

Syosset School District

Budget Information Meeting 2020-21 Budget

February 10, 2020

2020-21 Budget Planning

Important Dates

- February 10 - Budget Meeting
- March 16 - Budget Meeting
- April 21 - Budget Meeting
- May 11 - Budget Hearing
- **May 19, 2020 - BUDGET VOTE**

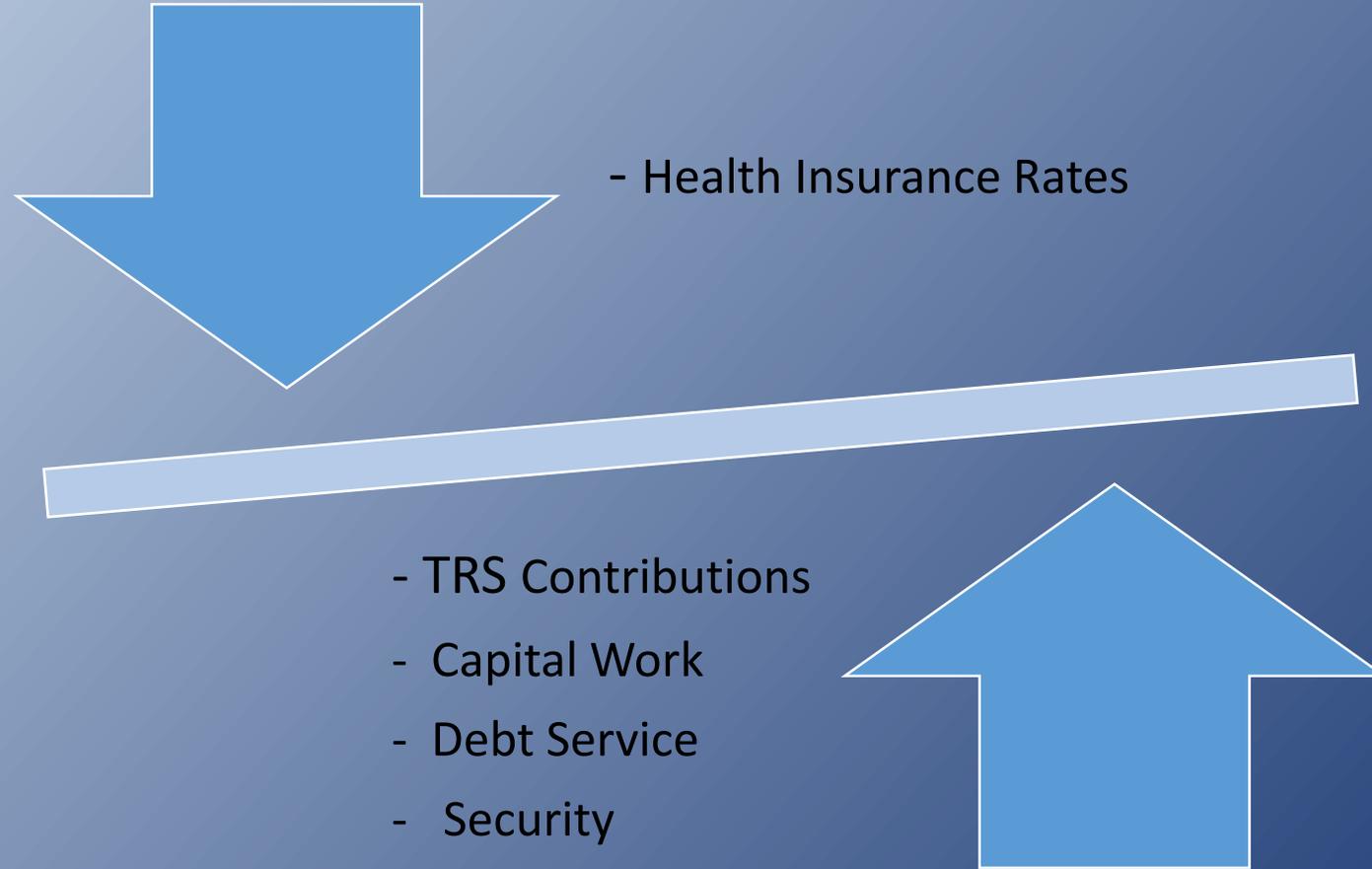
2020-21 Budget Goals & Strategies

- **Continue to enhance the learning environment with flexible furniture**
- **Continue to replace instructional technology**
- **Continue to invest in the safety and security of students and staff**
- **Continue to repair and maintain facilities and equipment**
- **Continue to seek greater efficiencies in operations**

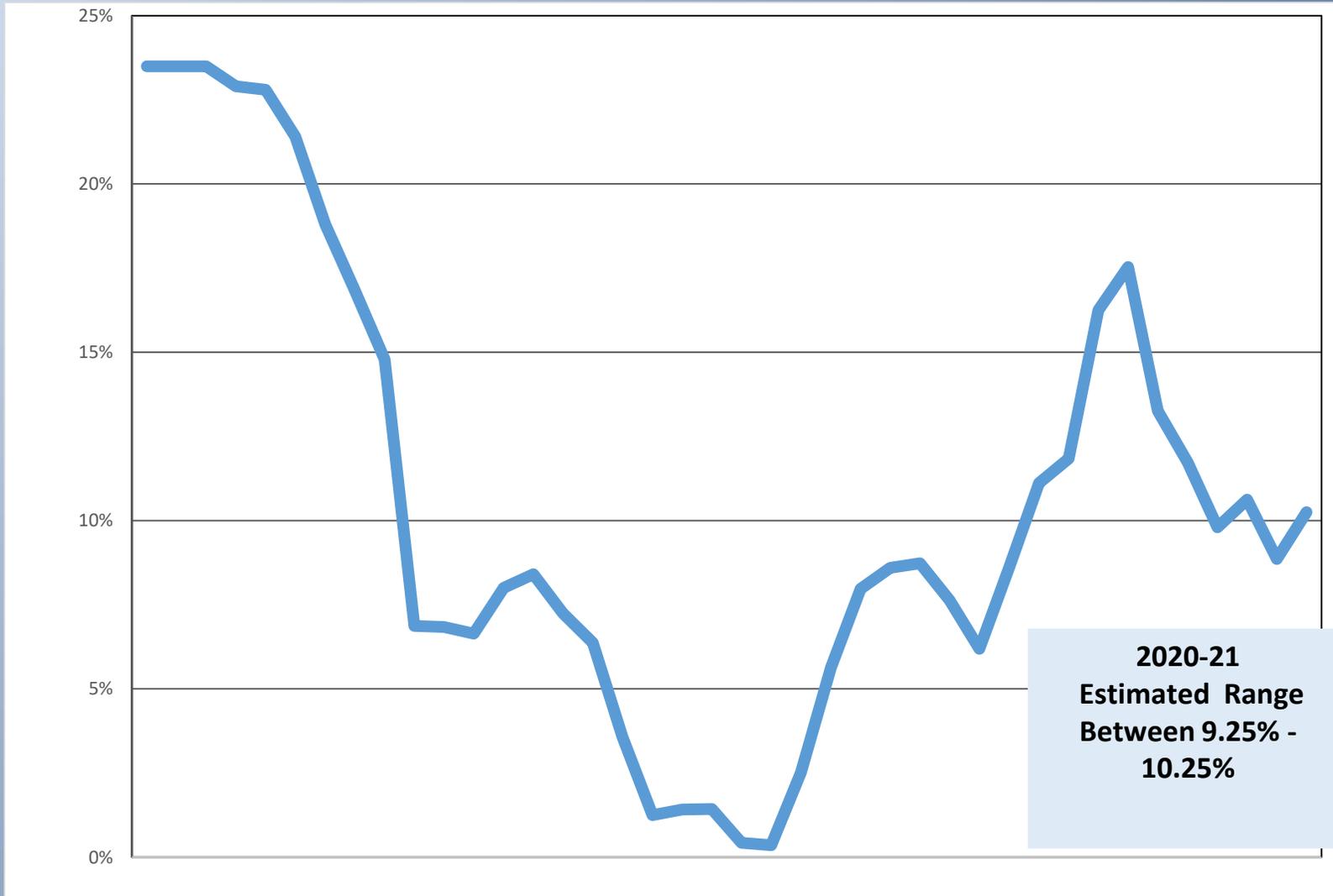
2020-21 Draft Budget

- **Budget Drivers**
- **Tax Cap for 2020-21**
- **Administration Codes**
- **Capital Codes**
- **State Aid – Governor's Proposal**

2019-20 Budget Drivers



TRS Rates Historical 1980 – 2020



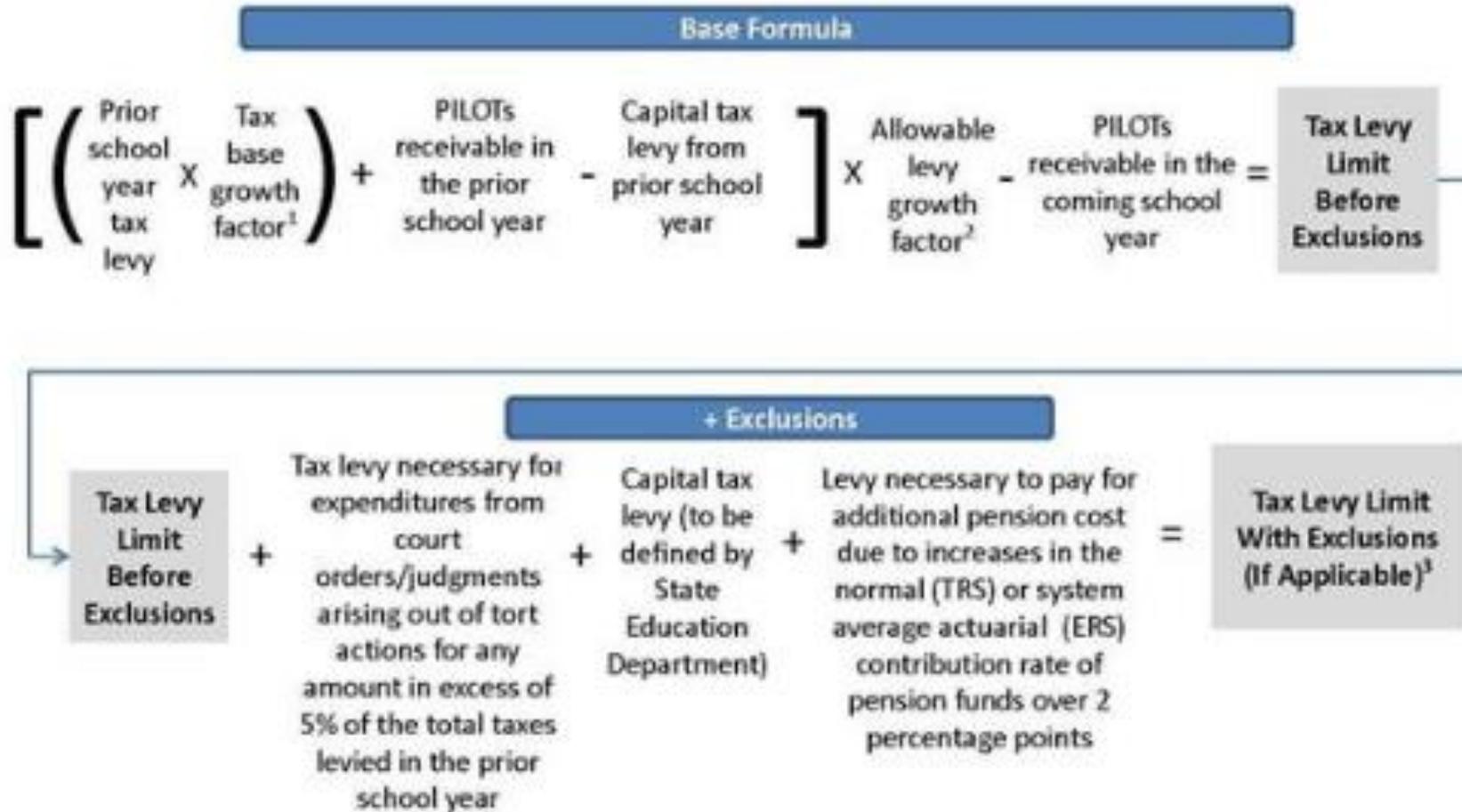
**Employer
Contribution Rate
Increased from
8.86% in 2019-20**

**1% increase in
ECR = \$1.1 million
increase in
budget**

Syosset Tax Cap Calculation Trend

	Tax Cap Calculation	Actual Tax Levy
2020-21 Est.	3.30%	?
2019-20	3.34%	2.49%
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 Formula



Tax Cap Calculation - Preliminary

Tax Levy for 2019-20	\$200,830,319
Multiply (1) by Tax Base Growth Factor 2020	1.00960
	\$202,758,290
Add: PILOT payments from prior year	\$3,921,913
LIPA "PILOT"	\$5,158,642
Subtract Exclusions - Capital	(\$2,945,729)
Adjusted Prior Year Levy	\$208,893,116
Allowable Levy Growth Factor (lessor of CPI or 2%)	\$212,674,081
Current Estimate = 1.81%	
Subtract Estimated PILOTS for 2020-21 fiscal year	(\$3,890,529)
Subtract Estimated LIPA "Pilots" for 2020-21 fiscal year	(\$4,985,067)
Carryover from Prior Year per OSC website	
Tax Levy Limit	\$203,798,485
Estimated Coming Year Exemptions - Capital	\$3,666,862
2020-21 MAXIMUM ALLOWABLE TAX LEVY	\$207,465,347
	3.30%

→ New in
2020-21
Districts
will add
BOCES
Capital

Summary

Tax Levy Limit, Before Adjustments and Exclusions	
✓ Real Property Tax Levy FYE 2020	\$200,830,319
✓ Tax Cap Reserve Offset from FYE 2019 Used to Reduce FYE 2020 Levy	\$0
✓ Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2020	---
✓ Tax Base Growth Factor	1.0096
✓ PILOTs Receivable FYE 2020	\$9,080,555
✓ Tort Exclusion Amount Claimed in FYE 2020	\$0
✓ Capital Tax Levy Exclusion FYE2020	\$2,945,729
✓ Allowable Levy Growth Factor	1.0181
✓ PILOTs Receivable FYE 2021	\$8,875,596
✓ Available Carryover from FYE 2020	---
Tax Levy Limit Before Adjustments/Exclusions	\$203,798,485
Exclusions	
✓ Tort Exclusion	\$0
✓ Capital Tax Levy Exclusion FYE2021	\$3,666,862
✓ Teachers' Retirement System Exclusion	\$0
✓ Employees' Retirement System Exclusion	\$0
Total Exclusions	\$3,666,862
Your FYE 2021 Tax Levy Limit, Adjusted for Transfers plus Exclusions	\$207,465,347
✓ Total Tax Cap Reserve Amount Used to Reduce FYE 2021 Levy	---
✓ FYE 2021 Proposed Levy, Net of Reserve	\$207,300,000
Difference Between Tax Levy Limit and Proposed Levy	\$165,347
✓ Do you plan to override the Tax Cap for FYE 2021 ?	No

OSC

Tax Cap

OSC March 1
deadline for
submitting.

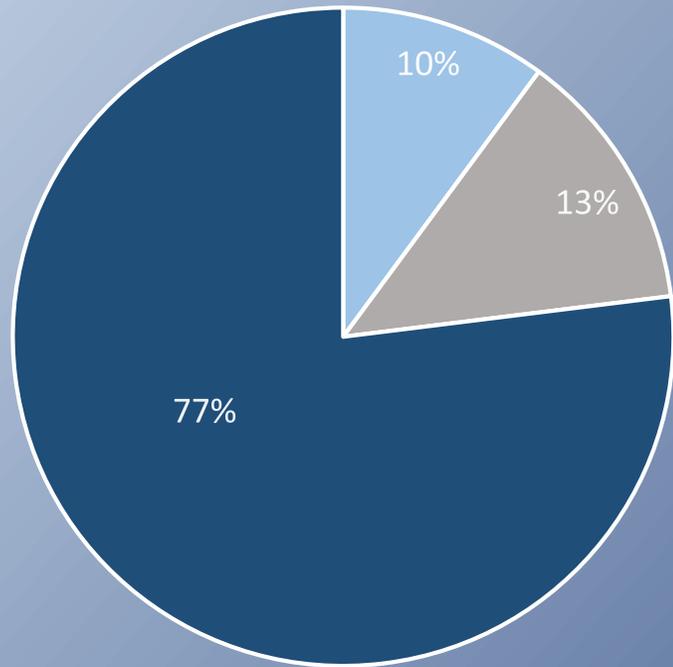
BOE adopts budget
in April

Tax Cap information
is preliminary until
the BOE adopts
budget

Preliminary results
are released from
OSC

Administration Section of Budget

Budget Components



□ Admin □ Capital □ Program

Administration Function Codes & Areas

- Board of Education
- District Clerk & Annual Meeting/Budget Vote
- Chief School Administrator Office
- Business Office
- Personnel Office
- Public Information Office
- Central and School Level Administrators
- IT Services
- Professional Development
- Auditing
- Legal Services
- Insurance
- Printing & Mailing
- BOCES Administrative Costs

Administration Code Summary

Budget Account	Description	2020-2021 Proposed Budget	2019-2020 Adopted Budget	Dollar Change	Percent Change	2018-2019 Actual Expenditure	2017-18 Actual Exp.	2020-2021 Proposed FTE	2019-2020 Current Year FTE
1010	Board Of Education	48,700	48,700	0	0.00%	44,228	41,888	0	0
1040	District Clerk	97,188	48,787	48,399	99.20%	53,243	51,068	1.0000	1.0000
1060	District Meeting	30,500	30,500	0	0.00%	27,805	44,969	0	0
1240	Chief School Administrator	385,079	422,699	-37,620	-8.90%	420,542	410,507	2.0000	2.0000
1310	Business Administration	576,815	569,494	7,321	1.29%	534,231	491,629	4.2000	4.2000
1320	Auditing	128,370	128,370	0	0.00%	101,325	191,612	0	0
1345	Purchasing	553,578	529,833	23,745	4.48%	481,035	409,338	7.0000	7.0000
1420	Legal	429,600	429,600	0	0.00%	423,757	422,655	0	0
1430	Personnel	656,821	645,520	11,301	1.75%	640,982	630,061	6.0000	6.0000
1480	Public Information and Services	169,670	170,537	-867	-0.51%	139,440	105,929	1.0000	1.0000
1670	Central Printing & Mailing	554,399	554,359	34	0.01%	411,809	328,922	1.6000	1.6000
1680	Central Data Processing	2,806,764	2,716,217	90,547	3.33%	2,472,865	3,062,609	4.0000	4.0000
1910	Unallocated Insurance	1,175,372	1,140,923	34,449	3.02%	1,273,908	1,609,216	0	0
1981	BOCES Administrative Costs	807,288	759,013	48,275	6.38%	736,910	731,122	0	0
1983	BOCES Capital Expenses	130,020	163,847	-33,827	-20.65%	159,075	161,603	0	0
1989	Unclassified	50,000	50,000	0	0.00%	0	0	0	0
2010	Curriculum Devel and Suprvsn	2,833,187	2,434,478	398,709	16.38%	2,796,753	2,433,368	21.0000	21.0000
2020	Supervision-Regular School	6,615,401	6,578,510	36,891	0.56%	6,298,648	6,325,602	83.8900	83.8900
2070	Inservice Training-Instruction	505,000	516,200	-11,200	-2.17%	368,094	520,462	0	0
2250	Prg For Sdnts w/Disabil-Med Elgble	0	380,506	-380,506	-100.00%	181,372	354,900	0	0
2855	Interscholastic Athletics-Reg Schl	0	190,382	-190,382	-100.00%	0	183,210	0	0
Total General Fund		18,551,744	18,506,475	45,269	0.24%	17,566,048	18,508,668	131.6900	131.6900

Variance

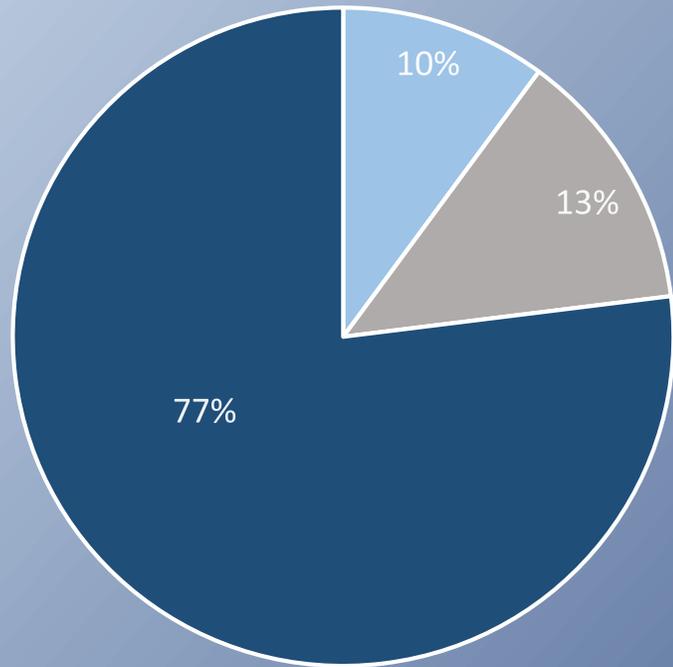
Budget Account	Description	2020-2021 Proposed Budget	2019-2020 Adopted Budget	Dollar Change	Percent Change	2018-2019 Actual Expenditure	2017-18 Expense
1345 Purchasing							
1345	Salaries	521,228	507,333	13,895	2.74%	449,214	388,607
1345-405-00-0000	Legal Notices & Ads	18,500	10,000	8,500	85.00%	18,348	8,618
1345-490-00-0000	BOCES Svc	11,850	10,500	1,350	12.88%	11,610	10,250
1345-500-00-0000	Supplies	2,000	2,000	0	0.00%	1,863	1,863
1345 Function Subtotal		553,578	529,833	23,745	4.48%	481,035	409,338

Budget Account	Description	2020-2021 Proposed Budget	2019-2020 Adopted Budget	Dollar Change	Percent Change	2018-2019 Actual Expenditure	2017-18 Expense
1680 Central Data Processing							
1680	Salaries	302,764	284,217	18,547	6.53%	286,889	281,111
1680-201-00-0000	Computer Equip-Non-Aid	87,000	87,000	0	0.00%	16,127	86,407
1680-400-00-0000	Contractual Svc	115,000	25,000	90,000	360.00%	114,547	23,540
1680-432-00-0000	DW Software	25,000	65,000	-40,000	-61.54%	4,047	25,924
1680-490-00-0000	BOCES Svc	2,175,000	2,175,000	0	0.00%	1,950,156	2,589,111
1680-500-00-0000	Supplies	102,000	80,000	22,000	27.50%	101,129	56,516
1680 Function Subtotal		2,806,764	2,716,217	90,547	3.33%	2,472,895	3,062,609

Budget Account	Description	2020-2021 Proposed Budget	2019-2020 Adopted Budget	Dollar Change	Percent Change	2018-2019 Actual Expenditure	2017-18 Expense
1910 Unallocated Insurance							
1910-400-00-0000	Contractual Services	0	0	0	0.00%	10,911	0
1910-410-00-0000	Student Accident	85,000	85,000	0	0.00%	74,714	99,350
1910-411-00-0000	Risk Mgmt Ins Policies	1,090,372	1,055,923	34,449	3.26%	1,188,281	1,509,868
1910 Function Subtotal		1,175,372	1,140,923	34,449	3.02%	1,273,906	1,609,216

Capital Section of Budget

Budget Components



□ Admin □ Capital □ Program

Capital Function Codes & Areas

- **Operation of Plant**
 - Custodial team in buildings
 - Utilities
- **Maintenance of Plant**
 - Maintenance team
 - Groundskeepers
 - Maintenance and repair projects
- **Security**
 - In-house & contracted security teams
- **Debt Service**
- **Capital Projects**

Capital Codes Summary

Budget Account	Description	2020-2021	2019-2020	Dollar Change	Percent Change	2018-2019	2017-18 Expense	2020-2021	2019-2020
		Proposed Budget	Adopted Budget			Actual Expenditure		Proposed FTE	Current Year FTE
1620	Operation of Plant	9,991,539	9,870,762	120,777	1.22%	9,102,330	9,089,405	78.2500	78.2500
1621	Maintenance of Plant	7,012,378	6,178,261	834,117	13.50%	4,267,448	3,103,662	34.5000	33.5000
1631	Security	3,853,555	3,131,061	722,534	23.08%	2,998,049	2,107,567	12.5200	11.6100
9760	Tax Anticipation Notes	720,000	720,000	0	0.00%	603,017	429,410	0	0
9901	Transfer to Other Funds	4,948,331	3,949,913	998,418	25.28%	3,034,408	3,020,306	0	0
9950	Transfer to Capital Fund	2,815,000	2,200,000	615,000	27.95%	5,538,506	14,800,399	0	0
Total General Fund		29,340,843	26,049,997	3,290,846	12.63%	25,543,849	32,550,869	123.2700	121.3600

Draft Budget Detail – Custodial Operations

Budget Account	Description	2020-2021 Proposed Budget	2019-2020 Adopted Budget	Dollar Change	Percent Change	2018-2019 Actual Expenditure	2017-18 Expense	2020-2021 Proposed FTE	2019-2020 Current Year FTE
1620 Operation of Plant									
160	Noninstructional Salaries	5,575,882	5,593,335	-17,453	-0.31%	5,292,195	5,165,529	74.0000	74.0000
161	Noninstructional P/T Sal	135,000	135,000	0	0.00%	165,895	131,406	2.2500	2.2500
162	Noninstructional Overtime	442,000	342,000	100,000	29.24%	196,157	266,457	0	0
200	Equipment	66,400	68,900	-2,500	-3.63%	54,344	26,673	0	0
204	Equipment - Not Capitaliz	1,000	1,000	0	0.00%	756	0	0	0
400	Contractual Services	649,600	623,130	26,470	4.25%	830,721	1,188,528	0	0
420	Fuel Oil	368,954	380,885	-11,931	-3.13%	220,168	311,844	0	0
421	Electricity	1,500,600	1,459,600	41,000	2.81%	1,399,680	1,229,669	0	0
422	Water	169,500	169,500	0	0.00%	24,583	26,253	0	0
423	Natural Gas	400,009	400,009	0	0.00%	333,947	351,156	0	0
427	Telephone	78,000	86,009	-8,009	-9.31%	78,784	69,233	0	0
430	Repair	9,000	10,000	-1,000	-10.00%	1,577	4,457	0	0
450	Conf, Wkshps & Travel -PD	2,600	2,600	0	0.00%	2,267	560	0	0
460	BOCES Services	20,000	27,800	-7,800	-28.06%	17,830	7,737	0	0
500	Materials & Supplies	539,000	539,000	0	0.00%	457,127	290,869	0	0
502	Uniforms	34,000	32,000	2,000	6.25%	28,299	19,124	0	0
Subtotal of 1620 Operation of Plant		9,991,539	9,870,762	120,777	1.22%	9,102,330	9,089,495	76.2500	76.2500

Draft Budget Detail – Maintenance Operations

Budget Account	Description	2020-2021 Proposed Budget	2019-2020 Adopted Budget	Dollar Change	Percent Change	2018-2019 Actual Expenditure	2017-18 Expense	2020-2021 Proposed FTE	2019-2020 Current Year FTE
1621 Maintenance of Plant									
160 Noninstructional Salaries		2,576,428	2,327,013	249,415	10.72%	2,112,402	1,995,235	34.0000	33.0000
161 Noninstructional P/T Sal		30,000	0	30,000	****.***%	29,626	25,850	0.5000	0.5000
162 Noninstructional Overtime		200,000	200,000	0	0.00%	210,414	184,895	0	0
200 Equipment		2,135,000	1,747,298	387,702	22.19%	301,720	309,245	0	0
400 Contractual Services		1,246,200	1,079,200	167,000	15.47%	943,871	44,866	0	0
424 Gasoline		57,750	57,750	0	0.00%	49,900	13,525	0	0
425 Haz Mat Disposal		20,000	20,000	0	0.00%	14,700	0	0	0
430 Repair		130,000	130,000	0	0.00%	38,105	75,560	0	0
500 Materials & Supplies		617,000	617,000	0	0.00%	566,708	454,488	0	0
Subtotal of 1621 Maintenance of Plant		7,012,378	6,178,261	834,117	13.50%	4,267,446	3,103,662	34.5000	33.5000



Draft Budget Detail –1621 Maintenance Operations

Preliminary Equipment

- Flexible classroom furniture – Year 2
- Stage curtains at 2 elementary schools
- PA systems
- Tennis court seating
- Elementary play area seating
- HS bleacher extension
- Dust collection systems
- HS pool bleachers
- Replacement office furniture
- Replacement maintenance vehicles/mower



Preliminary Contractual Services

- Roof repairs
- Floor replacements
- Playground resurfacing
- Baseball field backstop replacement
- Fencing repairs
- Painting – Classrooms & Pool
- Plumbing

Draft Budget Detail – Security

Budget Account	Description	2020-2021 Proposed Budget	2019-2020 Adopted Budget	Dollar Change	Percent Change	2018-2019 Actual Expenditure	2017-18 Expense	2020-2021 Proposed FTE	2019-2020 Current Year FTE
1631 Security									
160 Noninstructional Salaries		206,846	181,471	25,374	13.98%	175,788	167,556	2.4000	2.4000
161 Noninstructional P/T Sal		300,000	607,040	-307,040	-50.58%	20,548	26,221	10.1200	9.2100
162 Noninstructional Overtime		55,000	50,000	5,000	10.00%	20,173	14,795	0	0
200 Equipment		320,000	127,000	193,000	151.97%	88,993	0	0	0
428 Security Services		2,390,000	1,350,000	1,040,000	77.04%	1,860,099	1,199,985	0	0
460 BOCES Services		555,000	813,000	-258,000	-31.73%	828,351	699,037	0	0
500 Materials & Supplies		21,000	0	21,000	****.***%	0	0	0	0
502 Uniforms		5,750	2,550	3,200	125.49%	4,117	0	0	0
Subtotal of 1631 Security		3,853,595	3,131,061	722,534	23.08%	2,998,049	2,107,597	12.5200	11.6100

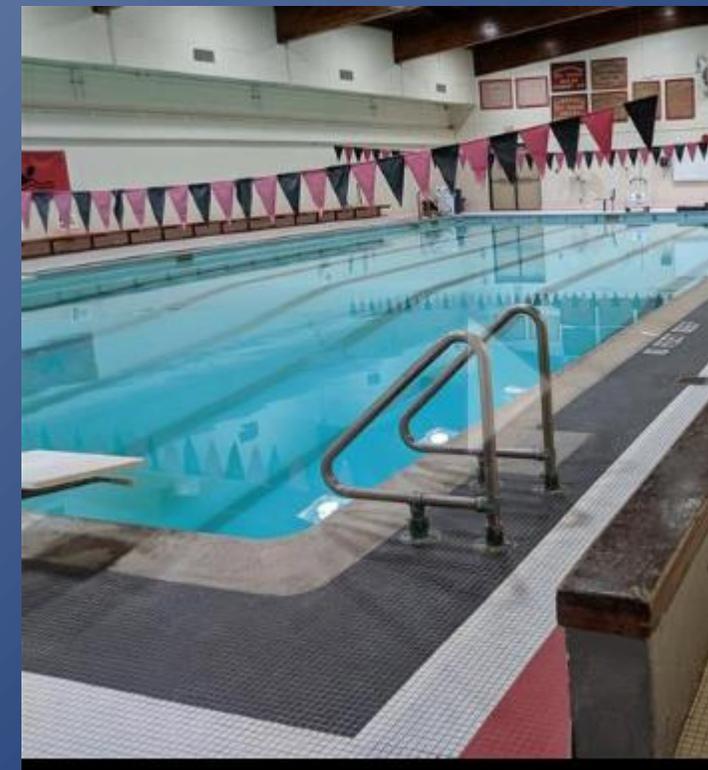
Draft Budget Detail – Transfer to Capital

Budget Account	Description	2020-2021 Proposed Budget	2019-2020 Adopted Budget	Dollar Change	Percent Change	2018-2019 Actual Expenditure	2017-18 Expense
9950-900-00-0000	Trsf to Capital Fund	2,815,000	2,200,000	615,000	27.95%	2,596,078	3,335,898
	900 Object Subtotal	2,815,000	2,200,000	615,000	27.95%	2,596,078	3,335,898



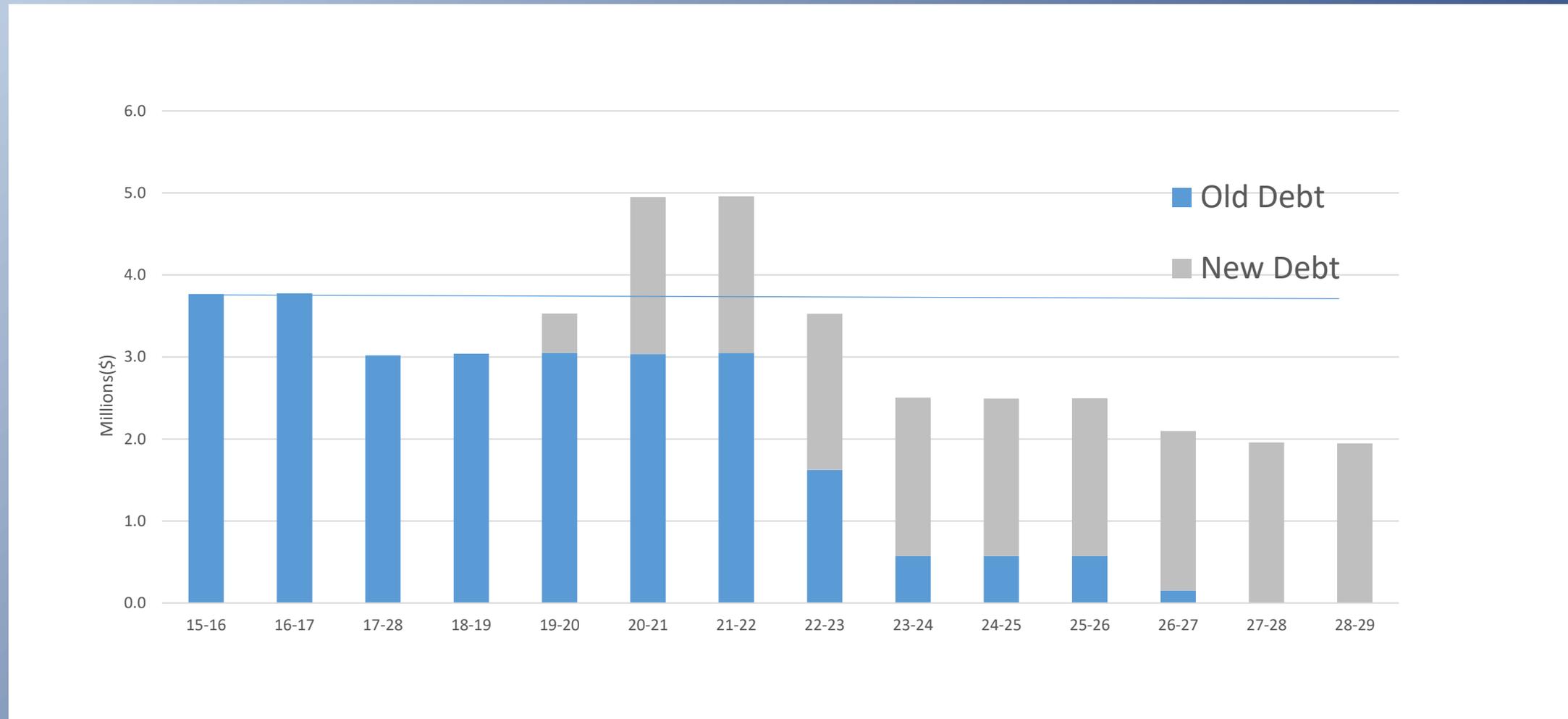
Preliminary Project List

- Two library renovations
- Generator for South Woods
- Paving, roof and masonry projects at HS and South Woods
- Pool ventilation system
- HS Dance Studio HVAC



Budget Account	Description	2020-2021 Proposed Budget	2019-2020 Adopted Budget	Dollar Change	Percent Change	2018-2019 Actual Expenditure	2017-18 Expense
9901-960-00-0000	Trsf to Debt Service Fund	4,948,331	3,949,913	998,418	25.28%	3,034,408	3,020,306
	960 Object Subtotal	4,948,331	3,949,913	998,418	25.28%	3,034,408	3,020,306

Debt Service



State Aid
&
Building
Aid

REVENUE DESCRIPTION	BUDGET 2019-20	PROPOSED BUDGET 2020-21
<i>STATE AID</i>		
FOUNDATION AID	8,527,805	13,794,939
EXCESS COST AID/PRIVATE	514,890	408,030
EXCESS COST AID/PUBLIC HI COST	437,078	486,268
BOCES AID	3,908,969	
TRANSPORTATION AID	2,159,933	2,127,290
BUILDING AID	1,087,920	↔ 1,281,469
HARDWARE & TECHNOLOGY	38,058	
TEXTBOOK/SOFTWARE/LIBRARY AIDS	546,474	
HIGH TAX AID	697,595	
NET STATE AID	17,918,722	18,097,996

2019-20 Budget Planning

March 16, 2020 Budget Meeting

- Program/Instructional Budget
- Revenues & Reserves
- Updates to Admin. & Capital Codes
- Tax Cap Updates