

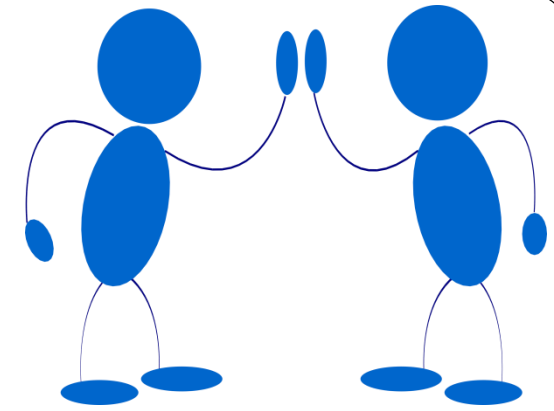
# Sayville Public Schools

## *2019-20 Proposed Budget Part II*

Presented by:  
John Belmonte  
Assistant Superintendent for Business

February 14, 2019

# PROPOSED 2019-20 BUDGET



	BUDGET	BUDGET PERCENTAGE	PROPOSED TAX RATE
2019-20 Proposed Budget	\$95,147,004	1.70%	2.34%

2019-20 Proposed Budget is a spending increase of \$1,591,724 or 1.70%

**SAYVILLE PUBLIC SCHOOLS**  
**PROPOSED TAX RATE SCHEDULE FOR 2019-20**

	<u>2018-19</u>	<u>2019-20</u>	<u>Difference</u>	<u>Percent</u>
STATE AID	26,742,582	26,509,284	(233,298)	-0.87%
Pilot Payments	356,711	415,837	59,126	16.58%
<b><u>OTHER INCOME:</u></b>				
Adult Education	135,000	135,000	0	0.00%
Summer School	10,000	10,000	0	0.00%
Admissions	10,000	15,000	5,000	50.00%
Use of Pool	115,000	115,000	0	0.00%
Custodial Services	10,000	10,000	0	0.00%
Health Services	45,000	45,000	0	0.00%
Interest Income	75,000	175,000	100,000	133.33%
Rentals/Organizations/Individuals/Gov't	30,000	30,000	0	0.00%
Rentals/BOCES	375,090	381,092	6,002	1.60%
Rentals/Old Jr. High	553,023	555,000	1,977	0.36%
Rentals/Public Library	856,600	807,600	(49,000)	-5.72%
Sale of Materials	200	200	0	0.00%
Insurance Recoveries	25,000	25,000	0	0.00%
Annual Amortized Bond Premium	43,212	0	(43,212)	-100.00%
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	100,000	50,000	(50,000)	-50.00%
Tuition - Other Districts/Staff	256,000	256,000	0	0.00%
One Time Prior Year Health Accrual	759,466	0	(759,466)	-100.00%
<b>TOTAL OTHER INCOME</b>	<b>3,547,591</b>	<b>2,758,892</b>	<b>(788,699)</b>	<b>-22.23%</b>
<b>TOTAL STATE AID &amp; OTHER INCOME</b>	<b>30,646,884</b>	<b>29,684,013</b>	<b>(962,871)</b>	<b>-3.14%</b>
APPROP. FUND BALANCE	2,454,000	3,500,000	1,046,000	42.62%
APPROP. RESERVE FROM TAX RESERVE	175,000	175,000	0	0.00%
APPROP. RESERVE FOR ERS	1,195,000	1,241,700	46,700	3.91%
APPROP. RESERVE FOR UNEMPLOYMENT	40,000	40,000	0	0.00%
APPROP. RESERVE FOR WORKERS COMP	300,000	325,000	25,000	8.33%
APPROP. RESERVE FOR DEBT SER - Library	0	20,000	20,000	0.00%
APPROP. RESERVE FOR BONDED DEBT	0	43,212	43,212	
	4,164,000	5,344,912	1,180,912	28.36%
<b>PROPERTY TAXES*</b>	<b>58,744,396</b>	<b>60,118,079</b>	<b>1,373,683</b>	<b>2.34%</b>
<b>TOTAL REVENUE/BUDGET</b>	<b>93,555,280</b>	<b>95,147,004</b>	<b>1,591,724</b>	<b>1.70%</b>

# **SAYVILLE PUBLIC SCHOOLS**

## **PROPOSED 2019 - 2020 BUDGET SUMMARY**

	<b>2018-19 CURRENT BUDGET</b>	<b>2019-20 PROPOSED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>	
Salaries	46,831,321	48,311,376	1,480,055	3.16%
Fringe Benefits	<u>22,313,973</u>	<u>22,078,936</u>	<u>(235,037)</u>	<u>-1.05%</u>
Total Salary & Benefits:	69,145,294	70,390,312	1,245,018	1.80%
Debt Service	4,905,875	4,919,821	13,946	0.28%
Contractual Expenditures (4000 object codes, excluding Trans.& BOCES)	5,745,293	6,146,447	401,154	6.98%
BOCES	6,501,635	6,246,729	(254,906)	-3.92%
Supplies	1,701,066	1,733,850	32,784	1.93%
Textbooks/Workbooks	344,100	344,500	400	0.12%
Transportation	4,033,053	4,156,254	123,201	3.05%
Transfers to:				
Capital Fund	800,000	800,000	0	0.00%
Special Aided Fund	200,000	200,000	0	0.00%
Equipment	178,964	209,091	30,127	16.83%
<b>TOTAL GENERAL FUND BDGT:</b>	<b><u>93,555,280</u></b>	<b><u>95,147,004</u></b>	<b><u>1,591,724</u></b>	<b><u>1.70%</u></b>

# 2019-20 Budgeted Salaries



	<u>2018-19 CURRENT BUDGET</u>	<u>2019-20 PROPOSED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
Salaries	46,831,321	48,311,376	1,480,055	3.16%
Fringe Benefits	22,313,973	22,078,936	(235,037)	-1.05%
Total Salary & Benefits:	69,145,294	70,390,312	1,245,018	1.80%

## Changes in staffing:

- 6.0 FTE Retirees – (4.0 Teachers + 1.0 Admin + 1.0 Nurse);
- All retiree positions will be filled;
- Addition of 1.0 FTE for new S/E teacher for additional PALS class
- Addition of 5.0 FTE's Aides in new PALS class
- Addition of four .1 FTE's for additional science labs
- Addition of 1.0 FTE to reinstate Director of PPS/Student Services position
- Re-fill Coordinator of Special Education position
- Additional .25 FTE Clerical position
- Addition of 4 new Middle School teams
- Addition of provision for Unified Sports – 3 coaching positions
- Addition co-curricular stipend – HS Debate Team

# 2019-20 Budgeted Staffing



Budgeted General Fund Staffing	Full- Time Equivalents (FTE's)
Central Office Administrators	5.00
Building / Program Administrators	13.00
Unaffiliated Staff	17.00
Teachers	268.00
Nurses	6.31
Teacher Aides	82.81
Attendance & Health Aides	4.36
Monitors	19.71
Security Guards	20.16
Clerical (10 Month)	8.00
Clerical (12 Month)	22.49
Custodial Full Time	30.00
Custodial Part Time (4 Hour)	8.00
Grounds	11.00
Misc: Pool/Adult Education	3.00
<b>Total FTE's Budgeted:</b>	<b>518.84</b>

Revised: 2/11/19





# Fringe Benefits Analysis

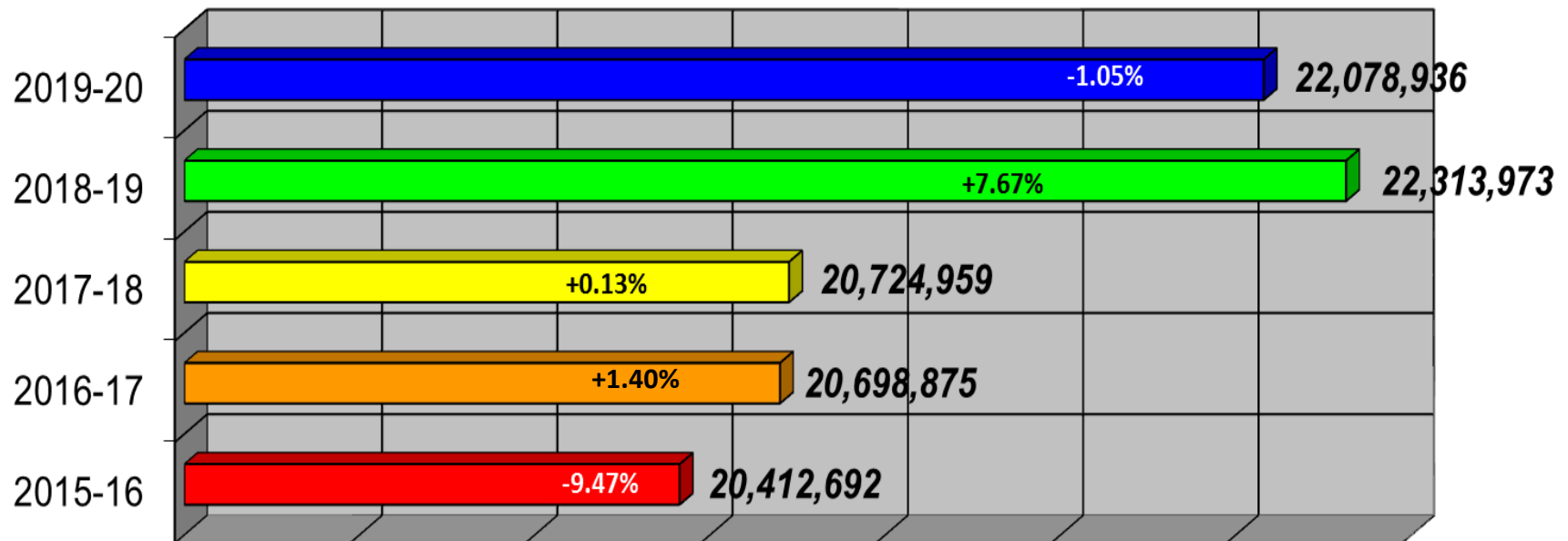


	Current 2018-19	Proposed 2019-20	Difference	% Change
Employees' Retirement System	1,636,329	1,614,449	-21,880	-1.34%
Teachers' Retirement System	3,998,905	3,579,218	-419,687	-10.50%
Social Security	3,631,591	3,734,254	102,663	2.83%
Workers' Compensation	175,000	175,000	0	0.00%
Life Insurance	9,827	10,050	223	2.27%
Unemployment Insurance	40,000	40,000	0	0.00%
Disability Insurance	47,908	48,638	730	1.52%
Health Insurance	12,250,560	12,349,197	98,637	0.81%
Dental Insurance	523,853	528,130	4,277	0.82%
<b>Total</b>	<b>22,313,973</b>	<b>22,078,936</b>	<b>-235,037</b>	<b>-1.05%</b>

# Budget Pulse

## 5-Year Trend Fringe Benefits

Data Trends  
Fringe Benefits:





# 2019-20 Debt Service

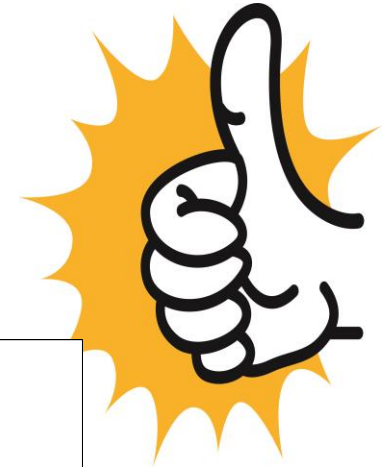


	Current 2018-19	Proposed 2019-20	Difference	% Change
Library Bond Principal	600,000	595,000	-5,000	-0.83%
Library Bond Interest	256,600	232,600	-24,000	-9.35%
<i>Library Debt Service:</i>	856,600	827,600	-29,000	-3.39%
School Bond Principal	1,990,000	2,290,000	300,000	15.08%
School Bond Interest	706,370	749,213	42,843	6.07%
School Bond Principal: Energy Performance Contract (EPC)	801,540	505,361	-296,179	-36.95%
School Bond Interest: Energy Performance Contract (EPC)	376,365	337,647	-38,718	-10.29%
Bond Anticipation Notes (BANS)	0	0	0	0.00%
Tax Anticipation Notes (TANS)	175,000	210,000	35,000	20.00%
<i>School District Debt Service:</i>	4,049,275	4,092,221	42,946	1.06%
<b>TOTAL DEBT SERVICE:</b>	4,905,875	4,919,821	13,946	0.28%

- ✓ District bond rating remains at Aa1 since 2016
- ✓ 2019-20 includes \$205,059 new debt service for Phase II of the Energy Performance Project

# Budget Pulse

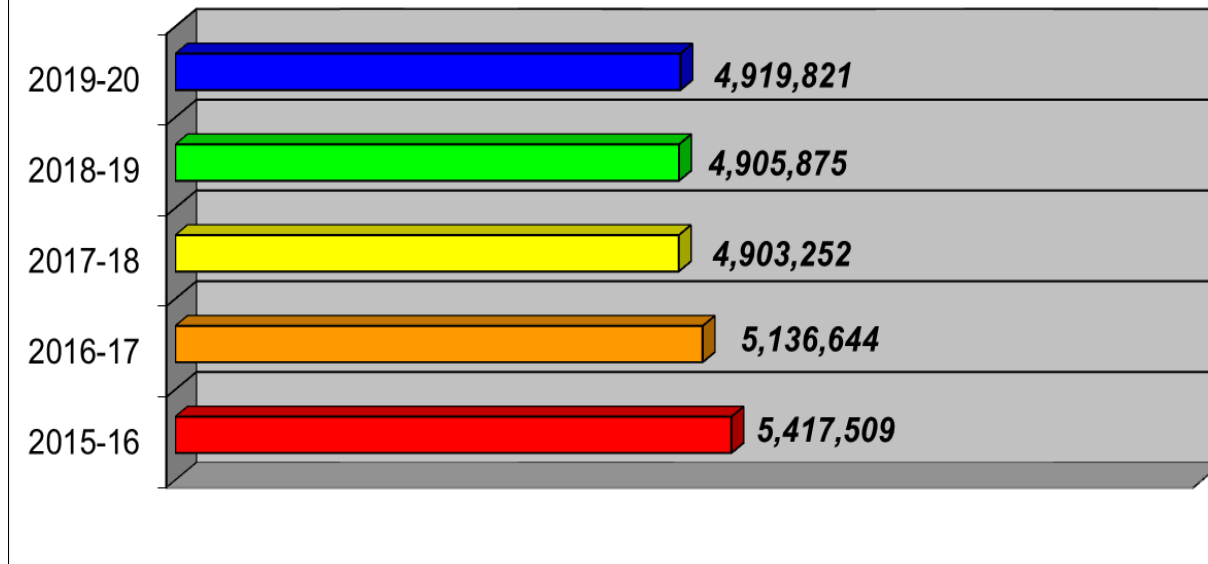
## 5-Year Trend Debt Service



### Data Trends

#### Debt Service:

5 Year Change: - 9.19%  
Avg Over 5 Year Change: -1.84%



- ✓ Our total Debt Service in 2012-13 was \$6,054,723
- ✓ In 2019-20 we are spending \$1,104,902 less than in the 2012-13 school year!

# Contractual Expenditures\*

	<b>2018-19 CURRENT BUDGET</b>	<b>2019-20 PROPOSED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
Contractual Expenditures	5,745,293	6,146,447	401,154
(4000 object codes, excluding Trans.& BOCES)			

**The following are some of the Contractual Expenditures by category:**

<b>Object Name</b>	<b>Object</b>	<b>2018-19 Current Budget</b>	<b>2019-20 Budget Request</b>	<b>\$ Change</b>	<b>% Change</b>
Insurance	4070	\$441,700	\$441,700	\$0	0.00%
Special Build/Grnds Repairs	4280	\$192,000	\$236,000	\$44,000	22.92%
Plant Operation & Custodial	4310-4350	\$1,439,600	\$1,530,300	\$90,700	6.30%
Miscellaneous Expenses	4390	\$95,822	\$169,362	\$73,540	76.75%
Attorneys	4410	\$286,075	\$297,650	\$11,575	4.05%
Auditors	4420	\$99,378	\$101,985	\$2,607	2.62%
Other Professional Service	4440	\$1,377,361	\$1,461,830	\$84,469	6.13%
Travel	4450	\$93,490	\$97,100	\$3,610	3.86%
Postage	4460	\$58,750	\$58,250	-\$500	-0.85%
Maint/Repair Equipment	4470	\$147,970	\$151,573	\$3,603	2.43%
Rental	4480	\$23,178	\$19,800	-\$3,378	-14.57%
Dues/Fees	4510	\$108,390	\$114,749	\$6,359	5.87%
Official Fees	4520	\$92,945	\$97,845	\$4,900	5.27%
Photocopy Rental	4580	\$217,316	\$216,215	-\$1,101	-0.51%
Tuition Out of District	4700-4730	\$653,243	\$730,680	\$77,437	11.85%
<b>TOTALS</b>		<b>\$5,327,218</b>	<b>\$5,725,039</b>	<b>\$397,821</b>	<b>7.47%</b>

\* Includes both Special Ed & Regular Ed proposed expenditures

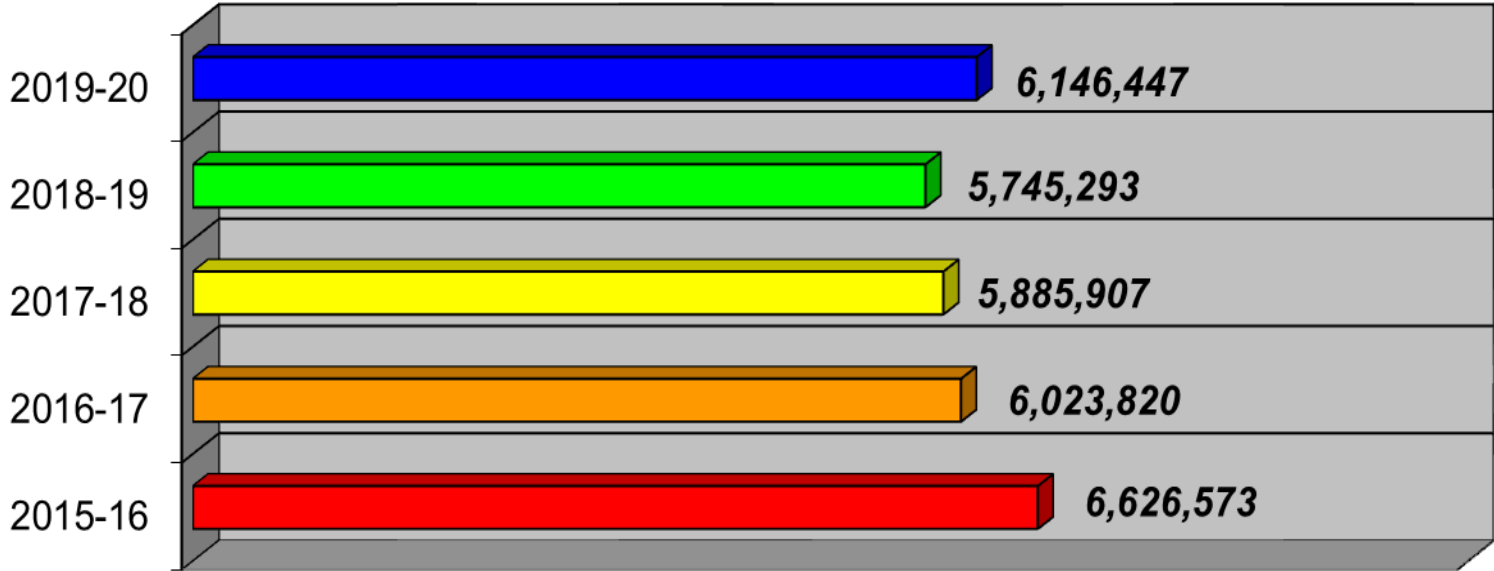
# Budget Pulse: 5-Year Trend

## Contractual Expenditures

Data Trends

Contractual Expenditures:

5 Year Change: -7.25%  
Avg Over 5 Year Change: -1.45%



# BOCES



## Board of Cooperative Educational Services

	<u>2018-19</u> <u>CURRENT BUDGET</u>	<u>2019-20</u> <u>PROPOSED BUDGET</u>	<u>INCREASE/</u> <u>(DECREASE)</u>
BOCES	6,501,635	6,246,729	(254,906) -3.92%

### 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.

# 2019-20 BOCES SERVICES: \$6,246,729

Generates approx. 48% return in aid

## ◆ BOCES Services Include:

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

Generates BOCES Aid  
Budgets: \$3,009,404

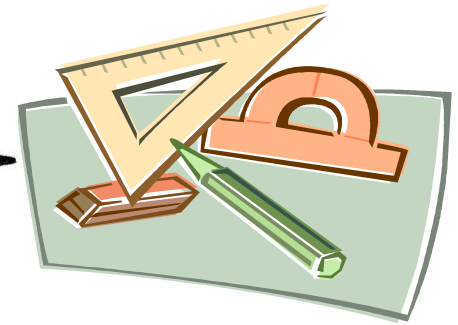
Special Education  
Transportation

Generates High Cost Aid and  
Trans. Aid – NOT BOCES Aid  
(Budgets: \$3,237,325)

Estimated BOCES Aid for 2019-20 \$1,387,087:  
(approximately \$99,000 less than last year)

# Supplies

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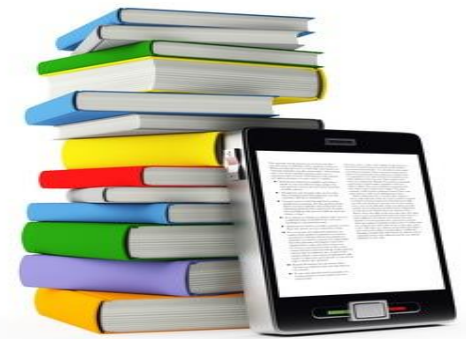


	<u>2018-19</u> <u>CURRENT BUDGET</u>	<u>2019-20</u> <u>PROPOSED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
Supplies	1,701,066	1,733,850	32,784	1.93%

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**The 2019-20 supply budget is a modest increase over the current school year.**

# Textbooks/Workbooks



	<u>2018-19</u> <u>CURRENT BUDGET</u>	<u>2019-20</u> <u>PROPOSED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
Textbooks/Workbooks	344,100	344,500	400	0.12%

- ✓ **Textbook monies can be used for electronic devices in the classroom – i.e., Chrome books, e-books;**
- ✓ **We will continue the purchase of e-books;**
- ✓ **Continue developing classroom reading & writing libraries;**
- ✓ **District receives Textbook Aid on these purchases;**
- ✓ **In 2019-20, we are expected to receive approximately \$172,304 in Textbook Aid – that’s an approximate 50% return.**





# Next Meeting

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- March 7, 2019

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

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

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

- Possible Budget Modifications