



# Sag Harbor UFSD

**2015-2016**

**Support Services Budget Workshop**

**January 12, 2015**

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# *Budget Development Process*

- Create a rollover budget - A rollover budget assumes the district will keep all programming and staff exactly as it is and budgets for any known increases in salaries and pensions, while making educated projections for items such as energy costs, health insurance, professional services, etc. for the next year. This now becomes the preliminary or working budget and serves as a starting point for the Board's budget discussions.
- Calculate the tax levy limit and make educated revenue projections which include state aid and other revenues such as tuition.

# *Budget Development Process*

- Compare projected revenues to projected expenditures and estimate what the budget gap may be.
- Determine how much fund balance if any can be appropriated to close the budget gap.
- Gather data, including community input to determine what steps can be taken to close the budget gap.
- If needed, develop a list of cuts and prioritize them.
- Present preliminary budget drafts to the community and post them on our website.
- Once the final draft is completed, the Board will then adopt the proposed budget.
- District residents will vote on budget on May 19, 2015.

# *2014-2015 Budget Recap*

**Total Voter Approved Budget:**

**\$36,869,503**

Budget-to-Budget Increase

- \$1,360,881

Spending Increase

- 3.83%

Tax Levy Increase

- 1.48%

# *Budget Challenges*

- The 2% Tax Levy Limit Legislation (“2% Tax Cap”)  
<http://youtu.be/N-Eah8115B0>
- Additionally, there are numerous mandates and expenses which the district has no control over.

These include:

- Pension and Retirement Contributions – TRS/ERS
- Health Insurance Premium Increases
- Social Security Costs
- Auditing and Financial Compliance
- Implementation of APPR & Common Core Standards
- Workers Compensation
- BOCES Administrative Fees
- Unemployment Insurance
- Special Education Mandates

# *Preparing for 2015-2016*

## There are still multiple challenges and unknown variables:

- The exact TRS employer contribution rate still unknown. They anticipate the employer contribution rate (ECR) for next year to be **between 13.00% and 13.50%** of member payroll compared to 17.53% for the current year. An Administrative Bulletin will be provided in February 2015 with a more precise estimate of the ECR.

**Employers should not interpret this decrease to necessarily mean that the ECR will continue to decrease over the next several years. The increase or decrease in future rates will depend on member experience and investment returns.**

- Clerical bargaining unit's contract is still unsettled.
- Still waiting on final projections from insurance carriers, professional service providers, and Eastern Suffolk BOCES

- Health insurance premium rate increases continue to be very unpredictable.

Year	Empire Plan (Formerly:Core Plus All Enhancements)														
	Individual Planprime			Family Planprime			Individual Mediprime			Family 1 Mediprime			Family 2 or More Mediprime		
	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
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	14,376.84	6.38%	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	5.07%	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	11,391.36	-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%

➤ The 2015 health insurance rates increased by:

Calendar Year:	2015	2014	
	Annual Rate	Annual Rate	% Change
Individual	\$9,660.60	\$9,258.48	4.343%
Family	\$21,706.32	\$20,570.28	5.523%

➤ The 2016 rates will not be known until December 2015.

# *2015-2016 Draft #1 Projected Support Services Budget*

- *Board of Education*
  - *Central Administration*
  - *Legal, Auditing, and Purchasing Services*
  - *Public Information*
  - *Insurance*
  - *BOCES Administration Costs*
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# Board of Education

ACCOUNT	DESCRIPTION	2010-11 EXPENSES	2011-12 EXPENSES	2012-13 EXPENSES	2013-14 EXPENSES	2014-15 BUDGET	2015-16 NEW BUDGET	AMOUNT	Year to Year % Change and Budgetary Assumptions
A 1010.400	BOE - CONFERENCES	\$2,867.26	\$3,779.24	\$4,920.00	\$1,380.80	\$5,000.00	\$5,000.00		
							NYSSBA Professional Development	\$1,500.00	
							Nassau Suffolk School Boards	\$200.00	
							Training, Conferences & Reimbursements	\$3,300.00	
								\$5,000.00	
A 1010.410	BOE - CONTRACTUAL	\$4,464.34	\$8,843.00	\$18,866.01	\$19,570.74	\$10,500.00	\$10,500.00		
							School Leadership, LLC	\$3,200.00	
							BOE Meeting Expenses	\$900.00	
							NYSSBA Membership	\$1,700.00	
							Legal Advertisements and Notices	\$4,000.00	
							SCOPE	\$700.00	
								\$10,500.00	
A 1010.450	BOE - SUPPLIES	\$166.31	\$941.51	\$484.81	\$658.64	\$1,000.00	\$1,000.00		
							Supplies	\$300.00	
							Journals, Publications and Law Books	\$700.00	
								\$1,000.00	
1010....BOARD OF EDUCATION	*	\$7,497.91	\$13,563.75	\$24,270.82	\$21,610.18	\$16,500.00	\$16,500.00		0.00%

# District Clerk

ACCOUNT	DESCRIPTION	2010-11 EXPENSES	2011-12 EXPENSES	2012-13 EXPENSES	2013-14 EXPENSES	2014-15 BUDGET	2015-16 NEW BUDGET	AMOUNT	Year to Year % Change and Budgetary Assumptions
A 1040.160	DISTRICT CLERK NON-INSTRUCTION SALARY	\$12,420.00	\$12,855.00	\$14,063.09	\$14,092.75	\$14,912.00	\$14,259.00		
							Salary	\$14,259.00	
A 1040.200	DISTRICT CLERK - EQUIPMENT	\$0.00	\$428.13	\$750.00	\$749.98	\$750.00	\$750.00		
							Fire Proof Safe	\$750.00	
A 1040.400	DISTRICT CLERK - CONFERENCES	\$70.66	\$86.46	\$275.71	\$196.93	\$1,000.00	\$1,000.00		
							District Clerk Conf. & Prof. Development	\$750.00	
							Deputy District Clerk Conf. & Professional Development	\$250.00	
								\$1,000.00	
A 1040.410	DISTRICT CLERK - CONTRACTUAL	\$335.00	\$216.53	\$30.00	\$60.00	\$500.00	\$500.00		
							Subscriptions and Publications	\$250.00	
							Other Contractual	\$250.00	
								\$500.00	
A 1040.450	DISTRICT CLERK - SUPPLIES	\$379.29	\$831.69	\$352.76	\$235.56	\$1,000.00	\$1,000.00		
							Office Supplies	\$500.00	
							Miscellaneous Supplies	\$500.00	
								\$1,000.00	
1040....DISTRICT CLERK	*	\$13,204.95	\$14,417.81	\$15,471.56	\$15,335.22	\$18,162.00	\$17,509.00		-3.60%
A 1060.400	DISTRICT MEETING - CONTRACTUAL	\$3,563.40	\$6,701.39	\$4,737.44	\$10,689.91	\$7,500.00	\$15,500.00		
							Budget Vote and Election Inspect	\$10,000.00	
							Machine Election Rental	\$5,500.00	Can no longer use lever voting machines. New machines cost more to rent.
								\$15,500.00	
A 1060.450	DISTRICT MEETING - SUPPLIES	\$225.27	\$226.17	\$27.28	\$220.40	\$500.00	\$500.00		
							Voting Materials and Supplies	\$500.00	
1060....DISTRICT MEETING	*	\$3,788.67	\$6,927.56	\$4,764.72	\$10,910.31	\$8,000.00	\$16,000.00		100.00%

# Chief School Administrator

ACCOUNT	DESCRIPTION	2010-11 EXPENSES	2011-12 EXPENSES	2012-13 EXPENSES	2013-14 EXPENSES	2014-15 BUDGET	2015-16 NEW BUDGET	AMOUNT	Year to Year % Change and Budgetary Assumptions
A 1240.150	CSA - INSTRUCTIONAL SALARIES	\$214,772.75	\$221,529.80	\$259,349.30	\$197,690.08	\$235,000.00	\$215,000.00		
							Salary	\$215,000.00	This is her 2014-15 Salary - Increase will be determined when a new MOA is approved.
A 1240.160	CSA - NON-INSTRUCTIONAL SALARIES	\$55,166.00	\$57,097.00	\$58,810.00	\$60,945.88	\$61,787.00	\$63,332.00		
							Salary	\$63,332.00	This is her 2014-15 Salary - Increase will be determined when a new MOA is approved.
A 1240.200	CSA - EQUIPMENT	\$0.00	\$0.00	\$550.00	\$0.00	\$500.00	\$500.00		
							Office Equipment	\$500.00	
A 1240.400	CSA - CONFERENCES	\$3,419.89	\$8,047.77	\$1,847.61	\$5,500.00	\$10,000.00	\$10,000.00		
							Professional Development	\$5,000.00	
							Reimbursable Expenses	\$5,000.00	
								\$10,000.00	
A 1240.410	CSA - CONTRACTUAL	\$3,186.55	\$8,103.80	\$2,932.42	\$12,160.49	\$18,710.00	\$12,500.00		
							Subscriptions	\$500.00	
							Professional Memberships	\$2,000.00	
							Professional Services	\$5,000.00	
							Other Contractual	\$5,000.00	
								\$12,500.00	
A 1240.450	CSA - SUPPLIES	\$1,340.16	\$208.05	\$267.30	\$488.40	\$500.00	\$800.00		
							Office Supplies	\$800.00	
1240.....CHIEF SCHOOL ADMINISTRATOR	*	\$277,885.35	\$294,986.42	\$323,756.63	\$276,784.85	\$326,497.00	\$302,132.00		-7.46%

# Business Administration

ACCOUNT	DESCRIPTION	2010-11 EXPENSES	2011-12 EXPENSES	2012-13 EXPENSES	2013-14 EXPENSES	2014-15 BUDGET	2015-16 NEW BUDGET	AMOUNT	Year to Year % Change and Budgetary Assumptions
A 1310.150	BUS. ADMIN - INSTRUCTIONAL SALARIES	\$0.00	\$0.00	\$0.00	\$153,750.00	\$157,594.00	\$169,125.00		
							Salary	\$169,125.00	Increase mirrors the provision in the 2015-2016 Administrator's Contract.
A 1310.160	BUS. ADMIN - NON-INSTRUCTIONAL SALARIE	\$237,683.96	\$297,677.11	\$306,737.20	\$182,909.76	\$197,822.00	\$190,704.84		
							Salary	\$50,427.00	
							Salary	\$42,856.00	
							Salary	\$500.00	Step Increase only until contract is approved.
							Salary	\$65,414.00	
							Salary	\$31,508.00	
								\$190,705.00	
A 1310.200	BUS. ADMIN - EQUIPMENT	\$729.83	\$1,360.28	\$509.28	\$710.40	\$750.00	\$750.00		
							Office Equipment	\$750.00	
A 1310.400	BUS. ADMIN - CONFERENCES	\$3,366.45	\$1,630.05	\$2,365.39	\$3,162.41	\$5,000.00	\$5,000.00		
							Business Administrator Prof. Dev.	\$1,500.00	
							Business Office Staff Prof. Dev.	\$2,000.00	
							Business Office Reimbursable Conference Expenses	\$1,500.00	
								\$5,000.00	
A 1310.410	BUS. ADMIN - CONTRACTUAL	\$39,757.16	\$22,723.32	\$17,636.71	\$29,425.52	\$29,200.00	\$25,825.00		
							Fiscal Agent - Capital Market Advisors	\$8,875.00	
							CBIZ Asset Valuation Group	\$1,700.00	
							Reimbursable Course Work per MOA	\$7,000.00	
							OMNI Group	\$3,500.00	
							Edge Document Solutions	\$500.00	
							SBA and Staff Professional Memberships	\$1,500.00	
							Investigations	\$1,250.00	
							Miscellaneous Services	\$1,500.00	
								\$25,825.00	
A 1310.450	BUS. ADMIN - SUPPLIES	\$1,569.50	\$4,406.61	\$2,949.29	\$1,343.11	\$3,000.00	\$3,000.00		
							SBA and Staff Office Supplies	\$3,000.00	
A 1310.490	BUS. ADMIN - BOCES SERVICES	\$10,653.05	\$17,765.90	\$8,576.08	\$11,550.88	\$17,200.00	\$17,729.60		
							633.130 Workers Comp	\$2,170.00	
							664.49 GASB 45	\$4,950.00	
							665.490 State Aid Planning - Questar	\$3,110.00	These are our current rates. The 2015-16 BOCES Rates are not yet available. Added \$2,500 for rate increases.
							Other Services	\$5,000.00	
							BOCES Rate Increase	\$2,500.00	
								\$17,730.00	
1310...BUSINESS ADMINISTRATION	*	\$293,759.95	\$345,563.27	\$338,773.95	\$382,852.08	\$410,566.00	\$412,134.44		0.38%

# Auditing

ACCOUNT	DESCRIPTION	2010-11 EXPENSES	2011-12 EXPENSES	2012-13 EXPENSES	2013-14 EXPENSES	2014-15 BUDGET	2015-16 NEW BUDGET	AMOUNT	Year to Year % Change and Budgetary Assumptions
A 1320.160	AUDITING - NON-INSTRUCTIONAL SALARIES	\$4,861.00	\$4,861.00	\$5,007.00	\$5,402.00	\$5,675.00	\$6,000.00		
							Internal Claims Auditor	\$6,000.00	
A 1320.400	AUDITING - CONTRACTUAL	\$55,261.25	\$68,637.40	\$76,580.00	\$59,748.38	\$86,000.00	\$82,340.00		
							External Auditor	\$37,590.00	
							Internal Auditor	\$24,750.00	
							Other Audit Fees	\$10,000.00	
							Accounting & Financial Reporting	\$10,000.00	
								\$82,340.00	
1320....AUDITING	*	\$60,122.25	\$73,498.40	\$81,587.00	\$65,150.38	\$91,675.00	\$88,340.00		-3.64%

# Treasurer / Purchasing

ACCOUNT	DESCRIPTION	2010-11 EXPENSES	2011-12 EXPENSES	2012-13 EXPENSES	2013-14 EXPENSES	2014-15 BUDGET	2015-16 NEW BUDGET	AMOUNT	Year to Year % Change and Budgetary Assumptions
A 1325.160	TREASURER - NON-INSTRUCTIONAL SALARIES	\$67,500.00	\$65,605.77	\$75,000.00	\$76,875.00	\$78,797.00	\$78,797.00		
							Salary	\$78,797.00	This is her 2014-15 Salary - Increase will be determined when a new MOA is approved.
A 1325.200	TREASURER - EQUIPMENT	\$0.00	\$0.00	\$528.77	\$0.00	\$750.00	\$750.00		
							Equipment File Cabinet	\$250.00	
							Equipment Printer	\$500.00	
								\$750.00	
A 1325.400	TREASURER - CONFERENCES	\$1,295.73	\$1,887.23	\$993.76	\$1,263.12	\$1,500.00	\$1,500.00		
							Membership SAMPO	\$50.00	
							Membership NYS ASBO	\$300.00	
							Mileage	\$300.00	
							Meeting & Conference Expenses	\$850.00	
								\$1,500.00	
A 1325.450	TREASURER - SUPPLIES	\$17.73	\$50.00	\$46.40	\$50.00	\$50.00	\$100.00		
							Office Supplies	\$100.00	
1325....TREASURER	*	\$68,813.46	\$67,543.00	\$76,568.93	\$78,188.12	\$81,097.00	\$81,147.00		0.06%
A 1345.490	BOCES/PURCHASING	\$885.00	\$909.00	\$928.00	\$3,298.00	\$1,050.00	\$3,464.00		
							612.110 Cooperative Bidding	\$3,364.00	
							BOCES Rate Increase	\$100.00	This is our current rate. The rate is based on enrollment. When our enrollment went over 1,000 our rate was adjusted. This year, the account will be short.
								\$3,464.00	
A 1345.410	PURCHASING CONTRACTUAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00		
							Educational Data Basic and T&M Services	\$5,000.00	This is a new purchasing cooperative that we joined this year. This will allow us to save time and money in not having to issue our own bids while still staying in compliance with the NYS purchasing regulations.
1345....PURCHASING	*	\$885.00	\$909.00	\$928.00	\$3,298.00	\$1,050.00	\$8,464.00		706.10%

# Legal / Personnel (Policy)

ACCOUNT	DESCRIPTION	2010-11 EXPENSES	2011-12 EXPENSES	2012-13 EXPENSES	2013-14 EXPENSES	2014-15 BUDGET	2015-16 NEW BUDGET	AMOUNT	Year to Year % Change and Budgetary Assumptions
A 1420.400	LEGAL FEES	\$117,162.53	\$108,186.81	\$89,471.92	\$102,193.48	\$146,000.00	\$145,000.00		
							General/Labor Counsel	\$115,000.00	
							Other Legal Services	\$15,000.00	
							Bond Counsel	\$15,000.00	
								\$145,000.00	
1420....LEGAL	*	\$117,162.53	\$108,186.81	\$89,471.92	\$102,193.48	\$146,000.00	\$145,000.00		-0.68%
A 1430.490	BOCES/PERSONNEL	\$11,160.00	\$12,145.00	\$13,767.00	\$10,823.36	\$16,100.00	\$19,740.00		
							617.100 Employee Assistance Program	\$8,100.00	
							Development of Admin Regulations (Erie 1)	\$4,200.00	New Service.
							657.496 Quarterly Policy Rev. (Erie 1)	\$1,600.00	Ongoing Service after Policy Audit is completed this year.
							690.490 On-line App Service-Putnam	\$2,500.00	
							On-line Policy Manual (Erie 1)	\$2,400.00	New Service.
							BOCES Rate Increase	\$940.00	
								\$19,740.00	
1430....PERSONNEL	*	\$11,160.00	\$12,145.00	\$13,767.00	\$10,823.36	\$16,100.00	\$19,740.00		22.61%

# Public Information / Insurance

ACCOUNT	DESCRIPTION	2010-11 EXPENSES	2011-12 EXPENSES	2012-13 EXPENSES	2013-14 EXPENSES	2014-15 BUDGET	2015-16 NEW BUDGET	AMOUNT	Year to Year % Change and Budgetary Assumptions
A 1480.400	PUBLIC INFORMATION	\$2,241.95	\$2,072.42	\$1,737.76	\$21,611.82	\$45,500.00	\$2,000.00		
							Legal Advertisements	\$2,000.00	Decrease is due to the service being billed through BOCES
A 1480.413	DISTRICTWIDE POSTAGE	\$29,909.52	\$23,662.54	\$21,010.93	\$24,582.90	\$30,000.00	\$30,000.00		
							US Postal Service, Fed Ex, UPS	\$30,000.00	
A 1480.490	BOCES/PUBLIC INFORMATION	\$0.00	\$0.00	\$3,876.00	\$0.00	\$0.00	\$40,000.00		
							614.490 Communications	\$40,000.00	Increase is due to the service being billed through BOCES
1480....PUBLIC INFORMATION & SERVICES	*	\$32,151.47	\$25,734.96	\$26,624.69	\$46,194.72	\$75,500.00	\$72,000.00		-4.64%
A 1910.400	DISTRICT-WIDE INSURANCE	\$122,193.35	\$151,445.00	\$116,333.00	\$148,920.00	\$173,250.00	\$170,600.00		
							NYSIR General Liability	\$110,000.00	New rate not yet determined, NYSIR representative said to budget for a 3% increase. 2014-15 Rate is \$106,042
							Commercial Crime	\$2,600.00	New rate not yet determined, 2014-15 Rate - \$2,508 plus small increase.
							Student Accident	\$50,000.00	New rate not yet determined, 2014-15 Rate - \$47,622 plus small increase.
							Insurance Contingency	\$8,000.00	
								\$170,600.00	
1910....DISTRICT-WIDE INSURANCE	*	\$122,193.35	\$151,445.00	\$116,333.00	\$148,920.00	\$173,250.00	\$170,600.00		-1.53%



# School Association / BOCES Admin

ACCOUNT	DESCRIPTION	2010-11 EXPENSES	2011-12 EXPENSES	2012-13 EXPENSES	2013-14 EXPENSES	2014-15 BUDGET	2015-16 NEW BUDGET	AMOUNT	Year to Year % Change and Budgetary Assumptions
A 1920.400	SCHOOL ASSOCIATION DUES	\$7,589.00	\$0.00	\$0.00	\$8,563.00	\$9,600.00	\$9,500.00		
							Scope Membership	\$1,000.00	
							NYSSBA Membership	\$8,500.00	
								\$9,500.00	
1920....SCHOOL ASSOCIATION DUES	*	\$7,589.00	\$0.00	\$0.00	\$8,563.00	\$9,600.00	\$9,500.00		-1.04%
A 1981.490	BOCES SERVICES-ADMIN. CHARGE	\$131,280.00	\$131,070.00	\$130,900.00	\$130,756.00	\$130,574.00	\$137,103.75		
							001.100 BOCES Administration Fee	\$87,620.00	New rate not yet determined, 2014-15 Rate \$83,448 plus small increase.
							002.100 BOCES Rental of Facilities	\$49,483.00	New rate not yet determined, 2014-15 Rate \$47,127 plus small increase.
								\$137,103.00	
1981....BOCES ADMINISTRATIVE COSTS	*	\$131,280.00	\$131,070.00	\$130,900.00	\$130,756.00	\$130,574.00	\$137,103.75		5.00%
<b>GRAND TOTALS</b>	<b>****</b>	<b>\$1,147,493.89</b>	<b>\$1,245,990.98</b>	<b>\$1,243,218.22</b>	<b>\$1,301,579.70</b>	<b>\$1,504,571.00</b>	<b>\$1,496,170.19</b>		<b>-0.56%</b>

# 2015-16 Budget Workshop Calendar

- ✓ **January 12**      Board of Education      Legal Services      Insurance  
                                 Central Administration      Public Information Services
- ✓ **January 26**      Buildings and Grounds      Athletics      Capital Project Work
- ✓ **February 23**      Technology      Special Education      Debt Service  
                                 Employee benefits      Transportation
- ✓ **March 9**      Middle/High School      Elementary School  
                                 BOCES Administration and Services
- ✓ **March 23**      Review of Entire Budget      Revenue Projections      Tax Rate Projections  
                                 Review of Property Tax Report Card
- ✓ **April 13**      Second Review of Entire Budget
- ✓ **April 22**      Adopt 2015-2016 Budget for May 19, 2015 Vote  
                                 Adopt Property Tax Report Card
- ✓ **May 5**      Board of Education Budget Hearing
- ✓ **May 19**      Annual Budget Vote and Election