

## **FINANCE & BUDGET COMMITTEE**

### **AGENDA**

**JANUARY 5, 2016 – 4:30 PM**

1. Discuss key components of rollover budget
2. Review FCTA negotiations issues, interests and financial parameters (Bret)
3. Review 2015-16 Fund Balance Plan (Carolyn)
4. Review negotiation parameters for other units (Myra & Carolyn)

**FRONTIER CENTRAL SCHOOL DISTRICT**  
**2016-17 Rollover Budget**



**BOARD OF EDUCATION**  
**WORKSHOP MEETING**  
**JANUARY 5, 2016**



## Purpose of the Rollover Budget

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- Provides a starting point for the budget process
- Only considers contractually obligated increases
- 3 primary areas of change are wages, benefits and debt service, which make up 82% of the budget
- All other budget changes will be considered at the next meeting after discussions with Principals and Dept Managers regarding staffing, purchasing plans and cost estimates



# FRONTIER CSD - 2016-17 Rollover Budget

	2015-16	2016-17		
<u>WAGES</u>	Budget	Rollover Budget	Increase (decrease)	
FCTA wages	28,415,657	29,426,314	1,010,657	3.56%
FCEA wages	9,069,100	9,179,792	110,692	1.22%
Other wages	2,266,426	2,280,542	14,116	0.62%
<b>Total wages</b>	<b>39,751,183</b>	<b>40,886,648</b>	<b>1,135,465</b>	<b>2.86%</b>
<u>BENEFITS</u>				
Health insurance	9,610,836	10,127,917	517,081	5.38%
TRS	3,998,153	3,882,351	(115,802)	-2.90%
ERS	1,629,005	1,468,786	(160,219)	-9.84%
FICA	3,040,965	3,127,829	86,864	2.86%
Other benefits	951,490	951,490	-	0.00%
<b>Total Benefits</b>	<b>19,230,449</b>	<b>19,558,373</b>	<b>327,924</b>	<b>1.71%</b>
<u>OTHER COSTS</u>				
Supplies & equipment	3,379,289	3,379,289	-	0.00%
Contractual/tuition	4,213,044	4,103,044	(110,000)	-2.61%
BOCES	5,784,264	5,784,264	-	0.00%
<b>Total Other Costs</b>	<b>13,376,597</b>	<b>13,266,597</b>	<b>(110,000)</b>	<b>-0.82%</b>
Debt Service	4,574,110	4,564,229	(9,881)	-0.22%
Transfers to Other Funds	100,000	100,000	-	0.00%
<b>Total Expenditures</b>	<b>77,032,339</b>	<b>78,375,847</b>	<b>1,343,508</b>	<b>1.74%</b>



## Variances in Rollover Budget

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- Wages – Increased by 2.86% or \$1,135,465
  - Wages and benefits are based on current staffing with contractually obligated increases only.
  - All employment contracts are up for negotiations for 2016-17 which means the rollover budget is based only on step increases currently in place.
  - **This does not include any wage increases for over half of District employees.**



## Variances in Rollover Budget

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- Benefits – Decreased by 1.71% or \$327,924
  - TRS – rate is estimated to decrease from 13.26% to 12.0%
  - ERS – average rate estimated to decrease from 18.2% to 15.5%
  - Health Insurance - rates are estimated to increase by 6.0%

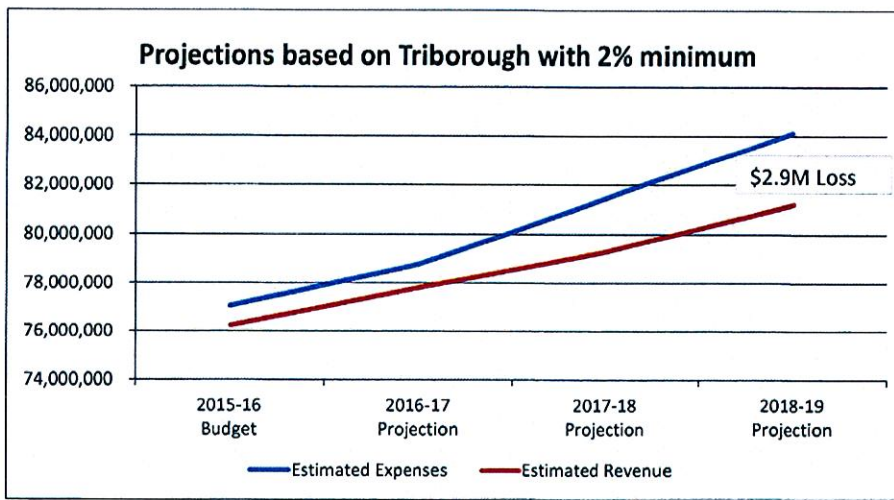


## Variances in Rollover Budget

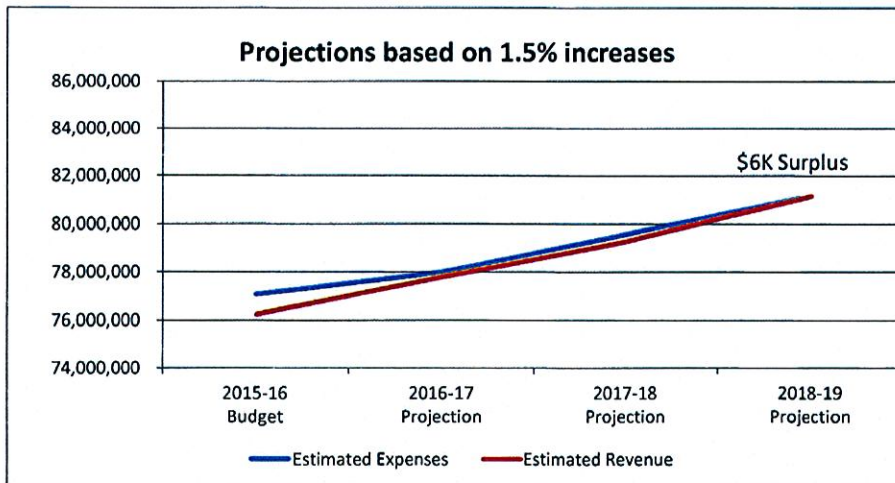
6

- Debt Service – \$9,881 decrease
  - based on planned debt payment obligations – minimal change
- Other – \$110,000 decrease
  - eliminated contractual obligation for building condition survey \$110,000





**Assumptions:** State Aid increase is 4%, 3%, 3% in 2016-17 through 2018-19  
 Property Tax increase is .5%, 1%, 2% in 2016-17 through 2018-19  
 Sales tax increases 1.8% per year  
 Other revenue increases 1.5% per year  
**Wages increase by Triborough for FCTA (3.6%, 4.3%, 4.1%) and 2% for all others**  
 Health insurance increases 6% per year  
 All other expenses increase 1.5% per year



**Assumptions:** State Aid increase is 4%, 3%, 3% in 2016-17 through 2018-19  
 Property Tax increase is .5%, 1%, 2% in 2016-17 through 2018-19  
 Sales tax increases 1.8% per year  
 Other revenue increases 1.5% per year  
**Wages increase by 1.5% for all employees**  
 Health insurance increases 6% per year  
 All other expenses increase 1.5% per year



**FRONTIER CENTRAL SCHOOL DISTRICT  
2015-2016 FUND BALANCE PLAN**

**Items for consideration during 2015-2016:**

- Consider transferring funds from the Workers Compensation and Employee Benefit Accrued Liability Reserves to fund ongoing expenditures throughout the year.
- Consider replenishing funds in the Employee Benefit Accrued Liability Reserves at year-end if excess funds are available.
- Consider establishing a Capital Reserve in May 2016 to cover the local share of future building projects.
- Consider establishing a Retirement Contribution Reserve in July 2016 to cover fluctuations in NYS Employees Retirement System rates in future years.
- If funds are available at year end, increase unassigned fund balance to a percentage of subsequent year's budget that is between the 3% minimum per Board policy and 4% allowed by law.
- If funds are available at year end, consider transferring a portion of fund balance to the Capital Reserve.
- Finance and Budget Committee will make a recommendation to the Board of Education regarding reserve funding amounts on or about August, 2016, when all 2015-16 financial information is available.



## **COMPONENTS OF FUND BALANCE:**

### **Unassigned Fund Balance**

**6/30/15 Actual Balance: \$2,257,499.39**

*Creation* – Retention of these funds are allowed by law with no other approval required.

*Purpose* – These funds are unrestricted and may be used for any valid purpose.

*Funding Methods* – These funds have been accumulated from excess fund balance.

*Use of Funds* – It is recommended that these funds not be used except for an emergency, unanticipated expense, or revenue shortfall, that cannot be handled either in the budget or with other available reserves.

*Monitoring of Balance* – These funds are monitored by the Assistant Superintendent for Business.

*Funding Level* – The maximum legal limit is 4% of the ensuing budget. Board Policy 5513 establishes that the level of funding be maintained between 3% and 4% of the subsequent year's budgeted expenses. That range would be between \$2,310,970 and \$3,081,293 as of June 30, 2016.

### **Assigned Appropriated Fund Balance**

**6/30/15 Actual Balance: \$803,650.00**

*Creation* – These funds are fund balance that have been set aside for a particular purpose, namely to reduce the tax levy required to support an ensuing year's budget.

*Purpose* – These funds are set aside and returned to the community by lowering the required tax levy to support the district's budget.

*Funding Methods* – These funds are fund balance that are assigned for a particular purpose.

*Use of Funds* – It is recommended that the practice of appropriating funds continue each year, as budgets permit. In the future, tighter budgets may restrict the amount of excess available to be appropriated to a subsequent year.

*Monitoring of Balance* – The balance and use of these funds are monitored by the Assistant Superintendent for Business.

*Funding Level* – It is recommended that the planned amount of assigned appropriated fund balance included as a revenue source in future budgets be limited to the amount of contingency included in the expenditure budget.



**Assigned Unappropriated Fund Balance**  
**(Reserve for Encumbrances)**

**6/30/15 Actual Balance: \$127,085.65**

*Creation* – These funds are fund balance that have been set aside for a particular purpose, namely to pay for outstanding encumbrances remaining at the end of a school year.

*Purpose* – These funds are used to pay for outstanding encumbrances remaining at the end of a school year.

*Funding Methods* – These funds are fund balance that is assigned for a particular purpose.

*Use of Funds* – These funds will be expended during the subsequent year for the purpose for which they were encumbered. It is recommended that the practice of assigning fund balance for the purpose of carryover encumbrances continue each year. This practice appropriately matches revenue with the appropriations that it was intended to support.

*Monitoring of Balance* – The estimating and recording of these funds is monitored by the Assistant Superintendent for Business.

*Funding Level* – The funding level should be minimal as most expenses attributable to a particular year are appropriated in that year.

**Nonspendable Fund Balance**

**6/30/15 Actual Balance: \$344,493.30**

*Creation* – These funds are fund balance that are inherently nonspendable in the current period because of their form, specifically this is the current cash value of life insurance policies on former employees.

*Purpose* – These funds will be used to reduce life insurance expense each year as the cash value increases or the cash value on a policy is received.

*Funding Methods* – These funds are fund balance that is inherently nonspendable in the current year.

*Use of Funds* – These funds will not be expended during the year, but will be adjusted at the end of each year to the current cash value of life insurance.

*Monitoring of Balance* – The calculating and recording of these funds is monitored by the Assistant Superintendent for Business.

*Funding Level* – The funding level is 100% of the cash value of life insurance at the end of each year.



**Employee Benefit Accrued Liability Reserve****6/30/15 Actual Balance: \$1,382,998.56**

*Purpose* – This reserve is used to pay for accrued benefits due to employees upon termination of service for vacation, sick leave and personal leave. This fund cannot be used to pay for items such as: retirement incentives, FICA and Medicare payments and retiree health insurance.

*Funding Methods* – Funds are placed in this reserve from budgetary appropriations or excess fund balance.

*Use of Reserve* – This reserve is used when an employee separates from the District and payment of accumulated leave is required.

*Monitoring of Reserve* – This reserve is monitored by the Assistant Superintendent for Business. At the end of each fiscal year the estimated compensated absences accrual is calculated to support the funding of this reserve.

*Funding Level* – This reserve can be funded at a level up to 100% of the accrued liability for unused accumulated leave time (compensated absences), which was \$2,269,482 on June 30, 2015.

**Workers' Compensation Reserve****6/30/15 Actual Balance: \$2,125,396.00**

*Purpose* – This reserve may be used for workers compensation expenses, related medical expenses and self-insurance administrative costs.

*Funding Methods* – Funds are placed in this reserve from budgetary appropriations or excess fund balance.

*Use of Reserve* – This reserve would be used to pay any allowable costs, as described in the purpose for this reserve.

*Monitoring of Reserve* – This reserve is monitored by the Assistant Superintendent for Business.

*Funding Level* – This reserve can be funded up to the estimated amount of all outstanding claims as of the end of each year. Auditors have recommended that the District obtain an actuarial valuation to determine an appropriate estimate of this amount each year. There is no plan to contribute additional funds to the reserve at this time.



**Proposed Capital Reserve- 2015****6/30/15 Actual Balance: \$0.00**

*Creation* – This reserve is anticipated to be created on May 17, 2016 via voter approval.

*Purpose* – This reserve may be used to fund the cost of any object or purpose for which bonds may be issued.

*Funding Methods* – Voter approval is required to establish and fund this reserve. In accordance with the approved proposition, this reserve is funded from budgetary appropriations or excess fund balance as approved by voters. At the end of each fiscal year, consideration will be given to transferring additional funds to this reserve for subsequent capital projects.

*Use of Reserve* – Use of this reserve requires voter approval. Consideration will be given to use of the balance of these funds for subsequent capital projects.

*Monitoring of Reserve* – This reserve is monitored by the Assistant Superintendent for Business.

*Funding Level* – This reserve may be funded as stated in an approved proposition. The reserve must be created with a maximum amount that the District intends to deposit over the life of the reserve. The probable life of the reserve must also be stated in the proposition and is typically ten to fifteen years.

**Proposed Retirement Contribution Reserve****6/30/15 Actual Balance: \$0.00**

*Creation* – This reserve is anticipated to be created in July 2016.

*Purpose* – This reserve is used to pay for district expenses to the NYS Employees Retirement System only. Payments to the Teachers Retirement System are not allowed from this reserve.

*Funding Methods* – Funds are placed in this reserve from budgetary appropriations or excess fund balance.

*Use of Reserve* – This reserve can be used to cover all or a portion of annual NYS Employees Retirement System expense.

*Monitoring of Reserve* – This reserve is monitored by the Assistant Superintendent for Business.

*Funding Level* – The plan is to fund this reserve in years when the NYS Employees Retirement System rate is low and use this reserve in years when the rate is high. The average NYS Employees Retirement System contribution rate has fluctuated from .3% to 21.9% over the last 45 years. The recommendation is to fund the reserve up to a maximum of approximately five years of estimated NYS Employees Retirement System expense. At current rates, that level is approximately \$8,000,000.

Triborough/ 2%

FRONTIER CSD - 2016-17 Rollover Budget and Long-term Estimates

	2014-15 Actual	2015-16 Budget		Preliminary Estimates for 2016-17 (Jan)		Preliminary Estimates for 2017-18		Preliminary Estimates for 2018-19	Comments
<b>WAGES</b>									
FCIA wages	27,134,664	28,415,657	3.56%	29,427,254	4.32%	30,699,100	4.07%	31,949,475	Based on Triborough
FCIA wages	8,765,245	9,069,100	2.0%	9,250,482	2.0%	9,435,492	2.0%	9,624,201	Triborough is less than 2%
Other wages	2,367,647	2,266,426	2.0%	2,311,755	2.0%	2,357,990	2.0%	2,405,149	Based on historical increase
<b>Total wages</b>	<b>38,267,556</b>	<b>39,751,183</b>	<b>3.1%</b>	<b>40,989,491</b>	<b>3.7%</b>	<b>42,492,582</b>	<b>3.5%</b>	<b>43,978,826</b>	
<b>BENEFITS</b>									
Health Insurance	8,491,039	9,610,836	6.0%	10,187,486	6.0%	10,798,735	6.0%	11,446,659	Estimated rate increase
TRS	5,247,454	3,998,133	-3.6%	3,853,501	4.32%	4,020,050	4.07%	4,183,786	Per rate decrease for 16-17; no rate change
ERS	1,664,724	1,629,005	-9.5%	1,474,376	2.0%	1,503,864	2.0%	1,533,941	Per projected invoice for 16-17; no rate change
FCIA	2,830,192	3,040,965	3.1%	3,135,696	3.7%	3,250,682	3.5%	3,364,380	Based on wage increases
Other benefits	701,970	951,490	2.0%	970,520	2.0%	988,930	2.0%	1,009,729	
<b>Total Benefits</b>	<b>18,935,379</b>	<b>19,230,449</b>	<b>2.0%</b>	<b>19,621,579</b>	<b>4.8%</b>	<b>20,563,261</b>	<b>4.7%</b>	<b>21,538,495</b>	
<b>OTHER COSTS</b>									
Supplies & equipment	2,626,945	3,379,289	1.5%	3,429,978	1.5%	3,481,428	1.5%	3,533,649	
Contractual/tuition	3,477,457	4,213,044	1.5%	4,166,240	1.5%	4,228,733	1.5%	4,292,164	remove BCS in 16-17
BOCCS	5,509,389	5,784,264	1.5%	5,871,028	1.5%	5,959,093	1.5%	6,048,480	
<b>Total Other Costs</b>	<b>11,613,790</b>	<b>13,376,597</b>		<b>13,467,246</b>		<b>13,669,255</b>		<b>13,874,293</b>	
<b>Debt Service</b>	<b>3,439,931</b>	<b>4,574,110</b>	calc	<b>4,564,229</b>	calc	<b>4,578,900</b>	calc	<b>4,600,594</b>	Based on financing plan
<b>Transfers to Other Funds</b>	<b>131,810</b>	<b>100,000</b>	0.0%	<b>100,000</b>	0.0%	<b>100,000</b>	0.0%	<b>100,000</b>	Annual capital outlay project
<b>Total Expenditures</b>	<b>72,388,466</b>	<b>77,032,339</b>	<b>2.2%</b>	<b>78,742,545</b>	<b>3.4%</b>	<b>81,403,997</b>	<b>3.3%</b>	<b>84,092,208</b>	
<b>Revenue Sources:</b>									
Property Taxes	36,900,785	37,676,322	0.5%	37,864,704	1.0%	38,243,351	2.0%	39,008,218	Based on CPI < .5%
Sales Tax	5,472,316	5,375,000	1.8%	5,471,750	1.8%	5,570,242	1.8%	5,670,506	Based on past 3 year average
State & Federal Aid	28,609,809	31,452,434	4.0%	32,710,531	3.0%	33,691,847	3.0%	34,702,603	Based on estimated state aid increase
Other	1,744,437	1,724,933	1.5%	1,750,807	1.5%	1,777,069	1.5%	1,803,725	
<b>TOTAL REVENUE</b>	<b>72,727,348</b>	<b>76,228,689</b>	<b>2.1%</b>	<b>77,797,792</b>	<b>1.9%</b>	<b>79,282,509</b>	<b>2.4%</b>	<b>81,185,051</b>	
<b>PROJECTED SURPLUS (GAP)</b>	<b>338,882</b>	<b>(803,650)</b>		<b>(944,753)</b>		<b>(2,121,488)</b>		<b>(2,907,157)</b>	
FCIA wages and benefits as % of Budget	40,907,499 56.51%	42,137,960 54.70%		43,542,518 55.30%		45,584,445 56.00%		47,626,638 56.64%	
	2.0%								



1.5%

## FRONTIER CSD - 2016-17 Rollover Budget and Long-term Estimates

	2015-16 Budget	Preliminary Estimates for 2016-17 (Jan)	Preliminary Estimates for 2017-18	Preliminary Estimates for 2018-19	Comments
<b>WAGES</b>					
FCTA wages	28,415,657	28,841,892	29,274,520	29,713,638	Based on Triborough
FCEA wages	9,069,100	9,205,137	9,343,214	9,483,362	Triborough is less than 2%
Other wages	2,266,426	2,300,422	2,334,929	2,369,953	Based on historical increase
<b>Total wages</b>	<b>39,751,183</b>	<b>40,347,451</b>	<b>40,952,663</b>	<b>41,566,952</b>	
<b>BENEFITS</b>					
Health Insurance	9,610,836	10,187,486	10,798,735	11,446,659	Estimated rate increase
TRS	3,998,153	3,781,853	3,838,581	3,896,160	Per rate decrease for 16-17; no rate change
ERS	1,629,005	1,474,376	1,496,492	1,518,939	Per projected invoice for 16-17; no rate change
FICA	3,040,965	3,086,579	3,132,878	3,179,871	Based on wage increases
Other benefits	951,490	965,762	980,249	994,953	
<b>Total Benefits</b>	<b>19,230,449</b>	<b>19,496,057</b>	<b>20,246,935</b>	<b>21,036,582</b>	
<b>OTHER COSTS</b>					
Supplies & equipment	3,379,289	3,429,978	3,481,428	3,533,649	
Contractual/tuition	4,213,044	4,166,240	4,228,733	4,292,164	remove BCS in 16-17
BOCES	5,784,264	5,871,028	5,959,093	6,048,480	
<b>Total Other Costs</b>	<b>13,376,597</b>	<b>13,467,246</b>	<b>13,669,255</b>	<b>13,874,293</b>	
<b>Debt Service</b>	<b>4,574,110</b>	<b>4,564,229</b>	<b>4,578,900</b>	<b>4,600,594</b>	Based on financing plan
<b>Transfers to Other Funds</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	Annual capital outlay project
<b>Total Expenditures</b>	<b>77,032,359</b>	<b>77,974,983</b>	<b>79,547,752</b>	<b>81,178,422</b>	
<b>Revenue Sources:</b>					
Property Taxes	37,676,322	37,864,704	38,243,351	39,008,218	Based on CPI < 5%
Sales Tax	5,375,000	5,471,750	5,570,242	5,670,506	Based on past 3 year average
State & Federal Aid	31,452,434	32,710,531	33,691,847	34,702,603	Based on estimated state aid increase
Other	1,724,933	1,750,807	1,777,069	1,803,725	
<b>TOTAL REVENUE</b>	<b>76,228,689</b>	<b>77,797,792</b>	<b>79,282,509</b>	<b>81,185,051</b>	
<b>PROJECTED SURPLUS (GAP)</b>	<b>(803,650)</b>	<b>(177,191)</b>	<b>(265,243)</b>	<b>6,630</b>	
FCTA wages and benefits as % of budget	42,137,960 54.70%	42,802,915 54.89%	43,772,667 55.03%	44,776,628 55.16%	

**FCEA Triborough Wages Increases**  
Based on Staff of Record - September 2015

2015-16	2015-16	2015-16	2016-17	2016-17	2017-18	2017-18	2018-19	2018-19
Step	# of fees	wages	increase	wages	increase	wages	increase	wages
Step 1	40	\$ 373,619	\$ 27,278	\$ 400,897	\$ 27,927	\$ 428,824	\$ 1,535	\$ 430,359
Step 2	18	\$ 180,800	\$ 11,024	\$ 191,823	\$ 6,628	\$ 198,452	\$ 9,386	\$ 207,838
Step 3	11	\$ 146,661	\$ 5,272	\$ 151,933	\$ 7,308	\$ 159,241	\$ 5,956	\$ 165,197
Step 4	8	\$ 104,018	\$ 5,480	\$ 109,498	\$ 4,458	\$ 113,956	\$ 28,341	\$ 142,297
Step 5	9	\$ 128,593	\$ 4,183	\$ 132,777	\$ 34,091	\$ 166,867	-	\$ 166,867
Step 6	10	\$ 183,455	\$ 43,433	\$ 226,888	-	\$ 226,888	-	\$ 226,888
Step 7	15	\$ 306,279	-	\$ 306,279	-	\$ 306,279	-	\$ 306,279
Step 8	14	\$ 296,590	-	\$ 296,590	-	\$ 296,590	-	\$ 296,590
Step 9	57	\$ 1,370,742	-	\$ 1,370,742	-	\$ 1,370,742	-	\$ 1,370,742
Step 10	18	\$ 464,351	-	\$ 464,351	-	\$ 464,351	-	\$ 464,351
Step 11	27	\$ 593,786	-	\$ 593,786	-	\$ 593,786	-	\$ 593,786
Step 12	21	\$ 463,435	-	\$ 463,435	-	\$ 463,435	-	\$ 463,435
Step 13	0	\$ -	-	\$ -	-	\$ -	-	\$ -
Step 14	0	\$ -	-	\$ -	-	\$ -	-	\$ -
Step 15	2	\$ 40,512	-	\$ 40,512	2,226	\$ 42,738	-	\$ 42,738
Step 16	11	\$ 342,469	\$ 13,870	\$ 356,339	-	\$ 356,339	-	\$ 356,339
Step 17+	122	\$ 3,250,393	-	\$ 3,250,393	-	\$ 3,250,393	-	\$ 3,250,393
	383	\$ 8,245,705	\$ 110,540	\$ 8,356,244	\$ 82,638	\$ 8,438,883	\$ 45,219	\$ 8,484,102
			1.34%		0.99%		0.54%	

Number of employees eligible for Triborough increase:

107	88	77
28%	23%	20%



FCIA SALARY SCHEDULE - MASTERS

Step	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	5 Year Increase
M1	\$41,000.00	\$41,000.00	\$41,900.00	\$42,800.00	\$43,700.00	\$44,600.00	
M2	\$41,500.00	\$41,500.00	\$42,400.00	\$43,300.00	\$44,200.00	\$45,100.00	
M3	\$42,000.00	\$42,000.00	\$42,900.00	\$43,800.00	\$44,700.00	\$45,600.00	\$900
M4	\$42,500.00	\$42,500.00	\$43,400.00	\$44,300.00	\$45,200.00	\$46,100.00	\$2,000
M5	\$43,000.00	\$43,000.00	\$43,900.00	\$44,800.00	\$45,700.00	\$46,600.00	\$3,000
M6	\$43,500.00	\$43,500.00	\$44,400.00	\$45,300.00	\$46,200.00	\$47,100.00	\$4,000
M7	\$44,000.00	\$44,000.00	\$44,900.00	\$45,800.00	\$46,700.00	\$47,600.00	\$5,000
M8	\$44,500.00	\$44,500.00	\$45,400.00	\$46,300.00	\$47,200.00	\$48,100.00	\$6,000
M9	\$45,000.00	\$45,000.00	\$45,900.00	\$46,800.00	\$47,700.00	\$48,600.00	\$7,000
M10	\$45,500.00	\$45,500.00	\$46,400.00	\$47,300.00	\$48,200.00	\$49,100.00	\$8,000
M11	\$46,000.00	\$46,000.00	\$46,900.00	\$47,800.00	\$48,700.00	\$49,600.00	\$9,000
M12	\$46,500.00	\$46,500.00	\$47,400.00	\$48,300.00	\$49,200.00	\$50,100.00	\$10,000
M13	\$47,000.00	\$47,000.00	\$47,900.00	\$48,800.00	\$49,700.00	\$50,600.00	\$11,000
M14	\$47,500.00	\$47,500.00	\$48,400.00	\$49,300.00	\$50,200.00	\$51,100.00	\$12,000
M15	\$48,000.00	\$48,000.00	\$48,900.00	\$49,800.00	\$50,700.00	\$51,600.00	\$13,000
M16	\$48,500.00	\$48,500.00	\$49,400.00	\$50,300.00	\$51,200.00	\$52,100.00	\$14,000
M17	\$49,000.00	\$49,000.00	\$49,900.00	\$50,800.00	\$51,700.00	\$52,600.00	\$15,000
M18	\$49,500.00	\$49,500.00	\$50,400.00	\$51,300.00	\$52,200.00	\$53,100.00	\$16,000
M19	\$50,000.00	\$50,000.00	\$50,900.00	\$51,800.00	\$52,700.00	\$53,600.00	\$17,000

Max. Step M19 \$50,000.00 \$1,900.00 \$1,250.00 \$1,210.00 \$4,710

\*Includes Regular Salts not unpaid leave teachers  
Finance & Budget - October 2015

\* Step Salary only - no grad or pro growth monies - as of September 15, 2015

	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021
Step 1	10	10				
Step 2	7	7	10			
Step 3	2	2	2	10		
Step 4	2	2	2	2	10	
Step 5	2	2	2	2	2	10
Step 6	4	4	4	4	4	7
Step 7	2	2	2	2	2	2
Step 8	4	4	4	4	4	2
Step 9	15	8	4	2	4	4
Step 10	11	15	8	4	2	2
Step 11	17	11	15	8	4	4
Step 12	27	17	11	15	8	8
Step 13	27	27	17	11	15	15
Step 14	49	27	27	17	11	11
Step 15	44	49	27	27	17	17
Step 16	20	44	49	27	27	27
Step 17	15	20	44	49	27	27
Step 18	119	15	20	44	49	49
Step 19	119	15	20	44	49	49



FRONTIER CENTRAL SCHOOL DATA AS OF September 15, 2015

FCTA Salary Schedule 2011/12 - 2015/16										
Step	2011/12	2012/13	2013/14	Bachelor's 2014/15	2015/16	2016/17	5 Year Increase			
B1	\$34,500.00	\$34,500.00	\$35,000.00	\$36,000.00	\$36,600.00	\$36,600.00				
B2	\$34,750.00	\$34,750.00	\$35,250.00	\$36,250.00	\$36,900.00	\$36,900.00				
B3	\$35,000.00	\$35,000.00	\$35,500.00	\$36,500.00	\$37,150.00	\$37,150.00				
B4	\$35,250.00	\$35,250.00	\$35,750.00	\$36,750.00	\$37,400.00	\$37,400.00				
B5	\$35,500.00	\$35,500.00	\$36,000.00	\$37,000.00	\$37,650.00	\$37,650.00				
B6	\$35,750.00	\$35,750.00	\$36,250.00	\$37,250.00	\$37,900.00	\$37,900.00				
B7	\$36,000.00	\$36,000.00	\$36,500.00	\$37,500.00	\$38,150.00	\$38,150.00				
B8	\$36,250.00	\$36,250.00	\$36,750.00	\$37,750.00	\$38,400.00	\$38,400.00				
B9	\$36,500.00	\$36,500.00	\$37,000.00	\$38,000.00	\$38,650.00	\$38,650.00				
B10	\$36,750.00	\$36,750.00	\$37,250.00	\$38,250.00	\$38,900.00	\$38,900.00				
B11	\$37,000.00	\$37,000.00	\$37,500.00	\$38,500.00	\$39,150.00	\$39,150.00				
B12	\$37,250.00	\$37,250.00	\$37,750.00	\$38,750.00	\$39,400.00	\$39,400.00				
B13	\$37,500.00	\$37,500.00	\$38,000.00	\$39,000.00	\$39,650.00	\$39,650.00				
B14	\$37,750.00	\$37,750.00	\$38,250.00	\$39,250.00	\$39,900.00	\$39,900.00				
B15	\$38,000.00	\$38,000.00	\$38,500.00	\$39,500.00	\$40,150.00	\$40,150.00				
B16	\$38,250.00	\$38,250.00	\$38,750.00	\$39,750.00	\$40,400.00	\$40,400.00				
B17	\$38,500.00	\$38,500.00	\$39,000.00	\$40,000.00	\$40,650.00	\$40,650.00				
B18	\$38,750.00	\$38,750.00	\$39,250.00	\$40,250.00	\$40,900.00	\$40,900.00				
B19	\$39,000.00	\$39,000.00	\$39,500.00	\$40,500.00	\$41,150.00	\$41,150.00				
B20	\$39,250.00	\$39,250.00	\$39,750.00	\$40,750.00	\$41,400.00	\$41,400.00				
B21	\$39,500.00	\$39,500.00	\$40,000.00	\$41,000.00	\$41,650.00	\$41,650.00				
B22	\$39,750.00	\$39,750.00	\$40,250.00	\$41,250.00	\$41,900.00	\$41,900.00				
B23	\$40,000.00	\$40,000.00	\$40,500.00	\$41,500.00	\$42,150.00	\$42,150.00				
B24	\$40,250.00	\$40,250.00	\$40,750.00	\$41,750.00	\$42,400.00	\$42,400.00				
B25	\$40,500.00	\$40,500.00	\$41,000.00	\$42,000.00	\$42,650.00	\$42,650.00				
B26	\$40,750.00	\$40,750.00	\$41,250.00	\$42,250.00	\$42,900.00	\$42,900.00				
B27	\$41,000.00	\$41,000.00	\$41,500.00	\$42,500.00	\$43,150.00	\$43,150.00				
B28	\$41,250.00	\$41,250.00	\$41,750.00	\$42,750.00	\$43,400.00	\$43,400.00				
B29	\$41,500.00	\$41,500.00	\$42,000.00	\$43,000.00	\$43,650.00	\$43,650.00				
B30	\$41,750.00	\$41,750.00	\$42,250.00	\$43,250.00	\$43,900.00	\$43,900.00				
B31	\$42,000.00	\$42,000.00	\$42,500.00	\$43,500.00	\$44,150.00	\$44,150.00				
B32	\$42,250.00	\$42,250.00	\$42,750.00	\$43,750.00	\$44,400.00	\$44,400.00				
B33	\$42,500.00	\$42,500.00	\$43,000.00	\$44,000.00	\$44,650.00	\$44,650.00				
B34	\$42,750.00	\$42,750.00	\$43,250.00	\$44,250.00	\$44,900.00	\$44,900.00				
B35	\$43,000.00	\$43,000.00	\$43,500.00	\$44,500.00	\$45,150.00	\$45,150.00				
B36	\$43,250.00	\$43,250.00	\$43,750.00	\$44,750.00	\$45,400.00	\$45,400.00				
B37	\$43,500.00	\$43,500.00	\$44,000.00	\$45,000.00	\$45,650.00	\$45,650.00				
B38	\$43,750.00	\$43,750.00	\$44,250.00	\$45,250.00	\$45,900.00	\$45,900.00				
B39	\$44,000.00	\$44,000.00	\$44,500.00	\$45,500.00	\$46,150.00	\$46,150.00				
B40	\$44,250.00	\$44,250.00	\$44,750.00	\$45,750.00	\$46,400.00	\$46,400.00				
B41	\$44,500.00	\$44,500.00	\$45,000.00	\$46,000.00	\$46,650.00	\$46,650.00				
B42	\$44,750.00	\$44,750.00	\$45,250.00	\$46,250.00	\$46,900.00	\$46,900.00				
B43	\$45,000.00	\$45,000.00	\$45,500.00	\$46,500.00	\$47,150.00	\$47,150.00				
B44	\$45,250.00	\$45,250.00	\$45,750.00	\$46,750.00	\$47,400.00	\$47,400.00				
B45	\$45,500.00	\$45,500.00	\$46,000.00	\$47,000.00	\$47,650.00	\$47,650.00				
B46	\$45,750.00	\$45,750.00	\$46,250.00	\$47,250.00	\$47,900.00	\$47,900.00				
B47	\$46,000.00	\$46,000.00	\$46,500.00	\$47,500.00	\$48,150.00	\$48,150.00				
B48	\$46,250.00	\$46,250.00	\$46,750.00	\$47,750.00	\$48,400.00	\$48,400.00				
B49	\$46,500.00	\$46,500.00	\$47,000.00	\$48,000.00	\$48,650.00	\$48,650.00				
B50	\$46,750.00	\$46,750.00	\$47,250.00	\$48,250.00	\$48,900.00	\$48,900.00				
B51	\$47,000.00	\$47,000.00	\$47,500.00	\$48,500.00	\$49,150.00	\$49,150.00				
B52	\$47,250.00	\$47,250.00	\$47,750.00	\$48,750.00	\$49,400.00	\$49,400.00				
B53	\$47,500.00	\$47,500.00	\$48,000.00	\$49,000.00	\$49,650.00	\$49,650.00				
B54	\$47,750.00	\$47,750.00	\$48,250.00	\$49,250.00	\$49,900.00	\$49,900.00				
B55	\$48,000.00	\$48,000.00	\$48,500.00	\$49,500.00	\$50,150.00	\$50,150.00				
B56	\$48,250.00	\$48,250.00	\$48,750.00	\$49,750.00	\$50,400.00	\$50,400.00				
B57	\$48,500.00	\$48,500.00	\$49,000.00	\$50,000.00	\$50,650.00	\$50,650.00				
B58	\$48,750.00	\$48,750.00	\$49,250.00	\$50,250.00	\$50,900.00	\$50,900.00				
B59	\$49,000.00	\$49,000.00	\$49,500.00	\$50,500.00	\$51,150.00	\$51,150.00				
B60	\$49,250.00	\$49,250.00	\$49,750.00	\$50,750.00	\$51,400.00	\$51,400.00				
B61	\$49,500.00	\$49,500.00	\$50,000.00	\$51,000.00	\$51,650.00	\$51,650.00				
B62	\$49,750.00	\$49,750.00	\$50,250.00	\$51,250.00	\$51,900.00	\$51,900.00				
B63	\$50,000.00	\$50,000.00	\$50,500.00	\$51,500.00	\$52,150.00	\$52,150.00				
B64	\$50,250.00	\$50,250.00	\$50,750.00	\$51,750.00	\$52,400.00	\$52,400.00				
B65	\$50,500.00	\$50,500.00	\$51,000.00	\$52,000.00	\$52,650.00	\$52,650.00				
B66	\$50,750.00	\$50,750.00	\$51,250.00	\$52,250.00	\$52,900.00	\$52,900.00				
B67	\$51,000.00	\$51,000.00	\$51,500.00	\$52,500.00	\$53,150.00	\$53,150.00				
B68	\$51,250.00	\$51,250.00	\$51,750.00	\$52,750.00	\$53,400.00	\$53,400.00				
B69	\$51,500.00	\$51,500.00	\$52,000.00	\$53,000.00	\$53,650.00	\$53,650.00				
B70	\$51,750.00	\$51,750.00	\$52,250.00	\$53,250.00	\$53,900.00	\$53,900.00				
B71	\$52,000.00	\$52,000.00	\$52,500.00	\$53,500.00	\$54,150.00	\$54,150.00				
B72	\$52,250.00	\$52,250.00	\$52,750.00	\$53,750.00	\$54,400.00	\$54,400.00				
B73	\$52,500.00	\$52,500.00	\$53,000.00	\$54,000.00	\$54,650.00	\$54,650.00				
B74	\$52,750.00	\$52,750.00	\$53,250.00	\$54,250.00	\$54,900.00	\$54,900.00				
B75	\$53,000.00	\$53,000.00	\$53,500.00	\$54,500.00	\$55,150.00	\$55,150.00				
B76	\$53,250.00	\$53,250.00	\$53,750.00	\$54,750.00	\$55,400.00	\$55,400.00				
B77	\$53,500.00	\$53,500.00	\$54,000.00	\$55,000.00	\$55,650.00	\$55,650.00				
B78	\$53,750.00	\$53,750.00	\$54,250.00	\$55,250.00	\$55,900.00	\$55,900.00				
B79	\$54,000.00	\$54,000.00	\$54,500.00	\$55,500.00	\$56,150.00	\$56,150.00				
B80	\$54,250.00	\$54,250.00	\$54,750.00	\$55,750.00	\$56,400.00	\$56,400.00				
B81	\$54,500.00	\$54,500.00	\$55,000.00	\$56,000.00	\$56,650.00	\$56,650.00				
B82	\$54,750.00	\$54,750.00	\$55,250.00	\$56,250.00	\$56,900.00	\$56,900.00				
B83	\$55,000.00	\$55,000.00	\$55,500.00	\$56,500.00	\$57,150.00	\$57,150.00				
B84	\$55,250.00	\$55,250.00	\$55,750.00	\$56,750.00	\$57,400.00	\$57,400.00				
B85	\$55,500.00	\$55,500.00	\$56,000.00	\$57,000.00	\$57,650.00	\$57,650.00				
B86	\$55,750.00	\$55,750.00	\$56,250.00	\$57,250.00	\$57,900.00	\$57,900.00				
B87	\$56,000.00	\$56,000.00	\$56,500.00	\$57,500.00	\$58,150.00	\$58,150.00				
B88	\$56,250.00	\$56,250.00	\$56,750.00	\$57,750.00	\$58,400.00	\$58,400.00				
B89	\$56,500.00	\$56,500.00	\$57,000.00	\$58,000.00	\$58,650.00	\$58,650.00				
B90	\$56,750.00	\$56,750.00	\$57,250.00	\$58,250.00	\$58,900.00	\$58,900.00				
B91	\$57,000.00	\$57,000.00	\$57,500.00	\$58,500.00	\$59,150.00	\$59,150.00				
B92	\$57,250.00	\$57,250.00	\$57,750.00	\$58,750.00	\$59,400.00	\$59,400.00				
B93	\$57,500.00	\$57,500.00	\$58,000.00	\$59,000.00	\$59,650.00	\$59,650.00				
B94	\$57,750.00	\$57,750.00	\$58,250.00	\$59,250.00	\$59,900.00	\$59,900.00				
B95	\$58,000.00	\$58,000.00	\$58,500.00	\$59,500.00	\$60,150.00	\$60,150.00				
B96	\$58,250.00	\$58,250.00	\$58,750.00	\$59,750.00	\$60,400.00	\$60,400.00				
B97	\$58,500.00	\$58,500.00	\$59,000.00	\$60,000.00	\$60,650.00	\$60,650.00				
B98	\$58,750.00	\$58,750.00	\$59,250.00	\$60,250.00	\$60,900.00	\$60,900.00				
B99	\$59,000.00	\$59,000.00	\$59,500.00	\$60,500.00	\$61,150.00	\$61,150.00				
B100	\$59,250.00	\$59,250.00	\$59,750.00	\$60,750.00	\$61,400.00	\$61,400.00				
B101	\$59,500.00	\$59,500.00	\$60,000.00	\$61,000.00	\$61,650.00	\$61,650.00				
B102	\$59,750.00	\$59,750.00	\$60,250.00	\$61,250.00	\$61,900.00	\$61,900.00				
B103	\$60,000.00	\$60,000.00	\$60,500.00	\$61,500.00	\$62,150.00	\$62,150.00				
B104	\$60,250.00	\$60,250.00	\$60,750.00	\$61,750.00	\$62,400.00	\$62,400.00				
B105	\$60,500.00	\$60,500.00	\$61,000.00	\$62,000.00	\$62,650.00	\$62,650.00				
B106	\$60,750.00	\$60,750.00	\$61,250.00	\$62,250.00	\$62,900.00	\$62,900.00				
B107	\$61,000.00	\$61,000.00	\$61,500.00	\$62,500.00	\$63,15					