



North Salem Central School District

General Support

Presented on March 10, 2021

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Assistant Superintendent for Business



General Support



- Board of Education & District Meeting
- Central Administration
- Employee Benefits
- Debt Service & Transfers



Board of Education & District Meeting



- Board Docs renewal
- Hearing Officers
- Board memberships
- Photocopying, supplies, training, workshops, policy manual & updates
- District Clerk and costs associated with Annual Budget Vote and District Election

Current Year Adopted Budget	Proposed Budget	% of Overall Proposed Budget	\$ Change	% Change
\$71,390	\$73,900	. 16%	\$2,510	3.51%



Central Administration



- District Office
- Business Office
- Auditing
- Fiscal Agent
- Personnel (Human Resources)
- Public Information
- Insurance
- Legal Services

Includes all salaries, membership dues, staff training, conferences, workshops, copiers, supplies, software licenses & support, BOCES, and contractual expenses. New this year is funding for a Communication Specialist through PNW BOCES.



Central Administration (continued)



- Internal & External Audit
- Claims Auditor & Purchasing Requirements
- Accounting Software, Disaster Recovery & Business Continuity Plan
- Legal Services
 - Tax Certioraris, Negotiations, Contracts & Bond Counsel
- Fiscal Agent Fees, filing requirements & borrowings
- Human Resources
 - Benefits coordination for employees & retirees, fingerprinting, AESOP/attendance, teacher and staff recruitment, advertising, employment investigations, and reporting requirements
- Public Information
 - Video Taping, Web Casting & District Publications, Communication Specialist through BOCES



Central Administration (continued)



- District's share of BOCES Administrative and BOCES Capital costs
- Central Mailing
- General Liability Insurance

Current Year Adopted Budget	Proposed Budget	% of Overall Proposed Budget	\$ Change	% Change
\$1,760,176	\$1,824,390	3.99%	\$64,214	3.65%



Employee Benefits



For all staff

- ERS-Employees' Retirement System
- TRS-Teachers' Retirement System
- Social Security Tax (2021 Threshold \$142,800)
- Medicare Tax (No Limit)
- Workers' compensation
- Life insurance
- Unemployment
- Health, dental and other insurance



Employee Benefits (continued)



NY State Retirement Plans

- Contribution paid by the district is based on the gross payroll. The rate is determined by the State retirement system(s).
- TRS payment contribution rate is estimated at 9.8%. The rate is set in August. This is a budget line decrease of (\$12,076).
- ERS payment contribution rate is estimated at 16.9%. This is a budget increase \$50,845.



Employee Benefits (continued)



- Unemployment
 - Benefit based contribution
- Health Insurance
 - Self funded plan
 - Includes \$1,067,034 in retiree health benefits
- Employee Assistance Plan, Dental and Life Insurance

Current Year Adopted Budget	Proposed Budget	% of Overall Proposed Budget	\$ Change	% Change
\$10,643,143	\$10,821,818	23.67%	\$178,675	1.68%



Debt Service & Transfers

- Debt Service-Principal & Interest payments
- Tax Anticipation Note (TAN)-Cash flow purposes
- Transfers to Other Funds
 - Special Aid - Summer School Special Services

Current Year Adopted Budget	Proposed Budget	% of Overall Proposed Budget	\$ Change	% Change
\$1,838,031	\$1,836,105	4.01%	(\$1,926)	(0.11%)