

Randolph Central School District  
2021-22 District School Budget  
May 18, 2021

**Program Budget** All the budget items relating to student programs including regular teaching, special education, extra-curricular and athletic activities and student transportation.

**Capital Budget** This section includes custodial and maintenance services as well as expenditures for utilities, bus purchases, and payment of debt.

**Administrative Budget** This section lists costs for the administration of the district such as the board of education, superintendent and principals, the business office, and special items such as insurance.

	<b>Program Budget</b>	<b>20-21 Budget</b>	<b>21-22 Budget</b>	<b>21-22 Admin</b>	<b>21-22 Program</b>	<b>21-22 Capital</b>
Legal	The legal section refers to legal counsel services provided to the district. Expenses include civil service costs, negotiations and arbitration, supplies, travel and BOCES labor relations services	30,000	30,000		30,000	
Instruction	This comprises BOCES Service and contractual expenses for staff development	116,657	121,427		121,427	
Teaching	This comprises the major portion of the budget. This area included salaries for regular and special education teachers, aides, substitutes, equipment, supplies, textbooks, travel and BOCES instruction costs. Tuition and BOCES costs are also included for students attending programs located outside of the district.	7,685,995	7,898,872		7,898,872	
Instructional Support	This area includes expenditures for salaries of the librarians, library staff, technology staff, library books, technology, audio visual equipment, services and supplies.	753,451	895,747		895,747	
Pupil Personnel Services	The function of this unit is to help students select educational programs that best fit their needs and abilities, not only while they are in middle and high school, but also assisting students and their parents in the selection of post high school education or occupational opportunities. This area includes the salaries of the guidance staff, school nurses, consulting physician, supplies and travel. This area also includes costs for interscholastic athletics such as coaches salaries, athletic equipment, official fees, association dues and supplies	830,406	759,549		759,549	

	<b>Program Budget Cont.</b>	<b>20-21 Budget</b>	<b>21-22 Budget</b>	<b>21-22 Admin</b>	<b>21-22 Program</b>	<b>21-22 Capital</b>
Pupil Transportation	This category provides for regular transportation for all students. Expenditures include salaries, equipment, supplies, services and contractual transportation.	1,096,622	1,145,720		1,145,720	
Employee Benefits	This code contains expenditures for New York State Employee's and Teachers' Retirement, Social Security, Workers' Compensation, Life Insurance and the district's share of health insurance.	3,677,687	3,726,426		3,726,426	
Transfer to Special Aid	The primary purpose of a transfer to special aid is to offset excess costs over revenues from state and federal grants.	200,000	200,000		200,000	
	<b>Total Program Budget</b>	<b>14,390,818</b>	<b>14,777,741</b>		<b>14,777,741</b>	

	<b>Capital Budget</b>	<b>20-21 Budget</b>	<b>21-22 Budget</b>	<b>21-22 Admin</b>	<b>21-22 Program</b>	<b>21-22 Capital</b>
Central Services Operations of Plant	This section provides for the operation of the school buildings. Included are the cost for salaries, cleaning, utilities, equipment and supplies. This area covers the day-to-day operations of the district, and also provides for maintenance efforts as required to keep the buildings and grounds in good repair.	1,261,880	1,323,024			1,323,024
Employee Benefits	This code contains expenditures for New York State Employee's Retirement, Social Security, Worker's Compensation, and the district's share of health insurance.	324,877	345,440			345,440
Purchases of School Buses	This category provides for the purchase of school buses and other related expenses for the transportation of students	350,000	350,000			350,000
Debt Service	All principal and interest payments on debt for building projects and included in this area.	1,068,850	833,050			833,050
Transfer to Capital Fund	This amount is to be used to for small maintenance projects.	100,000	100,000			100,000
Transfer to Reserve Funds	This used to place money in designated reserve fund in order to offset future expenses.	386,850	386,850			386,850
	<b>Total Capital Budget</b>	<b>3,492,457</b>	<b>3,338,364</b>			<b>3,338,364</b>

	<b>Administrative Budget</b>	<b>20-21 Budget</b>	<b>21-22 Budget</b>	<b>21-22 Admin</b>	<b>21-22 Program</b>	<b>21-22 Capital</b>
Board of Education	The members of the Board of Education are elected representatives of the public who serve without pay, as trustees of the school district. Included in this section are expenses incurred by the Board in the performance of their duties, such as, office supplies, necessary travel and memberships in school board associations.	6,750	6,750	6,750		
District Meeting	This portion of the budget provides the funds for the district clerk, the annual school budget hearing, and district elections of members of the Board of Education. It includes legal notices and other printing expenses for the election process.	13,289	13,425	13,425		
Central Administration	The Board of Education employs the Superintendent of Schools to serve as the Chief Executive Officer of the school district. The Superintendent is responsible to the Board of Education for the overall operation of the District. Compensation for the Superintendent and clerical staff, as well as office supplies, printing, postage, memberships and necessary travel are included in this category.	244,917	251,869	251,869		
	<b>Total General Support</b>	<b>264,956</b>	<b>272,044</b>	<b>272,044</b>		
Business Administration	The function of the Business Administration Office is to coordinate for the Superintendent all of the support services and financial matters of the school district. Charged to this area are expenses of the Business Office Staff, advertising, supplies, printing, and travel.	103,173	105,107	105,107		
Audit and Treasurer	The auditing services for the District include the annual independent audit as required by the State of New York and the Federal Government. Included in this code are the expenses and fees of the independent auditor. The District Treasurer is annually appointed by the Board of Education and has the legal responsibility for the disbursement and receipt of all funds by the District. The compensation of the office of the Treasurer are included here.	118,252	120,173	120,173		
Tax Collector	The tax collector's salary for the school district is accounted for in this code, as well as office supplies, printing and postage.	16,250	16,250	16,250		
	<b>Total Finance</b>	<b>237,675</b>	<b>241,530</b>	<b>241,530</b>		
Legal and Professional	The legal section refers to legal counsel services provided to the district. Expenses include civil service costs, negotiations and arbitration, supplies, travel and BOCES labor relations services	358,271	371,448	371,448		
	<b>Total Staff</b>	<b>358,271</b>	<b>371,448</b>	<b>371,448</b>		

		20-21 Budget	21-22 Budget	21-22 Admin	21-22 Program	21-22 Capital
Special Items	This sections provides for expenses such as insurance for liability and students accidents, expenses for central data processing and BOCES administration.	672,796	702,613	702,613		
	Total Special Items	672,796	702,613	702,613		
Curriculum Development	This section includes staff development funds for summer curriculum work for instructional personnel.	2,690	2,690	2,690		
Support Regular School	The expenses of the principals and clerical staff are provided for under this section. Included are necessary services, supplies, and travel expenses related to their offices.	382,595	381,579	381,579		
	Total Supervision	385,285	384,269	384,269		
Employee Benefits	This code contains expenditures for New York State Employee's and Teachers' Retirement, Social Security, Workers' Compensation, Life Insurance and the district's share of health insurance.	389,852	389,489	389,489		
	Total Benefits	389,852	389,489	389,489		
	Total Administrative Budget	2,308,835	2,361,393	2,361,393		

Summary of Expenditures Comparison			
	2020-21 Budget	2021-22 Budget	Percent
Instructional Program	14,390,818	14,777,741	2.7%
Capital	3,492,457	3,338,364	-4.4%
Administration	2,308,835	2,361,393	2.3%
Total	20,192,110	20,477,498	1.4%

The total expenditure amount for the proposed 2020-2021 budget is \$20,477,498 which is a 1.4% increase from the 2020-21 school budget. There is a 1.4% increase in the tax levy for 2021-22 from the 2020-21 budget. This equals a tax levy decrease of (\$228,917) from the 2010-11 school year to the 2021-22 school year.

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REVENUES

	2020-2021 Budget	2021-22 Budget	Percent
Local Revenues	303,000	303,000	0.0%
Interest	20,000	20,000	0.0%
State Aid	10,956,527	11,329,880	3.4%
Building Aid	1,198,256	979,652	-18.2%
BOCES Aid	1,415,522	1,327,334	-6.2%
Interfund Transfers	386,850	386,850	0.0%
Real Property Taxes	4,610,514	4,675,060	1.4%
Fund Balance	1,301,441	1,455,722	11.9%
Total Revenues	20,192,110	20,477,498	1.4%