

Syosset Central School District

Draft Budget Presentation II

February 11, 2019

2019–2020 Budget

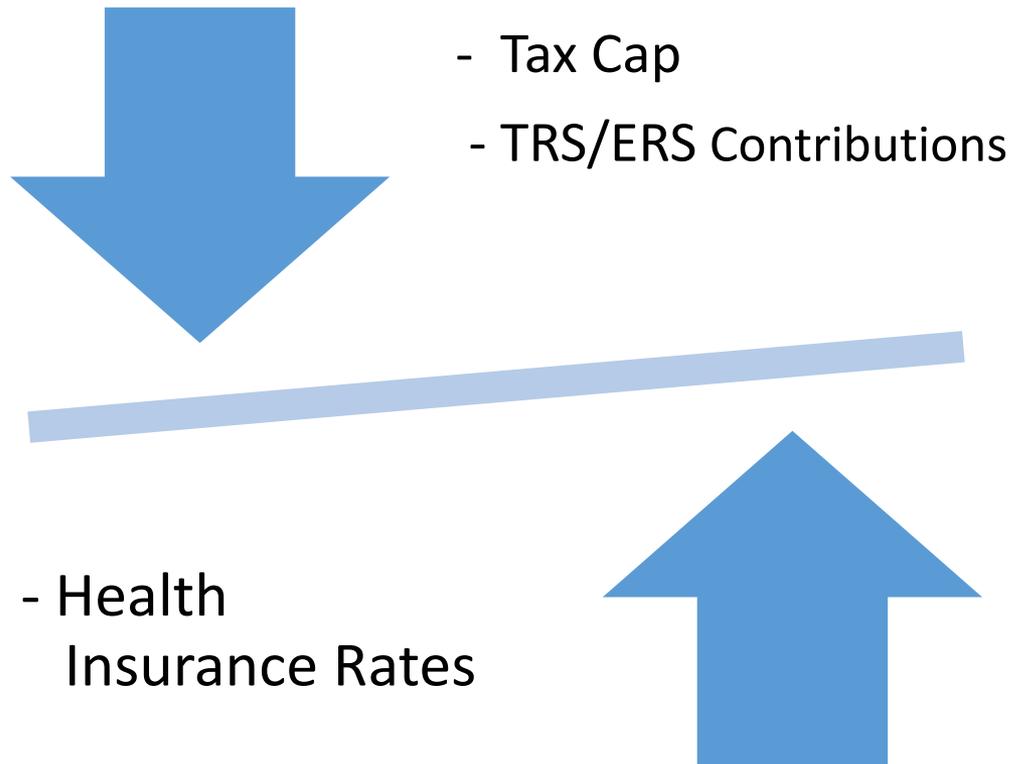
2019-20

Budget Planning

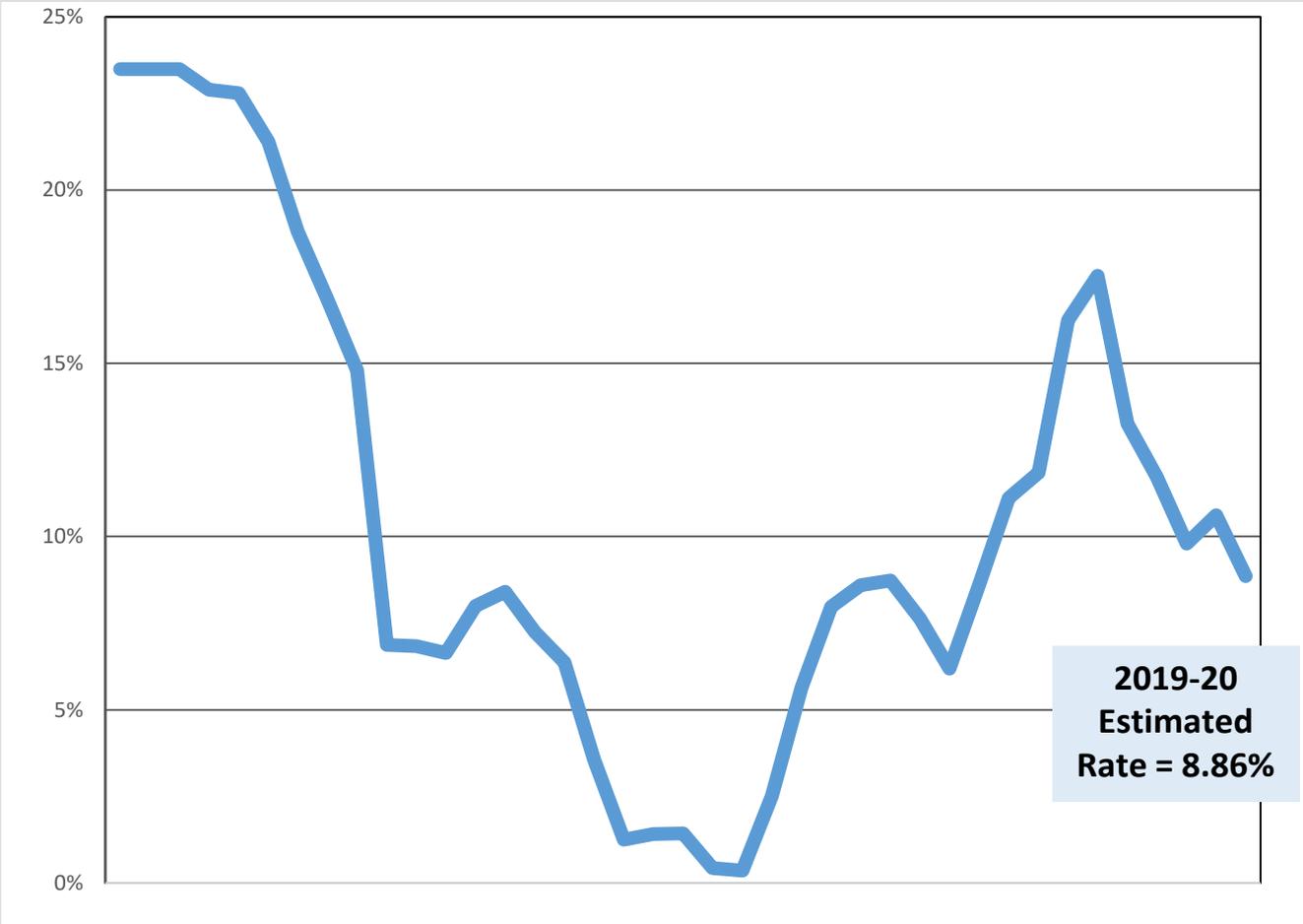
IMPORTANT DATES

- January 14 - Budget Presentation I
- **February 11 - Budget Presentation II**
- March 18 - Budget Presentation III
- April 16 - Budget Presentation IV and Adoption
- May 13 - Budget Hearing
 - **May 21, 2019 - BUDGET VOTE**

2019-20 External Budget Drivers



TRS Rates Historical 1980 – 2019



SYOSSET TAX CAP CALCULATION TREND

	Tax Cap Calculation	Actual Tax Levy
2019-20 Preliminary	3.33%	?
2018-19	3.57%	2.26%
2017-18	2.24%	2.12%
2016-17	0.30%	0.14%
2015-16	1.56%	0.91%
2014-15	1.39%	1.33%
2013-14	3.08%	2.84%
2012-13	2.26%	2.26%

TAX CAP CALCULATION

PRELIMINARY DATA

Tax Levy for 2018-19	\$195,954,954
Multiply (1) by Tax Base Growth Factor	1.01000
	\$197,914,504
Add: PILOT payments from prior year	\$3,358,522
LIPA "PILOT"	\$5,233,177
Subtract Exclusions - Capital	(\$2,239,375)
Adjusted Prior Year Levy	\$204,266,828
Allowable Levy Growth Factor (lessor of CPI or 2%)	\$208,352,164
Current Estimate = 2.0%	
Subtract PILOTS for 2019-20 fiscal year	(\$3,917,803)
Subtract LIPA "Pilots" for 2019-20 fiscal year	(\$5,158,642)
Carryover from Prior Year per OSC website	\$274,461
Tax Levy Limit	\$199,550,180
Coming Year Exemptions - Capital	\$2,936,014
2019-20 MAXIMUM ALLOWABLE TAX LEVY	\$202,486,194
	3.33%

Subject to change
based on
construction
schedule



Warning!

You have Available Carryover that is unused.

You may have chosen to carry over a lesser amount, or you may have made a change to your form that affected the Carryover calculation.

Please revisit the Available Carryover topic if you would like to make a change.

Tax Levy Limit, Before Adjustments and Exclusions

✔ Real Property Tax Levy FYE 2019	\$195,954,954
✔ Tax Cap Reserve Offset from FYE 2018 Used to Reduce FYE 2019 Levy	\$0
✔ Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2019	---
✔ Tax Base Growth Factor	1.0100
✔ PILOTs Receivable FYE 2019	\$8,591,699
✔ Tort Exclusion Amount Claimed in FYE 2019	\$0
✔ Capital Tax Levy Exclusion FYE2019	\$2,239,375
✔ Allowable Levy Growth Factor	1.0200
✔ PILOTs Receivable FYE 2020	\$9,076,445
✔ Available Carryover from FYE 2019	\$0
Tax Levy Limit Before Adjustments/Exclusions	\$199,275,719

Exclusions

✔ Tort Exclusion	\$0
✔ Capital Tax Levy Exclusion FYE2020	\$2,936,014
✔ Teachers' Retirement System Exclusion	\$0
✔ Employees' Retirement System Exclusion	\$0
Total Exclusions	\$2,936,014
Your FYE 2020 Tax Levy Limit, Adjusted for Transfers plus Exclusions	\$202,211,733

TAX CAP CALCULATION

Property Tax Cap

Syosset Central School District (280663400200)
Fiscal Year Ending: 06/30/2020

Form Status: Unsubmitted

Home

Tax Cap
Form Selection

Tax Cap
Printable Summary

Tax Cap Website

Levy Limit Formula

Feedback

Step 6 of 15 - Carryover

You are allowed to carry over the lesser of the two calculation results. Using all (or a portion) of your available carryover will increase your current tax levy limit.

Calculation #1 \$274,461	OR	Calculation #2 \$2,943,441
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How is Available Carryover Calculated?

If the total property taxes levied was less than the levy limit in the prior year, a local government or school district is permitted to carryover the lesser of the difference between what was actually levied and the levy limit without exclusions (Calculation #1), or 1.5 percent of the prior year levy limit without exclusions (Calculation #2).

Please note that if there is a carryover, you may use the full carryover amount, a portion of the amount available, or none. Using the full amount or a portion of the Available Carryover in the current year's calculation will increase your current year tax levy limit.

If you had an error on the prior-year form and this amount is incorrect, you may calculate your carryover separately and enter it below or contact our office to resubmit your prior-year form.

Available carryover is calculated based on the information you have entered in both your prior year and current year forms.

Calculation #1:	
2019 Levy Limit	\$196,229,415
- 2019 Actual Levy + Reserve Offset	- \$195,954,954
	\$274,461

Calculation #2:	
2019 Levy Limit	\$196,229,415
x 1.5%	x 0.150
	\$2,943,441

Available Carryover

The maximum Available Carryover that you can apply to this year's tax cap calculation is **\$274,461**.

- I will carry over the full amount of \$274,461.
- I will carry over a lesser amount.

Cancel

Save and Close

Previous

Next



Property Tax Cap

Syosset Central School District (280663400200)

Fiscal Year Ending: 06/30/2020

Home

Tax Cap
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Printable Summary

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Levy Limit Formula

Feedback

Form Status: Unsubmitted

Step 12 of 15 - Proposed Levy

The proposed levy should be calculated considering all of the same elements as in the prior-year levy and should be net of any required Tax Cap Reserve.

What should be included in the proposed levy?

For more information, please refer to our [Tax Cap Instructions](#).

Proposed Levy

Fiscal year ending 2020 Tax Levy Limit, Adjusted for Transfers plus Exclusions

\$202,486,194

Fiscal year ending 2020 Proposed Levy

[Redacted]

Difference Between Tax Levy Limit and Proposed Levy

\$202,486,194

2019-20 Budget

The 2019-20 draft budget continues to support all instructional programs and services and district initiatives:

- **Continue to deepen K-12 curriculum alignment in science, math and ELA**
- **TC Reading & Writing Workshop**
- **Continue to build learning pathways in coding**
- **Interactive boards to support instructional technology**

DRAFT PROGRAM CODES

Budget Account	Description	2019-2020 Proposed Budget	2018-2019 Adopted Budget	Dollar Change	Percent Change	2017-2018 Prior Year Initial	2017-2018 Actual Expenditure	2019-2020 Proposed FTE	2018-2019 Current Year FTE
2110	Teaching-Regular School	78,230,773	76,747,151	1,483,622	1.93%	76,129,772	72,607,716	538.4000	538.4000
2250	Prg For Sdnts w/Disabil-Med Elgble	29,277,539	28,694,173	583,366	2.03%	27,892,352	28,529,397	230.5910	230.5910
2280	Occupational Education(Grades 9-12)	400,000	385,000	15,000	3.90%	384,943	380,409		
2310	Continuing Education	118,623	133,525	-14,902	-11.16%	135,428	132,745	1.0000	1.0000
2320	Summer School	377,066	355,570	21,525	6.05%	342,200	354,012		
2610	School Library & AV	2,712,937	2,474,980	237,957	9.61%	2,357,855	2,382,680	25.0000	25.0000
2630	Computer Assisted Instruction	3,253,500	2,820,000	433,500	15.37%	3,095,325	2,792,301		
2805	Attendance-Regular School	246,510	232,082	14,428	6.22%	255,444	198,710	4.5000	4.5000
2810	Guidance-Regular School	3,048,481	2,950,276	98,205	3.33%	2,829,409	2,908,356	25.0000	25.0000
2815	Health Svcs-Regular School	1,525,824	1,421,545	104,279	7.34%	1,334,105	1,303,179	18.0000	18.0000
2820	Psychological Svcs-Reg Schl	2,614,807	2,583,281	31,526	1.21%	2,315,900	2,445,647	21.8620	21.8620
2825	Social Work Svcs-Regular School	105,418	77,938	27,480	35.26%	79,027	97,157	1.2000	1.2000
2850	Co-Curricular Activ-Reg Schl	1,573,965	1,529,150	44,815	2.93%	1,429,937	1,432,548	1.0000	1.0000
2855	Interscholastic Athletics-Reg Schl	2,537,537	2,263,169	274,368	12.12%	2,122,794	2,065,731	2.0000	2.0000
5510	District Transportation Services	195,696	192,428	3,268	1.70%	253,656	190,578	2.0000	2.0000
5540	Contract Transportation-Med Elgble	10,126,700	9,928,252	198,448	2.00%	9,434,675	9,374,877		
5581	Transportation from Buses	47,210	47,210	0	0.00%	32,000			
7140	Recreation	261,221	243,352	17,869	7.34%	273,502	256,243	1.0000	1.0000
8070	Census	18,750	18,750	0	0.00%	18,750	22,295		
Total General Fund		136,672,586	133,077,812	3,594,774	2.70%	130,717,074	125,374,581	871.5530	871.5530

DRAFT - Teaching – Regular School

Budget Account	Description	2019-2020 Proposed Budget	2018-2019 Adopted Budget	Dollar Change	Percent Change	2017-2018 Prior Year Initial	2017-2018 Actual Expenditure	2019-2020 Proposed FTE	2018-2019 Current Year FTE
2110 Teaching-Regular School									
110	Teacher Salaries, K-3	10,895,698	10,802,143	93,553	0.87%	12,201,175	10,772,761	83.0000	83.0000
120	Teacher Salaries, 4-6	9,524,264	9,180,667	343,597	3.74%	15,972,505	8,523,040	73.0000	73.0000
125	Tutors	1,450,000	1,450,000		0.00%	1,449,997	1,166,516		
130	Teacher Salaries 7-12	38,656,525	38,062,983	593,542	1.56%	38,272,478	36,921,466	299.2000	299.2000
140	Substitutes	1,280,000	1,245,000	35,000	2.81%	1,245,000	1,271,762		
141	Increments	185,000	185,000		0.00%	185,000			
142	Contingency	240,000	240,000		0.00%	240,000			
150	Instructional Salaries	219,520	219,520		0.00%	219,520	225,501		
151	Elementary Salaries	10,328,105	10,169,958	158,147	1.56%	1,129,600	9,991,195	77.7100	77.7100
160	Noninstructional Salaries	450,264	415,354	34,910	8.40%	535,144	447,576	5.4900	5.4900
162	Noninstructional Overtime	8,000		8,000	****.***%		7,711		
180	Monitors	802,000	750,000	52,000	6.63%	700,000	718,803		
200	Equipment	825,098	622,300	202,798	32.59%	687,372	494,831		
204	Equipment - Not Capitaliz	30,000	30,000		0.00%				
400	Contractual Services	155,420	129,920	25,500	19.63%	129,920	56,651		
430	Repair	41,728	40,228	1,500	3.73%	36,500	27,920		
433	Copier Machines				0.00%	283,000	51,824		
434	Rental Services	4,000	4,000		0.00%	4,000			
438	Temp Emp Agency Services		80,000	-80,000	-100.00%	80,000	76,704		
450	Conf, Wkshps & Travel -PD	59,000	59,000		0.00%	51,000	23,713		
451	Chaperone Travel	23,580	23,580		0.00%	23,580	1,010		
452	Student Travel & Registra	21,000	18,500	2,500	13.51%	5,000	17,552		
453	Mileage Reimbursement	14,500	14,500		0.00%	14,500	4,658		
480	Textbooks & Journals	860,000	889,825	175	0.02%	734,470	411,435		
481	Non Public Textbooks	62,000	62,000		0.00%	65,000	40,723		
484	Memberships and Dues	28,350	28,350		0.00%	19,000	8,566		
487	Commencement	49,042	49,042		0.00%		45,304		
490	BOCES Services	600,000	650,000	-50,000	-7.66%	575,960	355,952		
500	Materials & Supplies	1,058,898	998,286	58,600	5.87%	943,581	727,924		
501	Petty Cash	2,195	2,195		0.00%	25,470	897		
508	Subscriptions	3,800	3,800		0.00%				
509	Sheet Music	30,000	30,000		0.00%	30,000	20,787		
510	Testing Supplies	291,000	291,000		0.00%	291,000	91,446		
560	CPR, Lifeguarding	3,800		3,800	****.***%		3,480		
Subtotal of 2110 Teaching-Regular School		78,230,773	76,747,151	1,483,622	1.93%	76,129,772	72,507,716	538.4000	538.4000

DRAFT – Special Education

Budget Account	Description	2019-2020 Proposed Budget	2018-2019 Adopted Budget	Dollar Change	Percent Change	2017-2018 Prior Year Initial	2017-2018 Actual Expenditure	2019-2020 Proposed FTE	2018-2019 Current Year FTE
2250 Prg For Sdnts w/Disabil-Med Elgble									
101 Principals		376,518	371,688	4,832	1.30%		368,916	2.0000	2.0000
125 Tutors		2,257,089	2,480,000	-222,911	-8.99%	2,480,000	2,174,763		
126 Teaching Ass istants		4,709,175	4,694,379	14,796	0.32%	4,774,945	4,666,167	84.0000	84.0000
130 Teacher Salaries 7-12		8,380,019	8,105,861	274,158	3.38%	7,757,625	8,005,019	64.0000	64.0000
150 Instructional Salaries		30,000	30,000		0.00%	34,330	18,200		
151 Elementary Salaries		4,335,605	4,198,558	137,047	3.26%	4,499,627	4,018,122	35.5910	35.5910
165 Therapists		1,059,095	1,010,335	48,760	4.83%	979,942	970,066	10.0000	10.0000
175 200 Day Salaries		1,619,038	1,307,354	311,684	23.84%	1,082,826	1,169,153	35.0000	35.0000
180 Monitors		48,000	48,000		0.00%	48,000	36,140		
200 Equipment		20,000	20,000		0.00%	20,057	7,808		
400 Contractual Services		1,000,000	950,000	50,000	5.26%	980,000	728,892		
406 DOL/DOR Services		190,000	225,000	-35,000	-15.56%	237,000	114,566		
408 Nursing Services		220,000	220,000		0.00%	210,000	98,442		
448 Evaluations		20,000	20,000		0.00%	20,000	6,605		
449 Contingency		200,000	200,000		0.00%	200,000			
470 Tuition		2,000,000	2,200,000	-200,000	-9.09%	2,330,000	1,681,844		
490 BOCES Services		2,750,000	2,550,000	200,000	7.84%	2,200,000	2,426,648		
500 Materials & Supplies		65,000	65,000		0.00%	40,000	40,047		
Subtotal of 2250 Prg For Sdnts w/Disabil-Med Elgble		29,277,539	28,694,173	583,366	2.03%	27,892,352	26,529,397	230.5910	230.5910

DRAFT – Library and Computer Instruction

Budget Account	Description	2019-2020 Proposed Budget	2018-2019 Adopted Budget	Dollar Change	Percent Change	2017-2018 Prior Year Initial	2017-2018 Actual Expenditure	2019-2020 Proposed FTE	2018-2019 Current Year FTE
2610 School Library & AV									
121 Librarians		829,821	802,994	26,827	3.34%	789,802	788,299	7.0000	7.0000
131 Librarians Secondary		607,994	502,879	105,115	20.90%	496,283	470,068	5.0000	5.0000
160 Noninstructional Salaries		884,617	866,302	19,315	2.23%	771,636	817,215	13.0000	13.0000
162 Noninstructional Overtime		20,000	20,000		0.00%	57,700	63,308		
175 200 Day Salaries		25,000	25,000		0.00%	40,000	29,807		
490 BOCES Services		165,000	115,000	50,000	43.48%	105,000	103,413		
500 Materials & Supplies		18,239	18,239		0.00%	18,231	12,884		
504 Periodicals		13,215	13,215		0.00%	15,691	9,937		
505 Library Books		64,619	53,819	10,800	20.07%	44,422	39,856		
508 Classroom Libraries		64,570	39,570	25,000	63.18%	28,090	39,067		
520 Audio Visual Supplies		21,862	20,962	900	4.29%	15,000	10,796		
Subtotal of 2610 School Library & AV		2,712,937	2,474,980	237,957	9.61%	2,357,855	2,382,680	25.0000	25.0000
2630 Computer Assisted Instruction									
150 Instructional Salaries					0.00%		1,575		
200 Equipment		50,000	100,000	-50,000	-50.00%	500,000	59,170		
201 Equipment					0.00%	30,000			
400 Contractual Services		20,000	50,000	-30,000	-60.00%	150,000			
430 Repair		5,000	5,000		0.00%	5,000			
480 Software		27,000	300,000	-273,000	-91.00%	428,103	164,406		
490 BOCES Services		2,971,500	2,300,000	671,500	29.20%	1,917,222	2,494,776		
500 Materials & Supplies		180,000	65,000	115,000	176.92%	65,000	72,374		
Subtotal of 2630 Computer Assisted Instruction		3,253,500	2,820,000	433,500	15.37%	3,095,325	2,792,301		

DRAFT – Health, Psych, & Social Worker Svcs.

Budget Account	Description	2019-2020 Proposed Budget	2018-2019 Adopted Budget	Dollar Change	Percent Change	2017-2018 Prior Year Initial	2017-2018 Actual Expenditure	2019-2020 Proposed FTE	2018-2019 Current Year FTE
2815 Health Svcs-Regular School									
160	Noninstructional Salaries	1,079,538	1,052,139	27,399	2.60%	1,044,900	963,806	18.0000	18.0000
161	Noninstructional P/T Sal	1,000	1,000		0.00%	400	631		
162	Noninstructional Overtime	2,600	2,600		0.00%	3,200	1,421		
200	Equipment	3,500	3,500		0.00%	3,500			
400	Contractual Services	128,000	120,000	8,000	6.67%	24,000	127,785		
430	Repair	10,000	10,000		0.00%	14,800	4,323		
446	Fees Other Districts	100,000	100,000		0.00%	100,000	93,003		
448	Evaluations	53,045	53,045		0.00%	53,045	51,500		
460	BOCES Services	70,000	55,000	15,000	27.27%	66,000	41,628		
500	Materials & Supplies	77,341	23,506	53,835	229.03%	23,558	18,306		
501	Petty Cash	800	755	45	5.96%	702	476		
Subtotal of 2815 Health Svcs-Regular School		1,525,824	1,421,545	104,279	7.34%	1,334,105	1,303,179	18.0000	18.0000

Budget Account	Description	2019-2020 Proposed Budget	2018-2019 Adopted Budget	Dollar Change	Percent Change	2017-2018 Prior Year Initial	2017-2018 Actual Expenditure	2019-2020 Proposed FTE	2018-2019 Current Year FTE
2820 Psychological Svcs-Reg Schl									
112	Teacher Salaries, 1/2 K	193,715	144,566	49,149	34.00%	668,541	140,665	1.3620	1.3620
130	Teacher Salaries 7-12	792,041	792,970	-929	-0.12%		778,731	6.0000	6.0000
151	Elementary Salaries	1,011,258	1,000,922	10,336	1.03%	1,112,230	926,883	7.0000	7.0000
160	Noninstructional Salaries	535,593	545,603	-10,010	-1.83%	521,529	524,955	7.5000	7.5000
162	Noninstructional Overtime	6,200	3,200	3,000	93.75%	3,200	6,198		
400	Contractual Services	70,000	70,000		0.00%		66,800		
433	Copier Machines				0.00%	3,800			
446	Fees Other Districts	3,000	3,000		0.00%				
448	Evaluations				0.00%	3,000			
500	Materials & Supplies	3,000	3,000		0.00%	3,600	1,385		
Subtotal of 2820 Psychological Svcs-Reg Schl		2,614,807	2,563,261	51,546	2.01%	2,315,900	2,445,647	21.8620	21.8620

2825 Social Work Svcs-Regular School

150	Instructional Salaries	105,418	77,938	27,480	35.26%	79,027	97,157	1.2000	1.2000
Subtotal of 2825 Social Work Svcs-Regular School		105,418	77,938	27,480	35.26%	79,027	97,157	1.2000	1.2000

DRAFT – Athletics and Transportation

Budget Account	Description	2019-2020 Proposed Budget	2018-2019 Adopted Budget	Dollar Change	Percent Change	2017-2018 Prior Year Initial	2017-2018 Actual Expenditure	2019-2020 Proposed FTE	2018-2019 Current Year FTE
2855 Interscholastic Athletics-Reg Schl									
150	Instructional Salaries	1,455,480	1,408,300	49,180	3.50%	1,380,618	1,369,257		
160	Noninstructional Salaries	283,777	278,869	6,908	2.50%	75,000	246,720	2.0000	2.0000
162	Noninstructional Overtime	12,000	12,000		0.00%	141,178			
200	Equipment	183,000	75,000	108,000	144.00%	75,000	11,036		
400	Contractual Services	80,000	120,000	-40,000	-33.33%	118,000	8,275		
430	Repair	50,000	50,000		0.00%	50,000	32,127		
451	Chaperone Travel	30,000		30,000	****.***%		24,608		
452	Student Travel & Registra	25,000		25,000	****.***%		14,410		
453	Mileage Reimbursement	300		300	****.***%		242		
484	Memberships and Dues	80,000		80,000	****.***%		59,611		
490	BOCES Services	123,000	123,000		0.00%	123,000	117,322		
500	Materials & Supplies	215,000	200,000	15,000	7.50%	180,000	182,123		
Subtotal of 2855 Interscholastic Athletics-Reg Schl		2,537,537	2,263,169	274,368	12.12%	2,122,794	2,065,731	2.0000	2.0000

Budget Account	Description	2019-2020 Proposed Budget	2018-2019 Adopted Budget	Dollar Change	Percent Change	2017-2018 Prior Year Initial	2017-2018 Actual Expenditure	2019-2020 Proposed FTE	2018-2019 Current Year FTE
5540 Contract Transportation-Med Elgble									
400	Contractual Services	8,868,000	8,789,902	68,098	0.77%	8,200,075	8,177,208		
424	Gasoline	250,000	250,000		0.00%	322,000	214,587		
454	Field Trips	280,000	200,000	80,000	40.00%	187,000	271,835		
455	Athletic Trips	650,000	600,000	50,000	8.33%	635,000	629,835		
458	Field Trips	48,200	48,200		0.00%	87,200	66,942		
459	DO NOT USE	35,000	35,000		0.00%		7,320		
460	Software	7,500	7,150	350	4.90%	3,400	7,150		
Subtotal of 5540 Contract Transportation-Med Elgble		10,126,700	9,928,252	198,448	2.00%	9,434,675	9,374,877		

DRAFT – REVENUE – STATE AID

REVENUE DESCRIPTION	PROPOSED BUDGET 2018-19	PROPOSED BUDGET 2019-20
<i>STATE AID</i>		
FOUNDATION AID	8,401,773	8,435,621
EXCESS COST AID/PRIVATE	518,957	514,890
EXCESS COST AID/PUBLIC HI COST	422,486	408,674
BOCES AID	3,414,030	3,908,969
TRANSPORTATION AID	1,421,244	2,159,933
BUILDING AID	854,725	1,107,351
HARDWARE & TECHNOLOGY	23,391	38,191
TEXTBOOK/SOFTWARE/LIBRARY AIDS	548,730	545,839
HIGH TAX AID	697,595	697,595
NET STATE AID	16,302,931	17,817,063

2019-20 Budget Planning

March 18, 2019 Budget Meeting:

- Updates to Revenues & Reserves
- Updates to Draft Budget
- Updates to Draft Tax Cap Calculation