

Sayville Public Schools

2020-21

Remote Budget Hearing

Presented by:

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June 2, 2020

A Very Different Budget Process in Challenging & Unprecedented Times



- Due to the Covid-19 pandemic, on May 1, 2020, Governor Cuomo issued Executive Order 202.26 which set June 9, 2020 as the date for all school districts to hold their Annual Budget Vote and School Board Election.
- The Executive Order directs that the Budget Vote and Election be conducted by an absentee ballot process in lieu of in-person voting.
- Every eligible voter will be sent an absentee ballot with a postage-paid return envelope.” All absentee ballots must be received in the office of the District Clerk by 5:00 p.m. on June 9, 2020 in order to be counted.

A Very Different Budget Process in Challenging & Unprecedented Times



- Absentee ballots are “to be provided to all qualified voters by each school district” by Tuesday, May 26, 2020.

- Pursuant to Education Law §2012, a person is considered to be a “qualified voter” if the person is:
 - 1) a citizen of the United States;
 - 2) at least 18 years of age;
 - 3) a resident of the District for a period of 30 days preceding the election; and
 - 4) not otherwise prohibited from voting under the provisions of Section 5-106 of the Election Law (e.g., a person who had been adjudged to be mentally incompetent)

A Very Different Budget Process in Challenging & Unprecedented Times

Notice and Time Periods

- ✓ The Executive Order makes several adjustments to the usual Notice and time periods to accommodate the abbreviated election schedule and modified voting procedures for this year's election. Specifically, it only requires two publications (instead of the usual four) and states that the first publication must be no later than 28 days before the election (i.e., May 12, 2020).
- ✓ The comprehensive and detailed 'Budget Issue of Tidings' has been mailed to the community on May 21st.
- ✓ Required 'School District Budget Notice' has been mailed to the community on May 26th.

FAQ's - Annual Election & Budget Vote

Q. Why are we using absentee ballots this year?

A. It is mandated by Executive Order 202.26 by Governor Cuomo.

Q. Why is my name and address on the return envelope?

A. It is the law. Just as in the regular voting process, you are required to state your name and address to verify that you are a registered voter and eligible to vote.

Q. Why do I have to sign the affidavit on the ballot envelope?

A. This takes the place of signing the voting book when you usually come in to vote.

FAQ's - Annual Election & Budget Vote

Q. How will the District protect the privacy of the voters and how they vote?

Answer:

- A. The process to be followed by the District is fully in accordance with NYS Law.
- B. Ballots are returned to the District folded inside a sealed “affidavit envelope”.
- C. Beginning June 9, 2020 after 5:00 p.m., an election inspector will determine if the envelope containing a returned “absentee ballot” is complete and sufficient for acceptance and opening.
- D. When the “affidavit ballot” is opened, the folded ballot is removed by an election inspector and then handed to another election worker who will place the ballot in a ballot box.
- E. **The “affidavit envelopes” and “ballots” are separated at the time of opening and will NOT be matched up at any further point in the process.**
- F. The ballots will be taken from the ballot box and handed to a team of two (2) other election workers where they will be unfolded and tallied.
- G. Individual tally sheets and ballots will be then secured by the District Clerk and a final tally completed.
- H. The Board of Education will hold a Special Meeting on Wednesday, June 10, 2020 at 6:00 p.m. to announce and certify the official results of the vote. The official annual election and budget results will be posted on the District website at www.sayvilleschools.org.

The Covid-19 Shutdown: Preparing for Distance Learning

- As part of the transition to eLearning for all students in grades 2-12, well over 800 Chromebooks were sanitized, packaged, and distributed to students in grades 2-5 on Tuesday, March 24, 2020;
- Cases were purchased for each Chromebook for grades 2-5;
- Elementary principals surveyed K & 1 families on technology needs. Families with no access to any devices at home were loaned a chromebook;
- We collected and created resources for teachers to utilize and support eLearning, in addition to our *Technology Staff Developers* meeting virtually each day to offer our teachers assistance;

The Covid-19 Shutdown: Preparing for Distance Learning

- We added multiple software tools to enhance remote learning (for example: Edpuzzle, WeVideo, Equasio, Book Creator, Class Creator, Flipgrid, Epic, Happy Numbers, Khan Academy, Loom, Pioneer Valley, Quaver Music, Seesaw, Super-Duper, Vimeo);
- By April 13, 2020, all students in grades K-12 were utilizing Google Classroom as the primary vehicle of providing instruction in a digital format. Instruction that is essential for success at the current grade level/course, and in subsequent grade levels/courses, is being provided.



2020-21 Budget REQUIREMENTS

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

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



Doing Things Right: Both Fiscally and Instructionally

- Average Homestead Tax Rate last four (5) years:

2016-17 school year: **-0.80%**

2017-18 school year: **-0.47%**

2018-19 school year: **+2.24%**

2019-20 school year: **+2.34%**

2020-21 Proposed: **+1.99%**

5-year Average Tax Rate: 1.06%

- No Fiscal Stress – Reports the Office of the State Comptroller for (6) 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

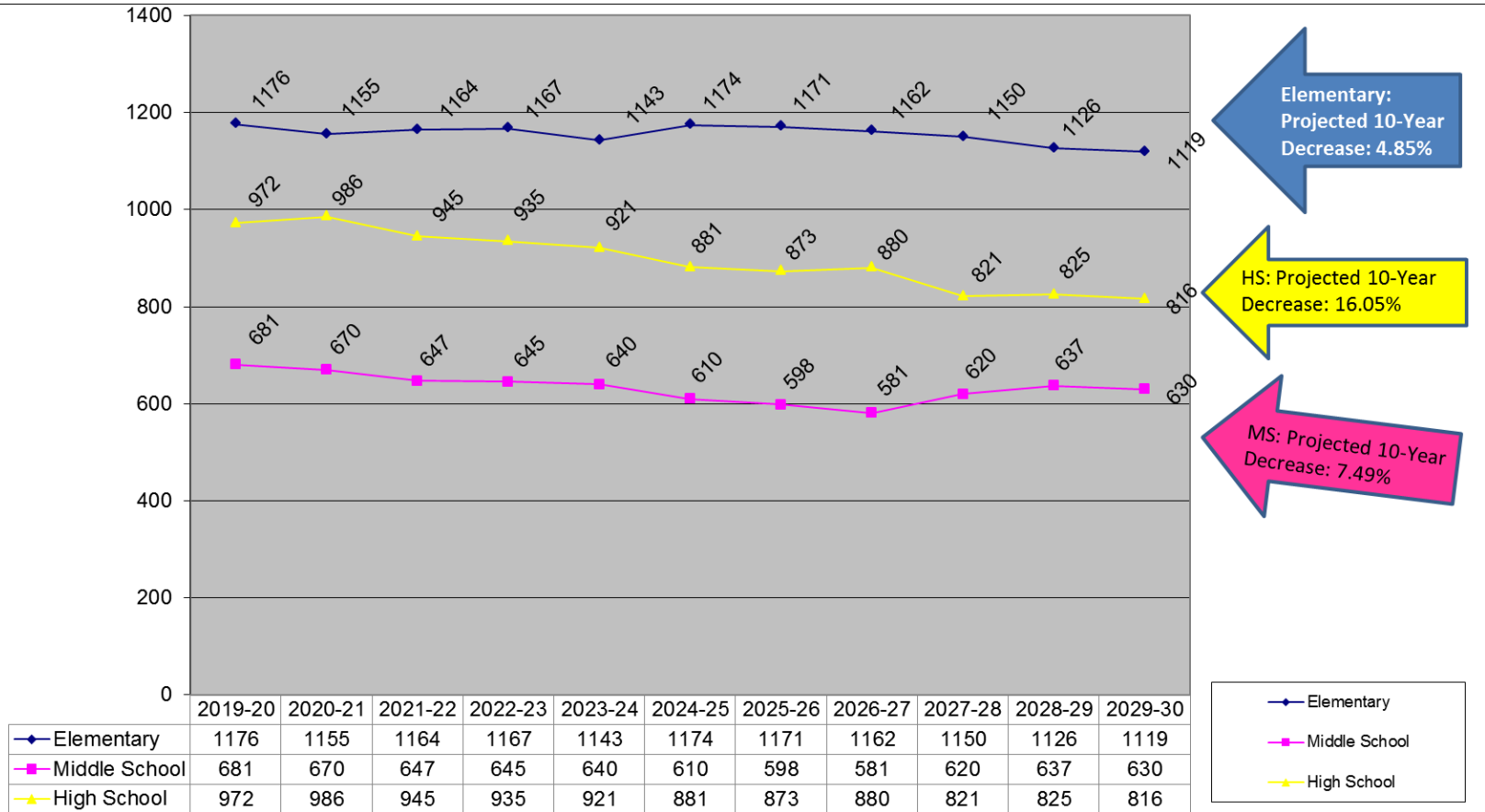


- State Comptroller’s office provides an objective assessment of the fiscal challenges facing local governments
- No Fiscal Stress – Reports the Office of the State Comptroller for six (6) consecutive years!

	Fiscal Stress		Environmental Stress	
FYE	Score	Designation	Score	Designation
2017	10	No Designation	10	No Designation
2018	10	No Designation	5	No Designation
2019	0	No Designation	5	No Designation

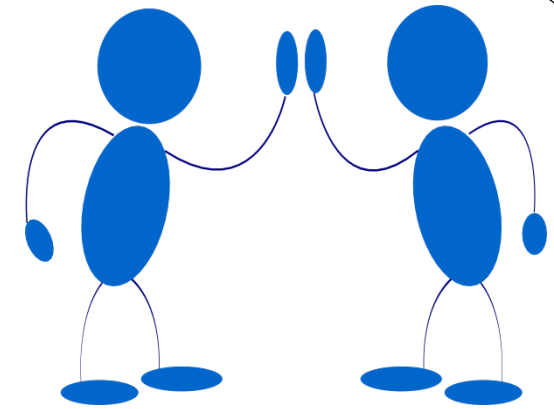
10-Year Enrollment Projections

2019-20 Actual Data



Source: December 2019
BOCES Long Range Planning Study

PROPOSED 2020-21 BUDGET



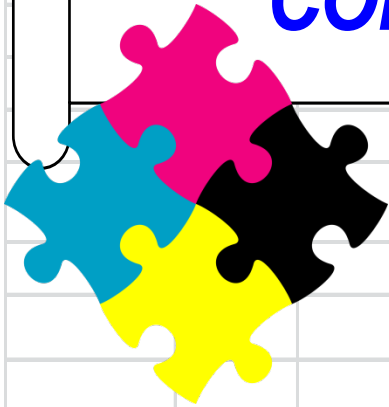
	BUDGET	BUDGET PERCENTAGE	PROPOSED TAX RATE
2020-21 Proposed Budget	\$96,208,308	1.97%	1.99%

2020-21 Proposed Budget is a spending increase of \$1,854,652, or 1.97%

SAYVILLE PUBLIC SCHOOLS

PROPOSED 2020 - 2021 THREE - PART

COMPONENT BUDGET SUMMARY



	2019-20	2020-21	Dollar	
	CURRENT BUDGET	PROPOSED BUDGET	Change	%
Administrative	8,944,899	9,109,440	164,541	1.84%
Program	68,499,329	70,305,200	1,805,871	2.64%
Capital	16,909,428	16,793,668	-115,760	-0.68%
Total	94,353,656	96,208,308	1,854,652	1.97%

2020-21 Property Tax Report Card

580504 - Sayville UFSD			
Contact Person: John Belmonte	Budgeted 2019-20 (A)	Proposed Budget 2020-21 (B)	Percent Change (C)
Telephone Number: 631-244-6530			
Total Budgeted Amount, not Including Separate Propositions	94,353,656	96,208,308	1.97%
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	59,912,316	61,106,560	
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)	59,912,316	61,106,560	1.99%
F. Permissible Exclusions to the School Tax Levy Limit	2,608,988	2,676,302	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	57,597,582	58,442,124	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	57,303,328	58,430,258	
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	294,254	11,866	
Public School Enrollment	2,838	2,811	-0.95%
Consumer Price Index			1.81%

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 2018-19, includes any carryover from 2017-18 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2019-20 (D)	Estimated 2020-21 (E)
Adjusted Restricted Fund Balance	20,523,974	20,880,319
Assigned Appropriated Fund Balance	3,603,793	4,556,813
Adjusted Unrestricted Fund Balance	3,626,011	3,848,332
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.84%	4.00%



UNDER THE TAX LEVY LIMIT

The Projected Tax Levy increase for the 2020-21 budget is currently 1.99%, which is 'under' the Tax Levy Limit by \$11,866.

SAYVILLE PUBLIC SCHOOLS

PROPOSED 2020 - 2021 BUDGET SUMMARY



	<u>2019-20</u> <u>CURRENT BUDGET</u>	<u>2020-21</u> <u>PROPOSED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
Salaries	47,665,990	49,034,935	1,368,945	2.87%
Fringe Benefits	21,930,974	21,938,817	7,843	0.04%
Total Salary & Benefits:	69,596,964	70,973,752	1,376,788	1.98%
Debt Service	4,919,821	5,018,670	98,849	2.01%
Contractual Expenditures (4000 object codes, excluding Trans.& BOCES)	6,146,447	6,289,711	143,264	2.33%
BOCES	6,246,729	6,287,671	40,942	0.66%
Supplies	1,733,850	1,743,314	9,464	0.55%
Textbooks/Workbooks	344,500	344,500	0	0.00%
Transportation	4,156,254	4,319,308	163,054	3.92%
Transfers to:				
Capital Fund	800,000	800,000	0	0.00%
Special Aided Fund	200,000	200,000	0	0.00%
Equipment	209,091	231,382	22,291	10.66%
TOTAL GENERAL FUND BDGT:	94,353,656	96,208,308	1,854,652	1.97%

2020-21 Budgeted Salaries



2019-20 CURRENT BUDGET	2020-21 PROPOSED BUDGET	INCREASE/ (DECREASE)	
47,665,990	49,034,935	1,368,945	2.87%
21,930,974	21,938,817	7,843	0.04%
69,596,964	70,973,752	1,376,788	1.98%

Changes in staffing:

- 8.0 FTE Retirees – (4.0 Teachers + 1.0 Admin + 3.0 Support Staff);
- All retiree positions will be filled yielding a budgetary savings of \$483,121;
- Expand our elementary Foreign Language Program to 5th grade (existing resources);
- Expand Integrated Co-Teaching (ICT) at the elementary level;
- Addition of one co-curricular club at both HS and MS.

2020-21 Budgeted Staffing



Budgeted General Fund Staffing	Full- Time Equivalents (FTE's)
Central Office Administrators	5.00
Building / Program Administrators	11.00
Unaffiliated Staff	16.00
Teachers	265.90
Nurses	6.67
Teacher Aides	101.18
Attendance & Health Aides	3.95
Monitors	18.47
Security Guards	15.84
Clerical (10 Month)	8.00
Clerical (12 Month)	22.99
Custodial Full Time	31.00
Custodial Part Time (4 Hour)	8.00
Grounds	11.00
Misc: Pool/Adult Education	3.00
Total FTE's Budgeted:	528.00

Revised: 2/05/2020





Fringe Benefits Analysis



	Current 2019-20	Proposed 2020-21	Difference	% Change
Employees' Retirement System	1,604,275	1,545,527	-58,748	-3.66%
Teachers' Retirement System	3,549,015	3,910,870	361,855	10.20%
Social Security	3,705,007	3,767,871	62,864	1.70%
Workers' Compensation	173,864	175,547	1,683	0.97%
Life Insurance	10,050	10,130	80	0.80%
Unemployment Insurance	39,846	39,939	93	0.23%
Disability Insurance	48,152	54,125	5,973	12.40%
Health Insurance	12,276,235	11,906,042	-370,193	-3.02%
Dental Insurance	524,530	528,766	4,236	0.81%
Total	21,930,974	21,938,817	7,843	0.04%

**UNDER
CONSTRUCTION**

2020-21 Debt Service

	Current 2019-20	Proposed 2020-21	Difference	% Change
Library Bond Principal	595,000	645,000	50,000	8.40%
Library Bond Interest	232,600	208,800	-23,800	-10.23%
<i>Library Debt Service:</i>	827,600	853,800	26,200	3.17%
School Bond Principal	2,290,000	2,110,000	-180,000	-7.86%
School Bond Interest	749,213	672,025	-77,188	-10.30%
School Bond Principal: Energy Performance Contract (EPC)	505,361	885,831	380,470	75.29%
School Bond Interest: Energy Performance Contract (EPC)	337,647	287,014	-50,633	-15.00%
Bond Anticipation Notes (BANS)	0	0	0	0.00%
Tax Anticipation Notes (TANS)	210,000	210,000	0	0.00%
<i>School District Debt Service:</i>	4,092,221	4,164,870	72,649	1.78%
TOTAL DEBT SERVICE:	4,919,821	5,018,670	98,849	2.01%

- ✓ District Bond rating remains at Aa1 since 2016
- ✓ Continue to manage Debt Service – District may want to consider Capital Bond improvements in approximately two years (2022-23)

Budget Pulse

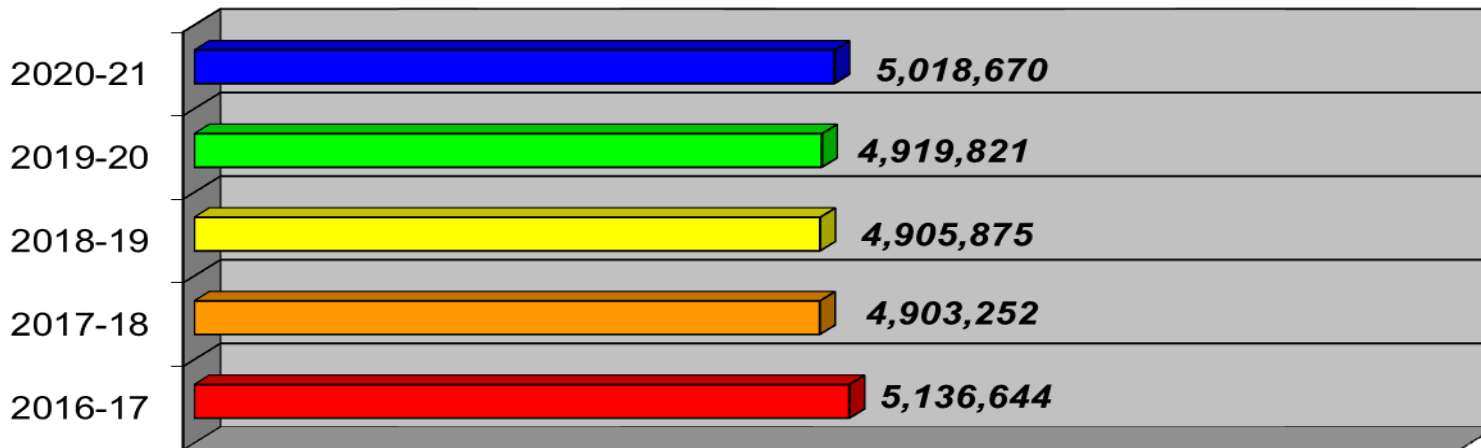
5-Year Trend Debt Service



Data Trends

Debt Service:

5 Year Change: - 2.30%
Avg Over 5 Year Change: - 0.46%



- ✓ Our total Debt Service in 2012-13 was \$6,054,723
- ✓ In 2020-21, we will be spending \$1,036,053 less than in the 2012-13 school year!

Contractual Expenditures*

	2019-20 CURRENT BUDGET	2020-21 PROPOSED BUDGET	INCREASE/ (DECREASE)	
Contractual Expenditures (4000 object codes, excluding Trans. & BOCES)	6,146,447	6,289,711	143,264	2.33%

The following are some of the Contractual Expenditures by category:

Object Name	Object	2019-20 Current Budget	2020-21 Budget Request	\$ Change	% Change
Insurance	4070	\$441,700	\$472,500	\$30,800	6.97%
Special Build/Grnds Repairs	4280	\$236,000	\$253,500	\$17,500	7.42%
Plant Operation & Custodial	4310-4350	\$1,530,300	\$1,532,300	\$2,000	0.13%
Miscellaneous Expenses	4390	\$169,362	\$171,945	\$2,583	1.53%
Attorneys	4410	\$297,650	\$315,000	\$17,350	5.83%
Auditors	4420	\$101,985	\$95,000	-\$6,985	-6.85%
Other Professional Service	4440	\$1,461,830	\$1,530,365	\$68,535	4.69%
Travel	4450	\$97,100	\$108,050	\$10,950	11.28%
Postage	4460	\$58,250	\$59,288	\$1,038	1.78%
Maint/Repair Equipment	4470	\$151,573	\$154,245	\$2,672	1.76%
Rental	4480	\$19,800	\$19,950	\$150	0.76%
Dues/Fees	4510	\$114,749	\$113,549	-\$1,200	-1.05%
Official Fees	4520	\$97,845	\$98,945	\$1,100	1.12%
Photocopy Rental	4580	\$216,215	\$219,700	\$3,485	1.61%
Tuition Out of District	4700-4730	\$730,680	\$687,184	-\$43,496	-5.95%
TOTALS		\$5,725,039	\$5,831,521	\$106,482	1.86%

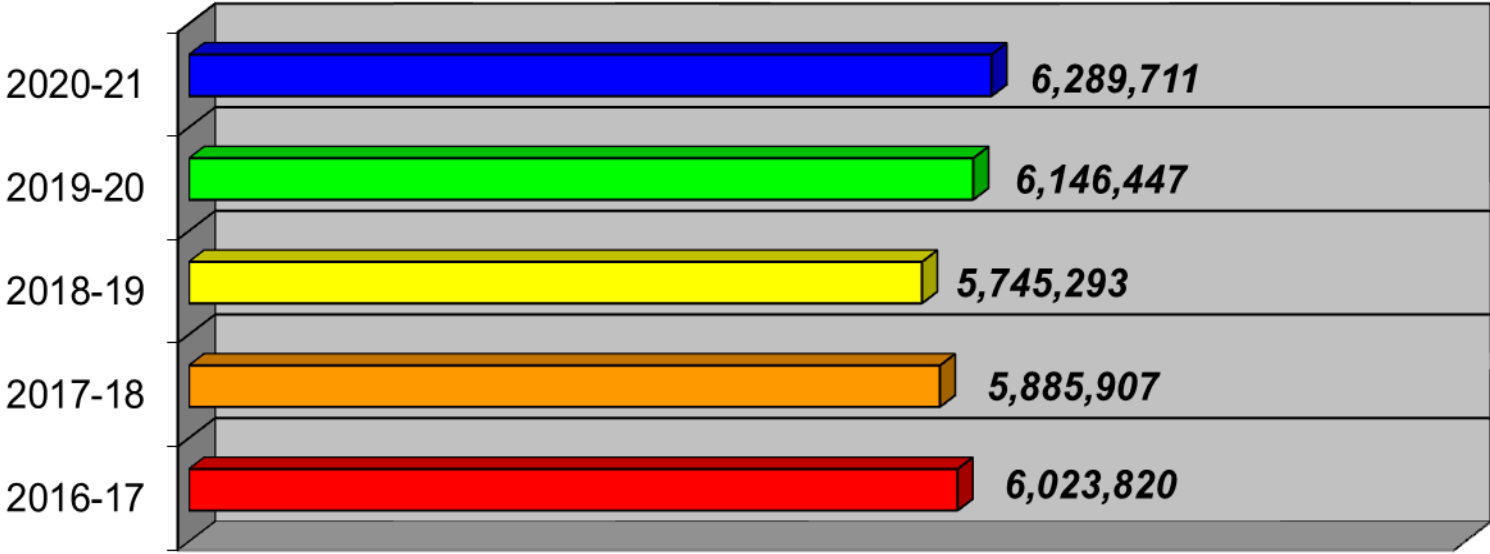
* Includes both Special Ed & Regular Ed proposed expenditures

Budget Pulse: 5-Year Trend Contractual Expenditures

Data Trends

Contractual Expenditures:

5 Year Change: + 4.41%
Avg Over 5 Year Change: + 0.88%



BOCES



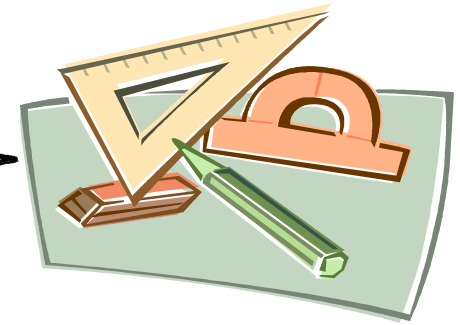
Board of Cooperative Educational Services

	<u>2019-20</u> <u>CURRENT BUDGET</u>	<u>2020-21</u> <u>PROPOSED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
BOCES	6,246,729	6,287,671	40,942	0.66%

BOCES Provides Value-Added Shared Services for School Districts:

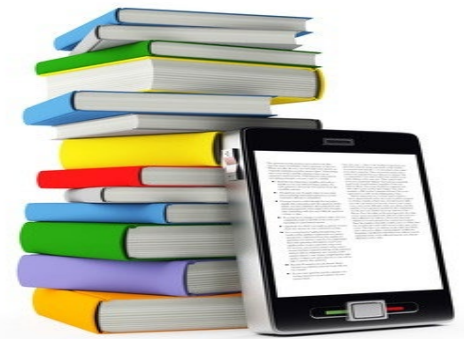
- ✓ Cost-effective approach to providing specific educational services for students,
- ✓ BOCES services generate either BOCES Aid (\$1,441,534) or expenditure-driven aids, such as High Cost Aid (on Special Education services) or Transportation Aid,
- ~~✓ BOCES Aid for 2020-21 is proposed by the Governor to be combined into Foundation Aid.~~

Supplies



	<u>2019-20</u> <u>CURRENT BUDGET</u>	<u>2020-21</u> <u>PROPOSED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
Supplies	1,733,850	1,743,314	9,464	0.55%

- ✓ **The 2020-21 supply budget is a modest increase over the current school year.**
- ✓ **Based on 2020-21 projected enrollment, the District spends approximately \$620 per student.**



Textbooks/Workbooks

	<u>2019-20</u> <u>CURRENT BUDGET</u>	<u>2020-21</u> <u>PROPOSED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
Textbooks/Workbooks	344,500	344,500	0	0.00%

- ✓ Textbook monies can be used for electronic devices in the classroom – i.e., chrome books, e-books;
- ✓ We will continue the purchase of e-books;
- ✓ Continue developing classroom reading & writing libraries;
- ✓ District receives Textbook Aid (\$169,566) on these purchases;
- ~~✓ In 2020-21, we are expected to receive approximately \$???? in Textbook Aid – this is one of the 10 expenditure-driven aids the Governor is looking to roll into Foundation Aid.~~



Transportation

	<u>2019-20</u> <u>CURRENT BUDGET</u>	<u>2020-21</u> <u>PROPOSED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
Transportation	4,156,254	4,319,308	163,054	3.92%

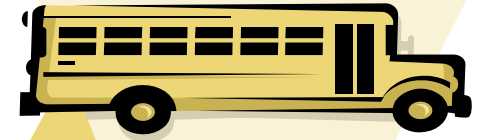
- ✓ **Sayville contracts out all student bus services;**
- ✓ **Ed Law allows Transportation Contracts to be extended annually at the May 31st CPI;**
- ✓ **The District was seeking new Requests for Proposals (RFP's) for the 2020-21 school-year for our Large Buses, Vans, Field Trip and Athletic Transportation Contracts;**

A Five-Year Multi-Year Transportation Contract Awarded

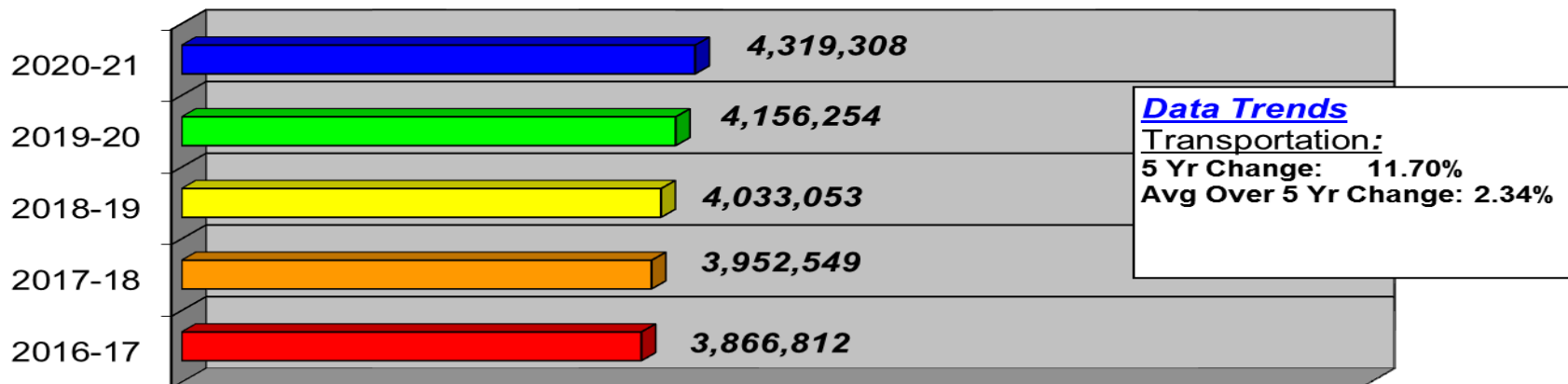


- ✓ An RFP was received on March 24, 2020 for a one, two, three and five-year Multi-Year Proposal;
- ✓ After extensive review of the options, it was determined that the five-year multi-year option was in the District's best interest;
- ✓ The Board of Education approved a five-year Multi-Year Proposal, on May 19, 2020, to Suffolk Transportation at a projected unit cost increase of 3.4% for the 2020-21 school year;
- ✓ Notice pursuant to the Transportation Multi-Year Contract will be disclosed and provided to the community in the Annual Budget Issues of the Tidings for each year of the Agreement; and, the projected costs included in the respective Proposed Budget Documents will be presented to the community.

Budget Pulse: 5-Year Trend Transportation



Sayville has a Transportation Aid Ratio of 60.3%, which will generate approximately \$1.512M in Trans. Aid in 2020-21





Updated Transportation Facts

- We currently transport 1,809 students within the District, which is down from 1,870 students last year;
- We contract 18 Large Buses & 19 Vans;
- We currently transport 15 Private/Parochial students to 4 schools, which is down from 17 students to 6 schools last year;
- We transport 25 Special Education students to 11 schools;
- Bus Safety – bus drills 3 times a year:
 - In the Winter, Grades K-2 participate in a Bus Safety Program, given by STS, that consists of 20 minutes in the classroom and 20 minutes of bus safety in a vehicle.

Data count as of 2/27/20

Transfers: Capital & Special Aided Funds



	<u>2019-20</u> <u>CURRENT BUDGET</u>	<u>2020-21</u> <u>PROPOSED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
Capital Fund	800,000	800,000	0	0.00%
Special Aided Fund	200,000	200,000	0	0.00%

Transfer to Capital Fund:

1. Balance of funds for completion of Sunrise Unit-Ventilation Replacement Project (if needed - awaiting SED approval and bidding of Project);
2. Funds for Middle School pool locker rooms renovation;
3. High School – Continue with brick work and lintel replacement above windows.

Transfer to Special Aided Funds: Represents District's cost share of the Special Educational Summer School & other Special Ed Programs

Equipment



Equipment

	<u>2019-20</u> <u>CURRENT BUDGET</u>	<u>2020-21</u> <u>PROPOSED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>	
	209,091	231,382	22,291	10.66%

✓ 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:	\$ 113,450
Technology:	\$ 36,800
Athletics:	\$ 37,150
Adult Ed (Drivers' Education)	\$ 15,000
Other Instructional:	\$ 26,982

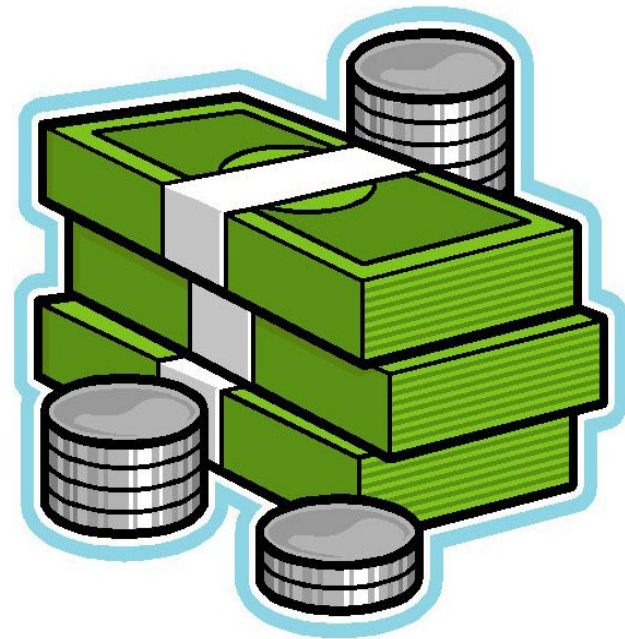


In Summary.....



- The 2020-21 Draft I Proposed Budget is \$96,208,308,
- Represents a spending increase of \$1,854,652, or 1.97%,
- Carries a proposed tax rate increase of 1.99%,
- Estimated annual \$ increase of \$157, or \$13/month,
- Is under the Property Tax Levy Cap of 2.01% by \$11,866.

2020-21 Budgeted Revenues



Updated

2020-21 Proposed Revenue Overview

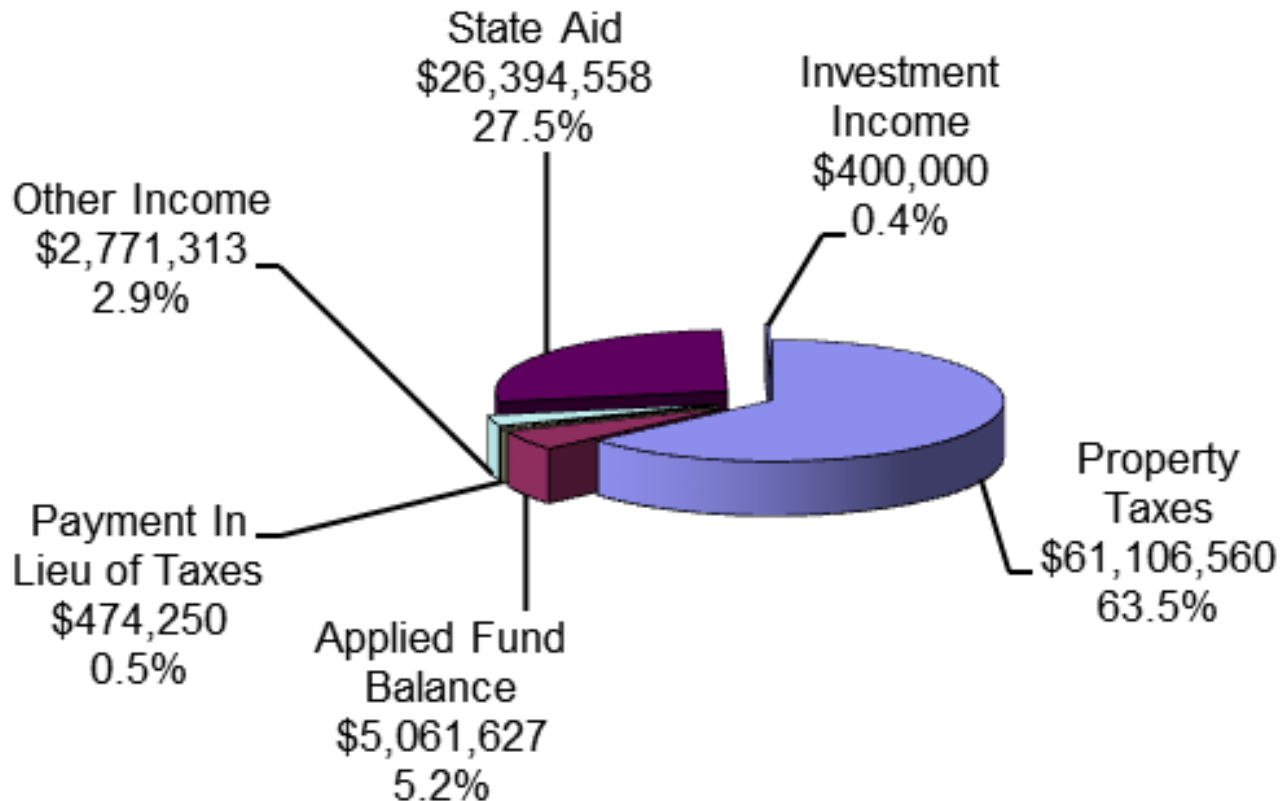
➤ Overview of the revenue side of the budget

- ✓ Revenues remain relatively flat for the 2020-21 school-year,
- ✓ State Aid shows a decrease of \$114,726, or -0.43% (this is the third consecutive year we are seeing a State Aid Decrease),
- ✓ Increase in overall 'Other Income' by \$412,421,
- ✓ District continues to use significant Fund Balance & Reserves to offset limited/decreasing revenues to sustain/enhance program opportunities; and, to stay within calculated Tax Levy Cap of 2%,
- ✓ Total of \$5,061,627 being Appropriated from Fund Balance and Reserves,
- ✓ 2020-21 Proposed Budget carries a projected tax rate of 1.99%, which represents an estimated \$157 annual increase or approximately \$13.00/month (before any STAR Reductions/Rebates).

2020-21 Projected Revenues



Your School Tax Dollar Revenues



2020-21 Projected Revenues

BUDGET REVENUES		Adopted Budget	Proposed Budget	Increase/
		2019-2020	2020-2021	(Decrease)
	STATE AID	\$26,509,284	\$26,394,558	(\$114,726)
	PAYMENT IN LIEU OF TAXES	415,837	474,250	58,413
	OTHER INCOME	2,583,892	2,771,313	187,421
	INVESTMENT INCOME	175,000	400,000	225,000
	APPROPRIATED FUND BALANCE	4,757,327	5,061,627	304,300
	PROPERTY TAX LEVY	59,912,316	61,106,560	1,194,244
	TOTAL REVENUE	\$94,353,656	\$96,208,308	\$1,854,652
ESTIMATED SCHOOL TAX RATE		Adopted Budget	Proposed Budget	Increase/
		2019-2020	2020-2021	(Decrease)
	ESTIMATED TAX RATE-HOMESTEAD	19.682	20.074	0.392
	(PER \$100 OF ASSESSED VALUE)			

PERCENT INCREASE IN TAX RATE: 1.99%

Tax Levy Analysis - LI School Districts



	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Long Island	5.17%	4.23%	3.01%	3.59%	4.13%	2.67%	3.13%	1.57%	1.67%	0.58%	1.73%	2.37%	2.48%	2.12%
Suffolk	5.97%	4.58%	3.08%	3.64%	4.40%	2.85%	3.21%	1.64%	1.90%	0.96%	2.10%	2.54%	2.75%	2.07%
Sayville	4.98%	3.99%	2.68%	5.90%	7.39%	2.33%	2.03%	1.22%	1.76%	-0.80%	-0.47%	2.24%	2.34%	1.99%

- ✓ In 11 out of 14 school years shown, Sayville's tax levy was less than LI & Suffolk County
- ✓ For 2015-16, Sayville's Tax Levy was below other Suffolk County Districts, but slightly above LI Districts

Data Source: SED Property Tax Report Cards as of 5/26/20 (9 District's not reported)

2020-21 Proposed Revenues & Tax Rate Schedule

	<u>2019-20</u>	<u>2020-21</u>	<u>Difference</u>	<u>Percent</u>
STATE AID	26,509,284	26,394,558	(114,726)	-0.43%
Pilot Payments	415,837	474,250	58,413	14.05%
<u>OTHER INCOME:</u>				
Adult Education	135,000	135,000	0	0.00%
Summer School	10,000	10,000	0	0.00%
Admissions	15,000	20,000	5,000	33.33%
Use of Pool	115,000	115,000	0	0.00%
Custodial Services	10,000	10,000	0	0.00%
Health Services	45,000	45,000	0	0.00%
Interest Income	175,000	400,000	225,000	128.57%
Rentals/Organizations/Individuals/Gov't	30,000	30,000	0	0.00%
Rentals/BOCES	381,092	388,714	7,622	2.00%
Rentals/Old Jr. High	555,000	559,599	4,599	0.83%
Rentals/Public Library	807,600	808,800	1,200	0.15%
Sale of Materials	200	200	0	0.00%
Insurance Recoveries	25,000	25,000	0	0.00%
Medicaid Reimbursement - School Age Programs	85,000	150,000	65,000	76.47%
Fines & Forfeitures	4,000	4,000	0	0.00%
Refunds - BOCES/Prior Year/Other	60,000	100,000	40,000	66.67%
Misc Income	50,000	50,000	0	0.00%
Tuition - Other Districts/Staff	256,000	320,000	64,000	25.00%
TOTAL OTHER INCOME	2,758,892	3,171,313	412,421	14.95%
TOTAL STATE AID & OTHER INCOME	29,684,013	30,040,121	356,108	1.20%

2020-21 Proposed Revenues & Tax Rate Schedule

	2019-20	2020-21	Difference	Percent
APPROP. FUND BALANCE	2,882,549	2,882,549	0	0.00%
APPROP. RESERVE FROM TAX RESERVE	175,000	175,000	0	0.00%
APPROP. RESERVE FOR ERS	1,241,700	1,300,000	58,300	4.70%
APPROP. RESERVE FOR TRS	0	250,000	250,000	100.00%
APPROP. RESERVE FOR UNEMPLOYMENT	40,000	40,000	0	0.00%
APPROP. RESERVE FOR WORKERS COMP	325,000	325,000	0	0.00%
APPROP. RESERVE FOR DEBT SER - Library	49,000	45,000	(4,000)	-8.16%
APPROP. RESERVE FOR BONDED DEBT	44,078	44,078	0	0.00%
	4,757,327	5,061,627	304,300	6.40%
PROPERTY TAXES*	59,912,316	61,106,560 *	1,194,244	1.99%
TOTAL REVENUE/BUDGET	94,353,656	96,208,308	1,854,652	1.97%
	2019-20	2020-21	Difference	Percent
Tax Rate Per \$100	19.682	20.074	0.392	1.99%
Home Assessed @ 40,000	7,873	8,030	157	1.99%

**Property Taxes also include revenue from STAR repayments.*

2020-21 Property Tax Report Card

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/20 Actual Balance	6/30/20 Estimated Ending Balance	Intended Use of the Reserve in the 2020-21 School Year
Capital		To pay the cost of any object or purpose for which bonds may be issued.			
Repair		To pay the cost of repairs to capital improvements or equipment.			
Workers' Compensation	Workers' Compensation Reserve	To pay for Workers Compensation and benefits.	1,591,014	1,729,316	325,000
Unemployment Insurance	Unemployment Insurance Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	699,928	699,536	40,000
Reserve for Tax Reduction	Reserve for Tax Reduction	For the gradual use of the proceeds of the sale of school district real property.	272,550	228,800	175,000
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.	749,068	683,245	62,878
Insurance		To pay liability, casualty, and other types of uninsured losses.			
Property Loss		To establish and maintain a program of reserves to cover property loss.			
Liability		To establish and maintain a program of reserves to cover liability claims incurred.			
Tax Certiorari		To establish a reserve fund for tax certiorari settlements			
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
EBALR – Employee Benefit Accrued Liability	Reserve for Employee Benefits	For the payment of accrued 'employee benefits' due to employees upon termination of service.	7,860,339	8,008,998	400,000
Retirement Contribution	Reserve for Retirement Contributions-	To fund employer retirement contributions to the State and Local Employees' Retirement System	7,042,806	8,151,230	1,300,000
Retirement Contribution	Reserve for Retirement Contributions	To fund employer retirement contributions to the Teachers' Retirement System	667,738	1,379,194	250,000

Contingency Budgets: Key Elements of the Law



- School District residents will vote on the Proposed Budget on June 9, 2020 only 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 30, 2020; 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 2019-20 or the defeated 2020-21 budget.

	Actual 2019-20	Proposed 2020-21	Contingent Budget
Administrative Budget Cap	13.06%	12.96%	(Maximum) 12.96%

In Summary: Under A Contingent Budget



- Administrative Budget: reduce by \$129,570
- Program Budget: reduce by \$1,016,882
- Capital Budget: reduce by \$957,772

Total Program & Support Reductions of \$2,104,224

Contingency Revenue Budget

Under a Contingency Budget, State Aid, Pilot Payments and Other Income would remain the same as under the defeated Budget

	<u>2019-20</u>	<u>2020-21</u>	<u>Difference</u>	<u>Percent</u>
STATE AID	26,509,284	26,394,558	(114,726)	-0.43%
Pilot Payments	415,837	474,250	58,413	14.05%
OTHER INCOME:				
Adult Education	135,000	135,000	0	0.00%
Summer School	10,000	10,000	0	0.00%
Admissions	15,000	20,000	5,000	33.33%
Use of Pool	115,000	115,000	0	0.00%
Custodial Services	10,000	10,000	0	0.00%
Health Services	45,000	45,000	0	0.00%
Interest Income	175,000	400,000	225,000	128.57%
Rentals/Organizations/Individuals/Gov't	30,000	30,000	0	0.00%
Rentals/BOCES	381,092	388,714	7,622	2.00%
Rentals/Old Jr. High	555,000	559,599	4,599	0.83%
Rentals/Public Library	807,600	835,000	27,400	3.39%
Sale of Materials	200	200	0	0.00%
Insurance Recoveries	25,000	25,000	0	0.00%
Medicaid Reimbursement - School Age Programs	85,000	150,000	65,000	76.47%
Fines & Forfeitures	4,000	4,000	0	0.00%
Refunds - BOCES/Prior Year/Other	60,000	100,000	40,000	66.67%
Misc Income	50,000	50,000	0	0.00%
Tuition - Other Districts/Staff	256,000	320,000	64,000	25.00%
TOTAL OTHER INCOME	2,758,892	3,197,513	438,621	15.90%
TOTAL STATE AID & OTHER INCOME	29,684,013	30,066,321	382,308	1.29%

Contingency Revenue Budget

If the budget fails twice, the District must adopt a contingent budget with a 'ZERO' percent increase on the current tax levy!

Under a Contingency Budget, the District must REDUCE Spending by \$2,104,224. Therefore, in addition to reducing the tax levy by \$1,194,244 to achieve a 0% increase, Fund Balance and Reserves applied would also be reduced from the defeated budget by \$910,000.



Fund Balance & Reserves Applied:

2020-21 Proposed Budget:	\$5,035,427
2020-21 Contingency Budget:	<u>\$4,125,427</u>
Difference:	\$ 910,000



Sayville Public Library



Due to COVID-19, the Board of Trustees of the Sayville Library voted unanimously at a trustee meeting held virtually on Monday, April 13, 2020 to cancel its budget vote and keep the 2020-21 tax appropriation at the same level as the 2019-2020 budget. This means that the community will not see an increase in their Library taxes next year. The Library Board, recognizing the extreme economic distress that the current situation is having on our community, made the difficult decision to run the Library for the next year without a tax increase. **Incumbent Linda Halliday is running for Library Trustee for a 5 year term.**

Please contact Ms. Jennifer Fowler, Director of Sayville Public Library, with any Library budget questions at connect@sayvillelibrary.org or 631-589-1266

Sayville Historical Society



- 2020-21 Budget: \$76,900
 - Society's Funds: - \$22,900
 - Raised by Tax Levy: \$54,000
-

Budget: Tax Levy:
2019-2020•\$54,100
2020-2021•\$54,000

Estimated Homestead Tax
Rate Per \$100 AV:
2019-2020•\$0.018
2020-2021•\$0.018

Please direct all Sayville Historical Society questions to Ms. Linda Conron at (631) 563-0186



Important Dates



**JUNE 9, 2020 – ALL ABSENTEE BALLOTS
MUST BE RECEIVED BY THE DISTRICT
CLERK BY 5:00 P.M. TO BE COUNTED.**