

Salaries and Benefits 2007-08 Budget

A presentation to the Board of Education and Community

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Objects of Expense

- 100 = Pre-Kindergarten
- 110 = Kindergarten
- 120s = Elementary
- 130s = Secondary
- 150s = K-12 staff including administrators
- 160s = Classified (not certified) staff
- 800 = Employee Benefits

Locations of Expense

- 03 = District-Wide (including staff not specifically assigned to a building such as central administrators and bus drivers)
- 04 = East Hills
- 06 = Heights
- 07 = Harbor Hill
- 08 = High School
- 09 = Middle School

Functions of Expense

- 10 Board of Education 0.5 fte
- 12 Superintendent's Office 2.5 fte
- 13 Business Office 13.0 fte
- 14 Personnel & Public Info 5.25 fte
- 16 Central Services 59.0 fte
- 20 Curric & Superv of Inst 48.0 fte
- 21 Regular Teaching 305.9 fte
- 22 Special Teaching 104.8 fte
- 23 Special Schools 1.25 fte
- 26 Instructional Media 7.0 fte
- 28 Pupil Services 29.5 fte
- 55 Transportation Services 40.1 fte

Salary Budget by Object

- Certified Staff (Teachers, Administrators, Coaches, Club Advisors, Teacher Assistants)
 - 2006-07 Approved Budget = \$38,122,190
 - 2007-08 Proposed Budget = \$40,354,333
- Classified Staff (Clerical, Operations and Maintenance, Nurses, Bus Drivers, Security and Paraprofessionals)
 - 2006-07 Approved Budget = \$11,417,264*
 - 2007-08 Proposed Budget = \$10,787,616
- All staff
 - 2006-07 Approved Budget = \$49,539,454
 - 2007-08 Proposed Budget = \$51,141,949
 - Increase in full-time equivalents = 4.30 fte
 - Increase in dollars = \$1,602,495
 - Increase in percentage = 3.23%

* Teaching Assistants were moved from Classified Staff to Certified Staff in the budget in accordance with standards established by SED.

Why is the increase so small?

- A significant amount of money (approximately \$600,000) was moved from salary codes to benefit codes including the health insurance opt-out and superintendent's benefits
- A significant amount of money (approximately \$400,000) was deleted from salary codes in recognition of the fact that many staff members are paid from federal grants.
- A significant amount of money (approximately \$200,000) was moved from salary codes to consultant codes to reflect the fact that we are not able to hire technicians.
- Therefore, approximately \$1,200,000 (2.42% of the 2006-07 salary codes) should be added to the 3.23% for a true comparison. The 5.65% increase accommodates all salaries of current staff plus all new proposed staff.

Salary Budget by Location

• 03 District Wide	\$9,881,591	105.9 fte
• 04 East Hills	\$6,379,421	80.4 fte
• 06 Heights	\$4,522,796	64.9 fte
• 07 Harbor Hill	\$6,248,379	82.0 fte
• 08 High School	\$13,698,969	161.9 fte
• 09 Middle School	<u>\$10,410,793</u>	<u>121.7 fte</u>
Total for Roslyn	\$51,141,949	616.8 fte

Why doesn't the budget match exactly with Human Resources?

- Human Resources reported that the total staff for 2007-08 will include over 640 fte while the budget accounts for only 617.
- The budget we are discussing is the general fund budget (not the school lunch fund.) The lunch fund accounts for 22.3 fte staff members (5 managers and 17.3 workers) and is included in the Human Resources count.
- Some hourly and per diem workers were translated into ftes by Human Resources (for the sake of transparency) but not by the budget.

Employee Benefits

- 9010 (ERS) – participation mandated by NYS \$1,013,257 (+26,018 or 2.64%)
- 9020 (TRS) – participation mandated by NYS \$3,914,729 (+369,123 or 10.41%)

Employee contributions to pension funds is set by NYS agencies based on funds needed to provide a “defined benefit” pension.

Employee Benefits (2)

- 9030 (Social Security) – participation mandated by USA \$3,643,206 (+117,128 or 3.32%)

Payroll taxes based on salary. FICA tax is 6.2% of first \$97,500 while Medicare is 1.45% of total salary.

Employee Benefits (3)

- 9040 (Workers Compensation) – participation mandated by NYS
\$308,545 (+14,693 or 5%)

This is our second year in a self-insurance program which has saved the district a significant amount of money compared to participation in the State Insurance Fund

Employee Benefits (4)

- 9045 (Life Insurance) – benefit provided through collective bargaining agreements
\$61,237 (+6,613 or 12.11%)
- 9050 (Unemployment Insurance) – benefit provided in accordance with NYS and federal law
\$49,500 (+10,235 or 26.07%)

We use a consultant to review the insurance programs and secure the best rates possible.

Employee Benefits (5)

- 9060 (Health Insurance) – benefit provided through NYSHIP (the New York State Health Insurance Plan) with premiums set by Department of Civil Service. \$11,634,392 (+1,333,523 or 12.95%)

Participation in NYSHIP requires that we provide a minimum contribution on behalf of employees and retirees, but the rate of employee contribution is actually set through collective bargaining. Premiums have been increasing about 10% per year for the past 6 years.

Employee Benefits (6)

- **9070 (Dental Insurance)** – benefit provided through collective bargaining agreements
\$246,777 (+22,434 or 10%)
- **9080 (Non-Cash Annuity)** benefit provided through collective bargaining agreements
\$125,000 (no increase for 2007-08)
- **9089 (Other Employee Benefits)** – allowance for Health Insurance Opt-out program \$550,000
(this was budgeted in salary codes in prior years – increased cost parallels increase in health insurance premiums of about 12%)

Summary

- The budget for salary and benefits in total
 - 2006-07 \$68,636,330 (80.4% of budget)
 - 2007-08 \$72,688,716 (79.3% of budget)

- Increase 2007-08 over 2006-07
 - \$4,052,386 or 5.9%

Questions?

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