

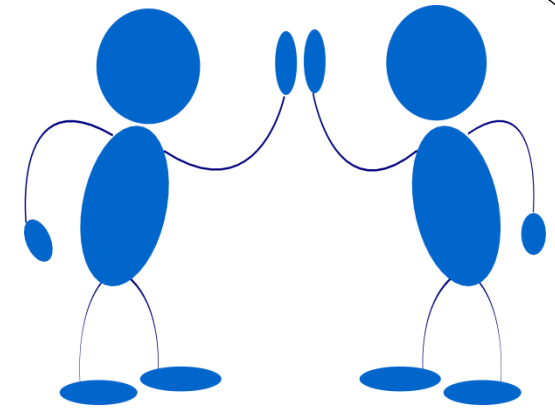
Sayville Public Schools

2017-18 Proposed Budget: Part 1

Presented by:
John Belmonte
Assistant Superintendent for Business

February 14, 2017

PROPOSED 2017-18 BUDGET



	BUDGET	BUDGET PERCENTAGE	PROPOSED TAX RATE
2017-18 Proposed Budget	\$90,994,753	0.97%	0.94%

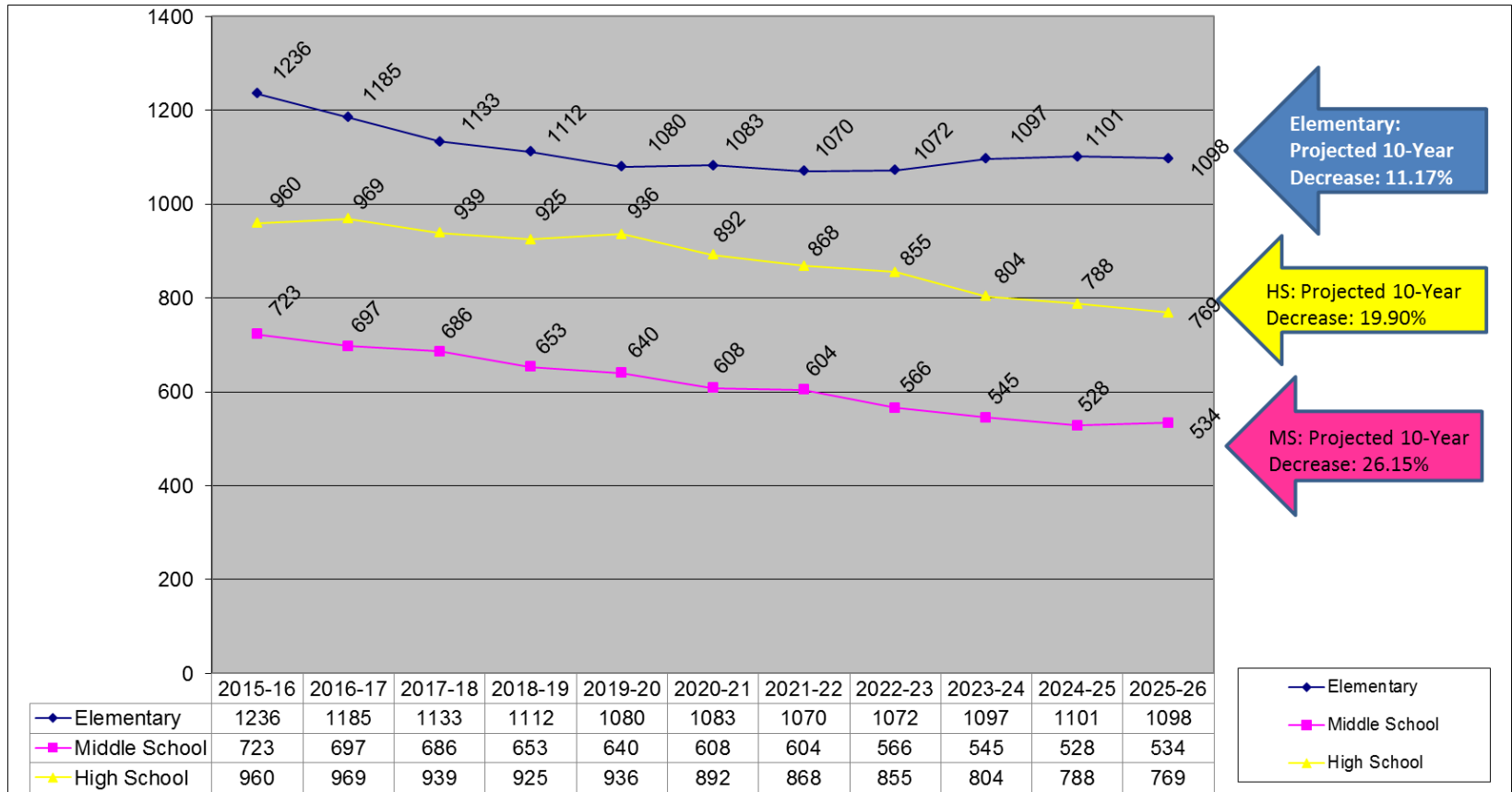
2017-18 Proposed Budget is a spending increase of \$875,276 or 0.97%

Tax Levy Cap Formula

- For purposes of calculating the 2017-18 Property Tax Levy Cap, the December 2016 CPI was **'1.26%'**
- Based on the current financial data in place, and coupled with the 2017-18 projected tax levy, the calculated Tax Levy Limit is **1.05%**.
- *The Projected Tax Levy increase for Draft I of the 2017-18 budget is currently .94%, which is 'under' the Tax Levy Limit by \$64, 589.*

10-Year Enrollment Projections

2015-16 Actual Data



SAYVILLE PUBLIC SCHOOLS

PROPOSED 2017 - 2018 BUDGET SUMMARY

	<u>2016-17 CURRENT BUDGET</u>	<u>2017-18 PROPOSED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
Salaries	44,520,476	45,597,703	1,077,227	2.42%
Fringe Benefits	<u>20,698,875</u>	<u>20,802,377</u>	<u>103,502</u>	<u>0.50%</u>
Total Salary & Benefits:	65,219,351	66,400,080	1,180,729	1.81%
Debt Service	5,136,644	4,903,252	(233,392)	-4.54%
Contractual Expenditures (4000 object codes, excluding Trans. & BOCES)	6,023,820	5,864,043	(159,777)	-2.65%
BOCES	6,765,898	6,627,573	(138,325)	-2.04%
Supplies	1,568,620	1,722,930	154,310	9.84%
Textbooks/Workbooks	341,556	344,100	2,544	0.74%
Transportation	3,866,812	3,952,549	85,737	2.22%
Transfers to:				
Capital Fund	800,000	800,000	0	0.00%
Special Aided Fund	200,000	200,000	0	0.00%
Equipment	196,776	180,226	(16,550)	-8.41%
TOTAL GENERAL FUND BDGT:	<u>90,119,477</u>	<u>90,994,753</u>	<u>875,276</u>	<u>0.97%</u>

2017-18 Budgeted Salaries



	<u>2016-17 CURRENT BUDGET</u>	<u>2017-18 PROPOSED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
Salaries	44,520,476	45,597,703	1,077,227	2.42%
Fringe Benefits	<u>20,698,875</u>	<u>20,802,377</u>	<u>103,502</u>	<u>0.50%</u>
Total Salary & Benefits:	65,219,351	66,400,080	1,180,729	1.81%

Changes in staffing:

- 6.0 FTE Retirees – (1.0 Admin, 5.0 Teachers);
- All retiree positions will be filled;
- Provision for .7 additional S/E teacher and 4.0 Aides;

2017-18 Budgeted Staffing



Budgeted General Fund Staffing	Full- Time Equivalents (FTE's)	
Central Office Administrators	5.00	
Building / Program Administrators	11.00	
Unaffiliated Staff	17.00	
Teachers	262.60	
Nurses	6.01	
Teacher Aides	84.74	
Attendance & Health Aides	4.36	
Monitors	19.50	
Clerical (10 Month)	8.00	
Clerical (12 Month)	22.74	
Custodial Full Time	30.00	
Custodial Part Time (4 Hour)	7.50	
Grounds	11.00	
Misc: Pool/Adult Education	3.00	
Total FTE's Budgeted:	492.45	

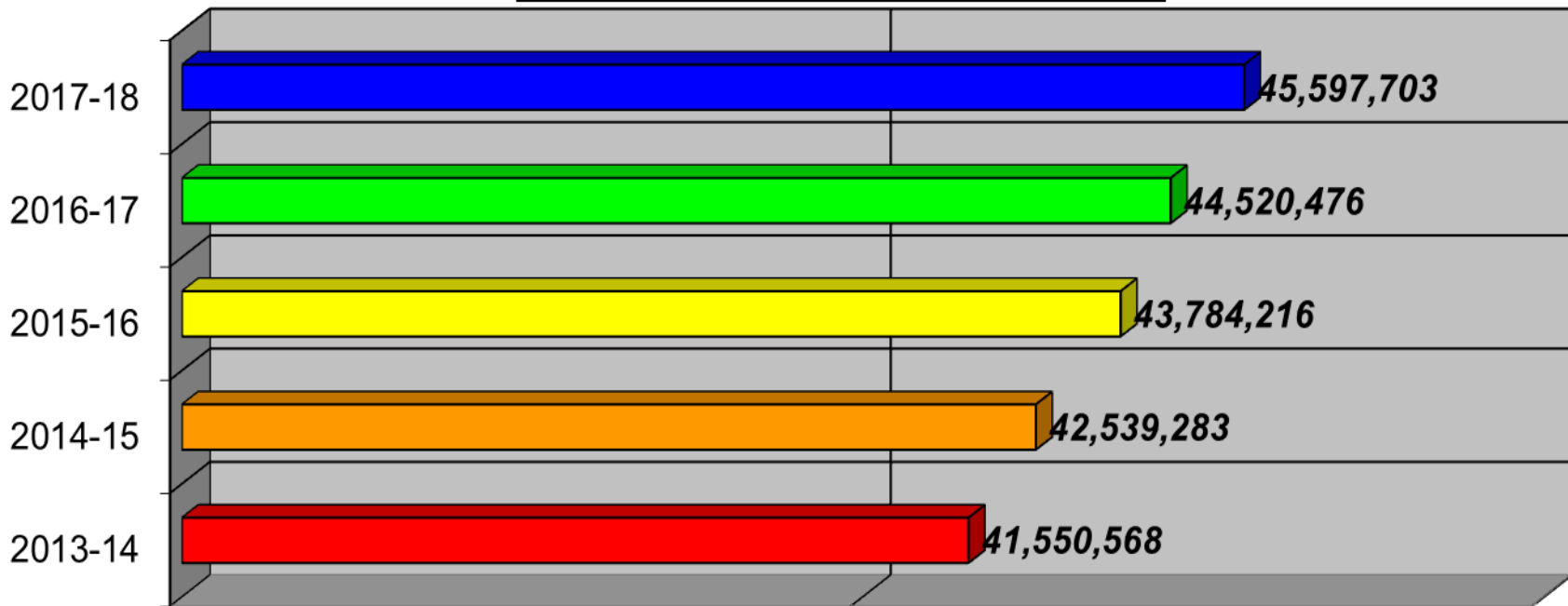
Budget Pulse: 5-Year Trend

District-Wide Salaries

Data Trends

Salaries:

5 Year Change: 9.74%
Avg Over 5 Year Change: 1.95%





Fringe Benefits Analysis



	Current 2016-17	Proposed 2017-18	Difference	% Change
Employees' Retirement System	2,135,291	1,570,588	-564,703	-26.45%
Teachers' Retirement System	3,754,205	3,770,202	15,997	0.43%
Social Security	3,485,258	3,583,012	97,754	2.80%
Workers' Compensation	169,280	169,200	-80	-0.05%
Life Insurance	7,791	8,630	839	10.77%
Unemployment Insurance	59,746	40,000	-19,746	-33.05%
Disability Insurance	56,808	52,497	-4,311	-7.59%
Health Insurance	10,382,443	10,917,310	534,867	5.15%
Dental Insurance	648,053	690,938	42,885	6.62%
Total	20,698,875	20,802,377	103,502	0.50%

Budget Pulse

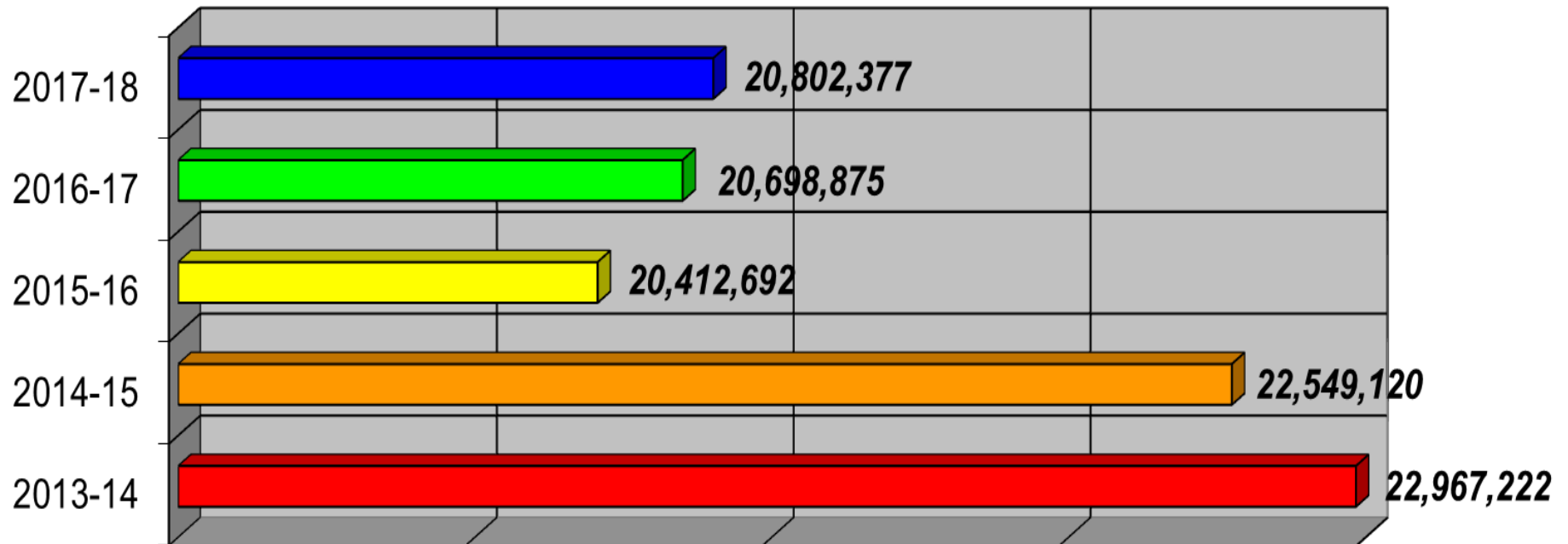
5-Year Trend Fringe Benefits

Data Trends

Fringe Benefits:

5 Year Change: -9.43%

Avg Over 5 Year Change: -1.89%



2017-18 Debt Service



	Current 2016-17	Proposed 2017-18	Difference	% Change
Library Bond Principal	650,000	610,000	-40,000	-6.15%
Library Bond Interest	359,125	274,900	-84,225	-23.45%
<i>Library Debt Service:</i>	1,009,125	884,900	-124,225	-12.31%
School Bond Principal	2,400,000	2,225,000	-175,000	-7.29%
School Bond Interest	862,053	1,005,403	143,350	16.63%
School Bond Principal: Energy Performance Contract (EPC)	458,909	458,909	0	0.00%
School Bond Interest: Energy Performance Contract (EPC)	179,040	179,040	0	0.00%
Bond Anticipation Notes (BANS)	27,517	0	-27,517	0.00%
Tax Anticipation Notes (TANS)	200,000	150,000	-50,000	-25.00%
<i>School District Debt Service:</i>	4,127,519	4,018,352	-109,167	-2.64%
TOTAL DEBT SERVICE:	5,136,644	4,903,252	-233,392	-4.54%

- ✓ Sayville School District receives an upgraded bond rating in 2016 to Aa1.
- ✓ Refinanced the 2008 & 2010 Library & District Bonds which yielded a significant \$2 million savings over the remaining life of the bonds.

Budget Pulse

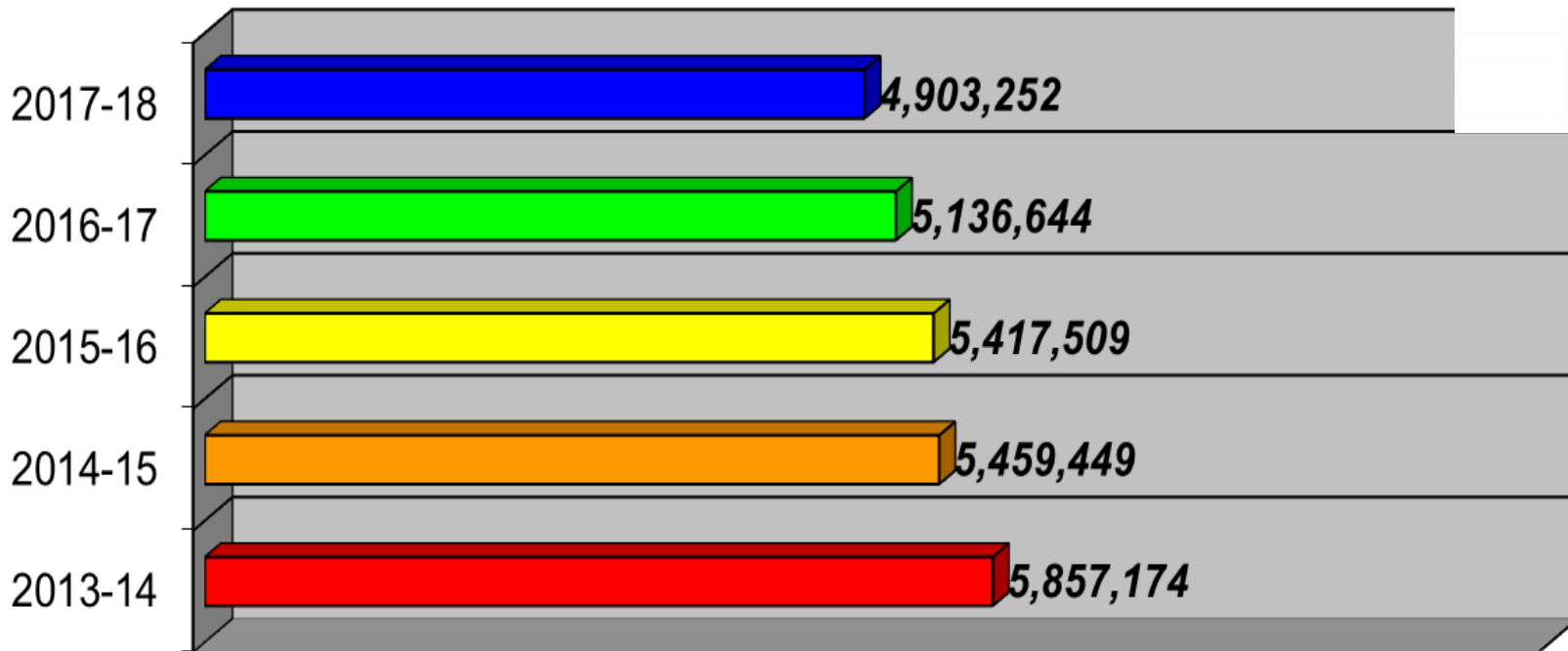
5-Year Trend Debt Service

2016 Bond Rating
upgraded to Aa1

Data Trends

Debt Service:

5 Year Change: **-16.29%**
Avg Over 5 Year Change: **-3.26%**



Contractual Expenditures

	<u>2016-17</u> <u>CURRENT BUDGET</u>	<u>2017-18</u> <u>PROPOSED BUDGET</u>	<u>INCREASE/</u> <u>(DECREASE)</u>	
Contractual Expenditures (4000 object codes, excluding Trans.& BOCES)	6,023,820	5,864,043	(159,777)	-2.65%

✓ **NOT** contractual expenses from our labor contracts

Contractual Expenditures*

The following are some of the Contractual Expenses by category:

Object Name	Object	2016-17 Current Budget	2017-18 Budget Request	\$ Change	% Change
Insurance	4070	\$438,694	\$443,700	\$5,006	1.14%
Special Build/Grnds Repairs	4280	\$195,000	\$199,500	\$4,500	2.31%
Plant Operation & Custodial	4310-4350	\$1,548,400	\$1,416,500	-\$131,900	-8.52%
Miscellaneous Expenses	4390	\$90,022	\$96,022	\$6,000	6.67%
Attorneys	4410	\$253,500	\$280,000	\$26,500	10.45%
Auditors	4420	\$96,001	\$99,136	\$3,135	3.27%
Other Professional Service	4440	\$1,200,879	\$1,273,595	\$72,716	6.06%
Travel	4450	\$87,980	\$90,090	\$2,110	2.40%
Postage	4460	\$67,375	\$65,975	-\$1,400	-2.08%
Maint/Repair Equipment	4470	\$148,520	\$148,920	\$400	0.27%
Rental	4480	\$23,978	\$23,178	-\$800	-3.34%
Dues/Fees	4510	\$92,125	\$105,765	\$13,640	14.81%
Official Fees	4520	\$92,945	\$92,945	\$0	0.00%
Photocopy Rental	4580	\$196,885	\$229,727	\$32,842	16.68%
Tuition Out of District	4700-4730	\$1,070,126	\$892,000	-\$178,126	-16.65%
TOTALS		\$5,602,430	\$5,457,053	-\$145,377	-2.59%

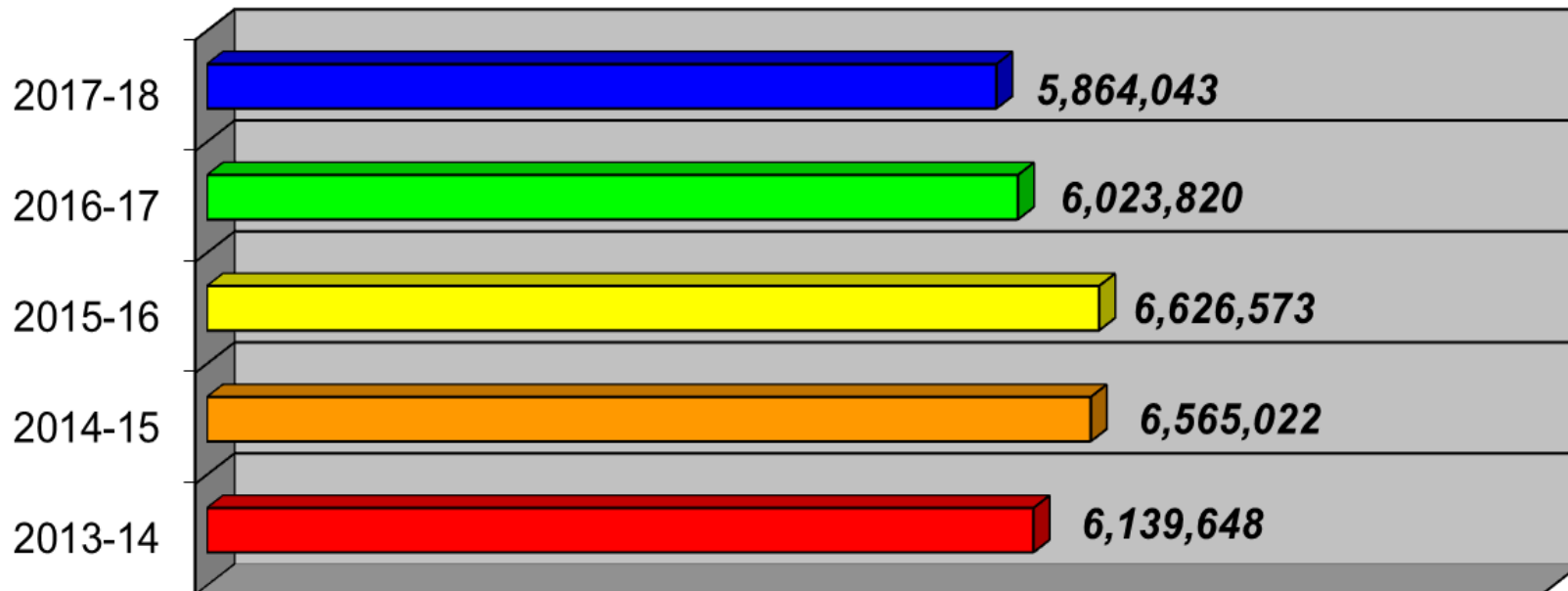
* Includes both Special Ed & Regular Ed proposed expenditures

Budget Pulse: 5-Year Trend Contractual Expenditures

Data Trends

Contractual Expenditures:

5 Year Change: **-4.49%**
Avg Over 5 Year Change: **-0.43%**



BOCES



Board of Cooperative Educational Services

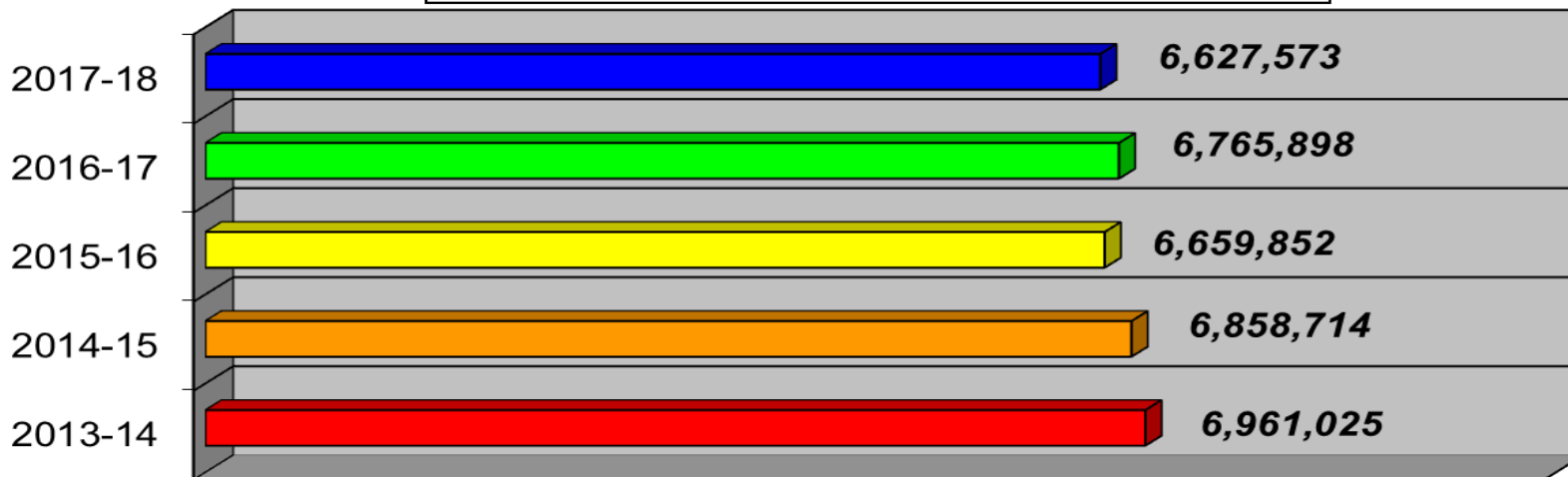
	<u>2016-17</u> <u>CURRENT BUDGET</u>	<u>2017-18</u> <u>PROPOSED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
BOCES	6,765,898	6,627,573	(138,325)	-2.04%

BOCES Provides Value-Added Shared Services for School Districts:

- ✓ 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: **-4.79%**
Avg Over 5 Yrs Change: **-0.96%**



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

2017-17 BOCES SERVICES: \$6,627,573

Generates approx. 44% return in aid

◆ BOCES Services Include:

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

Generates BOCES Aid
Budgets: (\$3,231,924)

Special Education
Transportation

Generates High Cost Aid and
Trans. Aid – NOT BOCES Aid
(Budgets: \$3,395,649)

Estimated BOCES Aid for 2017-18 \$1,417,078

Supplies



	2016-17 <u>CURRENT BUDGET</u>	2017-18 <u>PROPOSED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
Supplies	1,568,620	1,722,930	154,310	9.84%

- ✓ The most significant increase in supply costs is a \$153,366 provision to continue with District-wide network instructional software,
- ✓ For 2017-18 BOCES, multi-year technology costs were reduced to fund the increased software costs,
- ✓ Supply dollars are only 1.89% of the entire \$90.9M Budget.

Budget Pulse: 5-Year Trend

Supply Expenses

Data Trends

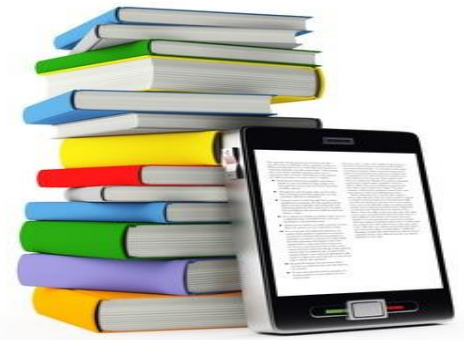
Supply Expenses:

5 Yr Change: 27.44%

Avg Over 5 Yrs Change: 5.49%



- ✓ An average increase of \$74,197 per year,
- ✓ For 2017-18 we will spend approximately \$625 per student.



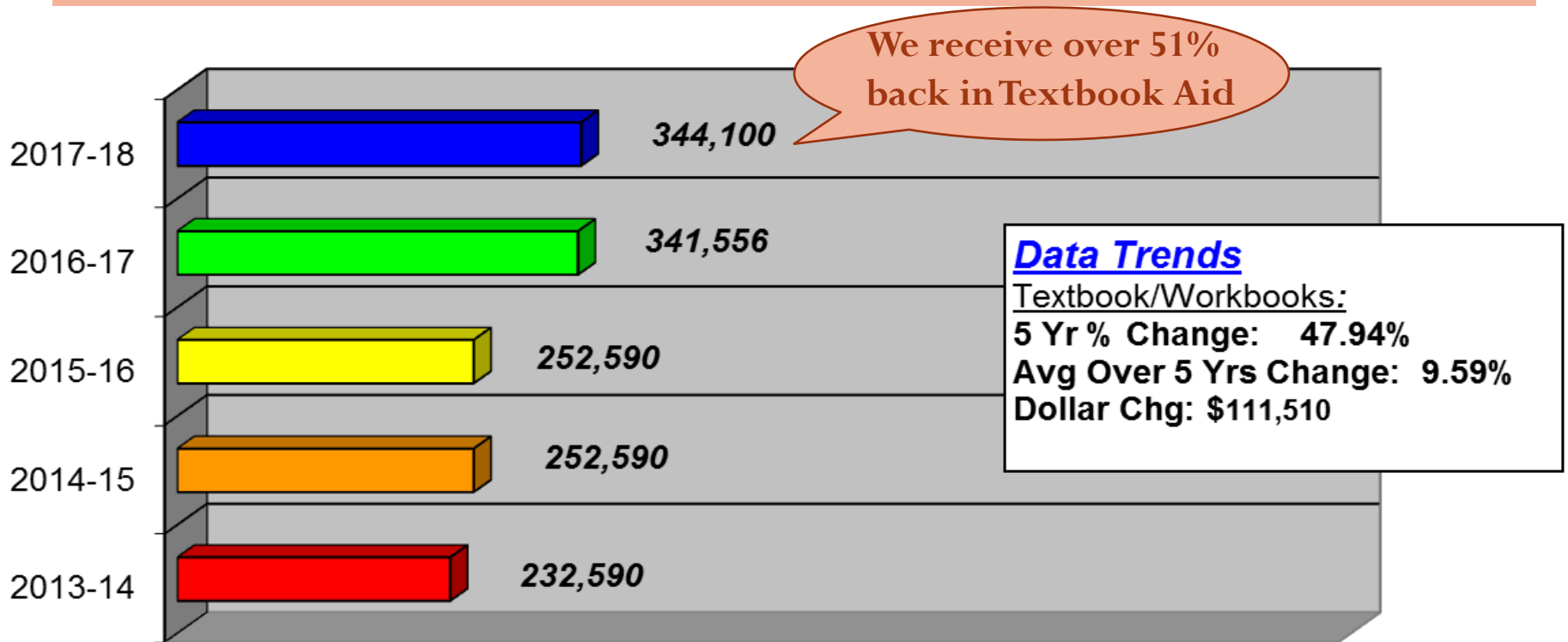
Textbooks/Workbooks

	<u>2016-17</u> <u>CURRENT BUDGET</u>	<u>2017-18</u> <u>PROPOSED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
Textbooks/Workbooks	341,556	344,100	2,544	0.74%

- ✓ Textbook monies are also used for technology devices in the classroom – i.e., Chrome books, e-books;
- ✓ In 2017-18 we will continue to implement a new reading series for grades K-5;
- ✓ District receives Textbook Aid on these purchases.

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. In 2017-18, we are expected to receive approximately \$175,566 in Textbook Aid.





Next Meeting

- March 2, 2017

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

- *Equipment and Transfer to Capital & Special Aided Funds.*

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