

2012-2013 BUDGET OVERVIEW

Huntington U.F.S.D.
Board of Education Meeting
Monday, March 5, 2012

TAX LEVY BASICS

- Allowable levy limit for 12-13 acceptable with a 50% + 1 voter approval = **\$96,086,390**
(represents a *2.21%* increase over the 11-12 levy)
- Submitted to State Comptroller before 3/1/12
- Includes allowable exclusions
- Tax levy increase greater than \$96,086,390 requires 60% supermajority approval

2012-2013 WORKING BUDGET*

	2011-2012	WORKING BUDGET 2012-2013	TAX LEVY CAPPED 2012-2013
BUDGET	\$109,037,301	\$112,723,635	\$111,858,780
REVENUE (includes state aid, fund balance, reserves, other)	15,029,114	15,772,390	15,772,390
TAX LEVY	94,008,187	96,951,245	96,086,390
ASSESSED VALUATION (assumed flat)	45,381,530	45,381,530	45,381,530

*** WORKING BUDGET IS A STARTING POINT. IT WILL NOT BE FINALIZED UNTIL ADOPTED ON 4/16.**

2012-2013 WORKING BUDGET

	WORKING BUDGET 2012-2013	TAX LEVY CAPPED 2012-2013
CHANGE IN BUDGET (\$) FROM 11-12 to 12-13	\$3,686,334	\$2,821,479
CHANGE IN BUDGET (%) FROM 11-12 to 12-13	3.38%	2.59%

2012-2013 WORKING BUDGET

ALLOWABLE TAX LEVY LIMIT INCREASE FOR 2012-2013 ...	\$2,821,479
WORKING BUDGET INCREASE ...	3,686,334
REQUIRED ADJUSTMENT SHOULD THE BOE ADOPT LEVY AT LIMIT ...	(\$864,855)

2012-2013 WORKING BUDGET

	2011-2012	WORKING BUDGET 2012-2013	TAX LEVY CAPPED 2012-2013
TAX RATE (per \$100)	\$207.15	\$213.64	\$211.73
TAX RATE \$ CHANGE (per \$100) FROM PRIOR YEAR		6.49	4.58
TAX RATE % CHANGE FROM PRIOR YEAR	3.15%	3.13%	2.21%

MAJOR NON-DISCRETIONARY COST INCREASES

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

Pension Contributions

- Teacher Retirement System (TRS)
All certificated employees
2012-2013 Contribution Rate: **11.84%**
- Employee Retirement System (ERS)
All Civil Service Employees
2012-2013 Contribution Rate: **18.90%**

Pension Contributions

2011-2012 BUDGET	2012-2013 BUDGET	\$ Change	% Change
\$7,315,365	\$8,215,000	\$899,635	12.30%

Debt Service

	<u>Amount</u>	<u>Balance</u>
1998 Refunding of 1993 Bond Issue	\$ 929,888	\$ 0
2006 Bond Issue	\$ 249,225	\$2,480,000
2006 Energy Performance Contract	\$ 212,719	\$1,470,521

Debt Service

2011-2012 BUDGET	2012-2013 BUDGET	\$ Change	% Change
\$1,390,732	\$1,391,831	\$1,100	0.08%

General Insurance

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

General Insurance Premiums

2011-2012 BUDGET	2012-2013 BUDGET	\$ Change	% Change
\$540,000	\$540,000	\$0	0%

Utilities

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

Utilities

2011-2012 BUDGET	2012-2013 BUDGET	\$ Change	% Change
\$1,330,600	\$1,229,800	(\$100,800)	(8.20%)

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

2011-2012 BUDGET	2012-2013 BUDGET	\$ Change	% Change
\$294,134	\$298,691	\$4,557	1.55%

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

2011-2012 BUDGET	2012-2013 BUDGET	\$ Change	% Change
\$2,420,000	\$2,820,000	\$400,000	16.53%

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

2011-2012 BUDGET	2012-2013 BUDGET	\$ Change	% Change
\$72,686,393	\$74,407,031	\$1,720,638	2.37%

Total Non-Discretionary Cost *Increases from 11-12 to 12-13*

Pension Contributions	\$899,635	12.30%
Debt Service	\$1,100	0.08%
General Insurance Premiums	\$0	0%
Utilities	(\$100,800)	(8.20%)
BOCES Admin & Capital Charges	\$4,557	1.55%
Special Education	\$400,000	16.53%
Salary & Contractual Obligations	\$1,720,638	2.37%
TOTAL	\$2,925,130	79.35%

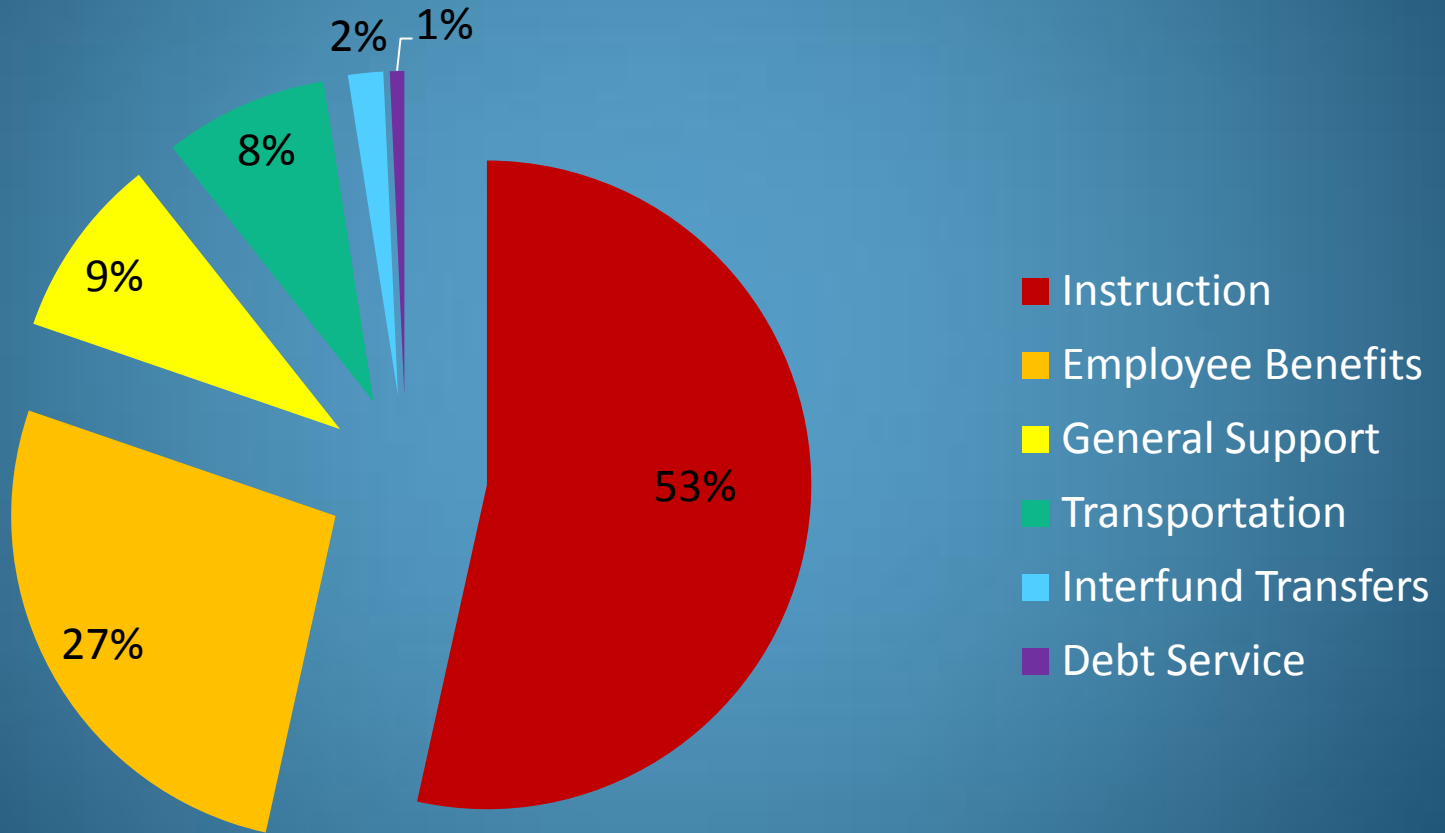
DISCRETIONARY SPENDING

Examples:

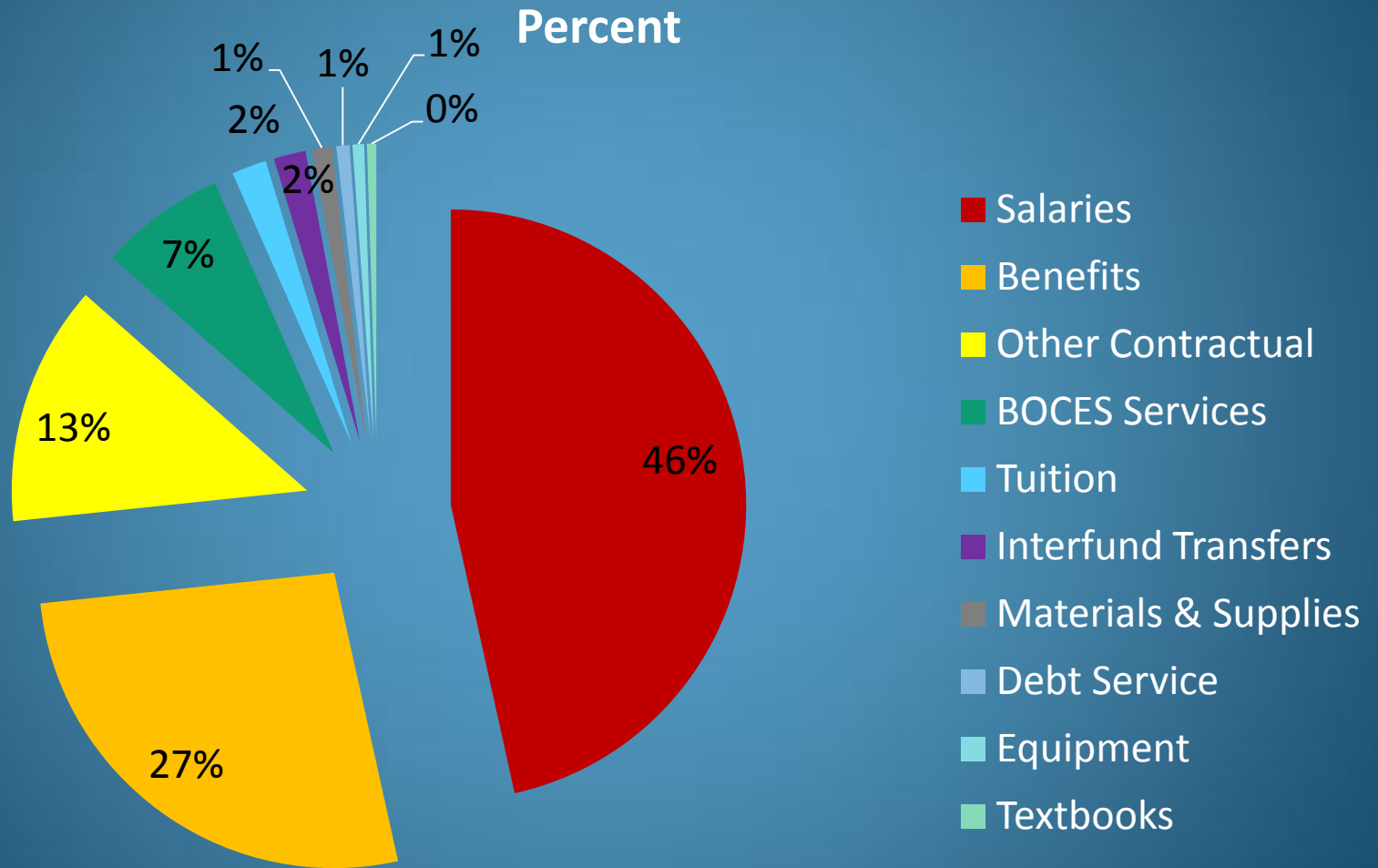
- Staffing
- Textbooks
- Supplies and equipment
- Instructional Technology
- Co- and extra-curricular activities
- Travel and conference
- Capital improvements and maintenance

BUDGET BY FUNCTION

Percent

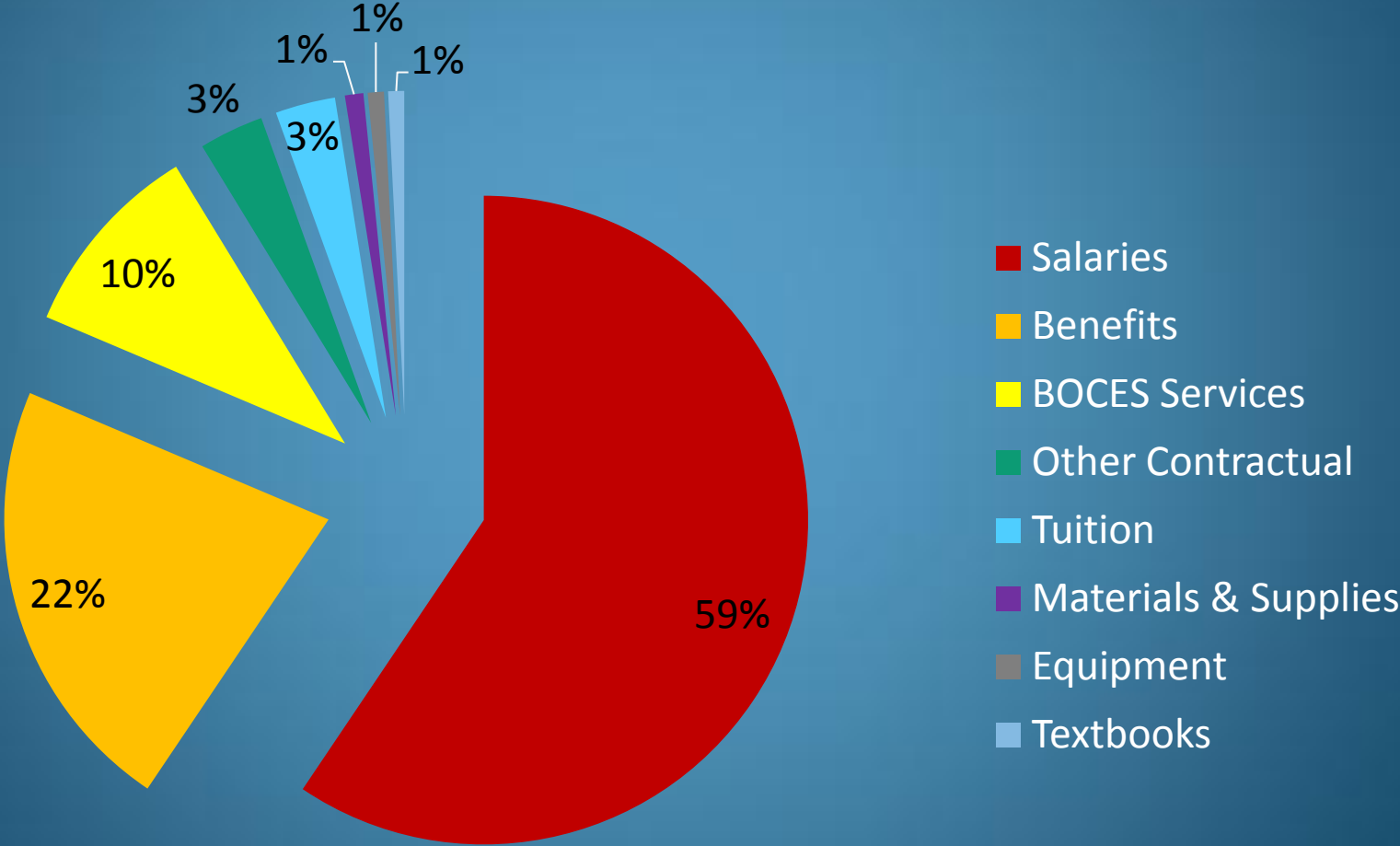


BUDGET BY OBJECT

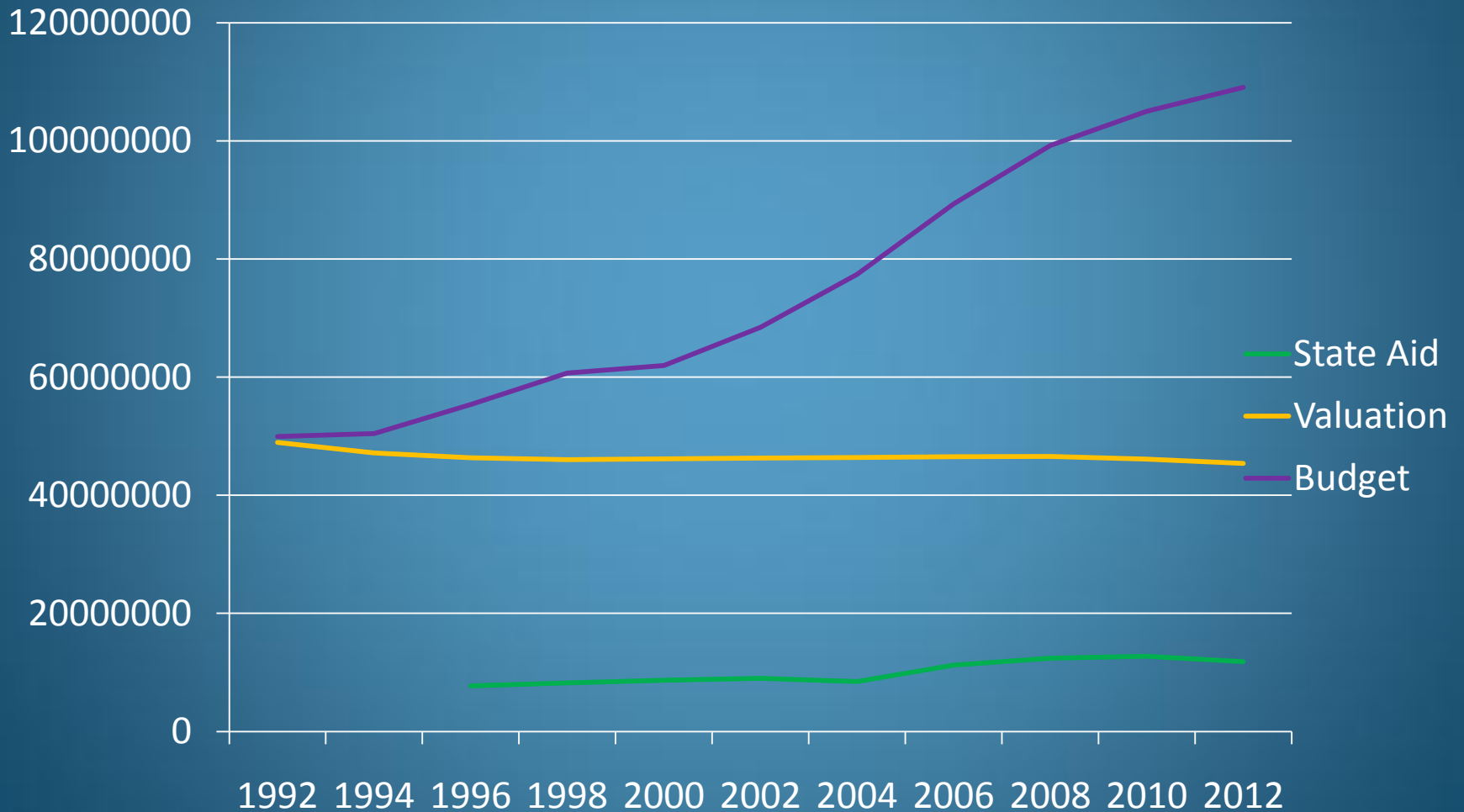


INSTRUCTION BUDGET BY OBJECT

Percent

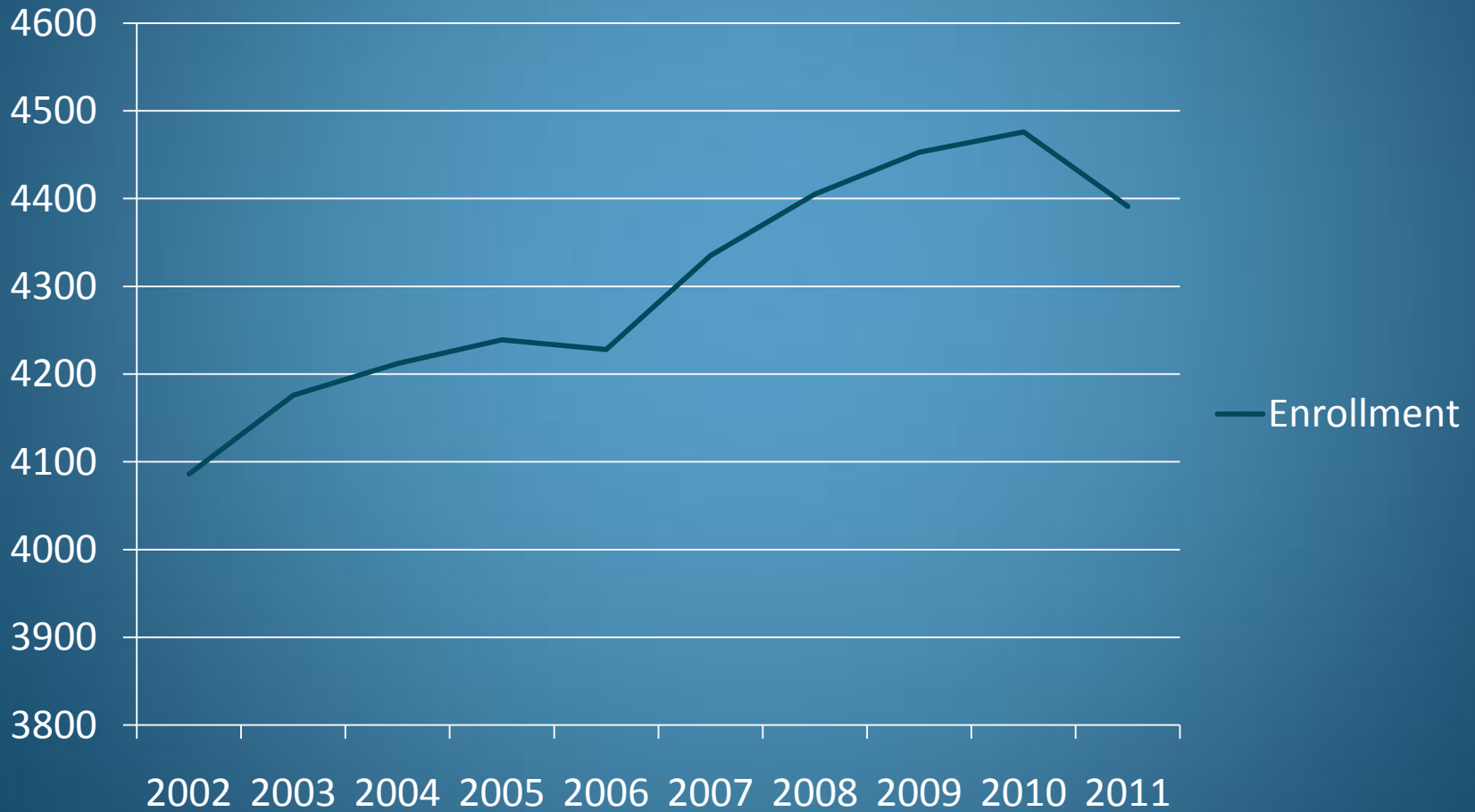


State Aid, Assessed Valuation, Budget Trend 1992-2012



Enrollment Trend 2002-2012

Enrollment



2012-2013 BUDGET OVERVIEW

1000 Series: General Support

5000 Series: Transportation

Huntington U.F.S.D.

Board of Education Meeting

Monday, March 5, 2012

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

2010-2011 Actual	2011-2012 Est. Actual
\$9,933,519	\$10,006,466

2011-2012 Budget	2012-2013 Budget	\$ Change	% Change
\$10,023,531	\$10,064,298	\$40,767	0.41

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

2010-2011 Actual	2011-2012 Est. Actual
\$1,153	\$2,900

2011-2012 Budget	2012-2013 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

1040 District Clerk

2010-2011 Actual	2011-2012 Est. Actual
\$17,987	\$21,500

2011-2012 Budget	2012-2013 Budget	\$ Change	% Change
\$22,500	\$22,350	(\$150)	(0.66)

1060 District Meetings

- Board of Education Meetings
- School Budget Vote

Voting Machines

Budget Information Mailings

Legal Notices

1060 District Meetings

2010-2011 Actual	2011-2012 Est. Actual
\$15,060	\$12,500

2011-2012 Budget	2012-2013 Budget	\$ Change	% Change
\$12,500	\$13,500	\$1,000	8.00

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

2010-2011 Actual	2011-2012 Est. Actual
\$348,842	\$293,022

2011-2012 Budget	2012-2013 Budget	\$ Change	% Change
\$283,922	\$282,480	(-\$1,442)	(0.51)

1310 Business Administration

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

1310 Business Administration

2010-2011 Actual	2011-2012 Est. Actual
\$1,132,774	\$892,715

2011-2012 Budget	2012-2013 Budget	\$ Change	% Change
\$866,766	\$878,587	\$11,821	1.36

1320 Auditing

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

1320 Auditing

2010-2011 Actual	2011-2012 Est. Actual
\$139,287	\$143,000

2011-2012 Budget	2012-2013 Budget	\$ Change	% Change
\$132,000	\$136,000	\$4,000	3.03

1325 Treasurer

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

1325 Treasurer

2010-2011 Actual	2011-2012 Est. Actual
\$20,195	\$19,979

2011-2012 Budget	2012-2013 Budget	\$ Change	% Change
\$19,979	\$19,530	(\$449)	(2.25)

1420 Legal Services

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

1420 Legal Services

2010-2011 Actual	2011-2012 Est. Actual
\$319,770	\$370,000

2011-2012 Budget	2012-2013 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

2010-2011 Actual	2011-2012 Est. Actual
\$336,850	\$327,360

2011-2012 Budget	2012-2013 Budget	\$ Change	% Change
\$345,685	\$353,247	\$7,562	2.19

1460 Records Management

- Records Retention
- Supplies

1460 Records Management

2010-2011 Actual	2011-2012 Est. Actual
\$4,902	\$6,000

2011-2012 Budget	2012-2013 Budget	\$ Change	% Change
\$3,600	\$4,000	\$400	11.11

1480 Public Information and Services

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

1480 Public Information and Services

2010-2011 Actual	2011-2012 Est. Actual
\$129,623	\$117,357

2011-2012 Budget	2012-2013 Budget	\$ Change	% Change
\$120,750	\$120,750	\$0	0.00

1620 Operation of Plant

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

1620 Operation of Plant

2010-2011 Actual	2011-2012 Est. Actual
\$4,371,973	\$4,946,174

2011-2012 Budget	2012-2013 Budget	\$ Change	% Change
\$4,979,919	\$5,067,313	\$87,394	1.75

1621 Maintenance of Plant

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

1621 Maintenance of Plant

2010-2011 Actual	2011-2012 Est. Actual
\$912,459	\$1,042,094

2011-2012 Budget	2012-2013 Budget	\$ Change	% Change
\$934,477	\$1,042,366	\$107,889	11.55

1625 Security

- Staff
- Cameras
- Uniforms

1625 Security

2010-2011 Actual	2011-2012 Est. Actual
\$630,837	\$650,824

2011-2012 Budget	2012-2013 Budget	\$ Change	% Change
\$650,824	\$666,517	\$15,693	2.41

1680 Central Data Processing

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

1680 Central Data Processing

2010-2011 Actual	2011-2012 Est. Actual
\$205,443	\$207,628

2011-2012 Budget	2012-2013 Budget	\$ Change	% Change
\$206,275	\$208,137	\$1,842	0.89

1910 General Insurance

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

1910 General Insurance

2010-2011 Actual	2011-2012 Est. Actual
\$500,179	\$508,000

2011-2012 Budget	2012-2013 Budget	\$ Change	% Change
\$540,000	\$540,000	\$0	0.00

1920 School Association Dues

Examples:

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

1920 School Association Dues

2010-2011 Actual	2011-2012 Est. Actual
\$18,015	\$18,679

2011-2012 Budget	2012-2013 Budget	\$ Change	% Change
\$18,300	\$19,000	\$700	3.83

1980 MTA Payroll Tax

- In recent years, districts paid and were reimbursed for the MTA Payroll tax, amounting to .34% of total payroll
- Legislation was just recently passed exempting school districts beginning April 2012

1980 MTA Payroll Tax

2010-2011 Actual	2011-2012 Est. Actual
\$182,071	\$150,000

2011-2012 Budget	2012-2013 Budget	\$ Change	% Change
\$200,000	\$0	(\$200,000)	(100.00)

1981 BOCES Admin & Capital Costs

Share of all BOCES Administrative and Operational Costs:

- Salaries, Pensions, and Fringe Benefits

1981 BOCES Admin & Capital Costs

2010-2011 Actual	2011-2012 Est. Actual
\$285,498	\$294,134

2011-2012 Budget	2012-2013 Budget	\$ Change	% Change
\$294,134	\$298,691	\$4,557	1.55

1000 SERIES: GENERAL SUPPORT

2010-2011 Actual	2011-2012 Est. Actual
\$9,933,519	\$10,006,466

2011-2012 Budget	2012-2013 Budget	\$ Change	% Change
\$10,023,531	\$10,064,298	\$40,767	0.41

5000 SERIES: TRANSPORTATION

Huntington Coach Contract:

- 2011-2013 (2 years, no material changes from 2010-2011)
- 54 large buses
- 67 vans

Transportation Facts

- 121 daily routes
- 371 daily trips
- **5,016** eligible students transported daily, primarily to seven district schools, but also to 29 private/parochial schools and 19 special needs schools

5000 SERIES: TRANSPORTATION

2010-2011 Actual	2011-2012 Est. Actual
\$8,709,432	\$8,856,632

2011-2012 Budget	2012-2013 Budget	\$ Change	% Change
\$8,975,008	\$9,233,918	\$258,910	2.88

5510 District Transportation Services

Transportation Supervisor's Office:

- Staff
- Supplies

5510 District Transportation Services

2010-2011 Actual	2011-2012 Est. Actual
\$128,934	\$134,632

2011-2012 Budget	2012-2013 Budget	\$ Change	% Change
\$134,632	\$136,991	\$2,359	1.75

5540 Contract Transportation

- Regular Daily Transportation
- Special Education
- Athletics
- Music
- Late Buses
- Daily Rentals

5540 Contract Transportation

2010-2011 Actual	2011-2012 Est. Actual
\$8,552,547	\$8,703,400

2011-2012 Budget	2012-2013 Budget	\$ Change	% Change
\$8,821,776	\$9,073,927	\$252,151	2.86

5581 Transportation BOCES

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

5581 Transportation BOCES

2010-2011 Actual	2011-2012 Est. Actual
\$27,951	\$18,600

2011-2012 Budget	2012-2013 Budget	\$ Change	% Change
\$18,600	\$19,000	\$400	2.15

5000 SERIES: TRANSPORTATION

2010-2011 Actual	2011-2012 Est. Actual
\$8,709,432	\$8,856,632

2011-2012 Budget	2012-2013 Budget	\$ Change	% Change
\$8,975,008	\$9,233,918	\$258,910	2.88

2012-2013 WORKING BUDGET*

	WORKING BUDGET 2012-2013	BUDGET INCREASE	TAX RATE INCREASE
CURRENT	\$112,723,635	3.38%	3.13%

* WORKING BUDGET IS A STARTING POINT. IT WILL NOT BE FINALIZED UNTIL ADOPTED ON 4/16.

CONTINGENCY BUDGET

- Incorporates the same tax levy as adopted for 2011-2012 (0% levy increase)
- Required budget reduction: **\$2,943,058**
- Includes:
 - Equipment - \$697,857
- Remaining budget reduction: **\$2,245,201**

JAS RESTORATION COSTS

Personnel Costs:

• Assistant Principal to Principal	\$ 4,800
• Deans (2)	231,335
• Librarian	115,668
• SEARCH Teacher	64,903
• Nurse	47,516
• Security Staff	35,747
• Teacher Assistants	23,092
• Building Aides	40,386
• 3-Hour Monitors	36,514
• Teacher Savings	<u>(64,903)</u>
PERSONNEL SUBTOTAL	\$535,058

JAS RESTORATION COSTS

Non-Personnel Costs:

• Computer Hardware/Software	\$ 21,000
• Projectors	6,930
• SMARTBoards	23,400
• Student Furniture	7,846
• Office Furniture	2,428
• Kiln	2,800
• Supplies	2,000
• Security Cameras	<u>76,918</u>
NON-PERSONNEL SUBTOTAL	\$143,322
TOTAL	\$678,380

UPCOMING BUDGET SESSIONS

- **Monday, 3/19:** Employee Benefits, Debt Service, Fund Transfers, Capital
- **Monday, 3/26:** Instruction and Staffing
- **Monday, 4/2:** Revenue/Budget Review
- **Monday, 4/16:** Budget Adoption
- **Monday, 5/7:** Budget Hearing
- **Tuesday, 5/15:** Budget Vote/Election