

Sayville Public Schools

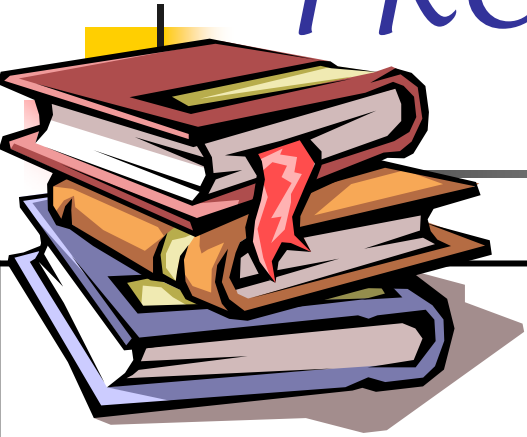
Proposed Budget 2009 - 2010



*Budget Information
Meeting*

May 12, 2009

PROPOSED 2009 - 2010 BUDGET



	BUDGET	BUDGET PERCENTAGE INCREASE	PROPOSED INCREASE ON TAX RATE
2009-10 Proposed Budget <i>(Draft I)</i>	<i>\$77,452,050</i>	<i>1.92%</i>	<i>10.93%</i>
Proposed Final Budget	<i>\$77,214,045</i>	<i>1.61%</i>	<i>2.77%</i>

PROPOSED

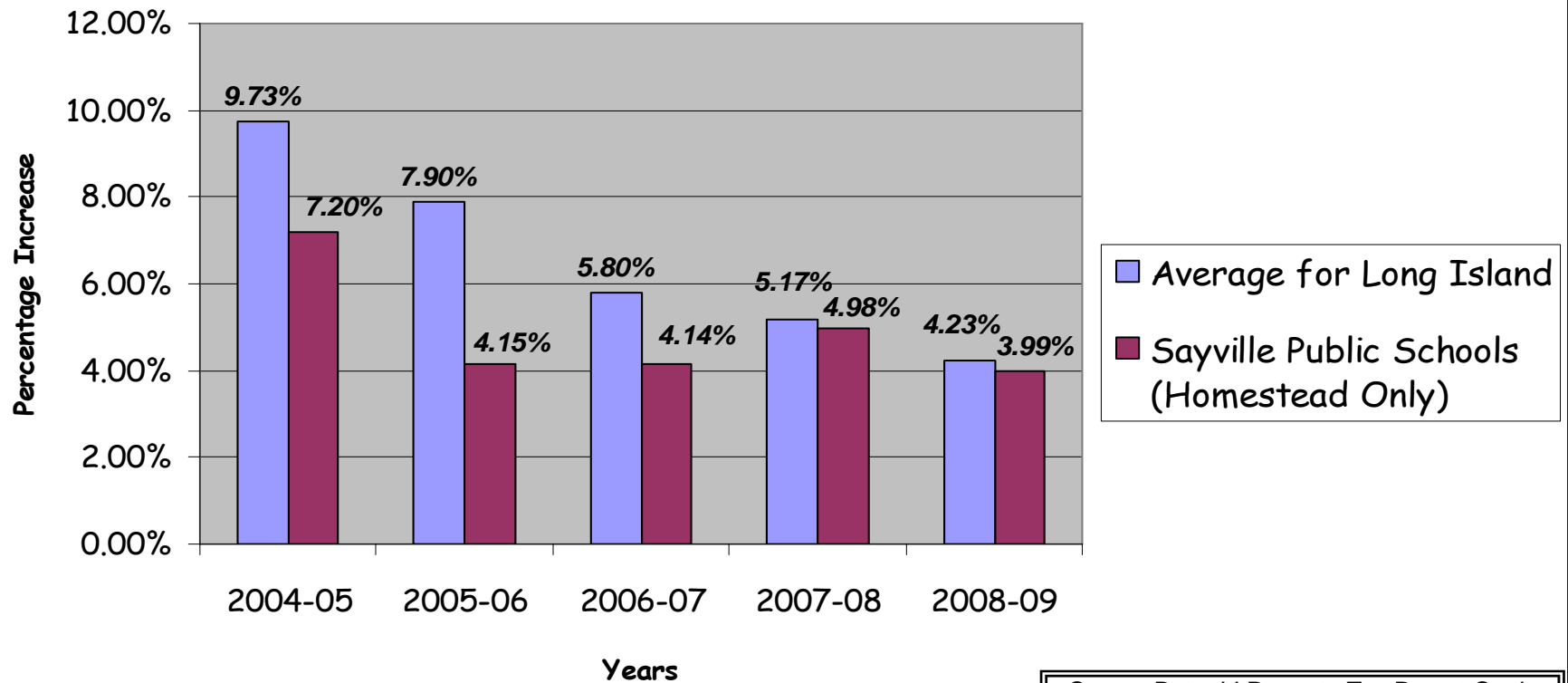
2009 - 10 BUDGET FACTS

- Faced new challenges that threatened to significantly reduce our School District Revenues.....
- Met the challenge of preserving and maintaining the integrity of our quality educational programs
- The ability to provide challenging educational opportunities for our students – ensuring that they stay competitive in a rapidly changing world
- Carefully scrutinized all budget-line items and reduced costs across the board – staffing, materials & supplies, contractual, etc.....
- Final Result: an instructionally sound and fiscally responsible budget at a 1.61% spending increase

Staying The Course

Sayville Public Schools

Tax Rate Report Card



Source Data: LI Property Tax Report Cards



2009-10 BUDGET REQUIREMENTS

- 3 - Part Budget
- Administrative Salary Information
- School District Budget Notice
- NYS School Report Cards:
 - Property Tax Report Card
 - Fiscal Accountability Supplement
 - Academic Performance Reports
 - Property Tax Exemption Report



New

**TOWN OF ISLIP
2008/2009 ASSESSMENT ROLL
SCHOOL DISTRICT- SAYVILLE**

2/26/2009

<u>Description</u>	<u># of Parcels</u>	<u>Homestead Amount</u>	<u>Non-Homestead Amount</u>	<u>Total Amount</u>	<u>Percentage Exempted</u>
Full Value	6,079	\$236,374,540	\$93,115,829	\$329,490,369	
Exempt Properties:					
Wholly Exempt	197	\$2,183,485	\$42,662,866	\$44,846,351	13.61%
Old Age Exemption	231	\$4,144,904	\$0	\$4,144,904	1.26%
Paraplegic Exemption	1	\$75,900	\$0	\$75,900	0.02%
Disability Exemption	8	\$118,200	\$0	\$118,200	0.04%
Horticultural Exemption	1	\$0	\$74,761	\$74,761	0.02%
ASE-Business Exemption	3	\$0	\$168,860	\$168,860	0.05%
Firemans Exemption	106	\$430,555	\$1,055	\$431,610	0.13%
Total Exemptions	547	\$6,953,044	\$42,907,542	\$49,860,586	15.13%
Full Value Net of Exemptions (Total Taxable)	6,079	\$229,421,496	\$50,208,287	\$279,629,783	



ADMINISTRATIVE BUDGET

- Board of Education
- All Other Administrative Expenses
- Certain Instructional and Program Expenses:
 - Principals, Directors, Coordinators,
B&G & Transportation Supervisors
- All employee benefits associated with administrative expenses

New



PROGRAM BUDGET

- All Direct Instructional Expenses
- All Instructional Support Expenses: guidance, psychological & social services, athletics, etc.
- District Transportation Services, except Transportation Supervisor
- All employee benefits associated with program expenses



CAPITAL BUDGET

- Operation of Plant & Maintenance, except B&G Supervisor
- Debt Service
- All employee benefits associated with capital expenses

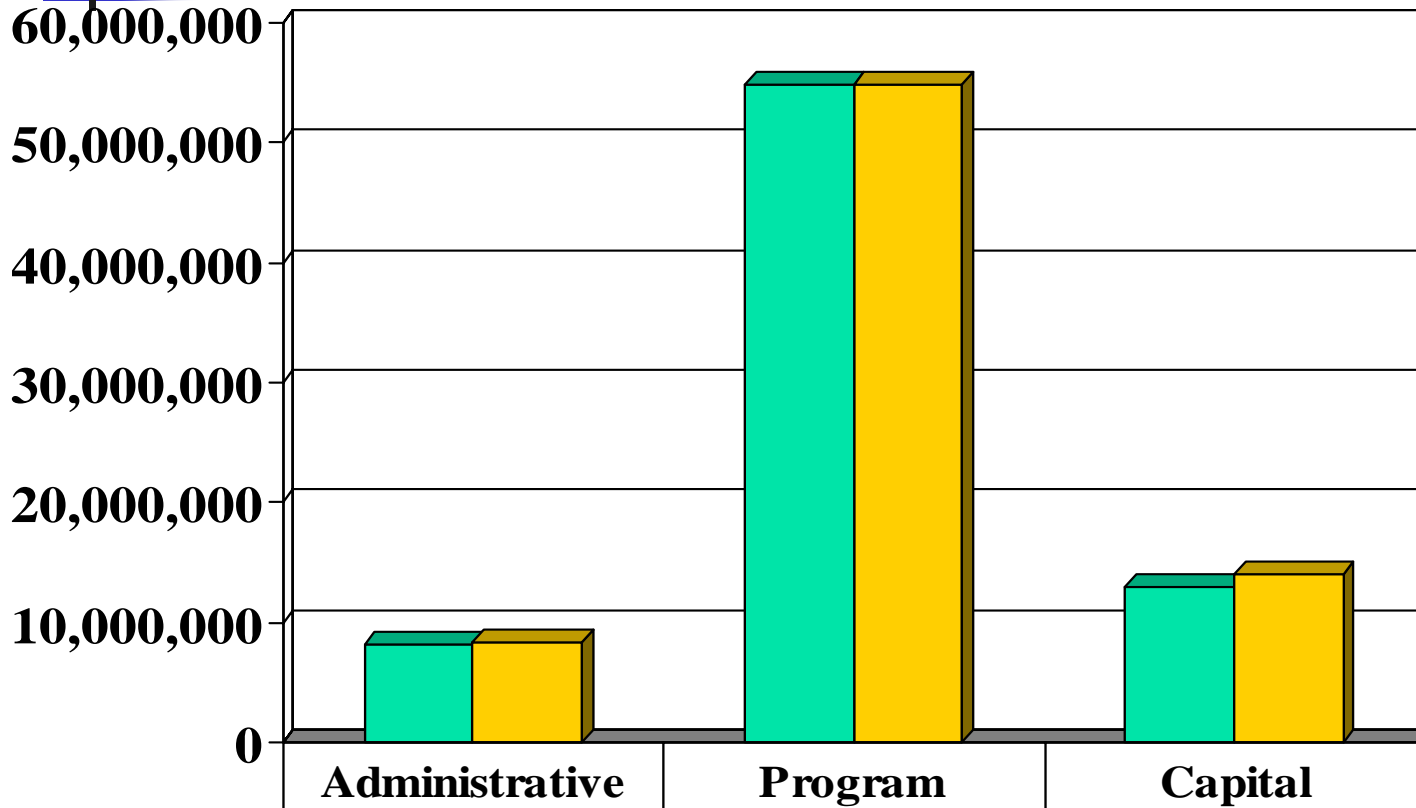




THREE PART COMPONENT BUDGET

THE 2009-2010 PROPOSED BUDGET SUMMARY

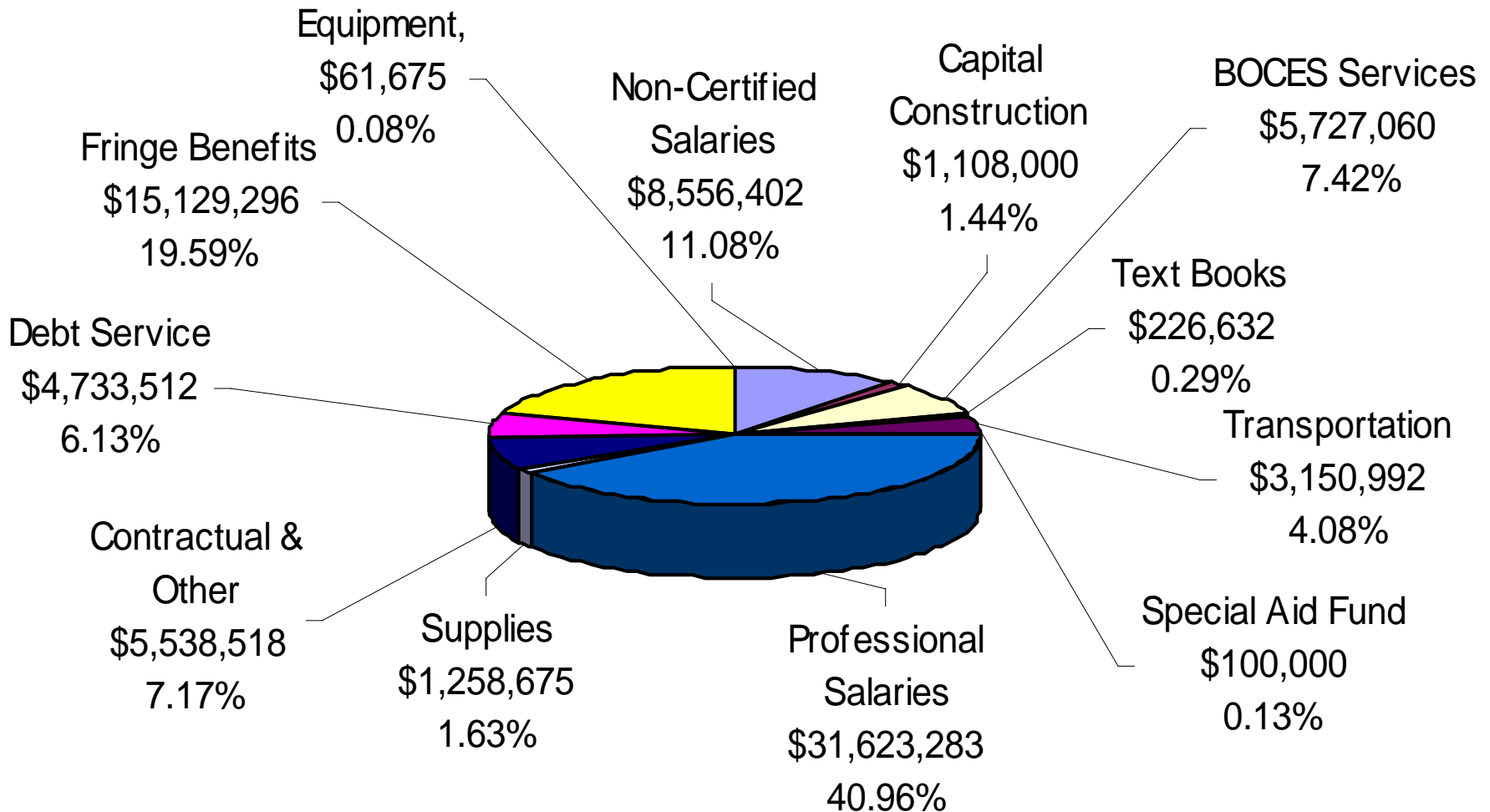
THREE-PART BUDGET	Adopted Budget 2008-2009	Proposed Budget 2009-2010	Increase/ Decrease
ADMINISTRATION BUDGET	\$8,203,893	\$8,309,681	\$105,788
CAPITAL BUDGET	12,952,883	13,982,597	1,029,714
PROGRAM BUDGET	54,832,814	54,921,767	88,953
TOTAL SCHOOL BUDGET	\$75,989,590	\$77,214,045	\$1,224,455

THREE PART COMPONENT BUDGET



 2008-09	8,203,893	54,832,814	12,952,883
 2009-10	8,309,681	54,921,767	13,982,597

YOUR SCHOOL TAX DOLLAR EXPENDITURES





SAYVILLE PUBLIC SCHOOLS

PROPOSED 2009 - 2010 BUDGET SUMMARY

	<u>2008-09</u> <u>CURRENT BUDGET</u>	<u>2009-10</u> <u>PROPOSED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
Salaries	39,633,466	40,179,685	546,219	1.38%
Fringe Benefits	15,669,457	15,129,296	(540,161)	-3.45%
Total Salary & Benefits:	<u>55,302,923</u>	<u>55,308,981</u>	<u>6,058</u>	<u>0.01%</u>
Debt Service	4,867,642	4,733,512	(134,130)	-2.76%
Contractual Expenditures (4000 object codes)	5,426,217	5,538,518	112,301	2.07%
BOCES (excluding transportation)	5,369,442	5,727,060	357,618	6.66%
Supplies	1,388,178	1,258,675	(129,503)	-9.33%
Textbooks/Workbooks	303,463	226,632	(76,831)	-25.32%
Transportation	2,956,009	3,150,992	194,983	6.60%
Transfers to:				
Capital Fund	100,000	1,108,000	1,008,000	1008.00%
Special Aided Fund	100,000	100,000	0	0.00%
Equipment	175,716	61,675	(114,041)	-64.90%
TOTAL GENERAL FUND BDGT:	<u><u>75,989,590</u></u>	<u><u>77,214,045</u></u>	<u><u>1,224,455</u></u>	<u><u>1.61%</u></u>



PROFESSIONAL STAFFING

Professional Staffing:

- Instructional & Support: 277.8 FTE
(Teachers, Guidance,
Psychologists, Social Workers)
- Administrators: 18.0 FTE
(Principals, Directors,
Coordinators, Central Office)

Proposed Budget: \$31,623,283 40.96%

NON-CERTIFIED STAFFING

◆ Non-Instructional Support Staffing:

- Nurses
- Teacher Aides
- Monitors
- Clerical
- Custodial & Maintenance



Proposed Budget: \$8,556,402

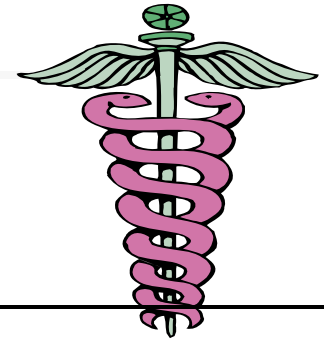
11.08%

EMPLOYEE BENEFITS: 19.59%

Function Codes: 9010-9065



The cost of employee fringe benefits is included in this budget category.



	2009-10 Proposed	Current 2008-09	Difference	Percentage
Employees Retirement System:	651,185	650,234	951	0.15%
Teachers Retirement System:	2,395,320	2,609,013	(213,693)	-8.19%
Social Security:	3,051,048	2,934,469	116,579	3.97%
Workers Compensation:	155,000	150,000	5,000	3.33%
Life Insurance:	16,669	16,773	(104)	-0.62%
Unemployment Insurance:	229,000	73,000	156,000	213.70%
Disability Insurance:	95,053	100,333	(5,280)	-5.26%
Health Insurance:	8,104,325	8,708,709	(604,384)	-6.94%
Dental Insurance:	431,696	426,926	4,770	1.12%
TOTAL	15,129,296	15,669,457	(540,161)	-3.45%

Textbooks/Workbooks

- Provides for textbooks & workbooks district wide
- Continue Textbook Adoption/Replacement Plan
- Provides \$ for Private Schools
- Textbook Aid



Budget	
2008-09: \$303,463	2009-10: \$226,632



BOCES SERVICES: 7.42%

◆ BOCES Services Include:

General Administrative	\$	225,347
BOCES Admin & Rental		397,370
Instructional & Occ. Ed.		1,048,628
Special Education*		2,716,063
Computer Instruction, A/V		1,339,652
Transportation*		<u>20,825</u>
Total BOCES Budget	\$	5,747,885

BOCES Aid back to the District over 2 year period



TRANSPORTATION: 4.08%

Function Codes: 5510, 5540, 5550, 5582

This budget category is used to record those expenditures related to the operation of our transportation program and contractual bus services. This includes transportation for field trips, regular transportation, handicapped transportation, sports trips, and parochial school transportation.

	2009-10 Proposed	Current 2008-09	Difference	Percentage
Trans Consultant & Clerical:	93,353	89,739	3,614	4.03%
Contract Transportation:	3,035,194	2,841,470	193,724	6.82%
BOCES Routing Services:	20,825	23,000	(2,175)	-9.46%
Misc Exp; Supplies & Materials:	1,620	1,800	(180)	-10.00%
TOTAL	3,150,992	2,956,009	194,983	6.60%

DEBT SERVICE: 6.11%

Function Codes: 9710, 9711, 9731, 9760

This area of the budget provides for our principal and interest payments on all school bonded construction and library debt. The interest costs for our one year borrowing for TANS and BANS to meet cash flow requirements are also recorded in this category.

	2009-10 Proposed	Current 2008-09	Difference	Percentage
Library Bond Interest:	498,375	663,037	(164,662)	-24.83%
Library Bond Principal:	550,000	513,600	36,400	7.09%
TOTAL LIBRARY DEBT SERVICE:	1,048,375	1,176,637	(128,262)	-10.90%
School Bond Interest:	872,637	961,005	(88,368)	-9.20%
School Bond Principal:	2,305,000	2,230,000	75,000	3.36%
Tax Anticipation Notes (TANS):	187,500	160,000	27,500	17.19%
Bond Anticipation Notes (BANS):	320,000	340,000	(20,000)	-5.88%
SCHOOL DISTRICT DEBT SERVICE:	3,685,137	3,691,005	(5,868)	-0.16%
TOTAL DEBT SERVICE:	4,733,512	4,867,642	(262,392)	-5.39%

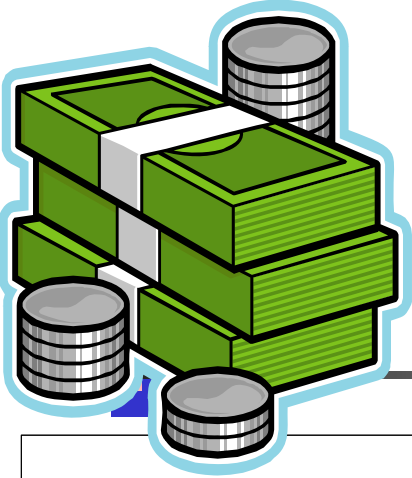


CAPITAL CONSTRUCTION:

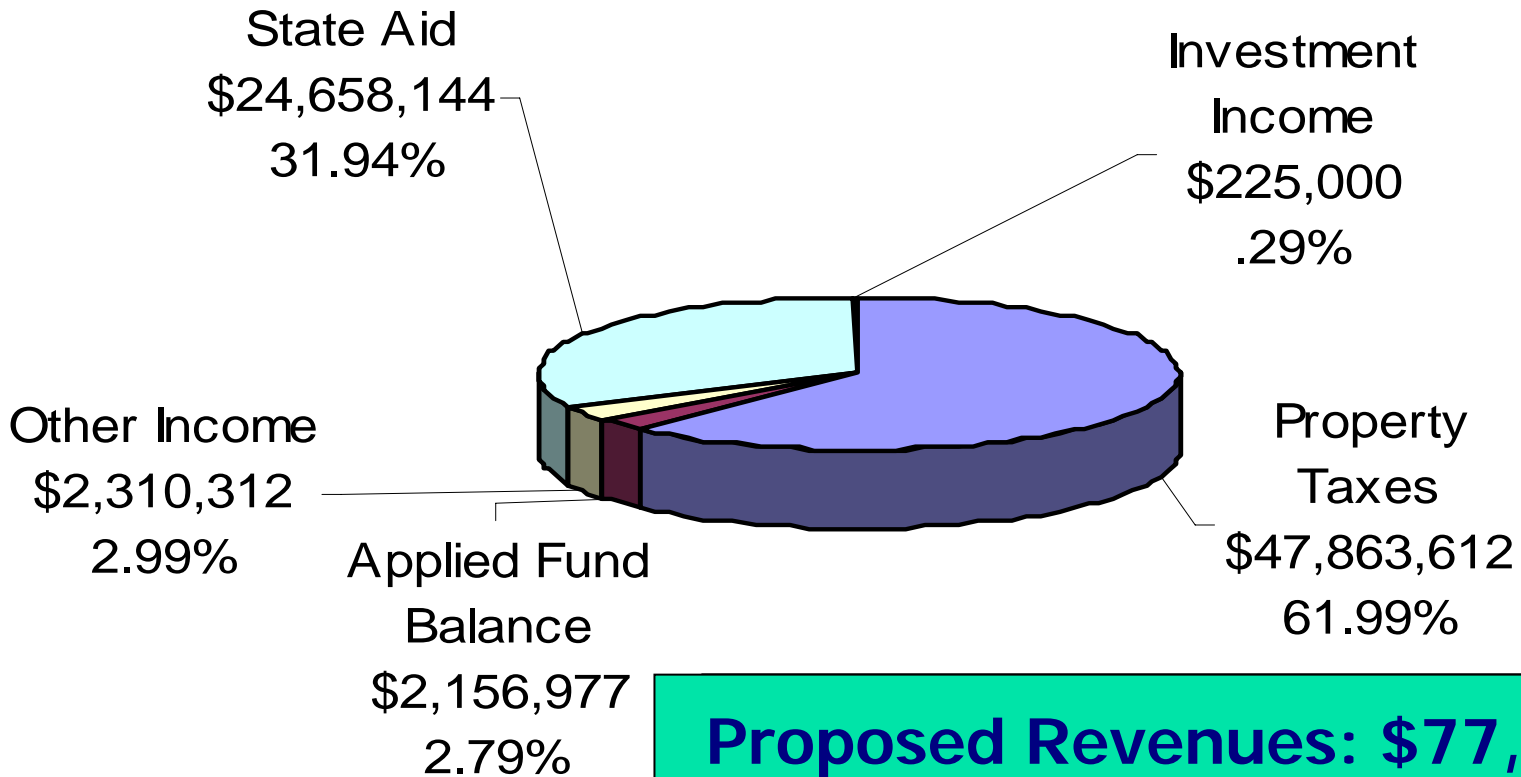
1.44%

Proposed Budget \$1,108,000 Current Budget \$100,000

- The only Capital Project proposed for 2009-2010 is the new Garfield Avenue Maintenance Facility
- The new facility will be funded through Fund Balance Reserves thus having no impact on the tax rate
- *All monies advanced from Fund Balance for this project will be restored when the Tyler and Library properties are sold*



YOUR SCHOOL TAX DOLLAR REVENUES



Proposed Revenues: \$77,214,045

Projected Revenue and Tax Rate Schedule

	<u>2008-09</u>	<u>2009-10</u>	<u>Difference</u>	<u>Percent</u>
STATE AID	24,095,398	24,658,144	562,746	2.34%
OTHER INCOME:				
Adult Education	105,000	105,000	0	0.00%
Summer School	5,000	5,000	0	0.00%
Trips	0	0	0	0.00%
Admissions	10,000	10,000	0	0.00%
Use of Pool	92,000	92,000	0	0.00%
Custodial Services	20,000	20,000	0	0.00%
Health Services	100,000	125,000	25,000	25.00%
Interest Income	425,000	225,000	(200,000)	-47.06%
Rentals/Organizations/Individuals/Gov't	34,000	34,000	0	0.00%
Rentals/BOCES	320,409	326,828	6,419	2.00%
Rentals/Old Jr. High	291,270	297,009	5,739	1.97%
Rentals/Public Library	1,176,637	1,048,375	(128,262)	-10.90%
Sale of Materials	100	100	0	0.00%
Insurance Recoveries	2,000	2,000	0	0.00%
Medicaid Reimbursement	25,000	125,000	100,000	400.00%
Fines & Forfeitures	4,000	4,000	0	0.00%
Refunds - BOCES/Prior Year/Other	10,000	10,000	0	0.00%
Misc Income	50,000	50,000	0	0.00%
Tuition - Other Districts/Staff	6,000	56,000	50,000	833.33%
Commissions	0	0	0	0.00%
TOTAL OTHER INCOME	2,676,416	2,535,312	(141,104)	-5.27%
TOTAL OTHER INCOME / STATE AID	26,771,814	27,193,456	421,642	1.57%
APPROP. FUND BALANCE	2,505,023	950,000	(1,555,023)	} -17.85%
ADD'L APPROP. F/B - Capital Fund	0	1,108,000	1,108,000	
APPROP. RESERVE FOR DEBT SERVICE	98,977	98,977	0	0.00%
	2,604,000	2,156,977	(447,023)	
PROPERTY TAXES *	46,613,776	47,863,612 *	1,249,836	2.68%
TOTAL REVENUE/BUDGET	75,989,590	77,214,045	1,224,455	1.61%

	<u>2008/09</u>	<u>2009/10</u>	<u>Difference</u>	<u>Percent</u>
Tax Rate Per \$100	15.492	15.921	0.429	2.77%
Home Assessed @ 40,000	6,197	6,368	172	2.77%

*Property Taxes also include revenue from STAR repayments.



Fund Balance

Fund balance reflects the net result of operations. In any given school year, an operating surplus or deficit may exist.

Beginning in 2008-09 a school district may maintain up to 4% 'Unappropriated' Fund Balance.

- Total fund balance comprises two sections
 - ✓ Reserved
 - ✓ Unreserved



Fund Balance Analysis

Reserved:

Projected 2009/10

Workers Comp Reserve	687,058
Unemployment Reserve	13,213
Reserve for Encumbrances	1,250,000
Reserve for Retirement Contributions	947,158
Reserve for Post Retirement Benefits	<u>9,281,720</u>
TOTAL RESERVED FUND BALANCE	12,350,935

Unreserved:

Appropriated for 2009-10 Budget	2,156,977
Unappropriated Fund Balance	<u>2,903,009</u>
TOTAL UNRESERVED	5,059,986

*Only
3.76%*

Total Fund Balance : \$ 17,410,921



CONTINGENT BUDGETS



Budget Adoption and Approval Process

- Regular Proposed Budget must be presented to voters for approval on the third Tuesday in May – this year on May 19, 2009
- If the voters fail to approve on May 19th the Board *MAY* adopt a contingency budget
- The Board can decide to re-submit to the Voters on the third Tuesday in June
- After a second defeat – the Board *MUST* adopt a contingent budget



What is a Contingent Budget?

- Ordinary Contingent Expenses
 - Legal Expenditures
 - Specifically authorized by statute
 - Maintain educational program, preserve property and maintain health and safety students / staff
 - Only up to the prescribed spending caps



Spending Caps:

Legislative Spending Caps



- Total Spending Cap:
No More Than 4.00%
(after certain exclusions)
- Administrative Cap:
No More Than 14.96%



Spending Caps

- Total Spending Cap: 4.00%:
The Proposed Budget is already \$2,482,213 UNDER the calculated 'total spending' cap!

1. Administrative Reductions:	95,000
2. Program Reductions:	-0-
3. Capital Reductions:	1,108,000

} **\$1,203,00**



Where Would Reductions Come From?

Non-Contingent Items

- Administrative Budget:
 - Salary, non-essential supplies, equipment, travel, etc.

- Program Budget:
 - Staffing, student supplies, new equipment, athletics, co-curricular, summer school, increased class size, etc.

- Capital Budget:
 - Community Use of B & G (unless paid),
 - No new capital projects

Comparison of Regular Budget and Contingency Budget

BOE Adopted Proposed 2009-10 Budget

1. \$ 77,214,045
2. Increase of: \$1,249,837
3. Spending Increase: 1.61%
4. Projected Tax Rate Increase: 2.77%

Home assessed @ 40,000 =
projected increase of \$172/year or
\$14.34/month

Contingency Budget

1. \$76,011,045
2. Increase of: \$21,455
3. Spending Increase: .03%
4. Projected Tax Rate Increase: 4.61%
(without fund balance applied)

Home assessed @ 40,000 =
projected increase of
\$285/year or \$23.75/month

SAYVILLE PUBLIC SCHOOLS



BUDGET VOTE

May 19, 2009

Place: Sayville High School

Time: 7:00a.m. - 9:00p.m.