

# Hyde Park Central School District

2008 - 2009

## “Rollover” Budget

*Theme: Balanced Growth*



January 10, 2008

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# What will be different this year?

Based on the needs of the community and district, the Hyde Park Central School District has again listened and will commit itself to building a budget that represents steady and smart growth for district needs at an affordable cost.

# "Steady Growth"

## What defines Steady Growth?

- Based on needs  
(academic, health and safety, etc.)
- Prioritized
- Creatively budgeted

These increases should not result in large budget increases.

# BIG & BAG

We again invited the community to join us in our commitment and get involved by participating in our budget process and giving us feedback. We welcome all community members to our Budget Input and Advisory groups.

Our first meeting this year was January 3, 2008.

Our next meeting at the district office:

January 29, 2008 (Tuesday) 6:00P.M. – 8:00P.M.

January 30, 2008 (Wednesday) 6:00P.M. – 8:00P.M. (Snow date)

Additional meetings will be scheduled.

# 08-09 Rollover vs. Previous Year's

2006 – 2007

Rollover Budget: double digit % increase

2007 – 2008

Rollover Budget: single digit % increase

2008 – 2009

Rollover Budget: single digit % increase

# What is a Rollover Budget?

A rollover budget is the district's first step for building next year's budget.

This occurs early in the budget process. It is the starting point.

All known fixed increases are adjusted for categories such as salaries and debt service.

It's based on all known increases and historical estimations at a given time.

# Board of Education Parameters

The Board of Education has set up budget parameters which respond to the voice of the Hyde Park community and are incorporated into the building of our 2008 - 2009 budget. They call for steady growth in the budget.

# One budget vote...

On February 7<sup>th</sup>, 2008, the decision will be made to have one or two budget votes this spring.

# Rollover: Expenditure and Revenue Control

**We continue to keep our commitment:**

We continue working hard to come up with ways to save the district money through improving and monitoring our spending and thus decreasing our total expenditures.

We also continue looking at ways the district can capture more revenue to offset the burden to the taxpayers.

## Historical Facts:

We passed the budget in 2007-2008.  
The Tax Increase was 1.94%.

### 3 Referendums passed:

14.9 million 2A; December 2007

1.9 million 2B; December 2007

3.265 million; Excel, December 2006

10.7 million; March 2005

Prior to 2007 – 2008, rollover budget percentages have been in the 11-13% range. This year, through our efforts, we have again landed in the single digit range.

# The 2008-2009 Budget Categories

	<u>Budget Category:</u>	<u>Increase:</u>
Fixed (Known)	Contractual Salaries	2,300,000
Fixed (Known)	Debt Service	307,865
Fixed (Estimated)	Benefits	1,800,000
Fixed (Estimated)	BOCES	661,233
Fixed (Estimated)	Insurance	58,388
Fixed (Estimated)	Legal	87,500
Historical (Estimated)	All Fuel and Gas	235,000
Fixed (Estimated)	Special Ed Tuition	152,441
Fixed (Mixed)	Other	<u>831,736</u>
	<b>Total:</b>	<b>6,434,163</b>

# Contractual

Contractual salaries are fixed and represent 36% of the increases to the budget.

As a service “business”, the majority of the cost of operating a school system is personnel. Approximately **98%** of our school employee costs are governed by union contracts.

# Debt Service

This is a fixed expense at 5%. This represents all of the district's payment schedules (mortgages) for our building projects. It also includes our financing for bus purchases.

This percentage which represents our debt service ratio is quite low in comparison with the rest of the state.

# Benefits

The **28%** increase for benefits represents all of the benefits we pay our employees.

Retirement, medicare, workers' comp., life insurance, health and dental are included here.

It is important to note that the district successfully has **100%** of its employees contributing **10%** or more of the health insurance cost which is the largest part of this increase.

This is a greater % contribution than most districts.

# BOCES

BOCES represents **10%** of the increase to the budget. This cost is determined by programming needs for our students.

Special education costs are **48%** of the overall BOCES budget, and **10%** share of the increase.

BOCES provides services that cannot be provided within district. Many students benefit from the programs they provide, both in special education and the C-tech programs. The district further utilizes services that are billed as a shared expense with the other districts in Dutchess County.

# Insurance/Legal/Fuel

Increases in these areas are estimated at this point. We review historical data to determine final budgeted numbers.

# Special Education

Special Education expenses make up a large part of the entire budget (not including increase).

**\$14,000,000** of the budget supports special education and legal requirements.

# Special Education Tuition

The tuition charged for out of district placements for our students represents **2.5%** of our overall increase.

# "Other"

These are the remaining areas in the budget that represent an increase. "Other" represents **13%** of the budget increase.

Some areas include: Other salary related items, equipment, supplies, athletic items, facilities items, utilities, transportation items, computer related items, media and textbooks.

# What Comes Next .....

- ┌ Revised budget numbers are submitted and researched.
- ┌ Building and department budgets are submitted and reviewed.
- ┌ Budget revisions continue.
- ┌ Presentations are made to the BOE and public, according to specified timeline.
- ┌ BOE reviews, discusses all considerations.
- ┌ Final budget is presented in April.
- ┌ Budget vote is Tuesday, May 20, 2008.