

Sayville Public Schools

Proposed 2019-20 Budget Hearing

Presented by:
John Belmonte
Assistant Superintendent for Business

May 14, 2019

2019-20 Budget REQUIREMENTS

- Budget Information Must Be In English & Spanish
- Salary Codes Broken Down by Building - Transparency Reporting Requirement by Building
- 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!



- Average Homestead Tax Rate last four (4) years:

2016-17 school year: -0.80%

2017-18 school year: -0.47%

2018-19 school year: +2.24%

2019-20 Proposed : +2.34%

4 year Average Tax Rate: 0.83%

- No Fiscal Stress – Reports the Office of the State Comptroller five (5) consecutive years,
- Well managed Fund Balance and Reserve Funds that greatly helped to stabilize Tax Rates, provide needed relief to the community and creates ‘sustainability’ of our instructional program opportunities,
- Continue to expand and maintain our instructional & support program opportunities for our students/staff/community.

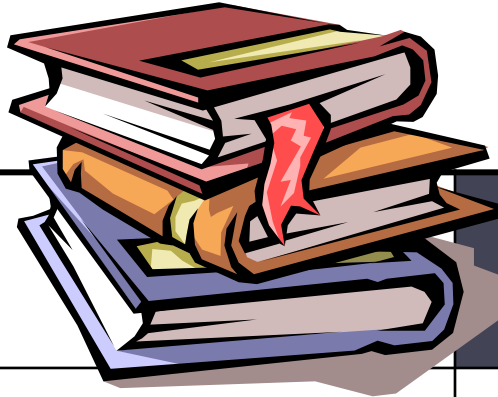
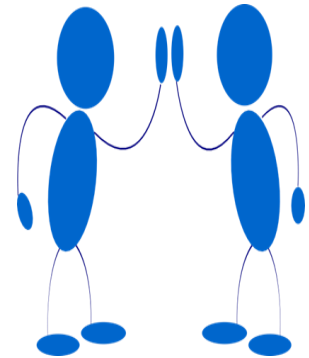
Fiscal Stress Monitoring



- State Comptroller’s office provides an objective assessment of the fiscal challenges facing local governments
- No Fiscal Stress – Reports the Office of the State Comptroller for five (5) consecutive years!

	Fiscal Stress		Environmental Stress	
FYE	Score	Designation	Score	Designation
2016	15.0	No Designation	26.7	No Designation
2017	10	No Designation	10	No Designation
2018	10	No Designation	5	No Designation

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>

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 include:***
 - 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 through attrition;
 - Elimination of one of two Administrators of Special Education positions, and replaced with an CSE/CPSE chairperson, and reinstate Coordinator of Special Ed Position;
 - 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. However, if another section is needed it will funded from existing resources.

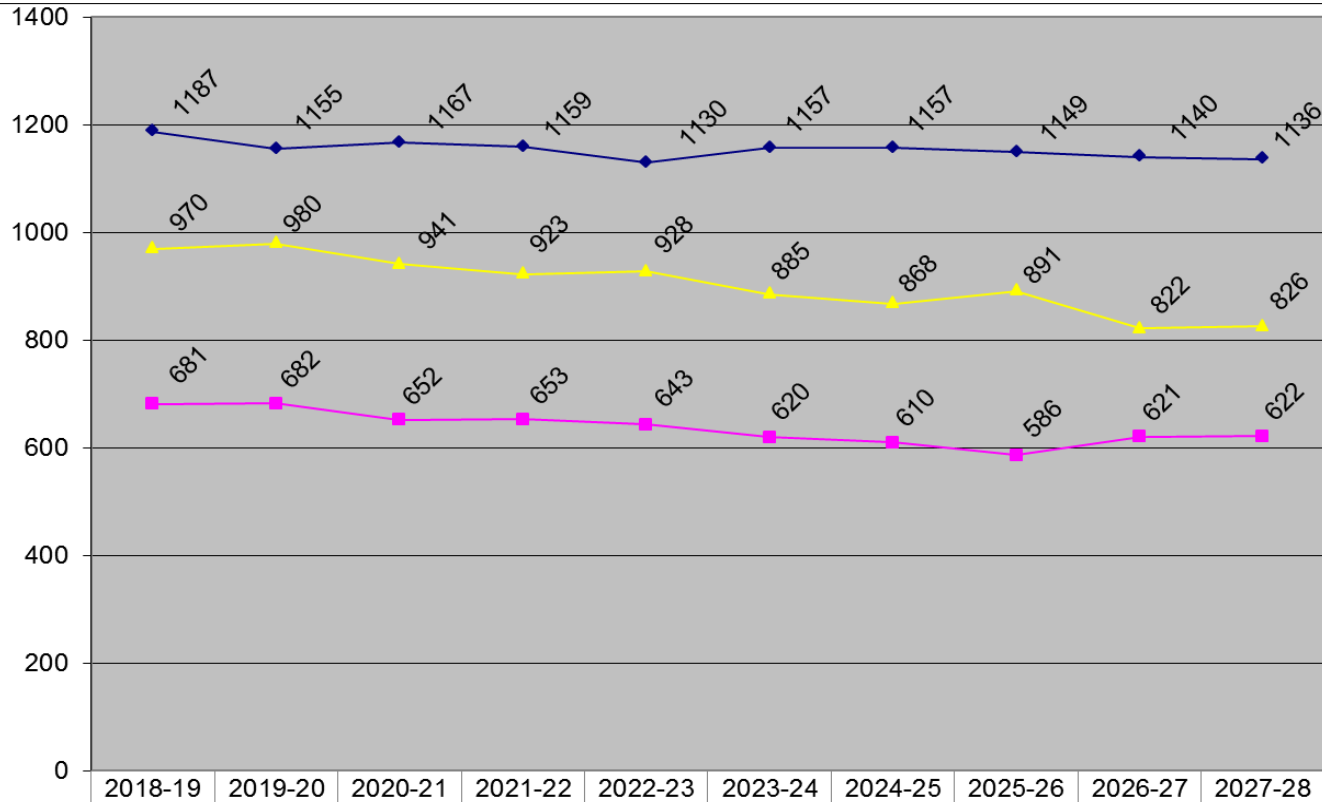


UNDER THE TAX LEVY LIMIT

The Projected Tax Levy increase for 2019-20 budget is currently 0.85%, which is ‘under’ the Tax Levy Limit by \$72.

10-Year Enrollment Projections

2017-18 Actual Data



	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
◆ Elementary	1187	1155	1167	1159	1130	1157	1157	1149	1140	1136
■ Middle School	681	682	652	653	643	620	610	586	621	622
▲ High School	970	980	941	923	928	885	868	891	822	826

Elementary:
Projected 10-Year
Decrease: 4.30%

HS: Projected 10-Year
Decrease: 14.85%

MS: Projected 10-Year
Decrease: 8.67%

◆ Elementary
■ Middle School
▲ High School

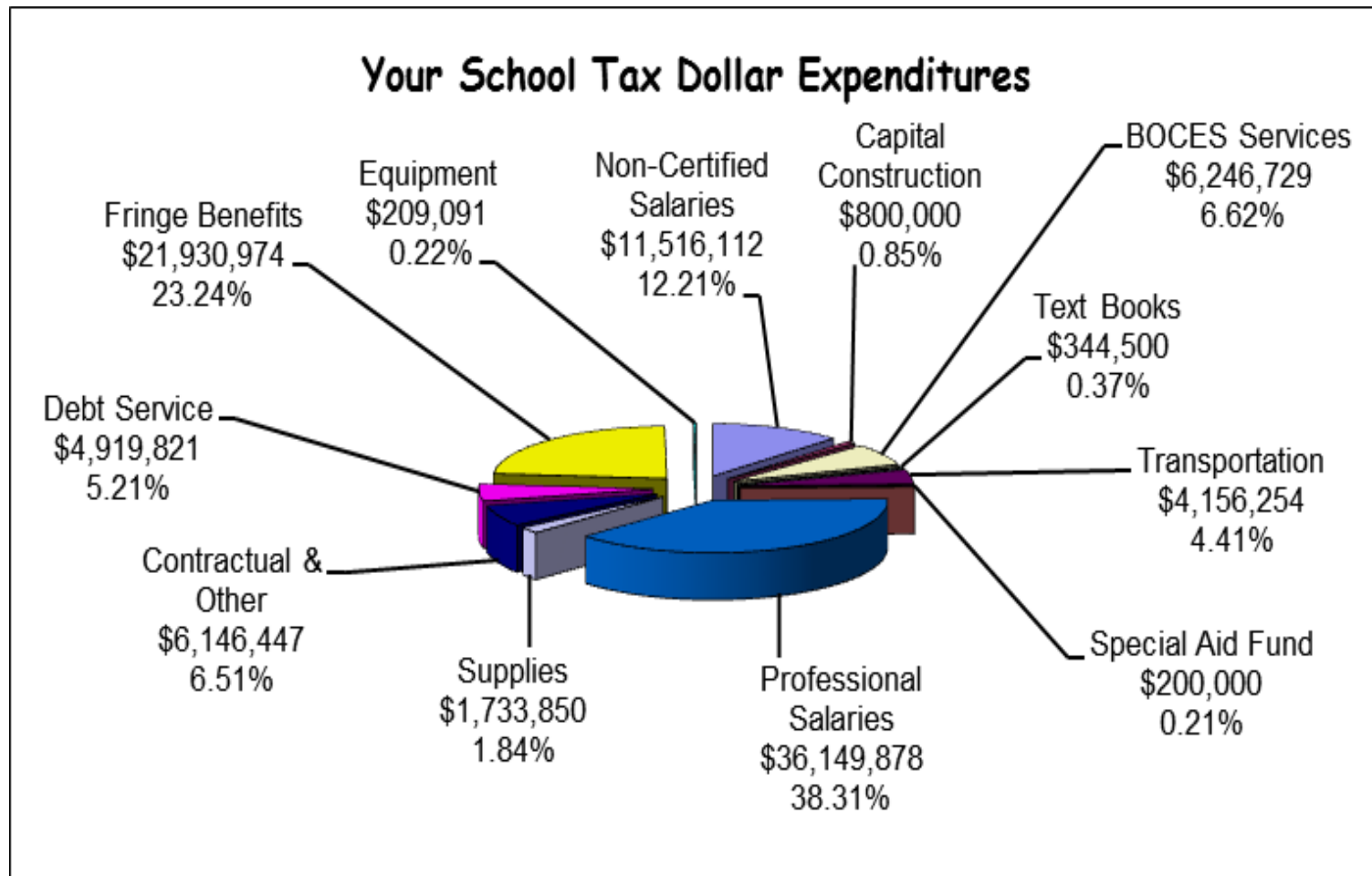
Source: January 2019
BOCES Long Range Planning Study

THREE - PART COMPONENT BUDGET



	2018-19	2019-20	Dollar	
	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>	<u>Change</u>	<u>%</u>
Administrative	9,163,849	8,944,899	-218,950	-2.39%
Program	67,987,883	68,499,329	511,446	0.75%
Capital	16,403,548	16,909,428	505,880	3.08%
Total	93,555,280	94,353,656	798,376	0.85%

Expenditures: The Pieces of the Pie



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%

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);
- Most retiree positions will be filled, except for net .25 clerical (adding .25fte & reducing .5fte attrition);
- Elimination of the Administrator of Instructional Technology position through attrition;
- Elimination of one of two Administrators 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 Student Services position (partially funded by Grant);
- Re-fill Coordinator of Special Education position;
- Addition of 4 new Middle School teams – (Boys & Girls Basketball & Volleyball);
- Addition of provision for Unified Sports – 3 coaching positions;
- Addition of co-curricular stipend – HS Debate Team.



Fringe Benefits Analysis

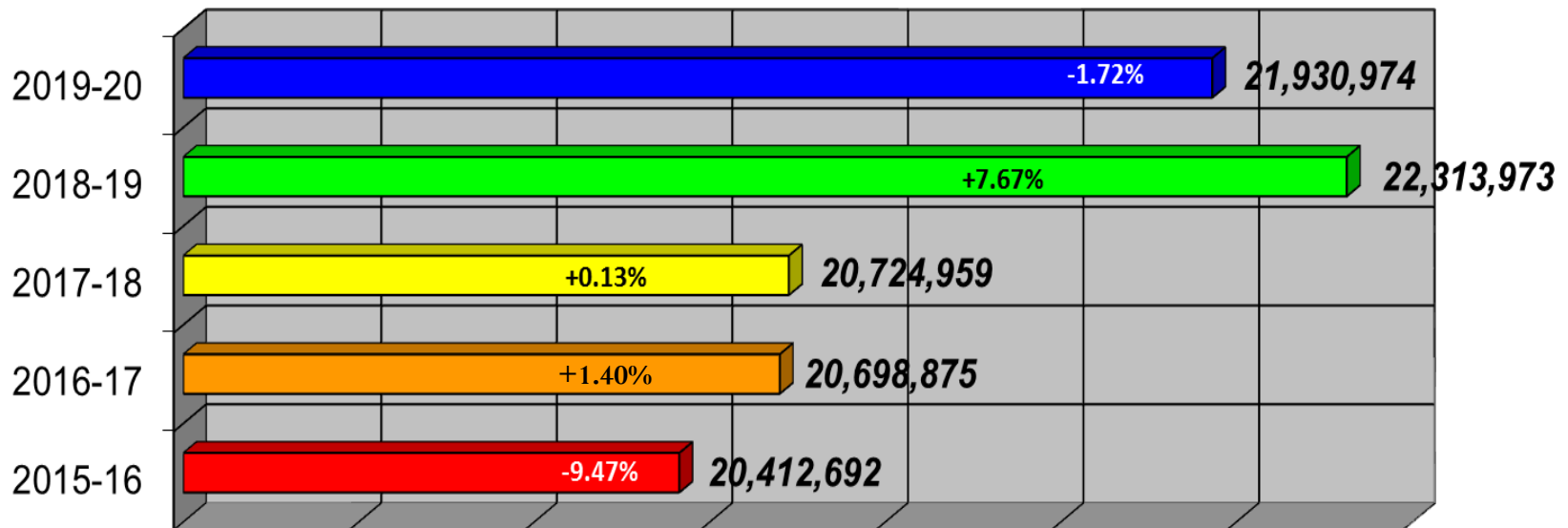


	Current 2018-19	Proposed 2019-20	Difference	% Change
Employees' Retirement System	1,636,329	1,604,275	-32,054	-1.96%
Teachers' Retirement System	3,998,905	3,549,015	-449,890	-11.25%
Social Security	3,631,591	3,705,007	73,416	2.02%
Workers' Compensation	175,000	173,864	-1,136	-0.65%
Life Insurance	9,827	10,050	223	2.27%
Unemployment Insurance	40,000	39,846	-154	-0.39%
Disability Insurance	47,908	48,152	244	0.51%
Health Insurance	12,250,560	12,276,235	25,675	0.21%
Dental Insurance	523,853	524,530	677	0.13%
Total	22,313,973	21,930,974	-382,999	-1.72%

Budget Pulse

5-Year Trend Fringe Benefits

Data Trends
Fringe Benefits:



2019-20 Debt Service

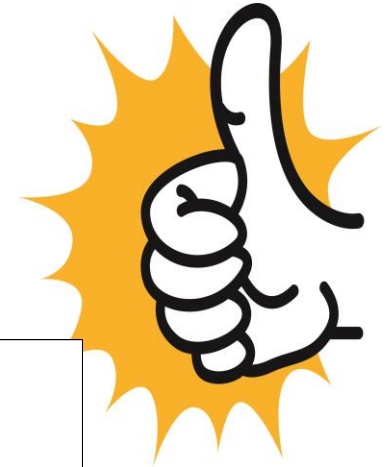


	Current 2018-19	Proposed 2019-20	Difference	% Change
Library Bond Principal	600,000	595,000	-5,000	-0.83%
Library Bond Interest	256,600	232,600	-24,000	-9.35%
<i>Library Debt Service:</i>	856,600	827,600	-29,000	-3.39%
School Bond Principal	1,990,000	2,290,000	300,000	15.08%
School Bond Interest	706,370	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%
TOTAL DEBT SERVICE:	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

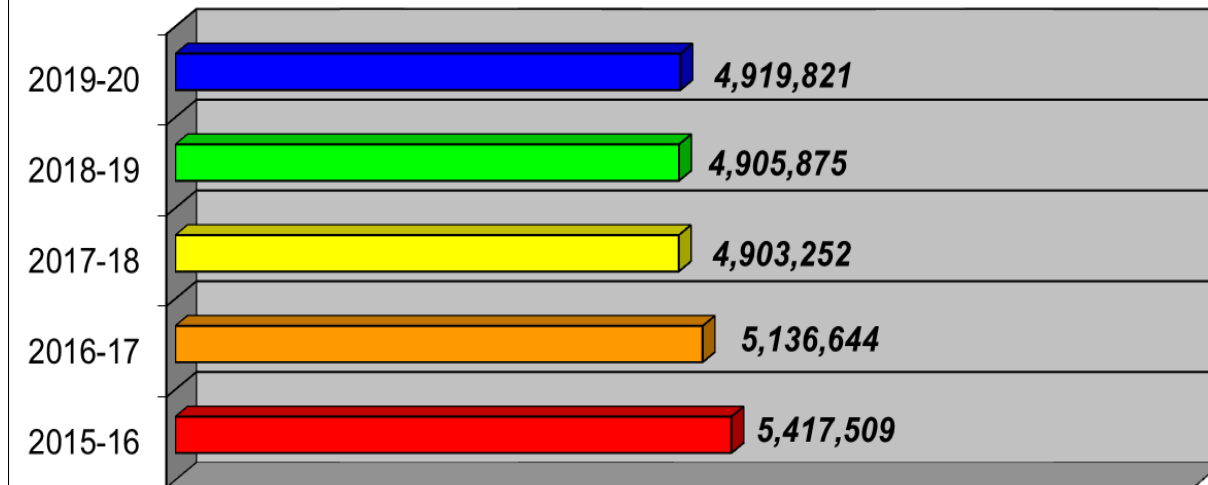
5-Year Trend Debt Service



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*

	2018-19 CURRENT BUDGET	2019-20 PROPOSED BUDGET	INCREASE/ (DECREASE)
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:

Object Name	Object	2018-19 Current Budget	2019-20 Budget Request	\$ Change	% Change
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%
TOTALS		\$5,327,218	\$5,725,039	\$397,821	7.47%

* Includes both Special Ed & Regular Ed proposed expenditures

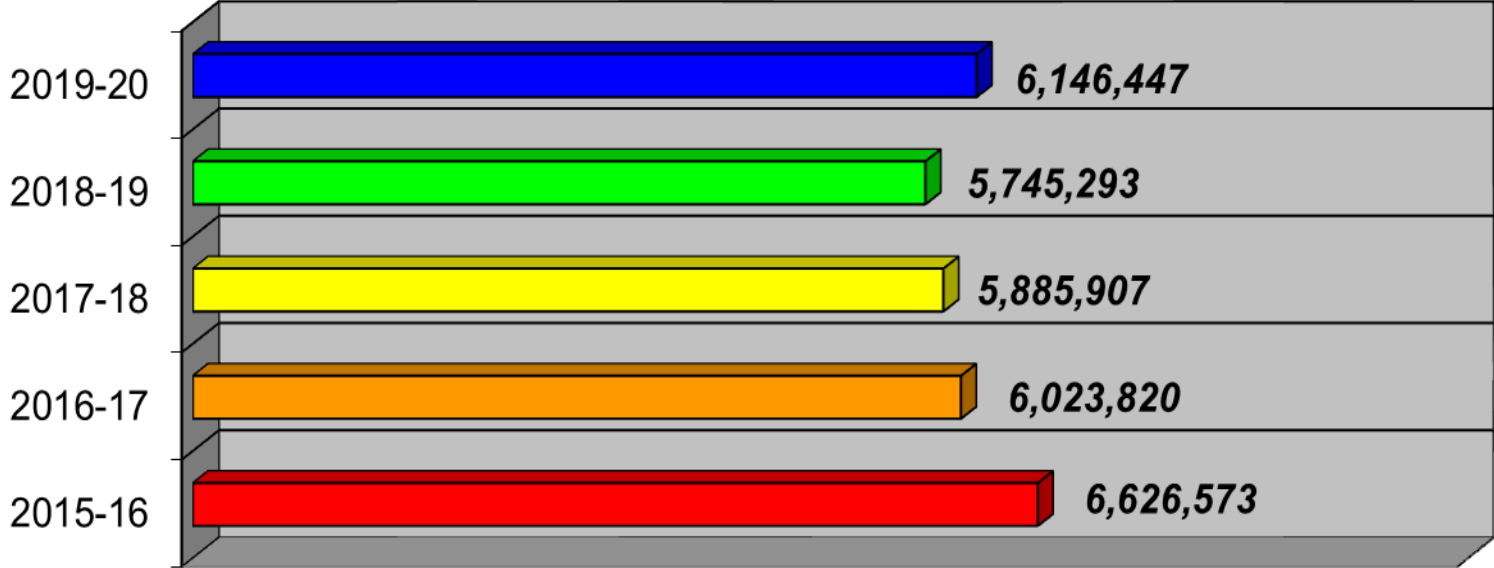
Budget Pulse: 5-Year Trend

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 CURRENT BUDGET</u>	<u>2019-20 PROPOSED BUDGET</u>	<u>INCREASE/ (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

◆ BOCES Services Include:

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

Generates approx. 48% return in aid

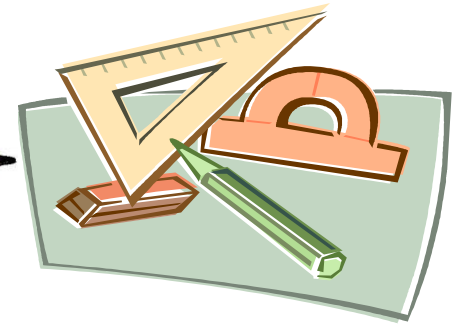
Generates BOCES Aid Budgets: \$3,009,404

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)

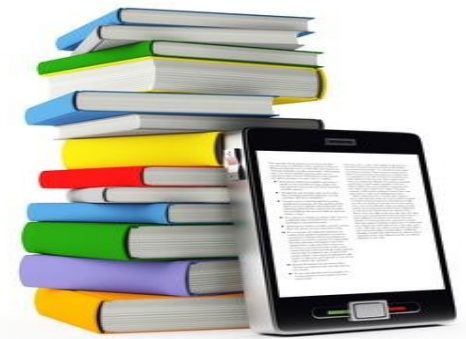
Supplies



	<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%

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

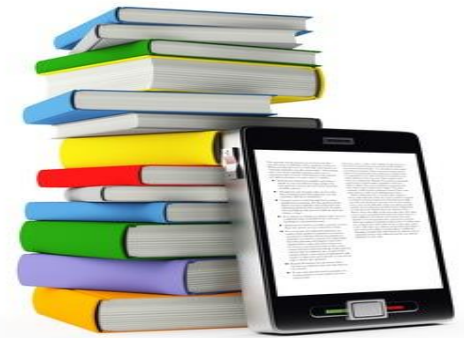
Textbooks/Workbooks



	<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.**

Budget Pulse: 5-Year Trend Textbooks/Workbooks



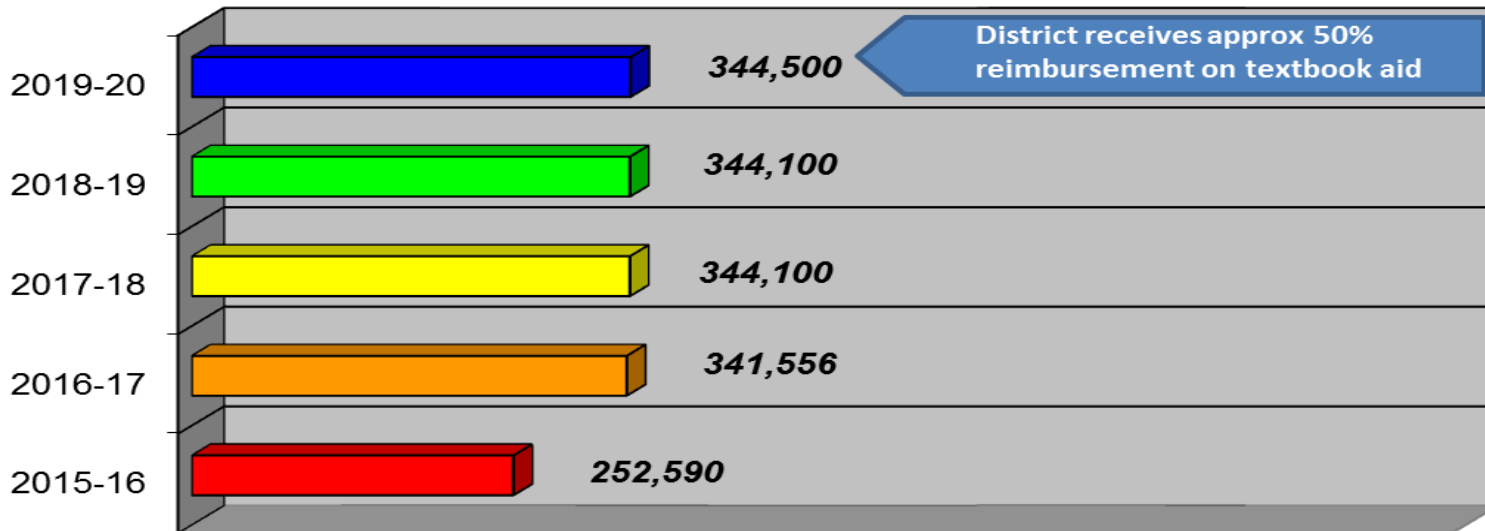
Data Trends

Textbook/Workbooks:

5 Yr % Change: 36.39%

Avg Over 5 Yrs Change: 7.28%

Dollar Chg: \$91,910





Transportation

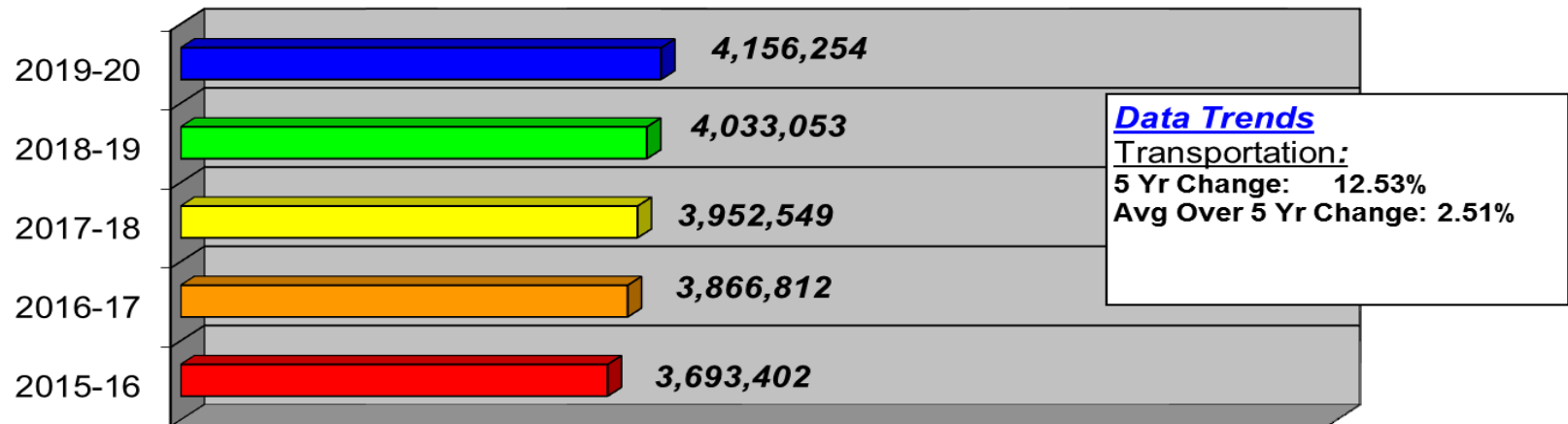
	<u>2018-19 CURRENT BUDGET</u>	<u>2019-20 PROPOSED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
Transportation	4,033,053	4,156,254	123,201	3.05%

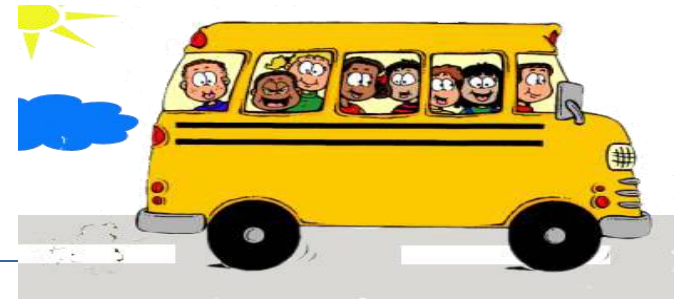
- ✓ **Sayville contracts out all student bus services;**
- ✓ **Ed Law allows Transportation Contracts to be extended annually at May 31st CPI;**
- ✓ **In 2016-17 we re-bid our large bus and van contracts;**
- ✓ **For 2019-20, our Regular School Year & Summer School Special Ed Transportation Contract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



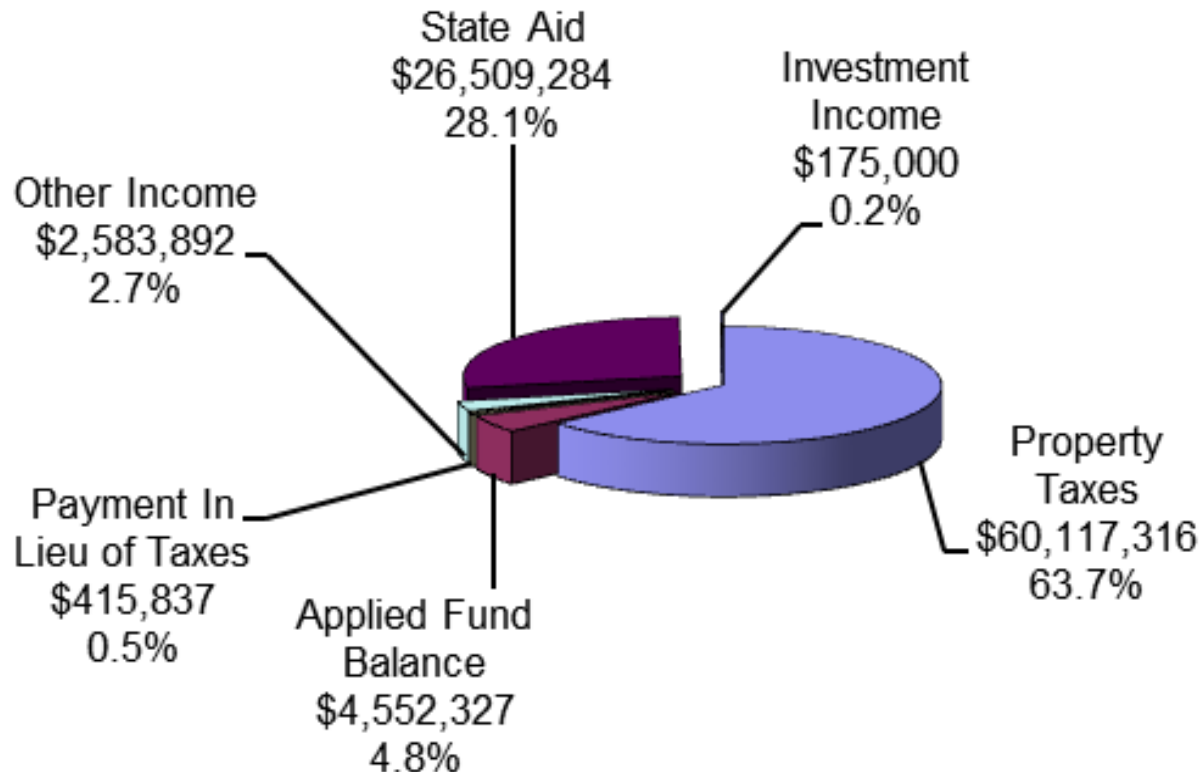
2019-20 Budgeted Revenues



2019-20 Projected Revenues



Your School Tax Dollar Revenues

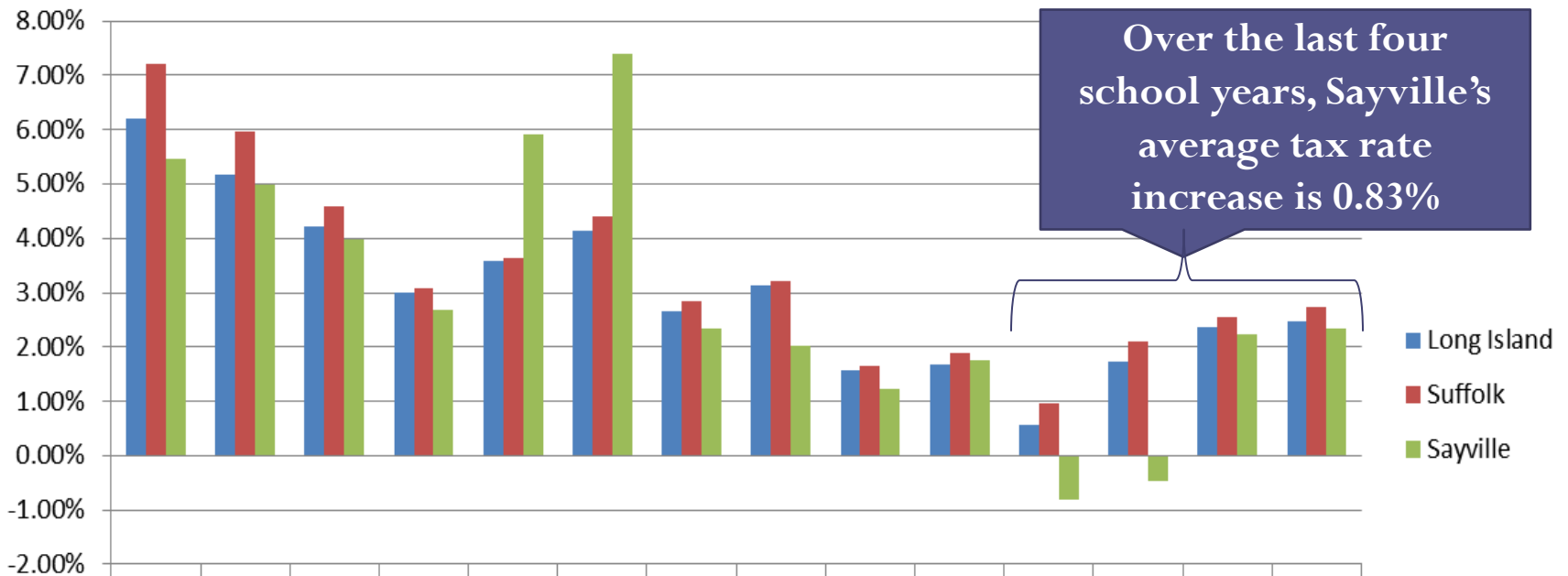


2019-20 Projected Revenues

BUDGET REVENUES		Adopted Budget	Proposed Budget	Increase/
		2018-2019	2019-2020	(Decrease)
	STATE AID	\$26,742,582	\$26,509,284	(\$233,298)
	PAYMENT IN LIEU OF TAXES	356,711	415,837	59,126
	OTHER INCOME	3,472,591	2,583,892	(888,699)
	INVESTMENT INCOME	75,000	175,000	100,000
	APPROPRIATED FUND BALANCE	4,164,000	4,552,327	388,327
	PROPERTY TAX LEVY	58,744,396	60,117,316	1,372,920
	TOTAL REVENUE	\$93,555,280	\$94,353,656	\$798,376
ESTIMATED SCHOOL TAX RATE		Adopted Budget	Proposed Budget	Increase/
		2018-2019	2019-2020	(Decrease)
	ESTIMATED TAX RATE-HOMESTEAD	19.231	19.681	0.450
	(PER \$100 OF ASSESSED VALUE)			

PERCENT INCREASE IN TAX RATE: 2.34%

Tax Levy Analysis - LI School Districts



	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Long Island	6.20%	5.17%	4.23%	3.01%	3.59%	4.13%	2.67%	3.13%	1.57%	1.67%	0.58%	1.73%	2.37%	2.48%
Suffolk	7.20%	5.97%	4.58%	3.08%	3.64%	4.40%	2.85%	3.21%	1.64%	1.90%	0.96%	2.10%	2.54%	2.75%
Sayville	5.46%	4.98%	3.99%	2.68%	5.90%	7.39%	2.33%	2.03%	1.22%	1.76%	-0.80%	-0.47%	2.24%	2.34%

- ✓ In 11 out of 14 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 Districts

2019-20 Proposed Revenues & Tax Rate Schedule

	<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%

2019-20 Proposed Revenues & Tax Rate Schedule

	<u>2018-19</u>	<u>2019-20</u>	<u>Difference</u>	<u>Percent</u>
APPROP. FUND BALANCE	2,454,000	2,706,549	252,549	10.29%
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	100.00%
APPROP. RESERVE FOR BONDED DEBT	0	44,078	44,078	100.00%
	4,164,000	4,552,327	388,327	9.33%
PROPERTY TAXES*	58,744,396	60,117,316 *	1,372,920	2.34%
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	0.449	2.34%
Home Assessed @ 40,000	7,692	7,872	180	2.34%
<i>*Property Taxes also include revenue from STAR repayments.</i>				

2018-19 Reserve Analysis

Projected as of 4/2/19

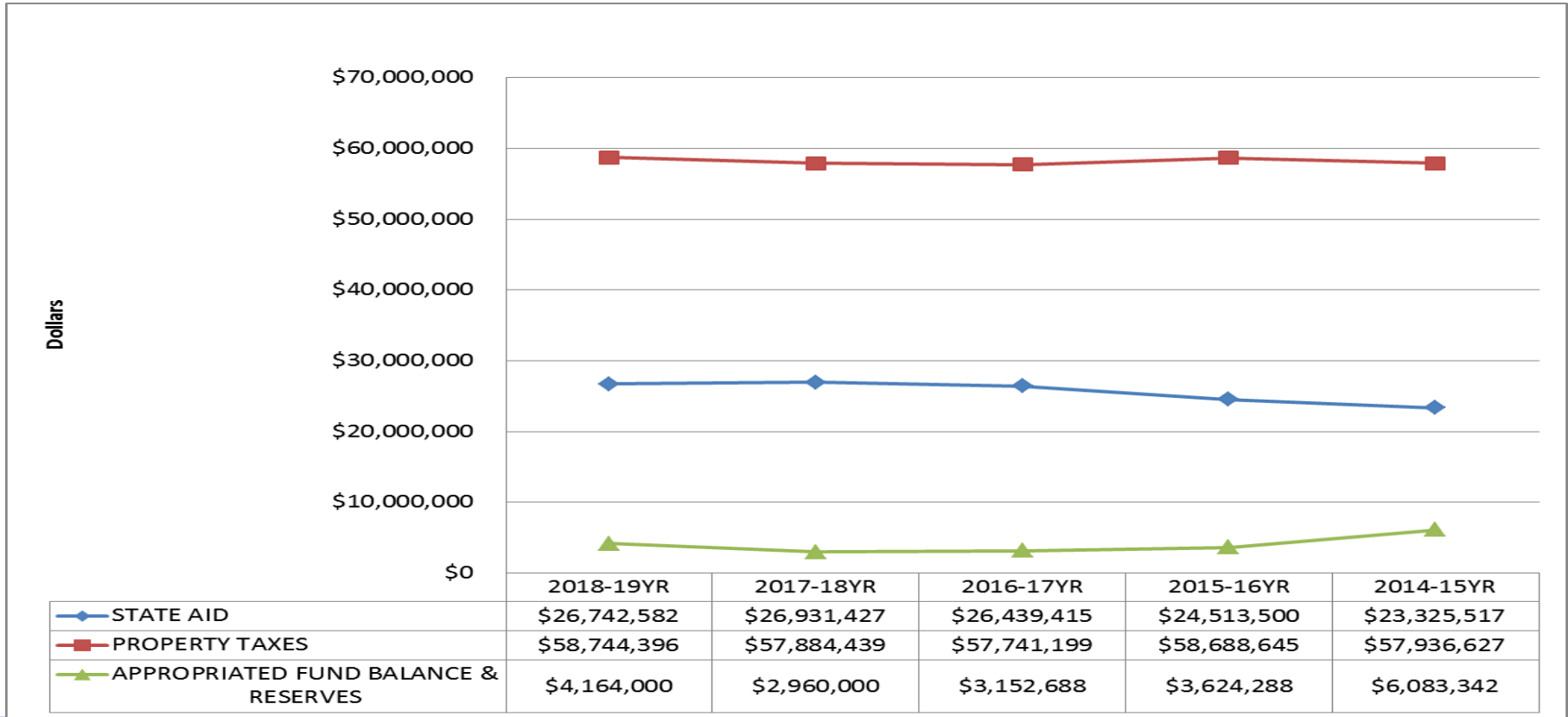
<i>I. Reserves - June 30, 2019</i>									
	Workers		Employee	Debt Service		Tax Reserve	Tax Reserve	Reserve for	
	Compensation	Unemployment	Retirement System	Library	EBLAR	Sale of Tyler	Sale of Library	Bonded Debt	<i>Grand Totals</i>
<i>Balances at July 1, 2018</i>	\$ 1,988,946	696,832	\$ 8,549,345	\$ 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	-	-	-	-	-	-	-	-	-
<i>Add: Estimated Revenues</i>									
Sale of Building						\$ -			\$ -
Interest	-	-	126,375	3,102	104,391	-			\$ 233,868
Other	-	-	-	-	-	-	-	-	-
<i>Subtotal:</i>	<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>
<i>Less: Estimated Expenditures/Approp.</i>	\$ (240,000)	(18,000)	\$ (1,195,000)	\$ (20,000)	(371,692)	\$ -	(175,000.00)	(44,078.00)	(2,063,770)
from Reserve, whichever is less:									
<i>Projected Balances at 6/30/19:</i>	<u>\$ 2,048,946</u>	<u>\$ 703,832</u>	<u>\$ 8,880,720</u>	<u>\$ 179,600</u>	<u>\$ 7,956,494</u>	<u>\$ 304,950</u>	<u>\$ 98,850</u>	<u>\$ 573,008</u>	<u>\$ 20,746,400</u>

Fund Balance/Reserve Analysis

Projected as of 4/2/19

Fund Balance Reserve Analysis:	Actual	Actual	Actual	Projected	2016-17 Change		2017-18 Change		2018-19 Change		
	2015-16	2016-17	2017-18	2018-19	Dollar Amount	%	Dollar Amount	%	Dollar Amount	%	
				<i>As of 4/2/19</i>							
<u>Restricted:</u>											
Workers Compensation Reserve:	\$ 2,201,631	\$ 2,179,946	\$ 1,988,946	\$ 2,048,946	\$ (21,685)	-0.98%	\$ (191,000)	-8.76%	\$ 60,000	3.02%	
Unemployment Reserve:	\$ 719,380	\$ 705,310	\$ 696,832	\$ 703,832	\$ (14,070)	-1.96%	\$ (8,478)	-1.20%	\$ 7,000	1.00%	
Reserve for Retirement Contributions:	\$ 7,557,481	\$ 8,345,144	\$ 8,549,345	\$ 8,880,720	\$ 787,663	10.42%	\$ 204,201	2.45%	\$ 331,375	3.88%	
Reserve for Employee Benefits:	\$ 7,561,853	\$ 7,380,262	\$ 7,823,795	\$ 7,956,494	\$ (181,591)	-2.40%	\$ 443,533	6.01%	\$ 132,699	1.70%	
Reserve for Debt:	\$ 199,628	\$ 195,904	\$ 196,498	\$ 179,600	\$ (3,724)	-1.87%	\$ 594	0.30%	\$ (16,898)	-8.60%	
Reserve for Tax Reduction:	\$ 623,850	\$ 753,800	\$ 578,800	\$ 403,800	\$ 129,950	20.83%	\$ (175,000)	-23.22%	\$ (175,000)	-30.23%	
Reserve for Bonded Debt:	\$ -	\$ -	\$ 604,956	\$ 573,008	N/A	N/A	\$ 604,956	100.00%	\$ (31,948)	-5.28%	
Total Restricted Fund Balance	\$ 18,863,823	\$ 19,560,366	\$ 20,439,172	\$ 20,746,400	\$ 696,543	3.69%	\$ 878,806	4.49%	\$ 307,228	1.50%	
<u>Assigned Fund Balance:</u>											
Assigned Appropriated Fund Balance	\$ 2,155,000	2,000,000	2,454,000	\$ 2,706,549	\$ (155,000)	-7.19%	\$ 454,000	22.70%	\$ 252,549	10.29%	
Assigned for Encumbrances	\$ 2,111,497	2,090,674	1,182,143	\$ 1,807,923	\$ (20,823)	-0.99%	\$ (908,531)	-43.46%	\$ 625,780	52.94%	
Total Assigned Fund Balance	\$ 4,266,497	\$ 4,090,674	\$ 3,636,143	\$ 4,514,472	\$ (175,823)	-4.12%	\$ (454,531)	-11.11%	\$ 878,329	24.16%	
<u>Unassigned Fund Balance</u>	3,947,778	\$ 3,622,745	\$ 3,602,465	3,737,030	3.96%	\$ (325,033)	-8.23%	\$ (20,280)	-0.56%	\$ 134,565	3.74%
Total Actual / Projected Fund Balance:	\$27,078,098	27,273,785	27,677,780	28,997,902		195,687	0.72%	403,995	1.48%	1,320,122	4.77%

Relationship Between State Aid, Property Tax Levy and Fund Balance/Reserves



Key Takeaways:

1. Fund Balance/reserves are used to stabilize the Tax Rate and present affordable budgets to community,
2. As State Aid decreases, use more reserves or increase Tax Levy to maintain current program levels,
3. Well-managed Fund Balances/Reserves provides for program sustainability,
4. There is a correlation between State Aid, Property Tax and Fund Balance/Reserves.

Contingency Budgets: Key Elements of the Law



- School District residents will vote on the Proposed Budget on May 21, 2019,
- Should the budget fail, the Board has the option of putting up the same, or a revised budget, for a revote in June (6/18/19), 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!

What is a Contingent Budget

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





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 2018-19 or the defeated 2019-20 budget.

	Actual 2018-19	Proposed 2019-20	Contingent Budget
Administrative Budget Cap	13.48%	13.06%	(Maximum) 13.06%



Contingent Budget

	BUDGET	BUDGET PERCENTAGE INCREASE	PROPOSED INCREASE ON TAX Levy
2019-20 Final Proposed Budget	\$94,353,656	0.85%	2.34%
Contingent Budget	\$92,180,173	-1.47%	0.00%

In Summary: Under A Contingent Budget



- Administrative Budget: must reduce \$232,561
- Program Budget: must reduce \$914,683
- Capital Budget: must reduce \$1,026,239

Total Program & Support Reductions of \$2,173,483

Contingency Revenue Budget

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

	<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%
<u>OTHER INCOME:</u>				
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%

Contingency Revenue Budget

If the budget fails twice, the District must adopt a contingent budget with a '**ZERO**' percent increase on the current tax levy!

Under a Contingency Budget the District must REDUCE Spending by \$2,173,483. Therefore, in addition to reducing the tax levy by \$1,372,920 to achieve a 0% increase, Fund Balance and Reserves applied would also be reduced from the defeated budget by \$800,563.



Fund Balance & Reserves Applied:

2019-20 Proposed Budget:	\$4,552,327
2019-20 Contingency Budget:	<u>\$3,751,764</u>
Difference:	\$ 800,563

Sayville Public School District 2019-20 Budget Notice

(Will be mailed on 5/15/19 in both English and Spanish)

Sayville School District Budget Notice			
Overall Budget Proposal	Budget Adopted for the 2018-19 School Year	Budget Proposed for the 2019-20 School Year	Contingency Budget for the 2019-20 School Year *
Total Budget Amount, Not Including Separate Propositions	\$ 93,555,280	\$ 94,353,656	\$ 92,180,173
Increase/Decrease for the 2019-20 School Year		\$ 798,376	\$ -1,375,107
Percentage Increase/Decrease in Proposed Budget		0.85%	-1.47%
Change in the Consumer Price Index		2.44%	
A. Proposed Levy to Support the Total Budgeted Amount			
	\$ 58,744,396	\$ 60,117,316	
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)			
	\$ 58,744,396	\$ 60,117,316	\$ 58,744,396
F. Total Permissible Exclusions			
	\$ 2,372,067	\$ 2,519,806	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions			
	\$ 57,570,282	\$ 57,597,582	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)			
	\$ 56,372,329	\$ 57,597,510	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **			
	\$ 1,197,953	\$ 72	
Administrative Component			
	\$ 9,163,849	\$ 8,944,899	\$ 8,712,338
Program Component			
	\$ 67,987,883	\$ 68,499,329	\$ 67,584,646
Capital Component			
	\$ 16,403,548	\$ 16,909,428	\$ 15,883,189

Sayville Public School District 2019-20 Budget Notice

* Provide a statement of assumptions made in projecting a contingency budget for the 2019-20 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.

	Description	Amount
** 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)		\$
	NONE	\$
		\$
		\$

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

Estimated Basic STAR Exemption Savings ¹ (Under the Budget Proposed for the 2019-20 School Year)	\$1,200
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¹ The basic school tax relief (STAR) exemption is authorized by Section 425 of the Real Property Tax Law.

The annual budget vote for the fiscal year 2019-2020 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 21, 2019 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.



Important Dates



Wednesday, May 15, 2019

Mailing of School Budget Notice to all Qualified Voters

Thursday, May 16, 2019

Last Day of Voter Registration

Tuesday, May 21, 2019, 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.**