



# COPIAGUE PUBLIC SCHOOLS

*A Great Place to Learn*

## 2023-2024 Budget Work Session #3

March 20, 2023





# **Copiague Public Schools**

## **2023-2024 Budget Work Session #3**

**March 20, 2023**

- Recap Budget Work Session #1
- Recap Budget Work Session #2
- Retirement Savings
- Adjustments to Draft 1 Budget
- Proposed Staff Additions
- Revised 2023-2024 Proposed Expenditure Budget



## Recap - Budget Work Session #1

- Budget Basics: Proposed Revenue = Proposed Expenditures
- Fully Funded Foundation Aid \$70,561,901 (includes \$1,121,897 High Impact Tutoring Set Aside)
- Total State Aid included in Governor's Proposed Budget: \$96,666,890
- Fund Balance Composition at June 30, 2022: Unassigned Fund Balance = 1.8% (in compliance with 4% limit)



## Recap - Budget Work Session #2

- ~~Allowable Tax Levy Increase = \$3,100,189 or 4.70%~~
- **Proposed Tax Levy Increase = \$1,600,189 or 2.43%**

| <u>CATEGORY</u>                    | <u>2023-2024<br/>PROPOSED<br/>BUDGET –<br/>DRAFT 1</u> | <u>2022-2023<br/>BUDGET</u> | <u>\$ Change</u>        | <u>% Change</u>  |
|------------------------------------|--|-----------------------------|-------------------------|------------------|
| General Support                    | 13,473,822   | 12,859,422                  | 614,400                 | 5%               |
| Instruction                        | 94,455,213   | 90,410,488                  | 4,044,725               | 4%               |
| Pupil Transportation               | 15,792,285   | 14,357,397                  | 1,434,888               | 10%              |
| Employee Benefits                  | 31,870,000   | 29,167,763                  | 2,702,237               | 9%               |
| Debt Service                       | 3,981,750  | 4,641,400                   | (659,650)               | -14%             |
| Interfund Transfer to Federal Fund | 450,000  | 350,000                     | 100,000                 | 29%              |
| Interfund Transfer to Capital Fund | 10,000,000   | 10,645,000                  | (645,000)               | -6%              |
| <b>TOTAL</b>                       | <b><u>170,023,070</u></b>                              | <b><u>162,431,470</u></b>   | <b><u>7,591,600</u></b> | <b><u>5%</u></b> |

Retirement  
Savings



Adjustments



## Adjustment Savings

Additional Salaries Charged to Grants \$ 971,087

Benefit Savings: Elimination of 4 Grant  
Funded Positions \$ 117,901

**Total Savings from Adjustments \$ 1,088,988**



Proposed Staff  
Additions

# 2023-2024 Proposed Staff Additions

Total Proposed Cost = \$1,467,927

## Elementary

- 2 Special Education Teachers
- 1 Psychologist
- 1 ESL Teacher
- 1 General Music Teacher - Choral



## Middle School

- 1 Special Education Teacher

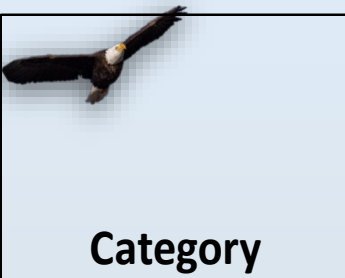
## District

- 1 Coordinator of Athletics

## High School

- 1 Special Ed Teacher
- 1 Bi-lingual Science Teacher
- 1 Psychologist
- 1 Art Teacher
- 1 Business/Computer Science Teacher

Revised  
2023-2024  
Proposed Expenditure  
Budget

|  Category | DRAFT 1<br>2023-2024<br>Proposed<br>Budget | Retirements      | Adjustments        | Proposed<br>Staff<br>Additions | REVISED<br>2023-2024<br>Proposed<br>Budget | 2022-2023<br>Budget | \$ Change        | % Change     |
|---|--|------------------|--------------------|--------------------------------|--|---------------------|------------------|--------------|
| General Support   | 13,473,822                                 |                  | 65,000             |                                | 13,538,822                                 | 12,859,422          | 679,400          | 5.28%        |
| Instruction   | 94,455,213                                 | (569,415)        | (1,361,355)        | 900,743                        | 93,425,186                                 | 90,410,488          | 3,014,698        | 3.33%        |
| Pupil<br>Transportation   | 15,792,285                                 |                  |                    |                                | 15,792,285                                 | 14,357,397          | 1,434,888        | 9.99%        |
| Employee<br>Benefits  | 31,870,000                                 | 190,476          | 207,367            | 567,184                        | 32,835,027                                 | 29,167,763          | 3,667,264        | 12.57%       |
| Debt Service  | 3,981,750                                  |                  |                    |                                | 3,981,750                                  | 4,641,400           | (659,650)        | -14.21%      |
| Interfund<br>Transfer to<br>Federal Fund  | 450,000                                    |                  |                    |                                | 450,000                                    | 350,000             | 100,000          | 28.57%       |
| Interfund<br>Transfer to<br>Capital Fund  | 10,000,000                                 |                  |                    |                                | 10,000,000                                 | 10,645,000          | (645,000)        | -6.06%       |
| <b>TOTAL</b>  | <b>170,023,070</b>                         | <b>(378,939)</b> | <b>(1,088,988)</b> | <b>1,467,927</b>               | <b>170,023,070</b>                         | <b>162,431,470</b>  | <b>7,591,600</b> | <b>4.67%</b> |

General  
Support



| FUNCTION | DESCRIPTION                  | REVISED           | 2022 - 2023       | \$ CHANGE      | % CHANGE     |
|----------|------------------------------|-------------------|-------------------|----------------|--------------|
|          |                              | 2023 - 2024       | BUDGET            |                |              |
|          |                              | PROPOSED BUDGET   |                   |                |              |
| 1010     | BOARD OF EDUCATION           | 30,800            | 21,400            | 9,400          | 43.93%       |
| 1040     | DISTRICT CLERK               | 3,500             | 2,600             | 900            | 34.62%       |
| 1060     | DISTRICT MEETING             | 14,600            | 12,250            | 2,350          | 19.18%       |
| 1240     | OFFICE OF SUPERINTENDENT     | 442,399           | 423,571           | 18,828         | 4.45%        |
| 1310     | BUSINESS ADMINISTRATION      | 751,992           | 903,990           | -151,998       | -16.81%      |
| 1320     | AUDITING                     | 130,620           | 137,600           | -6,980         | -5.07%       |
| 1325     | TREASURER                    | 129,989           | 126,819           | 3,170          | 2.50%        |
| 1345     | PURCHASING                   | 11,500            | 10,300            | 1,200          | 11.65%       |
| 1420     | LEGAL                        | 175,000           | 150,000           | 25,000         | 16.67%       |
| 1430     | PERSONNEL                    | 633,992           | 616,876           | 17,116         | 2.78%        |
| 1480     | PUBLIC INFORMATION SERVICES  | 103,000           | 103,000           | 0              | 0.00%        |
| 1620     | OPERATION OF PLANT           | 5,236,562         | 4,713,525         | 523,037        | 11.10%       |
| 1621     | MAINTENANCE OF PLANT         | 1,673,775         | 1,766,839         | -93,064        | -5.27%       |
| 1622     | SECURITY OF PLANT            | 2,105,380         | 1,925,966         | 179,414        | 9.32%        |
| 1670     | CENTRAL PRINTING AND MAILING | 254,000           | 250,856           | 3,144          | 1.25%        |
| 1680     | CENTRAL DATA PROCESSING      | 655,107           | 590,410           | 64,697         | 10.96%       |
| 1910     | INSURANCE                    | 646,578           | 600,070           | 46,508         | 7.75%        |
| 1920     | SCHOOL ASSOCIATION DUES      | 34,000            | 34,000            | 0              | 0.00%        |
| 1930     | JUDGMENTS & CLAIMS           | 2,500             | 2,500             | 0              | 0.00%        |
| 1981     | BOCES ADMINISTRATION CHARGE  | 292,141           | 286,735           | 5,406          | 1.89%        |
| 1983     | BOCES CAPITAL CHARGES        | 211,387           | 180,115           | 31,272         | 17.36%       |
|          | <b>TOTAL GENERAL SUPPORT</b> | <b>13,538,822</b> | <b>12,859,422</b> | <b>679,400</b> | <b>5.28%</b> |

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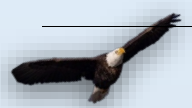


| FUNCTION | DESCRIPTION                       | REVISED           | 2022 - 2023       | DOLLAR           | PERCENT      |
|----------|-----------------------------------|-------------------|-------------------|------------------|--------------|
|          |                                   | 2023 - 2024       | BUDGET            | CHANGE           | CHANGE       |
|          |                                   | PROPOSED BUDGET   |                   |                  |              |
| 2010     | CURRICULUM DEVELOPMENT            | 442,134           | 694,690           | -252,556         | -36.36%      |
| 2020     | SUPERVISION - REGULAR SCHOOL      | 3,892,022         | 4,117,113         | -225,091         | -5.47%       |
| 2040     | SUPERVISION - SPECIAL SCHOOLS     | 139,977           | 136,290           | 3,687            | 2.71%        |
| 2060     | RESEARCH, PLANNING AND EVALUATION | 97,500            | 84,899            | 12,601           | 14.84%       |
| 2070     | INSERVICE TRAINING - INSTRUCTION  | 488,916           | 469,887           | 19,029           | 4.05%        |
| 2110     | TEACHING - REGULAR SCHOOL         | 36,820,702        | 35,997,050        | 823,652          | 2.29%        |
| 2250     | STUDENTS WITH DISABILITIES        | 33,549,880        | 32,462,082        | 1,087,798        | 3.35%        |
| 2259     | ELL-ENGLISH LANGUAGE LEARNERS     | 3,794,418         | 3,616,956         | 177,462          | 4.91%        |
| 2280     | OCCUPATIONAL EDUCATION            | 1,926,950         | 1,852,560         | 74,390           | 4.02%        |
| 2330     | TEACHING - SPECIAL SCHOOLS        | 279,500           | 264,500           | 15,000           | 5.67%        |
| 2331     | ADULT EDUCATION                   | 24,300            | 24,300            | 0                | 0.00%        |
| 2610     | SCHOOL LIBRARY AND AUDIOVISUAL    | 582,207           | 553,296           | 28,911           | 5.23%        |
| 2620     | EDUCATIONAL MEDIA                 | 5,500             | 5,500             | 0                | 0.00%        |
| 2630     | COMPUTER ASSISTED INSTRUCTION     | 2,540,065         | 2,398,945         | 141,120          | 5.88%        |
| 2805     | ATTENDANCE - REGULAR SCHOOL       | 280,206           | 220,311           | 59,895           | 27.19%       |
| 2810     | GUIDANCE - REGULAR SCHOOL         | 2,403,793         | 2,212,699         | 191,094          | 8.64%        |
| 2815     | HEALTH SERVICES - REGULAR SCHOOL  | 1,295,792         | 1,236,986         | 58,806           | 4.75%        |
| 2820     | PSYCHOLOGICAL SERVICES            | 1,460,591         | 1,229,175         | 231,416          | 18.83%       |
| 2825     | SOCIAL WORK SERVICES              | 902,529           | 853,532           | 48,997           | 5.74%        |
| 2850     | COCURRICULAR ACTIVITIES           | 692,978           | 594,121           | 98,857           | 16.64%       |
| 2855     | INTERSCHOLASTIC ACTIVITIES        | 1,805,226         | 1,385,596         | 419,630          | 30.29%       |
|          | <b>TOTAL INSTRUCTION</b>          | <b>93,425,186</b> | <b>90,410,488</b> | <b>3,014,698</b> | <b>3.33%</b> |



PUPIL

Transportation,  
Employee Benefits,  
Debt Service



| FUNCTION | DESCRIPTION                       | REVISED                  | 2022 - 2023              | \$ CHANGE               | % CHANGE             |
|----------|-----------------------------------|--------------------------|--------------------------|-------------------------|----------------------|
|          |                                   | 2023 - 2024              | BUDGET                   |                         |                      |
|          |                                   | PROPOSED BUDGET          |                          |                         |                      |
| 5510     | DISTRICT TRANSPORTATION           | 276,450                  | 364,087                  | -87,637                 | -24.07%              |
| 5540     | CONTRACTED TRANSPORTATION         | 15,465,835               | 13,943,310               | 1,522,525               | 10.92%               |
| 5581     | BOCES TRANSPORTATION              | <u>50,000</u>            | <u>50,000</u>            | <u>0</u>                | <u>0.00%</u>         |
|          | <b>TOTAL PUPIL TRANSPORTATION</b> | <b><u>15,792,285</u></b> | <b><u>14,357,397</u></b> | <b><u>1,434,888</u></b> | <b><u>9.99%</u></b>  |
| 9010     | EMPLOYEES' RETIREMENT SYSTEM      | 1,398,069                | 1,200,000                | 198,069                 | 16.51%               |
| 9020     | TEACHERS' RETIREMENT SYSTEM       | 6,360,766                | 6,072,000                | 288,766                 | 4.76%                |
| 9030     | FICA                              | 5,606,911                | 5,354,000                | 252,911                 | 4.72%                |
| 9040     | WORKERS' COMPENSATION             | 600,000                  | 550,000                  | 50,000                  | 9.09%                |
| 9045     | LIFE INSURANCE                    | 60,000                   | 57,000                   | 3,000                   | 5.26%                |
| 9050     | UNEMPLOYMENT INSURANCE            | 100,000                  | 100,000                  | 0                       | 0.00%                |
| 9055     | DISABILITY INSURANCE              | 90,000                   | 85,000                   | 5,000                   | 5.88%                |
| 9060     | HEALTH INSURANCE                  | 16,849,281               | 14,030,763               | 2,818,518               | 20.09%               |
| 9065     | DENTAL INSURANCE                  | 550,000                  | 500,000                  | 50,000                  | 10.00%               |
| 9080     | CONTRACTUAL BENEFITS              | 45,000                   | 44,000                   | 1,000                   | 2.27%                |
| 9089     | RETIREMENT INCENTIVE              | 475,000                  | 475,000                  | 0                       | 0.00%                |
| 9090     | COMPENSATED ABSENCES              | <u>700,000</u>           | <u>700,000</u>           | <u>0</u>                | <u>0.00%</u>         |
|          | <b>TOTAL EMPLOYEE BENEFITS</b>    | <b><u>32,835,027</u></b> | <b><u>29,167,763</u></b> | <b><u>3,667,264</u></b> | <b><u>12.57%</u></b> |



| FUNCTION | DESCRIPTION                           | REVISED                        | 2022 - 2023                    | \$ CHANGE                     | % CHANGE                     |
|----------|---------------------------------------|--------------------------------|--------------------------------|-------------------------------|------------------------------|
|          |                                       | 2023 - 2024                    | BUDGET                         |                               |                              |
|          |                                       | PROPOSED BUDGET                |                                |                               |                              |
| 9710     | SERIAL BOND COPIAGUE MEMORIAL LIBRARY | 137,700                        | 137,450                        | 250                           | 0.18%                        |
| 9711     | SERIAL BONDS SCHOOL CONSTRUCTION      | 3,419,050                      | 4,128,950                      | -709,900                      | -17.19%                      |
| 9760     | TAX ANTICIPATION NOTE INTEREST        | <u>425,000</u>                 | <u>375,000</u>                 | <u>50,000</u>                 | <u>13.33%</u>                |
|          | <b>TOTAL DEBT SERVICE</b>             | <b><u><u>3,981,750</u></u></b> | <b><u><u>4,641,400</u></u></b> | <b><u><u>-659,650</u></u></b> | <b><u><u>-14.21%</u></u></b> |

Interfund Transfers

- Federal Fund

- Capital Fund



# Interfund Transfers

| FUNCTION | DESCRIPTION              | REVISED         | 2022 - 2023 | \$ CHANGE | % CHANGE |
|----------|--------------------------|-----------------|-------------|-----------|----------|
|          |                          | 2023 - 2024     | BUDGET      |           |          |
|          |                          | PROPOSED BUDGET | BUDGET      |           |          |
| 9901     | TRANSFER TO FEDERAL FUND | 450,000         | 350,000     | 100,000   | 28.57%   |
| 9950     | TRANSFER TO CAPITAL FUND | 10,000,000      | 10,645,000  | -645,000  | -6.06%   |

Budgetary tool used by school districts to accumulate funds for capital improvements, renovations, and repair work without incurring debt.




| TRANSFER TO CAPITAL |       |                      |
|---------------------|-------|----------------------|
|                     | 20-21 | \$ 400,000           |
|                     | 21-22 | 2,200,000            |
|                     | 22-23 | 10,645,000           |
| <i>Proposed</i>     | 23-24 | 10,000,000           |
|                     |       | <u>\$ 23,245,000</u> |



## Current & Potential Future Projects

- Districtwide Upgrades to Heating, Ventilation, and Air Conditioning
- Building Addition & Alterations: Deauville Gardens East & Deauville Gardens West Elementary Schools
- Building Addition & Renovation: Susan E. Wiley Elementary School
- Improvements: Susan E. Wiley Parking Area
- Renovation of Walter G. O'Connell Copiague High School Cafeteria Dining Area including Ceiling, Lighting & Air Conditioning
- Upgrade of the High School Auditorium Lighting, Projectors and Sound System
- Upgrade of the Middle School Auditorium Sound System
- Renovations & Site Improvements to Walter G. O'Connell Copiague High School/Copiague Middle School Athletic Fields, to include Tennis Courts, Site Lighting

Continued 



## Current & Potential Future Projects

- Districtwide Electrical, Fire Alarm and Public Address System Upgrades
- Districtwide Classroom Renovations
- Addition of Walter G. O'Connell Copiague High School Field House
- Building Addition & Alterations: Copiague Middle School
- Building Addition & Alterations: Great Neck Road Elementary School
- Alterations: Great Neck Road Elementary School Library
- Building Addition and Alterations: Walter G. O'Connell Copiague High School
- Districtwide Masonry Restoration, Sidewalk, Fencing & Site Improvements, and Drainage
- Districtwide Window, Lighting, Ceiling, and Flooring Replacement
- Districtwide Utility Upgrades
- Districtwide Security System, Doors, and Hardware Upgrades





# Dates to Remember

- Budget Adoption Monday, April 17<sup>th</sup>
- Budget Hearing Monday, May 8<sup>th</sup>
- Budget Vote Tuesday, May 16<sup>th</sup>





Questions?