



Board of Education
2014-2015 School Year Budget – First Draft
January 14, 2014

Rollover Budget

2013-14 Budget \$39,321,267

2014-15 Rollover Budget \$40,250,000

2014-15 Budget Draft \$40,205,000

Increase \$ 883,773

2.25% (Budget to Budget)

1.48% (Estimated Tax Levy Increase)

Main Drivers of Increase:

General Support -

Instruction - Staffing Costs/Special Education Costs

Benefits- Teachers Retirement

**** Budget is predicated on current tax assessment levels



2014-2015 Budget Assumptions

- Medical Insurance 4% Increase- As set by NYSHIP but offset by prior year conservative estimate
- District Liability Insurance - 5% Increase - As set by NYSIR
- Teachers Retirement System - 16% Increase as per TRS
- Utilities - 3% Increase - As set by Market
- Transportation - 2.5% Increase - As set by Suffolk Transportation
- BOCES Transportation - 2.5% Increase - As set by Suffolk BOCES
- BOCES Services - 2.5% Increase - As set by Suffolk BOCES
- Dental Insurance 2% - As set by JJ Stanis but offset by prior year conservative estimate
- Supplies/Contractual- To remain flat
- State Aid increase 1%



In 2012-2013 \$740,000 of one time construction projects were included.

In 2014-2015 \$200,000 of reserve funds to be used for building improvements

In 2014-2015 \$100,000 of reserve funds to be used for equipment and textbook purchases

How will the district maintain program and account for other increases? Reduction of Equipment purchasing allocations and prior year conservative budgeting of benefits enable an expense freeze on the benefit expense lines for 2014/2015

What is maintained?

- Current Curriculum
- Current Staffing Levels



Budget Summary: Tax Cap

Tax Cap Formula available In January - Key components still pending are final State Aid and Teachers Retirement Contribution Option. Estimated tax levy cap for the district is 1.48%

Tax Levy - The total amount of property taxes a school district must collect to balance its budget, after accounting for all other revenue sources including state aid. The tax levy is the basis for determining the tax rate for each of the cities, towns or villages that make up a school district

Tax Rate - The tax bill continues to be calculated by using a property's assessed value (as determined by the local town assessor) and the tax rate—or the amount paid in taxes per \$1,000 of assessed value. The tax rate is the total school tax levy divided by the total assessed value of property in the school district (as determined by Town of Brookhaven)

Inflation looks to be less than 2% so Tax Levy Cap will be 1.48%

Tax cap is on the total tax levy and not on individual home owner. Grievances and Tax Reassessments effect individual tax rates and not the tax levy

Tax Rate is the proportionate amount that the home owners pay of the total Tax Levy



- Board of Education provided guidance on total budget figure

Administrative Directive - Develop the following Scenario:

1.48% (current rollover- 1.6% levy increase) Budget Increase of \$884,000
(\$40,205,000)

Combination of increase in State Aid or reduction in budget expenditures of \$45,000 still needed to bridge .12% decrease in tax cap levy (1.48% vs 1.60%)

- Superintendent and administration will continue to review staffing, scheduling, and enrollment
- Business Office reviews/finalizes estimates and computes Tax Levy Cap
- Budget Advisory Committee receives Board of Education and District Recommendations



First Draft Overview

ACCOUNT GROUP	2013-14 Adopted Budget	2014-15 Proposed Budget	Change	
1000 - 1999 GENERAL SUPPORT	\$4,643,549	\$4,520,935	(\$122,615)	-2.6%
2000 - 2999 INSTRUCTION	\$19,748,454	\$20,309,804	\$561,350	2.8%
5000 - 5999 TRANSPORTATION	\$2,126,610	\$2,179,318	\$52,709	2.5%
9000 - 9099 EMPLOYEE BENEFITS	\$11,159,010	\$11,441,789	\$282,779	2.5%
9700 - 9799 DEBT SERVICE	\$1,643,644	\$1,598,154	(\$45,490)	-2.8%
9900 - 9999 INTERFUND TRANSFERS	\$0	\$200,000	\$200,000	
Anticipated Reduction		(\$45,000)	(\$45,000)	
	=====	=====	=====	
GRAND TOTALS	\$39,321,267	\$40,205,000	\$883,733	2.2%



Staffing

	11/12 budgeted	12/13 actual	12/13 budgeted	13/14 budgeted	13/14 Actual	14/15 budgeted	Change
ADMINISTRATORS	10	11	11	11	11	11	0
TEACHERS	117.9	112.4	108.9	111.4	113.1	113.1	
NURSES	3	3	3	3	3	3	
GUIDANCE COUNSELORS	4	4	4	4	4	4	
PSYCHOLOGIST	2	2	2	2	2	2	
SOCIAL WORKER	1	1	1	1	1	1	
PJTA ASSOCIATION TOTAL	127.9	122.4	118.9	121.4	123.1	123.1	1.7
AIDES	8	8	10	8	8	8	
ASSISTANTS	35	31	31	30	32	32	
LIFEGUARDS	1	1	1	1	1	1	
PARA ASSOCIATION TOTAL	44	40	42	39	41	41	2
CLERICAL	19	19	19	19	19	19	
CONFIDENTIAL	3	3	3	3	3	3	
TOTAL OFFICE STAFF	22	22	22	22	22	22	0
FACILITY & TECHNOLOGY SPRVSR	12	12	12	12	11	11	-1
CSEA MEMBERS	14.5	14.5	14.5	14.5	16.5	16.5	2
TOTAL DISTRICT STAFF	230.40	221.90	220.40	219.90	224.60	224.60	



Additional 4.7 staff attributed to:

- Two additional security guards (offset by retirement of security supervisor)
- Committee on Special Education recommendations
- Increase to AIS (Academic Intervention Services) population



Revenue

Updated - Summary of Estimated Revenues 2014-15 Proposed Budget

(A) State Aid = Adopted NYS Budget				
ITEM	Budget	Budget	Difference	
	2013-14	2014-15	\$	%
Proposed Budget	39,321,267	40,205,000	883,733	2.25%
State Aid Projection	3,118,967	3,150,157	31,190	1.00%
Other Revenue				
Continuing Education	0	0	0	n/a
Health Services/Tuition	305,000	407,500	102,500	33.61%
Interest Income	50,000	40,000	(10,000)	-20.00%
Rentals	770,000	770,000	0	0.00%
Reserves-SCTR	0	300,000	300,000	n/a
Pilot Program	1,309,667	1,339,000	29,333	2.24%
Miscellaneous	157,500	90,000	(67,500)	-42.86%
Fund Balance Applied	0	0	0	n/a
Fund Balance Transfer	0	0	0	n/a
Total Other Revenue	2,592,167	2,946,500	354,333	13.67%
Total Non Tax Levy Revenues	5,711,134	6,096,657	385,523	6.75%
Tax Levy Revenues Required	33,610,133	34,108,343	498,210.33	1.48%
Total Assessed Valuation	24,080,800	23,984,618	(96,182)	-0.40%
Projected Tax Rate	139.57	142.21	2.64	1.89%



First Draft Detail

ACCOUNT GROUP	2013-14 Adopted Budget	2014-15 Proposed Budget	Change	
1010....BOARD OF EDUCATION	\$23,485	\$26,318	\$2,833	
1040....DISTRICT CLERK	\$10,000	\$10,000	\$0	
1060....DISTRICT MEETING	\$4,150	\$4,150	\$0	
1240....CHIEF SCHOOL ADMINISTRATOR	\$338,044	\$338,951	\$907	
1310....BUSINESS ADMINISTRATOR	\$383,332	\$389,430	\$6,098	
1320....AUDITING	\$87,584	\$87,584	\$0	
1325....TREASURER	\$80,302	\$80,154	(\$148)	
1420....LEGAL FEES	\$111,630	\$96,230	(\$15,400)	
1430....PERSONNEL	\$102,498	\$92,887	(\$9,611)	
1440....LEGAL ADS	\$10,200	\$10,200	\$0	
1480....PUBLIC INFO AND SERVICE	\$50,735	\$51,659	\$924	
1620....OPERATION MAINT/PLANT	\$1,813,575	\$1,714,428	(\$99,147)	
1621....MAINTENANCE OF PLANT	\$943,659	\$914,263	(\$29,396)	
1670....CENTRAL PRINTING AND MAILING	\$69,561	\$68,561	(\$1,000)	
1680....DATA PROCESSING DISTRICT	\$51,598	\$53,888	\$2,290	
1681....DATA PROCESSING DISTRICT BOCES	\$150,180	\$151,764	\$1,584	
1910....UNALLOCATED INSURANCE	\$230,836	\$246,996	\$16,160	
1920....SCHOOL ASSOCIATION DUES	\$200	\$300	\$100	
1930....JUDGMENTS & CLAIMS	\$15,000	\$15,000	\$0	
1950....ASSESSMENTS ON SCHOOL PROPERTY	\$7,500	\$5,000	(\$2,500)	
1981....ADMIN CHARGE-BOCES	\$147,649	\$151,340	\$3,691	
1....GENERAL SUPPORT	\$4,643,549	\$4,520,935	(\$122,615)	-2.6%



First Draft Detail

ACCOUNT GROUP	2013-14 Adopted Budget	2014-15 Proposed Budget	Change	
2010....CURR. DEV./SUPERVISION	\$434,910	\$450,591	\$15,681	
2020....SUPER. REG. SCHOOL	\$1,164,885	\$1,159,281	(\$5,604)	
2110....REGULAR SCHOOL	\$10,128,698	\$10,666,334	\$537,636	
2190....GIFTED & TALENTED	\$46,282	\$48,885	\$2,603	
2250....SPECIAL EDUCATION PROGRAM	\$4,620,632	\$4,634,667	\$14,035	
2280....OCCUP. ED.	\$198,606	\$203,571	\$4,965	
2332....SUMMER INSTRUCTION	\$12,000	\$12,000	\$0	
2610....LIBRARY	\$316,408	\$277,834	(\$38,574)	
2630....COMPUTER ASSISTED INSTRUCT.	\$768,885	\$732,575	(\$36,310)	
2810....GUIDANCE	\$518,036	\$538,567	\$20,531	
2815....HEALTH SERVICES	\$228,972	\$241,668	\$12,696	
2816....DIAGNOSTIC SCREENING	\$4,000	\$0	(\$4,000)	
2820....PSYCHOLOGY SERVICES	\$173,632	\$183,030	\$9,398	
2821....DRUG FREE SCHOOL COUNSEL	\$46,406	\$48,832	\$2,426	
2825....SOCIAL WORK SRVC-REG SCHOOL	\$46,656	\$49,082	\$2,426	
2850....COCURRICULAR ACTIVITIES	\$266,043	\$273,160	\$7,117	
2855....INTERSCHOLASTIC ACT.	\$773,404	\$789,728	\$16,324	
2....INSTRUCTION	\$19,748,454	\$20,309,804	\$561,350	2.8%



First Draft Detail

ACCOUNT GROUP	2013-14 Adopted Budget	2014-15 Proposed Budget	Change	
5510....D.O. TRANSPORTATION	\$80,449	\$82,001	\$1,552	
5540....CONTRACTED TRANSPORTATION	\$1,653,637	\$1,694,980	\$41,343	
5581....TRANS. BOCES	\$392,524	\$402,337	\$9,813	
55....PUPIL TRANSPORTATION	\$2,126,610	\$2,179,318	\$52,709	2.5%
9010....EMP. RETIREMENT SYSTEM	\$642,420	\$670,000	\$27,580	
9020....TEACHERS RETIRE. SYSTEM	\$2,250,000	\$2,610,000	\$360,000	
9030....FICA	\$1,452,803	\$1,500,000	\$47,197	
9040....WORKMEN'S COMPENSATION	\$103,000	\$110,000	\$7,000	
9045....LIFE INSURANCE	\$124,440	\$125,000	\$560	
9050....UNEMPLOYMENT	\$232,280	\$230,000	(\$2,280)	
9060....HEALTH INSURANCE	\$6,354,067	\$6,196,789	(\$157,278)	
90....EMPLOYEE BENEFITS	\$11,159,010	\$11,441,789	\$282,779	2.5%
9711....SERIAL BOND	\$1,403,644	\$1,358,154	(\$45,490)	
9760....TAN	\$240,000	\$240,000	\$0	
9950....TRANSFER TO CAPITAL	\$0	\$200,000	\$200,000	
9....DEBT SERVICE/TRANSFERS	\$1,643,644	\$1,798,154	\$154,510	9.4%
Possible Reduction to reach tax cap of 1.48%		(\$45,000)	(\$45,000)	
GRAND TOTALS	\$39,321,267	\$40,205,000	\$883,733	

