



2015-16 BUDGET HEARING

Copiague School District

May 11, 2015



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 2015-16

- 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

2015-16 BUDGET SIGNIFICANT FACTORS

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- NO Mandate Relief
- Growth of Costs We Don't Control
- Property Tax Cap
- Depletion of Reserve Funds

+

- Continued Economic Recovery
- Cost Growth more in alignment with Revenue
- GEA Restoration
- Increase in State Aid

UNFUNDED MANDATES

INSTRUCTIONAL

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

FACILITIES

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

FINANCIAL

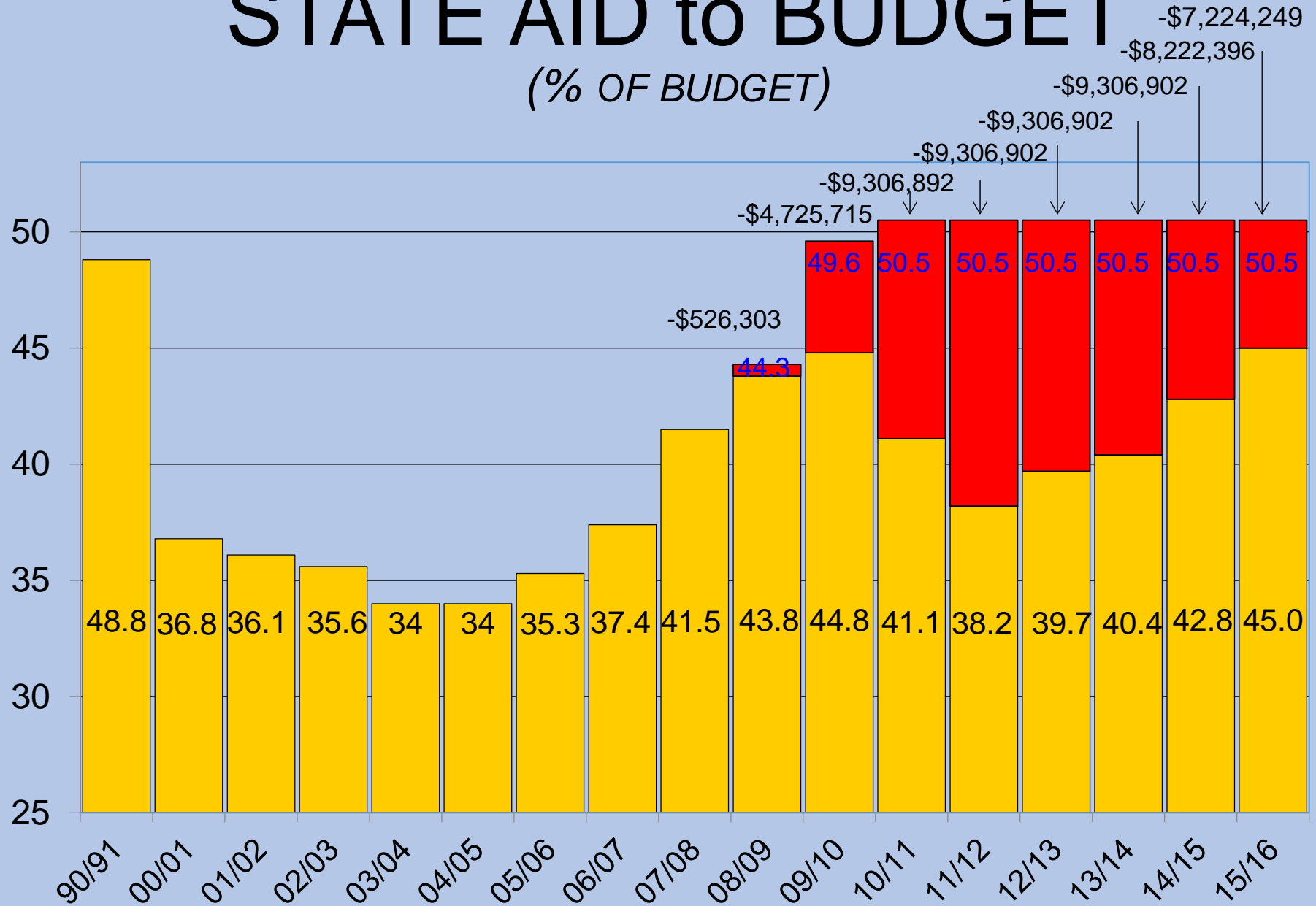
- Auditing
 - External
 - Internal
 - Claims
- Fixed Asset Accounting
- Segregation of Duties (*staffing impact*)
- Charter Schools
- IRS Regulations
- Litigation Defense

OTHER

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

STATE AID to BUDGET

(% OF BUDGET)



Postponed (Lost) Foundation Aid
Cumulative - \$57,926,261

2015-16 PROPOSED BUDGET

	2014 - 2015	2015 - 2016	2015-16 vs. 2014-15 increase/(decrease)
Salaries	48,763,945	50,467,396	1,703,451
BOCES	19,466,628	19,854,831	388,203
Fringe Benefits	21,658,900	21,203,972	(454,928)
Transportation	9,756,388	10,455,585	699,197
Contractual (Purchased Services)	2,875,842	3,191,982	316,140
Utilities	1,280,000	1,275,000	(5,000)
Supplies	833,860	919,626	85,766
Debt & Interest	2,199,407	2,192,938	(6,469)
Tuition	1,400,000	1,500,000	100,000
Textbooks	328,222	318,484	(9,738)
Transfer to Other Funds	215,000	230,000	15,000
Equipment	139,281	192,980	53,699
Repairs	700,600	675,600	(25,000)
TOTALS	109,618,073	112,478,394	2,860,321

2015-16 BUDGET FORECAST

YEAR TO YEAR COMPARISON

As of 4/20/15

Cost Center	Current Year Budget 2014-2015	Preliminary Rollover 2015-2016	Increase (Decrease)	REVISIONS			Proposed Budget 2015-2016	2015-2016 Increase (Decrease)	2015-2016 Cost Increase / Decrease Assumptions
				#1 Retirements	#2 staff (+/-)	#3 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

COPIAGUE PUBLIC SCHOOLS

ESTIMATED TAX RATE 2015-16

<u>Tax Rate Information</u>		<u>Rate</u>	<u>Revenue Summary</u>		
			<u>Source</u>	<u>Amount</u>	<u>Percent</u>
Estimated	Tax Rate per \$100 Assessed Value for 2015-16	\$193.16	State Support	\$50,606,883	44.99%
Actual	Tax Rate per \$100 Assessed Value for 2014-15	<u>\$188.32</u>	Other Revenue	2,160,818	1.92%
Estimated	Increase in Tax Rate per \$100 Assessed Value	\$4.84	Fund Balance:		
			- Restricted	144,000	0.13%
			- UnRestricted	1,000,000	0.89%
			Property Taxes	<u>58,566,693</u>	<u>52.07%</u>
Percent Increase in Tax Rate estimated for 2015 - 2016		<u>2.57%</u>	Total Revenue	\$112,478,394	100.00%

<u>2015 - 2016 Revenue & Tax Rate Assumptions</u>	<u>District Property Assessed Values</u>		
District Property Assessed Value not changed from 2014-15	2015 - 2016	\$30,320,205	Estimated
Fund Balance (FB):	2014 - 2015	\$30,320,205	Actual
- UnRestricted FB is significantly reduced from \$2,500,000 to 1,000,000 as Budgets have become tighter			
- Restricted FB will use all remaining amounts left in Retirement System Account of \$108,000 and Unemployment Account of \$36,000			

*Estimated School Tax Impact on Average Home in Copiague School District				
<u>Year</u>	<u>Tax Rate</u>	<u>Average Home Value</u>	<u>Estimated Tax Bill</u>	
2014 - 2015	\$188.32	2,548	\$4,798.39	Actual Bill
2015-2016	\$193.16	2,548	\$4,921.74	Estimated Bill
Tax Increase:				
		per Year	\$123.35	
		per Month	\$10.28	
		per Day	\$0.34 cents	
* Average Home Value provided by Town of Babylon Assessor's Office Final roll 2014-15				

This proposed budget for next year:

- ✓ is the most efficient budget we've ever had
- ✓ maintains academic programs for children
 - > Net increase in staffing
 - > Elementary teachers added
- ✓ maintaining co-curricular programs for children
- ✓ will cost 34¢ per day for the average homeowner
- ✓ includes a tax levy increase of 2.57%, which is within the limits of the new tax cap

(5 yr. average tax rate increase = 2.68%)

USE OF RESERVES

Year Ended	RESERVED	UNRESERVED
	Restricted	Appropriated
6/30/08	\$10,435,195	\$2,620,000
6/30/09	8,777,891	2,625,000
6/30/10	8,255,504	4,307,000
6/30/11	8,134,002	5,170,501
6/30/12	6,634,163	3,912,419
6/30/13	5,159,235	3,582,506
6/30/14	3,849,721	2,500,000
6/30/15 est	3,280,000 *	1,000,000 **
6/30/16 est	3,130,000 *	1,000,000 **

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

* Cannot be used to balance budget

** Per NYS Ed. Law, Districts are allowed 4%
in Unreserved FB = \$4,384,722!

Also impacts Comptroller's Rating and interest
rate on borrowing

PROPOSED 2015-16 BUDGET

\$112,478,394

2.61% INCREASE

2.57% TAX LEVY INCREASE

(34¢ per day)

REGENTS DIPLOMA GRADUATION RATE PERCENTAGE

