

▶ **Syosset Public Schools**

▶ **Budget Introduction Meeting**

▶ **April 19, 2016**

▶ **2016–2017 Budget**

2016-17 Budget Planning

▶ **IMPORTANT DATES**

- ✓ January 11 – Budget Introduction Meeting
- ✓ February 8 – Budget Meeting
- ✓ March 21 – Budget Meeting
- **April 19 – Budget Meeting**
- May 9 – Budget Hearing
- **May 17, 2016 – BUDGET VOTE**

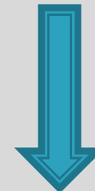
The Goal of the Syosset Budget for 2016-17:

- ▶ **Preserving student opportunities, rebuilding for the future, maintaining fiscal health.**

2016-17 Budget Drivers

- **Tax Cap – Estimated growth factor: 0.12%**

- **Pension Costs – TRS and ERS**



- **Health Insurance
Increasing Rates**



LIPA Properties?

- Levy reduced by \$4.6 million
- LIPA to pay PILOTS
- Many unanswered questions



TAX CAP CALCULATION with LIPA Adjustment

Tax Levy for 2015-16	\$187,388,069
Multiply (1) by Tax Base Growth Factor	1.00450
	\$188,231,316
Add: PILOT payments from prior year	\$3,245,043
LIPA "PILOT"	\$4,647,637
Subtract Exclusions - Capital	(\$2,882,390)
Adjusted Prior Year Levy	\$193,241,606
Allowable Levy Growth Factor (lessor of CPI or 2%)	\$193,473,495
Current Estimate = .12%	
Subtract PILOTS for coming fiscal year	(\$3,678,861)
Subtract LIPA "Pilots" for comint fiscal year	(\$4,571,955)
Tax Levy Limit	\$185,222,679
Coming Year Exemptions - Capital	\$2,731,879
MAXIMUM ALLOWABLE TAX LEVY	\$187,954,558
	0.302%

Revenue – Tax Levy

UNDER THE CAP

- ▶ Tax Levy Cap = 0.302%
- ▶ Proposed Tax Levy = 0.140%

Budget and Tax Levy

- ▶ Proposed Budget Increase = 1.98%
- ▶ Proposed Tax Levy Increase = 0.14%

Budget and Tax Levy

- ▶ Budget: The spending plan that supports the core mission of the school district.
- ▶ Revenue: The funding that supports the spending plan (Budget).
- ▶ The tax levy is one form of revenue.

Budget and Tax Levy

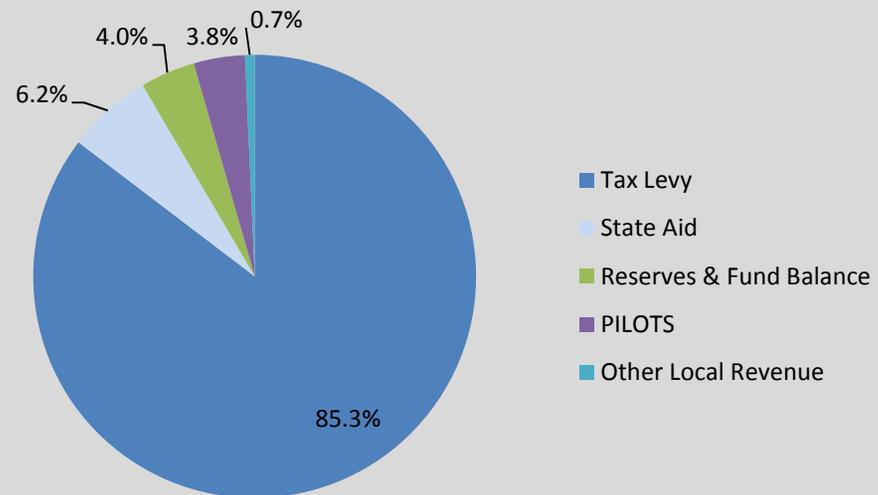
Preliminary Spending Plan DRAFT	219,860,188
Estimated State Aid	-13,647,155
Local Revenue (Adjusted for LIPA Pilot)	-9,784,071
Appropriated Fund Balance	-5,015,000
Restricted Reserves	-3,763,775
Estimated Tax Levy 2016-17	187,650,187

REVENUE

- ▶ Revenue: The funding that supports the expenditure plan (Budget)

- ▶ SOURCES OF SCHOOL DISTRICT REVENUE:

- STATE AID
- TAX LEVY
- LOCAL REVENUE
- RESERVES



REVENUE – State Aid

- ▶ State Aid is an ESTIMATE and fluctuates each year and within a given year.
- ▶ The amount of aid is based on a complex set of formulas (*formula based aids*) or how much you spend (*expense based aid*).
- ▶ Aid is generally distributed according to wealth (*highest need districts get the most aid*). Formulas take into account changes in wealth factors.

Revenue – State Aid

REVENUE DESCRIPTION	APPROVED BUDGET 2015-2016	PROPOSED BUDGET 2016-2017
FOUNDATION AID	7,777,035	7,777,005
EXCESS COST AID/PRIVATE	380,188	552,263
EXCESS COST AID/PUBLIC HI COST	509,930	410,397
BOCES AID	1,427,479	1,584,735
TRANSPORTATION AID	997,798	1,151,894
BUILDING AID	963,598	1,044,259
HARDWARE & TECHNOLOGY	0	15,260
TEXTBOOK/SOFTWARE/LIBRARY AIDS	538,332	535,680
HIGH TAX AID	707,147	697,595
LESS: GAP ELIMINATION ADJUSTMENT	(1,260,980)	(528,068)
LESS: OTHER DEDUCTIONS	(101,866)	(121,933)
NET STATE AID	11,938,661	13,119,087
Final GEA Payment		528,068
TOTAL STATE AID	11,938,661	13,647,155

State Aid – GEA

School Year	GEA	GEA Restoration	NET GEA
2010-11	\$ (1,908,312)	\$ 647,911	\$ (1,260,401)
2011-12	\$ (2,554,396)	\$ 177,697	\$ (2,376,699)
2012-13	\$ (2,352,933)	\$ 46,489	\$ (2,306,444)
2013-14	\$ (2,306,444)	\$ 138,444	\$ (2,168,000)
2014-15	\$ (2,168,000)	\$ 354,378	\$ (1,813,622)
2015-16	\$ (1,260,980)	\$ -	\$ (1,260,980)
2016-17	\$ (1,260,980)	\$ 1,260,980	0

Total 6 Year GEA Reduction: \$ (11,186,146)

Revenue - Reserves

Planned Use of Restricted Reserves for 2016-17

Employee Retirement System (ERS)	2,865,775
Workers Compensation Reserve	730,000
Unemployment Insurance Reserve	68,000
EBAL	100,000
Total	3,763,775

Revenue - Reserves

Planned Appropriated Fund Balance for 2016-17

Appropriated for Capital Projects	4,365,000
High School and Willits Roof Replacements, Flooring, Door and Electrical System Upgrade at Willits	
Appropriated for General Purpose	650,000
Total Appropriated Fund Balance	5,015,000

Revenue - Reserves

**Appropriated for General Purpose
(Not related to one-time capital improvements)**

2012-13	1,800,000
2013-14	3,600,000
2014-15	2,100,000
2015-16	1,500,000
Estimated 2016-17	650,000

BUDGET SECTIONS

Capital

Custodial, Maintenance & Grounds Operations
Security
Debt Service & Interfund Transfers

Administration

Central Office Operations
School & District Supervision
Legal, Audit, Insurance

Program

All Instructional Programs & Services

Revenue

Sources of funding to support the budget
including State, Local (Tax Levy and
Reserves)

Security

Function Code	Object Code	DESCRIPTION	2013-14	2014-15	2014-15	Current	2015-16	Proposed	Proposed
			EXPENDITURES	EXPENDITURES	BUDGET	2015-16 FTE	BUDGET	2016-17 FTE	2016-17 BUDGET
1631	161	SECURITY F/T	238,247	205,661	211,032	2.6	218,730	2.6	183,496
1631	162	SECURITY P/T & O/T	21,806	150,008	50,000		75,000		120,000
OBJ 160 TOTAL NON-INSTRUCTIONAL SAL			260,053	355,669	261,032		293,730		303,496
1631	200	SECURITY EQUIPMENT	10,000	0	11,750		500,000		100,000
OBJ 200 TOTAL EQUIPMENT			10,000	0	11,750		500,000		100,000
1631	428	CONTRACTED SECURITY	512,543	652,462	546,000		733,546		825,000
1631	490	SECURITY - BOCES	0	0	0		0		300,000
OBJ 400 TOTAL CONTRACTUAL			512,543	652,462	546,000		733,546		1,125,000
TOTAL 1631 SECURITY OPERATIONS			782,596	1,008,131	818,782		1,527,276		1,528,496

Maintenance

Function Code	Object Code	DESCRIPTION	2013-14	2014-15	2014-15	Current	2015-16	Proposed	Proposed
			EXPENDITURES	EXPENDITURES	BUDGET	2015-16 FTE	2015-16 BUDGET	2016-17 FTE	2016-17 BUDGET
1621	161	MAINTENANCE & GROUNDS	2,193,148	2,115,250	2,497,045	30	2,376,182	30	2,389,867
1621	163	MAINTENANCE & GROUNDS - O/T	144,458	260,280	237,359		230,000		230,000
OBJ 160 TOTAL NON-INSTRUCTIONAL SALARIES			2,337,606	2,375,530	2,734,404		2,606,182		2,619,867
1621	200	MAINTENANCE & GROUNDS - EQUIPMENT	37,590	95,049	56,000		180,750		294,750
OBJ 200 TOTAL EQUIPMENT			37,590	95,049	56,000		180,750		294,750
1621	430	EQUIPMENT REPAIR	47,173	40,329	60,000		60,000		60,000
1621	431	GASOLINE & DIESEL FUEL	58,618	50,657	64,000		64,000		64,000
1621	443	BLACKTOP & CONCRETE	16,256	1,680	34,166		34,166		34,166
1621	444	ELECTRICAL CONTRACT SERVICES	0	0	15,000		15,000		5,000
1621	445	HEATING & PLUMBING	7,419	299	16,200		16,200		10,000
1621	447	BUILDING REPAIR	23,962	52,930	70,000		70,000		70,000
OBJ 400 TOTAL CONTRACT/OTHER EXPENSE			153,428	145,895	259,366		259,366		243,166
1621	503	ELECTRICAL SUPPLIES	36,749	40,955	52,000		52,000		52,000
1621	504	PLUMBING HEATING SUPPLIES	24,126	23,290	25,000		25,000		25,000
1621	505	MAINTENANCE SUPPLIES	263,481	315,857	230,000		250,000		250,000
1621	506	GLAZING	2,776	942	2,000		2,000		2,000
1621	507	GROUNDS SUPPLIES	58,636	63,179	75,500		75,500		75,500
OBJ 500 TOTAL SUPPLIES/MATERIALS			385,768	444,223	384,500		404,500		404,500
TOTAL 1621 DISTRICT MAINTENANCE/GROUNDS			2,914,392	3,060,697	3,434,270		3,450,798		3,562,283

Capital Fund Transfer

Function Code	Object Code	DESCRIPTION	2013-14 EXPENDITURES	2014-15 EXPENDITURES	2014-15 BUDGET	2015-16 BUDGET	Proposed 2016-17 BUDGET
9760	700	INTEREST ON TAN	151,472	158,667	367,000	479,167	675,000
TOTAL DEBT SERVICE			151,472	158,667	367,000	479,167	675,000
9901	962	DEBT SERVICE TRANSFER - DISTRICT	3,828,119	3,810,000	3,810,000	3,780,962	3,776,138
9950	900	CAPITAL FUND TRANSFER	53,189	0	0	969,325	4,365,000
TOTAL INTERFUND TRANSFERS			3,881,308	3,810,000	3,810,000	4,750,287	8,141,138

Central Data Processing

Function Code	Object Code	DESCRIPTION	2013-14	2014-15	2014-15	Current	2015-16	Proposed	Proposed
			EXPENDITURES	EXPENDITURES	BUDGET	2015-16 FTE	2015-16 BUDGET	2016-17 FTE	2016-17 BUDGET
1680	160	CENTRAL COMPUTER SALARIES - N/T	210,260	217,349	216,435	4.0	231,813	4.0	243,166
		OBJ 160 TOTAL NON-INSTRUCTIONAL SALARIES	210,260	217,349	216,435		231,813		243,166
1680	201	COMPUTER SERVICES - EQUIPMENT	183,626	128,054	150,000		150,000		310,000
		OBJ 200 TOTAL EQUIPMENT	183,626	128,054	150,000		150,000		310,000
1680	432	COMPUTER SERVICES SOFTWARE/FORMS	31,762	51,533	12,230		35,000		55,000
1680	435	COMPUTER SERVICES - SERVICE CONTRACT	305,592	231,813	336,531		336,531		315,000
1680	485	COMPUTER SERVICES - TRAINING	399	750	2,000		2,000		2,000
1680	490	BOCES ADMIN TECHNOLOGY	687,748	850,156	364,620		435,000		435,000
1680	491	BOCES WIDE AREA NETWORK	238,850	260,057	316,000		316,000		316,000
		OBJ 400 TOTAL CONTRACT/OTHER EXPENSE	1,264,351	1,394,309	1,031,381		1,124,531		1,123,000
1680	500	COMPUTER SERVICES SUPPLIES	38,816	31,699	36,167		40,000		40,000
		OBJ 500 TOTAL SUPPLIES/MATERIALS	38,816	31,699	36,167		40,000		40,000
TOTAL 1680 CENTRAL COMPUTER SERVICES			1,697,053	1,771,411	1,433,983		1,546,344		1,716,166

BUDGET HIGHLIGHTS

- ▶ **2016–17 Budget preserves educational opportunities for students & remains under the tax cap and with the lowest tax levy increase in over 26 years.**
- ▶ 2016 – 17 Budget continues allocations for:
 - Enhanced educational technology
 - Enhanced security equipment district-wide
 - Professional development for teachers
 - Spanish enrichment in summer school
 - Expanded recreation program
 - Full-time social worker
 - Part-time elementary STEM teacher

BUDGET HIGHLIGHTS

- ▶ Additional allocations for facilities needs including:

Replacement of roofs at High School and Willits. Also at Willits some flooring & door replacements and Electrical System Upgrade

Replacement of playground equipment at elementary schools

Replacement of grounds vehicles used for snow removal and mowing.

2016–17 BUDGET SUMMARY

- ▶ Preserves educational opportunities for students
- ▶ Maintains fiscal health
 - * Below the tax cap.
 - * Lowest tax levy increase in over 26 years
- ▶ Improvements to facilities
- ▶ Continues to move Syosset forward & build for the future.

Thank You!