

Amityville Union Free School District

2014 – 2015

Budget Presentation #4

Administrative Component

Fund Balance

March 5, 2014

Board of Education - A 1010.....

Serving as elected representatives of the public, members of the Board of Education are unsalaried and act as trustees of the school district. In this code are expenses incurred by the Board of Education in the performance of their duties including necessary travel and costs related to their activity in the district operations, consultants and memberships in national state and local organizations.

A 1010.....

	ACCOUNT NAME	ADJUST BUDGET 2011- 2012	ADJUST BUDGET 2012- 2013	ADJUST BUDGET 2013 - 2014	2013 - 2014 EXPENS ETO DATE	BUDGET 2014- 2015	DIFF \$
A 1010.400-09-1111	CONTRACT SERVICES - BOE	\$35,000	\$34,000	\$35,000	\$6,719	\$35,000	\$0
A 1010.401-09-1111	TRAVEL EXPENSE - BOARD OF EDUCATION	\$21,513	\$25,000	\$25,000	\$9,038	\$25,000	\$0
A 1010.402-09-1111	DUES AND MEMBERSHIPS-BOE	\$20,000	\$21,000	\$20,000	\$18,005	\$20,000	\$0
A 1010.450-09-1111	SUPPLIES - BOARD OF EDUCATION	\$4,000	\$4,038	\$3,600	\$2,545	\$3,600	\$0
A 1010....BOARD OF EDUCATION		\$80,513	\$84,038	\$83,600	\$36,307	\$83,600	\$0

District Clerk - A 1040.....

The District Clerk serves as the school district's Legal Officer and is responsible for sending and receiving all legal documents. The District Clerk is also in charge of the Budget Vote and Annual Election. This code contains a portion of the salary of the District Clerk as an Officer of the Board of Education.

A 1040.....

ACCOUNT	ACCOUNT NAME	ADJUSTED BUDGET 2011-2012	ADJUSTED BUDGET 2012-2013	ADJUSTED BUDGET 13.14	2013.2014 EXPENSED TO DATE	BUDGET 2014- 2015	DIFF \$
A 1040.165-09-1111	NON-INST OVERTIME - DISTRICT CLERK	\$1,145	\$206	\$1,030	\$436	\$1,030	\$0
A 1040.169-09-1111	CLERK SALARY	\$12,465	\$12,230	\$12,230	\$12,230	\$12,658	\$428
A 1040.402-09-1111	DUES AND TRAVEL - DISTRICT CLERK	\$250	\$250	\$250	\$0	\$250	\$0
A 1040.450-09-1111	SUPPLIES - DISTRICT CLERK	\$200	\$180	\$180	\$0	\$180	\$0
A 1040....DISTRIC T CLERK		\$14,060	\$12,866	\$13,690	\$12,666	\$14,118	\$428

District Meeting - A 1060.....

This codes contains funds for the Annual School Budget Vote and District Election of Members of the Board of Education. The vote for the Library Budget and newly elected Trustees is also included. Compensation of Poll Workers, Rental of Voting Machines, Legal Advertising and other printing expenses for the School District Election are included. Provision has been made for one (1) vote.

A 1060.....

ACCOUNT	ACCOUNT NAME	ADJUSTED BUDGET 2011- 2012	ADJUSTED BUDGET 2012- 2013	ADJUSTED BUDGET 13.14	2013.201 4 EXPENSED TO DATE	BUDGET 2014- 2015	DIFF \$
A 1060.400-09- 1111	CONTRACT SERVICES - ELECTIONS	\$17,500	\$17,500	\$17,500	\$55	\$15,000	(\$2,500)
A 1060.450-09- 1111	SUPPLIES - DISTRICT ELECTIONS	\$4,280	\$3,414	\$3,000	\$0	\$3,000	\$0
A 1060..DISTRICT MEETINGS		\$21,780	\$20,914	\$20,500	\$55	\$18,000	(\$2,500)

School Administration - A 1240

The Board of Education employs the Superintendent of Schools to serve as Chief Executive Office of the School District, responsible to the Board for overall operation of the district. Compensation for secretarial support, copier costs and supplies are in this code.

A 1240

ACCOUNT	ACCOUNT NAME	ADJUSTED BUDGET 13.14	BUDGET 2014-2015	ADJUSTED BUDGET 13.14	2013.2014 EXPENSED TO DATE	BUDGET 2014- 2015	DIFF \$
A 1240.150-09-1111	SUPERINTENDENT OF SCHOOLS	\$223,869	\$227,226	\$230,635	\$225,928	\$230,635	\$0
A 1240.160-09-1111	NON-INSTRUCTIONAL SALARIES	\$61,076	\$63,375	\$60,471	\$62,612	\$64,000	\$3,529
A 1240.165-09-1111	NON-INST OVERTIME	\$150	\$514	\$500	\$636	\$1,000	\$500
A 1240.200-09-1111	EQUIPMENT - OFFICE OF SUPT.	\$2,000	\$2,000	\$2,000	\$0	\$1,500	(\$500)
A 1240.400-09-1111	CONTRACT SERVICES	\$500	\$500	\$500	\$55	\$500	\$0
A 1240.450-09-1111	SUPPLIES - OFFICE OF SUPT.	\$4,345	\$3,687	\$3,600	\$2,454	\$3,000	(\$600)
A 1240.465-09-1111	COPY MACHINE - OFFICE OF SUPT	\$20,500	\$0	\$0	\$0	\$0	\$0
A 1240....SUPT. OF SCHOOLS		\$312,439	\$297,303	\$297,706	\$291,685	\$300,635	\$2,929

Financial Administration - A 1310

This office coordinates the support services and financial affairs of the school district. Charged here are expenses for the Assistant Superintendent for Finance and Operations, Support Staff and related expenses.

A 1310

Fund Balance



If a school district has budgeted responsibly, at the end of each fiscal year it will have funds remaining. These funds are referred to as fund balance. Fund balance results from a combination of:

- Receiving revenue in excess of what was budgeted.
- Spending less than what was budgeted.

Fund Balance Limits

Fund balance accumulates year to year but there are limits on the total amount a district can accumulate. School districts can use fund balance to offset the amount to be raised from property taxes and/or maintain programs. Between 2000-2014 the Amityville UFSD has applied a total of **\$16,115,000** from fund balance to offset the tax levy.

Two Parts of Fund Balance

- The total fund balance of a school district is made up of two parts:
 - **Reserved Fund Balance:** The reserved portion of fund balance is made up of monies that may be used for very specific purposes.
 - **Unreserved Fund Balance:** The unreserved portion of the fund balance is the amount which is uncommitted and is, therefore, available to be used to reduce real property taxes in the next fiscal year.

Fund Balance Analysis

How do you estimate your Fund Balance?

Revenues

Expenditures

REVENUES		2013 / 2014	2013 / 2014	2013 / 2014	2013 / 2014	2013 / 2014
BUDGET CODE	DESCRIPTION	BUDGET	ADJ	RECD TO DATE	TO BE RECD	2013 / 2014 EXCESS / SHORTFALL
A1001	PROPERTY TAX - BABYLON	36,957,213		807,552.81	36,149,660.19	-
A1001.1	PROPERTY TAXES - OYSTER BAY	17,517,698		6,439,230.00	11,078,468.00	
A1081	PILOT PAYMENTS	200,000		197,370.28	2,629.72	-
A2230	DAY SCHOOL TUITION	765,000		0.00	765,000.00	-
A2280	HEALTH SERVICES FOR OTHER	80,000		0.00	80,000.00	
A2401	INTEREST AND EARNINGS	57,000		11,351.84	45,648.16	-
A2410	RENTAL OF REAL PROPERTY	-		250.00	(250.00)	-
A2700	MEDICARE PART D REIMB	150,000		0.00	150,000.00	-
A2701	REFUND PYE BOCES	220,000		143,456.00	76,544.00	-
A2703	REFUND PYE OTHER	16,306		356.74	15,949.26	-
A2770	OTHER UNCLASSIFIED REVENUE	5,000		3,062.45	1,937.55	-
A3101	STATE AID	10,769,908		5,000,590.23	5,769,317.77	-
A3101.2	PUBLIC EXCESS COST AID	5,551,419		0.00	5,551,419.00	
A3102	LOTTERY AID	1,374,615		1,959,845.52	(585,230.52)	
A3102.1	VLT - LOTTERY GRANTS	594,270		406,258.93	188,011.07	
A3103	BOCES	1,660,545		0.00	1,660,545.00	
A3260	TEXTBOOKAID	188,801		59,010.00	129,791.00	
A3262	COMPUTER SW AID	54,880		0.00	54,880.00	
A3262.1	HARDWARE AID	23,229		0.00	23,229.00	
A3263	LIBRARY AID	22,897		0.00	22,897.00	
A3289	OTHER STATE AID		30,000	90,000.00	(60,000.00)	
A3960	EMERGENCY DISASTER ASSIST.	-		16,945.35	(16,945.35)	-
A4601	MEDICAID ASSISTANCE	10,000		76,993.21	(66,993.21)	-
	TOTAL GENERAL FUND	76,218,781	30,000	15,212,273.36	61,036,507.64	0
	BUDGET ADJUSTMENTS	166,000				
	Subtotal (Per FM Report)	76,384,781				
	PY FUND BALANCE	3,800,000		3,800,000.00		
	WORKERS COMP RESERVE	500,000		800,000.00		300,000
	ERS RESERVE	320,000		320,000.00		-
	TOTAL ADJUSTED BUDGET	81,004,781		20,132,273.36	61,036,508	300,000
	Check to Expenditure Budget	80,838,781			TOTAL ESTIMATED REVENUES 2013-14	81,168,781

EXPENDITURES		2013 / 2014	2013 / 2014	2013 / 2014	2013 / 2014	2013 / 2014
BUDGET CODE	DESCRIPTION	ADJ BUDGET	EXPENDITURES	ENCUMBRANCES	NEEDS	REMAINING
A1099.0	TOTAL BOARD OF ED.	117,790	46,017	25,171	25,000	21,602
A1299.0	TOTAL SUPERINTENDENT	297,706	187,072	104,614	5,000	1,021
A1399.0	TOTAL FINANCE	917,785	531,682	255,931	45,000	85,173
A1499.0	TOTAL HR	794,535	439,077	293,812	75,000	-13,354
A1699.0	TOTAL CENTRAL SERVICES	5,461,167	2,899,060	1,744,623	600,000	217,484
A1999.0	TOTAL SPECIAL ITEMS	863,017	765,915	18,868	30,000	48,234
A2099.0	TOTAL SUPERVISION	3,135,497	1,570,752	751,266	100,000	713,479
A2199.0	TOTAL TEACH. REG. SCH.	21,702,994	11,947,483	8,089,581	500,000	1,165,930
A2299.0	TOTAL; TEACH SPECIAL	17,268,922	8,195,180	3,350,156	1,000,000	4,723,587
A2399.0	TOTAL SPECIAL SCHOOLS	132,800	126,102	0	1,500	5,198
A2699.0	TOTAL LIB. AV.& COMPUTER	1,944,029	1,085,438	316,509	350,000	192,083
A2899.0	TOTAL PUPIL SERVICES	3,812,016	1,773,742	1,133,530	450,000	454,745
A5599.0	TOTAL PUPIL TRANS	6,361,165	3,492,631	2,183,560	200,000	484,974
A7199.0	COMMUNITY SERVICES	21,200	10,095	0	0	11,105
A9099.0	TOTAL EMPLOYEE BENEFITS	16,053,362	6,555,263	3,632,677	5,238,212	627,210
A9711.0	DEBT SERVICE	1,930,796	1,477,406	0	75,000	378,390
A9899.0	TRANSFER-FEDERAL	190,000	0	0	150,000	40,000
A9950.9	TRANSFER-CAPITAL	0	0	0	0	0
	TOTAL BOCES				5,000,000	-5,000,000
	TOTAL GENERAL FUND	81,004,781	41,102,913	21,900,296	13,844,712	4,156,861
	BUDGET ADJUSTMENTS	(166,000)		REMAINING FUNDS	4,156,860	
	TOTAL ORIGINAL BUDGET	80,838,781		ANTICIPATED ACCRUALS	0	