

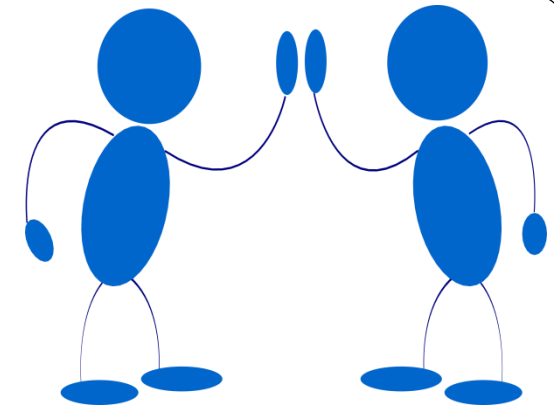
# Sayville Public Schools

*Proposed 2018-19  
Budget – Part 3*

Presented by:  
John Belmonte  
Assistant Superintendent for Business

March 1, 2018

# PROPOSED 2018-19 BUDGET



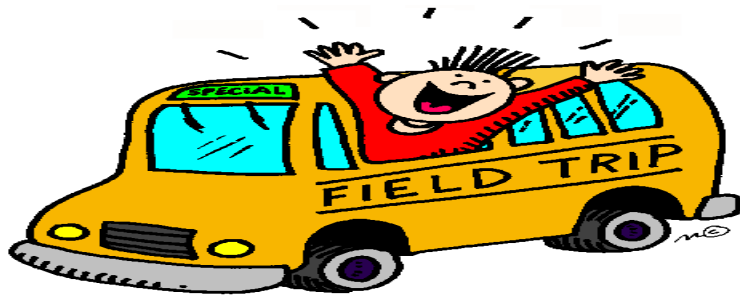
	BUDGET	BUDGET PERCENTAGE	PROPOSED TAX RATE
2018-19 Proposed Budget	\$93,146,690	2.82%	1.97%

2018-19 Proposed Budget is a spending increase of \$2,551,937 or 2.82%

# SAYVILLE PUBLIC SCHOOLS PROPOSED 2018 - 2019 BUDGET SUMMARY

	<u>2017-18 CURRENT BUDGET</u>	<u>2018-19 PROPOSED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
Salaries	45,275,121	46,469,627	1,194,506	2.64%
Fringe Benefits	20,724,959	22,267,077	1,542,118	7.44%
Total Salary & Benefits:	<u>66,000,080</u>	<u>68,736,704</u>	<u>2,736,624</u>	<u>4.15%</u>
Debt Service	4,903,252	4,905,875	2,623	0.05%
Contractual Expenditures (4000 object codes, excluding Trans.& BOCES)	5,864,043	5,745,293	(118,750)	-2.03%
BOCES	6,627,573	6,501,635	(125,938)	-1.90%
Supplies	1,722,930	1,701,066	(21,864)	-1.27%
Textbooks/Workbooks	344,100	344,100	0	0.00%
Transportation	3,952,549	4,033,053	80,504	2.04%
Transfers to:				
Capital Fund	800,000	800,000	0	0.00%
Special Aided Fund	200,000	200,000	0	0.00%
Equipment	180,226	178,964	(1,262)	-0.70%
<b>TOTAL GENERAL FUND BDGT:</b>	<u><b>90,594,753</b></u>	<u><b>93,146,690</b></u>	<u><b>2,551,937</b></u>	<u><b>2.82%</b></u>

Revised: 2/6/18



# Transportation

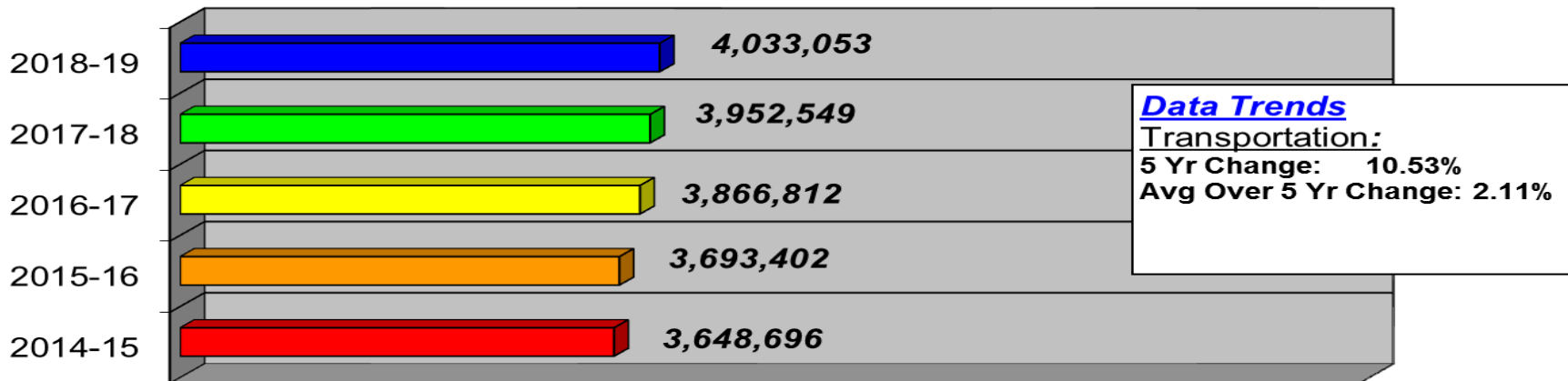
	<u>2017-18</u> <u>CURRENT BUDGET</u>	<u>2018-19</u> <u>PROPOSED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
Transportation	3,952,549	4,033,053	80,504	2.04%

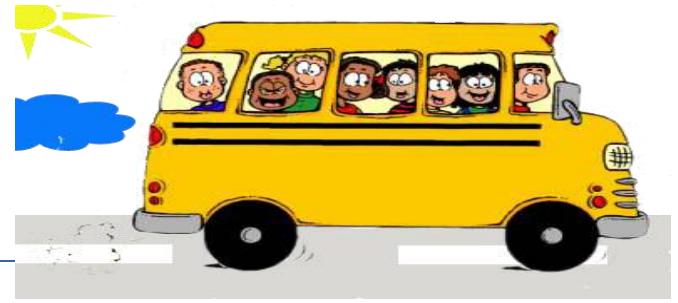
- ✓ **Sayville contracts out all student bus services;**
- ✓ **Ed Law allows Transportation Contracts to be extended annually at May 31st CPI;**
- ✓ **In 2016-17 we re-bid our large bus and van contracts;**
- ✓ **For 2018-19, our Regular School Year & Summer School Special Ed Transportation Contract with Suffolk Transportation will be renewed at the May 31<sup>st</sup> CPI;**
- ✓ **Our Athletics Transportation Contract with John Bosch will be renewed at the May 31<sup>st</sup> CPI.**

# Budget Pulse: 5-Year Trend

## Transportation

Sayville has a Transportation Aid Ratio of 58.1%, which will generate approximately \$1.498M in Trans. Aid in 2018-19





# Updated Transportation Facts

- We currently transport 1,930 students within District, which is up from 1,892 students last year;
- We still contract 18 Large Buses, 26 Vans;
- We currently transport 29 Private/Parochial students to 7 schools, which is down from 37 students to 9 schools last year;
- We transport 31 Special Education students to 16 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.

Data count as of 2/7/18

# Transfers:

## Capital & Special Aided Funds

	<u>2017-18</u> <u>CURRENT BUDGET</u>	<u>2018-19</u> <u>PROPOSED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
Capital Fund	800,000	800,000	0	0.00%
Special Aided Fund	200,000	200,000	0	0.00%

### Transfer to Capital Fund:

1. Funds for year 4 of 5 in District-wide unit-ventilator replacement project – completion of Middle School
2. High School – replacement of gym floor

Transfer to Special Aided Funds: Represents District's cost share of the Special Educational Summer School & other Special Ed Programs

# Equipment



Equipment

	<u>2017-18 CURRENT BUDGET</u>	<u>2018-19 PROPOSED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>
	180,226	178,964	(1,262) -0.70%

✓ In accordance with District Policy, only equipment with a cost of \$1,000 or more is charged to an equipment budget code;

✓ Equipment costs that pertain to the following areas:

Business Office:	\$ 2,000
Building & Grounds Department:	\$ 93,850
Technology:	\$ 20,700
Athletics:	\$ 25,167
Adult Ed (Drivers' Education)	\$ 12,500
Other Instructional:	\$ 24,747

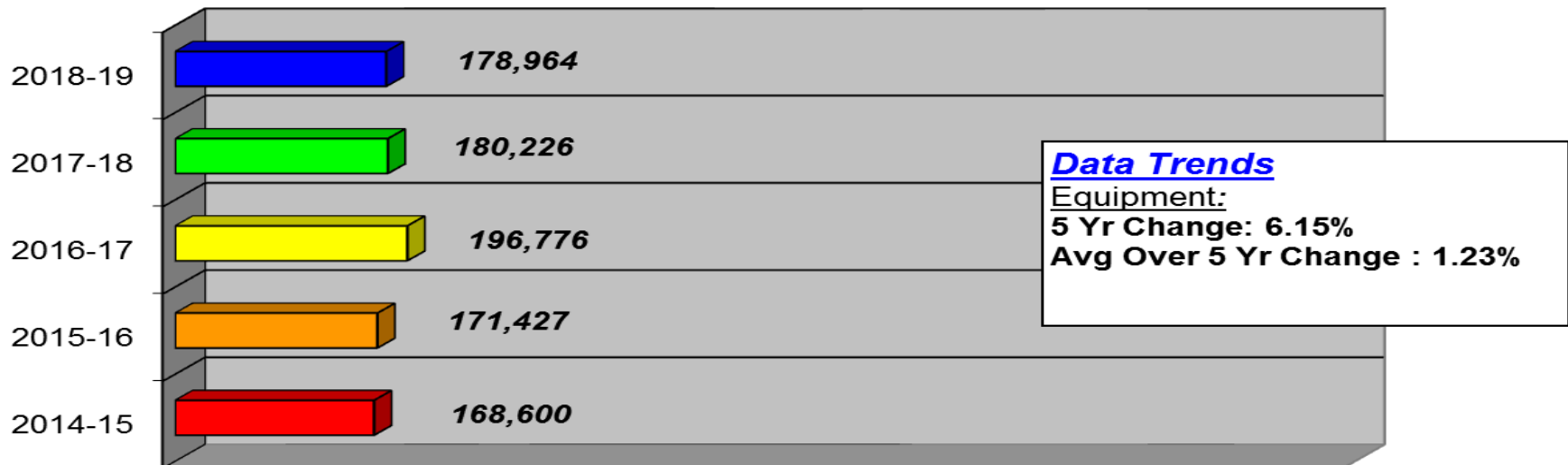




# Budget Pulse: 5-Year Trend

## Equipment

- ✓ Maintain Spending Level: An overall dollar increase of \$5,756 over five years,
- ✓ An average increase of \$1,151 per year.



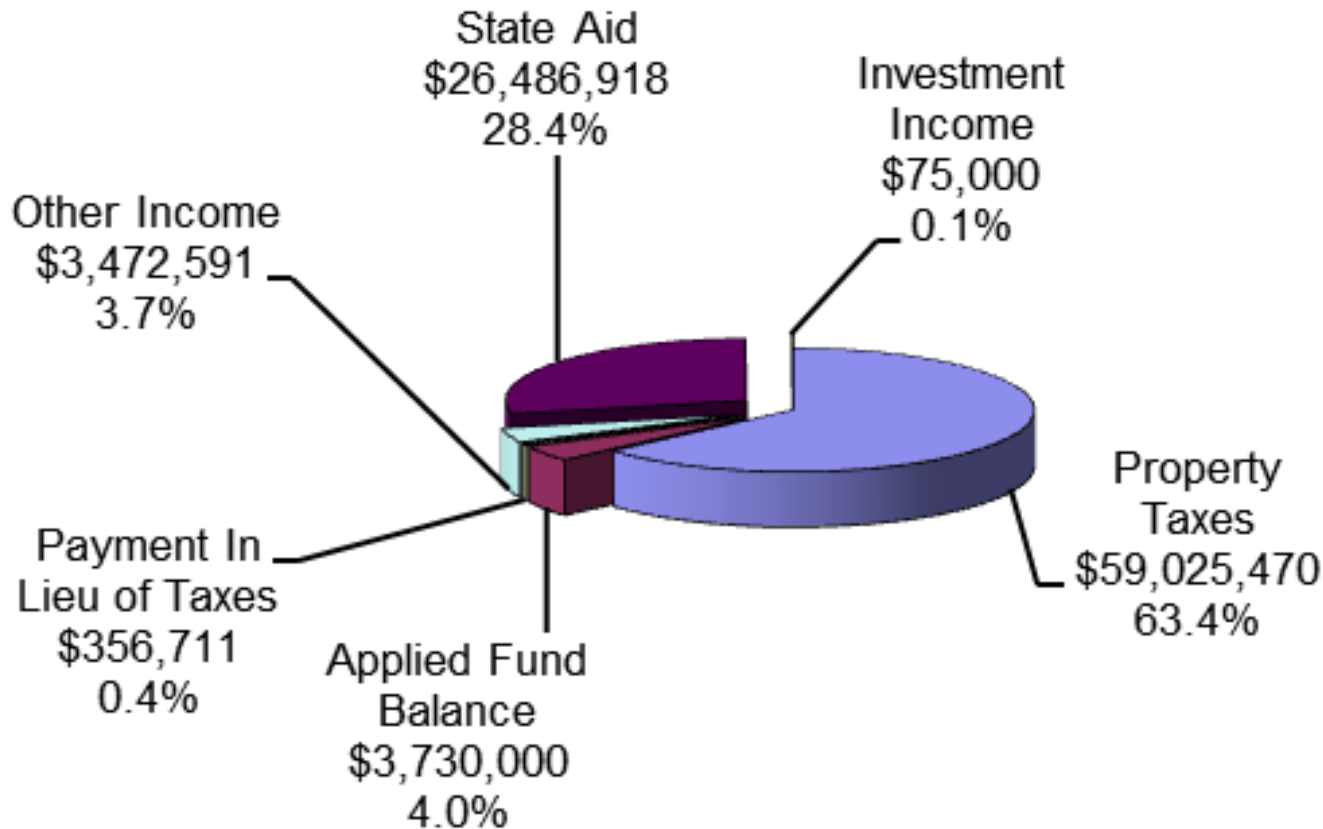
# 2018-19 Budgeted Revenues



# 2018-19 Projected Revenues



## Your School Tax Dollar Revenues



# 2018-19 Proposed Revenues & Tax Rate Schedule

	<u>2017-18</u>	<u>2018-19</u>	<u>Difference</u>	<u>Percent</u>
STATE AID	26,931,427	26,486,918	(444,509)	-1.65%
Pilot Payments	288,419	356,711	68,292	23.68%
<b><u>OTHER INCOME:</u></b>				
Adult Education	135,000	135,000	0	0.00%
Summer School	10,000	10,000	0	0.00%
Trips	0	0	0	0.00%
Admissions	10,000	10,000	0	0.00%
Use of Pool	110,000	115,000	5,000	4.55%
Custodial Services	10,000	10,000	0	0.00%
Health Services	50,000	45,000	(5,000)	-10.00%
Interest Income	60,000	75,000	15,000	25.00%
Rentals/Organizations/Individuals/Gov't	30,000	30,000	0	0.00%
Rentals/BOCES	361,945	375,090	13,145	3.63%
Rentals/Old Jr. High	553,023	553,023	0	0.00%
Rentals/Public Library	884,900	856,600	(28,300)	-3.20%
Sale of Materials	100	200	100	100.00%
Insurance Recoveries	25,000	25,000	0	0.00%
Annual Amortized Bond Premium	0	43,212	43,212	0.00%
Medicaid Reimbursement - School Age Programs	85,000	85,000	0	0.00%
Fines & Forfeitures	4,000	4,000	0	0.00%
Refunds - BOCES/Prior Year/Other	60,000	60,000	0	0.00%
Misc Income	85,500	100,000	14,500	16.96%
Tuition - Other Districts/Staff	56,000	256,000	200,000	357.14%
One Time Prior Year Health Accrual	0	759,466	759,466	0.00%
<b>TOTAL OTHER INCOME</b>	<b>2,530,468</b>	<b>3,547,591</b>	<b>1,017,123</b>	<b>40.20%</b>
<b>TOTAL STATE AID &amp; OTHER INCOME</b>	<b>29,750,314</b>	<b>30,391,220</b>	<b>640,906</b>	<b>2.15%</b>

New Revenue



One Time Revenue



# 2018-19 Proposed Revenues & Tax Rate Schedule

	<u>2017-18</u>	<u>2018-19</u>		<u>Difference</u>	<u>Percent</u>
APPROP. FUND BALANCE	2,000,000	2,020,000		20,000	1.00%
APPROP. RESERVE FROM TAX RESERVE	175,000	175,000		0	0.00%
APPROP. RESERVE FOR ERS	425,000	1,195,000		770,000	181.18%
APPROP. RESERVE FOR UNEMPLOYMENT	35,000	40,000		5,000	14.29%
APPROP. RESERVE FOR WORKERS COMP	325,000	300,000		(25,000)	-7.69%
APPROP. RESERVE FOR DEBT SER - Library	0	0		0	0.00%
	2,960,000	3,730,000		770,000	26.01%
PROPERTY TAXES*	57,884,439	59,025,470 *		1,141,031	1.97%
<b>TOTAL REVENUE/BUDGET</b>	<b>90,594,753</b>	<b>93,146,690</b>		<b>2,551,937</b>	<b>2.82%</b>
	<b>2017-18</b>	<b>2018-19</b>		<b>Difference</b>	<b>Percent</b>
<b>Tax Rate Per \$100</b>	<b>18.810</b>	<b>19.180</b>		<b>0.371</b>	<b>1.97%</b>
<b>Home Assessed @ 40,000</b>	<b>7,524</b>	<b>7,672</b>		<b>148</b>	<b>1.97%</b>
<i>*Property Taxes also include revenue from STAR repayments.</i>					

# Fund Balance/Reserve Analysis

Projected as of 2/9/18

Fund Balance Reserve Analysis:	Actual	Actual	Actual	Projected		2015-16 Change		2016-17 Change		2017-18 Change	
	2014-15	2015-16	2016-17	2017-18		Dollar Amount	%	Dollar Amount	%	Dollar Amount	%
<u>Restricted:</u>											
Workers Compensation Reserve:	\$ 2,186,631	\$ 2,201,631	\$ 2,179,946	\$ 1,854,946		\$ 15,000	0.69%	\$ (21,685)	-0.98%	\$ (325,000)	-14.91%
Unemployment Reserve:	\$ 754,381	\$ 719,380	\$ 705,310	\$ 700,310		\$ (35,001)	-4.64%	\$ (14,070)	-1.96%	\$ (5,000)	-0.71%
Reserve for Retirement Contributions:	\$ 6,888,159	\$ 7,557,481	\$ 8,345,144	\$ 7,948,644		\$ 669,322	9.72%	\$ 787,663	10.42%	\$ (396,500)	-4.75%
Reserve for Employee Benefits:	\$ 7,465,039	\$ 7,561,853	\$ 7,380,262	\$ 7,247,555		\$ 96,814	1.30%	\$ (181,591)	-2.40%	\$ (132,707)	-1.80%
Reserve for Debt:	\$ 236,963	\$ 199,628	\$ 195,904	\$ 196,404		\$ (37,335)	-15.76%	\$ (3,724)	-1.87%	\$ 500	0.26%
Reserve for Tax Reduction:	\$ 823,850	\$ 623,850	\$ 753,800	\$ 578,800		\$ (200,000)	-24.28%	\$ 129,950	20.83%	\$ (175,000)	-23.22%
<b>Total Restricted Fund Balance</b>	<b>\$ 18,355,023</b>	<b>\$ 18,863,823</b>	<b>\$ 19,560,366</b>	<b>\$ 18,526,659</b>		<b>\$508,800</b>	<b>2.77%</b>	<b>\$ 696,543</b>	<b>3.69%</b>	<b>\$ (1,033,707)</b>	<b>-5.28%</b>
<u>Assigned Fund Balance:</u>											
Assigned Appropriated Fund Balance	\$ 2,376,600	\$ 2,155,000	2,000,000	\$ 2,000,000		\$ (221,600)	-9.32%	\$ (155,000)	-7.19%	\$ -	0.00%
Assigned for Encumbrances	\$ 2,263,307	\$ 2,111,497	2,090,674	\$ 2,100,000		\$ (151,810)	-6.71%	\$ (20,823)	-0.99%	\$ 9,326	0.45%
<b>Total Assigned Fund Balance</b>	<b>\$ 4,639,907</b>	<b>\$ 4,266,497</b>	<b>\$ 4,090,674</b>	<b>\$ 4,100,000</b>		<b>\$ (373,410)</b>	<b>-8.05%</b>	<b>\$ (175,823)</b>	<b>-4.12%</b>	<b>\$ 9,326</b>	<b>0.23%</b>
<u>Unassigned Fund Balance</u>	\$ 3,575,950	3,947,778	\$ 3,622,745	3,700,000	3.97%	\$ 371,828	10.40%	\$ (325,033)	-8.23%	\$ 77,255	2.13%
<b>Total Actual / Projected Fund Balance</b>	<b>\$26,570,880</b>	<b>\$27,078,098</b>	<b>27,273,785</b>	<b>26,326,659</b>		<b>\$507,218</b>	<b>1.91%</b>	<b>195,687</b>	<b>0.72%</b>	<b>(947,126)</b>	<b>-3.47%</b>

# Use of Fund Balance & Reserves



Total Fund Balance/Reserves Utilized		
2013/14	Actual	(\$2,387,888)
2014/15	Actual	(\$34,896)
2015/16	Actual	\$507,218
2016/17	Actual	195,687
2017/18	Projected	(947,126)
<b><i>Change in FB/Reserves:</i></b>		<b>(\$2,667,005)</b>
<b><i>Average Spend Down:</i></b>		<b>(\$533,401)</b>



# Next Meeting

- March 8, 2018

- Take a brief look at what a 0.00% Contingency Budget might look like
- Board to adopt the 2018-19 Proposed Budget

