



Sag Harbor UFSD

2021-2022 Budget

Salaries & Employee Benefits

January 25, 2021

2021-2022

Projected Salaries & Employee Benefits

Current Year Budget - \$44,332,423:

- Current Year Salary Budget - \$24,049,107
- Current Year Employee Benefits - \$10,660,610

Salaries and Employee Benefits make up 78.29% of the current year budget.

2021/22 Projected Budget:

- 2021/22 Salary Budget – \$24,050,948 (increase of \$1,841)
- 2021/22 Employee Benefits Budget - \$11,073,812 (increase of \$413,202)

Salaries and Employee Benefits are projected to increase by \$415,043 which is 1.20% higher than the current year.

This increase of \$415,043 is a 1.04% increase to the current year tax levy. The 2021/2022 levy growth factor to be used in the tax cap calculation is 1.23%.

2021-2022 Projected Salaries

2021/22 Salary Projections were developed and are based on the following:

- Contractual step and salary increases are based on current contracts.
- For all employees who do not have a Board approved salary for next year, their current salary was rolled forward with contingency built into the budget for future salary adjustments.
- Co-curricular and Athletic stipends are based on the current Teacher's Association of Sag Harbor (TASH) contract with funds added for additional appointments made during the year.
- Substitutes, Extra Pay, Overtime, Lane Changes, and Changes in Assignment were reviewed and based on historical spending trends.
- All current one-year Covid-19 temporary appointments are not included in the budget but contingency is built into the budget to replace all the employees who retired at June 30, 2020.

2021-2022 Projected Salaries

Department	2021 - 22 Proposed Budget	2020 - 21 Budget	Dollar Change	Percent Change	2020 - 21 Expenditures Till January 22, 2021	2019 - 20 Budget	2019 - 20 Expenditures
Instruction	14,998,338.27	14,635,224.00	363,114.27	2.48%	5,729,891.48	14,281,173.00	13,401,114.76
Special Education	3,005,550.11	3,305,224.00	-299,673.89	-9.067%	1,226,753.67	3,258,475.00	3,101,795.00
Facilities	1,476,979.25	1,471,330.00	5,649.25	0.38%	763,256.58	1,444,869.00	1,294,878.84
Supervision and Building Administration	1,094,428.00	1,235,771.00	-141,343.00	-11.438%	594,529.41	1,261,326.00	1,179,313.67
Central Administration (DC, Supt., & BO)	1,058,285.00	983,247.00	75,038.00	7.63%	567,571.59	970,243.00	908,950.26
Transportation	948,090.00	900,752.00	47,338.00	5.255%	353,784.90	729,003.00	646,410.08
Co-Curricular Activities	455,692.00	455,988.00	-296.00	-0.065%	18,847.14	305,899.00	324,357.54
Central Data Processing and Computer Assisted Instruction	438,232.00	443,105.00	-4,873.00	-1.10%	242,337.04	473,817.00	409,935.17
Interscholastic Activities	340,680.00	365,198.00	-24,518.00	-6.714%	26,295.77	357,954.00	293,032.83
Security	234,673.00	253,268.00	-18,595.00	-7.342%	89,178.44	199,506.00	208,735.98
Grand Totals:	24,050,947.63	24,049,107.00	1,840.63	0.008%	9,612,446.02	23,282,265.00	21,768,524.13

2021/22 Salaries are projected to increase by \$1,840.63 or .008%

2021-2022 Projected Employee Benefits

Description	2021 - 22 Proposed Budget	2020 - 21 Budget	Dollar Change	Percent Change	2020 - 21 Expenditures Till January 22, 2021	2019 - 20 Budget	2019 - 20 Expenditures
HEALTH INSURANCE	5,443,919.00	5,462,378.00	-18,459.00	-0.34%	3,183,122.76	5,441,856.00	4,618,555.00
TEACHERS' RETIREMENT	1,940,879.00	1,854,251.00	86,628.00	4.67%	-	1,641,555.00	1,548,714.01
SOCIAL SECURITY	1,804,125.00	1,778,797.00	25,328.00	1.42%	662,793.92	1,700,193.00	1,575,884.11
STATE RETIREMENT	620,560.00	551,849.00	68,711.00	12.45%	412,948.47	475,846.00	467,437.35
HEALTH INSURANCE OPT-OUT	345,327.00	242,774.00	102,553.00	42.24%	-	159,689.00	255,871.67
DENTAL INSURANCE	296,394.00	290,582.00	5,812.00	2.00%	155,622.59	286,171.00	261,348.68
COMPENSATED ABSENCES	257,153.00	175,000.00	82,153.00	46.94%	3,750.00	175,000.00	212,552.40
MEDICARE REIMBURSEMENT	235,000.00	214,875.00	20,125.00	9.37%	93,326.40	153,691.00	212,558.58
WORKERS' COMPENSATION	70,455.00	72,504.00	-2,049.00	-2.83%	29,752.00	66,116.00	66,116.00
UNEMPLOYMENT INSURANCE	50,000.00	5,000.00	45,000.00	900.00%	56,171.68	15,000.00	45,934.76
DISABILITY INSURANCE	10,000.00	12,600.00	-2,600.00	-20.63%	5,883.60	8,800.00	7,617.00
Grand Totals:	11,073,812.00	10,660,610.00	413,202.00	3.876%	4,603,371.42	10,123,917.00	9,272,589.56

**2021/22 Employee Benefits are projected to increase by \$413,202
or 3.876%**

2021-2022 Health Insurance Budget

Calendar Year	Historical Health Insurance Premiums														
	Individual Planprime			Family Planprime			Individual Medprime			Family 1 Medprime			Family 2 or More Medprime		
	Monthly Premium	Annual Premium	% Change	Monthly Premium	Annual Premium	% Change	Monthly Premium	Annual Premium	% Change	Monthly Premium	Annual Premium	% Change	Monthly Premium	Annual Premium	% Change
1997	\$ 240.22	\$ 2,882.64	15.68%	\$ 489.22	\$ 5,870.64	6.55%	\$ 129.28	\$ 1,551.36	-1.85%	\$ 378.82	\$ 4,545.84	-1.15%	\$ 267.15	\$ 3,205.80	-13.00%
1998	\$ 246.07	\$ 2,952.84	2.44%	\$ 503.78	\$ 6,045.36	2.98%	\$ 151.34	\$ 1,816.08	17.06%	\$ 409.76	\$ 4,917.12	8.17%	\$ 314.25	\$ 3,771.00	17.63%
1999	\$ 261.18	\$ 3,134.16	6.14%	\$ 531.89	\$ 6,382.68	5.58%	\$ 175.61	\$ 2,107.32	16.04%	\$ 447.05	\$ 5,364.60	9.10%	\$ 360.66	\$ 4,327.92	14.77%
2000	\$ 286.53	\$ 3,438.36	9.71%	\$ 590.16	\$ 7,081.92	10.96%	\$ 214.25	\$ 2,571.00	22.00%	\$ 518.52	\$ 6,222.24	15.99%	\$ 445.51	\$ 5,346.12	23.53%
2001	\$ 314.26	\$ 3,771.12	9.68%	\$ 651.09	\$ 7,813.08	10.32%	\$ 239.94	\$ 2,879.28	11.99%	\$ 577.95	\$ 6,935.40	11.46%	\$ 502.37	\$ 6,028.44	12.76%
2002	\$ 344.66	\$ 4,135.92	9.67%	\$ 723.97	\$ 8,687.64	11.19%	\$ 253.82	\$ 3,045.84	5.78%	\$ 633.13	\$ 7,597.56	9.55%	\$ 542.29	\$ 6,507.48	7.95%
2003	\$ 384.89	\$ 4,618.68	11.67%	\$ 811.41	\$ 9,736.92	12.08%	\$ 297.50	\$ 3,570.00	17.21%	\$ 724.05	\$ 8,688.60	14.36%	\$ 636.67	\$ 7,640.04	17.40%
2004	\$ 438.15	\$ 5,257.80	13.84%	\$ 924.74	\$ 11,096.88	13.97%	\$ 334.22	\$ 4,010.64	12.34%	\$ 820.82	\$ 9,849.84	13.37%	\$ 716.88	\$ 8,602.56	12.60%
2005	\$ 478.49	\$ 5,741.88	9.21%	\$ 1,013.68	\$ 12,164.16	9.62%	\$ 331.93	\$ 3,983.16	-0.69%	\$ 867.09	\$ 10,405.08	5.64%	\$ 720.53	\$ 8,646.36	0.51%
2006	\$ 529.76	\$ 6,357.12	10.71%	\$ 1,126.19	\$ 13,514.28	11.10%	\$ 338.88	\$ 4,066.56	2.09%	\$ 935.32	\$ 11,223.84	7.87%	\$ 744.45	\$ 8,933.40	3.32%
2007	\$ 564.84	\$ 6,778.08	6.62%	\$ 1,198.07	\$ 17,376.84	28.58%	\$ 333.18	\$ 3,998.16	-1.68%	\$ 966.44	\$ 11,597.28	3.33%	\$ 734.81	\$ 8,817.72	-1.29%
2008	\$ 592.38	\$ 7,108.56	4.88%	\$ 1,258.78	\$ 15,105.36	-13.07%	\$ 360.41	\$ 4,324.92	8.17%	\$ 1,026.86	\$ 12,322.32	6.25%	\$ 794.94	\$ 9,539.28	8.18%
2009	\$ 598.58	\$ 7,182.96	1.05%	\$ 1,282.17	\$ 15,386.04	1.86%	\$ 359.22	\$ 4,310.64	-0.33%	\$ 1,042.81	\$ 12,513.72	1.55%	\$ 803.45	\$ 9,641.40	1.07%
2010	\$ 612.34	\$ 7,348.08	2.30%	\$ 1,330.93	\$ 15,971.16	3.80%	\$ 367.37	\$ 4,408.44	2.27%	\$ 1,085.94	\$ 13,031.28	4.14%	\$ 840.98	\$ 10,091.76	4.67%
2011	\$ 693.92	\$ 8,327.04	13.32%	\$ 1,513.92	\$ 18,167.04	13.75%	\$ 405.64	\$ 4,867.68	10.42%	\$ 1,225.62	\$ 14,707.44	12.86%	\$ 937.31	\$ 11,247.72	11.45%
2012	\$ 712.75	\$ 8,553.00	2.71%	\$ 1,562.80	\$ 18,753.60	3.23%	\$ 419.24	\$ 5,030.88	3.35%	\$ 1,269.28	\$ 15,231.36	3.56%	\$ 975.77	\$ 11,709.24	4.10%
2013	\$ 767.98	\$ 9,215.76	7.75%	\$ 1,686.56	\$ 20,238.72	7.92%	\$ 399.33	\$ 4,791.96	-4.75%	\$ 1,317.93	\$ 15,815.16	3.83%	\$ 949.28	\$ 11,391.39	-2.71%
2014	\$ 771.54	\$ 9,258.48	0.46%	\$ 1,714.19	\$ 20,570.28	1.64%	\$ 408.77	\$ 4,905.24	2.36%	\$ 1,351.42	\$ 16,217.04	2.54%	\$ 988.69	\$ 11,864.28	4.15%
2015	\$ 805.05	\$ 9,660.60	4.34%	\$ 1,808.86	\$ 21,706.32	5.52%	\$ 401.84	\$ 4,822.09	-1.70%	\$ 1,405.68	\$ 16,868.16	4.02%	\$ 1,002.46	\$ 12,029.52	1.39%
2016	\$ 849.01	\$ 10,188.12	5.46%	\$ 1,926.21	\$ 23,114.52	6.49%	\$ 452.79	\$ 5,433.48	12.68%	\$ 1,530.00	\$ 18,360.00	8.84%	\$ 1,133.77	\$ 13,605.24	13.10%
2017	\$ 944.39	\$ 11,332.68	11.23%	\$ 2,160.64	\$ 25,927.68	12.17%	\$ 421.40	\$ 5,056.80	-6.93%	\$ 1,637.63	\$ 19,651.56	7.03%	\$ 1,114.63	\$ 13,375.56	-1.69%
2018	\$ 1,014.98	\$ 12,179.76	7.47%	\$ 2,348.15	\$ 28,177.80	8.68%	\$ 444.39	\$ 5,332.68	5.46%	\$ 1,777.54	\$ 21,330.48	8.54%	\$ 1,206.95	\$ 14,483.40	8.28%
2019	\$ 1,042.85	\$ 12,514.20	2.75%	\$ 2,412.77	\$ 28,953.24	2.75%	\$ 403.27	\$ 4,839.24	-9.25%	\$ 1,773.19	\$ 21,278.28	-0.24%	\$ 1,133.57	\$ 13,602.84	-6.08%
2020	\$ 1,031.82	\$ 12,381.84	-1.06%	\$ 2,387.58	\$ 28,650.96	-1.04%	\$ 388.60	\$ 4,663.20	-3.64%	\$ 1,744.35	\$ 20,932.20	-1.63%	\$ 1,101.10	\$ 13,213.20	-2.86%
2021	\$ 1,074.87	\$ 12,898.44	4.17%	\$ 2,452.24	\$ 29,426.88	2.71%	\$ 389.77	\$ 4,677.24	0.30%	\$ 1,393.47	\$ 16,721.64	-20.12%	\$ 1,107.40	\$ 13,288.80	0.57%

- 2021/22 Health Insurance budget is projected to decrease slightly by \$18,459
- 2021/22 Health Insurance Opt-out budget is projected to increase by \$102,553
- 2021/22 Medicare Reimbursement budget is projected to increase by 20,125

2021-2022 Employees' and Teachers' Retirement System Budget

Teachers' Retirement System (TRS) :

- 2020/21 Employer Contribution Rate – 9.53%
- 2021/22 Employer Contribution Rate – 10% which is an increase of 4.93%

2021/22 Teachers' Retirement System budget is projected to increase by \$86,628 or 4.67%

Employees' Retirement System (ERS) :

- 2020/21 Employer Contribution Rate – 14.6%
- 2021/22 Employer Contribution Rate – 16.2% which is an increase of 10.96%

2021/22 Employees' Retirement System budget is projected to increase by \$68,711 or 12.45%

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SOCIAL SECURITY	1,804,125.00	1,778,797.00	25,328.00	1.42%	662,793.92	1,700,193.00	1,575,884.11
DENTAL INSURANCE	296,394.00	290,582.00	5,812.00	2.00%	155,622.59	286,171.00	261,348.68
COMPENSATED ABSENCES	257,153.00	175,000.00	82,153.00	46.94%	3,750.00	175,000.00	212,552.40
WORKERS' COMPENSATION	70,455.00	72,504.00	-2,049.00	-2.83%	29,752.00	66,116.00	66,116.00
UNEMPLOYMENT INSURANCE	50,000.00	5,000.00	45,000.00	900.00%	56,171.68	15,000.00	45,934.76
DISABILITY INSURANCE	10,000.00	12,600.00	-2,600.00	-20.63%	5,883.60	8,800.00	7,617.00
Grand Totals:	2,488,127.00	2,334,483.00	153,644.00	6.582%	913,973.79	2,251,280.00	2,169,452.95

- Increase in Social Security costs are tied to the Social Security maximum contribution increasing from \$8,537.40 to \$8,853.60 for the 2021 calendar year and an increase in compensated absences
- Increase in Dental Insurance costs are projected to be about 2%
- Increase in Compensated Absences is based on projecting the maximum benefit per employee as per their contract and looking at actual spending
- Worker's Compensation costs are projected to decline slightly
- Increase in Unemployment costs are based on actual spending
- Decrease in Disability Insurance costs are based on actual spending

Sag Harbor Union Free School District

2021-2022 BUDGET DEVELOPMENT CALENDAR

February 8, 2021

Business Meeting

- Revenue Projections
- Board of Education & Central Administration
- Facilities
- Technology
- Transportation

March 1, 2021

Business Meeting

- Tax Levy Limit
- Tax Levy Impact - Projection Based on Current Year's Assessed Values
- Elementary School
- Middle/High School
- Athletics, Special Education, BOCES

March 15, 2021

Business Meeting

- Revenue Projections
- Review Entire Budget

April 12, 2021

Business Meeting

- Revenue Projections
- Review Entire Budget

April 20, 2021

Business Meeting - Adoption of Budget and ES BOCES Budget Vote and Election

- Adopt 2021-2022 Operating Budget for May Vote
- Adopt Property Tax Report Card

May 10, 2021

Business Meeting - Board of Education Budget Hearing

May 18, 2021

Annual Meeting - Uniform Statewide Budget Vote and Board of Education Election