

# COPIAGUE PUBLIC SCHOOLS

## 2014-2015 Budget Work Session

**Expense: School Buildings**  
**Revenue: State Aid** (Governor Proposal)

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**January 27, 2014**

# SCHOOL BUILDING BUDGET PROCESS

## •School Allocation Chart

- Student Focus: Based on Enrollment
  - Funding allocations differentiated based on Elementary & Secondary level
  - Includes State Aid reimbursements for Textbooks, Software & Library Materials paid on a per student basis
  - Does not include staffing costs as that is determined by labor contracts
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- Allocations have been reduced significantly since 2010-11 as the budget building process has been refined (\$1.4 million to \$987,428)
  - Consistent & reliable School Building Funding allows stable multi-year planning for site based needs and priorities
  - Co-ordination w/Central Administration via standing committees

COPIAGUE SCHOOL DISTRICT

Draft : 11/27/13

**BUDGET ALLOCATIONS FOR SCHOOLS  
2014-2015**

Revised :

School	BEDS		Basic Rate/ Pupil	Basic Allocation Total	Textbook Allocation * @ \$58.25/pp	\$15 Equipment Amount/pp	Graduation Allocation	\$100 School Improvement Amount /FTE	Computer Software Allocation ** @ \$14.98/pp	\$12.00 Field Trip Allocation @ \$12/pp	Library Book Allocation @ \$6.25/pp	2012-13	2013-14	SCHOOL	
	Actual Enrollment	Estimated Enrollment										Photo-copier Trans to Tech Budget	Art & Music Trans to Fine Arts Budget	Building Total	Discretionary Amount
High School	1,552	1,590	\$120	190,800	92,618	\$15 \$15 23,850	3,000	FTE 116 11,600	23,818	19,080	9,938	(35,000)	0	339,703	213,330
<b>Total CHS</b>				<b>190,800</b>	<b>92,618</b>	<b>23,865</b>	<b>3,000</b>	<b>11,600</b>	<b>23,818</b>	<b>19,080</b>	<b>9,938</b>	<b>(35,000)</b>	<b>0</b>	<b>339,703</b>	<b>213,330</b>
Middle School	1,100	1,157	\$120	138,840	67,395	17,355	1,500	90 9,000	17,332	13,884	7,231	(19,000)	(10,500)	243,037	151,079
<b>Total CMS</b>				<b>138,840</b>	<b>67,395</b>	<b>17,355</b>	<b>1,500</b>	<b>9,000</b>	<b>17,332</b>	<b>13,884</b>	<b>7,231</b>	<b>(19,000)</b>	<b>(10,500)</b>	<b>243,037</b>	<b>151,079</b>
Deauville East	485	474	\$100	47,400	27,611	7,110	250	31 3,100	7,101	5,688 750	2,963	(11,250)	(1,650)	88,322 750	50,648 750
<b>Total DG East</b>				<b>47,400</b>	<b>27,611</b>	<b>7,110</b>	<b>250</b>	<b>3,100</b>	<b>7,101</b>	<b>6,438</b>	<b>2,963</b>	<b>(11,250)</b>	<b>(1,650)</b>	<b>89,072</b>	<b>51,398</b>
Deauville West	468	473	\$100	47,300	27,552	7,095	250	34 3,400	7,086	5,676 1,000	2,956	(11,250)	(1,700)	88,365 1,000	50,771 1,000
<b>Total DG West</b>				<b>47,300</b>	<b>27,552</b>	<b>7,095</b>	<b>250</b>	<b>3,400</b>	<b>7,086</b>	<b>6,676</b>	<b>2,956</b>	<b>(11,250)</b>	<b>(1,700)</b>	<b>89,365</b>	<b>51,771</b>
Great Neck Rd.	501	475	\$100	47,500	27,669	7,125	500	34 3,400	7,116	5,700 1,000	2,969	(18,800)	(1,875)	81,303 1,000	43,550 1,000
<b>Total GNR</b>				<b>47,500</b>	<b>27,669</b>	<b>7,125</b>	<b>500</b>	<b>3,400</b>	<b>7,116</b>	<b>6,700</b>	<b>2,969</b>	<b>(18,800)</b>	<b>(1,875)</b>	<b>82,303</b>	<b>44,550</b>
Susan E Wiley	771	779	\$100	77,900	45,377	11,685	500	49 4,900	11,669	9,348 1,500	4,869	(21,100)	(2,700)	142,448 1,500	80,533 1,500
<b>Total SEW</b>				<b>77,900</b>	<b>45,377</b>	<b>11,685</b>	<b>500</b>	<b>4,900</b>	<b>11,669</b>	<b>10,848</b>	<b>4,869</b>	<b>(21,100)</b>	<b>(2,700)</b>	<b>143,948</b>	<b>82,033</b>
<b>All Schools</b>	<b>4,877</b>	<b>4,948</b>		<b>549,740</b>	<b>288,221</b>	<b>74,235</b>	<b>6,000</b>	<b>35,400</b>	<b>74,121</b>	<b>63,626</b>	<b>30,925</b>	<b>(116,400)</b>	<b>(18,425)</b>	<b>987,428</b>	<b>594,161</b>

\*58.25 per pupil is state aided at \$288,221  
Instructional Staff Count 354

Notes:

Art & Music:	Purchased thru Fine Arts Budget (Jennifer Pierre-Louis).
Textbook adoptions:	Must be coordinated thru the Office of Instruction. State Aid Amount is \$58.25 per Student.
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).

Year	Trend Information	
2013-14	1,027,670	587,518
2012-13	1,038,444	604,377
2011-12	1,277,217	707,895
2010-11	1,411,051	807,691

Copiague School District  
School Budget Allocations Chart Explanation  
2014-15

**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 \$58.25 (last year it was \$68.25). 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 common core materials (that have been photocopied), 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.

**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 budget 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 2014-15 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 2014-15 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.**

# SAMPLE ELEMENTARY LEVEL

**COPIAGUE UFSD**  
**Budget Development Work Paper 2014 - 2015**  
**Susan E. Wiley**

BUDGET CODE	2011/2012 EXPENSE	2012/2013 BUDGET	2012/2013 EXPENSE	2013/2014 BUDGET	2014/2015 BUDGET
<b>School Office</b>					
2020.2000.04 Equipment	-	-	-	-	-
2020.4000.04 Contractual	1,713	1,000	-	1,000	1,000
2020.5000.04 Supplies	125	200	161	400	400
<b>School Improvement</b>					
2070.4000.04 Contractual (402)	-	1,500	3,871	2,500	2,500
2070.5000.04 Supplies	-	-	-	-	-
<b>Instruction</b>					
2110.2000.04 Equipment	-	-	-	-	-
2110.4000.04 Contractual	7,112	1,000	1,996	1,500	500
2110.4800.04 Textbooks	53,034	50,300	54,147	52,553	45,377
2110.5000.04 Supplies	37,566	49,950	36,897	54,449	51,685
2110.5800.04 Award medals, pins	134	500	135	250	250
<b>Special Education</b>					
2250.5000.04 Supplies	425	1,000	337	500	500
<b>Library</b>					
2610.2000.04 Equipment	-	-	-	-	-
2610.4000.04 Contractual	-	-	-	-	-
2610.4600.04 Books (458,9)	4,479	4,606	4,501	4,813	4,869
2610.5000.04 Supplies	-	-	-	-	-
<b>Computer</b>					
2630.4600.04 Software	10,420	11,040	11,004	11,535	11,669
2630.5000.04 Supplies	6,853	10,000	4,966	8,000	10,000
<b>Guidance</b>					
2810.2000.04 Equipment	-	-	-	-	-
2810.5000.04 Supplies	169	350	220	350	350
<b>Health Services</b>					
2815.5000.04	969	1,000	1,284	1,000	1,000
<b>Transportation</b>					
5540.4080.04 Field trips	9,801	14,000	14,590	10,740	13,848
<b>TOTAL</b>	<b>132,800</b>	<b>146,446</b>	<b>134,109</b>	<b>149,590</b>	<b>143,948</b>

# SAMPLE SECONDARY LEVEL

COPIAGUE UFSD  
Budget Development Work Paper 2014 - 2015  
Middle School

BUDGET CODE	2011/2012 EXPENSE	2012/2013 BUDGET	2012/2013 EXPENSE	2013/2014 BUDGET	2014/2015 BUDGET
<b>School Office</b>					
2020.2000.05 Equipment	-	-	-	-	-
2020.4000.05 Contractual	-	-	-	-	-
2020.5000.05 Supplies	-	-	92	-	-
<b>School Improvement</b>					
2070.4000.05 Contractual (402)	2,175	7,500	2,902	8,900	9,000
2070.5000.05 Supplies	630	500	-	500	500
<b>Instruction</b>					
2110.2000.05 Equipment	6,944	-	-	12,000	24,466
2110.4000.05 Contractual	12,770	14,380	6,419	6,045	6,045
2110.4800.05 Textbooks	93,762	76,713	68,436	76,713	67,395
2110.5000.05 Supplies	87,903	96,648	92,285	79,683	94,184
2110.5600.05 Award medals, pins	705	1,500	492	1,500	1,500
<b>Special Education</b>					
2250.5000.05 Supplies	Budgeted by Student Services		-	-	-
<b>Library</b>					
2610.2000.05 Equipment	-	-	-	-	-
2610.4000.05 Contractual	-	-	-	-	-
2610.4600.05 Books (458,9)	13,892	7,025	8,100	7,025	7,231
2610.5000.05 Supplies	923	1,000	925	1,000	1,000
<b>Computer</b>					
2630.4600.05 Software	17,892	16,838	16,807	16,838	17,332
2630.5000.05 Supplies	19,009	17,000	15,206	20,000	-
<b>Health Services</b>					
2815.5000.05	335	500	488	500	500
<b>Transportation</b>					
5540.4080.05 Field trips	17,032	18,000	16,354	16,000	13,884
<b>TOTAL</b>	<b>273,972</b>	<b>257,604</b>	<b>228,506</b>	<b>246,704</b>	<b>243,037</b>

# STATE AID ANALYSIS

2013-14	2014-15	Governors Proposal 1/21/14	
Actual	Proposed	Inc <decrease>	Aid Category
\$30,921,445	\$30,921,445	-	FOUNDATION AID
			FULL DAY K CONVERSION
516,977	516,977	-	UNIVERSAL PREKINDERGARTEN (UPK)
2,742,698	2,925,012	182,314	BOCES + SPECIAL SERVICES (expense based aid)
4,218,257	3,915,732	(302,525)	SWD HIGH COST EXCESS COST (expense based aid)
378,324	412,676	34,352	SWD PRIVATE EXCESS COST (expense based aid)
77,375	77,140	(235)	HARDWARE & TECHNOLOGY (expense based aid)
426,375	429,523	3,148	SOFTWARE, LIBRARY, TEXTBOOK (expense based aid)
6,133,936	6,011,167	(122,769)	TRANSPORTATION SUMMER (expense based aid)
			OPERATING REORG INCENTIVE
			CHARTER SCHOOL TRANSITIONAL
			ACADEMIC ENHANCEMENT
1,710,034	1,710,034	-	HIGH TAX AID
			SUPPLEMENTAL PUB EXCESS COST
(4,459,247)	(4,459,247)	-	GAP ELIMINATION ADJUSTMENT (GEA)
	1,293,084	1,293,084	GEA restoration
<b>42,666,174</b>	<b>43,753,543</b>	<b>1,087,369</b>	<b>SUBTOTAL (before Building Aid)</b>
1,324,603	1,314,135	(10,468)	BUILDING Aid
43,990,777	45,067,678	1,076,901	TOTAL STATE AID (Governors Proposal)before grants
(516,977)	(516,977)	-	UPK (is a Grant accounted for in "F" fund)
<b>43,473,800</b>	<b>44,550,701</b>	<b>1,076,901</b>	<b>TOTAL Estimated STATE AID - Governors Proposal</b>
	<b>1,076,901</b>		<b>2013-14 vs. proposed 2014-15</b>
	<b>2.48%</b>		<b>Percent increase</b>

**COPIAGUE PUBLIC SCHOOLS (Revisited for Governors Proposal 1/21/14 - increase of \$1,076,901)**

<b>REVENUE BUDGET 2014 - 2015</b>				"December 16	14-15 vs 13-14
<b>REVENUE DESCRIPTION</b>	<b>BUDGET 2011-12</b>	<b>BUDGET 2012-13</b>	<b>BUDGET 2013-14</b>	<b>Estimated 2014-15</b>	<b>Increase (Decrease)</b>
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	0
Medicaid Reimbursements	50,000	50,000	140,000	140,000	0
Miscellaneous Revenue (unclassified)	53,500	53,500	53,500	53,500	0
Bank Interest Earnings	125,000	125,000	75,000	75,000	0
MTA Payroll Tax Reimbursement	175,000	0	0	0	0
Other Taxes (Copiague Library Debt Repayment)	218,050	293,294	287,132	287,132	0
Refund Prior Year - BOCES & eRate	200,000	300,000	275,000	275,000	0
Tuition from other school districts	400,000	350,000	350,000	350,000	0
<b>Other: Microsoft Settlement Reimburse for Technology</b>		0	0	0	0
Other: Taxes (PILOT: IDA Properties)	1,300,000	1,450,000	1,480,000	1,480,000	0
<b>Other: State Aid (Sweeney)</b>	0	0	<b>40,000</b>	<b>40,000</b>	0
Estimated BOCES Aid	2,500,000	2,750,000	3,025,325	2,900,000	(125,325)
Estimated State Aid	36,445,270	38,321,164	40,190,136	41,797,741	1,607,605
<b>TOTAL REVENUES ( before FB and Taxes)</b>	<b>41,524,320</b>	<b>43,756,458</b>	<b>45,954,593</b>	<b>47,436,873</b>	<b>1,482,280</b>
<b>Reserve Activity "Bank Account"</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Proposed</b>	<b>Increase</b>
<b>Fund Balance Transfers</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>(Decrease)</b>
<b>I. - Un-Reserved (current year amount)</b>	4,307,000	3,485,419	3,034,506	2,500,000	(534,506)
- Increase in Transfer to meet Est Tax Rate	863,501	0		0	0
Sub-total Un-Reserved FB	5,170,501	3,485,419	3,034,506	2,500,000	(534,506)
<b>II. - Reserved (new in 2011-12)</b>					
- EBALR Empl Benefit Accrued Liability Reserve	1,000,000	0	100,000	0	(100,000)
- Retirement System Reserve for ERS	400,000	800,000	800,000	395,000	(405,000)
- Workers Compensation	50,000	200,000	200,000	154,000	(46,000)
- Unemployment Reserve	0	100,000	100,000	21,300	(78,700)
Sub-total Reserved FB	1,450,000	1,100,000	1,200,000	570,300	(629,700)
<b>Total (I &amp; II) FB Reserve Transfers</b>	<b>6,620,501</b>	<b>4,585,419</b>	<b>4,234,506</b>	<b>3,070,300</b>	<b>(1,164,206)</b>
<b>Total Revenue &amp; Fund Balance</b>	<b>48,144,821</b>	<b>48,341,877</b>	<b>50,189,099</b>	<b>50,507,173</b>	318,074
<b>Property Tax Levy: Cap w/exemptions</b>	<b>53,758,019</b>	<b>55,052,745</b>	56,721,457	57,672,163	950,706
<b>PROPOSED REVENUE BUDGET</b>	<b>101,902,840</b>	<b>103,394,622</b>	<b>106,910,556</b>	<b>108,179,336</b>	<b>1,268,780</b>