

<b>Averill Park CSD</b>						
<b>Employee Benefits</b>						
		2014-2015	2015-2016	\$	%	
ACCOUNT	DESCRIPTION	ADOPTED BUDGET	PROPOSED BUDGET	CHANGE	CHANGE	NOTES
A 9010.800-00-0000	NYS EMPLOYEES RETIREMENT	\$1,472,435.00	\$1,299,500.00	(\$172,935.00)	-11.74%	ECR DECREASE 20% TO 18.25%
9010....STATE RETIREMENT	*	\$1,472,435.00	\$1,299,500.00	(\$172,935.00)	-11.74%	
A 9020.800-00-0000	NYS TEACHERS RETIREMENT	\$3,415,484.00	\$2,709,111.00	(\$706,373.00)	-20.68%	ECR DECREASE 17.53% to 13.26%
9020....TEACHERS' RETIREMENT	*	\$3,415,484.00	\$2,709,111.00	(\$706,373.00)	-20.68%	
A 9030.800-00-0000	SOCIAL SECURITY & MEDICARE	\$2,028,379.00	\$2,107,670.00	\$79,291.00	3.91%	7.65% of salaries
9030....SOCIAL SECURITY	*	\$2,028,379.00	\$2,107,670.00	\$79,291.00	3.91%	
A 9040.800-00-0000	WORKERS COMPENSATION	\$431,205.00	\$431,205.00	\$0.00	0.00%	
9040....WORKERS' COMPENSATION	*	\$431,205.00	\$431,205.00	\$0.00	0.00%	
A 9050.800-00-0000	UNEMPLOYMENT INSURANCE	\$45,000.00	\$15,000.00	(\$30,000.00)	-66.67%	
9050....UNEMPLOYMENT INSURANCE	*	\$45,000.00	\$15,000.00	(\$30,000.00)	-66.67%	
A 9060.800-00-0000	HEALTH INSURANCE - ALL STAFF	\$7,514,476.00	\$8,212,621.00	\$698,145.00	9.29%	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	\$118,500.00	\$118,500.00	\$0.00	0.00%	
A 9060.803-00-0000	DENTAL, VISION, OTHER REIMB - ADMIN	\$29,000.00	\$35,000.00	\$6,000.00	20.69%	Align with actual cost
A 9060.804-00-0000	DENTAL, VISION, OTHER REIMB - MGTC	\$19,000.00	\$22,000.00	\$3,000.00	15.79%	Align with actual cost
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	\$5,000.00	\$5,000.00	\$0.00	0.00%	
A 9060.809-00-0000	DENTAL & VISION INS - UPSEU	\$147,000.00	\$147,000.00	\$0.00	0.00%	
A 9060.815-00-0000	CANARX - PRESCRIPTION RX's	\$147,000.00	\$147,000.00	\$0.00	0.00%	
A 9060.816-00-0000	ACA REPORTING	\$0.00	\$13,650.00	\$13,650.00	100.00%	New - Affordable Care Act reporting
9060....HOSPITAL, MEDICAL & DENTAL INS	*	\$8,042,476.00	\$8,763,271.00	\$720,795.00	8.96%	
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%	
<b>90....EMPLOYEE BENEFITS</b>	<b>**</b>	<b>\$15,452,979.00</b>	<b>\$15,343,757.00</b>	<b>(\$109,222.00)</b>	<b>-0.71%</b>	

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/14 - 06/30/15 (Detail)

ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 9010.800-00-0000	NYS EMPLOYEES RETIREMENT	1,472,435.00	0.00	1,472,435.00	981,520.00	0.00	490,915.00
A 9010.....STATE RETIREMENT *		1,472,435.00	0.00	1,472,435.00	981,520.00	0.00	490,915.00
A 9020.800-00-0000	NYS TEACHERS RETIREMENT	3,415,484.00	0.00	3,415,484.00	(26,698.00)	0.00	3,442,182.00
A 9020.....TEACHERS' RETIREMENT *		3,415,484.00	0.00	3,415,484.00	(26,698.00)	0.00	3,442,182.00
A 9030.800-00-0000	SOCIAL SECURITY & MEDICARE	2,028,379.00	0.00	2,028,379.00	1,184,089.14	0.00	844,289.86
A 9030.....SOCIAL SECURITY *		2,028,379.00	0.00	2,028,379.00	1,184,089.14	0.00	844,289.86
A 9040.800-00-0000	WORKERS COMPENSATION	431,205.00	0.00	431,205.00	420,353.37	0.00	10,851.63
A 9040.....WORKERS' COMPENSATION *		431,205.00	0.00	431,205.00	420,353.37	0.00	10,851.63
A 9050.800-00-0000	UNEMPLOYMENT INSURANCE	45,000.00	0.00	45,000.00	12,441.50	0.00	32,558.50
A 9050.....UNEMPLOYMENT INSURANCE *		45,000.00	0.00	45,000.00	12,441.50	0.00	32,558.50
A 9060.800-00-0000	HEALTH INSURANCE - ALL STAFF	7,514,476.00	(25,644.92)	7,488,831.08	5,256,670.44	2,190,837.79	41,322.85
A 9060.801-00-0000	RETIREE MEDICARE REIMBURSE	57,000.00	0.00	57,000.00	26,229.71	0.00	30,770.29
A 9060.802-00-0000	DENTAL & VISION INS - APTA	118,500.00	0.00	118,500.00	89,124.25	0.00	29,375.75
A 9060.803-00-0000	DENTAL, VISION, OTHER REIMB - AD	29,000.00	0.00	29,000.00	15,444.67	0.00	13,555.33
A 9060.804-00-0000	DENTAL, VISION, OTHER REIMB - MG	19,000.00	0.00	19,000.00	10,221.32	0.00	8,778.68
A 9060.805-00-0000	DENTAL, VISION, OTHER REIMB - UP	3,000.00	0.00	3,000.00	1,870.00	0.00	1,130.00
A 9060.806-00-0000	DENTAL, VISION, OTHER REIMB - TR	2,500.00	0.00	2,500.00	1,172.00	0.00	1,328.00
A 9060.807-00-0000	DISABILITY INSURANCE - UPSEU	5,000.00	0.00	5,000.00	826.54	0.00	4,173.46
A 9060.809-00-0000	DENTAL & VISION INS - UPSEU	147,000.00	0.00	147,000.00	89,699.54	0.00	57,300.46
A 9060.815-00-0000	CANARX - PRESCRIPTION RX's	215,000.00	0.00	215,000.00	63,938.10	0.00	151,061.90
A 9060.816-00-0000	ACA REPORTING	0.00	10,950.00	10,950.00	6,825.00	0.00	4,125.00
A 9060.....HOSPITAL, MEDICAL & DENTAL INS *		8,110,476.00	(14,694.92)	8,095,781.08	5,562,021.57	2,190,837.79	342,921.72
A 9089.800-00-0000	SECTION 125 - CAFE PLAN	2,000.00	2,150.00	4,150.00	3,477.50	0.00	672.50
A 9089.801-00-0000	RETIREMENT INCENTIVES	0.00	14,758.20	14,758.20	14,758.20	0.00	0.00
A 9089.802-00-0000	TSA CONSULTANT	6,000.00	(650.00)	5,350.00	3,116.90	0.00	2,233.10
A 9089.803-00-0000	CONTRACT REIMBURSE - CENTRAL OFF	10,000.00	3,500.00	13,500.00	13,333.32	0.00	166.68
A 9089.....OTHER *		18,000.00	19,758.20	37,758.20	34,685.92	0.00	3,072.28
A 90.....EMPLOYEE BENEFITS **		15,520,979.00	5,063.28	15,526,042.28	8,168,413.50	2,190,837.79	5,166,790.99
A 9.....EMPLOYEE BENEFITS ***		15,520,979.00	5,063.28	15,526,042.28	8,168,413.50	2,190,837.79	5,166,790.99
<b>GRAND TOTALS</b>		<b>15,520,979.00</b>	<b>5,063.28</b>	<b>15,526,042.28</b>	<b>8,168,413.50</b>	<b>2,190,837.79</b>	<b>5,166,790.99</b>

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

ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
1 9010.800-00-0000	NYS EMPLOYEES RETIREMENT	1,368,053.00	0.00	1,368,053.00	1,261,789.60	0.00	106,263.40
A 9010....STATE RETIREMENT *		1,368,053.00	0.00	1,368,053.00	1,261,789.60	0.00	106,263.40
1 9020.800-00-0000	NYS TEACHERS RETIREMENT	3,081,644.00	13,680.00	3,095,324.00	3,098,242.50	0.00	(2,918.50)
A 9020....TEACHERS' RETIREMENT *		3,081,644.00	13,680.00	3,095,324.00	3,098,242.50	0.00	(2,918.50)
1 9030.800-00-0000	SOCIAL SECURITY & MEDICARE	1,974,023.00	(44,100.02)	1,929,922.98	1,882,653.90	0.00	47,269.08
A 9030....SOCIAL SECURITY *		1,974,023.00	(44,100.02)	1,929,922.98	1,882,653.90	0.00	47,269.08
1 9040.800-00-0000	WORKERS COMPENSATION	425,000.00	(4,676.32)	420,323.68	414,067.60	0.00	6,256.08
A 9040....WORKERS' COMPENSATION *		425,000.00	(4,676.32)	420,323.68	414,067.60	0.00	6,256.08
1 9050.800-00-0000	UNEMPLOYMENT INSURANCE	94,770.00	(48,038.48)	46,731.52	42,143.55	0.00	4,587.97
A 9050....UNEMPLOYMENT INSURANCE *		94,770.00	(48,038.48)	46,731.52	42,143.55	0.00	4,587.97
1 9060.800-00-0000	HEALTH INSURANCE - ALL STAFF	7,079,042.00	(176,292.11)	6,902,749.89	6,560,089.50	0.00	342,660.39
1 9060.801-00-0000	RETIREE MEDICARE REIMBURSE	57,000.00	(2,137.30)	54,862.70	54,862.70	0.00	0.00
1 9060.802-00-0000	DENTAL & VISION INS - APTA	115,000.00	0.00	115,000.00	115,000.00	0.00	0.00
1 9060.803-00-0000	DENTAL, VISION, OTHER REIMB - AD	29,000.00	4,095.19	33,095.19	33,095.19	0.00	0.00
1 9060.804-00-0000	DENTAL, VISION, OTHER REIMB - MG	19,000.00	1,552.89	20,552.89	20,552.89	0.00	0.00
1 9060.805-00-0000	DENTAL, VISION, OTHER REIMB - UP	3,000.00	745.14	3,745.14	3,745.14	0.00	0.00
1 9060.806-00-0000	DENTAL, VISION, OTHER REIMB - TR	2,500.00	0.00	2,500.00	2,045.94	0.00	454.06
1 9060.807-00-0000	DISABILITY INSURANCE - UPSEU	20,000.00	(9,567.56)	10,432.44	9,689.35	0.00	743.09
1 9060.809-00-0000	DENTAL & VISION INS - UPSEU	140,000.00	(266.42)	139,733.58	134,520.41	0.00	5,213.17
1 9060.815-00-0000	CANARX - PRESCRIPTION RX's	235,000.00	(99,426.83)	135,573.17	127,469.80	0.00	8,103.37
A 9060....HOSPITAL, MEDICAL & DENTAL INS *		7,699,542.00	(281,297.00)	7,418,245.00	7,061,070.92	0.00	357,174.08
1 9089.800-00-0000	SECTION 125 - CAFE PLAN	2,000.00	414.98	2,414.98	2,414.98	0.00	0.00
1 9089.801-00-0000	RETIREMENT INCENTIVES	0.00	22,925.11	22,925.11	22,925.11	0.00	0.00
1 9089.802-00-0000	TSA CONSULTANT	6,000.00	(1,832.88)	4,167.12	4,167.12	0.00	0.00
1 9089.803-00-0000	CONTRACT REIMBURSE - CENTRAL OFF	10,000.00	10,000.00	20,000.00	20,000.00	0.00	0.00
A 9089....OTHER *		18,000.00	31,507.21	49,507.21	49,507.21	0.00	0.00
A 90....EMPLOYEE BENEFITS **		14,661,032.00	(332,924.61)	14,328,107.39	13,809,475.28	0.00	518,632.11
A 9....EMPLOYEE BENEFITS ***		14,661,032.00	(332,924.61)	14,328,107.39	13,809,475.28	0.00	518,632.11
<b>GRAND TOTALS</b>		<b>14,661,032.00</b>	<b>(332,924.61)</b>	<b>14,328,107.39</b>	<b>13,809,475.28</b>	<b>0.00</b>	<b>518,632.11</b>