



2014-15 Budget

Budget Handout

March 18, 2014



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	2013-14	2014-15	\$ Dif	% Dif
A 1010.400-00	CONTRACTUAL & OTHER	\$9,000.00	\$9,000.00	\$0.00	0.00%
A 1010.490-00	BOCES	\$1,500.00	\$1,500.00	\$0.00	0.00%
A 1010.500-00	MATERIALS & SUPPLIES	\$300.00	\$300.00	\$0.00	0.00%
A 1040.160-00	SALARIES DISTRICT CLERK	\$18,000.00	\$18,000.00	\$0.00	0.00%
A 1040.500-00	MATERIALS & SUPPLIES	\$300.00	\$300.00	\$0.00	0.00%
A 1060.160-00	SALARIES - ELECTION	\$8,000.00	\$8,000.00	\$0.00	0.00%
A 1060.400-00	CONTRACTUAL & OTHER	\$19,899.00	\$19,899.00	\$0.00	0.00%
A 1060.500-00	SUPPLIES & MATERIALS	\$100.00	\$100.00	\$0.00	0.00%
A 1240.150-00	SALARIES - CHIEF ADMINISTRATOR	\$235,238.00	\$235,238.00	\$0.00	0.00%
A 1240.160-00	SALARIES - NON-INSTRUCTIONAL	\$122,335.00	\$124,060.00	\$1,725.00	1.41%
A 1240.400-00	CONTRACTUAL & OTHER	\$8,100.00	\$8,100.00	\$0.00	0.00%
A 1240.500-00	SUPPLIES & MATERIALS	\$500.00	\$500.00	\$0.00	0.00%
A 1310.150-00	SALARIES-Business	\$110,000.00	\$105,000.00	(\$5,000.00)	-4.55%
A 1310.160-00	SALARIES - NON-INSTRUCTIONAL	\$171,218.00	\$180,850.00	\$9,632.00	5.63%

Account	Description	2013-14	2014-15	\$ Dif	% Dif
A 1310.200-00	EQUIPMENT	\$1,700.00	\$1,600.00	(\$100.00)	-5.88%
A 1310.400-00	CONTRACTUAL & OTHER	\$20,100.00	\$39,100.00	\$19,000.00	94.53%
A 1310.490-00	BOCES SERVICES	\$17,350.00	\$16,825.00	(\$525.00)	-3.03%
A 1310.500-00	SUPPLIES & MATERIALS	\$4,000.00	\$3,750.00	(\$250.00)	-6.25%
A 1320.401	EXTERNAL AUDITOR	\$43,000.00	\$44,750.00	\$1,750.00	4.07%
A 1320.402	CLAIMS AUDITOR	\$7,540.00	\$7,540.00	\$0.00	0.00%
A 1320.403	INTERNAL CONTROL AUDITOR	\$41,000.00	\$39,000.00	(\$2,000.00)	-4.88%
A 1320.404	CONTRACT ACCOUNTANT	\$41,500.00	\$43,368.00	\$1,868.00	4.50%
A 1320.407	OMNI SERVICE CONTRACT	\$10,000.00	\$8,500.00	(\$1,500.00)	-15.00%
A 1325.160-00	SALARIES - NON-INSTRUCTIONAL	\$12,485.00	\$12,735.00	\$250.00	2.00%
A 1325.400-00	CONTRACTUAL & OTHER	\$12,500.00	\$14,000.00	\$1,500.00	12.00%
A 1420.400-00	LEGAL FEES	\$337,500.00	\$287,500.00	(\$50,000.00)	-14.81%
A 1420.401-00	Tax Cert	\$200,000.00	\$0.00	(\$200,000.00)	-100.00%
A 1430.160-00	SALARIES - NON-PROFESSIONAL	\$32,000.00	\$32,800.00	\$800.00	2.50%
A 1430.162-00	CLERICAL OVERTIME	\$2,000.00	\$2,000.00	\$0.00	0.00%

Account	Description	2013-14	2014-15	\$ Dif	% Dif
A 1430.164-00	CLERICAL SUBSTITUTES	\$34,000.00	\$34,000.00	\$0.00	0.00%
A 1430.400-00	CONTRACTUAL & OTHER	\$41,925.00	\$41,325.00	(\$600.00)	-1.43%
A 1430.400-10	CONTRACTUAL ADVERTISING	\$27,000.00	\$26,000.00	(\$1,000.00)	-3.70%
A 1430.490-00	BOCES EXPENSES	\$22,880.00	\$22,580.00	(\$300.00)	-1.31%
A 1430.491-00	XEROX BOCES	\$110,000.00	\$108,562.00	(\$1,438.00)	-1.31%
A 1430.500-00	SUPPLIES & MATERIALS	\$7,000.00	\$6,500.00	(\$500.00)	-7.14%
A 1480.410-00	PRINTING	\$31,950.00	\$27,950.00	(\$4,000.00)	-12.52%
A 1480.490-00	BOCES PUBLIC RELATIONS	\$63,000.00	\$63,000.00	\$0.00	0.00%
A 9010.800-00	EMPLOYEES RETIREMENT	\$902,008.00	\$816,109.00	(\$85,899.00)	-9.52%
A 9020.800-00	TEACHERS RETIREMENT	\$3,305,729.00	\$3,584,820.00	\$279,091.00	8.44%
A 9030.800-00	SOCIAL SECURITY	\$1,937,574.00	\$2,035,837.00	\$98,263.00	5.07%
A 9040.800-00	WORKERS COMP. INSURANCE	\$245,000.00	\$262,150.00	\$17,150.00	7.00%

Account	Description	2013-14	2014-15	\$ Dif	% Dif
A 9045.800-00	LIFE INSURANCE	\$97,000.00	\$95,000.00	(\$2,000.00)	-2.06%
A 9050.800-00	UNEMPLOYMENT INSURANCE	\$65,000.00	\$100,000.00	\$35,000.00	53.85%
A 9055.801-00	TEACHERS LONG-TERM DISABILITY INS.	\$49,000.00	\$50,960.00	\$1,960.00	4.00%
A 9055.802-00	EMPLOYEES DISABILITY INSURANCE	\$4,500.00	\$4,000.00	(\$500.00)	-11.11%
A 9060.801-00	HEALTH INSURANCE	\$4,391,700.00	\$4,551,552.00	\$159,852.00	3.64%
A 9060.802-00	DENTAL INSURANCE	\$230,000.00	\$246,100.00	\$16,100.00	7.00%
A 9089.800-00	TAX SHELTERED ANNUITY BENEFIT	\$190,000.00	\$182,590.00	(\$7,410.00)	-3.90%
A 9710.600-00	PRINCIPAL ON SERIAL BONDS	\$385,000.00	\$570,000.00	\$185,000.00	48.05%
A 9710.700-00	INTEREST ON SERIAL BONDS	\$507,194.00	\$326,620.00	(\$180,574.00)	-35.60%
A 9711.600-01	PRINCIPAL ON ENERGY PERF PLAN	\$157,035.00	\$163,898.00	\$6,863.00	4.37%
A 9711.700-01	INTEREST ON ENERGY PERF PLAN	\$64,077.00	\$57,214.00	(\$6,863.00)	-10.71%
A 9760.700-00	TAX ANTICIPATION NOTE INTEREST	\$72,000.00	\$72,000.00	\$0.00	0.00%
A 9950.900-00	TRANSFER TO SPECIAL AID FUND	\$63,000.00	\$138,000.00	\$75,000.00	119.05%
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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