



# MASSAPEQUA PUBLIC SCHOOLS

BUDGET DISCUSSION #1

FEBRUARY 2, 2017

<b>EXPENDITURE SUMMARY</b>		<b>2016 / 2017 BUDGET</b>
<b>GENERAL SUPPORT</b>		
	BOARD OF EDUCATION	\$127,784
	SUPERINTENDENT'S OFFICE	\$379,826
<b>FEB</b>	BUSINESS ADMINISTRATION - FINANCE	\$1,309,061
<b>2</b>	PERSONNEL / PUBLIC INFO / LEGAL	\$1,039,907
<b>2017</b>	FACILITIES SERVICES	\$11,612,041
	POSTAGE / PRINT / INSURANCE / BOCES	\$2,609,704
	<b>TOTAL GENERAL SUPPORT</b>	<b>\$17,078,323</b>
<b>INSTRUCTION</b>		
	CURRICULUM DEV. & SUPERVISION	\$6,360,038
<b>MARCH</b>	REGULAR SCHOOL K-12	\$66,149,363
<b>2</b>	SPECIAL EDUCATION PROGRAMS	\$22,725,985
<b>2017</b>	OCCUPATIONAL EDUCATION	\$4,002,808
	CONTINUING ED & SUMMER SCHOOL	\$566,601
	INSTRUCTIONAL MEDIA & LIBRARIES	\$6,796,458
	PUPIL SERVICES	\$7,014,960
	<b>TOTAL INSTRUCTION</b>	<b>\$113,616,213</b>
	<b>PUPIL TRANSPORTATION</b>	<b>\$9,592,056</b>
<b>FEB</b>	<b>COMMUNITY SERVICES</b>	<b>\$535,575</b>
<b>2</b>	<b>EMPLOYEE BENEFITS</b>	<b>\$42,129,660</b>
<b>2017</b>	<b>DEBT SERVICE</b>	<b>\$6,444,332</b>
	<b>SPECIAL EDUCATION / SCHOOL LUNCH TRANSFER</b>	<b>\$350,000</b>
		<b>\$59,051,623</b>
	<b>TOTAL GENERAL FUND BUDGET</b>	<b>\$189,746,159</b>
<b>REVENUE SUMMARY</b>		
	TAX LEVY	\$152,455,005
	PAYMENT IN LIEU OF TAXES - PILOT	\$2,937,129
<b>MARCH</b>	LOCAL REVENUE	\$4,316,485
<b>16</b>	STATE AID	\$29,110,176
<b>2017</b>	USE OF RESERVES	\$500,000
	DESIGNATED FUND BALANCE	\$427,364
	<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$189,746,159</b>

# **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**

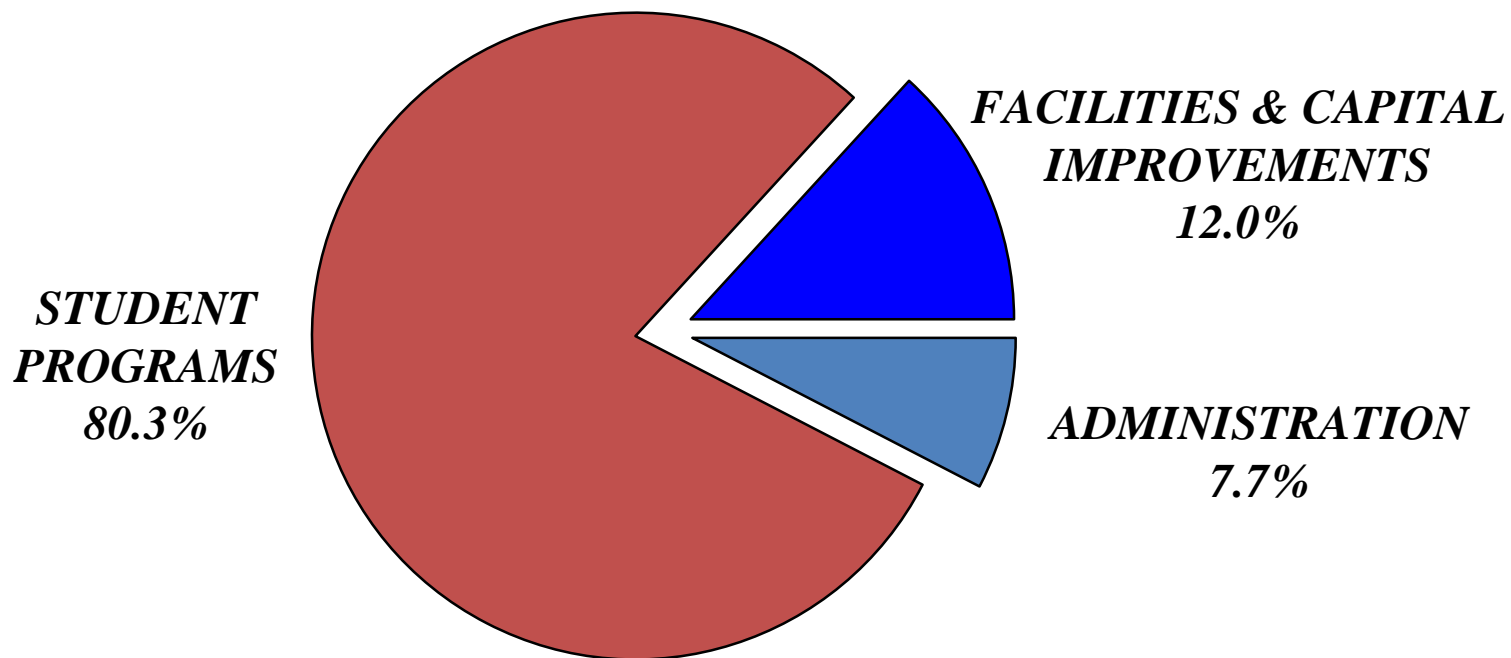
**☐ COMPLIANCE WITH NYS TAX FREEZE PROGRAM**

**☐ GOOD STANDING ON NYS COMPTROLLERS - FISCAL STRESS MONITORING REPORT**

**☐ EXCELLENT MOODY'S INVESTMENT RATING OF Aa1**

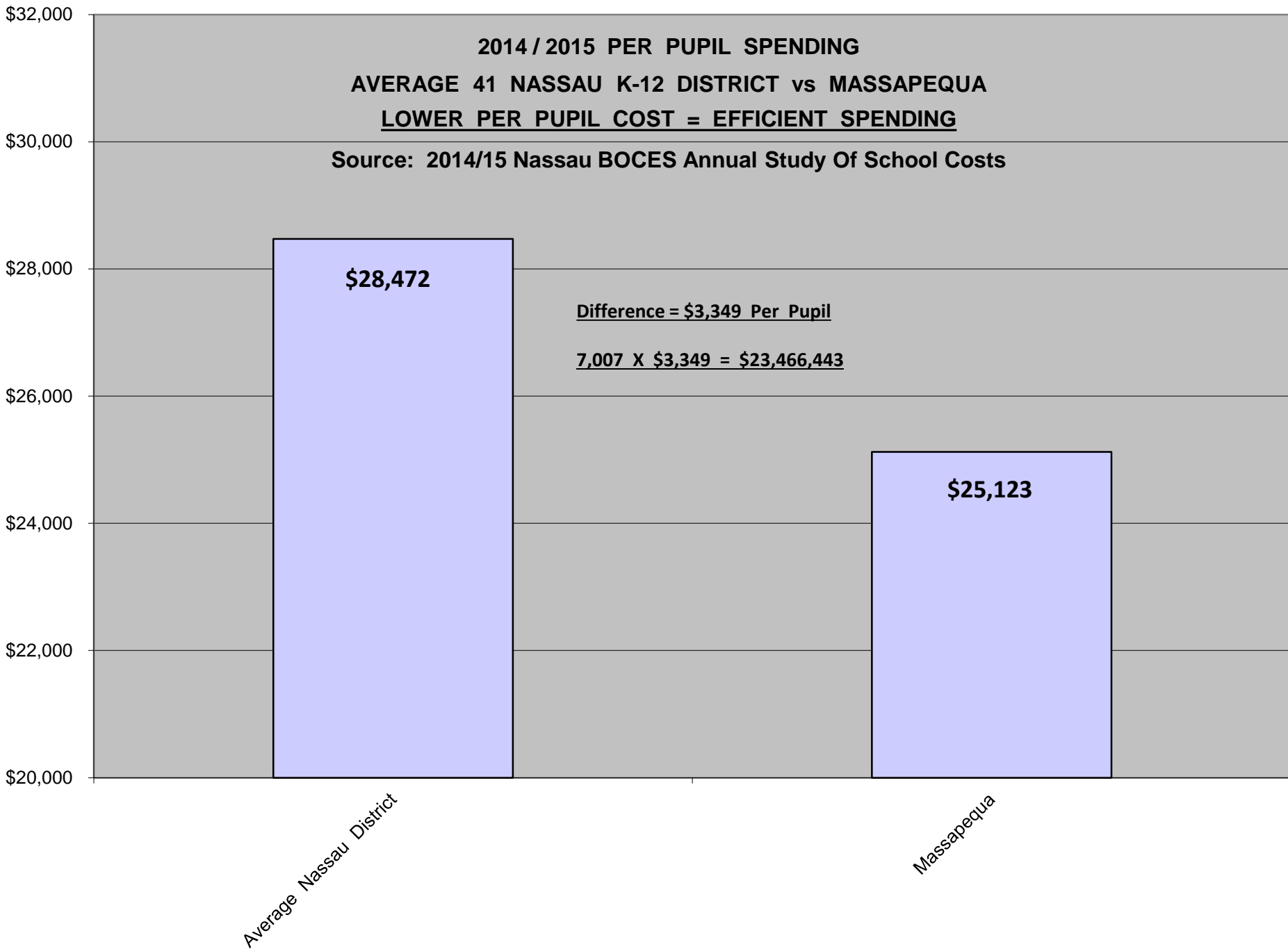
# **MASSAPEQUA PUBLIC SCHOOLS**

## **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**



**ESTIMATED CHANGES IN BUDGETED COSTS FOR 2017 / 18**

	<u>2016 / 17</u>	<u>2017 / 18</u>	<u>CHANGE</u>
<i>Pension Costs</i>	\$12,741,352	\$11,146,377	-\$1,594,975
<i>Health Insurance</i>	\$20,269,777	\$22,234,537	\$1,964,760
<i>Gas, Electric, Fuel Oil</i>	\$2,775,000	\$2,545,000	-\$230,000
<i>Contracted Transportation</i>	\$9,382,000	\$9,830,000	\$448,000
<i>District-Wide Security</i>	\$605,000	\$665,000	\$60,000
<i>Social Security</i>	\$7,618,531	\$7,952,484	\$333,953

**BUDGET**

**OVERALL INCREASE : DISCUSSION 1 = \$ 1,337,648 1.76%**

		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		<u>\$75,302</u>	<u>\$127,784</u>	<u>\$128,179</u>	<u>\$395</u>	<u>0.31%</u>	
	<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		<u>\$373,142</u>	<u>\$379,826</u>	<u>\$397,081</u>	<u>\$17,255</u>	<u>4.54%</u>	
	<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	
LINE #	CATEGORY	FTE	ACTUAL	BUDGET	RECOMMENDED	CHANGE	CHANGE	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>	



Line #	CATEGORY	STAFF FTE	2015-16 ACTUAL	2016-17 BUDGET	2017-18 RECOMMENDED	DOLLAR CHANGE	PERCENT CHANGE	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	\$2,430,000	(\$120,000)	-4.71%	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	\$3,053,500	(\$238,000)	-7.23%	
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	\$9,556,263	(\$59,524)	-0.62%	
	<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>\$11,600,590</u>	<u>(\$11,451)</u>	<u>-0.10%</u>	
	<u>PRINTING &amp; 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	\$391,725	\$0	0.00%	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	\$1,060,363	\$30,884	3.00%	60
	TOTAL - SPECIAL ITEMS		\$2,130,668	\$2,114,979	\$2,176,613	\$61,634	2.91%	

	<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>	<u>4.73%</u>	
	<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	\$45,618	\$1,543	3.50%	156
157	Contractual Expenses		\$0	\$1,500	\$1,500	\$0	0.00%	157
158	Supplies		\$25,180	\$25,000	\$25,000	\$0	0.00%	158
	SUBTOTAL - COMMUNITY SERVICES		\$518,599	\$535,575	\$547,118	\$11,543	2.16%	
159	Contract Exp - Update Enrollment Proj.		\$0	\$0	\$0	\$0		159
	TOTAL - COMMUNITY SERVICES		<u>\$518,599</u>	<u>\$535,575</u>	<u>\$547,118</u>	<u>\$11,543</u>	<u>2.16%</u>	

<u>EMPLOYEE BENEFITS</u>								
160	Employees Retirement System (ERS) -See NOTE		\$2,000,156	\$2,432,442	\$2,110,183	(\$322,259)	-13.25%	160
161	Teachers Retirement System (TRS)		\$11,568,890	\$10,308,910	\$9,036,194	(\$1,272,716)	-12.35%	161
162	Social Security		\$7,462,855	\$7,618,531	\$7,952,484	\$333,953	4.38%	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
	<b>SUBTOTAL - EMPLOYEE BENEFITS</b>		<b>\$41,469,784</b>	<b>\$42,129,660</b>	<b>\$42,833,398</b>	<b>\$703,738</b>	<b>1.67%</b>	
	<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
	<b>SUBTOTAL - DEBT SERVICE</b>		<b>\$6,664,820</b>	<b>\$6,444,332</b>	<b>\$6,454,026</b>	<b>\$9,694</b>	<b>0.15%</b>	
171	INTER-FUND TRANSFER (school lunch & special aid funds)		\$331,402	\$350,000	\$380,000	\$30,000	8.57%	171
	<b>TOTAL - TRANS, COMM SVC, BENEFITS</b>							
	<b>DEBT SVC, INTERFUND TRANSFERS</b>		<b>\$57,946,601</b>	<b>\$59,051,623</b>	<b>\$60,260,298</b>	<b>\$1,208,675</b>	<b>2.05%</b>	
	<u><b>TOTAL BUDGET DISCUSSION #1</b></u>		<b>\$74,439,480</b>	<b>\$76,129,946</b>	<b>\$77,467,594</b>	<b>\$1,337,648</b>	<b>1.76%</b>	

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.