



Port Jefferson

School District

Tradition, Excellence, Pride



Board of Education
2016-2017 School Year Budget – First Draft
January 12, 2016

Rollover Budget

2015-16 Budget \$42,397,368

2016-17 Rollover Budget \$41,320,455

Decrease \$ 1,076,913

-2.54% (Budget to Budget)

.11% (Estimated Tax Levy Increase)

Main Drivers of Budget:

Decrease in Capital Projects- \$1,000,000

Decrease in Debt Service- \$503,000

Collective Bargaining Agreements- \$280,000

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



2016-2017 Budget Assumptions

- Medical Insurance - 7.5% Increase - As set by NYSHIP
- District Liability Insurance - 3% Increase - As set by NYSIR
- Teachers Retirement System - 5% Decrease - As per TRS
- Utilities - 3% Increase - As set by Market
- Transportation - 4% Increase - Contract to be placed out for bid
- BOCES Transportation - 2% Increase - As set by Suffolk BOCES
- BOCES Services - 2% Increase - As set by Suffolk BOCES
- Dental Insurance - To remain flat- As set by JJ Stanis
- Supplies/Contractual- To remain flat
- State Aid - 6% Increase - Gap Elimination Adjustment
- Tax Levy Cap - .16% (estimated) - additional \$20,000 from .11% tax cap
- Current Staffing Levels



Multi Year Fiscal Planning

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

In 2014-2015 \$200,000 of reserve funds used for building improvements.

In 2014-2015 \$100,000 of reserve funds used for equipment and textbook purchases.

In 2014-2015 a Capital Reserve was presented to the community for creation. This reserve would be funded by future excess fund balance and would be used for infrastructure repair, with various building roof replacements as the main focus. \$1,500,000 was added to reserve in 2014-2015. Anticipation of further additions in 2015-2016.

In 2015-2016 \$1,500,000 of deferred revenue funds used to supplement program.

In 2015-2016 funds for a replacement High School elevator will be allocated.

In 2016-2017 discussion of a future bond project as one of the existing bonds is to be paid off in 2015-2016.

How will the district maintain program and account for other increases? Reduction of Retirement System rates by New York State pension systems and settlement of collaborative bargaining union contracts within tax cap framework. Removal of a one time capital project and reduction of debt service payments.

What is maintained?

- Current Curriculum with recommended enhancements
- 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 .16%

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 less than .5% so Tax Levy Cap is estimated at .16%

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 scenario:

.11% Tax levy increase (\$37,010) - Budget Decrease of \$1,076,913
(\$41,320,455)

- Items Added to Budget for 2016/2017
 - Business Office 1.0 Admin Mid Year hire in 2015-2016
 - Additional FTE - .4 Teacher (ENL) Superintendent and administration will continue to review staffing, scheduling, and enrollment
 - Additional .5 Clerical for Special Education Office
- Business Office reviews/finalizes estimates and computes Tax Levy Cap
- Board of Education monthly review/recommendations and District recommendations



First Draft Overview

ACCOUNT GROUP	2015-16 BUDGET	2016-17 NEW BUDGET	Change	
1000 - 1999 GENERAL SUPPORT	\$4,693,638.50	\$4,836,899.00	\$143,260.50	3.05%
2000 - 2999 INSTRUCTION	\$21,091,498.57	\$21,268,929.00	\$177,430.43	0.84%
5000 - 5999 TRANSPORTATION	\$2,240,842.00	\$2,267,233.00	\$26,391.00	1.18%
9000 - 9099 EMPLOYEE BENEFITS	\$11,514,426.43	\$11,609,000.00	\$94,573.57	0.82%
9700 - 9799 DEBT SERVICE	\$1,541,962.50	\$1,038,394.00	(\$503,568.50)	-32.66%
9900 - 9999 INTERFUND TRANSFERS	\$1,315,000.00	\$300,000.00	(\$1,015,000.00)	-77.19%
	=====	=====	=====	=====
GRAND TOTALS	\$42,397,368.00	\$41,320,455.00	(\$1,076,913.00)	-2.54%



Staffing

	13/14 budgeted	14/15 budgeted	15/16 budgeted	16/17 budgeted	Change
ADMINISTRATORS	11	11	12	13	1
TEACHERS	111.4	113.9	117.3	117.7	0.4
NURSES	3	3	3	3	0
GUIDANCE COUNSELORS	4	4	4	4	0
PSYCHOLOGIST	2	2	2	2	0
SOCIAL WORKER	1	1	1	1	0
PJTA ASSOCIATION TOTAL	121.4	123.9	127.3	127.7	0.4
AIDES	8	8	9	9	0
ASSISTANTS	30	32	32.5	33	0.5
LIFEGUARDS	1	1	1	1	0
PARA ASSOCIATION TOTAL	39	41	42.5	43	0.5
CLERICAL	19	19	18.5	18.5	0
CONFIDENTIAL	3	3	4	4	0
TOTAL OFFICE STAFF	22	22	22.5	22.5	0
FACILITY & TECHNOLOGY SPRVSR	12	11	11	11	0
CUSTODIAL/SECURITY/GROUNDS	14.5	16.5	17.5	17.5	0
TOTAL DISTRICT STAFF	219.90	225.40	232.80	234.70	1.90



Additional staff attributed to:

- Additional .4 Teacher(s) FTE for ENL Mandate
- Additional .5 Clerical in Special Education Office
- Additional 1.0 Administrator in Business Office (offset by .5 clerical reduction in same office)
- Committee on Special Education recommendations



Revenue

Summary of Estimated Revenues 2016-17 Proposed Budget

(A) State Aid = Adopted NYS Budget				
ITEM	Budget 2015-16	Budget 2016-17	Difference	
			\$	%
Proposed Budget	42,397,368	41,320,455	(1,076,913)	-2.54%
State Aid Projection	3,456,621	3,664,018	207,397	6.00%
Other Revenue				
Continuing Education	0	0	0	n/a
Health Services/Tuition	507,500	522,000	14,500	2.86%
Interest Income	30,000	30,000	0	0.00%
Rentals	770,000	760,000	(10,000)	-1.30%
Reserves-SCTR	200,000	200,000	0	0.00%
Pilot Program	1,360,000	1,340,000	(20,000)	-1.47%
Miscellaneous	128,820	123,000	(5,820)	-4.52%
Fund Balance Applied			0	n/a
Fund Balance Transfer	1,300,000	0	(1,300,000)	-100.00%
Total Other Revenue	4,296,320	2,975,000	(1,321,320)	-30.75%
Total Non Tax Levy Revenues	7,752,941	6,639,018	(1,113,923)	-14.37%
Tax Levy Revenues Required	34,644,427	34,681,437	37,010	0.11%
Total Assessed Valuation	23,947,564	23,926,880	(20,684)	-0.09%
Projected Tax Rate	144.67	144.95	0.28	0.19%



First Draft Detail

ACCOUNT GROUP	2015-16 BUDGET	2016-17 PROPOSED BUDGET	Change	
1010....BOARD OF EDUCATION	\$28,508.00	\$28,975.00	\$467.00	
1040....DISTRICT CLERK	\$10,000.00	\$10,000.00	\$0.00	
1060....DISTRICT MEETING	\$4,150.00	\$4,150.00	\$0.00	
1240....SUPERINTENDENTS OFFICE	\$356,810.00	\$368,841.00	\$12,031.00	
1310....BUSINESS OFFICE	\$428,694.00	\$525,635.00	\$96,941.00	
1320....AUDITING	\$88,342.00	\$88,500.00	\$158.00	
1325....TREASURER	\$76,499.00	\$77,900.00	\$1,401.00	
1380....FISCAL AGENT FEES	\$11,832.00	\$11,500.00	(\$332.00)	
1420....LEGAL FEES	\$116,630.00	\$93,500.00	(\$23,130.00)	
1430....PERSONNEL	\$94,739.00	\$111,772.00	\$17,033.00	
1440....LEGAL ADS	\$10,200.00	\$10,000.00	(\$200.00)	
1480....PUBLIC INFO AND SERVICE	\$55,226.00	\$55,726.00	\$500.00	
1620....OPERATION MAINT/PLANT	\$1,768,409.00	\$1,764,225.00	(\$4,184.00)	
1621....MAINTENANCE OF PLANT	\$984,412.00	\$983,785.00	(\$627.00)	
1670....CENTRAL PRINTING AND MAILING	\$7,000.00	\$40,000.00	\$33,000.00	
1680....DATA PROCESSING DISTRICT	\$74,561.00	\$80,000.00	\$5,439.00	
1681....DATA PROCESSING BOCES	\$153,614.00	\$155,809.00	\$2,195.00	
1910....UNALLOCATED INSURANCE	\$254,012.50	\$261,581.00	\$7,568.50	
1930....JUDGMENTS & CLAIMS	\$15,000.00	\$15,000.00	\$0.00	
1950....ASSESSMENTS ON SCHOOL PROPERTY	\$5,000.00	\$5,000.00	\$0.00	
1981....ADMIN CHARGE-BOCES	\$150,000.00	\$145,000.00	(\$5,000.00)	
1....GENERAL SUPPORT	\$4,693,638.50	\$4,836,899.00	\$143,260.50	3.05%



First Draft Detail

ACCOUNT GROUP	2015-16 BUDGET	2016-17 PROPOSED BUDGET	Change	
2010....CURR. DEV./SUPERVISION	\$563,868.39	\$553,168.00	(\$10,700.39)	
2020....SUPER. REG. SCHOOL	\$1,266,701.05	\$1,276,426.89	\$9,725.84	
2110....REGULAR SCHOOL	\$10,970,074.87	\$11,201,760.77	\$231,685.90	
2190....GIFTED & TALENTED	\$48,546.82	\$48,725.11	\$178.29	
2250....SPECIAL EDUCATION PROGRAM	\$4,718,170.00	\$4,685,656.00	(\$32,514.00)	
2280....OCCUP. ED.	\$207,642.42	\$208,000.00	\$357.58	
2332....SUMMER INSTRUCTION	\$12,000.00	\$12,000.00	\$0.00	
2610....LIBRARY	\$275,361.29	\$282,016.00	\$6,654.71	
2630....COMPUTER ASSISTED INSTRUCT.	\$811,602.88	\$771,501.00	(\$40,101.88)	
2810....GUIDANCE	\$535,174.47	\$550,496.23	\$15,321.76	
2815....HEALTH SERVICES	\$249,011.38	\$256,049.00	\$7,037.62	
2820....PSYCHOLOGY SERVICES	\$180,466.00	\$183,344.00	\$2,878.00	
2821....DRUG FREE SCHOOL COUNSEL	\$48,677.00	\$50,170.00	\$1,493.00	
2825....SOCIAL WORK SRVC-REG SCHOOL	\$48,927.00	\$50,420.00	\$1,493.00	
2850....COCURRICULAR ACTIVITIES	\$304,835.00	\$293,799.00	(\$11,036.00)	
2855....INTERSCHOLASTIC ACT.	\$850,440.00	\$845,397.00	(\$5,043.00)	
2....INSTRUCTION	\$21,091,498.57	\$21,268,929.00	\$177,430.43	0.84%



First Draft Detail

ACCOUNT GROUP	2015-16 BUDGET	2016-17 PROPOSED BUDGET	Change	
5510....D.O. TRANSPORTATION	\$85,349.00	\$76,333.00	(\$9,016.00)	
5540....CONTRACTED TRANSPORTATION	\$2,060,848.00	\$2,165,900.00	\$105,052.00	
5581....TRANS. BOCES	\$94,645.00	\$25,000.00	(\$69,645.00)	
5....TRANSPORTATION	\$2,240,842.00	\$2,267,233.00	\$26,391.00	
9010....EMP. RETIREMENT SYSTEM	\$605,000.00	\$550,000.00	(\$55,000.00)	
9020....TEACHERS RETIRE. SYSTEM	\$2,216,000.00	\$2,100,000.00	(\$116,000.00)	
9030....FICA	\$1,684,000.00	\$1,750,000.00	\$66,000.00	
9040....WORKMEN'S COMPENSATION	\$110,000.47	\$110,000.00	(\$0.47)	
9045....LIFE INSURANCE	\$120,400.00	\$120,000.00	(\$400.00)	
9050....UNEMPLOYMENT	\$230,000.00	\$230,000.00	\$0.00	
9060....HEALTH INSURANCE	\$6,549,025.96	\$6,749,000.00	\$199,974.04	
9....EMPLOYEE BENEFITS	\$11,514,426.43	\$11,609,000.00	\$94,573.57	0.82%
9711....SERIAL BOND	\$1,301,962.50	\$798,394.00	(\$503,568.50)	
9760....TAN	\$240,000.00	\$240,000.00	\$0.00	
9901....TRANSFER TO SPECIAL AID/DEBT SERVICE	\$15,000.00	\$0.00	(\$15,000.00)	
9950....TRANSFER TO CAPITAL	\$1,300,000.00	\$300,000.00	(\$1,000,000.00)	
9....DEBT SERVICE/TRANSFERS	\$2,856,962.50	\$1,338,394.00	(\$1,518,568.50)	-53.15%
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GRAND TOTALS	\$42,397,368.00	\$41,320,455.00	(\$1,076,913.00)	-2.54%

