

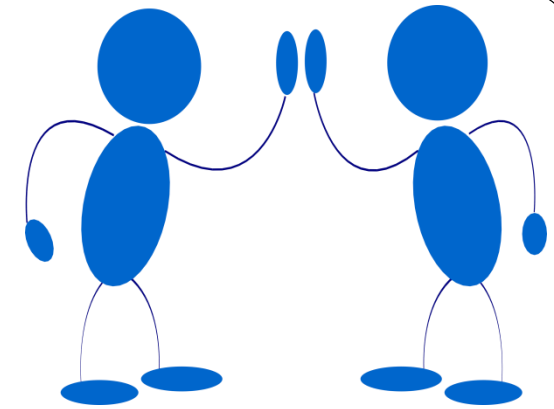
Sayville Public Schools

2022-23 Proposed Budget Part II

Presented by:
Dr. Sam Gergis
Assistant Superintendent for Business

February 10, 2022

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	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%

2021-22 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.

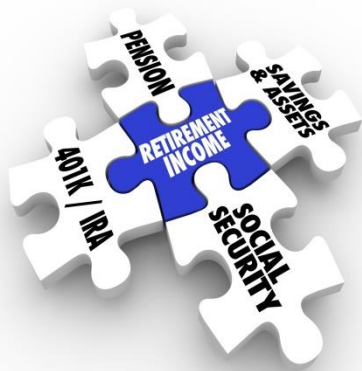
2022-23 Budgeted Staffing



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

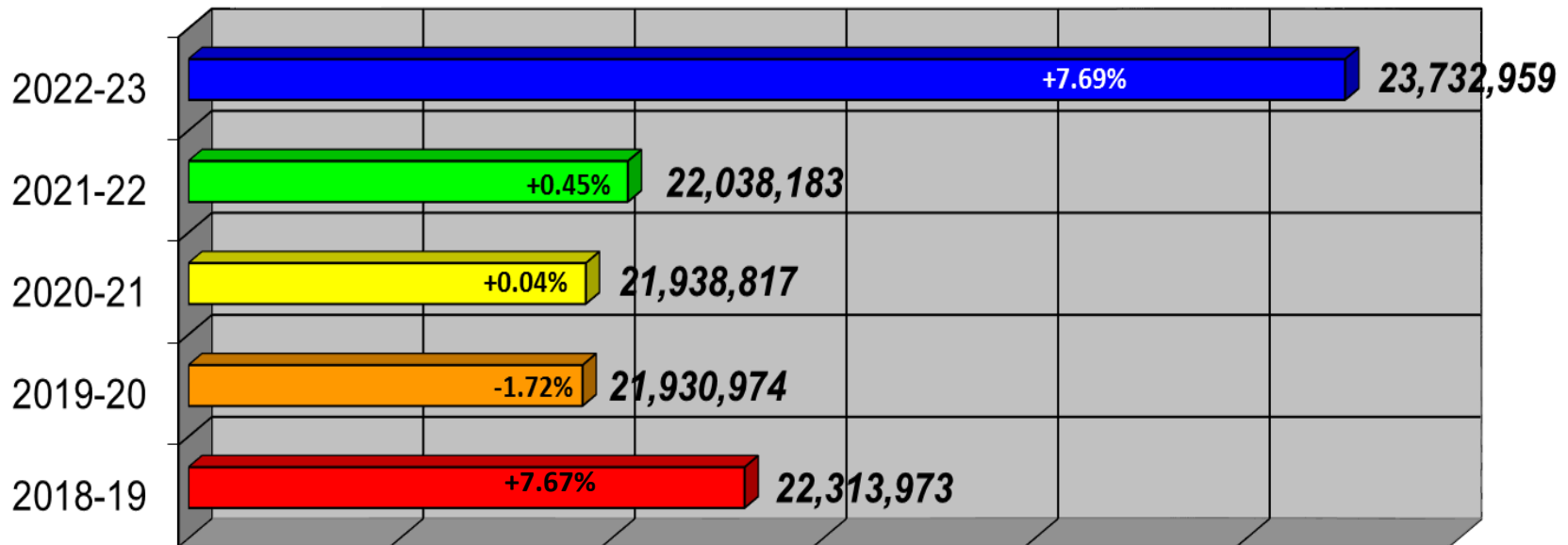


	Proposed 2022-23	Current 2021-22	Difference	% Change
Employees' Retirement System	1,425,782	1,614,069	(188,287)	-11.67%
Teachers' Retirement System	4,130,145	3,932,730	197,415	5.02%
Social Security	3,908,482	3,843,482	65,000	1.69%
Workers' Compensation	198,000	198,000	-	0.00%
Life Insurance	10,000	9,980	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%

Budget Pulse

5-Year Trend Fringe Benefits

Data Trends
Fringe Benefits:



2022-23 Debt Service



	Proposed 2022-23	Current 2020-21	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

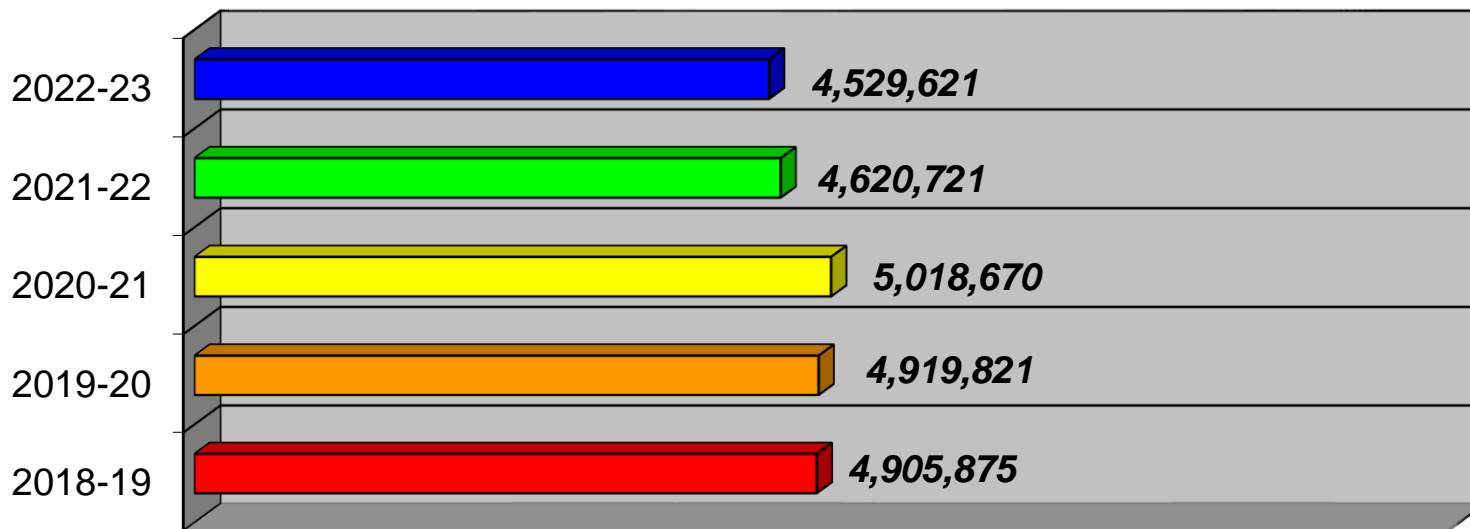


Data Trends

Debt Service:

5-Yr. Change: - 7.67%

Avg. Over 5-Year Change: - 1.53%



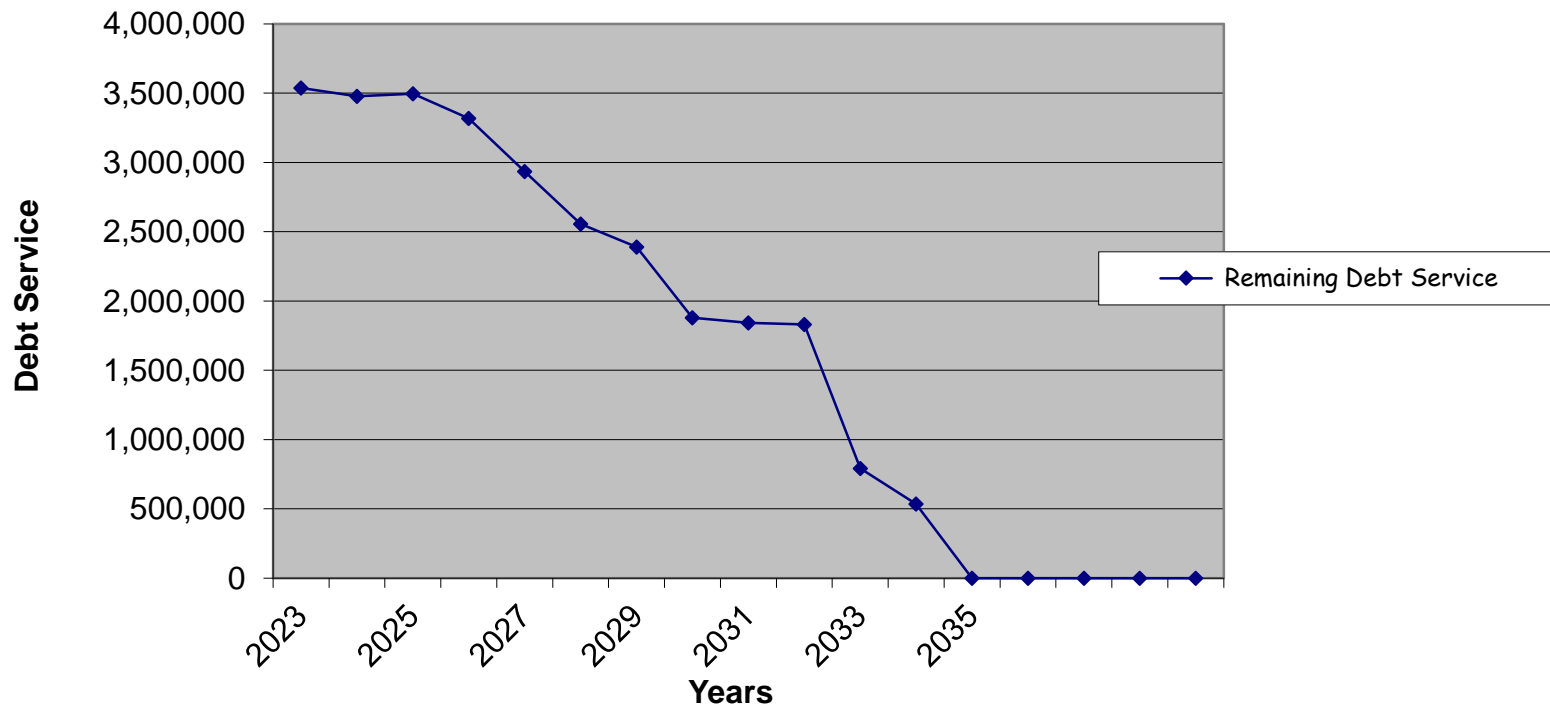
- ✓ Our total Debt Service in 2013-14 was \$5,857,174
- ✓ Over the last 10 years, we decreased our Debt Service costs by \$1,327,553.

A Look At Future Debt Service

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: 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.

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 20-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.

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%

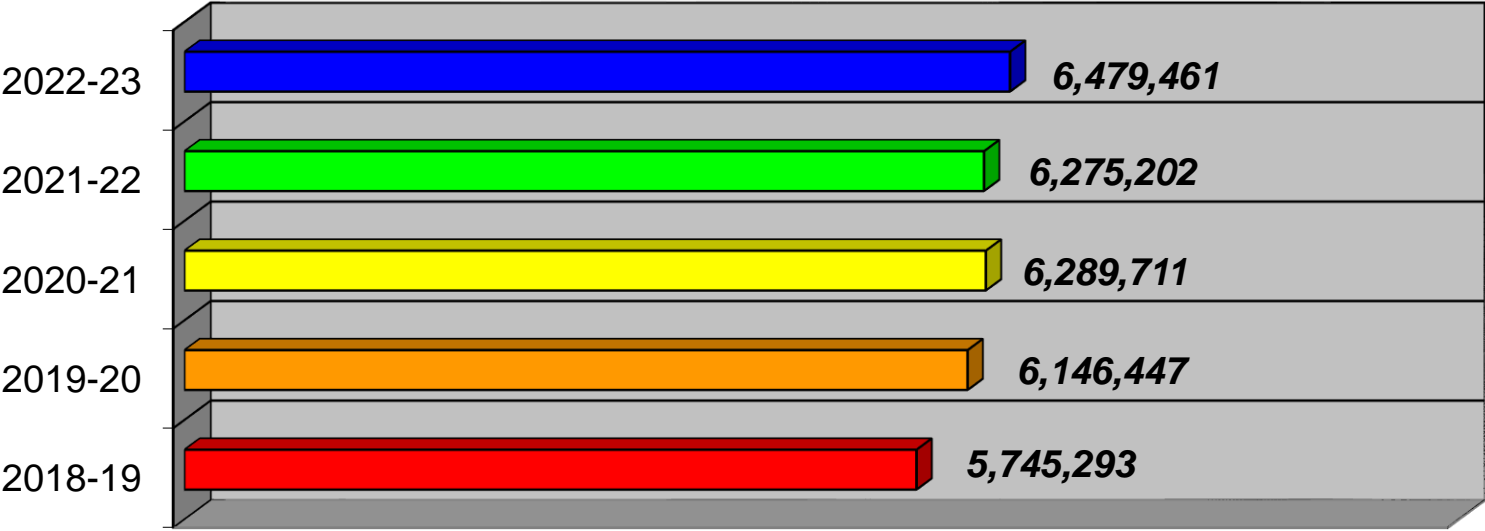
* Includes both Special Ed & Regular Ed proposed expenditures

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.**

2022-23 BOCES SERVICES: \$6,103,862

Generates
approx.
54% return
in aid

◆ BOCES Services Include:

General Administrative
BOCES Admin & Rental
Instructional & Occ. Ed.

Generates BOCES Aid
Budgets: \$3,349,012

Special Education
Transportation

Generates High Cost Aid and
Trans. Aid – NOT BOCES Aid
(Budgets: \$2,754,850)

Estimated 22-23 BOCES Aid -> \$1,408,130:
(approximately \$102,000 more than last year)

Budget Pulse: 5-Year Trend

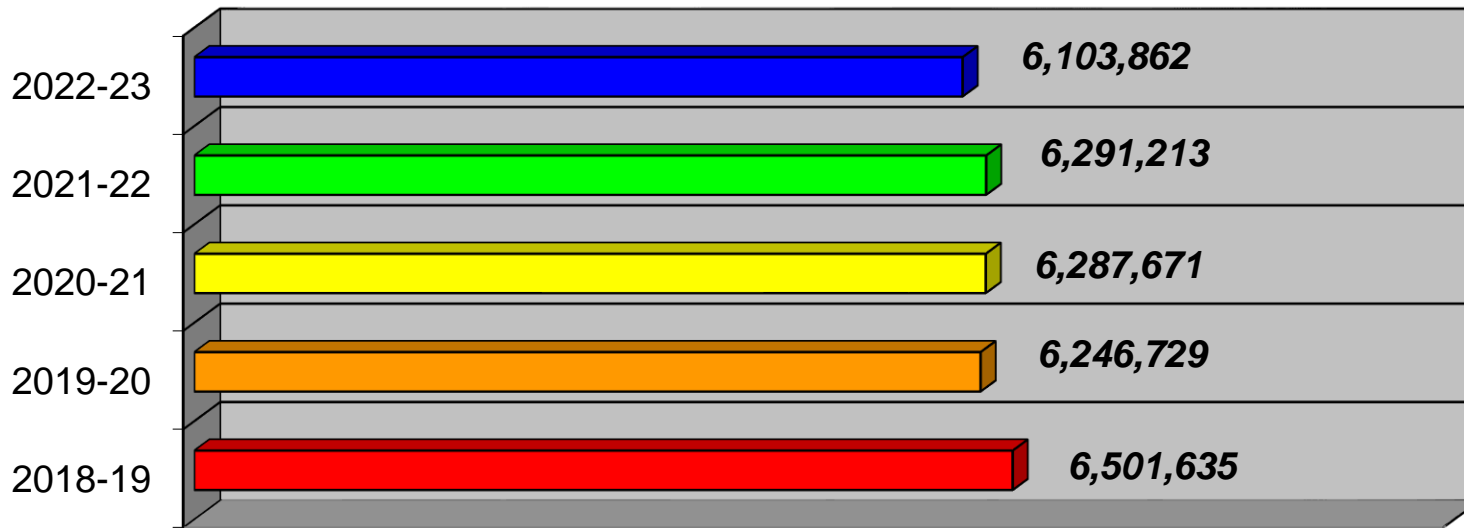
BOCES Expenditures

Data Trends

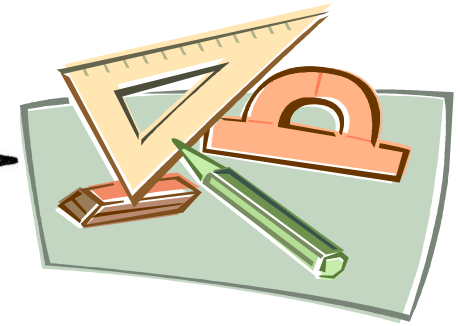
BOCES Expenses:

5-Yr Change: **-6.12%**

Avg Over 5 Yrs Change: **-1.22%**



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.

Budget Pulse: 5-Year Trend

Student Supplies

Data Trends

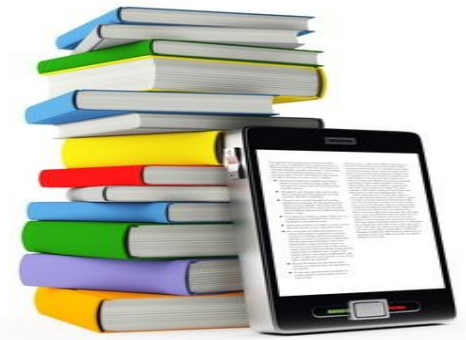
Supply Expenses:

5-Yr. Change: 15.00%

Avg. Over 5 Yr. Change: 3.00%



Textbooks/Workbooks



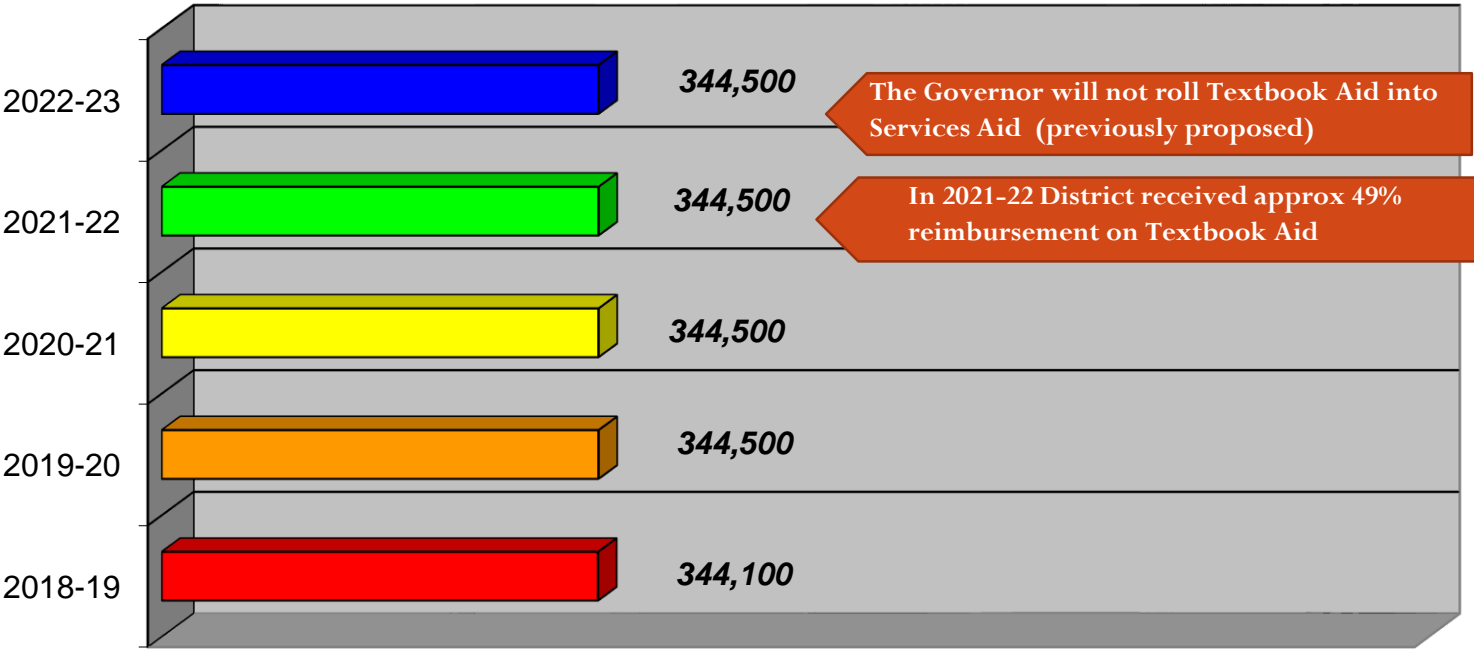
	<u>2022-23</u> <u>PROPOSED BUDGET</u>	<u>2021-22</u> <u>CURRENT BUDGET</u>	<u>INCREASE/</u> <u>(DECREASE)</u>
Textbooks/Workbooks	344,500	344,500	0 0.00%

- ✓ 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.**

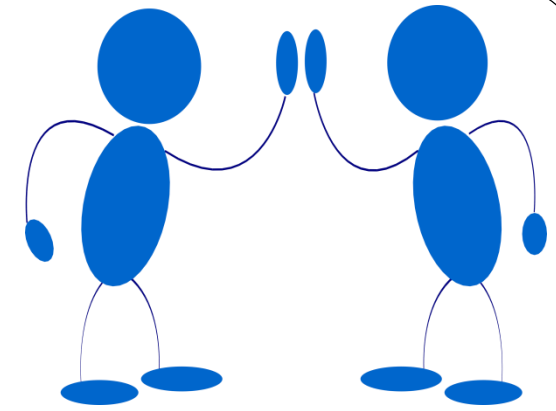
Budget Pulse: 5-Year Trend Textbooks/Workbooks

Data Trends

Textbook/Workbooks:
5-Yr. % Change: 0.12%
Avg. Over 5 Yr. Change: 0.02%



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%



2022-23 Fiscal School Report Card



CONSUMER PRICE INDEX (CPI) / RATE OF INFLATION

- U.S. City Average: 7.0% (12 Months Ended Dec. 2021),
7.5% (12 Months Ended Jan. 2022),
- Northeast Region: 5.9% (12 Months Ended Dec. 2021),
6.3% (12 Months Ended Jan. 2022),
- NY-Newark-Jersey City: 4.4% (12 Months Ended Dec. 2021),
5.1% (12 Months Ended Jan. 2022),
- NYS Tax Cap (2% vs. Inflation): 2.00% (12 Months Ended Dec. 2021),
- Sayville Tax Levy (22-23): 1.72% (Effective July 1, 2022).
- District Bond Rating is Aa1 (Since 2016),
- NYSOSC Fiscal Stress Report – No Designation Since Inception,
- No External Audit Management Letter Comments (2021).

**CONTINUED FISCAL HEALTH TO SUSTAIN AND DEVELOP
DISTRICT'S INSTRUCTIONAL PROGRAM(S)!**



Fiscal Foundation of Instructional & Support Programs

INSTRUCTIONAL PROGRAM – ADDITIONAL TEACHING, LEARNING, & STUDENT SUCCESSES!



- 80% of the 2021 Sayville HS graduating class enrolled in a four-year higher education program – ***HIGHEST EVER!***
 - A total of 98% of the 2021 Sayville HS graduating class went to a two, or four-year institution of higher education;
 - Among Islip cluster schools - tied for best: Graduation Rate, Advanced Regents Diploma Rate, Four-year college rate;
- 41% of the 2021 Sayville HS graduating class enrolled in at least one AP course, scoring a 3 or better;
- Occupational Education program (“Academy”) enrollment – 58 students, or 6% of SHS students;
 - Examples: Law Enforcement, Electrical, Cosmetology, Digital Production, Aviation Professional Pilot Training;
- Over the last twelve (12) years, all ICT students graduated on time with their respective cohort;
- Per student, SHS averages 2.1 activities outside of the curriculum (Athletics, Co-Curricular, Fine Arts, etc.);
- Elementary and Middle School(s) – Continued implementation of “*Teachers College Reading and Writing Project*” – noticeable and measurable advancements in: writing, reading, engagement, & comprehension skills;
- New language-rich Math Program (“Into Math”), w/ realized annual student growth via assessments;
- Continued Elementary full-day Integrated Co-Teaching (ICT) Program from 20-21 - more inclusive model;
- Further immersion of 21st century library models – multimedia, coding, technologies, LACES (Language and Culture in Elementary School);
- Athletics Program – Boys Wrestling League VI champions, Girls B-Ball team in playoffs, 12 D-I and D-II commitments (e.g., Yale, UPenn, West Point, Duquesne, Flagler, St. Leo’s, LIU, Adelphi);
- Preservation of rich educational programs, effective staff development and exceptional opportunities for all;

**SENSE OF PRIDE & ACCOMPLISHMENT RESULTING
FROM OUR PROGRAMS!**



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



- March 3, 2022

- 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

