

Sayville Public Schools

*Proposed 2022-23
Three-Part Budget & Contingency Budget Review*

Presented by:
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Assistant Superintendent for Business

March 10, 2022

SAYVILLE PUBLIC SCHOOLS

PROPOSED 2022 - 2023 THREE - PART

COMPONENT BUDGET SUMMARY

	2022-23	2021-22	Dollar	
	PROPOSED BUDGET	CURRENT BUDGET	Change	%
Administrative	8,748,520	9,064,957	-316,437	-3.49%
Program	74,821,196	71,951,342	2,869,854	3.99%
Capital	15,732,441	15,961,759	-229,318	-1.44%
Total	99,302,157	96,978,058	2,324,099	2.40%

Contingency Budgets: Key Elements of the Law



- School District residents will vote on the Proposed Budget on May 17, 2022;
- Should the budget fail, the Board has the option of putting up the same, or a revised budget, for a revote by June 22, 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 building 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%	11.69%	(Maximum) 11.69%

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%



Contingent Budget

	BUDGET	BUDGET PERCENTAGE INCREASE	PROPOSED INCREASE ON TAX Levy
2021-22 Final Proposed Budget	\$96,978,058	0.80%	0.61%
Contingent Budget	\$97,890,053	0.94%	0.00%

2022-23 Property Tax Report Card

580504 - SAYVILLE UFSD

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	Budgeted 2021-22 (A)	Proposed Budget 2022-23 (B)	Percent Change (C)
Total Budgeted Amount, not Including Separate Propositions	96,978,058	99,302,157	2.40%
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	61,477,262	61,883,366	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	60,837,262	61,883,366	1.72%
F. Permissible Exclusions to the School Tax Levy Limit	2,246,192	2,065,604	
G. School Tax Levy Limit , <u>Excluding</u> Levy for Permissible Exclusions ³	59,231,327	59,817,762	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	59,231,070	59,817,762	
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	257	0	
Public School Enrollment	2,661	2,598	-2.37%
Consumer Price Index		4.70%	

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2022-23, include any carryover from 2021-22 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

2022-23 Property Tax Report Card

	Actual 2021-22 (D)	Estimated 2022-23 (E)
Adjusted Restricted Fund Balance	23,595,680	23,593,731
Assigned Appropriated Fund Balance	5,486,898	6,459,539
Adjusted Unrestricted Fund Balance	3,878,538	3,972,087
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.98%	4.00%

2022-23 Property Tax Report Card

Schedule of Reserve Funds

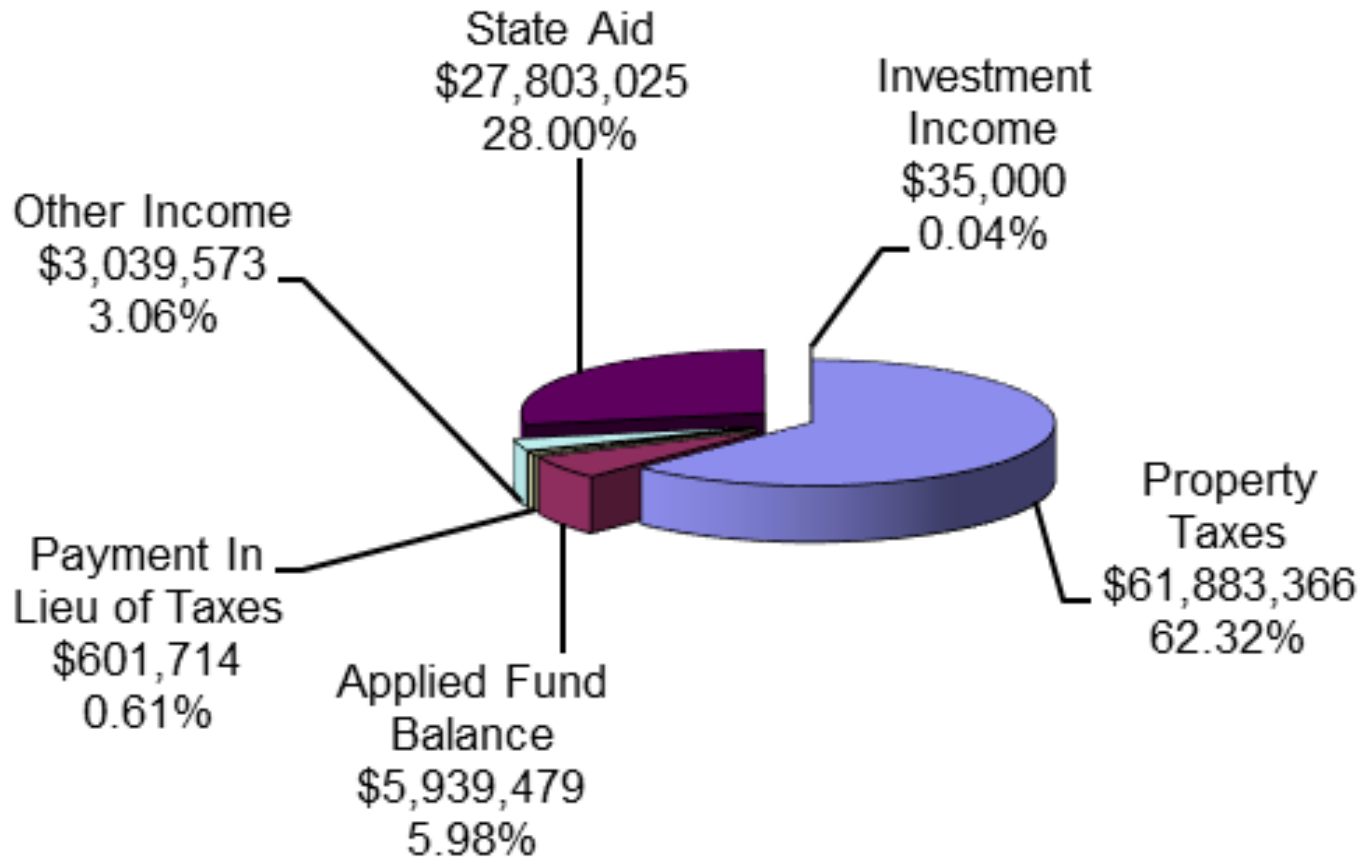
Reserve Type	Reserve Name	Reserve Description *	3/31/22 Actual Balance*	6/30/22 Estimated Ending Balance	Reserve in the 2022-23 School Year
Workers' Compensation	Workers' Compensation Reserve	To pay for Workers Compensation and benefits.	1,815,957	2,200,431	325,000
Unemployment Insurance	Unemployment 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

2022-23 Projected Revenues



Your School Tax Dollar Revenues



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.**

INSTRUCTIONAL PROGRAM

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graph TD; A([INSTRUCTIONAL PROGRAM]) --> B[BUDGET AND FISCAL MANAGEMENT  
+  
FACILITIES  
+  
STAFF]; B --> C[SUCCESS OF  
SAYVILLE SCHOOLS & COMMUNITY!]
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**BUDGET AND FISCAL MANAGEMENT
+
FACILITIES
+
STAFF**

***SUCCESS OF
SAYVILLE SCHOOLS & COMMUNITY!***



What's Next?

Upcoming Dates:

- **April 18 - Due Date for Petitions for Board Candidates by 5 p.m.**
- **May 10 - 4:30 - 7:30 p.m. - Evening Voter Registration - Administration Building**
- **May 10 - Last day to request absentee ballot by mail**
- **May 10 @ 7:30 p.m. - Budget Hearing/Workshop - Administration Building**
- **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**

