311	136	43.73%	447
2820-150-8-00	PSYCHOLOGIST I SALARY	116,962	2,724	2.33%	119,686
2820-150-8-64	PSYCHOLOGIST SAL XTRA HRS	12,000	-5,000	-41.67%	7,000
2820-400-8-00	PSYCHOLOGIST CONTRACT	2,200		0.00%	2,200
2820-450-8-00	PSYCHOLOGIST SUPPLIES	2,650	2,150	81.13%	4,800
2850-150-8-00	CO CUR - DW ADV I SALARY	54,260	2,827	5.21%	57,087
2855-150-8-00	ATHL I/SAL COACHING	188,788	85,661	45.37%	274,449
2855-151-8-00	ATHL I/SAL OTHER HOUR	12,000		0.00%	12,000
2855-160-8-00	ATHL N/I SALARY	88,805	-58,805	-66.22%	30,000
2855-200-8-00	ATH - EQUIPMENT	10,000		0.00%	10,000
2855-200-8-14	ATH - LACROSSE EQUIPMT		2,000	****.***%	2,000
2855-200-8-16	ATH - FOOTBALL EQUIPMT	4,000		0.00%	4,000
2855-400-8-00	ATH - DW CONTRACTUAL	78,134	-946	-1.21%	77,188
2855-450-8-00	ATH - DW SUPPLIES	20,000	5,000	25.00%	25,000
2855-450-8-01	ATH - BOYS BASKTBALL SUPP	1,100		0.00%	1,100
2855-450-8-02	ATH - GRLS BASKTBALL SUPP	1,100		0.00%	1,100

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Fund: A GENERAL FUND

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INSTRUCTION					
Pupil Services					
2855-450-8-03	ATH - WRESTLING SUPPLIES	1,000	-1,000	-100.00%	
2855-450-8-04	ATH - WNTR CHEER SUPPLIES	500		0.00%	500
2855-450-8-05	ATH - INDOOR TRACK SUPPLI	500		0.00%	500
2855-450-8-06	ATH - BOYS SWIM SUPPLI	750		0.00%	750
2855-450-8-07	ATH - BOWLING SUPPLIES	500		0.00%	500
2855-450-8-08	ATH - BASEBALL SUPPLIES	800	250	31.25%	1,050
2855-450-8-09	ATH - BOYS GOLF SUPPLIES	600		0.00%	600
2855-450-8-10	ATH - GIRLS GOLF SUPPLIES	600		0.00%	600
2855-450-8-11	ATH - TENNIS SUPPLIES	500	100	20.00%	600
2855-450-8-12	ATH - SOFTBALL SUPPLIES	750		0.00%	750
2855-450-8-13	ATH - TRACK/FIELD SUPPLIE	1,200		0.00%	1,200
2855-450-8-14	ATH - LACROSSE SUPPLIE	1,000	50	5.00%	1,050
2855-450-8-16	ATH - FOOTBALL SUPPLIES	2,000	100	5.00%	2,100
2855-450-8-17	ATH - BOYS SOCCER SUPPLIE	750		0.00%	750
2855-450-8-18	ATH - GIRLS SOCCER SUPPLI	750		0.00%	750
2855-450-8-19	ATH - CROSS COUNTRY SUPPL	750		0.00%	750
2855-450-8-20	ATH - GIRLS SWIMMING SUPP	750		0.00%	750
2855-450-8-21	ATH - VOLLEYBALL SUPPLIES	1,100	-300	-27.27%	800
2855-490-8-00	ATHL - BOCES SVCS	3,780	1,676	44.34%	5,456
	Pupil Services Subtotal	1,057,769	-31,000	-2.93%	1,026,769
	INSTRUCTION Subtotal	11,670,679	934,455	8.01%	12,605,134
PUPIL TRANSPORTATION					
Pupil Transportation					
5510-160-6-00	TRANS NON-INSTRUCTION	151,905	-12,146	-8.00%	139,759
5510-160-6-99	TRNSP- N/I SAL OVERTIME	2,500	1,500	60.00%	4,000
5510-200-6-00	TRANS - EQUIPMENT		46,000	*****%	46,000
5510-400-6-00	TRANSP - REPAIRS	18,000	-3,000	-16.67%	15,000
5510-400-6-59	TRNSP - INS/CONTRACTUAL	46,000		0.00%	46,000
5510-401-6-00	TRANSP-CONTRACTUAL	8,800		0.00%	8,800
5510-402-6-00	CONTRACTUAL	13,500	4,000	29.63%	17,500
5510-403-6-00	LEASING OF BUSES - CONTRA	172,450	115,000	66.69%	287,450
5510-450-6-00	TRNSP - SUPPLIES	50,000	-10,000	-20.00%	40,000
5510-450-6-58	TRNSP-GAS/OIL/SUPPLIES	95,000		0.00%	95,000
5510-450-6-60	TRNSP-TIRES/SUPPLIES	17,000		0.00%	17,000
5530-400-6-73	BUS GRG - HEAT/FUEL	12,000		0.00%	12,000
5530-400-6-74	BUS GRG - WATER/SEWER	3,000		0.00%	3,000
5530-400-6-75	BUS GRG -ELECTRICITY	9,000		0.00%	9,000
5530-400-6-76	BUS GRG - PHONES	1,500		0.00%	1,500
5540-160-2-00	ES FIELD TRIP N/I SAL	5,500		0.00%	5,500
5540-160-4-00	HS/MS FIELD TRIP N/I SAL	7,500		0.00%	7,500
5540-160-6-00	HOME TO SCHOOL N/I SAL	305,000	11,000	3.61%	316,000
5540-160-6-01	BUS DRIVER TRAINING N/I	10,200	300	2.94%	10,500
5540-160-6-02	COMMUNITY TRIP N/I SAL	4,000		0.00%	4,000
5540-160-6-04	LATE RUN N/I SAL	8,000	300	3.75%	8,300
5540-160-6-05	SPEC ED TRIPS N/I SAL	71,928	2,572	3.58%	74,500
5540-160-6-10	ATHLETIC TRIPS N/I SAL	34,000	1,000	2.94%	35,000
5540-160-6-99	BUS DRIVER N/I SAL OVRTIM	3,500	6,500	185.71%	10,000
5540-490-6-00	BOCES SRVC TRANSPORTATION	5,093	363	7.13%	5,456
	Pupil Transportation Subtotal	1,055,376	163,389	15.48%	1,218,765
	PUPIL TRANSPORTATION Subtotal	1,055,376	163,389	15.48%	1,218,765

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Fund: A GENERAL FUND

Budget Account	Description	2018-2019 Adopted Budget	Dollar Change	Percent Change	2019-2020 Proposed Budget
COMMUNITY SERVICES					
Other Community Services					
8060-150-8-00	CV ACT - I/SALARY	600		0.00%	600
8060-160-8-00	NON - INSTRUCTIONAL SAL	3,500	-2,500	-71.43%	1,000
	Other Community Services Subtotal	4,100	-2,500	-60.98%	1,600
	COMMUNITY SERVICES Subtotal	4,100	-2,500	-60.98%	1,600
UNDISTRIBUTED					
Employee Benefits					
9010-800-8-00	EMPLOYEES' RETIREMENT	388,300	-23,300	-6.00%	365,000
9020-800-8-00	TEACHERS' RETIREMENT	855,186	-115,186	-13.47%	740,000
9030-800-8-00	SOCIAL SECURITY	785,000	50,000	6.37%	835,000
9040-800-8-00	WORKERS COMPENSATION	116,277	29,600	25.46%	145,877
9045-800-8-59	ADMIN. LIFE INSURANCE	2,300	200	8.70%	2,500
9046-800-8-00	EMPLOYER'S 403b ANNUAL	70,000	2,000	2.86%	72,000
9050-800-8-00	UNEMPLOYMENT INSURANCE	10,000		0.00%	10,000
9060-181-8-00	HLTH INS STIP INSTR SAL	65,000	3,000	4.62%	68,000
9060-182-8-00	HLTH INS STIP N/I STAFF	34,000	1,000	2.94%	35,000
9060-400-8-00	DISTR FLEX CONTRIBUTION	160,000		0.00%	160,000
9060-800-8-00	HEALTH INSURANCE	3,496,058	346,110	9.90%	3,842,168
9060-803-8-00	ADMIN FEE FOR FLEX PLAN	6,000	5,000	83.33%	11,000
9070-800-8-00	FACULTY WELFARE BENEFITS	111,822		0.00%	111,822
9089-800-8-00	EMPL BEN - COMP ABSENCES	50,000	15,000	30.00%	65,000
	Employee Benefits Subtotal	6,149,943	313,424	5.10%	6,463,367
Debt Service					
9711-600-8-50	2008 \$3.6M SERIAL BOND PR	260,000		0.00%	260,000
9711-600-8-52	2013 \$11.07M REF BOND PR	2,300,000	-2,300,000	-100.00%	
9711-600-8-55	2012 \$2.425M SER BOND PRI	365,000	-365,000	-100.00%	
9711-600-8-57	2017 \$24.6M SERIAL BOND P	1,395,000	90,000	6.45%	1,485,000
9711-700-8-50	2008 \$3.6M SERIAL BOND IN	47,350	-9,100	-19.22%	38,250
9711-700-8-52	2013 \$11.07M REF BOND INT	77,625	-77,625	-100.00%	
9711-700-8-55	2012 \$2.4254M REF BOND IN	10,950	-10,950	-100.00%	
9711-700-8-57	2017 \$24.6M SERIAL BOND I	428,163	-27,900	-6.52%	400,263
9731-600-8-56	2018 \$12.6M PROJ BAN PRIN		160,000	****.***%	160,000
9731-700-8-56	2018 \$12.6M PROJ BAN INT		363,160	****.***%	363,160
	Debt Service Subtotal	4,884,088	-2,177,415	-44.58%	2,706,673
Interfund Transfers					
9901-950-8-00	I/F TRANSFER	50,000		0.00%	50,000
	Interfund Transfers Subtotal	50,000		0.00%	50,000
	UNDISTRIBUTED Subtotal	11,084,031	-1,863,991	-16.82%	9,220,040
Total GENERAL FUND		27,220,200	-741,323	-2.72%	26,478,877

Salvador Contreras

The New York State School Report Card Fiscal Accountability Supplement for WATKINS GLEN CSD

New York State Education Law and the Commissioner's Regulations have required the attachment of the NYS School Report Card to the public school district budget proposal. The regulations required that certain expenditure ratios for general education and special education students be reported and compared with ratios for similar districts and all public schools. The required ratios for this district are reported below.

2016-2017 School Year		General Education	Special Education
This School District	Instructional Expenditures	\$11,278,181	\$4,030,023
	Pupils	1,022	140
	Expenditures Per Pupil	\$11,035	\$28,786
Similar District Group	Instructional Expenditures	\$8,563,600,218	\$3,606,900,434
	Pupils	741,547	112,197
	Expenditures Per Pupil	\$11,548	\$32,148
Total of All School Districts in NY State	Instructional Expenditures	\$33,589,192,945	\$15,340,293,380
	Pupils	2,646,512	467,779
	Expenditures Per Pupil	\$12,692	\$32,794
Similar District Group Description: Average Need/Resource Capacity			

Instructional Expenditures for General Education are K-12 expenditures for classroom instruction (excluding Special Education) plus a proration of building level administrative and instructional support expenditures. These expenditures include amounts for instruction of students with disabilities in a general-education setting. District expenditures, such as transportation, debt service and district-wide administration are not included.

The pupil count for General Education is K-12 average daily membership plus K-12 pupils for whom the district pays tuition to another school district. This number represents all pupils, including those classified as having disabilities and those not classified, excluding only students with disabilities placed out of district. Pupils resident in the district but attending a charter school are included. For districts in which a county jail is located, this number includes incarcerated youth to whom the district must provide an education program.

Instructional Expenditures for Special Education are K-12 expenditures for students with disabilities (including summer special education expenditures) plus a proration of building-level administrative and instructional support expenditures. District expenditures, such as transportation, debt service and district-wide administration are not included.

The pupil count for Special Education is a count of K-12 students with disabilities for the 2016-17 school year plus students for whom the district receives tuition from another district plus students for whom the district pays tuition to another district. Students attending the State schools at Rome and Batavia, private placements and out-of-state placements are included.

Instructional Expenditures Per Pupil is the simple arithmetic ratio of Instructional Expenditures to Pupils. The total cost of instruction for students with disabilities may include both general- and special-education expenditures. Special-education services provided in the general-education classroom may benefit students not classified as having disabilities.

2016-2017 School Year	This School District	Similar District Group	Total of All School Districts in NY State
Total Expenditures Per Pupil	\$26,598	\$22,738	\$24,712

Total Expenditures Per Pupil is the simple arithmetic ratio of Total Expenditures to Pupils. Total Expenditures include district expenditures for classroom instruction, as well as expenditures for transportation, debt service, community service and district-wide administration that are not included in the Instructional Expenditure values for General Education and Special Education. As such, the sum of General Education and Special Education Instructional Expenditures does not equal the Total Expenditures.

The numbers used to compute the statistics on this page were collected on the State Aid Form A, the State Aid Form F, the School District Annual Financial Report (ST-3), and from the Student Information Repository System (SIRS).

The New York State School Report Card Information about Students with Disabilities for WATKINS GLEN CSD

New York State Education Law and the Commissioner's Regulations has required the attachment of the NYS School Report Card to the public school district budget proposal. The regulations required reporting students with disabilities by the percent of time they are in general education classrooms and the classification rate of students with disabilities. These data are to be compared with percentages for similar districts and all public schools. The required percentages for this district are reported below.

Student Counts as of October 4, 2017	This School District		Similar District Group	Total of All School Districts in NY State
Student Placement -- Percent of Time Inside Regular Classroom	Count of Students with Disabilities	Percentage of Students with Disabilities	Percentage of Students with Disabilities	Percentage of Students with Disabilities
80% or more	107	72.30%	57.27%	58.68%
40% to 79%	16	10.81%	18.92%	11.47%
Less than 40%	23	15.54%	16.60%	19.09%
Separate Settings	1	0.68%	4.57%	5.34%
Other Settings	1	0.68%	2.64%	5.42%

The source data for the statistics in this table were reported through the Student Information Repository System (SIRS) and verified in Verification Report 5. The counts are numbers of students reported in the least restrictive environment categories for school-age programs (ages 6-21) on October 4, 2017. The percentages represent the amount of time students with disabilities are in general-education classrooms, regardless of the amount and cost of special education services they receive. Rounding of percentage values may cause them to sum to a number slightly different from 100%.

School-age Students with Disabilities Classification Rate

2017-18 School Year	This School District	Similar District Group	Total of All School Districts in NY State
Special Ed Classification Rate	13.63%	13.55%	15.26%

This rate is a ratio of the count of school-age students with disabilities (ages 4-21) to the total enrollment of all school-age students in the school district, including students who are parentally placed in nonpublic schools located in the school district. The numerator includes all school-age students for whom a district has Committee on Special Education (CSE) responsibility to ensure the provision of special education services. The denominator includes all school-age students who reside in the district. In the case of parentally placed students in nonpublic schools, it includes the number of students who attend the nonpublic schools located in the school district. Source data are drawn from the SIRS and from the Basic Education Data System (BEDS).

Similar District Group Description: Average Need/Resource Capacity
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Salary: Administrative Compensation Information
 550301 - WATKINS GLEN CSD

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 Official - as of 04/23/2019 08:56 AM

Form Due May 13, 2019

2019-2020 Salary Threshold =
 \$138,000

In response to legislative efforts to encourage greater cost sharing in service provision and local government administration, we now provide a section for districts that share administrative staff to highlight these efforts for the upcoming school year. Each sharing district should identify in the form the other district(s) with which they will be sharing administrative staff for school year 2019-2020.

If you will be sharing a Superintendent, list the other district (or districts) in the text box. If you will be sharing other administrative staff required to be reported, please send an email to EMSCMGTS@nysed.gov indicating the title of the staff persons(s) as well as the other district(s) involved in the cost-sharing.

The salaries, benefits and other compensation reported in the form should reflect only the financial support or commitment that your district will be making. They should not reflect the total amounts budgeted to be paid by all participating districts over the school year.

Report Estimated Salaries in the Budget for the 2019-2020 School Year

Sections 1608 and 1716 of the Education Law
 (Please read the instructions and definitions before completing this form)

Title	Salary	Employee Benefits	Other Remuneration
1. Superintendent of Schools	169,125	51,318	

Please list the district or districts with which you will be sharing a superintendent (if applicable)

Associate, Assistant and Deputy Superintendents

(Example Titles: Associate Superintendent for Instruction, Deputy Superintendent, Assistant Superintendent for Business, etc.)

2	ASSISTANT SUPERINTENDENT OF CURRICUL	142,599	46,700	
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Property Tax Report Card
550301 - WATKINS GLEN CSD

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Official - as of 04/05/2019 02:34 PM

****Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.****

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website:
<http://www.p12.nysed.gov/mqtserv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2019-20 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Form Due - April 29, 2019

Form Preparer Name:
Preparer's Telephone Number:

<u>Shaded Fields Will Calculate</u>	Budgeted 2018-19 (A)	Proposed Budget 2019-20 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	27,220,200	26,478,877	-2.72 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	9,300,245	9,450,000	
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable ²			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable			
E. Total Proposed School Year Tax Levy (A+B+C-D)	9,300,245	9,450,000	1.61 %
F. Permissible Exclusions to the School Tax Levy Limit	362,150	466,997	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	8,938,095	9,227,986	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	8,938,095	8,983,003	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	0	244,983	
Public School Enrollment	1,080	1,080	0.00 %
Consumer Price Index			2.44 %

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2019-20, includes any carryover from 2018-19 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2018-19 (D)	Estimated 2019-20 (E)
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Adjusted Restricted Fund Balance	3,806,265	4,049,064
Assigned Appropriated Fund Balance	285,000	625,000
Adjusted Unrestricted Fund Balance	1,085,827	1,053,029
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.99%	3.98%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/19 Actual Balance	6/30/19 Estimated Ending Balance	Intended Use of the Reserve in the 2019-20 School Year (Limit 200 Characters) **
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Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.

Capital	CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	1,644,811	1,825,847	This reserve is in place for the instance that the Board of Education and voters authorize a capital project.
Repair	REPAIR RESERVE	For the cost of repairs to capital improvements or equipment.	141,286	141,324	This reserve is in place for the instance that emergency repairs are necessary.
Workers Compensation	WORKERS COMPENSATION RESERVE	For self-insured Workers Compensation and benefits.	48,080	48,086	This reserve is in place for the instance of a large workers compensation claim for the District's self-funded plan.
Unemployment Insurance		For reimbursement to the State Unemployment Insurance Fund.			
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		For proceeds from the sale of district capital assets or improvement, restricted to debt service.			
Insurance	INSURANCE	For liability, casualty, and other types of uninsured losses.	447,757	447,875	This reserve is in place for future liabilities related to large claims.
Property Loss + (add)		To cover property loss.			
Liability		To cover incurred liability claims.			
Tax Certiorari					

	TAX CERTIORARI	For tax certiorari settlements.	150,032	150,060	This reserve is in place for potential tax legal settlements.
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Liability	EMPLOYEE BENEFITS ACCRUED LIABILITY	For accrued 'employee benefits' due to employees upon termination of service.	653,234	653,584	This reserve will be used for post employment benefits obligations.
Retirement Contribution	RETIREMENT CONTRIBUTION	For employer retirement contributions to the State and Local Employees' Retirement System.	532,803	658,014	This reserve will be used in the instance that retirement obligations increase.
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.			
Single Reserve + (add)					

* **NYSED Reserve Guidance:**
http://www.p12.nysed.gov/mgt/serv/accounting/docs/reserve_funds.pdf

OSC Reserve Guidance:
<http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservecfunds>

****Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2019-20. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Equalized Total Assessed Value 1,014,886,991

School District - 442401 Watkins Glen

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	58	7,173,200	0.71
13100	CO - GENERALLY	RPTL 406(1)	19	10,755,092	1.06
13500	TOWN - GENERALLY	RPTL 406(1)	22	4,422,200	0.44
13510	TOWN - CEMETERY LAND	RPTL 446	20	237,100	0.02
13650	VG - GENERALLY	RPTL 406(1)	44	9,385,900	0.92
13660	VG - CEMETERY LAND	RPTL 446	2	6,534,700	0.64
13800	SCHOOL DISTRICT	RPTL 408	10	11,646,700	1.15
14100	USA - GENERALLY	RPTL 400(1)	22	9,076,800	0.89
14110	USA - SPECIFIED USES	STATE L 54	1	650,000	0.06
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412 a	29	74,904,714	7.38
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	25	5,786,400	0.57
25120	NONPROF CORP - EDUC(CONST PRO	RPTL 420-a	7	1,413,200	0.14
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	4	604,600	0.06
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	1	11,835,900	1.17
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	8	3,163,300	0.31
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	3	430,000	0.04
25400	FRATERNAL ORGANIZATION	RPTL 428	1	106,000	0.01
26050	AGRICULTURAL SOCIETY	RPTL 450	1	148,400	0.01
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	3	516,000	0.05
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	5	588,600	0.06
32255	NYS OWNED REFORESTATION LAND	RPTL 534	1	0	0.00
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	1	0	0.00
41400	CLERGY	RPTL 460	5	7,500	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	28	1,044,400	0.10
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	311	30,797,600	3.03
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	86	4,655,400	0.46
41750	AG LAND ELIGIBLE FOR AG ASSMT	AG-MKTS 305(7)	3	11,900	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	7	327,500	0.03
41804	PERSONS AGE 65 OR OVER	RPTL 467	33	803,210	0.08
41834	ENHANCED STAR	RPTL 425	653	42,090,350	4.15
41844	En STAR (land belongs to other	RPTL 425	1	23,000	0.00
41854	BASIC STAR 1999-2000	RPTL 425	1,389	41,613,000	4.10
41864	Basic STAR (land belongs to ot	RPTL 425	9	128,500	0.01

Equalized Total Assessed Value 1,014,886,991

School District - 442401 Watkins Glen

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	1	13,200	0.00
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	13	144,730	0.01
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	2	447,583	0.04
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	21	757,417	0.07
49506	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	36	407,700	0.04
50900	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	4	331,000	0.03
50005	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	2	0	0.00
Total Exemptions Exclusive of System Exemptions:				2,885	282,651,796
Total System Exemptions:				6	331,000
Totals:				2,891	282,982,796

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

Equalized Total Assessed Value 3,740,032

School District - 442401 Walkins Glen

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	1	17,400	0.47
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	1	10,800	0.29
41700	AGRICULTURAL BUILDING	RPTL 483	1	48,000	1.28
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	1	21,225	0.57
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	1	46,754	1.25
41834	ENHANCED STAR	RPTL 425	5	307,100	8.21
41854	BASIC STAR 1999-2000	RPTL 425	9	270,000	7.22

Total Exemptions Exclusive of System Exemptions:

19 721,279 19.29

Total System Exemptions:

0 0 0.00

Totals:

19 721,279 19.29

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____