

COPIAGUE PUBLIC SCHOOLS

# 2016-2017 Budget Work Session

## Expenditure (Appropriation) Update:

- Staff Retirements
- Bond Anticipation Notes (BAN) Borrowing

## Revenues:

- New York State Aid from State Budget Adoption
- Tax Cap Change from BAN Interest

- Budget Status

- Questions 

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April 4, 2016

# COST CENTER UPDATE EXPENDITURES

- Retirements
  - Payroll
  - Benefits
- Business BAN Interest

2016 - 2017 Budget Proposal

Year to Year Comparison

April 4, 2016

Cost Center	Current Year Budget 2015-2016	Preliminary Budget 2016-2017	Increase (Decrease)	REVISIONS			Proposed Budget 2016-2017	2016-2017 Increase (Decrease)	2016-2017 Cost Increase/Decrease Assumptions
				#1	#2	#3			
				Retirements	BAN	4/19 Adjmts			
<b>Budget Enrollment</b>	5,107	5,020	(87)					Budget Enrollment decrease 87 students	
High School	353,247	342,510	(10,737)	-	-	-	342,510	(10,737) Enroll Decrease	
Middle School	241,551	244,649	3,098	-	-	-	244,649	3,098 Enroll Increase	
GNR	102,044	101,318	(726)	-	-	-	101,318	(726) Enroll Decrease	
SEW	150,710	145,628	(5,082)	-	-	-	145,628	(5,082) Enroll Decrease	
DG West	96,105	90,115	(5,990)	-	-	-	90,115	(5,990) Enroll Decrease	
DG East	91,512	94,235	2,723	-	-	-	94,235	2,723 Enroll Increase	
Technology	1,931,000	1,944,897	13,897	-	-	-	1,944,897	13,897 Renew Copier/Printer Lease 225K, Annual Tech Refresh 100K	
Facilities	2,785,600	2,785,600	-	-	-	-	2,785,600	0 No Increase	
Fine Arts	154,287	155,000	713	-	-	-	155,000	713 Instruments proposed-moved to Vending Account	
Transportation	10,154,492	10,168,259	13,767	-	-	-	10,168,259	13,767 CPI At zero added 2 van contingency offset by fuel decrease	
Athletics	984,467	1,023,055	38,588	-	-	-	1,023,055	38,588 Phase 1 of 3 adds Asst Coaches to Fall Teams, Trans. +10K	
Student Services	20,722,055	21,216,600	494,545	-	-	-	21,216,600	494,545 BOCES tuition increases & higher Sp Ed Enrollment	
Payroll	48,782,513	50,945,840	2,163,327	(408,764)	-	-	50,537,076	1,754,563 4.43% less 6 FTE retirements	
District Security	357,800	360,800	3,000	-	-	-	360,800	3,000 Maint. Contrac for Camera's +2k	
Superintendent	21,100	22,100	1,000	-	-	-	22,100	1,000 Moved cost of Supt Art Gallery	
Board of Educ.	35,275	35,100	(175)	-	-	-	35,100	(175)	
Instruction	604,060	604,060	-	-	-	-	604,060	0 No increase	
Business Admin	3,706,604	3,821,553	114,949	-	2,597	-	3,824,150	117,546 Legal 25k, Insurance 10k, BAN 52.6K, Project Transfer 22K	
Employee Benefits	21,203,972	21,540,190	336,218	(80,324)	-	-	21,459,866	255,894 ERS/TRS <557k>, Health 651K, Retirement 100K, Fica 150k	
<b>Totals</b>	<b>112,478,394</b>	<b>115,641,509</b>	<b>3,163,115</b>	<b>489,088</b>	<b>2,597</b>	<b>-</b>	<b>115,155,018</b>	<b>2,676,624</b> Budget Increase Amount	

2.38% Budget to Budget % Increase

**Changes from March 14th Budget Meeting:**

Retirements (6 FTE - notification due March 30th)

(489,088)

Bond Anticipation Note Borrowing

- Interst Budgeted at 1% , came in at 1.05%

2,597



# REVENUE UPDATE

- New York State Aid
  - Detail Aid by Category
- Revenue Budget

STATE AID ANALYSIS

2015 - 2016	2016 - 2017		Governor Proposal		2016 - 2017	2016 - 2017	
Budget Actual	Estimated 1/25/15	Budget To Budget Increase	Proof of Output report January Report	April 1st NYS BUDGET Output report	Copiague Budget Updated from NYS	2016-17 vs 2015-16 Budget to Budget Increase	Expense Driven Aids Foundation & GEA Aid Category
33,004,098	33,548,755	544,657	33,548,755	34,045,056	34,045,056	1,040,958	FOUNDATION AID
	308,995	308,995	308,995	-		-	Community Schools (new in 16-17)
516,977	516,977	-	516,977	516,977	516,977	-	UNIVERSAL PREKINDERGARTEN (grant)
2,650,012	2,600,000	(50,012)	2,963,816	2,963,816	2,600,000	(50,012)	BOCES AID (CTE Slot Reduction)
4,276,019	4,600,000	323,981	4,865,037	4,865,037	4,600,000	323,981	Sp. Ed. HIGH COST EXCESS COST
450,669	525,000	74,331	492,042	554,576	525,000	74,331	Sp. Ed.PRIVATE EXCESS COST
82,948	85,134	2,186	85,134	85,053	85,053	2,105	HARDWARE & TECHNOLOGY
440,432	440,892	460	440,892	440,960	440,960	528	SOFTWARE, LIBRARY, TEXTBOOK
6,650,000	7,000,000	350,000	7,226,000	7,225,983	7,000,000	350,000	TRANSPORTATION
1,710,034	1,710,034	-	1,710,034	1,710,034	1,710,034	-	HIGH TAX AID
	35,384	35,384	35,384	35,384	35,384	35,384	GEA RESTORATION
(35,384)	(35,384)	(35,384)	(35,384)	(35,384)	(35,384)	-	GAP ELIMINATION ADJUSTMENT (GEA)
(6,026,509)	51,335,787	1,589,982	52,157,682	52,407,492	51,523,080	1,777,275	SUBTOTAL before Building Aid
1,378,055	1,418,795	40,740	1,418,795	1,418,795	1,418,795	40,740	BUILDING AID
51,123,860	52,754,582	1,630,722	53,576,477	53,826,287	52,941,875	1,818,015	TOTAL Estimated STATE AID before grants
(516,977)	(516,977)	-	(516,977)	(516,977)	(516,977)	-	UPK (is Federal Grant - not incl in General Fund)
50,606,883	52,237,605	1,630,722	53,059,500	53,309,310	52,424,898	1,818,015	Total Estimated STATE AID as of 1/25/16

January Estimate-> 1,630,722

Extra Revenue  
NYS Budget 4/1

187,293

Budget Notes for 2016 -17 Copiague Estimate:

Foundation Aid Increase  
New Community Schools (rolled into Foundation)  
GEA fully restored  
Expense Aid formulas impacted by:  
Higher Expense forecasted thru 6/30/16 & increase  
Aid Percentages (CWR dropped to 61.2 from 68)

2015-16	2016-17
Budget	Budget Est.
50,606,883	52,237,605
3,711,506	1,630,722
7.91%	3.22%

2016-17
Budget 4/1/16
52,424,898
1,818,015
3.59%

**COPIAGUE PUBLIC SCHOOLS**

**Revenue Budget 2016 - 2017**

<b>REVENUE DESCRIPTION</b>	<b>BUDGET</b>	<b>BUDGET</b>	April 4 th Revision	Budget 2015-16	<b>Revenue Budget Notes:</b>
	<b>2014-15</b>	<b>2015-16</b>	<b>BUDGET</b>	To Budget 2016-17	
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	8,525	8,525	0	Reflects Actual Receipts
Insurance Recoveries	15,000	15,000	15,000	0	
Cafeteria Fund Reimbursement	0	0	0	0	
Medicaid Reimbursements	140,000	100,000	150,000	50,000	\$100K Increase: BOCES speech (15-16 receipts low)
Miscellaneous Revenue (unclassified)	53,500	53,500	53,500	0	
Bank Interest Earnings	50,000	25,000	25,000	0	Reflects actual receipts over the past 4 years
MTA Payroll Tax Reimbursement	0	0	0	0	
Other Taxes (Copiague Library Debt Repayment)	287,132	269,293	269,293	0	Lower Library Debt
Refund Prior Year - BOCES & eRate	275,000	269,000	250,000	(19,000)	BOCES Budget tight (reduced for Medicaid Speech)
Tuition from other school districts	350,000	350,000	350,000	0	
<b>Other: Microsoft Settlement Reimburse</b>	156,748	0	0	0	All Funds received in 2014-15
Other: Taxes (PILOT: IDA Properties)	1,180,000	1,060,000	1,321,113	261,113	<b>Refunds being paid off in 2015-16</b>
<b>Other: State Aid (TBD)</b>	40,000	0	0	0	Bullet Aid to continue (TBD)
<b>Interfund Transfer from Debt Service</b>	0	0	345,000	345,000	<b>New Source</b> (from prior Capital Projects - Interest)
Estimated BOCES Aid	2,856,012	2,650,000	2,600,000	(50,000)	BOCES (reduced for due to CTE Slot reduction)
Estimated State Aid	44,020,365	47,956,883	49,824,898	1,868,015	Total Estimated State Aid (including BOCES \$52,424,898)
<b>TOTAL REVENUES ( before FB and Taxes)</b>	<b>49,447,257</b>	<b>52,767,701</b>	<b>55,222,829</b>	<b>2,455,128</b>	or <del>3.22%</del> revised from NYS Budget Adoption 3.59%



**COPIAGUE PUBLIC SCHOOLS**

**Revenue Budget 2016 - 2017**

<b>Reserve Activity "Bank Account"</b>	<b>Budget 2014-15</b>	<b>Budget 2015-16</b>	<b>Proposed 2016-17</b>	<b>Budget 2015-16 To Budget 2016-17</b>	
<b>Fund Balance Transfers</b>					
<b>I. - Un-Reserved (current year amt)</b>	2,500,000	1,000,000	1,100,000	100,000	Tighter Budgets can not replenish Fund Balance
- Increase in Transfer to meet Est Tax Rate	0	0	0	0	Discontinued
Sub-total Un-Reserved FB	2,500,000	1,000,000	1,100,000	100,000	
<b>II. - Reserved (restricted FB)</b>					Restricted FB transfers began in 2011-12
- EBALR Emp Benefit Accrued Liab	0	0	0	0	
- Retirement Sys. Reserve for ERS	395,000	108,000	0	(108,000)	<b>Restricted FB accounts are depleted</b>
- Workers Compensation Reserve	154,000	0	0	0	" " " " "
- Unemployment Reserve	21,300	36,000	0	(36,000)	" " " " "
Sub-total Reserved FB	570,300	144,000	0	(144,000)	
<b>Total (I &amp; II) FB Reserve Transfers</b>	<b>3,070,300</b>	<b>1,144,000</b>	<b>1,100,000</b>	<b>(44,000)</b>	Multi year spend down of reserves is complete with 2015-16 Proposed Budget.
<b>Total Revenue &amp; Fund Balance</b>	<b>52,517,557</b>	<b>53,911,701</b>	<b>56,322,829</b>	<b>2,411,128</b>	<b>State Aid gain reduced by FB decreases</b>
<b>Property Tax Levy: Cap w/exemptions</b>	<b>57,629,516</b>	58,566,693	<b>58,875,433</b>	308,740	.4209% Updated for BAN Interest & Pilot to .5272%
<b>- Increase in FB Transfer to meet Est Tax Rate</b>	<b>(548,000)</b>				Nov 2013 BOE authorized 548,000 due AV drop
Revised Levy to Actual	57,100,516	58,585,693	58,875,433	308,740	<b>Tax Levy increase .5272% (not exceeding Cap)</b>
<b>PROPOSED REVENUE BUDGET</b>	<b>109,618,073</b>	<b>112,478,394</b>	<b>115,179,262</b>	<b>2,700,868</b>	2.40%

# Budget Summary CC Format

Gap/Surplus as of April 4<sup>th</sup>



**2016 - 2017 Budget Proposal**  
**Year to Year Comparison**  
**April 4, 2016**

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2.38% Budget to Budget % Increase

114,929,743 Original Revenue Presentation

52,597 Tax cap increase from BAN borrowing (March 24<sup>th</sup> add)

114,982,340 Revised Revenue Budget (increase from BAN interest)

(156,275) Budget Gap (pending State Budget Adoption on April 1st)

187,293 NYS BUDGET April 1st Additional Revenue

14,615 BUDGET SURPLUS (prior to April 19th Staffing Adjustments)

# Questions

