

Sayville Public Schools

Proposed 2017-18 Budget Hearing

Presented by:
John Belmonte
Assistant Superintendent for Business

May 9, 2017

2017-18 Budget REQUIREMENTS

- 3 - Part Budget: Administrative, Program, Capital
- 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

Good Things Happening!



- In the current 2016-17 school year we decreased the Homestead Tax Rate by $-.80\%$, and the Non-Homestead Tax Rate by -4.01% ;
- Refinanced the 2008 & 2010 Bonds – yielded a significant \$2 million savings over the remaining life of the bonds,
- According to a recent Moody's evaluation and analysis of Sayville Schools: ...as a result of the District's sound fiscal management and solid fiscal position, Moody's has upgraded the District's bond rating from a Aa2 to Aa1;
- Having the highest bond rating will afford Sayville low interest rates when we sell or re-finance bonds.

Good Things Happening!



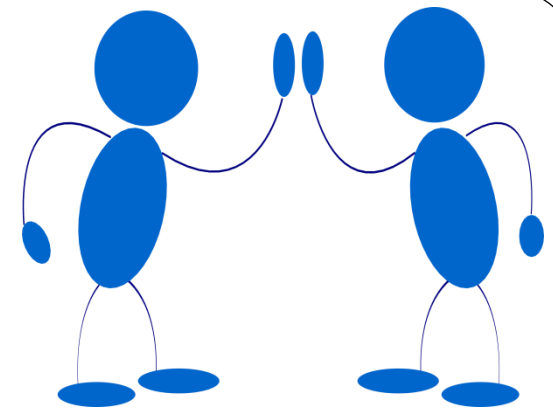
- No Fiscal Stress – Reports the Office of the State Comptroller!

| | Financial Stress | | Environmental Stress | |
|------|------------------|----------------|----------------------|----------------|
| FYE | Score | Designation | Score | Designation |
| 2014 | 11.7% | No Designation | 39.2% | # |
| 2015 | 13.3% | No Designation | 36.7% | # |
| 2016 | 15.0% | No Designation | 26.7% | No Designation |

The Fiscal Stress Monitoring System provides:

- An early warning of fiscal stress to local governments and school districts by examining their financial information and aspects of their external environment; and
- Feedback to local leaders, State officials and taxpayers about fiscal stress conditions to help them prioritize the needs of their community, understand trade-offs and follow through with tough decisions.

PROPOSED 2017-18 BUDGET



| | BUDGET | BUDGET PERCENTAGE | PROPOSED TAX RATE |
|-------------------------------|--------------|----------------------|----------------------|
| 2017-18 Proposed Budget | \$90,594,753 | 0.53% | 0.25% |

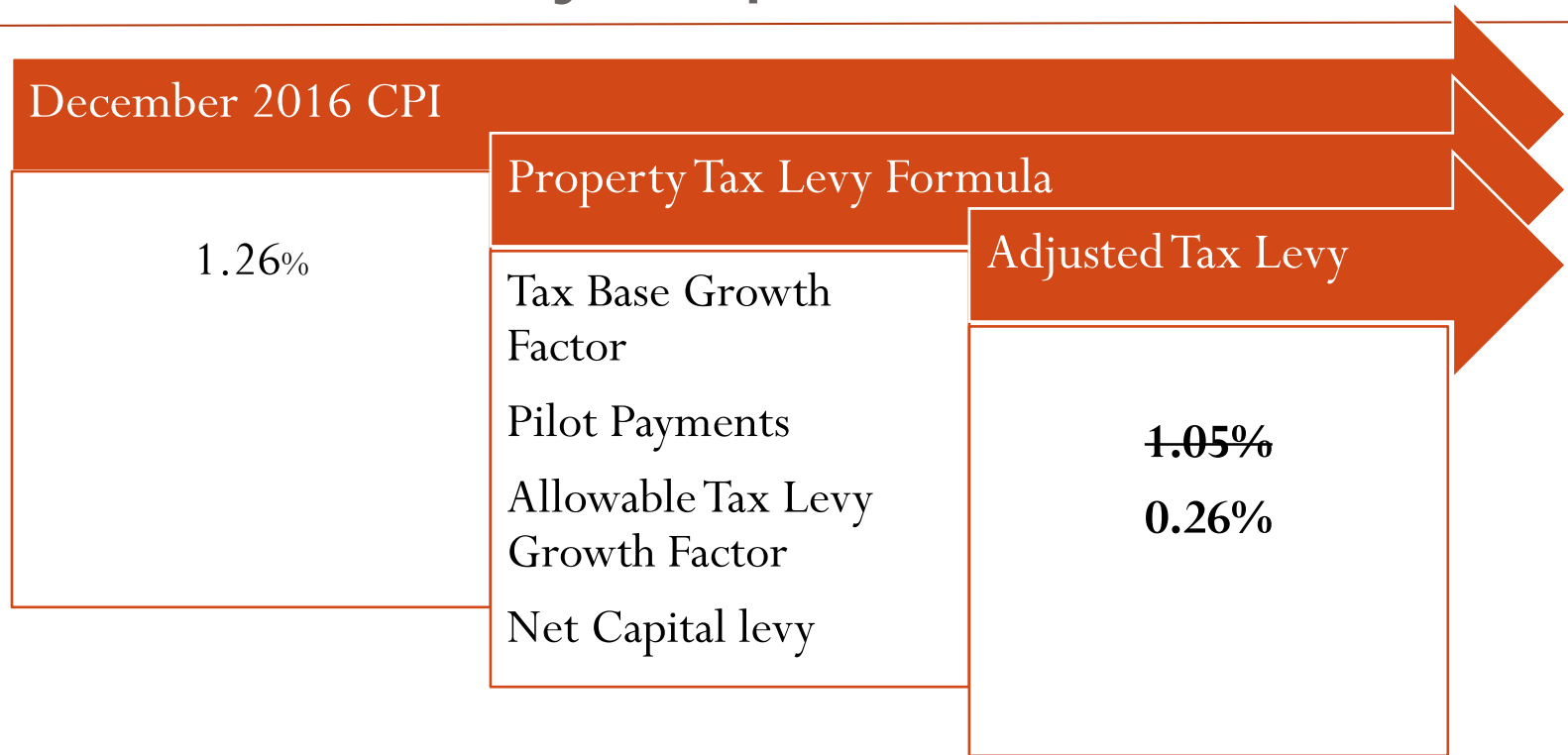
2017-18 Proposed Budget is a spending increase of \$475,276 or 0.53%



UNDER THE TAX LEVY LIMIT

The Projected Tax Levy increase for Draft II of the 2017-18 budget is currently 0.25%, which is 'under' the Tax Levy Limit by \$4,463.

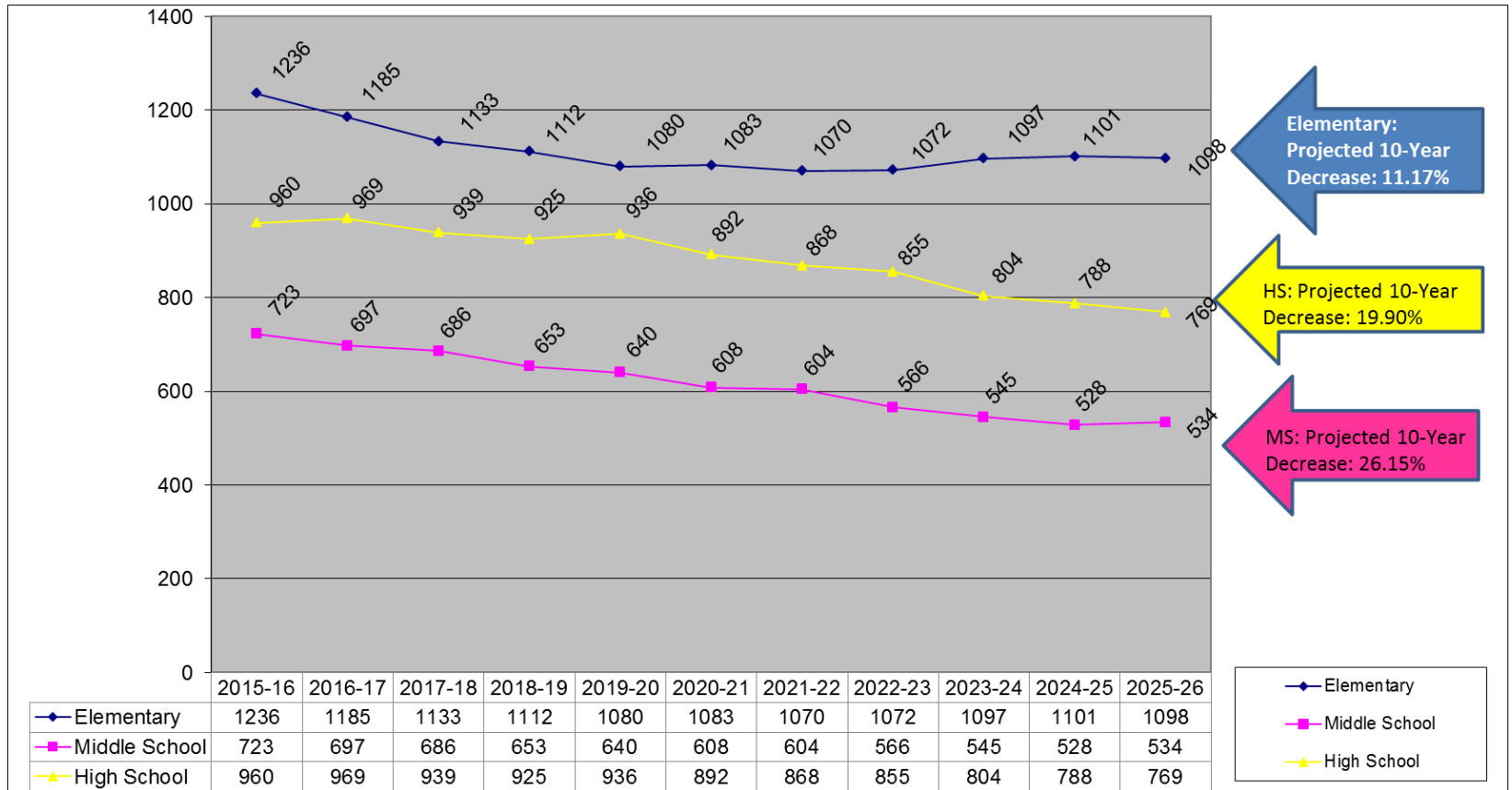
NYS 2% Tax Levy Cap Formula: **UPDATED**



- ❑ The following are some of the factors affecting the tax levy cap calculation for next school year:
- *December 2016 CPI was only 1.26%;*
 - *Sayville's Tax Base Growth Factor was negligible at 1.0009;*
 - *Pilot payments continue to drive down our Tax Levy Cap Percentage;*
 - *Continued reduction of the District's Debt Service drives down the Tax Levy Cap Percentage;*
 - *Filed with Comptroller's Office on 2/28/17.*

10-Year Enrollment Projections

2015-16 Actual Data



Source: December 2016
BOCES Long Range Planning Study



Program Enhancements Educational Opportunities

- Continuation of the 1:1 Chrome Book initiative:
 - 2017-18 new chrome book models for grades 6 and 10
 - Retain older models for classroom spares district wide
 - Continuation of Parent Equipment Insurance Program
 - All students in Grades 3 -12 will have 1:1 access to Chrome books
- Addition of Foreign Language Explorations - Elementary Level
- Provision for an additional .7 FTE Special Education teacher
- Addition of 2nd PALS Program at Lincoln Avenue:
 - +1.0 teacher and + 4.0 teacher aides



Program Enhancements Educational Opportunities

- Addition of 2 new Co-curricular Clubs:
 - Leadership Club
 - Re-funding of School Store Advisor
- Year 2 of HS Accuplacer Exam Program in partnership with SCCC
- Suffolk County Community College course offerings at reduced tuition for college credits through the Early College Program (ECP)
- Continued implementation of a new reading series K-5, year 2
- Addition of AP Summer Support in 2017 Summer School offerings
- Addition AP Research Course (elective)

THREE - PART COMPONENT BUDGET



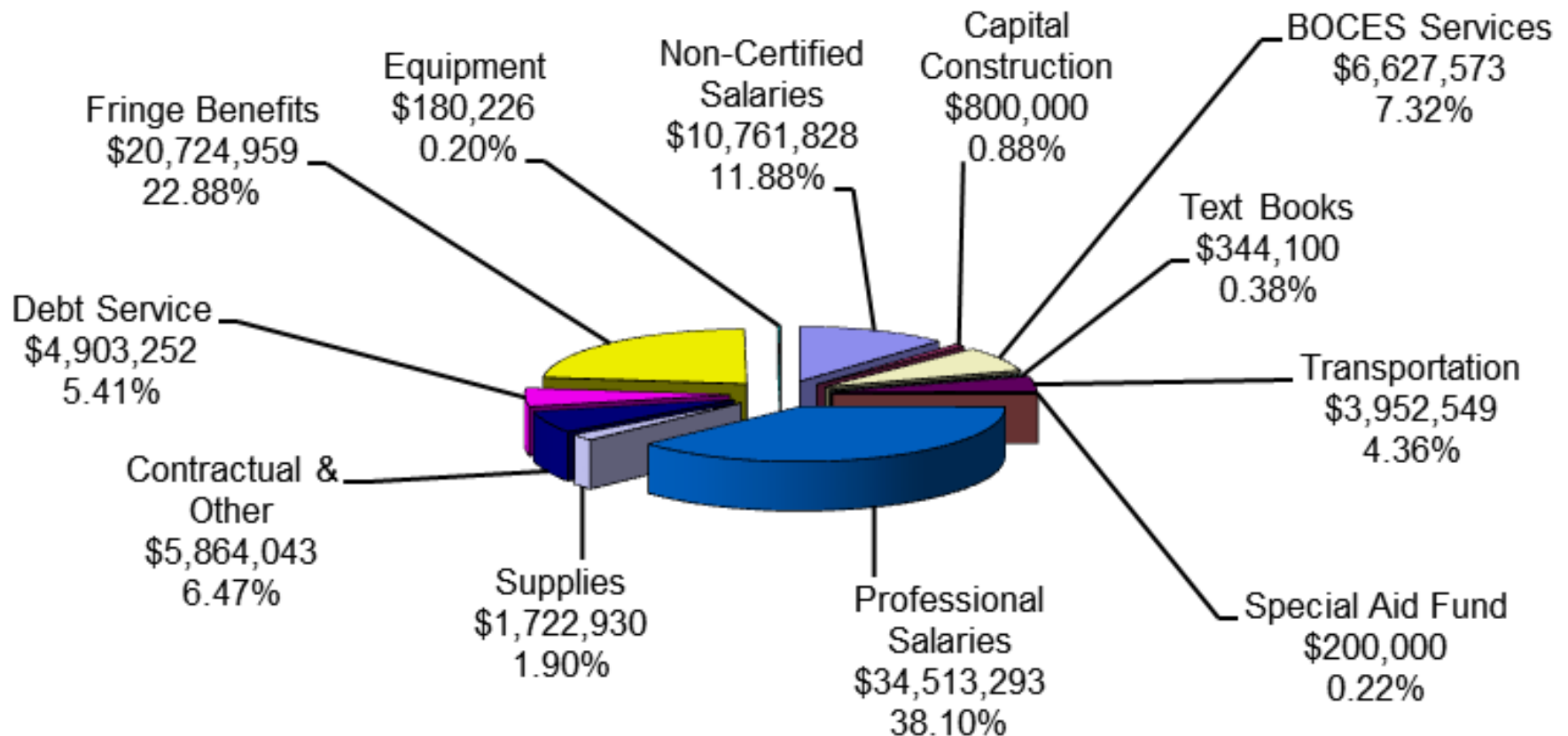
THE 2017-2018 PROPOSED BUDGET SUMMARY

| THREE-PART BUDGET | Adopted Budget | Proposed Budget | Increase/ |
|-----------------------|----------------|-----------------|------------|
| | 2016-2017 | 2017-2018 | (Decrease) |
| ADMINISTRATION BUDGET | \$8,777,377 | \$8,867,498 | \$90,121 |
| CAPITAL BUDGET | 16,626,917 | 16,175,494 | (451,423) |
| PROGRAM BUDGET | 64,715,183 | 65,551,761 | 836,578 |
| TOTAL SCHOOL BUDGET | \$90,119,477 | \$90,594,753 | \$475,276 |
| | | | |

PERCENT INCREASE IN SCHOOL BUDGET: 0.53%

Expenditures: The Pieces of the Pie

Your School Tax Dollar Expenditures



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 | 45,275,121 | 754,645 | 1.70% |
| Fringe Benefits | 20,698,875 | 20,724,959 | 26,084 | 0.13% |
| Total Salary & Benefits: | 65,219,351 | 66,000,080 | 780,729 | 1.20% |
| 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><u>90,119,477</u></u> | <u><u>90,594,753</u></u> | <u><u>475,276</u></u> | 0.53% |

2017-18 Budgeted Salaries



Updated
Draft II

| | 2016-17 CURRENT BUDGET | 2017-18 PROPOSED BUDGET | INCREASE/ (DECREASE) | |
|--------------------------|---------------------------|----------------------------|-------------------------|-------|
| Salaries | 44,520,476 | 45,275,121 | 754,645 | 1.70% |
| Fringe Benefits | 20,698,875 | 20,724,959 | 26,084 | 0.13% |
| Total Salary & Benefits: | 65,219,351 | 66,000,080 | 780,729 | 1.20% |

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

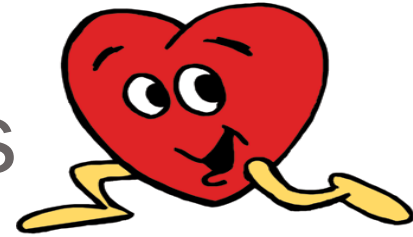


| Budgeted General Fund Staffing | Full- Time Equivalents (FTE's) | |
|-----------------------------------|-----------------------------------|--|
| | | |
| Central Office Administrators | 5.00 | |
| Building / Program Administrators | 11.00 | |
| Unaffiliated Staff | 17.00 | |
| Teachers | 262.60 | |
| 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 | |
| | | |

2/3/2017



Healthy Heart



Healthy You

Fringe Benefits Analysis

**Updated
Draft II**

| | 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 | 3,738,589 | -15,616 | -0.42% |
| Social Security | 3,485,258 | 3,558,334 | 73,076 | 2.10% |
| 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 | 10,535,408 | 11,071,183 | 535,775 | 5.09% |
| Dental Insurance | 495,088 | 515,938 | 20,850 | 4.21% |
| Total | 20,698,875 | 20,724,959 | 26,084 | 0.13% |

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% |
| <i>TOTAL DEBT SERVICE:</i> | 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

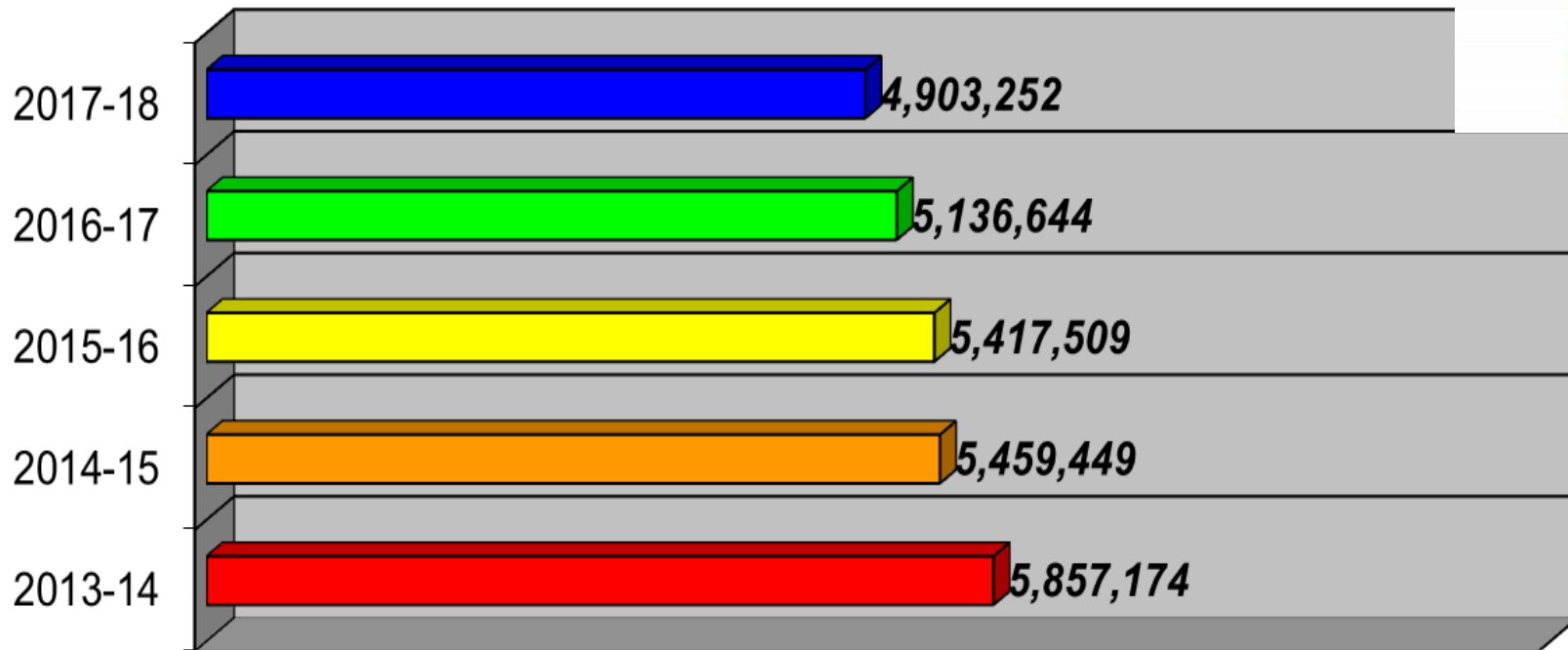
2016 Bond Rating
upgraded to Aa1

Data Trends

Debt Service:

5 Year Change: **-16.29%**

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



Contractual Expenditures*

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



BOCES

Board of Cooperative Educational Services

| | 2016-17 <u>CURRENT BUDGET</u> | 2017-18 <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.

2017-18 BOCES SERVICES: \$6,627,573

BOCES Services Include:

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

Generates
approx.
44% return
in aid

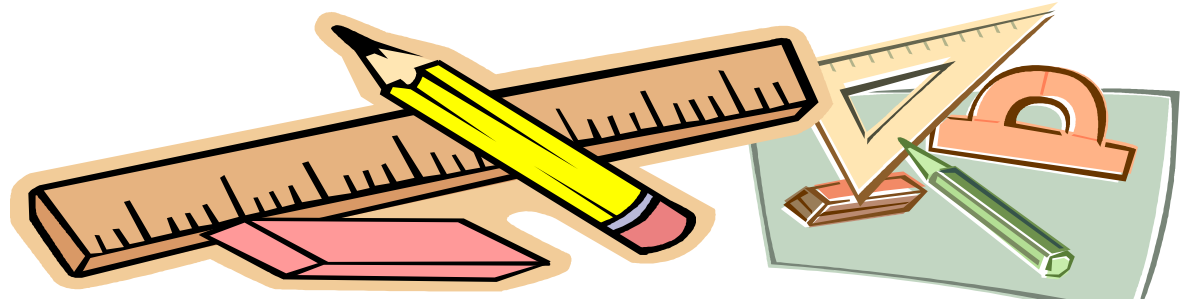
Generates BOCES Aid
Budgets: (\$3,231,924)

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

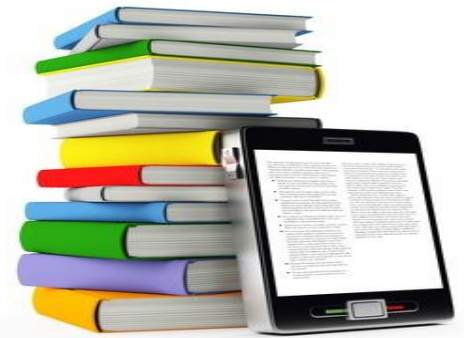
Supplies



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

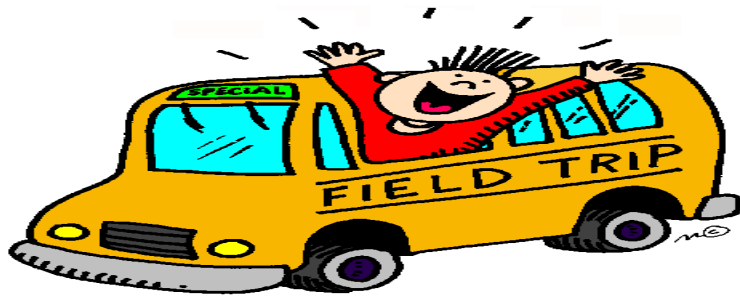
- ✓ The most significant increase in supply costs is a \$153,366 provision to continue with District-wide network instructional software,
- ✓ For 2017-18 BOCES, multi-year technology costs were reduced to fund the increased software costs,
- ✓ Supply dollars are only 1.89% of the entire \$90.9M Budget.

Textbooks/Workbooks



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

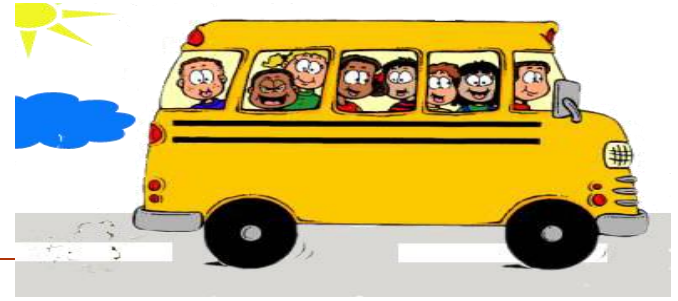
- ✓ Textbook monies are also used for technology devices in the classroom – i.e., Chrome books, e-books;
- ✓ In 2017-18 we will continue to implement a new reading series for grades K-5;
- ✓ District receives Textbook Aid (\$175,566), a 51% return on these purchases.



Transportation

| | 2016-17 CURRENT BUDGET | 2017-18 PROPOSED BUDGET | INCREASE/ (DECREASE) | |
|----------------|---------------------------|----------------------------|-------------------------|-------|
| Transportation | 3,866,812 | 3,952,549 | 85,737 | 2.22% |

- ✓ 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 2017-18, our Regular School Year & Summer School Special Ed Transportation Contract with Suffolk Transportation will be renewed at the May 31st CPI;
- ✓ Our Athletics Transportation Contract with John Bosch will be renewed at the May 31st CPI.



Updated Transportation Facts

- We currently transport 1892 students within District, which is down from 1,931 students last year;
- We still contract 18 Large Buses, 30 Vans;
- We currently transport 37 Private/Parochial students 9 schools, which is down from 54 students to 12 schools last year;
- We transport 36 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.

Transfers:

Capital & Special Aided Funds

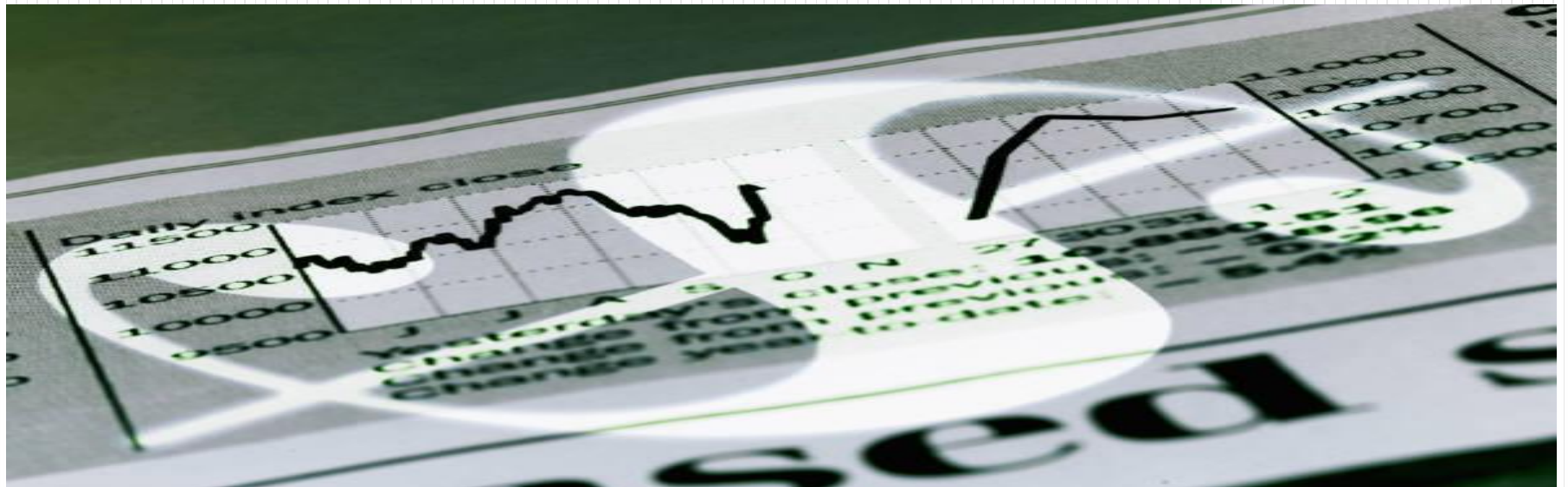
| | 2016-17 <u>CURRENT BUDGET</u> | 2017-18 <u>PROPOSED BUDGET</u> | <u>INCREASE/ (DECREASE)</u> | |
|--------------------|----------------------------------|-----------------------------------|---------------------------------|-------|
| Capital Fund | 800,000 | 800,000 | 0 | 0.00% |
| Special Aided Fund | 200,000 | 200,000 | 0 | 0.00% |

Transfer to Capital Fund:

Funds for year 3 of 5 (completion of Cherry Ave. Elementary & Sayville Middle Schools) in District-wide unit-ventilator replacement projects. These are individual-room units that bring fresh air and heat to the occupied spaces.

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

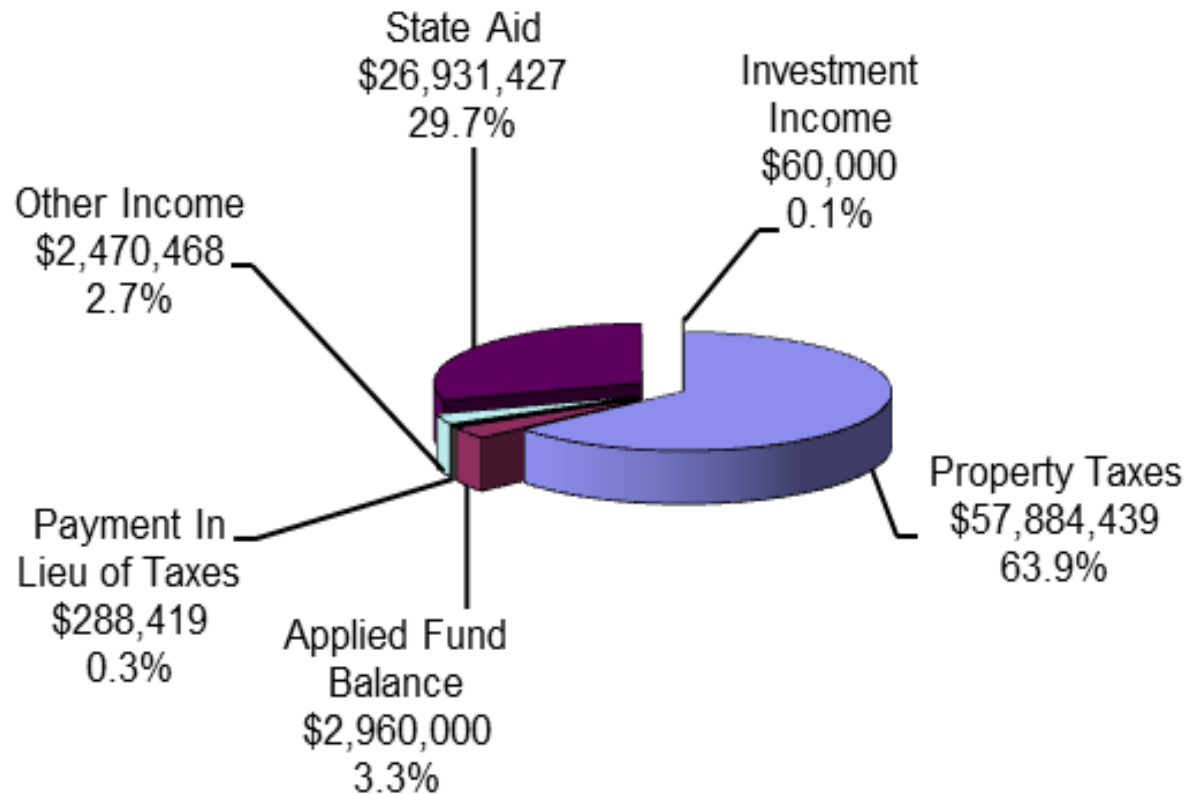
2017-18 Budgeted Revenues



2017-18 Projected Revenues



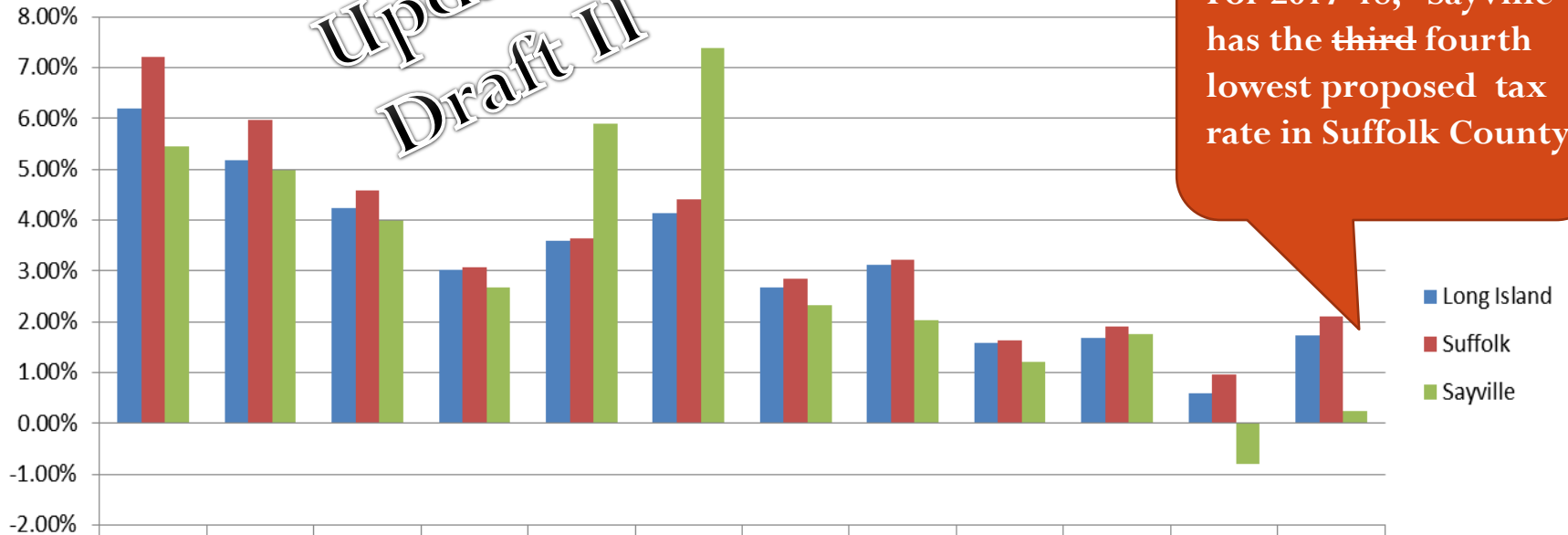
Your School Tax Dollar Revenues



Tax Levy Analysis - LI School Districts

Updated
Draft II

For 2017-18, Sayville has the ~~third~~ fourth lowest proposed tax rate in Suffolk County



- ✓ In 9 out of 11 school years shown, Sayville's tax levy was less than LI & Suffolk County
- ✓ For 2015-16, Sayville's Tax Levy is below other Suffolk County Districts

2017-18 Proposed Revenues & Tax Rate Schedule

| | 2016-17 | 2017-18 | Difference | Percent |
|--|-------------------|-------------------|-----------------|---------------|
| STATE AID | 26,439,415 | 26,931,427 | 492,012 | 1.86% |
| Pilot Payments | 184,420 | 288,419 | 103,999 | 56.39% |
| <u>OTHER INCOME:</u> | | | | |
| Adult Education | 135,000 | 135,000 | 0 | 0.00% |
| Summer School | 15,000 | 10,000 | (5,000) | -33.33% |
| Trips | 0 | 0 | 0 | 0.00% |
| Admissions | 10,000 | 10,000 | 0 | 0.00% |
| Use of Pool | 110,000 | 110,000 | 0 | 0.00% |
| Custodial Services | 10,000 | 10,000 | 0 | 0.00% |
| Health Services | 55,000 | 50,000 | (5,000) | -9.09% |
| Interest Income | 60,000 | 60,000 | 0 | 0.00% |
| Rentals/Organizations/Individuals/Gov't | 30,000 | 30,000 | 0 | 0.00% |
| Rentals/BOCES | 361,945 | 361,945 | 0 | 0.00% |
| Rentals/Old Jr. High | 553,023 | 553,023 | 0 | 0.00% |
| Rentals/Public Library | 946,187 | 884,900 | (61,287) | -6.48% |
| Sale of Materials | 100 | 100 | 0 | 0.00% |
| Insurance Recoveries | 25,000 | 25,000 | 0 | 0.00% |
| Medicaid Reimbursement - SSEHP Part D | 0 | 0 | 0 | 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 | 85,500 | 0 | 0.00% |
| Tuition - Other Districts/Staff | 56,000 | 56,000 | 0 | 0.00% |
| Commissions | 0 | 0 | 0 | 0.00% |
| TOTAL OTHER INCOME | 2,601,755 | 2,530,468 | (71,287) | -2.74% |
| TOTAL STATE AID & OTHER INCOME | 29,225,590 | 29,750,314 | 524,724 | 1.80% |

2017-18 Proposed Revenues & Tax Rate Schedule

| | | | | |
|---|-------------------|-------------------|-------------------|----------------|
| APPROP. FUND BALANCE | 2,155,000 | 2,000,000 | (155,000) | -7.19% |
| APPROP. RESERVE FROM TAX RESERVE | 175,000 | 175,000 | 0 | 0.00% |
| APPROP. RESERVE FOR ERS | 425,000 | 425,000 | 0 | 0.00% |
| APPROP. RESERVE FOR UNEMPLOYMENT | 35,000 | 35,000 | 0 | 0.00% |
| APPROP. RESERVE FOR WORKERS COMP | 325,000 | 325,000 | 0 | 0.00% |
| APPROP. RESERVE FOR DEBT SER - Library | 37,688 | 0 | (37,688) | -100.00% |
| | 3,152,688 | 2,960,000 | (192,688) | -6.11% |
| PROPERTY TAXES* | 57,741,199 | 57,884,439 * | 143,240 | 0.25% |
| TOTAL REVENUE/BUDGET | 90,119,477 | 90,594,753 | 475,276 | 0.53% |
| | | | | |
| | 2016-17 | 2017-18 | Difference | Percent |
| Tax Rate Per \$100 | 18.899 | 18.946 | 0.047 | 0.25% |
| Home Assessed @ 40,000 | 7,560 | 7,578 | 19 | 0.25% |
| <i>*Property Taxes also include revenue from STAR repayments.</i> | | | | |

Fund Balance/Reserve Analysis

| | | | Actual | Actual | Actual | Projected | 2014-15 Change | | 2015-16 Change | | 2016-17 Change | |
|--|--|--|---------------|---------------|---------------|---------------|----------------|---------|----------------|---------|----------------|---------|
| Fund Balance Reserve Analysis: | | | 2013-14 | 2014-15 | 2015-16 | 2016-17 | Dollar Amount | % | Dollar Amount | % | Dollar Amount | % |
| <u>Restricted:</u> | | | | | | | | | | | | |
| Workers Compensation Reserve: | | | \$ 1,786,631 | \$ 2,186,631 | \$ 2,201,631 | \$ 1,876,631 | \$ 400,000 | 22.39% | \$ 15,000 | 0.69% | \$ (325,000) | -14.76% |
| Unemployment Reserve: | | | \$ 777,524 | \$ 754,381 | \$ 719,380 | \$ 684,380 | \$ (23,143) | -2.98% | \$ (35,001) | -4.64% | \$ (35,000) | -4.87% |
| Reserve for Retirement Contributions: | | | \$ 5,050,211 | \$ 6,888,159 | \$ 7,557,481 | \$ 7,141,881 | \$ 1,837,948 | 36.39% | \$ 669,322 | 9.72% | \$ (415,600) | -5.50% |
| Reserve for Employee Benefits: | | | \$ 7,518,561 | \$ 7,465,039 | \$ 7,561,853 | \$ 7,575,000 | \$ (53,522) | -0.71% | \$ 96,814 | 1.30% | \$ 13,147 | 0.17% |
| Reserve for Debt: | | | \$ 295,139 | \$ 236,963 | \$ 199,628 | \$ 162,474 | \$ (58,176) | -19.71% | \$ (37,335) | -15.76% | \$ (37,154) | -18.61% |
| Reserve for Tax Reduction: | | | \$ 1,073,850 | \$ 823,850 | \$ 623,850 | \$ 448,850 | \$ (250,000) | -23.28% | \$ (200,000) | -24.28% | \$ (175,000) | -28.05% |
| | | | | | | | | | | | | |
| Total Restricted Fund Balance | | | \$ 16,501,916 | \$ 18,355,023 | \$ 18,863,823 | \$ 17,889,216 | \$ 1,853,107 | 11.23% | \$ 508,800 | 2.77% | \$ (974,607) | -5.17% |
| <u>Assigned Fund Balance:</u> | | | | | | | | | | | | |
| Assigned Appropriated Fund Balance | | | \$ 4,109,654 | \$ 2,376,600 | \$ 2,155,000 | \$ 2,125,000 | \$ (1,733,054) | -42.17% | \$ (221,600) | -9.32% | \$ (30,000) | -1.39% |
| Assigned for Encumbrances | | | \$ 2,521,099 | \$ 2,263,307 | \$ 2,111,497 | \$ 2,000,000 | \$ (257,792) | -10.23% | \$ (151,810) | -6.71% | \$ (111,497) | -5.28% |
| | | | | | | | | | | | | |
| Total Assigned Fund Balance | | | \$ 6,630,753 | \$ 4,639,907 | \$ 4,266,497 | \$ 4,125,000 | \$ (1,990,846) | -30.02% | \$ (373,410) | -8.05% | \$ (141,497) | -3.32% |
| | | | | | | | | | | | | |
| Unassigned Fund Balance | | | \$ 3,473,107 | \$ 3,575,950 | \$ 3,947,778 | \$ 3,639,790 | \$ 102,843 | 2.96% | \$ 371,828 | 10.40% | \$ (307,988) | -7.80% |
| | | | | | | | | | | | | |
| Total Actual / Projected Fund Balance: | | | \$26,605,776 | \$26,570,880 | \$27,078,098 | \$25,654,006 | \$ (34,896) | -0.13% | \$ 507,218 | 1.91% | \$ (1,424,092) | -5.26% |

2017-18 Proposed Use of Fund Balance/Reserves

SAYVILLE PUBLIC SCHOOLS PROPOSED TAX RATE SCHEDULE FOR 2017-18

| | 2016-17 | 2017-18 | Difference | Percent |
|--|-----------|-----------|------------|----------|
| APPROP. FUND BALANCE | 2,155,000 | 2,000,000 | (155,000) | -7.19% |
| APPROP. RESERVE FROM TAX RESERVE | 175,000 | 175,000 | 0 | 0.00% |
| APPROP. RESERVE FOR ERS | 425,000 | 425,000 | 0 | 0.00% |
| APPROP. RESERVE FOR UNEMPLOYMENT | 35,000 | 35,000 | 0 | 0.00% |
| APPROP. RESERVE FOR WORKERS COMP | 325,000 | 325,000 | 0 | 0.00% |
| APPROP. RESERVE FOR DEBT SER - Library | 37,688 | 0 | (37,688) | -100.00% |
| | 3,152,688 | 2,960,000 | (192,688) | -6.11% |

| Total Fund Balance/Reserves Utilized | | |
|--------------------------------------|-----------|----------------------|
| 2013/14 | Actual | (\$2,387,888) |
| 2014/15 | Actual | (\$34,896) |
| 2015/16 | Actual | \$507,218 |
| 2016/17 | Projected | (\$1,424,092) |
| Change in FB/Reserves: | | (\$3,339,658) |

Contingency Budgets: Key Elements of the Law

- School District residents will vote on the Proposed Budget on May 16, 2017,
- Should the budget fail, the Board has the option of putting up the same, or a revised budget, for a revote in June (6/20/17), or adopt a contingent budget,
- If the budget fails twice, the District must adopt a contingent budget with a '**ZERO**' percent increase on the current tax levy!



Contingency Spending Limits

- Total Spending Limit:
 - ✓ If the budget fails twice, the District must adopt a contingent budget with a '**ZERO**' percent increase on the current tax levy!
- Administrative Cap:
 - ✓ The ratio between the Administrative and Program Budget components and
 - ✓ Must be the 'lesser' of the calculated Administrative Cap for 2016-17 or the defeated 2017-18 budget.

| | Actual 2016-17 | Proposed 2017-18 | Contingent Budget |
|------------------------------|---------------------------|-----------------------------|------------------------------|
| Administrative Budget Cap | 13.56% | 13.53% | 13.53% |

Contingent Budget

1. A contingent budget will only contain legal expenditures specifically authorized by statute and expenditures that maintain educational programs, preserve property, and maintain the health and safety of students and staff.
2. Includes reductions in staffing, programs, capital items, and non-contingent items such as student supplies, certain equipment, and community use of buildings and grounds.

| SAYVILLE PUBLIC SCHOOLS | | | | | | | | |
|---------------------------|--|--|-------------------|--------|---------------------|--------|----------------------|------------------------|
| ADMINISTRATIVE BUDGET CAP | | | | | | | | |
| | | | Actual 2016-17 | | Proposed 2017-18 | | Contingent Budget | Required Reductions |
| ADMINISTRATIVE BUDGET | | | 8,777,377 | 13.56% | 8,867,498 | 13.53% | 8,849,837 | -17,661 |
| PROGRAM BUDGET | | | 64,715,183 | | 65,551,761 | | 65,420,990 | -130,771 |
| CAPITAL BUDGET | | | 16,626,917 | | 16,175,494 | | 15,346,926 | -828,568 |
| TOTALS: | | | 90,119,477 | | 90,594,753 | | 89,617,753 | -977,000 |



Contingent Budget

| | BUDGET | BUDGET PERCENTAGE INCREASE | PROPOSED INCREASE ON TAX RATE |
|-------------------------------|---------------------|----------------------------------|-------------------------------------|
| 2017-18 Proposed Budget | \$90,594,753 | 0.53% | 0.25% |
| Contingent Budget | \$89,617,753 | -0.56% | 0.00% |

Sayville Public School District 2017-18 Budget Notice

| Overall Budget Proposal | Budget Adopted for the 2016-17 School Year | Budget Proposed for the 2017-18 School Year | Contingency Budget for the 2017-18 School Year * |
|---|--|---|--|
| Total Budgeted Amount, Not Including Separate Propositions | \$ 90,119,477 | \$ 90,594,753 | \$ 89,617,753 |
| Increase/Decrease for the 2017-18 School Year | | \$ 475,276 | \$ -501,724 |
| Percentage Increase/Decrease in Proposed Budget | | 0.53 % | -0.56% |
| Change in the Consumer Price Index | | 1.26% | |
| A. Proposed Levy to Support the Total Budgeted Amount | \$ 57,741,199 | \$ 57,884,439 | |
| B. Levy to Support Library Debt, if Applicable | \$ 0.00 | \$ 0.00 | |
| C. Levy for Non-Excludable Propositions, if Applicable ** | \$ 0.00 | \$0.00 | |
| D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy | \$ 0.00 | \$ 0.00 | |
| E. Total Proposed School Year Tax Levy (A + B + C - D) | \$ 57,741,199 | \$ 57,884,439 | |
| F. Total Permissible Exclusions | \$ 1,938,487 | \$ 1,381,688 | |
| G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions | \$ 56,594,263 | \$ 56,507,214 | |
| H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D) | \$ 55,802,712 | \$ 56,502,751 | |
| I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) ** | \$ 791,551 | \$ 4,463 | |
| Administrative Component | \$ 8,777,377 | \$ 8,867,498 | \$ 8,849,837 |
| Program Component | \$ 64,715,183 | \$ 65,551,761 | \$ 65,420,990 |
| Capital Component | \$ 16,626,917 | \$ 16,175,494 | \$ 15,346,926 |

Sayville Public School District 2017-18 Budget Notice

* Provide a statement of assumptions made in projecting a contingency budget for the 2017-18 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.

- 1. A contingent budget will only contain legal expenditures specifically authorized by statute and expenditures that maintain educational programs, preserve property, and maintain the health and safety of students and staff.**
- 2. Includes reductions in staffing, programs, capital items and non-contingent items such as student supplies, certain equipment, and community use of buildings and grounds.**

** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)

| Description | Amount |
|-------------|--------|
| None | |
| | |
| | |
| | |

NOTE: Please submit an electronic version (Word or PDF) of this completed form to: emscmgts@nysed.gov

Under the Budget Proposed
for the 2017-18 School Year

Estimated Basic STAR Exemption Savings¹

\$ 2,004

The annual budget vote for the fiscal year 2017-2018 by the qualified voters of the Sayville Public School District, Suffolk County, New York, will be held at Suffolk County Community College Sayville Center in said district on Tuesday, May 16, 2017 between the hours of 7:00am and 9:00pm, prevailing time in the Gymnasium at the Suffolk County Community College Sayville Center, at which time the polls will be opened to vote by voting ballot or machine.

1. The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.



Important Dates

Wednesday, May 10, 2017

Mailing of School Budget Notice to all Qualified Voters

Thursday, May 11, 2017

Last Day Voter Registration

Tuesday, May 16, 2017, 7 a.m. to 9 p.m.

Budget Vote, Annual Meeting and Election of Trustees

**At Suffolk Community College Sayville Center, in
the gymnasium, entrance off of Greeley Avenue.**