

Sayville Public Schools

Introduction to 2021-22 Proposed Budget

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2021-22 Budget Development Strategies

- Sustainability of all District-wide instructional & support programs at a time of minimal revenue growth,
- Preservation of programs and student opportunities,
- Creativity – long-term view that provides a fiscally-responsible budget for our Sayville Community,
- Reality – understanding NYS revenue shortfall and the impact on future State Aid for schools,
- The impact of Covid-19 pandemic costs on our spending plans.



Allowable Tax Levy Growth Factor

- For 2021-22, the growth factor is 1.26%;
- The Tax Levy Growth Factor is based on the average annual Consumer Price Index ending December;
- Last year (2020-21) the Tax Levy Growth Factor was 1.81%;
- By law, it is limited to the *lesser* of 2%, or the rate of inflation;
- **NEXT**: the growth factor of 1.26% is run through a multi-step formula to arrive at the District's Tax Levy Limit.

SAYVILLE'S TAX LEVY LIMIT IS CALCULATED TO BE 0.61%



WE ARE UNDER THE TAX LEVY LIMIT!

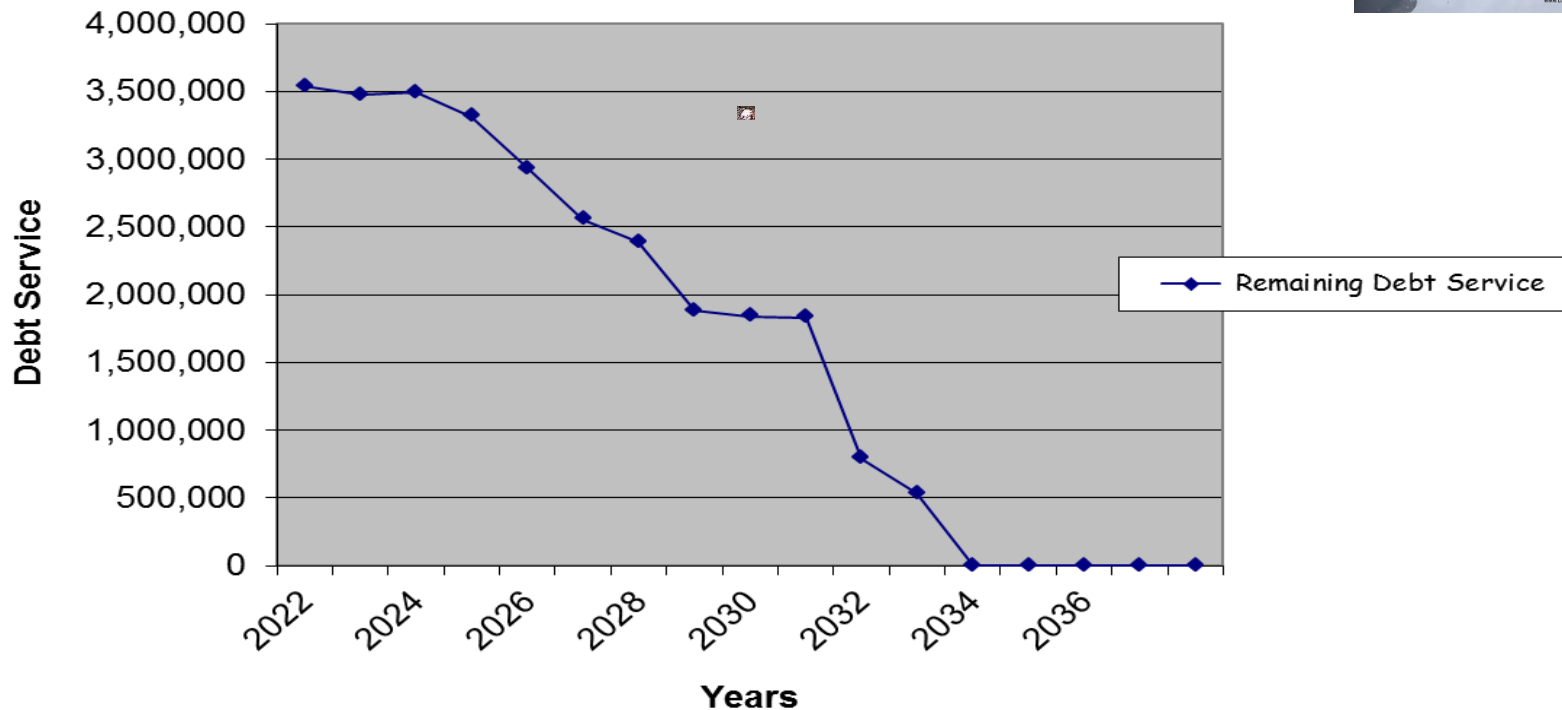
The Projected Tax Levy increase for the 2021-22 Budget is currently 0.61%, which is 'under' the Tax Levy Limit by \$257.

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



PANDEMIC[®]

The Fiscal Impact

<u>PPE Supplies:</u> (face masks/gloves/gowns/thermometers/alcohol wipes/hand sanitizer, etc...)	\$134,298
<u>Equipment/Supplies:</u> (partitions/disinfectant fogging devices/HVAC & air filters/signage,/polycarbonate panels/portable sinks with faucets, etc...)	\$262,841
<u>Technology:</u> (software/hardware/chrome books & tablets/protective covers/camera's/doc cams/increase fire wall in support larger bandwidth, see following slide)	\$1,496,596
<u>Services:</u> (emergency meal program/mandated child care program/providing internet services for families without service, etc...)	\$38,103
<u>Transportation:</u> (additional buses necessary to accommodate social distancing when transporting students)	\$81,900

Period: March 2020 – February 2021

Total: \$2,013,738

Commitment To Funding Technology

From the beginning of the Covid-19 shutdown in March 2020, the District continued to expand its technology infrastructure and resources to allow for increased utilization by students and staff

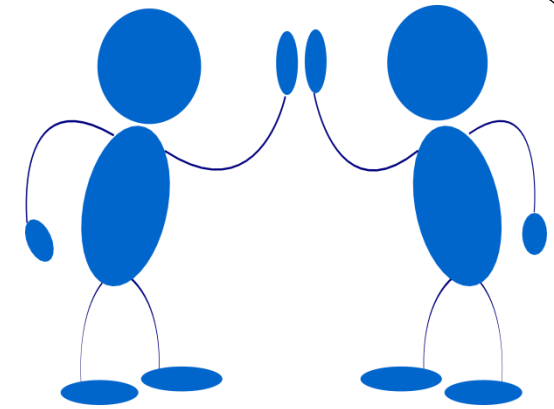
	Technology Upgrades	
March/2020-Currently	Updated All MDF's and IDF's with new Cisco gear (Smart Bond)	\$895,015.00
July 2020- pending delivery	260 Chromebooks to replace 5th grade chromebooks	\$97,000.00
July/2020	Mevo Cameras	\$19,527.00
Aug/2020- September/2020	Installed power, Data and Large Screen Monitors for Large Instruction spaces	\$85,000.00
Sep/2020-	Acer Tab 10 Cases	\$9,000.00
Aug/2020-Sept/2020	Purchased and deployed K-1 Tablets	\$77,120.00
Aug-Sep 2020	Installed and upgraded Wireless Access Points in the elementary large areas	\$16,435.00
Aug-Sept 2020	Purchased and Installed Artic Wolf SOC(Managed Operations Centers) devices	\$51,000.00
June/2020- Currently	Purchasing Doc cams for all teachers. Inventory is limited	\$14,000.00
July 2020- November 2020	Upgraded Both District Firewalls to Support Larger Bandwidth.	\$135,200.00
July 2020- November 2020	Upgraded Both Internet Service Fiber connections to 5 GB from 1GB each	\$75,000.00
Sep 2020	Added subscription for Screencastify	\$3,100.00
Sep 2020	Added subscription for Kami	\$6,400.00
Sep 2020	Added subscription for Peardeck	\$8,539.00
Sep 2020	Added subscription for Edpuzzle	\$6,060.00
Sep 2020	Added subscription for SeeSaw	\$7,200.00
		\$1,496,596.00

2021-22 Proposed Budget Overview

➤ 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%.

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 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 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.

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%

*Property Taxes also include revenue from STAR repayments.

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

Fiscal Stress Monitoring

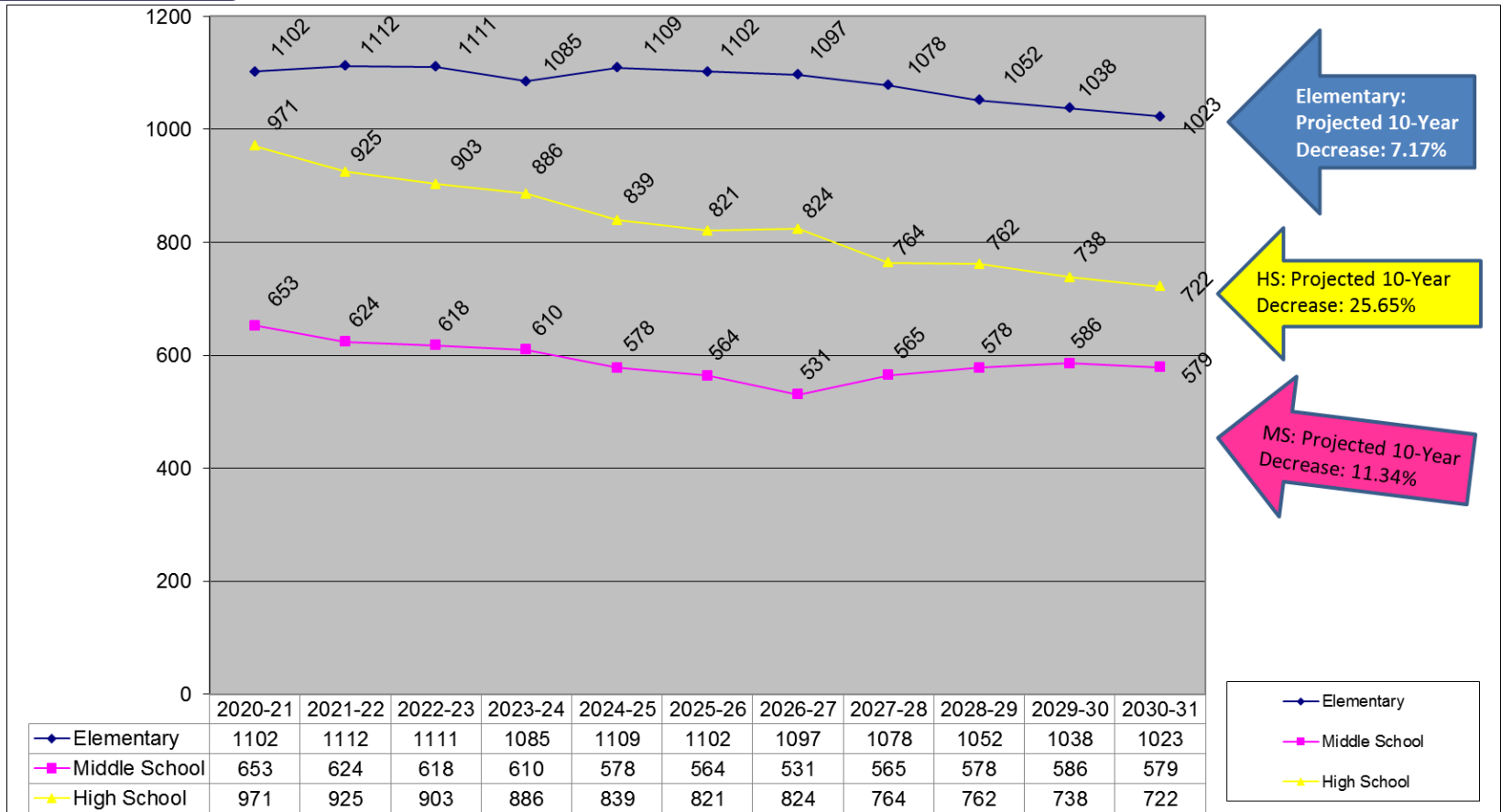


- State Comptroller’s office provides an objective assessment of the fiscal challenges facing local governments
- No Fiscal Stress – Reports the Office of the State Comptroller for six (6) consecutive years!

	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



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 Draft I 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.

Our Next Meeting



- February 11, 2021

- Begin review of expenditure side of the Proposed Budget:

- *Salaries, Fringe Benefits, Debt Service, Contractual Expenditures, BOCES, Supplies and Textbooks / Workbooks.*

BUDGET

