



2015-2016 Proposed Budget

Revised February 25, 2015

Revenue Side

Expense Side

(Administrative and Capital Parts)

February 4, 2015

Presented by Dr. Shari L. Camhi and Mrs. Carol Smith





What is the Purpose of a School Budget?





2015-2016 Proposed Budget Expenditures

Component	2014-2015	2015-2016	Variance: \$	% Increase
Administrative	\$11,605,687	\$12,335,552	\$729,865	6.29%
Capital	16,010,321	16,290,925	280,604	1.75%
Program	94,377,907	95,807,316	1,429,409	1.51%
Total	\$121,993,915	\$124,433,793	\$2,439,878	2.00%



2015-2016 Proposed Budget Expenditures

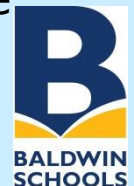
Revised

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\$92M tax levy
(increase 1.39%)

\$32M other income (state aid,
reserves, appropriated fund
balance, miscellaneous income)

Total budget
to budget
increase





2015-2016 Revenue Budget

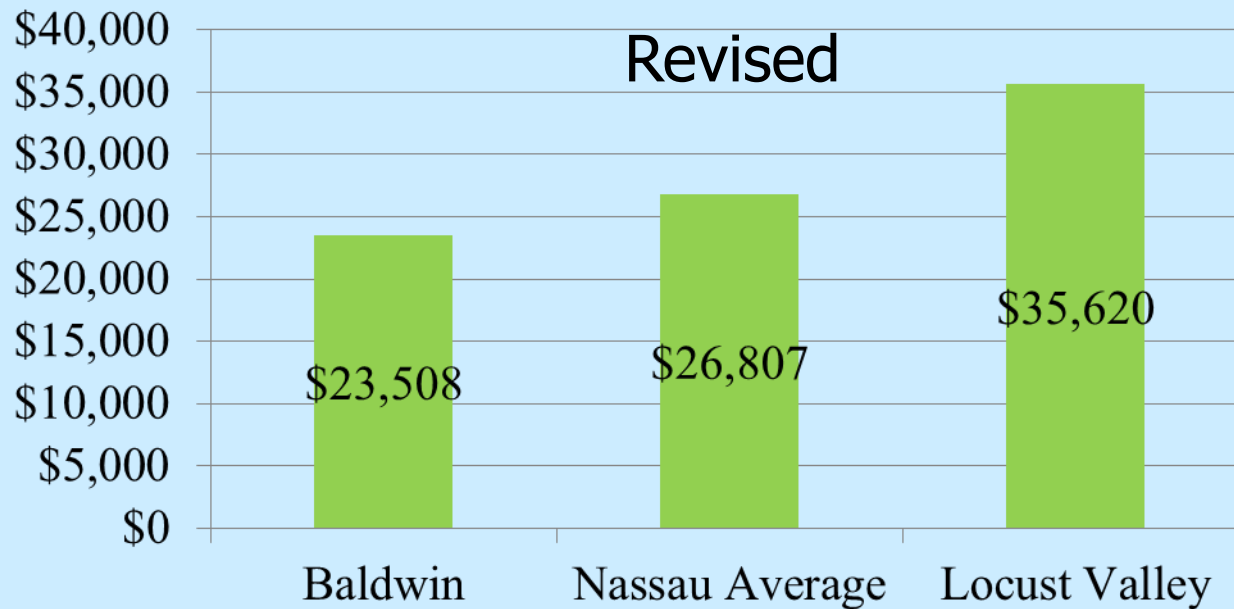
Revised

	2014-2015	2015-2016	Difference
Miscellaneous Sources	\$1,300,000	\$1,194,991	(\$105,009)
State Aid	25,218,230	25,218,230	0
Appropriated Reserves	2,300,000	3,000,000	700,000
Appropriated Fund Balance	2,523,954	3,108,622	584,668
Anticipated Property Tax 1.39% increase	90,651,731	91,911,950	1,260,219
Total	\$121,993,915	\$124,433,793	\$2,439,878



Per Pupil Expenditure Comparison

Average Per Pupil Expenditures
2013-2014
K-12 Nassau Districts



Source: Nassau BOCES – Annual Study of School Costs





Revised - Average Per Pupil Expenditure Comparison

BOARD OF COOPERATIVE EDUCATIONAL SERVICES BASED ON 2013-14 SCHOOL COSTS K-12 DISTRICTS

District	Enrollment	Per Pupil	District	Enrollment	Per Pupil
Freeport	6,804	20,905	West Hempstead	2,120	26,366
Westbury	5,052	21,682	Bethpage	2,954	26,401
Wantagh	3,222	21,771	Plainview-Old Bethpage	4,860	27,352
Hicksville	5,194	22,973	Roosevelt	3,073	27,504
Island Trees	2,449	23,020	Rockville Centre	3,558	28,022
Baldwin	4,796	23,508	East Rockaway	1,241	28,163
Glen Cove City	3,149	23,722	Malverne	1,700	29,621
Massapequa	7,461	23,756	East Williston	1,793	29,967
Oceanside	5,680	24,249	Great Neck	6,465	30,882
Farmingdale	6,023	24,820	Mineola	2,772	31,339
Seaford	2,374	24,861	Long Beach City	3,923	31,630
Plainedge	3,179	25,201	Oyster Bay	1,650	31,855
East Meadow	7,110	25,230	Lawrence	2,992	31,937
Levittown	7,310	25,451	Syosset	6,365	31,937
Hempstead	7,055	25,529	Hewlett-Woodmere	3,091	32,478
Uniondale	6,447	25,529	Roslyn	3,220	33,153
Manhasset	3,300	25,771	North Shore	2,733	33,278
Port Washington	5,331	26,069	Carle Place	1,395	33,393
Garden City	3,924	26,161	Jericho	3,050	35,428
Lynbrook	2,824	26,270	Locust Valley	2,161	35,620
Herricks	3,891	26,296			

Baldwin Union Free School District





Average Per Pupil Expenditure Comparison

BOARD OF COOPERATIVE EDUCATIONAL SERVICES
 BASED ON 2013-14 SCHOOL COSTS

District	Enrollment	Per Pupil	District	Enrollment	Per Pupil
K-12					
Baldwin	5,854	19,259			
K-6					
Franklin Square	2,016	16,815	C.H.S.D.		
Floral Park-Bellerose	1,515	17,593	Sewanhaka CHSD	8,242	19,986
			Valley Stream CHSD	4,900	20,706
			Bellmore-Merrick CHSD	5,694	22,639
Valley Stream #13	2,125	20,162			
New Hyde Park-Garden City Pk.	1,668	20,366	K-8		
Elmont	3,686	20,745	Island Park	982	33,582
North Merrick	1,232	22,404			
North Bellmore	2,095	22,957	BOCES	6,539	46,418
Valley Stream #30	1,494	23,130			
Valley Stream #24	1,065	25,425			
Bellmore	1,055	26,832			
Merrick	1,550	28,450			
8					



Baldwin UFSD Tuition Rates Per NYSED

Full Day K – 6	\$12,960
Grades 7 – 12	\$12,738
Full Day K – 6 Special Ed	\$41,122
Grades 7 – 12 Special Ed	\$40,900

(Actual 2013-2014 per pupil costs)



State Aid Percentages

Baldwin

Year	Percent
1989-90	28.49%
1996-97	20.84%
2002-03	22.40%
2008-09	24.91%
2012-13	21.49%
2013-14	21.49%

The state aid portion of Baldwin's education has dropped from 28.49% to 21.49% within the last 25 years.



State Aid Percentages

Long Island

Year	Percent
1989-90	32.41%
1996-97	25.47%
2002-03	26.56%
2008-09	26.25%
2012-13	22.60%
2013-14	21.88%

The state aid portion of public education has consistently dropped from 32.41% to 21.88% within the last 25 years.



Long Island Funding Facts

When New York City is excluded:

- Long Island accounts for 30.0% of the annual taxable sales in the State.
- 36.7% of State income taxes were paid for by residents of Long Island.
- Only 20.4% of state aid is directed to Long Island schools.

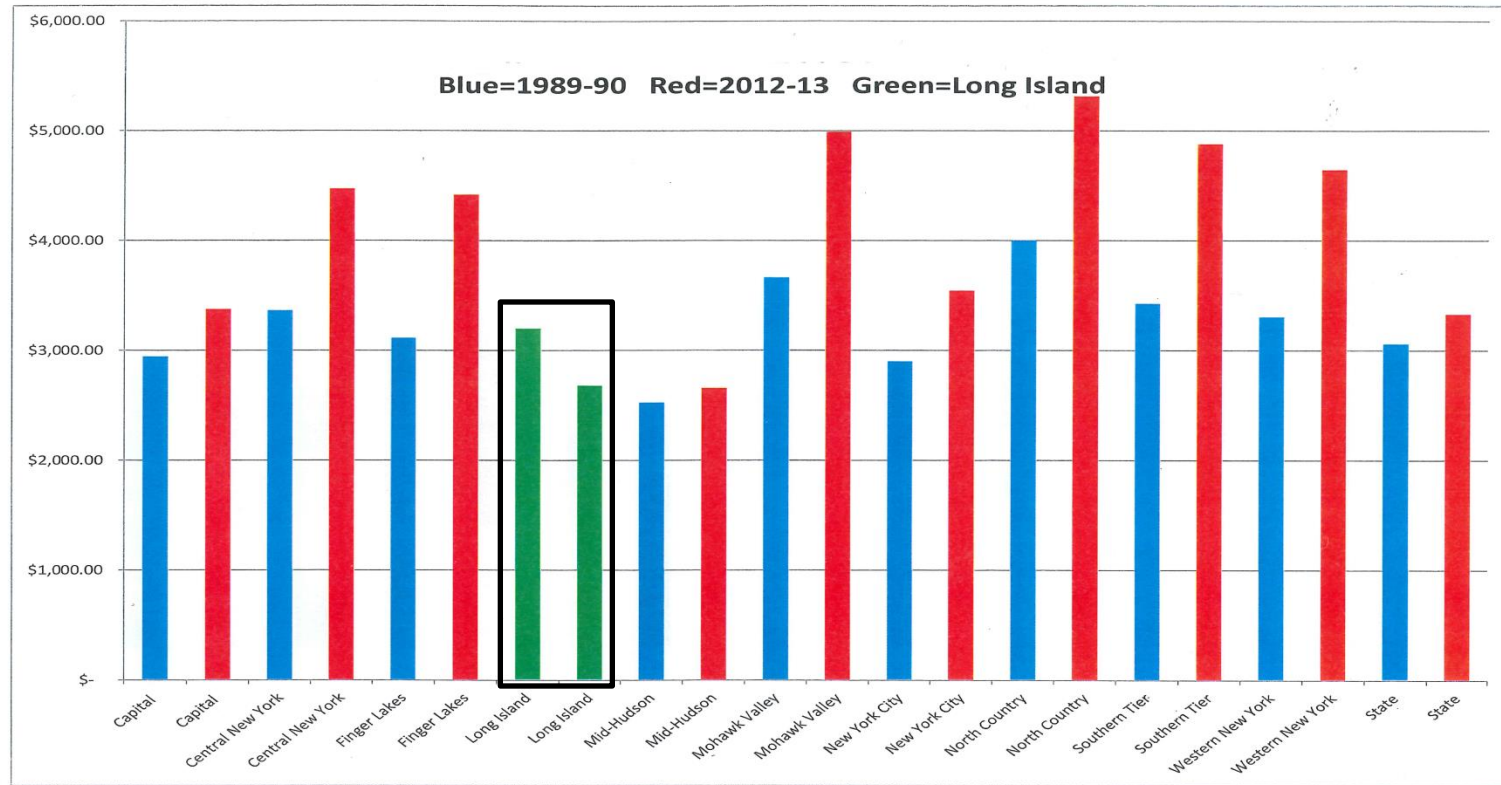


Long Island Funding Facts

- When taking into account the cost of living on Long Island, our per pupil expense is approximately 5% below the statewide median.
- The property tax burden is disproportionately heavy for Long Islanders. Long Islanders fund 67.6% of their school costs with property taxes while the rest of the State only provides 48.6% of funding through their property taxes.



State Aid Per Pupil in 1990 Dollars by Region



Long Island is the only region in NYS that has seen a decrease in State aid.



The GEA

The Gap Elimination Adjustment (GEA) is a formula in the State budget that reduces the amount of aid each school district is entitled to receive. New York State introduced the GEA in 2009-10 when it was known as the Deficit Reduction Assessment in order to partially reduce the **State's** \$10 billion budget deficit. It was used in 2011-12 to allocate an unprecedented \$2.56 billion statewide cut in aid. Over the past four years, it has been used to reduce state aid to school districts by \$7.38 billion.



State Aid to Public Schools

Long Island schools have lost a total of \$1.2 BILLION dollars in state aid over the last four years due to a Gap Elimination Adjustment instituted to close a state budget gap.

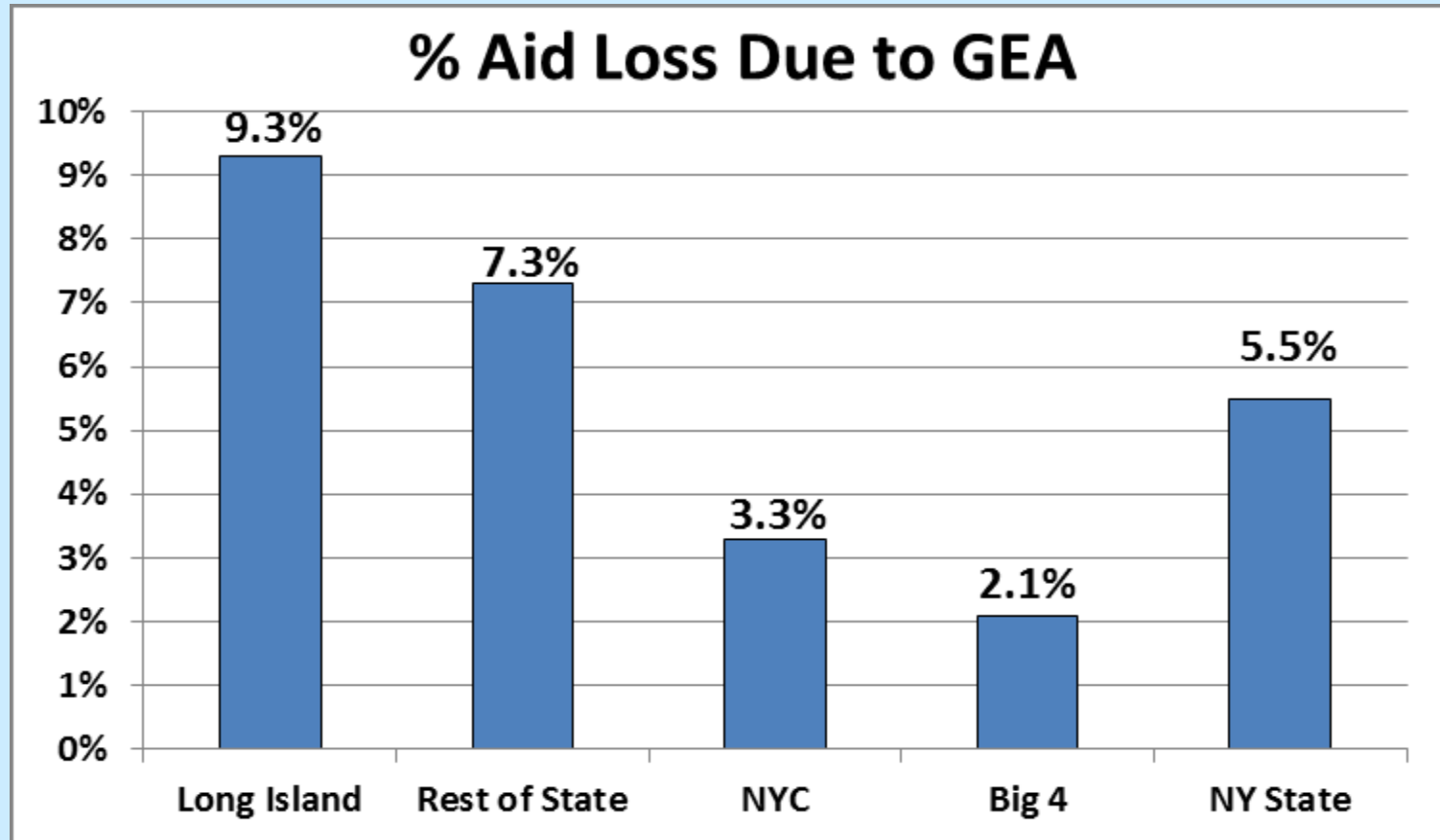


The GEA Explained

For an informative video on the GEA, [click here](#).



Long Island School Funding the GEA 2014-15





Impact of the GEA 1-Year Nassau County 2014-2015

Legislative Budget	2013-14	2014-15	2014-15	Legislative Budget	2013-14	2014-15	2014-15	
School District Name	CWR	NYS Budget	GEA Loss	School District Name	CWR	NYS Budget	GEA Loss	
		GEA Net Loss	Per Pupil			GEA Net Loss	Per Pupil	
BALDWIN	0.972	-\$2,500,996	-\$508	MALVERNE	1.213	-\$876,123	-\$518	
		2014-15	2014-15			-\$653,900	-\$193	
Legislative Budget	2013-14	NYS Budget	GEA Loss			-\$2,943,301	-\$406	
School District	CWR	GEA Net Loss	Per Pupil			-\$843,400	-\$544	
BALDWIN	0.972	-\$2,500,996	-\$508			-\$809,492	-\$300	
						-\$517,140	-\$309	
						-\$1,207,647	-\$572	
EAST WILLISTON	2.294	-\$390,777	-\$226	NORTH MERRICK	0.974	-\$639,033	-\$530	
ELMONT	0.828	-\$2,106,005	-\$569	NORTH SHORE	2.122	-\$655,451	-\$241	
FARMINGDALE	1.125	-\$2,723,452	-\$467	OCEANSIDE	1.286	-\$2,399,925	-\$424	
FLORAL PARK	1.293	-\$494,757	-\$319	OYSTER BAY	3.658	-\$303,531	-\$185	
FRANKLIN SQUARE	1.054	-\$741,214	-\$373	PLAINEDGE	0.986	-\$1,293,080	-\$416	
FREEPORT	0.698	-\$4,551,012	-\$661	PLAINVIEW	1.424	-\$1,703,905	-\$352	
GARDEN CITY	2.419	-\$832,634	-\$215	PORT WASHINGTON	2.637	-\$1,035,643	-\$194	
GLEN COVE	1.582	-\$869,723	-\$276	ROCKVILLE CENTER	1.738	-\$514,857	-\$144	
GREAT NECK	3.098	-\$1,319,414	-\$205	ROOSEVELT	0.590	-\$767,083	-\$236	
HEMPSTEAD	0.445	-\$917,277	-\$122	ROSLYN	2.124	-\$697,121	-\$225	
HERRICKS	1.554	-\$1,442,512	-\$370	SEAFORD	1.114	-\$1,175,809	-\$498	
HEWLETT WOODMERE	1.803	-\$1,028,697	-\$343	SEWANHAKA	1.041	-\$4,179,289	-\$505	
HICKSVILLE	1.434	-\$2,432,952	-\$471	SYOSSET	1.949	-\$1,813,622	-\$284	
ISLAND PARK	2.156	-\$226,578	-\$221	UNIONDALE	0.925	-\$2,156,356	-\$328	
ISLAND TREES	0.908	-\$1,620,888	-\$662	V STR THIRTEEN	0.965	-\$844,397	-\$398	
JERICHO	2.554	-\$713,282	-\$242	V STR TWENTY-FOUR	0.921	-\$724,312	-\$658	
LAWRENCE	3.533	-\$1,099,442	-\$378	VALLEY STR CHSD	0.970	-\$2,776,322	-\$597	
LEVITTOWN	0.836	-\$4,104,956	-\$556	VALLEY STR UFSO THIRTY	1.012	-\$221,547	-\$144	
LOCUST VALLEY	3.927	-\$537,214	-\$247	WANTAGH	1.018	-\$1,674,255	-\$532	
LONG BEACH	2.096	-\$2,956,655	-\$828	WEST HEMPSTEAD	1.415	-\$1,306,911	-\$624	
LYNBROOK	1.319	-\$1,058,968	-\$375	WESTBURY	0.783	-\$734,579	-\$151	
Nassau County Totals				-\$80,227,394				-\$397/Pupil



Impact of the GEA 4-Year Nassau County 2014-2015

School District Name	Total 4 Year Loss	School District Name	Total 4 Year Loss	School District Name	Total 4 Year Loss
AMAGANSETT UFSD	-\$170,987	HALF HOLLOW HILLS CSD	-\$18,589,666	PATCHOGUE-MEDFORD UFSD	-\$33,079,939
AMITYVILLE UFSD	-\$12,439,945	HAMPTON BAYS UFSD	-\$2,875,306	PLAINEDGE	-\$6,589,901
BABYLON UFSD	-\$4,423,080	HARBORFIELDS CSD	-\$7,783,967	PLAINVIEW	-\$8,268,380
BALDWIN	-\$12,431,155	HAUPPAUGE UFSD	-\$8,688,672	PORT JEFFERSON UFSD	-\$2,464,648
BAY SHORE UFSD	-\$19,607,858	HEMPSTEAD	-\$16,394,908	PORT WASHINGTON	-\$4,926,950
BAYPORT-BLUE POINT UFSD	-\$7,865,759	HERRICKS	-\$6,891,398	QUOGUE UFSD	-\$173,730

School District Name **Total 4 Year Loss**

BALDWIN UFSD **-\$12,431,155**

BRIDGEHAMPTON UFSD	-\$3,291,185	ISLAND TREES	-\$8,002,158	REMSENBURG-SPEONK UFSD	-\$305,463
BROOKHAVEN-COMSEWOGUE UFSD	-\$15,945,862	ISLIP UFSD	-\$10,523,780	RIVERHEAD CSD	-\$11,462,419
CARLE PLACE	-\$2,944,722	JERICHO	-\$3,433,589	ROCKVILLE CENTER	-\$5,403,022
CENTER MORICHES UFSD	-\$3,339,528	KINGS PARK CSD	-\$9,345,038	ROCKY POINT UFSD	-\$8,936,025
CENTRAL ISLIP UFSD	-\$23,888,726	LAWRENCE	-\$5,739,948	ROOSEVELT	-\$10,543,599
COLD SPRING HARBOR CSD	-\$2,078,521	LEVITTOWN	-\$20,565,081	ROSLYN	-\$3,360,391
COMMACK UFSD	-\$17,049,554	LINDENHURST UFSD	-\$22,298,762	SACHEM CSD	-\$71,187,105
CONNETQUOT CSD	-\$23,633,402	LOCUST VALLEY	-\$2,636,155	SAG HARBOR UFSD	-\$1,105,979
COPIAGUE UFSD	-\$17,784,474	LONG BEACH	-\$13,842,220	SAYVILLE UFSD	-\$13,126,800
DEER PARK UFSD	-\$10,527,875	LONGWOOD CSD	-\$36,787,414	SEAFORD	-\$5,740,220
EAST HAMPTON UFSD	-\$1,892,470	LYNBROOK	-\$5,184,536	SEWANHAKA	-\$20,035,767
EAST ISLIP UFSD	-\$15,786,174	MALVERNE	-\$4,285,552	SHELTER ISLAND UFSD	-\$321,299
EAST MEADOW	-\$19,831,207	MANHASSET	-\$3,164,638	SHOREHAM-WADING RIVER CSD	-\$5,304,073
EAST MORICHES UFSD	-\$2,226,555	MASSAPEQUA	-\$14,411,510	SMITHTOWN CSD	-\$24,563,855
EAST QUOGUE UFSD	-\$710,340	MATTITUCK-CUTCHOGUE UFSD	-\$2,037,817	SOUTH COUNTRY CSD	-\$22,828,313
EAST ROCKAWAY	-\$2,745,848	MERRICK	-\$4,041,880	SOUTH HUNTINGTON UFSD	-\$13,751,654
EAST WILLISTON	-\$1,990,189	MIDDLE COUNTRY CSD	-\$45,255,025	SOUTHAMPTON UFSD	-\$1,721,756
EASTPORT-SOUTH MANOR CSD	-\$8,836,665	MILLER PLACE UFSD	-\$9,554,825	SOUTHOLD UFSD	-\$1,291,803
ELMONT	-\$11,486,683	MINEOLA	-\$3,910,740	SPRINGS UFSD	-\$772,836
ELWOOD UFSD	-\$5,037,386	MONTAUK UFSD	-\$442,683	SYOSSET	-\$8,664,765
FARMINGDALE	-\$13,352,202	MOUNT SINAI UFSD	-\$9,245,561	THREE VILLAGE CSD	-\$24,753,272
FIRE ISLAND UFSD	-\$199,947	NEW HYDE PARK	-\$2,653,678	TUCKAHOE COMMON SD	-\$514,642
FISHERS ISLAND UFSD	-\$150,472	NORTH BABYLON UFSD	-\$22,128,311	UNIONDALE	-\$20,179,234
FLORAL PARK	-\$2,533,824	NORTH BELLMORE	-\$5,912,428	V STR THIRTEEN	-\$4,409,330
FRANKLIN SQUARE	-\$3,737,513	NORTH MERRICK	-\$3,229,974	V STR TWENTY-FOUR	-\$3,639,836
FREEPORT	-\$27,887,301	NORTH SHORE	-\$3,171,665	VALLEY STR CHSD	-\$13,239,477
GARDEN CITY	-\$3,974,147	NORTHPORT-EAST NORTHPORT UFSD	-\$9,162,792	VALLEY STR UFSD THIRTY	-\$2,802,850
GLEN COVE	-\$4,959,187	OCEANSIDE	-\$11,676,205	WANTAGH	-\$8,275,569
GREAT NECK	-\$6,301,779	OYSTER BAY	-\$1,745,311	WEST BABYLON UFSD	-\$17,147,330
GREENPORT UFSD	-\$734,632	OYSTERPONDS UFSD	-\$220,301	WEST HEMPSTEAD	-\$6,235,435
				WEST ISLIP UFSD	-\$15,616,470
				WESTBURY	-\$10,831,089
				WESTHAMPTON BEACH UFSD	-\$1,481,702
				WILLIAM FLOYD UFSD	-\$35,212,053
				WYANDANCH UFSD	-\$6,772,731

Long Island Totals

-\$1,210,646,618

Baldwin Union Free School District



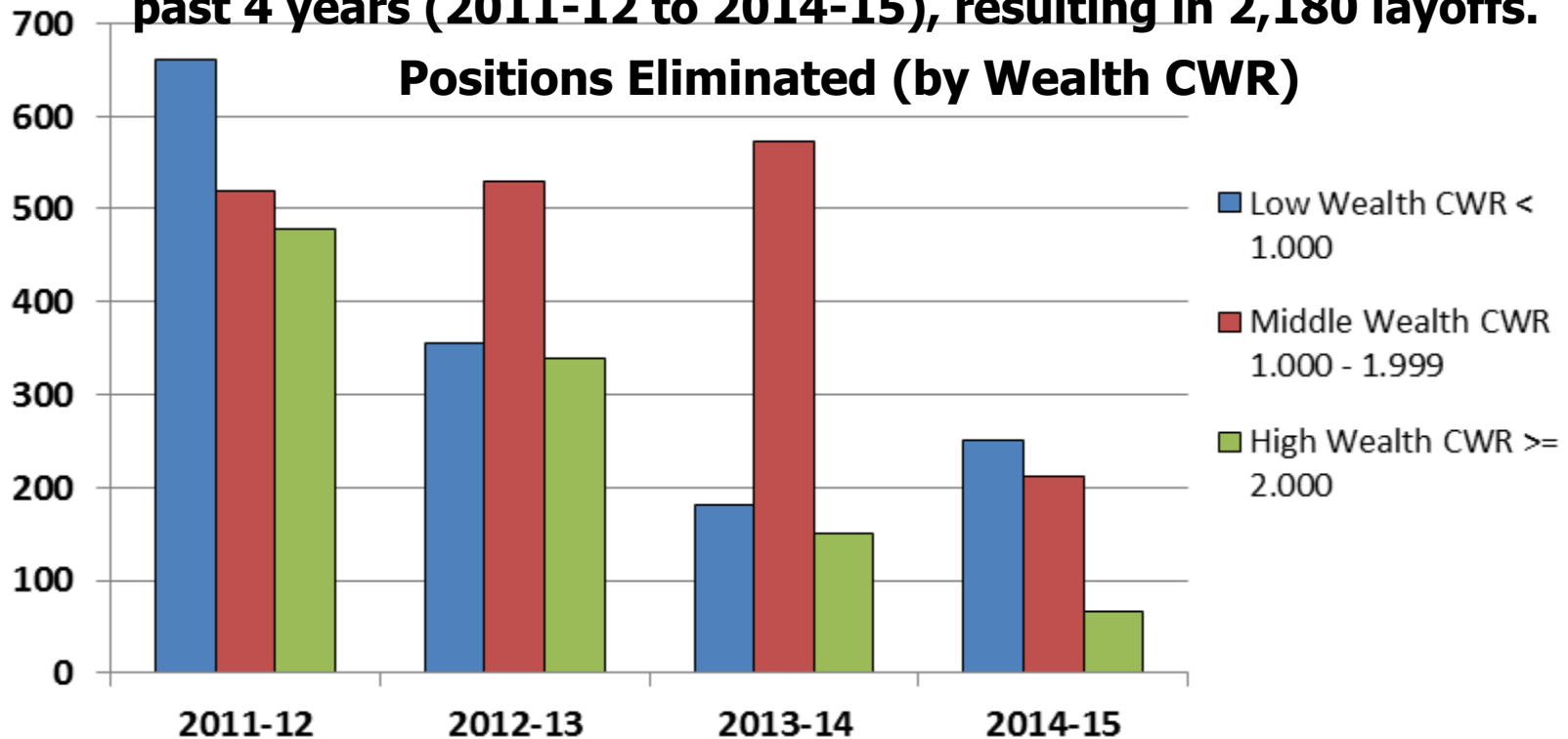
BALDWIN SCHOOLS



2014-15 LIEC Budget Impact Survey Results

Long Island schools have eliminated 4,447 positions in the past 4 years (2011-12 to 2014-15), resulting in 2,180 layoffs.

Positions Eliminated (by Wealth CWR)





Most Recent Unfunded Mandates

- **Part 154 Changes**
- **Common Core**
- **APPR**
- **DASA**
- **Local Assistance Plans for Schools That Don't meet AYP**
- **Academic Intervention Services Plan Implementation**
- **Uniform Violent Incident Reporting System & Data Collection/Reporting**
- **District Wide Information Officer**
- **Auditors**
- **Grades 3-8 Testing, Scoring, Analyzing and Mailing Results, Subs, Paper**
- **Graphing Calculators**
- **Wellness Policies and Implementation**
- **Uniform Voting Dates and 2 Budget Votes**
- **Project SAVE Annual Training**
- **Mentor-Teacher Internship Program**
- **Segregation of Duties – Purchasing Agents, Treasurer, District Clerk**
- **Loan Instructional Computer Hardware/Textbooks/Software to Non-Public Schools**
- **Required Student Body Mass Indexes**
- **Breast and Prostate Cancer Screening**
- **Impartial Hearing – Burden of Proof Shift from Parent to School District**
- **Parentally Placed Students Attending Non-Public Schools**
- **Online Bullying Responsibilities**
- **Affordable Care Act**
- **Residency**



APPR Related Scenario

You are an accountant. You have been in practice for 20 years. You have always done well by your clients, although everyone was not always happy with the outcome of their taxes. In February, two months before tax season, the government changes all of the tax laws, giving you no advance notice, and decides that you are an effective accountant based on the number of clients who receive a refund from the government and are satisfied with the outcome. There is no training to teach you about the new codes and there is no gradual ease into the new laws. They are all changed at once. There is no consideration taken as to whether your clients bring you the necessary documentation to complete the taxes correctly or if they have the necessary information as to what to bring. You are judged immediately based on refund or no refund, satisfied or not satisfied. If some calculation of the satisfaction of your clients does not judge you favorably two years in a row (even though you had 20 years of success), you can lose your job and license.



Responses to Governor Cuomo's Budget Proposal

Brian Curran – New York State Assemblyman

"Governor Andrew Cuomo presented his annual budget proposal last week and was quite harsh with his position on education. Despite increasing state aid to schools by 4.6 percent in his proposed 2015 Executive Budget, the governor is holding that school aid increase hostage in exchange for the passage of his preferred reforms, particularly teacher evaluation and teacher tenure reform, as well as changes to the way in which we intervene with failing school districts. In addition to tying the passage of the reforms to the aid increase, Governor Cuomo has also, for the first time in state history, refused to release preliminary documents that reflect the amount of aid each district would receive under the governor's proposed budget, also known as 'school aid runs.'

I am stunned and disappointed at the aggressiveness of the governor's stance, because our children and their futures should not be used as pawns in the Albany budget chess game. Children come before politics; end of story."



Responses to Governor Cuomo's Budget Proposal

Newsday

“Four Long Island school districts show signs of significant fiscal stress – an increase from the two districts identified last year – according to a new state report that also finds evidence of broader financial strains across the entire Nassau-Suffolk region.

Wyandanch, Lawrence, Copiague and Hempstead all are grappling with ‘Significant’ financial problems reflected in dwindling cash reserves...”



Responses to Governor Cuomo's Budget Proposal

Plattsburgh – Press

“He did not mention reducing or eliminating the Gap Elimination Adjustment, which suggest that, in his estimation, repaying resources withheld from our public schools is a low priority. It’s a mistake to assume that resources don’t matter to our public schools. They do, and our school programs suffer when we assume otherwise.”



Responses to Governor Cuomo's Budget Proposal

According to Comptroller Thomas DiNapoli...

About 13% of school districts across New York are facing some level of fiscal stress.



Expense Side of the Budget

3 Parts:

Administrative

Capital

Program



Total Administrative Budget

BUDGET	PROPOSED BUDGET	DOLLAR CHANGE
2014-2015	2015-2016	
\$11,605,687	\$12,335,552	\$729,865



Board of Education

Function Code: 1010

BUDGET	PROPOSED BUDGET	DOLLAR
2014-2015	2015-2016	CHANGE
\$12,600	\$12,600	\$0



District Clerk & Meetings

Function Code: 1040 & 1060

	BUDGET	PROPOSED BUDGET	DOLLAR
	2014-2015	2015-2016	CHANGE
DISTRICT CLERK	\$60,700	\$61,902	\$1,202
DISTRICT MEETINGS	24,200	53,500	\$29,300
	\$84,900	\$115,402	\$30,502



Chief Administrator

Function Code: 1240

BUDGET	PROPOSED BUDGET	DOLLAR
2014-2015	2015-2016	CHANGE
\$299,700	\$300,980	\$1,280



Business Administration

Function Code: 1310

BUDGET	PROPOSED BUDGET	DOLLAR
2014-2015	2015-2016	CHANGE
\$968,816	\$967,566	(\$1,250)



Auditing

Function Code: 1320

BUDGET	PROPOSED BUDGET	DOLLAR
2014-2015	2015-2016	CHANGE
\$100,000	\$100,000	\$0



Treasurer

Function Code: 1325

BUDGET	PROPOSED BUDGET	DOLLAR
2014-2015	2015-2016	CHANGE
\$14,500	\$14,500	\$0



Legal

Function Code: 1420

BUDGET	PROPOSED BUDGET	DOLLAR
2014-2015	2015-2016	CHANGE
\$150,000	\$150,000	\$0



Human Resources

Function Code: 1430

BUDGET	PROPOSED BUDGET	DOLLAR
2014-2015	2015-2016	CHANGE
\$522,572	\$526,431	\$3,859



Public Information

Function Code: 1480

BUDGET	PROPOSED BUDGET	DOLLAR
2014-2015	2015-2016	CHANGE
\$186,650	\$183,930	(\$2,720)



Unallocated Insurance

Function Code: 1910

BUDGET	PROPOSED BUDGET	DOLLAR
2014-2015	2015-2016	CHANGE
\$610,100	\$647,316	\$37,216



School Association Dues

Function Code: 1920

BUDGET	PROPOSED BUDGET	DOLLAR
2014-2015	2015-2016	CHANGE
\$22,000	\$20,000	(\$2,000)



Administrative Charges BOCES

Function Code: 1981

BUDGET	PROPOSED BUDGET	DOLLAR
2014-2015	2015-2016	CHANGE
\$743,212	\$757,021	\$13,809



Curriculum Development/Supervision

Function Code: 2010

BUDGET	PROPOSED BUDGET	DOLLAR
2014-2015	2015-2016	CHANGE
\$344,050	\$360,357	\$16,307



Supervision Regular School

Function Code: 2020

BUDGET	PROPOSED BUDGET	DOLLAR
2014-2015	2015-2016	CHANGE
\$3,802,646	\$4,540,902	\$738,256



Administrative Salaries

Function Codes: 2250, 2810 and 2815

BUDGET	PROPOSED BUDGET	DOLLAR
2014-2015	2015-2016	CHANGE
\$792,031	\$795,147	\$3,116



Administrative Offices' Benefits

	BUDGET 2014-2015	PROPOSED BUDGET 2015-2016	DOLLAR CHANGE
STATE RETIREMENT	\$336,126	\$396,630	\$60,504
TEACHER RETIREMENT	783,335	606,374	(176,961)
SOCIAL SECURITY	338,331	338,331	0
WORKER COMPENSATION	197,888	100,000	(97,888)
LIFE INSURANCE	15,500	15,500	0
UNEMPLOYMENT INSURANCE	17,247	15,000	(2,247)
DISABLITY INSURANCE	8,500	8,500	0
HOSPITAL,MEDICAL & DENTAL	1,254,983	1,363,065	108,082
	\$2,951,910	\$2,843,400	(\$108,510)



Total Capital Budget

BUDGET	PROPOSED BUDGET	DOLLAR CHANGE
2014-2015	2015-2016	
\$16,010,321	\$16,290,925	\$280,604



Operation

Function Code: 1620

	BUDGET	BUDGET	DOLLAR
	2014-2015	2015-2016	CHANGE
SALARIES	\$4,248,541	\$4,347,395	\$98,854
EQUIPMENT	70,369	70,369	\$0
CONTRACTUAL	1,875,045	2,077,180	\$202,135
SUPPLIES	196,000	201,000	\$5,000
	\$6,389,955	\$6,695,944	\$305,989



Maintenance

Function Code: 1621

	BUDGET	BUDGET	DOLLAR
	2014-2015	2015-2016	CHANGE
SALARIES	\$974,065	\$981,525	\$7,460
CONTRACTUAL	270,490	290,490	20,000
SUPPLIES	232,500	247,935	15,435
	\$1,477,055	\$1,519,950	\$42,895



Security

Function Code: 1622

	BUDGET 2014-2015	PROPOSED BUDGET 2015-2016	DOLLAR CHANGE	
SALARIES	\$565,396	\$591,662	\$26,266	
CONTRACTUAL	369,754	392,154	22,400	
SUPPLIES	13,385	22,018	8,633	
	\$948,535	\$1,005,834	\$57,299	



Capital Benefits

	BUDGET 2014-2015	PROPOSED BUDGET 2015-2016	DOLLAR CHANGE
STATE RETIREMENT	\$1,171,132	\$958,152	(\$212,980)
SOCIAL SECURITY	421,031	421,031	0
WORKERS COMPENSATION	411,712	411,712	0
LIFE INSURANCE	4,500	4,500	0
UNEMPLOYMENT INSURANCE	32,550	20,000	(12,550)
HOSPITAL, MEDICAL, DENTAL	1,291,621	1,414,709	123,088
	\$3,332,546	\$3,230,104	(\$102,442)



Transfer to Debt Service

Function Code: 9901

BUDGET 2014-2015	PROPOSED BUDGET 2015-2016	DOLLAR CHANGE
\$3,862,230	\$3,839,093	(\$23,137)



Capital Projects

- There are no capital projects budgeted in the 2015-2016 budget.
- There will be a separate proposition requesting voter approval to create a capital reserve fund to fund future capital projects.



Rules for Contingency Budget

- If the budget is defeated twice, pursuant to NYS Tax Cap legislation, there can be no increase in the tax levy – **0.0%**.
- A defeated budget may require reductions of **approximately** \$1.3 million.
- These reductions **may** impact: Full day kindergarten, sports, clubs, equipment, supplies, and/or cuts in staff.



What is the Purpose of a School Budget?





Questions on the Budget? We want you to be informed.

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