



Sag Harbor UFSD

2018-2019 Budget Workshop #5

**Special Education, BOCES Services, Debt Service &
Transfers to Other Funds**

Budget Adoption Presentation

April 18, 2018

2018-19 Sag Harbor

Special Education Budget Highlights

- Support professional development and the purchase of materials for instructing students with Reading Disabilities and Dyslexia
- Provide consultants and professional development for enriching our integrated co-teaching model (inclusion classes); particularly improving best practices for integrating students with Autism Spectrum Disorder and Downs Syndrome
- Enhance ABA services, through professional development for teachers and teaching assistants, with an additional goal of developing a cadre of Registered Behavior Technicians to work with our students

2018-19 Projected Special Education Budget

School Year	Equipment	Conf/Cont.	Supplies	Tuition	Textbooks	Total	% Increase
2017 - 2018 Budget	\$ 1,350	\$ 40,800	\$ 13,201	\$ 928,000	\$ 2,100	\$ 985,451	
2018 - 2019 Budget	1,350	143,900	13,201	930,000	2,100	1,090,551	
Difference	\$ -	\$ 103,100	\$ -	\$ 2,000	\$ -	\$ 105,100	10.67%

School Year	Instructional & Non-Instructional Salaries	% Increase
2017 - 2018 Budget	\$ 2,927,089	
2018 - 2019 Budget	3,074,707	
Difference	\$ 147,618	5.04%

2018-19 Proposed BOCES Services Budget

A 1310.490 - BUS. ADMIN - BOCES SERVICES	BUDGET	EXPENSES	DIFFERENCE
2014-2015	\$17,200.00	\$10,871.60	\$6,328.40
2015-2016	\$11,346.54	\$6,169.60	\$5,176.94
2016-2017	\$11,710.95	\$16,877.27	(\$5,166.32)
2017-2018 Budget	\$10,844.00	\$10,843.60	\$0.40
633.130 Workers Comp Consortium	\$2,422.00		
664.490 GASB 45 Planning Imp- Questar	\$5,202.00		
665.490 State Aid Planning - Questar	\$3,220.00		
2018-2019 Proposed Budget	\$21,154.00		
633.130 Workers Comp Consortium	\$2,482.00		
664.490 GASB 75 Planning Imp- Questar	\$15,452.00		
665.490 State Aid Planning - Questar	\$3,220.00		
A 1345.490 - BOCES/PURCHASING	BUDGET	EXPENSES	DIFFERENCE
2014-2015	\$1,050.00	\$3,364.00	(\$2,314.00)
2015-2016	\$3,431.00	\$4,231.00	(\$800.00)
2016-2017	\$4,666.00	\$3,466.00	\$1,200.00
2017-2018 Budget	\$4,751.00	\$4,571.00	\$180.00
612.110.120 Cooperative Bidding	\$3,551.00		
652.490 Coopertive Bidding Nassau BOCES	\$1,200.00		
2018-2019 Proposed Budget	\$2,248.00		
612.110.120 Cooperative Bidding	\$1,048.00		
652.490 Coopertive Bidding Nassau BOCES	\$1,200.00		

2018-19 Proposed BOCES Services Budget

A 1430.490 - BOCES/PERSONNEL		BUDGET	EXPENSES	DIFFERENCE
	2014-2015	\$16,100.00	\$20,382.89	(\$4,282.89)
	2015-2016	\$35,401.00	\$26,307.10	\$9,093.90
	2016-2017	\$44,406.40	\$36,614.98	\$7,791.42
	2017-2018 Budget	\$20,590.00	\$20,590.02	(\$0.02)
	617.100 Employee Assistance Program	\$8,500.00		
	690.490 On-line App Service-Putnam	\$2,500.00		
	628.200Aesop Sub Service	\$1,500.00		
	628.100.200Basic fee -Per User	\$5,890.00		
	657.496 Quaterly Policy Rev.	\$2,200.00		
	2018-2019 Proposed Budget	\$24,198.00		
	617.100 Employee Assistance Prog	\$8,650.00		
	690.490 On-line App Service-Putn	\$2,500.00		
	628.200Aesop Sub Service	\$6,548.00		
	657.490 Quaterly Policy Rev.	\$6,500.00		
A 1480.490 - BOCES/PUBLIC INFORMATION		BUDGET	EXPENSES	DIFFERENCE
	2014-2015	\$0.00	\$17,785.29	(\$17,785.29)
	2015-2016	\$38,511.00	\$28,883.25	\$9,627.75
	2016-2017	\$39,473.78	\$29,316.75	\$10,157.03
	2017-2018 Budget	\$80,000.00	\$80,000.00	\$0.00
	609.300 Media/Communications PR	\$30,000.00		
	609. Communciations Consultant	\$50,000.00		
	2018-2019 Proposed Budget	\$30,352.00		
	609.300 Media/Communications PR	\$30,352.00		

2018-19 Proposed BOCES Services Budget

A 1620.490 - BOCES/OPERATION OF PLANT	BUDGET	EXPENSES	DIFFERENCE
2014-2015	\$4,510.00	\$4,499.00	\$11.00
2015-2016	\$5,612.00	\$30,412.51	(\$24,800.51)
2016-2017	\$29,257.00	\$40,706.29	(\$11,449.29)
2017-2018 Budget	\$28,659.00	\$28,659.00	\$0.00
618.120 Health/Safety Basic Svc Base Prc	\$3,894.00		
618.130 Health/Safety Basic Svc # bldgs	\$1,233.00		
618.110 Health & Safety Consultant	\$3,000.00		
618.150 Health/Safety Specialist	\$20,532.00		
2018-2019 Proposed Budget	\$28,915.00		
618.120 Health/Safety Basic Svc Base Prc	\$3,933.00		
618.130 Health/Safety Basic Svc # bldgs	\$1,245.00		
618.110 Health & Safety Consultant	\$3,000.00		
618.150 Health/Safety Specialist	\$20,737.00		

2018-19 Proposed BOCES Services Budget

A 1680.490 - CDP - BOCES SERVICES	BUDGET	EXPENSES	DIFFERENCE
2014-2015	\$76,828.00	\$211,110.89	(\$134,282.89)
2015-2016	\$91,165.69	\$157,085.73	(\$65,920.04)
2016-2017	\$118,674.49	\$89,290.84	\$29,383.65
2017-2018 Budget	\$114,962.00	\$114,959.84	\$2.16
514.485 School Data BK SVC-Banta	\$8,931.00		
514.520 NYS Req. Report per student	\$3,417.00		
514.530 NYS Required Reporting	\$600.00		
532.160 Model School Workshops	\$500.00		
601.440.160 Emergency Notification	\$4,074.00		
601.455.120 FM Offsite Disaster	\$1,223.00		
601.420.140 Capital Project Host	\$1,803.00		
601.420.160 Cap Pro Rptg Tool Annual	\$6,440.00		
601.455.150 FM Lvl A BOCES Sup	\$13,684.00		
601.455.180 Fin Mngr Off Site Bc	\$3,943.00		
601.455.230 Fin Mngr Software An	\$13,765.00		
601.455.240 Fin MngerW2/1099	\$1,204.00		
601.475.160 School Dude FS Direc	\$1,237.00		
601.475.170 School Dude Community	\$180.00		
601.475.210 School Dude Community	\$458.00		
601.475.220 School Dude On-site Svc	\$1,375.00		
601.710.110 eSchool Lic. Fees St	\$15,246.00		
601.710.130 eSchool Data Mgmt Fee	\$1,525.00		
601.710.140 Eschool K-12 BOCES Sub	\$7,976.00		
601.710.250 eSchool data transfer	\$968.00		
601.810.120 AIMSweb Pro Complete	\$3,315.00		
601.810.180 AIMSweb Coord Fee10%	\$332.00		
601.990.160 Test Scan/Rpt NYS ELA	\$2,578.00		
601.990.170 Test Scan Rpt NYS Math	\$2,578.00		
601.990.180 Test Scan Rpt NYS Sc	\$417.00		
601.990.300 Test Scan/Rpt NYSESL	\$473.00		
601.990.315 Test Scan/Rpt NYSAA	\$109.00		
601.990.320 Test Scan Rpt/ Regents	\$2,243.00		
601.990.325 Test Scan/Rpt NYSReg	\$218.00		
532.200 Model Schools- Onsite St	\$3,000.00		
532.100 Model Schools	\$3,816.00		
601.405.100 CORE Data Privacy	\$3,750.00		
601.475.150 School Dude Maint	\$1,357.00		
601.710.120 eSchool GURU Board	\$1,936.00		
601.710.125 eSchool Data GURU Mgt	\$194.00		
601.710.255 eSchool Data Trans Svc	\$97.00		

2018-19 Proposed BOCES Services Budget

2018-2019 Proposed Budget	\$130,324.00		
514.485 School Data Bk Svc	\$9,109.00		
514.520 NYS Req. Report per student	\$3,568.00		
514.530 NYS Required Reporting	\$624.00		
532.160 Model School Workshops	\$1,000.00		
601.440.160 Emergency Notification	\$5,483.00		
601.455.120 FM Offsite Disaster	\$1,890.00		
601.420.140 Capital Project Host	\$1,838.00		
601.420.160 Cap Pro Rptg Tool	\$6,440.00		
601.455.150 FM Lvl A BOCES Sup	\$11,855.00		
601.455.180 FM Off-site backup	\$4,021.00		
601.455.230 FM Software Annual	\$14,666.00		
601.455.240 FM W2 / 1099	\$1,372.00		
601.475.160 School Dude FS Direct	\$1,147.00		
601.475.170 School Dude Comm.	\$167.00		
601.475.210 School Dude Comm.	\$425.00		
601.475.190 School Dude Licensing	\$449.00		
601.475.220 School Dude-Onsite	\$934.00		
601.710.110 eSchool Lic. Fees	\$15,906.00		
601.710.130 eSchool Data Mgmt Fee	\$1,909.00		
601.710.140 eSchool K-12 BOCES	\$8,324.00		
601.710.250 eSchool Data Transfer	\$1,001.00		
601.810.120 AIMSweb Pro Complete	\$3,315.00		
601.810.180 AIMSweb Coord Fee	\$398.00		
601.990.160 Test Scan/Rpt NYS ELA	\$2,375.00		
601.990.170 Test Scan Rpt NYS Mth	\$2,375.00		
601.990.180 Test Scan Rpt NYS Sci	\$725.00		
601.990.300 Test Scan/Rpt NYSESL	\$578.00		
601.990.315 Test Scan/Rpt NYSAA	\$111.00		
601.990.320 Test Scan Rpt/Regent	\$2,280.00		
601.990.325 Test Scan/Rpt NYSReg	\$222.00		
601.710.122 eSchool Data Subd SM	\$2,000.00		
601.990.165 Test Scan/ELA Gr 3-8	\$10.00		
601.990.175 Test Scan/Mth Gr 3-8	\$10.00		
601.990.220 Test Scan/NYS ITELL	\$163.00		
601.990.312 Test Scan/NYSAA Gr 3	\$14.00		
532.205 Model Schools - Onsite	\$3,000.00		
532.100 Model Schools	\$3,797.00		
601.405.100 CORE Date Privacy	\$3,825.00		
601.405.999 CORE Data Support	\$934.00		
601.475.150 School Dude Maint	\$1,255.00		
601.710.120 eSchool GURU Board	\$1,982.00		
601.710.125 eSchool Data GURU Mgt	\$240.00		
601.710.255 eSchool Data Trans	\$120.00		
601.445 Web Analytics	\$8,467.00		

2018-19 Proposed BOCES Services Budget

A 1981.490 - BOCES SERVICES-ADMIN. CHARGE	BUDGET	EXPENSES	DIFFERENCE
2014-2015	\$130,574.00	\$130,870.00	(\$296.00)
2015-2016	\$131,384.00	\$131,384.00	\$0.00
2016-2017	\$132,355.00	\$132,355.00	\$0.00
2017-2018 Budget	\$134,618.00	\$134,618.00	\$0.00
001.100 Administration Fee	\$92,699.00		
002.100 Rental of Facilities	\$41,919.00		
2018-2019 Proposed Budget	\$137,095.00		
001.100 Administration Fee	\$96,484.00		
002.100 Rental of Facilities	\$40,611.00		
A 2010.490 - CURRICULUM DEVELOP. BOCES SERVICES	BUDGET	EXPENSES	DIFFERENCE
2014-2015	\$10,000.00	\$21,269.44	(\$11,269.44)
2015-2016	\$17,065.00	\$26,091.83	(\$9,026.83)
2016-2017	\$55,354.94	\$27,672.19	\$27,682.75
2017-2018 Budget	\$51,572.00	\$51,571.98	\$0.02
531.100.120 NYS Curriculum & Assessment	\$4,000.00		
531.560 NYS Alt. Assess Reg Test Scoring	\$60.00		
531.440 Staff Dev Public Relations	\$13,700.00		
531.515 Full Service Scoring for NYSED	\$8,402.00		
531.315 Professional Development	\$199.00		
531.530 NYS Alt. Assess Gr 3-HS-	\$125.00		
531.570 NYS Alt. Assess Manual D	\$26.00		
531.560 NYS Alt Assess Reg Test	\$60.00		
BOCES Contingency for Add'l Serv	\$25,000.00		
2018-2019 Proposed Budget	\$54,574.00		
531.100.120 NYS Curriculum & Assessment	\$4,000.00		
531.440 Staff Dev PR	\$14,164.00		
531.515 Full Service Scoring	\$9,326.00		
531.315 Professional Development	\$780.00		
531.530 NYS Alt. Assess Gr 3-HS	\$125.00		
531.300 Customized Staff Development	\$650.00		
531.310 Cust Staff Dev Coord Fee	\$130.00		
531.351 Curriculum Writing Wkshp	\$399.00		
BOCES Contingency for Add'l Serv	\$25,000.00		

2018-19 Proposed BOCES Services Budget

A 2060.490 - BOCES SERVICE-RESEARCH, PLANNING		BUDGET	EXPENSES	DIFFERENCE
	2014-2015	\$0.00	\$2,360.00	(\$2,360.00)
	2015-2016	\$3,097.50	\$2,950.00	\$147.50
	2016-2017	\$3,097.50	\$2,950.00	\$147.50
	2017-2018 Budget	\$3,098.32	\$3,098.32	\$0.00
	685.490 Long Range Planning - WSB	\$3,098.32		
	2018-2019 Proposed Budget	\$11,348.00		
	685.490 Long Range Planning - WSB	\$11,348.00		
A 2110.490 - REGULAR SCHOOL BOCES SERVICES		BUDGET	EXPENSES	DIFFERENCE
	2014-2015	\$25,305.00	\$15,080.00	\$10,225.00
	2015-2016	\$60,035.78	\$16,449.00	\$43,586.78
	2016-2017	\$60,059.83	\$15,243.24	\$44,816.59
	2017-2018 Budget	\$55,670.00	\$55,669.00	\$1.00
	440.100 Arts-in-Education - Coordination Fee	\$340.00		
	440.110 Arts-In-Education Programs	\$2,000.00		
	623.110 Nonpublic Textbk Distr Admin Fee	\$3,742.00		
	623.120 Nonpublic Txbk Dist. Textbook Fee	\$9,588.00		
	Distance Learning	\$40,000.00		
	2018-2019 Proposed Budget	\$55,669.00		
	440.100 Arts-in-Education - Coordination	\$340.00		
	440.110 Arts-in-Education - Program	\$2,000.00		
	623.110 Nonpublic Textbk Distr Admin Fee	\$4,629.00		
	454.490 Distance Learning	\$40,000.00		
	623.120 Nonpublic Txbk Dist. Textbook Fee	\$8,700.00		

2018-19 Proposed BOCES Services Budget

A 2250.490 - SWD BOCES SERVICES	BUDGET	EXPENSES	DIFFERENCE
2014-2015	\$240,000.00	\$224,061.56	\$15,938.44
2015-2016	\$261,371.29	\$316,261.10	(\$54,889.81)
2016-2017	\$378,636.65	\$419,460.60	(\$40,823.95)
2017-2018 Budget	\$448,898.00	\$448,895.88	\$2.12
103.110 Special Career Education 12-1-1	\$23,262.00		
205.100 Spec. Ed. 8-1-1 (full day)	\$187,320.00		
205.205 Related Svc-Counseling (Ind)	\$13,998.00		
205.210 Related Svc - Counseling (Group)	\$4,630.00		
601.060.150 NYSE Directors Works	\$95.00		
317.100 Itinerant Hearing	\$10,810.00		
317.125 Deaf/Hearing Imp.- Cons.	\$676.00		
601.040.180 Frontline IEP Fee	\$6,270.00		
601.040.210 Frontline IEP Maint	\$1,510.00		
601.040.230 Frontline IEP Maint.	\$778.00		
601.040.260 Frontline IEP Annual	\$8,017.00		
601.060.130 NYSE 150-199	\$1,510.00		
601.060.150 NYSW Direct Workstations	\$90.00		
601.060.160 NYSE Mgmt Fee -10%	\$157.00		
601.060.170 NYSE Direct BOCES	\$307.00		
202.100 Spec. Ed. 12-1-1 (full day)	\$49,910.00		
202.260 Rel. Svce.-Speech/Lang	\$6,946.00		
515.800 Psychiatric Consult.-Speech	\$2,500.00		
601.060.160 NYSE Mgmt Fee - 10%	\$169.00		
601.060.170 NYSE Direct BOCES Annual	\$313.00		
Contingency for enrollment changes	\$125,000.00		
205.260 Rel. Svce.-Speech/Lang	\$4,630.00		

2018-19 Proposed BOCES Services Budget

2018-2019 Proposed Budget		\$516,347.00	
103.110 Special Career Education		\$23,702.00	
205.100 Spec. Ed 8-1-1 (full day)		\$254,708.00	
205.205 Related Svc- Counseling		\$19,037.00	
205.210 Related Svc- Counseling		\$7,085.00	
601.060.150 NYSE Directors Works		\$102.00	
317.100 Itinerant Hearing		\$16,538.00	
317.125 Deaf/Hearing Imp.- Cons.		\$689.00	
601.040.180 Frontline IEP Fee		\$6,521.00	
601.040.210 Frontline IEP Maint		\$1,570.00	
601.040.230 Frontline IEP Maint.		\$971.00	
601.040.260 Frontline IEP Annual		\$8,176.00	
601.060.130 NYSSE 150-199		\$1,701.00	
601.060.150 NYSE Direct Workstation		\$102.00	
601.060.160 NYSE Mgmt Fee - 10%		\$216.00	
601.060.170 NYSE Direct BOCES		\$319.00	
202.100 Spec Ed 12-1-1 (full day)		\$50,898.00	
202.260 Rel. Svc- Speech/Lang		\$7,085.00	
515.800 Psychiatric Consult- Speech		\$3,500.00	
601.070.160 Doc Repository set up		\$225.00	
601.070.110 Depository Coord Fee		\$58.00	
601.070.140 Annual Support & Maint		\$482.00	
205.260 Rel Svc- Spch/Lang		\$7,085.00	
202.110 Spec Ed (Partial)		\$31,557.00	
202.205 Rel Svc Couns (Ind)		\$4,759.00	
202.210 Rel Svc Couns (Grp)		\$2,362.00	
202.255 Rel Svc- Spch/Lng Ind		\$9,518.00	
205.110 Spec Ed 8-1-1 (Partial)		\$39,480.00	
519.800 Augmentative Comm- Spec		\$5,367.00	
601.406 Secure Email Service		\$12,534.00	

2018-19 Proposed BOCES Services Budget

A 2280.490 - OCC ED - BOCES SERVICES		BUDGET	EXPENSES	DIFFERENCE
	2014-2015	\$240,000.00	\$139,362.00	\$100,638.00
	2015-2016	\$220,424.00	\$39,800.90	\$180,623.10
	2016-2017	\$195,651.00	\$39,237.00	\$156,414.00
	2017-2018 Budget	\$159,912.00	\$159,912.00	\$0.00
	101.100 Career and Technical Education	\$159,912.00		
	2018-2019 Proposed Budget	\$162,900.00		
	101.100 Career and Technical Education	\$162,900.00		
A 2330.490 - SPECIAL SCHOOLS BOCES SERVICES		BUDGET	EXPENSES	DIFFERENCE
	2014-2015	\$500.00	\$7,500.00	(\$7,000.00)
	2015-2016	\$10,620.00	\$118,829.58	(\$108,209.58)
	2016-2017	\$10,860.00	\$7,062.00	\$3,798.00
	2017-2018 Budget	\$10,860.00	\$10,860.00	\$0.00
	432.110 Regional Summer School	\$7,000.00		
	432.120 Regents Review Class-Per Course	\$2,000.00		
	432.130 Regents Exam	\$1,210.00		
	477.490 Hospital Instruction WSB	\$650.00		
	2018-2019 Proposed Budget	\$20,182.00		
	432.110 Regional Summer School	\$7,152.00		
	432.120 Regents Review Class-Per Course	\$2,100.00		
	432.130 Regents Exam	\$1,260.00		
	477.490 Hospital Instruction WSB	\$650.00		
	438.120 Hospital Bound-Non-class	\$9,020.00		

2018-19 Proposed BOCES Services Budget

A 2610.490 - LIBRARY BOCES SERVICES	BUDGET	EXPENSES	DIFFERENCE
2014-2015	\$23,390.00	\$27,390.00	(\$4,000.00)
2015-2016	\$26,590.80	\$21,896.95	\$4,693.85
2016-2017	\$26,746.40	\$23,446.75	\$3,299.65
2017-2018 Budget	\$23,746.00	\$23,746.79	(\$0.79)
508.200 Follett, Follett Destiny	\$2,580.00		
516.210.109 Lib. Svc/Media-Virtual Ref.	\$7,138.00		
516.220 Library Services-Supp. Databases	\$5,872.00		
516.250.109 Digital Media Lib-Prek-12	\$4,980.00		
516.300.120 Lib. Svc/Media Part. (50%) D	\$877.00		
508.100.120 Library Auto (601-20	\$1,754.00		
508.220 Library Service Scanners	\$545.00		
2018-2019 Proposed Budget	\$26,923.00		
508.200 Follett, Destiny	\$2,580.00		
516.210.109 Lib Svc/Media Virtual Ref.	\$7,388.00		
516.220 Library Services- Supp. Databases	\$8,604.00		
516.250.109 Digital Media Lib-Prek-12	\$5,148.00		
516.300.120 Lib. Svc/Media Part. (50%) D	\$886.00		
508.100.120 Library Auto (601-20	\$1,772.00		
508.220 Library Service Scanners	\$545.00		

2018-19 Proposed BOCES Services Budget

A 5510.490 - DISTRICT TRANSP. BOCES	BUDGET	EXPENSES	DIFFERENCE
2014-2015	\$2,500.00	\$2,500.00	\$0.00
2015-2016	\$3,630.75	\$2,438.50	\$1,192.25
2016-2017	\$3,614.52	\$3,262.00	\$352.52
2017-2018 Budget	\$2,312.00	\$2,312.00	\$0.00
624.110 Bus Drv Drug/Alc test/physicals	\$1,072.00		
624.160 NYSED School Bus Drvr Inst Trng	\$850.00		
624.225 NYSED Refresher Train-Drvr/Mon	\$291.00		
624.140 DMV 19A Certified Exam. Course	\$99.00		
2018-2019 Proposed Budget	\$3,703.00		
624.110 Bus Drv Drug/Alc test/physicals	\$2,412.00		
624.160 NYSED School Bus Drvr Inst Trng	\$895.00		
624.225 NYSED Refresher Train-Drvr/Mon	\$291.00		
624.140 DMV 19A Certified Exam. Course	\$105.00		
A XXXX.490 - BOCES 2017-2018 Budget Total:	\$1,150,492.32	\$1,150,307.43	\$184.89
A XXXX.490 - BOCES 2018-2019 Proposed Budget Total:	\$1,225,932.00		
DIFFERENCE:	\$75,439.68		

2018-19 Proposed Debt Service

A 9730.700 - BAN INTEREST		BUDGET	EXPENSES	DIFFERENCE
	2014-2015	\$10,000.00	\$0.00	\$10,000.00
	2015-2016	\$25,000.00	\$23,749.99	\$1,250.01
	2016-2017	\$0.00	\$0.00	\$0.00
	2017-2018 Budget	\$66,000.00	\$65,999.99	\$0.01
	BAN Interest	\$66,000.00		
	2018-2019 Proposed Budget	\$74,250.00		
	BAN Interest	\$74,250.00		
A 9760.700 - TAN INTEREST		BUDGET	EXPENSES	DIFFERENCE
	2014-2015	\$125,000.00	\$83,708.33	\$41,291.67
	2015-2016	\$100,000.00	\$105,233.32	(\$5,233.32)
	2016-2017	\$125,000.00	\$124,663.18	\$336.82
	2017-2018 Budget	\$125,000.00	\$0.00	\$125,000.00
	TAN Interest	\$125,000.00		
	2018-2019 Proposed Budget	\$225,000.00		
	TAN Interest	\$225,000.00		
A 9901.96 - TRANSFER TO DEBT SERVICE FUND		BUDGET	EXPENSES	DIFFERENCE
	2014-2015	\$1,443,470.00	\$1,443,470.00	\$0.00
	2015-2016	\$1,414,387.50	\$1,414,387.50	\$0.00
	2016-2017	\$1,991,458.00	\$1,991,458.00	\$0.00
	2017-2018 Budget	\$1,984,518.76	\$1,984,518.76	\$0.00
	8/15/2017 - 2006 SERIAL BONDS	\$99,465.63		
	10/15/2017 - 2006 SERIAL BONDS	\$1,040,725.00		
	12/15/2017 - 2011 SERIAL BONDS	\$19,193.75		
	02/15/2018 - 2016 SERIAL BONDS	\$479,465.63		
	04/15/2018 - 2006 SERIAL BONDS	\$46,475.00		
	06/15/2018 - 2011 SERIAL BONDS	\$299,193.75		
	2018-2019 Proposed Budget	\$1,975,993.76		
	8/15/2018 - 2006 SERIAL BONDS	\$95,665.63		
	10/15/2018 - 2006 SERIAL BONDS	\$1,061,475.00		
	12/15/2018 - 2011 SERIAL BONDS	\$16,043.75		
	02/15/2019 - 2016 SERIAL BONDS	\$480,665.63		
	04/15/2019 - 2006 SERIAL BONDS	\$21,100.00		
	06/15/2019 - 2011 SERIAL BONDS	\$301,043.75		

2018-19 Proposed Transfers to Other Funds

A 9901.93 - TRANSFER TO SCHOOL LUNCH	BUDGET	EXPENSES	DIFFERENCE
2014-2015	\$15,000.00	\$15,000.00	\$0.00
2015-2016	\$15,000.00	\$15,000.00	\$0.00
2016-2017	\$15,000.00	\$15,000.00	\$0.00
2017-2018 Budget	\$30,000.00	\$30,000.00	\$0.00
CAFETERIA SUBSIDY	\$30,000.00		
2018-2019 Proposed Budget	\$35,000.00		
CAFETERIA SUBSIDY	\$35,000.00		
A 9901.95 - TRANSFER TO SPECIAL AID	BUDGET	EXPENSES	DIFFERENCE
2014-2015	\$30,750.00	\$36,195.16	(\$5,445.16)
2015-2016	\$30,750.00	\$39,416.03	(\$8,666.03)
2016-2017	\$40,000.00	\$41,723.75	(\$1,723.75)
2017-2018 Budget	\$45,000.00	\$0.00	\$45,000.00
DISTRICT PORTION OF SUMMER SCHOOL	\$45,000.00		
2018-2019 Proposed Budget	\$50,000.00		
DISTRICT SHARE OF SUMMER SCHOOL	\$50,000.00		
A 9950.9 - TRANSFER TO CAPITAL FUND	BUDGET	EXPENSES	DIFFERENCE
2014-2015	\$317,000.00	\$337,127.77	(\$20,127.77)
2015-2016	\$287,000.00	\$287,000.00	\$0.00
2016-2017	\$343,000.00	\$360,093.21	(\$17,093.21)
2017-2018 Budget	\$40,000.00	\$1,240,000.00	(\$1,200,000.00)
SHES Theatrical Stage Lighting	\$35,000.00		
Provide Sep. Switching for Gym	\$5,000.00		
2018-2019 Proposed Budget	\$50,000.00		
Transfer to Capital Fund	\$50,000.00		
A9700-9999 - Debt/Transfers 2017-2018 Budget Total:	\$2,290,518.76	\$3,320,518.75	(\$1,029,999.99)
A9700-9999 - Debt/Transfers 2018-2019 Proposed Budget Total:	\$2,410,243.76		
DIFFERENCE:	\$119,725.00		

2018-19 Proposed Budget by Function

ACCOUNT GROUP	2017-18 BUDGET	2018-19 NEW BUDGET	\$ CHANGE	% CHANGE
1000 - 1999 GENERAL SUPPORT	\$4,520,857.61	\$4,956,773.24	\$435,915.63	9.64%
2000 - 2999 INSTRUCTION	\$22,026,936.34	\$22,482,255.59	\$455,319.25	2.07%
5000 - 5999 TRANSPORTATION	\$1,351,481.35	\$1,437,899.00	\$86,417.65	6.39%
7000 - 8999 COMMUNITY SERVICES	\$61,074.99	\$61,074.99	\$0.00	0.00%
9000 - 9099 EMPLOYEE BENEFITS	\$9,656,240.95	\$10,532,649.42	\$876,408.47	9.08%
9700 - 9799 DEBT SERVICE	\$191,000.00	\$299,250.00	\$108,250.00	56.68%
9900 - 9999 INTERFUND TRANSFERS	\$2,099,518.76	\$2,110,993.76	\$11,475.00	0.55%
GRAND TOTALS:	\$39,907,110.00	\$41,880,896.00	\$1,973,786.00	4.95%

- **General Support** - includes appropriations for the Board of Education, District Clerk, Superintendent's Office, Business Office, and Facilities.
- **Instruction** - includes appropriations for all regular elementary and secondary instruction as well as expenditures for special education programs, extracurricular activities (clubs, intramurals, etc.) and interscholastic athletics.
- **Transportation** - includes appropriations for all student transportation, either with our own buses or by contract with private companies.
- **Community Services** - includes appropriations for school security guard salaries and HUGS After-School Program.
- **Debt Service** - includes BAN & TAN Interest ONLY. All of our other Debt is included in InterFund Transfers to our Debt Service Fund.
- **InterFund Transfers** - includes transfers to the School Lunch Fund, Special Aid Fund (for summer school), and the Debt Service Fund.

2018-19 Proposed Budget by Object

ACCOUNT GROUP	2017-18 BUDGET	2018-19 PROPOSED BUDGET	\$ CHANGE	% CHANGE	% OF TOTAL PROPOSED BUDGET
1000 - 1999 PERSONAL SERVICES	\$21,678,487.89	\$22,103,802.98	\$425,315.09	1.96%	52.78%
8000 - 8999 EMPLOYEE BENEFITS	\$9,656,240.95	\$10,532,649.42	\$876,408.47	9.08%	25.15%
4000 - 4499 CONTRACTUAL	\$2,780,719.97	\$3,475,009.00	\$694,289.03	24.97%	8.30%
9000 - 9999 INTERFUND TRANSFERS	\$2,099,518.76	\$2,110,993.76	\$11,475.00	0.55%	5.04%
4900 - 4999 BOCES SERVICES	\$1,150,487.43	\$1,220,602.84	\$70,115.41	6.09%	2.91%
4700 - 4799 TUITION	\$928,000.00	\$930,000.00	\$2,000.00	0.22%	2.22%
4500 - 4599 MATERIAL & SUPPLIES	\$636,016.00	\$661,373.00	\$25,357.00	3.99%	1.58%
2000 - 2999 EQUIPMENT	\$709,899.00	\$475,765.00	(\$234,134.00)	-32.98%	1.14%
7000 - 7999 DEBT SERVICE - INTEREST	\$191,000.00	\$299,250.00	\$108,250.00	56.68%	0.71%
4800 - 4899 TEXTBOOKS	\$76,740.00	\$71,450.00	(\$5,290.00)	-6.89%	0.17%
GRAND TOTALS:	\$39,907,110.00	\$41,880,896.00	\$1,973,786.00	4.95%	100.00%

Salaries and benefits make up 77.9% of the 2018-19 proposed budget vs. 78.5% of the current year budget and 78.1% of the 2016-17 budget.

2018-19 Proposed Budget

Proposed Budget - \$41,880,896:

- Budget to Budget Increase – 4.95%
 - Property Tax Levy Limit – 4.02%
 - **Board Approved Tax Levy Increase – 3.51%**
 - Projected Tax Levy - **\$37,561,140**
 - Property Tax Levy Limit - \$37,748,646
 - Tax Levy **UNDER** the Levy Limit - \$187,506
-

PROPOSED BUDGET REVENUE AND OTHER FINANCING SOURCES 2018-2019:

	2015/2016 BUDGET	2016/2017 BUDGET	2017/2018 BUDGET	2018/2019 PROPOSED BUDGET	Change	
SUMMARY OF STATE AID						
Foundation Aid	\$1,188,290	\$1,188,290	\$1,255,849	\$1,279,369	\$23,520	1.87%
Building Aid	\$158,658	\$163,312	\$163,313	\$260,998	\$97,685	59.81%
Transportation Aid	\$44,401	\$43,821	\$44,241	\$49,261	\$5,020	11.35%
BOCES Aid / Special Services Aid	\$107,636	\$172,123	\$131,159	\$143,868	\$12,709	9.69%
Software / Library / Textbook Aid	\$83,012	\$80,478	\$79,133	\$78,573	(\$560)	-0.71%
High Cost Excess Cost / Private Excess Cost Aid	\$136,872	\$39,276	\$42,594	\$19,508	(\$23,086)	-54.20%
High Tax Aid	\$165,430	\$165,430	\$165,430	\$165,430	\$0	0.00%
State Aid Reduction / Projection Adjustment	(\$116,733)	\$0	\$0	\$0	\$0	0.00%
	\$1,767,566	\$1,852,730	\$1,881,719	\$1,997,007	\$115,288	6.13%
Payments in Lieu of Taxes (PILOTS)	\$140,000	\$140,000	\$150,000	\$150,000	\$0	0.00%
Non-Resident Tuition	\$525,000	\$440,000	\$400,000	\$724,511	\$324,511	81.13%
Charges for Shared Services/Facilities Usage	\$85,000	\$249,281	\$270,000	\$250,000	(\$20,000)	-7.41%
Grants, Interest, Miscellaneous Revenue	\$75,000	\$121,017	\$145,000	\$117,056	(\$27,944)	-19.27%
General Fund Tax Levy	\$34,050,000	\$35,065,000	\$36,288,769	\$37,561,140	\$1,272,371	3.5062%
Appropriation from ERS Reserve	\$410,000	\$500,000	\$500,000	\$500,000	\$0	0.00%
Appropriated Fund Balance	\$500,000	\$405,961	\$271,622	\$581,182	\$309,560	113.97%
	\$37,552,566	\$38,773,989	\$39,907,110	\$41,880,896	\$1,973,786	4.95%

\$37,561,140. = 3.51% Tax Levy

2018-19 – 3.5062% Levy Increase

Property Tax Levy

Projected 2018-2019 Property Tax Cap - Worksheet for Determining Tax Levy Limit		
Tax levy for 2017-2018 - School Only		36,288,769
(multiplied by) Tax base growth factor		1.0263
(add) PILOTs receivable for 2017-2018		150,000
(subtract) Capital tax levy for 2017-2018:		
General Fund Capital Tax Levy	2,316,032.76	
(less) Building Aid	(163,313.00)	
(less) Transportation Aid	(4,059.00)	
(less) Appropriated Fund Balance	(94,086.40)	
(less) 2016 Bond Premium	(40,000.00)	
		2,014,574
(multiplied by) Levy growth factor (lesser of 2% or the change in the rate of inflation)		1.0147
(subtract) PILOTs receivable 2018-2019		150,000
Projected 2018-2019 Tax Levy Limit (before exclusions):		\$ 35,748,655
(add) Capital tax levy for 2018-2019:		
General Fund Capital Tax Levy	2,018,497.00	
(less) Building Aid	(206,012.00)	
(less) Transportation Aid		
		1,812,485
Projected 2018-2019 Tax Levy Limit (after exclusions):		\$ 37,561,140
Difference between 2018-2019 tax levy and 2017-2018 tax levy:		1,272,371
2018-2019 Allowable Tax Levy % Increase(after exclusions):		3.5062%

2018-19 Tax Levy Limit Impact – Before Rebate

Actual and Projected Change in Tax Rate per 1,000 and Tax Levy											
Town Of East Hampton	Taxable Assessed Value	Equalization Rate	Market or Full Value Home in District	Tax Levy Increase	Rate Per \$1000 Assessed Value	Dollar Δ in Rate	Percent Δ in Rate	School Tax in Real Dollars	Dollar Δ in Taxes	Percent Δ in Taxes	Monthly Impact
2013/2014	\$6,400	0.73%	\$876,712	3.78%	721.7200			\$4,619.01			
2014/2015	\$6,400	0.73%	\$876,712	1.48%	715.0500	(\$6.67)	-0.92%	\$4,576.32	(\$42.69)	-0.92%	(\$3.56)
2015/2016	\$6,400	0.64%	\$1,000,000	2.49%	792.7000	\$77.65	10.86%	\$5,073.28	\$496.96	10.86%	\$41.41
2016/2017	\$6,400	0.59%	\$1,084,746	2.98%	834.2228	\$41.52	5.24%	\$5,339.03	\$265.75	5.24%	\$22.15
2017/2018	\$6,400	0.57%	\$1,122,807	3.49%	838.7373	\$4.51	0.54%	\$5,367.92	\$28.89	0.54%	\$2.41
2018/2019	\$6,400	0.57%	\$1,122,807	3.51%	868.1050	\$29.37	3.50%	\$5,555.87	\$187.95	3.50%	\$15.66

Actual and Projected Change in Tax Rate per 1,000 and Tax Levy											
Town Of Southampton	Taxable Assessed Value	Equalization Rate	Market or Full Value Home in District	Tax Levy Increase	Rate Per \$1000 Assessed Value	Dollar Δ in Rate	Percent Δ in Rate	School Tax in Real Dollars	Dollar Δ in Taxes	Percent Δ in Taxes	Monthly Impact
2013/2014	\$1,000,000	100.00%	\$1,000,000	3.78%	5.2477			\$5,247.70			
2014/2015	\$1,000,000	100.00%	\$1,000,000	1.48%	5.2176	(\$0.03)	-0.57%	\$5,217.60	(\$30.10)	-0.57%	(\$2.51)
2015/2016	\$1,000,000	100.00%	\$1,000,000	2.49%	5.0717	(\$0.15)	-2.80%	\$5,071.70	(\$145.90)	-2.80%	(\$12.16)
2016/2017	\$1,000,000	100.00%	\$1,000,000	2.98%	4.9219	(\$0.15)	-2.95%	\$4,921.90	(\$149.80)	-2.95%	(\$12.48)
2017/2018	\$1,000,000	100.00%	\$1,000,000	3.49%	4.7808	(\$0.14)	-2.87%	\$4,780.80	(\$141.10)	-2.87%	(\$11.76)
2018/2019	\$1,000,000	100.00%	\$1,000,000	3.51%	4.9282	\$0.15	3.08%	\$4,928.20	\$147.40	3.08%	\$12.28

This projection assumes that 2017-2018 Assessed Values will remain the same as the 2016-2017 Assessed Values.

Tax Levy Impact & Projected Property Tax Rebate

Actual and Projected Change in Tax Rate per 1,000 and Tax Levy											
Town Of East Hampton	Taxable Assessed Value	Equalization Rate	Market or Full Value Home in District	Tax Levy Increase	Rate Per \$1000 Assessed Value	Dollar Δ in Rate	Percent Δ in Rate	School Tax in Real Dollars	Dollar Δ in Taxes	Percent Δ in Taxes	Monthly Impact
2018/2019	\$6,400	0.57%	\$1,122,807	3.51%	868.1050	\$29.37	3.50%	\$5,555.87	\$187.95	3.50%	\$15.66

Actual and Projected Change in Tax Rate per 1,000 and Tax Levy											
Town Of Southampton	Taxable Assessed Value	Equalization Rate	Market or Full Value Home in District	Tax Levy Increase	Rate Per \$1000 Assessed Value	Dollar Δ in Rate	Percent Δ in Rate	School Tax in Real Dollars	Dollar Δ in Taxes	Percent Δ in Taxes	Monthly Impact
2018/2019	\$1,000,000	100.00%	\$1,000,000	3.51%	4.9282	\$0.15	3.08%	\$4,928.20	\$147.40	3.08%	\$12.28

NYS Tax Law Section 606 (n-1)

Qualified Gross Income: Basic STAR	2018/19	Town of East Hampton	Town of Southampton
	% of Basic STAR	Basic STAR - \$298	Basic STAR - \$264
Not Over \$75,000	60%	\$ 178.80	\$ 158.40
Over \$75,000 but not over \$150,000	42.50%	\$ 126.65	\$ 112.20
Over \$150,000 but not over \$200,000	25%	\$ 74.50	\$ 66.00
Over \$200,000 but not over \$275,000	7.50%	\$ 22.35	\$ 19.80
Over \$275,000	No Credit	No Credit	No Credit
Enhanced STAR	2018/19	Town of East Hampton	Town of Southampton
	% of Enhanced STAR	Enhanced STAR - \$635	Enhanced STAR - \$574
	26%	\$ 165.10	\$ 149.24

Additional Proposition on the Ballot:

Reduce Mileage Limit for Transporting Students

Shall the Board of Education of the Sag Harbor UFSD be authorized to reduce the District's current policy for transporting students in grades kindergarten through twelve from the existing one (1) mile minimum limit to a one half (1/2) mile minimum limit, at an initial annual cost in the 2018-19 school year of \$0 (zero) dollars.

2018-19 Proposed Budget

Pre-K-12 Grade Highlights:

- All current programs will be maintained
- Professional Development for all teachers and staff to ensure excellent instructional practices and support fragile learners
- Support further development of learning opportunities in STEAM
- Eliminate Middle School Assistant Principal position
- Create Middle School Principal position

District-Wide Highlights

- Upgrade outdated network operation system
- Explore limitations to strengthen District security and safety

2018-19 Property Tax Report Card

580305 - SAG HARBOR UFSD

Contact Person: Dr. Philip Kenter

Telephone Number: 631 725-5300 x425

	Budgeted 2017-18 (A)	Proposed Budget 2018-19 (B)
Total Budgeted Amount, not Including Separate Propositions	39,907,110	41,880,896
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	36,288,769	37,561,140
B. Tax Levy to Support Library Debt, if Applicable		
C. Tax Levy for Non-Excludable Propositions, if Applicable ²		
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable		
E. Total Proposed School Year Tax Levy (A + B + C - D)	36,288,769	37,561,140
F. Permissible Exclusions to the School Tax Levy Limit	2,014,574	1,812,485
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	34,405,914	35,936,161
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	34,274,195	35,748,655
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	131,719	187,506
Public School Enrollment	952	955
Consumer Price Index		2.13%

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2018-19, includes any carryover from 2017-18 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

2018-19 Property Tax Report Card (continued)

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/18 Actual Balance	6/30/18 Estimated Ending Balance	Intended Use of the Reserve in the 2018-2019 School Year
Capital	Capital Reserve Fund	To pay the cost of any object or purpose for which bonds may be issued.	1,434,196	1,434,916	
Repair	Repair Reserve	To pay the cost of repairs to capital improvements or equipment.	1,503,300	1,503,800	
Workers' Compensation	Workers' Compensation Reserve	To pay for Workers Compensation and benefits.	501,728	501,968	
Unemployment Insurance	Unemployment Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	100,607	100,655	
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service	Debt Service Reserve	To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.	452,986	107,316	
Insurance	Insurance Reserve	To pay liability, casualty, and other types of uninsured losses.	1,495,362	1,496,122	
Property Loss		To establish and maintain a program of reserves to cover property loss.			
Liability		To establish and maintain a program of reserves to cover liability claims incurred.			
Tax Certiorari		To establish a reserve fund for tax certiorari settlements			
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
Employee Benefit Accrued Liability	Employee Benefit Accrued Liability Reserve	For the payment of accrued 'employee benefits' due to employees upon termination of service.	361,731	361,907	
Retirement Contribution	Retirement Contribution Reserve	To fund employer retirement contributions to the State and Local Employees' Retirement System	2,168,627	1,669,427	500,000
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.			
Other Reserve	Fleet Capital Reserve	To fund future bus replacements	1,902,829	1,903,789	

2018-2019 BUDGET WORKSHOP CALENDAR

All budget workshop meetings will take place in the Pierson Library.

- April 23, 2018 – *Budget Workshop 6:00 p.m., Board of Education Business Meeting 7:30 p.m.*
- Review of the Entire Budget
- May 7, 2018 – *Board of Education Budget Hearing and Educational Meeting 6:30 p.m.*
- May 15, 2018 – *Annual Meeting - Budget Vote and Election*

Budget Vote and Election will be held on:

- **Date - Tuesday, May 15, 2018**
- **Location - Pierson High School Gymnasium**
- **Time - 7:00 am - 9:00 pm.**

2018-2019 Budget Calendar

Sag Harbor Union Free School District

2018-2019 BUDGET WORKSHOP CALENDAR

All budget workshop meetings will take place in the Pierson Library.

February 5, 2018 – ***Budget Workshop 6:30 p.m., Board of Education Educational Meeting 7:30 p.m.***

- Board of Education
- Central Administration
- Legal, Audit, Public Information Services
- Technology

February 12, 2018 – ***Budget Workshop 6:30 p.m., Board of Education Business Meeting 7:30 p.m.***

- Insurance
- Employee Benefits
- Athletics
- Buildings and Grounds
- Capital Projects

March 12, 2018 – ***Budget Workshop 6:30 p.m., Board of Education Educational Meeting 7:30 p.m.***

- Revenue Projections
- Tax Levy Projections
- Appropriated Fund Balance Projections
- Transportation

March 26, 2018 – ***Budget Workshop 6:00 p.m., Board of Education Business Meeting 7:30 p.m.***

- Tax Levy Limit
- Tax Levy Impact - Projection Based on Current Year's Assessed Values
- Elementary School
- Middle/High School

April 18, 2018 – ***Budget Workshop 6:30 p.m., Board of Education Business Meeting, ES BOCES Vote and Election 7:30 p.m.***

- Special Education
- BOCES Services
- Debt Service and Transfers to Other Funds
- Adopt 2018-2019 Operating Budget for May Vote
- Adopt Property Tax Report Card

April 23, 2018 – ***Budget Workshop 6:00 p.m., Board of Education Business Meeting 7:30 p.m.***

- Review of the Entire Budget

May 7, 2018 – ***Board of Education Budget Hearing and Educational Meeting 6:30 p.m.***

May 15, 2018 – ***Annual Meeting - Budget Vote and Election***



Thank You