



Port Jefferson

School District

Tradition, Excellence, Pride



Board of Education
2013-2014 School Year Budget – Second Draft
February 12, 2013

Rollover Budget

2012-13 Budget \$38,076,500

2013-14 Rollover Budget \$38,843,317

2013-14 Budget Draft \$39,065,689

Increase \$ 989,190

2.60% (Budget to Budget)

2.77% (Estimated Tax Levy Increase)

Main Drivers of Increase:

General Support - Legal Fees/Building Maintenance/Liability Insurance

Instruction - Staffing Costs/Special Education Costs

Benefits- Teachers Retirement System/Employee Retirement System/Health Insurance

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



2013-2014 Budget Assumptions

- Medical Insurance 9.5% Increase- As set by NYSHIP
- District Liability Insurance - 5% Increase - As set by NYSIR
- Teachers Retirement System - 32% Increase as per TRS (finalized in February)
- Utilities - 3% Increase - As set by Market
- Transportation - 3% Increase - As set by Suffolk Transportation
- BOCES Transportation - 2.5% Increase - As set by Suffolk BOCES
- BOCES Services - 2.5% Increase - As set by Suffolk BOCES
- Dental Insurance 2% - As set by JJ Stanis
- Special Education Costs - \$100,000 increase (based upon current enrollment)



In 2012-2013, \$740,000 of one time construction projects were included.

In 2013-2014, Retirement Contributions/Health Insurance/Liability Insurance accounted for a 2% (\$760,000) increase to the budget.

True Rollover is a \$1,500,000 increase to operating budget.

How will the district maintain program and account for other increases? Reduction of the one time construction budget allocation.

What is maintained?

- Current Curriculum
- Equipment purchasing allocations
- 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 2.77%

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 greater than 2% so Tax Levy Cap will be 2%

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 Scenarios:

2.00% (current rollover- 2.35% levy increase) Budget Increase of \$767,000
(\$38,843,317)

2.60% (enhancements to estimated cap 2.77% Tax Levy Cap) Budget
Increase of \$989,190 (\$39,065,689)

\$60,000 for Elementary Math Textbook and Secondary English Textbook Adoption

\$80,000 for two additional security guards

\$100,000 for Special Education Cost Increases

\$ 6,000 for Fast Math - A Technology Based AIS Math program

- Superintendent and administration will continue to review staffing, scheduling, and enrollment.
- Business Office reviews/finalizes estimates and computes Tax Levy Cap
- Budget Advisory Committee receives Board of Education and District Recommendations.



Second Draft Overview

	2012/2013	2013/2014	Change	
1000 - 1999 GENERAL SUPPORT	\$4,424,734	\$4,643,549	\$218,815	4.95%
2000 - 2999 INSTRUCTION	\$19,231,315	\$19,652,454	\$421,139	2.19%
5000 - 5999 TRANSPORTATION	\$2,067,939	\$2,126,610	\$58,671	2.84%
9000 - 9099 EMPLOYEE BENEFITS	\$9,969,717	\$10,999,431	\$1,029,714	10.33%
9700 - 9799 DEBT SERVICE	\$1,642,794	\$1,643,644	\$850	0.05%
9900 - 9999 INTERFUND TRANSFERS	\$740,000	\$0	(\$740,000)	-100.00%
	=====	=====	=====	
GRAND TOTALS	\$38,076,500	\$39,065,688	\$989,188	2.60%



Staffing

	11/12 budgeted	12/13 actual	12/13 budgeted	13/14 budgeted
ADMINISTRATORS	10	11	11	11
TEACHERS	117.9	112.4	108.9	111.4
NURSES	3	3	3	3
GUIDANCE COUNSELORS	4	4	4	4
PSYCHOLOGIST	2	2	2	2
SOCIAL WORKER	1	1	1	1
PJTA ASSOCIATION TOTAL	127.9	122.4	118.9	121.4
AIDES	8	8	10	8
ASSISTANTS	35	31	31	30
LIFEGUARDS	1	1	1	1
PARA ASSOCIATION TOTAL	44	40	42	39
CLERICAL	19	19	19	19
CONFIDENTIAL	3	3	3	3
TOTAL OFFICE STAFF	22	22	22	22
FACILITY & TECHNOLOGY SPRVSR	12	12	12	12
CSEA MEMBERS	14.5	14.5	14.5	14.5
TOTAL DISTRICT STAFF	230.40	221.90	220.40	219.90



Revenue

Updated - Summary of Estimated Revenues 2013-14 Proposed Budget

(A) State Aid = Adopted NYS Budget					
ITEM	Budget	Budget	Difference		
	2012-13	2013-14	\$	%	
Proposed Budget	38,076,500	39,065,689	989,190	2.60%	
State Aid Projection	3,048,654	2,966,547	(82,107)	-2.69%	
Other Revenue					
Continuing Education	0	0	0	n/a	
Health Services/Tuition	150,000	305,000	155,000	103.33%	
Interest Income	65,000	50,000	(15,000)	-23.08%	
Rentals	760,000	770,000	10,000	1.32%	
Reserves-SCTR	0	0	0	n/a	
Pilot Program	1,280,000	1,280,000	0	0.00%	
Miscellaneous	141,000	157,500	16,500	11.70%	
Fund Balance Applied	0	0	0	n/a	
Fund Balance Transfer	0	0	0	n/a	
Total Other Revenue	2,396,000	2,562,500	166,500	6.95%	
Total Non Tax Levy Revenues	5,444,654	5,529,047	84,393	1.55%	
Tax Levy Revenues Required	32,631,846	33,536,642	904,796.50	2.77%	
Total Assessed Valuation	24,279,954	24,080,800	(199,154)	-0.82%	
Projected Tax Rate	134.40	139.27	4.87	3.62%	



Pension Reform- The Governor proposed a Stable Rate Pension Contribution Option

Per the Governor's Executive Budget Briefing Book :
Local governments and school districts would be given the option to "lock in" long-term, stable rate pension contributions for a period of years determined by the Comptroller and the Teachers Retirement System (TRS) in order to achieve full funding in each system. The proposed stable rates would be 12 percent for the New York State Employees' Retirement System (ERS), 12.5 percent for TRS. Absent this option, the system average 2013-14 rates (inclusive of Group Life Insurance) would be 20.9 percent for ERS, and 16.5 percent for TRS.

The district budgeted for a 15.5% increase. The actual rate was 16.25%. This equals a \$120,000 difference. It would raise the budget and also raise the allowable tax levy cap.

If the district were to elect to utilize this option, A \$600,000 expense decrease would be realized with a \$300,000 decrease in the allowable tax levy cap.



Second Draft Detail

ACCOUNT GROUP		2012-13 BUDGET	2013-14 NEW BUDGET	Change	
1010....BOARD OF EDUCATION	*	\$23,485.00	\$23,485.00	\$0.00	
1040....DISTRICT CLERK	*	\$10,000.00	\$10,000.00	\$0.00	
1060....DISTRICT MEETING	*	\$4,150.00	\$4,150.00	\$0.00	
1240....CHIEF SCHOOL ADMINISTRATOR	*	\$334,812.26	\$338,044.00	\$3,231.74	
1310....BUSINESS ADMINISTRATOR	*	\$374,414.94	\$383,332.33	\$8,917.39	
1320....AUDITING	*	\$86,200.00	\$87,584.00	\$1,384.00	
1325....TREASURER	*	\$78,831.00	\$80,302.00	\$1,471.00	
1380....FISCAL AGENT FEES	*	\$11,600.00	\$11,832.00	\$232.00	
1420....LEGAL FEES	*	\$80,500.00	\$111,630.00	\$31,130.00	
1430....PERSONNEL	*	\$86,024.44	\$102,497.78	\$16,473.34	
1440....LEGAL ADS	*	\$10,000.00	\$10,200.00	\$200.00	
1480....PUBLIC INFO AND SERVICE	*	\$44,700.00	\$50,735.00	\$6,035.00	
1620....OPERATION MAINT/PLANT	*	\$1,791,412.00	\$1,813,575.00	\$22,163.00	
1621....MAINTENANCE OF PLANT	*	\$864,483.00	\$943,659.00	\$79,176.00	
1670....CENTRAL PRINTING AND MAILING	*	\$59,561.00	\$69,561.00	\$10,000.00	
1680....CENTRAL PRINTING AND MAILING	*	\$40,583.00	\$51,597.58	\$11,014.58	
1681....DATA PROCESSING DISTRICT	*	\$140,672.00	\$150,180.00	\$9,508.00	
1910....UNALLOCATED INSURANCE	*	\$216,558.00	\$230,835.90	\$14,277.90	
1920....SCHOOL ASSOCIATION DUES	*	\$200.00	\$200.00	\$0.00	
1930....JUDGMENTS & CLAIMS	*	\$15,000.00	\$15,000.00	\$0.00	
1950....ASSESSMENTS ON SCHOOL PROPERTY	*	\$7,500.00	\$7,500.00	\$0.00	
1981....ADMIN CHARGE-BOCES	*	\$144,047.58	\$147,648.77	\$3,601.19	
1....GENERAL SUPPORT	***	\$4,424,734.22	\$4,643,549.36	\$218,815.14	4.95%



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ACCOUNT GROUP		2012-13 BUDGET	2013-14 NEW BUDGET	Change	
2010....CURR. DEV./SUPERVISION	*	\$281,878.93	\$434,909.99	\$153,031.06	
2020....SUPER. REG. SCHOOL	*	\$1,284,867.22	\$1,164,884.96	(\$119,982.26)	
2110....REGULAR SCHOOL	*	\$9,816,770.46	\$10,063,197.85	\$246,427.39	
2190....GIFTED & TALENTED	*	\$44,060.26	\$46,282.12	\$2,221.86	
2250....HANDICAPPED PROGRAM	*	\$4,523,164.21	\$4,620,632.00	\$97,467.79	
2280....OCCUP. ED.	*	\$193,761.90	\$198,605.92	\$4,844.02	
2332....SUMMER INSTRUCTION	*	\$12,000.00	\$12,000.00	\$0.00	
2610....LIBRARY	*	\$275,736.08	\$316,407.86	\$40,671.78	
2630....COMPUTER ASSISTED INSTRUCT.	*	\$783,458.57	\$753,385.45	(\$30,073.12)	
2810....GUIDANCE	*	\$509,341.95	\$518,036.02	\$8,694.07	
2815....HEALTH SERVICES	*	\$226,310.00	\$228,972.00	\$2,662.00	
2816....DIAGNOSTIC SCREENING	*	\$4,000.00	\$4,000.00	\$0.00	
2820....PSYCHOLOGY SERVICES	*	\$172,351.00	\$173,632.00	\$1,281.00	
2821....DRUG FREE SCHOOL COUNSEL	*	\$46,060.00	\$46,405.50	\$345.50	
2825....SOCIAL WORK SRVC-REG SCHOOL	*	\$46,310.00	\$46,655.50	\$345.50	
2850....COCURRICULAR ACTIVITIES	*	\$264,843.00	\$266,043.00	\$1,200.00	
2855....INTERSCHOLASTIC ACT.	*	\$746,401.80	\$758,403.80	\$12,002.00	
2.....INSTRUCTION	***	\$19,231,315.38	\$19,652,453.97	\$421,138.59	2.19%



Second Draft Detail

ACCOUNT GROUP		2012-13 BUDGET	2013-14 NEW BUDGET	Change	
5510....D.O. TRANSPORTATION	*	\$79,527.00	\$80,449.00	\$922.00	
5540....CONTRACTED TRANSPORTATION	*	\$1,605,462.36	\$1,653,637.00	\$48,174.64	
5581....TRANS. BOCES	*	\$382,950.00	\$392,523.75	\$9,573.75	
5....TRANSPORTATION	***	\$2,067,939.36	\$2,126,609.75	\$58,670.39	2.84%
9010....EMP. RETIREMENT SYSTEM	*	\$565,000.00	\$642,420.00	\$77,420.00	
9020....TEACHERS RETIRE. SYSTEM	*	\$1,578,099.96	\$2,090,421.92	\$512,321.96	
9030....FICA	*	\$1,473,336.70	\$1,452,803.43	(\$20,533.27)	
9040....WORKMEN'S COMPENSATION	*	\$123,000.00	\$103,000.00	(\$20,000.00)	
9045....LIFE INSURANCE	*	\$122,000.00	\$124,440.00	\$2,440.00	
9050....UNEMPLOYMENT	*	\$332,280.00	\$232,280.00	(\$100,000.00)	
9060....HEALTH INSURANCE	*	\$5,776,000.62	\$6,354,065.70	\$578,065.08	
9....BENEFITS	***	\$9,969,717.28	\$10,999,431.05	\$1,029,713.77	10.33%
9711....SERIAL BOND	*	\$1,402,793.76	\$1,403,644.00	\$850.24	
9760....TAN	*	\$240,000.00	\$240,000.00	\$0.00	
9950....TRANSFER TO CAPITAL	*	\$740,000.00	\$0.00	(\$740,000.00)	
9....DEBT SERVICE/TRANSFERS	***	\$12,352,511.04	\$12,643,075.05	\$290,564.01	2.35%
GRAND TOTALS	****	\$38,076,500.00	\$39,065,688.13	\$989,188.13	2.60%

