



Board of Education
2015-2016 School Year Budget – First Draft
January 13, 2015

Rollover Budget

2014-15 Budget \$40,326,848

2015-16 Rollover Budget \$41,032,848

2015-16 Budget Draft \$42,212,568

Increase \$ 1,885,720

4.68% (Budget to Budget)

1.50% (Estimated Tax Levy Increase)

Main Drivers of Increase:

Elevator Project - \$1,110,000

Collective Bargaining Agreements- \$620,000

Three Additional FTE - \$223,000

Green Roof Project - \$70,000

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



2015-2016 Budget Assumptions

- Medical Insurance - 6% Increase - As set by NYSHIP
- District Liability Insurance - 5% Increase - As set by NYSIR
- Teachers Retirement System - 4% Decrease As per TRS
- Utilities - 2.5% Increase - As set by Market
- Transportation - 2.5% Increase - As set by Suffolk Transportation
- BOCES Transportation - 2.0% Increase - As set by Suffolk BOCES
- BOCES Services - 2.0% Increase - As set by Suffolk BOCES
- Dental Insurance 2% - As set by JJ Stanis
- Supplies/Contractual- To remain flat
- State Aid increase 1%
- Tax Levy Cap - 1.50%
- Current Staffing Levels



Multi Year Fiscal Planning

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.

In 2015-2016 \$1,500,000 of deferred revenue funds to be used to supplement program.

In 2015-2016 funds for a replacement High School elevator will be allocated.

In 2015-2016 a Capital Reserve will be presented to the community for creation. This reserve would be funded by future excess fund balance and would be used for infrastructure repair, with various building roof replacements as the main focus.

In 2016-2017 possibility of another bond project as one of the existing bonds is paid off in 2015-2016.

How will the district maintain program and account for other increases? Reduction of Retirement System rates by New York State pension systems and settlement of collaborative bargaining union contracts within tax cap framework.

What is maintained?

- Current Curriculum with recommended enhancements
- 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 1.50%

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 is estimated at 1.50%

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:
1.50% tax levy increase (\$511,184) - Budget Increase of \$1,885,720
(\$42,212,568)
- Items Added to Budget for 2015/2016
 - SUNY Stony Brook STEM Program
 - PJAC Ambulance Contract
 - Construction - High School Elevator & Green Roof
 - Additional FTE - 2 Teachers (ENL), 1 Groundskeeper, and 1.5 Paraprofessionals
- Superintendent and administration will continue to review staffing, scheduling, and enrollment
- Business Office reviews/finalizes estimates and computes Tax Levy Cap
- Board of Education monthly review/recommendations and District recommendations



First Draft Overview

ACCOUNT GROUP	2014-15 BUDGET	2015-16	NEW BUDGET	
1000 - 1999 GENERAL SUPPORT	\$4,520,934.75	\$4,648,838.50	\$127,903.75	2.75%
2000 - 2999 INSTRUCTION	\$20,389,152.36	\$20,951,498.57	\$562,346.21	2.68%
5000 - 5999 TRANSPORTATION	\$2,176,818.25	\$2,240,842.00	\$64,023.75	2.86%
9000 - 9099 EMPLOYEE BENEFITS	\$11,441,788.64	\$11,514,426.43	\$72,637.79	0.63%
9700 - 9799 DEBT SERVICE	\$1,598,154.00	\$1,541,962.50	(\$56,191.50)	-3.64%
9900 - 9999 INTERFUND TRANSFERS	\$200,000.00	\$1,315,000.00	\$1,115,000.00	84.79%
GRAND TOTALS	\$40,326,848.00	\$42,212,568.00	\$1,885,720.00	4.47%



Staffing

	12/13 Actual	13/14 Actual	14/15 budgeted	14/15 Actual	15/16 budgeted	Change
ADMINISTRATORS		11	11	11	11	0
TEACHERS	112.4	113.1	113.9	115.3	117.3	
NURSES	3	3	3	3	3	
GUIDANCE COUNSELORS	4	4	4	4	4	
PSYCHOLOGIST	2	2	2	2	2	
SOCIAL WORKER	1	1	1	1	1	
PJTA ASSOCIATION TOTAL	122.4	123.1	123.9	125.3	127.3	2
AIDES	8	8	8	8	9	
ASSISTANTS	31	32	32	32	32.5	
LIFEGUARDS	1	1	1	1	1	
PARA ASSOCIATION TOTAL	40	41	41	41	42.5	1.5
CLERICAL	19	19	19	19.5	19.5	
CONFIDENTIAL	3	3	3	3	3	
TOTAL OFFICE STAFF	22	22	22	22.5	22.5	0
FACILITY & TECHNOLOGY SPRVSR	12	11	11	11	11	0
CSEA MEMBERS	14.5	16.5	16.5	16.5	17.5	1
TOTAL DISTRICT STAFF	221.90	224.60	225.40	227.30	231.80	



Additional Staffing

Additional 4.5 staff attributed to:

- Additional Teacher(s) FTE for ENL Mandate
- Additional Groundskeeper
- Committee on Special Education recommendations



Revenue

Updated - Summary of Estimated Revenues 2015-16 Proposed Budget

(A) State Aid = Adopted NYS Budget				
ITEM	Budget	Budget	Difference	
	2014-15	2015-16	\$	%
Proposed Budget	40,326,848	42,212,568	1,885,720	4.68%
State Aid Projection	3,239,427	3,271,821	32,394	1.00%
Other Revenue				
Continuing Education	0	0	0	n/a
Health Services/Tuition	407,500	507,500	100,000	24.54%
Interest Income	40,000	30,000	(10,000)	-25.00%
Rentals	770,000	770,000	0	0.00%
Reserves-SCTR	300,000	200,000	(100,000)	-33.33%
Pilot Program	1,339,000	1,360,000	21,000	1.57%
Miscellaneous	139,858	171,000	31,142	22.27%
Fund Balance Applied	0		0	n/a
Fund Balance Transfer	0	1,300,000	1,300,000	n/a
Total Other Revenue	2,996,358	4,338,500	1,342,142	44.79%
Total Non Tax Levy Revenues	6,235,785	7,610,321	1,374,536	22.04%
Tax Levy Revenues Required	34,091,063	34,602,247	511,183.73	1.50%
Total Assessed Valuation	23,947,564	23,947,564	0	0.00%
Projected Tax Rate	142.36	144.49	2.13	1.50%



First Draft Detail

ACCOUNT GROUP	2014-15 ADOPTED BUDGET	2015-16 PROPOSED BUDGET	Change	
1010....BOARD OF EDUCATION	\$26,318	\$28,508	\$2,190	
1040....DISTRICT CLERK	\$10,000	\$10,000	\$0	
1060....DISTRICT MEETING	\$4,150	\$4,150	\$0	
1240....CHIEF SCHOOL ADMINISTRATOR	\$338,951	\$356,810	\$17,859	
1310....BUSINESS ADMINISTRATOR	\$389,430	\$428,694	\$39,264	
1320....AUDITING	\$87,584	\$88,342	\$758	
1325....TREASURER	\$80,154	\$76,499	(\$3,655)	
1380....FISCAL AGENT FEES	\$11,832	\$11,832	\$0	
1420....LEGAL FEES	\$96,230	\$91,630	(\$4,600)	
1430....PERSONNEL	\$92,887	\$94,739	\$1,852	
1440....LEGAL ADS	\$10,200	\$10,200	\$0	
1480....PUBLIC INFO AND SERVICE	\$51,659	\$55,226	\$3,567	
1620....OPERATION MAINT/PLANT	\$1,714,428	\$1,748,609	\$34,181	
1621....MAINTENANCE OF PLANT	\$914,263	\$984,412	\$70,149	
1670....CENTRAL PRINTING AND MAILING	\$68,561	\$7,000	(\$61,561)	
1680....DATA PROCESSING DISTRICT	\$53,888	\$74,561	\$20,673	
1681....DATA PROCESSING BOCES	\$151,764	\$153,614	\$1,850	
1910....UNALLOCATED INSURANCE	\$246,996	\$254,013	\$7,017	
1920....SCHOOL ASSOCIATION DUES	\$300	\$0	(\$300)	
1930....JUDGMENTS & CLAIMS	\$15,000	\$15,000	\$0	
1950....ASSESSMENTS ON SCHOOL PROPERTY	\$5,000	\$5,000	\$0	
1981....ADMIN CHARGE-BOCES	\$151,340	\$150,000	(\$1,340)	
1....GENERAL SUPPORT	\$4,520,935	\$4,648,839	\$127,904	2.75%



First Draft Detail

ACCOUNT GROUP	2014-15 ADOPTED BUDGET	2015-16 PROPOSED BUDGET	Change	
2010....CURR. DEV./SUPERVISION	\$460,591	\$533,868	\$73,277	
2020....SUPER. REG. SCHOOL	\$1,150,281	\$1,169,201	\$18,920	
2110....REGULAR SCHOOL	\$10,731,329	\$10,968,075	\$236,745	
2190....GIFTED & TALENTED	\$48,738	\$48,547	(\$191)	
2250....HANDICAPPED PROGRAM	\$4,634,667	\$4,742,670	\$108,004	
2280....OCCUP. ED.	\$203,571	\$207,642	\$4,071	
2332....SUMMER INSTRUCTION	\$12,000	\$12,000	\$0	
2610....LIBRARY	\$277,834	\$275,361	(\$2,473)	
2630....COMPUTER ASSISTED INSTRUCT.	\$755,075	\$776,603	\$21,528	
2810....GUIDANCE	\$534,067	\$535,174	\$1,107	
2815....HEALTH SERVICES	\$241,668	\$249,011	\$7,343	
2820....PSYCHOLOGY SERVICES	\$183,030	\$180,466	(\$2,564)	
2821....DRUG FREE SCHOOL COUNSEL	\$48,832	\$48,677	(\$155)	
2825....SOCIAL WORK SRVC-REG SCHOOL	\$49,082	\$48,927	(\$155)	
2850....COCURRICULAR ACTIVITIES	\$273,160	\$304,835	\$31,675	
2855....INTERSCHOLASTIC ACT.	\$785,228	\$850,440	\$65,213	
2....INSTRUCTION	\$20,389,152	\$20,951,499	\$562,346	2.68%



First Draft Detail

ACCOUNT GROUP	2014-15 ADOPTED BUDGET	2015-16 PROPOSED BUDGET	Change	
5510....D.O. TRANSPORTATION	\$82,001	\$85,349	\$3,348	
5540....CONTRACTED TRANSPORTATION	\$1,692,480	\$2,060,848	\$368,368	
5581....TRANS. BOCES	\$402,337	\$94,645	(\$307,692)	
5....TRANSPORTATION	\$2,176,818	\$2,240,842	\$64,024	2.86%
9010....EMP. RETIREMENT SYSTEM	\$670,000	\$605,000	(\$65,000)	
9020....TEACHERS RETIRE. SYSTEM	\$2,610,000	\$2,216,000	(\$394,000)	
9030....FICA	\$1,500,000	\$1,684,000	\$184,000	
9040....WORKMEN'S COMPENSATION	\$110,000	\$110,000	\$0	
9045....LIFE INSURANCE	\$125,000	\$120,400	(\$4,600)	
9050....UNEMPLOYMENT	\$230,000	\$230,000	\$0	
9060....HEALTH INSURANCE	\$6,196,789	\$6,549,026	\$352,237	
9....EMPLOYEE BENEFITS	\$11,441,789	\$11,514,426	\$72,638	0.63%
9711....SERIAL BOND	\$1,358,154	\$1,301,963	(\$56,192)	
9760....TAN	\$240,000	\$240,000	\$0	
9901....TRANSFER TO SPECIAL AID/SCHOOL LUNCH	\$0	\$15,000	\$15,000	
9950....TRANSFER TO CAPITAL	\$200,000	\$1,300,000	\$1,100,000	
9....DEBT SERVICE/TRANSFERS	\$1,798,154	\$2,856,963	\$1,058,809	37.06%
GRAND TOTALS	\$40,326,848	\$42,212,568	\$1,885,720	4.47%

