



Port Jefferson

School District

Tradition, Excellence, Pride



Board of Education
2013-2014 School Year Budget – First Draft
January 8th, 2013

Rollover Budget

2012-13 Budget \$38,076,500

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

Increase \$ 766,817

2.00% (Budget to Budget)

2.35% (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 - 4% 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 - To remain flat (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 not available until January - Key components still pending are State Aid and Teachers Retirement Contribution Rate. Estimated tax levy cap for the district is 3.00%

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 continue 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)

2.57% (enhancements to estimated cap 3% Tax Levy Cap) Budget Increase of \$992,000 (\$39,068,317)

\$100,000 for Elementary Math Textbook and Secondary English Textbook Adoption

\$80,000 for two additional security guards

\$39,000 for Special Education Tuition contingency

\$ 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.



Initial Draft Overview

ACCOUNT GROUP	2012-13 BUDGET	2013-14 NEW BUDGET	Change	
1000 - 1999 GENERAL SUPPORT	\$4,424,734.22	\$4,649,549.36	\$224,815.14	5%
2000 - 2999 INSTRUCTION	\$19,231,315.38	\$19,620,754.97	\$389,439.59	2%
5000 - 5999 TRANSPORTATION	\$2,067,939.36	\$2,126,609.75	\$58,670.39	3%
9000 - 9099 EMPLOYEE BENEFITS	\$9,969,717.28	\$10,802,758.05	\$833,040.77	8%
9700 - 9799 DEBT SERVICE	\$1,642,793.76	\$1,643,644.00	\$850.24	0%
9900 - 9999 INTERFUND TRANSFERS	\$740,000.00	\$0.00	(\$740,000.00)	-100%
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GRAND TOTALS	\$38,076,500.00	\$38,843,316.13	\$766,816.13	2%



Initial 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	\$45,735.00	\$1,035.00	
1620....OPERATION MAINT/PLANT	*	\$1,791,412.00	\$1,844,575.00	\$53,163.00	
1621....MAINTENANCE OF PLANT	*	\$864,483.00	\$924,659.00	\$60,176.00	
1670....CENTRAL PRINTING	*	\$59,561.00	\$69,561.00	\$10,000.00	
1680....CENTRAL PRINTING	*	\$40,583.00	\$51,597.58	\$11,014.58	
1681....DATA PROCESSING	*	\$140,672.00	\$150,180.00	\$9,508.00	
1910....UNALLOCATED INSURANCE	*	\$216,558.00	\$229,835.90	\$13,277.90	
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	\$4,649,549.36	\$224,815.14	5%



Initial Draft Detail

ACCOUNT GROUP		2012-13 BUDGET	2013-14 NEW BUDGET	Change	
2010....CURR. DEV./SUPERVISION	*	\$281,878.93	\$440,909.99	\$159,031.06	
2020....SUPER. REG. SCHOOL	*	\$1,284,867.22	\$1,164,884.96	(\$119,982.26)	
2110....REGULAR SCHOOL	*	\$9,816,770.46	\$10,062,290.85	\$245,520.39	
2190....GIFTED & TALENTED	*	\$44,060.26	\$46,282.12	\$2,221.86	
2250....HANDICAPPED PROGRAM	*	\$4,523,164.21	\$4,580,946.00	\$57,781.79	
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	\$761,297.80	\$14,896.00	
2.....INSTRUCTION	***	\$19,231,315.38	\$19,620,754.97	\$389,439.59	2%



Initial 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	3%
9010....EMP. RETIREMENT SYSTEM	*	\$565,000.00	\$582,420.00	\$17,420.00	
9020....TEACHERS RETIRE. SYSTEM	*	\$1,578,099.96	\$1,723,748.92	\$145,648.96	
9030....FICA	*	\$1,473,336.70	\$1,542,803.43	\$69,466.73	
9040....WORKMEN'S COMPENSATION	*	\$123,000.00	\$123,000.00	\$0.00	
9045....LIFE INSURANCE	*	\$122,000.00	\$124,440.00	\$2,440.00	
9050....UNEMPLOYMENT	*	\$332,280.00	\$332,280.00	\$0.00	
9060....HEALTH INSURANCE	*	\$5,776,000.62	\$6,374,065.70	\$598,065.08	
9....BENEFITS	***	\$9,969,717.28	\$10,802,758.05	\$833,040.77	8%
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	***	\$2,382,793.76	\$1,643,644.00	(\$739,149.76)	-31%
GRAND TOTALS	****	\$38,076,500.00	\$38,843,316.13	\$766,816.13	2%

