

Sayville Public Schools

Introduction to 2020-21 Proposed Budget

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What's New:

Building on the Successes of our Existing Programs

- Continuity and sustainability of all District-wide instructional & support programs at a time of minimal revenue growth,
- Expand our elementary Foreign Language Program to 5th grade,
- Expand integrated co-teaching (ICT) at the elementary level,
- Addition of co-curricular clubs at HS and MS.



2020-21 Proposed Budget Overview

➤ Overview of the expenditure side of the budget

- ✓ Continuation of sustaining programs with modest enhancements,
- ✓ Cost containment remains challenging: overall proposed spending up by 1.97%,
- ✓ 2020-21 Draft Proposed Budget is \$96,208,308, an increase of \$1,854,652 or 1.97%,
- ✓ Transportation costs were projected at 4% due to having to seek Request for Proposals (RFP's) for all Transportation costs, except summer.

SAYVILLE PUBLIC SCHOOLS

PROPOSED 2020 - 2021 BUDGET SUMMARY

	2019-20 CURRENT BUDGET	2020-21 PROPOSED BUDGET	INCREASE/ (DECREASE)	
Salaries	47,665,990	49,034,935	1,368,945	2.87%
Fringe Benefits	21,930,974	21,938,817	7,843	0.04%
Total Salary & Benefits:	69,596,964	70,973,752	1,376,788	1.98%
Debt Service	4,919,821	5,018,670	98,849	2.01%
Contractual Expenditures (4000 object codes, excluding Trans.& BOCES)	6,146,447	6,289,711	143,264	2.33%
BOCES	6,246,729	6,287,671	40,942	0.66%
Supplies	1,733,850	1,743,314	9,464	0.55%
Textbooks/Workbooks	344,500	344,500	0	0.00%
Transportation	4,156,254	4,319,308	163,054	3.92%
Transfers to:				
Capital Fund	800,000	800,000	0	0.00%
Special Aided Fund	200,000	200,000	0	0.00%
Equipment	209,091	231,382	22,291	10.66%
TOTAL GENERAL FUND BDGT:	94,353,656	96,208,308	1,854,652	1.97%

2020-21 Proposed Budget Overview

➤ Overview of the revenue side of the budget

- ✓ Revenues remain relatively flat for the 2020-21 school-year,
- ✓ State Aid shows a decrease of \$114,726, or -0.43% (this is the third consecutive year we are seeing a State Aid Decrease),
- ✓ Increase in overall 'Other Income' by \$438,621,
- ✓ Within 'Other Income' our Investment Income is projected to increase by \$225,000 to \$400,000 – a result of a growing economy,
- ✓ District continues to use significant Fund Balance & Reserves to offset limited/decreasing revenues to sustain/enhance programs opportunities; and, to stay within calculated Tax Levy Cap of 2%,
- ✓ Total of \$5,035,427 being Appropriated from Fund Balance and Reserves,
- ✓ 2020-21 Proposed Budget carries a projected tax rate of 1.99%, which represents an estimated \$157 annual increase or approximately \$13.00/month.

**SAYVILLE PUBLIC SCHOOLS
TAX RATE SCHEDULE FOR 2020-21**

	<u>2019-20</u>	<u>2020-21</u>	<u>Difference</u>	<u>Percent</u>
STATE AID	26,509,284	26,394,558	(114,726)	-0.43%
Pilot Payments	415,837	474,250	58,413	14.05%
OTHER INCOME:				
Adult Education	135,000	135,000	0	0.00%
Summer School	10,000	10,000	0	0.00%
Admissions	15,000	20,000	5,000	33.33%
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	175,000	400,000	225,000	128.57%
Rentals/Organizations/Individuals/Gov't	30,000	30,000	0	0.00%
Rentals/BOCES	381,092	388,714	7,622	2.00%
Rentals/Old Jr. High	555,000	559,599	4,599	0.83%
Rentals/Public Library	807,600	835,000	27,400	3.39%
Sale of Materials	200	200	0	0.00%
Insurance Recoveries	25,000	25,000	0	0.00%
Medicaid Reimbursement - School Age Programs	85,000	150,000	65,000	76.47%
Fines & Forfeitures	4,000	4,000	0	0.00%
Refunds - BOCES/Prior Year/Other	60,000	100,000	40,000	66.67%
Misc Income	50,000	50,000	0	0.00%
Tuition - Other Districts/Staff	256,000	320,000	64,000	25.00%
TOTAL OTHER INCOME	2,758,892	3,197,513	438,621	15.90%
TOTAL STATE AID & OTHER INCOME	29,684,013	30,066,321	382,308	1.29%
APPROP. FUND BALANCE	2,882,549	2,882,549	0	0.00%
APPROP. RESERVE FROM TAX RESERVE	175,000	175,000	0	0.00%
APPROP. RESERVE FOR ERS	1,241,700	1,300,000	58,300	4.70%
APPROP. RESERVE FOR TRS	0	250,000	250,000	100.00%
APPROP. RESERVE FOR UNEMPLOYMENT	40,000	40,000	0	0.00%
APPROP. RESERVE FOR WORKERS COMP	325,000	325,000	0	0.00%
APPROP. RESERVE FOR DEBT SER - Library	49,000	18,800	(30,200)	-61.63%
APPROP. RESERVE FOR BONDED DEBT	44,078	44,078	0	0.00%
	4,757,327	5,035,427	278,100	5.85%
PROPERTY TAXES*	59,912,316	61,106,560	1,194,244	1.99%
TOTAL REVENUE/BUDGET	94,353,656	96,208,308	1,854,652	1.97%
	2019-20	2020-21	Difference	Percent
Tax Rate Per \$100	19.682	20.074	0.392	1.99%
Home Assessed @ 40,000	7,873	8,030	157	1.99%

Highlights of Executive Budget Proposal

- Governor's 2020-21 Budget Proposal has the lowest increase in several years at \$28.55B, or 3%,
- Another \$200M in Legislative \$ that will be added to the State Aid runs – probably allocated to high needs districts,
- Recommended expanding Foundation Aid by consolidating ten (10) existing expenditure driven aids, 2020-21 becomes the base year. Consolidated Aids:

Boces Aid	Computer Software Aid
Special Services Aid	Computer Hardware Aid
High Tax Aid	Library Materials Aid
Charter School Transitional Aid	Academic Enhancement Aid
Textbook Aid	Supplemental Public Excess Cost Aid

Highlights of Executive Budget Proposal

- Building Aid Changes – Proposes a new Tier of Building Aid for projects with approval date on or after July 1, 2020. Has possibility of changing or lowering Building Aid Ratio and eliminating the hold harmless provisions for higher aid ratio, and limiting the scope of work for aidable projects.
- Proposed Change to CSE placements – Elimination of the 18.424% State share reimbursement for CSE placements in residential schools outside NYC and an increase to the School District's share from 38.424% to 56.848%.

2020-21 EXECUTIVE BUDGET PROPOSAL

COMBINED AIDS

● 2019-20 Base Year Aids:

FOUNDATION AID PRE-ADJUST.	18,637,842
BOCES	1,270,194
HIGH TAX AID	1,729,079
SPECIAL SERVICES	0
CHARTER SCHOOL TRANSITIONAL	0
HARDWARE & TECHNOLOGY	39,430
SOFTWARE, LIBRARY, TEXTBOOK	234,334
SUPP PUB EXCESS COST	10,766
ACADEMIC ENHANCEMENT	0
SUBTOTAL: FOUNDATION AID	21,921,645
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	0
HIGH COST EXCESS COST	488,101
PRIVATE EXCESS COST	121,342
TRANSPORTATION INCL SUMMER	1,471,896
BUILDING + BLDG REORG INCENT	2,064,190
OPERATING REORG. INCENTIVE	0
TOTAL	26,067,174
COMMUNITY SCHOOLS SETASIDE	0

2020-21 EXECUTIVE BUDGET PROPOSAL

COMBINED AIDS

● 2020-21 Estimated Aids:

2020-21 ESTIMATED AIDS:

FOUNDATION AID	22,136,373
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	0
HIGH COST EXCESS COST	448,220
PRIVATE EXCESS COST	121,703
TRANSPORTATION INCL SUMMER	1,512,310
BUILDING + BLDG REORG INCENT	2,175,952
OPERATING REORG. INCENTIVE	0
TOTAL	26,394,558
COMMUNITY SCHOOLS SETASIDE	0
\$ CHG 20-21 MINUS 19-20	327,384
% CHG TOTAL AID	1.26
\$ CHG W/O BLDG, REORG BLDG AID	215,622
% CHG W/O BLDG, REORG BLDG AID	0.90

Actual Budget to Budget is a State Aid Loss of \$114,726 - not a State Aid increase

2020-21 Proposed Budget Overview

➤ Overview of the Property Tax Levy Cap

- ✓ Based on the December CPI , the Levy Cap for school districts is 1.81% (to be used in the Cap Formula) ,
- ✓ Sayville’s “Calculated Cap Percentage” is 2.00% (DRAFT I),
- ✓ Pilot Payments continue to drive down our Tax Levy Cap Percentage, while a slight increase in Building Aid & Debt Service pushed our Cap up to 2.00%,
- ✓ For 2020-21, the State allowed the removal of BOCES Capital Costs from the formula. The District is awaiting final numbers from BOCES; therefore, the Calculated Cap Percentage of 2.00% may change,
- ✓ Based on the information we have today (2/3/20), the District is under the Calculated Tax Cap by \$3,794.

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 six (6) consecutive years!

	Fiscal Stress		Environmental Stress	
FYE	Score	Designation	Score	Designation
2017	10	No Designation	10	No Designation
2018	10	No Designation	5	No Designation
2019	0	No Designation	5	No Designation



Enrollment: Historical Trends

- District enrollment has decreased by 506 students, or 15.2 percent, since 2009.
- The most significant decline was in the elementary (K - 5) grade configuration, with a loss of 271 students, or 18.7 percent.
- The middle (6 - 8) grades recorded a smaller loss of 79 students (10.4 percent).
- The High School (9 - 12) grades lost 156 students, or 13.8 percent.

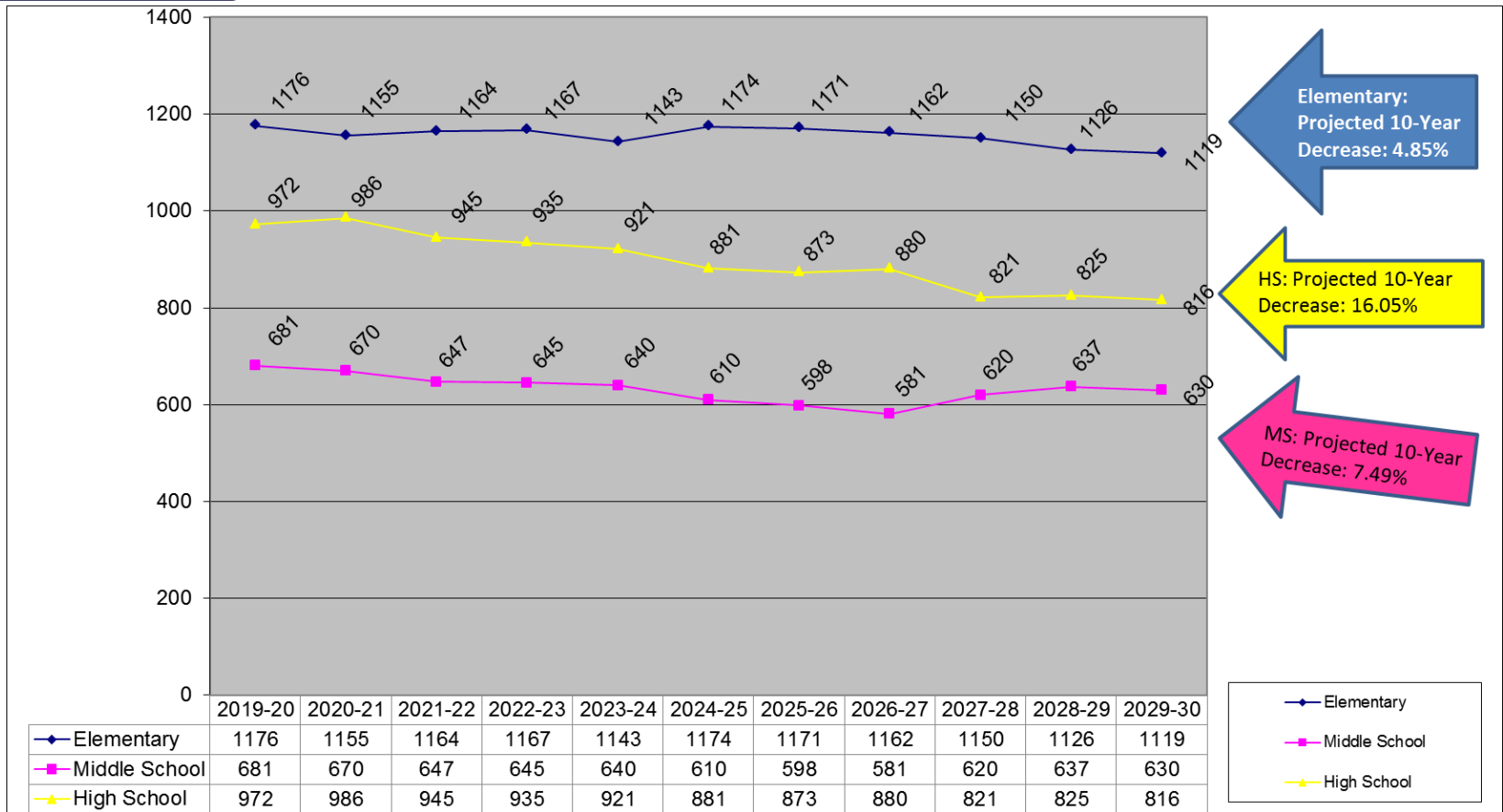
Enrollment: What do the next ten years look like?



- Declines are projected to continue during the next ten years, but with a smaller loss of 264 students, or 9.3 percent expected by 2029:
 - ✓ A significantly smaller loss is projected in the elementary grades when compared to the last ten years,
 - ✓ The Middle School grades will also see a smaller decline,
 - ✓ However, the High School grades will continue to record more significant losses as smaller cohorts move up through the system.

10-Year Enrollment Projections

2019-20 Actual Data



Source: December 2019
BOCES Long Range Planning Study

In Summary.....



- The 2020-21 Draft I Proposed Budget is \$96,208,308,
- Represents a spending increase of \$1,854,652 or 1.97%,
- Carries a proposed tax rate increase of 1.99%,
- Estimated annual \$ increase of \$157 or \$13/month,
- Is under the Property Tax Levy Cap of 2.00% by \$3,794.

Our Next Meeting



- February 13, 2020

- Begin review of expenditure side of the Proposed Budget:

- *Salaries, Fringe Benefits, Debt Service, Contractual Expenditures, BOCES, Supplies and Textbooks / Workbooks.*

BUDGET

