

Sayville Public Schools

2022-23
Budget Hearing

Presented by:
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May 10, 2022

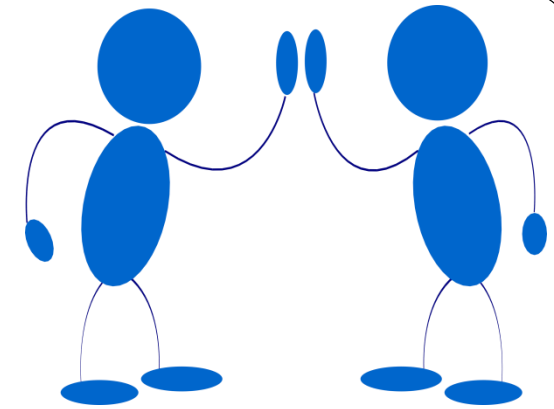


2022-23 Budget REQUIREMENTS

- Budget Information Must Be In English & Spanish;
- Salary Codes Broken Down by Building – Transparency Reporting; Requirement by Building
- Three – Part Budget: Administrative, Program, Capital;
- Administrative Salary Information;
- School District Budget Notice;
- NYS School Report Cards:
 - Property Tax Report Card;
 - Fiscal Transparency Reports;
 - Academic Performance Reports;
 - Property Tax Exemption Report

For detailed information, please visit the Website at : www.sayvilleschools.org

PROPOSED 2022-23 BUDGET



	BUDGET	BUDGET PERCENTAGE	PROPOSED TAX RATE
2022-23 Proposed Budget	\$99,302,157	2.40%	1.72%

2022-23 Proposed Budget has a spending increase of \$2,324,099, or 2.40%

SAYVILLE PUBLIC SCHOOLS

PROPOSED 2022 - 2023 THREE - PART

COMPONENT BUDGET SUMMARY

	2022-23	2021-22	Dollar	
	PROPOSED BUDGET	CURRENT BUDGET	Change	%
Administrative	9,119,347	9,064,957	54,390	0.60%
Program	73,878,154	71,951,342	1,926,812	2.68%
Capital	16,304,656	15,961,759	342,897	2.15%
Total	99,302,157	96,978,058	2,324,099	2.40%

2022-23 Proposed Budget Overview



➤ Overview of the Revenue side of the Budget

- ✓ Slight increase in revenues for the 2022-23 school-year;
- ✓ Foundation Aid increased by the minimum percentage due to the settlement of the New Yorkers for Students' Educational Rights lawsuit;
- ✓ The State relied on Federal Stimulus monies to close their deficit (exp. '23);
- ✓ In Draft I of the 2022-23 Proposed Revenue Budget, we increased State Aid by \$914,926 – primarily due to the increase in Foundation Aid;
- ✓ Increase in overall 'Other Income' of \$180,841;
- ✓ The District continues to use purposeful Fund Balance & Reserves to offset limited/decreasing revenues to sustain programs opportunities, and, to stay within calculated Tax Levy Cap of 1.72%;
- ✓ A total of \$5,939,479 is being appropriated from Fund Balance and Reserves;
- ✓ The 2022-23 Proposed Budget carries a projected tax rate of 1.72%, which represents an estimated \$138 annual increase, or approximately \$11.50/month.



Doing Things Right: Both Fiscally and Instructionally

- Average Homestead Tax Rate last seven (7) years:

2017-18 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 school year: +0.61%

(was 0.80% at Budget Time)

2022-23 school year: +1.72%

7 year Average Tax Rate: 0.98%

- No Fiscal Stress – Reports the Office of the State Comptroller for (8) 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

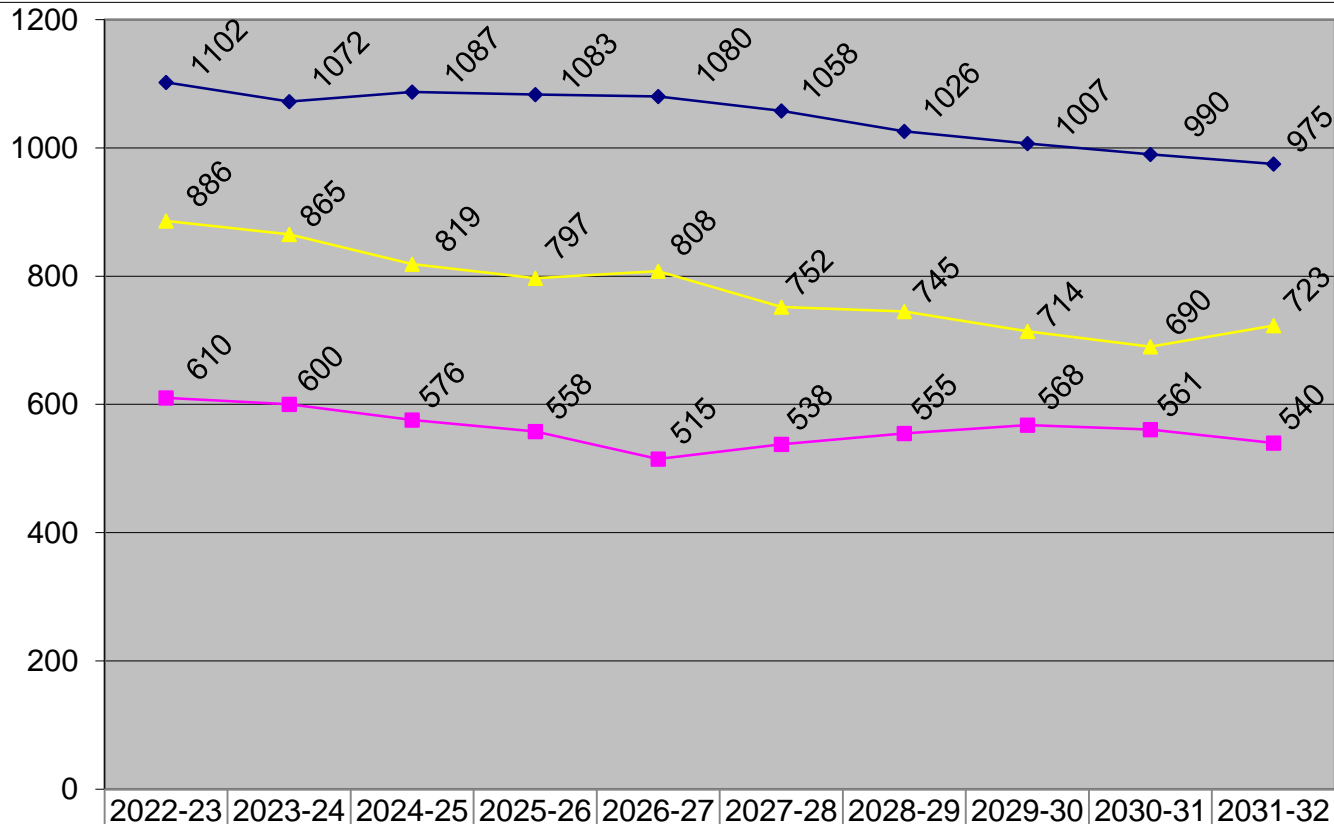


- State Comptroller's office provides an objective assessment of the fiscal challenges facing local governments;
- No Fiscal Stress – Reports the Office of the State Comptroller for seven (8) consecutive years!

	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
2021	0.0	No Designation	5.0	No Designation

Ten-Year Enrollment Projections

*2021-22 Actual Data

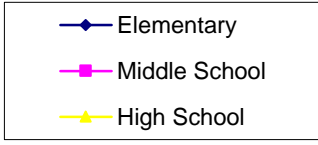


Elementary: Projected 10-Year Decrease: 11.52%

HS: Projected 10-Year Decrease: 18.40%

MS: Projected 10-Year Decrease: 11.48%

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Elementary	1102	1072	1087	1083	1080	1058	1026	1007	990	975
Middle School	610	600	576	558	515	538	555	568	561	540
High School	886	865	819	797	808	752	745	714	690	723



Source: December 2021-22 BOCES Long-Range Planning Study

ENROLLMENT TRENDS



PAST 10 YEARS:

- District enrollment has decreased by 584 students, or 18.1 percent, since 2011;
- The most significant decline was in the elementary (K - 5) grade configuration, with a loss of 287 students, or 20.6 percent;
- The Middle School (6 - 8) grades recorded a smaller loss of 135 students (18.1 percent);
- The High School (9 - 12) grades lost 162 students, or 15.0 percent.

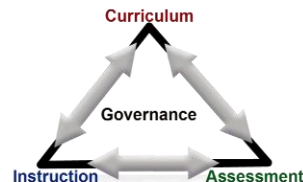
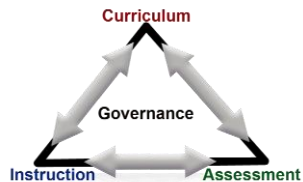
NEXT 10 YEARS:

- Declines are projected to continue during the next 10 years, with an additional loss of 400 students; or 15.2 percent, expected by 2031:
 - Elementary (K - 5): - 131 students (11.84 percent)
 - Middle (6 - 8): - 72 students (11.76 percent)
 - High School (9 - 12): - 197 students (21.41 percent)

Sayville Public Schools Budget: The Fiscal Foundation of Instructional & Support Programs

- Instructional Program – Basis for teaching, learning, curriculum development, technology, support services;
- Student and staff successes:
 - 2022 Regeneron Science Talent Search Semi-Finalist;
 - 23 Advanced Placement (AP) courses currently running (e.g. AP Capstone, Calculus BC, Physics II);
 - 287 enrolled students, 110 recognized (AP) scholars;
 - Sayville High School students dually-enrolled with several colleges and universities;
 - Sayville Middle School STEM Class – First Place in Regional Competition, Nationals Competition bound;
 - Robust RTI and problem-solving teams;
 - Advanced & organic Socio-Emotional Learning (SEL) approaches & strategies for student & staff awareness;
 - Widely-recognized Athletics Program, with several student and coaching distinctions (e.g. Hansen & Burnett Awards, Girls Cross-Country League & County Champions, Suffolk Zone Award Recipients, Swimming Team NYS Championship Qualifiers);
- Preservation of rich curricular programs, continued staff development and exceptional opportunities for all, measured by our students' performance and accolades.

SENSE OF PRIDE & ACCOMPLISHMENT AS A RESULT OF OUR PROGRAMS AND INTERPERSONAL RELATIONSHIPS AMONG STUDENTS, STAFF & COMMUNITY!



Sayville Public Schools Budget: District Infrastructure

- Buildings and Grounds:
 - Custodial, Grounds, Maintenance, and office support staff;
 - Responsible for the preservation of District-wide facilities (e.g. buildings, lots, fields/turf, mechanical systems);
 - Building Condition Survey (BCS) – allows prioritization and awareness of areas requiring attention and project management;
 - **Facilitate the connection between conducive and welcoming environments and Teaching and Learning opportunities (e.g. lighting, flooring, classrooms, office spaces, ventilation);**
 - Flexibility with student accommodations, when necessary (e.g. IEP requirements);
 - Re-design of existing spaces for Universal Pre-Kindergarten (UPK) Program at Lincoln Ave;
 - Ability for continued community use of District facilities (e.g. CYO, Youth Organizations, PAL);
 - Energy Performance Contract (EPC) recognized savings; successfully reducing the District's carbon footprint;
 - Re-investment of savings into energy-savings opportunities (i.e. solar), and maintenance projects;

**SENSE OF SAFETY, PRIDE AND A WELCOMING LEARNING ENVIRONMENT FOR
STUDENTS, STAFF AND COMMUNITY!**



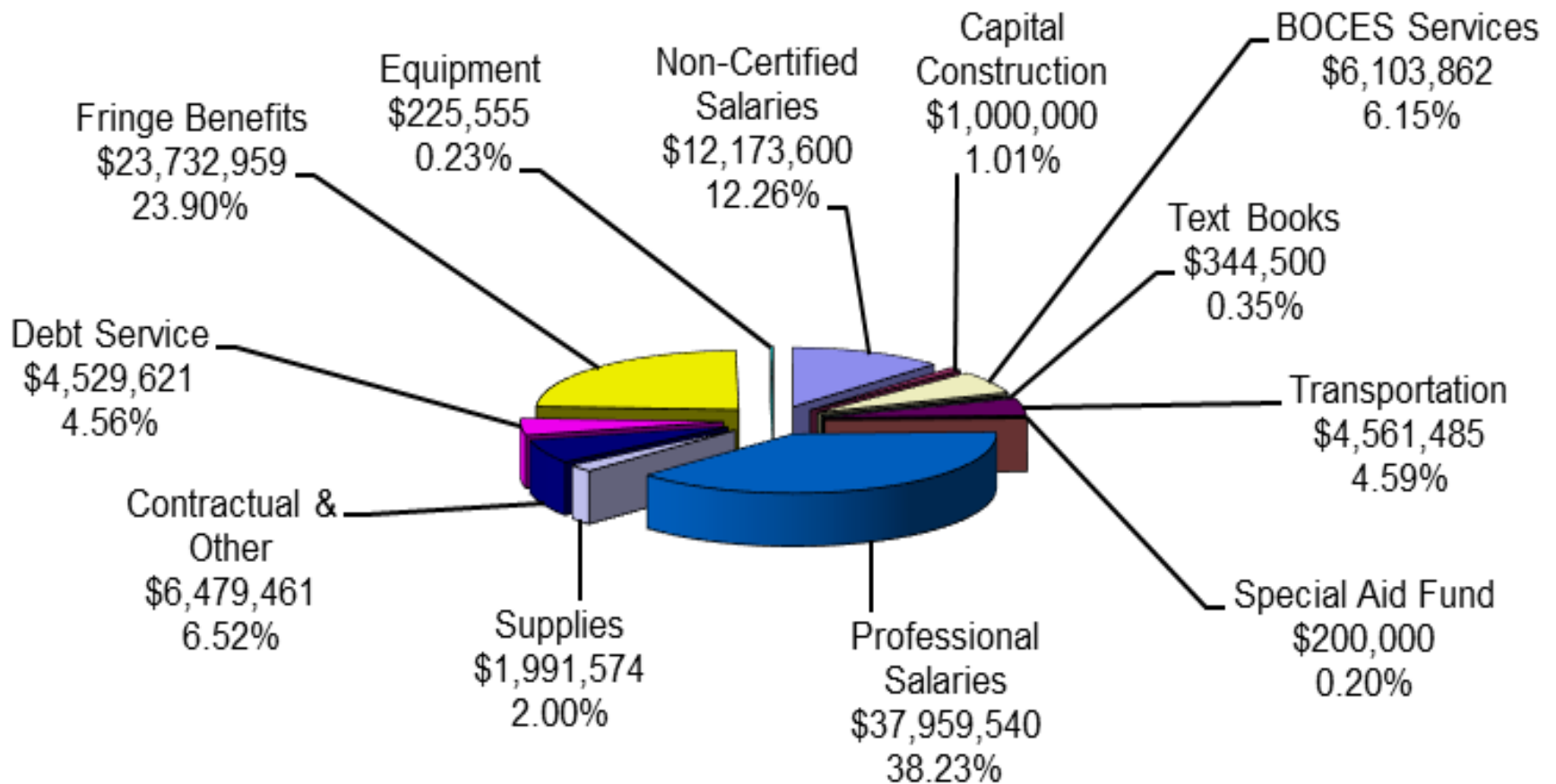
In Summary.....



- The 2022-23 Draft I Proposed Budget is \$99,302,157;
- Represents a spending increase of \$2,324,099 or 2.40%;
- Carries a proposed tax rate increase of 1.72%;
- Estimated annual \$ increase of \$138, or \$11.50/month;
- Is over/under the Property Tax Levy Cap by **\$0.**

2022-23 Budgeted Expenditures

Your School Tax Dollar Expenditures



SAYVILLE PUBLIC SCHOOLS

PROPOSED 2022 - 2023 BUDGET SUMMARY

	2022-23 PROPOSED BUDGET	2021-22 CURRENT BUDGET	INCREASE/ (DECREASE)	
Salaries	50,133,140	49,986,950	146,190	0.29%
Fringe Benefits	23,732,959	22,038,183	1,694,776	7.69%
Total Salary & Benefits:	73,866,099	72,025,133	1,840,966	2.56%
Debt Service	4,529,621	4,620,721	(91,100)	-1.97%
Contractual Expenditures (4000 object codes, excluding Trans. & BOCES)	6,479,461	6,275,202	204,259	3.26%
BOCES	6,103,862	6,291,213	(187,351)	-2.98%
Supplies	1,991,574	1,833,696	157,878	8.61%
Textbooks/Workbooks	344,500	344,500	0	0.00%
Transportation	4,561,485	4,404,247	157,238	3.57%
Transfers to:				
Capital Fund	1,000,000	800,000	200,000	25.00%
Special Aided Fund	200,000	200,000	0	0.00%
Equipment	225,555	183,346	42,209	23.02%
TOTAL GENERAL FUND BDGT:	99,302,157	96,978,058	2,324,099	2.40%

2022-23 Budgeted Salaries and Fringe Benefits



	2022-23 PROPOSED BUDGET	2021-22 CURRENT BUDGET	INCREASE/ (DECREASE)	
Salaries	50,133,140	49,986,950	146,190	0.29%
Fringe Benefits	<u>23,732,959</u>	<u>22,038,183</u>	<u>1,694,776</u>	<u>7.69%</u>
Total Salary & Benefits:	73,866,099	72,025,133	1,840,966	2.56%

Changes in staffing:

- 14.0 FTE Retirees – (10.0 Teacher Staff; 2.0 Administrators; 1 Nurse; 1 Security);
- All retiree positions will be filled, yielding an estimated budgetary savings of \$1,018,859;
- Maintaining current 2021-22 staffing levels in proposed Budget.

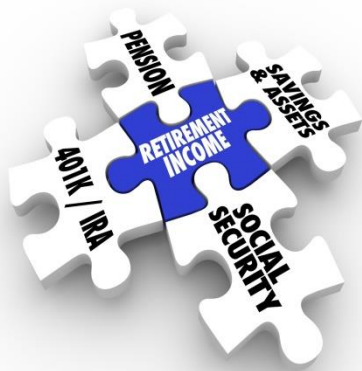
2022-23 Budgeted Staffing



Budgeted General Fund Staffing	Full- Time Equivalents (FTE's)
Central Office Administrators	5.00
Building / Program Administrators	11.00
Unaffiliated Staff	17.00
Teachers	270.70
Nurses	8.31
Teacher Aides	74.46
Attendance & Health Aides	4.36
Monitors	18.79
Security Guards	23.03
Clerical (10 Month)	8.00
Clerical (12 Month)	23.85
Custodial Full Time	29.00
Custodial Part Time (4 Hour)	15.00
Grounds & Maintenance	11.00
Misc: Pool/Adult Education	2.00
Total FTE's Budgeted:	521.50

Revised: 2/8/2022





Fringe Benefits Analysis



	Proposed 2022-23	Current 2021-22	Difference	% Change
Employees' Retirement System	1,425,782	1,614,069	(188,287)	-11.67%
Teachers' Retirement System	4,130,145	3,932,730	197,415	5.02%
Social Security	3,908,482	3,843,482	65,000	1.69%
Workers' Compensation	198,000	198,000	-	0.00%
Life Insurance	10,000	9,980	20	0.20%
Unemployment Insurance	50,000	50,000	-	0.00%
Disability Insurance	44,884	42,179	2,705	6.41%
Health Insurance	13,410,366	11,803,294	1,607,072	13.62%
Dental Insurance	555,300	544,449	10,851	1.99%
Total	23,732,959	22,038,183	1,694,776	7.69%

2022-23 Debt Service



	Proposed 2022-23	Current 2021-22	Difference	% Change
Library Bond Principal	635,000	640,000	(5,000.00)	-0.78%
Library Bond Interest	157,400	183,000	(25,600.00)	-13.99%
<i>Library Debt Service:</i>	792,400	823,000	(30,600.00)	-3.72%
School Bond Principal	1,825,000	1,820,000	5,000.00	0.27%
School Bond Interest	539,375	599,875	(60,500.00)	-10.09%
School Bond Principal: Energy Performance Contract (EPC)	941,445	913,213	28,232.00	3.09%
School Bond Interest: Energy Performance Contract (EPC)	231,401	259,633	(28,232.00)	-10.87%
Bond Anticipation Notes (BANS)	0	0	-	0.00%
Tax Anticipation Notes (TANS)	200,000	205,000	(5,000.00)	-2.44%
<i>School District Debt Service:</i>	3,737,221	3,797,721	(60,500.00)	-1.59%
TOTAL DEBT SERVICE:	4,529,621	4,620,721	(91,100.00)	-2.01%

✓ District Bond rating remains at Aa1 since 2016

Budget Pulse

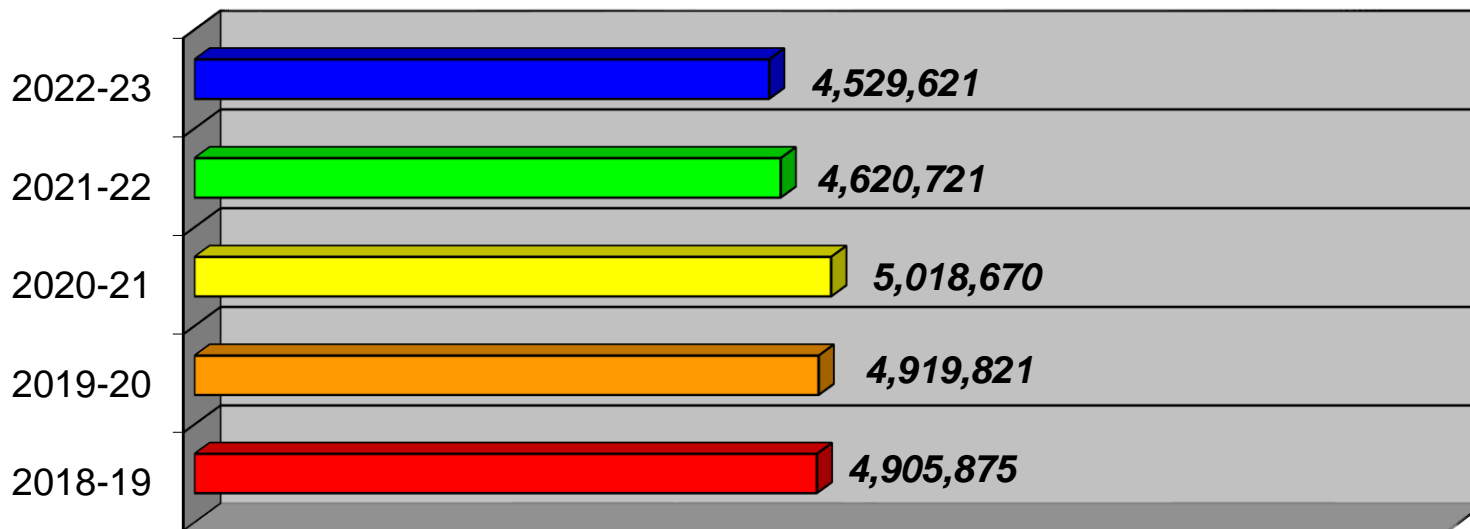
5-Year Trend Debt Service



Data Trends

Debt Service:

5-Yr. Change: - 7.67%
Avg. Over 5-Year Change: - 1.53%



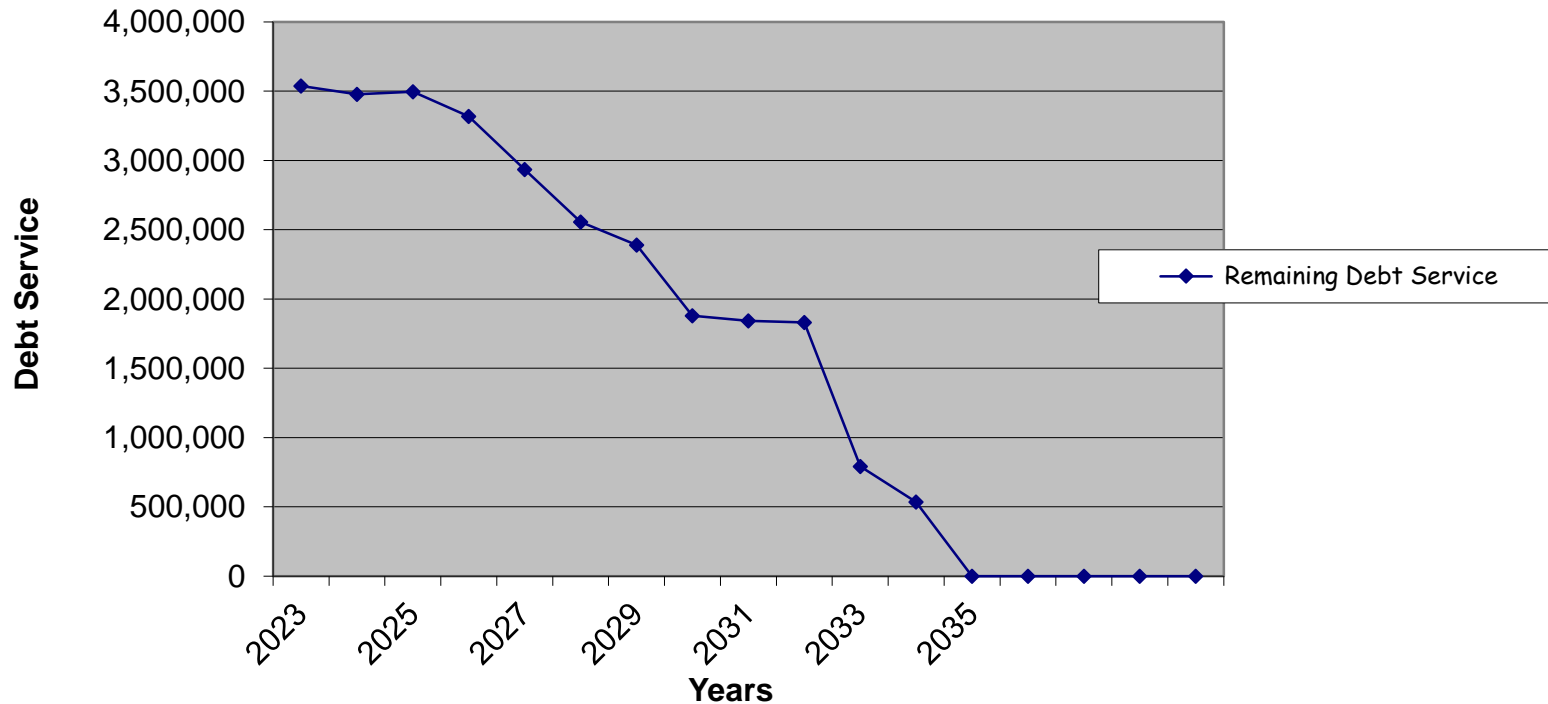
- ✓ Our total Debt Service in 2013-14 was \$5,857,174
- ✓ Over the last 10 years, we decreased our Debt Service costs by \$1,327,553.

A Look At Future Debt Service



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 (Feb. 2022)

- Needs assessment: 2 months,
- Evaluation Period: 3 months,
- Referendum to Community: with May 2022 Budget Vote,
- Architect prepares plans & specifications for submittal to SED: Pertinent to scope of projects approximately 6 months,
- Bidding/ Construction/ Borrowing begins after SED approval: 2023-24 School year.

Contractual Expenditures*

	2022-23 PROPOSED BUDGET	2021-22 CURRENT BUDGET	INCREASE/ (DECREASE)	
Contractual Expenditures (4000 object codes, excluding Trans.& BOCES)	6,479,461	6,275,202	204,259	3.26%

The following are some of the Contractual Expenditures by category:

Object Name	Object	2021-22 Current Budget	2022-23 Budget Request	\$ Change	% Change
Insurance	4070	\$472,500	\$499,780	\$27,280	5.77%
Special Build/Grnds Repairs	4280	\$258,500	\$259,000	\$500	0.19%
Plant Operation & Custodial	4310-4350	\$1,498,400	\$1,528,200	\$29,800	1.99%
Miscellaneous Expenses	4390	\$173,030	\$174,777	\$1,747	1.01%
Attorneys	4410	\$315,000	\$307,000	-\$8,000.00	-2.54%
Auditors	4420	\$95,000	\$95,000	\$0	0.00%
Other Professional Service	4440	\$1,508,792	\$1,626,571	\$117,779	7.81%
Travel	4450	\$98,850	\$103,150	\$4,300	4.35%
Postage	4460	\$69,000	\$70,100	\$1,100	1.59%
Maint/Repair Equipment	4470	\$155,970	\$156,745	\$775	0.50%
Rental	4480	\$19,950	\$19,950	\$0	0.00%
Dues/Fees	4510	\$114,374	\$126,822	\$12,448	10.88%
Official Fees	4520	\$98,945	\$98,945	\$0	0.00%
Photocopy Rental	4580	\$183,700	\$184,100	\$400	0.22%
Tuition Out of District	4700-4730	\$761,480	\$783,475	\$21,995	2.89%
TOTALS		\$5,823,491	\$6,033,615	\$210,124	3.61%

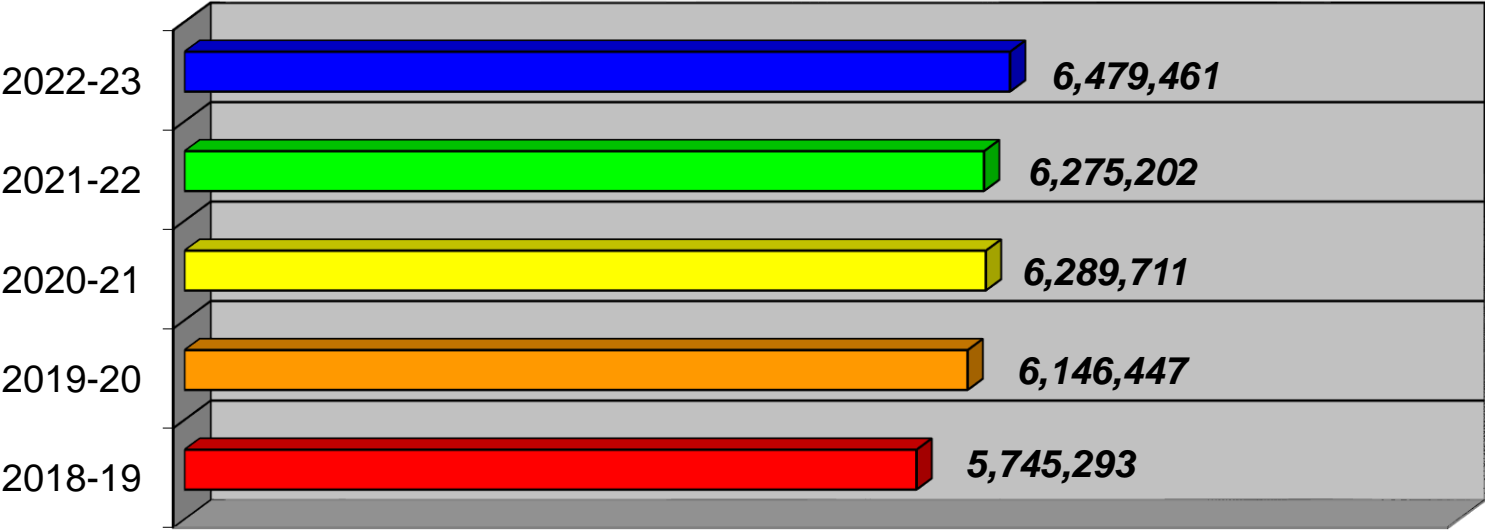
* Includes both Special Ed & Regular Ed proposed expenditures

Budget Pulse: 5-Year Trend Contractual Expenditures

Data Trends

Contractual Expenditures:

5 Year Change: + 12.78%
Avg Over 5 Year Change: + 2.56%



BOCES

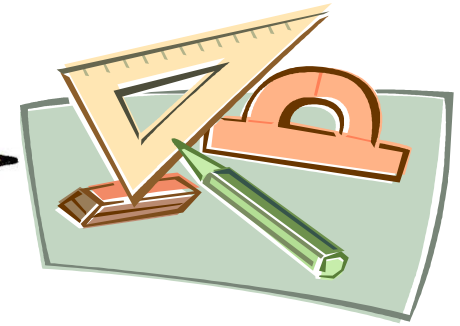


Board of Cooperative Educational Services

	<u>2022-23 PROPOSED BUDGET</u>	<u>2021-22 CURRENT BUDGET</u>	<u>INCREASE/ (DECREASE)</u>
BOCES	6,103,862	6,291,213	(187,351) -2.98%

- ✓ 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 \$1,306,632 is expected for the 2021-22 school-year,
- ✓ Estimated BOCES Aid for 2022-23 is \$1,408,130,
- ✓ **No longer a proposal to combine into a Single Services Aid.**

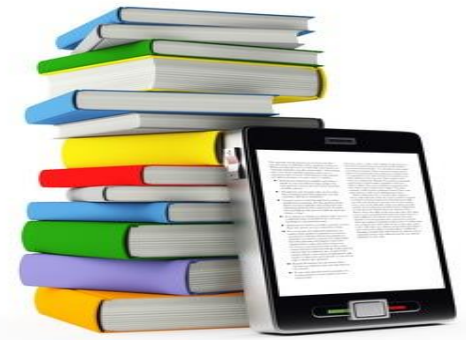
Supplies



	<u>2022-23</u> <u>PROPOSED BUDGET</u>	<u>2021-22</u> <u>CURRENT BUDGET</u>	<u>INCREASE/</u> <u>(DECREASE)</u>	
Supplies	1,991,574	1,833,696	157,878	8.61%

- ✓ Based on 2022-23 projected enrollment, the District spends approximately \$779 per student,
- ✓ Supply appropriations have been used for return to in-person instructional materials.

Textbooks/Workbooks



	<u>2022-23</u> <u>PROPOSED BUDGET</u>	<u>2021-22</u> <u>CURRENT BUDGET</u>	<u>INCREASE/</u> <u>(DECREASE)</u>
Textbooks/Workbooks	344,500	344,500	0 0.00%

- ✓ Textbook monies can be used for electronic devices in the classroom
 - ✓ Chrome books;
 - ✓ e-books;
- ✓ We will continue the purchase of e-books and compatible software;
- ✓ We will continue to develop classroom reading & writing libraries;
- ✓ In 2022-23, we are expected to receive approximately \$160,537 in Textbook Aid;
- ✓ **Textbook Aid will *not* be rolled into a Single-Services Aid, as proposed for 21-22.**

Transportation



	2022-23 <u>PROPOSED BUDGET</u>	2021-22 <u>CURRENT BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
Transportation	4,561,485	4,404,247	157,238	3.57%

- ✓ Sayville contracts with Suffolk Transportation all student bus services;
- ✓ The District obtained Requests for Proposals (RFP's) for our Large Buses, Vans and Field Trips, and Athletic Transportation Contracts during the 2020-21 school year;
- ✓ A five-year Contract was awarded to Suffolk Transportation;
- ✓ For the 2022-23 school year, we would be in year 3 of 5;
- ✓ Benefits of a five-year Contract provide the District with cost predictability and continuity of service.

Updated Transportation Facts



Current Protocols (Feb. 2022)

- Continue to promote social distancing, whenever possible;
- Disinfecting and sanitizing of our buses;
- All students must wear face masks while riding on the bus;
- Continue to follow updated Federal & State guidelines.

Some Facts

- 1,741 students are eligible for transportation;
- Currently transport 1,693 students;
- Parents transport 48 students;
- Contract 18 large buses and 18.5 vans;
- Transport 25 Special Education students to 13 schools;
- Transport 15 private/parochial students to 5 schools;
- Bus safety – continuation of 3 bus drills a year.



Transportation Statistics

- 176 Total Transportation Routes
 - 111 Large-Bus Routes (48 Morning Runs; 63 Afternoon Runs);
 - 65 Van Routes (29 Morning Runs; 36 Afternoon Runs)
 - Ten (10) Private/Parochial Runs (Equal # of Morning and Afternoon Runs)
- 2021-22 Average Cost per Large Bus - \$94,003
 - 2022-23 Average Cost per Large Bus - \$97,105
- 2021-22 Average Cost Per Van - \$76,442.00*
 - 2022-23 Average Cost Per Van - \$78,965*
- Five-Year contract with built-in annual increases of 3.3%
 - Current Regional January CPI – 5.1%
 - 2022-23 Proposed Tax-Levy Limit → 1.72%

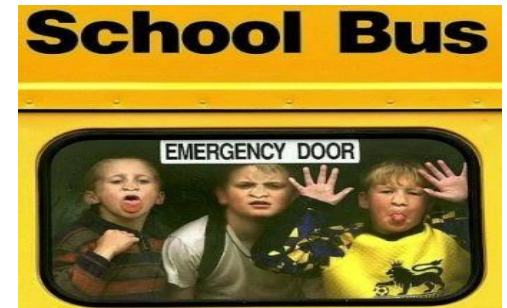
*Pricing varies based on hourly van type – four (4), five (5), or six (6).



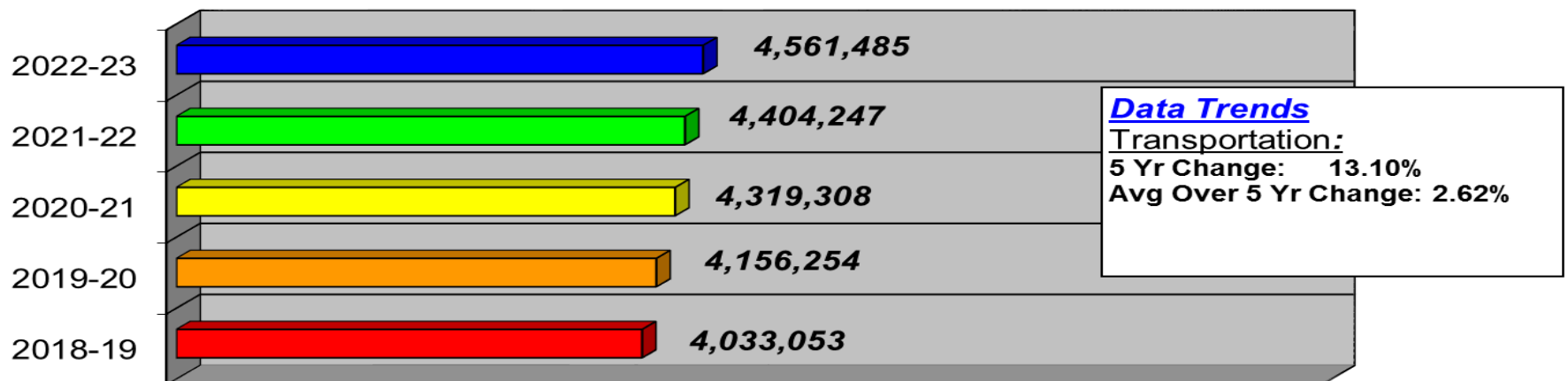
Universal Transportation Points

- ❖ **Mileage Limits:**
 - ❖ Grades K-5 → ½ mile minimum (Grades K-8 State mileage standard → 2.0 miles);
 - ❖ Grades 6-12 → 1 ½ mile minimum; (Grades 9-12 State mileage standard → 3.0 miles);
 - ❖ Universal Busing adds an additional 920 students to District routes;
- ❖ **Universal Busing would add a *minimum* of \$1,359,484 to the budget (minimum of 14 buses);**
 - ❖ The *minimum* increase represents an additional 2.23% to the proposed 22-23 levy, raising the TLL to 3.95% (currently the limit is 1.72%);
 - ❖ Necessities - piercing the cap, super-majority community vote;
 - ❖ Decreasing mileage limits will reduce NYS Transportation Aid, due to an increase in the Non-Allowable Decimal ratio, (currently 31 buses categorized as non-aidable);
- ❖ **Contingent on staffing and equipment (i.e. buses) from Suffolk Transportation;**
- ❖ **Traffic, bus stop, entry/exit concerns;**
- ❖ **Possible start/end-time considerations and changes.**

Budget Pulse: 5-Year Trend Transportation



Transportation Aid is one of the 11 Services-Aid designated by NYS. Transportation expenditure trends are, by far, the largest categorical cost increases within a school budget.



Equipment



	2022-23 <u>PROPOSED BUDGET</u>	2021-22 <u>CURRENT BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
Equipment	225,555	183,346	42,209	23.02%

✓ In accordance with District Policy, only equipment with a cost of \$1,000 or more is charged to an equipment budget code;

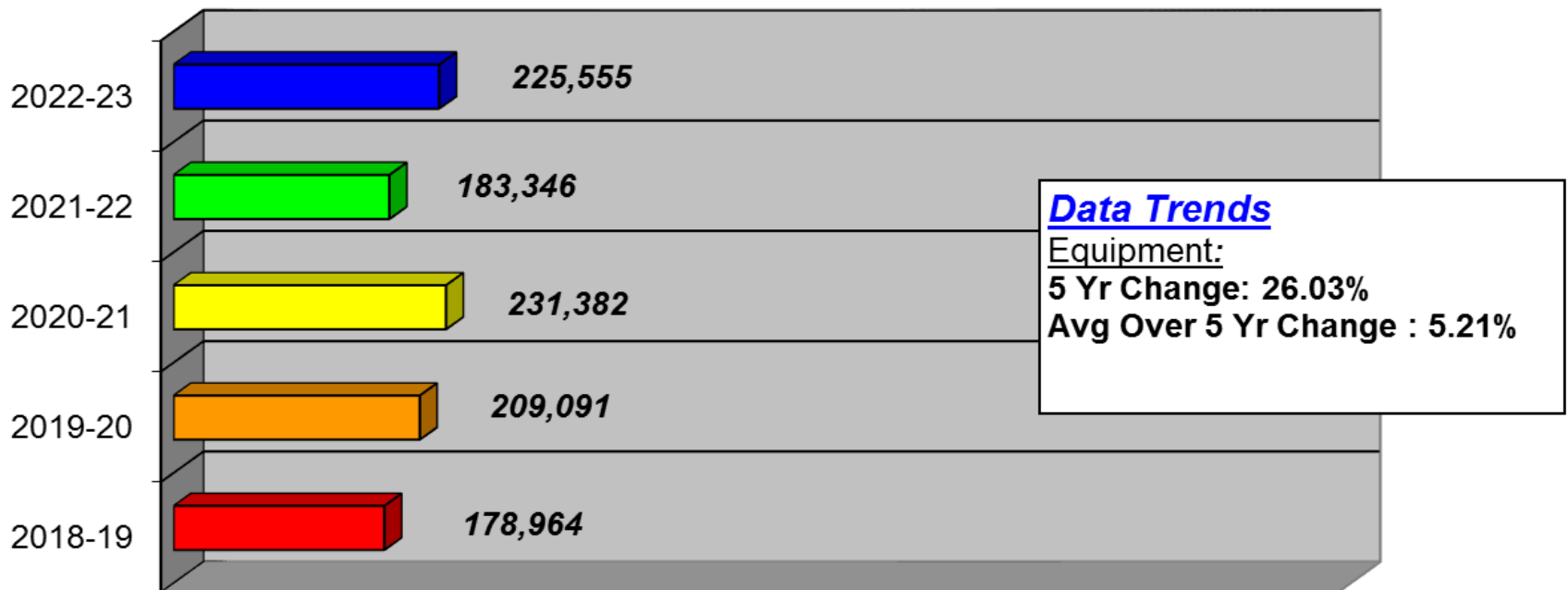
✓ Equipment costs that pertain to the following areas:

Business Office:	\$ 2,000
Building & Grounds Department:	\$ 117,460
Central Printing Department	\$ 9,900
Technology:	\$ 25,125
Athletics:	\$ 38,963
Other Instructional:	\$ 32,107



Budget Pulse: 5-Year Trend Equipment

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



Transfers: Capital & Special Aided Funds



	<u>2022-23</u> <u>PROPOSED BUDGET</u>	<u>2021-22</u> <u>CURRENT BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
Transfers to:				
Capital Fund	1,000,000	800,000	200,000	25.00%
Special Aided Fund	200,000	200,000	0	0.00%

Transfer to Capital Fund:

1. Elementary Buildings– Phase I-III bathroom renovations:

- *Lincoln Avenue – 18 bathrooms (2022-23);*
- *Sunrise Drive – 22 bathrooms (2023-24);*
- *Cherry Avenue – 12 bathrooms (2024-25);*

Transfer to Special Aided Funds:

Represents District’s cost share of the Special Educational Summer School, and other Special Ed Programs.

2022-23 Proposed Budget Overview



➤ Overview of the Revenue side of the Budget

- ✓ Slight increase in revenues for the 2022-23 school-year;
- ✓ Foundation Aid increased by the minimum percentage due to the settlement of the New Yorkers for Students' Educational Rights lawsuit;
- ✓ The State relied on Federal Stimulus monies to close their deficit (exp. '23);
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- ✓ Increase in overall 'Other Income' of \$180,841;
- ✓ The District continues to use purposeful Fund Balance & Reserves to offset limited/decreasing revenues to sustain programs opportunities, and, to stay within calculated Tax Levy Cap of 1.72%;
- ✓ A total of \$5,939,479 is being appropriated from Fund Balance and Reserves;
- ✓ The 2022-23 Proposed Budget carries a projected tax rate of 1.72%, which represents an estimated \$138 annual increase, or approximately \$11.50/month.

2022-23 State Aid Overview



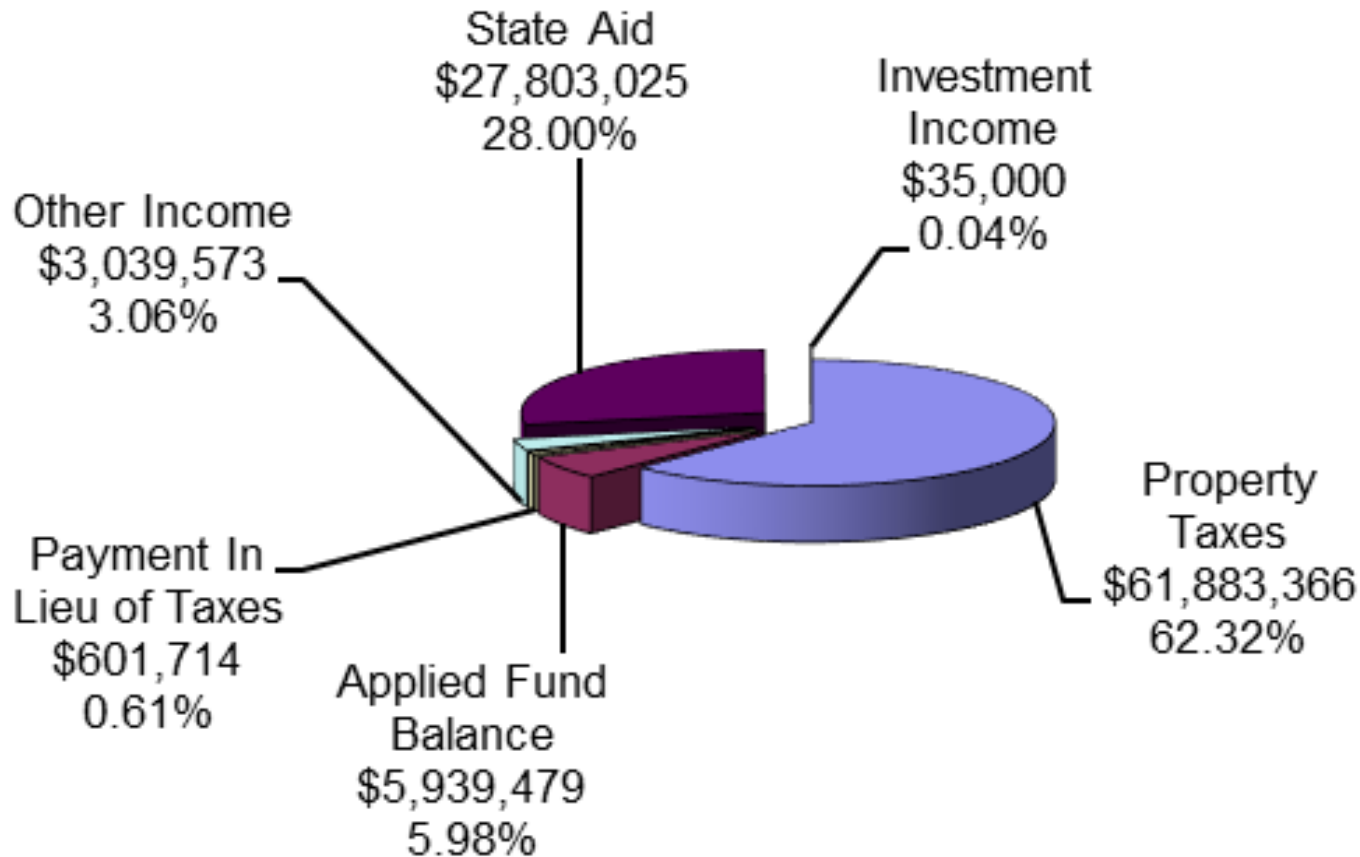
- Full Funding of Foundation Aid! State commitment to fully fund Foundation Aid within three years, resulting from the New Yorkers for Students' Educational Rights lawsuit, beginning with a sufficient increase in the 2022-23 school year;
- 2022-23 State Aid – \$31.20 billion (\$2.10 billion increase, or 7.07%);
 - Foundation Aid - \$21.3 billion (\$1.50 billion increase); minimum F.A. increase of 3.00%;
 - Expense Based Aids – Formula-driven increases;
 - \$100 million over two years for the Recover from COVID Schools Program (RECOVS),
 - UPK Aid – Increase of \$125 million;
 - **UPK Aid Increase of \$151,200 for Sayville Public Schools, beginning in 22-23;**
- Planned collaboration with Congressional leaders and the Federal administration to further expand the availability of UPK & childcare to New York's working families.



2022-23 Projected Revenues



Your School Tax Dollar Revenues



2022-23 Projected Revenues

BUDGET REVENUES	Adopted Budget	Proposed Budget	Increase/
	2021-2022	2022-2023	(Decrease)
STATE AID	\$26,888,099	\$27,803,025	\$914,926
PAYMENT IN LIEU OF TAXES	558,538	601,714	43,176
OTHER INCOME	2,893,732	3,074,573	180,841
APPROPRIATED FUND BALANCE	5,800,427	5,939,479	139,052
PROPERTY TAX LEVY	60,837,262	61,883,366	1,046,104
TOTAL REVENUE	\$96,978,058	\$99,302,157	\$2,324,099
ESTIMATED SCHOOL TAX RATE	Adopted Budget	Proposed Budget	Increase/
	2021-2022	2022-2023	(Decrease)
ESTIMATED TAX RATE-HOMESTEAD	20.045	20.389	0.344
(PER \$100 OF ASSESSED VALUE)			

PERCENT INCREASE IN TAX RATE: 1.72%

Proposed Revenue & Tax Rate Schedule

	<u>2022-23</u>	<u>2021-22</u>	<u>Difference</u>	<u>Percent</u>
STATE AID	27,803,025	26,888,099	914,926	3.40%
Pilot Payments	601,714	558,538	43,176	7.73%
<u>OTHER INCOME:</u>				
Adult Education	100,000	135,000	(35,000)	-25.93%
Summer School	10,000	10,000	0	0.00%
Admissions	15,000	10,000	5,000	50.00%
Use of Pool	115,000	115,000	0	0.00%
Custodial Services	5,000	10,000	(5,000)	-50.00%
Health Services	65,000	65,000	0	0.00%
Interest Income	35,000	50,000	(15,000)	-30.00%
Rentals/Organizations/Individuals/Gov't	30,000	30,000	0	0.00%
Rentals/BOCES	402,832	394,933	7,899	2.00%
Rentals/Old Jr. High	577,141	561,599	15,542	2.77%
Rentals/Public Library	777,400	808,000	(30,600)	-3.79%
Sale of Materials	200	200	0	0.00%
Insurance Recoveries	25,000	25,000	0	0.00%
Medicaid Reimbursement - School Age Programs	125,000	125,000	0	0.00%
Fines & Forfeitures	2,000	4,000	(2,000)	-50.00%
Refunds - BOCES/Prior Year/Other	200,000	150,000	50,000	33.33%
Misc Income	50,000	50,000	0	0.00%
Tuition - Other Districts/Staff	540,000	350,000	190,000	54.29%
TOTAL OTHER INCOME	3,074,573	2,893,732	180,841	6.25%
TOTAL STATE AID & OTHER INCOME	31,479,312	30,340,369	1,138,943	3.75%

Proposed Revenue & Tax Rate Schedule

	2022-23	2021-22	Difference	Percent
APPROP. FUND BALANCE	2,889,401	3,062,549	(173,148)	-5.65%
APPROP. COMMITTED FUND BALANCE	466,000	300,000	166,000	55.33%
APPROP. RESERVE FROM TAX RESERVE	0	53,800	(53,800)	-100.00%
APPROP. RESERVE FOR ERS	1,300,000	1,300,000	0	0.00%
APPROP. RESERVE FOR TRS	850,000	500,000	350,000	70.00%
APPROP. RESERVE FOR UNEMPLOYMENT	50,000	200,000	(150,000)	-75.00%
APPROP. RESERVE FOR WORKERS COMP	325,000	325,000	0	0.00%
APPROP. RESERVE FOR DEBT SER - Library	15,000	15,000	0	0.00%
APPROP. RESERVE FOR BONDED DEBT	44,078	44,078	0	0.00%
	5,939,479	5,800,427	139,052	2.40%
PROPERTY TAXES*	61,883,366	60,837,262 *	1,046,104	1.72%
TOTAL REVENUE/BUDGET	99,302,157	96,978,058	2,324,099	2.40%
	2022-23	2021-22	Difference	Percent
Tax Rate Per \$100	20.389	20.045	0.345	1.72%
Home Assessed @ 40,000	8,156	8,018	138	1.72%

2022-23 Property Tax Report Card Schedule of Reserve Funds



2022-23 Property Tax Report Card

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/22 Actual Balance*	6/30/22 Estimated Ending Balance	Reserve in the 2022-23 School Year
Workers' Compensation	Workers' Compensation Reserve	To pay for Workers Compensation and benefits.	1,815,957	2,200,431	325,000
Unemployment Insurance	Unemployment Insurance Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	1,678,179	1,660,105	50,000
Reserve for Tax Reduction	Reserve for Tax Reduction	For the gradual use of the proceeds of the sale of school district real property.	13,450	0	0
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.	626,740	575,214	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.	8,332,539	8,009,920	400,000
Retirement Contribution	Reserve for Retirement Contributions - ERS	To fund employer retirement contributions to the State and Local Employees' Retirement System.	7,685,455	9,089,223	1,300,000
Retirement Contribution	Reserve for Retirement Contributions - TRS	To fund employer retirement contributions to the Teachers' Retirement System.	1,335,317	2,058,838	850,000
Committed Fund Balance	Committed Fund Balance Reserved	To fund the District's future health benefit costs available as a result of legal insurance settlement.	1,300,000	1,300,000	466,000

*Actual through 3/10/2022

Contingency Budgets: Key Elements of the Law



- School District residents will vote on the Proposed Budget on May 17, 2022 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 21, 2022; 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 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 2021-22 or the defeated 2022-23 Budget.

	Actual 2021-22	Proposed 2022-23	Contingent Budget
Administrative Budget Cap	12.60%	12.34%	(Maximum) 12.34%

In Summary: Under A Contingent Budget



- Administrative Budget: reduce by \$35,418
- Program Budget: must reduce \$265,161
- Capital Budget: must reduce \$1,111,525

Total Program & Support Reductions of \$1,412,104

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 \$1,412,104. Therefore, in addition to reducing the tax levy by \$1,046,104 to achieve a 0% increase, Fund Balance and Reserves applied would also be reduced from the defeated budget by \$366,000.



Fund Balance and Reserves Applied under a Contingent Budget

	<u>2022-23</u>	<u>2021-22</u>	<u>Difference</u>	<u>Percent</u>
APPROP. FUND BALANCE	2,889,401	3,062,549	(173,148)	-5.65%
APPROP. COMMITTED FUND BALANCE	300,000	300,000	0	0.00%
APPROP. RESERVE FROM TAX RESERVE	0	53,800	(53,800)	-100.00%
APPROP. RESERVE FOR ERS	1,250,000	1,300,000	(50,000)	-3.85%
APPROP. RESERVE FOR TRS	700,000	500,000	200,000	40.00%
APPROP. RESERVE FOR UNEMPLOYMENT	50,000	200,000	(150,000)	-75.00%
APPROP. RESERVE FOR WORKERS COMP	325,000	325,000	0	0.00%
APPROP. RESERVE FOR DEBT SER - Library	15,000	15,000	0	0.00%
APPROP. RESERVE FOR BONDED DEBT	44,078	44,078	0	0.00%
	5,573,479	5,800,427	(226,948)	-3.91%



What's Next?

Upcoming Dates:

- **May 12** - Last day to register to vote - 3:00 p.m. -
Administration Building
- **May 16** – By 4:00 p.m. - Last day to request absentee ballot
(in person)
- **May 17** - Annual Budget Vote and Election:
7 a.m. – 9 p.m. - Old Junior High School



Sayville Historical Society



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

Budget: Tax Levy:
2021-2022 • \$54,000
2022-2023 • \$54,000

Estimated Homestead Tax
Rate Per \$100 AV:
2021-2022 • \$0.018
2022-2023 • \$0.018

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