

Brewster Central School District

2019-20 Initial Revenue Budget

2/26/2019

Account Group	2017-18	2018-19	Proj to be	2019-20	Budget-to-Budget	
	Actual Revenue	Adopted Budget	Completed March 31st	Initial Budget	Increase / (Decrease) \$	%
<u>REAL PROPERTY TAXES, INC. STAR</u> Allowable Tax Levy as permitted by formula established by the New York State Comptroller	72,326,056	74,111,529	0	77,117,800	3,006,271	4.06%
<u>REAL PROPERTY TAX ITEMS</u> Interest, penalties, and Payments in Lieu of Taxes (PILOTs)	57,221	413,108	0	422,565	9,457	2.3%
<u>CHARGES FOR SERVICES</u> Tuition for school district-placed students and charges for the Brewster Community Learning Center	95,279	90,000	0	65,000	(25,000)	-27.8%
<u>USE OF MONEY & PROPERTY</u> Interest earnings on cash investments and fees for use of district facilities	320,272	140,000	0	675,000	535,000	382.1% (a)
<u>SALE OF PROPERTY/COMPENSATION FOR LOSS</u> Insurance recoveries from property damages and proceeds from obsolete equipment disposals	221,480	60,000	0	65,000	5,000	8.3%
<u>MISCELLANEOUS REVENUES</u> Donations, refunds, and other non-recurring miscellaneous revenues	731,570	285,000	0	491,000	206,000	72.3% (b)
<u>STATE/FEDERAL AID</u> Allocations based on wealth, enrollment, and need, as determined by state-wide formulas	19,268,463	19,881,776	0	20,314,296	432,520	2.2%
<u>INTERFUND TRANSFERS</u> Residual interest earned on construction borrowings, used to pay future debt obligations	472,955	400,000	0	390,000	(10,000)	-2.5%
<u>APPROPRIATED FUND BALANCE & RESERVES</u> The "savings" accumulated over time being applied for use in future years; judicious use of fund balance maintains break-even operations and a stable overall fund balance	0	2,681,080	0	1,500,000	(1,181,080)	-44.1% (c)
GRAND TOTAL REVENUES	93,493,296	98,062,493	0	101,040,661	2,978,168	3.04%

Brewster Central School District

2019-20 Initial Expenditure Budget

2/26/2019

Budget Group	SBM-1 Budget Code	2017-18	2018-19	Proj to be	2019-20	Budget-to-Budget	
		Actual Expense	Adopted Budget	Completed March 31st	Initial Budget	Increase / (Decrease) \$	%

BOARD OF EDUCATION

Board meetings, policy implementation, memberships, and legal notices

Contractual and Other	A1010.4	19,639	21,150		21,150		
Supplies	A1010.45	175	2,200		2,200		
BOCES Services	A1010.49	6,652	15,400		15,400		
		26,466	38,750	0	38,750	0	0.0%

Contractual: professional conferences and office equipment leases

Supplies: NYSED law books and general office supplies

BOCES: professional learning and policy reviews/updates

DISTRICT CLERK

Responsible for attending all public meetings, record-keeping, corresponding and conducting business on behalf of the Board of Education

Non-Certificated Salaries	A1040.16	9,386	9,346		10,079	733	7.8%
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Salaries: stipend for the District Clerk who is responsible for attending all public meetings, record-keeping, corresponding, and conducting business on behalf of the Board of Education

DISTRICT MEETING

Budget vote and trustee election, public notices, election officials, and training

Non-Certificated Salaries	A1060.16	3,676	3,000		3,000		
Contractual and Other	A1060.4	17,946	10,000		10,000		
Supplies	A1060.45	325	575		575		
		21,947	13,575	0	13,575	0	0.0%

Salaries: poll workers and electioneers for the annual budget vote

Contractual: costs associated with the annual budget vote and trustee election, such as public notices, postage, voting machine rental, and training

Supplies: budget and election ballots, and general office supplies

CHIEF SCHOOL ADMINISTRATION

Leadership, management, and supervision of the entire school system, including the implementation of the District's Strategic Coherence Plan

Certificated Salaries	A1240.15	236,325	236,325		236,325		
Non-Certificated Salaries	A1240.16	114,747	114,747		120,644		
Contractual and Other	A1240.4	24,395	23,860		23,860		
Supplies	A1240.45	358	600		600		
		375,825	375,532	0	381,429	5,897	1.6%

Certificated Salaries: 1.0 Superintendent, responsible for leadership, management, and supervision of the entire school system

Non-Certificated Salaries: 1.0 Confidential Secretary to Superintendent

Contractual: professional learning, subscriptions, memberships, and office equipment leases

Supplies: general office supplies

Budget Group

SBM-1 Budget Code	2017-18	2018-19	Proj to be	2019-20	Budget-to-Budget	
	Actual Expense	Adopted Budget	Completed March 31st	Initial Budget	Increase / (Decrease) \$	%

BUSINESS ADMINISTRATION

Management and supervision of the District's financial resources, including payroll, purchasing, insurance coordination, etc.

Certificated Salaries	A1310.15	344,458	344,458		327,408		
Non-Certificated Salaries	A1310.16	346,286	324,663		321,293		
Contractual and Other	A1310.4	14,720	25,120		25,000		
Supplies	A1310.45	11,732	10,100		10,000		
BOCES Services	A1310.49	17,198	10,000		7,000		
		734,394	714,341	0	690,701	(23,640)	-3.3%

Certificated Salaries: 1.0 Assistant Superintendent for Finance & Operations and 1.0 School Business Administrator, responsible for the management and supervision of the District's financial resources, including payroll, purchasing, insurance coordination, etc.

Non-Certificated Salaries: 5.0 business office staff positions

Contractual: professional learning for business office staff, subscriptions, memberships, and office equipment leases

Supplies: general office supplies

BOCES: services for state aid analysis and grant-writing

AUDITING

Weekly audit of payments (Claims Audit), efficiency/quality control audits (Internal Audit), and the annual financial statement audit (External Audit)

Non-Certificated Salaries	A1320.16	14,000	14,000		14,350		
Contractual and Other	A1320.4	47,525	61,900		60,000		
		61,525	75,900	0	74,350	(1,550)	-2.0%

Salaries: stipend for the Claims Auditor, who performs weekly reviews of check disbursements for accuracy and compliance with purchasing procedures

Contractual: annual agreements for Internal Auditing (efficiency/quality control) and External Auditing (financial statement audit); both of these functions are performed by independent Certified Public Accounting firms

TREASURER

Maintains the District's accounting records, invests funds, & performs other related financial functions

Non-Certificated Salaries	A1325.16	153,076	153,076		161,070		
Contractual and Other	A1325.4	139	1,000		800		
Supplies	A1325.45	0	200		200		
		153,215	154,276	0	162,070	7,794	5.1%

Salaries: 1.0 District Treasurer who maintains the District's accounting records, invests funds, and performs other related financial functions

Contractual: professional learning, subscriptions, and memberships

Supplies: general office supplies

TAX COLLECTION

Costs associated with collecting taxes levied on both residential and commercial properties

Non-Certificated Salaries	A1330.16	12,701	12,701		13,395		
Contractual and Other	A1330.4	7,618	10,500		14,000		
Supplies	A1330.45	887	1,000		1,000		
		21,206	24,201	0	28,395	4,194	17.3%

Salaries: stipend for Town of Southeast Tax Collector

Contractual: costs associated with preparing and processing tax bills through Putnam County

Supplies: general office supplies needed to prepare tax bills

Budget Group

SBM-1 Budget Code	2017-18	2018-19	Proj to be	2019-20	Budget-to-Budget	
	Actual Expense	Adopted Budget	Completed March 31st	Initial Budget	Increase / (Decrease) \$	%

PURCHASING

Fees associated with cooperative purchasing organizations used to solicit the best value for goods and services

Contractual and Other	A1345.4	8,600	10,000		10,000	0	0.0%
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Contractual: costs associated with participation in collective purchasing consortiums, such as Ed Data, Empire State Purchasing Group, NYS Association of Municipal Purchasing Officers, etc.

FISCAL AGENT

Fees associated with the issuance of Bond Anticipation Notes (BANs), bonds, and other debt instruments

Contractual and Other	A1380.4	11,492	20,000		21,000	1,000	5.0%
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Contractual: costs associated with the issuance of Bond Anticipation Notes, bonds, and other debt instruments; analysis regarding funding requirements and alternatives, marketing, method of sale, security features, call provisions, credit ratings, credit enhancement, term, federal tax implications and other related matters

LEGAL

Attorneys fees for general counsel, litigation, personnel issues, legal opinions, bond counsel, impartial hearings, etc.

Contractual and Other	A1420.4	386,120	270,000		270,000	0	0.0%
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Contractual: general counsel for policy development, special education, student discipline, contract negotiations, tenure and seniority determinations, litigation, and other related legal matters; bond counsel for Bond Anticipation Notes, bonds, and other debt instruments; impartial hearing officers for student disciplinary hearings

PERSONNEL

Recruitment, fingerprinting, certification verification, employee benefits administration, and employment assistance

Non-Certificated Salaries	A1430.16	403,229	407,099		422,101		
Contractual and Other	A1430.4	16,823	37,550		23,000		
Supplies	A1430.45	228	800		1,000		
BOCES Services	A1430.49	123,612	132,140		160,000		
		543,892	577,589	0	606,101	28,512	4.9%

Salaries: 1.0 Director of Human Resources responsible for recruitment and retention of instructional and non-instructional staff; 3.0 human resources office staff positions

Contractual: professional learning for human resources office staff, subscriptions, memberships, and office equipment leases

Supplies: general office supplies

BOCES: services for employee assistance, employee benefits coordination, recruitment, negotiations, and certification reviews, and Affordable Care Act (ACA) compliance

RECORDS MANAGEMENT

Records retention and disposal in accordance with General Municipal Law

Contractual and Other	A1460.4	1,152	3,000		2,000		
BOCES Services	A1460.49	0	0		4,000		
		1,152	3,000	0	6,000	3,000	100.0%

Contractual: costs associated with records retention, privacy, and disposal in accordance with General Municipal Law

BOCES Services: e-Doc electronic archiving for the preservation and protection of permanent records

PUBLIC INFORMATION SERVICES

Electronic communication systems and website development

Contractual and Other	A1480.4	10,220	16,750		8,000		
BOCES Services	A1480.49	38,118	16,856		58,731		
		48,338	33,606	0	66,731	33,125	98.6%

Contractual: school calendar development/distribution and press releases

BOCES: social media publicity, website development, and hosting

Budget Group

SBM-1 Budget Code	2017-18	2018-19	Proj to be	2019-20	Budget-to-Budget	
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OPERATIONS & MAINTENANCE

Day-to-day operations and maintenance of over 500,000 square feet of building space and 12 athletic fields

Non-Certificated Salaries	A162X.16	2,624,809	2,692,603		2,762,511		
Equipment	A162X.2	98,593	15,000		15,000		
Contractual and Other	A162X.4	1,865,320	2,062,825		2,092,000		
Supplies	A162X.45	358,301	418,700		419,000		
BOCES Services	A162X.49	101,223	105,000		115,000		
		5,048,246	5,294,128	0	5,403,511	109,383	2.1%

Salaries: all O&M employee salaries, including 1.0 Director, 1.0 Assistant Director, 1.0 Senior Clerk, 7.0 Maintenance Workers, 24.0 Custodians/Cleaners, substitutes, and overtime

Equipment: cleaning and maintenance equipment, such as floor cleaners and lawn equipment

Contractual: service contracts for burglar, fire, electrical, plumbing, HVAC, as well as electricity and natural gas utilities

Supplies: cleaning supplies, maintenance materials, salt, sand, grass seed, mulch, plantings, etc.

BOCES: services for risk management/safety coordination, asbestos monitoring, facilities scheduling software, and energy monitoring

CENTRAL PRINTING & MAILING

Supplies and postage for required written communications and public notices

Contractual and Other	A1670.4	9,174	10,600		10,000		
Supplies	A1670.45	44,633	62,500		60,000		
BOCES Services	A1670.49	2,293	3,000		3,000		
		56,100	76,100	0	73,000	(3,100)	-4.1%

Contractual: office equipment leases

Supplies: postage for traditional mailings

BOCES: courier services for mail distributions

CENTRAL DATA PROCESSING

Local Area Network (LAN) maintenance, internet, telecommunications, data warehousing, and disaster-recovery backup systems

Equipment	A1680.2	73,090	20,000		0		
Contractual and Other	A1680.4	52,568	49,716		20,000		
Supplies	A1680.45	8,034	10,000		30,000		
BOCES Services	A1680.49	412,692	363,574		632,849		
		546,384	443,290	0	682,849	239,559	54.0% (d)

Equipment: replacements for security cameras, non-instructional office computers, and access control devices

Contractual: internet service redundancy and service contracts for non-instructional computer equipment maintenance

Supplies: computer cabling, switches, etc.

BOCES: services for Local Area Network (LAN) maintenance, internet, data warehousing, financial, human resources, student management, and special education software access, and customer support

UNALLOCATED INSURANCE

Premiums for property & casualty insurance

A1910.4	319,419	350,000		346,000	(4,000)	-1.1%
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SCHOOL ASSOCIATION DUES

Memberships in regional, State, and Federal education organizations

A1920.4	15,087	16,000		16,000	0	0.0%
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JUDGMENTS & CLAIMS

Reimbursements for no-fault property damages incurred

A1930.4	0	5,000		5,000	0	0.0%
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REFUNDS OF PROPERTY TAXES

Refunds for property tax certiorari judgments

A1964.4	25,602	64,000		50,000	(14,000)	-21.9%
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Budget Group

SBM-1 Budget Code	2017-18	2018-19	Proj to be	2019-20	Budget-to-Budget	
	Actual Expense	Adopted Budget	Completed March 31st	Initial Budget	Increase / (Decrease) \$	%

BOCES ADMIN & CAPITAL CHARGE	A1981.49	504,924	533,988		542,387	8,399	1.6%
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Brewster's obligation for participating in Putnam/Northern Westchester BOCES

OTHER (PUBLIC LIBRARY DUES)	A1989.4	11,908	15,000		12,000	(3,000)	-20.0%
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Distributions to public libraries within the District

TOTAL - GENERAL SUPPORT		8,931,228	9,117,622	0	9,509,928	392,306	4.3%
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CURRICULUM DEVELOPMENT & SUPERVISION

District-wide planning and implementation of curriculum, assessment, and professional learning

Certificated Salaries	A2010.15	212,463	245,398		205,408		
Non-Certificated Salaries	A2010.16	78,615	80,276		80,571		
Contractual and Other	A2010.4	133,846	152,900		262,400		
Supplies	A2010.45	3,579	4,926		5,000		
		428,503	483,500	0	553,379	69,879	14.5%

Certificated Salaries: 1.0 Assistant Superintendent for Curriculum, Assessment & Instruction responsible for District-wide planning and implementation of curriculum, assessment and professional learning

Non-Certificated Salaries: 1.0 curriculum, instruction, and assessment office staff position

Contractual: district-wide professional learning opportunities for teachers, such as Teachers College Reading/Writing Workshop, Project Lead the Way, and other STEM/STEAM programs

Supplies: professional publications, reference materials, and general office supplies

SUPERVISION - GENERAL EDUCATION

Oversight of both instructional and non-instructional activities at the school buildings

Certificated Salaries	A2020.15	1,658,781	1,581,653		1,559,503		
Non-Certificated Salaries	A2020.16	695,645	693,702		647,414		
Contractual and Other	A2020.4	1,498	5,735		0		
Supplies	A2020.45	316	3,700		0		
		2,356,240	2,284,790	0	2,206,917	(77,873)	-3.4%

Certificated Salaries: 4.0 Principals (covering all four schools), 1.0 Co-Principal (BHS), 4.0 Assistant Principals (covering all four schools), and stipend for part-time Dean of Students (WMS)

Non-Certificated Salaries: 10.0 main office staff positions (covering all four schools)

Contractual: professional learning, subscriptions, memberships, and office equipment leases

Supplies: general office supplies

IN-SERVICE TRAINING

District-wide professional learning for educators

Certificated Salaries	A2070.15	247	30,000		70,000		
BOCES Services	A2070.49	49,264	30,000		30,000		
		49,511	60,000	0	100,000	40,000	66.7%

Salaries: stipends for teachers participating in summer and before/after-school professional learning

BOCES: Science21 and other STEM/STEAM programs

Budget Group

SBM-1 Budget Code	2017-18	2018-19	Proj to be	2019-20	Budget-to-Budget	
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TEACHING - GENERAL EDUCATION

Instructional staff and instructional materials such as textbooks, workbooks, and supplies

Certificated Salaries, K-3	A2110.12a	5,615,440	6,063,379		5,816,768	
Certificated Salaries, 4-6	A2110.12b	4,783,254	4,834,574		5,218,367	
Certificated Salaries, 7-12	A2110.13	12,918,385	12,999,368		13,002,708	
Substitute Salaries	A2110.14	402,615	460,000		480,000	
Non-Certificated Salaries	A2110.16	1,321,064	1,380,925		1,717,891	
Equipment	A2110.2	265,912	32,793		0	
Contractual and Other	A2110.4	1,161,642	1,168,862		814,857	
Supplies	A2110.45	241,098	398,253		512,906	
Tuition-Public Districts in NYS	A2110.471	30,203	60,000		50,000	
Textbooks	A2110.48	175,534	257,279		275,231	
BOCES Services	A2110.49b	409,026	303,200		298,700	
		27,324,173	27,958,633	0	28,187,428	228,795 0.8%

Certificated Salaries: teachers and teaching assistants grouped according to NYSED requirements; see Staffing List in Budget Statement

Non-Certificated Salaries: aides/monitors who support classroom instruction and provide student supervision outside of the classroom

Equipment: general classroom instructional equipment

Contractual: building-level professional learning opportunities for teachers, such as Teachers College Reading/Writing Workshop, Project Lead the Way, and other STEM/STEAM programs; also includes the School Resource Officer (SRO) agreement with Putnam County, and office equipment leases

Supplies: general classroom instructional supplies

Tuition: mandated tutoring services for students on suspension or short-term medical leaves

Textbooks: paper and digital textbooks

BOCES: services for credit recovery, e-Learning (Mandarin), arts-in-education, curriculum, assessments, and test-scoring

TEACHING - SPECIAL EDUCATION

Instructional staff and instructional materials used in delivering services to students w/Individualized Educational Plans (IEPs)

Certificated Salaries	A2250.15	7,253,445	7,476,894		7,700,720	
Non-Certificated Salaries	A2250.16	914,209	1,168,589		1,163,862	
Equipment	A2250.2	6,726	12,550		0	
Contractual and Other	A2250.4	79,636	76,473		49,230	
Supplies	A2250.45	20,106	23,100		38,855	
Tuition: Public Schools	A2250.471	0	92,836		143,594	
Tuition: Private Schools	A2250.472	1,367,462	1,223,494		1,525,512	
BOCES Services	A2250.49	2,063,892	2,136,858		2,262,744	
		11,705,476	12,210,794	0	12,884,517	673,723 5.5% (f)

Certificated Salaries: teachers and teaching assistants grouped according to NYSED requirements; includes 1.0 Director of Pupil Personnel Services and 2.0 Assistant Directors; see Staffing List in Budget Statement

Non-Certificated Salaries: aides/monitors who support classroom instruction and student supervision outside of the classroom

Equipment: general classroom instructional equipment

Contractual: independent evaluations, therapeutic service providers, data filing for State Aid reimbursement, and office equipment leases

Supplies: general instructional classroom materials, assessment materials, copier/printer toner, copier paper, student adaptive support furn

Tuition (Public Schools): tuition costs for students attending out-of-district public schools per Individualized Educational Plans (IEPs)

Tuition (Private Schools): tuition costs for students attending out-of-district private schools per Individualized Educational Plans (IEPs)

BOCES: tuition costs for students attending BOCES, as well as, therapeutic services for occupational, physical, speech, vision, and hearing

OCCUPATIONAL EDUCATION

Contract service with BOCES to provide career and technical education to students

BOCES Services	A2280.49	816,199	618,077		610,278	(7,799) -1.3%
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BOCES: career and technical education provided to students in half-day and full-day programs located at the Putnam/Northern Westchester BOCES campus in Yorktown

Budget Group

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SCHOOL LIBRARY & AUDIOVISUAL

Costs associated with operating library-media centers within the school buildings

Certificated Salaries	A2610.15	490,278	493,147		505,355	
Equipment	A2610.2	6,412	10,282		0	
Contractual and Other	A2610.4	12,847	16,477		20,119	
Supplies	A2610.45	4,902	5,343		5,296	
State-Aided Computer Software	A2610.46	19,043	19,500		19,000	
		533,482	544,749	0	549,770	5,021 0.9%

Salaries: 4.0 Library-Media Specialists

Equipment: general media center equipment

Contractual: subscriptions, periodicals, and databases

Supplies: general media center supplies

Software: e-books and reference materials, which are reimbursable through State Aid

COMPUTER-ASSISTED INSTRUCTION

Technology support, instructional hardware/software, internet services, etc.

Certificated Salaries	A2630.15	280,083	150,000		178,430	
Non-Certificated Salaries	A2630.16	620,140	687,679		711,867	
State-Aided Computer Hardware	A2630.22	75,097	71,600		180,400	
Computer Hardware/Repairs	A2630.4	379,920	328,931		418,486	
Supplies	A2630.45	84,187	107,370		80,123	
State-Aided Computer Software	A2630.46	53,849	151,294		176,673	
BOCES Services	A2630.49	19,724	54,023		227,628	
		1,513,000	1,550,897	0	1,973,607	422,710 27.3% (g)

Certificated Salaries: 1.0 Director of Technology & Innovation and 0.2 Technology Integration Specialist

Non-Certificated Salaries: 9.0 technology office staff positions and overtime for technology maintenance/upgrade projects

State-Aided Computer Hardware: instructional technology infrastructure equipment, such as servers and backup devices

Computer Hardware/Repairs: instructional hardware equipment, such as chromebooks, iPads, laptops, and interactive displays, and customer support services, such as web hosting, data security, and equipment leases, which are reimbursable through State Aid

Supplies: computer cabling, switches, etc.

Software: instructional software applications, which are reimbursable through State Aid

BOCES: services for maintenance/upgrade project management, as well as, instructional technology lease for instructional technology equipment replacement plan

ATTENDANCE

Central Registration and Residency Verification

Certificated Salaries	A2805.15	0	0		80,000	
Non-Certificated Salaries	A2805.16	0	0		46,148	
BOCES Services	A2805.49	0	0		40,000	
		0	0	0	166,148	166,148 100.0% (h)

Certificated Salaries: 0.6 Supervisor of Registration and Residency district-wide

Non-Certificated Salaries: 1.0 District Registrar

BOCES Services: surveillance and database searches by private investigators

Budget Group

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COUNSELING

Provides direct support to both college-bound and career-bound students

Certificated Salaries	A2810.15	1,221,052	1,163,683		1,191,295		
Non-Certificated Salaries	A2810.16	139,517	141,924		141,701		
Contractual and Other	A2810.4	2,878	6,545		7,089		
Supplies	A2810.45	11,646	18,522		18,588		
		1,375,093	1,330,674	0	1,358,673	27,999	2.1%

Certificated Salaries: 5.0 Counselors (BHS), 3.0 Counselors (WMS), 1.0 Counselor (CVS), and 1.0 Counselor (JFK)

Non-Certificated Salaries: 1.0 Guidance Secretary (BHS) and 1.0 Guidance Secretary (WMS)

Contractual: college and career preparatory memberships and services

Supplies: supplies for student awards and graduation ceremonies

HEALTH SERVICES

Direct medical services to in-district students and reimbursements for students attending private/parochial schools

Non-Certificated Salaries	A2815.16	396,935	417,264		431,604		
Contractual and Other	A2815.4	96,794	140,000		130,000		
Supplies	A2815.45	6,118	9,500		9,500		
		499,847	566,764	0	571,104	4,340	0.8%

Non-Certificated Salaries: 6.5 Nurses (covering all four schools)

Equipment: general medical equipment

Contractual: district physician fees and mandated reimbursements to other public schools which provide health services to Brewster children attending private schools within their boundaries (ie: reimbursement to Carmel CSD for health services provided to Brewster children attending St. James)

Supplies: general medical supplies

PSYCHOLOGICAL SERVICES

Evaluation of students in developing instructional and behavioral interventions

Certificated Salaries	A2820.15	591,806	598,593		611,941	13,348	2.2%
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Certificated Salaries: 5.5 School Psychologists (covering all four schools)

SOCIAL WORK SERVICES

Therapeutic support to students and families to establish positive relationships and improved behaviors

Certificated Salaries	A2825.15	477,771	488,625		507,594	18,969	3.9%
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Certificated Salaries: 4.0 School Social Workers (covering all four schools)

CO-CURRICULAR ACTIVITIES

Costs associated with operating student clubs District-wide

Certificated Salaries	A2850.15	355,675	375,000		390,000		
Equipment	A2850.2	14,788	1,137		0		
Contractual and Other	A2850.4	13,837	25,525		38,925		
Supplies	A2850.45	3,097	11,700		17,450		
		387,397	413,362	0	446,375	33,013	8.0%

Certificated Salaries: stipends for club advisors as stipulated in the Brewster Teachers' Association contract

Equipment: general equipment

Contractual: royalties for productions and student competition registrations

Supplies: general supplies

Budget Group

SBM-1 Budget Code	2017-18	2018-19	Proj to be	2019-20	Budget-to-Budget	
	Actual Expense	Adopted Budget	Completed March 31st	Initial Budget	Increase / (Decrease) \$	%

INTERSCHOLASTIC ATHLETICS

Costs associated with operating the physical education, health, and athletics program

Certificated Salaries	A2855.15	552,418	572,955		656,675	
Non-Certificated Salaries	A2855.16	98,468	141,486		118,418	
Equipment	A2855.2	39,276	49,997		0	
Contractual and Other	A2855.4	150,858	173,575		182,275	
Supplies	A2855.45	38,981	59,801		64,880	
BOCES Services	A2855.49	96,451	100,000		100,000	
		976,452	1,097,814	0	1,122,248	24,434 2.2%

Certificated Salaries: 1.0 Director of PE, Health, & Athletics, 0.5 Assistant Director of PE, Health, & Athletics; stipends for coaches (Fall, Winter, and Spring) as stipulated in the Brewster Teachers' Association contract

Non-Certificated Salaries: 1.0 PE, Health, & Athletics office staff position; chaperones and athletic facilities overtime

Equipment: athletic equipment for strength & conditioning and team equipment

Contractual: athletic trainer contract, medical service contracts, pool rentals, ice arena rentals, scoreboard service contracts, and tournament registration fees

Supplies: general athletic supplies

BOCES: Section 1 membership and referee fees

TOTAL - INSTRUCTION

49,034,950	50,207,272	0	51,849,979	1,642,707	3.3%
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TRANSPORTATION

Costs associated with the transport of over 3,200 students to both in-district and out-of-district schools

Non-Certificated Salaries	A55XX.16	4,396,364	4,985,334		5,049,700	
Equipment	A55XX.2	2,540	55,000		135,000	
Contractual and Other	A55XX.4	371,542	455,374		440,323	
Supplies	A55XX.45	674,518	867,000		866,700	
BOCES Services	A55XX.49	4,260	2,500		2,500	
TOTAL - PUPIL TRANSPORTATION		5,449,224	6,365,208	0	6,494,223	129,015 2.0%

Salaries: 1.0 Supervisor, 1.0 Assistant Supervisor, 4.0 Operations Assistants/Dispatchers, 4.0 Safety Inspectors/Maintenance, 8.0 Mechanics, 80.0 Drivers (FT&PT), 21.0 Monitors (FT&PT), substitutes, additional shifts for field trips/athletic events, and overtime

Equipment: garage equipment for performing vehicle repairs

Contractual: vehicle insurance, driver training, radio lease, specialty repairs, routing software, medical exams, and office equipment leases

Supplies: bus parts, diesel fuel, gasoline

BOCES: transportation services provided by BOCES for students attending AM & PM sessions on different BOCES campuses

CIVIC ACTIVITIES

Activities associated with operating the Brewster Community Learning Center (BCLC)

Certificated Salaries	A8060.15	7,373	0		0	
Non-Certificated Salaries	A8060.16	63,487	30,000		20,000	
Contractual and Other	A8060.4	89,667	10,000		1,000	
Supplies	A8060.45	220	500		500	
TOTAL - CIVIC ACTIVITIES		160,747	40,500	0	21,500	(19,000) -46.9%

Salaries: Stipend for BCLC Supervisor, and hourly payments for instructors - funded partially by course registration fees

Contractual: costs associated with the promotion of the BCLC program for District residents

Supplies: supplies for mailings and communications

Budget Group

SBM-1 Budget Code	2017-18	2018-19	Proj to be	2019-20	Budget-to-Budget	
	Actual Expense	Adopted Budget	Completed March 31st	Initial Budget	Increase / (Decrease) \$	%

EMPLOYEE BENEFITS

State-mandated and contractual obligations relating to District-wide employment contracts

Employees' Retirement (ERS)	A9010.8	1,624,581	1,643,011		1,694,144	51,133	3.1%
Teachers' Retirement (TRS)	A9020.8	3,645,632	4,034,983		3,612,807	(422,176)	-10.5% (i)
Social Security & Medicare	A9030.8	3,702,404	3,927,531		4,014,998	87,467	2.2%
Workers' Compensation Insurance	A9040.8	768,094	798,000		805,000	7,000	0.9%
Life Insurance	A9045.8	15,288	17,000		17,000	0	0.0%
Unemployment Insurance	A9050.8	4,618	10,000		10,000	0	0.0%
Disability Insurance	A9055.8	26,378	35,000		35,000	0	0.0%
Hospital, Medical & Dental Insurance	A9060.8	11,481,196	12,835,937		13,283,014	447,077	3.5%
Other Union Welfare Benefits	A9070.8	1,096,843	1,125,510		1,148,750	23,240	2.1%
Retirement Payments	A9089.8	0	0		650,000	650,000	100.0% (j)
TOTAL - EMPLOYEE BENEFITS		22,365,034	24,426,972	0	25,270,713	843,741	3.5%

DEBT SERVICE

Principal and interest payment obligations for prior years borrowings

Construction Bonds Principal & Interest	A9711	5,192,744	5,132,283		5,139,792	7,509	0.1%
Bond Anticipation Notes Principal & Int	A9730	1,857,962	2,046,507		1,943,399	(103,108)	-5.0%
Install Purchase Agrmt (Tech) P & I	A9785	105,147	105,150		105,148	(2)	0.0%
Energy Perf Contract Principal & Int	A9789	255,977	255,979		255,979	0	0.0%
TOTAL - DEBT SERVICE		7,411,830	7,539,919	0	7,444,318	(95,601)	-1.3%

INTERFUND TRANSFER-SPECIAL AID FUND

Costs of providing summer school for special education students in accordance with Individualized Educational Plans (IEP's); requires a transfer to the Special Aid Fund

TOTAL - INTERFUND TRANS (SA)	A9901.95	288,492	365,000		350,000	(15,000)	-4.1%
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INTERFUND TRANSFER-CAPITAL FUND

Capital improvements authorized by voter proposition or emergency declaration by Board of Education resolution

TOTAL - INTERFUND TRANS (CAP)	A9950.9	500,000	0		100,000	100,000	100.0% (k)
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GRAND TOTAL EXPENDITURES		94,141,505	98,062,493	0	101,040,661	2,978,168	3.04%
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Note: this document uses nomenclature in accordance with the NYS Universal Chart of Accounts, presented in the State's prescribed SBM-1 Format which specifically instructs school districts not to create or consolidate account codes. Figures represent all costs associated with each department or cost center, including salaries, equipment, contractual expenses, supplies, BOCES services, etc. Employee benefits are presented separately in accordance with the NYS Universal Chart of Accounts. For more detailed information, please refer to the Supplemental Schedules attached to the Budget Statement.

Budget Group	SBM-1	2017-18	2018-19	Proj to be	2019-20	Budget-to-Budget	
	Budget Code	Actual Expense	Adopted Budget	Completed March 31st	Initial Budget	Increase / (Decrease) \$	%
SUMMARY							
BOARD OF EDUCATION		26,466	38,750	0	38,750	0	0.0%
DISTRICT CLERK		9,386	9,346	0	10,079	733	7.8%
DISTRICT MEETING		21,947	13,575	0	13,575	0	0.0%
CHIEF SCHOOL ADMINISTRATION		375,825	375,532	0	381,429	5,897	1.6%
BUSINESS ADMINISTRATION		734,394	714,341	0	690,701	(23,640)	-3.3%
AUDITING		61,525	75,900	0	74,350	(1,550)	-2.0%
TREASURER		153,215	154,276	0	162,070	7,794	5.1%
TAX COLLECTION		21,206	24,201	0	28,395	4,194	17.3%
PURCHASING		8,600	10,000	0	10,000	0	0.0%
FISCAL AGENT		11,492	20,000	0	21,000	1,000	5.0%
LEGAL		386,120	270,000	0	270,000	0	0.0%
PERSONNEL		543,892	577,589	0	606,101	28,512	4.9%
RECORDS MANAGEMENT		1,152	3,000	0	6,000	3,000	100.0%
PUBLIC INFORMATION SERVICES		48,338	33,606	0	66,731	33,125	98.6%
OPERATIONS & MAINTENANCE		5,048,246	5,294,128	0	5,403,511	109,383	2.1%
CENTRAL PRINTING & MAILING		56,100	76,100	0	73,000	(3,100)	-4.1%
CENTRAL DATA PROCESSING		546,384	443,290	0	682,849	239,559	54.0%
UNALLOCATED INSURANCE		319,419	350,000	0	346,000	(4,000)	-1.1%
SCHOOL ASSOCIATION DUES		15,087	16,000	0	16,000	0	0.0%
JUDGMENTS & CLAIMS		0	5,000	0	5,000	0	0.0%
REFUNDS OF PROPERTY TAXES		25,602	64,000	0	50,000	(14,000)	-21.9%
BOCES ADMIN & CAPITAL CHARGE		504,924	533,988	0	542,387	8,399	1.6%
OTHER (PUBLIC LIBRARY DUES)		11,908	15,000	0	12,000	(3,000)	-20.0%
Total - General Support		8,931,228	9,117,622	0	9,509,928	392,306	4.3%
CURRICULUM DEVELOPMENT & SUPERVISION		428,503	483,500	0	553,379	69,879	14.5%
SUPERVISION - GENERAL EDUCATION		2,356,240	2,284,790	0	2,206,917	(77,873)	-3.4%
IN-SERVICE TRAINING		49,511	60,000	0	100,000	40,000	66.7%
TEACHING - GENERAL EDUCATION		27,324,173	27,958,633	0	28,187,428	228,795	0.8%
TEACHING - SPECIAL EDUCATION		11,705,476	12,210,794	0	12,884,517	673,723	5.5%
OCCUPATIONAL EDUCATION		816,199	618,077	0	610,278	(7,799)	-1.3%
SCHOOL LIBRARY & AUDIOVISUAL		533,482	544,749	0	549,770	5,021	0.9%
COMPUTER-ASSISTED INSTRUCTION		1,513,000	1,550,897	0	1,973,607	422,710	27.3%
ATTENDANCE		0	0	0	166,148	166,148	100.0%
COUNSELING		1,375,093	1,330,674	0	1,358,673	27,999	2.1%
HEALTH SERVICES		499,847	566,764	0	571,104	4,340	0.8%
PSYCHOLOGICAL SERVICES		591,806	598,593	0	611,941	13,348	2.2%
SOCIAL WORK SERVICES		477,771	488,625	0	507,594	18,969	3.9%
CO-CURRICULAR ACTIVITIES		387,397	413,362	0	446,375	33,013	8.0%
INTERSCHOLASTIC ATHLETICS		976,452	1,097,814	0	1,122,248	24,434	2.2%
Total - Instruction		49,034,950	50,207,272	0	51,849,979	1,642,707	3.3%
Total - Pupil Transportation		5,449,224	6,365,208	0	6,494,223	129,015	2.0%
Total - Civic Activities		160,747	40,500	0	21,500	(19,000)	-46.9%
Total - Employee Benefits		22,365,034	24,426,972	0	25,270,713	843,741	3.5%
Total - Debt Service		7,411,830	7,539,919	0	7,444,318	(95,601)	-1.3%
Total - Interfund Transfer (Special Aid)		288,492	365,000	0	350,000	(15,000)	-4.1%
Total - Interfund Transfer (Capital)		500,000	0	0	100,000	100,000	100.0%
GRAND TOTAL EXPENDITURES		94,141,505	98,062,493	0	101,040,661	2,978,168	3.04%

Brewster Central School District

2/26/2019

2019-20 Variance Analysis

These narratives provide additional transparency for any revenue or expenditure budget-to-budget variances greater than \$50,000 and 5%.

- a) **Use of Money & Property:** Interest rates are increasing and currently sit above 2.2% with our investments in the New York Cooperative Liquid Asset Security System (NYCLASS), which is our primary investment vehicle. NYCLASS investments are fully collateralized, preventing any possibility of loss. Average daily balances are in the tens of millions of dollars throughout the fiscal year, so the nominal increase in rate from 0% to 2.2% has had a profound impact on interest revenue.
- b) **Miscellaneous Revenues:** Analysis of prior year refunds and other miscellaneous revenues over the past several years substantiates an increase in this budget category.
- c) **Appropriated Fund Balance (AFB):** AFB is a portion of a district's total fund balance from the previous fiscal year that is applied as revenue to the following year's budget. This equates to a budgeted loss in revenue which is offset by contingency in the expenditure-side of the budget. The 2019-20 budget reduced contingency in the expenditure-side of the budget, which equitably resulted in a reduction of Appropriated Fund Balance.
- d) **Central Data Processing:** The increase is due primarily to enlisting in the BOCES Collaborative Service CoSer, which will provide the support of a Network Specialist and other essential central data services. The Network Specialist will assist with service calls and assist in maintaining the 3,000+ devices that the District acquired through the Smart Schools Bond Act. This is being done in conjunction with a commitment to an Installment Purchase Agreement (IPA) to replace obsolete devices incrementally over time [see (g)]. Through BOCES CoSers, the District becomes eligible to receive BOCES Aid on eligible expenditures, thereby reducing the net cost to the District. The Collaborative Service CoSer also enables the District to receive essential data services, such as printing services and certain network services. These other services, which were previously purchased independently, are no longer required since they are covered under the Collaborative Services CoSer, which results in cost avoidance. The combined impact of BOCES Aid and the cost avoidance provided through the Collaborative Service CoSer makes entering into an IPA through BOCES significantly more cost effective than entering into an IPA independently.
- e) **Curriculum Development & Supervision:** The proposed 2019-20 curriculum budget is designed to power the operationalization of 21st Century Success Skills throughout our curriculum, instruction, assessment and professional learning. The resources proposed for professional learning in this budget are focused on how we can better support teachers and staff in implementing high-quality curricula that fosters the academic and social-emotional growth of our students. The professional learning will be designed in coordination with teachers and staff and will be informed by their needs. This professional learning is essential to moving forward as a District and in furthering student learning.

- f) Teaching - Special Education:** A number of new staffing positions are recommended for addition to the budget, which are contributing to the increase in this category. (Please refer to the Instructional Staffing List.) Additionally, tuition rates for out-of-district placements increased as a result changes imposed by the NYSED Rate Setting Unit. The Rate Setting Unit establishes special education tuition rates for approved programs educating students with disabilities ages 3 to 21 years old who have been enrolled pursuant to articles 81 and 89 of the Education Law.
- g) Computer-Assisted Instruction:** A technology assessment was completed, which listed a number of significant improvements to the District's infrastructure and security software. Four new servers are requested to replace the existing three servers which house over 18 virtual servers. It is necessary to replace all servers at once to ensure model and specification uniformity, which allows for seamless transition of virtual servers, security upgrades, and disaster recovery management. Also included are upgrades to wireless controllers, which allow for automatic "fail-over", should any one controller break down. In addition, all software purchases, which were previously decentralized under each building-level budget, is now centralized in the Technology & Innovation budget. And finally, the first year payment of the Installment Purchase Agreement (IPA) to replace obsolete devices [mentioned above in **(d)**] is due. The combined impact of BOCES Aid and the cost savings/cost avoidance provided through the Collaborative Service CoSer [mentioned above in **(d)**] makes entering into an IPA through BOCES significantly more cost effective than entering into an IPA independently.
- h) Attendance:** Registration and residency have been centralized into district-wide positions to continue the progress of the residency verification program which began during the summer of 2018. During this process, a number of students were identified as living in transient arrangements which require consistent follow-up and re-verification.
- i) Teachers' Retirement System:** The *estimated* TRS system rate for certificated instructional staff will decrease from 10.62% of payroll to 8.86% of payroll. This rate will not be finalized until the TRS Board approves the change in the summer of 2019, but represents a rate-to-rate decrease of 16.6% from the prior year.
- j) Retirement Payments:** Payments for accumulated sick leave at retirement, in accordance with collective bargaining agreements and employment contracts, were previously allocated to Teaching - General Education under Contractual and Other. It has been determined that it is more appropriate to categorize these payments as an employee benefit separately under Employee Benefits - Retirement Payments.
- k) Interfund Transfer-Capital Fund:** An allocation for the completion of a small capital project (under \$100,000) is contemplated to replace exterior doors and locks at JFK Elementary School. This project qualifies under NYSED's Capital Outlay Exception Project requirements, enabling Building Aid reimbursement in-full in the year immediately following the expense. The District's current Building Aid ratio is 50.6%, which means that more than half of the cost of the project would be recovered in the following year.