

COPIAGUE PUBLIC SCHOOLS
2017-2018 Budget Work Session

2017-2018 PROPOSED BUDGET

Expense Adjustments

- Staff Additions
 - Proposed Positions
 - Equipment Reduction

Cost Center Update

Three Part Budget

- Administrative
- Program
- Capital

State Aid Revenues

Updated Revenue Estimates

Tax Rate Estimation (impact on Copiague Residents)

Questions 

A Great Place to Learn
www.copiague.k12.ny.us

April 20, 2017

EXPENSE ADJUSTMENTS

Proposed Positions
Equipment Reduction

PROPOSED ADDITIONAL POSITIONS

- 2 – Foreign Language Teachers – Copiague Middle School
- 1 – Foreign Language Teacher – Walter G. O’Connell Copiague High School
- .3 – Music Teacher (.7 Music Teacher was made full time) – Districtwide
- .6 – Health Teacher – Walter G. O’Connell Copiague High School
- 1 – Guidance Counselor - Walter G. O’Connell Copiague High School
- 1 – Teacher on Special Assignment – Copiague Middle School
- 6th Period Assignments for Health and Electives



Budget Detail Sheet

2017-2018

District Fine and Performing Arts

**BUDGET CODE	AMOUNT	DESCRIPTION
Equipment (.2000)		Only list items with unit cost >\$1,000 (check with Facilities Director if Installation required).
A2110.2000.93	\$9,000	(6) King 623 Diplomat Series 3/4 Baritone
	3,000	(2) Yamaha, YTS-480 Tenor Saxophone (Silver)
	1,000	(1) Kawai KDP90 Electric Piano
	1,000	(1) Yamaha, YEP-201 Series Euphonium
	1,629	(1) Wenger 146MO24 Four Column Mobile Folio Cabinet
	-	
Fine Arts Equipment Total	\$15,629	Revised 4/20/17 to be funded from Vending Account

2017-2018

Physical Education & Athletics

**BUDGET CODE	AMOUNT	DESCRIPTION
Equipment (.2000)		Only list items with unit cost >\$1,000 (check with Facilities Director if Installation required).
A2855.2000.88		
Buy from Vending	7,695	Universal Fitness - 1 Muscle D Station 4 Stack 1)Adj. Cable column. 2)Leg Ext/Curl. 3)Multi Press. 4)High Pulley/Mid Row). (Includes set-up and delivery)
Buy from Vending	6,405	Richey Athletics - Elite N Package, Includes: CHJ-N High Jump Pit, CHJ-TP Reversible top pad, CHJ--WC Form Fitted weather cover, AHJ-WC High Jump Standards, HJ-XB Crossbar. (Included delivery)
Buy in 2016-17 Budget		Gopher Sports - #86-002 Intentus portable game volleyball standards in blue. Quote includes S&H. \$176.63
Athletic Equipment Total	14,100	Revised 4/20/17 to be funded from Vending Account

COST CENTER UPDATE

2017 - 2018 Budget Proposal

Year to Year Comparison

								April 20	
	Current Year	Preliminary		REVISIONS			Proposed	2017-2018	2017-18
	Budget	Budget	Increase	#1	#2	#3	Budget	Increase	Cost
Cost Center	2016-2017	2017-2018	(Decrease)	Retirements	Staff Add's	4/20 Adjmts	2017-2018	(Decrease)	Increase/Decrease Assumptions
Budget Enrollment	5,020	4,975	(45)						Budget Enrollment down to 4,975 in 2017-18
High School	342,510	347,865	5,355	-	-	-	347,865	5,355	Enroll Increase
Middle School	244,649	239,280	(5,369)	-	-	-	239,280	(5,369)	Enroll Decrease
GNR	101,318	99,440	(1,878)	-	-	-	99,440	(1,878)	Enroll Decrease
SEW	145,628	147,262	1,634	-	-	-	147,262	1,634	Enroll Increase
DG West	90,115	88,001	(2,114)	-	-	-	88,001	(2,114)	Enroll Decrease
DG East	94,235	88,890	(5,345)	-	-	-	88,890	(5,345)	Enroll Decrease
Technology	1,796,512	2,087,421	290,909	-	-	-	2,087,421	290,909	Erate Project share +120k, New Technician +85K, reclass Staff from P/R
Facilities	2,785,600	2,785,600	-	-	-	-	2,785,600	0	No Increase
Fine Arts	155,000	184,429	29,429	-	-	(15,629)	168,800	13,800	Instruments proposed +16k(to Vending), Staff Fees +8K Transport +2
Transportation	10,168,259	10,188,860	20,601	-	-	-	10,188,860	20,601	CPI At 2.5% van contingency removed, fuel decrease
Athletics	1,023,055	1,074,917	51,862	-	-	(14,100)	1,060,817	37,762	Phase 2 of 3 Asst. Coaches +16K, Chaperones +15k Trans +10K Equip+14.1k
Student Services	21,216,600	21,772,888	556,288	-	-	-	21,772,888	556,288	BOCES tuition increases & higher Sp Ed Enrollments
Payroll	50,675,076	52,384,107	1,709,031	(341,465)	429,945		52,472,587	1,797,511	Contract raises 3.1% less 4 FTE retirements + 1 clerical retirement
District Security	360,800	386,400	25,600	-	-	-	386,400	25,600	Maint. Contract for Camera's & Doors +20k
Superintendent	22,100	22,100	-	-	-	-	22,100	0	No increase
Board of Educ.	35,100	39,100	4,000	-	-	-	39,100	4,000	Higher cost of voting Equipment Rental
Instruction	604,060	647,540	43,480	-	-	-	647,540	43,480	Staff Dev +10k, Data Bank Services +30K
Business Admin	3,824,150	4,002,172	178,022	-	-	-	4,002,172	178,022	BAN Debt +293k,Library Debt -115k ,Legal +25. BOCES 16k, Audit-29K
Employee Benefits	21,484,866	21,845,144	360,278	(63,249)	142,887		21,924,782	439,916	Health +714k, Fica +112k, W.Comp +50K, TRS-520k (at 10.5%)
Totals	115,169,633	118,431,416	3,261,783	(404,714)	572,832	(29,729)	118,569,805	3,400,172	Budget Increase Amount
								2.95%	Budget to Budget Increase%

THREE PART BUDGET

Administrative

Program

Capital

Copiague Public Schools

General Fund Budget Expenditures

Summary

					Proposed 4/20/2017	
Budget Component	2014-15 BUDGET	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	Increase (Decrease) Amount	
ADMINISTRATIVE	8,381,465	8,844,326	9,299,074	9,961,349	662,275	
PROGRAM	90,731,807	92,909,530	94,883,719	97,222,118	2,338,399	
CAPITAL	10,504,801	10,724,538	10,986,840	11,386,338	399,498	
TOTALS	109,618,073	112,478,394	115,169,633	118,569,805	3,400,172	
	<u>Budget to Budget Comparison</u>		<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	
	Yearly Amount Change		2,860,321	2,691,239	3,400,172	
	Yearly Percent Change		2.61%	2.39%	2.95%	

Administrative Expenditures - Summary

					Proposed 4/20/2017	
Budget Code	Function Description	2014-15 BUDGET	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	Increase (Decrease)
1010	BOARD OF EDUCATION	13,410	14,600	21,600	21,600	0
1040	DISTRICT CLERK	1,400	1,200	1,100	1,100	0
1060	DISTRICT MEETING (VOTE)	13,475	19,475	12,400	16,400	4,000
1240	SUPERINTENDENT OFFICE	389,065	373,691	358,295	369,200	10,905
1310	BUSINESS & FINANCE	619,517	629,239	651,213	701,930	50,717
1320	AUDITING	195,000	195,000	190,000	120,000	(70,000)
1325	TREASURER	8,000	7,000	7,000	7,000	0
1345	PURCHASING	11,000	11,000	11,000	11,500	500
1420	LEGAL	28,000	28,000	36,750	45,500	8,750
1430	HUMAN RESOURCES	438,760	448,449	489,433	473,308	(16,125)
1460	RECORDS MANAGEMENT	-	-	-	-	0
1480	PUBLIC INFORMATION SERVICES	98,583	97,500	99,500	103,100	3,600
1670	CENTRAL PRINTING AND MAILING	199,600	201,726	203,000	210,500	7,500
1680	CENTRAL DATA PROCESSING	387,273	487,500	440,949	452,371	11,422
1910	PROPERTY AND CASUALTY INSURANCE	385,000	395,000	405,000	410,000	5,000
1920	SCHOOL ASSOCIATION DUES	31,000	32,000	32,000	34,000	2,000
1930	JUDGEMENT AND CLAIMS	500	----- moved to capital -----			0
1980	MTA PAYROLL TAX	-	-	-	-	0
1981	ADMIN, CAPITAL, RENTAL CHARGE-BOCES	357,263	368,166	385,928	401,977	16,049
2010	CURRICULUM	358,003	333,904	354,172	357,067	2,895
2020	SUPERVISION - REGULAR SCHOOLS	2,988,709	3,138,720	3,167,549	3,444,836	277,287
2040	STUDENT SERVICES OFFICE	3,000	2,000	125,172	129,413	4,241
2060	RESEARCH, PLANNING AND EVALUATION	66,641	67,500	81,000	122,022	41,022
9010	STATE RETIREMENT (CIVIL SERVICE)	256,796	322,626	364,900	457,791	92,891
9020	TEACHERS RETIREMENT (INSTRUCTION)	376,875	361,028	388,499	403,398	14,899
9030	SOCIAL SECURITY (FICA)	385,608	400,286	413,846	425,753	11,907
9040	WORKMEN'S COMPENSATION	59,500	48,000	48,000	54,000	6,000
9045	LIFE INSURANCE	5,040	10,400	10,000	10,400	400
9050	UNEMPLOYMENT	20,000	15,000	12,500	10,000	(2,500)
9055	DISABILITY INSURANCE	6,500	8,840	10,608	11,050	442
9060	HEALTH INSURANCE	614,946	776,976	928,160	1,106,633	178,473
9065	DENTAL INSURANCE	63,000	49,500	49,500	49,500	0
	TOTALS	8,381,465	8,844,326	9,299,074	9,961,349	662,275

Program Expenditures - Summary

					Proposed 4/20/2017	
Budget Code	Function Description	2014-15 BUDGET	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	Increase (Decrease)
1420	LEGAL	52,000	52,000	68,250	84,500	16,250
2070	INSERVICE TRAINING - INSTRUCTION	70,014	178,772	60,331	54,350	(5,981)
2110	TEACHING - REGULAR SCHOOLS	31,080,087	32,208,600	33,642,049	34,196,114	554,065
2250	STUDENTS WITH DISABILITIES	21,907,072	23,069,611	23,565,812	24,723,608	1,157,796
2280	OCCUPATIONAL EDUCATION	1,736,654	1,516,200	1,392,000	1,383,525	(8,475)
2330	TEACHING - SUMMER SCHOOL/ADULT ED	259,000	251,500	283,500	289,040	5,540
2610	SCHOOL LIBRARY AND AUDIOVISUAL	563,366	418,696	458,501	483,224	24,723
2630	COMPUTER ASSISTED INSTRUCTION	1,860,622	1,916,556	1,811,263	2,024,300	213,037
2805	ATTENDANCE	234,935	236,513	236,066	239,072	3,006
2810	GUIDANCE SERVICES	1,460,826	1,449,239	1,509,993	1,673,714	163,721
2815	HEALTH SERVICES	737,992	750,710	781,994	828,087	46,093
2820	PSYCHOLOGY SERVICES	521,133	659,469	665,391	665,583	192
2825	SOCIAL WORK SERVICES	532,547	561,566	585,032	607,443	22,411
2850	CO-CURRICULAR ACTIVITIES	259,077	264,190	269,664	331,305	61,641
2855	INTERSCHOLASTIC ATHLETICS	969,518	990,746	1,022,444	1,052,562	30,118
5510	DISTRICT TRANSPORTATION SERVICES	227,039	238,913	237,701	261,572	23,871
5540	CONTRACTED TRANSPORTATION	9,692,487	10,383,827	10,401,154	10,425,826	24,672
9010	STATE RETIREMENT (CIVIL SERVICE)	436,554	334,575	279,041	141,697	(137,344)
9020	TEACHERS RETIREMENT (INSTRUCTION)	7,160,629	5,656,103	5,161,481	4,639,078	(522,403)
9030	SOCIAL SECURITY (FICA)	3,200,546	3,282,344	3,393,536	3,491,175	97,639
9040	WORKMEN'S COMPENSATION	231,000	176,000	176,000	198,000	22,000
9045	LIFE INSURANCE	33,600	39,000	37,500	39,000	1,500
9050	UNEMPLOYMENT	160,000	130,500	108,750	87,000	(21,750)
9055	DISABILITY INSURANCE	53,300	57,120	68,544	71,400	2,856
9060	HEALTH INSURANCE	6,533,810	7,251,780	7,703,721	8,249,443	545,722
9065	DENTAL INSURANCE	355,500	369,000	369,000	369,000	0
9080	NON-CASH EMPLOYEE BENEFITS	187,500	236,000	335,000	337,500	2,500
9901	TRANSFER TO SPECIAL AID FUND	215,000	230,000	260,000	275,000	15,000
9902	TRANSFER TO DEBT SERVICE FUND	-	-	-	-	0
TOTALS		90,731,807	92,909,530	94,883,719	97,222,118	2,338,399

Capital Expenditures - Summary

					Proposed 4/20/2017	
Budget Code	Function Description	2014-15 BUDGET	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	Increase (Decrease)
1620	BUILDINGS & GROUNDS	5,440,312	5,467,694	5,613,792	5,699,926	86,134
1621	DISTRICT SECURITY	1,346,886	1,384,512	1,485,046	1,513,113	28,067
1930	JUDGEMENT AND CLAIMS	-	500	2,500	2,500	0
9010	STATE RETIREMENT (CIVIL SERVICE)	590,632	537,710	429,294	490,491	61,197
9020	TEACHERS RETIREMENT (INSTRUCTION)	-	-	-	-	0
9030	SOCIAL SECURITY (FICA)	269,925	320,229	331,077	340,602	9,525
9040	WORKMEN'S COMPENSATION	59,500	176,000	176,000	198,000	22,000
9045	LIFE INSURANCE	3,360	2,600	2,500	2,600	100
9050	UNEMPLOYMENT	20,000	4,500	3,750	3,000	(750)
9055	DISABILITY INSURANCE	5,200	2,040	2,448	2,550	102
9060	HEALTH INSURANCE	538,078	604,315	649,711	704,221	54,510
9065	DENTAL INSURANCE	31,500	31,500	31,500	31,500	0
9710	SERIAL BOND - COPIAGUE LIBRARY	275,782	269,294	262,644	135,913	(126,731)
9711	SERIAL BOND - SCHOOLS	1,598,625	1,598,644	1,596,981	1,604,175	7,194
9731	BOND ANTICIPATION NOTES	-	-	52,597	332,747	280,150
9760	TAN (TAX ANTICIPATION NOTE)	325,000	325,000	325,000	325,000	0
9950	INTERFUND TO CAPITAL PROJECTS			22,000	-	(22,000)
TOTALS		10,504,801	10,724,538	10,986,840	11,386,338	399,498

STATE AID REVENUES

STATE AID ANALYSIS

							4/20 Proposed
2016-2017	2017-2018		Revision			Copiague	
Revised Budget	Budget Feb13	Proof of Output report	To Gov Budget	NYS Budget 4/07/17	Comparison Feb to April	2017-18 Budget	
	<----- February 13, 2017 Budget ----->			<----- April 20, 2017 Budget ----->		Aid Category	
34,045,056	34,574,165	34,574,165	-	35,422,479	259,955	35,422,479	FOUNDATION AID (incl Community Set Aside)
	588,359	588,359	-	-			Community Schools (new in 16-17)
516,977	516,977	516,977	-	516,977	-	516,977	UNIVERSAL PREKINDERGARTEN (grant)
2,415,000	2,650,000	2,517,283	132,717	2,517,283	(132,717)	2,600,000	BOCES + SPECIAL SERVICES
4,600,000	5,000,000	5,241,417	(241,417)	5,241,417	241,417	5,000,000	HIGH COST EXCESS COST
525,000	650,000	660,595	(10,595)	637,105	(12,895)	640,000	PRIVATE EXCESS COST
85,053	86,018	86,018	-	85,338	(680)	85,338	HARDWARE & TECHNOLOGY
440,960	437,294	437,294	-	434,036	(3,258)	434,036	SOFTWARE, LIBRARY, TEXTBOOK
7,000,000	7,300,000	7,590,383	(290,383)	7,589,241	289,241	7,300,000	TRANSPORTATION INCL SUMMER
1,710,034	1,710,034	1,710,034	-	1,710,034	-	1,710,034	HIGH TAX AID
35,384		-	-	-	-	-	GEA restoration
(35,384)		-	-	-	-	-	GAP ELIMINATION ADJUSTMENT (GEA)
51,338,080	53,512,847	53,922,525	(409,678)	54,153,910	641,063	53,708,864	SUBTOTAL before Building Aid
						-	
1,418,795	1,460,336	1,460,336	-	1,460,336	-	1,460,336	BUILDING AID
						-	
52,756,875	54,973,183	55,382,861	(409,678)	55,614,246	641,063	55,169,200	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)
52,239,898	54,456,206	54,865,884	(409,678)	55,097,269	641,063	54,652,223	Total Estimated STATE AID NYS Budget Adoption
2016-17 Revised Budget						2017-18 Budget Proposal	
52,239,898						54,652,223	
1,633,015						2,412,325	
3.23%						4.62%	

UPDATED REVENUE
ESTIMATES

Revenue Budget 2017 - 2018

Revised Estimate – page 1 of 2

			Estimated 4/20/17		
	BUDGET	BUDGET	BUDGET	Budget 16-17 to	
<u>REVENUE DESCRIPTION</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>Budget 17-18</u>	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	8,525	8,525	7,000	(1,525)	Reflects Actual Receipts
Insurance Recoveries	15,000	15,000	10,000	(5,000)	Reflects Actual Receipts
Cafeteria Fund Reimbursement	0	0	0	0	
Medicaid Reimbursements	100,000	121,371	126,190	4,819	Add'l Revenue from WSBOCES speech claims
Miscellaneous Revenue (unclassified)	53,500	53,500	50,000	(3,500)	
Bank Interest Earnings	25,000	25,000	25,000	0	Reflects actual receipts over the past 5 years
Other Taxes (Copiague Library Debt Repayment)	269,293	269,293	135,912	(133,381)	1987 Library Debt paid off in 2016-17
Refund Prior Year - BOCES & eRate	269,000	250,000	260,000	10,000	
Tuition from other school districts	350,000	350,000	350,000	0	
Other: Microsoft Settlement Reimburse	0	0	0	0	All Funds received in 2014-15
Other: Taxes (PILOT: IDA Properties)	1,060,000	1,321,113	1,000,142	(320,971)	TOB IDA reports 2 properties zero payment in 2017-18
Other: State Aid (TBD)	0	0	100,000	100,000	Bullet Aid to continue (TBD)
Interfund Transfer from Debt Service	0	345,000	0	(345,000)	One time Transfer (prior Capital Projects - Interest)
Estimated BOCES Aid	2,650,000	2,415,000	2,600,000	185,000	BOCES increased from higher Technology spending
Estimated State Aid	47,956,883	49,824,898	52,052,223	2,227,325	Total Estimated State Aid (including BOCES 54,652,223)
TOTAL REVENUES (before FB and Taxes)	52,767,701	55,009,200	56,726,967	1,717,767	or 4.62% increase from last year

Revenue Budget 2017 – 2018

Revised Estimate – page 2 of 2

Reserve Activity "Bank Account"			Estimated 4/20/17		
	Budget	Budget	Proposed	Budget 16-17 to Budget 17-18	
Fund Balance Transfers	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>Budget 17-18</u>	Revenue Budget Notes:
I. - Un-Reserved (current year amount)	1,000,000	1,100,000	1,100,000	0	Tighter Budgets can not replenish Fund Balance
- Increase in Transfer to meet Estimated Tax Rate	0	0	0	0	Discontinued this practice
Sub-total Un-Reserved FB	1,000,000	1,100,000	1,100,000	0	
II. - Reserved (restricted FB)					Restricted FB transfers began in 2011-12 for a planned
- EBALR Emp Benefit Accrued Liab	0	0	0	0	mult-year spend down
- Retirement Sys. Reserve for ERS	108,000	0	0	0	
- Workers Compensation Reserve	0	0	0	0	
- Unemployment Reserve	36,000	0	0	0	
Sub-total Reserved FB	144,000	0	0	0	
Total (I & II) FB Reserve Transfers	1,144,000	1,100,000	1,100,000	0	Multi-year spend down of reserves is complete with 2015-16 Proposed Budget.
Total Revenue & Fund Balance	53,911,701	56,109,200	57,826,967	1,717,767	State Aid gain reduced by FB decreases
Property Tax Levy: Cap w/exemptions	58,566,693	59,060,433	60,742,838	1,682,405	TAX Cap Amount 1,901,980 before PILOT changes \$25 Million Capital Project Borrowing
Revised Levy to Actual	58,585,693	59,060,433	60,742,838	1,682,405	Tax Levy increase at 2.85%
PROPOSED REVENUE BUDGET	112,478,394	115,169,633	118,569,805	3,400,172	

TAX RATE ESTIMATION

(impact on Copiague Residents)

Estimated Tax Rate 2017 - 2018

<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 2017-18		\$200.25			
Actual	Tax Rate per \$100 Assessed Value for 2016-17	\$194.70	State Support	\$54,652,223	46.09%
			Other Revenue	2,074,744	1.75%
Estimated Increase in Tax Rate per \$100 Assessed Value		\$5.55	Fund Balance:		
			- Restricted	0	
			- UnRestricted	1,100,000	0.93%
			Property Taxes	60,742,838	51.23%
Percent Increase in Tax Rate estimated for 2017 - 2018		2.85%	Total Revenue	\$118,569,805	100.00%

<u>2017 - 2018 Revenue & Tax Rate Assumptions</u>	<u>District Property Assessed Values</u>
Updated to July 27, 2016 Assesments from Town of Babylon District Property Assessed Value not changed from 2016-17	2017 - 2018 \$30,334,094 Estimated
<u>Fund Balance (FB):</u> - UnRestricted FB is increased to 1,100,000 from 1,000,000	2016 - 2017 \$30,334,094 Actual
- Restricted FB accounts have been exhausted in 2015-16	

*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>	
2016 - 2017	\$194.70	3,181	\$6,193.41	Actual Bill
*2017-2018	\$200.25	3,182	\$6,371.83	Estimated Bill
Estimated Tax Increase:				
		per Year	\$178.42	
		per Month	\$14.87	
		per Day	\$0.49 cents	

* Average Home Value provided by Town of Babylon Assessor's Office Final roll 2016-17

Questions

