

COPIAGUE PUBLIC SCHOOLS

2014-2015 Budget Work Session

Expenditure Update

Cost Center Summary

Revenue Update

Draft Budget 2014-2015

- Three Part Format

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April 24, 2014

Expense Reduction Proposal

Budget Gap April 7th Meeting	577,006
April 7th Budget Gap	577,006

<u>Cost Center</u>	<u>Area</u>	<u>Amount</u>	<u>Total</u>
	COPTA Discretionary Days (2) Proposal		(345,450)
I. Non-Staffing	Taken on April 7th --- No Change		
II. Non-Instructional Staff			
	Salary & 25% for Benefits		
Payroll	Clerical Retirement	58,551	
Payroll	2 part time clerical replacements	(32,480)	
	Non-Instructional Total	26,071	(26,071)
III. Instructional Part Time Staff			
	Salary & 25% for Benefits		
Payroll	.2 Business	25,340	
Payroll	.2 Art	12,939	
Payroll	Reduce .6 music & add .2 to staff developer charge .6 to grant	14,477	
Payroll	.5 Speech	35,190	
Payroll	.6 Special Education Resource Room	42,228	
Payroll	.8 Social Studies	56,304	
Payroll	.2 Library	12,259	
	Total Instructional Part Time Staff	198,737	(198,737)
	Non -Instructional Staff		(26,071)
	Instructional Staff		(198,737)
	Total Expense Reductions - Plan A		(224,808)
	Total Expense Reductions		(570,258)
Other Expense Reductions or Revenue Additions to consider:			
Revenue	Additional Microsoft Money	Add	6,748
	Total Reductions and Revenue Increase		(577,006)

**2014 - 2015 Budget Development
Year to Year Comparison**

As of 3/10/14

As of
4/24/14

Cost Center	Current Year Budget 2013-2014	Preliminary Budget 2014-2015	Adjustments #1 03/24/14	Adjustments #2 Retirements	Adjustments #3 04/07/14	Adjustments #4 04/24/14	Estimated Budget 2014-2015	Estimated 2014-15 Increase	Cost Increase/Decrease Assumptions
High School	336,385	339,703			(19,080)		320,623	(15,762)	Enroll Incr Less Textbook, Field Trips \$12/PP
Middle School	246,704	243,037			(13,884)		229,153	(17,551)	Textbook Decrease to Aid Limit, Field Trips
GNR	97,961	82,303			(5,700)		76,603	(21,358)	Textbook Decrease to Aid Limit, Field Trips
SEW	149,590	143,948			(9,348)		134,600	(14,990)	Textbook Decrease to Aid Limit, Field Trips
DG East	97,092	89,072			(5,688)		83,384	(13,708)	Textbook Decrease to Aid Limit, Field Trips
DG West	99,940	89,365			(5,676)		83,689	(16,251)	Textbook Decrease to Aid Limit, Field Trips
Technology	1,981,778	1,981,778	(79,500)		(24,000)		1,878,278	(103,500)	.2 esd support, Decrease Hardware Lease
Facilities	2,825,600	2,825,600	(40,000)				2,785,600	(40,000)	OT Decrease
Fine Arts	140,482	159,697			(10,000)		149,697	9,215	Add'l \$ K-8 art&music from Schools, Play
Transportation	9,309,237	9,595,032	(50,000)		(32,064)		9,512,968	203,731	Bus & Van Inc (May 2014 @ 2.0%), Summer
Athletics	946,334	964,239	(7,500)				956,739	10,405	Coaching & Transportation (Chaperones)
Student Services	19,756,362	20,183,154	(155,000)		(23,000)		20,005,154	248,792	BOCES 2.75% reserves, Guidance: AP, PSAT
Payroll	45,549,105	48,547,201	(135,300)	(353,970)	(544,070)	(454,014)	47,059,847	1,510,742	Grants down, subs/TA's up, Staff Absorb
District Security	352,510	362,800	(15,000)				347,800	(4,710)	Add'l Security Cameras, OT decrease
Superintendent	21,100	21,100					21,100	0	No Increase to Budget
Board of Educ.	25,550	28,285					28,285	2,735	Add'l vote for Capital Project
Instruction	681,410	684,700	(25,000)		(66,400)		593,300	(88,110)	25k projects, 2 wks SumSch, Extended Day
Business Admin	3,671,773	3,702,353	(10,000)				3,692,353	20,580	District Insurance & BOCES fees, OT drop
Employee Benefits	20,621,643	22,071,338	(59,450)	(113,453)	(123,291)	(116,244)	21,658,900	1,037,257	TRS,FICA,W.Comp,Health, Dental, FICA,TRS
Totals	106,910,556	112,114,705	(576,750)	(467,423)	(882,201)	(570,258)	109,618,073	2,707,517	

Budget Increase

2.53%

Estimated Revenue: (revised 3/31) 109,618,073
 State Budget \$2.34M , Microsoft
 \$156,748

Budget Gap 0

COPIAGUE PUBLIC SCHOOLS
Revenue Budget 2014 - 2015

REVENUE DESCRIPTION	BUDGET 2012-13	BUDGET 2013-14	December 16 Estimated 2014-15	March 1st Governor/ Tax cap Inc(Decr)	March 24th Update Budget 14-15	April 7th NYS Budget ± Microsoft\$	April 24th Estimated 2014-15	Budget 13-14 to Budget 14-15	Notes:
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 Tuituion	13,000	13,000	13,000				13,000	0	
Insurance Recoveries	15,000	15,000	15,000				15,000	0	
Cafeteria Fund Reimbursement	25,000	0	0				0	0	
Medicaid Reimbursements	50,000	140,000	140,000				140,000	0	
Miscellaneous Revenue (unclassified)	53,500	53,500	53,500				53,500	0	
Bank Interest Earnings	125,000	75,000	75,000		(25,000)		50,000	(25,000)	Reflects actual receipts over the past 3 years
MTA Payroll Tax Reimbursement	0	0	0				0	0	
Other Taxes (Copiague Library Debt Repayment)	293,294	287,132	287,132				287,132	0	
Refund Prior Year - BOCES & eRate	300,000	275,000	275,000				275,000	0	BOCES Budgets tighter - lower refunds
Tuition from other school districts	350,000	350,000	350,000				350,000	0	
Other: Microsoft Settlement Reimburse	0	0	0			150,000	156,748	156,748	Claim Submitted
Other: Taxes (PILOT: IDA Properties)	1,450,000	1,480,000	1,480,000		(300,000)		1,180,000	(300,000)	Pilot on 2 steel properties awarded refund
Other: State Aid (Sweeney)	0	40,000	40,000				40,000	0	Bullet Aid to continue (TBD)
Estimated BOCES Aid	2,750,000	3,025,325	2,900,000	25,012		(50,000)	2,875,012	(150,313)	Actual 13-14 is \$2,742,698
Estimated State Aid	38,321,164	40,190,136	41,797,741	(172,052)		2,394,676	44,020,365	3,830,229	NYS Adopted Budget (less 100K & UPK 516,977)
TOTAL REVENUES (before FB and Taxes)	43,756,458	45,954,593	47,436,873	(147,040)	(325,000)	2,494,676	49,466,257	3,511,664	
Reserve Activity "Bank Account" Fund Balance Transfers	Budget 2012-13	Budget 2013-14	Proposed 2014-15				Proposed 2014-15		
I. - Un-Reserved (current year amount)	3,485,419	3,034,506	2,500,000	-	-	-	2,500,000	(534,506)	Tighter Budgets have not replenished FB
- Increase in Transfer to meet Est Tax Rate	427,000	548,000	0				0	(548,000)	Nov 2013 BOE authorized 548,000 due AV drop
Sub-total Un-Reserved FB	3,912,419	3,582,506	2,500,000	0	0		2,500,000	(1,082,506)	
II. - Reserved (new in 2011-12)									
- EBALR Empl Benefit Accrued Liability Reserve	0	100,000	0				0	(100,000)	Multi year spend down of reservs will be complete
- Retirement System Reserve for ERS	800,000	800,000	395,000				395,000	(405,000)	with 2014-15 Proposed Budget !!
- Workers Compensation	200,000	200,000	154,000				154,000	(46,000)	
- Unemployment Reserve	100,000	100,000	21,300				21,300	(78,700)	
Sub-total Reserved FB	1,100,000	1,200,000	570,300	0	0		570,300	(629,700)	
Total (I & II) FB Reserve Transfers	5,012,419	4,782,506	3,070,300	0	0		3,070,300	(1,712,206)	
Total Revenue & Fund Balance	48,768,877	50,737,099	50,507,173	(147,040)	(325,000)	2,494,676	52,536,557	1,799,458	State Aid gain offset by FB decreases
Property Tax Levy: Cap w/exemptions	55,052,745	56,721,457	57,124,163				57,629,516		Preliminary Estimate at 1.62% with Exemptions
- Increase in FBTransfer to meet Est Tax Rate	(427,000)	(548,000)	0				(548,000)	-	Actual levy decreased in 2012-13 & 13-14
Revised Levy to Actual	54,625,745	56,173,457					57,081,516	908,059	Cap adds 908,059
PROPOSED REVENUE BUDGET	103,394,622	106,910,556	107,631,336	(147,040)	(325,000)	2,494,676	109,618,073	2,707,517	Levy base reduced by 548,000 FB transfer

General Fund Budget Expenditures

Summary

Budget Component	2013-14	2014-15	Incr (Decrease)	
	BUDGET	BUDGET	Amount	Percent
ADMINISTRATIVE	8,085,231	8,381,465	296,234	3.66%
PROGRAM	88,274,458	90,731,807	2,457,349	2.78%
CAPITAL	10,550,867	10,504,801	(46,067)	-0.44%
TOTALS	106,910,556	109,618,073	2,707,517	2.53%

Budget to Budget Comparison

	<u>2013-14</u>	<u>2014-15</u>
Yearly Amount Change	3,515,934	2,707,517
Yearly Percent Change	3.40%	2.53%

Administrative Expenditures - Summary

Budget Code	Function Description	2012-13 ACTUAL	2013-14 BUDGET	2014-15 BUDGET	Increase (Decrease)
1010	BOARD OF EDUCATION	13,128	13,410	13,410	-
1040	DISTRICT CLERK	2,000	1,665	1,400	(265)
1060	DISTRICT MEETING (VOTE)	7,597	10,475	13,475	3,000
1240	SUPERINTENDENT OFFICE	369,411	376,031	389,065	13,034
1310	BUSINESS & FINANCE	727,494	599,689	619,517	19,828
1320	AUDITING	181,198	195,000	195,000	-
1325	TREASURER	8,000	8,000	8,000	-
1345	PURCHASING	10,551	10,800	11,000	200
1420	LEGAL	19,713	28,000	28,000	-
1430	HUMAN RESOURCES	396,395	417,355	438,760	21,405
1460	RECORDS MANAGEMENT	-	-	-	-
1480	PUBLIC INFORMATION SERVICES	85,600	97,422	98,583	1,161
1670	CENTRAL PRINTING AND MAILING	182,680	203,000	199,600	(3,400)
1680	CENTRAL DATA PROCESSING	422,819	332,273	387,273	55,000
1910	PROPERTY AND CASUALTY INSURANCE	344,425	350,000	385,000	35,000
1920	SCHOOL ASSOCIATION DUES	27,780	31,000	31,000	-
1930	JUDGEMENT AND CLAIMS	-	-	500	500
1980	MTA PAYROLL TAX	-	-	-	-
1981	ADMIN, CAPITAL, RENTAL CHARGE-BOCES	341,219	350,069	357,263	7,194
2010	CURRICULUM	340,095	328,827	358,003	29,176
2020	SUPERVISION - REGULAR SCHOOLS	2,858,239	2,892,426	2,988,709	96,283
2040	STUDENT SERVICES OFFICE	297	3,500	3,000	(500)
2060	RESEARCH, PLANNING AND EVALUATION	131,130	91,641	66,641	(25,000)
9010	STATE RETIREMENT (CIVIL SERVICE)	237,478	275,063	256,796	(18,266)
9020	TEACHERS RETIREMENT (INSTRUCTION)	245,080	329,444	376,875	47,431
9030	SOCIAL SECURITY (FICA)	366,106	376,326	385,608	9,282
9040	WORKMEN'S COMPENSATION	80,072	56,100	59,500	3,400
9045	LIFE INSURANCE	4,423	5,040	5,040	-
9050	UNEMPLOYMENT	7,988	20,000	20,000	-
9055	DISABILITY INSURANCE	6,153	7,000	6,500	(500)
9060	HEALTH INSURANCE	619,048	616,175	614,946	(1,228)
9065	DENTAL INSURANCE	51,212	59,500	63,000	3,500
TOTALS		8,087,330	8,085,231	8,381,465	296,234

Program Expenditures – Summary

Budget Code	Function Description	2012-13 ACTUAL	2013-14 BUDGET	2014-15 BUDGET	Increase (Decrease)
1420	LEGAL	36,611	52,000	52,000	-
2070	INSERVICE TRAINING - INSTRUCTION	39,865	40,800	70,014	29,214
2110	TEACHING - REGULAR SCHOOLS	30,282,776	30,525,442	31,080,087	554,645
2250	STUDENTS WITH DISABILITIES	20,260,554	21,163,513	21,907,072	743,559
2280	OCCUPATIONAL EDUCATION	2,118,600	1,960,050	1,736,654	(223,396)
2330	TEACHING - SUMMER SCHOOL/ADULT ED	286,578	291,500	259,000	(32,500)
2610	SCHOOL LIBRARY AND AUDIOVISUAL	577,887	596,448	563,366	(33,082)
2630	COMPUTER ASSISTED INSTRUCTION	2,050,201	1,950,169	1,860,622	(89,547)
2805	ATTENDANCE	213,790	223,399	234,935	11,536
2810	GUIDANCE SERVICES	1,477,536	1,504,834	1,460,826	(44,008)
2815	HEALTH SERVICES	749,591	726,942	737,992	11,050
2820	PSYCHOLOGY SERVICES	359,612	275,299	521,133	245,834
2825	SOCIAL WORK SERVICES	441,214	450,157	532,547	82,390
2850	CO-CURRICULAR ACTIVITIES	249,370	250,354	259,077	8,723
2855	INTERSCHOLASTIC ATHLETICS	934,496	959,876	969,518	9,642
5510	DISTRICT TRANSPORTATION SERVICES	230,894	228,683	227,039	(1,644)
5540	CONTRACTED TRANSPORTATION	9,545,439	9,548,032	9,692,487	144,455
9010	STATE RETIREMENT (CIVIL SERVICE)	403,712	467,606	436,554	(31,053)
9020	TEACHERS RETIREMENT (INSTRUCTION)	4,656,512	6,259,436	7,160,629	901,193
9030	SOCIAL SECURITY (FICA)	3,038,676	3,123,509	3,200,546	77,036
9040	WORKMEN'S COMPENSATION	310,868	217,800	231,000	13,200
9045	LIFE INSURANCE	29,489	33,600	33,600	-
9050	UNEMPLOYMENT	63,904	160,000	160,000	-
9055	DISABILITY INSURANCE	50,452	57,400	53,300	(4,100)
9060	HEALTH INSURANCE	6,577,383	6,546,858	6,533,810	(13,048)
9065	DENTAL INSURANCE	288,980	335,750	355,500	19,750
9080	NON-CASH EMPLOYEE BENEFITS	458,282	125,000	187,500	62,500
9901	TRANSFER TO SPECIAL AID FUND	215,696	200,000	215,000	15,000
9902	TRANSFER TO DEBT SERVICE FUND	-	-	-	-
TOTALS		85,948,968	88,274,458	90,731,807	2,457,349

Capital Expenditures – Summary

Budget Code	Function Description	2012-13 ACTUAL	2013-14 BUDGET	2014-15 BUDGET	Increase (Decrease)
1620	BUILDINGS & GROUNDS	5,634,368	5,479,912	5,350,312	(129,600)
1621	DISTRICT SECURITY	1,388,779	1,316,938	1,436,886	119,948
9010	STATE RETIREMENT (CIVIL SERVICE)	546,198	632,644	590,632	(42,012)
9020	TEACHERS RETIREMENT (INSTRUCTION)	-	-	-	-
9030	SOCIAL SECURITY (FICA)	256,274	263,428	269,926	6,497
9040	WORKMEN'S COMPENSATION	80,072	56,100	59,500	3,400
9045	LIFE INSURANCE	2,949	3,360	3,360	-
9050	UNEMPLOYMENT	7,988	20,000	20,000	-
9055	DISABILITY INSURANCE	4,922	5,600	5,200	(400)
9060	HEALTH INSURANCE	541,667	539,153	538,078	(1,075)
9065	DENTAL INSURANCE	25,606	29,750	31,500	1,750
9710	SERIAL BOND - COPIAGUE LIBRARY	293,294	287,132	275,782	(11,350)
9711	SERIAL BOND - SCHOOLS	1,592,684	1,591,850	1,598,625	6,775
9731	BOND ANTICIPATION NOTES	-	-	-	-
9760	TAN (TAX ANTICIPATION NOTE)	72,404	325,000	325,000	-
TOTALS		10,447,205	10,550,867	10,504,801	(46,067)