

# **BUDGET WORK SESSION**

March 19, 2012

**Copiague Public Schools**

## 2012-13 Budget Work Paper Year to Year Comparison

School/Department Cost Center	October 2011 Work Paper			10/19/11 Preliminary Estimate 2012-13 Amount	<-----Future Reductions----->				Proposal As of 3/19/12 2012-13 Amount	2012-13 Increase Decrease Amount
	Current Year Budget 2011-12 Amount	Estimated Budget 2012-13 Amount	Budget Assumptions 2012-13		01/10 Revision Amount	2/13 Revision Amount	3/07 Revision Amount	3/19 Revision Amount		
High School	405,693	424,080	Incr per BEDS enrollment est.	424,080		-81,729			342,351	-63,342
Middle School	302,596	302,596	No incr/dec in est. enrollment	302,596		-44,992			257,604	-44,992
GNR Elementary	140,567	140,567	No increase	140,567		-36,366			104,201	-36,366
SEW Elementary	200,254	200,254	No increase	200,254		-53,808			146,446	-53,808
DG Elementary	224,963	240,984	Incr per BEDS enrollment est.	240,984		-53,141			187,843	-37,120
Technology	1,821,079	1,821,079	2/13 add Xerox lease from sch.	1,821,079		116,400			1,937,479	116,400
Facilities	2,860,600	2,860,600	No increase	2,860,600					2,860,600	-
Fine Arts	121,906	129,326	Transportation costs higher	129,326					129,326	7,420
Transportation	8,751,000	9,217,725	5.5% inc (BUS)+(CPI for Vans)	9,217,725					9,217,725	466,725
Athletics	882,466	955,966	Incr contractual (Bus, Coaches)	955,966			-32,043		923,923	41,457
Student Services	19,585,526	19,585,526	No increase	19,585,526			-275,000		19,310,526	-275,000
Payroll	44,000,215	45,540,223	3.5% increase	45,540,223				-499,286	45,540,223	1,040,722
District Security	367,000	375,000	Inc Summer Coverage	375,000			-8,000		367,000	-8,000
Superintendent	15,100	18,100	Staff Comp/OT - jobs merged	18,100			1,500		19,600	4,500
Board of Education	22,050	25,000	Inc Conference	25,000			550		25,550	3,500
Instruction	738,525	788,800	Inc in BOCES Services	788,800					788,800	50,275
Business Admin	3,624,847	3,740,947	Bond refunding/State Aid Consultants	3,740,947	-175,000				3,565,947	-58,900
Employee Benefits	17,838,453	19,214,376	Various(ERS, TRS,Health Ins, W. Comp)	19,214,376	-301,000				18,913,376	1,074,923
<b>Totals</b>	<b>101,902,840</b>	<b>105,581,149</b>		<b>105,581,149</b>	<b>-476,000</b>	<b>-153,636</b>	<b>-312,993</b>	<b>-499,286</b>	<b>104,139,234</b>	<b>2,236,394</b>
					←-----Total Revisions-----→					
Budget Revisions %					3.14%	2.99%	2.68%	2.19%		
Budget Increase Amount					3,202,309	3,048,673	2,735,680	2,236,394		

## Forecasted Revenues 2012 - 2013

<u>I. GENERAL REVENUE</u>	<b>BUDGET 2011-12</b>	11/21/11 <b>Estimated 2012-13</b>	Update 1/23/12 <b>Estimated 2012-13</b>	Update 3/19/12 <b>Estimated 2012-13</b>	12-13 vs 11-12 <b>Increase (Decrease)</b>
Rental of District Facilities	3,000	3,000	3,000	3,000	0
Textbook Charges (lost books)	7,500	7,500	7,500	7,500	0
Adult Education Tuition	12,000	13,000	13,000	13,000	1,000
Insurance Recoveries	10,000	15,000	15,000	15,000	5,000
**Cafeteria Fund Reimbursement	25,000	25,000	25,000	25,000	0
Medicaid Reimbursements	50,000	50,000	50,000	50,000	0
Miscellaneous Revenue (unclassified)	53,500	53,500	53,500	53,500	0
Bank Interest Earnings	125,000	125,000	125,000	125,000	0
**MTA Payroll Tax Reimbursement	175,000	170,000	0	0	(175,000)
**Other Taxes (Copiague Library Debt Repaym	218,050	218,050	218,050	<b>293,294</b>	75,244
Refund Prior Year - BOCES & eRate	200,000	250,000	<b>300,000</b>	300,000	100,000
Tuition from other school districts	400,000	350,000	350,000	350,000	(50,000)
Other Taxes (PILOT: IDA Properties)	1,300,000	1,500,000	<b>1,600,000</b>	<b>1,450,000</b>	150,000
<b>Estimated BOCES Aid</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>2,750,000</b>	2,750,000	250,000
<b>Estimated State Aid</b>	<b>36,445,270</b>	<b>36,445,270</b>	<b>37,633,974</b>	<b>37,633,974</b>	<b>1,188,704</b>
<b>TOTAL REVENUES</b>	<b>\$41,524,320</b>	<b>\$41,725,320</b>	<b>\$43,144,024</b>	<b>\$43,069,268</b>	<b>\$1,544,948</b>

\*\*New Revenue Categories for 2011-12

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### Reserve Activity "Bank Account"

	<b>Budget</b>	11/21/11	Update 1/23/12	Update 3/19/12	<b>Increase</b>
<b>Fund Balance Transfers</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2012-13</b>	<b>2012-13</b>	<b>(Decrease)</b>
II. - Un-Reserved (current year amount)	4,307,000	4,000,000	4,000,000	4,000,000	(307,000)
- Increase in Transfer for 2011-12	863,501	0	0	0	(863,501)
<b>Sub-total Un-Reserved FB</b>	<b>5,170,501</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>(1,170,501)</b>
III. - Reserved (new in 2011-12)					
- EBALR (Employee Benefit Accrued Liability Reserve)	1,000,000	0	0	0	(1,000,000)
- Retirement System Reserve for ERS	400,000	800,000	800,000	800,000	400,000
- Workers Compensation	50,000	200,000	200,000	200,000	150,000
- Unemployment Reserve		100,000	100,000	100,000	100,000
- Other Reserve		?	?	?	?
<b>Sub-total Reserved FB</b>	<b>1,450,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>(350,000)</b>
<b>Total (II. &amp; III.) FB Reserve "Bank Account" Transfer</b>	<b>6,620,501</b>	<b>5,100,000</b>	<b>5,100,000</b>	<b>5,100,000</b>	<b>(1,520,501)</b>

### Property Tax Levy

<b>IV. Property Tax Levy (*2% Increase) per cap calc</b>	53,758,019	54,911,758	54,911,758	<b>55,052,745</b>	<b>1,294,726</b>
*Revised Tax levy calculation (2.41%) used in 3/19/12 update	Shaded Areas represent potential for increase which reduces deficit calculation				
<b>PROPOSED REVENUE BUDGET (Total I. - IV.)</b>	<b>101,902,840</b>	<b>101,737,078</b>	<b>103,155,782</b>	<b>103,222,013</b>	<b>1,319,173</b>
		11/21/11	Update 1/23/12	Update 3/19/12	
Total Revenue		101,737,078	103,155,782	103,222,013	
Total Expenses		105,581,149	104,638,520	104,139,234	
DEFICIT (tentative)		(3,844,071)	(1,482,738)	(917,221)	