

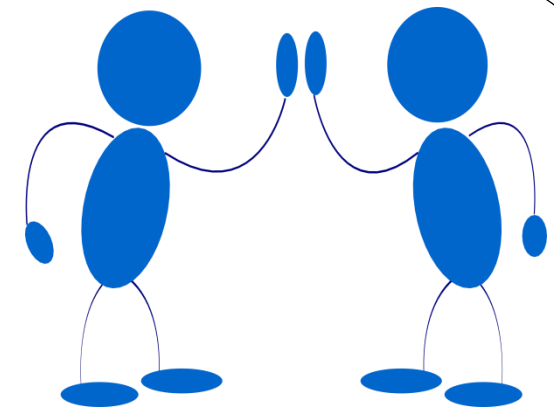
Sayville Public Schools

*Proposed 2020-21
Three-Part Budget & Contingency Budget Review*

Presented by:
John Belmonte
Assistant Superintendent for Business

March 12, 2020

PROPOSED 2020-21 BUDGET



	BUDGET	BUDGET PERCENTAGE	PROPOSED TAX RATE
2020-21 Proposed Budget	\$96,208,308	1.97%	1.99%

2020-21 Proposed Budget is a spending increase of \$1,854,652, or 1.97%

2020-21 Property Tax Report Card

580504 - Sayville UFSD			
Contact Person: John Belmonte	Budgeted 2019-20 (A)	Proposed Budget 2020-21 (B)	Percent Change (C)
Telephone Number: 631-244-6530			
Total Budgeted Amount, not Including Separate Propositions	94,353,656	96,208,308	1.97%
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	59,912,316	61,106,560	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	59,912,316	61,106,560	1.99%
F. Permissible Exclusions to the School Tax Levy Limit	2,608,998	2,676,302	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	60,206,570	61,118,426	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	59,912,316	61,106,560	
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	294,254	11,866	
Public School Enrollment	2,838	2,811	-0.95%
Consumer Price Index			1.81%

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirement

³ For 2019-20, includes any carryover from 2018-19 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2019-20 (D)	Estimated 2020-21 (E)
Adjusted Restricted Fund Balance	20,523,974	20,880,319
Assigned Appropriated Fund Balance	3,603,793	4,556,813
Adjusted Unrestricted Fund Balance	3,626,011	3,848,332
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.84%	4.00%

2020-21 Property Tax Report Card

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/20 Actual Balance	6/30/20 Estimated Ending Balance	Intended Use of the Reserve in the 2020-21 School Year
Capital		To pay the cost of any object or purpose for which bonds may be issued.			
Repair		To pay the cost of repairs to capital improvements or equipment.			
Workers' Compensation	Workers' Compensation Reserve	To pay for Workers Compensation and benefits.	1,591,014	1,729,316	325,000
Unemployment Insurance	Unemployment Insurance Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	699,928	699,536	40,000
Reserve for Tax Reduction	Reserve for Tax Reduction	For the gradual use of the proceeds of the sale of school district real property.	272,550	228,800	175,000
Mandatory Reserve for Debt Service	Reserve for Debt Service	To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.	749,068	683,245	62,878
Insurance		To pay liability, casualty, and other types of uninsured losses.			
Property Loss		To establish and maintain a program of reserves to cover property loss.			
Liability		To establish and maintain a program of reserves to cover liability claims incurred.			
Tax Certiorari		To establish a reserve fund for tax certiorari settlements			
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
EBALR – Employee Benefit Accrued Liability	Reserve for Employee Benefits	For the payment of accrued 'employee benefits' due to employees upon termination of service.	7,860,339	8,008,998	400,000
Retirement Contribution	Reserve for Retirement Contributions-	To fund employer retirement contributions to the State and Local Employees' Retirement System	7,042,806	8,151,230	1,300,000
Retirement Contribution	Reserve for Retirement Contributions	To fund employer retirement contributions to the Teachers' Retirement System	667,738	1,379,194	250,000

SAYVILLE PUBLIC SCHOOLS

PROPOSED 2020 - 2021 THREE - PART

COMPONENT BUDGET SUMMARY

	2019-20	2020-21	Dollar	
	CURRENT BUDGET	PROPOSED BUDGET	Change	%
Administrative	8,944,899	9,109,440	164,541	1.84%
Program	68,499,329	70,305,200	1,805,871	2.64%
Capital	16,909,428	16,793,668	-115,760	-0.68%
Total	94,353,656	96,208,308	1,854,652	1.97%

Contingency Budgets: Key Elements of the Law



- School District residents will vote on the Proposed Budget on May 19, 2020,
- Should the budget fail, the Board has the option of putting up the same, or a revised budget, for a revote in June (6/16/20), 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 2019-20 or the defeated 2020-21 budget.

	Actual 2019-20	Proposed 2020-21	Contingent Budget
Administrative Budget Cap	13.06%	12.96%	(Maximum) 12.96%

In Summary: Under A Contingent Budget



- Administrative Budget: reduce by \$129,570
- Program Budget: must reduce \$1,016,882
- Capital Budget: must reduce \$957,772

Total Program & Support Reductions of \$2,104,224



Contingent Budget

	BUDGET	BUDGET PERCENTAGE INCREASE	PROPOSED INCREASE ON TAX Levy
2020-21 Final Proposed Budget	\$96,208,308	1.97%	1.99%
Contingent Budget	\$94,104,064	-0.26%	0.00%

Contingency Revenue Budget

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

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

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 \$2,104,224. Therefore, in addition to reducing the tax levy by \$1,194,244 to achieve a 0% increase, Fund Balance and Reserves applied would also be reduced from the defeated budget by \$910,000.



Fund Balance & Reserves Applied:

2020-21 Proposed Budget:	\$5,035,427
2020-21 Contingency Budget:	<u>\$4,125,427</u>
Difference:	\$ 910,000



What's Next?

Upcoming Dates:

- **April 20- Due Date for Petitions for Board Candidates by 5 p.m.**
- **May 12 - 4:30 - 7:30 p.m. - Evening Voter Registration - Administration Building**
- **May 12 - Last day to request absentee ballot by mail**
- **May 12 @ 7:30 p.m. - Budget Hearing/Workshop - Administration Building**
- **May 14 - Last day to register to vote - 3:00 p.m. - Administration Building**
- **May 18 - By 4:00 p.m. - Last day to request absentee ballot (in person)**
- **May 19 - Annual Budget Vote and Election - 7 a.m. - 9 p.m. - Old Junior High School**

