

2013-14 BUDGET HEARING

Copiague School District

May 2013

BUDGET DEVELOPMENT MISSION STATEMENT

The Copiague School District believes that we exist to serve the needs of our community of learners. Each student is unique and comes to us a learner. The district's mission is to provide instruction, programs, strategies and challenges in a caring, positive and safe learning environment.

The budget development process will support the goals of the Board of Education which reflect the vision, philosophy, and beliefs of our district and community. Through sound fiscal management and strategic planning the following goals will be realized.

BUDGET GOALS 2013-2014

- Provide an Expenditure and Revenue Plan that is student centered which is focused on increased achievement.
- Support a Staff Development Plan consistent with the Copiague School District Plan for Professional Development to ensure that classroom strategies and practices are aligned with New York State Standards and Assessments.
- Support a staffing plan that ensures all children meet or exceed the New York State Learning Standards.
- Continue to implement the District's Technology Plan.
- Provide facilities for students, employees, and the community that are safe, well maintained and conducive to the activities of the district.
- Continue the review of existing Instructional Programs, Administrative Support Services, and all co-curricular and inter-scholastic activities to evaluate equity and efficiency in determining their continuation or modification.
- Actively seek out new revenue sources and implement cost containment strategies to minimize the tax burden and broaden student programming.
- Total budgetary and tax rate increase will be in line with Board of Education and community expectations.
- Present a budget for voter approval that:
 - Provides full disclosure
 - Is easy to understand
 - Is free from error
 - Is sensitive to the needs of our District residents

2013-14 Budget

Significant Factors

- Slow Economic Recovery
- NO Mandate Relief
- Growth of Costs We Don't Control
- Costs Growing
- Revenue Capped/Shrinking

UNFUNDED MANDATES

• **Instructional**

- Test Scoring (Grading & Substitutes)
- Teacher Mentoring
- Home Instruction
- Graphing Calculators
- ESL/Bilingual Instruction
- Academic Intervention Services

• **Facilities**

- AHERA Inspections
- Five Year Plan
- Wicks Law
- Pesticide Applications
- Gym Partitions
- Backflow Water Protection
- Building Condition Survey

• **Financial**

- Auditing
 - External
 - Internal
 - Claims
- Fixed Asset Accounting
- Segregation of Duties (*staffing impact*)
- Charter Schools
- IRS Regulations
- Litigation Defense

• **Other**

- Non-Public School Transportation
(*15 mile radius*)
- Defibrillators
- Fingerprinting
- Character Education / Social Services
- Printing State Documents
- **Displaced Students**

2013-14 Budget

EXPENSE SIDE

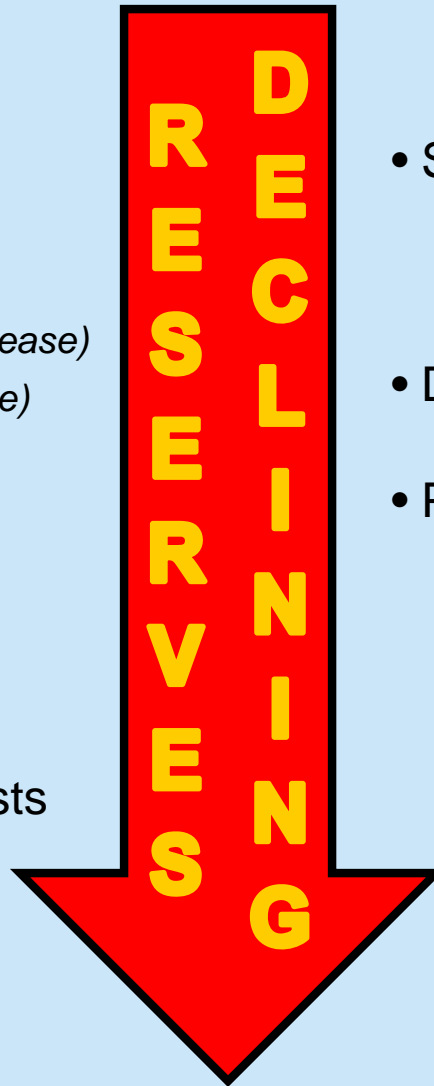
Cost Drivers

- Contractual Salary Increases
- Pension System Cost Increases
 - 11.84% → 16.25 % TRS (37.2% increase)
 - 18.5% → 20.5% ERS (10.8% increase)
- Health Insurance Premium Increase
 - (+ 6% increase)
- Transportation Increases
- Increase in Utilities/Maintenance Costs
- Escalating Cost of Special Programs

REVENUE SIDE

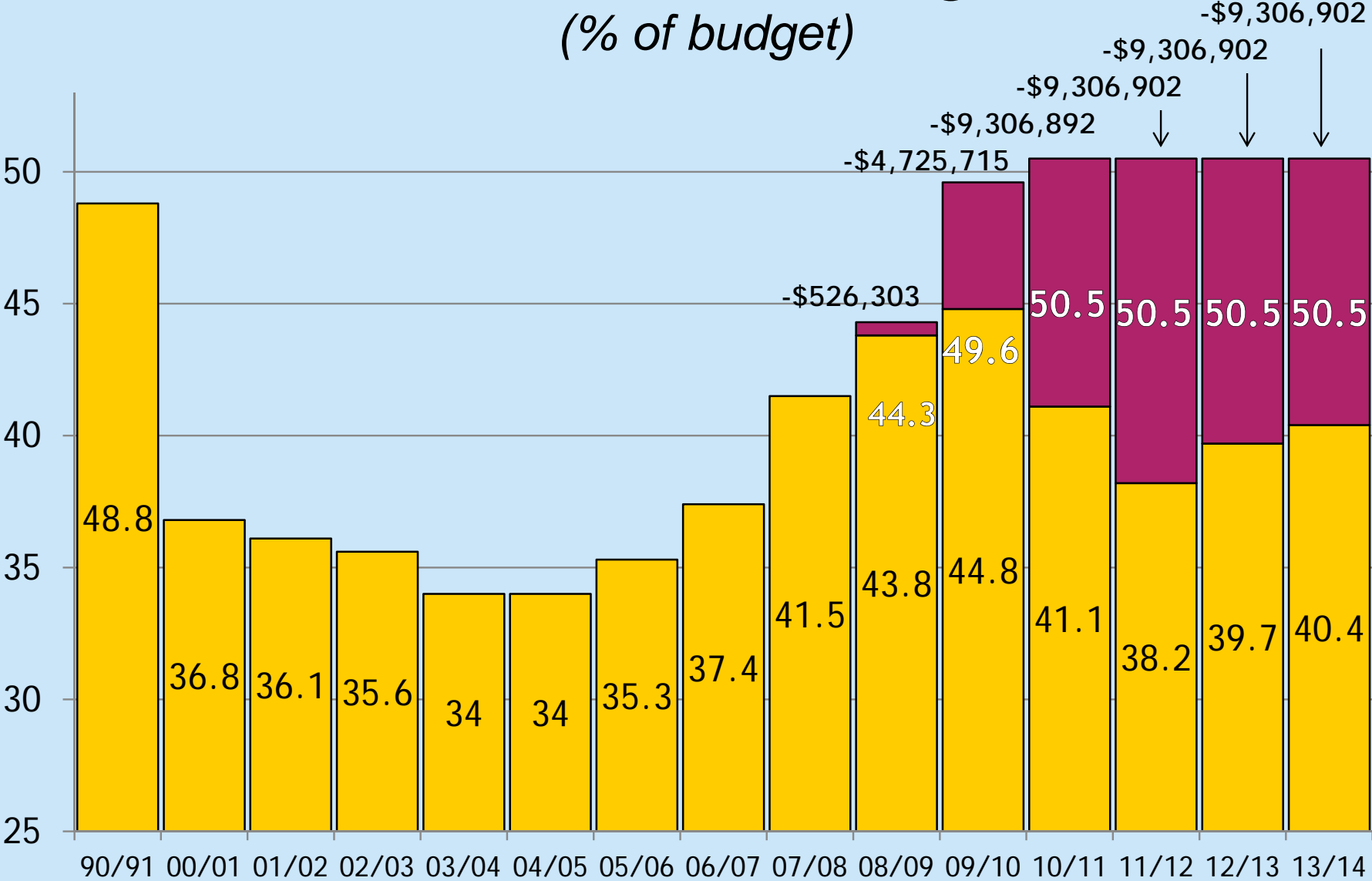
Limiting Factors

- State Aid Revenue
 - Capped and Declining
 - in proportion to budget
- Decreased Interest Revenue
- Property Tax Revenue
 - Capped and Declining
 - in proportion to budget
 - due to lowered assessments



State Aid to Budget

(% of budget)



Postponed (Lost) Foundation Aid
 Cumulative - \$42,480,616

2013-14 Enacted State Budget School Aid



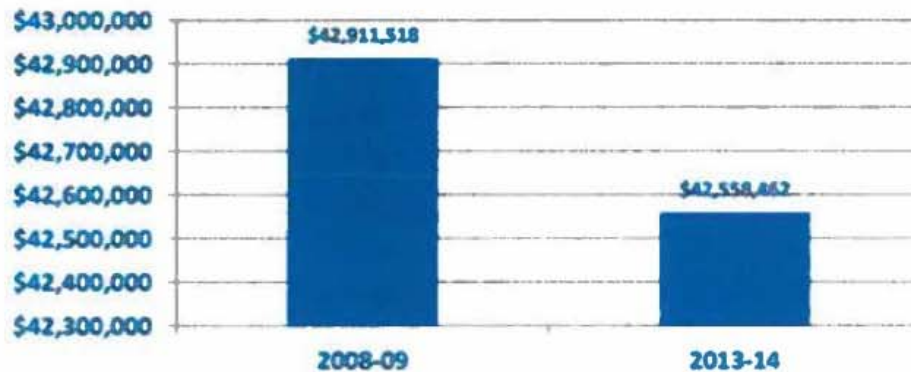
District: COPIAGUE UFSD

County: Suffolk

Gap Elimination Adjustment (GEA)	(\$5,354,121)	(\$4,459,247)	\$894,874	---
TOTAL AID	\$41,584,620	\$43,872,438	\$2,287,818	5.5%
Total Aid without Building Aids	\$40,336,755	\$42,558,462	\$2,221,707	5.5%

HISTORICAL DATA

Change in Total Aid since 2008-09
(excluding Building Aids)



History of aid lost to Gap Elimination Adjustments

2010-11:	(\$3,326,138)
2011-12:	(\$6,201,917)
2012-13:	(\$5,354,121)
2013-14:	(\$4,459,247)
TOTAL:	(\$19,341,423)

Change in Total Aid, 2008-09 to 2013-14
(excluding Building Aids):

(\$353,056) -0.8%

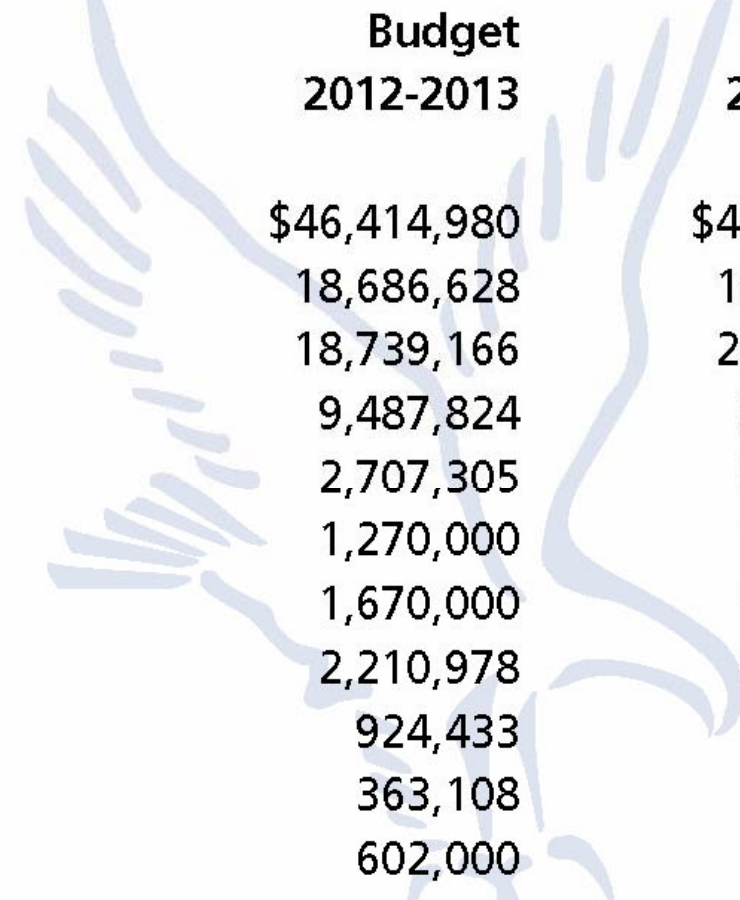
SOURCE: Compiled by the Council from NYS Education Department School Aid data; data for years prior to 2012-13 are as estimated at time state budget was enacted.

USE OF RESERVES

	RESERVED	UNRESERVED	
Year Ended	Restricted	Appropriated	Total Reserves
6/30/08	10,435,195	2,620,000	16,982,124
6/30/09	8,777,891	2,625,000	15,274,773
6/30/10	8,255,504	4,307,000	19,925,143
6/30/11	8,134,002	5,170,501	17,959,581
6/30/12	6,634,163	3,912,419	14,678,273
6/30/2013 est	5,438,163	3,034,506	11,217,669
6/30/2014 est	4,148,582	2,500,000	8,148,582
6/30/2015 est	3,604,045	2,000,000	6,604,045
6/30/2016 est	3,604,045	1,500,000	5,604,045

Reserved = Restricted
repairs, retirement liability,
workers comp, unemployment

2013-2014 PROPOSED BUDGET



	Budget 2012-2013	Proposed 2013-2014	Increase (Decrease)
Salaries	\$46,414,980	\$47,323,459	\$908,479
BOCES	18,686,628	19,650,049	963,421
Fringe Benefits	18,739,166	20,621,643	1,882,477
Transportation	9,487,824	9,616,527	128,703
Contractual	2,707,305	2,656,477	(50,828)
Utilities	1,270,000	1,280,000	10,000
Tuition	1,670,000	1,385,200	(284,800)
Debt/Interest	2,210,978	2,203,982	(6,996)
Supplies	924,433	846,961	(77,472)
Textbooks	363,108	368,223	5,115
Repairs	602,000	655,600	53,600
Equipment	118,200	102,435	(15,765)
Transfer to Other Funds	200,000	200,000	0

TOTALS	\$103,394,622	\$106,910,556	\$3,515,934
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2013-14 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	Adjustments #5 Retirements	Adjustments #6 (Non-Instructional)	Adjustments #7 04/23/13	Estimated Budget 2013-2014	Estimated 2013-14 Increase	Cost Increase/Decrease 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

Estimated Tax Rate 2013-14

<u>Tax Rate Information</u>	<u>Rate</u>	<u>Source</u>	<u>Revenue Summary</u>	
			<u>Amount</u>	<u>Percent</u>
Estimated Tax Rate per \$100 Assessed Value for 2013-14	\$184.32			
Actual Tax Rate per \$100 Assessed Value for <u>2012-13</u>	\$177.51	State Support	\$43,215,461	40.42%
		Other Revenue	2,739,132	2.56%
		Fund Balance:		
		- Restricted	1,200,000	1.12%
		- UnRestricted	3,034,506	2.84%
		Property Taxes	56,721,457	53.06%
Percent Increase in Tax Rate estimated for 2013 - 14	3.84%	Total Revenue	\$106,910,556	100.00%

<u>2013 - 2014 Revenue & Tax Rate Assumptions</u>	<u>District Property Assessed Values</u>	
- District Property Assessed Value not changed from current year	2013 - 2014	\$30,772,919 Estimate
- Fund Balance (UnRestricted) is reduced as Budgets have become tighter	2012 - 2013	\$30,772,919 Actual
- Fund Balance (Restricted) include EBLAR, Retirement Sys, W.Comp, Unemployment) in the amount of \$1,200,000		

Estimated School Tax Impact on Median Home in Copiague School District				
<u>Year</u>	<u>Tax Rate</u>	<u>Median Home Value</u>	<u>Tax Bill</u>	
2012 - 2013	\$177.51	3,600	\$6,390.36	Actual Bill
2013 - 2014	\$184.32	3,600	\$6,635.52	Estimated Bill
	Tax Increase:	per Year	\$245.16	
		per Month	\$20.43	
		per Day	\$0.67	cents

This proposed budget for next year:

- ✓ is the tightest budget we've ever had
- ✓ preserves all academic programs for children
- ✓ preserves all co-curricular programs for children
- ✓ will cost 67¢ per day for the average homeowner
- ✓ includes a tax rate increase of 3.84%, which is within the limits of the new tax cap *(5 yr. average tax rate increase = 2.94%)*

PROPOSED 2013-14 BUDGET

\$106,910,556

3.4% Increase

3.84% Tax Rate Increase

REGENTS DIPLOMA GRADUATION RATE

