

# COPIAGUE PUBLIC SCHOOLS

## 2013-2014 Budget Work Session

### Expenditure Update

- Fine Arts
- Instruction / Curriculum
- Business Administration
- Payroll
- Benefits

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March 25, 2013

2013 2014 Budget Forecast

Year to Year Comparison

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				<Reduction>	2,000,000	62,521	Security cameras, phone system
Facilities	2,860,600	2,900,000		(49,400)			2,850,600	(10,000)	Phone System Savings (BOCES)
Fine Arts	129,326	140,000			482		140,482	11,156	Extra Funds for K-8 art & music co-ord
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		(3,666)			946,334	22,411	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			950,861	<Reduction>	47,658,492	2,962,194	Actual versus Rollover
District Security	367,000	370,000		(2,490)			367,510	510	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		731,410	13,604	Curric Writing, Sumr School, Ext Day
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	<Reduction>	22,129,649	3,390,483	Health; Pensions: TRS (16.25%)& ERS
Totals	103,394,622	109,527,820	(190,531)	(54,906)	1,381,181		110,663,564	7,268,942	W.Comp, Fica, Retiree Incentive

Rollover Increase

5.93%

7.03%

**COPIAGUE UFSD**

**Budget Development Work Paper 2013 - 2014**

**Fine Arts**

<b>BUDGET CODE</b>	<b>2010/2011 EXPENSE</b>	<b>2011/2012 BUDGET</b>	<b>2011/2012 EXPENSE</b>	<b>2012/2012 BUDGET</b>	<b>2013/2014 BUDGET</b>
<b>Fine Arts</b>					
2110.2000-93 Equipment	-	-	-	-	-
2110.4000-93 Contractual	68,872	66,903	58,369	68,872	72,385
2110.4800-93 Textbooks	2,027	5,100	1,657	2,027	2,500
2110.5000-93 Supplies	15,886	13,500	6,944	15,886	20,397
5540.4130-93 Transportation	42,541	36,403	36,914	42,541	45,200
<b>TOTAL</b>	<b>129,326</b>	<b>121,906</b>	<b>103,884</b>	<b>129,326</b>	<b>140,482</b>

## Budget Detail Sheet

2013-2014

### Fine Arts

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**Equipment:**

**\$39,600**

\$25,000

(6) Baritone Horn – valued at \$1,700 each – for the HS inventory. Currently, students perform on marching horns.

(5) Tenor Saxes – valued at \$1,200 each – to supplement the District wide inventory.

(4) French Horns – valued at \$1,200 each – for the HS inventory. Currently, students perform on marching horns.

(3) Bass Clarinets – valued at \$1,300 each – for the HS/MS inventory.

\$3,500

Amaco Ceramics Kiln: Currently there is no 3D art offering in the HS putting our students at a disadvantage when applying for College art programs. There is currently one at the MS, and this would support a progression.

\$11,100

9 Section, 3 step Wenger Choral Risers. The risers in the HS are currently a legitimate health and safety issue.

**Textbooks:**

**\$2,500**

\$700

HS Band music: increase from 1 to 2 ensembles next year.

\$700

HS Choral music: support 2 ensembles in the HS

\$1,100

Music Theory Textbooks

**Supplies:**

**\$20,397**

\$8,000

HS Art supplies: support better supplies for higher level course offerings

\$4,000

HS Instrumental supplies (reeds, mouthpieces, etc)

\$3,500

HS Choral Supplies (keyboards, accessories, etc)

\$4,897

Misc. Supplies (NYSSMA Medals, etc)

**Transportation:**

**\$45,200**

\$30,000

Marching Band Season (Busing)

\$1,700

Marching Band Season (Truck rental)

\$10,000

Winter Guard Season (1 coach bus)

\$3,500

Misc. HS Field Trips

**Contractual:**

**\$72,385**

\$27,000

Marching Band Staffing

\$20,000

Musical Production Staffing and Services (Pit Orchestra/Lighting Designer/Rentals/Set Materials/Copyrights/etc)

\$7,500

District Instrument Repairs

\$1,885

District Supplemental Rentals

\$2,000

Piano Maintenance and tuning

\$2,500

Dry Cleaning

**COPIAGUE UFSD**  
**Budget Development Work Paper 2013 - 2014**  
**Curriculum & Instruction**

BUDGET CODE	2010/2011 EXPENSE	2011/2012 BUDGET	2011/2012 EXPENSE	2012/2013 BUDGET	2013/2014 BUDGET
<b>Curriculum Office</b>					
2010.1690.87 Comp/OT	3,144	3,000	3,634	3,000	1,000
2010.2000.87 Equipment	<-----new code for 2012-13----->				0
2010.4000.87 Contractual	1,461	2,500	1,029	2,500	0
2010.4900.87 BOCES Services	5,894	1,000	8,490	6,700	11,000
2010.5000.87 Supplies	1,316	2,000	1,863	2,000	2,000
<b>Research, Planning &amp; Eval.</b>					
2060.1500.87 Plan & Eval Sal. Mentors/Projects	100,631	68,000	84,356	68,000	80,000
2060.4000.87 Plan & Eval Contractual Other	-	-	-	-	0
2060.4900.87 BOCES Services	36,231	5,000	2,031	Moved to Technology	
<b>Inservice Training-Instruction</b>					
2070.4000.87 Contractual	31,699	30,000	10,592	15,000	10,000
2070.4900.87 Staff Devel.-BOCES	290	2,000	-	1,000	0
2070.5000.87 Inserv. Train. Supplies	5,021	5,000	5,381	5,000	2,500
<b>Instruction</b>					
2110.1550.87 Salaries Extended Day	87,050	15,000	98,017	24,000	60,000
2110.2000.87 Equipment	-	-	-	-	0
2110.4000.87 Contractual	46,010	10,000	1,376	1,000	1,000
2110.4800.87 Textbooks	11,920	30,000	122,558	30,000	30,000
2110.4900.87 BOCES Services	313,087	267,025	211,509	267,000	217,410
2110.5000.87 Supplies	32,109	30,000	14,657	15,000	15,000
<b>Summer School</b>					
2330.1440.87 Teaching Assistants	647	5,000	8,529	10,000	20,000
2330.1200.87 Instructors - Elementary	To Title 1 Grant----->				
2330.1300.87 Instructors - Secondary	188,901	214,000	208,311	214,000	230,000
2330.1610.87 Clerical	9,578	10,200	9,037	10,000	10,000
2330.4000.87 Contractual	-	-	-	-	-
2330.4900.87 BOCES Services	10,156	To Student Services ----->			
2330.5000.87 Supplies	427	800	445	500	700
<b>School Library</b>					
2610.4000.87 Contractual	27	2,000	11	1,000	500
2610.4500.87 Books	-	-	-	-	-
2610.4600.87 Library Books Aidable	-	-	-	-	-
2610.4900.87 BOCES Services	5,515	5,500	5,054	15,306	16,000
2610.5000.87 Supplies	1,225	2,500	2,039	2,500	500
<b>Adult ED</b>					
2331.1350.87 Director	8,000	8,000	8,000	8,000	8,000
2331.1500.87 Instruction	6,938	11,000	7,349	8,000	8,000
2331.1610.87 Clerical	5,168	5,000	4,840	5,300	5,300
2331.4000.87 Contractual	1,832	3,000	898	2,000	2,000
2331.5000.87 Supplies	-	1,000	-	1,000	500
<b>Total Instruction</b>	<b>914,274</b>	<b>738,525</b>	<b>820,006</b>	<b>717,806</b>	<b>731,410</b>

**Copiague School District  
Budget Detail Sheet  
2013-2014**

**Curriculum & Instruction  
Department**

**\*\* 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**

<b>**BUDGET CODE</b>	<b>AMOUNT</b>	<b>DESCRIPTION</b>
<b>Equipment (.2000)</b>		List items with unit cost >\$500 (check with Facilities Director if Installation required).
Equipment Total	-	None Requested
<b>Note: in a budget defeat all equipment is cut (except for health &amp; Safety items) per NYS Ed law.</b>		
<b>BUDGET CODE</b>	<b>AMOUNT</b>	<b>DESCRIPTION</b>
<b>Contractual (.4000)</b>		<b>List Detail by budget code.</b>
2070.4000.87	10,000	Cost of contractual services for research & planning (\$10,000 was moved from Instructional budget to Title II Grant)
2110.4000.87	1,000	Cost of contractual services used in the instructional program of Regular Day School
2331.4000.87	2,000	Cost of Summer School & Adult Ed Programs - other than supplies
<b>Contractual Total</b>	<b>\$ 13,000</b>	
<b>BOCES (.4900)</b>	<b>AMOUNT</b>	<b>DESCRIPTION</b>
2010.4900.87	6,700	Cost of programs provided thru cross-contract with Eastern Suffolk BOCES for curriculum development & supervision (coser 535), such as workshops for ELA & Math Leader Training Gr 3-8 (\$2,500), Interventions (\$250) & Bullying (\$310)
2060.4900.87	-	\$5,000 that was budgeted for 2011-2012 has been moved from the Instruction budget to the Technology budget for 12-13
2070.4900.87	1,000	Cost of Staff Development programs offered by BOCES
2110.4900.87	217,410	Cost of items & services provided by BOCES, other than equipment & supplies, used in the instructional program of Regular Day School. such as: Private School textbooks (#620 - \$82,000), Staff Development Workshops (#506.010 - \$7,210 #506.050/060 - \$3,400), Cross contracts with Nassua BOCES cultural & Eastern Suffolk Boces Arts (#s 405/407 - \$30,000), Elementary Level Science Kits (#516 - \$50,000), Enrichment Programs (#s402/435 - \$10,500), RTTT Homework Team (#506.019 - \$5,000)
2610.4900.87	16,000	Cost for services provided by BOCES that support school libraries in library automation for planning, data conversion, installation, training, (coser # 514). Add'l 10,000 for the purchase of research databases for High School Students
<b>BOCES Total</b>	<b>\$ 241,110</b>	

**COPIAGUE UFSD**  
**Budget Development Work Paper 2013 - 2014**  
**Business Administration**

<b>BUDGET CODE</b>	<b>2010/2011 EXPENSE</b>	<b>2011/2012 BUDGET</b>	<b>2011/2012 EXPENSE</b>	<b>2012/2013 BUDGET</b>	<b>2013/2014 BUDGET</b>
<b>Business Administration</b>					
1310.1690.89 Comp/OT/Substitutes/Extra Help	20,326	14,000	26,766	14,000	22,000
1310.2000.89 EQUIPMENT	553	-	-	1,100	-
1310.4000.89 CONTRACTUAL	66,469	25,000	16,977	25,000	25,000
1310.4900.89 BOCES SERVICES	37,178	36,740	45,463	37,500	37,500
1310.5000.89 SUPPLIES	5,675	7,000	5,705	7,000	7,000
1320.4000.89 AUDITING CONTRAC. OTHER	199,860	150,000	168,846	190,000	195,000
1345.4900.89 PURCHASING BOCES SVC	7,777	7,900	8,391	8,300	10,800
1460.5000-89-9812 SUPPLIES RECRD MGMNT	<b>NEW CODE FOR 2011-12</b>		184	-	-
<b>Personnel/Legal/Public Information</b>					
1420.4000.89 LEGAL CONTRACTUAL	72,049	91,000	55,964	91,000	80,000
1430.4000.89 PERSONNEL CONTRACTUAL	13,203	25,000	18,577	25,000	25,000
1430.4900.89 PERSONNEL BOCES SVC	112,127	65,965	57,696	75,000	75,000
1430.5000.89 PERSONNEL SUPPLIES	1,554	2,000	1,633	2,000	2,000
1480.4000.89 PUBLIC RELATIONS CONTRACTUAL	1,701	10,000	2,000	10,000	10,000
1480.4900.89 PUBLIC RELATIONS BOCES SVC	82,422	87,422	85,922	87,422	87,422
<b>Central Print/Mail</b>					
1670.4000.89 CENTRAL PRINT. CONTRACTUAL OTHER	144,438	155,000	128,223	155,000	150,000
1670.5000.89 CENTRAL PRINT. SUPPLIES	6,057	10,000	5,781	10,000	10,000

**COPIAGUE UFSD**  
**Budget Development Work Paper 2013 - 2014**  
**Business Administration - *Continued***

BUDGET CODE	2010/2011 EXPENSE	2011/2012 BUDGET	2011/2012 EXPENSE	2012/2013 BUDGET	2013/2014 BUDGET
<b>Insurance/Associations</b>					
1910.4000.89 INSURANCE	317,358	375,000	331,315	350,000	350,000
1920.4080.89 SCHOOL ASSOC DUES	17,700	30,425	27,000	30,425	31,000
1930.4000-89 JUDGEMENTS & CLAIMS	<b>NEW CODE FOR 2011-12</b>		497,833	-	-
1981.4900.89 ADM. CHG-BOCES SVC	330,467	335,820	337,568	340,000	350,069
<b>Debt Service (Library &amp; Schools)</b>					
9710.6000.89 LIBRARY BOND - PRINCIPAL	115,000	115,000	115,000	200,000	205,000
9710.7000.89 LIBRARY BOND - INTEREST	85,450	103,050	103,050	93,294	82,132
9711.6000.89 SERIAL BONDS-SCHOOL CONSTR	1,080,000	1,105,000	1,225,000	1,235,000	1,280,000
9711.7000.89 SERIAL BONDS-SCHOOL CONSTR	539,375	498,525	364,028	357,684	311,850
9760.7000.89 TAX ANTICIPATION NOTES	103,321	375,000	89,881	325,000	325,000
<b>BUSINESS ADMINISTRATION TOTALS</b>	<b>3,360,059</b>	<b>3,624,847</b>	<b>3,718,803</b>	<b>3,669,725</b>	<b>3,671,773</b>



Copiague School District  
Budget Detail Sheet  
2013-2014

**Business Office**

*School or Department*

\*\* 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

<b>**BUDGET CODE</b>	<b>AMOUNT</b>	<b>DESCRIPTION</b>
<b>Equipment (.2000)</b>		List items with unit cost >\$500 (check with Facilities Director if Installation required).
Equipment Total	-	None Requested
<b>Note: in a budget defeat all equipment is cut (except for health &amp; Safety items) per NYS Ed law.</b>		
<b>BUDGET CODE</b>	<b>AMOUNT</b>	<b>DESCRIPTION</b>
<b>Contractual (.4000)</b>		<b>List Detail by budget code.</b>
1310.4000.89	25,000	Expenses of the Business Office, other than equipment & supplies, such as: cost of professional development workshops & conferences, mileage re-imbursement, professional membership dues, contractual costs for business Office staff training
1320.4000.89	195,000	Fees paid for Auditing Services: Internal, External including: accounts payable claims, State Aid recovery & benefit plans
1420.4000.89	80,000	Fees paid for the professional services performed by the School District's legal counsel, for consultations with the Board of Education & Superintendent of Schools. (\$31,000 charged to Administrative componenet for business related matters & \$60,000 charged to Program componenet for student related matters
1430.4000.89	25,000	Contractual expenses of the Human Resources Office, other than equipment & supplies, such as: The Employee Assistance Program, staff recruiting, and finger printing services.
1480.4000.89	10,000	Expenses for Public information services, other than supplies and materials, such as newspaper publications.
1670.4000.89	150,000	Cost of central copy machine & postage machine leases, as well as costs for outside printing.
1910.4000.89	350,000	Cost of District insurance policies, including business package, school board liability, automovile, boilers, employers excess liability and umbrella
1920.4080.89	31,000	District Dues to various organizations including, NYS School Board, Suffolk County School Board, National School Board's Assoc. & SCOPE
1980.4000.89		0 MTA payroll tax liability - repealed effective 4/1/12
<b>Contractual Total</b>	<b>866,000</b>	

Copiague School District  
Budget Detail Sheet  
2013-2014

**Business Office**

*School or Department*

<b>BOCES (.4900)</b>	<b>AMOUNT</b>	<b>DESCRIPTION</b>
1310.4900.89	37,500	Cost of services provided by BOCES, through X-Contracts, including: State Aid planning, administration of 125 plan, Health & Safety (cosers 613, 618, 619, 629)
1345.4900.89	10,800	Cost of cooperative purchasing/bidding services provided through (cosers 617, 637) Eastern & Nassau BOCES
1430.4900.89	75,000	Costs of Human Resources services provided by BOCES through X-Contracts, including: teacher certification, substitute coordination, & teacher recruitment (cosers 602, 609, 610, 649)
1480.4900.89	87,422	BOCES service cost of public relations firm and printer charges (coser 635)
1981.4900.89	350,069	BOCES administrative costs (\$207,082) & capital improvements & facilities rental charges (\$142,984). (cosers 001/002)
<b>BOCES Total (.4900)</b>	<b>560,791</b>	

<b>BUDGET CODE</b>	<b>AMOUNT</b>	<b>DESCRIPTION</b>
<b>Debt Service</b>		
9710.6000.89	205,000	Debt (principal) paid through Copiague Library property tax collection account
9710.7000.89	82,132	Debt (interest) expense paid through Copiague Library property tax collection account
9711.6000.89	1,280,000	Debt (principal) on the two (2) school construction borrowings
9711.7000.89	311,850	Debt (interest on the two (2) school construction borrowings
9760.7000.89	325,000	Interest expense on borrowing required to meet cash flow needs in anticipation of school taxes
<b>Debt Service Total</b>	<b>2,203,982</b>	

**COPIAGUE UFSD**  
**Budget Development Work Paper 2013 - 2014**

**Business Administration - Benefits**

BUDGET CODE	2010/2011 EXPENSE	2011/2012 BUDGET	2011/2012 EXPENSE	2012/2013 BUDGET	2013/2014 BUDGET
<b>Employee Benefits</b>					
1980.4000.89 MTA PAYROLL TAX LIABILITY	164,840	175,000	103,423	-	-
9010.8000.89 STATE RETIREMENT	746,934	1,011,119	980,261	1,153,714	1,424,686
9020.8000.89 TEACHERS RETIREMENT	3,418,376	4,406,379	4,336,177	4,926,914	6,826,648
9030.8000.89 SOCIAL SECURITY	3,489,706	3,518,619	3,457,654	3,623,634	3,895,460
9040.8000.89 WORKERS COMP	419,543	350,000	347,330	315,000	330,000
9045.8000.89 LIFE INSURANCE	37,970	40,000	37,287	44,000	42,000
9050.8000.89 UNEMPLOYEMENT INS	201,820	250,000	163,156	200,000	200,000
9055.8000.89 DISABILITY INS	60,181	59,000	58,431	62,000	70,000
9060.8000.89 HEALTH INS	7,023,496	7,568,336	7,267,068	7,976,904	8,790,855
9065.8000.89 DENTAL INS	380,104	450,000	336,867	425,000	425,000
9080.8000.89 EMPLOYEE BENE - LEGAL,TSA,HEALTH	10,966	10,000	11,417	12,000	25,000
9089.8000.89 RETIREMENT ENHANCEMENT	386,961	-	224,887	-	100,000
<b>EMPLOYEE BENEFITS TOTALS</b>	<b>16,340,898</b>	<b>17,838,453</b>	<b>17,323,958</b>	<b>18,739,166</b>	<b>22,129,649</b>
<b>TOTALS</b>	<b>19,700,958</b>	<b>21,463,300</b>	<b>21,042,761</b>	<b>22,408,891</b>	<b>25,801,422</b>

Copiague School District  
Budget Detail Sheet  
2013-2014

**Business Office - Benefits**

*School or Department*

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**BUDGET CODE	AMOUNT	DESCRIPTION
<b>Employee Benefits</b>		
9010.8000.89	1,424,686	District contributions to the NYS Employee Retirement System - approximately 18.5% of salaries
9020.8000.89	6,826,648	District contributions to the NYS Teachers' Retirement System - approximately 16.25% of salaries (last year rate 11.84%)
9030.8000.89	3,895,460	District contributions to the Social Security Administration Office of the Federal Government on all taxable salaries to be paid during the 2013-14 school year.
9040.8000.89	330,000	Payments for Workers' Compensation Insurance Coverage
9045.8000.89	42,000	Life insurance premiums for full time contractual administrative staff, teachers, custodians, supervisory custodians, clericals, chairpersons, salaried supervisors & nurses
9050.8000.89	200,000	District reimbursement to the NYS Dept. of Labor for the payment of unemployment insurance claims. Our District pays claims on a self funded basis
9055.8000.89	70,000	Short term disability paid for custodial, long term disability coverage for: administrative staff, teachers, custodians, supervisory custodians, clericals, chairpersons, salaried supervisors & nurses
9060.8000.89	8,790,855	District cost of hospital & medical insurance for employees. Employees cost share ranging from 10% to 25%. Healthcare premiums based on calendar year used 6% for July - Dec. & 10% for Jan.-July (2014)
9065.8000.89	425,000	District cost of Dental Insurance premiums for full-time contractual administrative staff, teachers, custodians, supervisory custodians, clericals, chairpersons, salaried supervisors & nurses
9080.8000.89	25,000	Contract benefits to various units & non-bargaining unit staff, legal, TSA, Health cost reimbursement
	100,000	Retirement enhancement 5 year payout (new budget 2013-14)
<b>Employee Benefit Total</b>	<b>22,129,649</b>	

COPIAGUE UFSD  
Budget Development Work Paper 2013 - 2014  
Payroll

ACCOUNT	DESCRIPTION	2010/2011 EXPENSE	2011/2012 BUDGET	2011/2012 EXPENSE	2012/2013 BUDGET	2013/2014 BUDGET	
A 1040.1600-85	DIST. CLERK SALARIES NON-INSTRUCTIONAL	10,163	moved to 1240		-		
A 1240.1500-85	SCHOOL ADM. SALARIES PROFESSIONAL	245,100	245,100	245,100	254,631	251,565	
A 1240.1600-85	SCHOOL ADM. SALARIES NON-INSTRUCTIONAL	101,535	91,802	95,671	101,481	103,366	
A 1310.1500-85	BUSINESS ADM. SALARIES PROFESSIONAL	153,284	122,339	118,625	135,354	128,403	
A 1310.1600-85	BUSINESS ADM. SALARIES NONINSTRUCTIONAL	288,079	384,668	391,541	427,555	416,505	
A 1325.1600-85	TREASURER SALARIES NON-INST SUPERVISOR	9,819	8,000	8,000	8,000	8,000	
A 1430.1500-85	PERSONNEL SALARIES PROFESSIONAL	158,646	162,353	164,443	170,376	170,766	
A 1430.1600-85	PERSONNEL SALARIES NONINSTRUCTIONAL	126,103	174,939	135,394	141,766	144,589	
A 1460.1600-85	SALARIES-NON INSTRUC RECORD MGMNT 9812	<---new code for 2011-12---->		6,388	-	-	
A 1620.1600-85	OPERATION SALARIES NONINSTRUCTIONAL	53,126	54,715	54,715	56,352	57,831	
A 1620.1620-85	OPERATION SALARIES CUSTODIANS	2,125,097	2,239,220	2,184,094	2,340,317	2,420,317	
A 1620.1630-85	OPERATION SALARIES HOURLY CUSTODIANS	171,948	170,000	203,353	180,000	195,232	
A 1620.1635-85	OPERATION	moved to Facilities - Consolidated Code					
A 1620.1640-85	OPERATION SALARIES ALTERNATE CUSTODIANS	moved to Facilities - Consolidated Code					
A 1620.1650-85	OPERATION SALARIES CUSTODIANS OVERTIME	moved to Facilities - Consolidated Code					
A 1620.1670-85	OPERATION SALARIES NONINSTRUC. SUPERVISORS	137,235	117,768	128,563	123,166	123,621	
A 1621.1660-85	OPERATION SALARIES SECURITY STAFF	29,609	719,622	857,262	839,386	880,873	
A 1621.1670-85	OPERATION SALARIES SECURITY SUPERVISION	-	96,692	96,692	101,124	87,125	
A 1670.1600-85	CENTRAL PRINT. SALARIES NONINSTRUCTIONAL	49,409	50,852	50,852	52,339	54,329	
A 2010.1500-85	CURRIC. DEV. SALARIES PROFESSIONAL	197,107	179,535	177,996	176,485	179,961	
A 2010.1600-85	CURRIC. DEV. SALARIES NONINSTRUCTIONAL	63,656	65,518	167,249	142,740	133,758	
A 2020.1500-85	SUP. REG. SCH. SALARIES PROFESSIONAL	1,796,973	1,759,416	1,825,136	1,844,807	1,884,175	
A 2020.1600-85	SUP. REG. SCH. SALARIES NONINSTRUCTIONAL	802,292	796,394	785,174	724,587	789,947	
A 2020.1610-85	SUP. REG. SCH. SALARIES HOURLY	186,011	205,000	183,280	220,000	191,366	
A 2020.1690-85	OVERTIME/SUBS CLERICAL SCHOOLS OFFICE	17,917	10,500	20,790	20,000	22,000	
A 2060.1500-85	PLAN. & EVAL. SALARIES PROFESSIONAL	166,898	2,531	-	-	-	
A 2110.1100-85	REG. SCH. SALARIES KINDERGARTEN	1,356,281	1,312,753	1,300,821	1,340,430	1,450,027	
A 2110.1200-85	REG. SCH. SALARIES ELEMENTARY	10,886,063	9,619,254	9,390,386	9,712,264	10,585,788	
A 2110.1250-85	REG. SCH. SALARIES 6th GRADE		1,060,059	1,445,453	1,411,946	1,457,328	
A 2110.1300-85	REG. SCH. SALARIES SECONDARY	12,948,792	12,549,195	12,514,862	13,214,196	13,995,797	
A 2110.1400-85	REG. SCH. SALARIES TEACH. SUBS	765,244	675,000	775,373	775,000	780,000	
A 2110.1420-85	HOME TUTORING	9,673	15,000	13,372	12,000	14,000	
A 2110.1430-85	RETIREMENT INCENTIVE/SICK PAY	-	-	-	-	-	
A 2110.1440-85	REG. SCH. SALARIES TEACH. ASSIST.	59,195	60,350	95,076	-	349,143	
A 2110.1500-85	REG. SCH. SALARIES PROFESSIONAL	545,550	363,650	341,632	354,988	364,387	

COPIAGUE UFSD  
Budget Development Work Paper 2013 - 2014  
Payroll

ACCOUNT	DESCRIPTION	2010/2011 EXPENSE	2011/2012 BUDGET	2011/2012 EXPENSE	2012/2013 BUDGET	2013/2014 BUDGET	
A 2110.1510-85	REG. SCH. SALARIES DEGREE CHG, EXTRA PAY	283,377	450,000	174,642	400,000	405,211	
A 2110.1660-85	REG. SCH. SALARIES SECURITY	917,643	Moved to 1621		-	-	
A 2110.1670-85	DIRECTOR OF SAFETY/SECURITY	97,901	Moved to 1621		-	-	
A 2110.1690-85	REG. SCH. SALARIES AIDES & MONITORS	232,550	236,250	240,448	200,968	225,000	
A 2110.1691-85	REG SCHOOL-TEACHERS AIDES	-	-	-	-	-	
A 2110.1710-85	REG SCH - SICK & VAC	-	-	-	-	-	
A 2250.1200-85	SWD SALARIES 611/619 RESERVE	-	644,309	-	295,626	-	
A 2250.1440-85	SWD SALARIES TEACH. ASSIST.	342,158	375,000	100,887	150,000	698,286	
A 2250.1500-85	SWD SALARIES PROFESSIONAL	4,171,292	4,650,176	4,472,103	4,568,568	4,643,912	
A 2250.1600-85	SWD SALARIES NONINSTRUCTIONAL	68,961	138,073	73,112	78,814	39,134	
A 2250.1690-85	SWD TEACHERS AIDES RESERVE	-	92,262	733	50,000	202,658	
A 2330.1350-85	ADULT ED PROFESSIONAL SALARIES	-	Moved to Instruction		-	-	
A 2330.1440-85	ADULT ED TEACHING ASSIST.	-	Moved to Instruction		-	-	
A 2330.1500-85	SPEC. SCHL. SALARIES ADULT ED	-	Moved to Instruction		-	-	
A 2330.1500-85	SUMMER SCHOOLS SALARIES PROFESSIONAL	-	Moved to Instruction		-	-	
A 2330.1610-85	SPECIAL SCHOOLS SALARIES HRLY ADULT ED	-	Moved to Instruction		-	-	
A 2330.1610-85	SPECIAL SCHOOLS SALARIES HRLY ADULT ED	-	Moved to Instruction		-	-	
A 2610.1500-85	LIBR. & AUDIO. SALARIES PROFESSIONAL	392,567	406,727	409,664	425,598	454,327	
A 2610.1600-85	LIBRARY & AUDIO. SALARIES NONINSTRUCTIONAL	130,122	100,786	158,371	124,670	90,476	
A 2610.1730-85	LIBRARY & AUDIO. SALARIES STUDENT EMPLOYEE	2,028	2,000	3,322	8,000	4,000	
A 2630.1500-85	COMP. INSTR. SALARIES PROFESSIONAL	172,270	171,943	173,258	172,156	174,645	
A 2630.1600-85	COMP. INSTR. SALARIES NONINSTRUCTIONAL	53,126	54,715	54,715	56,352	57,831	
A 2805.1500-85	ATTENDANCE SALARIES PROFESSIONAL	63,320	63,320	63,320	63,320	70,128	
A 2805.1600-85	ATTENDANCE SALARIES NONINSTRUCTIONAL	116,749	121,106	127,059	129,514	121,271	
A 2810.1500-85	GUIDANCE SALARIES PROFESSIONAL	1,033,984	1,151,445	1,154,136	1,173,009	1,238,796	
A 2810.1510-85	GUIDANCE SALARIES PROF SUMMER	-	15,000	-	-	-	
A 2810.1600-85	GUIDANCE SALARIES NONINSTRUCTIONAL	207,277	220,697	234,885	220,445	224,469	
A 2815.1500-85	HEALTH SVCS. SALARIES PROFESSIONAL	-	-	-	-	-	
A 2815.1630-85	HEALTH SVCS. SALARIES-P/T NURSES	65,538	70,000	58,573	70,000	65,000	
A 2815.1680-85	HEALTH SVCS. SALARIES NURSES	280,836	292,930	287,004	307,041	305,464	
A 2815.1690-85	NURSES OVERTIME/SUBSTITUTES	13,781	15,500	8,780	-	-	
A 2820.1500-85	PSYCH. SVCS. SALARIES PROFESSIONAL	327,619	405,631	303,611	333,678	354,082	
A 2825.1500-85	SOCIAL WK. SALARIES PROFESSIONAL	421,978	454,037	416,822	431,441	454,922	
A 2850.1500-85	CO-CURRIC. SALARIES PROFESSIONAL	198,459	225,000	205,385	215,000	225,354	
A 2855.1500-85	ATHLETICS SALARIES PROFESSIONAL	144,737	-	-	-	-	
A 2855.1550-85	ATHLETICS COORDINATOR	-	146,459	146,668	151,895	154,511	
A 2855.1600-85	ATHLETICS SALARIES NON-INSTRUCTIONAL	50,767	53,913	53,913	57,202	59,031	
A 2855.1610-85	ATHLETICS SALARIES HOURLY CHAPARONES	Moved to Athletics - Consolidated Code				-	-
A 5510.1500-85	TRANSPORTATION SUPERVISOR SALARIES	71,521	63,875	63,875	63,875	69,140	
A 5510.1600-85	TRANSPORTATION SALARIES NONINSTRUCTIONAL	69,185	66,836	67,836	67,836	80,648	
	<b>Total</b>	<b>43,390,552</b>	<b>44,000,215</b>	<b>42,830,415</b>	<b>44,696,298</b>	<b>47,658,492</b>	

March 25th

<i>Budget Deficit Worksheet</i>	CURRENT YEAR	Estimated Budget	Property Tax CAP	Assumptions
<b>Estimated Revenue</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	
Budget	103,394,622	110,663,564	106,374,566	
Revenue (includes fund balance, state aid, other)	48,768,877	49,603,299	49,603,299	3% increase in state aid offset by FB Loss
Tax Levy	54,625,745	61,060,265	56,771,267	<b>Cap at 3.93% (change due to TRS/Payroll)</b>
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		7,268,942	2,979,944	
%Change in Budget		<b>7.03%</b>	<b>2.88%</b>	
<b>Tax Rate</b>				
Tax Rate (per \$100)	177.51	198.42	184.48	
\$Change		20.91	6.97	
%Change		<b>11.78%</b>	<b>3.93%</b>	

Tax levy can increase by approximately	2,145,522	<b>3.93% (will change due to TRS/Payroll)</b>
\$ Difference - 2012-13 Budget vs 2013-14 Projected Budget	7,268,942	
Under Property Tax Cap, 2013-14 Budget can increase by	2,979,944	
Projected vs "Capped" Budget <b>(Required Reductions)</b>	<b>(4,288,998)</b>	Projected Deficit