

COPIAGUE PUBLIC SCHOOLS

2013-2014 Budget Work Session

Expenditure Update

- Schools
- Transportation

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February 11, 2013

2013 - 2014 BUDGET DEVELOPMENT

February 11

Cost Center	Current Year Budget 2012-2013	Preliminary Rollover 2013-2014	Adjustments #1 02/11/13	Adjustments #2 03/11/13	Adjustments #3 03/25/13	Adjustments #4 04/08/13	Estimated Budget 2013-2014	Estimated 2013-14 Increase	Cost Increase Assumptions
High School	342,351	350,000	(13,615)				336,385	(5,966)	Enrollment shift
Middle School	257,604	260,000	(13,296)				246,704	(10,900)	Transfer to Fine Arts Budget
GNR	104,201	105,000	(7,039)				97,961	(6,240)	Transfer to Fine Arts Budget
SEW	146,446	150,000	(410)				149,590	3,144	Enrollment/Transfer to Fine Arts
DG East & West	187,843	190,000	7,032				197,032	9,189	Enrollment Increases
Technology	1,937,479	2,000,000					2,000,000	62,521	Security cameras, phone system
Facilities	2,860,600	2,900,000					2,900,000	39,400	
Fine Arts	129,326	140,000					140,000	10,674	\$\$ for k-12 art & music
Transportation	9,226,655	9,641,854	(163,203)				9,478,651	251,996	Bus 6% Van 2.5% CPI
Athletics	923,923	950,000					950,000	26,077	stipends & Transportation
Student Services	19,043,049	19,614,340					19,614,340	571,291	SWD Tuitions 3%
Payroll	44,696,298	46,707,631					46,707,631	2,011,333	4.5 % increase
District Security	367,000	370,000					370,000	3,000	
Superintendent	19,600	20,000					20,000	400	
Board of Educ.	25,550	26,000					26,000	450	
Instruction	717,806	725,000					725,000	7,194	
Business Admin	3,669,725	3,700,000					3,700,000	30,275	
Employee Benefits	18,739,166	21,677,994					21,677,994	2,938,828	Health; Retirement: TRS & ERS
Totals	103,394,622	109,527,820	(190,531)				109,337,289	5,942,667	

Rollover Increase

5.93%

5.75%

COPIAGUE SCHOOL BUDGET ALLOCATION CHART 2013 - 2014

School	BEDS "October 2012	2013-2014	Basic	Basic	Textbook	\$15	Graduation	\$100	Computer	\$12.00	Library	2012-13	2013-14	SCHOOL		
	Enrollment	Enrollment	Rate/ Pupil	Allocation Total	Allocation * @ \$68.25/pp	Equipment Amount/pp	Allocation	Improvement Amount /FTE	Software Allocation ** @ \$14.98/pp	Field Trip Allocation @ \$12/pp	Book Allocation @ \$6.25/pp	Photo-copiers Transf to Tech Budget	Art & Music Transf to Fine Arts Budget	Building Total	Discretionary Amount	
High School	1,541	1,510	\$120	181,200	103,058	22,650	3,000	11,300	22,620	18,120	9,438	(35,000)	0	336,385	201,270	
Middle School	1,085	1,124	\$120	134,880	76,713	16,860	1,500	8,900	16,838	13,488	7,025	(19,000)	(10,500)	246,704	146,128	
Deauville East	464	491	\$100	49,100	33,511	7,365	250	2,700	7,355	5,892	3,069	(11,250)	(1,650)	96,342	52,407	
<i>Total DG East</i>				49,100	33,511	7,365	250	2,700	7,355	6,642	3,069	(11,250)	(1,650)	97,092	53,157	
Deauville West	477	500	\$100	50,000	34,125	7,500	250	3,400	7,490	6,000	3,125	(11,250)	(1,700)	98,940	54,200	
<i>Total DG West</i>				50,000	34,125	7,500	250	3,400	7,490	7,000	3,125	(11,250)	(1,700)	99,940	55,200	
Great Neck Rd.	520	524	\$100	52,400	35,763	7,860	500	3,700	7,850	6,288	3,275	(18,800)	(1,875)	96,961	50,073	
<i>Total GNR</i>				52,400	35,763	7,860	500	3,700	7,850	7,288	3,275	(18,800)	(1,875)	97,961	51,073	
Susan E Wiley	768	770	\$100	77,000	52,553	11,550	500	4,700	11,535	9,240	4,813	(21,100)	(2,700)	148,090	79,190	
<i>Total SEW</i>				77,000	52,553	11,550	500	4,700	11,535	10,740	4,813	(21,100)	(2,700)	149,590	80,690	
All Schools	4,855	4,919		544,580	335,722	73,785	6,000	34,700	73,687	63,278	30,744	(116,400)	(18,425)	1,027,670	587,518	
*\$58.25 per pupil is state aided at Instructional Staff Count \$286,532 347														Trend Information		
Notes:														2012-13	1,038,444	604,377
Art & Music: Purchased thru Fine Arts Budget (Jennifer Pierre-Louis).														2011-12	1,277,217	707,895
Textbook adoptions: Must be coordinated thru the Office of Instruction. State Aid Amount is \$58.25 per Student.														2010-11	1,411,051	807,691
Computer software: Requests must be approved by the technology committee and co-coordinated thru Technology Office.																
Special Education: Elementary Schools Budget (Danielle Grandin), MS/HS Budget (Bethany Pokorny)																
Guidance: Elementary Schools Budget, MS/HS Budget by Student Services (Dr. Klein).																
Health(Nurse): Moved back to school budgets in 2011-2012 (\$2,500); Special Requests thru Student Services (K.Sheridan).																

2013-14 School Budget Allocations Chart Explanation

Budgets for ALL Central Office and School Buildings will be developed using the goals adopted by the Board of Education.

Basic Allocation: This figure represents the total amount available for each building to meet their needs. It does not include any salary amounts.

Rate per Pupil: A calculated number to provide adequate and equitable funding for all schools within the district. Added funding may come from Central Office budgets in Instruction, Student Services, Facilities, Fine Arts & Business based on need and availability of funds.

Textbook Allocation: This figure represents **\$68.25** and is higher than state aided amount to reflect historical cost. Note \$58.25 is the State Aided amount per pupil of current school enrollment. Budget **\$58.25 per student at a minimum** under code 2110-4800. Note the scope of covered expenses has been widened to include electronic media materials, *sheet music*, workbooks, and certain news magazines. Please refer to the guidelines within the Textbook Manual from NYSED. Call the Business Office if you need a copy.

Equipment Allocation: The equipment allocation is to be used in the .2000 object codes and needs to be itemized with a description on a separate Itemization sheet (provided). Budget items here that have a minimum unit cost of \$500. An amount of \$15 per pupil has been allocated and is discretionary. Any items budgeted must be itemized on the budget sheet provided. Note that should a budget defeat occur only equipment necessary for health & safety issues can remain in the budget.

Graduation Allocation: This amount is \$6,000 for K-12 (amounts vary per school) and is most appropriately budgeted in the 2110-4000 code. Any additional amounts necessary for school graduation expense must come from the schools basic allocation amount.

2013-14 School Budget Allocations Chart Explanation - Continued

School Improvement: This allocation for School Improvement Activities as well as Conference and Travel has been allocated \$100 per Teacher FTE. This amount can be supplemented by funds from the Office of Instruction in support of district-wide initiatives.

Field Trips: This allocation is \$12.00 per pupil. An additional supplement is given to Elementary schools to reflect historical cost. A supplemental transportation allocation will include: Special trips by invitation - \$5,000 (such as academic contests and sports championships). This amount will be budgeted in the Transportation Budget. Be aware of any discounted Bus cost opportunities and grant funding offsets which may become available.

Computer Software Allocation: This amount represents the estimated 2013-14 enrollment multiplied by \$14.98 - the current level of aid. Budget this amount under Code 2630-4600.

Minimum Library Book Allocation: This amount represents the estimated 2013-14 enrollment multiplied by \$6.25. This amount must be budgeted under Code 2610-4600 At A MINIMUM. Any additional amount budgeted under 2610-4600 must come from the basic allocation.

School Discretionary Amount: This is the total of all non-categorical aid allocations (Basic Allocation, Equipment, Graduation and Field Trips). Consider this a lump sum total to budget in various codes according to your specific building needs.

Centralized (K-12) Funding may be transferred to augment building needs in these areas: Facilities, Athletics, Instruction, Student Services, Art/Music. These requests must be discussed with appropriate Central Office Administrative Staff. **Such funding will be extremely limited, if available.**

Budget Development Work Paper 2013 - 2014

Pupil Transportation

		Actual		Actual		Proposed
BUDGET CODE	2010/2011 BUDGET	2010/2011 EXPENSE	2011/2012 BUDGET	2011/2012 EXPENSE	2012/2013 BUDGET	2013/2014 BUDGET
District Transportation Svcs						
5510.1690.83 Comp/OT/SUBS	2,000	16,666	8,000	5,961	4,000	7,000
5510.2000.83 Equipment			-	-	-	-
5510.4000.83 Contractual	7,500	63,736	62,000	71,017	56,720	60,245
5510.4610.83 Software	4,100	8,500	5,000	7,000	4,500	4,750
5510.4900.83 BOCES Services	2,400	2,526	2,500	3,372	3,372	3,400
5510.5000.83 Supplies	1,000	(11)	1,000	4,777	3,500	3,500
Contracted Transportation						
5540.4000.83 In-District	2,900,000	2,799,393	2,870,000	3,210,900	3,832,630	3,817,213
5540.4100.83 Homeless	120,000	292,167	137,500	306,971	296,187	124,585
5540.4110.83 Non Public Pupils	1,800,000	1,833,123	1,900,000	1,579,807	1,481,930	1,248,720
5540.4120.83 Special Ed	3,400,000	3,475,431	3,565,000	3,500,351	3,258,816	3,805,479
5540.4130.83 Field Trips	5,000	752	-	-	Drop per Fine Arts Director	
5540.4150.83 Fuel	162,000	237,433	200,000	273,013	250,000	303,750
5540.4900.83 ESBOCES - Shared Transportation --->					35,000	100,000
GRAND TOTAL	8,404,000	8,729,716	8,751,000	8,963,169	9,226,655	9,478,641

**Budget Detail Sheet
2013-2014**

**** Note: This is a required form for all Equipment Budget Codes (xxxx.2000) Regardless of amount and only for Contractual codes (xxxx.4000) that exceed \$500**

**BUDGET CODE	AMOUNT	DESCRIPTION
Equipment (.2000)		List items with unit cost >\$500
Equipment Total	-	None Requested
Note: in a budget defeat all equipment is cut (except for health & Safety items) per NYS Ed law.		
**BUDGET CODE	AMOUNT	DESCRIPTION
Contractual (.4000)		List Detail by budget code.
5510.4000.83 Contractual	33,470	NYSIR Insurance Chargeback for Liability Coverage (10% of General Liability premium)
	26,775	Routing Services Contract with EBT year 1 of 3 (renewal at 2%)
Total	60,245	
5510.4610.83 Software	4,750	Transfinder Maint Contract
5510.4900.83 BOCES Services	3,400	BOCES Safety Program for Elementary Schools
5540.4900.83 BOCES Shared Trans	100,000	Currently serving Private/Parochial and displaced students by ESBOCES
		Notes:
		- Fuel Cost 45 buses at 1,800 gal/year at \$3.75/gallon
		- Bus Contract increase at 6% Van Extension at 2.5% (CPI)
Contractual Total	168,395	- Vehicle Profile: 45 Buses (42 5 hour, 3 8 hour); Vans 70 (all 4 hour, includes 6 wheelchair vans)

		February 11th		
Budget Deficit Worksheet	CURRENT YEAR	Estimated Budget	Property Tax CAP	Assumptions
Estimated Revenue	2012-13	2013-14	2013-14	
Budget	103,394,622	109,337,289	106,374,566	
Revenue <i>(includes fund balance, state aid, other)</i>	48,768,877	49,603,299	49,603,299	3% increase in state aid offset by FB Loss
Tax Levy	54,625,745	59,733,990	56,771,267	Cap at 3.93%
Assessed Valuation	30,772,919	30,772,919	30,772,919	Remains constant from current year
				Be mindful on storm impact on AV !!
\$ Change in Budget		5,942,667	2,979,944	
%Change in Budget		5.75%	2.88%	
Tax Rate				
Tax Rate (per \$100)	177.51	194.11	184.48	
\$Change		16.60	6.97	
%Change		9.35%	3.93%	
Tax levy can increase by approximately			2,145,522	3.93% per tax cap formula
\$ Difference - 2012-13 Budget vs 2013-14 Projected Budget			5,942,667	
Under Property Tax Cap, 2013-14 Budget can increase by			2,979,944	
Projected vs "Capped" Budget (Required Reductions)			(2,962,723)	Projected Deficit