

COPIAGUE PUBLIC SCHOOLS

2013-2014 Budget Work Session

- Expenditure Update
- Revenue Update

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April 23, 2013

Budget Revisions for April 23rd BOE Meeting

EXPENSE BY COST CENTER

Payroll (85)	(85) Payroll	(89) Benefits	Amount
8 Teaching Assistants	131,695	31,475	163,170
Re-design Special Education Teaching Model: Reduce 4 FTE @ .7 add 1.5 FTE new hires	100,064	23,915	123,979
Reduce High School Staff .6 Science & .7 Math	78,481	34,343	112,824
Replace Retiring ESL Teacher at .6 FTE	68,279	16,414	84,693
GED Program Stipends	40,000	9,560	49,560
Redesign home instruction model to add in-district option	(22,000)	(5,258)	(27,258)
Sub-total prior to COPTA Contract changes	396,519	110,449	506,968
COPTA CONTRACT:			
COPTA Various Proposals affecting payroll & benefits	680,474	530,633	1,211,107
Subtotal	1,076,993	641,082	1,718,075
Student Services (84)			
Reduce reliance on outside agencies providing home instruction using new in-district model			127,258
Employee Benefits (89)			
See Above breakdown under Payroll		641,082	
Total Expense Reductions			1,845,333
REVENUE			
Reverse Microsoft reimbursement from lawsuit - Replaced with higher BOCES Aid			-
Add 100,000 to Transportation Aid			100,000
Add 65,000 to Medicaid (from 75 to 140,000)			65,000
Total Revenue Additions			165,000
Total April 23 Budget Revisions			2,010,333
	April 8th Deficit		(1,998,667)

Year to Year Comparison

Cost Center	Current Year	Preliminary	Adjustments							Estimated	Estimated	Cost
	Budget	Rollover	#1	#2	#3	#4	#5	#6	#7	Budget	2013-14	Increase/Decrease
	2012-2013	2013-2014	02/11/13	03/11/13	03/25/13	04/08/13	Retirements	Non-Instructional	04/23/13	2013-2014	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				(18,222)				1,981,778	44,299	Security cameras, Add'l Technician
Facilities	2,860,600	2,900,000		(49,400)		(25,000)				2,825,600	(35,000)	Phone System Savings (BOCES), Equip
Fine Arts	129,326	140,000			482					140,482	11,156	Add'l \$ for K-8 art & music from Schools
Transportation	9,226,655	9,641,854	(163,203)			(169,414)				9,309,237	82,582	Bus 6% Van 2.5% CPI (CPI at 2%)
Athletics	923,923	950,000		(3,666)						946,334	22,411	Coaching & Transportation
Student Services	19,043,049	19,614,340				269,280			(127,258)	19,756,362	713,313	SWD Tuitions 3%, Home Instruction
Payroll	44,696,298	46,707,631			950,861	(377,752)	(447,887)	(206,755)	(1,076,993)	45,549,105	852,807	Actual, Retirees, RIF, Copta Contract
District Security	367,000	370,000		(2,490)		(15,000)				352,510	(14,490)	Replacement Uniforms
Superintendent	19,600	20,000		1,100						21,100	1,500	
Board of Educ.	25,550	26,000		(450)						25,550	0	
Instruction	717,806	725,000			6,410	(50,000)				681,410	(36,396)	Curric Writing, Ext Day, Science Kits
Business Admin	3,669,725	3,700,000			(28,227)					3,671,773	2,048	
Employee Benefits	18,739,166	21,677,994			451,655	(640,559)	(158,252)	(68,113)	(641,082)	20,621,643	1,882,477	Health; Pensions, Retirees, RIF, Copta
Totals	103,394,622	109,527,819	(190,531)	(54,906)	1,381,181	(1,026,667)	(606,139)	(274,868)	(1,845,333)	106,910,556	3,515,934	W.Comp, Fica, Retiree Incentive
Budget Increase		5.93%									3.40%	

**COPIAGUE PUBLIC SCHOOLS
Forecasted Revenues 2013 - 2014**

	BUDGET	BUDGET	As of April 8	As of April 23	As of April 23	13-14 vs 12-13	
REVENUE DESCRIPTION	2011-12	2012-13	Estimated	Estimated	Proposed	Increase	Notes:
			2013-14	2013-14	2013-14	(Decrease)	
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	0	
Insurance Recoveries	10,000	15,000	15,000		15,000	0	
Cafeteria Fund Reimbursement	25,000	25,000	0		0	(25,000)	Charge back amt for fringe benefits far greater
Medicaid Reimbursements	50,000	50,000	75,000	65,000	140,000	90,000	Growth area (amount clarified)
Miscellaneous Revenue (unclassified)	53,500	53,500	53,500		53,500	0	
Bank Interest Earnings	125,000	125,000	75,000		75,000	(50,000)	Realistic Estimate
MTA Payroll Tax Reimbursement	175,000	0	0		0	0	
Other Taxes (Copiague Library Debt Repayment)	218,050	293,294	287,132		287,132	(6,162)	
Refund Prior Year - BOCES & eRate	200,000	300,000	275,000		275,000	(25,000)	BOCES Budgets tighter - lower refunds
Tuition from other school districts	400,000	350,000	350,000		350,000	0	
Other: Microsoft Settlement Reimburse for Technology		0	50,000	(50,000)	0	0	
Other: Taxes (PILOT: IDA Properties)	1,300,000	1,450,000	1,480,000		1,480,000	30,000	
Other: State Aid (Sweeney)	0	0	40,000		40,000	40,000	
Estimated BOCES Aid	2,500,000	2,750,000	2,975,325	50,000	3,025,325	275,325	
Estimated State Aid	36,445,270	38,321,164	40,090,136	100,000	40,190,136	1,868,972	
TOTAL REVENUES (before FB and Taxes)	41,524,320	43,756,458	45,789,593	165,000	45,954,593	2,198,135	
			As of April 8	As of April 23	As of April 23	13-14 vs 12-13	
Reserve Activity "Bank Account"	Budget	Budget	Budget	Budget	Proposed	Increase	
Fund Balance Transfers	2011-12	2012-13	2013-14	2013-14	2013-14	(Decrease)	
I. - Un-Reserved (current year amount)	4,307,000	3,485,419	3,000,000	34,506	3,034,506	(450,913)	
- Increase in Transfer for 2011-12	863,501	0				0	
Sub-total Un-Reserved FB	5,170,501	3,485,419	3,000,000	34,506	3,034,506	(450,913)	
II. - Reserved (new in 2011-12)							
- EBALR Empl Benefit Accrued Liability Reserve	1,000,000	0	100,000		100,000	100,000	
- Retirement System Reserve for ERS	400,000	800,000	800,000		800,000	0	
- Workers Compensation	50,000	200,000	200,000		200,000	0	
- Unemployment Reserve	0	100,000	100,000		100,000	0	
Sub-total Reserved FB	1,450,000	1,100,000	1,200,000	0	1,200,000	100,000	
Total (I & II) FB Reserve Transfers	6,620,501	4,585,419	4,200,000	34,506	4,234,506	(350,913)	
Total Revenue & Fund Balance	48,144,821	48,341,877	49,989,593	199,506	50,189,099	1,847,222	
Property Tax Levy: Cap w/exemptions	53,758,019	55,052,745	56,767,629	(46,172)	56,721,457	2,095,712	Projected at 3.92% revised 4/23/13 to 3.84% Note: actual levy decreased in 2012-13
PROPOSED REVENUE BUDGET	101,902,840	103,394,622	106,757,222	153,334	106,910,556	3,515,934	to 54,625,745 due to AV change

Updated for App'd NYS Budget		
2012-13	2013-14	Increase
2,750,000	3,025,325	
38,321,164	40,190,136	5.22%
41,071,164	43,215,461	2,144,297

*Note: 4/16/13 did BOCES Project to inc Aid

<i>Budget Deficit Worksheet</i>	CURRENT YEAR	April 23rd Estimated Budget	Property Tax CAP	Assumptions
Estimated Revenue	2012-13	2013-14	2013-14	TRs Rate at 16.25%
Budget	103,394,622	106,910,556	106,910,556	
Revenue <i>(includes fund balance, state aid, other)</i>	48,768,877	50,189,099	50,189,099	5.22% increase in state aid offset by FB Reduc
Tax Levy	54,625,745	56,721,457	56,721,457	Revised Cap to 3.84% Due to TRS & PILOT Ex
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		3,515,934	3,515,934	
%Change in Budget		3.40%	3.40%	
				April 23rd revisions:
Tax Rate				TRs Payroll Exemption Decrease \$29,174
Tax Rate (per \$100)	177.51	184.32	184.32	PILOT Revenue Increase \$16,998
\$Change		6.81	6.81	Additional FB transfer \$34,506
%Change		3.84%	3.84%	
Tax levy can increase by approximately			2,095,712	3.84%
\$ Difference - 2012-13 Budget vs 2013-14 Projected Budget			3,515,934	
Under Property Tax Cap, 2013-14 Budget can increase by			3,515,934	
Projected vs "Capped" Budget <i>(Required Reductions) -></i>			0	Projected Deficit/Surplus as of April 23th