

# Sayville Public Schools

*2021-22*  
*Budget Hearing*

Presented by:  
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May 11, 2021



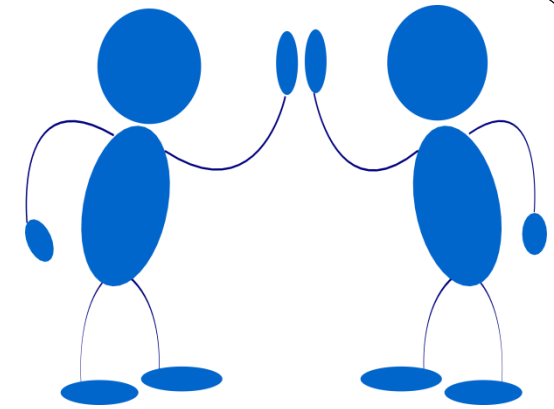
# *2021-22 Budget REQUIREMENTS*

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- 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 Transparency Reports (new for 2021-22)
  - Academic Performance Reports
  - Property Tax Exemption Report

For detailed information, please visit the Website at : [www.sayvilleschools.org](http://www.sayvilleschools.org)

# PROPOSED 2021-22 BUDGET



	BUDGET	BUDGET PERCENTAGE	PROPOSED TAX RATE
2021-22 Proposed Budget	\$96,978,058	0.80%	0.61%

2021-22 Proposed Budget is a spending increase of \$769,750, or 0.80%

# **SAYVILLE PUBLIC SCHOOLS**

## **PROPOSED 2021 - 2022 THREE - PART**

### **COMPONENT BUDGET SUMMARY**

	<b>2021-22</b>	<b>2020-21</b>	<b>Dollar</b>	
	<b>PROPOSED BUDGET</b>	<b>CURRENT BUDGET</b>	<b>Change</b>	<b>%</b>
<b>Administrative</b>	9,064,957	9,109,440	-44,483	-0.49%
<b>Program</b>	71,951,342	70,305,200	1,646,142	2.34%
<b>Capital</b>	15,961,759	16,793,668	-831,909	-4.95%
<b>Total</b>	96,978,058	96,208,308	769,750	0.80%

# 2021-22 Proposed Budget Overview

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## ➤ Overview of the expenditure side of the Budget

- ✓ Sustaining instructional and support programs during a fiscally-challenging time,
- ✓ Continued commitment in the use and investment of technology,
- ✓ Preservation of current staffing levels,
- ✓ Ability of the Budget to continue to repurpose resources in response to continuing Covid-19 pandemic priorities,
- ✓ Cost containment that resulted in an overall proposed spending increase of only \$769,750, or 0.80%.



# Doing Things Right: Both Fiscally and Instructionally

- Average Homestead Tax Rate last six (6) years:

2016-17 school year: **-0.80%**

2017-18 school year: **-0.47%**

2018-19 school year: +2.24%

2019-20 school year: +2.34%

2020-21 school year: +1.23%

(was 1.99% at Budget Time)

2021-22 Proposed: +0.61%

6 year Average Tax Rate: 0.86%

- No Fiscal Stress – Reports the Office of the State Comptroller for (7) 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.

# Fiscal Stress Monitoring

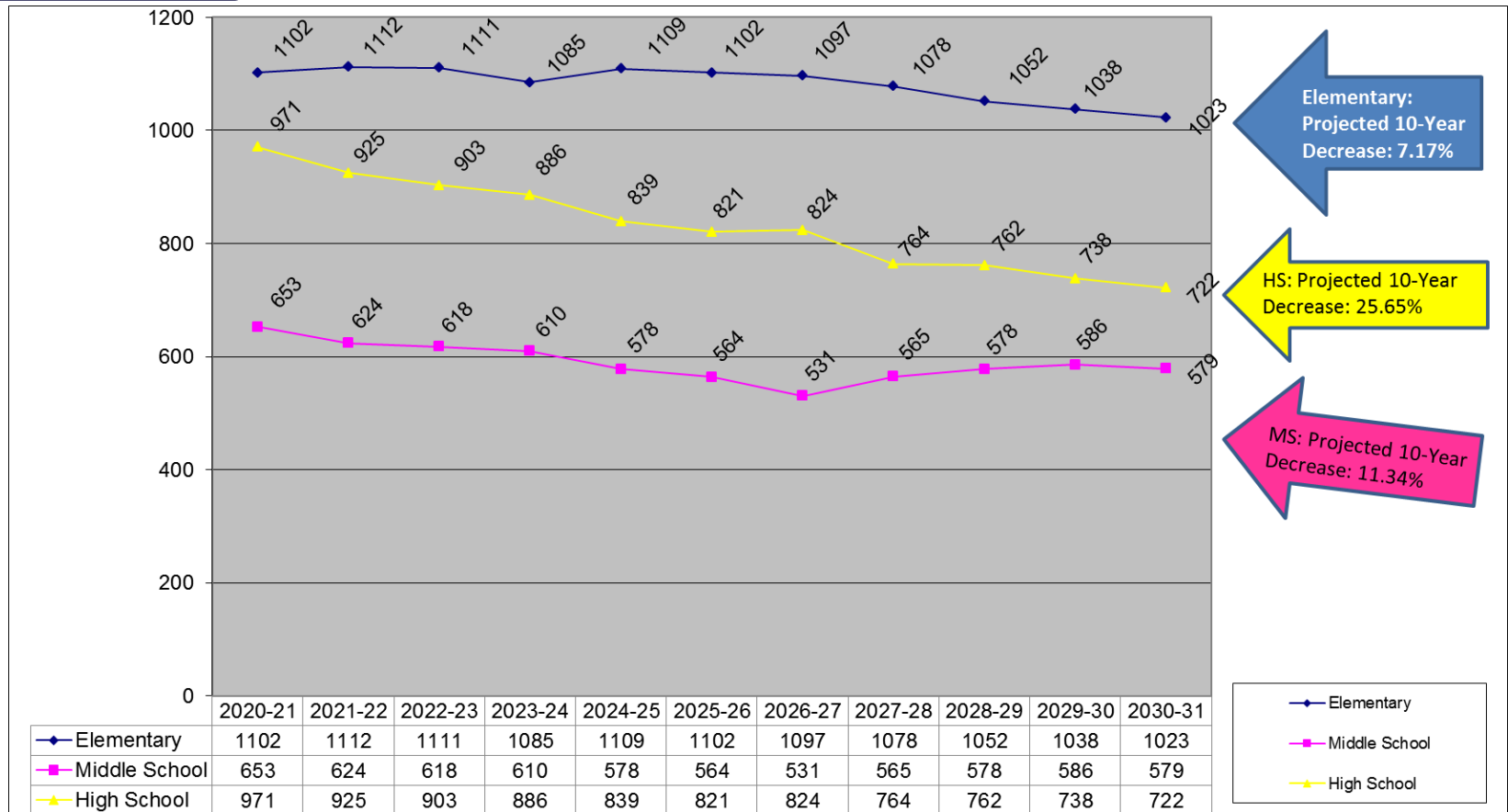


- State Comptroller’s office provides an objective assessment of the fiscal challenges facing local governments
- No Fiscal Stress – Reports the Office of the State Comptroller for seven (7) consecutive years!

	Fiscal Stress		Environmental Stress	
FYE	Score	Designation	Score	Designation
2018	10.0	No Designation	5.0	No Designation
2019	0.0	No Designation	5.0	No Designation
2020	6.7	No Designation	5.0	No Designation

# 10-Year Enrollment Projections

## 2020-21 Actual Data



Source: December 2020-21  
BOCES Long-Range Planning Study



# ENROLLMENT TRENDS

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## **PAST 10 YEARS:**

- District enrollment has decreased by 564 students, or 17.1 percent, since 2010;
- The most significant decline was in the elementary (K - 5) grade configuration, with a loss of 334 students, or 23.3 percent;
- The Middle School (6 - 8) grades recorded a smaller loss of 100 students (13.3 percent);
- The High School (9 - 12) grades lost 130 students, or 11.8 percent.

## **NEXT 10 YEARS:**

- Declines are projected to continue during the next 10 years, with an additional loss of 402 students; or 14.7 percent, expected by 2030.
  - Elementary (K - 5): - 79 students (7.17 percent)
  - Middle (6 - 8): - 74 students (11.34 percent)
  - High School (9 - 12): - 249 students (25.65 percent)

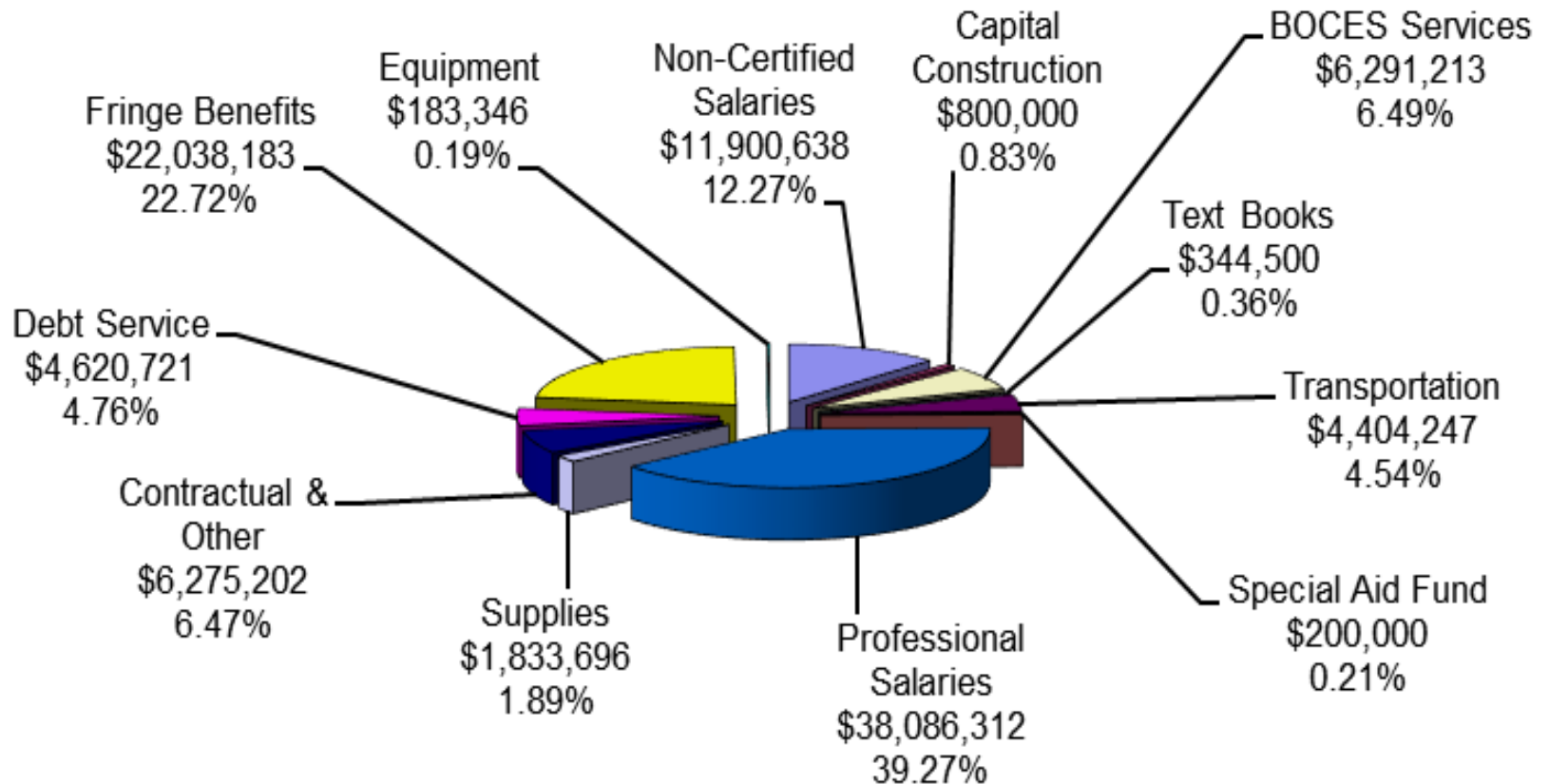
# In Summary.....



- The 2021-22 Proposed Budget is \$96,978,058,
- Represents a spending increase of \$769,750 or 0.80%,
- Carries a proposed tax rate increase of 0.61%,
- Estimated annual \$ increase of \$48 or \$4/month,
- Is under the Property Tax Levy Cap of by \$257.

# 2021-22 Budgeted Expenditures

## Your School Tax Dollar Expenditures



# SAYVILLE PUBLIC SCHOOLS

## PROPOSED 2021 - 2022 BUDGET SUMMARY

	<u>2021-22 PROPOSED BUDGET</u>	<u>2020-21 CURRENT BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
Salaries	49,986,950	49,034,935	952,015	1.94%
Fringe Benefits	<u>22,038,183</u>	<u>21,938,817</u>	<u>99,366</u>	<u>0.45%</u>
Total Salary & Benefits:	72,025,133	70,973,752	1,051,381	1.48%
Debt Service	4,620,721	5,018,670	(397,949)	-7.93%
Contractual Expenditures (4000 object codes, excluding Trans.& BOCES)	6,275,202	6,289,711	(14,509)	-0.23%
BOCES	6,291,213	6,287,671	3,542	0.06%
Supplies	1,833,696	1,743,314	90,382	5.18%
Textbooks/Workbooks	344,500	344,500	0	0.00%
Transportation	4,404,247	4,319,308	84,939	1.97%
Transfers to:				
Capital Fund	800,000	800,000	0	0.00%
Special Aided Fund	200,000	200,000	0	0.00%
Equipment	183,346	231,382	(48,036)	-20.76%
<b>TOTAL GENERAL FUND BDGT:</b>	<u><b>96,978,058</b></u>	<u><b>96,208,308</b></u>	<u><b>769,750</b></u>	<u><b>0.80%</b></u>

# 2021-22 Budgeted Salaries and Fringe Benefits



	<u>2021-22 PROPOSED BUDGET</u>	<u>2020-21 CURRENT BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
Salaries	49,986,950	49,034,935	952,015	1.94%
Fringe Benefits	<u>22,038,183</u>	<u>21,938,817</u>	<u>99,366</u>	<u>0.45%</u>
Total Salary & Benefits:	72,025,133	70,973,752	1,051,381	1.48%

## Changes in staffing \*:

- 16.0 Retirees – (3 Teachers, 5 Clerical 1 Custodial, 6 Aides/Monitors and 1.0 Food Service);
- All retiree positions will be filled yielding an estimated budgetary savings of \$383,611;
- Maintaining current 2020-21 staffing levels.

\* Updated 5/10/21

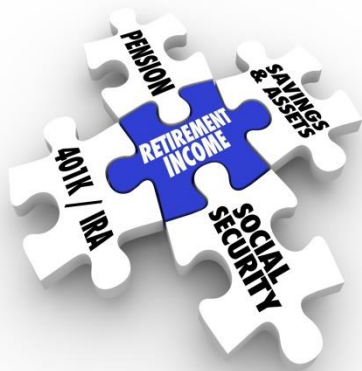
# 2021-22 Budgeted Staffing



Budgeted General Fund Staffing	Full- Time Equivalents (FTE's)
Central Office Administrators	5.00
Building / Program Administrators	11.00
Unaffiliated Staff	17.00
Teachers	263.91
Nurses	7.31
Teacher Aides	72.08
Attendance & Health Aides	4.48
Monitors	19.65
Security Guards	22.36
Clerical (10 Month)	7.00
Clerical (12 Month)	22.64
Custodial Full Time	30.00
Custodial Part Time (4 Hour)	8.58
Grounds	11.00
Misc: Pool/Adult Education	3.00
<b>Total FTE's Budgeted:</b>	<b>505.01</b>

Revised: 1/26/2021





# Fringe Benefits Analysis



	Proposed 2021-22	Current 2020-21	Difference	% Change
Employees' Retirement System	1,625,069	1,545,527	79,542	5.15%
Teachers' Retirement System	3,932,730	3,910,870	21,860	0.56%
Social Security	3,843,482	3,767,871	75,611	2.01%
Workers' Compensation	198,000	175,547	22,453	12.79%
Life Insurance	9,980	10,130	-150	-1.48%
Unemployment Insurance	50,000	39,939	10,061	25.19%
Disability Insurance	42,179	54,125	-11,946	-22.07%
Health Insurance	11,792,294	11,906,042	-113,748	-0.96%
Dental Insurance	544,449	528,766	15,683	2.97%
<b>Total</b>	<b>22,038,183</b>	<b>21,938,817</b>	<b>99,366</b>	<b>0.45%</b>

# 2021-22 Debt Service



	Proposed 2021-22	Current 2020-21	Difference	% Change
Library Bond Principal	640,000	645,000	-5,000	-0.78%
Library Bond Interest	183,000	208,800	-25,800	-12.36%
<i>Library Debt Service:</i>	823,000	853,800	-30,800	-3.61%
School Bond Principal	1,820,000	2,110,000	-290,000	-13.74%
School Bond Interest	599,875	672,025	-72,150	-10.74%
School Bond Principal: Energy Performance Contract (EPC)	913,213	885,831	27,382	3.09%
School Bond Interest: Energy Performance Contract (EPC)	259,633	287,014	-27,381	-9.54%
Bond Anticipation Notes (BANS)	0	0	0	0.00%
Tax Anticipation Notes (TANS)	205,000	210,000	-5,000	-2.38%
<i>School District Debt Service:</i>	3,797,721	4,164,870	-367,149	-8.82%
<b>TOTAL DEBT SERVICE:</b>	<b>4,620,721</b>	<b>5,018,670</b>	<b>-397,949</b>	<b>-8.61%</b>

✓ District Bond rating remains at Aa1 since 2016



# Budget Pulse

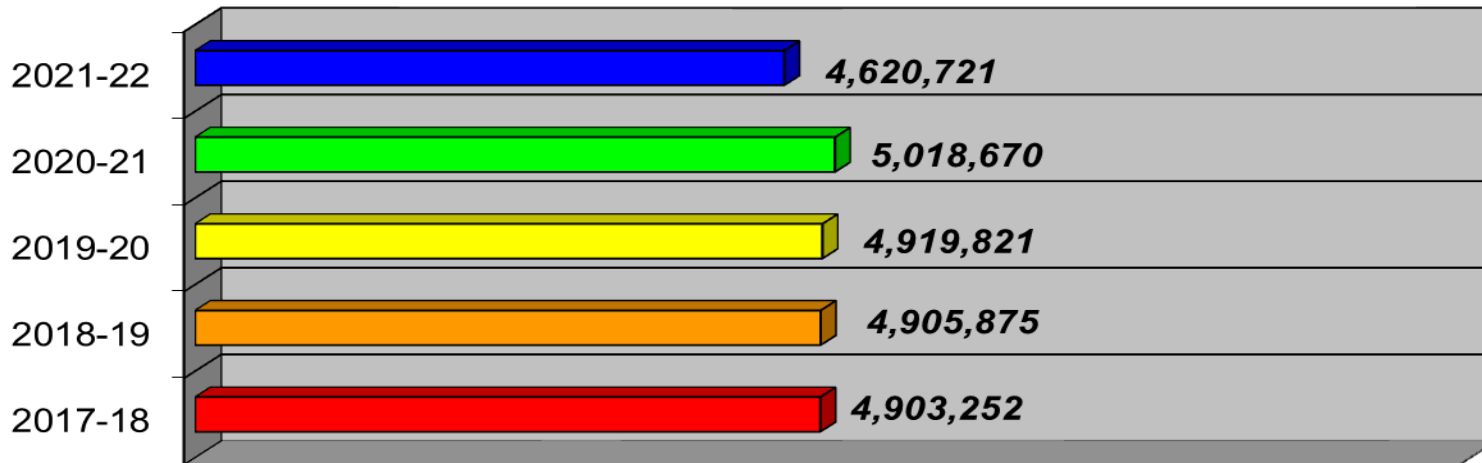
## 5-Year Trend Debt Service



### Data Trends

#### Debt Service:

5 Year Change: **- 5.76%**  
Avg Over 5 Year Change: **- 1.16%**



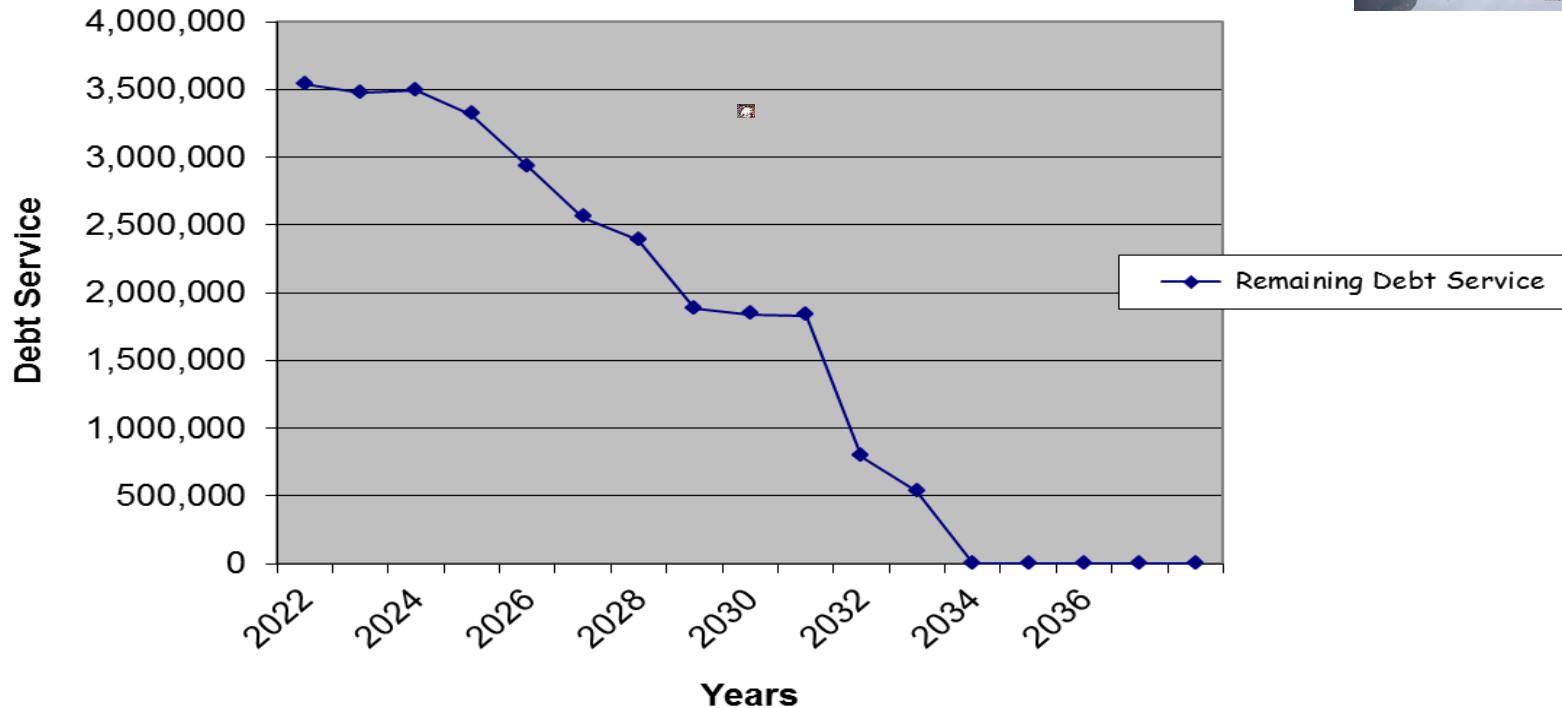
- ✓ Our total Debt Service in 2012-13 was \$6,054,723,
- ✓ Over the last 10 years, we decreased our Debt Service costs by \$1,434,002.

# A Look At Future Debt Service

Is it time to look at another Capital Project Plan?

## Sayville Public Schools

Analysis of Remaining Debt Service\*



\*Excluding Library Debt





# Managing Debt Service



## Talking points

- Continuing to maintain level debt service expenditures over future years allows for the upkeep of the District's infrastructure – capital upgrades,
- Maintains Budget expenses without adding additional burden to the tax rate,
- Filling the gap when we have decreasing debt has a positive effect on the tax cap calculation,
- Conversely, decreasing debt service drives the Tax Cap percentage down.
- Building Aid – currently 68% on approved capital expenditures (68 cents back on every approved \$).

## Estimated Timeline

- Needs assessment: 6-8 months,
- Evaluation Period – Board and Bond Committee: 6 months,
- Referendum to Community: with May 2022 Budget Vote,
- Architect prepares plans & specifications for submittal to SED: Depending on scope of projects, approximately 6 months,
- Bidding/ Construction/ Borrowing begins after SED approval: 2023-24 School year.

# Contractual Expenditures\*

	<u>2021-22 PROPOSED BUDGET</u>	<u>2020-21 CURRENT BUDGET</u>	<u>INCREASE/ (DECREASE)</u>
Contractual Expenditures (4000 object codes, excluding Trans.& BOCES)	6,275,202	6,289,711	(14,509) -0.23%

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

Object Name	Object	2020-21 Current Budget	2021-22 Budget Request	\$ Change	% Change
Insurance	4070	\$472,500	\$472,500	\$0	0.00%
Special Build/Grnds Repairs	4280	\$253,500	\$258,500	\$5,000	1.97%
Plant Operation & Custodial	4310-4350	\$1,532,300	\$1,498,400	-\$33,900	-2.21%
Miscellaneous Expenses	4390	\$171,945	\$173,030	\$1,085	0.63%
Attorneys	4410	\$315,000	\$315,000	\$0	0.00%
Auditors	4420	\$95,000	\$95,000	\$0	0.00%
Other Professional Service	4440	\$1,530,365	\$1,508,792	-\$21,573	-1.41%
Travel	4450	\$108,050	\$98,850	-\$9,200	-8.51%
Postage	4460	\$59,288	\$69,000	\$9,712	16.38%
Maint/Repair Equipment	4470	\$154,245	\$155,970	\$1,725	1.12%
Rental	4480	\$19,950	\$19,950	\$0	0.00%
Dues/Fees	4510	\$113,549	\$114,374	\$825	0.73%
Official Fees	4520	\$98,945	\$98,945	\$0	0.00%
Photocopy Rental	4580	\$219,700	\$183,700	-\$36,000	-16.39%
Tuition Out of District	4700-4730	\$687,184	\$761,480	\$74,296	10.81%
<b>TOTALS</b>		<b>\$5,831,521</b>	<b>\$5,823,491</b>	<b>-\$8,030</b>	<b>-0.14%</b>

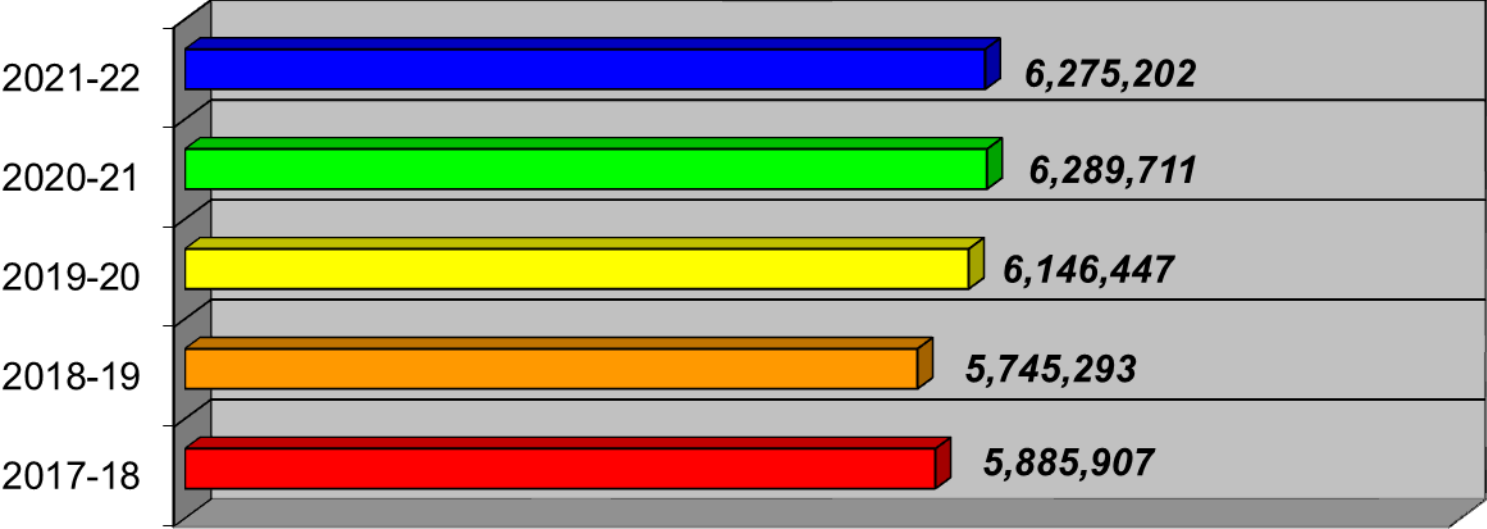
\* Includes both Special Ed & Regular Ed proposed expenditures

# Budget Pulse: 5-Year Trend Contractual Expenditures

Data Trends

**Contractual Expenditures:**

5 Year Change: + 6.61%  
Avg Over 5 Year Change: + 1.32%



# BOCES



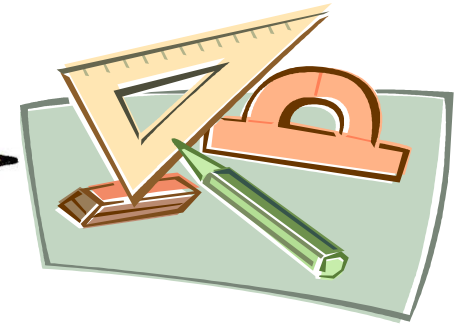
## Board of Cooperative Educational Services

	<u>2021-22 PROPOSED BUDGET</u>	<u>2020-21 CURRENT BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
BOCES	6,291,213	6,287,671	3,542	0.06%

- ✓ Cost-effective and value-added approach to providing specific educational services for students,
- ✓ BOCES services normally generate either BOCES Aid or expenditure-driven aids such as High Cost Aid (on Special Education services) or Transportation Aid,
- ✓ BOCES Aid of \$1,345,916 expected for 2021-22 school-year,
- ~~✓ However, BOCES Aid for 2021-22 was proposed by the Governor to be combined into a single Services Aid.~~

# Supplies

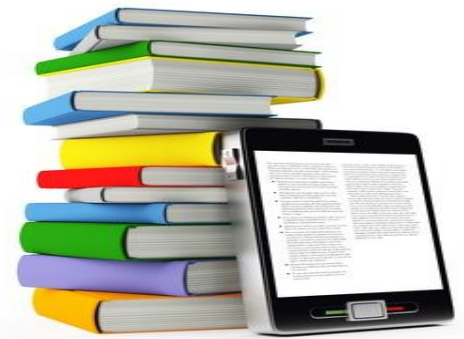
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	<u>2021-22 PROPOSED BUDGET</u>	<u>2020-21 CURRENT BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
Supplies	1,833,696	1,743,314	90,382	5.18%

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- ✓ **Based on 2021-22 projected enrollment, the District spends approximately \$689 per student,**
- ✓ **Supply appropriations may also be used for PPE (personal protective equipment) items if necessary.**



# Textbooks/Workbooks

	<u>2021-22</u> <u>PROPOSED BUDGET</u>	<u>2020-21</u> <u>CURRENT BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
Textbooks/Workbooks	344,500	344,500	0	0.00%

- ✓ 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 to enhance classroom reading & writing libraries;
- ✓ In 2021-22, we are now expecting to receive approximately \$164,032 in Textbook Aid;
- ~~✓ For 2021-22 this was one of 11 expenditure-driven Aids the Governor was looking to roll into a single Services Aid.~~



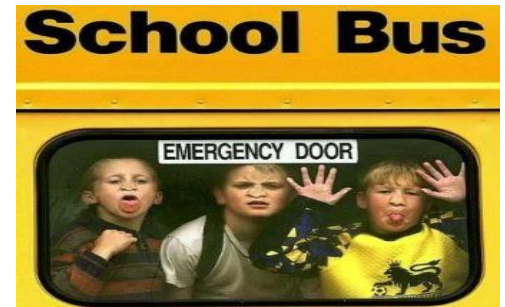


# Transportation

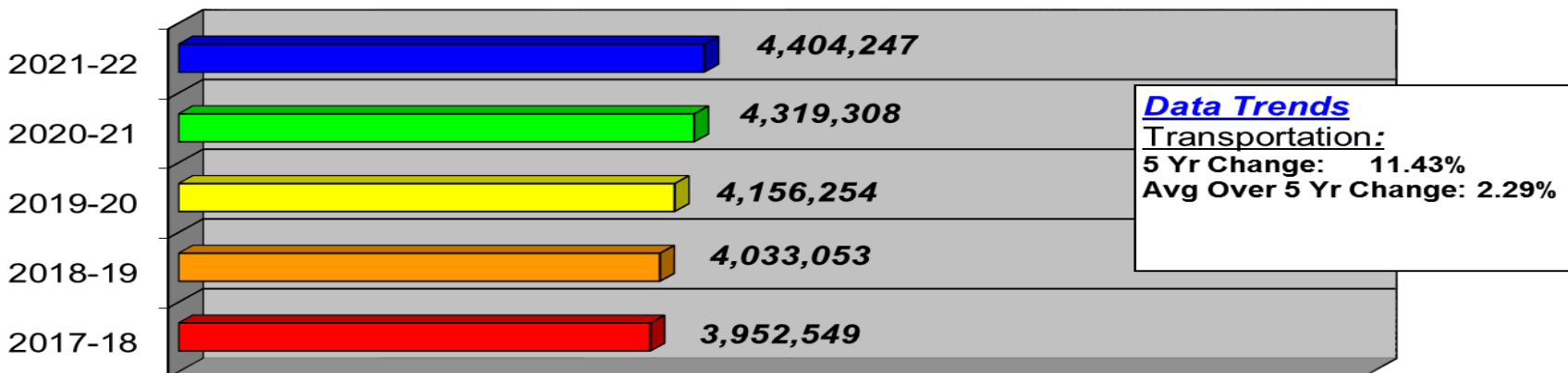
	<u>2021-22 PROPOSED BUDGET</u>	<u>2020-21 CURRENT BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
Transportation	4,404,247	4,319,308	84,939	1.97%

- ✓ **Sayville contracts out all student bus services;**
- ✓ **Last school year the District obtained Requests for Proposals (RFP's) for our Large Buses, Vans and Field Trips, and Athletic Transportation Contracts;**
- ✓ **A five-year Contract was awarded to Suffolk Transportation;**
- ✓ **For the 2021-22 school year, we would be in year 2 of 5;**
- ✓ **Benefits of a five-year Contract provide the District with cost predictability and continuity of service.**

# Budget Pulse: 5-Year Trend Transportation



Sayville has a Transportation Aid Ratio of 59.60%, which will generate approximately \$1.560M in Trans Aid in 2021-22



# Updated Transportation Facts



## A Very Different Time

- New protocols to promote social distancing and the disinfecting and sanitizing of our buses;
- All students must wear face masks while riding on the bus;
- Students sit one per seat (siblings or members of the same household may sit 2 per seat);
- As DOH restrictions and social distancing requirements continue to change, the District continues to observe all safety procedures where applicable.

## Some Facts

- 1,789 students are eligible for transportation;
- Currently transport 1,663 students;
- Parents transport 126 students;
- Contract 18 large buses and 16 vans;
- Transport 19 Special Education students to 11 schools;
- Transport 12 private/parochial students to 5 schools;
- Bus safety – continuation of 3 bus drills a year.

# Equipment



Equipment

	2021-22 <u>PROPOSED BUDGET</u>	2020-21 <u>CURRENT BUDGET</u>	<u>INCREASE/ (DECREASE)</u>
	183,346	231,382	(48,036) -20.76%

- ✓ 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:

<b>Business Office:</b>	<b>\$ 2,000</b>
<b>Buildings &amp; Grounds Dept.:</b>	<b>\$ 92,700</b>
<b>Central Printing Dept.:</b>	<b>\$ 13,040</b>
<b>Technology:</b>	<b>\$ 26,000</b>
<b>Athletics:</b>	<b>\$ 25,900</b>
<b>Other Instructional:</b>	<b>\$ 23,706</b>



# Transfers: Capital & Special Aided Funds



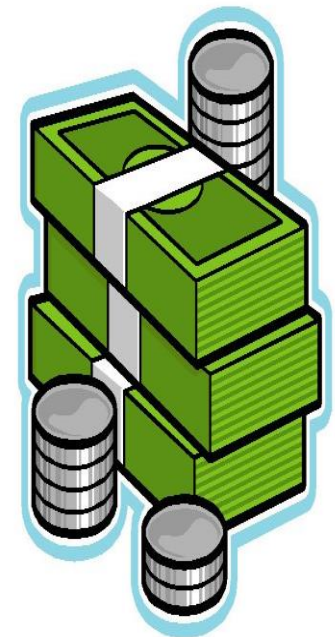
	<b>2021-22 PROPOSED BUDGET</b>	<b>2020-21 CURRENT BUDGET</b>	<b>INCREASE/ (DECREASE)</b>	
Capital Fund	800,000	800,000	0	0.00%
Special Aided Fund	200,000	200,000	0	0.00%

## Transfer to Capital Fund:

1. High School – Continue with brick work and lintel replacement above windows – Phase III,
2. Possibly begin window or spline ceiling replacement at HS - funds permitting.

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

# 2021-22 Budgeted Revenues



# 2021-22 Proposed Revenue Budget Overview

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- ✓ NYS adopted Budget did provide for additional state aid for public schools,
- ✓ There is a continued uncertainty of future State Aid due to the State's revenue shortfalls as a result of the ongoing Pandemic, and the State's reliance on Federal Stimulus monies to close their deficit,
- ✓ The District continues to use significant Fund Balance & Reserves to offset limited/decreasing revenues to sustain programs opportunities; and, to stay within calculated Tax Levy Cap of 0.61%,
- ✓ A total of \$5,605,427 is being appropriated from Fund Balance and Reserves,
- ✓ The 2021-22 Proposed Budget carries a projected tax rate of 0.61%, which represents an estimated \$48 annual increase, or approximately \$4.00/month.





# 2021-22 State Aid Overview

## Significant Highlights:

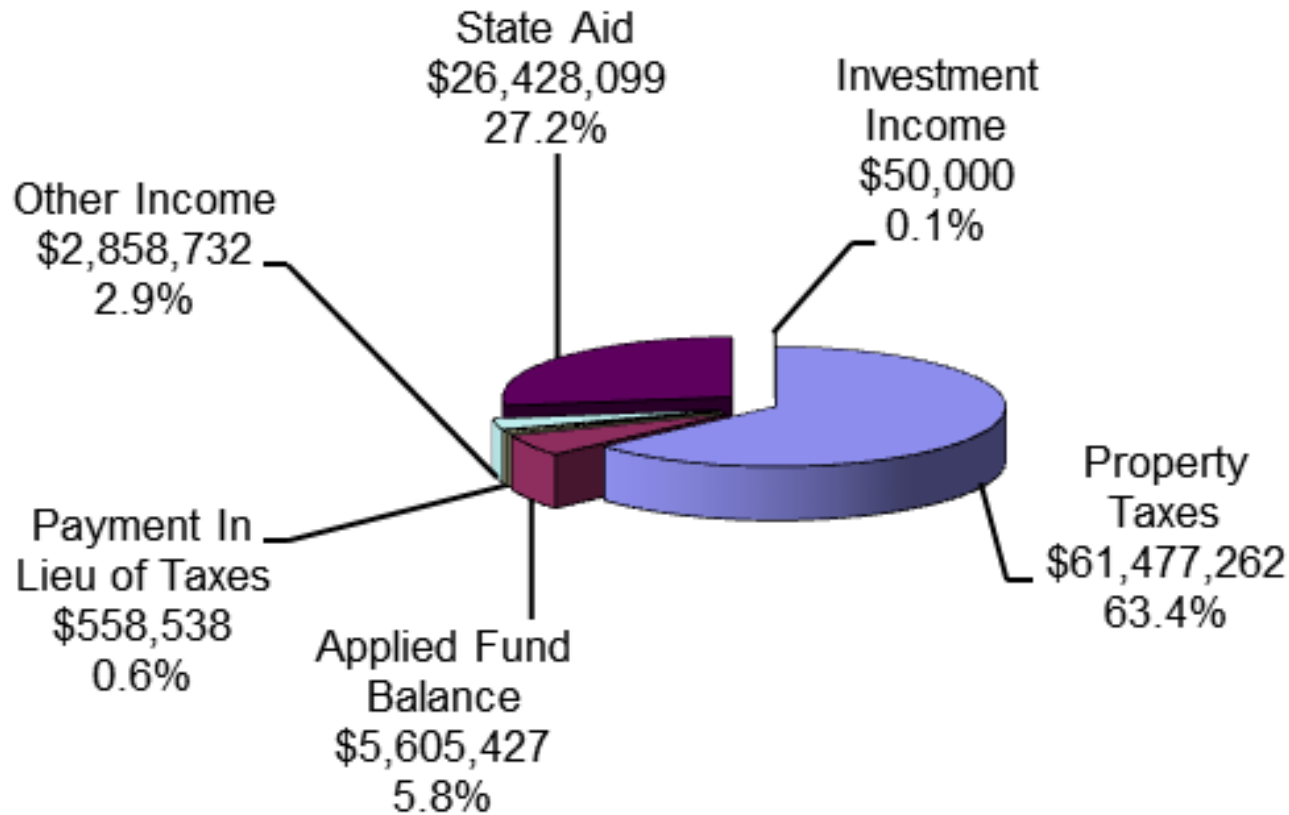
- In the 2021-22 Proposed Revenue Budget, we have increased State Aid by \$763,541; which is being offset or reduced by other revenue reductions,
- American Rescue Plan Act 2021(ARP ): Estimated *federal funds* apportioned to each school district. This includes 90% of elementary and secondary school emergency relief (ESSER) funds plus the Learning Loss Grant = \$1,631,818 (spent over multiple years through 9/30/24),
- Coronavirus Response and Relief Supplemental Appropriations Act of 2020 (CRRSA): Estimated *federal funds* apportioned to each school district = \$2,759,229 (spent over multiple years through 9/30/23),
- State added \$105 million allocation for expansion of UPK = \$90 million through grant process + \$15 million through competitive grant. Provides funding for Districts to consider implementing a full-day 5 hour program for 4 year olds. Sayville's allocation on State Aid runs is \$248,400 for 46 possible slots. District is currently reviewing & assessing the 'POSSIBILITY' of adding full-day UPK in September 2021.



# 2021-22 Projected Revenues



## Your School Tax Dollar Revenues



# 2021-22 Projected Revenues

BUDGET REVENUES		Adopted Budget	Proposed Budget	Increase/
		2020-2021	2021-2022	(Decrease)
	STATE AID	\$25,664,558	\$26,428,099	\$763,541
	PAYMENT IN LIEU OF TAXES	474,250	558,538	84,288
	OTHER INCOME	2,771,313	2,843,732	72,419
	INVESTMENT INCOME	400,000	50,000	(350,000)
	APPROPRIATED FUND BALANCE	5,791,627	5,620,427	(171,200)
	PROPERTY TAX LEVY	61,106,560	61,477,262	370,702
	TOTAL REVENUE	\$96,208,308	\$96,978,058	\$769,750
ESTIMATED SCHOOL TAX RATE		Adopted Budget	Proposed Budget	Increase/
		2020-2021	2021-2022	(Decrease)
	ESTIMATED TAX RATE-HOMESTEAD	19.923	20.044	0.121
	(PER \$100 OF ASSESSED VALUE)			

**PERCENT INCREASE IN TAX RATE: 0.61%**

# 2021-22 Proposed Revenues & Tax Rate Schedule

	2021-22	2020-21	Difference	Percent
STATE AID	26,428,099	25,664,558	763,541	2.98%
Pilot Payments	558,538	474,250	84,288	17.77%
<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	20,000	(10,000)	-50.00%
Use of Pool	115,000	115,000	0	0.00%
Custodial Services	10,000	10,000	0	0.00%
Health Services	65,000	45,000	20,000	44.44%
Interest Income	50,000	400,000	(350,000)	-87.50%
Rentals/Organizations/Individuals/Gov't	30,000	30,000	0	0.00%
Rentals/BOCES	394,933	388,714	6,219	1.60%
Rentals/Old Jr. High	561,599	559,599	2,000	0.36%
Rentals/Public Library	808,000	808,800	(800)	-0.10%
Sale of Materials	200	200	0	0.00%
Insurance Recoveries	25,000	25,000	0	0.00%
Medicaid Reimbursement - School Age Programs	125,000	150,000	(25,000)	-16.67%
Fines & Forfeitures	4,000	4,000	0	0.00%
Refunds - BOCES/Prior Year/Other	150,000	100,000	50,000	50.00%
Misc Income	50,000	50,000	0	0.00%
Tuition - Other Districts/Staff	350,000	320,000	30,000	9.38%
<b>TOTAL OTHER INCOME</b>	<b>2,893,732</b>	<b>3,171,313</b>	<b>(277,581)</b>	<b>-8.75%</b>
<b>TOTAL STATE AID &amp; OTHER INCOME</b>	<b>29,880,369</b>	<b>29,310,121</b>	<b>570,248</b>	<b>1.95%</b>

# 2021-22 Proposed Revenues & Tax Rate Schedule

	<u>2021-22</u>	<u>2020-21</u>	<u>Difference</u>	<u>Percent</u>
APPROP. FUND BALANCE	2,882,549	2,882,549	0	0.00%
APPROP. COMMITTED FUND BALANCE	300,000	0	300,000	100.00%
APPROP. RESERVE FROM TAX RESERVE	53,800	175,000	(121,200)	-69.26%
APPROP. RESERVE FOR ERS	1,300,000	1,300,000	0	0.00%
APPROP. RESERVE FOR TRS	500,000	250,000	250,000	100.00%
APPROP. RESERVE FOR UNEMPLOYMENT	200,000	770,000	(570,000)	-74.03%
APPROP. RESERVE FOR WORKERS COMP	325,000	325,000	0	0.00%
APPROP. RESERVE FOR DEBT SER - Library	15,000	45,000	(30,000)	-66.67%
APPROP. RESERVE FOR BONDED DEBT	44,078	44,078	0	0.00%
	5,620,427	5,791,627	(171,200)	-2.96%
PROPERTY TAXES*	61,477,262	61,106,560 *	370,702	0.61%
<b>TOTAL REVENUE/BUDGET</b>	<b>96,978,058</b>	<b>96,208,308</b>	<b>769,750</b>	<b>0.80%</b>
	<b>2021-22</b>	<b>2020-21</b>	<b>Difference</b>	<b>Percent</b>
<b>Tax Rate Per \$100</b>	<b>20.044</b>	<b>19.923</b>	<b>0.121</b>	<b>0.61%</b>
<b>Home Assessed @ 40,000</b>	<b>8,017</b>	<b>7,969</b>	<b>48</b>	<b>0.61%</b>
<i>*Property Taxes also include revenue from STAR repayments.</i>				

# 2021-22 Property Tax Report Card Schedule of Reserve Funds



Reserve Name	Reserve Description *	3/31/21 Actual Balance*	6/30/21 Estimated Ending Balance	Reserve in the 2021-22 School Year
Workers' Compensation Reserve	To pay for Workers Compensation and benefits.	1,519,489	1,984,349	325,000
Unemployment Insurance Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	826,083	1,426,084	200,000
Reserve for Tax Reduction	For the gradual use of the proceeds of the sale of school district real property.	97,550	53,800	53,800
Reserve for Debt Service	To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.	660,267	593,758	59,078
Reserve for Employee Benefits	For the payment of accrued 'employee benefits' due to employees upon termination of service.	8,474,651	8,651,253	400,000
Reserve for Retirement Contributions - ERS	To fund employer retirement contributions to the State and Local Employees' Retirement System.	7,031,804	8,435,338	1,300,000
Reserve for Retirement Contributions - TRS	To fund employer retirement contributions to the Teachers' Retirement System.	1,127,243	1,835,298	500,000
Committed Fund Balance Reserved	To fund the District's future health benefit costs available as a result of legal insurance settlement.	1,600,000	1,600,000	300,000

# Tax Levy Analysis - LI School Districts



	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	2020-21	2021-22
Long Island	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%	2.12%	1.37%
Suffolk	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%	2.07%	1.38%
Sayville	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%	1.23%	0.61%

- ✓ In 12 out of 15 school years shown, Sayville's tax levy was less than LI & Suffolk County
- ✓ For 2015-16, Sayville's Tax Levy was below other Suffolk County Districts, but slightly above LI Districts

Data Source: SED Property Tax Report Cards as of 4/23/21 (3 District's not reported)

# Contingency Budgets: Key Elements of the Law

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- School District residents will vote on the Proposed Budget on May 18, 2021 in person and/or by absentee ballot,
- Should the Budget fail, the Board has the option of putting up the same, or a revised budget, for a re-vote by June 15, 2021; 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?

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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 buildings 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 2020-21 or the defeated 2021-22 Budget.

	<b>Actual 2020-21</b>	<b>Proposed 2021-22</b>	<b>Contingent Budget</b>
Administrative Budget Cap	12.96%	12.60%	(Maximum) 12.60%

# In Summary: Under A Contingent Budget

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- Administrative Budget: reduce by \$25,387
- Program Budget: must reduce \$74,193
- Capital Budget: must reduce \$816,459

**Total Program & Support Reductions of \$916,040**

# Contingency Revenue Budget

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

Under a Contingency Budget, the District must REDUCE Spending by \$916,040. Therefore, in addition to reducing the tax levy by \$370,702 to achieve a 0% increase, Fund Balance and Reserves applied would also be reduced from the defeated Budget by \$545,338.



## Fund Balance and Reserves Applied under a Contingent Budget

	<u>2021-22</u>	<u>2020-21</u>	<u>Difference</u>	<u>Percent</u>
APPROP. FUND BALANCE	2,882,549	2,882,549	0	0.00%
APPROP. COMMITTED FUND BALANCE	200,000	0	200,000	100.00%
APPROP. RESERVE FROM TAX RESERVE	53,800	175,000	(121,200)	-69.26%
APPROP. RESERVE FOR ERS	1,200,000	1,300,000	(100,000)	-7.69%
APPROP. RESERVE FOR TRS	204,662	250,000	(45,338)	-18.14%
APPROP. RESERVE FOR UNEMPLOYMENT	150,000	770,000	(620,000)	-80.52%
APPROP. RESERVE FOR WORKERS COMP	325,000	325,000	0	0.00%
APPROP. RESERVE FOR DEBT SER - Library	15,000	45,000	(30,000)	-66.67%
APPROP. RESERVE FOR BONDED DEBT	44,078	44,078	0	0.00%
	5,075,089	5,791,627	(716,538)	-12.37%



# What's Next?

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## Upcoming Dates:

- **May 13** - Last day to register to vote - 3:00 p.m. -  
**Administration Building**
- **May 17** - By 4:00 p.m. - Last day to request absentee ballot  
**(in person)**
- **May 18** - Annual Budget Vote and Election:  
**7 a.m. – 9 p.m. - Old Junior High School**



# Sayville Historical Society

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- 2021-22 Budget: \$86,300
  - Society's Funds: - \$32,300
  - Raised by Tax Levy: \$54,000
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Budget: Tax Levy:  
2020-2021 • \$54,100  
2021-2022 • \$54,000

Estimated Homestead Tax  
Rate Per \$100 AV:  
2020-2021 • \$0.018  
2021-2022 • \$0.018

Please direct all Sayville Historical Society questions to Mr. Roy Fedelem at (631) 256-5755