

Sachem Central School District
Modified Budget Notes
2015-2016 School Year

Line 14	Contractual	The increase in the contractual budget is for the issuance costs for the equipment purchases.
Line 18	Contractual	The increase in the contractual budget is for legal fees. This increase reflects anticipated costs.
Line 22	Contractual	The increase in the contractual budget is for LIPA electricity charges. This increase reflects anticipated costs based on prior year expenses.
Line 23	Supplies	The increase in the supply budget for Buildings & Grounds is for custodial supplies and building repair supplies and materials.
Line 26	Supplies	The increase is for grounds supplies and machine parts.
Line 35	Contractual	The increase in this contractual budget is for additional flood insurance and a new cyber insurance policy. Additionally student accident insurance has been eliminated for the 2015-2016 school year.
Line 39	Contractual	The increase in this contractual budget is for full testing and scoring to be completed by ESBOCES. The is a decrease in sub expenses to offset this increase.
Line 59	Salaries	The increase in salaries is due to STEP movements of the teaching staff. Additionally, part of the increase is due to the health insurance waiver. The increase in the health insurance waiver is based on the June 2015 estimated payment. That estimated payment is then used to estimated the following years payments.
Line 60	Contractual	The District may enter into a 5 year multi-year lease agreement with ESBOCES for expiring copier leases. This would be year 1 of 5.
Line 61	Supplies	The increase in supplies reflects and increase in the art supply budget and for the purchase of 3 kilns.
Line 66	Salaries	The increase in the home teaching salary budget is to reflect anticipated expenses based on prior year actuals.
Line 75	Contractual	The increase in the contractual special education budget is for Management Advisory Services, School Aid Specialists service for Medicaid filings, evaluations and impartial hearings. Additionally, there is an increase in the private school tuition costs for an increase in tuition and the BOCES special education costs for additional students attending.
Line 78	Contractual	There is an increase in OT, PT and 1 to 1 nursing to better reflect actual expenses.
Line 91	Contractual	The increase in this BOCES contractual budget is to reflect anticipated expenses for library automation based on prior year expenses.
Line 95	Contractual	The District shall enter into a 5 year multi year agreement for fiber WAN services, internet access and various technology upgrades.
Line 119	Contractual	The decrease in the contractual transportation budget is due to the use of less vans than in prior years. Additionally, this is year 2 of 5 for the large bus contract extension and year 3 of 3 for the van contract extension.
Line 120	Supplies	The decrease in the gasoline supply budget for contract transportation is due to declining fuel costs.
Line 127	Benefits	The increase in the ERS budget is based on anticipated expenses.
Line 132	Benefits	The decrease in the unemployment budget reflects actual expenses.
Line 140	TAN	The TAN has been increased to reflect actual interest costs, not the net interest costs.

Note: The voter approved budget was increased \$2,289,502.
The TAN was increase \$1,035,065 to reflect the gross interest costs and special education contractual lines were increased \$1,254,437 to better reflect anticipated expenses. This was achieved by increasing the revenue budget for unanticipated State Aid and additional BOCES revenue. It should be noted that there was no increase in the tax levy.