

Sayville Public Schools

Introduction to 2022-23 Proposed Budget

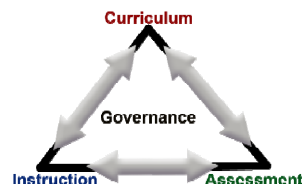
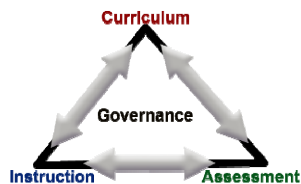
Presented by:
Dr. Sam Gergis
Assistant Superintendent for Business

February 3, 2022

Sayville School District's 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 School District's 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!**



Sayville School District's Budget: Importance of District Infrastructure

NAME OF SCHOOL	YEAR BUILT/ADDITIONS
SAYVILLE HIGH SCHOOL	1957, '60,'01,'09
SAYVILLE MIDDLE SCHOOL	1957, '59, '70, '91, '02, '03
CHERRY AVENUE ELEMENTARY	1957, '60
LINCOLN AVENUE ELEMENTARY	1966, '09
SUNRISE DRIVE ELEMENTARY	1960, '62, '06, '12
ADMINISTRATION BUILDING	1971
MAINTENANCE BUILDING	2014
OLD JUNIOR HIGH SCHOOL	1926, '59



2022-23 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 State Aid changes, long-term Tax-Cap implications, all the impacts on Sayville Public Schools;
- The impact of COVID-19 costs on our short-term spending plans, and long-term planning.



Allowable Tax Levy Growth Factor

- For 2022-23, the *Tax-Base Growth Factor* is .010014%;
 - New constructions and additional taxable property items;
 - The Tax Levy Growth Factor is based on the average annual Consumer Price Index ending December;
 - Last year (2021-22) the Tax-Levy Growth Factor was 1.26%;
 - By law, it is limited to the *lesser* of 2%, or the rate of inflation;
-

SAYVILLE'S TAX LEVY LIMIT IS CALCULATED TO BE 1.72%

- **NEXT**: the growth factor of .010014% is run through a multi-step formula to arrive at the District's Tax Levy Limit.



WE DO NOT EXCEED THE TAX LEVY
LIMIT!

*The Projected Tax Levy increase for
the 2022-23 Budget is currently
1.72%, which is currently 'at' the
Tax-Levy Limit.*

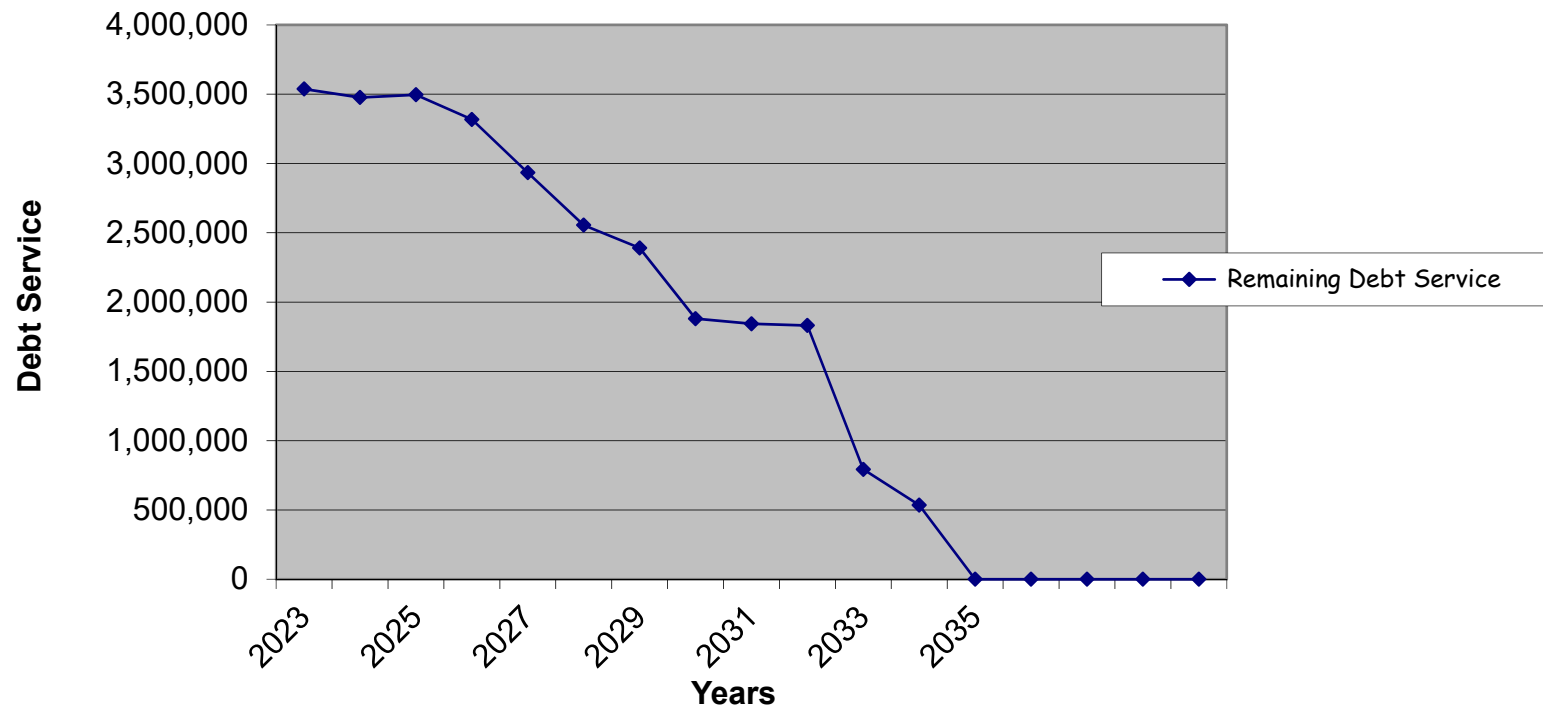
A Look At Future Debt Service

Is it time to look at another Capital Project Plan?



Sayville Public Schools

Analysis of Remaining Debt Service*



*Excluding Library Debt

Potential Future Bond Work



Why consider a proposed Bond Referendum now?



- To continue addressing facility upgrades and improvements;
- Necessary to keep up with infrastructure maintenance, and utilizing new methodologies/products;
- Timing and financial opportunity;
- Current decrease in Debt Service, with a current Building Aid Ratio of 68% for approved Capital expenditures;
- Building Aid in subsequent years (over life of the project supports subsequent years' projects);
- Continues to provide a safe learning environment for students, staff and community.

Potential Future Bond Work



TYPE OF PROJECTS



- Re-skinning of roofs, with replacement and re-securing of perimeters, and new metal edging:
 - Sayville High School;
 - Cherry Avenue Elementary;
 - Lincoln Avenue Elementary roof;
 - Sunrise Drive Elementary roof;
 - Administration Building;
 - **Note – Above projects come with a twenty-year warranty, covering the entire structure(s);*
- Next Step Considerations (post-Bond) – Energy Performance Contract (EPC):
 - Solar Panels – Sayville High School & Cherry Avenue Elementary;
 - Continuation at other buildings contingent on cost and available rebates;
 - If Bond funds allow, potential Air Conditioning upgrade at Sayville High School (previously anticipated under previous Bond Referendum).

RATIONALE – All District roofs are at, or near the end of their useful life-span; and, are an integral necessity to preserve the envelope of the building.

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
August/2020-September/2020	Installed power, data and large screen monitors for large instruction spaces	85,000.00
September/2020	Acer Tab 20 cases	9,000.00
August/2020-September/2020	Purchased and deployed K-1 Tablets	77,120.00
August/2020-September/2020	Installed and upgraded wireless access points in the elementary large areas	16,435.00
August/2020-September/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 5GB from 1GB each	75,000.00
September 2020	Added subscription for Screencastify	3,100.00
September 2020	Added subscription for Kami	6,400.00
September 2020	Added subscription for Peardeck	8,539.00
September 2020	Added subscription for Edpuzzle	6,060.00
September 2020	Added subscription for SeeSaw	7,200.00
December 2021	Purchased 500 Chromebook cases for Elementary Students	10,350.00
	Total:	\$1,515,946.00



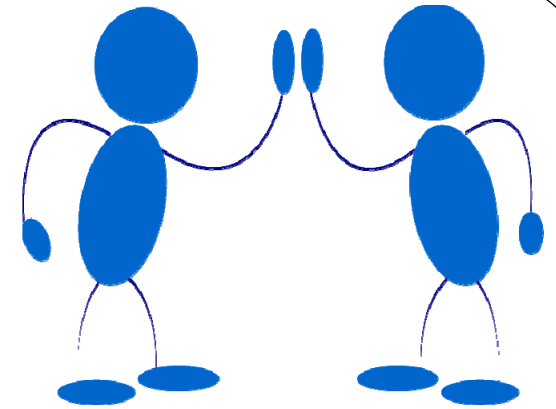
2022-23 Proposed Budget Overview

➤ Overview of the expenditure side of the Budget

- ✓ Sustaining instructional and support programs during a period of declining enrollment;
- ✓ Continued commitment in the use and investment of technology;
- ✓ Preservation of current staffing levels;
- ✓ Supporting the Universal Pre-Kindergarten Program (UPK);
- ✓ Ability of the Budget to continue to re-purpose resources in response to continuing COVID-19 pandemic priorities;
- ✓ Cost containment that resulted in an overall proposed spending increase of only \$2,324,099, or 2.40%.



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 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	<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%
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:	<u>99,302,157</u>	<u>96,978,058</u>	<u>2,324,099</u>	<u>2.40%</u>

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.

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

	<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	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%

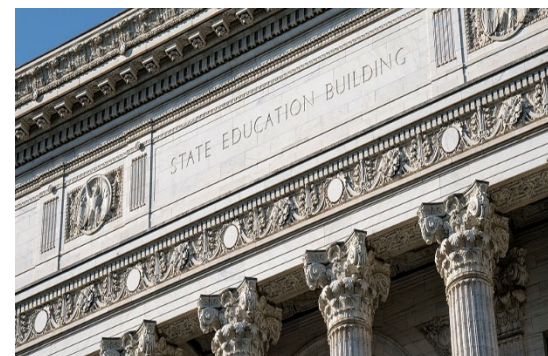
Highlights of Executive Budget Proposal

- 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 – \$30.75 billion (\$2.10 billion increase, or 7.07%);
 - Foundation Aid - \$21.42 billion (\$1.60 billion increase); minimum F.A. increase of 3.00%;
 - Expense Based Aids – Formula-driven increases;
 - UPK Aid – Increase of \$6.62 million;
- Planned collaboration with Congressional leaders and the Federal administration on a massive investment in childcare and Universal Pre-K to “meaningfully expand the availability of childcare to New York’s working families.”



Highlights of Executive Budget Proposal (cont'd.)

- Waiving of the \$35,000 income cap for retirees - to recruit the State's 169,000 retired teachers, school bus drivers and other school workers. Retention of full retirement benefits, while working full time again in schools;
- Teacher Certification and Support:
 - Acceleration of the Teacher Certification process by NYSED;
 - Creation of the Empire State Teacher Residency Program;
 - Funding new cohorts of the "Master Teacher Program;"
 - Helping Teacher Support Workers (e.g. Aides & Monitors) earn their certification;
- Provide additional mental health grants to school districts and address COVID-19 effects via a new state matching fund - Recover from COVID School Program (RECOVS). Expansion of summer learning, afterschool, or extended-day and extended-year programs; hiring of mental health professionals, expansion of school-based mental health services, and other evidence-based mental health supports for students and school staff.



Fiscal Stress Monitoring

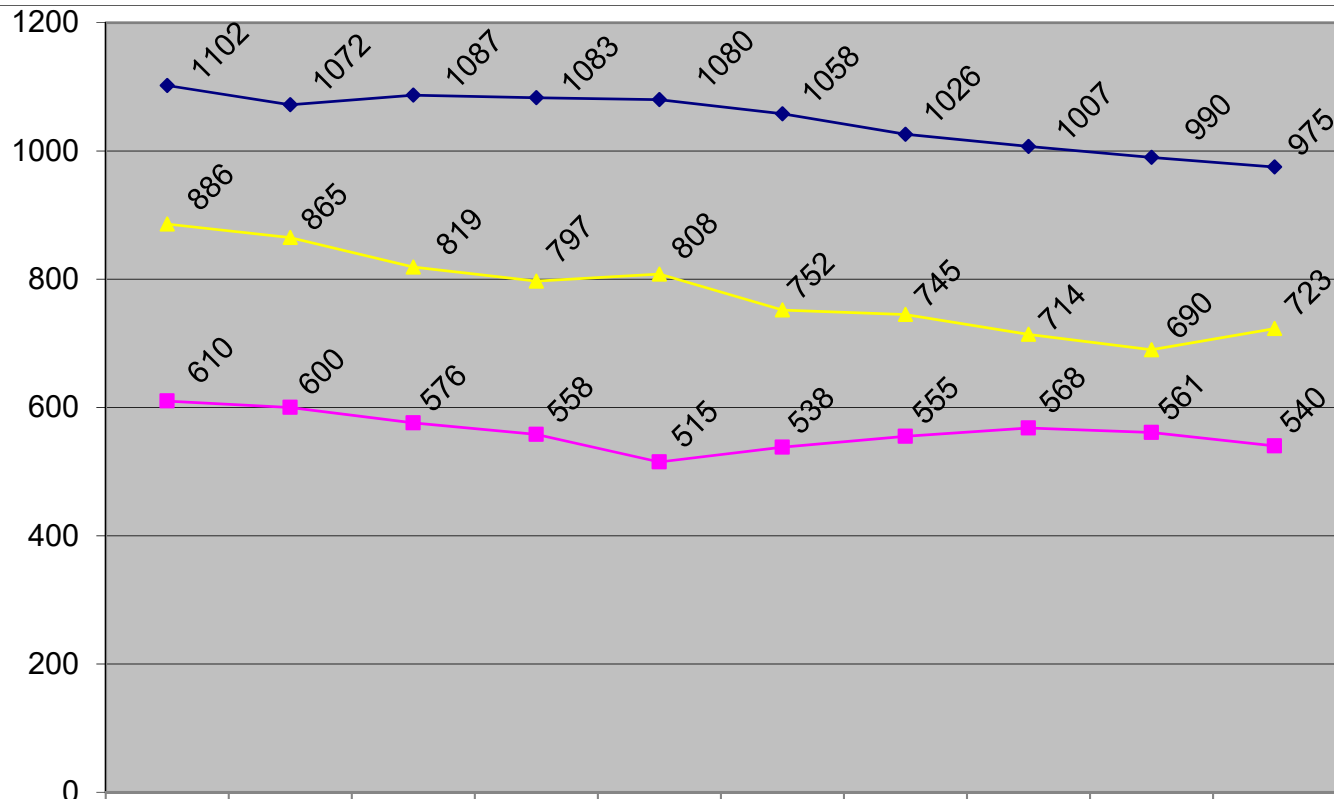


- State Comptroller's office provides an objective assessment of the fiscal challenges facing local governments
- No Fiscal Stress – Reports the Office of the State Comptroller for seven (7) consecutive years!

	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



	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

← Elementary: Projected 10-Year Decrease: 11.52%
← HS: Projected 10-Year Decrease: 18.40%
← MS: Projected 10-Year Decrease: 11.48%

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)

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.**

Our Next Meeting



- February 10, 2022

- Begin review of expenditure side of the Proposed Budget:

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

BUDGET

