

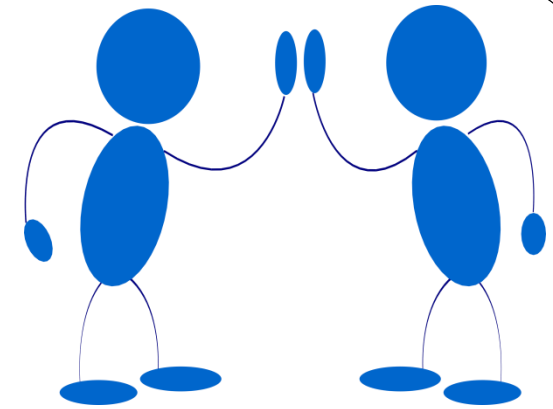
Sayville Public Schools

2021-22 Proposed Budget Part III

Presented by:
John Belmonte
Assistant Superintendent for Business

March 4, 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>

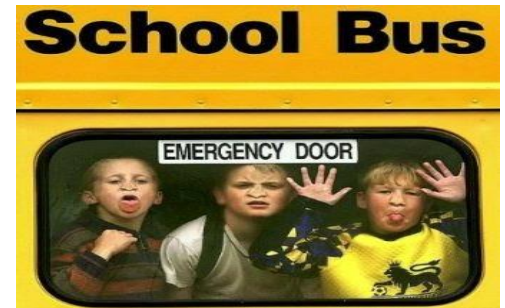


Transportation

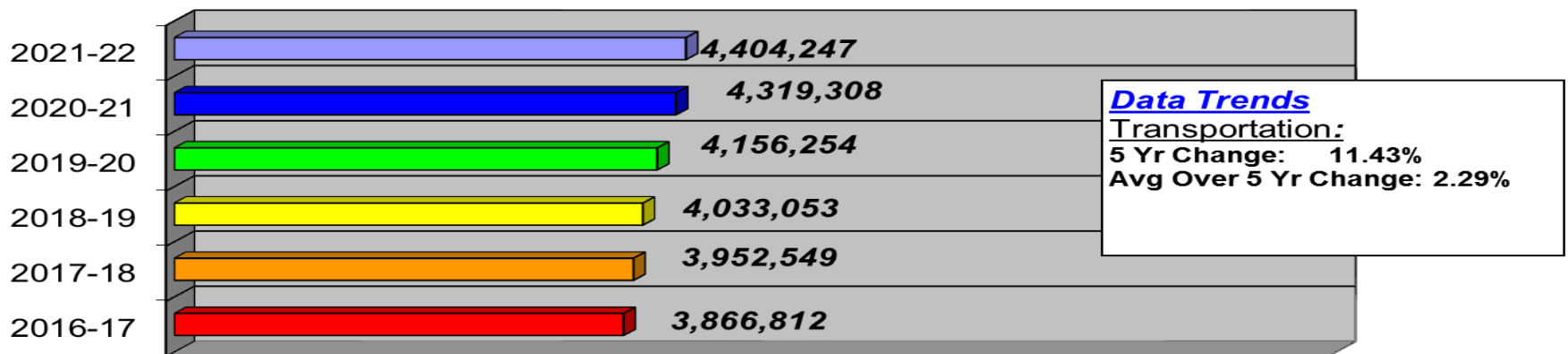
	<u>2021-22 PROPOSED BUDGET</u>	<u>2020-21 CURRENT BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
Transportation	4,404,247	4,319,308	84,939	1.97%

- ✓ **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



Transportation Aid is one of the 11 expense-driven Aids that the Governor is proposing to collapse into a single category Services Aid!



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)

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.

Transfers: Capital & Special Aided Funds



	<u>2021-22 PROPOSED BUDGET</u>	<u>2020-21 CURRENT BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
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.

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

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%

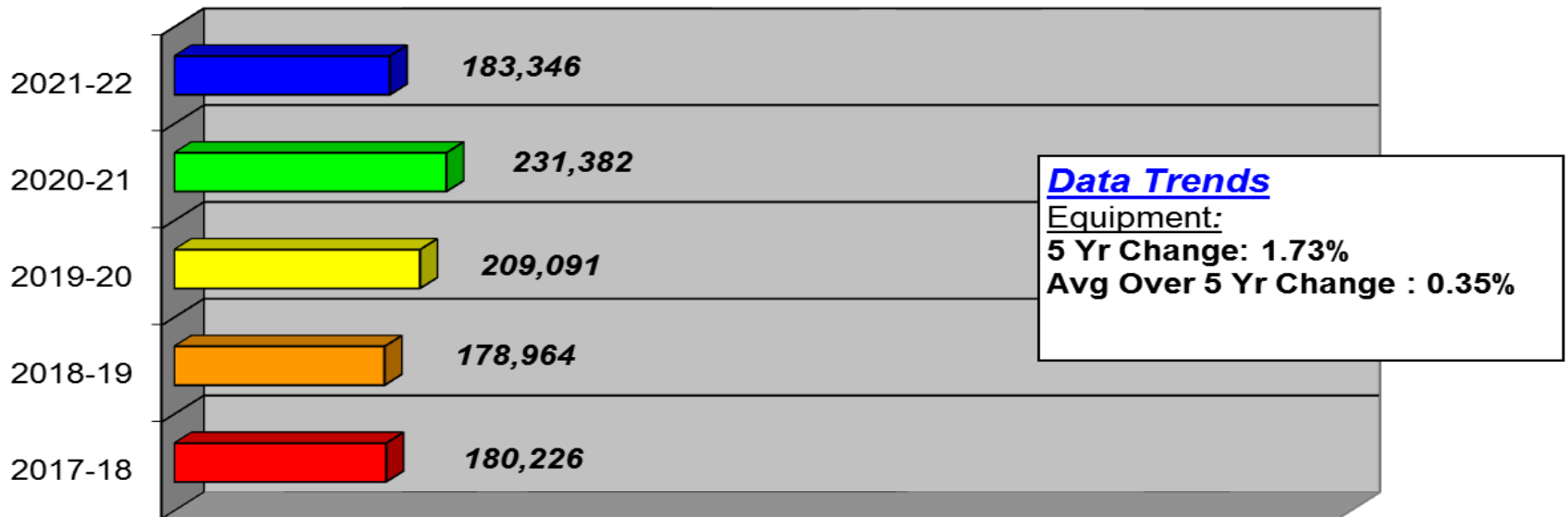
- ✓ In accordance with District Policy, only equipment with a cost of \$1,000 or more is charged to an equipment budget code;
- ✓ Equipment costs that pertain to the following areas:

Business Office:	\$ 2,000
Building & Grounds Department:	\$ 92,700
Central Printing Department	\$ 13,040
Technology:	\$ 26,000
Athletics:	\$ 25,900
Other Instructional:	\$ 23,706

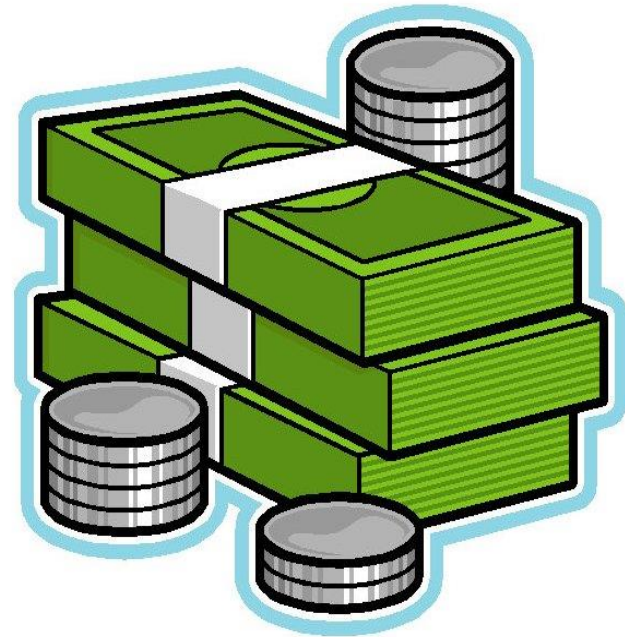


Budget Pulse: 5-Year Trend Equipment

✓ Equipment purchases are items \$1,000 or more.



2021-22 Budgeted Revenues



2021-22 Proposed Budget Overview



➤ Overview of the Revenue Side of the Budget

- ✓ Revenues remain relatively flat for the 2021-22 school year,
- ✓ There is an uncertainty of current and future State Aid, due to the State's revenue shortfall, as a result of the ongoing Pandemic,
- ✓ The State is counting on Federal Stimulus monies to close their deficit,
- ✓ In Draft I of the 2021-22 Proposed Revenue Budget, we have increased State Aid by \$763,541 – remember this is contingent of Feds bailing out NYS!
- ✓ Decrease in overall 'Other Income' of \$262,581,
- ✓ The District continues to use significant Fund Balance & Reserves to offset limited/decreasing revenues to sustain program opportunities, and to stay within the 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.

Proposed Revenue & 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%
OTHER INCOME:				
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	823,000	808,800	14,200	1.76%
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%
TOTAL OTHER INCOME	2,908,732	3,171,313	(262,581)	-8.28%
TOTAL STATE AID & OTHER INCOME	29,895,369	29,310,121	585,248	2.00%

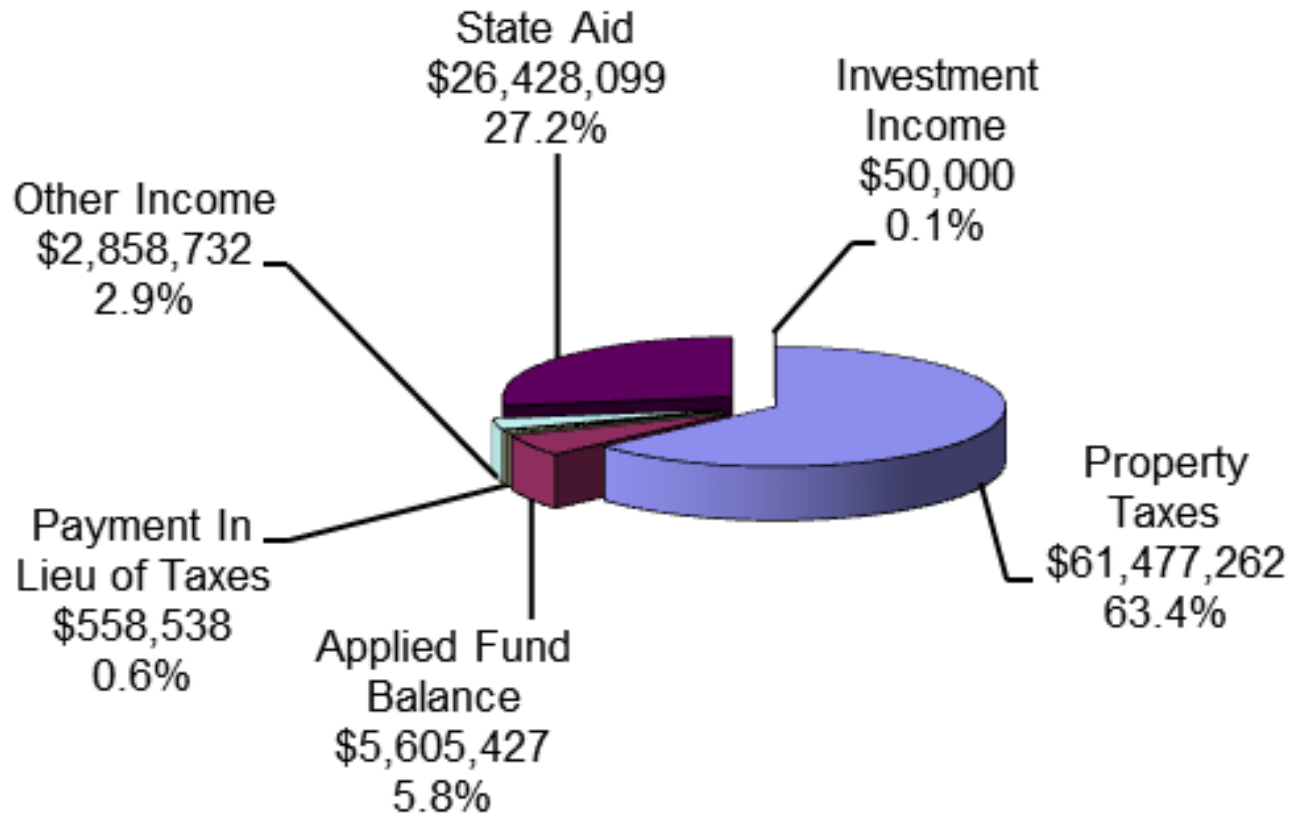
Proposed Revenue & Tax Rate Schedule

	<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	0	45,000	(45,000)	-100.00%
APPROP. RESERVE FOR BONDED DEBT	44,078	44,078	0	0.00%
	5,605,427	5,791,627	(186,200)	-3.21%
PROPERTY TAXES*	61,477,262	61,106,560 *	370,702	0.61%
TOTAL REVENUE/BUDGET	96,978,058	96,208,308	769,750	0.80%
	2021-22	2020-21	Difference	Percent
Tax Rate Per \$100	20.044	19.923	0.121	0.61%
Home Assessed @ 40,000	8,017	7,969	48	0.61%
<i>*Property Taxes also include revenue from STAR repayments.</i>				

2021-22 Projected Revenues



Your School Tax Dollar Revenues



Highlights of Executive Budget Proposal



- Flat Foundation Aid – third consecutive year frozen,
- Consolidating of 11 Expense-Driven Aids into one Services Aid category,
 - Includes: Transportation and BOCES Aids (after 2021-21 decoupled from Expense-Driven Aids),
- \$3.85B in Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) funds allocated to 2021-22,
 - One-shot Federal Revenue used entirely in 2021-22,
 - What if there are no new Federal Funds to offset aid cuts?
- \$1.35B Local District Funding Adjustment,
 - Application of the lesser of STAR payment or CRRSA,
 - Inclusion of STAR as a State Revenue source distorts aid picture.

Understanding STAR

The Governor is proposing changes to the STAR Program that will ultimately put an additional tax burden back on the taxpayers. It is important to understand these changes and how they may affect you.



Understanding_STAR.pdf

Fund Balance/Reserve Analysis

Actual as of July 1, 2020

Fund Balance Reserve Analysis:	Actual	Actual	Actual	Actual		2017-18 Change		2018-19 Change		2019-20 Change	
	2016-17	2017-18	2018-19	2019-20		Dollar Amount	%	Dollar Amount	%	Dollar Amount	%
Restricted:											
Workers Compensation Reserve:	\$ 2,179,946	\$ 1,988,946	\$ 1,832,828	\$ 1,789,349		\$ (191,000)	-8.76%	\$ (156,118)	-7.85%	\$ (43,479)	-2.37%
Unemployment Reserve:	\$ 705,310	\$ 696,832	\$ 701,195	\$ 1,596,083		\$ (8,478)	-1.20%	\$ 4,363	0.63%	\$ 894,888	127.62%
Reserve for Retirement Contrib. ERS:	\$ 8,345,144	\$ 8,549,345	\$ 8,284,506	\$ 8,331,804		\$ 204,201	2.45%	\$ (264,839)	-3.10%	\$ 47,298	0.57%
Reserve for Retirement Contrib. TRS:	\$ -	\$ -	\$ 667,738	\$ 1,377,243		\$ -	\$ -	\$ 667,738	100.00%	\$ 709,505	106.25%
Reserve for Employee Benefits:	\$ 7,380,262	\$ 7,823,795	\$ 7,860,339	\$ 8,474,652		\$ 443,533	6.01%	\$ 36,544	0.47%	\$ 614,313	7.82%
Reserve for Debt:	\$ 195,904	\$ 196,498	\$ 199,694	\$ 152,971		\$ 594	0.30%	\$ 3,196	1.63%	\$ (46,723)	-23.40%
Reserve for Tax Reduction:	\$ 753,800	\$ 578,800	\$ 403,800	\$ 228,800		\$ (175,000)	-23.22%	\$ (175,000)	-30.23%	\$ (175,000)	-43.34%
Reserve for Bonded Debt:	\$ -	\$ 604,956	\$ 573,874	\$ 529,796		\$ 604,956	100.00%	\$ (31,082)	-5.14%	\$ (44,078)	-7.68%
Total Restricted Fund Balance	\$ 19,560,366	\$ 20,439,172	\$ 20,523,974	\$ 22,480,698		\$ 878,806	4.49%	\$ 84,802	0.41%	\$ 1,956,724	9.53%
Assigned Fund Balance:											
Assigned Appropriated Fund Balance	2,000,000	2,454,000	\$ 2,706,549	\$ 2,882,549		\$ 454,000	22.70%	\$ 252,549	10.29%	\$ 176,000	6.50%
Assigned for Encumbrances	2,090,674	1,182,143	\$ 897,244	\$ 2,246,504		\$ (908,531)	-43.46%	\$ (284,899)	-24.10%	\$ 1,349,260	150.38%
Total Assigned Fund Balance	\$ 4,090,674	\$ 3,636,143	\$ 3,603,793	\$ 5,129,053		\$ (454,531)	-11.11%	\$ (32,350)	-0.89%	\$ 1,525,260	42.32%
Unassigned Fund Balance	\$ 3,622,745	\$ 3,602,465	3,626,011	3,863,372	3.98%	\$ (20,280)	-0.56%	\$ 23,546	0.65%	\$ 237,361	6.55%
Total Actual / Projected Fund Balance:	27,273,785	27,677,780	27,753,778	31,473,123		403,995	1.48%	75,998	0.27%	3,719,345	13.40%

Our Next Meeting



- March 11, 2021

- Take a brief look at what a 0.00% Contingency Budget might look like

- Board to adopt the 2021-22 Proposed Budget

