

2015-2016 Budget Work Session

Revenue Budget Summary

- State Aid Analysis

Expense Updates:

- Retirements
- Staffing

Cost Center Expense Grid

- Three Part Expenditure Budget
 - Summary
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Property Tax Report Card

Questions 

Revenue Budget Summary

State Aid Analysis

COPIAGUE PUBLIC SCHOOLS

Revenue Budget 2015 - 2016

4/20

REVENUE DESCRIPTION	BUDGET 2013-14	BUDGET 2014-15	NYS Budget BUDGET 2015-16	Budget 14-15 to Budget 15-16	Revenue Budget Notes:
Rental of District Facilities	3,000	3,000	3,000	0	
Textbook Charges (lost books)	7,500	7,500	7,500	0	
Adult Education Tuition	13,000	13,000	8,525	(4,475)	Reflects Actual Receipt
Insurance Recoveries	15,000	15,000	15,000	0	
Cafeteria Fund Reimbursement	0	0	0	0	
Medicaid Reimbursements	140,000	140,000	100,000	(40,000)	Reflects Actual Receipt
Miscellaneous Revenue (unclassified)	53,500	53,500	53,500	0	
Bank Interest Earnings	75,000	50,000	25,000	(25,000)	Reflects actual receipts over the past 3 years
MTA Payroll Tax Reimbursement	0	0	0	0	
Other Taxes (Copiague Library Debt Repayment)	287,132	287,132	269,293	(17,839)	Lower Library Debt
Refund Prior Year - BOCES & eRate	275,000	275,000	269,000	(6,000)	BOCES Budgets tighter
Tuition from other school districts	350,000	350,000	350,000	0	
Other: Microsoft Settlement Reimburse	0	156,748	0	(156,748)	All Funds rec'd in 2014-15
Other: Taxes (PILOT: IDA Properties)	1,480,000	1,180,000	1,060,000	(120,000)	Pilot on 2 steel properties awarded refund
Other: State Aid (NYS Senate/Assy)	40,000	40,000	0	(40,000)	Bullet Aid to continue (TBD)
Estimated BOCES Aid	3,025,325	2,856,012	2,650,000	(206,012)	Actual 14-15 is \$2,694,658 (reduction from CTE slots)
Estimated State Aid	40,190,136	44,020,365	47,956,883	3,936,518	Total State Aid (including Boces 50,606,883)
TOTAL REVENUES (before FB and Taxes)	45,954,593	49,447,257	52,767,701	3,320,444	Revised for 3/31 NYS Budget adoption 7.96%;
Reserve Activity "Bank Account"	Budget	Actual	Proposed		
Fund Balance Transfers	2013-14	2014-15	2015-16		
I. - Un-Reserved (current year amount)	3,034,506	2,500,000	1,000,000	(1,500,000)	Tighter Budgets have not replenished FB
- Increase in Transfer to meet Est. Tax Rate	548,000	0	0		Nov 2013 BOE authorized 548,000 due AV drop
Sub-total Un-Reserved FB	3,582,506	2,500,000	1,000,000	(1,500,000)	
II. - Reserved (restricted FB)					Restricted FB transfer begin in 2011-12
- EBALR Empl Benefit Accrued Liability Reserve	100,000	0	0		
- Retirement System Reserve for ERS	800,000	395,000	108,000	(287,000)	
- Workers Compensation	200,000	154,000	0	(154,000)	
- Unemployment Reserve	100,000	21,300	36,000	14,700	
Sub-total Reserved FB	1,200,000	570,300	144,000	(426,300)	
Total (I & II) FB Reserve Transfers	4,782,506	3,070,300	1,144,000	(1,926,300)	Multi year spend down of reserves is complete with 2015-16 Proposed Budget !!
Total Revenue & Fund Balance	50,737,099	52,517,557	53,911,701	1,394,144	State Aid gain reduced by FB decreases
Property Tax Levy: Cap w/exemptions	56,721,457	57,629,516	58,566,693	1,466,177	
- Increase in FB Transfer to meet Est. Tax Rate	(548,000)	(548,000)	-		Nov 2013 BOE authorized 548,000 due AV drop
Revised Levy to Actual	56,173,457	57,100,516	58,566,693	1,466,177	Proposed Tax Levy increase 2.57%
PROPOSED REVENUE BUDGET	106,910,556	109,618,073	112,478,394	2,860,321	

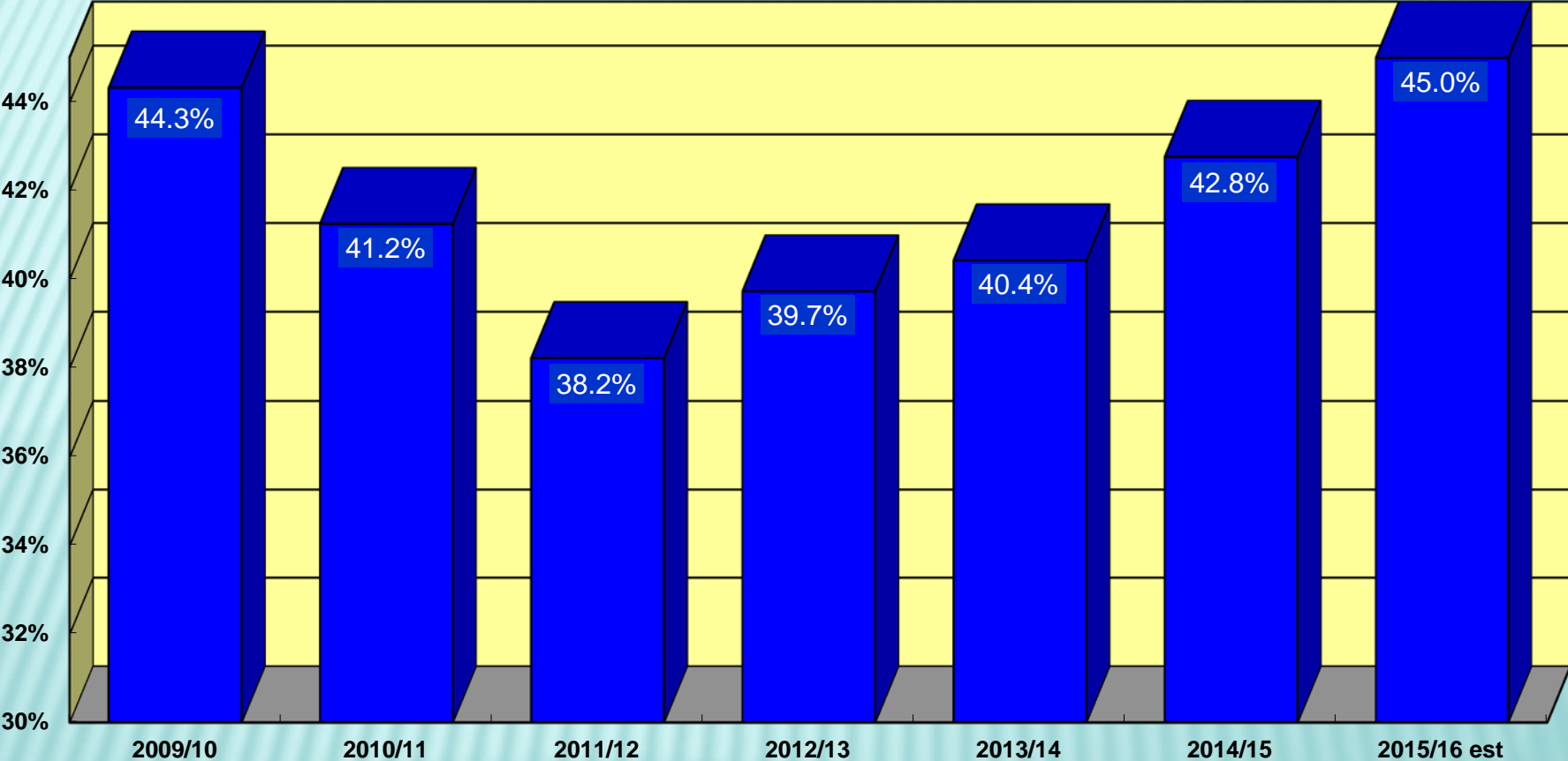
STATE AID ANALYSIS

2014-15		2015-16			
BUDGET 2014-15	2014-2015 Actual	2015-16 Budget Est 4/20	Budget To Budget	Proof of Output report	Expense Driven Aids
State Budget	April 2015 (3/31)	NYS BUDGET	Increase	03/31/15	Foundation & GEA
					Aid Category
32,005,951	32,010,325	33,004,098	998,147	33,004,098	FOUNDATION AID
516,977		516,977		516,977	UNIVERSAL PREKINDERGARTEN (grant)
2,856,012	2,694,658	2,650,012	(206,000)	2,857,150	BOCES + SPECIAL SERVICES (CTE Slot Reduction)
3,876,019	4,241,259	4,276,019	400,000	4,167,224	HIGH COST EXCESS COST (SWD Public Settings)
413,669	437,077	450,669	37,000	428,650	PRIVATE EXCESS COST (SWD Private Settings)
76,960	76,284	82,948	5,988	82,948	HARDWARE & TECHNOLOGY
431,656	425,822	440,432	8,776	440,432	SOFTWARE, LIBRARY, TEXTBOOK
5,961,130	6,068,637	6,650,000	688,870	6,774,362	TRANSPORTATION INCL SUMMER
1,710,034	1,710,034	1,710,034		1,710,034	HIGH TAX AID
(4,459,247)				(1,769,189)	GEA
2,690,058	(1,769,189)	(35,384)	1,733,805	1,733,805	GEA Restoration
46,079,219	45,894,907	49,745,805	3,666,586	49,946,491	SUBTOTAL before Building Aid
1,314,135	1,317,765	1,378,055	63,920	1,378,055	BUILDING AID
47,393,354	47,212,672	51,123,860	3,730,506	51,324,546	TOTAL Estimated STATE AID before UPK grant
(516,977)		(516,977)	(516,977)	(516,977)	UPK (is Federal Grant)
46,876,377	47,212,672	50,606,883	3,730,506	50,807,569	Total Estimated STATE AID NYS Budget Adoption

2014-15
Budget
46,876,377

2015-16
Budget
50,606,883
3,730,506
7.96%

**PERCENTAGE OF STATE AID TO BUDGET
Trend**



Expense Updates

Retirements

Staffing

**2015 - 2016 Budget Proposal
Year to Year Comparison**

Cost Center	Current Year Budget	Preliminary Rollover	Increase	REVISIONS			Proposed Budget 4/20/15 2015-2016	2015-2016 Increase (Decrease)	2015-2016 Cost Increase/Decrease Assumptions
				#1	#2	#3			
				Retirement	staff (+/-)	staff reclass			
Budget Enrollment	4948	5107	159					Enrollment increase 159 students	
High School	320,623	353,247	32,624	-	-	-	353,247	32,624	Enroll Increase + Fieldtrip Restore
Middle School	229,153	241,551	12,398	-	-	-	241,551	12,398	Enroll <decrease> + Fieldtrip Restore
GNR	76,603	102,044	25,441	-	-	-	102,044	25,441	Enroll Increase + Fieldtrip Restore
SEW	134,600	150,710	16,110	-	-	-	150,710	16,110	Enroll Increase + Fieldtrip Restore
DG West	83,689	96,105	12,416	-	-	-	96,105	12,416	Enroll Increase + Fieldtrip Restore
DG East	83,384	91,512	8,128	-	-	-	91,512	8,128	Enroll Increase + Fieldtrip Restore
Technology	1,878,278	1,931,000	52,722	-	-	-	1,931,000	52,722	BOCES rate increases, offset by Multi Year Lease decrease
Facilities	2,785,600	2,785,600	-	-	-	-	2,785,600	0	No increase, reduce OT for Truck, & Repair Reserve
Fine Arts	149,697	154,287	4,590	-	-	-	154,287	4,590	Supplies, Transportation, New Sculpture class
Transportation	9,512,968	10,154,492	641,524	-	-	-	10,154,492	641,524	CPI Increase 2%, More Vehicles & Driver Assistants
Athletics	956,739	984,467	27,728	-	-	-	984,467	27,728	Wrestling Mat, Transportation, Chaperones, Payroll
Student Services	20,005,154	20,722,055	716,901	-	-	-	20,722,055	716,901	Boces Tuition & Placements, 1-1 Nursing, less CTE Slots
Payroll	47,059,847	49,305,873	2,246,026	(795,540)	299,314	(27,134)	48,782,513	1,722,666	Contract incr, 1.8 staff add 2014-15, 2 Discretion days end
District Security	347,800	357,800	10,000	-	-	-	357,800	10,000	Security Camera Maint Contract increase- more cameras
Superintendent	21,100	21,100	-	-	-	-	21,100	0	No increase
Board of Educ.	28,285	35,275	6,990	-	-	-	35,275	6,990	Mandatory Training, Conferences, voting machines
Instruction	593,300	604,060	10,760	-	-	-	604,060	10,760	Test Scoring
Business Admin	3,692,353	3,706,604	14,251	-	-	-	3,706,604	14,251	Gen'l Liab. Insurance + Boces Admin Fees
Employee Benefits	21,658,900	21,185,445	(473,455)	(172,108)	169,461	21,174	21,203,972	(454,928)	TRS rate drop offset by Health Waivers ERS incr to 18.7%
Totals	109,618,073	112,983,227	3,365,154	(967,648)	468,775	(5,960)	112,478,394	2,860,321	Budget Increase Amount

2.61% Budget to Budget % Increase

Cost Center Grid

Three Part Expenditure Budget

Summary
Administrative
Program
Capital

**Copiague Public Schools
General Fund Budget Expenditures**

Summary

*4/20 /15
Proposal*

Budget Component	2013-14 BUDGET	2014-15 BUDGET	2015-16 BUDGET	Increase (Decrease) Amount
ADMINISTRATIVE	8,085,231	8,381,465	8,844,326	462,861
PROGRAM	88,266,458	90,731,807	92,909,530	2,177,723
CAPITAL	10,550,867	10,504,801	10,724,538	219,738
TOTALS	106,902,556	109,618,073	112,478,394	2,860,321

Budget to Budget Comparison

2014-15

2015-16

Yearly Amount Change

2,715,517

2,860,321

Yearly Percent Change

2.53%

2.61%

Copiague Public Schools
Administrative Expenditures

Budget Code	Function Description	2013-14 BUDGET	2014-15 BUDGET	2015-16 BUDGET	Increase (Decrease)
1010	BOARD OF EDUCATION	13,410	13,410	14,600	1,190
1040	DISTRICT CLERK	1,665	1,400	1,200	(200)
1060	DISTRICT MEETING (VOTE)	10,475	13,475	19,475	6,000
1240	SUPERINTENDENT OFFICE	376,031	389,065	373,691	(15,374)
1310	BUSINESS & FINANCE	599,689	619,517	629,239	9,722
1320	AUDITING	195,000	195,000	195,000	0
1325	TREASURER	8,000	8,000	7,000	(1,000)
1345	PURCHASING	10,800	11,000	11,000	0
1420	LEGAL	28,000	28,000	28,000	0
1430	HUMAN RESOURCES	417,355	438,760	448,449	9,689
1460	RECORDS MANAGEMENT	-	-	-	-
1480	PUBLIC INFORMATION SERVICES	97,422	98,583	97,500	(1,083)
1670	CENTRAL PRINTING AND MAILING	203,000	199,600	201,726	2,126
1680	CENTRAL DATA PROCESSING	332,273	387,273	487,500	100,227
1910	PROPERTY AND CASUALTY INSURANCE	350,000	385,000	395,000	10,000
1920	SCHOOL ASSOCIATION DUES	31,000	31,000	32,000	1,000
1930	JUDGEMENT AND CLAIMS				
1980	MTA PAYROLL TAX	-	500	-	(500)
1981	ADMIN, CAPITAL, RENTAL CHARGE-BOCES	350,069	357,263	368,166	10,903
2010	CURRICULUM	328,827	358,003	333,904	(24,099)
2020	SUPERVISION - REGULAR SCHOOLS	2,892,426	2,988,709	3,138,720	150,011
2040	STUDENT SERVICES OFFICE	3,500	3,000	2,000	(1,000)
2060	RESEARCH, PLANNING AND EVALUATION	91,641	66,641	67,500	859
9010	STATE RETIREMENT (CIVIL SERVICE)	275,063	256,796	322,626	65,830
9020	TEACHERS RETIREMENT (INSTRUCTION)	329,444	376,875	361,028	(15,847)
9030	SOCIAL SECURITY (FICA)	376,326	385,608	400,286	14,678
9040	WORKMEN'S COMPENSATION	56,100	59,500	48,000	(11,500)
9045	LIFE INSURANCE	5,040	5,040	10,400	5,360
9050	UNEMPLOYMENT	20,000	20,000	15,000	(5,000)
9055	DISABILITY INSURANCE	7,000	6,500	8,840	2,340
9060	HEALTH INSURANCE	616,175	614,946	776,976	162,030
9065	DENTAL INSURANCE	59,500	63,000	49,500	(13,500)
TOTALS		<u>8,085,231</u>	<u>8,381,465</u>	<u>8,844,326</u>	<u>462,861</u>

Copiague Public Schools
Program Expenditures - Summary

Budget Code	Function Description	2013-14 BUDGET	2014-15 BUDGET	2015-16 BUDGET	Increase (Decrease)
1420	LEGAL	52,000	52,000	52,000	0
2070	INSERVICE TRAINING - INSTRUCTION	40,800	70,014	178,772	108,758
2110	TEACHING - REGULAR SCHOOLS	30,525,442	31,080,087	32,208,600	1,128,513
2250	STUDENTS WITH DISABILITIES	21,163,513	21,907,072	23,069,611	1,162,539
2280	OCCUPATIONAL EDUCATION	1,960,050	1,736,654	1,516,200	(220,454)
2330	TEACHING - SUMMER SCHOOL/ADULT ED	291,500	259,000	251,500	(7,500)
2610	SCHOOL LIBRARY AND AUDIOVISUAL	596,448	563,366	418,696	(144,670)
2630	COMPUTER ASSISTED INSTRUCTION	1,942,169	1,860,622	1,916,556	55,934
2805	ATTENDANCE	223,399	234,935	236,513	1,578
2810	GUIDANCE SERVICES	1,504,834	1,460,826	1,449,239	(11,587)
2815	HEALTH SERVICES	726,942	737,992	750,710	12,718
2820	PSYCHOLOGY SERVICES	275,299	521,133	659,469	138,336
2825	SOCIAL WORK SERVICES	450,157	532,547	561,566	29,019
2850	CO-CURRICULAR ACTIVITIES	250,354	259,077	264,190	5,113
2855	INTERSCHOLASTIC ATHLETICS	959,876	969,518	990,746	21,228
5510	DISTRICT TRANSPORTATION SERVICES	228,683	227,039	238,913	11,874
5540	CONTRACTED TRANSPORTATION	9,548,032	9,692,487	10,383,827	691,340
9010	STATE RETIREMENT (CIVIL SERVICE)	467,606	436,554	334,575	(101,979)
9020	TEACHERS RETIREMENT (INSTRUCTION)	6,259,436	7,160,629	5,656,103	(1,504,526)
9030	SOCIAL SECURITY (FICA)	3,123,509	3,200,546	3,282,344	81,798
9040	WORKMEN'S COMPENSATION	217,800	231,000	176,000	(55,000)
9045	LIFE INSURANCE	33,600	33,600	39,000	5,400
9050	UNEMPLOYMENT	160,000	160,000	130,500	(29,500)
9055	DISABILITY INSURANCE	57,400	53,300	57,120	3,820
9060	HEALTH INSURANCE	6,546,858	6,533,810	7,251,780	717,970
9065	DENTAL INSURANCE	335,750	355,500	369,000	13,500
9080	NON-CASH EMPLOYEE BENEFITS	125,000	187,500	236,000	48,500
9901	TRANSFER TO SPECIAL AID FUND	200,000	215,000	230,000	15,000
9902	TRANSFER TO DEBT SERVICE FUND	-	-	-	-
TOTALS		88,266,458	90,731,807	92,909,530	2,177,723

Copiague Public Schools
Capital Expenditures - Summary

Budget Code	Function Description	2013-14 BUDGET	2014-15 BUDGET	2015-16 BUDGET	Increase (Decrease)
1620	BUILDINGS & GROUNDS	5,479,912	5,440,312	5,467,694	27,382
1621	DISTRICT SECURITY	1,316,938	1,346,886	1,384,512	37,626
1930	JUDGEMENT AND CLAIMS	-	-	500	500
9010	STATE RETIREMENT (CIVIL SERVICE)	632,644	590,632	537,710	(52,922)
9020	TEACHERS RETIREMENT (INSTRUCTION)	-	-	-	-
9030	SOCIAL SECURITY (FICA)	263,428	269,925	320,229	50,304
9040	WORKMEN'S COMPENSATION	56,100	59,500	176,000	116,500
9045	LIFE INSURANCE	3,360	3,360	2,600	(760)
9050	UNEMPLOYMENT	20,000	20,000	4,500	(15,500)
9055	DISABILITY INSURANCE	5,600	5,200	2,040	(3,160)
9060	HEALTH INSURANCE	539,153	538,078	604,315	66,237
9065	DENTAL INSURANCE	29,750	31,500	31,500	0
9710	SERIAL BOND - COPIAGUE LIBRARY	287,132	275,782	269,294	(6,488)
9711	SERIAL BOND - SCHOOLS	1,591,850	1,598,625	1,598,644	19
9731	BOND ANTICIPATION NOTES	-	-	-	-
9760	TAN (TAX ANTICIPATION NOTE)	325,000	325,000	325,000	0
TOTALS		<u>10,550,867</u>	<u>10,504,801</u>	<u>10,724,538</u>	<u>219,738</u>

PROPERTY TAX REPORT CARD

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website:
<http://www.p12.nysed.gov/mgtserv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2015-16 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Form Due - April 27, 2015

Form Preparer Name: PETER H MICHAELSEN
 Preparer's Telephone Number: 831 8424015 530

<u>Shaded Fields Will Calculate</u>	Budgeted 2014-15 (A)	Proposed Budget 2015- 16 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	109,618,073	112,478,394	2.61 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	57,100,506	58,566,693	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A+B+C-D)	57,100,506	58,566,693	2.57 %
F. Permissible Exclusions to the School Tax Levy Limit	285,438	220,589	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	56,815,068	58,346,104	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	56,815,068	58,346,104	
I. Difference: (G-H); (negative value requires 60.0% voter approval) ²	0	0	
Public School Enrollment	5,010	5,107	1.94 %
Consumer Price Index			1.62 %

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2015-16, includes any carryover from 2014-15 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2014-15 (D)	Estimated 2015- 16 (E)
Adjusted Restricted Fund Balance	3,279,421	3,135,421
Assigned Appropriated Fund Balance	2,500,000	1,000,000
Adjusted Unrestricted Fund Balance	588,860	791,100
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	0.54 %	0.70 %

PROPOSED 2015-2016 BUDGET SUMMARY

Expense Increase 2.61%

Tax Rate Increase 2.57%

Budget Vote Day – Tuesday, May 19, 2015

Location – Great Neck Road Elementary School

Hours – 10:00 am until 10:00 pm

Questions ??