

# ▶ **Syosset Public Schools**

## ▶ **Budget Introduction Meeting**

▶ **January 12, 2015**

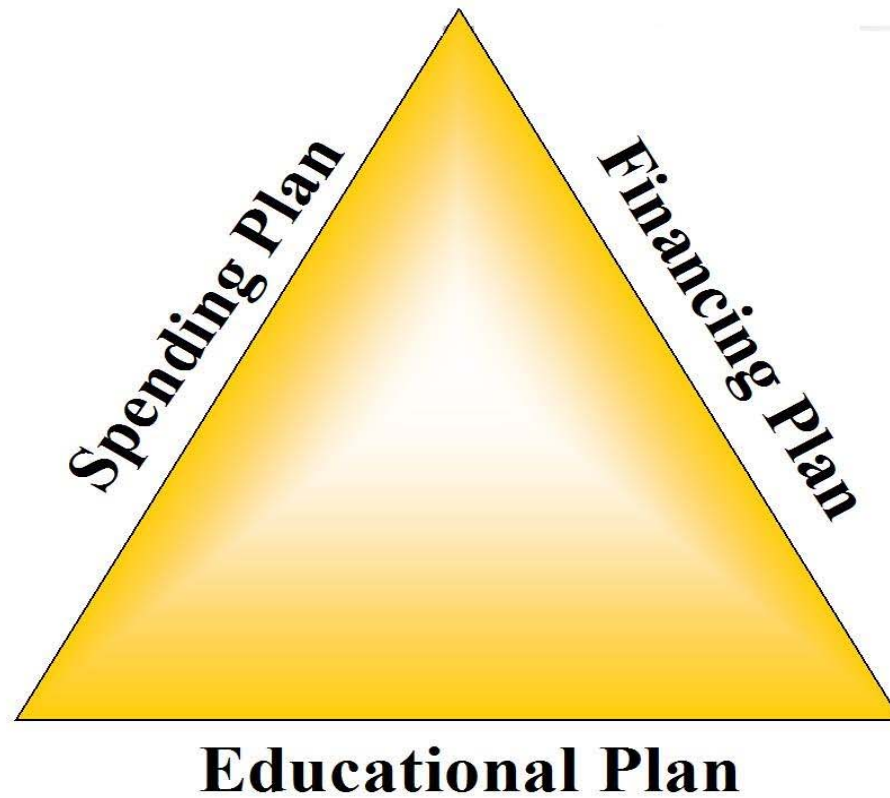
▶ **2015–2016 Budget**

# 2015-16 Budget Planning

## ► **IMPORTANT DATES**

- **January 12 - Budget Introduction Meeting**
- February 9 – Budget Meeting
- March 16 – Budget Meeting
- April 21 – Budget Meeting
- May 11 – Budget Hearing
- **May 19, 2015 – BUDGET VOTE**

# What is a School Budget?



# **The Goal of the Syosset Budget for 2015-16:**

**▶ Preserving student  
opportunities; maintaining  
fiscal health.**

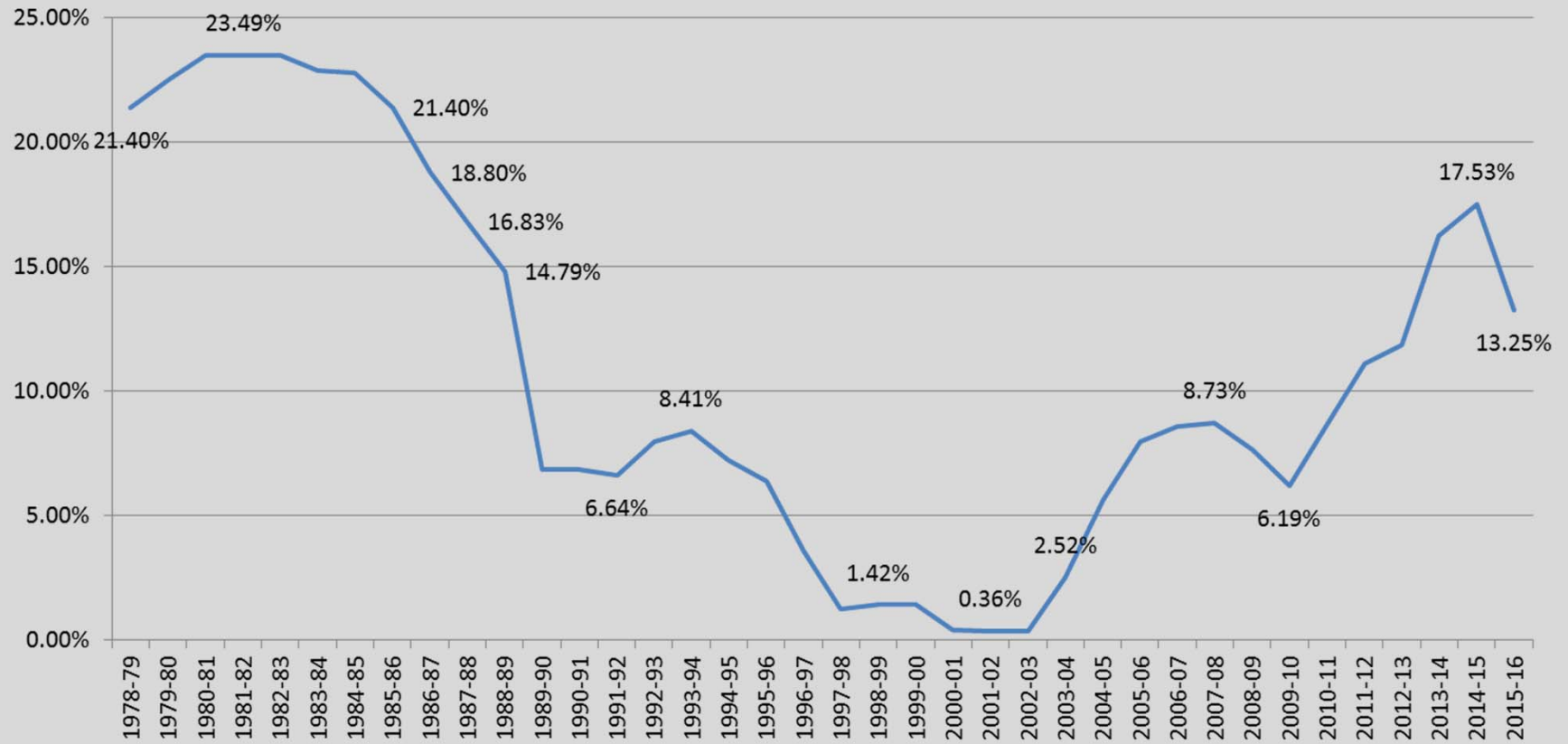
# 2015-16 Budget Drivers

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- **Tax Cap**
- **Pension Costs – TRS and ERS**
- **Health Insurance**
  - Increasing Rates**
  - Impact of Affordable Care Act**

# TRS Rates Historical

Employer Contribution Rate  
(as a percentage of payroll)



# Tax Cap vs. Your Taxes

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- **The 2% Myth**
- **Tax Levy versus taxes you pay**
- **What the school district controls: Tax Levy**
- **What Nassau County Controls: Assessments**

# TAX CAP CALCULATION

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## PRELIMINARY DATA

<b>Tax Levy for Prior School Year (2014-15)</b>	<b>\$190,299,064</b>
<b>Multiply (1) by Tax Base Growth Factor</b>	1.00000
<b>Add PILOT payments from prior year</b>	\$3,117,838
<b>Subtract Exclusions</b> <b>Court orders &amp; judgments exceeding 5% (none)</b> <b>Capital</b>	<b>(\$2,878,386)</b>
<b>Adjusted Prior Year Levy</b>	<b>\$190,538,506</b>



# **TAX CAP CALCULATION - PRELIMINARY DATA, Continued . . .**

**Allowable Levy Growth Factor (lesser of CPI or 2%)      \$193,682,391**

Current CPI Estimate = 1.65%

**Subtract PILOTS for coming fiscal year:      (\$3,117,838)**

**Add the available carryover, if any:      \$0**

**Tax Levy Limit      \$190,564,553**

# **TAX CAP CALCULATION - PRELIMINARY DATA, Continued . . .**

<b>Tax Levy Limit</b>	<b>\$190,564,553</b>
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## **Coming Year Exemptions**

<b>TRS above 2%</b>	<b>\$0</b>
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<b>Capital Tax Levy</b>	<b>\$2,878,386</b>
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**MAXIMUM ALLOWABLE TAX LEVY OR  
TAX LEVY LIMIT INCLUDING  
EXCLUSIONS/EXEMPTIONS**

<b>\$193,442,939</b>	<b>1.65%</b>
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# BUDGET SECTIONS

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## 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)



# DRAFT CAPITAL BUDGET

	2012-2013	2013-2014	2013-2014	ADOPTED 2014-15	PROPOSED 2015-16
	EXPENDITURES	EXPENDITURES	BUDGET	BUDGET	BUDGET
CUSTODIAL/CENTRAL SERVICES	\$8,802,736	\$9,106,368	\$9,418,986	\$9,610,992	\$9,545,340
DISTRICT MAINTENANCE/GROUNDS	3,087,507	2,914,392	3,435,391	3,434,270	3,326,048
SECURITY OPERATIONS	677,612	782,596	791,289	818,782	1,497,276
DEBT SERVICE - TANS	444,167	151,472	221,695	367,000	479,167
INTERFUND TRANSFERS	4,730,627	3,881,308	3,736,098	3,810,000	3,792,044
 CAPITAL CODES	 \$17,742,649	 \$16,836,136	 \$17,603,459	 \$18,041,044	 \$18,639,875

# 1620 – DRAFT – Custodial Operations

Function Code	Object Code	DESCRIPTION	2012-13 EXPENDITURES	2013-14 EXPENDITURES	2013-2014 BUDGET	Current 2014-2015 FTE	2014-2015 BUDGET	Proposed 2015-2016 FTE	Proposed 2015-2016 BUDGET
1620	160	FACILITIES SUPERVISION	202,520	211,774	205,000	2	211,774	2	211,774
1620	161	CUSTODIAL	4,783,621	5,164,484	5,269,662	71	5,249,984	71	5,166,254
1620	163	CUSTODIAL O/T & SUBSTITUTES	319,678	277,177	280,000		280,000		280,000
	<b>OBJ 100</b>	<b>TOTAL SALARIES</b>	<b>5,305,819</b>	<b>5,653,435</b>	<b>5,754,662</b>		<b>5,741,758</b>		<b>5,658,028</b>
1620	200	CUSTODIAL EQUIPMENT	16,662	41,781	30,000		30,000		30,000
	<b>OBJ 200</b>	<b>TOTAL EQUIPMENT</b>	<b>16,662</b>	<b>41,781</b>	<b>30,000</b>		<b>30,000</b>		<b>30,000</b>
1620	420	FUEL OIL	364,044	398,636	410,503		410,503		410,503
1620	421	LIGHT/POWER	1,232,322	1,378,345	1,425,873		1,425,873		1,452,365
1620	422	WATER	35,105	25,975	170,000		170,000		170,000
1620	423	NATURAL GAS	396,670	386,606	490,358		490,358		488,133
1620	427	TELEPHONE	85,256	82,440	222,000		100,000		90,000
1620	428	CONTRACT SERVICES	920,746	756,171	680,000		800,000		800,000
1620	430	EQUIPMENT REPAIR/CLEANING	9,803	4,287	9,090		10,000		10,000
1620	485	WORKSHOP & OTHER	1,690	1,128	2,500		2,500		2,500
1620	490	BOCES		3,700	0		0		3,811
	<b>OBJ 400</b>	<b>TOTAL CONTRACT/OTHER EXPENSE</b>	<b>3,045,636</b>	<b>3,037,288</b>	<b>3,410,324</b>		<b>3,409,234</b>		<b>3,427,312</b>
1620	500	CUSTODIAL SUPPLIES	409,621	348,497	190,000		400,000		400,000
1620	502	CUSTODIAL UNIFORMS	24,998	25,367	34,000		30,000		30,000
	<b>OBJ 500</b>	<b>TOTAL SUPPLIES/MATERIALS</b>	<b>434,619</b>	<b>373,864</b>	<b>224,000</b>		<b>430,000</b>		<b>430,000</b>
	<b>TOTAL 1620</b>	<b>CUSTODIAL OPERATIONS</b>	<b>8,802,736</b>	<b>9,106,368</b>	<b>9,418,986</b>		<b>9,610,992</b>		<b>9,545,340</b>

# 1621 – DRAFT – Maintenance & Grounds

Function Code	Object Code	DESCRIPTION	2012-13	2013-14	2013-2014	Current	2014-2015	Proposed	Proposed
			EXPENDITURES	EXPENDITURES	BUDGET	2014-2015 FTE	BUDGET	2015-2016 FTE	2015-2016 BUDGET
1621	160	MAINTENANCE & GROUNDS - SUPRVISN	18,685	0	0	0	0	0	0
1621	161	MAINTENANCE & GROUNDS	1,962,444	2,193,148	2,541,641	30	2,497,045	30	2,376,182
1621	163	MAINTENANCE & GROUNDS - O/T	243,234	144,458	229,000		237,359		230,000
		<b>OBJ 160 TOTAL NON-INSTRUCTIONAL SALARIES</b>	<b>2,224,363</b>	<b>2,337,606</b>	<b>2,770,641</b>		<b>2,734,404</b>		<b>2,606,182</b>
1621	200	MAINTENANCE & GROUNDS - EQUIPMENT	98,908	37,590	56,000		56,000		56,000
		<b>OBJ 200 TOTAL EQUIPMENT</b>	<b>98,908</b>	<b>37,590</b>	<b>56,000</b>		<b>56,000</b>		<b>56,000</b>
1621	430	EQUIPMENT REPAIR	87,473	47,173	47,000		60,000		60,000
1621	431	GASOLINE & DIESEL FUEL	72,852	58,618	61,500		64,000		64,000
1621	443	BLACKTOP & CONCRETE	8,792	16,256	25,500		34,166		34,166
1621	444	ELECTRICAL CONTRACT SERVICES	14,808	0	29,750		15,000		15,000
1621	445	HEATING & PLUMBING	5,332	7,419	25,500		16,200		16,200
1621	447	BUILDING REPAIR	55,284	23,962	91,000		70,000		70,000
		<b>OBJ 400 TOTAL CONTRACT/OTHER EXPENSE</b>	<b>244,541</b>	<b>153,428</b>	<b>280,250</b>		<b>259,366</b>		<b>259,366</b>
1621	503	ELECTRICAL SUPPLIES	51,652	36,749	40,000		52,000		52,000
1621	504	PLUMBING HEATING SUPPLIES	27,654	24,126	27,500		25,000		25,000
1621	505	MAINTENANCE SUPPLIES	354,001	263,481	180,000		230,000		250,000
1621	506	GLAZING	753	2,776	5,500		2,000		2,000
1621	507	GROUNDS SUPPLIES	85,635	58,636	75,500		75,500		75,500
		<b>OBJ 500 TOTAL SUPPLIES/MATERIALS</b>	<b>519,695</b>	<b>385,768</b>	<b>328,500</b>		<b>384,500</b>		<b>404,500</b>
		<b>TOTAL 1621 DISTRICT MAINTENANCE/GROUNDS</b>	<b>3,087,507</b>	<b>2,914,392</b>	<b>3,435,391</b>		<b>3,434,270</b>		<b>3,326,048</b>

# 1631 – DRAFT – Security

Function Code	Object Code	DESCRIPTION	2012-13 EXPENDITURES	2013-14 EXPENDITURES	2013-2014 BUDGET	Current 2014-2015 FTE	2014-2015 BUDGET	Proposed 2015-2016 FTE	Proposed 2015-2016 BUDGET
1631	161	SECURITY F/T	221,297	238,247	191,539	3	211,032	3	218,730
1631	162	SECURITY P/T	20,272	21,806	42,000		50,000		45,000
		<b>OBJ 160 TOTAL NON-INSTRUCTIONAL SAL</b>	<b>241,569</b>	<b>260,053</b>	<b>233,539</b>		<b>261,032</b>		<b>263,730</b>
1631	200	SECURITY EQUIPMENT	1,188	10,000	11,750		11,750		500,000
		<b>OBJ 200 TOTAL EQUIPMENT</b>	<b>1,188</b>	<b>10,000</b>	<b>11,750</b>		<b>11,750</b>		<b>500,000</b>
1631	428	CONTRACTED SECURITY	434,855	512,543	546,000		546,000		733,546
		<b>OBJ 400 TOTAL CONTRACTUAL</b>	<b>434,855</b>	<b>512,543</b>	<b>546,000</b>		<b>546,000</b>		<b>733,546</b>
		<b>TOTAL 1631 SECURITY OPERATIONS</b>	<b>677,612</b>	<b>782,596</b>	<b>791,289</b>		<b>818,782</b>		<b>1,497,276</b>

# DRAFT – Debt Service and Transfers

Function	Object		2012-13	2013-14	2013-2014	Current		Proposed	Proposed
Code	Code	DESCRIPTION	EXPENDITURES	EXPENDITURES	BUDGET	2014-2015	2014-2015	2015-2016	2015-2016
						FTE	BUDGET	FTE	BUDGET
9760	700	INTEREST ON TAN	444,167	151,472	221,695		367,000		479,167
<b>TOTAL DEBT SERVICE</b>			<b>444,167</b>	<b>151,472</b>	<b>221,695</b>		<b>367,000</b>		<b>479,167</b>
9901	962	DEBT SERVICE TRANSFER - DISTRICT	3,898,603	3,828,119	3,736,098		3,810,000		3,792,044
9950	900	CAPITAL FUND TRANSFER	832,024	53,189	0		0		0
<b>TOTAL INTERFUND TRANSFERS</b>			<b>4,730,627</b>	<b>3,881,308</b>	<b>3,736,098</b>		<b>3,810,000</b>		<b>3,792,044</b>



**Thank You!**