

Sayville Public Schools

2019-20 Proposed Budget Part III

Presented by:
John Belmonte
Assistant Superintendent for Business

March 7, 2019

Spending Reductions: \$793,348

Draft I Budget:
\$95,147,004

- Draft I Budget was basically a roll over budget, plus new staffing to accommodate the changing needs of our instructional program.
- Our priority focus is to maintain existing program levels and further enhance & provide for the social, emotional and mental health needs of our students.
- Draft I Budget used excessive Fund Balance, which would have resulted in a significant challenge in sustaining current program levels.

Draft II Budget:
\$94,353,656

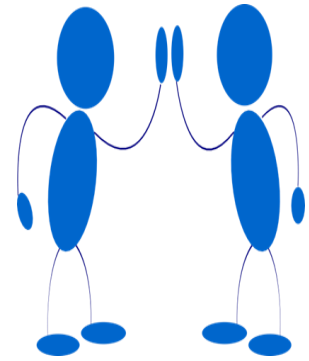
- Draft II Budget reduces costs by better aligning existing District resources with program needs.
- Reduces spending increase from 1.7% to .85%.
- Uses less Fund Balance which will provide future resources to sustain programs in an environment of decreasing student enrollment and limited new revenue resources.

Spending Reductions: \$793,348



- ***Salary & Fringe Benefits Reductions includes:***
 - Reduction of District office clerical pool by .5 FTE through attrition;
 - Partial Funding (\$80K) of new Director of Student Services from existing grant funds;
 - Salary savings achieved through staffing changes and movement;
 - Elimination of the Administrator of Instructional Technology position;
 - Elimination of one of two Administrator of Special Education positions, and replaced with an CSE/CPSE chairperson;
 - Remove budgetary provisions for new PALS class included in Draft I of the Proposed Budget due to no known student placements in the upcoming school year.

PROPOSED 2019-20 BUDGET



	BUDGET	BUDGET PERCENTAGE INCREASE	PROPOSED INCREASE ON TAX RATE
2019-20 Proposed Budget <i>(Draft I)</i>	\$95,147,004	1.70%	2.34%
Revised Budget <i>(Draft II: Reduced \$793,348)</i>	\$94,353,656	0.85%	2.34% <i>(At the Calculated Tax Cap of 2.34%)</i>

SAYVILLE PUBLIC SCHOOLS PROPOSED 2019 - 2020 BUDGET SUMMARY

Revised 2/14/19: \$793,348 Budget Reductions

	2018-19 CURRENT BUDGET	2019-20 PROPOSED BUDGET	INCREASE/ (DECREASE)	
Salaries	46,831,321	47,665,990	834,669	1.78%
Fringe Benefits	22,313,973	21,930,974	(382,999)	-1.72%
Total Salary & Benefits:	69,145,294	69,596,964	451,670	0.65%
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%
TOTAL GENERAL FUND BDGT:	93,555,280	94,353,656	798,376	0.85%

**Draft II:
With Budget
Reductions**

	<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%
OTHER INCOME				
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%
TOTAL OTHER INCOME	3,547,591	2,758,892	(788,699)	-22.23%
TOTAL STATE AID & OTHER INCOME	30,646,884	29,684,013	(962,871)	-3.14%
APPROP. FUND BALANCE	2,454,000	2,705,786	251,786	10.26%
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	44,078	44,078	
	4,164,000	4,551,564	387,564	9.31%
PROPERTY TAXES*	58,744,396	60,118,079 *	1,373,683	2.34%
TOTAL REVENUE/BUDGET	93,555,280	94,353,656	798,376	0.85%

2019-20 Budgeted Salaries



<u>2018-19 CURRENT BUDGET</u>	<u>2019-20 PROPOSED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
46,831,321	47,665,990	834,669	1.78%
<u>22,313,973</u>	<u>21,930,974</u>	<u>(382,999)</u>	<u>-1.72%</u>
69,145,294	69,596,964	451,670	0.65%

Changes in staffing (as of 2/14/19):

- 8.0 FTE Retirees – (4.0 Teachers + 1.0 Admin + 1.0 Nurse + 1.0 Clerical);
- Retiree positions will be filled, except for net .25 clerical (adding .25fte & reducing .5fte attrition);
- Elimination of the Administrator of Instructional Technology position;
- Elimination of one of two Administrator of Special Education positions, and replaced with an instructional chairperson;
- Addition of four .1 FTE's for additional science labs;
- Addition of 1.0 FTE to reinstate Director of PPS/Student Services position (partially funded by Grant);
- Re-fill Coordinator of Special Education position;
- Addition of 4 new Middle School teams
- Addition of provision for Unified Sports – 3 coaching positions
- Addition co-curricular stipend – HS Debate Team



Transportation

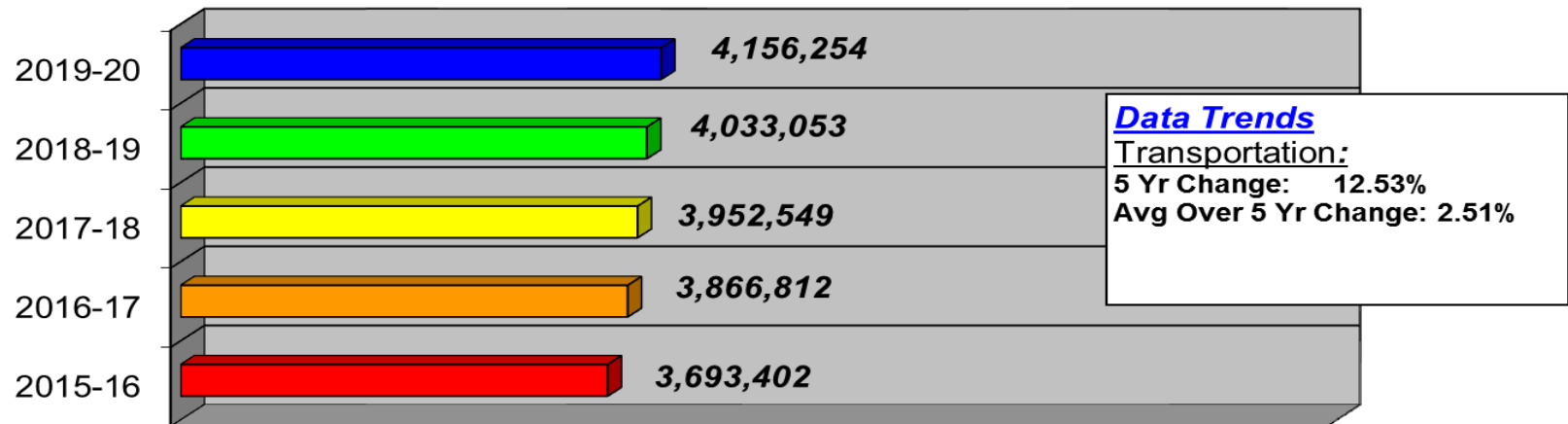
	<u>2018-19 CURRENT BUDGET</u>	<u>2019-20 PROPOSED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
Transportation	4,033,053	4,156,254	123,201	3.05%

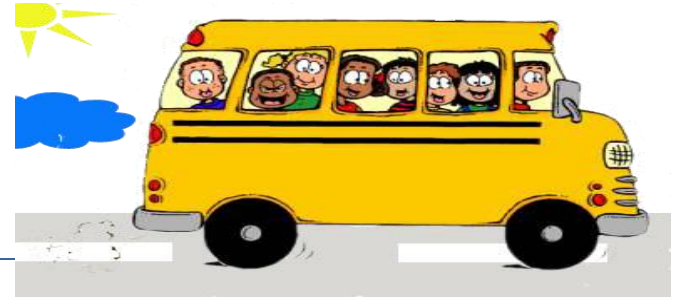
- ✓ **Sayville contracts out all student bus services;**
- ✓ **Ed Law allows Transportation Contracts to be extended annually at May 31st CPI;**
- ✓ **In 2016-17 we re-bid our large bus and van contracts;**
- ✓ **For 2019-20, our Regular School Year & Summer School Special Ed Transportation Contract 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.**

Budget Pulse: 5-Year Trend

Transportation

Sayville has a Transportation Aid Ratio of 60.8%, which will generate approximately \$1.596M in Trans. Aid in 2019-20





Updated Transportation Facts

- We currently transport 1,870 students within District, which is down from 1,930 students last year;
- We still contract 18 Large Buses, 26 Vans;
- We currently transport 17 Private/Parochial students to 6 schools, which is down from 29 students to 7 schools last year;
- We transport 29 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 3/1/19

Transfers:

Capital & Special Aided Funds

	<u>2018-19</u> <u>CURRENT BUDGET</u>	<u>2019-20</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 5 of 5 in District-wide unit-ventilator replacement project – Sunrise Drive Elementary
2. High School – brickwork and lintel replacement above windows

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

Equipment



Equipment

	2018-19 <u>CURRENT BUDGET</u>	2019-20 <u>PROPOSED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
	178,964	209,091	30,127	16.83%

✓ 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:

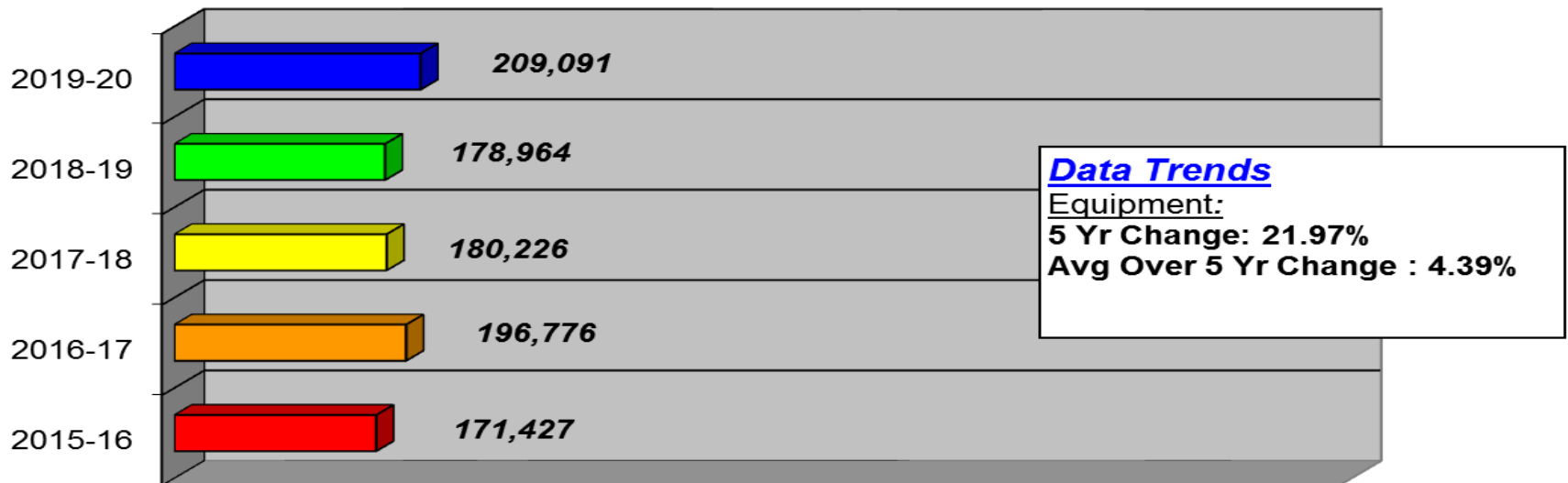
Business Office:	\$ 2,000
Building & Grounds Department:	\$ 121,300
Technology:	\$ 20,500
Athletics:	\$ 24,214
Adult Ed (Drivers' Education)	\$ 15,000
Other Instructional:	\$ 26,277



Budget Pulse: 5-Year Trend

Equipment

- ✓ Equipment purchases must be items \$1,000 or more.
- ✓ An average increase of \$7,533 per year.



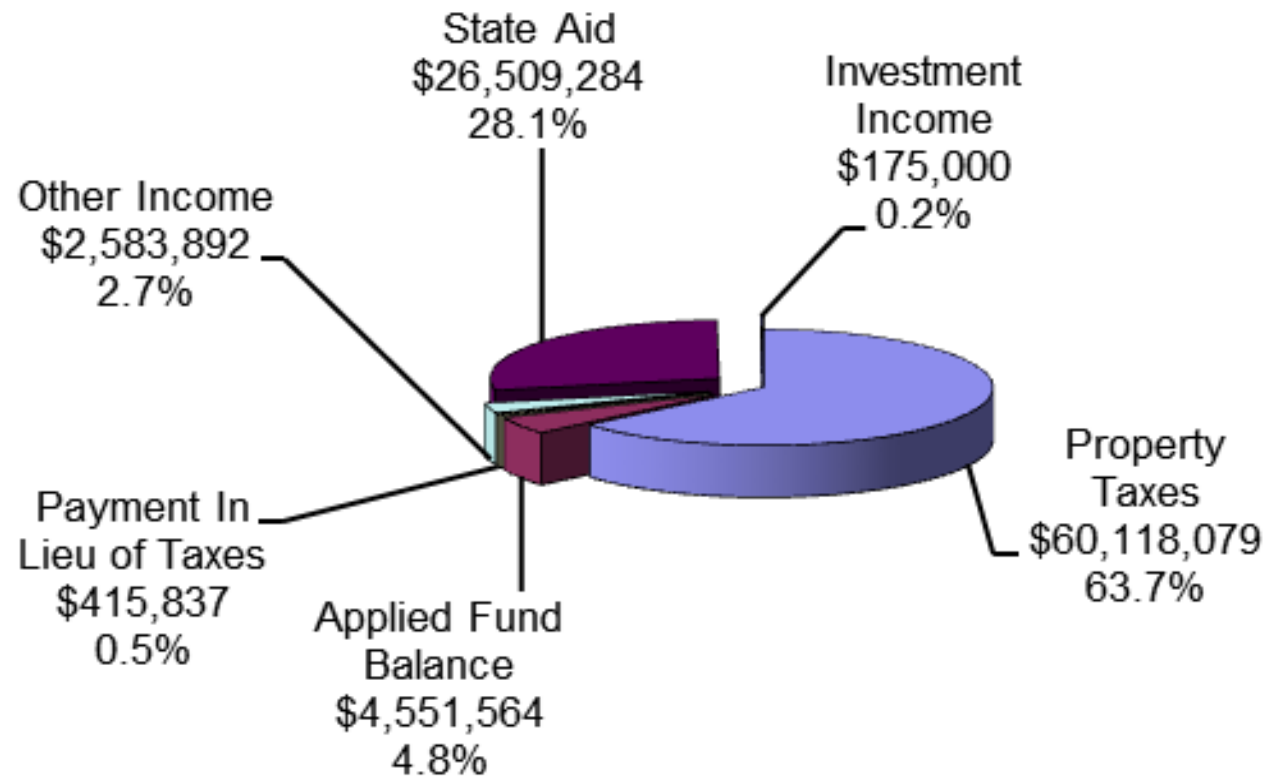
2019-20 Budgeted Revenues



2019-20 Projected Revenues



Your School Tax Dollar Revenues



2019-20 Proposed Revenues & Tax Rate Schedule

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**Draft II:
With Budget
Reductions**

2019-20 Proposed Revenues & Tax Rate Schedule

Draft II W/Budget Reductions

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TOTAL REVENUE/BUDGET	93,555,280	94,353,656	798,376	0.85%
	2018-19	2019-20	Difference	Percent
Tax Rate Per \$100	19.231	19.681	0.450	2.34%
Home Assessed @ 40,000	7,692	7,872	180	2.34%
<i>*Property Taxes also include revenue from STAR repayments.</i>				

Fund Balance/Reserve Analysis

Projected as of 3/4/19

<i>I. Reserves - June 30, 2019</i>									
	Workers		Employee	Debt Service		Tax Reserve	Tax Reserve	Reserve for	
	Compensation	Unemployment	Retirement System	Library	EBLAR	Sale of Tyler	Sale of Library	Bonded Debt	<i>Grand Totals</i>
Balances at July 1, 2018	\$ 1,988,946	696,832	\$ 8,549,345	\$ 196,498	7,823,795	\$ 304,950	273,850	604,956	\$ 20,439,172
Anticipated Equity Transfers for 6/30/19:	\$ 300,000	\$ 25,000	\$ 1,400,000	\$ -	\$ 400,000	\$ -	\$ -	\$ 12,130	\$ 2,137,130
from Unappropriated Fund Balance	-	-		-	-	-	-	-	-
Add: Estimated Revenues									
Sale of Building						\$ -			\$ -
Interest	-	-	126,375	3,102	104,391	-	-	-	\$ 233,868
Other	-	-	-	-	-	-	-	-	-
Subtotal:	<u>\$ 300,000</u>	<u>\$ 25,000</u>	<u>\$ 1,526,375</u>	<u>\$ 3,102</u>	<u>\$ 504,391</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,130</u>	<u>\$ 2,370,998</u>
Less: Estimated Expenditures/Approp.	\$ (240,000)	(18,000)	\$ (1,195,000)	\$ -	(371,692)	\$ -	(175,000.00)	(43,212.00)	(2,042,904)
from Reserve, whichever is less:									
Projected Balances at 6/30/19:	<u>\$ 2,048,946</u>	<u>\$ 703,832</u>	<u>\$ 8,880,720</u>	<u>\$ 199,600</u>	<u>\$ 7,956,494</u>	<u>\$ 304,950</u>	<u>\$ 98,850</u>	<u>\$ 573,874</u>	<u>\$ 20,767,266</u>



Next Meeting

- March 14, 2019

- Take a brief look at what a 0.00% Contingency Budget might look like
- Board to adopt the 2019-20 Proposed Budget

