

Averill Park CSD						
Employee Benefits						
ACCOUNT	DESCRIPTION	2013-2014	2014-2015	\$	%	NOTES
		ADOPTED BUDGET	PROPOSED BUDGET	CHANGE	CHANGE	
A 9010.800-00-0000	NYS EMPLOYEES RETIREMENT	\$1,368,053.00	\$1,468,435.00	\$100,382.00	7.34%	ECR DECREASE 20.8% TO 20.0%
9010....STATE RETIREMENT	*	\$1,368,053.00	\$1,468,435.00	\$100,382.00	7.34%	
A 9020.800-00-0000	NYS TEACHERS RETIREMENT	\$3,081,644.00	\$3,409,536.00	\$327,892.00	10.64%	ECR INCREASE 16.25% to 17.53%
9020....TEACHERS' RETIREMENT	*	\$3,081,644.00	\$3,409,536.00	\$327,892.00	10.64%	
A 9030.800-00-0000	SOCIAL SECURITY & MEDICARE	\$1,974,023.00	\$2,024,253.00	\$50,230.00	2.54%	7.65% of salaries
9030....SOCIAL SECURITY	*	\$1,974,023.00	\$2,024,253.00	\$50,230.00	2.54%	
A 9040.800-00-0000	WORKERS COMPENSATION	\$425,000.00	\$425,000.00	\$0.00	0.00%	
9040....WORKERS' COMPENSATION	*	\$425,000.00	\$425,000.00	\$0.00	0.00%	
A 9050.800-00-0000	UNEMPLOYMENT INSURANCE	\$94,770.00	\$45,000.00	(\$49,770.00)	-52.52%	Most staff from prior layoffs are not currently collecting
9050....UNEMPLOYMENT INSURANCE	*	\$94,770.00	\$45,000.00	(\$49,770.00)	-52.52%	
A 9060.800-00-0000	HEALTH INSURANCE - ALL STAFF	\$7,079,042.00	\$7,609,970.15	\$530,928.15	7.50%	Estimated increase in health & Rx premiums
A 9060.801-00-0000	RETIREE MEDICARE REIMBURSE	\$57,000.00	\$57,000.00	\$0.00	0.00%	
A 9060.802-00-0000	DENTAL & VISION INS - APTA	\$115,000.00	\$118,500.00	\$3,500.00	3.04%	
A 9060.803-00-0000	DENTAL, VISION, OTHER REIMB - ADMIN	\$29,000.00	\$29,000.00	\$0.00	0.00%	
A 9060.804-00-0000	DENTAL, VISION, OTHER REIMB - MGTC	\$19,000.00	\$19,000.00	\$0.00	0.00%	
A 9060.805-00-0000	DENTAL, VISION, OTHER REIMB - UPSE	\$3,000.00	\$3,000.00	\$0.00	0.00%	
A 9060.806-00-0000	DENTAL, VISION, OTHER REIMB - TRAN	\$2,500.00	\$2,500.00	\$0.00	0.00%	
A 9060.807-00-0000	DISABILITY INSURANCE - UPSEU	\$20,000.00	\$5,000.00	(\$15,000.00)	-75.00%	
A 9060.809-00-0000	DENTAL & VISION INS - UPSEU	\$140,000.00	\$147,000.00	\$7,000.00	5.00%	Disability removed from UPSEU contract
A 9060.815-00-0000	CANARX - PRESCRIPTION RX'S	\$235,000.00	\$215,000.00	(\$20,000.00)	-8.51%	Reduced usage
9060....HOSPITAL, MEDICAL & DENTAL INS	*	\$7,699,542.00	\$8,205,970.15	\$506,428.15	6.58%	
A 9089.800-00-0000	SECTION 125 - CAFE PLAN	\$2,000.00	\$2,000.00	\$0.00	0.00%	
A 9089.802-00-0000	TSA CONSULTANT	\$6,000.00	\$6,000.00	\$0.00	0.00%	
A 9089.803-00-0000	CONTRACT REIMBURSE - CENTRAL OFF	\$10,000.00	\$10,000.00	\$0.00	0.00%	
9089....OTHER	*	\$18,000.00	\$18,000.00	\$0.00	0.00%	
90....EMPLOYEE BENEFITS	**	\$14,661,032.00	\$15,596,194.15	\$935,162.15	6.38%	

**AVERILL PARK CENTRAL SCHOOL DISTRICT
2014-2015 HEALTH INSURANCE COST & PRESCRIPTION RX (EXCEPT CANARX)**

	EMPLOYEE CONTRIBUTION	EMPLOYEE %	DISTRICT CONTRIBUTION	DISTRICT %	TOTAL COST
ACTIVE - TEACHER	\$488,904.00	13.60%	\$3,106,163.79	86.40%	\$3,595,067.79
ACTIVE - NON-INSTRUCTIONAL	220,313.13	9.44%	2,113,309.37	90.56%	2,333,622.50
ACTIVE - ADMINISTRATORS	32,926.23	20.00%	131,704.94	80.00%	164,631.17
ACTIVE - MANAGEMENT CONF	24,727.04	13.63%	156,743.39	86.37%	181,470.42
Sub-Total Active	\$766,870.40	12.22%	\$5,507,921.48	87.78%	\$6,274,791.88
	RETIREE CONTRIBUTION	RETIREE %	DISTRICT CONTRIBUTION	DISTRICT %	TOTAL COST
RETIREE - TEACHER	144,336.69	12.01%	\$1,057,163.82	87.99%	\$1,201,500.51
RETIREE - NON-INSTRUCTIONAL	83,753.20	9.42%	\$805,541.36	90.58%	889,294.56
RETIREE - ADMINISTRATORS	12,030.80	15.16%	\$67,331.25	84.84%	79,362.05
RETIREE - MANAGEMENT CONF	19,011.16	21.58%	\$69,064.81	78.42%	88,075.97
Sub-Total Retiree	\$259,131.85	11.47%	\$1,999,101.23	88.53%	\$2,258,233.08
TOTAL COSTS	\$1,026,002.25	12.02%	\$7,507,022.72	87.98%	\$8,533,024.97

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/13 - 06/30/14 (Detail)

ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 9010.800-00-0000	NYS EMPLOYEES RETIREMENT	1,368,053.00	0.00	1,368,053.00	935,000.25	0.00	433,052.75
	A 9010....STATE RETIREMENT *	1,368,053.00	0.00	1,368,053.00	935,000.25	0.00	433,052.75
A 9020.800-00-0000	NYS TEACHERS RETIREMENT	3,081,644.00	13,680.00	3,095,324.00	23.90	0.00	3,095,300.10
	A 9020....TEACHERS' RETIREMENT *	3,081,644.00	13,680.00	3,095,324.00	23.90	0.00	3,095,300.10
A 9030.800-00-0000	SOCIAL SECURITY & MEDICARE	1,974,023.00	6,381.00	1,980,404.00	994,886.84	0.00	985,517.16
	A 9030....SOCIAL SECURITY *	1,974,023.00	6,381.00	1,980,404.00	994,886.84	0.00	985,517.16
A 9040.800-00-0000	WORKERS COMPENSATION	425,000.00	0.00	425,000.00	408,674.00	0.00	16,326.00
	A 9040....WORKERS' COMPENSATION *	425,000.00	0.00	425,000.00	408,674.00	0.00	16,326.00
A 9050.800-00-0000	UNEMPLOYMENT INSURANCE	94,770.00	(55,000.00)	39,770.00	35,650.77	0.00	4,119.23
	A 9050....UNEMPLOYMENT INSURANCE *	94,770.00	(55,000.00)	39,770.00	35,650.77	0.00	4,119.23
A 9060.800-00-0000	HEALTH INSURANCE - ALL STAFF	7,079,042.00	(35,273.00)	7,043,769.00	4,520,370.15	2,455,402.30	67,996.55
A 9060.801-00-0000	RETIREE MEDICARE REIMBURSE	57,000.00	0.00	57,000.00	28,383.90	0.00	28,616.10
A 9060.802-00-0000	DENTAL & VISION INS - APTA	115,000.00	0.00	115,000.00	81,876.79	30,291.82	2,831.39
A 9060.803-00-0000	DENTAL, VISION, OTHER REIMB - AD	29,000.00	0.00	29,000.00	15,547.99	0.00	13,452.01
A 9060.804-00-0000	DENTAL, VISION, OTHER REIMB - MG	19,000.00	0.00	19,000.00	12,085.15	0.00	6,914.85
A 9060.805-00-0000	DENTAL, VISION, OTHER REIMB - UP	3,000.00	0.00	3,000.00	1,762.30	0.00	1,237.70
A 9060.806-00-0000	DENTAL, VISION, OTHER REIMB - TR	2,500.00	0.00	2,500.00	854.94	0.00	1,645.06
A 9060.807-00-0000	DISABILITY INSURANCE - UPSEU	20,000.00	(16,376.04)	3,623.96	8,818.58	0.00	(5,194.62)
A 9060.809-00-0000	DENTAL & VISION INS - UPSEU	140,000.00	0.00	140,000.00	85,439.75	54,164.64	395.61
A 9060.815-00-0000	CANARX - PRESCRIPTION RX's	235,000.00	0.00	235,000.00	70,306.20	164,693.80	0.00
	A 9060....HOSPITAL, MEDICAL & DENTAL INS *	7,699,542.00	(51,649.04)	7,647,892.96	4,825,445.75	2,704,552.56	117,894.65
A 9089.800-00-0000	SECTION 125 - CAFE PLAN	2,000.00	(188.43)	1,811.57	1,054.98	0.00	756.59
A 9089.801-00-0000	RETIREMENT INCENTIVES	0.00	9,168.86	9,168.86	9,168.86	0.00	0.00
A 9089.802-00-0000	TSA CONSULTANT	6,000.00	0.00	6,000.00	2,894.80	0.00	3,105.20
A 9089.803-00-0000	CONTRACT REIMBURSE - CENTRAL OFF	10,000.00	0.00	10,000.00	6,153.84	0.00	3,846.16
	A 9089....OTHER *	18,000.00	8,980.43	26,980.43	19,272.48	0.00	7,707.95
	A 90....EMPLOYEE BENEFITS **	14,661,032.00	(77,607.61)	14,583,424.39	7,218,953.99	2,704,552.56	4,659,917.84
	A 9....EMPLOYEE BENEFITS ***	14,661,032.00	(77,607.61)	14,583,424.39	7,218,953.99	2,704,552.56	4,659,917.84
	GRAND TOTALS	14,661,032.00	(77,607.61)	14,583,424.39	7,218,953.99	2,704,552.56	4,659,917.84

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/12 - 06/30/13 (Detail)

ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 9010.800-00-0000	NYS EMPLOYEES RETIREMENT	1,177,540.00	156,658.88	1,334,198.88	1,308,117.63	0.00	26,081.25
	A 9010....STATE RETIREMENT *	1,177,540.00	156,658.88	1,334,198.88	1,308,117.63	0.00	26,081.25
A 9020.800-00-0000	NYS TEACHERS RETIREMENT	2,279,208.00	(85,105.11)	2,194,102.89	2,265,999.60	0.00	(71,896.71)
	A 9020....TEACHERS' RETIREMENT *	2,279,208.00	(85,105.11)	2,194,102.89	2,265,999.60	0.00	(71,896.71)
A 9030.800-00-0000	SOCIAL SECURITY & MEDICARE	1,967,874.00	(77,714.73)	1,890,159.27	1,890,159.27	0.00	0.00
	A 9030....SOCIAL SECURITY *	1,967,874.00	(77,714.73)	1,890,159.27	1,890,159.27	0.00	0.00
A 9040.800-00-0000	WORKERS COMPENSATION	225,000.00	(11,012.97)	213,987.03	210,354.70	0.00	3,632.33
	A 9040....WORKERS' COMPENSATION *	225,000.00	(11,012.97)	213,987.03	210,354.70	0.00	3,632.33
A 9050.800-00-0000	UNEMPLOYMENT INSURANCE	350,281.00	(227,116.86)	123,164.14	123,164.14	0.00	0.00
	A 9050....UNEMPLOYMENT INSURANCE *	350,281.00	(227,116.86)	123,164.14	123,164.14	0.00	0.00
A 9060.800-00-0000	HEALTH INSURANCE - ALL STAFF	6,933,140.00	(444,755.02)	6,488,384.98	6,441,272.96	0.00	47,112.02
A 9060.801-00-0000	RETIREE MEDICARE REIMBURSE	60,000.00	(3,081.66)	56,918.34	56,918.34	0.00	0.00
A 9060.802-00-0000	DENTAL & VISION INS - APTA	125,000.00	(36,404.69)	88,595.31	88,595.31	0.00	0.00
A 9060.803-00-0000	DENTAL, VISION, OTHER REIMB - AD	18,000.00	10,506.50	28,506.50	28,506.50	0.00	0.00
A 9060.804-00-0000	DENTAL, VISION, OTHER REIMB - MG	22,500.00	(3,624.00)	18,876.00	18,876.00	0.00	0.00
A 9060.805-00-0000	DENTAL, VISION, OTHER REIMB - UP	4,000.00	(63.65)	3,936.35	3,936.35	0.00	0.00
A 9060.806-00-0000	DENTAL, VISION, OTHER REIMB - TR	3,000.00	1,309.22	4,309.22	4,309.22	0.00	0.00
A 9060.807-00-0000	DISABILITY INSURANCE - UPSEU	18,000.00	1,043.53	19,043.53	19,043.53	0.00	0.00
A 9060.809-00-0000	DENTAL & VISION INS - UPSEU	150,000.00	(7,417.07)	142,582.93	142,414.50	0.00	168.43
A 9060.815-00-0000	CANARX - PRESCRIPTION RX's	260,000.00	(84,125.45)	175,874.55	156,318.50	0.00	19,556.05
	A 9060....HOSPITAL, MEDICAL & DENTAL INS *	7,593,640.00	(566,612.29)	7,027,027.71	6,960,191.21	0.00	66,836.50
A 9089.800-00-0000	SECTION 125 - CAFE PLAN	4,000.00	(303.68)	3,696.32	3,696.32	0.00	0.00
A 9089.801-00-0000	RETIREMENT INCENTIVES	0.00	191,440.84	191,440.84	191,440.84	0.00	0.00
A 9089.802-00-0000	TSA CONSULTANT	4,500.00	(1,324.48)	3,175.52	3,175.52	0.00	0.00
A 9089.803-00-0000	CONTRACT REIMBURSE - CENTRAL OFF	10,000.00	(5,059.00)	4,941.00	4,156.51	0.00	784.49
	A 9089....OTHER *	18,500.00	184,753.68	203,253.68	202,469.19	0.00	784.49
	A 90....EMPLOYEE BENEFITS **	13,612,043.00	(626,149.40)	12,985,893.60	12,960,455.74	0.00	25,437.86
	A 9....EMPLOYEE BENEFITS ***	13,612,043.00	(626,149.40)	12,985,893.60	12,960,455.74	0.00	25,437.86
	GRAND TOTALS	13,612,043.00	(626,149.40)	12,985,893.60	12,960,455.74	0.00	25,437.86

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