



MASSAPEQUA PUBLIC SCHOOLS

BUDGET DISCUSSION 3

MARCH 23, 2017

		PROPOSED
<u>EXPENDITURE SUMMARY</u>		<u>2017 / 2018 BUDGET</u>
<u>GENERAL SUPPORT</u>		
	BOARD OF EDUCATION	\$128,179
	SUPERINTENDENT'S OFFICE	\$397,081
FEB	BUSINESS ADMINISTRATION - FINANCE	\$1,335,050
2	PERSONNEL / PUBLIC INFO / LEGAL	\$1,075,058
2017	FACILITIES SERVICES	\$11,450,590
	POSTAGE / PRINT / INSURANCE / BOCES	<u>\$2,589,712</u>
	TOTAL GENERAL SUPPORT	\$16,975,670
<u>INSTRUCTION</u>		
	CURRICULUM DEV. & SUPERVISION	\$6,344,493
MARCH	REGULAR SCHOOL K-12	\$67,527,571
16	SPECIAL EDUCATION PROGRAMS	\$24,685,821
2017	OCCUPATIONAL EDUCATION	\$3,861,571
	CONTINUING ED & SUMMER SCHOOL	\$577,851
	INSTRUCTIONAL MEDIA & LIBRARIES	\$6,789,674
	PUPIL SERVICES	<u>\$7,519,080</u>
	TOTAL INSTRUCTION	\$117,306,061
	PUPIL TRANSPORTATION	\$10,045,756
FEB	COMMUNITY SERVICES	\$554,526
2	EMPLOYEE BENEFITS	\$42,903,462
2017	DEBT SERVICE	\$6,454,026
	SPECIAL EDUCATION / SCHOOL LUNCH TRANSFER	<u>\$380,000</u>
		\$60,337,770
	<u>TOTAL GENERAL FUND BUDGET</u>	\$194,619,501
<u>REVENUE SUMMARY</u>		
	TAX LEVY	\$156,090,323
	PAYMENT IN LIEU OF TAXES - PILOT	\$2,973,499
MARCH	LOCAL REVENUE	\$3,272,692
16	STATE AID	\$29,057,987
2017	USE OF RESERVES	\$2,375,000
	DESIGNATED FUND BALANCE	<u>\$850,000</u>
	<u>TOTAL GENERAL FUND REVENUE</u>	\$194,619,501

MASSAPEQUA SCHOOLS

FINANCIAL FACTS

☐ FINANCIAL PLANS ADOPTED BY BOE:

January, 2000....February, 2008....April, 2015

☐ 2016/17 – TAXES REDUCED BY OVER \$1,800,000 - SAME BUDGET AMOUNT FOR 2014/15....2015/16....2016/17

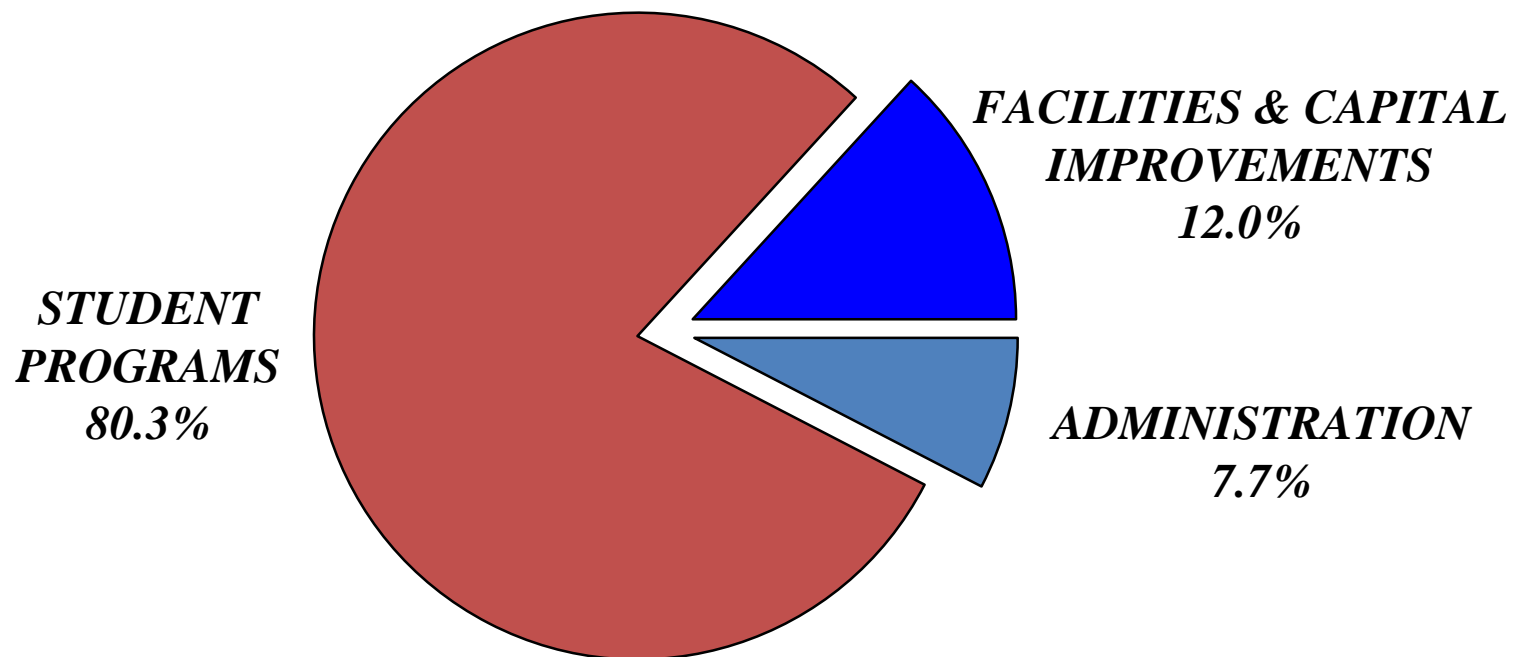
☐ COMPLIANCE WITH NYS TAX FREEZE PROGRAM

☐ GOOD STANDING ON NYS COMPTROLLERS - FISCAL STRESS MONITORING REPORT

☐ EXCELLENT MOODY'S INVESTMENT RATING OF Aa1

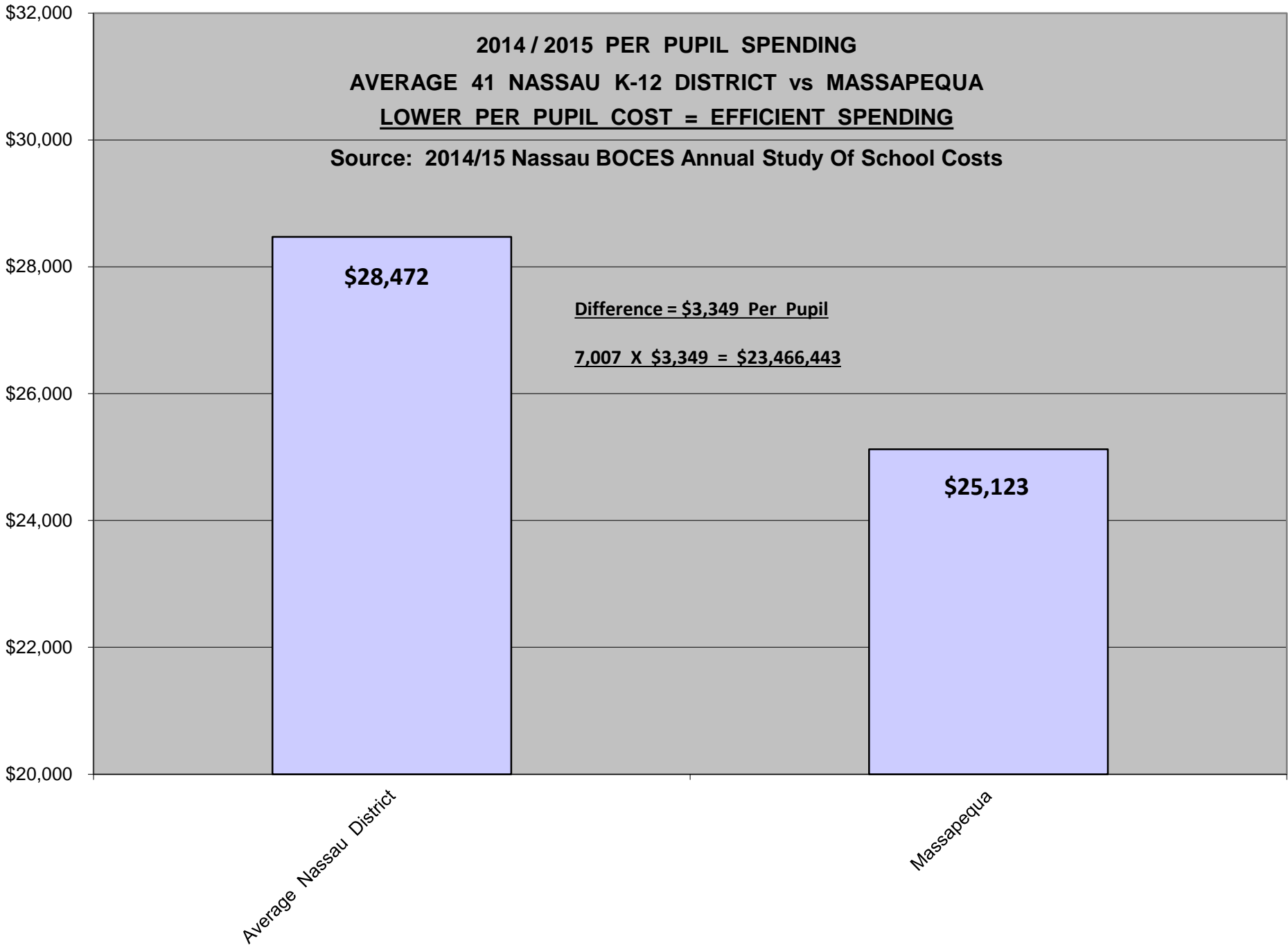
MASSAPEQUA PUBLIC SCHOOLS

ALLOCATION OF RESOURCES



2014 / 2015 PER PUPIL SPENDING
AVERAGE 41 NASSAU K-12 DISTRICT vs MASSAPEQUA
LOWER PER PUPIL COST = EFFICIENT SPENDING

Source: 2014/15 Nassau BOCES Annual Study Of School Costs



MASSAPEQUA SCHOOLS RECOGNITION & AWARDS

- College Boards

- * Massapequa HS Advanced Placement AP Honor Roll - 2011**
- * Massapequa HS Advanced Placement AP Honor Roll - 2013**

- Newsweek Top 500

- * Massapequa HS - National Top 500 High School - 2016**

- US Department Of Education

- * East Lake Elementary - Awarded Blue Ribbon School - 2005**
- * Massapequa HS - Nominated Blue Ribbon School - 2016**

- NYS Public High School Athletic Association

- * Massapequa HS - School Of Distinction Award - Scholar Athletes**

- NYS School Music Association

- * Massapequa School District - Presidential Citation Award - 2016**

MASSAPEQUA PUBLIC SCHOOLS

**BUDGET
2016 / 2017**

**PROPOSED BUDGET
2017 / 2018**

EXPENDITURE & REVENUE SUMMARY

GENERAL SUPPORT	\$ 17,078,323	\$ 16,975,670	-0.60%
INSTRUCTION	\$ 113,616,213	\$ 117,306,061	3.25%
PUPIL TRANSPORTATION	\$ 9,592,056	\$ 10,045,756	4.73%
COMMUNITY SERVICES	\$ 535,575	\$ 554,526	3.54%
EMPLOYEE BENEFITS	\$ 42,129,660	\$ 42,903,462	1.84%
DEBT SERVICE	\$ 6,444,332	\$ 6,454,026	0.15%
SPECIAL ED & SCHOOL LUNCH TFD	\$ 350,000	\$ 380,000	8.57%

TOTAL GENERAL FUND BUDGET **\$ 189,746,159** **\$ 194,619,501** **2.57%**

TAX LEVY	\$ 152,455,005	\$ 156,090,323	2.38%
PAYMENTS IN LIEU OF TAXES (PILOT)	\$ 2,937,129	\$ 2,973,499	1.24%
LOCAL REVENUE	\$ 4,316,485	\$ 3,272,692	-24.18%
STATE AID	\$ 29,110,176	\$ 29,057,987	-0.18%
USE OF RESERVES	\$ 500,000	\$ 2,375,000	375.00%
DESIGNATED FUND BALANCE	\$ 427,364	\$ 850,000	98.89%

TOTAL GENERAL FUND REVENUE **\$ 189,746,159** **\$ 194,619,501** **2.57%**

SUMMARY OF 2017 / 18 BUDGET AS OF MARCH 16, 2017

- CONTINUE TO PROVIDE ALL PROGRAMS AND SERVICES**
- ENHANCED ELEMENTARY PROGRAMS – K-Art, Music, Library; Math / Reading Supports; FLES; STEAM; Mobile Tech Gr. 3-5**
- ENHANCED SECONDARY PROGRAMS – AP Offerings/Capstone; Hofstra Partnership; Studio Art; 6th Grade Program at Berner MS**
- ENHANCED DISTRICT SECURITY – Summer Rec Pgm & Berner MS**
- BUDGET INCREASE = 2.57% - Zero Increase For 15/16 & 16/17**
- TAX LEVY BELOW TAX CAP LIMITS - Taxes Reduced 16/17 = -1.2%**

APRIL 6th - BOARD OF EDUCATION ADOPTS BUDGET
MAY 4th - PUBLIC BUDGET HEARING
MAY 16th - PUBLIC BUDGET VOTE

		STAFF	2015-16	2016-17	2017-18	DOLLAR	PERCENT	
	CATEGORY	FTE	ACTUAL	BUDGET	RECOMMENDED	CHANGE	CHANGE	
LINE #								LINE #
	<u>GENERAL SUPPORT</u>							
	<u>BOARD OF EDUCATION</u>							
1	Non-Instructional Salaries	.5+PT	\$33,455	\$34,374	\$34,769	\$395	1.15%	1
2	Contractual Expenses		\$827	\$5,000	\$5,000	\$0	0.00%	2
3	Supplies		\$3,764	\$3,000	\$3,000	\$0	0.00%	3
	SUB-TOTAL BD. OF EDUCATION		\$38,046	\$42,374	\$42,769	\$395	0.93%	
	<u>DISTRICT CLERK</u>							
4	Salaries	PT	\$9,000	\$9,000	\$9,000	\$0	0.00%	4
5	Equipment		\$0	\$500	\$500	\$0	0.00%	5
	<u>DISTRICT MEETINGS</u>							
6	Contractual		\$22,050	\$46,710	\$46,710	\$0	0.00%	6
7	Supplies		\$6,206	\$29,200	\$29,200	\$0	0.00%	7
	SUB-TOTAL DISTRICT MEETINGS		\$28,256	\$75,910	\$75,910	\$0	0.00%	
	TOTAL BOARD OF EDUCATION		\$75,302	\$127,784	\$128,179	\$395	0.31%	
	<u>SUPERINTENDENT'S OFFICE</u>							
8	Professional Salary	1	\$256,642	\$241,638	\$253,720	\$12,082	5.00%	8
9	Clerical Salaries	1.5	\$99,703	\$104,888	\$106,061	\$1,173	1.12%	9
10	Equipment		\$0	\$3,500	\$3,500	\$0	0.00%	10
11	Contractual Expenses		\$13,730	\$26,800	\$30,800	\$4,000	14.93%	11
12	Supplies		\$3,067	\$3,000	\$3,000	\$0	0.00%	12
	TOTAL SUPERINTENDENT'S OFFICE		\$373,142	\$379,826	\$397,081	\$17,255	4.54%	
	<u>BUSINESS ADMINISTRATION - FINANCE</u>							
13	Professional Salaries	2	\$371,176	\$352,231	\$367,116	\$14,885	4.23%	13
14	Non-Instructional Salaries	11	\$690,746	\$713,133	\$718,203	\$5,070	0.71%	14
15	Equipment		\$10,946	\$2,000	\$2,000	\$0	0.00%	15
16	Contractual Expenses		\$134,902	\$26,500	\$26,500	\$0	0.00%	16
17	Supplies		\$9,673	\$10,500	\$10,500	\$0	0.00%	17
18	BOCES Services		\$77,877	\$72,000	\$75,000	\$3,000	4.17%	18
	SUBTOTAL BUSINESS ADMINISTRATION		\$1,295,320	\$1,176,364	\$1,199,319	\$22,955	1.95%	

		STAFF	2015-16	2016-17	2017-18	DOLLAR	PERCENT	
	CATEGORY	FTE	ACTUAL	BUDGET	RECOMMENDED	CHANGE	CHANGE	
LINE #								LINE #
	<u>AUDIT / FINANCIAL REPORTING</u>							
19	Claims / Internal Auditor		\$63,172	\$67,837	\$69,194	\$1,357	2.00%	19
20	External Auditor		\$40,600	\$46,360	\$47,287	\$927	2.00%	20
	SUBTOTAL AUDITING		\$103,772	\$114,197	\$116,481	\$2,284	2.00%	
	<u>DISTRICT TREASURER</u>							
21	Dist. Treasurer Salary		\$7,500	\$7,500	\$8,250	\$750	10.00%	21
22	Contractual Expenses		\$8,520	\$11,000	\$11,000	\$0	0.00%	22
	SUBTOTAL DISTRICT TREASURER		\$16,020	\$18,500	\$19,250	\$750	4.05%	
	TOTAL FINANCE		<u>\$1,415,112</u>	<u>\$1,309,061</u>	<u>\$1,335,050</u>	<u>\$25,989</u>	<u>1.99%</u>	
	<u>LEGAL SERVICES</u>							
23	Legal Services / Settlements / Judgments		\$312,690	\$375,000	\$375,000	\$0	0.00%	23
	SUBTOTAL - LEGAL SERVICES		\$312,690	\$375,000	\$375,000	\$0	0.00%	
	<u>HUMAN RESOURCES OFFICE</u>							
24	Professional Salary	1	\$155,894	\$152,651	\$180,000	\$27,349	17.92%	24
25	Clerical Salaries	1	\$63,778	\$66,899	\$67,677	\$778	1.16%	25
26	Equipment		\$0	\$2,500	\$2,500	\$0	0.00%	26
27	Contractual Expenses		\$120,618	\$250,000	\$225,000	(\$25,000)	-10.00%	27
28	Supplies		\$1,778	\$11,000	\$11,000	\$0	0.00%	28
29	BOCES (NIS, NYSED Certification)		\$39,783	\$48,000	\$48,000	\$0	0.00%	29
	SUBTOTAL - HUMAN RESOURCES		\$381,851	\$531,050	\$534,177	\$3,127	0.59%	
	<u>PUBLIC INFORMATION</u>							
30	Professional Salaries		\$0	\$0	\$0	\$0		30
31	Clerical Salaries		\$39,899	\$39,607	\$0	(\$39,607)	-100.00%	31
32	BOCES Public Relations/Web Design/Parent Link		\$96,261	\$92,000	\$165,381	\$73,381	79.76%	32
33	Supplies		\$225	\$500	\$500	\$0	0.00%	33
34	Contractual		\$0	\$1,250	\$0	(\$1,250)	-100.00%	34
35	Equipment		\$0	\$500	\$0	(\$500)	-100.00%	35
	SUBTOTAL - PUBLIC INFORMATION		\$136,385	\$133,857	\$165,881	\$32,024	23.92%	
	TOTAL LEGAL / PERS. / PUBLIC INFO.		<u>\$830,926</u>	<u>\$1,039,907</u>	<u>\$1,075,058</u>	<u>\$35,151</u>	<u>3.38%</u>	

		STAFF	2015-16	2016-17	2017-18	DOLLAR	PERCENT	
	CATEGORY	FTE	ACTUAL	BUDGET	RECOMMENDED	CHANGE	CHANGE	
LINE #								LINE #
	<u>FACILITIES / SECURITY SERVICES</u>							
36	Salaries - Administrative & Clerical	4	\$278,616	\$308,724	\$353,596	\$44,872	14.53%	36
37	In-House Security Officers	P/T	\$731,959	\$605,000	\$665,000	\$60,000	9.92%	37
	<u>PLANT OPERATIONS</u>							
38	Custodial Salaries	78+P/T	\$4,589,573	\$4,942,463	\$5,006,067	\$63,604	1.29%	38
39	Equipment & Training		\$105,131	\$100,000	\$100,000	\$0	0.00%	39
	<u>PLANT OPS. - CONTRACTUAL</u>							
40	Telephone		\$32,002	\$60,000	\$50,000	(\$10,000)	-16.67%	40
41	Water		\$39,992	\$52,000	\$49,000	(\$3,000)	-5.77%	41
41a	Nassau County Sewer Fee/Tax		\$0	\$0	\$0	\$0		
42	Sanitation, Alarm, Pest Control, Uniforms		\$317,471	\$298,500	\$303,500	\$5,000	1.68%	42
43	SED Mandated Inspections		\$31,687	\$56,000	\$56,000	\$0	0.00%	43
44	Gas & Electric		\$1,683,700	\$2,550,000	\$2,280,000	(\$270,000)	-10.59%	44
45	Fuel Oil		\$81,666	\$225,000	\$115,000	(\$110,000)	-48.89%	45
46	Repair of Equipment		\$39,015	\$50,000	\$50,000	\$0	0.00%	46
	SUBTOTAL CONTRACT EXPENSES		\$2,225,533	\$3,291,500	\$2,903,500	(\$388,000)	-11.79%	
47	Custodial Supplies		\$353,596	\$290,000	\$300,000	\$10,000	3.45%	47
48	BOCES - Health & Safety / Security Mgmt.		\$70,000	\$78,100	\$78,100	\$0	0.00%	48
	SUBTOTAL - PLANT OPERATIONS		\$8,354,408	\$9,615,787	\$9,406,263	(\$209,524)	-2.18%	
	<u>PLANT MAINTENANCE</u>							
49	Maintenance & Grounds Salaries	16 + P/T	\$1,009,889	\$1,103,754	\$1,151,827	\$48,073	4.36%	49
50	Building Repair & Renovations		\$1,458,843	\$455,000	\$455,000	\$0	0.00%	50
51	Grounds Repair & Renovations		\$239,439	\$250,000	\$250,000	\$0	0.00%	51
52	Maintenance Supplies		\$164,874	\$170,000	\$170,000	\$0	0.00%	52
	SUBTOTAL - PLANT MAINTENANCE		\$2,873,045	\$1,978,754	\$2,026,827	\$48,073	2.43%	
53	Long Range Plan Initiative		\$295	\$7,500	\$7,500	\$0	0.00%	53
54	Architectural Planning		\$5,700	\$10,000	\$10,000	\$0	0.00%	54
	TOTAL - FACILITIES SERVICES		<u>\$11,233,448</u>	<u>\$11,612,041</u>	<u>\$11,450,590</u>	<u>(\$161,451)</u>	<u>-1.39%</u>	
	<u>PRINTING & MAILING</u>							
55	District Postage, UPS, Fed Ex.		\$86,714	\$103,000	\$103,000	\$0	0.00%	55
56	District-Wide Copying / Forms		\$347,567	\$391,725	\$350,000	(\$41,725)	-10.65%	56
	<u>SPECIAL ITEMS</u>							
57	General Insurance		\$1,018,176	\$1,025,000	\$1,055,750	\$30,750	3.00%	57
58	School Association Dues		\$23,155	\$24,000	\$24,000	\$0	0.00%	58
59	Research / Residency Investigation		\$23,083	\$36,500	\$36,500	\$0	0.00%	59
60	BOCES Administrative Charges		\$1,066,254	\$1,029,479	\$1,020,462	(\$9,017)	-0.88%	60
	TOTAL - SPECIAL ITEMS		<u>\$2,130,668</u>	<u>\$2,114,979</u>	<u>\$2,136,712</u>	<u>\$21,733</u>	<u>1.03%</u>	
	<u>GRAND TOTAL - GENERAL SUPPORT</u>		<u>\$16,492,879</u>	<u>\$17,078,323</u>	<u>\$16,975,670</u>	<u>(\$102,653)</u>	<u>-0.60%</u>	

		STAFF	2015-16	2016-17	2017-18	DOLLAR	PERCENT	
	CATEGORY	FTE	ACTUAL	BUDGET	RECOMMENDED	CHANGE	CHANGE	
LINE #								LINE #
	<u>INSTRUCTION</u>							
	<u>CURRICULUM DEVELOPMENT</u>							
61	Professional Salary	2	\$359,345	\$356,064	\$366,682	\$10,618	2.98%	61
62	Clerical Salaries	2	\$125,063	\$129,961	\$131,505	\$1,544	1.19%	62
63	Equipment		\$0	\$1,000	\$1,000	\$0	0.00%	63
64	Contractual Expenses		\$14,978	\$15,000	\$15,000	\$0	0.00%	64
65	Supplies		\$15,997	\$26,000	\$26,000	\$0	0.00%	65
66	BOCES Curriculum Development / Implementation		\$141,859	\$135,000	\$135,000	\$0	0.00%	66
	SUBTOTAL - CURRICULUM DEVELOPMENT		\$657,242	\$663,025	\$675,187	\$12,162	1.83%	
	<u>BUILDING / PROGRAM SUPERVISION</u>							
67	Salaries (Principals & Program Adm)	22	\$3,351,887	\$3,574,619	\$3,633,057	\$58,438	1.63%	67
68	Clerical Salaries	33.5 & PT	\$1,925,712	\$1,955,309	\$1,869,164	(\$86,145)	-4.41%	68
69	Contractual Expenses		\$2,237	\$12,500	\$12,500	\$0	0.00%	69
70	Supplies		\$26,206	\$38,385	\$38,385	\$0	0.00%	70
	SUBTOTAL - SUPERVISION		\$5,306,042	\$5,580,813	\$5,553,106	(\$27,707)	-0.50%	
	<u>INSERVICE TRAINING</u>							
71	Inservice Salaries Instructional		\$1,579	\$20,000	\$20,000	\$0	0.00%	71
72	Contractual Expenses		\$86,052	\$70,000	\$70,000	\$0	0.00%	72
73	Supplies		\$1,195	\$1,200	\$1,200	\$0	0.00%	73
74	BOCES Inservice		\$7,026	\$25,000	\$25,000	\$0	0.00%	74
	SUBTOTAL - INSERVICE TRAINING		\$95,852	\$116,200	\$116,200	\$0	0.00%	
	TOTAL - CURRICULUM DEV. & SUPERVISION		\$6,059,136	\$6,360,038	\$6,344,493	(\$15,545)	-0.24%	

		STAFF	2015-16	2016-17	2017-18	DOLLAR	PERCENT	
	CATEGORY	FTE	ACTUAL	BUDGET	RECOMMENDED	CHANGE	CHANGE	
LINE #								LINE #
	<u>TEACHING - REGULAR PROGRAM</u>							
75	SALARIES K-5	221.5	\$28,728,836	\$28,797,272	\$26,571,421	(\$2,225,851)	-7.73%	75
76	SALARIES 6-12	301.7	\$29,462,508	\$29,035,653	\$34,056,030	\$5,020,377	17.29%	76
77	Salaries - Substitute Teachers		\$1,830,214	\$2,100,000	\$2,100,000	\$0	0.00%	77
78	Salaries - Monitors	Hourly	\$1,575,175	\$1,652,000	\$1,731,170	\$79,170	4.79%	78
79	Instructional Equipment		\$157,938	\$317,741	\$218,886	(\$98,855)	-31.11%	79
80	Contractual Expenses		\$361,788	\$326,000	\$364,100	\$38,100	11.69%	80
81	Instructional Supplies		\$890,056	\$553,387	\$559,853	\$6,466	1.17%	81
82	Contractual Tuition-Homebound		\$128,664	\$125,000	\$125,000	\$0	0.00%	82
83	Textbooks		\$1,682,837	\$559,722	\$556,111	(\$3,611)	-0.65%	83
84	BOCES Services		\$1,007,259	\$2,682,588	\$1,245,000	(\$1,437,588)	-53.59%	84
	TOTAL - REGULAR PROGRAMS		<u>\$65,825,275</u>	<u>\$66,149,363</u>	<u>\$67,527,571</u>	<u>\$1,378,208</u>	<u>2.08%</u>	
	<u>TEACHING - SPECIAL EDUCATION PROGRAM</u>							
85	Salaries - Instructional	236.1	\$12,654,094	\$12,835,912	\$14,136,278	\$1,300,366	10.13%	85
86	Salaries - Clerical	6.5+PT	\$312,820	\$292,073	\$347,543	\$55,470	18.99%	86
87	Equipment		\$36,968	\$40,000	\$40,000	\$0	0.00%	87
88	Contractual Expenses		\$2,003,621	\$2,475,000	\$2,475,000	\$0	0.00%	88
89	Supplies		\$62,280	\$64,000	\$64,000	\$0	0.00%	89
90	Tuition - Special Education Schools		\$1,820,214	\$1,975,000	\$2,340,000	\$365,000	18.48%	90
91	Textbooks		\$147,693	\$44,000	\$44,000	\$0	0.00%	91
92	BOCES tuition		\$5,405,093	\$5,000,000	\$5,239,000	\$239,000	4.78%	92
	TOTAL - SPECIAL EDUCATION PROGRAMS		<u>\$22,442,783</u>	<u>\$22,725,985</u>	<u>\$24,685,821</u>	<u>\$1,959,836</u>	<u>8.62%</u>	

		STAFF	2015-16	2016-17	2017-18	DOLLAR	PERCENT	
	CATEGORY	FTE	ACTUAL	BUDGET	RECOMMENDED	CHANGE	CHANGE	
LINE #								LINE #
	<u>OCCUPATIONAL EDUCATION</u>							
94	Salaries - Occ. Ed. Teachers	22.9	\$2,364,107	\$2,583,808	\$2,482,571	(\$101,237)	-3.92%	94
95	Equipment		\$7,967	\$13,500	\$13,500	\$0	0.00%	95
96	Contractual Expenses		\$347	\$1,500	\$1,500	\$0	0.00%	96
97	Supplies		\$57,544	\$49,000	\$49,000	\$0	0.00%	97
98	Textbooks		\$4,413	\$5,000	\$5,000	\$0	0.00%	98
99	Tuition - Voc. Ed. Levittown		\$555,976	\$625,000	\$610,000	(\$15,000)	-2.40%	99
100	BOCES (Occ.Ed / Cul Arts)		\$611,622	\$725,000	\$700,000	(\$25,000)	-3.45%	100
	TOTAL - OCCUPATIONAL EDUCATION		<u>\$3,601,976</u>	<u>\$4,002,808</u>	<u>\$3,861,571</u>	<u>(\$141,237)</u>	<u>-3.53%</u>	
	<u>CONTINUING EDUCATION</u>							
101	Salaries - Cont. Ed. Teachers	PT	\$42,581	\$43,500	\$44,500	\$1,000	2.30%	101
102	Salaries - Cont. Ed. Clerical	PT	\$11,498	\$12,300	\$12,550	\$250	2.03%	102
103	Equipment - Cont. Ed.		\$0	\$0	\$0	\$0		103
104	Contractual Expenses - Cont. Ed.		\$124,002	\$140,000	\$140,000	\$0	0.00%	104
105	Supplies - Cont. Ed.		\$643	\$800	\$800	\$0	0.00%	105
	SUBTOTAL - CONTINUING EDUCATION		\$178,724	\$196,600	\$197,850	\$1,250	0.64%	
	<u>SUMMER SCHOOL</u>							
106	Salaries - Sec. SS Teachers	PT	\$28,352	\$36,001	\$36,001	\$0	0.00%	106
107	Salaries - Sec. SS Clerical	PT	\$0	\$0	\$0	\$0		107
108	Contrac. Exp. - Sec. SS (Prnt/DrvEd)		\$21,600	\$23,000	\$23,000	\$0	0.00%	108
109	Supplies - Sec. SS		\$467	\$1,000	\$1,000	\$0	0.00%	109
110	Salaries - Elem SS Teachers	PT	\$0	\$0	\$0	\$0		110
111	Salaries - Elem SS Clerical	PT	\$0	\$0	\$0	\$0		111
112	Supplies - Elem SS		\$0	\$0	\$0	\$0		112
113	Summer School Contractual BOCES		\$300,200	\$310,000	\$320,000	\$10,000	3.23%	113
	TOTAL SUMMER SCHOOL		\$350,619	\$370,001	\$380,001	\$10,000	2.70%	
	TOTAL - CONT. ED. & SUMMER SCHOOL		<u>\$529,343</u>	<u>\$566,601</u>	<u>\$577,851</u>	<u>\$11,250</u>	<u>1.99%</u>	

		STAFF	2015-16	2016-17	2017-18	DOLLAR	PERCENT	
	CATEGORY	FTE	ACTUAL	BUDGET	RECOMMENDED	CHANGE	CHANGE	
LINE #								LINE #
	<u>INSTRUCTIONAL MEDIA - LIBRARIES</u>							
114	Salaries - Librarians	13	\$1,427,733	\$1,474,124	\$1,461,023	(\$13,101)	-0.89%	114
115	Salaries - Clerical Assistant		\$0	\$10,350	\$0	(\$10,350)	-100.00%	115
116	Equipment		\$0	\$5,000	\$5,000	\$0	0.00%	116
117	Books		\$46,558	\$48,660	\$48,660	\$0	0.00%	117
118	Supplies		\$18,400	\$13,070	\$13,070	\$0	0.00%	118
119	Library Auto and BOCES Online Database		\$46,719	\$56,088	\$56,088	\$0	0.00%	119
	SUBTOTAL - INSTRUCTIONAL MEDIA		\$1,539,410	\$1,607,292	\$1,583,841	(\$23,451)	-1.46%	
	<u>COMPUTER ASSISTED INSTRUCTION</u>							
120	Instructional Salaries	19	\$1,216,225	\$1,228,617	\$1,289,308	\$60,691	4.94%	120
121	Non-Instructional Salaries	2	\$159,612	\$138,952	\$114,005	(\$24,947)	-17.95%	121
122	Equipment		\$183,429	\$392,050	\$397,237	\$5,187	1.32%	122
123	Contractual Expense		\$108,765	\$141,400	\$179,500	\$38,100	26.94%	123
124	Supplies		\$237,497	\$204,500	\$228,800	\$24,300	11.88%	124
125	Computer Software		\$62,019	\$88,197	\$142,861	\$54,664	61.98%	125
126	BOCES		\$3,190,417	\$2,995,450	\$2,854,122	(\$141,328)	-4.72%	126
	SUBTOTAL COMPUTER ASST. INSTRUCTION		\$5,157,964	\$5,189,166	\$5,205,833	\$16,667	0.32%	
	TOTAL - INSTRUCTIONAL MEDIA		\$6,697,374	\$6,796,458	\$6,789,674	(\$6,784)	-0.10%	
	<u>PUPIL SERVICES</u>							
	<u>GUIDANCE - REGULAR SCHOOL</u>							
127	Salaries	21	\$1,967,348	\$2,051,457	\$2,293,889	\$242,432	11.82%	127
128	Salaries - Clerical	6+PT	\$320,958	\$332,794	\$339,821	\$7,027	2.11%	128
129	Equipment		\$0	\$2,000	\$1,500	(\$500)	-25.00%	129
130	Contrac. Exp. (Bks/Conf/Reprs/Microf)		\$0	\$9,000	\$7,500	(\$1,500)	-16.67%	130
131	Supplies		\$842	\$1,530	\$1,530	\$0	0.00%	131
132	BOCES Guidance Information Services		\$12,920	\$12,933	\$12,933	\$0	0.00%	132
	SUBTOTAL - GUIDANCE		\$2,302,068	\$2,409,714	\$2,657,173	\$247,459	10.27%	

		STAFF	2015-16	2016-17	2017-18	DOLLAR	PERCENT	
	CATEGORY	FTE	ACTUAL	BUDGET	RECOMMENDED	CHANGE	CHANGE	
LINE #								LINE #
	<u>HEALTH SERVICES</u>							
133	Salaries - School Nurses	13	\$725,481	\$691,925	\$769,762	\$77,837	11.25%	133
134	Equipment		\$0	\$1,000	\$1,000	\$0	0.00%	134
135	Contractual Exp.		\$389,946	\$405,000	\$410,000	\$5,000	1.23%	135
136	Supplies		\$14,540	\$13,500	\$14,250	\$750	5.56%	136
137	BOCES Health Services		\$37,765	\$38,250	\$38,250	\$0	0.00%	137
	SUBTOTAL - HEALTH SERVICES		\$1,167,732	\$1,149,675	\$1,233,262	\$83,587	7.27%	
	<u>PSYCHOLOGICAL SERVICES</u>							
138	Salaries - Psychologists	14.5	\$1,585,131	\$1,584,172	\$1,694,333	\$110,161	6.95%	138
139	Salary - Clerical	1	\$44,381	\$47,669	\$49,002	\$1,333	2.80%	139
140	Equipment		\$0	\$1,200	\$1,200	\$0	0.00%	140
141	Contractual Expenses		\$5,179	\$5,500	\$5,500	\$0	0.00%	141
142	Supplies		\$17,928	\$17,000	\$17,000	\$0	0.00%	142
	SUBTOTAL - PSYCHOLOGISTS		\$1,652,619	\$1,655,541	\$1,767,035	\$111,494	6.73%	
	<u>SOCIAL WORK SERVICES</u>							
143	Salaries - Social Workers	3.7	\$414,811	\$435,515	\$446,469	\$10,954	2.52%	143
144	Social Work Contractual		\$139,329	\$170,000	\$170,000	\$0	0.00%	144
	SUBTOTAL - SOCIAL WORK		\$554,140	\$605,515	\$616,469	\$10,954	1.81%	
	<u>INTERSCHOLASTIC ATHLETICS</u>							
145	Salaries - Coaches & Chaperones	PT	\$808,525	\$773,270	\$791,046	\$17,776	2.30%	145
146	Equipment		\$23,461	\$25,000	\$25,000	\$0	0.00%	146
147	Contractual Expenses		\$182,495	\$161,495	\$186,495	\$25,000	15.48%	147
148	Supplies		\$100,432	\$102,150	\$110,000	\$7,850	7.68%	148
149	BOCES (Game Officials)		\$111,814	\$132,600	\$132,600	\$0	0.00%	149
	SUBTOTAL - INTERSCHOLASTIC ATHLETICS		\$1,226,727	\$1,194,515	\$1,245,141	\$50,626	4.24%	
	TOTAL - PUPIL SERVICES		<u>\$6,903,286</u>	<u>\$7,014,960</u>	<u>\$7,519,080</u>	<u>\$504,120</u>	<u>7.19%</u>	
	GRAND TOTAL - INSTRUCTION		<u>\$112,059,173</u>	<u>\$113,616,213</u>	<u>\$117,306,061</u>	<u>\$3,689,848</u>	<u>3.25%</u>	

		STAFF	2015-16	2016-17	2017-18	DOLLAR	PERCENT	
	CATEGORY	FTE	ACTUAL	BUDGET	RECOMMENDED	CHANGE	CHANGE	
LINE #								LINE #
	<u>PUPIL TRANSPORTATION</u>							
150	Salaries - Non-Instructional	3	\$183,294	\$196,156	\$204,256	\$8,100	4.13%	150
151	Equipment		\$0	\$500	\$500	\$0	0.00%	151
152	Contractual Exp. (bus passes & prof dev)		\$1,124	\$11,000	\$8,600	(\$2,400)	-21.82%	152
153	Supplies		\$1,097	\$2,400	\$2,400	\$0	0.00%	153
	SUBTOTAL - IN-HOUSE TRANSPORTATION		<u>\$185,515</u>	<u>\$210,056</u>	<u>\$215,756</u>	<u>\$5,700</u>	2.71%	
154	CONTRACTED TRANSPORTATION		\$8,776,481	\$9,382,000	\$9,830,000	\$448,000	4.78%	154
	TOTAL - TRANSPORTATION		<u>\$8,961,996</u>	<u>\$9,592,056</u>	<u>\$10,045,756</u>	<u>\$453,700</u>	4.73%	
	<u>COMMUNITY SERVICES</u>							
155	Salaries - Recreation Instructional	PT	\$450,603	\$465,000	\$475,000	\$10,000	2.15%	155
156	Salary - Recreation Clerical	1	\$42,816	\$44,075	\$48,026	\$3,951	8.96%	156
157	Contractual Expenses		\$0	\$1,500	\$1,500	\$0	0.00%	157
158	Supplies		\$25,180	\$25,000	\$30,000	\$5,000	20.00%	158
	SUBTOTAL - COMMUNITY SERVICES		\$518,599	\$535,575	\$554,526	\$18,951	3.54%	
159	Contract Exp - Update Enrollment Proj.		\$0	\$0	\$0	\$0		159
	TOTAL - COMMUNITY SERVICES		<u>\$518,599</u>	<u>\$535,575</u>	<u>\$554,526</u>	<u>\$18,951</u>	3.54%	

		2015-16	2016-17	2017-18	DOLLAR	PERCENT	
	CATEGORY	ACTUAL	BUDGET	RECOMMENDED	CHANGE	CHANGE	
LINE #							LINE #
	<u>EMPLOYEE BENEFITS</u>						
160	Employees Retirement System (ERS) -See NOTE	\$2,000,156	\$2,432,442	\$2,101,800	(\$330,642)	-13.59%	160
161	Teachers Retirement System (TRS)	\$11,568,890	\$10,308,910	\$9,084,448	(\$1,224,462)	-11.88%	161
162	Social Security	\$7,462,855	\$7,618,531	\$7,982,677	\$364,146	4.78%	162
163	Workers Comp. / Unemployment Ins. (WCUI) -See NOTE	\$695,541	\$875,000	\$875,000	\$0	0.00%	163
164	Life Insurance	\$21,764	\$50,000	\$50,000	\$0	0.00%	164
165	Mandated MTA Tax	\$0	\$0	\$0	\$0		165
166	Health Insurance	\$19,223,895	\$20,269,777	\$22,234,537	\$1,964,760	9.69%	166
167	Dental Insurance	\$496,683	\$575,000	\$575,000	\$0	0.00%	167
	SUBTOTAL - EMPLOYEE BENEFITS	\$41,469,784	\$42,129,660	\$42,903,462	\$773,802	1.84%	
	<u>DEBT SERVICE</u>						
168	Principal & Interest - Bonds	\$4,883,494	\$4,663,006	\$4,672,700	\$9,694	0.21%	168
169	Interest on Tax Anticipation Notes	\$0	\$0	\$0	\$0		169
170	Energy Performance Bonds	\$1,781,326	\$1,781,326	\$1,781,326	\$0	0.00%	170
	SUBTOTAL - DEBT SERVICE	\$6,664,820	\$6,444,332	\$6,454,026	\$9,694	0.15%	
171	INTER-FUND TRANSFER	\$331,402	\$350,000	\$380,000	\$30,000	8.57%	171
	(school lunch & special aid funds)						
	TOTAL - TRANS, COMM SVC, BENEFITS						
	DEBT SVC, INTERFUND TRANSFERS	\$57,946,601	\$59,051,623	\$60,337,770	\$1,286,147	2.18%	
	<u>TOTAL GENERAL FUND BUDGET</u>	\$186,498,653	\$189,746,159	\$194,619,501	\$4,873,342	2.57%	
NOTE: DUE TO PRUDENT LONG-TERM FISCAL PLANNING, THE DISTRICT HAS ESTABLISHED RESERVE ACCOUNTS FOR RETIREMENT(ERS), WORKERS COMPENSATION AND UNEMPLOYMENT INSURANCE COSTS(WCUI). THE DISTRICT MAY UTILIZE THESE RESERVE ACCOUNTS TO PARTIALLY FUND RETIREMENT (ERS). WORKERS COMPENSATION AND UNEMPLOYMENT INSURANCE COSTS.							

	REVENUE & EXPENDITURE SUMMARY				
	2015-16	2016-17	2017-18	DOLLAR	PERCENT
	ACTUAL	BUDGET	RECOMMENDED	CHANGE	CHANGE
<u>EXPENDITURE SUMMARY</u>					
<u>GENERAL SUPPORT</u>					
BOARD OF EDUCATION	\$75,302	\$127,784	\$128,179	\$395	0.31%
SUPERINTENDENT'S OFFICE	\$373,142	\$379,826	\$397,081	\$17,255	4.54%
BUSINESS ADMINISTRATION - FINANCE	\$1,415,112	\$1,309,061	\$1,335,050	\$25,989	1.99%
PERSONNEL / PUBLIC INFO / LEGAL	\$830,926	\$1,039,907	\$1,075,058	\$35,151	3.38%
FACILITIES SERVICES	\$11,233,448	\$11,612,041	\$11,450,590	(\$161,451)	-1.39%
POSTAGE / PRINT / INSURANCE / BOCES	<u>\$2,564,949</u>	<u>\$2,609,704</u>	<u>\$2,589,712</u>	<u>(\$19,992)</u>	-0.77%
TOTAL GENERAL SUPPORT	\$16,492,879	\$17,078,323	\$16,975,670	(\$102,653)	-0.60%
<u>INSTRUCTION</u>					
CURRICULUM DEV. & SUPERVISION	\$6,059,136	\$6,360,038	\$6,344,493	(\$15,545)	-0.24%
REGULAR SCHOOL K-12	\$65,825,275	\$66,149,363	\$67,527,571	\$1,378,208	2.08%
SPECIAL EDUCATION PROGRAMS	\$22,442,783	\$22,725,985	\$24,685,821	\$1,959,836	8.62%
OCCUPATIONAL EDUCATION	\$3,601,976	\$4,002,808	\$3,861,571	(\$141,237)	-3.53%
CONTINUING ED & SUMMER SCHOOL	\$529,343	\$566,601	\$577,851	\$11,250	1.99%
INSTRUCTIONAL MEDIA & LIBRARIES	\$6,697,374	\$6,796,458	\$6,789,674	(\$6,784)	-0.10%
PUPIL SERVICES	<u>\$6,903,286</u>	<u>\$7,014,960</u>	<u>\$7,519,080</u>	<u>\$504,120</u>	7.19%
TOTAL INSTRUCTION	\$112,059,173	\$113,616,213	\$117,306,061	\$3,689,848	3.25%
PUPIL TRANSPORTATION	\$8,961,996	\$9,592,056	\$10,045,756	\$453,700	4.73%
COMMUNITY SERVICES	\$518,599	\$535,575	\$554,526	\$18,951	3.54%
EMPLOYEE BENEFITS	\$41,469,784	\$42,129,660	\$42,903,462	\$773,802	1.84%
DEBT SERVICE	\$6,664,820	\$6,444,332	\$6,454,026	\$9,694	0.15%
SPECIAL ED / SCHOOL LUNCH TRANSFER	\$331,402	\$350,000	\$380,000	\$30,000	8.57%
TAX CERTIORARI PAYMENTS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
	\$57,946,601	\$59,051,623	\$60,337,770	\$1,286,147	2.18%
<u>TOTAL GENERAL FUND BUDGET</u>	\$186,498,653	\$189,746,159	\$194,619,501	\$4,873,342	2.57%
	2015-16 ACTUAL	2016-17 BUDGET	2017-18 RECOMM	DOLLAR CHANGE	PERCENT CHANGE
<u>REVENUE SUMMARY</u>					
TAX LEVY	\$154,366,514	\$152,455,005	\$156,090,323	\$3,635,318	2.38%
PAYMENTS IN LIEU OF TAXES (PILOT)	\$2,870,508	\$2,937,129	\$2,973,499	\$36,370	1.24%
LOCAL REVENUE	\$4,492,050	\$4,316,485	\$3,272,692	(\$1,043,793)	-24.18%
STATE AID	\$29,194,974	\$29,110,176	\$29,057,987	(\$52,189)	-0.18%
USE OF RESERVES	\$0	\$500,000	\$2,375,000	\$1,875,000	375.00%
DESIGNATED FUND BALANCE	<u>\$0</u>	<u>\$427,364</u>	<u>\$850,000</u>	<u>\$422,636</u>	98.89%
TOTAL GENERAL FUND REVENUE	\$190,924,046	\$189,746,159	\$194,619,501	\$4,873,342	2.57%

ADJUSTED BASE PROPORTION 1999/00 vs 2016/17

<u>TAX LEVY -1.19%</u>	<u>\$ 152,455,005</u>		Submit to Nassau County by August 15th	
	99/00 BASE		16/17 BASE	
<u>TAX CLASS</u>	<u>PROPORTION</u>	-	<u>PROPORTION</u>	<u>CHANGE</u>
1-RESIDENTIAL	72.68%		85.37%	12.69%
2-RENTAL	0.00%		0.04%	0.04%
3-PUBLIC UTILITY	3.49%		1.89%	-1.60%
4-COMMERCIAL	<u>23.83%</u>	-	<u>12.70%</u>	<u>-11.13%</u>
TOTAL	100.00%		100.00%	0.00%
<u>TAX CLASS</u>	<u>1999/00</u>	-	<u>2016/17</u>	
1-RESIDENTIAL	\$ 110,801,340		\$ 130,146,234	\$ 19,344,894
2-RENTAL	\$ -		\$ 61,881	\$ 61,881
3-PUBLIC UTILITY	\$ 5,325,269		\$ 2,885,409	\$ (2,439,859)
4-COMMERCIAL	<u>\$ 36,328,396</u>	-	<u>\$ 19,361,481</u>	\$ (16,966,916)
TOTAL	\$ 152,455,005		\$ 152,455,005	\$ -

ADJUSTED BASE PROPORTION 2015/16 vs 2016/17

<u>TAX LEVY -1.19%</u>	<u>\$ 152,455,005</u>		Submit to Nassau County by August 15th	
<u>TAX CLASS</u>	<u>15/16 BASE PROPORTION</u>	-	<u>16/17 BASE PROPORTION</u>	<u>CHANGE</u>
1-RESIDENTIAL	84.85%		85.37%	0.51%
2-RENTAL	0.04%		0.04%	0.00%
3-PUBLIC UTILITY	2.14%		1.89%	-0.25%
4-COMMERCIAL	<u>12.96%</u>	-	<u>12.70%</u>	<u>-0.26%</u>
TOTAL	100.00%		100.00%	0.00%
<u>TAX CLASS</u>	<u>2015/16</u>	-	<u>2016/17</u>	
1-RESIDENTIAL	\$ 129,362,691		\$ 130,146,234	\$ 783,542
2-RENTAL	\$ 66,044		\$ 61,881	\$ (4,162)
3-PUBLIC UTILITY	\$ 3,268,742		\$ 2,885,409	\$ (383,333)
4-COMMERCIAL	<u>\$ 19,757,528</u>	-	<u>\$ 19,361,481</u>	<u>\$ (396,048)</u>
TOTAL	\$ 152,455,005		\$ 152,455,005	\$ 0