

COPIAGUE
PUBLIC SCHOOLS



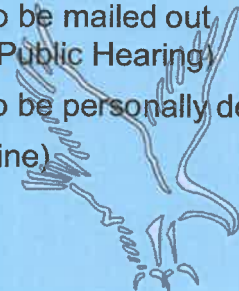
Budget 2021-2022
April 21, 2021
Budget Adoption Meeting
Superintendent's Proposed Budget

www.Copiague.k12.ny.us

Copiague Public Schools Budget Calendar / Process

BOARD OF EDUCATION BUDGET CALENDAR FOR 2021-2022

- January 11 Adopt Board of Education Budget Goals and Budget Development Calendar
- ✓ February 8 Budget Work Session
- March 1 Property Tax Calculation Submission Deadline to NYS Comptroller's Office
- ✓ March 1 Budget Work Session
- ✓ March 15 Budget Work Session
- Mar. 31, Apr. 14, 28, May 11 Publication of legal notice of the date of the Public Hearing of the 2021-2022 School Budget and the date of the 2021-2022 Annual Vote on Budget and Trustees shall be in two newspapers of general circulation four times, the first notice being 45 days preceding the date of the Annual Vote
- ✓ April 13 Budget Work Session
- April 19 Last day for filing petitions for Board of Education members (30 days preceding meeting at which members are to be elected - 5:00 PM deadline)
- April 21 Budget Work Session and Adoption of Budget.
- April 23 Distribution of Military Ballots.
- April 23 Latest date by which budget must be adopted. Tax report card submitted to local paper and State Education Department (the earlier of 24 days prior to budget or the day following adoption of the budget)
- May 10 Public hearing to present and discuss budget proposal
- May 11 Deadline for application for absentee ballot to be received by District Clerk if ballot is to be mailed out
School Budget Notice (postcard) mailed (at least 6 days prior to Annual Vote but after Public Hearing)
- May 17 Deadline for application for absentee ballot to be received by District Clerk if ballot is to be personally delivered
- May 18 Deadline for completed absentee ballot to be returned to District Clerk (5:00 PM deadline)
- May 18 **Vote on Budget and Trustees**
Great Neck Road School - 10 AM to 9 PM



COPIAGUE
PUBLIC SCHOOLS



BUDGET PROPOSITION

**Total Proposed 2021-22
Expenditure Budget
\$141,972,939**

<u>2020-21 Actual Budget</u>	<u>2021-22 Proposed Budget</u>	<u>\$ Increase</u>	<u>% Increase</u>
\$134,316,244	\$141,972,939	\$7,656,695	5.70%



Superintendent's Proposed Budget

Operating Budget

➤ Expenditures:

- 2021-2022 Total Operating Expenditures \$141,972,939
- Spending Increase \$ 7,656,695

➤ Revenues:

- State Aid \$ 73,476,246
- Other Revenues \$ 2,527,362
- Appropriated Fund Balance \$ -- 0 --
- School Tax Levy \$ 65,969,331
- Total Revenues & Other Sources \$141,972,939

Tax Levy Increase \$ 724,677

Budget Changes



Program	Account Name	Cost-to-Continue	Teacher Retirements/Replacements	Staff Additions/Additions	Trans Increase	Eliminate Grant Offsets	Trans./Spec.Ed/Transfer to Capital	Addtl' Adjust.	2021-22 Proposed Budget	2020-21 Adopted Budget	\$ Change	% Change
1000	BOARD OF EDUCATION	34,050							34,050	33,361	689	2.07%
1200	CENTRAL ADMINISTRATION	421,195							421,195	412,585	8,610	2.09%
1300	FINANCE	1,047,498							1,047,498	995,744	51,754	5.20%
1400	STAFF	791,486							791,486	784,623	6,863	0.87%
1600	CENTRAL SERVICES	8,153,282						239,564	8,392,846	8,149,621	243,225	2.98%
1900	SPECIAL ITEMS	1,023,786							1,023,786	945,761	78,025	8.25%
	TOTAL GENERAL SUPPORT	11,471,297						239,564	11,710,861	11,321,695	389,166	3.44%
2000	INSTRUCTIONAL ADMIN & IMPROVT	4,329,677	(20,171)	430,304		151,840			4,891,650	4,419,723	471,927	10.68%
2100-2300	TEACHING	67,972,256	(718,396)	1,491,839			500,000	254,398	69,500,097	67,983,368	1,516,729	2.23%
2600	INSTRUCTIONAL MEDIA	2,722,331		88,585					2,810,916	2,422,498	388,418	16.03%
2805-2830	PUPIL PERSONNEL SERVICES	4,721,607	(98,826)	212,133					4,834,914	4,719,328	115,586	2.45%
2850-2855	PUPIL ACTIVITY SERVICES	1,886,485							1,886,485	1,830,703	55,782	3.05%
	TOTAL INSTRUCTION	81,632,356	(837,393)	2,222,861		151,840	500,000	254,398	83,924,062	81,375,620	2,548,442	3.13%
5510-5540	PUPIL TRANSPORTATION	12,756,417			607,995		222,000		13,586,412	12,148,762	1,437,650	11.83%
	TOTAL TRANSPORTATION	12,756,417			607,995		222,000		13,586,412	12,148,762	1,437,650	11.83%
8000	OTHER SERVICES											
	TOTAL COMMUNITY SERVICES											
9000	EMPLOYEE BENEFITS	24,276,296	91,472	1,072,841				152,382	25,592,991	24,111,454	1,481,537	6.14%
9700	DEBT SERVICE	4,633,613							4,633,613	4,633,713	(100)	0.00%
9900	INTERFUND TRANSFERS	1,525,000					1,646,344		2,525,000	725,000	1,800,000	248.28%
	TOTAL UNDISTRIBUTED	30,434,909	91,472	1,072,841			1,646,344	(493,962)	32,751,604	29,470,167	3,281,437	11.13%
	TOTAL GENERAL FUND	136,294,979	(745,921)	3,295,702	607,995	151,840	2,368,344	-	141,972,939	134,316,244	7,656,695	5.70%

PROPOSED ADDITIONAL STAFF

HIGH SCHOOL

English Teacher (Chairperson)
Business Teacher
Music Teachers (2)
Guidance Counselor
Health Teacher
Science Teacher
Phys. Ed. Teacher
Spanish Teacher
Clerical (2)
Assistant Principal

MIDDLE SCHOOL

Spanish Teachers (3)
Italian Teacher (.4)
Math Teacher
Music Teacher
Special Education Teacher
Social Studies (Chairperson)
Technology Teacher
Guidance Counselor

ELEMENTARY

Social Worker
Special Education Teachers (2) @ .4 each
Special Education Teacher
Psychologist
Speech Teacher
Art Teacher
Assistant Principal

Plant and Facilities

Maintenance Mechanics (3)
Custodian – FT
Custodians (4) – PT



Transfer to Capital



9950 – Transfer to Capital

The interfund transfer to Capital represents building / facilities renovations including:

- Middle School drainage work and improvements.
- District-wide ADA compliance improvements.
- District-wide boiler replacements and other HVAC work.
- District-wide exterior door replacements, lavatories, sidewalks, curbing, paving, drainage & site work.
- Increase District-wide building capacity / additions



Year-to-Year Budget at a Glance



2 Year Comparison	2020-2021 Budget	2021-2022 Proposed Budget
Total Budgeted Amount	134,316,244	141,972,939
Spending Increase from previous year \$	2,409,375	7,656,695
Spending increase from prior year %	1.83%	5.70%
Resulting estimated property tax levy for each year	65,244,654	65,969,331
Change in tax levy from prior year \$	1,679,244	724,667
Change in tax levy from prior year %	2.64%	1.11%

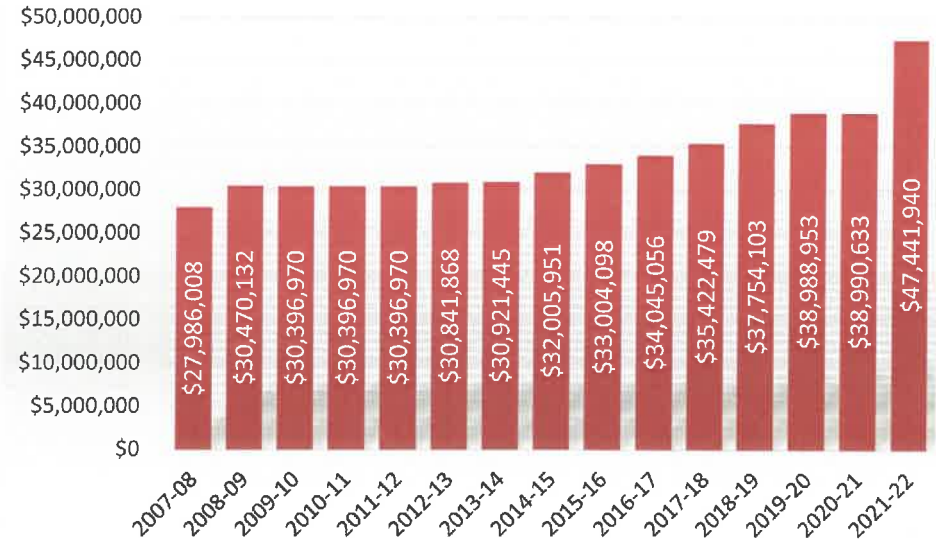
2021/2022 REVENUE BUDGET AND TAX RATE

	Adopted 2020/2021 Budget	Proposed 2021/2022 Budget	\$ Change	% Change	2020-2021 % of Total	2021-22 % of Total
STATE AID:						
Basic Formula/Foundation Aid	38,990,633	47,441,940	8,451,307	21.68%		
Services Aid	0	0	0	0.00%		
BOCES Services Aid	3,223,566	3,348,708	125,142	3.88%		
Public Excess Cost Aid	5,992,251	6,866,721	874,470	14.59%		
Private Excess Cost Aid	634,562	701,702	67,140	10.58%		
Hardware & Technology	88,174	85,287	-2,887	-3.27%		
Software, Library & Textbook	435,565	415,786	-19,779	-4.54%		
Transportation Aid	8,852,426	8,983,352	130,926	1.48%		
High Tax Aid	1,710,034	1,710,034	0	0.00%		
Building Aid	3,576,390	3,622,716	46,326	1.30%		
Universal Pre-Kindergarten	1,317,682	1,317,682	-	0.00%		
State Aid Sub total	64,821,283	74,493,928	9,672,645	14.92%		
LESS: Universal Pre-K (to Special Revenue Fund)	(1,317,682)	(1,317,682)	-	0.00%		
ADD: Displaced Student (Homeless) Aid	300,000	300,000	-	0.00%		
TOTAL STATE AID	63,803,601	73,476,246	9,672,645	15.16%	47.50%	51.75%
OTHER REVENUE:						
PILOTS	1,129,976	1,375,649	245,673	21.74%		
Other Taxes (Copiague Public Library Debt Repayment)	135,513	136,713	1,200	0.89%		
Continuing Education Tuition	7,000	5,000	-2,000	-28.57%		
Non-Resident Foster Tuition	300,000	350,000	50,000	16.67%		
Health Services for Other Districts	-	-	-	0.00%		
Transportation for Other Districts	-	-	-	0.00%		
Interest & Earnings	150,000	15,000	-135,000	-90.00%		
Rental of Real Property	3,000	5,000	2,000	66.67%		
Facilities Use - O&M Salaries Fees	-	-	-	0.00%		
Facilities Use - Security Salaries Fees	-	-	-	0.00%		
Sale of Surplus/Insurance Recoveries	-	-	-	0.00%		
Refund of Prior Years' Exp -BOCES	300,000	400,000	100,000	33.33%		
Refund of Prior Years' Exp-Other	-	-	-	0.00%		
Other	42,500	40,000	-2,500	-5.88%		
CPSE Excess Admin Cost Refund	-	-	-	0.00%		
Federal Aid - Medicaid Assistance	200,000	200,000	0	0.00%		
TOTAL OTHER REVENUE	2,267,989	2,527,362	259,373	11.44%	1.69%	1.78%
INTERFUND TRANSFERS						
Transfer In from Capital Projects Fund	0	-	0	0.00%	0.00%	0.00%
APPROPRIATED FUND BALANCE						
Unassigned/Undesignated	1,823,450	0	(1,823,450)	-100.00%	1.36%	0.00%
Worker's Comp Reserve	450,000	0	(450,000)	-100.00%	0.34%	0.00%
Employers' Retirement System Reserve	76,550	0	(76,550)	-849.12%	0.06%	0.00%
Employee Benefits Accrued Liability Reserve	650,000	0	(650,000)	-461.54%	0.48%	0.00%
TOTAL APPROPRIATED FUND BALANCE	3,000,000	0	(3,000,000)	-100.00%	2.23%	0.00%
REAL PROPERTY TAX	65,244,654	65,969,331	724,677	1.11%	48.58%	46.47%
TOTAL REVENUE AND OTHER SOURCES	134,316,244	141,972,939	7,656,695	5.70%	100%	100%

State Aid

- Formula adopted by the state legislature but not fully funded
- If fully funded, Copiague UFSD would receive an additional \$23,744,152
- Copiague UFSD lost \$338,504,180 over 15 years in Foundation Aid

Foundation Aid Received



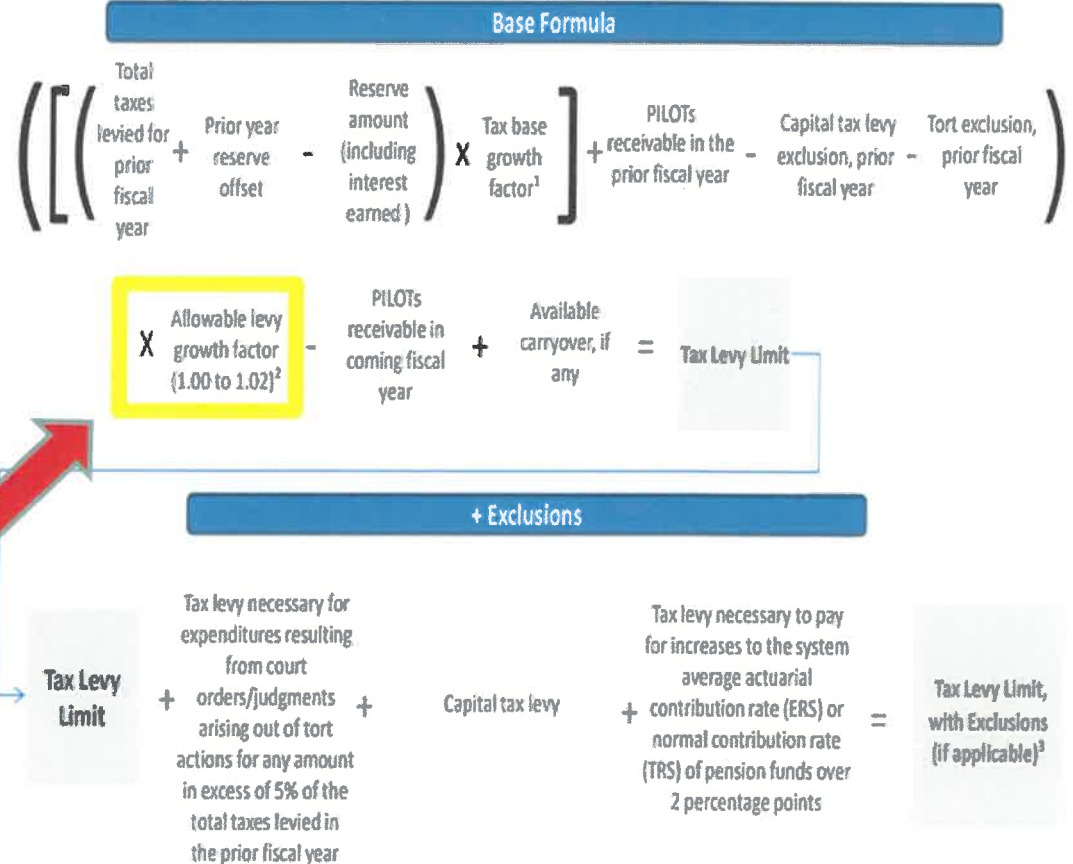
FOUNDATION AID HISTORY

Enacted State Budget/School Year	Foundation Aid		Foundation Aid	
	Received	% Received	Unfunded	% Unfunded
2007-08	\$27,986,008	64.49%	\$15,410,945	35.51%
2008-09	\$30,470,132	74.26%	\$10,561,434	25.74%
2009-10	\$30,396,970	71.51%	\$12,111,910	28.49%
2010-11	\$30,396,970	71.39%	\$12,183,354	28.61%
2011-12	\$30,396,970	54.84%	\$25,035,399	45.16%
2012-13	\$30,841,868	54.52%	\$25,725,608	45.48%
2013-14	\$30,921,445	51.64%	\$28,959,861	48.36%
2014-15	\$32,005,951	57.07%	\$24,078,063	42.93%
2015-16	\$33,004,098	58.05%	\$23,850,568	41.95%
2016-17	\$34,045,056	57.65%	\$25,011,917	42.35%
2017-18	\$35,422,479	59.00%	\$24,613,540	41.00%
2018-19	\$37,754,103	57.42%	\$27,991,917	42.58%
2019-20	\$38,988,953	58.25%	\$27,945,690	41.75%
2020-21	\$38,990,633	55.49%	\$31,279,822	44.51%
2021-22	\$47,441,940	66.64%	\$23,744,152	33.36%
	\$509,063,576	60.06%	\$338,504,180	39.94%

Formula for Determining Tax Levy Limit: School Districts

Tax Cap Calculation

- It is not necessarily 2%
- It is a series of calculation created by SED and OSC
- Often referred to as 2% Tax Cap because a component is limited to lesser of CPI or 2%



¹ Tax base growth factor: Based on Tax and Finance determination of "quantity change," such as new construction, newly taxable status of existing property, or measurable improvements to taxable property within the boundaries of the local government or school district.

² Allowable levy growth factor: Lesser of 1.02 or inflation factor (percent change in CPI for the 12 month period ending 6 months before the start of the coming fiscal year over the prior 12-month period), but never lower than 1.00.

³ If school districts propose to exceed this, they must get 60% voter approval for an override.

LEVY AMOUNTS



TAX CAP LEVY LIMIT DOLLAR AMOUNT \$66,969,331
TAX CAP LEVY LIMIT PERCENTAGE 2.64%

ACTUAL TAX LEVY DOLLAR AMOUNT \$65,969,331
ACTUAL TAX LEVY PERCENTAGE 1.11%



SAVINGS TO TAXPAYERS!



\$ 1,000,000
1.53%



Tax Rate - \$



	Adopted 2020/2021 Budget	Proposed 2021/2022 Budget	Annual \$ Change	Annual % Change
Tax Rate per \$100 Assessed Value	\$212.13	\$214.49	\$2.36	1.11%
Tax Increase Based on Average Assessed Home	\$6,839.09	\$6,915.06	\$75.97	1.11%

Assumptions:

Using 2020/21 final tax roll. The final roll will not be available until the 2nd week of September.

Note: As the District lies completely within the bounds of the Town of Babylon, taxes are not apportioned. Therefore, equalization rates do not apply.

Tax Cap Legislation: A Primer



	Option 1	Option 2
% Voter Approval Required	$\geq 60\%$	$> 50\%$
Amount of Increase in Levy	<ul style="list-style-type: none">➤ Max Allowable Tax Levy➤ (Tax Cap)	\leq Max Allowable Tax Levy (Tax Cap)

- Chapter 97 of the Laws of 2011 created the Property Tax Cap
- NY S1904 in 2019 made the Property Tax Cap permanent

What happens if the budget fails?



- Under Education Law, if the budget fails to get the voter approval on two separate votes, the District would be subject to a contingency budget.
- The contingency budget limits districts to the amount of the prior year tax levy.

Contingency Budget



- For Copiague UFSD, we would have to adjust the local tax levy to prior year level as follows:

Proposed 2021/22 Tax Levy	\$ 65,969,331
2020/21 Tax Levy	\$ 65,244,654
Required Levy Reduction	\$ 724,677

..... resulting in significant cuts to the district budget.

Contingency Budget



- No New equipment
- No Non-essential maintenance
- Capital expenditures (not deemed ordinary contingent expenses by the Board of Education)

The budgetary reductions necessary to remain compliant with the contingency budget may include:

- Public use of facilities and fields by community groups/organizations except where there is no cost to the District
- Non-mandated transportation
- Athletics and extracurricular activities
- Staff positions – may result in class size increases, diminished elective offerings and / or reduced student support services

Copiague UFSD 2021/2022 Budget



- New contingency budget is calculated as follows:

Proposed 2021/22 Budget	\$ 141,972,939
Less: Equipment	\$ 276,047
Other Required Reductions	\$ 448,630
Total Reductions	<u>\$ 724,677</u>
2021/22 Contingency Budget	\$ 139,496,892

- The new contingency budget results in a change to the tax levy of 0%
- The difference between the proposed budget and the contingency budget is less than approximately \$.21 per day for the average assessed home in Copiague School District.
- In Addition to the elimination of equipment and capital projects, under contingency the District would be required to charge fees for public use of all school buildings and grounds to ensure that there is no additional cost to the District.

----- POINTS OF PRIDE -----

Graduation Rate for 2019-2020 school year:

4 year – 93.7%

5 year – 95%

6 year – 95.3%

Class of 2020 - Colleges They Have Been Accepted To: (Many Ivy League acceptances)

Adelphi University
Albany
Arcadia University
Barry University
Baruch
Bentley University
Berkeley College
Binghamton
Boston College
Boston University
Bryant University
Buffalo
Cabrini University
City College
Clark Atlanta University
Clarkson University
College of Mount Saint Vincent
Columbia University
Cornell University
Cortland
CUNY
Delaware State University
Delhi
Duke University
Emerson College
Fairleigh Dickinson University
Farmingdale
Five Towns College
Florida Institute of Technology
Franklin Pierce University
Fredonia
Full Sail University

Geneseo
George Mason University
George Washington University
Harvard University
Hawaii Pacific University
Hofstra University
Howard University
Hunter
Iona College
Ithaca College
John Jay
Le Moyne College
LIU Post
Manhattan College
Marist College
Marymount Manhattan College
Mercy College
Miami University
Molloy College
Monroe College
Nassau Community College
New Paltz
New York Institute of Technology
New York University
Northeastern University
Old Westbury
Oneonta
Oswego
Pace University
Penn State University
Plattsburg
Polytechnic

Princeton University
Purchase
Purdue University
Saint Leo University
Saint Peter's University
San Francisco Art Institute
Seton Hall University
Siena College
Southern Connecticut State University
St. John's University
St. Joseph's College
Stony Brook
Suffolk County Community College
SUNY
Syracuse University
Temple University
The College of Saint Rose
U.S. Naval Academy
University of Delaware
University of Massachusetts Amherst
University of Pennsylvania
University of Tampa
Utica College
Virginia State University
Wesleyan University
West Virginia University
Yale University
York College of Pennsylvania



----- POINTS OF PRIDE -----

- 4 – NYS School Music Association's All-State Music Festival participants
- 66 – Advanced Placement Scholars
- 2 – High School seniors were named QuestBridge Scholars
- 1 – National Hispanic Recognition Scholar
- 36 – High School band members participated along with hundreds of other student-musicians from across New York State in the annual New York State Field Band Conference Championship.
- 1 – High School senior has been named a recipient of the 2021 Billy Mitchell Student Leadership Award from the National WWII Museum in New Orleans.
- The Middle School Builders Club held a toy drive to benefit the John Theissen Children's Foundation. The club collected seven bags of toys to help children in need throughout Long Island. The club also held its annual holiday food drive and all donations were made to the Copiague Eagle's Harvest food pantry at Walter G. O'Connell Copiague High School, which benefits students, their families and the local community.
- The Builders Club from Copiague Middle School made holiday cards to thank the essential workers in their lives. As the members hand-delivered their cards, along with a candy cane, they were excited to reconnect with their neighborhood and community service workers.





RECAP

	<u>AMOUNT</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
EXPENDITURE BUDGET	\$141,972,939	\$7,656,695	5.70%
TAX LEVY	\$65,244,654	\$724,677	1.11%

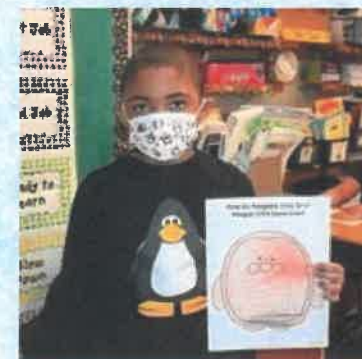
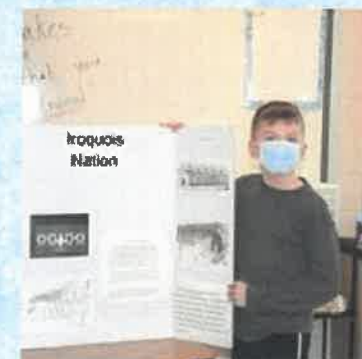
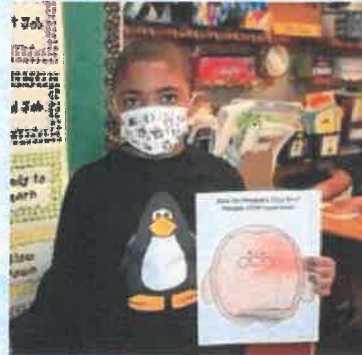
- First time since the 2011 tax cap inception that the tax levy is below the calculated allowable limit.
- First structurally balanced budget in over a decade.
- Many new additions to staff / programs.
- Many needed Capital Improvements.
- Strongest financial position in years.



Copiague A Great Place to Learn



Investing
in our
Future



QUESTIONS

