

2013-2014 BUDGET OVERVIEW

Huntington U.F.S.D.
Board of Education Meeting
Monday, March 4, 2013

TAX LEVY BASICS

- Estimated levy limit for 13-14 acceptable with a 50% + 1 voter approval = **\$98,809,854**
(represents a 2.83% increase over the 12-13 levy)
- Submitted to State Comptroller on or before 3/1/13
- Includes allowable exclusions
- Tax levy increase greater than \$98,809,854 requires 60% supermajority approval

2013-2014 WORKING BUDGET*

| | 2012-2013 | WORKING BUDGET 2013-2014 | EST. TAX LEVY LIMIT 2013-2014 |
|--|--|--------------------------|-------------------------------|
| BUDGET | \$111,858,780 | \$114,828,814 | \$114,367,349 |
| REVENUE (includes state aid, fund balance, other) | 15,772,390 (budgeted) | 15,557,495 | 15,557,495 |
| TAX LEVY | 96,086,390 | 99,271,319 | 96,809,854 |
| ASSESSED VALUATION | 45,081,530 (budgeted) 45,113,410 (actual) | 44,813,410 | 44,813,410 |

*** WORKING BUDGET IS A STARTING POINT. IT WILL NOT BE FINALIZED UNTIL ADOPTED ON 4/15.**

2013-2014 WORKING BUDGET

| | WORKING BUDGET 2013-2014 | EST. TAX LEVY LIMIT 2013-2014 |
|--|---|--|
| CHANGE IN BUDGET (\$) FROM 12-13 to 13-14 | \$2,970,034 | \$2,723,464 |
| CHANGE IN BUDGET (%) FROM 12-13 to 13-14 | 2.66% | 2.24% |

2013-2014 WORKING BUDGET

| | |
|---|--------------------------------------|
| ALLOWABLE TAX LEVY LIMIT INCREASE FOR 2013-2014 ... | \$2,723,464 |
| WORKING BUDGET INCREASE ... | 2,970,034 |
| LIMIT-WORKING BUDGET GAP ... REVENUE DECLINE ... | (246,570) (214,895) |
| REQUIRED ADJUSTMENT SHOULD THE BOE ADOPT LEVY AT LIMIT ... | (461,465) |

2013-2014 WORKING BUDGET

| | 2012-2013 | WORKING BUDGET 2013-2014 | EST. TAX LEVY LIMIT 2013-2014 |
|---|-----------|--------------------------------|-------------------------------------|
| TAX RATE (per \$100) | \$212.99 | \$221.52 | \$220.49 |
| TAX RATE \$ CHANGE (per \$100) FROM PRIOR YEAR | | 8.53 | 7.50 |
| TAX RATE % CHANGE FROM PRIOR YEAR | | 4.01% | 3.52% |

MAJOR NON-DISCRETIONARY COSTS

- Pension Contributions (TRS/ERS)
- Debt Service
- Insurance Premiums
- Utilities
- BOCES Administrative & Capital Charges
- Special Education
- Salary and Contractual Obligations
- Transportation

Pension Contributions

- Teacher Retirement System (TRS)
All certificated employees
2013-2014 Contribution Rate: **16.25%**
- Employee Retirement System (ERS)
All Civil Service Employees
2013-2014 Contribution Rate: **20.90%**

Pension Contributions

| 2012-2013 BUDGET | 2013-2014 BUDGET | \$ Change | % Change |
|-----------------------------|-----------------------------|--------------------|-----------------|
| \$8,215,000 | \$10,535,251 | \$2,320,251 | 28.24% |

Debt Service

| | <u>Amount</u> | <u>Balance</u> |
|-------------------------------------|---------------|----------------|
| 2006 Bond Issue | \$ 248,450 | \$2,335,000 |
| 2006 Energy Performance Contract | \$ 212,718 | \$1,311,300 |

Debt Service

| 2012-2013 BUDGET | 2013-2014 BUDGET | \$ Change | % Change |
|-----------------------------|-----------------------------|--------------------|-----------------|
| \$1,391,831 | \$461,169 | (\$930,662) | (66.87%) |

General Insurance

- Includes premiums for:
 - Property Insurance
 - Liability Insurance
 - Excess & Umbrella Policies
 - Student Accident Insurance
 - Boiler & Machinery Insurance
 - Underground Storage Tank Insurance
- Does not include employee benefit insurances (health, dental, life)

General Insurance Premiums

| 2012-2013 BUDGET | 2013-2014 BUDGET | \$ Change | % Change |
|-----------------------------|-----------------------------|------------------|-----------------|
| \$540,000 | \$582,000 | \$42,000 | 7.78% |

Utilities

- Fuel Oil
- Electricity
- Gas
- Water
- Telephone
- Refuse Removal
- Sewer

Utilities

| 2012-2013 BUDGET | 2013-2014 BUDGET | \$ Change | % Change |
|-----------------------------|-----------------------------|------------------|-----------------|
| \$1,229,800 | \$1,229,800 | \$0 | 0.00% |

BOCES Admin & Capital

- HUFSD share of all BOCES administrative costs (salaries, pensions, fringe benefits)
- HUFSD share of all BOCES operational costs (rents, mortgages, maintenance, etc.)

BOCES Admin & Capital Charges

| 2012-2013 BUDGET | 2013-2014 BUDGET | \$ Change | % Change |
|-----------------------------|-----------------------------|------------------|-----------------|
| \$298,691 | \$302,914 | \$4,223 | 1.41% |

Special Education

- Out-of-district student tuitions
- Contracted services in- and out-of-district (speech, OT/PT, and related services)
- Services to non-resident students attending private and parochial schools within the Huntington School District

Special Education

| 2012-2013 BUDGET | 2013-2014 BUDGET | \$ Change | % Change |
|-----------------------------|-----------------------------|------------------|-----------------|
| \$2,820,000 | \$2,905,000 | \$85,000 | 3.01% |

Salary & Contractual Obligations

- Instructional and non-instructional salaries
- Overtime, sick, personal, vacation leaves
- Health insurance premiums
- Extra-curricular stipends
- Coaching and co-curricular stipends
- Substitute staff

Salary & Contractual Obligations

| 2012-2013 BUDGET | 2013-2014 BUDGET | \$ Change | % Change |
|-----------------------------|-----------------------------|------------------|-----------------|
| \$73,542,176 | \$74,371,199 | \$829,023 | 1.13% |

Total Non-Discretionary Cost *Increases from 12-13 to 13-14*

| | | |
|--|--------------------|---------------|
| Pension Contributions | \$2,320,251 | 28.24% |
| Debt Service | (\$930,662) | (66.87%) |
| General Insurance Premiums | \$42,000 | 7.78% |
| Utilities | \$0 | 0% |
| BOCES Admin & Capital Charges | \$4,223 | 1.41% |
| Special Education | \$85,000 | 3.01% |
| Salary & Contractual Obligations | \$829,023 | 1.13% |
| Total \$ / % of Total Budget Increase | \$2,349,835 | 79.12% |

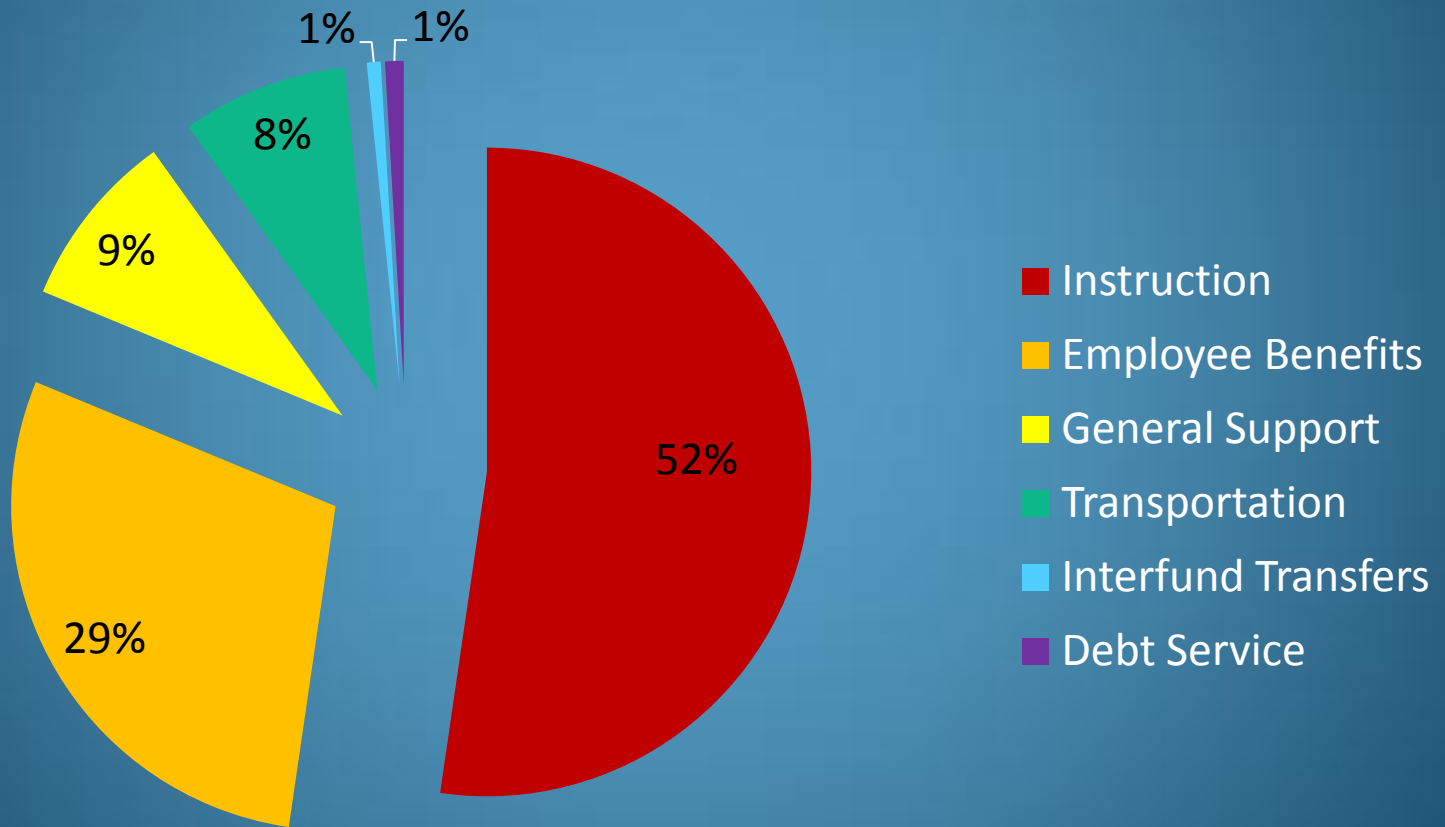
DISCRETIONARY SPENDING

Examples:

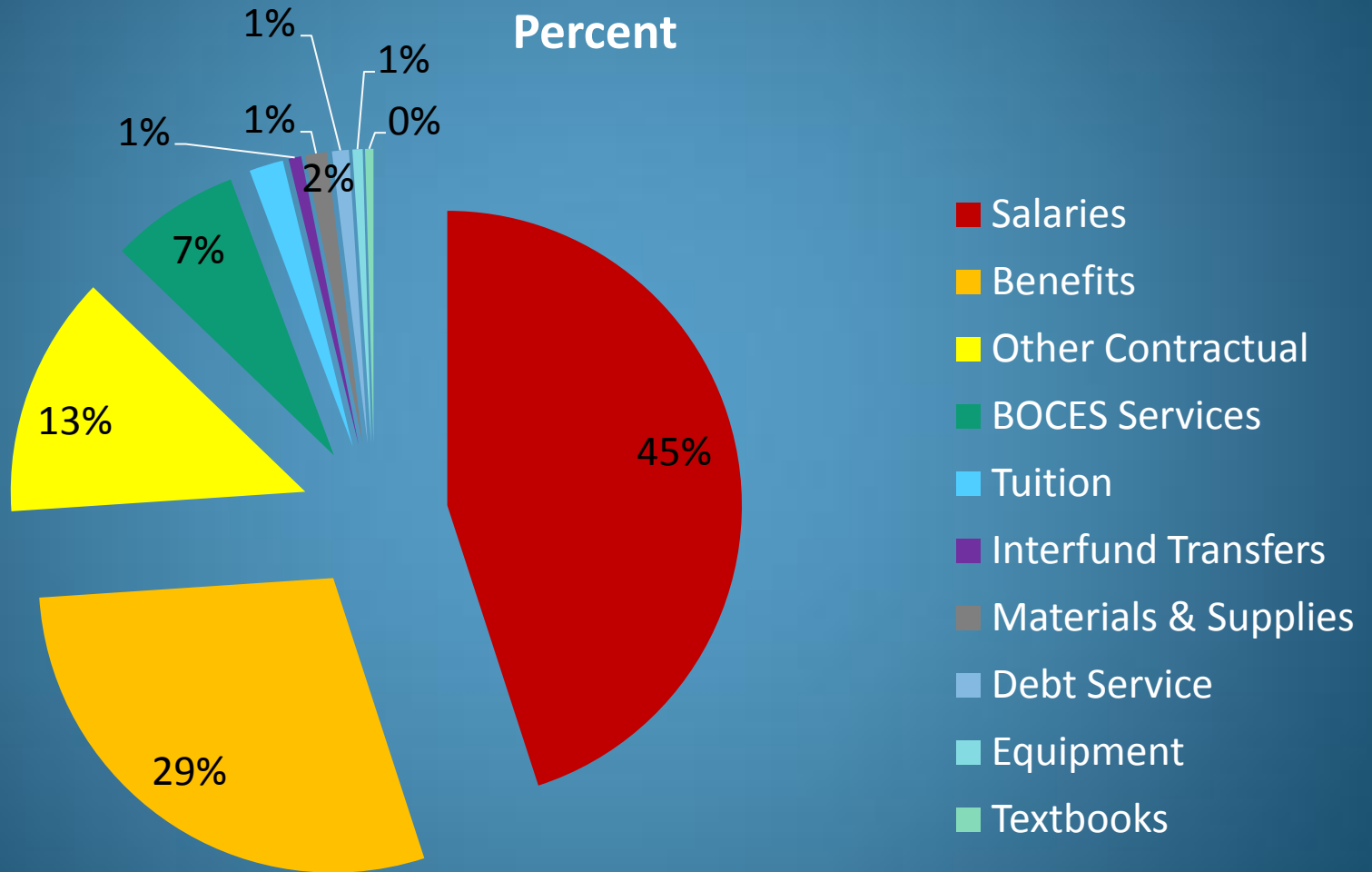
- Staffing
- Textbooks
- Supplies and equipment
- Instructional Technology
- Co- and extra-curricular activities
- Travel and conference
- Capital improvements and maintenance

BUDGET BY FUNCTION

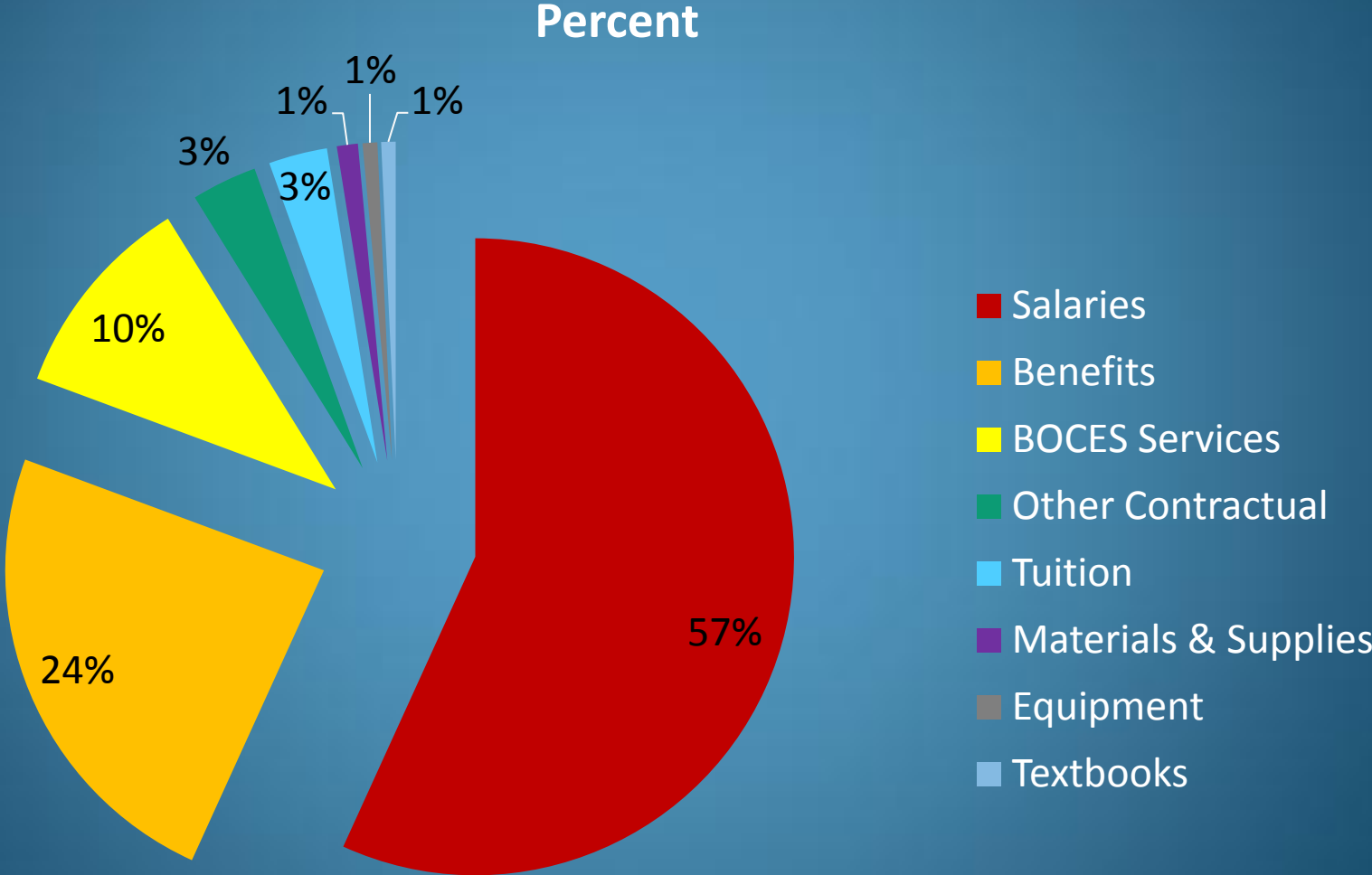
Percent



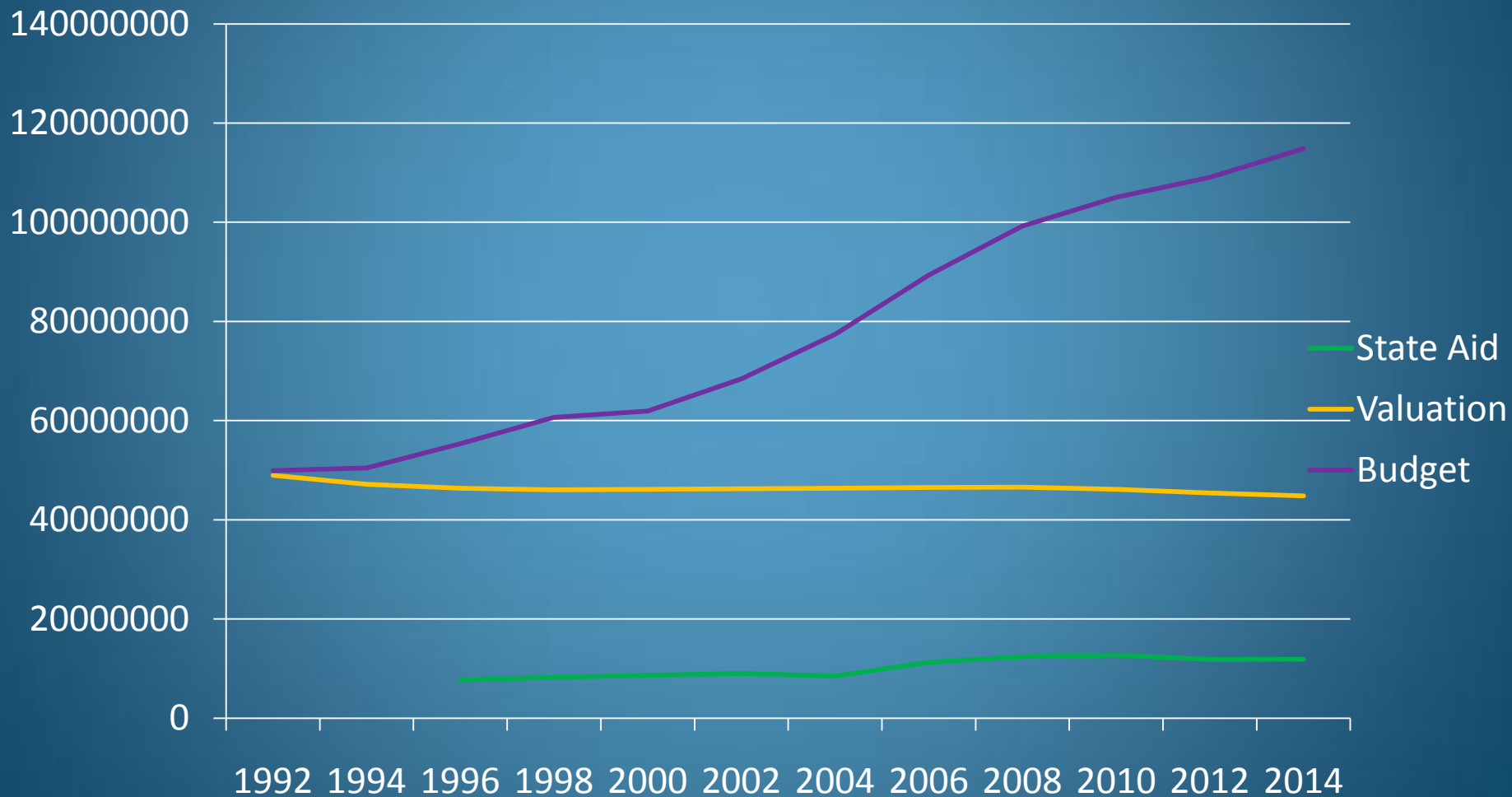
BUDGET BY OBJECT



INSTRUCTION BUDGET BY OBJECT



State Aid, Assessed Valuation, Budget Trend 1992-2014



Enrollment Trend 2002-2012



2013-2014 BUDGET OVERVIEW

1000 Series: General Support

5000 Series: Transportation

Huntington U.F.S.D.

Board of Education Meeting

Monday, March 4, 2013

1000 SERIES: GENERAL SUPPORT

- Board of Education
- District Clerk and District Meetings
- Chief School Administrator
- Business Administrator
- Legal Services
- Human Resources (Personnel)
- Public Information
- Plant Operation
- Plant Maintenance
- Central Storage, Printing, Mailing
- Central Data Processing
- General Insurance
- School Association Dues
- BOCES Administrative and Capital Costs

1000 SERIES: GENERAL SUPPORT

| 2011-2012 Actual | 2012-2013 Est. Actual |
|------------------|-----------------------|
| \$9,820,689 | \$9,765,162 |

| 2012-2013 Budget | 2013-2014 Budget | \$ Change | % Change |
|------------------|------------------|-----------|----------|
| \$10,064,298 | \$10,165,076 | \$100,778 | 1.00% |

1010 Board of Education

- Staff Support for Board of Education
- Workshops for Board of Education Members
- Office Supplies, Postage, Photocopy Costs
- Board Policy Services

1010 Board of Education

| 2011-2012 Actual | 2012-2013 Est. Actual |
|------------------|-----------------------|
| \$730 | \$3,000 |

| 2012-2013 Budget | 2013-2014 Budget | \$ Change | % Change |
|------------------|------------------|-----------|----------|
| \$3,900 | \$3,900 | \$0 | 0.00% |

1040 District Clerk

- Clerical Support
- Office Supplies, Postage
- District Clerk Workshop
- Freedom of Information Law Compliance
- Legal Process
- Paperless Board Document Service (New)

1040 District Clerk

| 2011-2012 Actual | 2012-2013 Est. Actual |
|------------------|-----------------------|
| \$20,321 | \$22,500 |

| 2012-2013 Budget | 2013-2014 Budget | \$ Change | % Change |
|------------------|------------------|-----------|----------|
| \$22,300 | \$31,300 | \$9,000 | 40.40% |

1060 District Meetings

- Board of Education Meetings
- School Budget Vote:
 - Voting Machines
 - Budget Information Mailings
 - Legal Notices

1060 District Meetings

| 2011-2012 Actual | 2012-2013 Est. Actual |
|------------------|-----------------------|
| \$7,862 | \$11,500 |

| 2012-2013 Budget | 2013-2014 Budget | \$ Change | % Change |
|------------------|------------------|-----------|----------|
| \$13,500 | \$13,500 | \$0 | 0.00% |

1240 Chief School Administrator's Office

- Staff
- Mailings to Residents, Postage
- Contracted Services
- Office Supplies, Photocopy Costs
- Professional Association Memberships
- Workshops and Conferences
- School District Subscriptions/Publications
- Staff Development (Superintendent's Conference Days)

1240 Chief School Administrator's Office

| 2011-2012 Actual | 2012-2013 Est. Actual |
|------------------|-----------------------|
| \$284,803 | \$285,480 |

| 2012-2013 Budget | 2013-2014 Budget | \$ Change | % Change |
|------------------|------------------|-----------|----------|
| \$282,480 | \$283,686 | \$1,206 | 0.43% |

1310 Business Administration

- Staff
- NYSED Filings and Annual Audit
- Revenue Collection
- Accounts Payable
- Purchasing
- Payroll
- Employee Benefits
- Postage, Photocopy Expenses

1310 Business Administration

| 2011-2012 Actual | 2012-2013 Est. Actual |
|------------------|-----------------------|
| \$991,346 | \$835,155 |

| 2012-2013 Budget | 2013-2014 Budget | \$ Change | % Change |
|------------------|------------------|------------|----------|
| \$878,587 | \$861,974 | (\$16,613) | (1.89%) |

1320 Auditing

- Required Under NYS Law:
 - Annual independent audit by CPA firm
 - Claims audit services
 - Internal audit services
 - Financial statement preparation

1320 Auditing

| 2011-2012 Actual | 2012-2013 Est. Actual |
|------------------|-----------------------|
| \$117,844 | \$136,000 |

| 2012-2013 Budget | 2013-2014 Budget | \$ Change | % Change |
|------------------|------------------|-----------|----------|
| \$136,000 | \$139,000 | \$3,000 | 2.21% |

1325 Treasurer

- Cash Management and Investments
- Income and Expenditure Reports
- Banking Transactions
- Trust and Agency Funds
- Staff

1325 Treasurer

| 2011-2012 Actual | 2012-2013 Est. Actual |
|------------------|-----------------------|
| \$23,473 | \$25,000 |

| 2012-2013 Budget | 2013-2014 Budget | \$ Change | % Change |
|------------------|------------------|-----------|----------|
| \$19,530 | \$22,463 | \$2,933 | 15.02% |

1420 Legal Services

- General Counsel:
 - School district municipal and education law
- Labor Counsel:
 - Collective bargaining agreements
 - Arbitrations and labor-related grievances

1420 Legal Services

| 2011-2012 Actual | 2012-2013 Est. Actual |
|------------------|-----------------------|
| \$358,044 | \$380,000 |

| 2012-2013 Budget | 2013-2014 Budget | \$ Change | % Change |
|------------------|------------------|-----------|----------|
| \$388,000 | \$388,000 | \$0 | 0.00% |

1430 Human Resources

- Staff
- Recruitment and Hiring (Instructional/Non-Instructional)
- Advertising
- Collective Bargaining/Negotiations
- Certifications and Classifications
- Observation/Evaluation Management

1430 Human Resources

| 2011-2012 Actual | 2012-2013 Est. Actual |
|------------------|-----------------------|
| \$334,849 | \$334,689 |

| 2012-2013 Budget | 2013-2014 Budget | \$ Change | % Change |
|------------------|------------------|-----------|----------|
| \$353,247 | \$363,867 | \$10,620 | 3.00% |

1460 Records Management

- Records Retention
- Supplies

1460 Records Management

| 2011-2012 Actual | 2012-2013 Est. Actual |
|------------------|-----------------------|
| \$5,095 | \$6,000 |

| 2012-2013 Budget | 2013-2014 Budget | \$ Change | % Change |
|------------------|------------------|-----------|----------|
| \$4,000 | \$5,000 | \$1,000 | 25.00% |

1480 Public Information and Services

- Staff
- Press Releases
- District Calendar
- Budget Brochure
- District Website

1480 Public Information and Services

| 2011-2012 Actual | 2012-2013 Est. Actual |
|------------------|-----------------------|
| \$120,648 | \$129,000 |

| 2012-2013 Budget | 2013-2014 Budget | \$ Change | % Change |
|------------------|------------------|-----------|----------|
| \$120,750 | \$129,000 | \$8,250 | 6.83% |

1620 Operation of Plant

- Operation of Buildings (8)
- Staff (custodial)
- Custodial Supplies, Equipment
- Utilities (fuel, electric, water, telephone, refuse removal)

1620 Operation of Plant

| 2011-2012 Actual | 2012-2013 Est. Actual |
|------------------|-----------------------|
| \$4,887,718 | \$4,830,374 |

| 2012-2013 Budget | 2013-2014 Budget | \$ Change | % Change |
|------------------|------------------|-----------|----------|
| \$5,067,313 | \$5,060,293 | (\$7,020) | (0.14%) |

1621 Maintenance of Plant

- Staff (Maintenance, Grounds)
- Equipment (Tractors, Plows, Vehicles, etc.)
- Building repairs
- Supplies (Heating, Plumbing, Electrical, etc.)

1621 Maintenance of Plant

| 2011-2012 Actual | 2012-2013 Est. Actual |
|------------------|-----------------------|
| \$886,270 | \$1,022,791 |

| 2012-2013 Budget | 2013-2014 Budget | \$ Change | % Change |
|------------------|------------------|-----------|----------|
| \$1,042,366 | \$1,072,366 | \$30,000 | 2.88% |

1625 Security

- Staff
- Cameras
- Uniforms

1625 Security

| 2011-2012 Actual | 2012-2013 Est. Actual |
|------------------|-----------------------|
| \$615,957 | \$644,000 |

| 2012-2013 Budget | 2013-2014 Budget | \$ Change | % Change |
|------------------|------------------|-----------|----------|
| \$666,517 | \$672,757 | \$6,240 | 0.94% |

1680 Central Data Processing

- Student Assessment Information
- Attendance Tracking
- Report Card/Progress Report Printing
- State Reporting Mandates
- Student Management Software

1680 Central Data Processing

| 2011-2012 Actual | 2012-2013 Est. Actual |
|------------------|-----------------------|
| \$229,789 | \$218,500 |

| 2012-2013 Budget | 2013-2014 Budget | \$ Change | % Change |
|------------------|------------------|-----------|----------|
| \$208,117 | \$213,056 | \$4,939 | 2.37% |

1910 General Insurance

- Property Insurance
- Vehicle Insurance
- Liability Insurance
- Excess and Umbrella Policies
- Student Accident Insurance
- Boiler and Machinery Insurance
- Underground Storage Tank Insurance
- Pollution Liability Insurance

1910 General Insurance

| 2011-2012 Actual | 2012-2013 Est. Actual |
|------------------|-----------------------|
| \$507,982 | \$554,627 |

| 2012-2013 Budget | 2013-2014 Budget | \$ Change | % Change |
|------------------|------------------|-----------|----------|
| \$540,000 | \$582,000 | \$42,000 | 7.78% |

1920 School Association Dues

Examples:

- New York State School Boards Association
- Nassau-Suffolk School Boards Association
- SCOPE

1920 School Association Dues

| 2011-2012 Actual | 2012-2013 Est. Actual |
|------------------|-----------------------|
| \$18,679 | \$18,855 |

| 2012-2013 Budget | 2013-2014 Budget | \$ Change | % Change |
|------------------|------------------|-----------|----------|
| \$19,000 | \$20,000 | \$1,000 | 5.26% |

1980 MTA Payroll Tax

- In recent years, districts paid and were reimbursed for the MTA Payroll tax, amounting to .34% of total payroll
- Legislation is now in effect exempting school districts

1980 MTA Payroll Tax

| 2011-2012 Actual | 2012-2013 Est. Actual |
|------------------|-----------------------|
| \$115,143 | \$0 |

| 2012-2013 Budget | 2013-2014 Budget | \$ Change | % Change |
|------------------|------------------|-----------|----------|
| \$0 | \$0 | \$0 | 0.00% |

1981 BOCES Admin & Capital Costs

Share of all BOCES Administrative and Operational Costs:

- Salaries, Pensions and Fringe Benefits
- Rents, Mortgages and Maintenance

1981 BOCES Admin & Capital Costs

| 2011-2012 Actual | 2012-2013 Est. Actual |
|------------------|-----------------------|
| \$294,134 | \$298,691 |

| 2012-2013 Budget | 2013-2014 Budget | \$ Change | % Change |
|------------------|------------------|-----------|----------|
| \$298,691 | \$302,914 | \$4,223 | 1.41% |

1000 SERIES: GENERAL SUPPORT

| 2011-2012 Actual | 2012-2013 Est. Actual |
|------------------|-----------------------|
| \$9,820,689 | \$9,765,162 |

| 2012-2013 Budget | 2013-2014 Budget | \$ Change | % Change |
|------------------|------------------|-----------|----------|
| \$10,064,298 | \$10,165,076 | \$100,778 | 1.00% |

5000 SERIES: TRANSPORTATION

Current Huntington Coach Contract:

- Two-year term set to expire on June 30, 2013
- 56 large buses
- 78 vans
- Cost based on “packages,” each including routes associated with multiple schools

Transportation Facts

- 121 daily routes
- 371 daily trips
- **5,016** eligible students transported daily, primarily to seven district schools, but also to 30 private/parochial schools and 21 special needs schools

5000 SERIES: TRANSPORTATION

| 2011-2012 Actual | 2012-2013 Est. Actual |
|------------------|-----------------------|
| \$8,654,881 | \$8,865,291 |

| 2012-2013 Budget | 2013-2014 Budget | \$ Change | % Change |
|------------------|------------------|-----------|----------|
| \$9,233,918 | \$9,502,822 | \$268,904 | 2.91% |

5510 District Transportation Services

Transportation Supervisor's Office:

- Staff
- Supplies

5510 District Transportation Services

| 2011-2012 Actual | 2012-2013 Est. Actual |
|------------------|-----------------------|
| \$134,863 | \$136,541 |

| 2012-2013 Budget | 2013-2014 Budget | \$ Change | % Change |
|------------------|------------------|-----------|----------|
| \$136,991 | \$137,197 | \$206 | 0.15% |

5540 Contract Transportation

- Regular Daily Transportation
- Special Education
- Athletics
- Music
- Late Buses
- Daily Rentals (e.g., Field Trips)

5540 Contract Transportation

| 2011-2012 Actual | 2012-2013 Est. Actual |
|------------------|-----------------------|
| \$8,499,808 | \$8,706,750 |

| 2012-2013 Budget | 2013-2014 Budget | \$ Change | % Change |
|------------------|------------------|-----------|----------|
| \$9,077,927 | \$9,346,625 | \$268,698 | 2.96% |

5581 Transportation BOCES

- BOCES fee for transporting students to Greenkill
- Costs covered by students

5581 Transportation BOCES

| 2011-2012 Actual | 2012-2013 Est. Actual |
|------------------|-----------------------|
| \$20,211 | \$22,000 |

| 2012-2013 Budget | 2013-2014 Budget | \$ Change | % Change |
|------------------|------------------|-----------|----------|
| \$19,000 | \$19,000 | \$0 | 0.00% |

5000 SERIES: TRANSPORTATION

| 2011-2012 Actual | 2012-2013 Est. Actual |
|------------------|-----------------------|
| \$8,654,881 | \$8,865,291 |

| 2012-2013 Budget | 2013-2014 Budget | \$ Change | % Change |
|------------------|------------------|-----------|----------|
| \$9,233,918 | \$9,502,822 | \$268,904 | 2.91% |

2013-2014 WORKING BUDGET*

| | WORKING BUDGET 2012-2013 | BUDGET INCREASE | TAX RATE INCREASE |
|----------------|---|----------------------------|------------------------------|
| CURRENT | \$114,828,814 | 2.66% | 4.01% |

* WORKING BUDGET IS A STARTING POINT. IT WILL NOT BE FINALIZED UNTIL ADOPTED ON 4/15.

CONTINGENCY BUDGET

- Incorporates the same tax levy as adopted for 2012-2013 (0% levy increase, no exclusions)
- Required budget reduction: **\$3,184,929**
- Includes:
 - Equipment - \$622,941
- Remaining budget reduction: **\$2,561,988**

EST. STEM MAGNET COSTS

Personnel Costs:

| | |
|-------------------------------|---------------|
| • Principal (salary/benefits) | \$ 180,729 |
| • Additional Teaching FTE | 88,835 |
| • Nurse | 64,725 |
| • Building Aides | 53,928 |
| • Clerical Staff | 119,834 |
| • Security Staff | 50,043 |
| • Food Service Workers | <u>50,089</u> |
| PERSONNEL SUBTOTAL | \$ 608,184 |

EST. STEM MAGNET COSTS

Non-Personnel Costs:

| | |
|------------------------------|------------------|
| • Computer Hardware/Software | \$ 13,000 |
| • Projectors | 9,000 |
| • SMARTBoards | 23,400 |
| • Classroom Furniture | 9,783 |
| • Office Furniture | 1,821 |
| • Supplies | 2,000 |
| • Security Cameras | <u>50,000</u> |
| NON-PERSONNEL SUBTOTAL | \$109,004 |
| TOTAL | \$717,188 |

EST. FULL-DAY K RETURN

Personnel Costs:

- Salaries/benefits (8 teachers recalled from preferred eligible list) \$ 969,901

Estimated Transportation Savings (85,855)

TOTAL **\$884,006**

UPCOMING BUDGET SESSIONS

- **Monday, 3/11:** Employee Benefits, Debt (workshop) Service, Fund Transfers, Capital
- **Monday, 3/18:** Instruction and Staffing
- **Monday, 4/1:** Revenue/Budget Review
- **Monday, 4/15:** Budget Adoption
- **Monday, 5/6:** Budget Hearing
- **Tuesday, 5/21:** Budget Vote/Election