



# Sag Harbor UFSD

**2015-2016 Budget Workshop**

**Special Education, Elementary, Middle  
School, High School, and BOCES**

**March 12, 2015**

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# *2015-16 Budget Draft #1*

## **Projected Expenditures**

- Special Education
- Elementary School
- Middle School
- High School
- Overview of Budget Draft #1

## **Projected Revenues and Other Funding Sources**

- Property Tax Levy Limit
  - State Aid
  - Other Revenue
  - Appropriated Fund Balance and Reserves
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# 2015-16 Proposed Special Education Budget

ACCOUNT	DESCRIPTION	2012-13 Actual Expenses	2013-14 Actual Expenses	2014-15 Adopted Budget	2014-15 Expenses @ 3-12-15	2015-16 Draft #1 Proposed Budget	\$ Change	% Change
A 2250.150-01	SWD INST SALARY K-5	\$897,269.57	\$800,936.99	\$970,235.00	\$388,779.89	\$1,087,037.00	\$116,802.00	12.04%
A 2250.150-02	SWD INST SALARY 6	\$153,956.00	\$165,841.41	\$176,839.00	\$105,821.66	\$184,506.00	\$7,667.00	4.34%
A 2250.150-03	SWD INST SALARY 7-12	\$966,825.00	\$1,023,001.19	\$941,388.00	\$529,757.62	\$908,320.00	(\$33,068.00)	-3.51%
A 2250.151-01	SWD INST SALARY TA K-5	\$326,961.73	\$317,413.52	\$364,789.00	\$86,414.16	\$214,237.00	(\$150,552.00)	-41.27%
A 2250.151-02	SWD INST SALARY TA 6	\$7,723.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2250.151-03	SWD INST SALARY TA 7-12	\$155,221.05	\$122,390.51	\$164,225.00	\$99,472.80	\$164,422.00	\$197.00	0.12%
A 2250.152	SWD - INSTRUCTIONAL SALARY TUTOR	\$56,247.67	\$32,134.11	\$30,000.00	\$6,644.81	\$30,000.00	\$0.00	0.00%
A 2250.200	SWD - EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2250.201	SWD EQUIPMENT - ELEM.	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	N/A
A 2250.203	SWD EQUIPMENT - HS	\$0.00	\$1,222.49	\$12,500.00	\$0.00	\$188.84	(\$12,311.16)	-98.49%
A 2250.400	SWD CONTRACTUAL	\$5,618.36	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	N/A
A 2250.401	SWD CONTRACTUAL - ELEM	\$1,281.70	\$1,354.14	\$2,345.00	\$1,129.00	\$3,800.00	\$1,455.00	62.05%
A 2250.403	SWD CONTRACTUAL - HS	\$176.00	\$0.00	\$1,500.00	\$1,184.72	\$1,585.00	\$85.00	5.67%
A 2250.404	SWD - ASSISTIVE TECHNOLOGY	\$16,574.47	\$8,309.90	\$5,000.00	\$2,703.00	\$5,000.00	\$0.00	0.00%
A 2250.450	SWD - MATERIALS AND SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2250.451	SWD MATERIALS AND SUPPLIES - ELE	\$13,134.80	\$11,187.70	\$12,562.00	\$11,671.80	\$13,000.00	\$438.00	3.49%
A 2250.453	SWD SUPPLIES - HS	\$5,511.07	\$4,572.49	\$6,000.00	\$4,206.79	\$3,667.76	(\$2,332.24)	-38.87%
A 2250.470	SWD TUITION	\$386,233.18	\$287,618.68	\$340,000.00	\$179,313.04	\$299,600.00	(\$40,400.00)	-11.88%
A 2250.471	SWD TUITION	\$250,539.33	\$191,661.26	\$240,000.00	\$105,791.97	\$150,500.00	(\$89,500.00)	-37.29%
A 2250.472	SWD RELATED SERVICES CHARTER SCHOOL	\$345,431.21	\$219,210.47	\$400,000.00	\$69,670.50	\$220,280.00	(\$179,720.00)	-44.93%
A 2250.473	SWD OTHER RELATED SERVICES	\$101,070.15	\$87,440.50	\$175,000.00	\$34,670.34	\$324,120.00	\$149,120.00	85.21%
A 2250.474	SWD CONTRACTUAL - TUTORING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2250.480	SWD TEXTBOOKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2250.481	SWD TEXTBOOKS - ELEM	\$516.73	\$696.96	\$1,500.00	\$939.16	\$1,500.00	\$0.00	0.00%
A 2250.483	SWD TEXTBOOKS - HS	\$1,378.50	\$49.37	\$500.00	\$0.00	\$1,498.90	\$998.90	199.78%
A 2250.490	SWD BOCES SERVICES	\$147,948.08	\$140,699.21	\$240,000.00	\$100,155.03	\$261,371.29	\$21,371.29	8.90%
<b>SPECIAL EDUCATION</b>	<b>TOTAL:</b>	<b>\$3,839,618.03</b>	<b>\$3,415,740.90</b>	<b>\$4,084,383.00</b>	<b>\$1,728,326.29</b>	<b>\$3,884,633.79</b>	<b>(\$199,749.21)</b>	<b>-4.89%</b>

# 2015-16 Proposed Special Education Budget

ACCOUNT	DESCRIPTION	2010-11 EXPENSES	2011-12 EXPENSES	2012-13 EXPENSES	2013-14 EXPENSES	2014-15 BUDGET	2014-15 EXPENSES @ March 11, 2015	2015-16 NEW BUDGET	NOTE AMT	\$ Change	% Change	Budgetary Assumptions
A 2250.150-01	SWD INST SALARY K-5	\$0.00	\$926,939.30	\$897,269.57	\$800,936.99	\$970,235.00	\$388,779.89	\$1,087,037.00		\$116,802.00	12.04%	Increase due to additional staff needed to run a new self-contained autism program.
								SALARY	\$115,061.00			
								SALARY	\$141,497.00			
								SALARY	\$99,385.00			
								SALARY	\$111,176.00			
								SALARY	\$104,438.00			
								SALARY	\$101,069.00			
								SALARY	\$95,336.00			
								SALARY	\$82,159.00			
								2 Teachers - New Program	\$118,458.00			
								1 Speech - New Program	\$59,229.00			
								1 Physical Therapist - New Progr	\$59,229.00			
									\$1,087,037.00			
A 2250.150-02	SWD INST SALARY 6	\$0.00	\$69,255.00	\$153,956.00	\$165,841.41	\$176,839.00	\$105,821.66	\$184,506.00		\$7,667.00	4.34%	Contractual step and raise increase.
								SALARY	\$98,624.00			
								SALARY	\$85,882.00			
									\$184,506.00			
A 2250.150-03	SWD INST SALARY 7-12	\$0.00	\$915,928.10	\$966,825.00	\$1,023,001.19	\$941,388.00	\$529,757.62	\$908,320.00		(\$33,068.00)	-3.51%	Still reviewing why this line is decreasing.
								SALARY	\$124,978.00			
								SALARY	\$124,761.00			
								SALARY	\$101,069.00			
								SALARY	\$131,390.00			
								SALARY	\$94,765.00			
								SALARY	\$88,843.00			
								SALARY	\$100,688.00			
								SALARY	\$121,826.00			
								Leave Replacements	\$20,000.00			
									\$908,320.00			
A 2250.151-01	SWD INST SALARY TA K-5	\$0.00	\$368,758.28	\$326,961.73	\$317,413.52	\$364,789.00	\$86,414.16	\$214,237.00		(\$150,552.00)	-41.27%	Four TAs are being paid out of the A2110.122-01 & One TA was moved to A2250.151-03.
								SALARY	\$40,786.00			
								SALARY	\$44,055.00			
								SALARY	\$36,809.00			
								SALARY	\$2,500.00			
								3 Teacher Assistants - New Progr	\$90,087.00			
									\$214,237.00			
A 2250.151-02	SWD INST SALARY TA 6	\$0.00	\$0.00	\$7,723.43	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	N/A	
A 2250.151-03	SWD INST SALARY TA 7-12	\$0.00	\$167,123.00	\$155,221.05	\$122,390.51	\$164,225.00	\$99,472.80	\$164,422.00		\$197.00	0.12%	
								SALARY	\$47,155.00			
								SALARY	\$44,055.00			
								SALARY	\$35,842.00			
								SALARY	\$2,500.00			
								SALARY	\$34,870.00			
									\$164,422.00			
A 2250.152	SWD - INSTRUCTIONAL SALARY TUTOR	\$23,314.20	\$41,391.21	\$56,247.67	\$32,134.11	\$30,000.00	\$6,644.81	\$30,000.00		\$0.00	0.00%	

# 2015-16 Proposed Special Education Budget

ACCOUNT	DESCRIPTION	2010-11 EXPENSES	2011-12 EXPENSES	2012-13 EXPENSES	2013-14 EXPENSES	2014-15 BUDGET	2014-15 EXPENSES @ March 11, 2015	2015-16 NEW BUDGET	NOTE AMT	\$ Change	% Change	Budgetary Assumptions
A 2250.201	SWD EQUIPMENT - ELEM.	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00		\$5,000.00	N/A	
								New Program - Self Contained	\$5,000.00			
A 2250.203	SWD EQUIPMENT - HS	\$3,422.15	\$759.05	\$0.00	\$1,222.49	\$12,500.00	\$0.00	\$188.84		(\$12,311.16)	-98.49%	Reduction based on spending.
								Adolfsen - Equipment	\$189.00			
A 2250.400	SWD CONTRACTUAL	\$6,431.00	\$939.59	\$5,618.36	\$0.00	\$0.00	\$0.00	\$5,000.00		\$5,000.00	N/A	
								Contingency	\$5,000.00			
A 2250.401	SWD CONTRACTUAL - ELEM	\$326.23	\$474.48	\$1,281.70	\$1,354.14	\$2,345.00	\$1,129.00	\$3,800.00		\$1,455.00	62.05%	
								St. Charles Hospital, (CAP eval)	\$2,000.00			
								Bartky Healthcare, (physical eva	\$950.00			
								LIASEA, (LI Assoc. Special Ed Ad	\$100.00			
								Mileage for conferences	\$250.00			
								Conferences	\$500.00			
									\$3,800.00			
A 2250.403	SWD CONTRACTUAL - HS	\$11,740.00	\$621.57	\$176.00	\$0.00	\$1,500.00	\$1,184.72	\$1,585.00		\$85.00	5.67%	
								SAANYS (union dues)	\$500.00			
								St. James Tutoring (hospitalized	\$700.00			
								Teacher (reimb. 1:1 chaperone)	\$185.00			
								Hennessey - Conference	\$200.00			
									\$1,585.00			
A 2250.404	SWD - ASSISTIVE TECHNOLOGY	\$0.00	\$2,783.19	\$16,574.47	\$8,309.90	\$5,000.00	\$2,703.00	\$5,000.00		\$0.00	0.00%	
								Equipment (FM Systems)	\$5,000.00			
A 2250.451	SWD MATERIALS AND	\$6,779.83	\$10,261.79	\$13,134.80	\$11,187.70	\$12,562.00	\$11,671.80	\$13,000.00		\$438.00	3.49%	Materials and supplies needed for the new self-contained autism program.
								New Program - Self Contained	\$5,000.00			
								Elementary Classroom Supplies	\$8,000.00			
									\$13,000.00			
A 2250.453	SWD SUPPLIES - HS	\$7,915.33	\$5,208.22	\$5,511.07	\$4,572.49	\$6,000.00	\$4,206.79	\$3,667.76		(\$2,332.24)	-38.87%	
								Adolfsen - Classroom Supplies	\$706.00			
								Caulfield - Classroom Supplies	\$500.00			
								Glass - Classroom Supplies	\$486.00			
								Gleason - Classroom Supplies	\$287.00			
								Hennessey - Classroom Supplies	\$144.00			
								Lowell - Classroom Supplies	\$283.00			
								Shimkus - Classroom Supplies	\$522.00			
								Sullivan - Classroom Supplies	\$173.00			
								Tyson - Classroom Supplies	\$41.00			
								Yardley - Classroom Supplies	\$526.00			
									\$3,668.00			

# 2015-16 Proposed Special Education Budget

ACCOUNT	DESCRIPTION	2010-11 EXPENSES	2011-12 EXPENSES	2012-13 EXPENSES	2013-14 EXPENSES	2014-15 BUDGET	2014-15 EXPENSES @ March 11, 2015	2015-16 NEW BUDGET	NOTE AMT	\$ Change	% Change	Budgetary Assumptions
A 2250.470	SWD TUITION	\$266,534.77	\$357,300.91	\$386,233.18	\$287,618.68	\$340,000.00	\$179,313.04	\$299,600.00		(\$40,400.00)	-11.88%	One tuition settlement ended.
								Center Moriches UFSD (autism pro	\$80,000.00			
								Ketchum-Grande	\$35,000.00			
								Ketchum Grande (1:1 aide)	\$26,500.00			
								Ketchum Grande travel expenses	\$1,200.00			
								Ketchum Grande (summer tuition	\$5,600.00			
								Ketchum Grande (summer 1:1 aid	\$5,300.00			
								Sfk Cty Dept of Soc Serv/Maint./	\$31,000.00			
								Off. of Neil Rosenberg (settle./	\$20,000.00			
								Springs UFSD (self-contained)	\$80,000.00			
								State Tuition rate adjustments	\$15,000.00			
									\$299,600.00			
A 2250.471	SWD TUITION	\$237,232.00	\$285,670.04	\$250,539.33	\$191,661.26	\$240,000.00	\$105,791.97	\$150,500.00		(\$89,500.00)	-37.29%	One less student.
								Extended School Yr-CDCH (5 stude	\$28,000.00			
								School year tuition (5 students	\$122,500.00			
									\$150,500.00			
A 2250.472	SWD RELATED SERVICES CHARTER SCHOOL	\$223,011.00	\$218,899.38	\$345,431.21	\$219,210.47	\$400,000.00	\$69,670.50	\$220,280.00		(\$179,720.00)	-44.93%	Less students attending.
								Occupation Therapy (4 Students)	\$28,080.00			
								Speech Therapy (3 Students)	\$20,640.00			
								Counseling (5 Students)	\$20,640.00			
								Parent Training (4 Students)	\$8,320.00			
								ABA (applied behavioral analysis	\$12,240.00			
								Physical Therapy (1 Student)	\$3,120.00			
								1:1 Aide (3 Students @ 30800)	\$104,640.00			
								ESY (extended school year RS)	\$10,000.00			
								ESY, 1:1 aide 3@4200	\$12,600.00			
									\$220,280.00			

# 2015-16 Proposed Special Education Budget

ACCOUNT	DESCRIPTION	2010-11 EXPENSES	2011-12 EXPENSES	2012-13 EXPENSES	2013-14 EXPENSES	2014-15 BUDGET	2014-15 EXPENSES @ March 11, 2015	2015-16 NEW BUDGET	NOTE AMT	\$ Change	% Change	Budgetary Assumptions
A 2250.473	SWD OTHER RELATED	\$157,505.77	\$69,377.25	\$101,070.15	\$87,440.50	\$175,000.00	\$34,670.34	\$324,120.00		\$149,120.00	85.21%	Occupational therapy needed for the new self-contained autism program.
								St. James Tutoring	\$1,000.00			
								Elise Duryea - Speech Therapist	\$3,000.00			
								Comprehensive PT Services, 6 stu	\$37,000.00			
								Alexis Grodski (PT), 1 student	\$8,000.00			
								Complete Rehab. (Cntr Mor. Stud	\$18,900.00			
								Wainscott Common School Distric	\$16,800.00			
								Southampton UFSD (Our Lady of f	\$38,000.00			
								Bridgewater UFSD (Hayground	\$140,320.00			
								Out East Therapy (leave replacem	\$20,000.00			
								New Program - Occupational The	\$41,100.00			
									\$324,120.00			
A 2250.474	SWD CONTRACTUAL - TUTORING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	N/A	
A 2250.481	SWD TEXTBOOKS - ELEM	\$1,076.45	\$1,735.13	\$516.73	\$696.96	\$1,500.00	\$939.16	\$1,500.00		\$0.00	0.00%	
								SWD Elementary Textbooks	\$1,500.00			
A 2250.483	SWD TEXTBOOKS - HS	\$2,752.95	\$1,632.08	\$1,378.50	\$49.37	\$500.00	\$0.00	\$1,498.90		\$998.90	199.78%	
								Gleason - Textbooks	\$289.00			
								Hennessey - Textbooks	\$184.00			
								Lowell - Textbooks	\$209.00			
								Sullivan - Textbooks	\$292.00			
								Tyson - Textbooks	\$483.00			
								Yardley - Textbooks	\$42.00			
									\$1,499.00			
A 2250.490	SWD BOCES SERVICES	\$34,229.22	\$47,407.49	\$147,948.08	\$140,699.21	\$240,000.00	\$100,155.03	\$261,371.29		\$21,371.29	8.90%	Projecting the need for more services.
								103.110 Special Career Education	\$45,244.00			
								103.120 Special Career Education	\$13,883.00			
								205.100 Spec Education 8-1-1 (Fu	\$122,274.00			
								205.110 Spec Education 8-1-1 (Pa	\$37,905.00			
								205.205 Related Svc-Counseling (	\$11,796.00			
								205.210 Related Svc - Counseling	\$2,251.00			
								205.454 Counseling Consult	\$227.00			
								601.040 IEP Direct	\$15,764.00			
								601.060 NYSE Directors	\$2,028.00			
								Bi-lingual evaluations	\$5,000.00			
								assistive tech evals	\$5,000.00			
<b>GRAND TOTALS</b>	<b>****</b>	<b>\$982,470.90</b>	<b>\$3,492,465.06</b>	<b>\$3,839,618.03</b>	<b>\$3,415,740.90</b>	<b>\$4,084,383.00</b>	<b>\$1,728,326.29</b>	<b>\$3,884,633.79</b>		<b>(\$199,749.21)</b>	<b>-4.89%</b>	

# 2015-16 Proposed Instructional Budget

ACCOUNT	DESCRIPTION	2010-11 EXPENSES	2011-12 EXPENSES	2012-13 EXPENSES	2013-14 EXPENSES	2014-15 BUDGET	2014-15 EXPENSES @ March 11, 2015	2015-16 NEW BUDGET	\$ Change	% Change
A 2010.400	CURRIC. DEVELOPMENT -CONTRACTUAL MISC.	\$9,836.34	\$7,461.45	\$5,205.00	\$8,110.37	\$10,800.00	\$0.00	\$10,000.00	(\$800.00)	-7.41%
A 2010.401	CONTRACTUAL DRUG/ALCOHOL PROGRAMS	\$0.00	\$0.00	\$0.00	\$16,954.00	\$20,000.00	\$2,948.00	\$20,000.00	\$0.00	0.00%
A 2010.490	CURRICULUM DEVELOP. BOCES SERVICES	\$10,320.16	\$17,469.66	\$10,198.47	\$10,000.00	\$10,000.00	\$4,050.00	\$7,065.00	(\$2,935.00)	-29.35%
A 2020.150	SUPERVISION - REG. -INSTRUCTIONAL SALA	\$701,531.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2020.150-01	SUPERVISION REG. INSTR. ELEM	\$0.00	\$285,093.10	\$290,482.03	\$296,741.61	\$304,291.00	\$215,641.60	\$311,765.00	\$7,474.00	2.46%
A 2020.150-02	SUPERVISION REG INSTRUC. MS	\$0.00	\$132,076.00	\$134,572.09	\$86,538.46	\$104,040.00	\$86,849.40	\$125,563.00	\$21,523.00	20.69%
A 2020.150-03	SUPERVISION REG. INSTRUC. HS	\$0.00	\$316,138.90	\$322,114.50	\$329,055.75	\$337,090.00	\$239,124.38	\$345,714.00	\$8,624.00	2.56%
A 2020.151	SUPERVISION REG. INSTR. BUY-OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2020.160	SUPERVISION REG - NON-INSTRUCTIONAL SA	\$380,839.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2020.160-01	SUPERVISION NON-INSTR. ELEM	\$0.00	\$164,569.00	\$172,573.00	\$182,214.20	\$183,919.00	\$126,504.05	\$185,340.00	\$1,421.00	0.77%
A 2020.160-02	SUPERVISION NON-INSTR. MS	\$0.00	\$43,643.02	\$46,204.14	\$48,376.01	\$50,642.00	\$34,204.42	\$50,832.00	\$190.00	0.38%
A 2020.160-03	SUPERVISION NON-INSTR. HS	\$0.00	\$120,317.49	\$125,749.16	\$129,545.94	\$132,915.00	\$89,573.41	\$133,617.00	\$702.00	0.53%
A 2020.161	SUPERVISION REG - NON-INST SUB CALLING	\$0.00	\$0.00	\$0.00	\$5,559.61	\$5,700.00	\$3,800.02	\$5,700.00	\$0.00	0.00%
A 2020.200	SUPERVISION REG - EQUIPMENT-ELEM	\$1,008.12	\$0.00	\$4,093.68	\$3,784.53	\$4,078.00	\$780.20	\$4,078.00	\$0.00	0.00%
A 2020.210	SUPERVISION REG -EQUIPMENT-HS	\$0.00	\$0.00	\$2,249.25	\$1,996.67	\$2,500.00	\$755.82	\$2,500.00	\$0.00	0.00%
A 2020.400	SUPERVISION REG - CONFERENCES-ELEM	\$248.00	\$1,149.00	\$161.00	\$500.00	\$2,450.00	\$1,301.71	\$2,400.00	(\$50.00)	-2.04%
A 2020.410	SUPERVISION REG -CONTRACTUAL ELEM	\$1,421.92	\$483.82	\$4,959.12	\$2,793.88	\$3,545.00	\$450.00	\$3,500.00	(\$45.00)	-1.27%
A 2020.411	SUPERVISION REG - CONFERENCES-HS	\$4,585.38	\$4,094.00	\$64.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2020.412	SUPERVISION REG CONTRACTUAL HS	\$8,922.48	\$0.00	\$2,875.00	\$1,694.77	\$9,000.00	\$5,066.69	\$9,000.00	\$0.00	0.00%
A 2020.450	SUPERVISION REG. SUPPLIES-ELEM	\$12,681.81	\$19,915.22	\$9,214.21	\$15,466.21	\$15,845.00	\$12,223.42	\$15,990.00	\$145.00	0.92%
A 2020.451	SUPERVISION REG. SUPPLIES-HS	\$10,915.87	\$5,480.67	\$8,946.85	\$10,391.02	\$13,000.00	\$5,104.69	\$13,000.00	\$0.00	0.00%
A 2020.490	SUPERVISION REG. BOCES SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2040.150	SUPERVISION SPECIAL SCHOOL INSTRUCTION	\$145,413.40	\$151,886.80	\$147,639.41	\$150,000.00	\$156,060.00	\$109,004.80	\$157,594.00	\$1,534.00	0.98%
A 2040.151	SUPERVISION SPECIAL SCHOOL BUY-OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2040.160	SUPERVISION SPECIAL SCHOOLS NON-INSTRU	\$62,954.00	\$61,777.00	\$66,430.00	\$69,897.09	\$39,500.00	\$27,515.73	\$40,769.00	\$1,269.00	3.21%
A 2040.161	SUPERVISION SP SC NON-INST BUY-OUT	\$0.00	\$0.00	\$0.00	\$15,361.94	\$0.00	\$0.00	\$0.00	\$0.00	N/A



# 2015-16 Proposed Instructional Budget

ACCOUNT	DESCRIPTION	2010-11 EXPENSES	2011-12 EXPENSES	2012-13 EXPENSES	2013-14 EXPENSES	2014-15 BUDGET	2014-15 EXPENSES @ March 11, 2015	2015-16 NEW BUDGET	\$ Change	% Change
A 2060.490	BOCES SERVICE-RESEARCH, PLANNING	\$578.00	\$0.00	\$0.00	\$0.00	\$0.00	\$295.00	\$3,097.50	\$3,097.50	N/A
A 2110.110	REG SCHOOL INSTR SALARY PRE K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,593.16	\$122,190.00	\$122,190.00	N/A
A 2110.111	REG SCHOOL INSTR SALARY PRE K TA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,891.12	\$74,084.00	\$74,084.00	N/A
A 2110.120-01	REG SCHOOL-INSTR SALARY K-3	\$0.00	\$2,165,347.49	\$2,618,197.27	\$2,756,434.45	\$2,617,285.00	\$1,348,742.70	\$2,471,020.46	(\$146,264.54)	-5.59%
A 2110.120-02	REG SCHOOL INSTR. SALARY 6	\$0.00	\$468,644.00	\$620,020.14	\$654,644.68	\$686,812.00	\$376,719.00	\$695,555.00	\$8,743.00	1.27%
A 2110.121-01	REG SCHOOL INSTR. SALARY 4-5	\$0.00	\$1,491,264.85	\$1,443,995.95	\$1,524,016.00	\$1,464,799.00	\$844,519.16	\$1,553,100.00	\$88,301.00	6.03%
A 2110.122-01	REG SCHOOL INSTR SALARY TA K-3	\$0.00	\$239,379.71	\$248,435.49	\$213,204.02	\$265,488.00	\$235,919.88	\$403,831.50	\$138,343.50	52.11%
A 2110.123-01	REG SCHOOL INSTR. SALARY TA 4-5	\$0.00	\$299,068.28	\$305,375.21	\$317,933.54	\$326,721.00	\$190,793.09	\$338,651.00	\$11,930.00	3.65%
A 2110.124	REG SCHOOL SALARY SCHED. ADVAN	\$0.00	\$0.00	\$0.00	\$0.00	\$45,000.00	\$0.00	\$100,000.00	\$55,000.00	122.22%
A 2110.124-01	REG SCHOOL INSTR. SALARY ESL K-5	\$0.00	\$181,331.98	\$194,842.00	\$211,450.00	\$222,208.00	\$118,125.00	\$227,515.00	\$5,307.00	2.39%
A 2110.124-03	REG SCHOOL INSTR. SALARY ESL 6-12	\$0.00	\$161,217.50	\$172,553.00	\$174,841.53	\$192,818.00	\$106,928.94	\$97,374.00	(\$95,444.00)	-49.50%
A 2110.127-03	REG SCHOOL INSTR. SALARY ESL TA	\$0.00	\$54,058.00	\$100,598.10	\$103,658.63	\$105,672.00	\$62,802.15	\$108,264.50	\$2,592.50	2.45%
A 2110.130	REG SCHOOL INSTR. SALARIES 7-12	\$4,370,747.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2110.130-03	REG SCHOOL INSTR. SALARY 7-12	\$0.00	\$4,038,529.97	\$4,046,965.13	\$4,269,190.70	\$4,423,465.00	\$2,527,172.53	\$4,683,156.60	\$259,691.60	5.87%
A 2110.130-1	REG SCHOOL INSTR. SALARY 7-12 ESF	\$56,183.00	\$38,583.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2110.131	REG SCHOOL - LUNCH DUTY MS/HS	\$32,478.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2110.131-03	REG SCHOOL INSTR. SALARY TA 7-12	\$0.00	\$0.00	\$39,585.00	\$41,220.93	\$42,512.00	\$22,891.12	\$83,808.00	\$41,296.00	97.14%
A 2110.132	REG SCHOOL RETIREMENT INCENTIVE	\$0.00	\$0.00	\$0.00	\$124,593.17	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2110.140	REG SCHOOL INSTR SAL Leave Rep SUBS	\$280,211.76	\$0.00	\$0.00	\$0.00	\$60,000.00	\$0.00	\$60,000.00	\$0.00	0.00%
A 2110.140-01	REG SCHOOL INST SALARY SUB K-5	\$0.00	\$125,173.72	\$147,437.27	\$133,072.13	\$140,000.00	\$58,274.38	\$140,000.00	\$0.00	0.00%
A 2110.140-02	REG SCHOOL INSTR. SALARY SUB 6	\$0.00	\$900.00	\$0.00	\$15,067.50	\$0.00	\$0.00	\$20,000.00	\$20,000.00	N/A
A 2110.140-03	REG SCHOOL INSTR SALARY SUB 7-12	\$0.00	\$125,214.95	\$139,799.98	\$128,357.50	\$160,000.00	\$65,556.28	\$160,000.00	\$0.00	0.00%
A 2110.140-04	REG SCHOOL INST SALARY SUB PRE K	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,275.00	\$20,000.00	\$20,000.00	N/A
A 2110.150	REG SCHOOL INSTR. SALARIES MISC	\$30,429.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2110.151	REGULAR SCHOOL MENTORING	\$0.00	\$0.00	\$13,752.00	\$10,918.00	\$12,500.00	\$9,390.50	\$12,500.00	\$0.00	0.00%
A 2110.152	REG SCHOOL INSTR. SALARY TUTOR	\$2,022.22	\$55,629.25	\$58,821.75	\$35,381.91	\$30,000.00	\$8,024.46	\$30,000.00	\$0.00	0.00%
A 2110.160	REG SCHOOL NON-INSTR MONITOR	\$119,464.89	\$228.80	\$0.00	\$0.00	\$0.00	\$0.00	\$20,905.50	\$20,905.50	#DIV/0!
A 2110.160-01	REG SCHOOL NON-INSTR. MONITOR K-5	\$0.00	\$53,421.54	\$54,639.00	\$56,867.18	\$64,097.00	\$20,178.80	\$42,875.28	(\$21,221.72)	-33.11%
A 2110.160-03	REG SCHOOL NON-INSTR. MONITOR 7-12	\$0.00	\$34,823.87	\$33,624.28	\$33,895.70	\$36,550.00	\$31,061.06	\$33,436.13	(\$3,113.87)	-8.52%
A 2110.161-02	REG SCHOOL NON-INSTR. LUNCH 6	\$0.00	\$10,200.96	\$7,548.85	\$8,658.24	\$13,800.00	\$6,257.07	\$13,800.00	\$0.00	0.00%
A 2110.161-03	REG SCHOOL NON-INSTR. LUNCH 7-12	\$0.00	\$19,498.71	\$23,901.66	\$20,339.40	\$27,600.00	\$15,125.95	\$27,600.00	\$0.00	0.00%

# 2015-16 Proposed Instructional Budget

ACCOUNT	DESCRIPTION	2010-11 EXPENSES	2011-12 EXPENSES	2012-13 EXPENSES	2013-14 EXPENSES	2014-15 BUDGET	2014-15 EXPENSES @ March 11, 2015	2015-16 NEW BUDGET	\$ Change	% Change
A 2110.201	REGULAR SCHOOL EQUIPMENT -ELEM	\$8,427.70	\$16,859.76	\$12,025.44	\$11,421.07	\$12,125.00	\$5,414.75	\$12,200.00	\$75.00	0.62%
A 2110.202	REGULAR SCHOOL EQUIPMENT- MS	\$0.00	\$0.00	\$2,250.00	\$2,460.55	\$7,525.00	\$1,671.44	\$9,643.00	\$2,118.00	28.15%
A 2110.203	REGULAR SCHOOL EQUIPMENT -HS	\$11,347.69	\$5,943.72	\$8,187.52	\$1,413.50	\$7,525.00	\$1,746.38	\$11,933.25	\$4,408.25	58.58%
A 2110.204	REGULAR SCHOOL EQUIPMENT -PE	\$0.00	\$0.00	\$1,073.25	\$5,609.18	\$200.00	\$0.00	\$2,000.00	\$1,800.00	900.00%
A 2110.401	REGULAR SCHOOL CONTRACTUAL - ELEM	\$27,097.00	\$27,884.92	\$28,476.60	\$43,719.92	\$46,450.00	\$16,319.15	\$52,000.00	\$5,550.00	11.95%
A 2110.403	REGULAR SCHOOL CONTRACTUAL HS/MS	\$66,372.58	\$53,025.37	\$76,233.54	\$77,458.00	\$76,480.00	\$43,064.84	\$121,882.70	\$45,402.70	59.37%
A 2110.404	REGULAR SCHOOL CONTRACTUAL PE	\$0.00	\$8,490.24	\$307.81	\$4,612.51	\$1,600.00	\$0.00	\$2,980.00	\$1,380.00	86.25%
A 2110.405	REGULAR SCHOOL CONTRACTUAL- PREK	\$0.00	\$103,572.00	\$101,790.00	\$80,730.00	\$160,000.00	\$1,241.95	\$0.00	(\$160,000.00)	-100.00%
A 2110.451	REGULAR SCHOOL SUPPLIES - ELEM	\$53,852.82	\$61,413.89	\$57,090.53	\$52,054.52	\$53,850.00	\$43,907.70	\$53,308.00	(\$542.00)	-1.01%
A 2110.452	REGULAR SCHOOL SUPPLIES - MS	\$0.00	\$4,045.82	\$33,372.70	\$26,335.09	\$43,070.00	\$29,379.18	\$45,598.46	\$2,528.46	5.87%
A 2110.453	REGULAR SCHOOL SUPPLIES -HS	\$80,543.38	\$72,046.59	\$58,048.86	\$28,189.74	\$44,825.00	\$27,067.74	\$63,519.00	\$18,694.00	41.70%
A 2110.455	REGULAR SCHOOL SUPPLIES - PE	\$1,301.27	\$9,091.83	\$7,451.02	\$1,474.23	\$5,100.00	\$5,041.91	\$4,800.00	(\$300.00)	-5.88%
A 2110.470	REGULAR SCHOOL TUITION CHARTER SCHOOL	\$0.00	\$0.00	\$0.00	\$24,724.98	\$51,500.00	\$37,087.47	\$65,000.00	\$13,500.00	26.21%
A 2110.481	REGULAR SCHOOL TEXTBOOKS -ELEM	\$29,904.24	\$35,998.21	\$45,863.11	\$41,776.78	\$47,385.00	\$38,186.78	\$48,500.00	\$1,115.00	2.35%
A 2110.482	REGULAR SCHOOL TEXTBOOKS -MS	\$0.00	\$2,590.25	\$8,260.14	\$1,636.69	\$10,052.00	\$19,083.95	\$10,334.03	\$282.03	2.81%
A 2110.483	REGULAR SCHOOL TEXTBOOKS -HS	\$31,126.18	\$38,813.12	\$36,148.09	\$17,301.78	\$18,668.00	\$16,792.09	\$26,722.50	\$8,054.50	43.15%
A 2110.490	REGULAR SCHOOL BOCES SERVICES	\$24,396.00	\$24,688.50	\$13,828.00	\$15,128.09	\$25,305.00	\$15,080.00	\$61,305.00	\$36,000.00	142.26%
A 2270.150	INSTRUCTIONAL SALARIES	\$319,630.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2270.151	NON-INSTRUCTIONAL SALARIES	\$18,488.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2270.400	PUPILS W. SPE. NEEDS CONF/CONTR	\$301.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2270.450	PUPILS W. SPE. NEEDS SUPPLIES	\$53.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2270.480	PUPILS W. SPE. NEEDS TEXTBOOKS	\$788.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2272.410	CONTRACTUAL MISC./DRIVERS ED	\$2,592.50	(\$2,167.00)	(\$1,180.00)	(\$1,179.99)	\$0.00	(\$10,150.00)	\$0.00	\$0.00	N/A
A 2280.490	OCC ED - BOCES SERVICES	\$94,727.30	\$184,654.20	\$96,880.00	\$101,188.00	\$240,000.00	\$65,501.60	\$194,746.00	(\$45,254.00)	-18.86%
A 2330.130	SPECIAL SCHOOLS - INSTR. SALARY SUMMER	\$6,293.17	\$11,966.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2330.150	SPECIAL SCHOOLS INSTR. SALARIES	\$76,949.86	\$94,952.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2330.160	SPECIAL SCHOOLS NON INSTR. SAL-SUMMER	\$31,281.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2330.400	SPECIAL SCHOOLS - CONTRACTUAL	\$0.00	\$32,543.84	\$20,946.00	\$5,400.00	\$15,000.00	\$0.00	\$10,000.00	(\$5,000.00)	-33.33%
A 2330.450	SPECIAL SCHOOLS SUPPLIES	\$0.00	\$1,394.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2330.460	SPECIAL SCHOOLS ARTIST IN RESIDENCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2330.490	SPECIAL SCHOOLS BOCES SERVICES	\$69,192.61	\$14,386.74	\$279.05	\$0.00	\$500.00	\$7,273.88	\$10,620.00	\$10,120.00	2024.00%



# 2015-16 Proposed Instructional Budget

ACCOUNT	DESCRIPTION	2010-11 EXPENSES	2011-12 EXPENSES	2012-13 EXPENSES	2013-14 EXPENSES	2014-15 BUDGET	2014-15 EXPENSES @ March 11, 2015	2015-16 NEW BUDGET	\$ Change	% Change
A 2815.150	HEALTH SERVICES INSTR. SALARIES	\$108,826.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2815.160	HEALTH SERVICES NON-INSTR. SALARIES	\$52,733.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2815.160-01	HEALTH SERVICES NON-INSTR. SALARY ELEM	\$0.00	\$57,473.00	\$59,197.00	\$60,677.00	\$62,194.00	\$41,462.71	\$62,194.00	\$0.00	0.00%
A 2815.160-03	HEALTH SERVICES NON-INSTR. SALARY HS	\$0.00	\$55,479.00	\$58,194.28	\$60,677.00	\$62,194.00	\$41,462.71	\$62,194.00	\$0.00	0.00%
A 2815.160-05	HEALTH SERVICES NON-INSTR. STELLA MARI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2815.201	HEALTH SERVICES EQUIPMENT - ELEM	\$0.00	\$380.80	\$0.00	\$0.00	\$900.00	\$0.00	\$900.00	\$0.00	0.00%
A 2815.400	HEALTH SERVICES CONTRACTUAL	\$8,669.64	\$44,228.51	\$69,153.51	\$68,923.17	\$73,500.00	\$3,757.86	\$70,000.00	(\$3,500.00)	-4.76%
A 2815.401	HEALTH SERVICES CONT - ELEM	\$2,652.51	\$88.00	\$1,935.00	\$2,278.88	\$3,055.00	\$1,563.95	\$3,100.00	\$45.00	1.47%
A 2815.403	HEALTH SERVICES CONTRACTUAL HS	\$3,325.00	\$2,324.11	\$500.00	\$760.00	\$1,400.00	\$660.00	\$1,592.75	\$192.75	13.77%
A 2815.451	HEALTH SERVICES SUPPLIES -ELEM	\$1,699.54	\$791.69	\$935.18	\$1,011.36	\$1,285.00	\$926.03	\$1,375.00	\$90.00	7.00%
A 2815.453	HEALTH SERVICES SUPPLIES HS	\$581.00	\$199.84	\$498.35	\$422.20	\$500.00	\$452.79	\$1,025.80	\$525.80	105.16%
A 2815.480	HEALTH SERVICES TEXTBOOKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2820.150	PSYCHOLOGICAL INSTR. SALARIES	\$171,476.94	\$192.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2820.150-01	PSYCHOLOGICAL INSTR. SALARY K-5	\$0.00	\$100,970.98	\$106,924.66	\$112,902.00	\$118,548.00	\$63,061.68	\$121,283.00	\$2,735.00	2.31%
A 2820.150-03	PSYCHOLOGICAL INSTR SALARY 7-12	\$0.00	\$69,400.00	\$82,113.00	\$87,488.00	\$92,544.00	\$49,196.00	\$95,336.00	\$2,792.00	3.02%
A 2820.160	PSYCHOLOGICAL NON-INSTR. SALARIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2820.200	PSYCHOLOGICAL EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2820.450	PSYCHOLOGICAL SUPPLIES	\$134.70	\$931.45	\$3,381.90	\$0.00	\$1,100.00	\$232.43	\$1,100.00	\$0.00	0.00%
A 2820.451	PSHYCOLOGICAL SUPPLIES	\$0.00	\$1,357.00	\$533.48	\$0.00	\$900.00	\$900.00	\$1,200.00	\$300.00	33.33%
A 2820.453	PSYCHOLOGICAL SUPPLIES HS	\$1,495.35	\$0.00	\$1,924.58	\$123.12	\$1,500.00	\$1,169.05	\$1,500.00	\$0.00	0.00%
A 2825.150	SOCIAL WORK INSTRUCTIONAL SALARIES	\$114,074.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2825.150-01	SOCIAL WORK INSTR. SALARY K-5	\$0.00	\$60,013.80	\$77,477.50	\$82,320.10	\$86,856.00	\$58,085.44	\$160,524.50	\$73,668.50	84.82%
A 2825.150-03	SOCIAL WORK INSTR SALARY 7-12	\$0.00	\$60,013.80	\$50,165.50	\$53,130.50	\$55,891.00	\$41,624.82	\$57,272.50	\$1,381.50	2.47%
A 2825.400	SOCIAL WORK CONTRACTUAL	\$514.00	\$370.27	\$419.11	\$289.10	\$500.00	\$145.68	\$500.00	\$0.00	0.00%
A 2825.450	SOCIAL WORK SUPPLIES	\$799.67	\$202.33	\$807.75	\$305.29	\$800.00	\$0.00	\$800.00	\$0.00	0.00%

# 2015-16 Proposed Instructional Budget

ACCOUNT	DESCRIPTION	2010-11 EXPENSES	2011-12 EXPENSES	2012-13 EXPENSES	2013-14 EXPENSES	2014-15 BUDGET	2014-15 EXPENSES @ March 11, 2015	2015-16 NEW BUDGET	\$ Change	% Change
A 2830.150	OCCUPATIONAL THERAPY - SALARY	\$0.00	\$0.00	\$0.00	\$0.00	\$70,760.00	\$34,277.84	\$64,136.00	(\$6,624.00)	-9.36%
A 2850.150	CO-CURRICULAR INSTR. SALARIES	\$244,614.89	\$38,720.02	\$878.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2850.150-01	CO-CURRICULAR INST. SALARY ELEM	\$0.00	\$40,712.05	\$40,063.60	\$47,215.66	\$45,442.00	\$16,344.20	\$50,000.00	\$4,558.00	10.03%
A 2850.150-02	CO-CURRICULAR INST. SALARY MS	\$0.00	\$121,255.10	\$95,063.52	\$73,822.51	\$86,908.00	\$38,373.01	\$90,000.00	\$3,092.00	3.56%
A 2850.150-03	CO-CURRICULAR INST. SALARY HS	\$0.00	\$63,303.84	\$136,806.33	\$150,096.41	\$151,102.00	\$61,869.20	\$160,000.00	\$8,898.00	5.89%
A 2850.150-04	CO-CURRICULAR INST. SAL REUTERSHAN	\$0.00	\$0.00	\$0.00	\$9,466.26	\$0.00	\$12,658.35	\$0.00	\$0.00	N/A
A 2850.160-03	CO-CURRICULAR NON-INSTR. SALARY	\$0.00	\$1,377.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2850.201	CO-CURRICULAR - EQUIPMENT - ELEM	\$818.98	\$0.00	\$1,015.37	\$3,637.87	\$4,125.00	\$3,582.00	\$4,175.00	\$50.00	1.21%
A 2850.203	CO-CURRICULAR EQUIPMENT HS	\$988.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2850.401	COCURRICULAR - CONTRACTUAL - ELEM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2850.403	CO CURRICULAR - CONTRACTUAL - HS	\$27,228.36	\$27,213.57	\$16,603.24	\$35,085.38	\$22,760.00	\$20,744.13	\$28,143.00	\$5,383.00	23.65%
A 2850.451	COCURRICULAR SUPPLIES ELEM	\$2,305.81	\$4,094.51	\$1,666.01	\$2,494.96	\$4,150.00	\$247.13	\$4,000.00	(\$150.00)	-3.61%
A 2850.452	COCURRICULAR SUPPLIES MS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,150.00	\$3,150.00	N/A
A 2850.453	COCURRICULAR SUPPLIES HS	\$12,872.69	\$7,320.81	\$11,743.69	\$5,446.54	\$19,720.00	\$3,143.13	\$17,884.00	(\$1,836.00)	-9.31%
A 7140.160	RECREATION NON-INSTR. SALARIES	\$61,938.67	\$64,187.13	\$61,214.51	\$48,286.59	\$53,780.00	\$27,047.04	\$59,585.36	\$5,805.36	10.79%
A 7140.400	RECREATION CONTRACTUAL	\$15,946.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 7140.410	RECREATION CONTRACTUAL YARD	\$10,250.00	\$3,428.36	\$720.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 8060.160	SECURITY GUARDS SALARIES	\$62,096.89	\$76,084.57	\$72,955.34	\$111,909.53	\$131,760.00	\$66,273.95	\$118,715.06	(\$13,044.94)	-9.90%
GRAND TOTALS	****	\$8,103,502.29	\$12,598,380.33	\$13,184,045.96	\$13,778,951.34	\$14,364,036.00	\$8,025,406.63	\$15,035,969.38	\$671,933.38	4.68%

# 2015-16 Proposed BOCES Budget

ACCOUNT	DESCRIPTION	2012-13 Actual Expenses	2013-14 Actual Expenses	2014-15 Adopted Budget	2014-15 Expenses @ 3-12-15	2015-16 Draft #1 Proposed Budget	\$ Change	% Change
A 1310.490	BUS. ADMIN - BOCES SERVICES	\$8,576.08	\$11,550.88	\$17,200.00	\$5,285.00	\$11,846.54	(\$5,353.46)	-31.12%
A 1345.490	BOCES/PURCHASING	\$928.00	\$3,298.00	\$1,050.00	\$3,364.00	\$3,531.00	\$2,481.00	236.29%
A 1430.490	BOCES/PERSONNEL	\$13,767.00	\$10,823.36	\$16,100.00	\$6,147.48	\$35,401.00	\$19,301.00	119.88%
A 1480.490	BOCES/PUBLIC INFORMATION	\$3,876.00	\$0.00	\$0.00	\$0.00	\$38,511.00	\$38,511.00	N/A
A 1620.490	BOCES/OPERATION OF PLANT	\$4,323.00	\$5,744.81	\$4,510.00	\$1,687.13	\$5,612.00	\$1,102.00	24.43%
A 1680.490	CDP - BOCES SERVICES	\$63,275.47	\$72,946.45	\$76,828.00	\$68,667.81	\$93,442.64	\$16,614.64	21.63%
A 1981.490	BOCES SERVICES-ADMIN. CHARGE	\$130,900.00	\$130,756.00	\$130,574.00	\$76,463.76	\$131,384.00	\$810.00	0.62%
A 2010.490	CURRICULUM DEVELOP. BOCES SERVICES	\$10,198.47	\$10,000.00	\$10,000.00	\$4,050.00	\$7,065.00	(\$2,935.00)	-29.35%
A 2020.490	SUPERVISION REG. BOCES SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2060.490	BOCES SERVICE-RESEARCH, PLANNING	\$0.00	\$0.00	\$0.00	\$295.00	\$3,097.50	\$3,097.50	N/A
A 2060.491	Research, Planning, Evaluation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2070.490	BOCES SERVICES/SUPERVISION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2110.490	REGULAR SCHOOL BOCES SERVICES	\$13,828.00	\$15,128.09	\$25,305.00	\$15,080.00	\$61,305.00	\$36,000.00	142.26%
A 2250.490	SWD BOCES SERVICES	\$147,948.08	\$140,699.21	\$240,000.00	\$100,155.03	\$261,371.29	\$21,371.29	8.90%
A 2280.490	OCC ED - BOCES SERVICES	\$96,880.00	\$101,188.00	\$240,000.00	\$65,501.60	\$194,746.00	(\$45,254.00)	-18.86%
A 2330.490	SPECIAL SCHOOLS BOCES SERVICES	\$279.05	\$0.00	\$500.00	\$7,273.88	\$10,620.00	\$10,120.00	2024.00%
A 2610.490	LIBRARY BOCES SERVICES	\$20,395.35	\$21,353.24	\$23,390.00	\$22,067.80	\$26,590.80	\$3,200.80	13.68%
A 2620.490	BOCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2630.490	CAI BOCES SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2810.490	GUIDANCE - BOCES SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2820.490	PSYCHOLOGICAL BOCES SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 2830.490	PUPIL PERSONNEL - BOCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 5510.490	DISTRICT TRANSP. BOCES	\$780.00	\$1,400.00	\$2,500.00	\$0.00	\$3,630.75	\$1,130.75	45.23%
A 5581.490	TRANSPORTATION BOCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
A 8070.490	CENSUS BOCES DEMOGRAPHY STUDY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
<b>BOCES</b>	<b>TOTAL:</b>	<b>\$515,954.50</b>	<b>\$524,888.04</b>	<b>\$787,957.00</b>	<b>\$376,038.49</b>	<b>\$888,154.52</b>	<b>\$100,197.52</b>	<b>12.72%</b>

# 2015-16 Budget Draft #1

ACCOUNT GROUP	2010-11 EXPENSES	2011-12 EXPENSES	2012-13 EXPENSES	2013-14 EXPENSES	2014-15 ADOPTED BUDGET	2014-15 EXPENSES @ 3-12-2015	2015-16 BUDGET DRAFT #1	\$ Change	% Change
1000 - 1999 GENERAL SUPPORT	\$3,133,414.22	\$3,403,039.52	\$3,593,125.31	\$3,729,489.82	\$4,079,470.00	\$2,586,945.36	\$4,131,997.86	\$52,527.86	1.29%
2000 - 2999 INSTRUCTION	\$10,738,712.21	\$17,952,731.50	\$18,776,600.44	\$18,996,150.88	\$20,424,959.00	\$11,179,158.47	\$21,066,087.71	\$641,128.71	3.14%
5000 - 5999 TRANSPORTATION	\$931,809.39	\$707,815.10	\$526,729.94	\$578,197.57	\$750,932.00	\$376,365.02	\$806,356.05	\$55,424.05	7.38%
7000 - 8999 COMMUNITY SERVICES	\$150,232.08	\$143,700.06	\$134,889.85	\$160,196.12	\$185,540.00	\$93,320.99	\$178,300.42	(\$7,239.58)	-3.90%
9000 - 9099 EMPLOYEE BENEFITS	\$6,426,494.74	\$6,731,636.29	\$7,415,256.70	\$8,246,527.57	\$9,487,382.00	\$3,946,941.98	\$9,339,257.00	(\$148,125.00)	-1.56%
9700 - 9799 DEBT SERVICE	\$366,955.33	\$58,532.66	\$96,180.55	\$75,833.33	\$135,000.00	\$0.00	\$125,000.00	(\$10,000.00)	-7.41%
9900 - 9999 INTERFUND TRANSFERS	\$0.00	\$0.00	\$40,402.96	\$0.00	\$1,806,220.00	\$1,775,470.00	\$1,787,137.50	(\$19,082.50)	-1.06%
	=====	=====	=====	=====	=====	=====	=====		
<b>GRAND TOTALS</b>	<b>\$21,747,617.97</b>	<b>\$28,997,455.13</b>	<b>\$30,583,185.75</b>	<b>\$31,786,395.29</b>	<b>\$36,869,503.00</b>	<b>\$19,958,201.82</b>	<b>\$37,434,136.54</b>	<b>\$564,633.54</b>	<b>1.53%</b>

# 2015-16 Draft #1

## Property Tax Levy Limit

Projected 2015-2016 Property Tax Cap - Worksheet for Determining Tax Levy Limit		
Tax levy for 2014-2015 - School Only		33,223,918
(multiplied by) Tax base growth factor		1.0166
(add) PILOTs receivable for 2014-2015		152,159
(subtract) Capital tax levy for 2014-2015:		
General Fund Capital Tax Levy	2,050,469.00	
(less) Building Aid	(139,882.00)	
(less) Transportation Aid	(4,904.00)	1,905,683
(multiplied by) Levy growth factor (lesser of 2% or the change in the rate of inflation)		0.0162
(subtract) PILOTs receivable 2015-2016		140,000
<b>Projected 2015-2016 Tax Levy Limit (before exclusions):</b>		<b>\$ 32,400,666</b>
(add) Capital tax levy for 2015-2016:		
General Fund Capital Tax Levy	1,868,388.00	
(less) Building Aid	(148,419.00)	
(less) Transportation Aid	(4,751.00)	1,715,218
<b>Projected 2015-2016 Tax Levy Limit (after exclusions):</b>		<b>\$ 34,115,884</b>
<b>Difference between 2015-2016 tax levy and 2014-2015 tax levy:</b>		<b>891,966</b>
<b>2015-2016 Allowable Tax Levy % Increase(after exclusions):</b>		<b>2.6847%</b>



# *2015-16 Draft #1*

## *Proposed Capital Projects and Transportation Equipment*

<b>2015-16 Proposed Capital Projects and Transportation Equipment Purchases</b>	<b>Cost Estimate as of March 11, 2015</b>
Interest on \$1.9 Million BAN FOR CAPITAL PROJECT	\$25,000.00
10/15/2015 2006 SERIAL BONDS	\$1,006,225.00
12/15/2015 2011 SERIAL BONDS	\$24,594.00
4/15/2016 2006 SERIAL BONDS	\$93,975.00
6/15/2016 2011 SERIAL BONDS	\$289,594.00
SHES Library and Computer Flooring	\$65,000.00
SHES Entryway Tile Replacement	\$44,000.00
SHES tennis court repair, reseal, restripe	\$40,000.00
Computer Data Closet A/C Units	\$28,000.00
Purchase of a Big Bus	\$102,000.00
Kitchen cooktop and Upgrades Needed for Installation	\$150,000.00
<b>Total 2015-2016 General Fund Tax Levy:</b>	<b>\$1,868,388.00</b>

# PROPOSED BUDGET REVENUE AND OTHER FINANCING SOURCES 2015-2016: Draft #1

	2013/2014 BUDGET	2014/2015 BUDGET	2015/2016 PROPOSED	Change	
<b>SUMMARY OF STATE AID</b>					
Foundation Aid	\$1,173,932	\$1,183,910	\$1,183,910	\$0	0.00%
Building Aid	\$138,913	\$139,882	\$148,419	\$8,537	6.10%
Transportation Aid	\$52,868	\$44,609	\$44,401	(\$208)	-0.47%
BOCES Aid / Special Services Aid	\$110,034	\$82,120	\$110,311	\$28,191	34.33%
Software / Library / Textbook Aid	\$86,307	\$86,021	\$82,801	(\$3,220)	-3.74%
High Cost Excess Cost / Private Excess Cost Aid	\$62,158	\$107,008	\$136,735	\$29,727	27.78%
High Tax Aid	\$165,430	\$165,430	\$165,430	\$0	0.00%
State Aid Reduction / Projection Adjustment	(\$241,395)	(\$171,395)	(\$171,395)	\$0	0.00%
	\$1,548,247	\$1,637,585	<b>\$1,700,612</b>	\$63,027	3.85%
<b>Payments in Lieu of Taxes (PILOTS)</b>	\$117,000	\$117,000	\$140,000	\$23,000	19.66%
<b>Out-of-District Tuition/Transportation</b>	\$475,000	\$550,000	\$430,000	(\$120,000)	-21.82%
<b>Charges for Services/Facilities Usage/Transportation</b>	\$50,000	\$85,000	\$85,000	\$0	0.00%
<b>Grants, Interest, Miscellaneous Revenue</b>	\$79,000	\$111,000	\$75,000	(\$36,000)	-32.43%
<b>General Fund Tax Levy</b>	\$32,739,375	\$33,223,918	<b>\$34,105,000</b>	\$881,082	<b>2.6520%</b>
<b>Appropriation from ERS Reserve</b>	\$0	\$645,000	\$398,525	(\$246,475)	-38.21%
<b>Appropriated Fund Balance</b>	\$500,000	\$500,000	\$500,000	\$0	0.00%
	<b>\$35,508,622</b>	<b>\$36,869,503</b>	<b>\$37,434,137</b>	<b>\$564,634</b>	<b>1.53%</b>

State Aid Estimate Based on Current Law - Subject to change.

\$34,115,884 2.6847% Tax Levy Limit

# Fund Balance and Reserves

Sag Harbor Union Free School District						
Assigned:	Fund Balance	Balance @ June 30, 2013	Interest Earned & Δ in Encumbrances 2013/2014	Balance @ June 30, 2014 Before Transfers to Reserves	Transfers to Reserves	Year-end Balance @ June 30, 2014
	Reserved for Encumbrances (Unappropriated Fund Balance)	\$ 129,485	\$ 48,963	\$ 178,449		\$ 178,449
<b>Reserved for:</b>						
	Employee Benefit Accrued Liability Reserve (EBALR)	\$ 310,358	\$ 137	\$ 310,496	\$ -	\$ 310,496
	Retirement Contribution Reserve (ERS)	\$ 2,193,061	\$ 2,538	\$ 2,195,599	\$ 1,000,000	\$ 3,195,599
	Facilities Capital Reserve	\$ 628,227	\$ 595	\$ 628,822	\$ 500,000	\$ 1,128,822
	Fleet Replacement Reserve	\$ 390,142	\$ 434	\$ 390,575	\$ 10,000	\$ 400,575
	Insurance Reserve	\$ 33,000	\$ 25	\$ 33,025	\$ 151,378	\$ 184,403
	Unemployment Reserve	\$ 100,075	\$ 168	\$ 100,243	\$ -	\$ 100,243
	Worker's Compensation Reserve	\$ 245,000	\$ 186	\$ 245,186	\$ 255,000	\$ 500,186
<b>Non-Spendable Reserves:</b>						
	Advances (to School Cafeteria Fund)	\$ -				
<b>Unreserved - Designated for Subsequent Year Expenditures:</b>						
	Appropriated Fund Balance	\$ 500,000		\$ 500,000		\$ 500,000
<b>Unreserved - Undesignated:</b>						
	Unassigned Fund Balance	\$ 1,420,345		\$ 1,420,345	\$ 54,434	\$ 1,474,779
<b>Year End Totals:</b>		<b>\$ 5,949,693</b>	<b>\$ 53,046</b>	<b>\$ 6,002,740</b>	<b>\$ 1,970,812</b>	<b>\$ 7,973,552</b>

# *2015-16 Budget Workshop Calendar*

- **March 12** Elementary School      Middle School    High School  
Special Education      BOCES Administration & Services
  - **March 23** Review of Entire Budget Revenue Projections  
Tax Rate Projections      Review of Property Tax Report Card
  - **April ?**      Second Review of Entire Budget
  - **April 22**      Adopt 2015-2016 Budget and Property Tax Report Card
  - **May 5**      Board of Education Budget Hearing
  - **May 19**      Annual Budget Vote and Election
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