

Sayville Public Schools

Proposed 2018-19 Budget Hearing

Presented by:
John Belmonte
Assistant Superintendent for Business

May 8, 2018

2018-19 Budget REQUIREMENTS

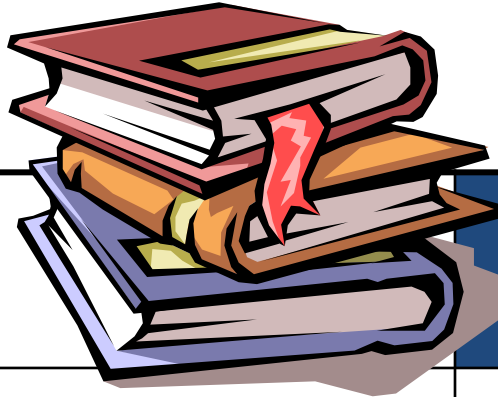
- 3 - Part Budget: Administrative, Program, Capital
- Administrative Salary Information
- School District Budget Notice
- NYS School Report Cards:
 - Property Tax Report Card
 - Fiscal Accountability Supplement
 - Academic Performance Reports
 - Property Tax Exemption Report

Doing Things Right – Both Fiscally and Instructionally!



- Lowered the Homestead Tax Rate two (2) years consecutively:
2016-17 school year: **-0.80%**
2017-18 school year: **-0.47%**
- No Fiscal Stress – Reports the Office of the State Comptroller four (4) consecutive years!
- Well managed Fund Balance and Reserve Funds that greatly helped to stabilize Tax Rates and provide needed relief to the community
- Continue to expand our instructional & support program opportunities for our students/staff/community: Teachers' College, Elementary Foreign Language, Art, Security.....

PROPOSED 2018-19 BUDGET



	BUDGET	BUDGET PERCENTAGE INCREASE	PROPOSED INCREASE ON TAX RATE
2018-19 Proposed Budget <i>(Draft I)</i>	\$93,146,690	2.82%	1.97%
Revised Budget <i>(Draft II)</i>	\$93,555,280	3.27%	2.24% <i>(Under Calculated Tax Cap of 3.56%)</i>

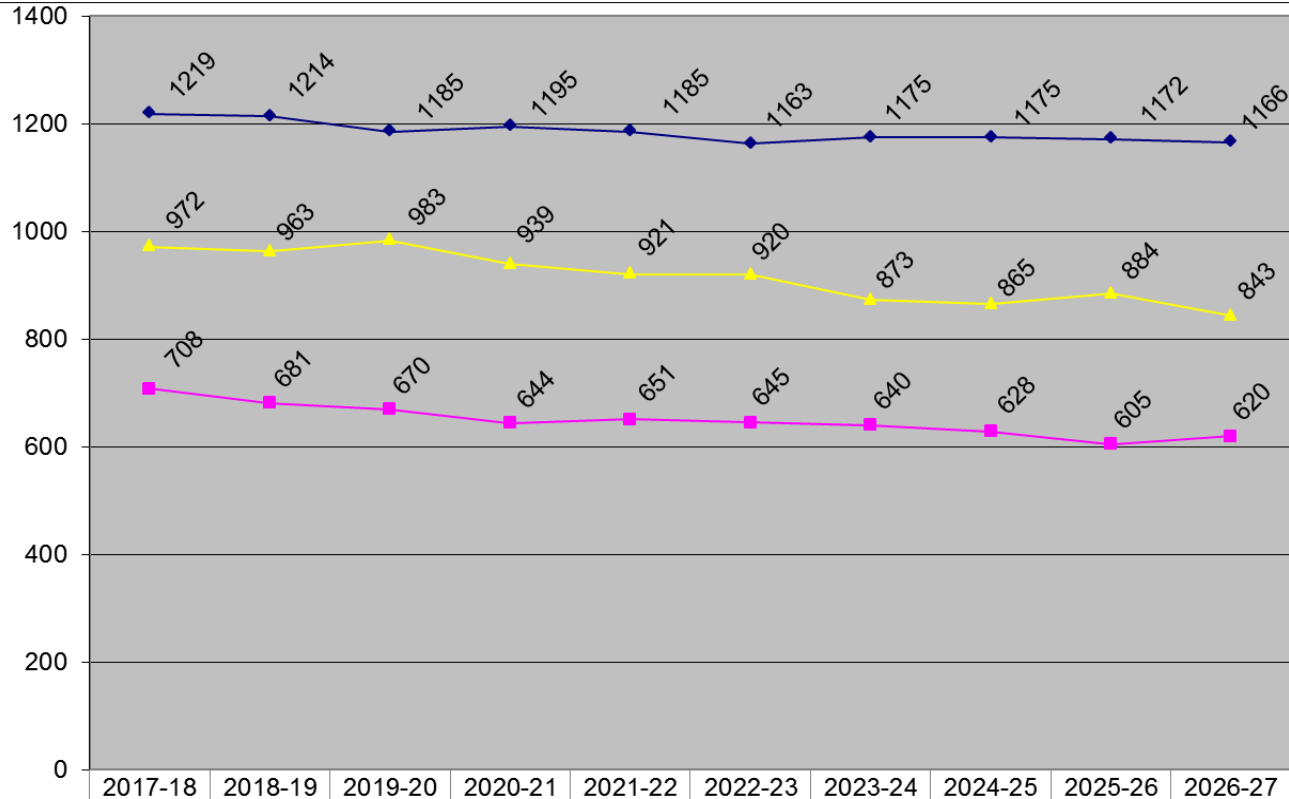


UNDER THE TAX LEVY LIMIT

The Projected Tax Levy increase for Draft II of the 2018-19 budget is currently 2.24%, which is ‘under’ the Tax Levy Limit by \$763,953.

10-Year Enrollment Projections

2017-18 Actual Data



	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Elementary	1219	1214	1185	1195	1185	1163	1175	1175	1172	1166
Middle School	708	681	670	644	651	645	640	628	605	620
High School	972	963	983	939	921	920	873	865	884	843

Elementary:
Projected 10-Year
Decrease: 4.35%

HS: Projected 10-Year
Decrease: 13.28%

MS: Projected 10-Year
Decrease: 12.43%

Elementary
Middle School
High School

Source: January 2018
BOCES Long Range Planning Study

THREE-PART COMPONENT BUDGET



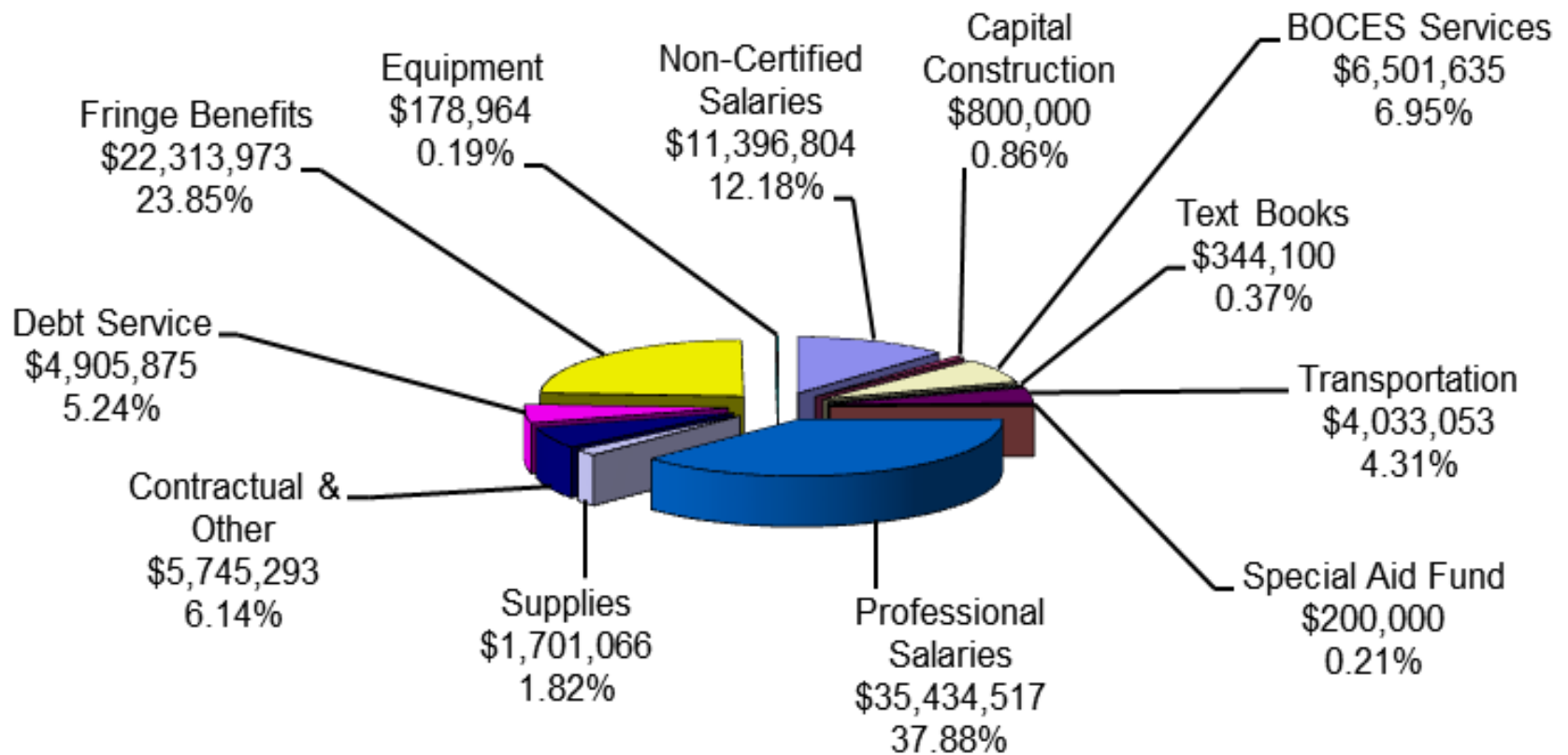
THE 2018-2019 PROPOSED BUDGET SUMMARY

THREE-PART BUDGET	Adopted Budget	Proposed Budget	Increase/
	2017-2018	2018-2019	(Decrease)
ADMINISTRATION BUDGET	\$8,867,498	\$9,163,849	\$296,351
CAPITAL BUDGET	16,175,494	16,403,548	228,054
PROGRAM BUDGET	65,551,761	67,987,883	2,436,122
TOTAL SCHOOL BUDGET	\$90,594,753	\$93,555,280	\$2,960,527

PERCENT INCREASE IN SCHOOL BUDGET: 3.27%

Expenditures: The Pieces of the Pie

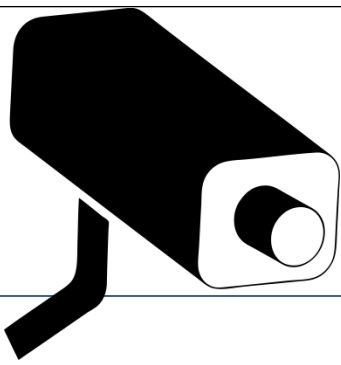
Your School Tax Dollar Expenditures



SAYVILLE PUBLIC SCHOOLS

FINAL 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	46,831,321	1,194,506	2.64%
Fringe Benefits	20,724,959	22,313,973	1,542,118	7.44%
Total Salary & Benefits:	66,000,080	69,145,294	3,145,214	4.77%
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%
TOTAL GENERAL FUND BDGT:	<u>90,594,753</u>	<u>93,555,280</u>	<u>2,960,527</u>	<u>3.27%</u>



Additional Safety and Security Enhancements



- *The Board of Education, administration and staff take school security very seriously. The District has already enhanced many of its security practices.*
- *We are continuing to review the District Safety Manuals in detail, and are including funds for additional security measures in the 2018-2019 budget.*

Addition of Mental Health Professionals



To better address the District's and Community's rising concerns of our students' social, emotional, and mental health needs, the 2018-19 Budget provides for two (2) additional Mental Health Professionals that will be added to our existing PPS staff.

Enhanced School Safety & Security

PART I: Increase security guards to add coverage of one person until 10:00 PM at the HS & MS; and until 9:00 PM at Elementary Schools.

	Existing Coverage	Extended Coverage	Incr. Hours	Additional Costs
HS:	6:45am -3:00pm	3:00pm-10:00pm	7	\$33,213.18
MS:	7:00am-6:00pm	6:00pm-10:00pm	4	\$18,978.96
Cherry:	7:30am-4:00pm	4:00pm-9:00pm	5	\$23,723.70
Lincoln:	8:00am-4:30pm	4:30pm-9:00pm	4.5	\$21,351.33
Sunrise:	8:00am-4:30pm	4:30pm-9:00pm	4.5	\$21,351.33
		TOTALS:	25	\$118,618.50

Provides continuous security coverage through 10:00 PM at the HS & MS, and through 9:00 PM at the Elementary Schools.

PART II: Have a second guard in all buildings only during the existing school day shifts.

	Existing Coverage	Extended Coverage	Incr. Hours	Additional Costs
HS:	6:45am -3:00pm	N/A	0	\$0.00
MS:	7:00am-6:00pm	7:00am-11:00am	4	\$18,978.96
Cherry:	7:30am-4:00pm	7:30am-4:00pm	8.5	\$40,330.29
Lincoln:	8:00am-4:30pm	8:00am-4:30pm	8.5	\$40,330.29
Sunrise:	8:00am-4:30pm	8:00am-4:30pm	8.5	\$40,330.29
		TOTALS:	29.5	\$139,969.83

Provides 2 or more security guards at all times during the school day.

2018-19 Budgeted Salaries



	<u>2017-18 CURRENT BUDGET</u>	<u>2018-19 PROPOSED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
Salaries	45,275,121	46,831,321	1,194,506	2.64%
Fringe Benefits	20,724,959	22,313,973	1,542,118	7.44%
Total Salary & Benefits:	66,000,080	69,145,294	3,145,214	4.77%

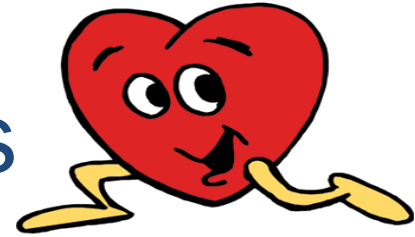
Changes in staffing:

- 4.0 FTE Retirees – (4.0 Teachers);
- All retiree positions will be filled;
- Provision for: 2.0 additional S/E teacher; + 0.4 FTE Art; + 0.4 LOTE; +0.4 English Labs;
- Addition of two (2) PPS staff to address social, emotional and mental health needs of students;
- Additional Security Staffing during school day and through evening hours.



Fringe Benefits Analysis

Healthy Heart



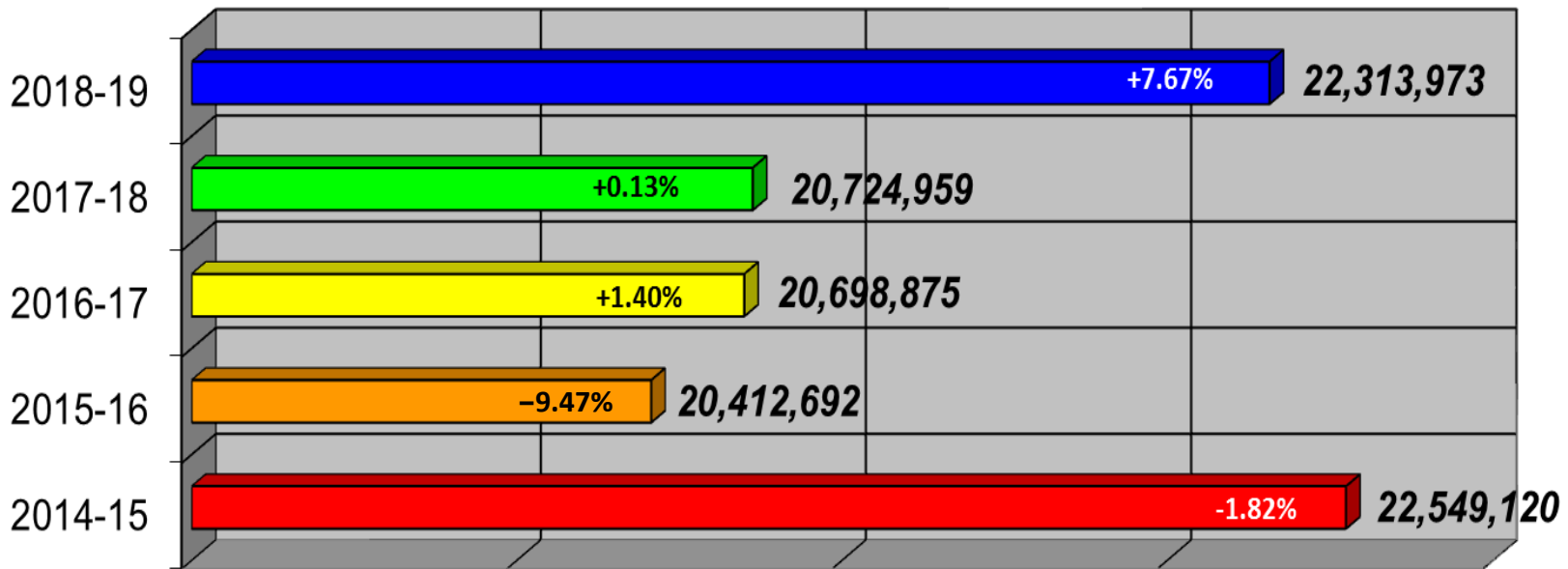
Healthy You

	Current 2017-18	Proposed 2018-19	Difference	% Change
Employees' Retirement System	1,570,588	1,636,329	65,741	4.19%
Teachers' Retirement System	3,738,589	3,998,905	260,316	6.96%
Social Security	3,558,334	3,631,591	73,257	2.06%
Workers' Compensation	169,200	175,000	5,800	3.43%
Life Insurance	8,630	9,827	1,197	13.87%
Unemployment Insurance	40,000	40,000	0	0.00%
Disability Insurance	52,497	47,908	-4,589	-8.74%
Health Insurance	11,071,183	12,250,560	1,179,377	10.65%
Dental Insurance	515,938	523,853	7,915	1.53%
Total	20,724,959	22,313,973	1,589,014	7.67%

Budget Pulse

5-Year Trend Fringe Benefits

Data Trends
Fringe Benefits:



2018-19 Debt Service



	Current 2017-18	Proposed 2018-19	Difference	% Change
Library Bond Principal	610,000	600,000	-10,000	-1.64%
Library Bond Interest	274,900	256,600	-18,300	-6.66%
<i>Library Debt Service:</i>	884,900	856,600	-28,300	-3.20%
School Bond Principal	2,225,000	1,990,000	-235,000	-10.56%
School Bond Interest	1,005,403	706,370	-299,033	-29.74%
School Bond Principal: Energy Performance Contract (EPC)	473,898	801,540	327,642	69.14%
School Bond Interest: Energy Performance Contract (EPC)	164,051	376,365	212,314	129.42%
Bond Anticipation Notes (BANS)	0	0	0	0.00%
Tax Anticipation Notes (TANS)	150,000	175,000	25,000	16.67%
<i>School District Debt Service:</i>	4,018,352	4,049,275	30,923	0.77%
TOTAL DEBT SERVICE:	4,903,252	4,905,875	2,623	0.05%

- ✓ District bond rating remains at Aa1 since 2016
- ✓ 2018-19 includes \$539,955 new debt service for Phase II of the Energy Performance Project

Budget Pulse

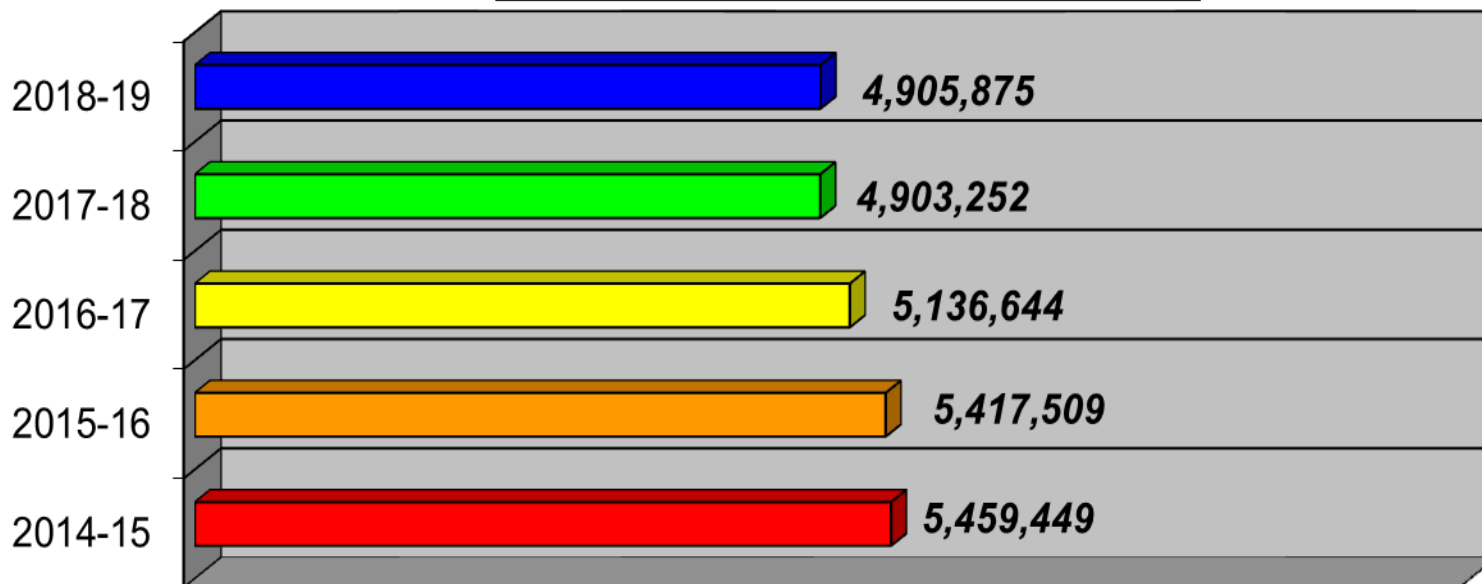
5-Year Trend Debt Service



Data Trends

Debt Service:

5 Year Change: **-10.14%**
Avg Over 5 Year Change: **-2.03%**



- ✓ Our total Debt Service in 2012-13 was \$6,054,723
- ✓ In 2018-19 we are spending \$1,148,848 less than in the 2012-13 school year!

Contractual Expenditures*

The following are some of the Contractual Expenditures by category:

Object Name	Object	2017-18 Current Budget	2018-19 Budget Request	\$ Change	% Change
Insurance	4070	\$443,700	\$441,700	-\$2,000	-0.45%
Special Build/Grnds Repairs	4280	\$199,500	\$192,000	-\$7,500	-3.76%
Plant Operation & Custodial	4310-4350	\$1,416,500	\$1,439,600	\$23,100	1.63%
Miscellaneous Expenses	4390	\$96,022	\$95,822	-\$200	-0.21%
Attorneys	4410	\$280,000	\$286,075	\$6,075	2.17%
Auditors	4420	\$99,136	\$99,378	\$242	0.24%
Other Professional Service	4440	\$1,273,595	\$1,377,361	\$103,766	8.15%
Travel	4450	\$90,090	\$93,490	\$3,400	3.77%
Postage	4460	\$65,975	\$58,750	-\$7,225	-10.95%
Maint/Repair Equipment	4470	\$148,920	\$147,970	-\$950	-0.64%
Rental	4480	\$23,178	\$23,178	\$0	0.00%
Dues/Fees	4510	\$105,765	\$108,390	\$2,625	2.48%
Official Fees	4520	\$92,945	\$92,945	\$0	0.00%
Photocopy Rental	4580	\$229,727	\$217,316	-\$12,411	-5.40%
Tuition Out of District	4700-4730	\$892,000	\$653,243	-\$238,757	-26.77%
TOTALS		\$5,457,053	\$5,327,218	-\$129,835	-2.38%

* Includes both Special Ed & Regular Ed proposed expenditures

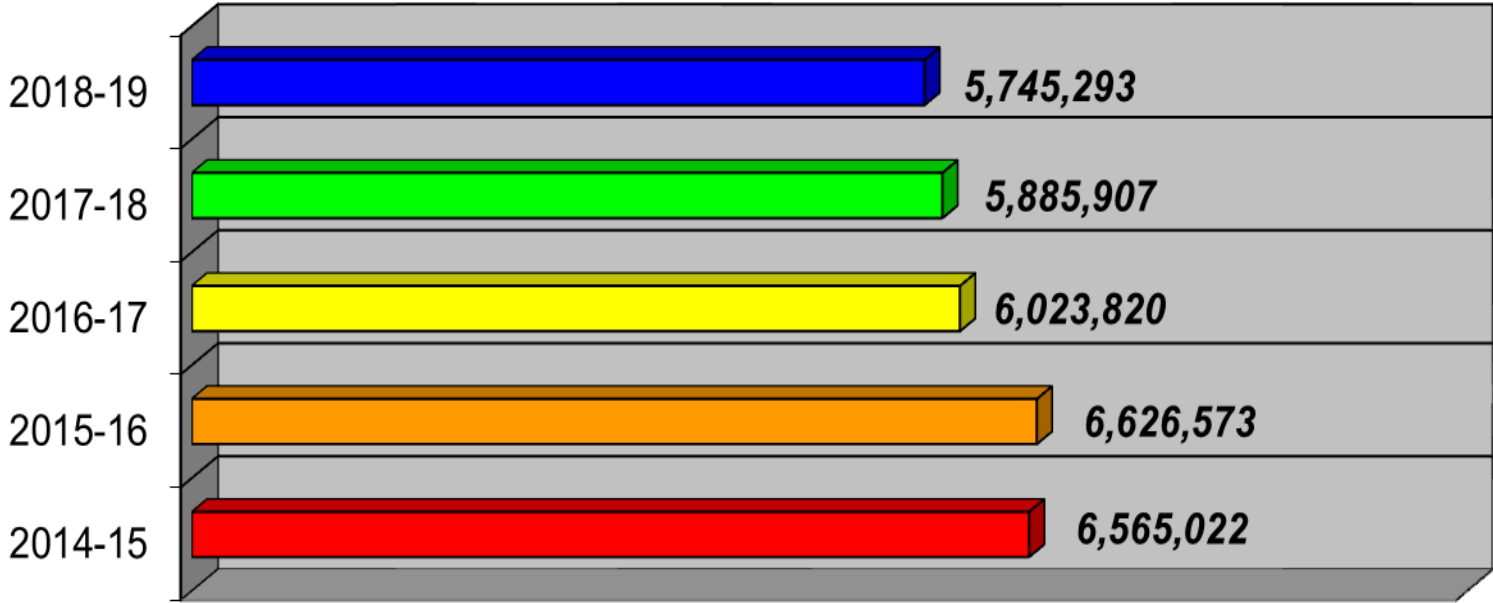
Budget Pulse: 5-Year Trend Contractual Expenditures

Data Trends

Contractual Expenditures:

5 Year Change: -12.49%

Avg Over 5 Year Change: -2.50%



BOCES



Board of Cooperative Educational Services

	<u>2017-18</u> <u>CURRENT BUDGET</u>	<u>2018-19</u> <u>PROPOSED BUDGET</u>	<u>INCREASE/</u> <u>(DECREASE)</u>
BOCES	6,627,573	6,501,635	(125,938) -1.90%

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.

2018-19 BOCES SERVICES: \$6,501,635

◆ BOCES Services Include:

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

Generates
approx.
51% return
in aid

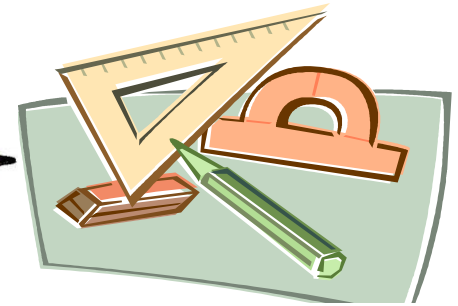
Generates BOCES Aid
Budgets: \$3,139,687

Special Education
Transportation

Generates High Cost Aid and
Trans. Aid – NOT BOCES Aid
(Budgets: \$3,361,948)

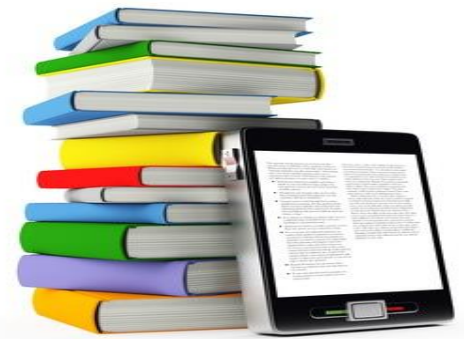
Estimated BOCES Aid for 2018-19 \$1,604,595

Supplies



	<u>2017-18 CURRENT BUDGET</u>	<u>2018-19 PROPOSED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>
Supplies	1,722,930	1,701,066	(21,864) -1.27%

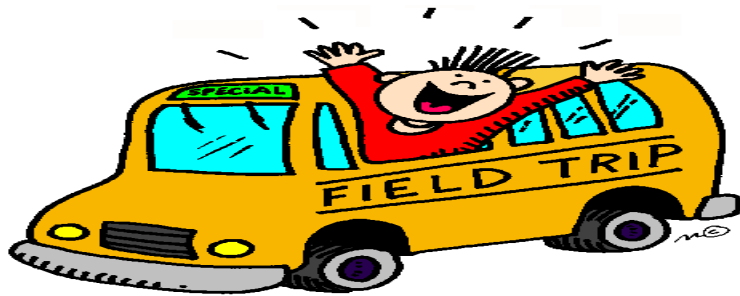
The 2018-19 supply budget is a modest decrease over the current school year.



Textbooks/Workbooks

	<u>2017-18</u> <u>CURRENT BUDGET</u>	<u>2018-19</u> <u>PROPOSED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
Textbooks/Workbooks	344,100	344,100	0	0.00%

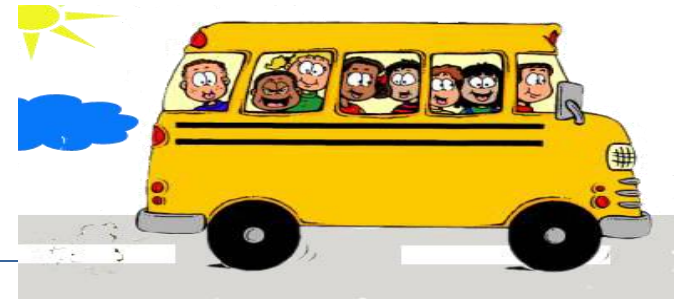
- ✓ **Textbook monies can be used for electronic devices in the classroom – i.e., Chrome books, e-books;**
- ✓ **In 2018-19 we will begin the purchase of e-books in the areas of foreign language, math and social studies and will continue to expand thereafter;**
- ✓ **District receives Textbook Aid on these purchases;**
- ✓ **In 2018-19, we are expected to receive approximately \$176,498 in Textbook Aid – that’s an approximate 51% return.**



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 31st CPI;**
- ✓ **Our Athletics Transportation Contract with John Bosch will be renewed at the May 31st CPI.**



Updated Transportation Facts

- We currently transport 1,973 students within District, which is up from 1,892 students last year;
- We still contract 18 Large Buses, 26 Vans, *and run 140 routes per day + 6 additional music routes 1X per week*;
- We currently transport 30 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;
- Students participate in approximately 24 ESBOCES Outdoor Learning Lab field trips per school year;
- 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

	<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



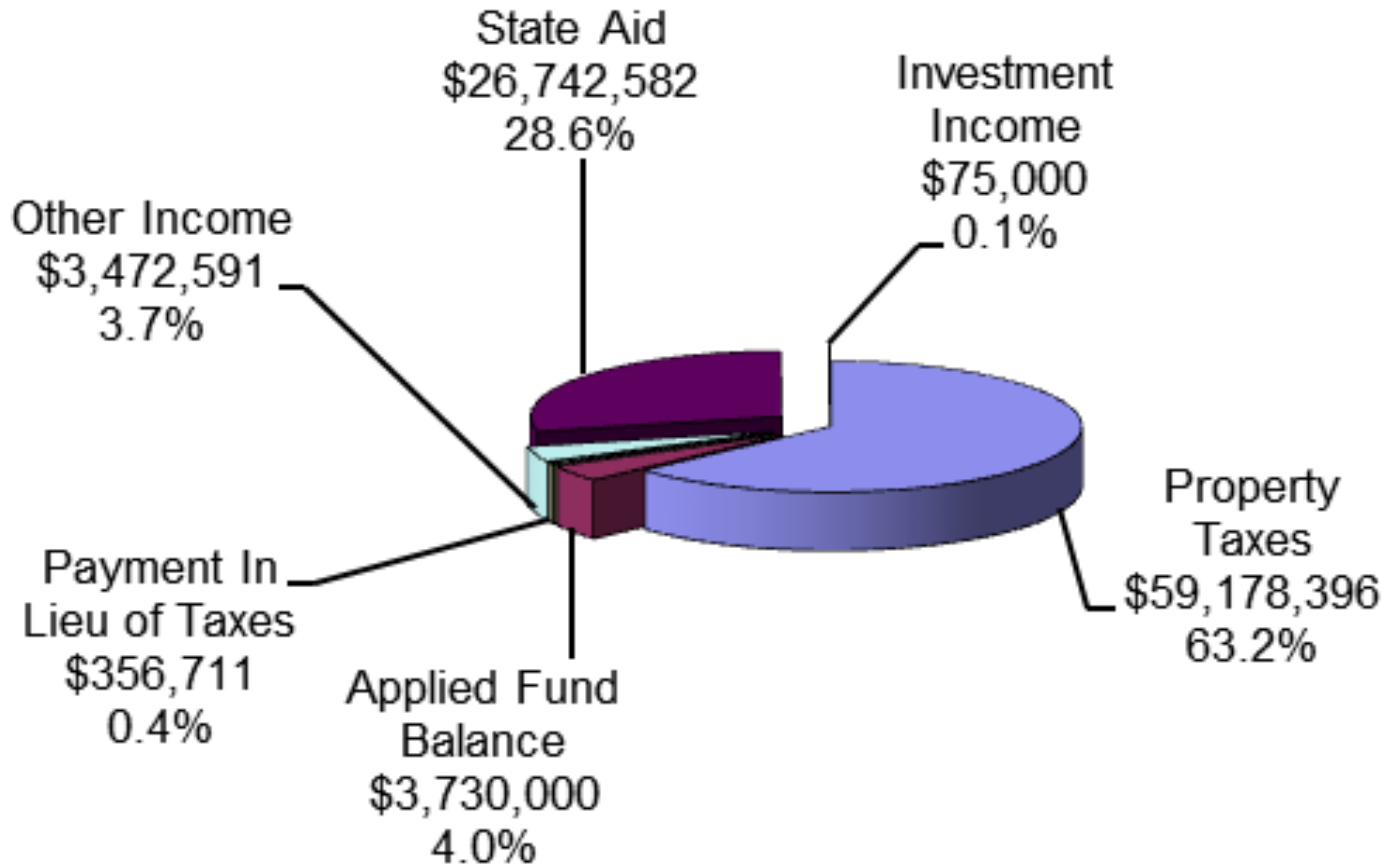
2018-19 Budgeted Revenues



2018-19 Projected Revenues



Your School Tax Dollar Revenues



2018-19 Projected Revenues

BUDGET REVENUES		Adopted Budget	Proposed Budget	Increase/
		2017-2018	2018-2019	(Decrease)
	STATE AID	\$26,931,427	\$26,742,582	(\$188,845)
	PAYMENT IN LIEU OF TAXES	288,419	356,711	68,292
	OTHER INCOME	2,470,468	3,472,591	1,002,123
	INVESTMENT INCOME	60,000	75,000	15,000
	APPROPRIATED FUND BALANCE	2,960,000	3,730,000	770,000
	PROPERTY TAX LEVY	57,884,439	59,178,396	1,293,957
	TOTAL REVENUE	\$90,594,753	\$93,555,280	\$2,960,527
ESTIMATED SCHOOL TAX RATE		Adopted Budget	Proposed Budget	Increase/
		2017-2018	2018-2019	(Decrease)
	ESTIMATED TAX RATE-HOMESTEAD	18.810	19.230	0.420
	(PER \$100 OF ASSESSED VALUE)			

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	26,742,582	(188,845)	-0.70%
Pilot Payments	288,419	356,711	68,292	23.68%
<u>OTHER INCOME:</u>				
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%
TOTAL OTHER INCOME	2,530,468	3,547,591	1,017,123	40.20%
TOTAL STATE AID & OTHER INCOME	29,750,314	30,646,884	896,570	3.01%

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	59,178,396 *		1,293,957	2.24%
TOTAL REVENUE/BUDGET	90,594,753	93,555,280		2,960,527	3.27%
	2017-18	2018-19		Difference	Percent
Tax Rate Per \$100	18.810	19.230		0.420	2.24%
Home Assessed @ 40,000	7,524	7,692		168	2.24%
<i>*Property Taxes also include revenue from STAR repayments.</i>					

Fund Balance/Reserve Analysis

Projected as of 2/9/18

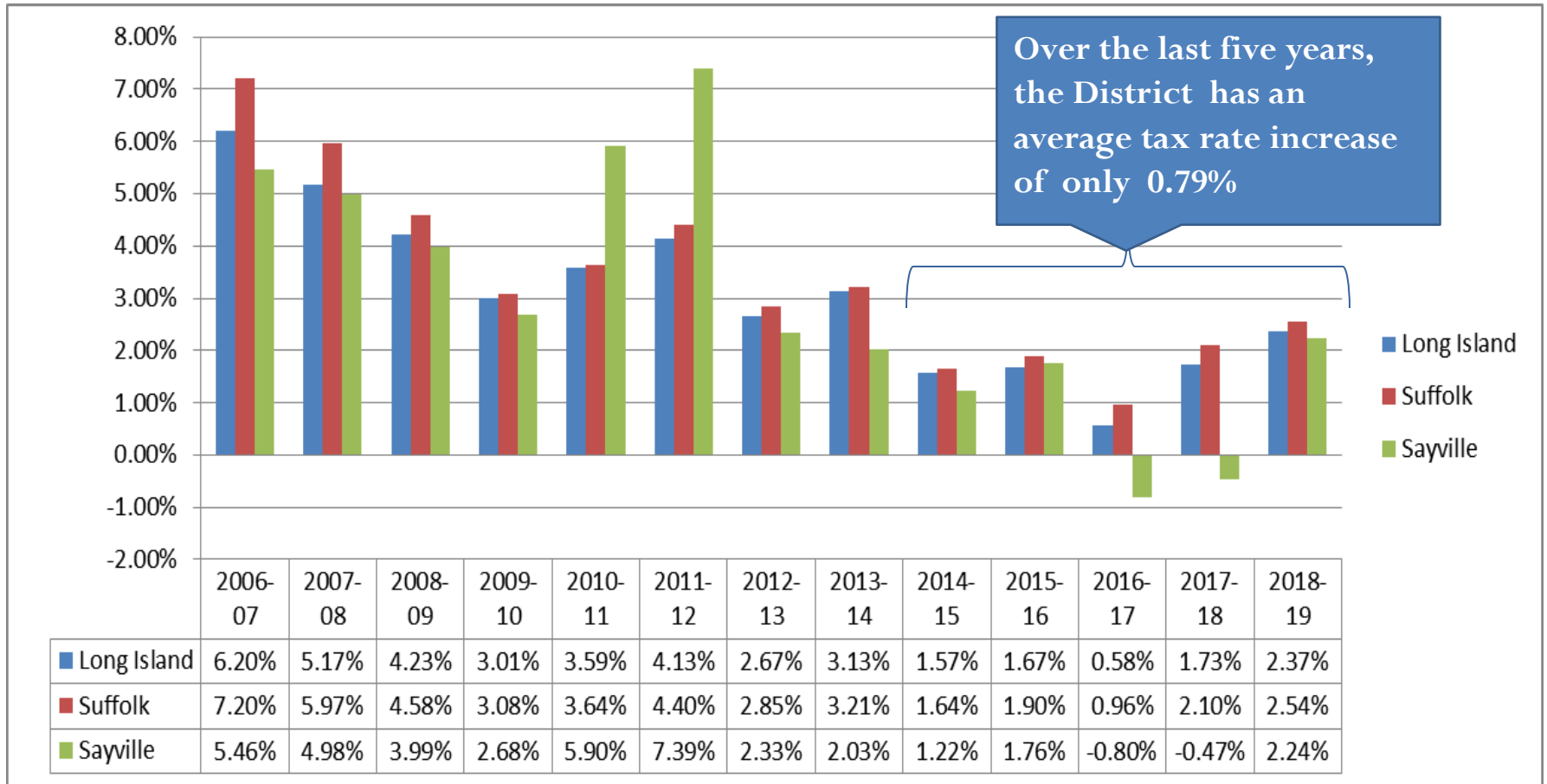
Fund Balance Reserve Analysis:	Actual	Actual	Actual	Projected		2015-16 Change		2016-17 Change		2017-18 Change	
	2014-15	2015-16	2016-17	2017-18		Dollar Amount	%	Dollar Amount	%	Dollar Amount	%
Restricted:											
Workers Compensation Reserve:	\$ 2,186,631	\$ 2,201,631	\$ 2,179,946	\$ 1,854,946		\$ 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%
Total Restricted Fund Balance	\$ 18,355,023	\$ 18,863,823	\$ 19,560,366	\$ 18,526,659		\$508,800	2.77%	\$ 696,543	3.69%	\$ (1,033,707)	-5.28%
Assigned Fund Balance:											
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%
Total Assigned Fund Balance	\$ 4,639,907	\$ 4,266,497	\$ 4,090,674	\$ 4,100,000		\$ (373,410)	-8.05%	\$ (175,823)	-4.12%	\$ 9,326	0.23%
Unassigned Fund Balance	\$ 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%
Total Actual / Projected Fund Balance	\$26,570,880	\$27,078,098	27,273,785	26,326,659		\$507,218	1.91%	195,687	0.72%	(947,126)	-3.47%

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)
<i>Change in FB/Reserves:</i>		(\$2,667,005)
<i>Average Spend Down:</i>		(\$533,401)

Tax Levy Analysis - LI School Districts



- ✓ In 10 out of 13 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, but slightly above LI District's

Contingency Budgets: Key Elements of the Law

- School District residents will vote on the Proposed Budget on May 15, 2018,
- Should the budget fail, the Board has the option of putting up the same, or a revised budget, for a revote in June (6/19/18), 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 2017-18 or the defeated 2018-19 budget.

	Actual 2017-18	Proposed 2018-19	Contingent Budget
Administrative Budget Cap	13.53%	13.48%	13.48%

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.

	Actual		Proposed		Contingent		Required
	2017-18		2018-19		Budget		Reductions
ADMINISTRATIVE BUDGET	8,867,498	13.53%	9,163,849	13.48%	9,044,632	13.48%	-119,217
PROGRAM BUDGET	65,551,761		67,987,883		67,092,378		-895,505
CAPITAL BUDGET	16,175,494		16,403,548		15,507,239		-896,309
TOTALS:	90,594,753		93,555,280		91,644,249		-1,911,031

Contingency Revenue Budget

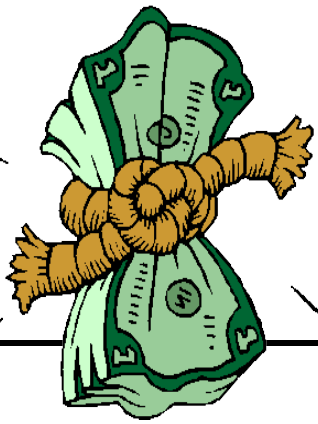
Under a Contingency Budget, State Aid, Pilot Payments and Other Income would remain the same as under the defeated budget

	<u>2017-18</u>	<u>2018-19</u>	<u>Difference</u>	<u>Percent</u>
STATE AID	26,931,427	26,742,582	(188,845)	-0.70%
Pilot Payments	288,419	356,711	68,292	23.68%
OTHER INCOME:				
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%
TOTAL OTHER INCOME	2,530,468	3,547,591	1,017,123	40.20%
TOTAL STATE AID & OTHER INCOME	29,750,314	30,646,884	896,570	3.01%

Contingency Revenue Budget

Under a Contingency Budget, Fund Balance and Reserves applied would be reduced from the defeated budget by \$619,664.

APPROP. FUND BALANCE	2,000,000	2,150,336	150,336	7.52%
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	0	0	0	0.00%
	2,960,000	3,110,336	150,336	5.08%
PROPERTY TAXES*	57,884,439	57,887,029 *	2,590	0.00%



Contingent Budget

	BUDGET	BUDGET PERCENTAGE INCREASE	PROPOSED INCREASE ON TAX Levy
2018-19 Proposed Budget	\$93,555,280	3.27%	2.24%
Contingent Budget	\$91,644,249	1.16%	0.00%

In Summary: Under A Contingent Budget



- Administrative Budget: must reduce \$119,217
- Program Budget: must reduce \$895,505
- Capital Budget: must reduce \$896,309

Total Program & Support Reductions of \$1,911,031

Sayville Public School District 2018-19 Budget Notice

Overall Budget Proposal	Budget Adopted for the 2017-18 School Year	Budget Proposed for the 2018-19 School Year	Contingency Budget for the 2018-2019 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 90,594,753	\$ 93,555,280	\$ 91,644,249
Increase/Decrease for the 2018-19 School Year		\$ 2,960,527	\$ 1,049,496
Percentage Increase/Decrease in Proposed Budget		3.27 %	1.16 %
Change in the Consumer Price Index		2.13 %	
A. Proposed Levy to Support the Total Budgeted Amount		\$ 57,884,439	\$ 59,178,396
B. Levy to Support Library Debt, if Applicable	-0-	-0-	
C. Levy for Non-Excludable Propositions, if Applicable **	-0-	-0-	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	-0-	-0-	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$57,884,439	\$59,178,396	\$ 57,884,439
F. Total Permissible Exclusions	\$ 1,381,688	\$ 2,372,067	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$ 56,507,214	\$ 57,570,282	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$ 56,502,751	\$ 56,806,329	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$ 4,463	\$ 763,953	
Administrative Component	\$ 8,867,498	\$ 9,163,849	\$ 9,044,632
Program Component	\$ 65,551,761	\$ 67,987,883	\$ 67,092,378
Capital Component	\$ 16,175,494	\$ 16,403,548	\$ 15,507,239

Sayville Public School District 2018-19 Budget Notice

* Provide a statement of assumptions made in projecting a contingency budget for the 2018-19 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

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

Under the Budget Proposed for the 2018-19 School Year

Estimated Basic STAR Exemption Savings ¹

\$ 1,238

The annual budget vote for the fiscal year 2018-2019 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 15, 2018 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 9, 2018

Mailing of School Budget Notice to all Qualified Voters

Thursday, May 10, 2018

Last Day of Voter Registration

Tuesday, May 15, 2018, 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.**