

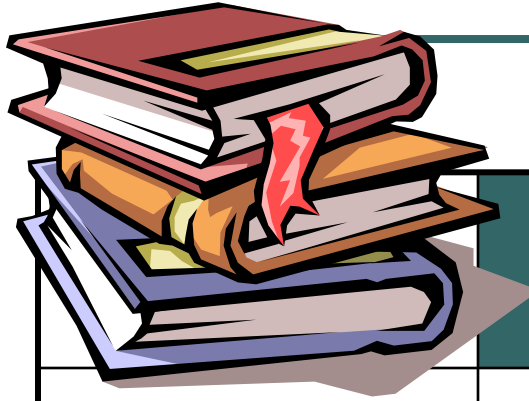
*SAYVILLE
PUBLIC SCHOOLS*

Continued Review of the
2013-14 Proposed Budget

**Presented by:
John Belmonte
Assistant Superintendent for Business**

March 7, 2013

PROPOSED 2013-14 BUDGET



	BUDGET	BUDGET PERCENTAGE INCREASE	PROPOSED INCREASE ON TAX RATE
2013-14 Proposed Budget <i>(Draft I)</i>	\$90,355,533	5.46%	5.40%
Revised Budget <i>(Draft II)</i>	\$89,461,217	4.42%	3.81%

Draft 2

**SAYVILLE PUBLIC SCHOOLS
PROPOSED 2013 - 2014 BUDGET SUMMARY**

	<u>2012-13 CURRENT BUDGET</u>	<u>2013-14 PROPOSED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
Salaries	41,172,271	41,550,568	378,297	0.92%
Fringe Benefits	20,157,913	22,967,222	2,809,309	13.94%
Total Salary & Benefits:	<u>61,330,184</u>	<u>64,517,790</u>	<u>3,187,606</u>	<u>5.20%</u>
Debt Service	6,054,723	5,857,174	(197,549)	-3.26%
Contractual Expenditures (4000 object codes, excluding Trans.& BOCES)	5,789,331	6,139,648	350,317	6.05%
BOCES	6,764,184	6,961,025	196,841	2.91%
Supplies	1,304,140	1,351,946	47,806	3.67%
Textbooks/Workbooks	231,117	232,590	1,473	0.64%
Transportation	3,414,904	3,577,836	162,932	4.77%
Transfers to:				
Capital Fund	500,000	500,000	0	0.00%
Special Aided Fund	150,000	150,000	0	0.00%
Equipment	136,378	173,208	36,830	27.01%
TOTAL GENERAL FUND BDGT:	<u><u>85,674,961</u></u>	<u><u>89,461,217</u></u>	<u><u>3,786,256</u></u>	<u><u>4.42%</u></u>

Contractual Expenditures

✓ Types of expenses classified in this category:

consultants, miscellaneous, travel, postage, maintenance/equipment repair, attorneys, auditors, other professional services, utilities, dues/fees, photocopy, tuition, commencement, assemblies & awards, co-curricular for music & drama activities, etc.....

Contractual Expenditures

	<u>2012-13</u> <u>CURRENT BUDGET</u>	<u>2013-14</u> <u>PROPOSED BUDGET</u>	<u>INCREASE/</u> <u>(DECREASE)</u>
Contractual Expenditures (4000 object codes, excluding Trans.& BOCES)	5,789,331	6,139,648	350,317 6.05%

✓ These expenses represent budget codes that begin with a .4xxx Object Code (second set of four numbers) – **NOT** contractual expenses from our labor contracts

✓ There are 352 budget codes that comprise this category of the Budget

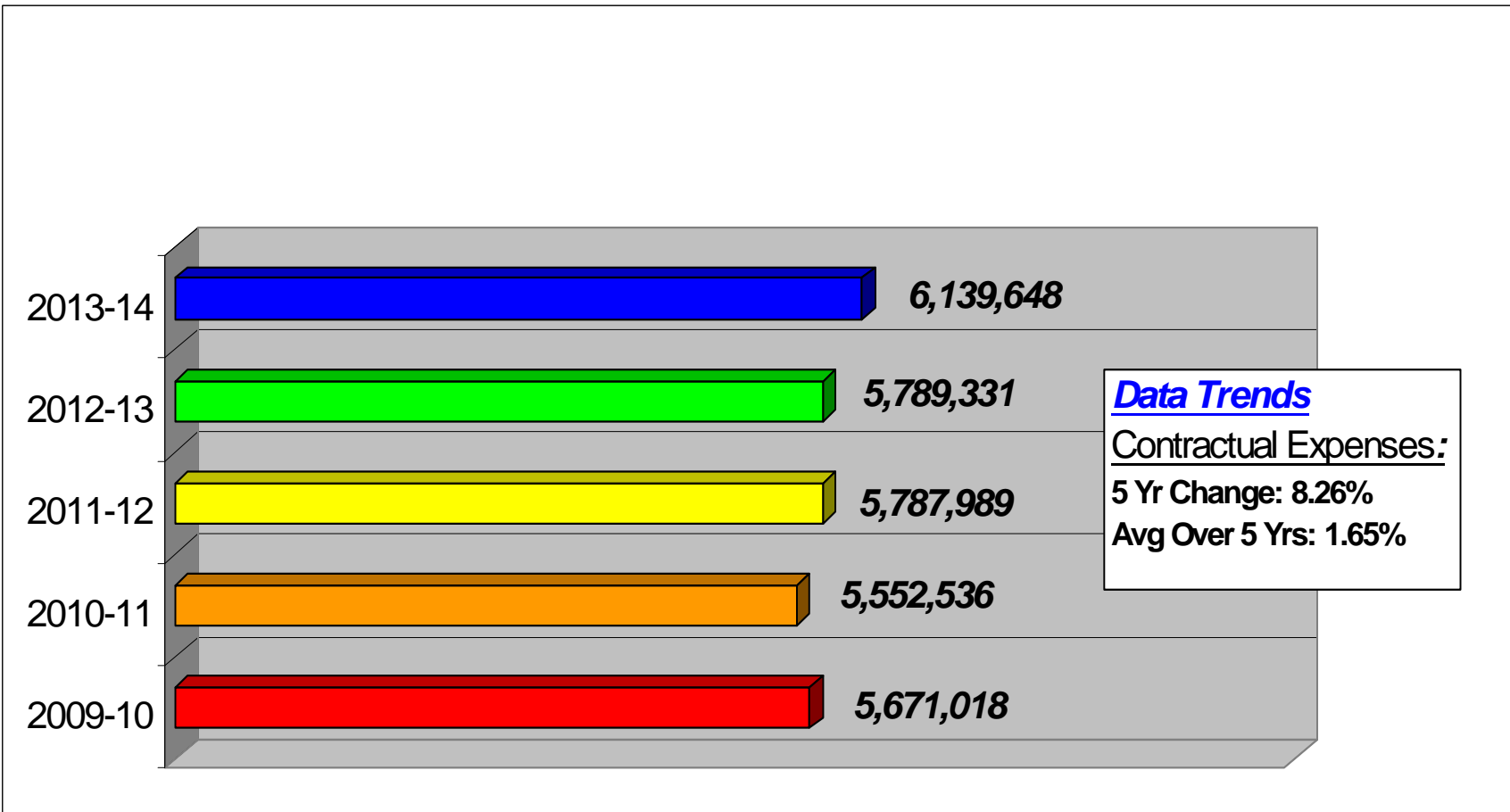
Contractual Expenditures*

The following are some of the Contractual Expenses by category:

Object Name	Object	Current Budget	Budget Request	\$ Change	% Change
Insurance	4070	402,544	413,044	10,500	2.61%
Special Build/Grnds Repairs	4280	157,500	169,000	11,500	7.30%
Plant: Utilities	4310-4350	1,984,500	1,901,000	-83,500	-4.21%
Consultants	4370	1,000	0	-1,000	-100.00%
Miscellaneous Expenses	4390	96,232	97,232	1,000	1.04%
Attorneys	4410	241,900	249,357	7,457	3.08%
Auditors	4420	82,700	83,312	612	0.74%
Other Professional Services	4440	946,063	1,021,032	74,969	7.92%
Travel	4450	72,850	70,325	-2,525	-3.47%
Postage	4460	101,466	90,538	-10,928	-10.77%
Maint/Repair Equipment	4470	159,263	156,595	-2,668	-1.68%
Rental	4480	23,063	25,795	2,732	11.85%
Dues/Fees	4510	83,690	83,720	30	0.04%
Officials Fees	4520	85,000	88,000	3,000	3.53%
Photocopy Rental	4580	183,868	183,868	0	0.00%
Tuition Out of District	4700-4730	811,100	1,120,000	308,900	38.08%

* Includes both Special Ed & Regular Ed proposed expenditures

Budget Pulse – 5 Year Trend Contractual Expenditures





BOCES

Board of Cooperative Educational Services

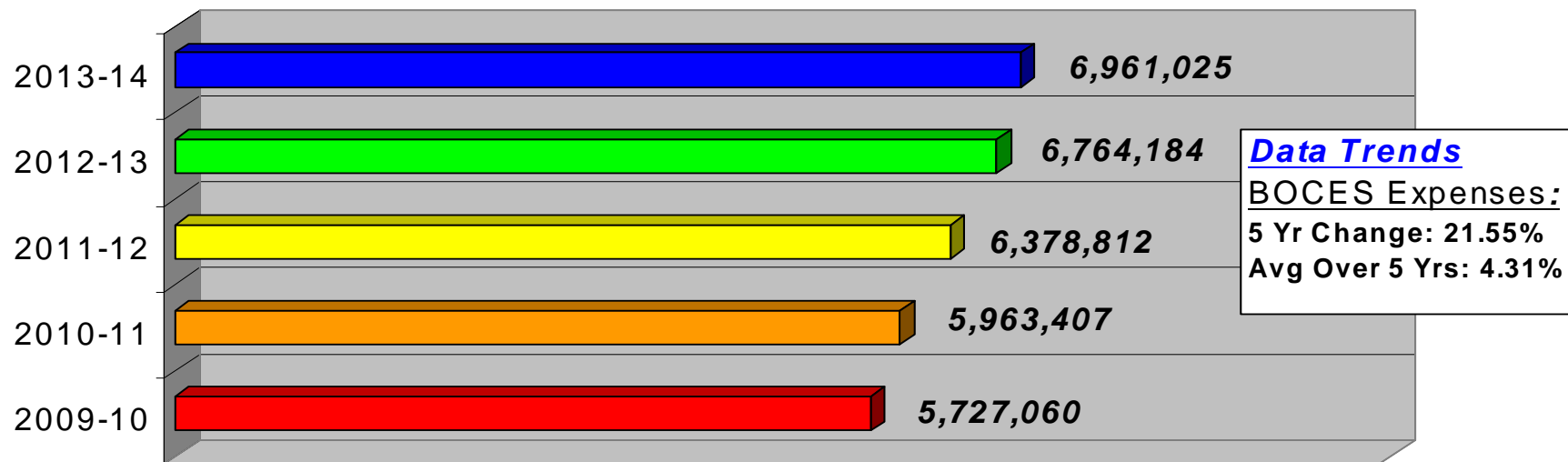
	<u>2012-13 CURRENT BUDGET</u>	<u>2013-14 PROPOSED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>
BOCES	6,764,184	6,961,025	196,841 2.91%

BOCES provides shared services to its component school districts that would otherwise be cost prohibited for a district to run on their own

Districts must sign up to participate in a specific BOCES program

**BOCES services are generally aidable –
BOCES Aid, Trans. aid & High Cost/Excess aid**

Budget Pulse – 5 Year Trend BOCES Expenditures



Depending on the type of BOCES service utilized, the District would receive either BOCES Aid, Transportation Aid or Special Education High Cost Aid.



2013-14 BOCES SERVICES: \$6,961,025

Boces services enable the District to purchase shared educational and support services resulting in lower costs and improved efficiencies.

◆ BOCES Services Include:

General Administrative
BOCES Admin & Rental
Instructional & Occ. Ed.

Generates BOCES Aid
Budgets: (\$3,504,360)

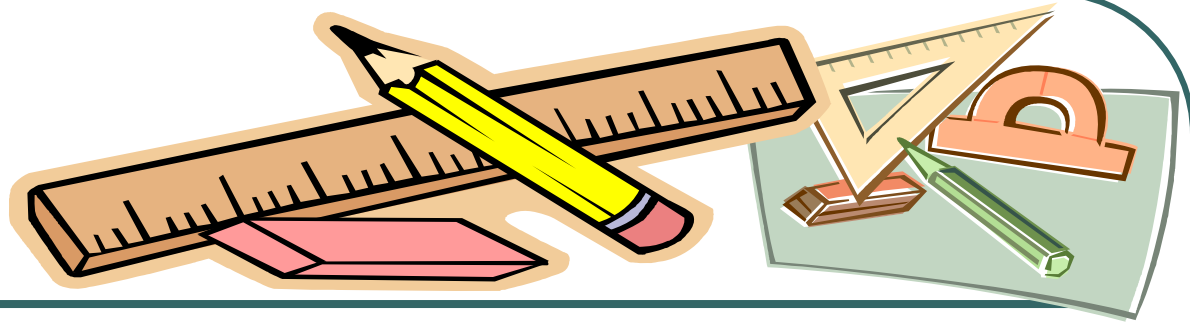
Special Education
Transportation

Generates High Cost Aid and
Trans. Aid – NOT BOCES Aid
(Budgets: \$3,456,665)

Estimated BOCES Aid for 2013-14: \$1,330,000

Approx. 40% ROI

Supplies

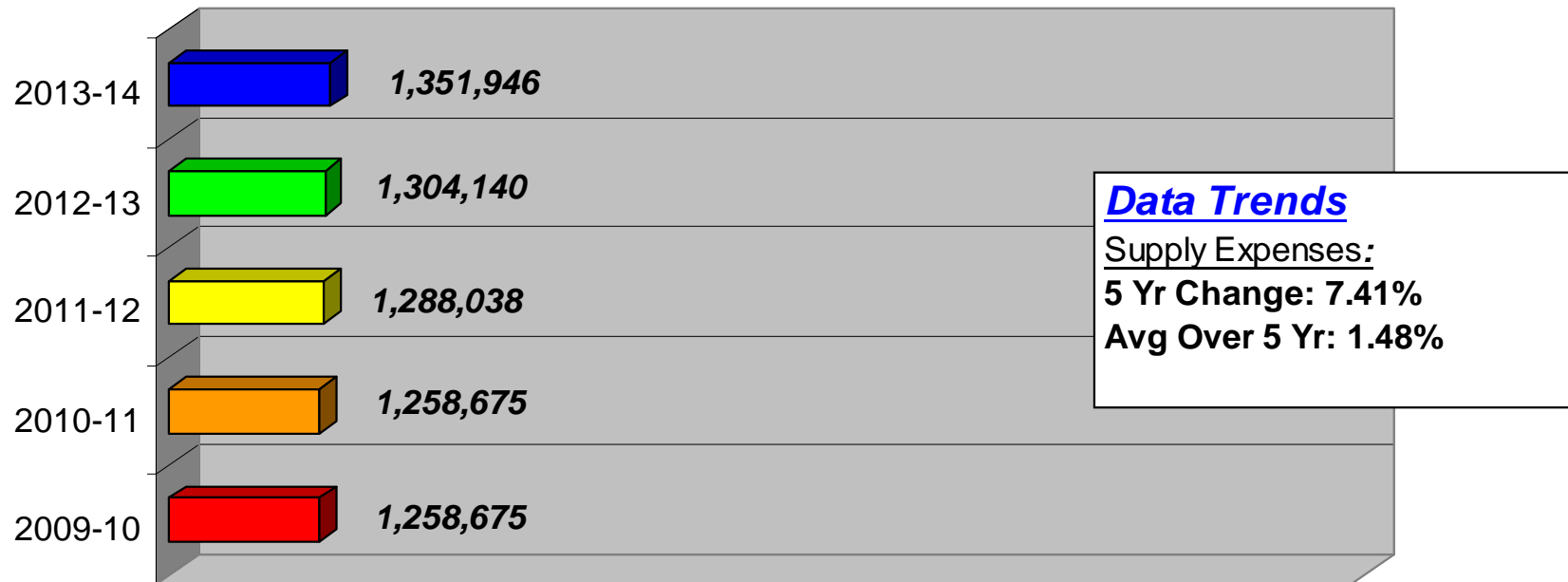


	<u>2012-13 CURRENT BUDGET</u>	<u>2013-14 PROPOSED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>
Supplies	1,304,140	1,351,946	47,806 3.67%

- ✓ With many new instructional initiatives, there is an increased need for additional student supplies.
- ✓ The proposed supply budget for the 2013-14 school year is LESS than the supply budget was in the 2007- 08 school year. (\$1,371,598)
- ✓ Based on our projected enrollment for 2013-14 (3125), we spend approximately \$432 per student.

Budget Pulse – 5 Year Trend Supply Expenses

For the 2013-14 School Year we can expect to spend approximately \$432 per student



Textbooks/Workbooks



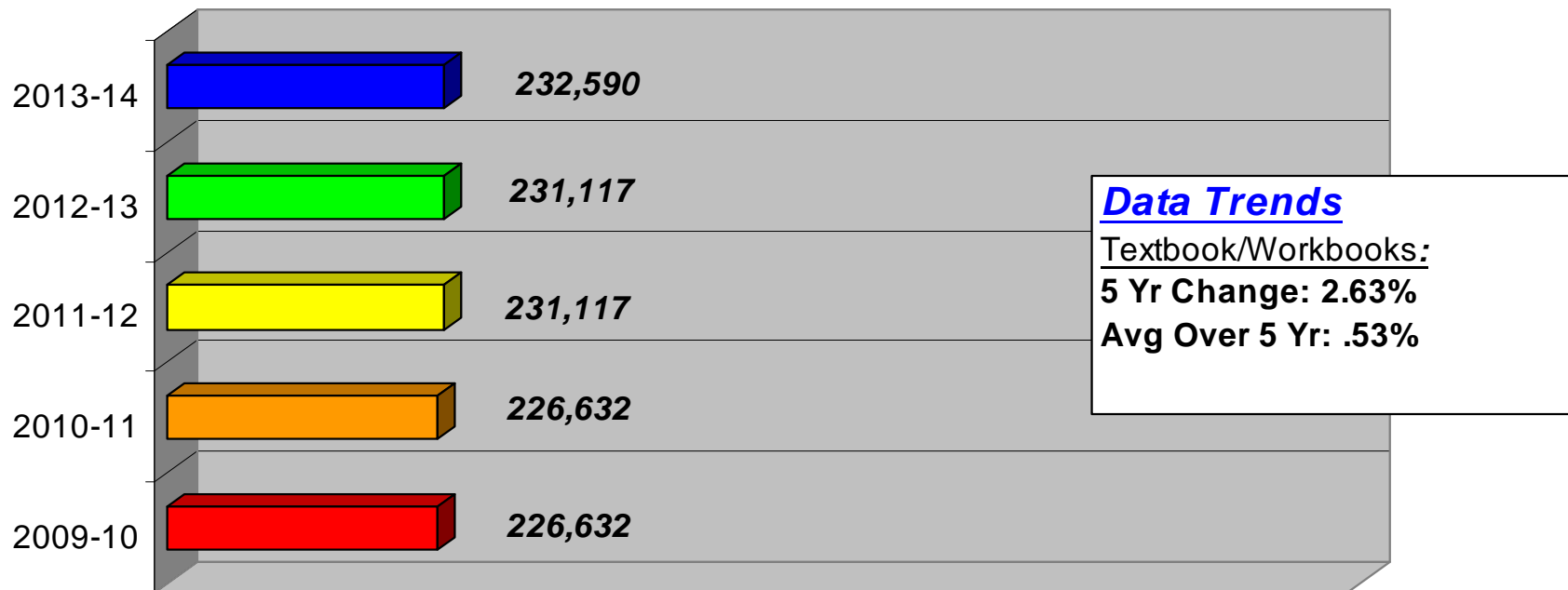
	<u>2012-13</u> <u>CURRENT BUDGET</u>	<u>2013-14</u> <u>PROPOSED BUDGET</u>	<u>INCREASE/</u> <u>(DECREASE)</u>
Textbooks/Workbooks	231,117	232,590	1,473 0.64%

✓ This portion of the Budget covers the textbook and workbook needs for all of our instructional programs.

✓ The District also receives approximately \$190,000 back in Textbook Aid on these expenditures - a funding level of 81.7%.

Budget Pulse – 5 Year Trend Textbook/Workbooks

Textbook Aid is based on the total dollars spent in this category, limited to \$58.25 per pupil. We are expected to receive approximately \$190,000 in Textbook Aid for 2013-14.



Transportation



	<u>2012-13</u> <u>CURRENT BUDGET</u>	<u>2013-14</u> <u>PROPOSED BUDGET</u>	<u>INCREASE/</u> <u>(DECREASE)</u>
Transportation	3,414,904	3,577,836	162,932 4.77%

Sayville contracts out all bus services:

Main Provider: Suffolk Transportation

Athletics: John Bosch

BOCES: Occ. Ed Field Trips, Special Ed Summer

- ✓ Ed Law allows Transportation Contracts to be extended annually at May 31st CPI
- ✓ If not extended, the District will issue a Bid or Request for Proposal (RFP)

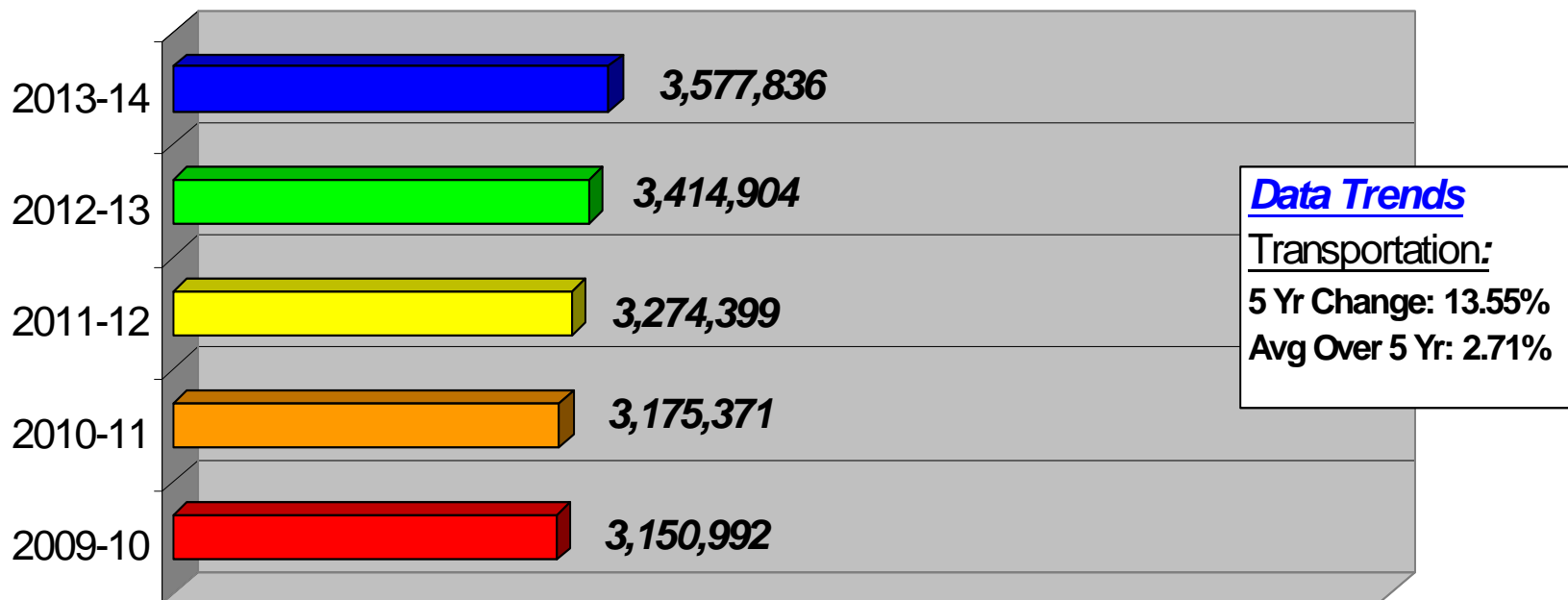


Some Transportation Facts

- We currently transport 2,006 students within Sayville School District each day – this is 283 more students than last year due to the passing of the new K-5 half mile policy transportation policy,
- We contract 18 Large Buses, 30.5 Vans,
- We transport 56 Private/Parochial students to 11 schools,
- We transport 45 Special Education students to 24 schools,
- Bus Safety – bus drills 3 times a year
 - In the Winter, Grades K-2 participate in a Bus Safety Program, given by STS, that consists of 20 minutes in the classroom and 20 minutes of bus safety in a vehicle.

Budget Pulse – 5 Year Trend Transportation

Sayville has a Transportation Aid Ratio of 52.2%, which will generate approximately \$1.536M in Trans. Aid for 2013-14.



Transfers: Capital & Special Aided Funds

	<u>2012-13 CURRENT BUDGET</u>	<u>2013-14 PROPOSED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
Capital Fund	500,000	500,000	0	0.00%
Special Aided Fund	150,000	150,000	0	0.00%

Transfer to Capital: District-wide Security upgrade project.

Transfer to Special Aided Funds: Represents to District's 20% cost share of the Special Educational Summer School Program

Capital Project: District-Wide Security Project

Post Sandy Hook

- ***Lessons Learned: The need to create a safer and more secure learning environment.***
 - Heighten awareness of the need for securing school buildings,
 - Evaluation of current systems and processes,
 - Making school buildings more secure without the look and feel of a police state,
 - Using the existing technology infrastructure to build a security network and share resources thus minimizing costs.

What Would a District-Wide Security Project it Include?

- Better communications within buildings,
- Building video access system – video and card entry system for all buildings,
- Unobtrusive cameras in strategic locations – outside perimeter of buildings, doors, hallways, common areas – NOT CLASSROOMS.
- Creation of safety vestibules to provide subtle barriers,
- Provide necessary training and tools to enhance and better control building access.

Equipment

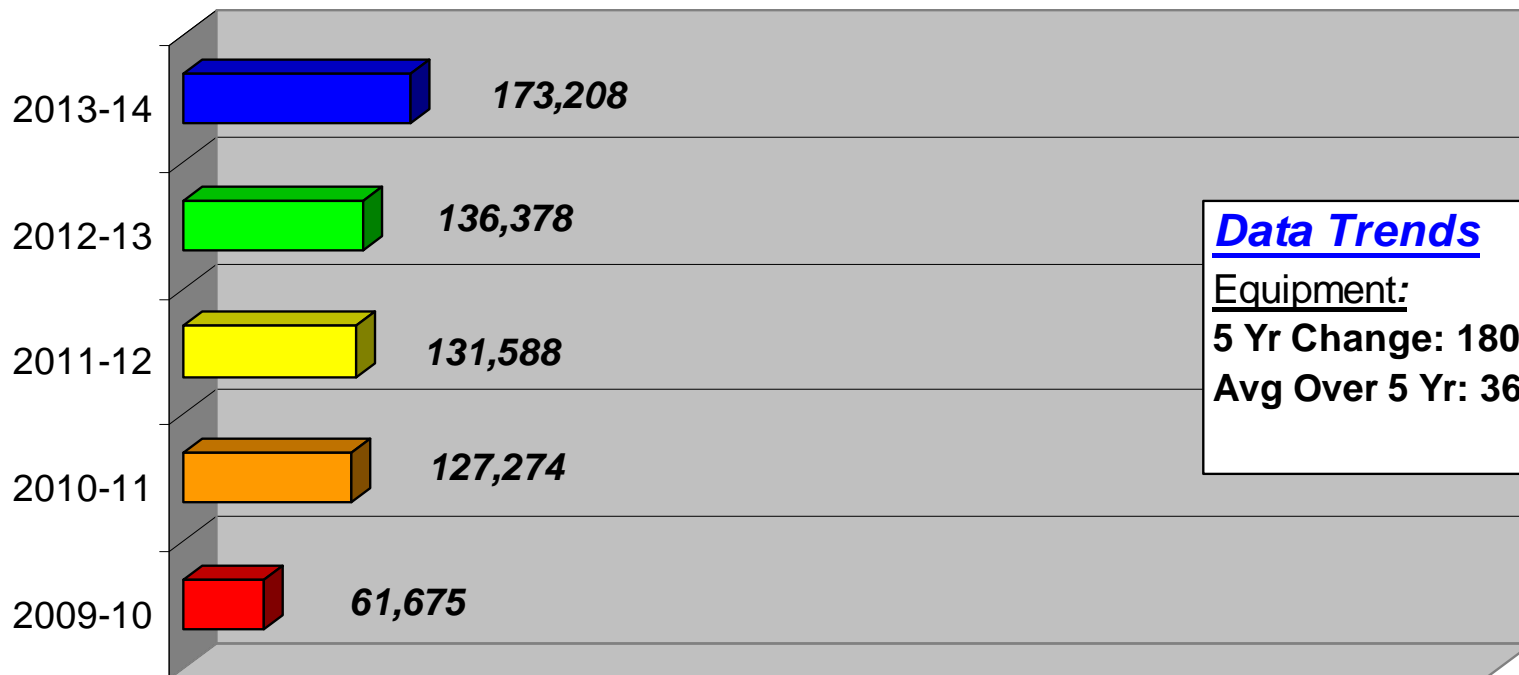


	<u>2012-13 CURRENT BUDGET</u>	<u>2013-14 PROPOSED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>
Equipment	136,378	173,208	36,830 27.01%

- ✓ The equipment budget is a very small, but a necessary part of the overall \$89.4M Budget.
- ✓ In accordance with District Policy, only equipment with a cost of \$1,000 or more is charged to an equipment budget code.
- ✓ The majority of this cost pertains to the Building & Grounds Department (\$80,625), to replace outdated equipment items, and throughout our Instructional Programs (\$90,583).

Budget Pulse – 5 Year Trend Equipment

- ✓ Equipment \$ are only .2% of the entire \$89.6M Budget,
- ✓ A dollar increase of \$111,533 over five years,
- ✓ An average increase of \$22.3K per year.



Data Trends

Equipment:

5 Yr Change: 180.84%

Avg Over 5 Yr: 36.17%

Status Update: Two Percent Property Tax Levy Cap

- ***Based on the 2013-14 Proposed Budget, on March 1, 2013 we filed Sayville's Property Tax Levy Cap information with the Office of the Comptroller. They will share this information with SED and all other applicable agencies,***
- ***Our Calculated Cap Percentage is now 2.20%,***
- ***Based on the Draft II Budget and known Revenues, we are currently OVER our calculated cap by \$899,633,***
- ***This means: to get to the cap, we would need to reduce spending by \$899,633 'or' hope to receive some additional State Aid,***
- ***Piercing the cap would require a simple majority vote of 60%.***

2013-14 Property Tax Levy Worksheet

SAYVILLE PUBLIC SCHOOLS
2013-14 Property Tax Limit Worksheet

DRAFT 4

Tax Levy Limit (Cap) Before Adjustments and Exclusions

Prior Year Tax Levy:		56,097,211	
Tax Base Growth Factor:	X	1.0017	
		56,192,576	
Plus: Prior Year PILOT Payments:	+	0	
		56,192,576	

← Actual data received from NYS Dept Tax & Finance

Sayville does not currently receive any PILOT Payments

Prior Year Exemptions:

Capital levy: 2012-13 Debt Service: w/o Library	4,553,730		
Projected/Actual Capital Expenses thru 6/30/13:	1,209,694		
Less: 2012-13 Bld Aid: (GEN, BLD TRA Reports 12/6/12)	3,258,205	-	2,505,219

2012-13 Building Aid projected. Pending SED's adjustment for decrease in State interest rate
(As of 2/17/13 assumes a stateaid projected adjustment due to change in State wide interest rate of \$143,850)
(As of 3/5/13 assumes a SED projected adjustment due to change in State wide interest rate of \$18,080.)
(\$3,276,285-18,080)

Adjusted prior Year Tax Levy:		53,687,357	
Allowable Levy Growth Factor:		1.02	
		54,761,104	

Actual 2% Factor Based on CPI

Less: PILOT Payments for coming year:	-	0	
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Sayville does not currently receive any PILOT Payments

Tax Levy Limit: 54,761,104

Exclusions:

Tax levy necessary for expenditures arising out of tort orders/judgements over 5% FYE 2011 tax levy:		0	
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Tax levy necessary for pension contribution expenditures caused by growth in the system average actuarial or normal contributions rate in excess of 2 percentage points:

Employers Retirement System:	+	0	
Teachers Retirement System:	+	764,712	

As 1/12/13 SED believes there will be no exclusion for ERS

← Assumes 16.25% rate for 2013-14. 4.41% over current 11.84% rate

2013-14 Capital Tax Levy:

2013-14 Debt Service: w/o Library Debt	4,512,048		
Less: 2013-14 Building Aid: (Governor's Exec Bdg)	3,204,441		
Add: Anticipated 2013-14 Capital Project Expenses:	500,000	+	1,807,607

← 2013-14 Building Aid Projected - Governor's Exec Bdg - Pending Adj. (\$3,322,728 - \$118,287)
(As of 2/17/13 assumes a stateaid projected adjustment due to change in State wide interest rate of \$143,850)
(As of 3/5/13 assumes a SED projected adjustment due to change in State wide interest rate of \$118,287.)

TOTAL ADJUSTED TAX LEVY LIMIT: 57,333,423

56,097,211 2.20%

2013-14 Property Tax Levy Worksheet

RECONCILIATION WITH TAX LEVY LIMIT

Tax Levy for 2013-14 Budget:		58,233,056
Less 2013-14 Exemptions:		
Employees Retirement System	0	
Teachers Retirement System	764,712	
<u>2013-14 Capital Tax Levy:</u>		
2013-14 Debt Service: w/o Library Debt	4,512,048	
Less 2013-14 Building Aid (Governor's Exec Bldg)	-3,204,441	
Add Anticipated 2013-14 Capital Project Expenses:	<u>500,000</u>	<u>2,572,319</u>
Proposed Levy Before Exemptions:		55,660,737
Tax Levy Limit:		<u>54,761,104</u>
Under/(Excess) Levy Over Cap Formula:		-899,633 *

* Requires 60% voter approval

DRAFT 4

← Adjusted TRS 2/27/13 based on adjustments made to Draft 1 budget



What Will it Cost?

	2010/11	2011/12	Difference	Percent
Tax Rate Per \$100	17.877	18.558	0.681	3.81%
Home Assessed @ 40,000	7,151	7,423	272	3.81%

**Property Taxes also include revenue from STAR repayments.*

Where we are today (2/14/13) in the budget process, 3.81% on the “Tax Rate” enables us to maintain programs at a cost of \$272 for the year – that is less than \$23 per month – before STAR exemptions.