

# Sayville Public Schools

## *Proposed 2016-17 Budget*

Presented by:  
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Assistant Superintendent for Business

February 11, 2016

# 2016-17 Proposed Budget Overview

At our last meeting we reviewed:

- Overview of the expenditure side of the budget
  - ✓ **New financial software – Finance Manager**
  - ✓ **Account-code format change**
  - ✓ **Cost reductions / savings**
  - ✓ **Program enhancements**
  
- Overview of the revenue side of the budget
  - ✓ **State Aid**
  - ✓ **Use of Fund Balance & Reserves**
  
- Overview of the 2% Property Levy Cap
  - ✓ **December CPI**
  - ✓ **Effects of Pilot Payments on the formula**
  - ✓ **Effects of decreasing debt-service expenditures on the formula**

# Final Thoughts.....



Overall, it is refreshing to begin the budget process on a positive note whereby we are enhancing educational opportunities for students, controlling costs, and able to provide the community with a property tax **REDUCTION** for the 2016-17 school year.

# Some Significant Budgetary Savings



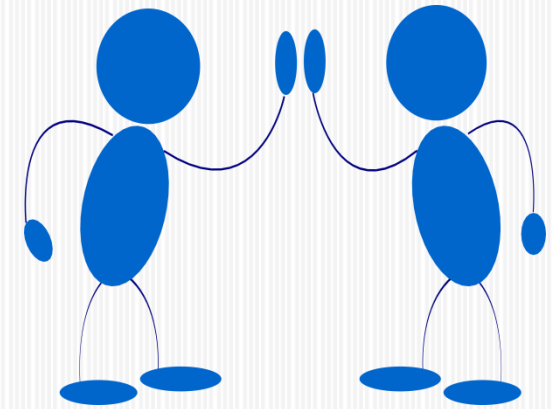
Reduction of two retiree positions through attrition:	\$266,344
A BOCES change in billing to a 3-year average enrollment methodology for Occupational/Career Ready Vocational Programs:	\$184,520
Additional utility savings (water, natural gas, electric) as a result of the prior-year Energy Performance Contract:	\$249,600
Reduction of debt service costs resulting from approximately \$2.0M in ' <i>retiring debt</i> ', and replaced with approximately \$1.7M of ' <i>new debt</i> ':	\$333,632
Reduction of TRS & ERS rates for the 2016-17 school year TRS Savings:	\$309,473
ERS Savings:	\$162,268
<b><i>TOTAL - SIGNIFICANT BUDGETARY SAVINGS:</i></b>	<b><i>\$1,505,837</i></b>



# Program Enhancements Educational Opportunities

- Bring back the Sayville Summer School Program – eliminate the BOCES program;
- Continuation of the 1:1 Chrome Book initiative;
- Provision for an additional Special Education teacher;
- Increase of a .20 FTE in RISE Technology;
- Implementation of HS Accuplacer Exam program in partnership with SCCC;
- AP Computer Science & Principles of Computer Science with Professional Development;
- Suffolk County Community College course offerings at reduced tuition for college credits;
- AP Capstone teacher professional development;
- Implementation of a new reading series K-5, year 1 of 2;
- New Grade 6 Reading Series;
- Expanded Arts in Education opportunities.

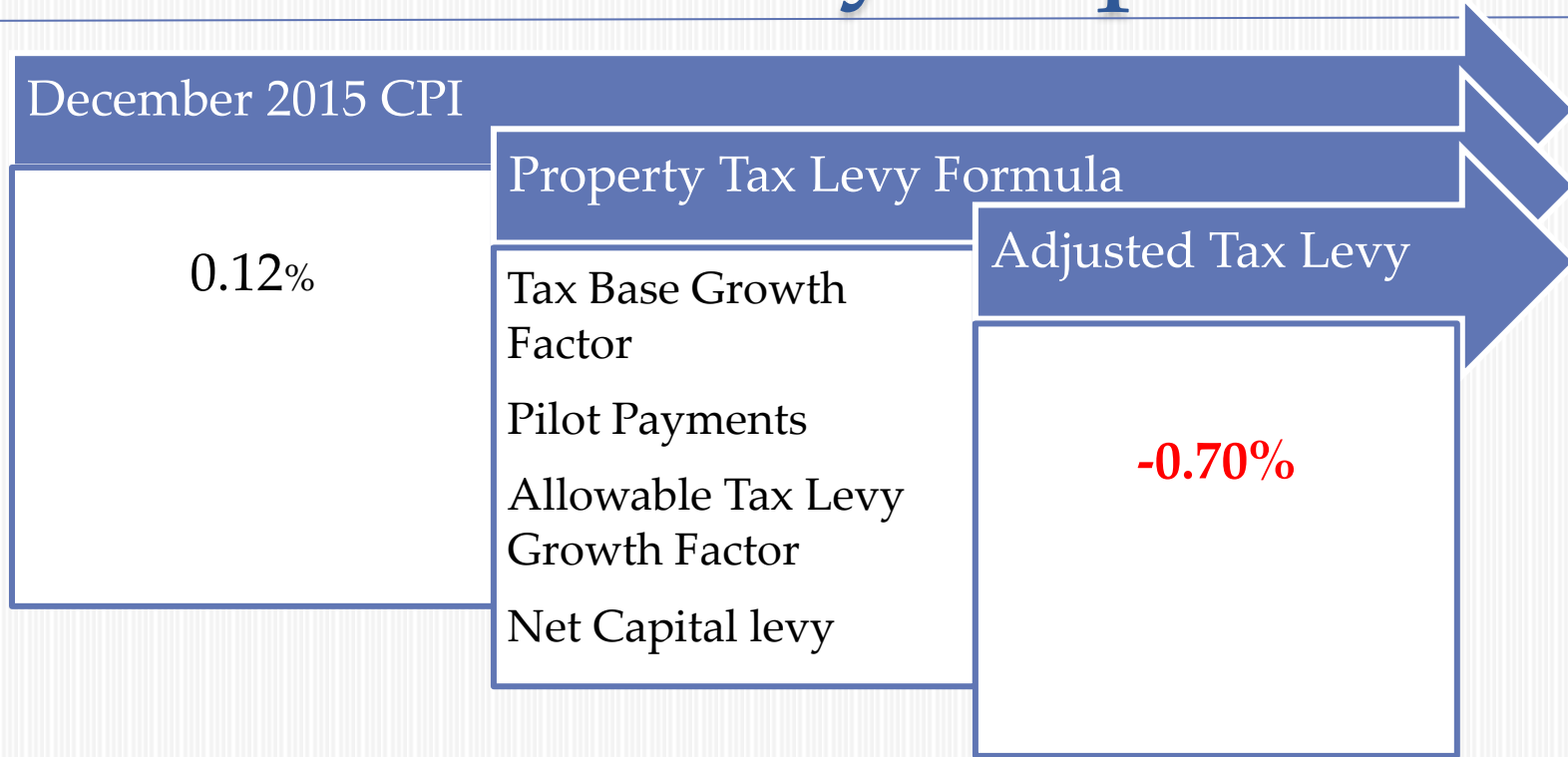
# PROPOSED 2016-17 BUDGET



	BUDGET	BUDGET PERCENTAGE	PROPOSED <u>DECREASE</u> ON TAX RATE
2016-17 Proposed Budget	\$90,119,447	0.80%	0.00%

2016-17 Proposed Budget is a spending increase of \$714,452 or 0.80%

# NYS 2% Tax Levy Cap Formula

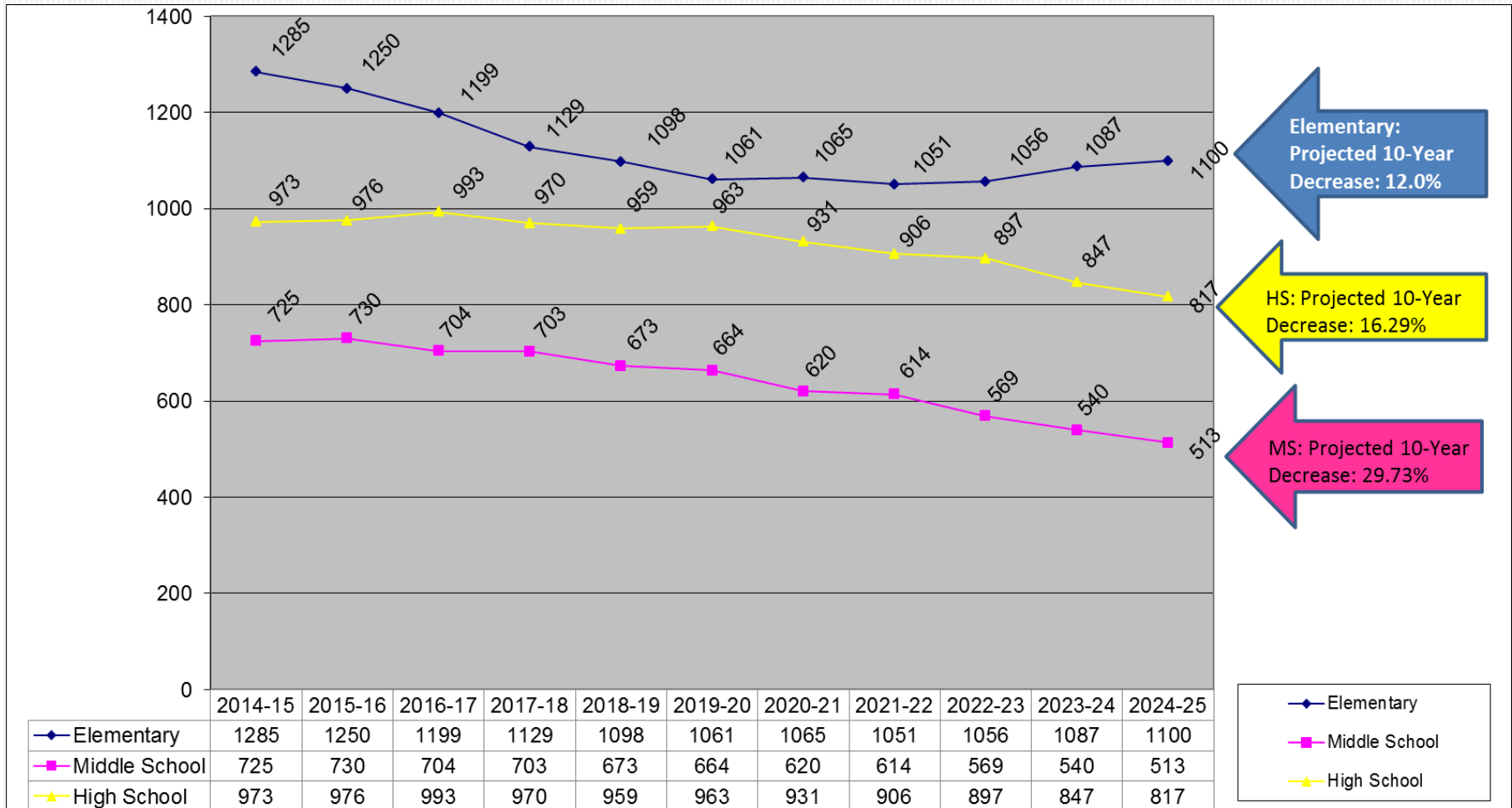


❑ The following are some of the factors affecting the negative tax levy cap calculation for next school year:

- *December 2015 CPI was only .12%.*
- *Sayville's Tax Base Growth Factor was negligible at 1.0010;*
- *Pilot payments continue to drive down our Tax Levy Cap Percentage;*
- *Continued reduction of the District's Debt Service, which also drives down the Tax Levy Cap Percentage.*

# 10-Year Enrollment Projections

## 2014-15 Actual Data



Source: December 2015  
BOCES Long Range Planning Study



# Monitoring Fiscal Stress

## Sayville's 2015 FYE Report

	<u>Point Range</u>	<u>Percent Range (out of 21 max pts)</u>
Significant Fiscal Stress	13.65 - 21	65 - 100%
Moderate Fiscal Stress	9.45 - 13.64	45 - 64.9%
Susceptible Fiscal Stress	5.25 - 9.44	25 - 44.9%
No Designation	0 - 5.24	0 - 24.9%

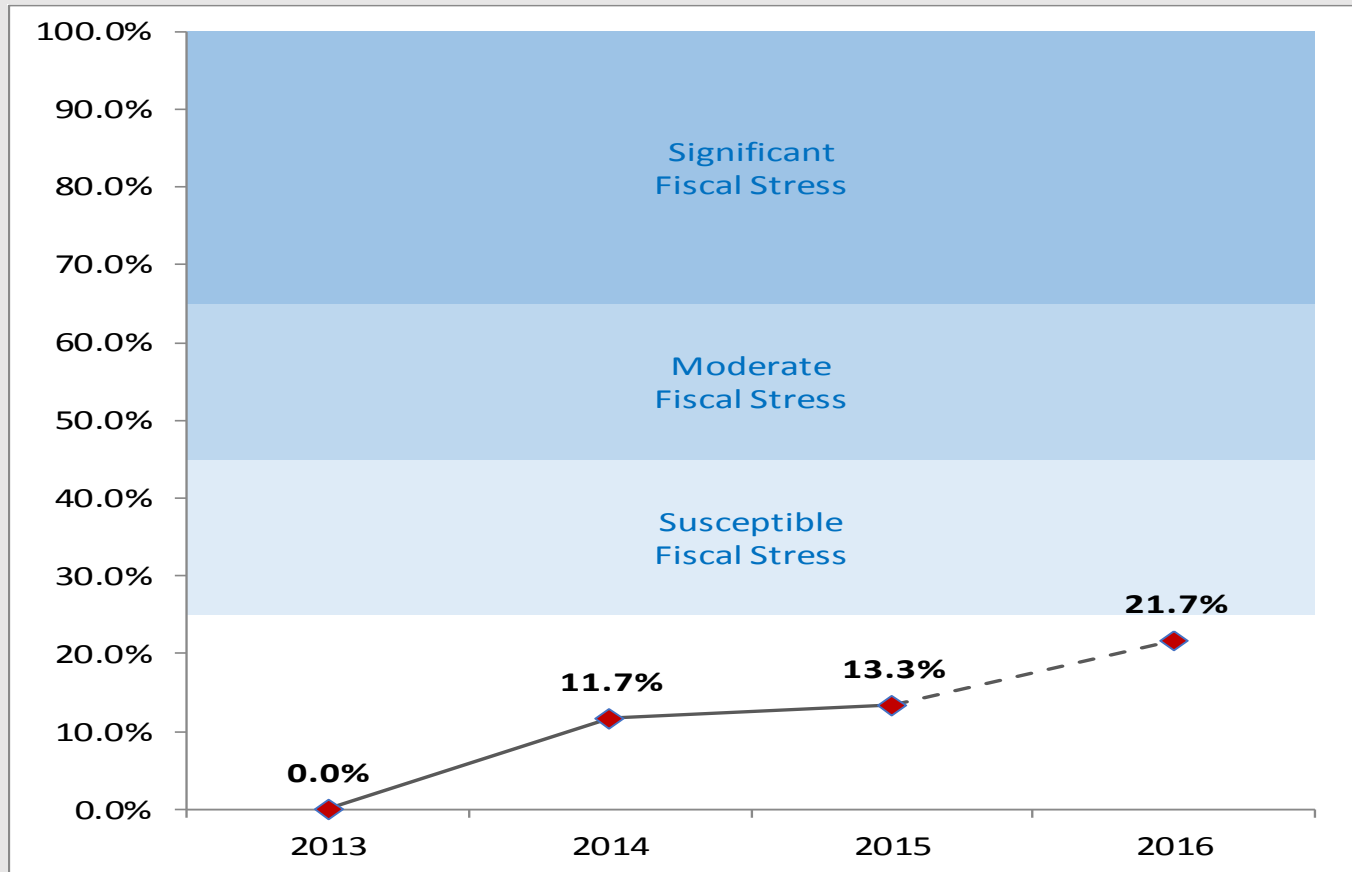
	<b>Fiscal Stress Financial Indicators</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Indicator 1	Unassigned Fund Balance as a percentage (%) of Expenditures	0	0	0
Indicator 2	Total Fund Balance as a percentage (%) of Expenditures	0	0	0
Indicator 3	Operating Deficits	0	1	1
Indicator 4	Cash Ratio - Cash and Investments as a percentage (%) of Current Liabilities	0	0	0
Indicator 5	Cash as a Percentage of Monthly Expenditures	0	0	0
Indicator 6	Short Term Debt Issuance as a percentage (%) of Revenues	0	2	2
Indicator 7	Number of years short term debt was issued or BN in last year	0	1	2

<b>Total Raw Score</b>	0	4	5
<b>Total Weighted Average Score</b>	0.00	2.45	2.80
<b>Percentage of Total Score</b>	0.0%	11.7%	13.3%
<b>Score Classification</b>	No Designation	No Designation	No Designation

Source: Comptroller's Fiscal Stress Monitoring Report for Sayville UFSD

# Monitoring Fiscal Stress

## Sayville's 2015 FYE Report



Source: Comptroller's Fiscal Stress Monitoring Report for Sayville UFSD

# Monitoring Environmental Stress

Environmental Stress		
FYE	Score	Designation
2013	36.7%	#
2014	39.2%	#
2015	36.7%	#

## Environmental Indicators

	Value	Score
1 Change in Property Value	-6.0%	3
2 Change in Enrollment	-1.9%	1
3 Trend in First Budget Vote Being Defeated	1	0
4 Change in Approval % First Budget Vote	4.4%	0
5 Graduation Rate (Most Recent Year)	97%	0
6 Free or Reduced Priced Lunch %	8.3%	0
		#

Source: Comptroller's Fiscal Stress Monitoring Report for Sayville UFSD

# **SAYVILLE PUBLIC SCHOOLS**

## **PROPOSED 2016 - 2017 BUDGET SUMMARY**

	<b>2015-16 CURRENT BUDGET</b>	<b>2016-17 PROPOSED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>	
Salaries	43,784,216	44,520,476	736,260	1.68%
Fringe Benefits	20,412,692	20,698,875	286,183	1.40%
<b>Total Salary &amp; Benefits:</b>	<b>64,196,908</b>	<b>65,219,351</b>	<b>1,022,443</b>	<b>1.59%</b>
Debt Service	5,417,509	5,136,644	(280,865)	-5.18%
Contractual Expenditures (4000 object codes, excluding Trans.& BOCES)	6,626,573	6,023,820	(602,753)	-9.10%
BOCES	6,659,852	6,765,898	106,046	1.59%
Supplies	1,386,764	1,568,620	181,856	13.11%
Textbooks/Workbooks	252,590	341,556	88,966	35.22%
Transportation	3,693,402	3,866,812	173,410	4.70%
Transfers to:				
Capital Fund	800,000	800,000	0	0.00%
Special Aided Fund	200,000	200,000	0	0.00%
Equipment	171,427	196,776	25,349	14.79%
<b>TOTAL GENERAL FUND BDGT:</b>	<b>89,405,025</b>	<b>90,119,477</b>	<b>714,452</b>	<b>0.80%</b>

# 2016-17 Budgeted Salaries

	<b>2015-16</b>	<b>2016-17</b>	<b>INCREASE/ (DECREASE)</b>	
	<b><u>CURRENT BUDGET</u></b>	<b><u>PROPOSED BUDGET</u></b>		
Salaries	43,784,216	44,520,476	736,260	1.68%
Fringe Benefits	<u>20,412,692</u>	<u>20,698,875</u>	<u>286,183</u>	<u>1.40%</u>
Total Salary & Benefits:	64,196,908	65,219,351	1,022,443	1.59%

## Changes in staffing:

- 6.0 FTE Retirees – (1.0 Admin, 4.0 Teachers, 1.0 Nurse);
- 2.0 FTE reduced through attrition, 4.0 FTE of the remaining retiree positions will be filled – most in same instructional area.
- Provision for 1.0 additional S/E teacher;
- Addition of .20 FTE for RISE Technology.

# 2016 -17 Budgeted Staffing Levels

<b>Budgeted General Fund Staffing</b>	<b>Full- Time Equivalents (FTE's)</b>
<b>Central Office Administrators</b>	<b>5.00</b>
<b>Building / Program Administrators</b>	<b>11.00</b>
<b>Unaffiliated Staff</b>	<b>16.00</b>
<b>Teachers</b>	<b>261.36</b>
<b>Nurses</b>	<b>6.01</b>
<b>Teachers Aides</b>	<b>67.80</b>
<b>Attendance &amp; Health Aides</b>	<b>4.37</b>
<b>Monitors</b>	<b>21.00</b>
<b>Clerical (10 Month)</b>	<b>8.00</b>
<b>Clerical (12 Month)</b>	<b>23.24</b>
<b>Custodial Full Time</b>	<b>30.00</b>
<b>Custodial Part Time (4 Hour)</b>	<b>7.50</b>
<b>Grounds</b>	<b>11.00</b>
<b>Misc: Pool/Adult Education</b>	<b>3.00</b>
<b>Total FTE's Budgeted:</b>	<b>475.28</b>
2/3/2016	

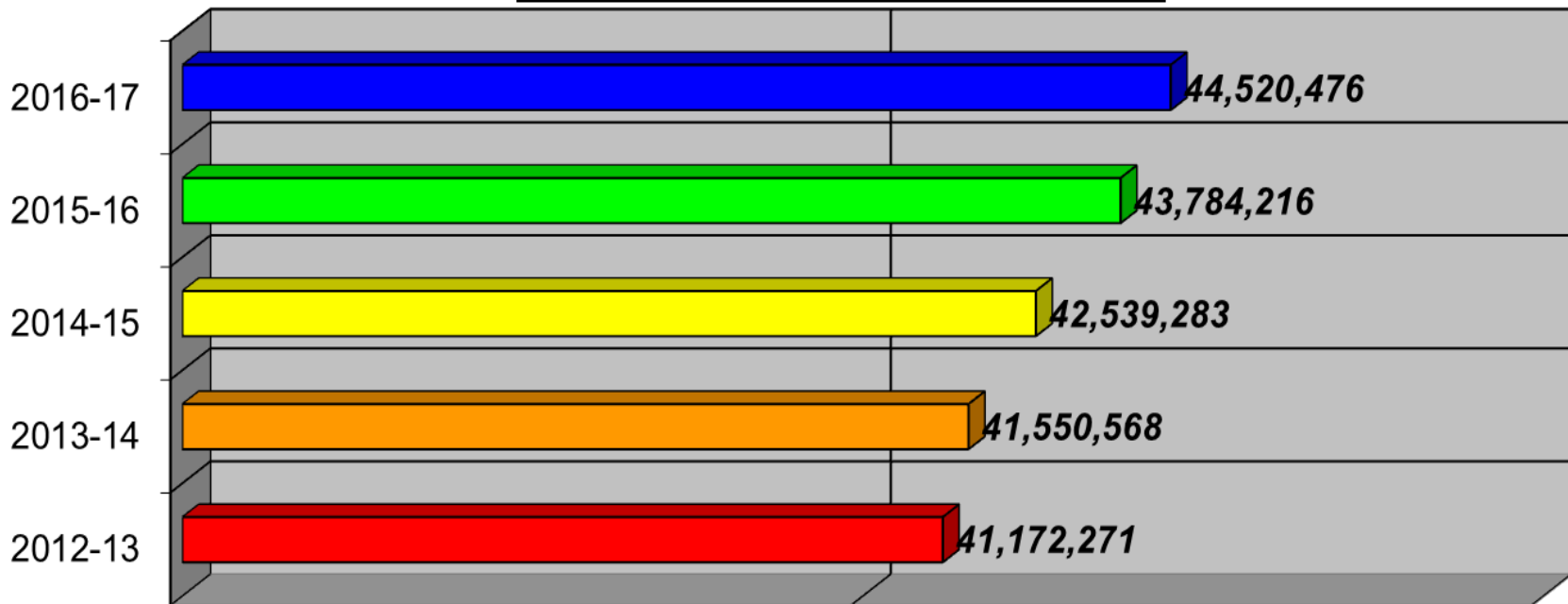
# Budget Pulse – 5 Year Trend

## District Wide Salaries

### Data Trends

#### Salaries:

5 Year Change: 8.13%  
Avg Over 5 Year Change: 1.63%



# Fringe Benefits Analysis

	Current 2015-16	Proposed 2016-17	Difference	% Change
Employees' Retirement System	1,796,434	1,634,166	-162,268	-9.03%
Teachers' Retirement System	4,481,343	4,171,870	-309,473	-6.91%
Social Security	3,441,948	3,500,075	58,127	1.69%
Workers' Compensation	170,000	170,000	0	0.00%
Life Insurance	10,700	8,700	-2,000	-18.69%
Unemployment Insurance	60,000	60,000	0	0.00%
Disability Insurance	60,494	59,018	-1,476	-2.44%
Health Insurance	9,905,805	10,596,586	690,781	6.97%
Dental Insurance	485,968	498,460	12,492	2.57%
<b>Total</b>	<b>20,412,692</b>	<b>20,698,875</b>	<b>286,183</b>	<b>1.40%</b>



# Budget Pulse

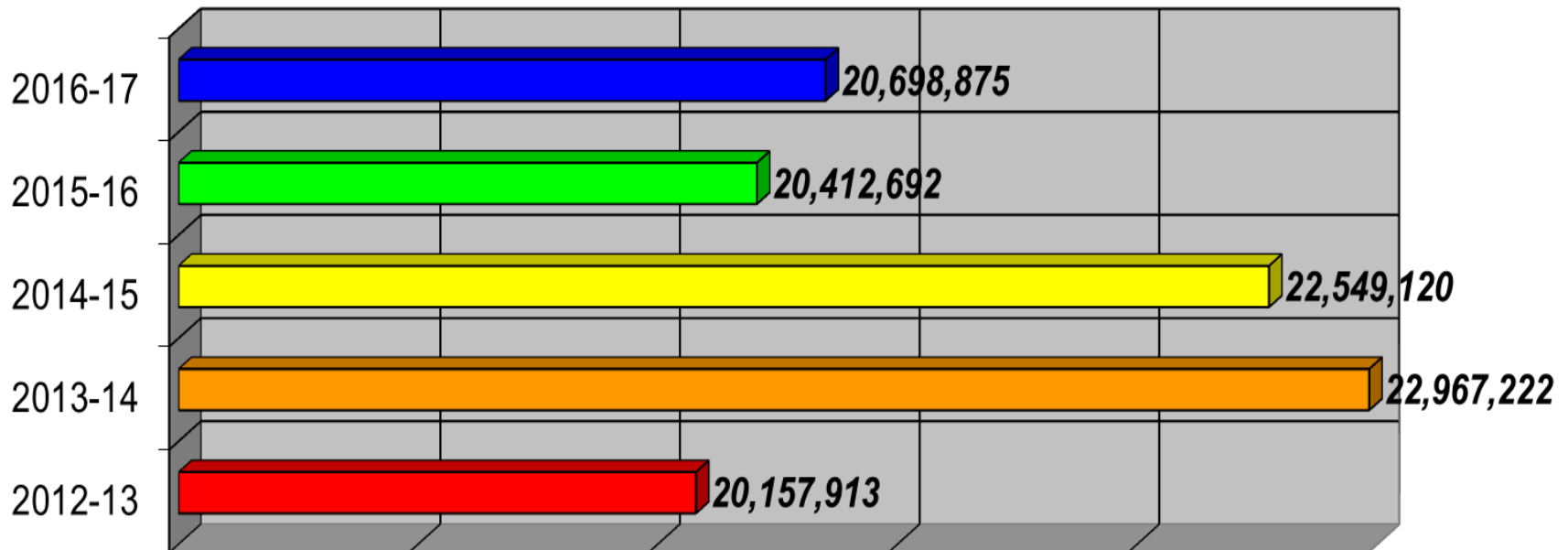
## 5-Year Trend Fringe Benefits

### Data Trends

#### Fringe Benefits:

5 Year Change: 2.68%

Avg Over 5 Year Change: 0.54%



# 2016-17 Debt Service

	Current 2015-16	Proposed 2016-17	Difference	% Change
Library Bond Principal	600,000	650,000	50,000	8.33%
Library Bond Interest	383,875	359,125	-24,750	-6.45%
<i>Library Debt Service:</i>	983,875	1,009,125	25,250	2.57%
School Bond Principal	3,079,000	2,400,000	-679,000	-22.05%
School Bond Interest	516,685	862,053	345,368	66.84%
School Bond Principal: Energy Performance Contract (EPC)	444,394	458,909	14,515	3.27%
School Bond Interest: Energy Performance Contract (EPC)	193,555	179,040	-14,515	-7.50%
Bond Anticipation Notes (BANS)	0	27,517	27,517	0.00%
Tax Anticipation Notes (TANS)	200,000	200,000	0	0.00%
<i>School District Debt Service:</i>	4,433,634	4,127,519	-306,115	-6.90%
<b>TOTAL DEBT SERVICE:</b>	5,417,509	5,136,644	-280,865	-5.18%

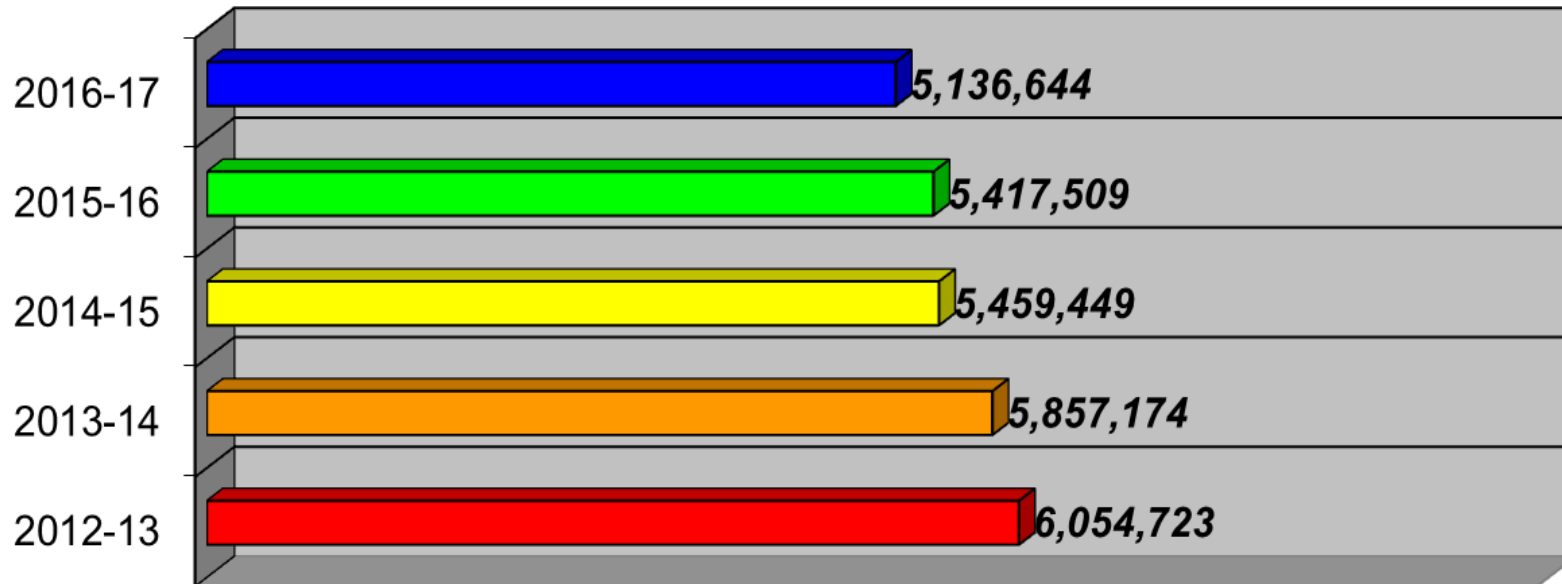
# Budget Pulse

## 5-Year Trend Debt Service

### Data Trends

#### Debt Service:

5 Year Change: **-15.16%**  
Avg Over 5 Year Change: **-3.03%**



# Contractual Expenditures

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	<u>2015-16</u> <u>CURRENT BUDGET</u>	<u>2016-17</u> <u>PROPOSED BUDGET</u>	<u>INCREASE/</u> <u>(DECREASE)</u>
Contractual Expenditures (4000 object codes, excluding Trans.& BOCES)	6,626,573	6,023,820	(602,753) -9.10%

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✓ **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	2015-16 Current Budget	2016-17 Budget Request	\$ Change	% Change
Insurance	4070	\$446,414	\$438,694	-\$7,720	-1.73%
Special Build/Grnds Repairs	4280	\$178,900	\$195,000	\$16,100	9.00%
Plant Operation & Custodial	4310-4350	\$1,798,000	\$1,548,400	-\$249,600	-13.88%
Miscellaneous Expenses	4390	\$88,984	\$90,022	\$1,038	1.17%
Attorneys	4410	\$253,097	\$253,500	\$403	0.16%
Auditors	4420	\$89,531	\$96,001	\$6,470	7.23%
Other Professional Service	4440	\$1,170,614	\$1,200,879	\$30,265	2.59%
Travel	4450	\$72,937	\$87,980	\$15,043	20.62%
Postage	4460	\$88,636	\$67,375	-\$21,261	-23.99%
Maint/Repair Equipment	4470	\$144,570	\$148,520	\$3,950	2.73%
Rental	4480	\$23,900	\$23,978	\$78	0.33%
Dues/Fees	4510	\$89,050	\$92,125	\$3,075	3.45%
Officials Fees	4520	\$89,000	\$92,945	\$3,945	4.43%
Photocopy Rental	4580	\$188,800	\$196,885	\$8,085	4.28%
Tuition Out of District	4700-4730	\$1,504,550	\$1,070,126	-\$434,424	-28.87%
<b>TOTALS</b>		<b>\$6,226,983</b>	<b>\$5,602,430</b>	<b>-\$624,553</b>	<b>-10.03%</b>

\* Includes both Special Ed & Regular Ed proposed expenditures

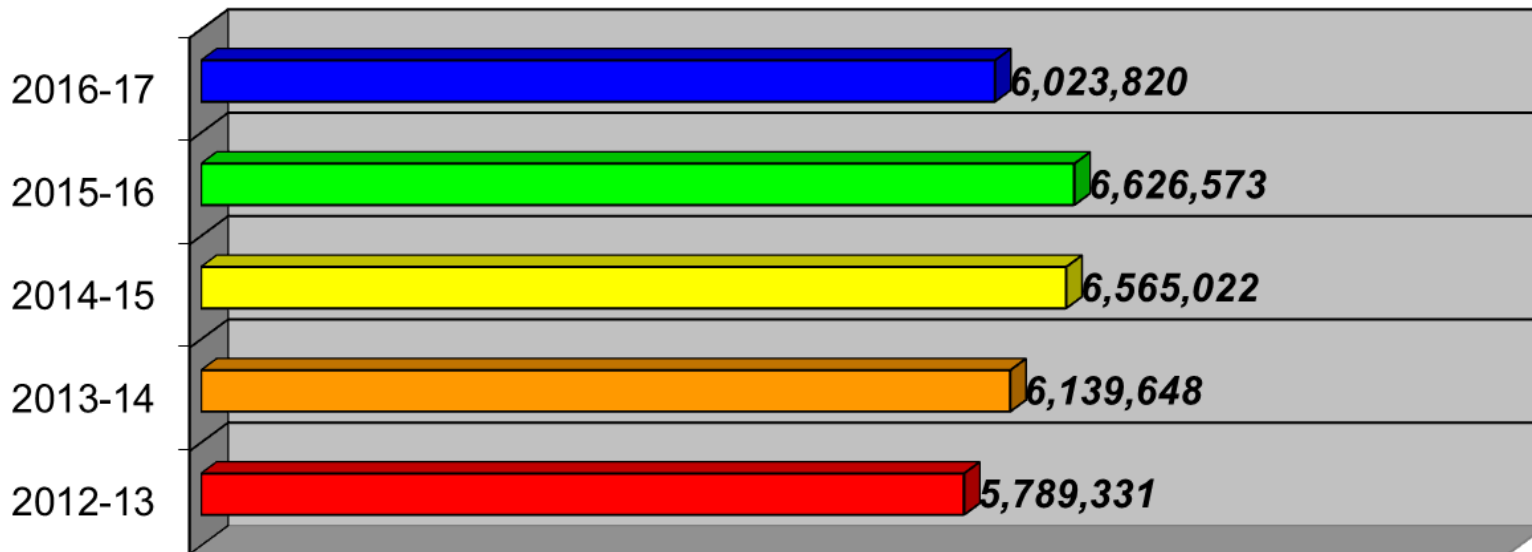
# Budget Pulse: 5-Year Trend Contractual Expenditures

## Data Trends

### Contractual Expenditures:

5 Year Change: 4.05%

Avg Over 5 Year Change: 0.81%



# BOCES



## Board of Cooperative Educational Services

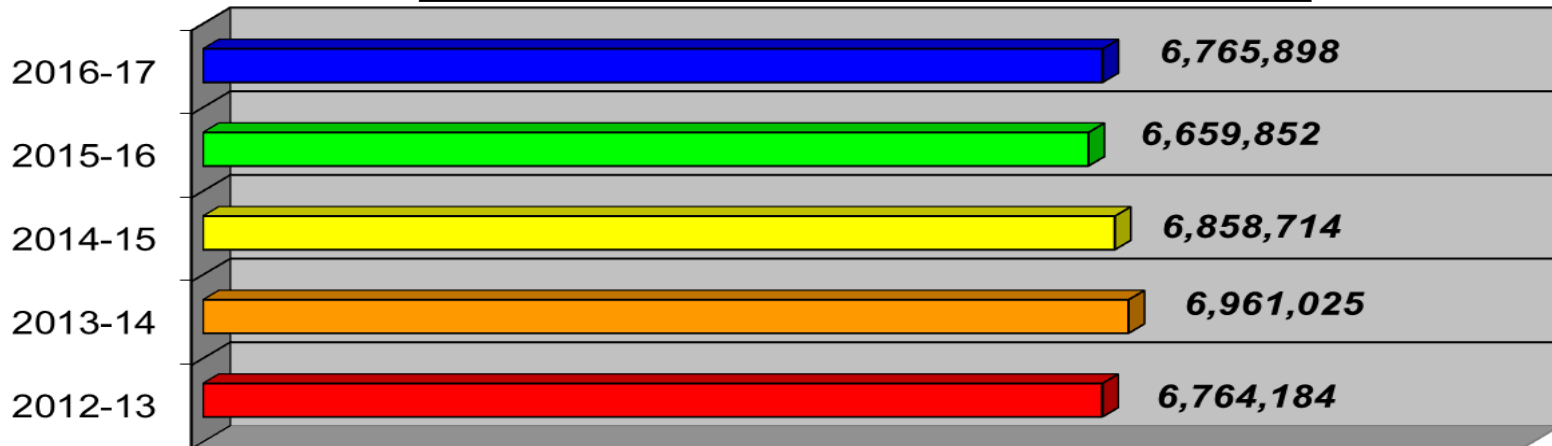
	<u>2015-16 CURRENT BUDGET</u>	<u>2016-17 PROPOSED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
BOCES	6,659,852	6,765,898	106,046	1.59%

### BOCES Provides Value-Added Shared Services for School District's:

- ✓ Cost effective approach to providing specific educational services for students,
- ✓ BOCES Services generate either BOCES Aid or Expenditure driven aids such as High Cost Aid (on special education services) or Transportation Aid.

# Budget Pulse: 5-Year Trend BOCES Expenditures

Data Trends  
BOCES Expenses:  
5 Yr Change: 0.03%  
Avg Over 5 Yrs Change: 0.01%



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





# 2016-17 BOCES

## SERVICES: \$6,765,898

### ◆ BOCES Services Include:

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

Generates BOCES Aid  
Budgets: (\$3,361,840)

Generates  
approx. 50%  
return in  
aid

Special Education  
Transportation

Generates High Cost Aid and  
Trans. Aid – NOT BOCES Aid  
(Budgets: \$3,404,058)

Estimated BOCES Aid for 2016-17: \$1,687,040



# Our Next Meeting

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- March 3, 2016

- Complete the review of expenditure side of the proposed budget:

- *Supplies, Textbooks/Workbooks, Transportation, Equipment and Transfer to Capital & Special Aided Funds.*

- Update on Revenues and Discussion & Review on Fund Balance and Reserve Funds.

