

Proposed Budget 2015-16

Non-Instructional Budget & Fund Balance



March 25, 2015

Proposed Budget 2015-16

- ▶ Approved 2014-15 Budget:
\$116,856,988
 - ▶ Proposed 2015-16 Budget:
\$117,901,688
- Increase: \$ 1,044,700
 or 0.89%

Non-Instructional Budget

- ▶ General Support
- ▶ Transportation
- ▶ Community Services
- ▶ Undistributed

Expenditures: 2014-15 Approved vs. 2015-16 Proposed

Categories	Approved 2014-15	Proposed 2015-16	\$ Increase	Increase %
Salaries	\$60,455,965	\$61,896,455	\$1,440,490	2.38%
Employee Benefits	\$27,960,553	\$26,536,600	-\$1,423,953	-5.09%
Transportation	\$6,476,846	\$6,436,292	-\$40,554	-0.63%
Debt Service	\$5,389,364	\$5,396,869	\$7,505	0.14%
Special Education Services	\$4,913,083	\$4,898,329	-\$14,754	-0.30%
Operations & Maintenance	\$4,756,500	\$5,479,500	\$723,000	15.20%
BOCES Services	\$2,043,790	\$2,126,000	\$82,210	4.02%
Per Pupil Allocation	\$1,184,164	\$1,151,397	-\$32,767	-2.77%
Technology	\$1,355,998	\$1,514,400	\$158,402	11.68%
Other	\$2,320,725	\$2,465,846	\$145,121	6.25%
Total	\$116,856,988	\$117,901,688	\$1,044,700	0.89%

General Support

General Support

- ▶ Board of Education
- ▶ Central Administration
- ▶ Finance & Auditing
- ▶ Legal Services, Human Resources & Public Information
- ▶ Buildings & Grounds/Operations & Maintenance ☒
- ▶ Special Items

Board of Education

2013-14		2014-15		2015-16	Approved vs.	
Approved		Approved	Year End	Proposed	Proposed	
Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %

GENERAL SUPPORT

Board of Education

Contractual	15,000	7,249	10,000	10,000	10,000		
Travel/Conferences	500	-	500	250	500		
Supplies	1,500	776	1,500	1,500	1,500		
TOTAL	\$ 17,000	\$ 8,025	\$ 12,000	\$ 11,750	\$ 12,000	\$ -	0.00%

District Clerk

Salaries	28,278	27,939	18,839	16,189	16,189		
Contractual	1,000	345	1,000	1,000	1,000		
Supplies	500	472	500	500	500		
TOTAL	\$ 29,778	\$ 28,756	\$ 20,339	\$ 17,689	\$ 17,689	\$ (2,650)	-13.03%

District Meeting

Salaries	7,777	8,265	8,600	8,000	8,600		
Contractual	3,000	2,691	3,000	3,000	3,000		
TOTAL	\$ 10,777	\$ 10,957	\$ 11,600	\$ 11,000	\$ 11,600	\$ -	0.00%

Central Administration

2013-14		2014-15		2015-16	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Actual	Approved Budget	Year End Projection	Proposed Budget		

Chief School Administrator

Instructional Salary - Superintendent	250,000	256,250	256,250	256,250		
Non-Instructional Salary	88,904	101,982	92,989	95,102	95,102	
Salary Other	2,500	2,760	2,500	2,500	2,500	
Contractual	6,000	4,310	6,000	6,000	6,000	
Travel/Conferences	6,000	50	6,000	3,000	6,000	
Auto Allowance	6,000	6,000	6,000	6,000	6,000	
Supplies	2,250	895	2,250	2,000	2,250	
TOTAL	\$ 361,654	\$ 372,247	\$ 371,989	\$ 370,852	\$ 117,852	(254,137) -68.32%

Finance & Auditing

2013-14		2014-15			2015-16	Approved vs.	
Approved		Approved		Year End	Proposed	Proposed	
Budget	Actual	Budget		Projection	Budget	Variance \$	Variance %

Business Administration

Instructional Salary - Assistant Superintendent	220,530	220,530	224,162	224,162				
Non-Instructional Salaries	511,791	527,621	522,660	525,687	531,369			
Salary Other	20,000	92,936	20,000	20,000	20,000			
Contractual	37,500	130,335	40,000	42,500	45,000			
Gifts/Donations - CSF	-	200,000	-	-	-			
Postage	5,250	10,466	4,000	4,000	4,000			
Memberships	1,350	480	1,350	1,350	1,350			
Advertising	2,000	1,730	2,000	2,000	2,000			
Travel/Conferences	2,250	2,488	2,250	2,500	2,500			
Reproduction Services	31,000	35,214	31,000	31,000	31,000			
Technical Services	9,500	9,400	9,500	9,500	9,500			
Supplies	24,000	22,058	22,000	22,500	22,500			
BOCES	78,000	75,834	78,000	78,000	78,000			
TOTAL	\$ 943,171	\$ 1,329,092	\$ 956,922	\$ 963,199	\$ 747,219	\$ (209,703)		-21.91%

Auditing

Internal Auditor	25,000	27,235	25,000	25,000	25,000			
Claims Auditor - Contractual	22,500	21,502	22,500	22,500	23,000			
External Auditor	63,800	58,600	64,000	64,000	50,250			
TOTAL	\$ 111,300	\$ 107,337	\$ 111,500	\$ 111,500	\$ 98,250	\$ (13,250)		-11.88%

Legal Services, Human Resources, & Public Information

2013-14		2014-15		2015-16	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Actual	Approved Budget	Year End Projection	Proposed Budget		

Legal

Technical Services	215,000	211,122	220,000	220,000	240,000		
Financial Services	55,000	109,352	60,000	60,000	60,000		
TOTAL	\$ 270,000	\$ 320,475	\$ 280,000	\$ 280,000	\$ 300,000	\$ 20,000	7.14%

Human Resources & Leadership Development

Instructional Salary - Assistant Superintendent	210,266	210,266	213,689	213,689			
Non-Instructional Salaries	107,905	127,868	112,807	115,590	115,590		
Salary Other	2,130	2,107	2,130	2,130	2,130		
Contractual	15,000	14,711	15,000	15,000	15,000		
Leadership Development	-	5,445	20,000	20,000	20,000		
Postage	1,500	322	1,500	1,000	1,500		
Supplies	1,500	231	1,500	1,000	1,500		
BOCES	30,000	27,036	30,000	30,000	30,000		
TOTAL	\$ 368,301	\$ 387,986	\$ 396,626	\$ 398,409	\$ 185,720	\$ (210,906)	-53.18%

Public Information

Salaries	45,138	49,224	50,079	51,579	51,579		
Printing/Reproduction	5,000	3,530	5,000	5,000	5,000		
Supplies	500	120	500	500	500		
BOCES	10,000	-	5,000	5,000	5,000		
TOTAL	\$ 60,638	\$ 52,874	\$ 60,579	\$ 62,079	\$ 62,079	\$ 1,500	2.48%

Special Items

2013-14		2014-15		2015-16	Approved vs.	
Approved		Approved	Year End	Proposed	Proposed	
Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %

Special Items

Unallocated Insurance	400,000	390,169	400,000	397,500	415,000		
School Association Dues	25,000	19,929	22,500	22,500	22,500		
Judgments/Claims	170,000	502,709	175,000	250,000	250,000		
Assessments	68,000	62,589	68,000	65,000	65,000		
Refund on Real Property Taxes	100,000	86,979	100,000	100,000	100,000		
BOCES Admin Services	760,000	765,960	760,000	760,000	760,000		
BOCES Capital Services	68,000	54,898	68,000	64,000	5,000		
BOCES Capital Project	-	446,036	-	454,122	-		
TOTAL	\$ 1,591,000	\$ 2,329,269	\$ 1,593,500	\$ 2,113,122	\$ 1,617,500	\$ 24,000	1.51%

Transportation

Transportation

2013-14		2014-15			2015-16	Approved vs.	
Approved		Approved		Year End	Proposed	Proposed	
Budget	Actual	Budget		Projection	Budget	Variance \$	Variance %

Pupil Transportation

Salaries	69,446	76,766	71,924	72,424	73,385		
Contractual	-	-	30,000	30,000	30,000		
Gas & Supplies	625,000	376,375	600,000	450,000	500,000		
Field Trips - DG	1,800	945	1,800	1,800	1,800		
Field Trips - RB	1,800	440	1,800	1,800	1,800		
Field Trips - WO	1,800	630	1,800	1,800	1,800		
Field Trips - Bell	2,500	1,224	2,500	2,500	2,500		
Field Trips - SB	2,500	200	2,500	2,500	2,500		
Field Trips - HG	7,000	7,851	7,000	7,000	7,000		
Special Education	1,149,730	1,198,635	1,157,336	1,157,336	1,180,483		
Athletic Trips	130,000	144,676	136,000	136,000	154,000		
General Education (Public & Private)	3,941,995	4,003,370	3,968,078	3,968,078	4,047,440		
Van Monitors	470,260	470,260	568,032	568,032	506,969		
TOTAL \$	6,403,831	\$ 6,281,372	\$ 6,548,770	\$ 6,399,270	\$ 6,509,677	\$ (39,093)	-0.60%

Transportation Distance Limits

K-8: Walking Distance not to exceed .5 mile

9-12: Walking Distance not to exceed 1 mile

Transportation Highlights

- ▶ Buses – 39
- ▶ Vans – 21
- ▶ Special Education Vans – 19.5
- ▶ Monitors – 21
- ▶ No charges for Emergency services (snow days, bomb threats, split dismissals, etc.)
- ▶ No charge for in district runs between 9-2
- ▶ No charge for special transportation for injured students (crutches – broken legs – etc.) between 9:00 am and 2:00 pm



Community Service

Community Service

2013-14		2014-15		2015-16	Approved vs.	
Approved		Approved	Year End	Proposed	Proposed	
Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %

Community Services

Non-Instructional Salary - Census

		18,977		19,864		19,864		20,264		20,264			
TOTAL	\$	18,977	\$	19,864	\$	19,864	\$	20,264	\$	20,264	\$	400	2.01%

Undistributed

Undistributed

- ▶ Employee Benefits
- ▶ Debt Service
- ▶ Interfund Transfers

Employee Benefits

2013-14		2014-15		2015-16	Approved vs.	
Approved		Approved	Year End	Proposed	Proposed	
Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %

Employee Benefits

Employees Retirement - NYS ERS	1,913,300	1,756,725	1,825,500	1,764,120	1,706,450		
Teachers Retirement - NYS TRS	8,100,000	8,096,237	9,013,000	8,913,000	7,165,000		
FICA	4,201,600	4,113,303	4,306,750	4,306,750	4,590,250		
Workers Compensation	314,300	340,288	325,500	325,500	330,000		
Life Insurance	20,000	18,240	15,200	15,200	22,400		
Unemployment	200,000	57,046	125,000	125,000	125,000		
Administrators LTD	20,000	17,493	19,300	19,300	19,300		
Health Insurance Buy-Out CCT	50,000	43,999	44,000	44,000	33,000		
Health Insurance Buy-Out COSA	58,000	54,313	55,000	55,000	52,250		
Health Insurance	10,956,360	10,281,896	10,790,000	10,690,000	10,987,000		
Medicare Reimbursement	500,500	529,192	510,353	550,000	575,000		
Dental/Teaching Assistants Non-Tenured	22,000	61	-	-	-		
Dental/Custodians	70,500	75,441	79,200	79,200	79,200		
Joint Benefit Fund - Teachers/ Administrators	668,500	645,259	681,000	681,000	681,000		
Joint Benefit Fund - COSA	140,000	138,589	140,000	140,000	140,000		
Employee Assistance Program (EAP)	15,050	13,485	15,050	15,050	15,050		
Vision/Teaching Assistants Non-Tenured	2,000	9	-	-	-		
Vision/Custodians	15,000	15,103	15,700	15,700	15,700		
Compensated Absences	-	110,879	-	100,000	-		
TOTAL	\$ 27,267,110	\$ 26,307,557	\$ 27,960,553	\$ 27,838,820	\$ 26,536,600	\$ (1,423,953)	-5.09%

Debt Service

2013-14		2014-15		2015-16	Approved vs.	
Approved		Approved	Year End	Proposed	Proposed	
Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %

Debt Service

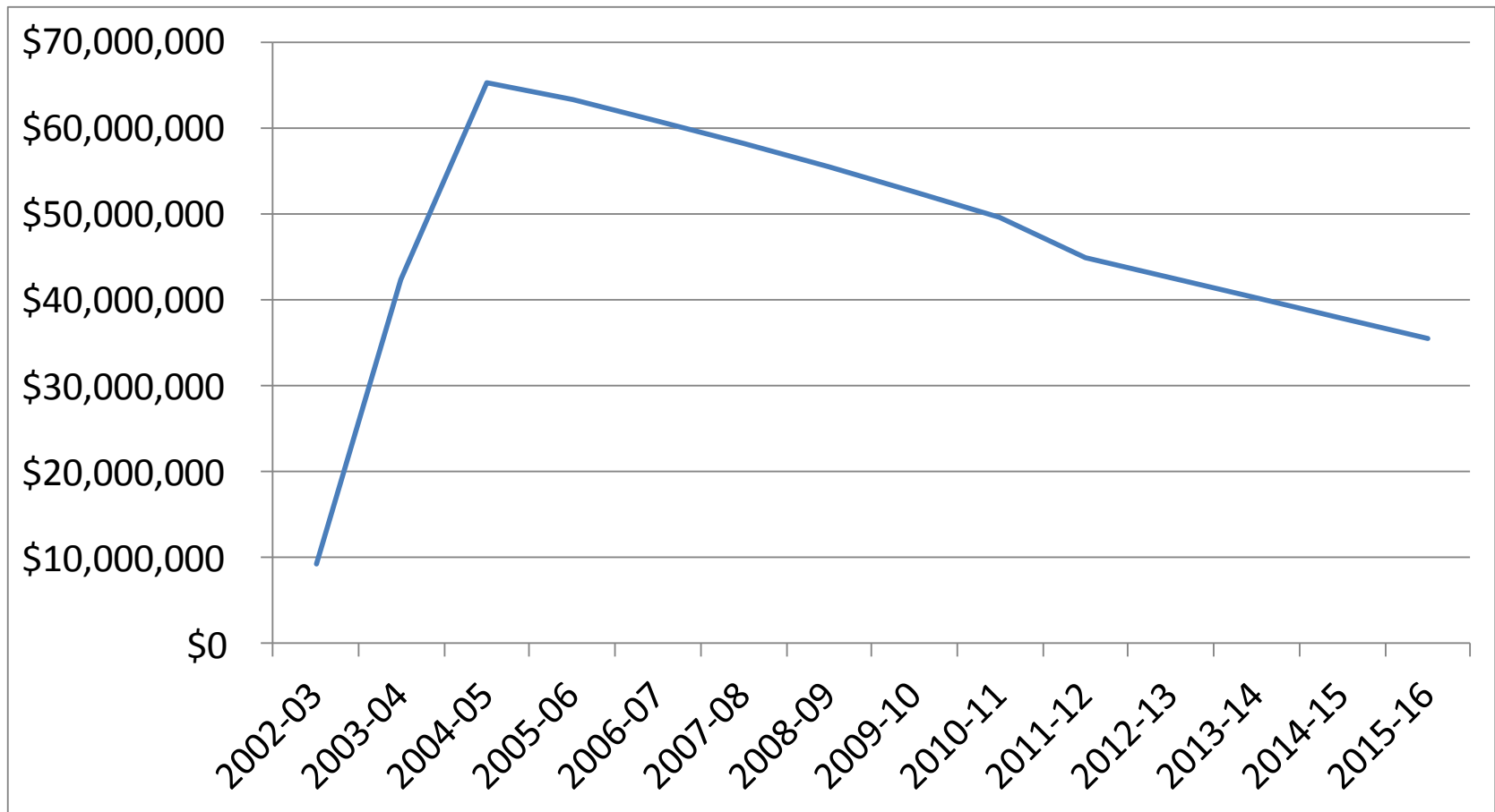
Bonds - Principal	2,335,000	2,335,000	2,420,000	2,420,000	2,545,000		
Bonds - Interest	1,593,456	1,593,456	1,500,056	1,500,056	1,379,056		
Bonds - Interest - BOCES Capital Project	32,058	-	32,058	-	-		
TAN - Interest	125,000	74,000	100,000	52,500	100,000		
Lease/Purchase Technology - Principal & Interest	220,386	264,982	266,008	274,089	301,784		
Lease/Purchase Telephone - Principal & Interest	-	50,953	127,183	126,969	126,969		
Lease/Purchase EPC - Principal & Interest	944,059	944,059	944,059	944,059	944,059		
TOTAL	\$ 5,249,959	\$ 5,262,450	\$ 5,389,364	\$ 5,317,673	\$ 5,396,869	\$ 7,505	0.14%

Debt Service Schedule

Principal & Interest 2014-15 through 2018-19

▶ 2014-15	\$3,920,056
▶ 2015-16	\$3,924,056
▶ 2016-17	\$3,922,256
▶ 2017-18	\$3,930,006
▶ 2018-19	\$3,763,606

Debt Service History



Interfund Transfers

2013-14		2014-15		2015-16	Approved vs.	
Approved		Approved	Year End	Proposed	Proposed	
Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %

Interfund Transfers

Transfer to Special Aid

- Summer School Program

Transfer to Capital Projects

- Identified Project

		180,000	149,473	175,000	175,000	175,000				
		200,000	200,000	250,000	250,000	575,000				
TOTAL	\$	380,000	\$ 349,473	\$ 425,000	\$ 425,000	\$ 750,000	\$	325,000		76.47%

Fund Balance

Fund Balance – General Fund

	<u>June 30, 2013</u>	<u>June 30, 2014</u>	<u>Projected June 30, 2015</u>
Nonspendable	\$24,865	\$26,845	\$25,000
Restricted:			
Tax Certiorari	\$4,629,914	\$4,630,905	\$4,630,905
Unemployment Benefits	\$150,597	\$150,629	\$150,650
Property Loss	\$59,077	\$59,090	\$59,095
Insurance	\$210,260	\$210,305	\$210,515
Liability Claims	\$218,564	\$218,611	\$218,830
Employee Benefit Accrued Liability	\$3,357,723	\$3,222,992	\$3,022,992
Repairs	\$137,159	\$137,234	\$137,371
Retirement Contributions	\$2,510,190	\$2,010,941	\$1,861,000
Total	<u>\$11,273,484</u>	<u>\$10,640,707</u>	<u>\$10,291,358</u>
Assigned			
Purchases on Order	\$1,489,553	\$1,265,726	\$1,450,000
Subsequent Year's Expenditures	<u>\$2,746,143</u>	<u>\$2,350,000</u>	<u>\$2,250,000</u>
Total	<u>\$4,235,696</u>	<u>\$3,615,726</u>	<u>\$3,700,000</u>
Unassigned	\$4,593,120	\$4,664,107	\$4,716,065
<u>Total Fund Balance</u>	<u>\$20,127,165</u>	<u>\$18,947,385</u>	<u>\$18,732,423</u>

Use of Fund Balance

Appropriation of Fund Balance	14-15 Approved		15-16 Proposed
Unassigned	\$1,850,000		\$2,100,000
Restricted:			
Retirement Contributions Fund	\$500,000		\$150,000
Total	\$2,350,000		\$2,250,000

Proposed Appropriation of Fund Balance/Reserves – 2015-16

Propose to Appropriate \$2.25MM

- ▶ Sustainability
- ▶ Within Tax Cap

Proposed Budget 2015-16

- ▶ Approved 2014-15 Budget:
\$116,856,988
 - ▶ Proposed 2015-16 Budget:
\$117,901,688
- Increase: \$ 1,044,700
 or 0.89%

Proposition – Greeley Cafeteria Renovation

PROPOSITION to transfer funds and authorization to use those funds for the purpose of renovation and replacement of equipment at HG cafeteria.

Shall the Board of Education of the Chappaqua Central School District, Westchester County, New York, be authorized to perform certain alteration, reconstruction and renovation work, including replacement of equipment, on the cafeteria at the Horace Greeley High School, including incidental expenses, at a maximum expenditure of \$600,000, with the amount of up to \$600,000 to be solely financed by a transfer from the fund balance in the school lunch fund as of June 30, 2015 to the capital fund. NO budget increase is called for in this proposition.

Budget Calendar

- ▶ Budget Preview
 - January 14, 2015 ☒
- ▶ Superintendent Recommended Budget to BOE
 - February 25, 2015 ☒
- ▶ Budget Presentations
 - March 11 – Curriculum/Technology ☒
 - March 18 – Special Education/Athletics ☒
 - March 25 – Operations & Maintenance/Non-Instructional ☒
 - April 8 – Revenues/Tax Rates/Contingency
- ▶ Budget Adoption
 - April 15, 2015
- ▶ Budget Hearing
 - May 6, 2015
- ▶ Budget Vote
 - May 19, 2015

PTA Sponsored Budget Meetings

Community Forum on the Proposed Budget *Bell Auditorium*

- Tuesday, March 10 – 9:30 am ☒
- Tuesday, March 10 – 7:30 pm ☒

Community Q&A on the Adopted Budget *Seven Bridges Lower Commons*

- Wednesday, April 29 – 9:30 am
- Wednesday, April 29 – 7:30 pm