

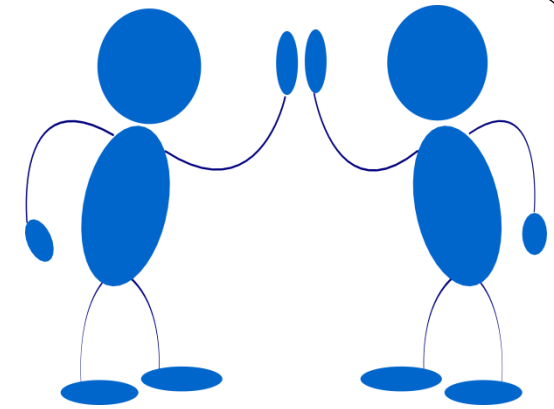
Sayville Public Schools

2021-22 Proposed Budget Part II

Presented by:
John Belmonte
Assistant Superintendent for Business

February 11, 2021

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 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%
TOTAL GENERAL FUND BDGT:	<u>96,978,058</u>	<u>96,208,308</u>	<u>769,750</u>	<u>0.80%</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:

- 2.0 FTE Retirees – (2.0 Teacher Staff);
- All retiree positions will be filled yielding an estimated budgetary savings of \$137,990;
- Maintaining current 2020-21 staffing levels.

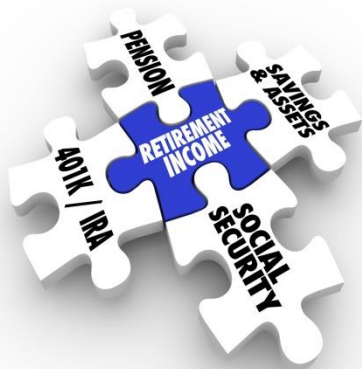
2021-22 Budgeted Staffing



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
Total FTE's Budgeted:	505.01

Revised: 1/26/2021





Fringe Benefits Analysis

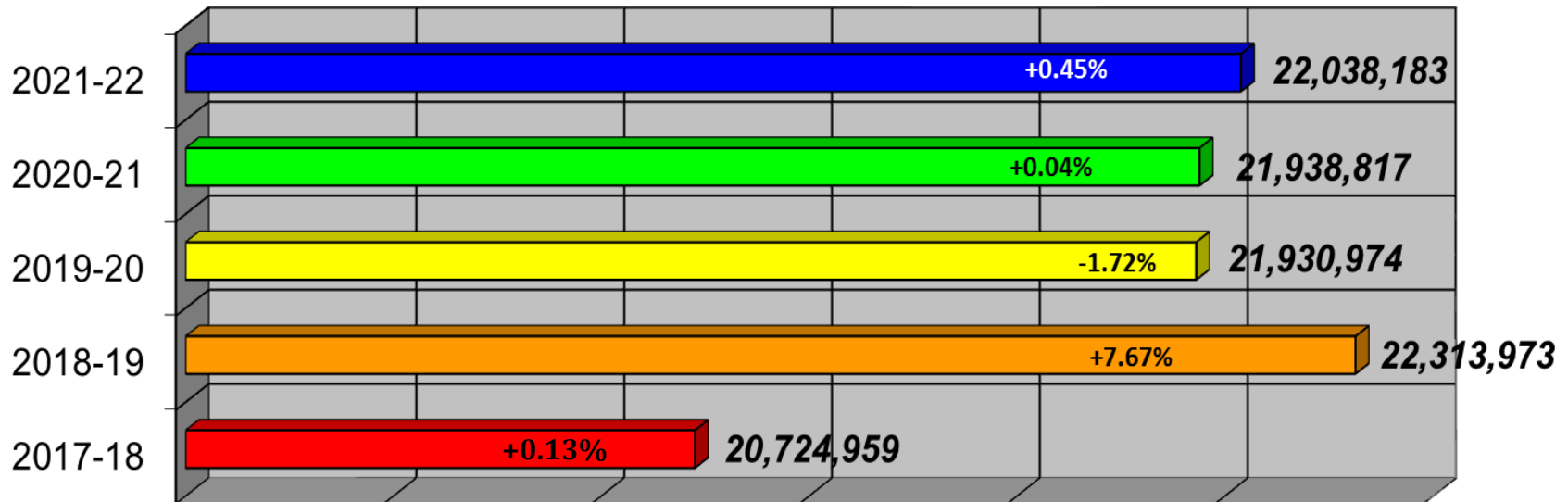


	Proposed 2021-22	Current 2020-21	Difference	% Change
Employees' Retirement System	1,625,069	1,545,527	79,542	5.15%
Teachers' Retirement System	3,932,730	3,910,870	21,860	0.56%
Social Security	3,843,482	3,767,871	75,611	2.01%
Workers' Compensation	198,000	175,547	22,453	12.79%
Life Insurance	9,980	10,130	-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%
Total	22,038,183	21,938,817	99,366	0.45%

Budget Pulse

5-Year Trend Fringe Benefits

Data Trends
Fringe Benefits:



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%
TOTAL DEBT SERVICE:	4,620,721	5,018,670	-397,949	-8.61%

✓ District Bond rating remains at Aa1 since 2016

Budget Pulse

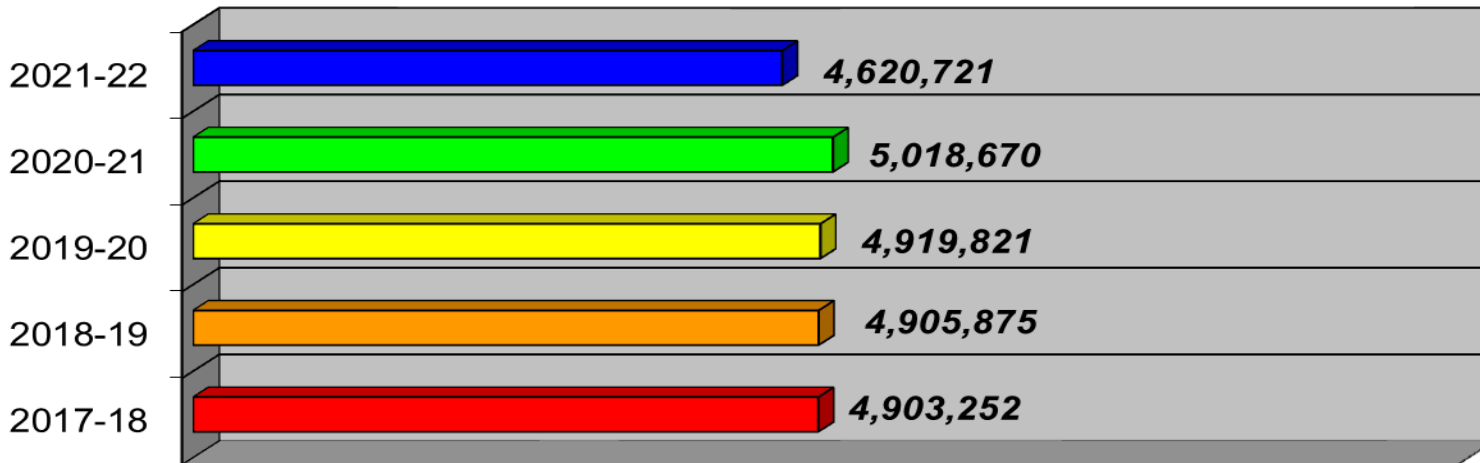
5-Year Trend Debt Service



Data Trends

Debt Service:

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



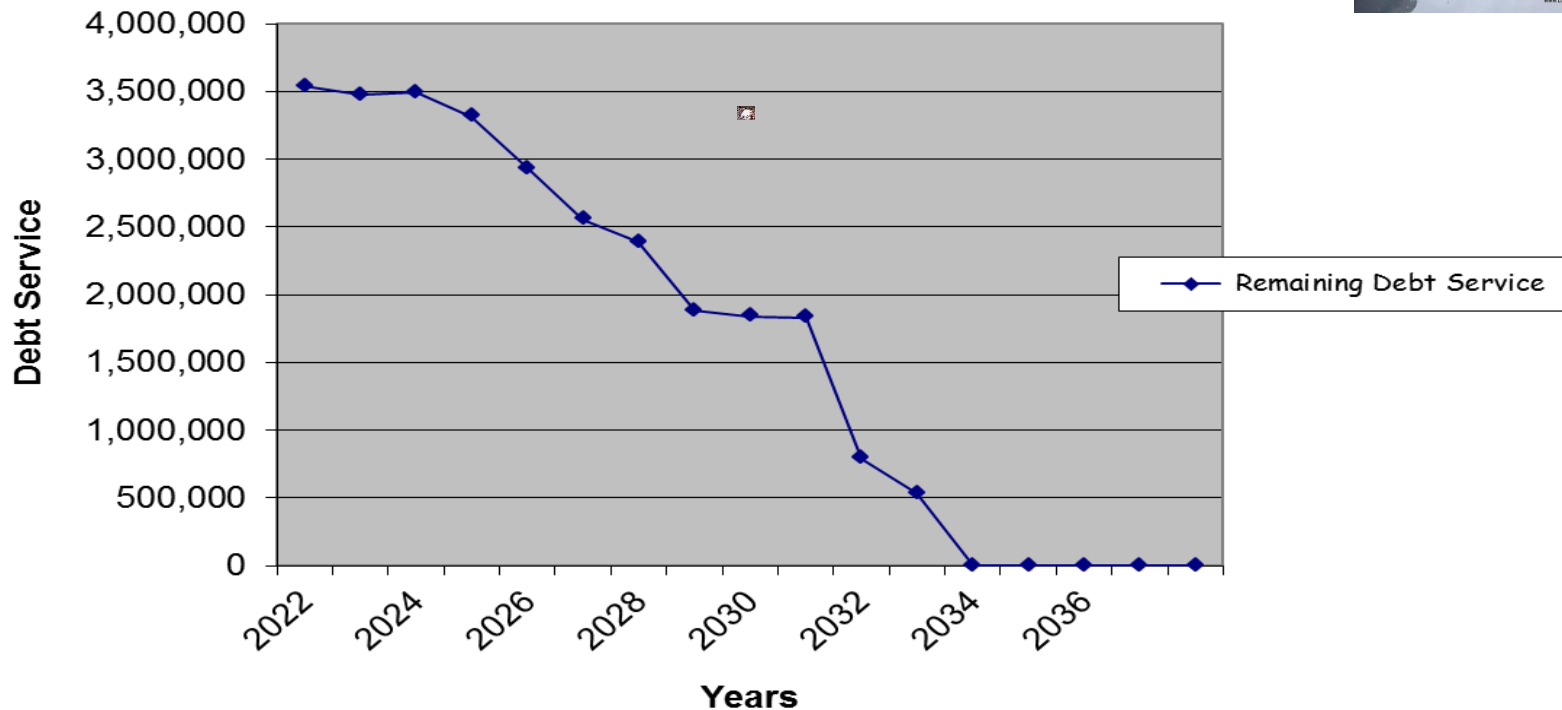
- ✓ Our total Debt Service in 2012-13 was \$6,054,723,
- ✓ Over the last 10 years, we decreased our Debt Service costs by \$1,434,002.

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%
TOTALS		\$5,831,521	\$5,823,491	-\$8,030	-0.14%

* Includes both Special Ed & Regular Ed proposed expenditures

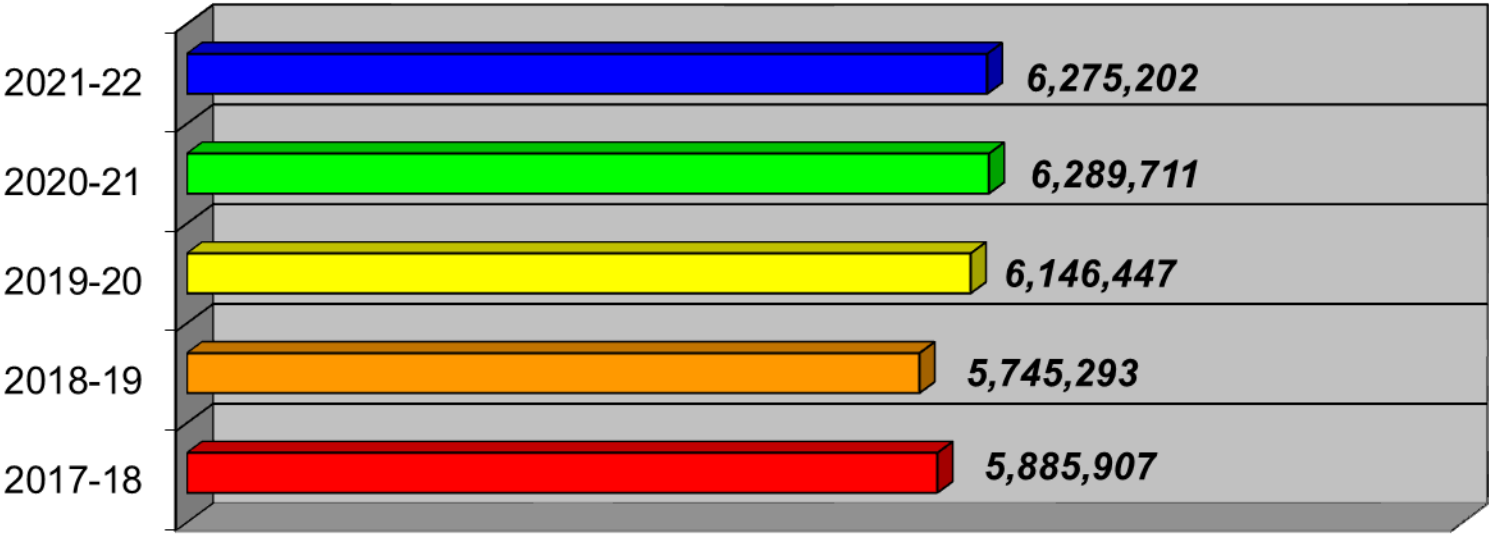
Budget Pulse: 5-Year Trend Contractual Expenditures

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 \$1,243,082 expected for current 2020-21 school-year,
- ✓ **However, BOCES Aid for 2021-22 is proposed by the Governor to be combined into a single Services Aid.**

Budget Pulse: 5-Year Trend

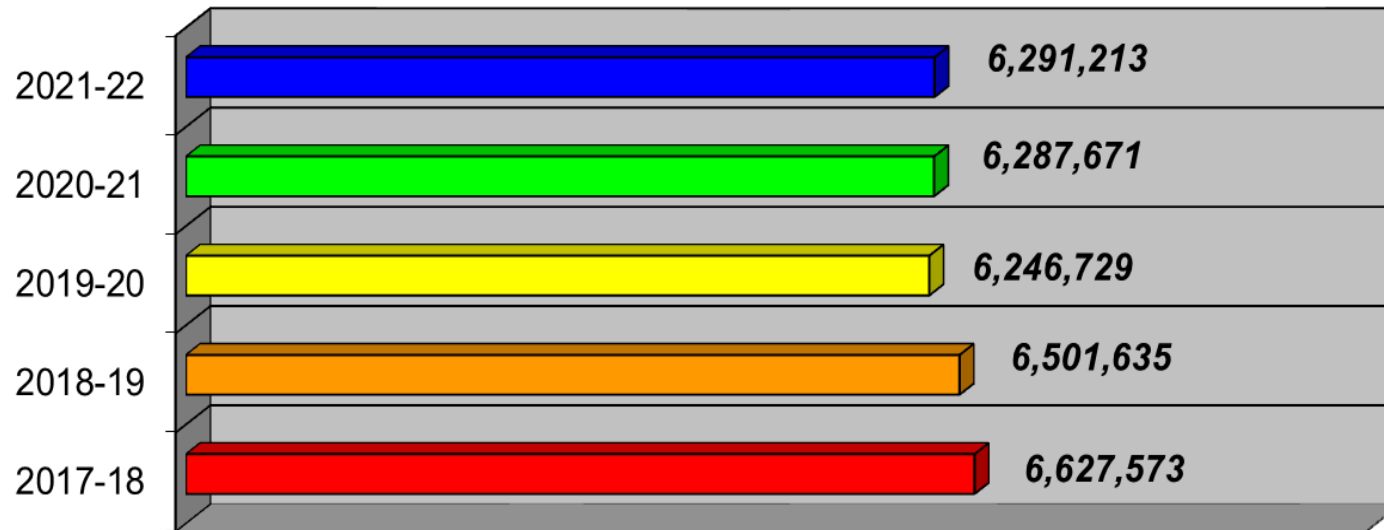
BOCES Expenditures

Data Trends

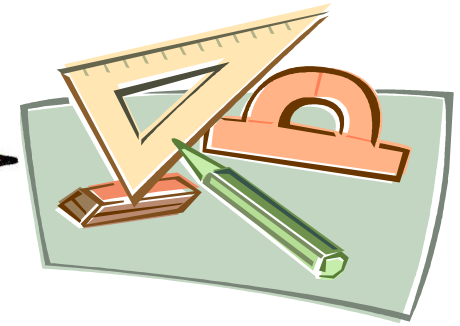
BOCES Expenses:

5 Yr Change: **-5.08%**

Avg Over 5 Yrs Change: **-1.02%**



Supplies



	<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%

- ✓ **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.**

Budget Pulse: 5-Year Trend

Student Supplies

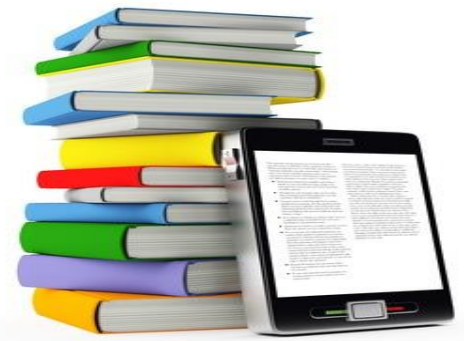
Data Trends

Supply Expenses:

5 Yr Change: 6.43%

Avg Over 5 Yrs Change: 1.29%





Textbooks/Workbooks

	<u>2021-22 PROPOSED BUDGET</u>	<u>2020-21 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 2020-21, we are expected to receive approximately \$167,993 in Textbook Aid – for 2021-22 this is one of 11 expenditure-driven Aids the Governor is looking to roll into a single Services Aid.**

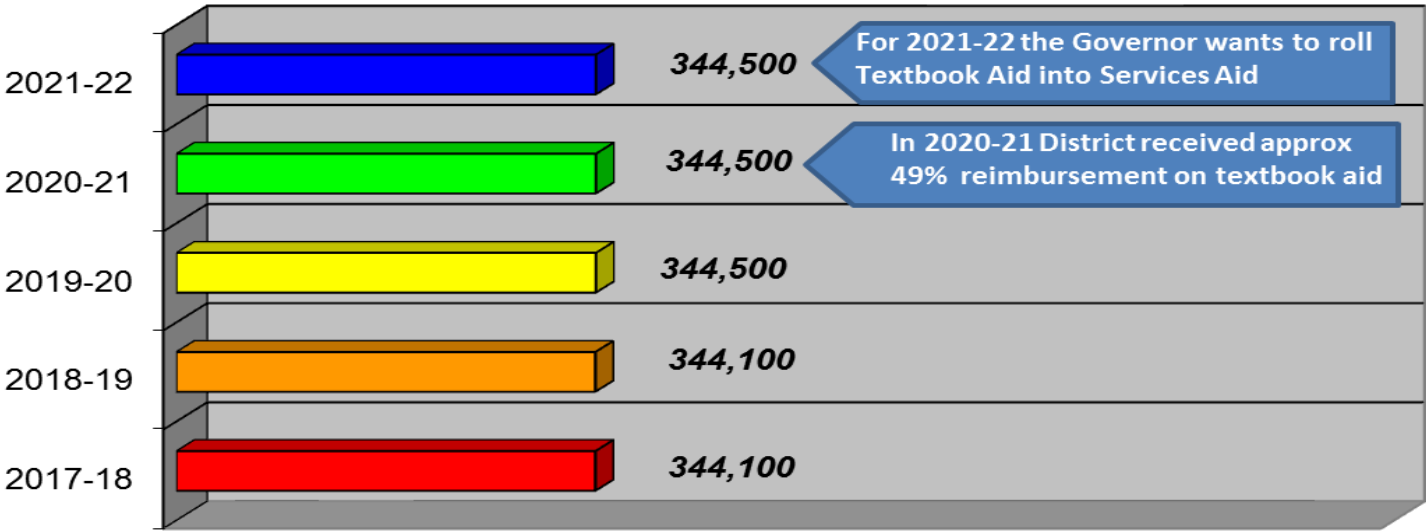
Budget Pulse: 5-Year Trend Textbooks/Workbooks

Data Trends

Textbook/Workbooks:

5 Yr % Change: 0.12%

Avg Over 5 Yrs Change: 0.02%



Our Next Meeting



- March 4, 2021

- Complete the review of the expenditure side of the proposed budget:
 - *Transportation, Equipment, and Transfer to Capital & Special-Aided Funds*
- Update on Revenues, and Discussion & Review on Fund Balance and Reserve Funds
- Possible Budget Modifications

BUDGET

