

COPIAGUE PUBLIC SCHOOLS

2013-2014 Budget Work Session

Expenditure Update

- Student Services
- Technology
- Retirement Incentive
- Reduction in Force (non-instructional)

Revenue Estimate

A Great Place to Learn
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April 8, 2013

2013 2014 Budget Forecast

Year to Year Comparison

Cost Center	Current Year	Preliminary	Adjustments	Adjustments	Adjustments	Adjustments	Adjustments	Adjustments	Estimated	Estimated	Cost
	Budget	Rollover	#1	#2	#3	#4	#5	#6	Budget	2013-14	Increase/Decrease
	2012-2013	2013-2014	02/11/13	03/11/13	03/25/13	04/08/13	Retirements	(Non-Instructional)	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	stipends & Transportation
Student Services	19,043,049	19,614,340				269,280			19,883,620	840,571	SWD Tuitions 3% (BOCES Placements)
Payroll	44,696,298	46,707,631			950,861	(377,752)	(447,887)	(206,755)	46,626,098	1,929,800	Actual versus Rollover
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)	21,262,725	2,523,559	Health; Pensions: TRS (16.25%)& ERS
Totals	103,394,622	109,527,819	(190,531)	(54,906)	1,381,181	(1,026,667)	(606,139)	(274,868)	108,755,889	5,361,267	W.Comp, Fica, Retiree Incentive
Budget Increase		5.93%								5.19%	

Budget Revisions for April 8th BOE Meeting

<u>Expense by Cost Center</u>	<u>Amount</u>
<u>Payroll</u>	
- .8 to 611 Grant (salary only) Fringe paid General Fund	(93,853)
- 1.0 to 611 Grant (salary only) " " " "	(127,898)
- 1.0 to Title Grant (salary only) " " " "	(103,843)
- Revise Title & RTTT grant staff allocations	52,389
- Review of all payroll forecasts	<u>(75,547)</u>
Sub-total staff charged to grants	(348,752)
- Reduce substitutes from change to school based CSE	(29,000)
<u>Curriculum</u>	
Eliminate Elementary Science Kits (BOCES)	(50,000)
<u>Facilities</u>	
Reduce Equipment Contingency	(25,000)
<u>Technology</u>	
Revision to Budget Estimate	(18,222)
<u>Transportation</u>	
Revise CPI renewal for Van contracts, reduce contingency	(169,414)
<u>Student Services</u>	
Revision to Budget Estimate (tuition & student increases)	269,280
<u>Security</u>	
Uniform Replacement	(15,000)
<u>Employee Benefits</u>	
Health Ins Premium Rate increase for Jan 2014 reduce to 6% from 8%	
Reduce Contingency - impact of Affordable Care implementation effective January 2014	(640,559)
Total Expense Reductions	<u>(1,026,667)</u>
<u>Revenue</u>	
Add Microsoft reimbursement from lawsuit	<u>50,000</u>
<u>Total Budget Revisions</u>	<u>(1,076,667)</u>

COPIAGUE UFSD

Budget Development Work Paper 2013 - 2014

Student Services

BUDGET CODE	2010/2011 EXPENSE	2011/2012 BUDGET	2011/2012 EXPENSE	2012/2013 BUDGET	2013/2014 BUDGET
2040.5000.84 Supplies	229	2,500	533	2,500	1,000
2070.4000.84 Contractual - Staff Devel	-	1,500	257	1,500	2,000
2040.1690.84 Staff Comp/OT/Substitute	New Code for 2013 - 2014 -----				2,500
Regular Instruction					
2110.4000.84 Contractual (tutoring, etc	125,312	125,000	271,016	125,000	200,000
2110.4710.84 Tuition - Public Schools	16,847	70,000	63,180	50,000	30,000
2110.4720.84 Tuition - All Other School	-	-	-	-	-
2110.4730.84 Tuition - Charter Schools	61,476	65,000	15,369	50,000	30,000
2110.4900.84 BOCES	849,314	1,555,200	688,253	1,040,449	773,500
Disabilities					
2250.1500.84 Salaries-Wilson Reading			9,636	-	-
2250.2000.84 Equipment	1,711	3,000	1,728	3,000	-
2250.4000.84 Contractual	480,203	725,000	557,204	625,000	600,000
2250.4700.84 Tuition					
2250.4710.84 Tuition - Public Schools	662,554	720,000	823,857	720,000	475,200
2250.4720.84 Tuition - All Other	676,656	740,000	710,909	850,000	850,000
2250.4730.84 Tuition - Charter Schools	-	-	-	-	-
2250.4900.84 BOCES Programs	11,905,235	12,752,851	13,107,487	12,750,000	14,232,620
2250.5000.84 Supplies	514	1,000	475	1,000	1,200
2250.5005.84 Supplies - Middle School	2,255	2,500	1,970	2,500	2,500
2250.5006.84 Supplies - High School	1,310	2,500	984	2,500	2,500
Occupational Education					
2280.4900.84 BOCES Programs	2,210,519	2,153,000	2,142,078	2,118,600	1,960,050
2280.5000.84 Supplies	-	-	-	-	-
Special Schools					
2330.4900.84 BOCES Equivalent Atten	6,427	21,125	7,685	10,000	7,000
Attendance-Central Registration					
2805.1550.84 Proj. Intercept Prof Salari	9,706	5,000	17,080	18,000	18,000
2805.1650.84 Proj. Intercept Support S	1,201	500	1,335	1,500	1,500
2805.1690.84 Staff OT/Comp time	-	5,000	4,834	6,000	10,000
2805.2000.84 Equipment	-	-	-	-	-
2805.4000.84 Contractual	1,215	1,500	1,473	1,500	2,000
2805.5000.84 Supplies	1,520	500	131	500	500

COPIAGUE UFSD
Budget Development Work Paper 2013 - 2014
Student Services - Continued

BUDGET CODE	2010/2011 EXPENSE	2011/2012 BUDGET	2011/2012 EXPENSE	2012/2013 BUDGET	2013/2014 BUDGET
Guidance					
2810.1500.84 Summer Guidance Staff	Moved from Payroll Budget 2012 - 2013 ->			15,000	15,000
2810.2000.84 Equipment	-	-	-	-	-
2810.4000.84 Contractual	26,933	24,050	26,102	25,700	26,050
2810.5000.84 Supplies	6,849	10,000	4,546	10,000	10,000
2810.4009.84 Supplies "College Day"	5,335	5,000	(35)	1,500	-
2810.5009.84 Supplies "College Day"	(1,565)	1,500	5,741	5,000	5,000
Health Services					
2815.1690.84 Nurse OT/Subs	Moved from Payroll Budget 2012 - 2013 ->			13,500	13,500
2815.2000.84 Equipment	4,146	2,000	454	10,000	-
2815.4000.84 Contractual	342,891	360,000	345,520	360,000	375,000
2815.4900.84 BOCES Services	3,977	6,000	2,950	6,000	6,000
2815.5000.84 Supplies	5,681	1,500	3,240	4,000	4,000
2815.5001 Supplies	941	-	-	-	-
2815.5002 Supplies	553	-	-	-	-
2815.5004 Supplies	109	-	-	-	-
2815.5005 Supplies	888	-	-	-	-
2815.5006 Supplies	1,242	-	-	-	-
Psychological Services					
2820.1500.84 Summer Psych	Moved from Payroll Budget 2012 - 2013 ->			10,000	25,000
2820.4000.84 Contractual	-	-	-	-	-
2820.5000.84 Supplies	1,395	1,800	-	1,800	1,000
Social Work Services					
2825.4000.84 Contractual	-	-	-	-	-
2825.5000.84 Supplies	-	1,000	200	1,000	1,000
Interfund Transfer					
9901.9000.84 To Special Aid - District	219,030	220,000	220,813	200,000	200,000
Share of Summer Tuition (Section 4408 students)					
TOTAL STUDENT SERVICES	\$17,632,608	\$19,585,526	\$19,037,005	\$19,043,049	\$19,883,620

COPIAGUE UFSD
Budget Development Work Paper 2013 - 2014
Technology Budget

BUDGET CODE	2010/2011 EXPENSE	2011/2012 BUDGET	2011/2012 EXPENSE	2012/13 BUDGET	2013/2014 BUDGET
Data Processing					
A1680.4000-82 Maintenance	5,000	2,500	-	2,500	2,500
A1680.4900-82 BOCES	336,141	300,500	394,073	309,672	329,773
Planning & Evaluation					
A2060.4900-82 BOCES	-	15,820	22,951	10,270	11,641
Instruction					
A2110.4900-82 BOCES	113,091	101,330	30,352	50,414	51,259
Computer Assisted Instruction					
A2630.2000-82 Computer Hardware	41,993	60,000	58,947	60,000	60,000
A2630.4000-82 Maintenance	7,947	15,000	8,674	15,000	22,000
A2630.4900-82 BOCES	1,311,064	1,300,929	1,591,600	1,464,623	1,479,605
A2630.5000-82 Supplies	5,261	25,000	22,341	25,000	25,000
Total	1,820,495	1,821,079	2,128,938	1,937,479	1,981,778

Technology Budget for Boces Services

COSER	St-3 code	BOCES	Item	2012-13	2013-14
	1680	Eastern	eSchool NexGen License	79,248	83,921
	1680	Eastern	eSchool BOCES Support	35,206	38,022
	1680	Eastern	eSchool BOCES Production	50,416	50,416
	1680	Eastern	.2 eSchool NexGen on-site support	22,400	22,845
613 R004	1680	Eastern	Finance Manager Licensing	28,925	42,298
	1680	Eastern	Finance Manager Support	12,971	incl. above
	2110	Eastern	IEP Direct License	6,228	6,357
	2110	Eastern	IEP Direct Maint. (vendor)	6,710	6,842
	2110	Eastern	IEP BOCES Support	8,001	8,160
	2110	Eastern	ClearTrack View only for historical	-	1,000
613 R004	1680	Eastern	ConnectEd Phone System	13,777	9,771
501	1680	Eastern	Guidance Direct Software	3,345	2,634
	1680	Eastern	Read 180 support	2,100	1,864
	1680	Eastern	System 44	2,100	1,864
613 R004	1680	Eastern	Edge - Check system	1,553	1,242
613 R004	1680	Eastern	Bold voting info	10,663	11,397
	2630	Eastern	Video Camera Maintenance (as needed)	-	5,000
	2630	Eastern	Data Bank Services	6,763	6,800
	2630	Eastern	Data Collection & Reporting	18,509	18,000
	1680	Eastern	Ease Regents Scoring (8 licenses)	1,440	1,500
	1680	Eastern	Test Scoring	45,530	46,000
	1680	Eastern	Contingency	-	16,000
Total Eastern				355,883	381,932
by st-3	1680	Eastern		309,672	329,773
	2110	Eastern		20,939	22,359
	2630	Eastern		25,272	29,800
		Total		355,883	381,932
Nassau BOCES					
by st-3	2060	Nassau	Photo ID systems support	5,400	10,641
	2060	Nassau	Visitor Management (contingency)	4,700	1,000
	2110	Nassau	Odyssyware (moved from Western)	-	15,125
Total Nassau		Total		10,100	26,766

Technology Budget for Boces Services - CONTINUED

COSER	St-3 code	BOCES	Item	2012-13	2013-14
Western BOCES					
	2630	Western	Syntax Web Hosting	2,500	2,500
501.011	2630	Western	LAN Support (add technician 9/2013)	495,220	559,417
501.019	2630	Western	Telecomm Serv. - Internet Access	17,596	28,100
501.019	2630	Western	Telecomm BOCES Regional Access Fee	5,000	incl in above
506.025	2110	Western	Odysseyware	15,125	to Nassau
536.010	2110	Western	Model Schools	8,600	8,775
536.016	2110	Western	Video Conferencing	5,750	5,000
501.000	2630	Western	Technology Service Base Service	6,800	6,800
514.010	2630	Western	NYSSIS Data Warehousing	4,500	4,500
514.010	2630	Western	Follett Support	4,313	4,313
514.010	2630	Western	Follett Titlepeek	742	742
536.017	Delete	Western	WS Tech Planning	-	-
501.213	2630	Western	Intronis data offsite backup	880	880
New	2630	Western	KeySpan Fiber Maint	5,476	incl 501.019
New 501	2630	Western	Cisco Support renewal (much higher)	-	17,000
Total Western				572,501	638,027
by st-3	1680	Western		0	0
	2110	Western		29,475	13,775
	2630	Western		543,026	624,252
Total				572,501	638,027
IPA/Leases	2630	Add	Multi Year Leases (Western & Eastern)	873,325	825,553
Summary By BOCES					
Eastern				355,883	381,932
Nassau				10,100	26,766
Western				572,501	638,027
IPA/Leases (new in 2012-13 Eastern IPA for Video Cameras)				873,325	825,553
Total All BOCES				1,811,809	1,872,278
Summary by ST-3 Budget Code					
	1680	All BOCES		309,672	329,773
	2060	All BOCES		10,100	11,641
	2110	All BOCES		50,414	51,259
	2630	All BOCES		1,441,622	1,479,605
Total By ST-3 Budget Code				1,811,809	1,872,278

REVENUE ESTIMATE

	BUDGET	BUDGET	12-13 vs 11-12	As of April 3	13-14 vs 12-13			
REVENUE DESCRIPTION	2011-12	2012-13	Increase	Estimated	Increase	Notes:		
			(Decrease)	2013-14	(Decrease)			
Rental of District Facilities	3,000	3,000	0	3,000	0			
Textbook Charges (lost books)	7,500	7,500	0	7,500	0			
Adult Education Tuition	12,000	13,000	1,000	13,000	0			
Insurance Recoveries	10,000	15,000	5,000	15,000	0			
Cafeteria Fund Reimbursement	25,000	25,000	0	0	(25,000)	Charge back amt for fringes far greater		
Medicaid Reimbursements	50,000	50,000	0	75,000	25,000	Growth area (amt TBD)		
Miscellaneous Revenue (unclassified)	53,500	53,500	0	53,500	0			
Bank Interest Earnings	125,000	125,000	0	75,000	(50,000)	Realistic Estimate		
MTA Payroll Tax Reimbursement	175,000	0	(175,000)	0	0			
Other Taxes (Copiague Library Debt Repayment)	218,050	293,294	75,244	287,132	(6,162)			
Refund Prior Year - BOCES & eRate	200,000	300,000	100,000	275,000	(25,000)			
Tuition from other school districts	400,000	350,000	(50,000)	350,000	0			
Other: Microsoft Settlement Reimburse for Technology		0	0	50,000	50,000	Updated for App'd NYS Budget 3/27/13		
Other: Taxes (PILOT: IDA Properties)	1,300,000	1,450,000	150,000	1,480,000	30,000			
Other: State Aid (Sweeney)	0	0	0	40,000	40,000			
Estimated BOCES Aid	2,500,000	2,750,000	250,000	2,975,325	225,325			
Estimated State Aid	36,445,270	38,321,164	1,875,894	40,090,136	1,768,972			
TOTAL REVENUES (before FB and Taxes)	41,524,320	43,756,458	2,232,138	45,789,593	2,033,135			
			12-13 vs 11-12	As of April 3	13-14 vs 12-13			
Reserve Activity "Bank Account"	Budget	Budget	Increase	Budget	Increase			
Fund Balance Transfers	2011-12	2012-13	(Decrease)	2013-14	(Decrease)			
I. - Un-Reserved (current year amount)	4,307,000	3,485,419	(821,581)	3,000,000	(485,419)			
- Increase in Transfer for 2011-12	863,501	0	(863,501)		0			
Sub-total Un-Reserved FB	5,170,501	3,485,419	(1,685,082)	3,000,000	(485,419)			
II. - Reserved (new in 2011-12)								
- EBALR (Employee Benefit Accrued Liability Reserve)	1,000,000	0	(1,000,000)	100,000	100,000			
- Retirement System Reserve for ERS	400,000	800,000	400,000	800,000	0			
- Workers Compensation	50,000	200,000	150,000	200,000	0			
- Unemployment Reserve	0	100,000	100,000	100,000	0			
Sub-total Reserved FB	1,450,000	1,100,000	(350,000)	1,200,000	100,000			
Total (I & II) FB Reserve Transfers	6,620,501	4,585,419	(2,035,082)	4,200,000	(385,419)			
Total Revenue & Fund Balance	48,144,821	48,341,877	197,056	49,989,593	1,647,716			
Property Tax Levy: Cap w/exemptions	53,758,019	55,052,745	1,294,726	56,767,629	2,141,884	Projected at 3.92% revised 4/2/13 Note: actual levy decreased in 2012-13 to 54,625,745 due to AV change		
PROPOSED REVENUE BUDGET	101,902,840	103,394,622	1,491,782	106,757,222	3,789,600			

RETIREMENTS

Budget Code	Payroll (85) Savings	Fringe Benefit Savings (89)			Total Fringe Savings	Total Payroll & Fringe Savings
		FICA	ERS/TRS	Health		
<u>Instructional</u>						
A2110.1200-85	65,258	4,992	10,604	95	15,691	80,949
A2250.1500-85	65,258	4,992	10,604	95	15,691	80,949
A2110.1300-85	61,207	4,682	9,946	9,529	24,157	85,364
A2250.1500-85	63,957	4,893	10,393	9,529	24,815	88,772
A2110.1300-85	65,258	4,992	10,604	9,529	25,125	90,383
A2110.1300-85	65,258	4,992	10,604	9,529	25,125	90,383
Total Savings - Instructional	\$ 386,196	\$ 29,544	\$ 62,757	\$ 38,304	\$ 130,605	\$ 516,801
<u>Clerical</u>						
A1310.1600-85	13,957	1,068	7,438	519	9,024	22,981
A2020.1610-85	1,162	89	132	-	221	1,383
Total Savings - Clerical	\$ 15,119	\$ 1,157	\$ 7,570	\$ 519	\$ 9,246	\$ 24,365
<u>Nurses</u>						
A2815.1680-85	22,711	1,737	2,589	-	4,326	27,037
A2815.1680.85	23,861	1,825	2,720	9,529	14,074	37,935
Total Savings - Nurses	\$ 46,572	\$ 3,563	\$ 5,309	\$ 9,529	\$ 18,401	\$ 64,973
Total Savings General Fund	\$ 447,887	\$ 34,263	\$ 75,636	\$ 48,352	\$ 158,252	\$ 606,139

A 9060.8000-89

Less 1/5 Retirement Incentive (89)

(49,000)

STAFF REDUCTION - NON INSTRUCTIONAL

Title	Payroll (85) Savings	Fringe Benefit Savings (89)			Total Fringe Savings	Total Payroll & Fringe Savings
		FICA	ERS/TRS	Health		
GENERAL FUND						
Business Office						
Account Clerk	\$ 22,762	\$ 1,741	\$ 8,217	\$ 283	\$ 10,242	\$ 33,004
Mail Clerk	\$ 11,329	\$ 867	\$ 2,368	\$ 207	\$ 3,442	\$ 14,771
District Wide						
Painter	\$ 14,672	\$ 1,122	\$ 3,066	\$ -	\$ 4,189	\$ 18,861
Custodian (2 F/T open vacancies)	\$ 83,846	\$ 6,414	\$ 9,558	\$15,586	\$ 31,559	\$ 115,405
Head Custodian	\$ 72,189	\$ 5,522	\$ 15,088	\$ -	\$ 20,610	\$ 92,799
PT Custodian (add 3 PT)	\$ (37,296)	\$ (2,853)	\$ (4,252)		\$ (7,105)	\$ (44,401)
HS Afternoon Café Monitors						
3.5 hrs/day 180 days	\$ 11,713	\$ 896	\$ 2,448	\$ -	\$ 3,344	\$ 15,057
3.5 hrs/day 180 days	\$ 12,258	\$ 938	\$ -	\$ -	\$ 937	\$ 13,195
3.5 hrs/day 180 days	\$ 11,713	\$ 896	\$ -	\$ -	\$ 896	\$ 12,609
High School Supervisor of Security Stipend	\$ 3,570	-	-	-	-	\$ 3,570
Total Savings - Non Instructional - General Fund	\$ 206,755	\$ 15,544	\$ 36,493	\$ 16,077	\$ 68,113	\$ 274,868
Cafeteria Fund						
Driver/Messenger	\$ 11,000	\$ 842	\$ 2,299	\$ -	\$ 3,141	\$ 14,141

