



2015-16 Budget

Budget Handout

March 24, 2015



AGENDA

Welcome

Line by Line Budget review of the following codes:

1010 – Board of Education	1420 – Legal
1040 – District Clerk	1430 – Personnel
1060 – District Meeting	1480 – Public Information & Services
1240 – Chief School Administrator	9000 - 9089 – Employee Benefits
1310 – Business Administration	9700 - 9760– Debt Service
1320 – Auditing	9950 – Transfer to Other Funds
1325 – Treasurer	

Public Participation
Next Meeting

Account	Description	2014-15	2015-16	\$ Dif	% Dif
A 1010.400-00	CONTRACTUAL & OTHER	\$9,000	\$9,000	\$0	0.00%
A 1010.490-00	BOCES	\$1,500	\$1,500	\$0	0.00%
A 1010.500-00	MATERIALS & SUPPLIES	\$300	\$300	\$0	0.00%
A 1040.160-00	SALARIES DISTRICT CLERK	\$18,000	\$18,000	\$0	0.00%
A 1040.500-00	MATERIALS & SUPPLIES	\$300	\$300	\$0	0.00%
A 1060.160-00	SALARIES - ELECTION	\$8,000	\$8,000	\$0	0.00%
A 1060.400-00	CONTRACTUAL & OTHER	\$19,899	\$19,899	\$0	0.00%
A 1060.500-00	SUPPLIES & MATERIALS	\$100	\$100	\$0	0.00%
A 1240.150-00	SALARIES - CHIEF ADMINISTRATOR	\$235,238	\$235,238	\$0	0.00%
A 1240.160-00	SALARIES - NON-INSTRUCTIONAL	\$124,060	\$127,134	\$3,074	2.48%
A 1240.400-00	CONTRACTUAL & OTHER	\$8,100	\$10,929	\$2,829	34.93%
A 1240.500-00	SUPPLIES & MATERIALS	\$500	\$500	\$0	0.00%
A 1310.150-00	SALARIES-Business	\$105,000	\$108,630	\$3,630	3.46%
A 1310.160-00	SALARIES - NON-INSTRUCTIONAL	\$180,850	\$187,855	\$7,005	3.87%

Account	Description	2014-15	2015-16	\$ Dif	% Dif
A 1310.200-00	EQUIPMENT	\$1,600	\$4,550	\$2,950	184.38%
A 1310.400-00	CONTRACTUAL & OTHER	\$39,100	\$43,895	\$4,795	12.26%
A 1310.490-00	BOCES SERVICES	\$16,825	\$15,725	(\$1,100)	-6.54%
A 1310.500-00	SUPPLIES & MATERIALS	\$3,750	\$3,500	(\$250)	-6.67%
A 1320.401	EXTERNAL AUDITOR	\$44,750	\$45,981	\$1,231	2.75%
A 1320.402	CLAIMS AUDITOR	\$7,540	\$7,540	\$0	0.00%
A 1320.403	INTERNAL CONTROL AUDITOR	\$39,000	\$37,500	(\$1,500)	-3.85%
A 1320.404	CONTRACT ACCOUNTANT	\$43,368	\$44,192	\$824	1.90%
A 1320.407	OMNI SERVICE CONTRACT	\$8,500	\$7,750	(\$750)	-8.82%
A 1325.160-00	SALARIES - NON-INSTRUCTIONAL	\$12,735	\$12,926	\$191	1.50%
A 1325.400-00	CONTRACTUAL & OTHER	\$14,000	\$13,500	(\$500)	-3.57%
A 1420.400-00	LEGAL FEES	\$287,500	\$299,500	\$12,000	4.17%
A 1430.160-00	SALARIES - NON-PROFESSIONAL	\$32,800	\$32,000	(\$800)	-2.44%
A 1430.162-00	CLERICAL OVERTIME	\$2,000	\$2,000	\$0	0.00%

Account	Description	2014-15	2015-16	\$ Dif	% Dif
A 1430.164-00	CLERICAL SUBSTITUTES	\$34,000	\$35,000	\$1,000	2.94%
A 1430.400-00	CONTRACTUAL & OTHER	\$41,325	\$41,325	\$0	0.00%
A 1430.400-10	CONTRACTUAL ADVERTISING	\$26,000	\$26,000	\$0	0.00%
A 1430.490-00	BOCES EXPENSES	\$22,580	\$40,000	\$17,420	77.15%
A 1430.500-00	SUPPLIES & MATERIALS	\$6,500	\$6,500	\$0	0.00%
A 1480.410-00	PRINTING	\$27,950	\$32,950	\$5,000	17.89%
A 1480.490-00	BOCES PUBLIC RELATIONS	\$63,000	\$60,000	(\$3,000)	-4.76%

A 9010.800-00	EMPLOYEES RETIREMENT	\$816,109	\$758,614	(\$57,495)	-7.05%
A 9020.800-00	TEACHERS RETIREMENT	\$3,597,200	\$2,827,272	(\$769,928)	-21.40%
A 9030.800-00	SOCIAL SECURITY	\$2,045,705	\$2,059,829	\$14,124	0.69%
A 9040.800-00	WORKERS COMP. INSURANCE	\$248,618	\$245,000	(\$3,618)	-1.46%

Account	Description	2014-15	2015-16	\$ Dif	% Dif
A 9045.800-00	LIFE INSURANCE	\$95,000	\$93,000	(\$2,000)	-2.11%
A 9050.800-00	UNEMPLOYMENT INSURANCE	\$100,000	\$65,000	(\$35,000)	-35.00%
A 9055.801-00	TEACHERS LONG-TERM DISABILITY INS.	\$50,960	\$53,100	\$2,140	4.20%
A 9055.802-00	EMPLOYEES DISABILITY INSURANCE	\$4,000	\$3,500	(\$500)	-12.50%
A 9060.801-00	HEALTH INSURANCE	\$4,484,815	\$4,484,815	\$0	0.00%
A 9060.802-00	DENTAL INSURANCE	\$240,100	\$213,000	(\$27,100)	-11.29%
A 9089.800-00	TAX SHELTERED ANNUITY BENEFIT	\$182,590	\$213,590	\$31,000	16.98%
A 9710.600-00	PRINCIPAL ON SERIAL BONDS	\$570,000	\$580,000	\$10,000	1.75%
A 9710.700-00	INTEREST ON SERIAL BONDS	\$326,620	\$314,401	(\$12,219)	-3.74%
A 9711.600-01	PRINCIPAL ON ENERGY PERF PLAN	\$163,898	\$184,269	\$20,371	12.43%
A 9711.700-01	INTEREST ON ENERGY PERF PLAN	\$57,214	\$19,818	(\$37,396)	-65.36%
A 9760.700-00	TAX ANTICIPATION NOTE INTEREST	\$72,000	\$72,000	\$0	0.00%
A 9950.900-00	TRANSFER TO SPECIAL AID FUND	\$138,000	\$138,000	\$0	0.00%
A 9950.901-00	TRANSFER TO CAPITAL	\$0.00	\$0.00	0.00	0.00%
A 9950.902-00	TRANSFER TO FOOD SERVICE FUND	\$10,000.00	\$10,000.00	\$0.00	0.00%

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