

COPIAGUE PUBLIC SCHOOLS

# 2015-2016 Budget Work Session

## Expenditure Budget Proposals:

<u>Departments</u>
Technology
Student Services
Business Administration
Employee Benefits

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**March 30, 2015**

**2015 - 2016 Budget Proposal**

**Year to Year Comparison**

3/30/15

Cost Center	Current Year	Preliminary	Increase (Decrease)	REVISIONS			Proposed Budget 2015-2016	2015-2016 Increase <b>(Decrease)</b>	2015-2016
	Budget	Rollover		#1	#2	#3			Cost
	2014-2015	2015-2016		Retirements					Increase/Decrease Assumptions
<b>Budget Enrollment</b>	<b>4948</b>	<b>5107</b>	<b>159</b>						Enrollment increase 159 students
High School	320,623	353,247	32,624	-	-	-	353,247	32,624	Enroll Increase + Fieldtrip Restore
Middle School	229,153	241,551	12,398	-	-	-	241,551	12,398	Enroll <decrease> + Fieldtrip Restore
GNR	76,603	102,044	25,441	-	-	-	102,044	25,441	Enroll Increase + Fieldtrip Restore
SEW	134,600	150,710	16,110	-	-	-	150,710	16,110	Enroll Increase + Fieldtrip Restore
DG West	83,689	96,105	12,416	-	-	-	96,105	12,416	Enroll Increase + Fieldtrip Restore
DG East	83,384	91,512	8,128	-	-	-	91,512	8,128	Enroll Increase + Fieldtrip Restore
Technology	1,878,278	1,931,000	52,722	-	-	-	1,931,000	52,722	BOCES rate increases, offset by Multi Year Lease decrease
Facilities	2,785,600	2,785,600	-	-	-	-	2,785,600	0	No increase, reduce OT for Truck, & Repair Reserve
Fine Arts	149,697	154,287	4,590	-	-	-	154,287	4,590	Supplies, Transportation, New Sculpture class
Transportation	9,512,968	10,154,492	641,524	-	-	-	10,154,492	641,524	CPI Increase 2%, More Vehicles & Driver Assistants
Athletics	956,739	984,467	27,728	-	-	-	984,467	27,728	Wrestling Mat, Transportation, Chaperones, Payroll
Student Services	20,005,154	20,722,055	716,901	-	-	-	20,722,055	716,901	Boces Tuition & Placements, 1-1 Nursing, less CTE Slots
Payroll	47,059,847	49,305,874	2,246,027	<b>(827,116)</b>	-	-	48,478,758	1,418,911	Contract incr, 1.8 staff add 2014-15, 2 Discretion days end
District Security	47,800	357,800	10,000	-	-	-	357,800	10,000	Security Camera Maint Contract increase- more cameras
Superintendent	21,100	21,100	-	-	-	-	21,100	0	No increase
Board of Educ.	28,285	35,275	6,990	-	-	-	35,275	6,990	Mandatory Training, Conferences, voting machines
Instruction	593,300	604,060	10,760	-	-	-	604,060	10,760	Test Scoring
Business Admin	3,692,353	3,706,604	14,251	-	-	-	3,706,604	14,251	Gen'l Liab. Insurance + Boces Admin Fees
Employee Benefits	21,658,900	21,185,445	<b>(473,455)</b>	<b>(178,787)</b>	-	-	21,006,658	<b>(652,242)</b>	<b>TRS rate drop</b> offset by Health Waivers
<b>Totals</b>	<b>109,618,073</b>	<b>112,983,228</b>	<b>3,365,155</b>	<b>(1,005,903)</b>	-	-	<b>111,977,325</b>	<b>2,359,252</b>	<b>Budget Increase</b>

**2.15%** Budget to Budget % Increase

# Expenditure Budget Proposals:

<u>Departments</u>
Technology
Student Services
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Employee Benefits

**Budget Development Work Paper 2015 -2016**

**Technology Budget**

<b>BUDGET CODE</b>	<b>2012/2013 EXPENSE</b>	<b>2013/2014 BUDGET</b>	<b>2013/2014 EXPENSE</b>	<b>2014/2015 BUDGET</b>	<b>2015/2016 BUDGET</b>
<b>Data Processing</b>					
A1680.4000-82 Central Data Processing	6,875	2,500	3,642	2,500	1,500
A1680.4900-82 Central Data Proc-BOCES	415,944	329,773	476,154	329,773	370,000
<b>Planning &amp; Evaluation</b>					
A2060.4900-82 Plan & Eval Tech - BOCES	31,171	11,641	15,139	11,641	12,500
<b>Instruction</b>					
A2110.4900-82 - Reg School BOCES Svcs	25,006	51,259	31,200	51,259	35,000
<b>Computer Assisted Instruction</b>					
A2630.2000-82 Comp Equip - Aidable	51,264	60,000	62,567	60,000	65,000
A2630.2009-82 Microsoft Hardware - Aidable					-
A2630.4000-82 Comp Instruct Contractual	23,365	22,000	17,572	22,000	22,000
A2630.4609-82 Comp Instruct Software-Aidable					-
A2630.4900-82 Comp Instruct - BOCES Svcs	1,608,005	1,479,605	1,454,996	1,376,105	1,405,000
A2630.5000-82 Computer Supplies	11,669	25,000	23,678	25,000	20,000
<b>Total</b>	<b>2,173,299</b>	<b>1,981,778</b>	<b>2,084,948</b>	<b>1,878,278</b>	<b>1,931,000</b>

Increase 52,722

% 2.81%

**Technology Budget Itemization for Boces Services**

<b>COSER</b>	<b>St-3 code</b>	<b>BOCES</b>	<b>Item</b>	<b>2015-16</b>
<b>Eastern BOCES</b>				
	1680	Eastern	eSchool NexGen License	89,829
	1680	Eastern	eSchool BOCES Support	41,480
	1680	Eastern	eSchool BOCES Production	52,442
	1680	Eastern	.2 eSchool NexGen on-site support	-
<b>613 R004</b>	1680	Eastern	Finance Manager Licensing	29,173
	1680	Eastern	Finance Manager Support	11,285
	1680	Eastern	IEP Direct License	6,614
	1680	Eastern	FM Backup	5,299
	1680	Eastern	IEP Direct Maint (vendor)	7,106
	1680	Eastern	IEP BOCES Support	8,488
	1680	Eastern	ClearTrack View only for historical	1,000
<b>613 R004</b>	1680	Eastern	ConnectEd Phone System Blackboard Connect)	8,496
<b>501</b>	1680	Eastern	Guidance Direct Software	3,149
	1680	Eastern	Read 180/System 44 Support	Software Aid
	1680	Eastern	System 44 (under read 180)	-
<b>613 R004</b>	1680	Eastern	Edge - Checks 1,242, Report Cards 1,650	3,300
<b>613 R004</b>	1680	Eastern	Bold voting info	11,500
	2630	Eastern	Video Camera Maintenance (as needed)	Security
	2630	Eastern	Data Bank Services	Curriculum
	2630	Eastern	Data Collection & Reporting	Curriculum
	1680	Eastern	Ease Regents Scoring (8 licenses)	Curriculum
	1680	Eastern	Test Scoring	Curriculum
	1680	Eastern	Contingency	9,842
	1680	Eastern	IEP Centris Sync	2,236
	1680	Eastern	Access Control Support	3,924
<b>Total Eastern</b>				<b>295,163</b>
<b>Nassau BOCES</b>				
<b>by st-3</b>	<b>2060</b>	Nassau	Photo ID systems support	12,500
	<b>2110</b>	Nassau	Odyssyware (moved from Western)	15,125
<b>Total Nassau</b>		Total		<b>27,625</b>

<b>Technology Budget Itemization for Boces Services</b>				
<b>COSER</b>	<b>St-3 code</b>	<b>BOCES</b>	<b>Item</b>	<b>2015-16</b>
<b>Western BOCES</b>				
	2630	Western	Syntax Web Hosting	2,750
501.011	2630	Western	LAN Support	575,537
501.019	2630	Western	Telecomm Serv. - Internet Access	29,457
501.019	2630	Western	Telecomm BOCES Regional Access (Fiber)	19,094
506.025	2110	Western	Notebook Software	4,250
536.010	2110	Western	Model Schools	8,775
536.016	2110	Western	Video Conferencing	5,750
501.000	2630	Western	Technology Service Base Service	6,800
514.010	2630	Western	NYSSIS Data Warehousing	4,500
514.010	2630	Western	Follett Support	3,163
514.010	2630	Western	Follett Titlepeek	863
536.017		Western	WS Tech Planning	12,364
501.213	2630	Western	Intronis data offsite backup	-
	2630	Western	KeySpan Fiber Maint	-
		Total Western		673,303
<b>Summary By BOCES</b>				
<b>Eastern</b>				295,163
<b>Nassau</b>				27,625
<b>Western</b>				673,303
<b>IPA/Leases</b>				826,409
<b>Total All BOCES</b>				<b>1,822,500</b>
<b>Summary by ST-3 Budget Code</b>				
	<b>1680</b>	All BOCES		295,163
	<b>2060</b>	All BOCES		12,500
	<b>2110</b>	All BOCES		33,900
	<b>2630</b>	All BOCES		1,480,937
<b>Total By ST-3 Budget Code</b>				<b>1,822,500</b>

**Budget Development Work Paper 2015 - 2016**

<b>Student Services</b>					
<b>BUDGET CODE</b>	<b>2012/2013 EXPENSE</b>	<b>2013/2014 BUDGET</b>	<b>2013/2014 EXPENSE</b>	<b>2014/2015 BUDGET</b>	<b>2015/2016 BUDGET</b>
<b>Office of Student Services</b>					
2040.1690.84 Staff Comp/OT/Substitutes		2,500	-	2,000	1,000
2040.5000.84 Supplies	297	1,000	608	1,000	1,000
2070.4000.84 Contractual	75	2,000	257	1,000	1,000
<b>Regular Instruction</b>					
2110.1500-84 Salaries - Home Instruction		-	44,503	65,000	50,000
2110.4000.84 Contractual (tutoring, etc)	181,183	115,161	140,337	100,000	118,000
2110.4710.84 Tuition - Public Schools	(15,751)	30,000	16,818	25,000	25,000
2110.4720.84 Tuition - All Other	-	-	-	-	-
2110.4730.84 Tuition - Charter Schools	18,120	30,000	-	25,000	25,000
2110.4900.84 BOCES	624,726	773,500	650,836	831,750	760,400
2110.5000-84 Supplies - Home Instruction		-	1,584	5,000	2,000
<b>Programs for Students with Disabilities</b>					
2250.1200.84 Salaries - Summer School		-	6,029	6,500	6,500
2250.1440.84 Teacher Assistants - Elementary				Payroll Budget	Payroll Budget
2250.1441.84 Teacher Assts Elementary - Xtra Erngs				Payroll Budget	Payroll Budget
2250.1445.84 Teacher Assistants – Secondary				Payroll Budget	Payroll Budget
2250.1446.84 Teacher Assts Secondary - Xtra Erngs				Payroll Budget	Payroll Budget
2250.1500.84 Salaries-Wilson Reading	(975)	-		-	-
2250.2000.84 Equipment	-	-		-	-
2250.4000.84 Contractual	802,633	557,581	834,431	775,000	1,035,000
2250.4700.84 Tuition		-		-	-
2250.4710.84 Tuition - Public Schools	452,676	475,200	568,731	500,000	600,000
2250.4720.84 Tuition - All Other	677,006	850,000	708,202	850,000	850,000
2250.4730.84 Tuition - Charter Schools	-	-		-	-
2250.4900.84 BOCES Programs	13,109,692	14,232,620	13,842,386	14,341,100	14,975,005
2250.5000.84 Supplies	966	1,200	72	1,000	1,000
2250.5005.84 Supplies - Middle School	1,308	2,500	2,464	2,500	2,500
2250.5006.84 Supplies - High School	-	2,500	1,539	2,000	2,000
<b>Occupational Education</b>					
2280.4900.84 BOCES Programs	2,118,600	1,960,050	1,972,061	1,736,654	1,516,200
2280.5000.84 Supplies	-			-	-
<b>Special Schools</b>					
2330.4900.84 BOCES Equivalent Attendance	3,693	7,000	7,772	7,000	8,000

*Student Service budget continued on next slide*

**Budget Development Work Paper 2015 - 2016**

**Student Services - Continued**

<b>BUDGET CODE</b>	<b>2012/2013 EXPENSE</b>	<b>2013/2014 BUDGET</b>	<b>2013/2014 EXPENSE</b>	<b>2014/2015 BUDGET</b>	<b>2015/2016 BUDGET</b>
<b>Attendance-Central Registration</b>					
2805.1550.84 Sal. Proj. Intercept Professional	17,955	8,000	15,785	18,000	18,000
2805.1650.84 Sal. Proj. Intercept Support Staff	1,049	1,500	815	1,500	500
2805.1690.84 Staff OT/Comp time	14,268	10,000	1,727	10,000	6,000
2805.2000.84 Equipment	-	-	-	-	-
2805.4000.84 Contractual	1,797	2,000	-	2,000	500
2805.5000.84 Supplies	597	500	245	500	500
<b>Guidance</b>					
2810.1500.84 Summer Guidance Staff (moved from PR budget 12/13)	15,436	15,000	20,514	22,000	22,000
2810.2000.84 Equipment	-	-	-	2,900	-
2810.4000.84 Contractual	29,106	26,050	24,939	6,050	5,950
2810.5000.84 Supplies	7,835	10,000	5,398	10,000	10,000
2810.4009.84 Supplies "College Day"	-	-	-	-	-
2810.5009.84 Supplies "College Day"	4,623	5,000	5,460	5,000	5,000
<b>Health Services</b>					
2815.1690.84 Nurse OT/Subs (moved from PR budget 12/13)	8,565	13,500	17,206	16,000	18,000
2815.2000.84 Equipment	-	-	-	-	-
2815.4000.84 Contractual	356,706	375,000	345,055	375,000	380,000
2815.4900.84 BOCES Services	3,843	6,000	5,341	7,200	-
2815.5000.84 Supplies	2,566	4,000	760	4,000	3,000
2815.5001 Supplies	Moved to schools				
2815.5002 Supplies	Moved to schools				
2815.5004 Supplies	Moved to schools				
2815.5005 Supplies	Moved to schools				
2815.5006 Supplies	Moved to schools				
<b>Psychological Services</b>					
2820.1500.84 Summer Psych (moved from PR budget 12/13)	25,552	25,000	22,170	25,000	35,000
2820.4000.84 Contractual	-	-	-	-	-
2820.5000.84 Supplies	-	1,000	-	500	500
<b>Social Work Services</b>					
2825.1500-84 Summer Salaries	-	-	6,067	6,500	6,500
2825.4000.84 Contractual	-	-	-	-	-
2825.5000.84 Supplies	122	1,000	85	500	1,000
<b>Interfund Transfer</b>					
9901.9000.84 To Special Aid - District	215,696	200,000	227,224	215,000	230,000
Share of Summer Tuition (Section 4408 students)	-	-	-	-	-
<b>TOTAL</b>	<b>18,679,965</b>	<b>19,756,362</b>	<b>19,497,421</b>	<b>20,005,154</b>	<b>20,722,055</b>
				<b>Increase</b>	<b>716,901</b>
				<b>%</b>	<b>3.6%</b>



**Student Services**

*School or Department*

**\*\* Note:** this is a required form for all equipment Budget Codes (xxxx.2000) regardless of amount and only for Contractual codes (xxxx.4000) that exceed \$500

<b>**BUDGET CODE</b>	<b>AMOUNT</b>	<b>DESCRIPTION</b>
<b>Equipment (.2000)</b>		<i>List items with unit cost &gt;\$500 (check with Facilities Director if installation required).</i>
<b>Equipment Total</b>		<b>-None Requested</b>
<b>BUDGET CODE</b>	<b>AMOUNT</b>	<b>DESCRIPTION</b>
<b>Contractual (.4000)</b>		<i>List detail by budget code</i>
2070.4000	1,000	Staff development programs, conferences and travel
2110.4000	118,000	Contracts for tutoring services for general ed. students
2250.4000	1,035,000	Contracts for services provided for children with disabilities, including tutoring, parent training, therapy, nursing services, etc.
2805.4000	500	Contract with Lexis Nexis for attendance verification function
2810.4000	5,950	Fall/Spring college fair membership, Employment Day membership, Fall/Spring mini college fairs, microfilm maintenance, conferences/mileage
2815.4000	380,000	Contracts for health services provided to Copiaque students attending private & out-of-District schools in addition to school physician cost
<b>Total</b>	<b>\$ 1,540,450</b>	
	<b>AMOUNT</b>	<b>DESCRIPTION</b>
<b>Tuition (.4700)</b>		<i>List detail by budget code</i>
2110.4710	25,000	Tuition cost of foster students attending out-of-District schools
2110.4730	25,000	Tuition cost of District students attending Charter Schools
2250.4710	600,000	Tuition cost of District students with disabilities attending out-of-District public schools per committee on special education recommendation
2250.4720	850,000	Tuition costs of District students with disabilities attending private schools or agencies per committee on special education recommendation
<b>Total</b>	<b>\$ 1,500,000</b>	
	<b>AMOUNT</b>	<b>DESCRIPTION</b>
<b>BOCES (.4900)</b>		<i>List detail by budget code</i>
2110.4900	760,400	Cost for High School students to participate in Alternative High School educations programs offered by BOCES + private school textbooks
2250.4900	14,975,005	Costs of BOCES programs for students with disabilities such as instruction in basic skills of reading, writing, communication and math, activities of daily living, mobility and supportive employment upon graduation
2280.4900	1,516,200	Cost of BOCES Occupational Education Program tuition (1/2 day at home HS - 1/2 day at Tech. program, manor Plains, Republic, Wilson Tech)
2330.4900	8,000	Cost of providing Equivalent Attendance Programs for out-of-school youths & teen parents under the age of 21, including: GED prep., academic remediation, ESL, career & technical education, & support services
<b>Total</b>	<b>\$ 17,259,605</b>	

**Budget Development Work Paper 2015 - 2016**

**Business Administration**

<b>BUDGET CODE</b>	<b>2012/2013 EXPENSE</b>	<b>2013/2014 BUDGET</b>	<b>2013/2014 EXPENSE</b>	<b>2014/2015 BUDGET</b>	<b>2015/2016 BUDGET</b>
<b>Business Administration</b>					
1310.1690.89 Comp/OT/Substitutes/Extra Help	38,401	22,000	15,007	12,000	14,000
1310.2000.89 EQUIPMENT	5,528	-	-	-	-
1310.4000.89 CONTRACTUAL	8,477	25,000	4,335	20,000	20,000
1310.4900.89 BOCES SERVICES	65,944	37,500	38,703	34,500	34,500
1310.5000.89 SUPPLIES	3,766	7,000	2,735	6,000	6,000
1320.4000.89 AUDITING CONTRAC. OTHER	181,198	195,000	192,637	195,000	195,000
1345.4900.89 PURCHASING BOCES SVC	10,551	10,800	8,314	11,000	11,000
1460.5000-89-9812 SUPPLIES RECRD MGMNT	-	-		-	-
<b>Personnel/Legal/Public Information</b>					
1420.4000.89 LEGAL CONTRACTUAL	56,324	80,000	82,447	80,000	80,000
1430.1690.89 PERSONNEL SUB RECEPTIONIST (new in 2014-2015)					2,000
1430.4000.89 PERSONNEL CONTRACTUAL	12,950	25,000	12,413	25,000	28,000
1430.4900.89 PERSONNEL BOCES SVC	66,004	75,000	62,936	74,600	70,000
1430.5000.89 PERSONNEL SUPPLIES	1,344	2,000	2,001	2,500	2,500
1480.4000.89 PUBLIC RELATIONS CONTRACTUAL	1,148	10,000	1,914	10,000	7,500
1480.4900.89 PUBLIC RELATIONS BOCES SVC	84,452	87,422	86,422	88,583	90,000
<b>Central Print/Mail</b>					
1670.4000.89 CENTRAL PRINT. CONTRACTUAL OTHER	123,144	150,000	144,500	150,000	150,000
1670.5000.89 CENTRAL PRINT. SUPPLIES	3,327	10,000	7,153	10,000	7,500
<b>Insurance/Associations</b>					
1910.4000.89 INSURANCE	344,425	350,000	381,768	385,000	395,000
1920.4080.89 SCHOOL ASSOC DUES	27,780	31,000	27,611	31,000	32,000
1930.4000-89 JUDGEMENTS & CLAIMS	-	-		500	500
1981.4900.89 ADM. CHG-BOCES SVC	341,219	350,069	350,069	357,263	368,166
<b>Debt Service (Library &amp; Schools)</b>					
9710.6000.89 LIBRARY BOND - PRINCIPAL	200,000	205,000	205,000	205,000	210,000
9710.7000.89 LIBRARY BOND - INTEREST	93,294	82,132	82,131	70,782	59,294
9711.6000.89 SERIAL BONDS-SCHOOL RECONSTRUCTION	1,235,000	1,280,000	1,280,000	1,320,000	1,355,000
9711.7000.89 SERIAL BONDS-SCHOOL RECONSTRUCTION	357,684	311,850	311,850	278,625	243,644
9760.7000.89 TAX ANTICIPATION NOTES	72,404	325,000	126,940	325,000	325,000
<b>BUSINESS ADMINISTRATION TOTALS</b>	<b>3,334,364</b>	<b>3,671,773</b>	<b>3,426,886</b>	<b>3,692,353</b>	<b>3,706,604</b>

**Increase 14,251**

**% .4%**

## Business Office

BUDGET CODE	AMOUNT	DESCRIPTION
<b>Equipment (.2000)</b>		List items with unit cost >\$500 (check with Facilities Director if Installation required).
<b>Equipment Total</b>		<b>None Requested</b>
BUDGET CODE	AMOUNT	DESCRIPTION
<b>Contractual (.4000)</b>		<b>List Detail by budget code.</b>
1310.4000	20,000	Expenses of the Business Office, other than equipment & supplies, such as: cost of professional development workshops & conferences, mileage reimbursement, professional membership dues, contractual costs for Business Office staff training
1320.4000	195,000	Fees paid for Auditing Services: Internal & External including: accounts payable claims, State Aid recovery & employee benefit plans
1420.4000	80,000	Fees paid for the professional services performed by the School District's legal counsel, for consultations with the Board of Education & Superintendent of Schools. (\$20,000 charged to Administrative component for business related matters & \$60,000 charged to Program component for student related matters).
1430.4000	28,000	Contractual expenses of the Human Resources Office, other than equipment & supplies, such as: The Employee Assistance Program, staff recruiting, and finger printing services.
1480.4000	7,500	Expenses for Public information services, other than supplies and materials, such as newspaper publications.
1670.4000	150,000	Cost of central copy machine & postage machine leases, as well as costs for outside printing.
1910.4000	395,000	Cost of District insurance policies, including property & casualty, school board liability, automobile, boilers, employer's excess liability and umbrella, storage tank & student accident
1920.4080	32,000	District Dues to various organizations including, NYS School Board, Suffolk County School Board, National School Board's Assoc., REFIT, CNY School Board, SSFC (R. Timbs) & SCOPE
<b>Total</b>	<b>907,500</b>	
BOCES (.4900)		DESCRIPTION
1310.4900	34,500	Cost of services provided by BOCES, through cross-contracts, including: State Aid planning, benefit administration of 125 plan, Health & Safety (cosers 613, 618, 619, 629)
1345.4900	11,000	Cost of cooperative purchasing/bidding services provided through (cosers 617, 637) Eastern & Nassau BOCES
1430.4900	70,000	Costs of Human Resources services provided by BOCES through cross-contracts, including: teacher certification, substitute coordination, & teacher recruitment (cosers 602, 609, 610, 649)
1480.4900	90,000	BOCES service cost of public relations firm and printer charges (coser 635) & website hosting
1981.4900	368,166	BOCES administrative costs (\$213,234) & capital improvements & facilities rental charges (\$144,029). (cosers 001/002)
<b>Total</b>	<b>573,666</b>	
Debt Service (.6000/.7000)		DESCRIPTION
9710.6000	210,000	Debt (principal) paid through Copiague Library property tax collection account
9710.7000	59,294	Debt (interest) expense paid through Copiague Library property tax collection account
9711.6000	1,355,000	Debt (principal) on the two (2) school construction borrowings
9711.7000	243,644	Debt (interest on the two (2) school construction borrowings
9760.7000	325,000	Interest expense on borrowing required to meet cash flow needs in anticipation of school taxes
<b>Total</b>	<b>2,192,938</b>	

**Budget Development Work Paper 2015 - 2016**

**Business Administration - Employee Benefits**

BUDGET CODE	2012/2013	2013/2014	2013/2014	2014/2015	2015/2016
	EXPENSE	BUDGET	EXPENSE	BUDGET	BUDGET
<b>Employee Benefits</b>					
1980.4000.89 MTA PAYROLL TAX LIABILITY	-	-		-	-
9010.8000.89 STATE RETIREMENT	1,187,388	1,375,313	1,169,204	1,283,982	1,204,988
9020.8000.89 TEACHERS RETIREMENT	4,901,592	6,588,880	6,762,240	7,537,504	<b>6,099,069</b>
9030.8000.89 SOCIAL SECURITY	3,661,055	3,763,264	3,662,705	3,856,079	4,025,388
9040.8000.89 WORKERS COMP	471,012	330,000	406,364	350,000	400,000
9045.8000.89 LIFE INSURANCE	36,861	42,000	38,227	42,000	52,000
9050.8000.89 UNEMPLOYMENT INS	79,880	200,000	63,962	200,000	150,000
9055.8000.89 DISABILITY INS	61,527	70,000	64,272	65,000	68,000
9060.8000.89 HEALTH INS	7,738,097	7,702,186	7,303,117	7,686,835	<b>8,500,000</b>
9065.8000.89 DENTAL INS	365,797	425,000	357,764	450,000	450,000
9080.8000.89 EMPLOYEE BENE - LEGAL,TSA,HEALTH	27,141	25,000	31,286	32,000	35,000
9089.8000.89 RETIREMENT ENHANCEMENT	431,141	100,000	333,006	155,500	201,000
<b>EMPLOYEE BENEFITS TOTALS</b>	<b>18,961,491</b>	<b>20,621,643</b>	<b>20,192,147</b>	<b>21,658,900</b>	<b>21,185,445</b>
<b>TOTAL BUSINESS ADMINISTRATION &amp; BENEFITS</b>	<b>22,295,855</b>	<b>24,293,416</b>	<b>23,619,033</b>	<b>25,351,253</b>	<b>24,892,049</b>

Decrease <459,204>

Budget Detail Sheet

2015-2016

**Business Office - Benefits**

*School or Department*

<b>Employee Benefits</b>		
9010.8000.89	1,204,988	District contributions to the NYS Employee Retirement System - approximately 18.7% of salaries
9020.8000.89	6,099,069	District contributions to the NYS Teachers' Retirement System - approximately 13.50% of salaries (last year rate 17.53%)
9030.8000.89	4,025,388	District contributions to the Social Security Administration Office of the Federal Government on all taxable salaries to be paid during the 2015-16 school year.
9040.8000.89	400,000	Payments for Workers' Compensation Insurance Claims paid on self funded basis
9045.8000.89	52,000	Life insurance premiums for full time contractual administrative staff, teachers, custodians, supervisory custodians, clericals, chairpersons, salaried supervisors & nurses
9050.8000.89	150,000	District reimbursement to the NYS Dept. of Labor for the payment of unemployment insurance claims. District pays claims on a self funded basis
9055.8000.89	68,000	Short term disability paid for custodial, long term disability coverage for: administrative staff, teachers, custodians, supervisory custodians, clericals, chairpersons, salaried supervisors & nurses
9060.8000.89	8,500,000	District cost of hospital & medical insurance for employees. Employees cost share ranging from 10% to 25%. Healthcare premiums based on calendar year used 4% for July - Dec. & 8% for Jan.- July (2016) Rates adjust every January
9065.8000.89	450,000	District cost of dental insurance premiums for full-time contractual administrative staff, teachers, custodians, supervisory custodians, clericals, chairpersons, salaried supervisors & nurses
9080.8000.89	35,000	Contract benefits to various units & non-bargaining unit staff, legal, TSA, Health cost reimbursement
9089.8000.89	201,000	Retirement enhancement 5 year payout to recent retirees
<b>Employee Benefit Total</b>	<b>21,185,445</b>	

**2015 - 2016 Budget Proposal**

**Year to Year Comparison**

3/30/15

Cost Center	Current Year	Preliminary	Increase (Decrease)	REVISIONS			Proposed Budget 2015-2016	2015-2016 Increase <b>(Decrease)</b>	2015-2016
	Budget	Rollover		#1	#2	#3			Cost
	2014-2015	2015-2016		Retirements					Increase/Decrease Assumptions
<b>Budget Enrollment</b>	<b>4948</b>	<b>5107</b>	<b>159</b>						Enrollment increase 159 students
High School	320,623	353,247	32,624	-	-	-	353,247	32,624	Enroll Increase + Fieldtrip Restore
Middle School	229,153	241,551	12,398	-	-	-	241,551	12,398	Enroll <decrease> + Fieldtrip Restore
GNR	76,603	102,044	25,441	-	-	-	102,044	25,441	Enroll Increase + Fieldtrip Restore
SEW	134,600	150,710	16,110	-	-	-	150,710	16,110	Enroll Increase + Fieldtrip Restore
DG West	83,689	96,105	12,416	-	-	-	96,105	12,416	Enroll Increase + Fieldtrip Restore
DG East	83,384	91,512	8,128	-	-	-	91,512	8,128	Enroll Increase + Fieldtrip Restore
Technology	1,878,278	1,931,000	52,722	-	-	-	1,931,000	52,722	BOCES rate increases, offset by Multi Year Lease decrease
Facilities	2,785,600	2,785,600	-	-	-	-	2,785,600	0	No increase, reduce OT for Truck, & Repair Reserve
Fine Arts	149,697	154,287	4,590	-	-	-	154,287	4,590	Supplies, Transportation, New Sculpture class
Transportation	9,512,968	10,154,492	641,524	-	-	-	10,154,492	641,524	CPI Increase 2%, More Vehicles & Driver Assistants
Athletics	956,739	984,467	27,728	-	-	-	984,467	27,728	Wrestling Mat, Transportation, Chaperones, Payroll
Student Services	20,005,154	20,722,055	716,901	-	-	-	20,722,055	716,901	Boces Tuition & Placements, 1-1 Nursing, less CTE Slots
Payroll	47,059,847	49,305,874	2,246,027	<b>(827,116)</b>	-	-	48,478,758	1,418,911	Contract incr, 1.8 staff add 2014-15, 2 Discretion days end
District Security	47,800	357,800	10,000	-	-	-	357,800	10,000	Security Camera Maint Contract increase- more cameras
Superintendent	21,100	21,100	-	-	-	-	21,100	0	No increase
Board of Educ.	28,285	35,275	6,990	-	-	-	35,275	6,990	Mandatory Training, Conferences, voting machines
Instruction	593,300	604,060	10,760	-	-	-	604,060	10,760	Test Scoring
Business Admin	3,692,353	3,706,604	14,251	-	-	-	3,706,604	14,251	Gen'l Liab. Insurance + Boces Admin Fees
Employee Benefits	21,658,900	21,185,445	<b>(473,455)</b>	<b>(178,787)</b>	-	-	21,006,658	<b>(652,242)</b>	<b>TRS rate drop</b> offset by Health Waivers
<b>Totals</b>	<b>109,618,073</b>	<b>112,983,228</b>	<b>3,365,155</b>	<b>(1,005,903)</b>	-	-	<b>111,977,325</b>	<b>2,359,252</b>	<b>Budget Increase</b>

**2.15%** Budget to Budget % Increase