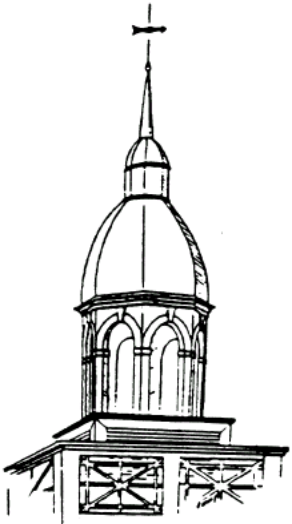


GARDEN CITY PUBLIC SCHOOLS

PROPOSED BUDGET 2012-2013 Non-Instructional Components



February 14, 2012

GARDEN CITY SCHOOL DISTRICT

Mission Statement

- The Garden City School District seeks to create an environment for learning which enables each student the opportunity to grow as an individual as well as a group member while striving to achieve the optimal level of academic, social and personal success.
- Students will thrive in a learning environment that is developmentally appropriate, individualized and challenging.
- Our goal and responsibility is to help each student develop an enthusiasm for learning, a respect for self and others, and the skills to become a creative independent thinker and problem solver.

GARDEN CITY SCHOOL DISTRICT

Mission Statement

In other words:

Inspiring Minds



Empowering Achievement



Building Community

Tonight's Agenda

- Introduction and Budget Summary
 - Budget Increase
 - Key budget drivers
 - Cost saving measures
- Non-Instructional Expenditures
 - Administrative Budget
 - Transportation
 - Benefits, Debt Service, Transfers
 - Capital Budget
 - The non-instructional budget “by the numbers”
 - Q & A

The instructional budget, including personnel allocations for professional staff, will be discussed at the next two meetings.

Tonight's presentation is the second step in the budget review process.

The expenditures discussed are *recommendations* to the Board of Education from the administration.



**Proposed overall budget:
\$104,976,751**



**Budget to budget increase:
\$3,859,693 or 3.82%**

**Projected tax levy increase
(with STAR):
4.25%**



**Maximum Allowable Tax Levy:
4.3%**

ANTICIPATED TAX CAP EXEMPTIONS 2012-13

<u>ITEM</u>	<u>12-13 vs.11-12</u>	<u>AMOUNT</u>
Capital Outlay	\$600,000 - \$600,000	\$ -
Bus Purchases	\$380,000 - \$407,942	\$ (27,942)
ERS above 2%		\$ 75,995.00
<i><u>Debt Service Increases:</u></i>		
Outstanding Bonds	\$4,970,407 - \$3,838,544	\$ 1,131,863
Energy Performance Contract		\$ 1,064,882
TOTAL GROSS EXCLUSIONS:		\$ 2,244,798
<i>Less: State Aid Received on Above Items</i>		
Transportation Aid	\$11,994 - \$11,994	\$ -
Building Aid	\$455,942 - \$392,742	\$ 63,200
NET EXCLUSIONS:		\$ 2,181,598
<i>Value of Exemptions from Tax Levy Cap:</i>		
Budget - 2.16% of the total 3.82% budget to budget increase		
Tax Levy - 2.40% of the 4.25% tax levy increase		

Budget Drivers 2012-13

Expenditure	Increase in \$	Budget Impact %	Tax Impact %
Pension			
TRS	572,000	0.57	0.63
ERS	315,000	0.31	0.34
Health care	454,000	0.45	0.5
Subtotal	1,341,000	1.33	1.47
Debt service			
2009 bond	1,125,322	1.12	1.24
Subtotal	2,466,322	2.45	2.71
Contract. Salary	1,765,000	1.75	1.94
Spec. Ed.	767,000	0.76	0.84
Total	4,998,322	4.96	5.49

Spending reductions were made to cut the budget increase to 3.82% and the tax increase to 4.25%.

What Are the Budget Drivers?

- Pension cost hikes---By law, the school district *must* contribute to NYS pension funds for *all* employees
 - Increase from 11.11% to 12.3% for teachers and administrators, and from 16.3% to 18.9% for all other employees
- Health care increases—Garden City employees contribute more than almost all other districts to health care, but costs continue to rise, with rates increasing 2.9% for individual policies and 3.3% for family coverage
- Debt service—The budget includes payments for bonds approved by the community and issued in 1998, 2005 and 2009. Debt service will decline beginning in 2015.

What Are the Budget Drivers?

- Contractual salary increases—The most recent contracts settled by the district included significant give-backs. Existing contracts cannot be changed unilaterally.
- Special education—It is our responsibility to educate *all* children. Reimbursement levels from the federal and state governments have never approached promised rates. New York State mandates for special education far exceed federal mandates.

The school district is not scheduled to receive a significant increase in state aid to offset these increases.

Budget Design Principles



Key Budget Design Principles



- Align budget with district’s mission and goals
- Ensure health and safety and provide funds to maintain the physical plant
- Respect that property taxes from individual homeowners remain the major source of revenue for the budget
- Provide allocations to address mandates and obligations, including new teacher/principal evaluation system (APPR) and new NYS learning standards (CCLS), as well as 2009 School Investment Bond debt service
- **Work to ensure that current and future students enjoy the same opportunities that former students enjoyed and maintain our community’s status as a “destination location”**

Cost Saving Measures

- Continuation of strong and effective overtime controls
- Expansion of cooperative bids and participation in consortia, including new BOCES IT network
- Energy savings measures
- Comprehensive review of all bus routing to increase efficiency
- Reductions for photocopying, printing, mailing and advertising
- Reissuance of RFP for auditing services
- Reductions in personnel
- Establishment of Insurance Review Task Force

Cost Saving Measures

- Use of worker's compensation reserves and Employee Retirement System (ERS) reserves to reduce burden on taxpayers
- Inclusion of funding for capital projects to ensure that physical plant concerns are addressed on a timely basis
- Maintenance of \$2.8 in fund balance to reduce the following year's taxes

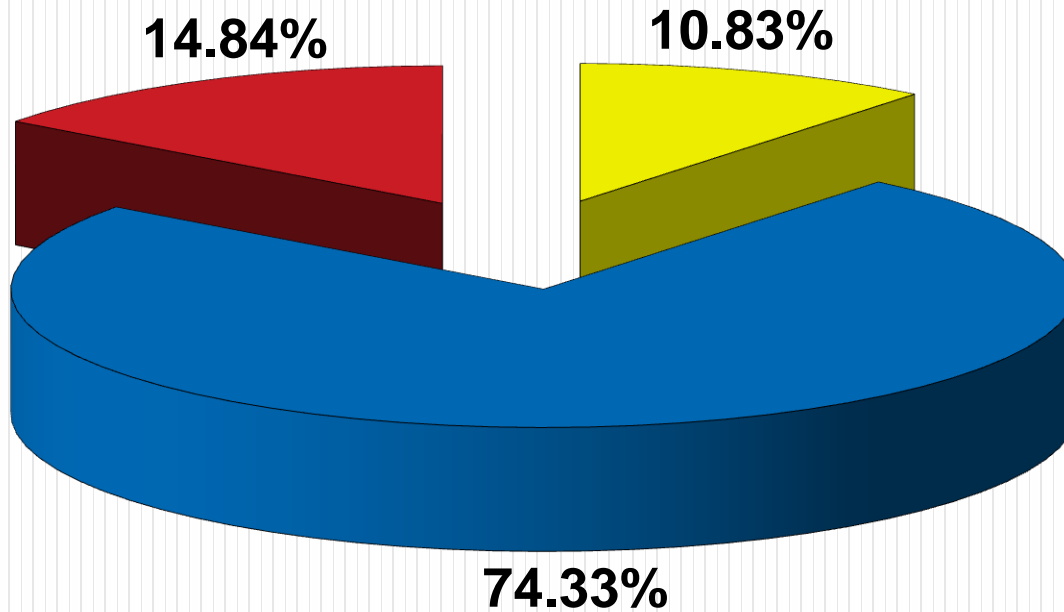
Administrative Budget

- Board of Education
- Central Administration
- School Community Relations
- Plant Operation and Maintenance
- Central Data Processing
- Special Items (Insurance and BOCES)

2012-13 Proposed Budget

Administrative	\$11,370,846
Program	\$78,030,587
Capital	\$15,575,318
TOTAL	\$104,976,751

2012-13 Proposed Budget Expenditures



■ Administrative ■ Program ■ Capital

Central Administration

- Superintendent's Office
 - 1.5 clerical employees
- Assistant Superintendent for Business & Finance
 - 9.1 employees in Business Office
- Assistant Superintendent for Personnel
 - 1.5 clerical employees in Personnel Office

-
- *Assistant Superintendent for Curriculum & Instruction
 - 1 clerical employee

*Costs for this area will be included in budget for instruction

Business & Finance



- Administration of \$101 million budget
- Supervision of non-instructional operations
 - Facilities & Grounds
 - Transportation
 - Lunch Program
- Comptroller's 5 Point Plan
- Policies for business operations
- Internal controls/Segregation of duties
- Internal audit function
- Oversight of bond and EPC projects

Business & Finance: Looking Ahead

- Continue prudent resource management
- Refine understanding of tax levy cap and its long-term impact on district programs
- Consider strategies to address cost shifts from County and State
- Maintain excellent bond rating
- Assist internal auditor in review of IT; implement recommendations from final report
- Continue to participate in consortia and other collaborations to reduce costs
- Oversee all phases of School Investment Bond and Energy Performance Contract (EPC) implementation

Personnel Office



- Professional staff recruitment and hiring:
54 teachers & paraprofessionals, including leave replacements, part-time, and substitutes hired in 2011-12
- Expanded automated system for recording and monitoring staff attendance and substitute placement
- Contract negotiations and administration
- New on-line professional development training modules
- Coordinated and provided extensive administrative staff development on observation/evaluation system for professional staff (APPR)—a “best practice”
- New teacher and administrator mentor programs

Personnel Office

- Federal grant writing and coordination
- Data collection for district demographic studies; enrollment projections and staffing recommendations
- Professional licensing requirements; development of seniority lists
- Observation of all first-year teachers and leave replacements
- Supervision of site-based decision-making team plan and training of team members
- Data reporting to the New York State Education Department

Personnel Office Looking Ahead

- Continued development of revised APPR Plan
- Negotiations and contract administration
- Succession planning
- Recruit and retain outstanding teachers, administrators & paraprofessionals
- Federal Consolidated Grants and possible NYS grants
- Continue efforts to automate and digitize office functions and records, such as teacher evaluation and personnel files
- Continue to update policies and procedures to reflect best practices and efficiencies
- Staff development and supervision—New common core standards, new APPR evaluation protocols

Plant Operation & Maintenance

- 1 Director
- 1 clerical
- 7 head custodians; 4 assistants
- 34 custodians & cleaners
- 1 Head Groundskeeper
- 4 groundskeepers
- 1 Head Maintainer
- 6 maintainers
- 1.8 security



Plant Operation & Maintenance

- Infrastructure maintenance
- Preparation and continued upkeep of 20 fields
- Athletics events: approximately 470 home games
- Maintenance of walks and driveways
- Snow/ice removal
- Implementation of capital projects
- Day-to-day involvement in bond projects

Plant Operation & Maintenance

Major Initiatives 2011-12

- District-wide
 - Floor replacements continued in all buildings
 - Sidewalk replacements continued at all buildings

Plant Operation & Maintenance

Major Initiatives 2011-12

- Stratford
 - Installation of outdoor security camera system
 - Wall repair and painting of school auditorium
 - Replacement of flooring in several classrooms and offices
 - Replaced window balances to improve operation of classroom windows
- Stewart
 - Installation of new playground equipment
 - Replacement of library carpet
 - Refinishing of stage flooring
 - Repair of 40 classroom windows

Plant Operation & Maintenance

Major Initiatives 2011-12

- Primary Schools
 - Extensive tree pruning for safety and appearance
 - New fire alarm systems
 - Landscaping improvements
 - Repair of chimney at Locust
 - Renovation of faculty room at Locust
- Other
 - Replaced walkway leading from Cathedral Avenue to Cherry Valley for MS access
 - Replaced fencing at Bus Garage

Plant Operation & Maintenance

Major Initiatives 2011-12

- High School
 - Refinished gymnasium floor
 - Extensive window repair
 - Design and construction of new language lab
- Middle School
 - Installation of two ADA-compliant toilet rooms
 - Replacement of 140 lockers
 - Replacement of various drainage pipes from building

Capital Projects: Looking Ahead

- High School
 - Replace a number of common area doors and refinish classroom doors
 - Replacement of 8 toilet partitions
- Middle School
 - Continue locker replacement
 - Remove outdoor breezeway in courtyard
 - Provide new instrument locker cases
- Stewart School
 - Renovate faculty toilet
 - Replace auditorium seating
 - Add whiteboards to a number of classrooms

Capital Projects: Looking Ahead

- Hemlock
 - Install lighting along front of building and front walkway
- Locust
 - Improve lighting at front of building
- District
 - Purchase one maintenance van to replace 1989 model

Pupil Transportation

- Director and Assistant Director
- 3 mechanics
- 1.5 clericals
- 52 full-time drivers
- 7 substitute drivers
- 11 bus attendants



Pupil Transportation

- 3089 students transported to district schools
- 609 students transported to other schools
- District transports students to 17 schools outside the district
- Private contractors transport to 33 other schools
- 852 athletics trips to date
- 404 field trips scheduled to date
- Purchased 3 full-size buses this year

Pupil Transportation: Looking Ahead

- Fuel prices continue to be volatile!
- Consider impact of adjusting school schedules to promote higher levels of efficiency
- Consider alternative fuels
- Continue collaborative efforts with other districts and BOCES to share resources, develop cooperative bids for services and assess routing to private schools
- Purchase two 66-passenger buses and 2 vans

Other Expenses: Benefits, Debt Service and Transfers

- Employee benefits
 - Retirement—TRS & ERS
 - FICA & Medicare
 - Health insurance
 - Workers' compensation & Unemployment
- Debt service
- Transfers to capital and special funds

2012-13 Proposed Budget

	2011-12 Adopted Budget	2012-13 Proposed Budget	\$ Change	% of Inc. on 11-12 Budget
Personnel Services	57,186,657	58,399,752	1,213,095	2.12
Equipment	468,515	453,911	(14,604)	(3.12)
Contractual	8,087,837	6,795,582	(1,292,255)	(15.98)
Supplies & Materials	1,822,687	1,836,031	13,344	0.73
Tuition	1,689,149	1,880,640	191,491	11.34
Textbooks	403,208	390,710	(12,498)	(3.10)
BOCES Services	2,991,251	2,929,811	(61,440)	(2.05)
Debt Service	4,017,415	6,235,289	2,217,874	55.21
Employee Benefits	23,772,839	25,366,975	1,594,136	6.71
Capital Projects	600,000	600,000	-	-
Interfund Transfers	77,500	88,050	10,550	13.61
TOTALS	101,117,058	104,976,751	3,859,693	3.82

Administration

		2010-11 Actual Expenses	2011-12 Adopted Budget	2012-13 Proposed Budget	Change from 2011-12	% Change
1099	Board of Education	57,414	55,455	83,334	27,879	50.27

- Workshop expenses
- Memberships and dues to school board organizations
- Administration of annual budget vote and school board elections
- Legal advertising
- Payment of election workers
- Supplies and materials

Administration

		2010-11 Actual Expenses	2011-12 Adopted Budget	2012-13 Proposed Budget	Change from 2011-12	% Change
1299	Central Administration	351,216	364,990	364,834	(156)	(0.04)

- Superintendent's salary
- Clerical staff salaries
- Supplies and materials
- Travel and conference expenses

Administration

		2010-11 Actual Expenses	2011-12 Adopted Budget	2012-13 Proposed Budget	Change from 2011-12	% Change
1399	Business Administration	1,049,219	1,150,345	1,059,367	(90,978)	(7.91)

- Overall management of all financial and operational functions
- Salary of Assistant Superintendent for Business & Finance
- Clerical staff salaries
- Financial system software and licensing
- Auditing services
- Purchasing services
- Supplies and materials
- Treasury services

Administration

		2010-11 Actual Expenses	2011-12 Adopted Budget	2012-13 Proposed Budget	Change from 2011-12	% Change
1420	Legal Services	153,015	165,000	166,000	1,000	0.61

- School district counsel
- Bonding attorney
- Labor negotiations

Administration

		2010-11 Actual Expenses	2011-12 Adopted Budget	2012-13 Proposed Budget	Change from 2011-12	% Change
1430	Personnel Administration	335,080	365,311	357,608	(7,703)	(2.11)

- Salary of Assistant Superintendent for Personnel
- Clerical staff salaries
- Recruitment and orientation of district personnel
- Supplies and materials

Administration

		2010-11 Actual Expenses	2011-12 Adopted Budget	2012-13 Proposed Budget	Change from 2011-12	% Change
1480	School- Community Relations	108,202	118,572	110,737	(7,835)	(6.61)

- Creation and disbursement of informational materials to the public

		2010-11 Actual Expenses	2011-12 Adopted Budget	2012-13 Proposed Budget	Change from 2011-12	% Change
1670	Central Printing & Mailing	61,387	71,600	65,896	(5,704)	(7.97)

- Printing and mailing for the District

Administration

		2010-11 Actual Expenses	2011-12 Adopted Budget	2012-13 Proposed Budget	Change from 2011-12	% Change
1680	Central Data Processing	493,157	480,047	495,832	15,785	3.29

- Annual licensing and maintenance of student information system and other software
- Website design and maintenance
- Network technician's salaries
- Clerical staff salaries
- Supplies and materials

Administration

		2010-11 Actual Expenses	2011-12 Adopted Budget	2012-13 Proposed Budget	Change from 2011-12	% Change
1900	Insurance & BOCES Administration	1,275,764	1,342,156	1,173,717	(168,439)	(12.55)

- Insurance premiums
 - Commercial liability
 - School board legal
 - Student accident
 - Workers compensation excess insurance
- District share of administration & facilities costs for Nassau BOCES
- MTA Payroll Tax (discontinued for 2012-13)

Program

		2010-11 Actual Expenses	2011-12 Adopted Budget	2012-13 Proposed Budget	Change from 2011-12	% Change
5500	Transportation	3,906,239	4,420,609	4,428,503	7,894	0.18

- District transportation of public and private school children
- Bus drivers' and attendants' salaries
- Mechanics' salaries
- Supervisor salaries
- Transportation for music, athletic, and extra-curricular activities
- Private contract costs
- Supplies and materials

Program

		2010-11 Actual Expenses	2011-12 Adopted Budget	2012-13 Proposed Budget	Change from 2011-12	% Change
8060	Civic Activities	18,903	21,059	21,212	153	0.73

- Use of facilities by outside groups during evenings and weekends

		2010-11 Actual Expenses	2011-12 Adopted Budget	2012-13 Proposed Budget	Change from 2011-12	% Change
8070	School Census	7,650	500	250	(250)	(50.00)

- Obtaining demographic data regarding school district population

Program

		2010-11 Actual Expenses	2011-12 Adopted Budget	2012-13 Proposed Budget	Change from 2011-12	% Change
9901	Transfers to Other Program Funds	115,991	77,500	88,050	10,550	13.61

- Mandated contributions to state summer program for classified students

Capital

		2010-11 Actual Expenses	2011-12 Adopted Budget	2012-13 Proposed Budget	Change from 2011-12	% Change
1620	Facilities- Operations	5,217,940	5,871,150	4,720,575	(1,150,575)	(19.60)

- Operation of all school facilities
- Director of Facilities salary
- Custodian and security staff salaries
- Clerical staff salaries
- Utilities
- Equipment
- Supplies and materials

Capital

		2010-11 Actual Expenses	2011-12 Adopted Budget	2012-13 Proposed Budget	Change from 2011-12	% Change
1621	Facilities- Maintenance	1,541,706	1,816,340	1,774,008	(42,332)	(2.33)

- Maintenance of district buildings and grounds
- Maintenance staff salaries
- Equipment
- Supplies and materials

Capital

		2010-11 Actual Expenses	2011-12 Adopted Budget	2012-13 Proposed Budget	Change from 2011-12	% Change
9950	Capital Projects	600,000	600,000	600,000	-	-

- Capital projects throughout the District

		2010-11 Actual Expenses	2011-12 Adopted Budget	2012-13 Proposed Budget	Change from 2011-12	% Change
9700	Debt Service	3,724,390	4,017,415	6,235,289	2,217,874	55.21

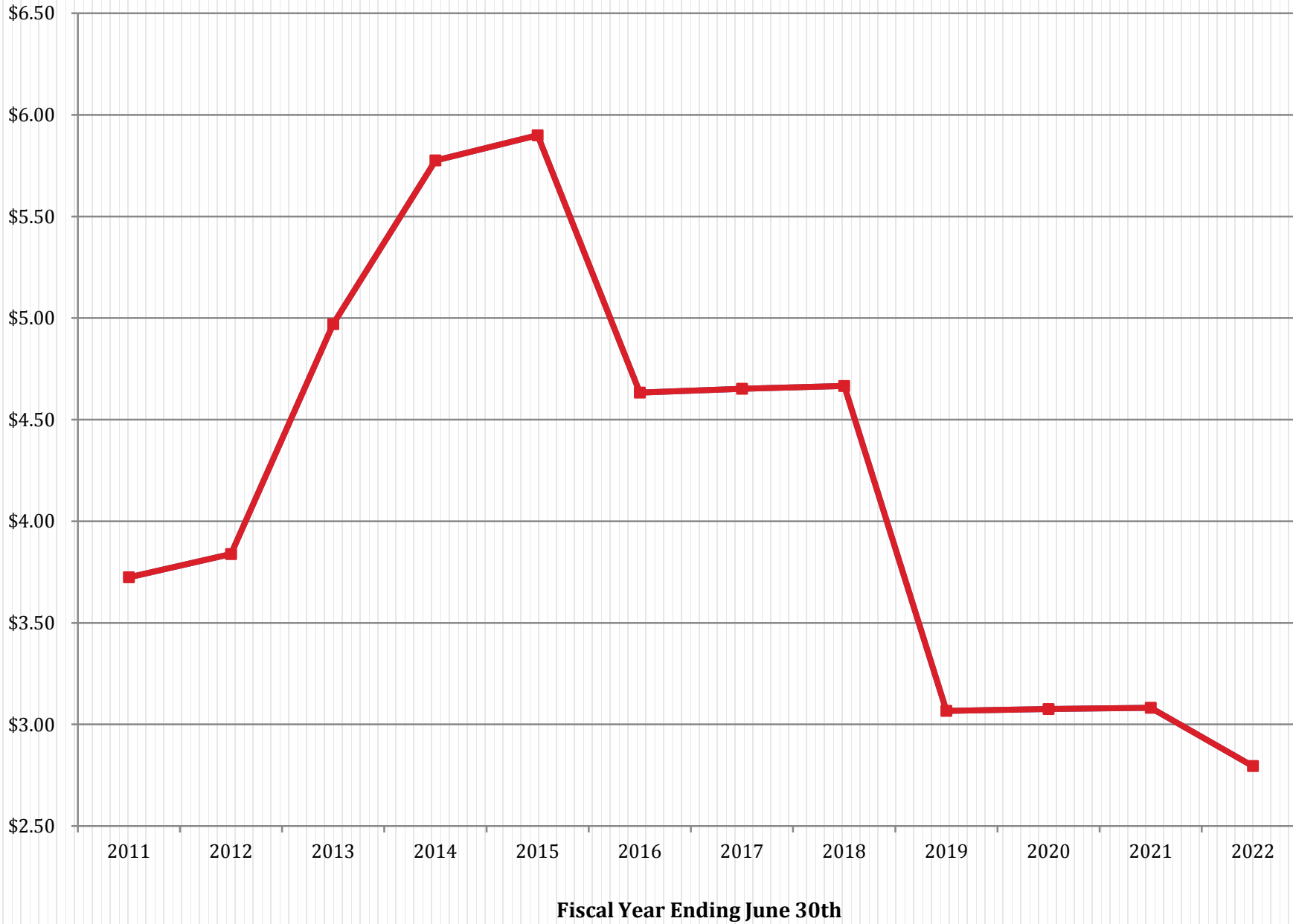
- Interest payments on tax anticipation notes
- Principal and interest payments on outstanding bond issuances, including 2009 School Investment Bond
- Principal and interest payments on Energy Performance Contract

Employee Benefits

		2010-11 Actual Expenses	2011-12 Adopted Budget	2012-13 Proposed Budget	Change from 2011-12	% Change
9000	Employee Benefits	20,711,594	23,772,839	25,366,975	1,594,136	6.71

- Health insurance
- Pension costs
- Social security
- Workers compensation
- Unemployment insurance
- Dental insurance
- Compensated absences

Debt Service Schedule



RESERVE FUNDS**Year Ending June 30th**

	2002	2006	2011	2013 (Est.)	2014 (Est.)
<i>RESTRICTED</i>					
Compensated Absences/EBALR	\$ 1,525,000	\$ 4,621,082	\$ 8,460,615	\$ 8,525,009	\$ 8,525,009
Workers Compensation	\$ 697	\$ 687	\$ 1,909,352	\$ 1,009,352	\$ 409,352
Employee Retirement System	\$ -	\$ -	\$ 1,694,348	\$ 401,926	\$ 1,926
	\$ 1,525,697	\$ 4,621,769	\$ 12,064,315	\$ 9,936,287	\$ 8,936,287

The Proposed 2012-13 Budget

- Preserves programs
 - No major changes proposed
 - No building closures
 - Maintains class size guidelines
 - Retains special programs (FLES, Quest, etc.)
 - Maintains high school electives
 - Preserves most cocurricular/athletics programs
 - Retains full-day kindergarten
 - Includes funding for student support services & technology initiatives
 - Does not contemplate changes in current bus transportation policy
 - Retains needed funds for staff development, textbooks, tests and other materials in connection with major mandated changes in curriculum, assessment and personnel performance evaluation
 - Utilizes reserves, but does not deplete accounts
 - Reduces staff judiciously: teacher reductions accomplished due to reductions in district enrollment



