

Sayville Public Schools

*Proposed 2021-22
Three-Part Budget & Contingency Budget Review*

Presented by:
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SAYVILLE PUBLIC SCHOOLS PROPOSED 2021 - 2022 THREE - PART COMPONENT BUDGET SUMMARY

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

Contingency Budgets: Key Elements of the Law



- School District residents will vote on the Proposed Budget on May 18, 2021,
- Should the budget fail, the Board has the option of putting up the same, or a revised budget, for a revote 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?



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 2020-21 or the defeated 2021-22 budget.

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

In Summary: Under A Contingent Budget



- 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%



Contingent Budget

	BUDGET	BUDGET PERCENTAGE INCREASE	PROPOSED INCREASE ON TAX Levy
2021-22 Final Proposed Budget	\$96,978,058	0.80%	0.61%
Contingent Budget	\$96,062,018	-0.15%	0.00%

2021-22 Property Tax Report Card

580504 - Sayville UFSD			
Contact Person: John Belmonte	Budgeted	Proposed Budget	Percent
Telephone Number: 631-244-6530	2020-21	2021-22	Change
	(A)	(B)	(C)
Total Budgeted Amount, not Including Separate Propositions	96,208,308	96,978,058	0.80%
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	61,106,560	61,477,262	
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)	61,106,560	61,477,262	0.61%
F. Permissible Exclusions to the School Tax Levy Limit	2,676,302	2,246,192	
G. School Tax Levy Limit , <u>Excluding</u> Levy for Permissible Exclusions ³	58,442,124	59,231,327	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	58,430,258	59,231,070	
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	11,866	257	
Public School Enrollment	2,811	2,661	-5.34%
Consumer Price Index			1.23%

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 requirements.

³ For 2021-22, includes any carryover from 2020-21 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

2021-22 Property Tax Report Card

	Actual 2020-21 (D)	Estimated 2021-22 (E)
Adjusted Restricted Fund Balance	22,480,698	22,979,880
Assigned Appropriated Fund Balance	5,129,053	7,064,327
Adjusted Unrestricted Fund Balance	3,863,372	3,879,122
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.01%	4.00%

2021-22 Property Tax Report Card

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/21 Actual Balance*	6/30/21 Estimated Ending Balance	Intended Use of the Reserve in the 2020-21 School Year
Workers' Compensation	Workers' Compensation Reserve	To pay for Workers Compensation and benefits.	1,520,135	1,984,349	325,000
Unemployment Insurance	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	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
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.	660,267	593,758	59,078
EBALR – Employee Benefit Accrued Liability	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
Retirement Contribution	Reserve for Retirement Contributions	To fund employer retirement contributions to the State and Local Employees' Retirement System	7,031,804	8,435,338	1,300,000
Retirement Contribution	Reserve for Retirement Contributions	To fund employer retirement contributions to the Teachers' Retirement System	1,127,243	1,835,298	500,000
Committed Fund Balance	Committed Fund Balance	To fund the District's future benefit costs available as a result of legal insurance settlement	1,600,000	1,600,000	300,000

* Actual through 3/11/2021



What's Next?

Upcoming Dates:

- **April 19 - Due Date for Petitions for Board Candidates by 5 p.m.**
- **May 11 - 4:30 - 7:30 p.m. - Evening Voter Registration - Administration Building**
- **May 11 - Last day to request absentee ballot by mail**
- **May 11 @ 7:30 p.m. - Budget Hearing/Workshop - Administration Building**
- **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**

