

BUDGET WORK SESSION

April 2, 2012

Copiague Public Schools

2012-13 Budget Work Paper Year to Year Comparison

School/Department Cost Center	Current Year Budget 2011-12 Amount	October 2011 Work Paper		10/19/11 Preliminary Estimate 2012-13 Amount	←-----Future Reductions-----→					Proposal As of 4/2/12 2012-13 Amount	2012-13 Increase Decrease 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	4/2 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					8,930	9,226,655	475,665
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		-267,477	19,043,049	-542,477
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					-70,994	717,806	-20,719
Business Admin	3,624,847	3,740,947	Bond refunding/State Aid Consultants	3,740,947	-175,000				103,778	3,669,725	44,878
Employee Benefits	17,838,453	19,214,376	Various(ERS, TRS,Health Ins, W. Comp)	19,214,376	-301,000				-92,958	18,820,418	981,965
Totals	101,902,840	105,581,149		105,581,149	-476,000	-153,636	-312,993	-499,286	-318,721	103,820,513	1,917,673
					←-----Total Revisions-----→						
			Budget Revisions %		3.14%	2.99%	2.68%	2.19%	1.88%		
			Budget Increase Amount		3,202,309	3,048,673	2,735,680	2,236,394	1,917,673		

2012-13 Budget Work Paper Year to Year Comparison

School/Department Cost Center	October 2011 Work Paper			10/19/11	<-----Future Reductions----->					Staffing Retirement Incentive Amount	Proposal As of 4/2/12 2012-13 Amount	2012-13 Increase Decrease Amount
	Current Year Budget 2011-12 Amount	Estimated Rollover 2012-13 Amount	Budget Assumptions 2012-13	Preliminary Estimate 2012-13 Amount	01/10 Revision Amount	2/13 Revision Amount	3/07 Revision Amount	3/19 Revision Amount	4/2 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)+(3.0%CPI for Vans)	9,217,725					8,930		9,226,655	475,665
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		-267,477		19,043,049	-542,477
Payroll	44,000,215	45,540,223	3.5% increase	45,540,223				-499,286		-344,639	44,696,298	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 Bond refinancing/State Aid	788,800					-70,994		717,806	-20,719
Business Admin	3,624,847	3,740,947	Consultants	3,740,947	-175,000					103,778	3,669,725	44,878
Employee Benefits	17,838,453	19,214,376	ERS, TRS, Health Ins, W. Comp	19,214,376	-301,000				-92,958	-81,252	18,739,166	981,965
Totals	101,902,840	105,581,149		105,581,149	-476,000	-153,636	-312,993	-499,286	-318,721	-425,891	103,394,622	1,491,782
					←-----Total Revisions-----→							
Budget Revisions %					3.14%	2.99%	2.68%	2.19%	1.88%	1.46%		
Budget Increase Amount					3,202,309	3,048,673	2,735,680	2,236,394	1,917,673	1,491,782		

Copiague Public Schools

Comparison of State Aid - Current Year versus Governors Proposal

State Aid Category	<----- 2011-2012 ----->		<--- 2012 - 2013 --->			Revised
	Budget	Budget Adjustment Rationale/ Notes	Governor Budget	NYS Adopted Budget (modified)	District Estimate	District Estimate
Foundation Aid	30,396,970	Foundation Aid Frozen (again) Increase 2012-13!	30,396,970	30,841,868	30,396,970	+444,898
Full Day K Conversion		-N.A				
Universal Pre-Kindergarten		-UPK is Federal Grant not in General Fund	516,977		-	
BOCES Services	2,502,846	BOCES reports higher expense to SED	3,039,603	2,750,000	2,750,000	
High Cost Excess (SWD Tuitions)	3,219,987	High Cost Public Placements:	3,209,104	3,300,000	3,300,000	
Private Excess Cost (SWD Tuitions)	301,305	(High cost for Last 2 yrs: 3,200,000)	363,072	400,000	400,000	
Hardware & Technology	48,822	Computer Hardware Aid	71,572	71,572	71,572	
Software, Library, Textbook	415,310		420,829	420,829	420,829	
Transportation Inc. Summer	5,219,481	Transportation Expense Increasing	5,666,158	5,600,000	5,600,000	
High Tax Aid	1,710,034	Fixed amount by GOV/SED	1,710,034	1,710,034	1,710,034	
Supplemental Pub Excess Cost		-N.A	-		-	
Gap Elimination Adjustment (GEA)	(6,201,917)	Varies by fiscal health of NYS Budget	(5,596,413)	(5,354,121)	(5,596,413)	+ 242,292
SUB-TOTAL AID (before Building Aid)	37,612,838	Sub-total before building aid	39,797,906	39,740,182	39,052,992	687,190
Building & Bldg. Reorg Incent.	1,332,432	Building Aid (based on Debt service)	1,330,982	1,330,982	1,330,982	
TOTAL AID	38,945,270	Sub-total Governor's Proposal -->	41,128,888	41,071,164	40,383,974	687,190

Budget	38,945,270	NYS	Gov	Adopted	District	Add to District
			Budget	Budget	Est.	Estimate
			41,128,888	41,071,164	40,383,974	687,190

2012 -13 Increase in Aid	1,438,704	2,125,894
Aid increase as percentage	3.69%	5.46%

COPIAGUE PUBLIC SCHOOLS

Forecasted Revenues 2012 - 2013

<u>REVENUE DESCRIPTION</u>	BUDGET	11/21/11	Update 1/23/12	Update 3/19/12	Update 4/2/12	12-13 vs 11-12
	<u>2011-12</u>	<u>Estimated</u> <u>2012-13</u>	<u>Estimated</u> <u>2012-13</u>	<u>Estimated</u> <u>2012-13</u>	<u>Estimated</u> <u>2012-13</u>	<u>Increase</u> <u>(Decrease)</u>
Rental of District Facilities	3,000	3,000	3,000	3,000	3,000	0
Textbook Charges (lost books)	7,500	7,500	7,500	7,500	7,500	0
Adult Education Tuition	12,000	13,000	13,000	13,000	13,000	1,000
Insurance Recoveries	10,000	15,000	15,000	15,000	15,000	5,000
**Cafeteria Fund Reimbursement	25,000	25,000	25,000	25,000	25,000	0
Medicaid Reimbursements	50,000	50,000	50,000	50,000	50,000	0
Miscellaneous Revenue (unclassified)	53,500	53,500	53,500	53,500	53,500	0
Bank Interest Earnings	125,000	125,000	125,000	125,000	125,000	0
**MTA Payroll Tax Reimbursement	175,000	170,000	0	0	0	(175,000)
**Other Taxes (Copiague Library Debt Repayment)	218,050	218,050	218,050	293,294	293,294	75,244
Refund Prior Year - BOCES & eRate	200,000	250,000	300,000	300,000	300,000	100,000
Tuition from other school districts	400,000	350,000	350,000	350,000	350,000	(50,000)
Other Taxes (PILOT: IDA Properties)	1,300,000	1,500,000	1,600,000	1,450,000	1,450,000	150,000
Estimated BOCES Aid	2,500,000	2,500,000	2,750,000	2,750,000	2,750,000	250,000
Estimated State Aid	36,445,270	36,445,270	37,633,974	37,633,974	38,321,164	1,875,894
TOTAL REVENUES	\$41,524,320	\$41,725,320	\$43,144,024	\$43,069,268	\$43,756,458	\$2,232,138

**New Revenue Categories for 2011-12

Reserve Activity "Bank Account"

Fund Balance Transfers	Budget 2011-12	11/21/11 2012-13	Update 1/23/12 2012-13	Update 3/19/12 2012-13	Update 4/2/12 2012-13	Increase (Decrease)
I. - Un-Reserved (current year amount)	4,307,000	4,000,000	4,000,000	4,000,000	3,485,419	(821,581)
- Increase in Transfer for 2011-12	863,501	0	0	0	0	(863,501)
Sub-total Un-Reserved FB	5,170,501	4,000,000	4,000,000	4,000,000	3,485,419	(1,685,082)
II. - Reserved (new in 2011-12)						
- EBALR (Employee Benefit Accrued Liability Reserve)	1,000,000	0	0	0	0	(1,000,000)
- Retirement System Reserve for ERS	400,000	800,000	800,000	800,000	800,000	400,000
- Workers Compensation	50,000	200,000	200,000	200,000	200,000	150,000
- Unemployment Reserve		100,000	100,000	100,000	100,000	100,000
- Other Reserve		?	?	?	?	?
Sub-total Reserved FB	1,450,000	1,100,000	1,100,000	1,100,000	1,100,000	(350,000)
Total (I & II) FB Reserve "Bank Account" Transfer	6,620,501	5,100,000	5,100,000	5,100,000	4,585,419	(2,035,082)

Property Tax Levy (*2% Increase) per cap	53,758,019	54,911,758	54,911,758	55,052,745	55,052,745	1,294,726
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*Revised Tax levy calculation (2.41%) used in 3/19/12 update

Shaded Areas represent potential for increase which reduces deficit calculation

PROPOSED REVENUE BUDGET	101,902,840	101,737,078	103,155,782	103,222,013	103,394,622	1,491,782
		11/21/11	Update 1/23/12	Update 3/19/12	Update 4/2/12	
Total Revenue		101,737,078	103,155,782	103,222,013	103,394,622	
Total Expenses		105,581,149	104,638,520	104,139,234	103,394,622	
DEFICIT (tentative)		(3,844,071)	(1,482,738)	(917,221)	0	1.46%