



**Budget Overview**  
**Revenues & Summary**

**Huntington Union Free School District  
Board of Education/Budget Meeting  
Monday, March 30, 2015**

# State Budget – Education Highlights

- Approximate \$1.4-1.6 billion increase in education aid statewide
  - ✓ Includes GEA decrease
  - ✓ State aid runs to be released shortly
- Revised APPR process
  - ✓ Task assigned to the State Education Department; slated for completion by June 1, 2015
  - ✓ School districts required to complete necessary negotiations and submit APPR plans for approval by November

# State Budget – Education Highlights (continued)

- Revised APPR process (continued)
  - ✓ Rating system based on observations and testing; districts required to use state assessments and authorized to use additional test also designed by the state
  - ✓ Teachers and principals rated ineffective on state testing component would not earn overall composite rating greater than 'developing'
  - ✓ Districts may bring disciplinary charges against educators with two consecutive ineffective ratings

# State Budget – Education Highlights (continued)

- Teacher probationary period extended to four years
  - ✓ Teacher must receive rating of 'effective' or 'highly effective' in three of four years
- Struggling schools – receivership model
  - ✓ SED to address schools “failing” for ten consecutive years first and those “failing” for three consecutive years next
  - ✓ Schools will submit a plan; given one to two years to exhibit “demonstrable progress” prior to receivership implementation

# Revenue Sources

- State Aid
- Tuition from Other Districts
- Health Fees
- Building Use Fees
- Interest Income
- Summer School Tuition
- Driver Education
- Adult Education
- Miscellaneous
- Inter-fund Transfers
- Applied Fund Balance/Reserves

# State Aid (allocations not yet distributed)

AID CATEGORY	2014-2015 ACTUAL	2015-2016 STATE BUDGET	\$ Change	% Change
Foundation	\$8,399,822			
Transportation	\$2,811,622			
BOCES	\$1,184,677			
High Cost/Excess Cost	\$997,003			
Hardware & Technology	\$16,763			
Software/Library/Textbook	\$410,455			
High Tax	\$442,003			
Gap Elimination Adjustment	(\$1,827,543)			
Building Aid	\$464,908			
Local Share Deduct	(\$262,789)			
<b>TOTAL</b>	<b>\$12,636,921</b>			

# State Aid

<b>2014-2015 BUDGET</b>	<b>2015-2016 BUDGET</b>	<b>\$ Change</b>	<b>% Change</b>
<b>\$12,561,982</b>	<b>\$12,561,982*</b>	<b>\$0</b>	<b>0.00%</b>

**\*NOTE: This will change upon receipt of state aid run**

# State Aid & Huntington

- Huntington 2014-2015 Combined Wealth Ratio = 1.687
- Ranks #3 out of 18 school districts in Western Suffolk (Cold Spring Harbor, Northport, ...).
- Free/Reduced Lunch %: CSH = 0%, Northport = 5%, Huntington = over 40%
- HUFSD's share of state aid funds approximately 10-11% of its budget.
- District with similar size budget and a 0.71 CWR ratio receives more than three times the state aid.



## Tuition from Other Districts / NYS

- Special education services provided to non-resident students attending private and parochial schools within the Huntington School District
- Students' home districts are billed each year
- NYS reimburses school districts for students attending 4410 schools (e.g., Cleary, Mill Neck)

# Tuition from Other Districts / NYS

<b>2014-2015 BUDGET</b>	<b>2015-2016 BUDGET</b>	<b>\$ Change</b>	<b>% Change</b>
<b>\$520,000</b>	<b>\$120,000</b>	<b>(\$400,000)</b>	<b>(76.92%)</b>

# Health Fees

- Health services provided to non-resident students attending private and parochial schools within the Huntington School District
- Students' home districts are billed each year

# Health Fees

<b>2014-2015 BUDGET</b>	<b>2015-2016 BUDGET</b>	<b>\$ Change</b>	<b>% Change</b>
<b>\$120,000</b>	<b>\$120,000</b>	<b>\$0</b>	<b>0.00%</b>

# Building Use Fees

- Usage fees paid by outside groups as per Board-approved schedule
  - Auditoriums
  - Fields
  - Gymnasiums
  - Classrooms
- Custodial/security fees paid by outside groups

# Building Use Fees

<b>2014-2015 BUDGET</b>	<b>2015-2016 BUDGET</b>	<b>\$ Change</b>	<b>% Change</b>
<b>\$100,000</b>	<b>\$90,000</b>	<b>(\$10,000)</b>	<b>(10.00%)</b>

# Interest Income

Interest earnings of general fund deposits:

- Invested money market products
- Checking account interest
- Certificates of deposit

# Interest Income

<b>2014-2015 BUDGET</b>	<b>2015-2016 BUDGET</b>	<b>\$ Change</b>	<b>% Change</b>
<b>\$110,000</b>	<b>\$100,000</b>	<b>(\$10,000)</b>	<b>(9.10%)</b>



# Summer School Tuition

- Fees paid to attend Summer School program

# Summer School Tuition

<b>2014-2015 BUDGET</b>	<b>2015-2016 BUDGET</b>	<b>\$ Change</b>	<b>% Change</b>
<b>\$15,000</b>	<b>\$15,000</b>	<b>\$0</b>	<b>0.00%</b>

# Driver Education

- Student participation fees

# Driver Education

<b>2014-2015 BUDGET</b>	<b>2015-2016 BUDGET</b>	<b>\$ Change</b>	<b>% Change</b>
<b>\$80,000</b>	<b>\$70,000</b>	<b>\$0</b>	<b>(12.50%)</b>

# Adult Education

- Course and program fees

# Adult Education

<b>2014-2015 BUDGET</b>	<b>2015-2016 BUDGET</b>	<b>\$ Change</b>	<b>% Change</b>
<b>\$30,000</b>	<b>\$25,000</b>	<b>(\$5,000)</b>	<b>(16.67%)</b>

# Miscellaneous

- Payments in lieu of taxes (PILOTs)
- Individual charges – lost textbooks, uniforms, etc.
- e-Rate funding
- Prior year refund – BOCES
- Gifts and donations

# Miscellaneous

<b>2014-2015 BUDGET</b>	<b>2015-2016 BUDGET</b>	<b>\$ Change</b>	<b>% Change</b>
<b>\$524,374</b>	<b>\$508,584</b>	<b>(\$15,790)</b>	<b>(3.01%)</b>



# Inter-fund Transfers

- Movement of money from reserve fund to the general fund

# Inter-fund Transfers

<b>2014-2015 BUDGET</b>	<b>2015-2016 BUDGET</b>	<b>\$ Change</b>	<b>% Change</b>
<b>\$290,000</b>	<b>\$290,000</b>	<b>\$0</b>	<b>0.00%</b>

# Applied Fund Balance

- Portion of prior year's surplus used to reduce tax levy

# Reserves

- Separate accounts established to finance specific district expenses

## Fund/Reserve Balances (6/30/14)

FUND/RESERVE	BALANCE
Unappropriated Fund Balance	\$4,704,575
Appropriated Fund Balance	\$2,049,074
Capital	\$7,089,754
Workers' Compensation	\$3,354,316
Retirement Contribution Reserve (ERS)	\$3,241,714
Employee Benefits and Accrued Liability (EBALR)	\$1,926,738
Unemployment Insurance	\$317,294
Repair	\$242,010

# Historical & Projected Fund / Reserve Balances

	10-11	11-12	12-13	13-14	14-15 (est.)
<b>Beginning Fund/Reserve Balance</b>	\$15,241,376	\$16,031,301	\$18,538,363	\$22,439,017	\$22,925,474
<b>Appropriated Fund Balance / Budgeted Reserves</b>	\$2,245,000	\$2,127,376	\$2,180,953	\$2,049,074	\$2,849,074
<b>Deposits</b>	\$3,034,925	\$4,634,438	\$6,081,607	\$2,535,531	\$2,650,000
<b>Ending Fund/Reserve Balance (6/30)</b>	\$16,031,301	\$18,538,363	\$22,439,017	\$22,925,474	\$22,726,400
<b>Net Change</b>	\$789,925	\$2,507,062	\$3,900,654	\$486,457	(\$199,074)

# Revenue Summary

	2014-2015 BUDGET	2015-2016 BUDGET	CHANGE
State Aid	\$12,561,982	\$12,561,982	0
Tuition from Other Districts	520,000	120,000	(400,000)
Health Fees	120,000	120,000	0
Building Use Fees	100,000	90,000	(10,000)
Interest Income	110,000	100,000	(10,000)
Summer School Tuition	15,000	15,000	0
Driver Education	80,000	70,000	(10,000)
Adult Education	30,000	25,000	(5,000)
Miscellaneous Income	524,374	508,584	(15,790)
Inter-fund Transfers	290,000	290,000	0
Applied Fund Balance	2,049,074	2,049,074	0
Reserve Use	800,000	1,175,000	375,000
<b>TOTAL</b>	<b>\$17,200,430</b>	<b>\$17,124,640</b>	<b>(75,790)</b>



# **Working Budget 2015-16**

**Huntington Union Free School District  
Board of Education/Budget Meeting  
Monday, March 23, 2015**



# Recent Budgets Have Supported ...

- Curriculum upgrades and staff training
- Expanded secondary elective choices
- "Response to Intervention" program
- Upgraded instructional technologies/infrastructure
- K-5 Dual Language program
- Restoration of full-day kindergarten
- Extensive extracurricular opportunities

## And ...

Intel Science Talent search semi-finalists and winner

Brookhaven elementary science fair place winners

Math research/Moody's challenge participants

MATHCOUNTS medalists

Robotics programs at multiple levels

National History Day regional/state honorees

Essay/creative writing contest winners

## And ...

“Best Music Community” in America honors

NYSSMA/SCMEA honors

Outstanding drama and musical productions

Award-winning student-artists/exhibitors

Photography and film showcase award winners

Extensive interscholastic athletic program

NYS/Suffolk-ranked and championship athletic teams

## And ...

National Merit Scholarship winners/commended students

Top-tier/broad-ranging college/university admissions

Over \$19 million in scholarships earned (2014)

Internships and community service programs

Career & technical education opportunities

Capital repairs & facility upgrades

Supportive staff in all areas

# 2015-16 Budget Highlights ...

Educationally  
sound class sizes  
at all levels

Expanded  
enrollment in  
HHS elective/AP  
courses

HHS Engineering  
& Allied Health  
programs

Finley STEM  
Experience

1:1 Computing  
Device Initiative

HHS auditorium  
upgrade  
(HVAC/lighting)

# Working Budget as of 3/23/15

	2014-2015	WORKING BUDGET 2015-2016	TAX LEVY LIMIT 2015-2016
<b>BUDGET</b>	\$117,614,370	\$120,080,258	\$119,672,278
<b>REVENUE (includes state aid, fund balance, reserves, other)</b>	17,200,430	17,124,640	17,124,640
<b>TAX LEVY</b>	100,413,940	102,955,718	102,547,638
<b>ASSESSED VALUATION</b>	44,871,097 (actual)	44,671,097	44,671,097
<b>TAX LEVY INCREASE (%)</b>		2.55%	2.12%
<b>BUDGET-TO-BUDGET INCREASE (%)</b>		2.10%	1.75%
<b>TAX RATE (\$ PER \$100 ASSESSMENT)</b>	223.78	\$230.47	\$229.56
<b>TAX RATE INCREASE (%)</b>		2.99%	2.58%
<b>WORKING BUDGET DIFFERENCE (\$)</b>			(\$407,980)

## Changes since 3/23/15

• Additional retirement salary breakage	(\$362,609)
• TRS reduction (due to retirements)	(43,359)
• FICA reduction (due to retirements)	(26,941)
• NYSHIP increase (2016 projection)	<u>82,980</u>
<b>NET CHANGE</b>	<b>(\$349,929)</b>

# Updated Working Budget

	2014-2015	WORKING BUDGET 2015-2016	TAX LEVY LIMIT 2015-2016
<b>BUDGET</b>	\$117,614,370	\$119,730,329	\$119,672,278
<b>REVENUE (includes state aid, fund balance, reserves, other)</b>	17,200,430	17,124,640	17,124,640
<b>TAX LEVY</b>	100,413,940	102,605,689	102,547,638
<b>ASSESSED VALUATION</b>	44,871,097 (actual)	44,671,097	44,671,097
<b>TAX LEVY INCREASE (%)</b>		2.18%	2.12%
<b>BUDGET-TO-BUDGET INCREASE (%)</b>		1.80%	1.75%
<b>TAX RATE (\$ PER \$100 ASSESSMENT)</b>	223.78	\$229.69	\$229.56
<b>TAX RATE INCREASE (%)</b>		2.64%	2.58%
<b>WORKING BUDGET DIFFERENCE (\$)</b>			(\$58,051)



# Items Pending State Aid

- Contingent instructional positions for unanticipated needs
- HHS assistant principal

# Contingency Budget

- Incorporates the same tax levy adopted for 2014-15 (0% levy increase, no exclusions)
- Required working budget reduction: \$2,191,749
  - ✓ Must include equipment removal (\$506,904)
- Remaining budget reduction: **\$1,684,845**

# Contingency Budget

	2014-2015	WORKING BUDGET 2015-2016	CONTINGENCY BUDGET 2015-2016
<b>BUDGET</b>	\$117,614,370	\$119,730,329	\$117,538,580
<b>REVENUE (includes state aid, fund balance, reserves, other)</b>	17,200,430	17,124,640	17,124,640
<b>TAX LEVY</b>	100,413,940	102,605,689	100,413,940
<b>ASSESSED VALUATION</b>	44,871,097 (actual)	44,671,097	44,671,097
<b>TAX LEVY INCREASE (%)</b>		2.14%	0.00%
<b>BUDGET-TO-BUDGET INCREASE (%)</b>		1.80%	(0.06%)
<b>TAX RATE (\$ PER \$100 ASSESSMENT)</b>	223.78	\$229.69	\$224.79
<b>TAX RATE INCREASE (%)</b>		2.64%	0.45%
<b>WORKING BUDGET DIFFERENCE (\$)</b>			<b>(\$2,191,749)</b>

# Upcoming Budget Sessions

- **Monday, 4/13:** Budget Adoption
- **Monday, 5/11:** Budget Hearing
- **Tuesday, 5/19:** Budget Vote/Election

# Ballot Propositions

## PROPOSITION #1: 2015-16 Budget

## PROPOSITION #2: Capital Reserve

- Voters must approve release of monies *already situated in the district's capital reserve fund* for completion of state-approved projects
- NO impact on tax levy or tax rate
- If not approved, monies remain in capital reserve fund; cannot be used for any other purpose