

Syosset Central School District

Budget Information Meeting

January 14, 2019

2019–2020 Budget

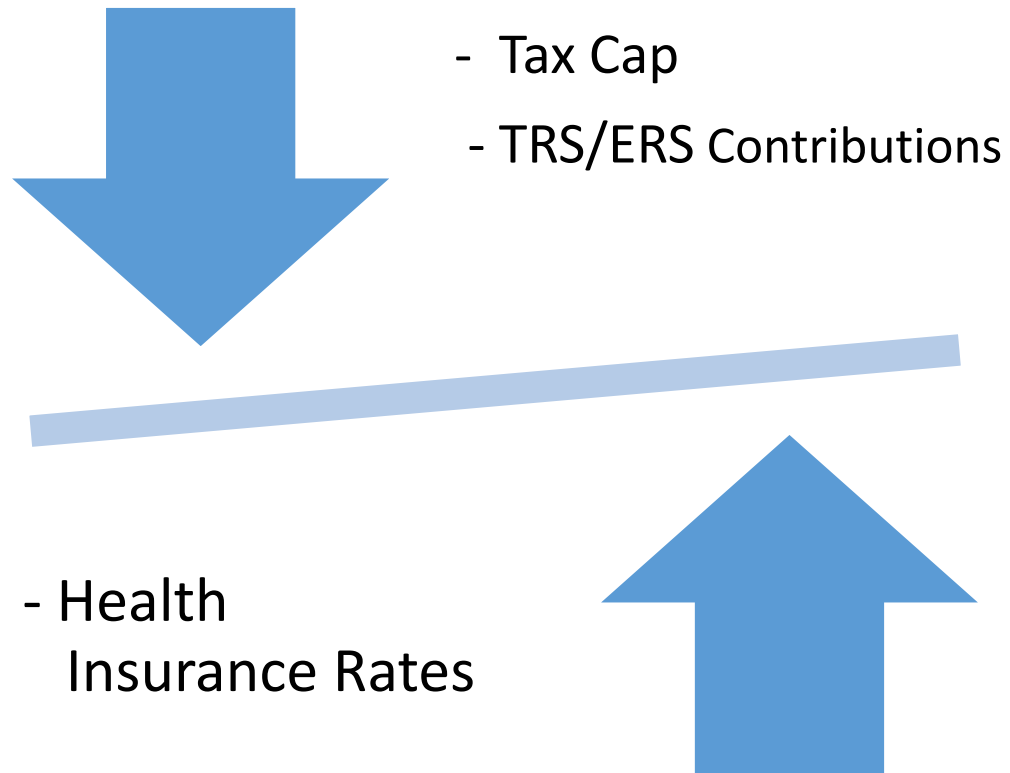
2019-20

Budget Planning

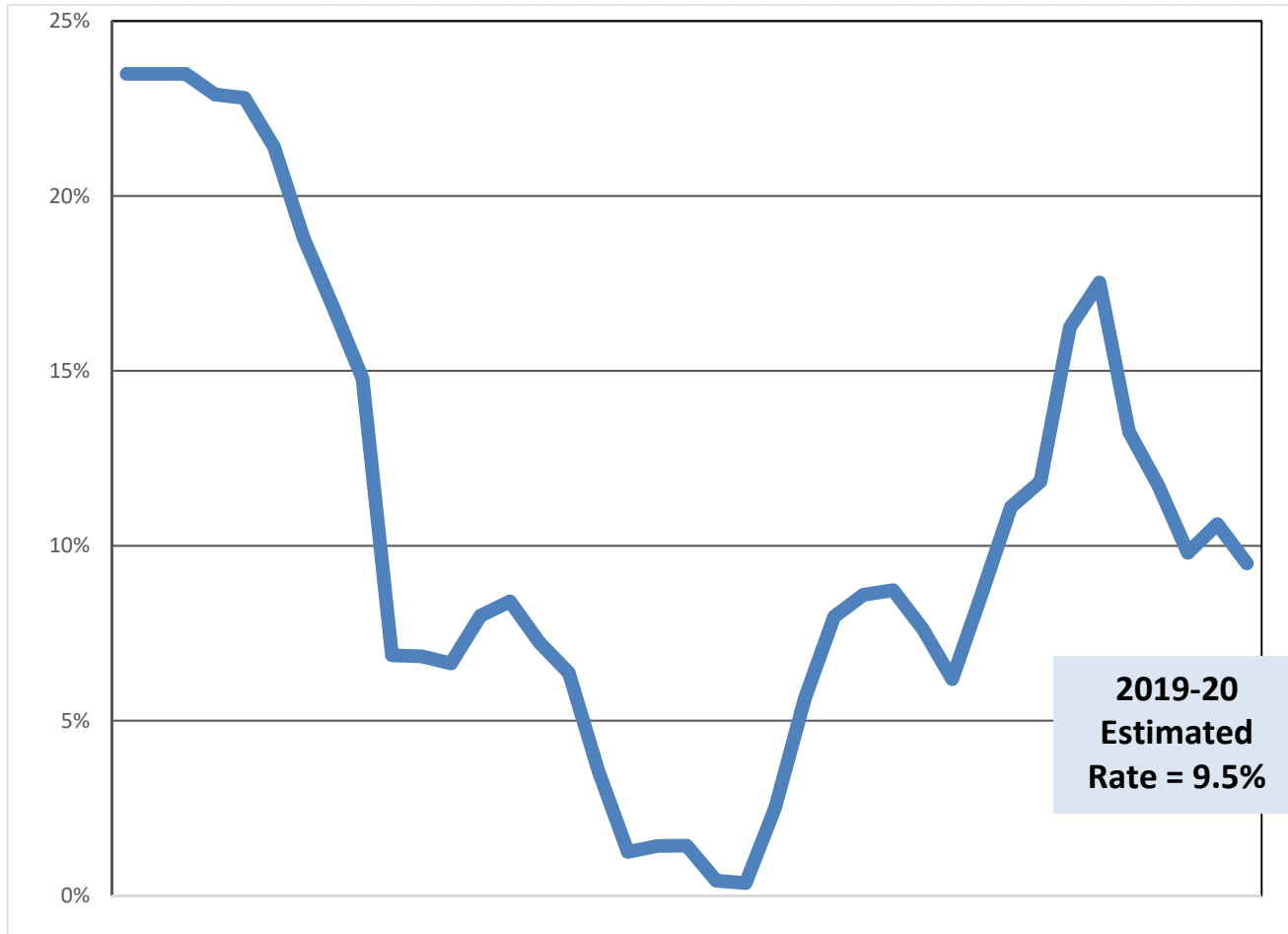
IMPORTANT DATES

- **January 14 - Budget Meeting**
- **February 11 - Budget Meeting**
- **March 18 - Budget Meeting**
- **April 16 - Budget Meeting**
- **May 13 - Budget Hearing**
- **May 21, 2019 - BUDGET VOTE**

2019-20 External Budget Drivers



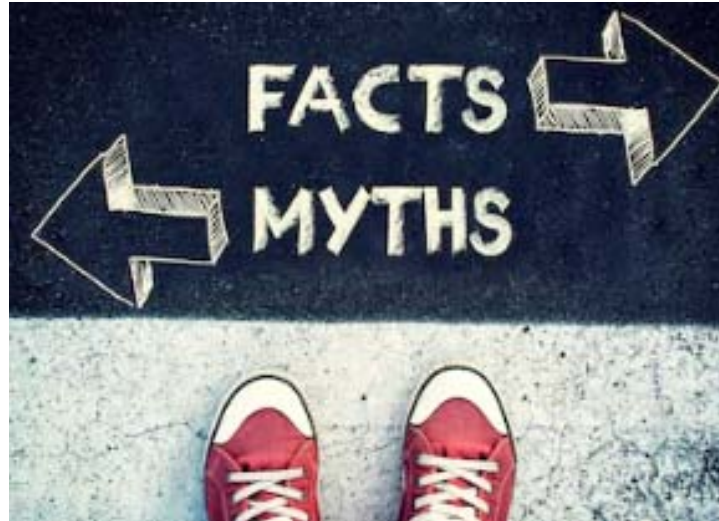
TRS Rates Historical 1980 – 2018



Tax Cap vs. Taxes

There is a 2%
cap on property
taxes

Taxes will go up
by 2%



The School
District only
controls the
levy

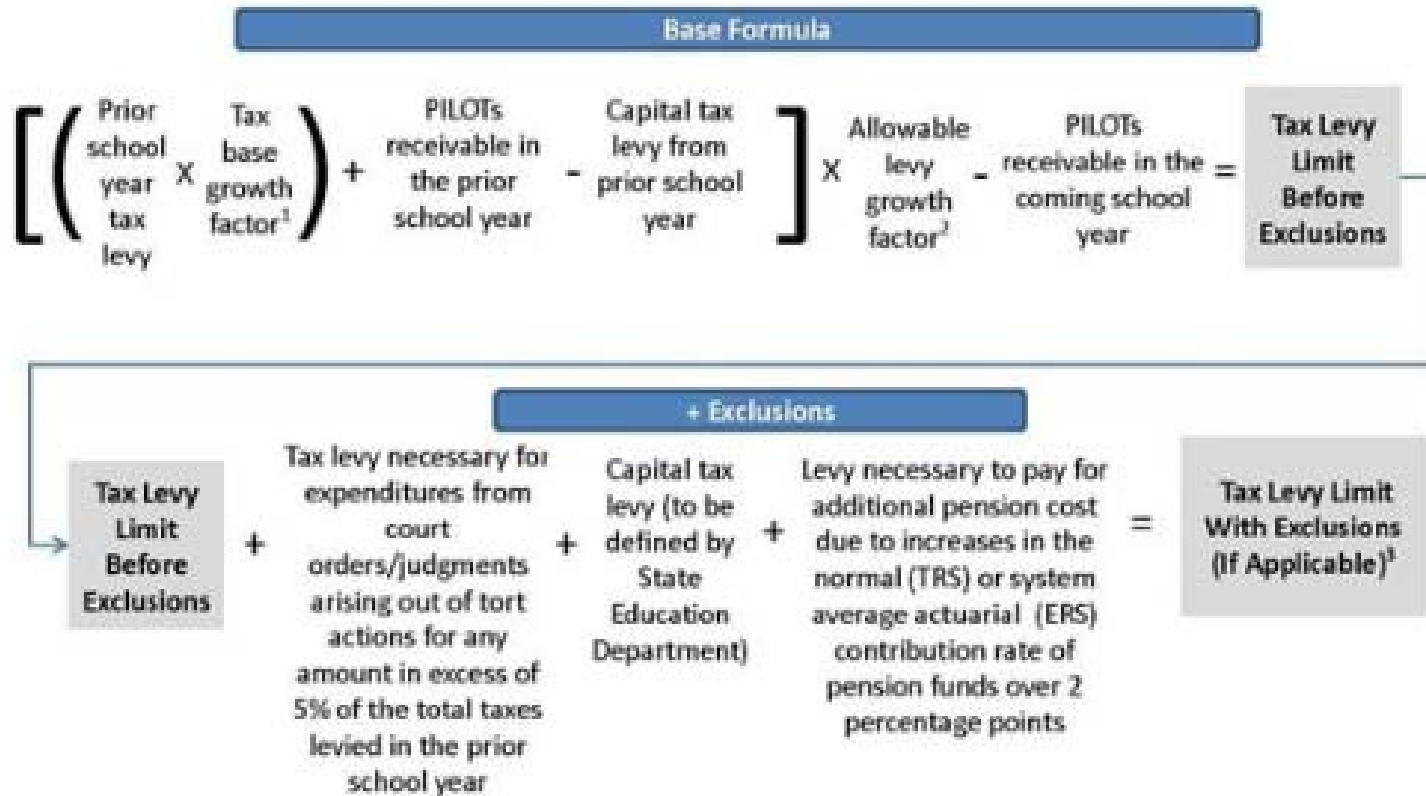
Nassau County
Controls the
Assessment
System

The tax cap is
not 2%

SYOSSET TAX CAP CALCULATION TREND

	Tax Cap Calculation	Actual Tax Levy
2019-20 Preliminary	2.84%	?
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 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)
Tax Levy Limit	\$199,275,719
Coming Year Exemptions - Capital	\$2,251,325
2019-20 MAXIMUM ALLOWABLE TAX LEVY	\$201,527,044
	2.84%



PILOTS: IDA & LIPA

PILOTS (Payments In Lieu of Taxes)

Properties are removed from the tax roll, the district receives revenue in the form of PILOT payments.

NC IDA Pilots:

District has 12 PILOTS

LIPA PILOTS:

**Tax Levy reduced &
Replaced by “PILOTS”
in 2016**



2019-20 Budget

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

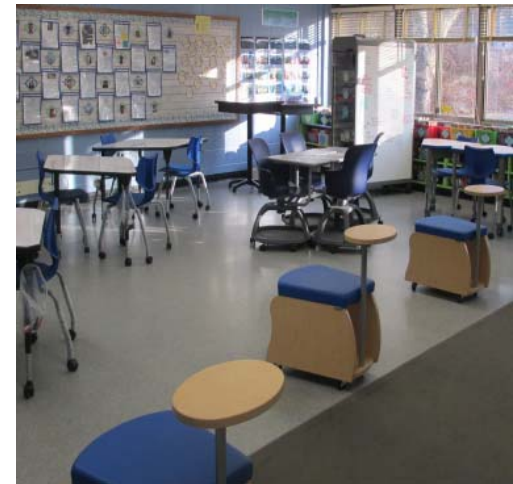
Security Enhancements - Surveillance, Security & Equipment



2019-20 Budget

Facilities Upgrades:

- Ongoing BCS projects
- Elementary Library Re-Design
- Flexible Classroom furniture
- Replace aging maintenance & grounds equipment & vehicles



DRAFT ADMINISTRATION 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
1010	Board Of Education	46,700	46,700		0.00%	47,200	41,886		
1040	District Clerk	48,787	45,018	3,769	8.37%	45,801	51,068	0.5000	0.5000
1060	District Meeting	30,500	31,500	-1,000	-3.17%	59,621	44,969		
1240	Chief School Administrator	421,399	410,862	10,537	2.56%	406,600	410,507	2.5000	2.5000
1310	Business Administration	569,494	557,837	11,657	2.09%	539,619	491,629	4.5000	4.5000
1320	Auditing	128,370	123,270	5,100	4.14%	141,000	191,612		
1345	Purchasing	529,833	494,892	34,941	7.06%	429,127	409,338	7.0000	7.0000
1420	Legal	429,600	378,000	51,600	13.65%	374,900	422,655		
1430	Personnel	645,520	593,872	51,648	8.70%	570,705	630,061	6.0000	6.0000
1480	Public Information and Services	170,537	139,500	31,037	22.25%	90,500	105,929	1.0000	1.0000
1670	Central Printing & Mailing	554,359	447,020	107,339	24.01%	380,505	326,922	1.6000	1.6000
1680	Central Data Processing	2,716,217	2,673,346	42,871	1.60%	2,402,017	3,062,609	4.0000	4.0000
1910	Unallocated Insurance	1,140,923	1,770,000	-629,077	-35.54%	1,704,661	1,609,216		
1987	BOCES Administrative Costs	759,975	759,975		0.00%	759,975	759,975		
1983	BOCES Capital Expenses	163,847	159,075	4,772	3.00%	161,603	161,603		
1989	Unclassified	50,000	50,000		0.00%	50,000			
2010	Curriculum Devel and Suprvsn	2,434,478	2,467,960	-33,502	-1.36%	2,425,569	2,433,368	20.4000	20.4000
2020	Supervision-Regular School	6,498,512	6,382,827	115,685	1.81%	6,290,991	6,325,602	55.0000	55.0000
2070	Inservice Training-Instruction	516,200	426,200	90,000	21.12%	456,200	520,462		
2250	Prg For Sdnts w/Disabil-Med Elgble	361,366	354,900	6,466	1.83%	689,637	354,900	2.0000	2.0000
2855	Interscholastic Athletics-Reg Schl	160,382	183,210	-22,828	-14.24%	180,859	183,210	1.0000	1.0000
Total General Fund		18,406,066	18,472,915	-66,849	-0.36%	18,178,537	18,508,668	105.5000	105.5000

DRAFT ADMINISTRATION 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
2010 Curriculum Devel and Suprvsn									
2010	Salaries	2,428,778	2,465,855	-39,077	-1.58%	2,423,444	2,428,673	20.4000	20.4000
2010-500-00-0000	Supplies	6,700	2,125	4,575	215.26%	2,125	6,665		
2010-500-00-1301	Materials & Supplies	250		250	****.***%				
2010-500-00-1305	Materials & Supplies	250		250	****.***%				
2010-500-00-1309	Materials & Supplies	250		250	****.***%				
2010-500-00-1311	Materials & Supplies	250		250	****.***%				
	2010 Function Subtotal	2,434,478	2,467,980	-33,502	-1.36%	2,425,569	2,433,368	20.4000	20.4000
2020 Supervision-Regular School									
2020	Salaries	6,454,969	6,336,827	118,142	1.86%	6,290,991	6,291,484	55.0000	55.0000
2020-450-00-0000	Conf, Wkshps & Travel	25,300	25,000	300	1.20%		22,365		
2020-453-00-0000	Mileage Reimbursement	6,000	11,000	-5,000	-45.45%		5,574		
2020-484-00-0000	Memberships & Dues	9,243	7,000	2,243	32.04%		6,169		
2020-506-00-0000	Subscriptions	3,000	3,000		0.00%				
	2020 Function Subtotal	6,498,512	6,382,827	115,685	1.81%	6,290,991	6,325,602	55.0000	55.0000

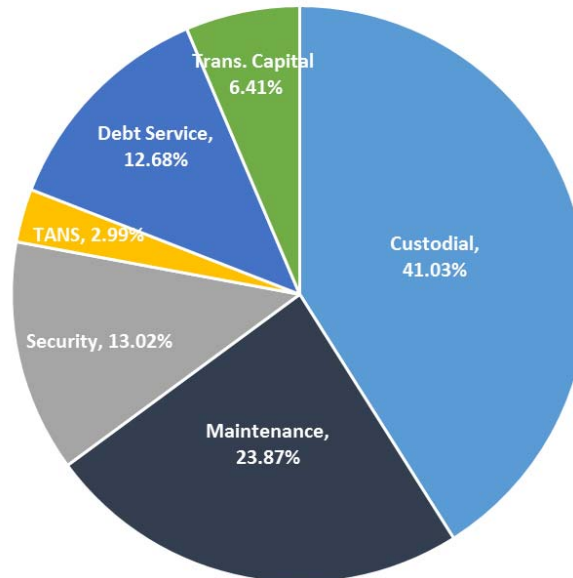
DRAFT ADMINISTRATION CODES

Budget Account	Description	2019-2020 Proposed Budget	2018-2019 Adopted Budget	Dollar Change	Percent Change	2017-2018 Prior Year Initial	2017-2018 Actual Expenditure
1420 Legal							
1420-447-00-6005	Legal Svc-Retainer	88,600	88,000	-1,400	-1.56%	84,900	88,288
1420-447-00-6006	Legal Svc-NonRet	315,000	250,000	65,000	26.00%	250,000	311,658
1420-447-00-6007	Legal Svc-Other	13,000	25,000	-12,000	-48.00%	25,000	12,656
1420-447-00-6008	Legal Services-Bond	15,000	15,000		0.00%	15,000	10,070
	1420 Function Subtotal	429,600	378,000	51,600	13.65%	374,900	422,655
1480 Public Information and Services							
1480	Salaries	90,000	90,000		0.00%		30,115
1480-400-00-0000	Contractual Svc		10,000	-10,000	-100.00%	13,500	7,088
1480-490-00-0000	BOCES Svc	80,037	37,500	42,537	113.43%	75,000	68,716
1480-500-00-0000	Supplies	500	2,000	-1,500	-75.00%	2,000	
	1480 Function Subtotal	170,537	139,500	31,037	22.25%	90,500	105,929
1345 Purchasing							
1345	Salaries	507,333	480,142	27,191	5.66%	409,937	388,607
1345-405-00-0000	Legal Notices & Ads	10,000	2,500	7,500	300.00%	2,500	8,618
1345-433-00-0000	Copier Machines				0.00%	5,000	
1345-490-00-0000	BOCES Svc	10,500	10,250	250	2.44%	9,660	10,250
1345-500-00-0000	Supplies	2,000	2,000		0.00%	2,000	1,883
	1345 Function Subtotal	529,833	494,892	34,941	7.06%	429,127	409,338

DRAFT CAPITAL 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
1620	Operation of Plant	9,870,762	9,849,071	21,691	0.22%	10,108,243	9,089,495	74.0000	74.0000
1621	Maintenance of Plant	5,742,963	4,085,302	1,657,661	40.58%	3,446,371	3,103,662	30.0000	30.0000
1631	Security	3,131,061	2,573,631	557,430	21.66%	1,659,519	2,107,597	2.4000	2.4000
9780	Tax Anticipation Notes	720,000	562,500	157,500	28.00%	562,500	429,410		
9901	Transfer to Other Funds	3,049,913	3,037,963	11,950	0.39%	3,026,954	3,020,306		
9950	Transfer to Capital Fund	1,542,240	1,400,000	142,240	10.16%	3,335,898	14,800,399		
Total General Fund		24,056,939	21,508,467	2,548,472	11.85%	22,139,485	32,550,869	106.4000	106.4000

Capital Code Distribution



DRAFT CUSTODIAL & MAINTENANCE

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
1620 Operation of Plant									
100	Administrator Salaries				0.00%	222,497			
160	Noninstructional Salaries	5,593,336	5,523,474	69,861	1.26%	5,251,623	5,165,529	74.0000	74.0000
161	Noninstructional P/T Sal	135,000	104,400	30,600	29.31%		131,406		
162	Noninstructional Overtime	342,000	400,000	-58,000	-14.50%	479,000	268,457		
200	Equipment	68,900	78,400	-7,500	-9.82%	30,000	28,673		
204	Equipment - Not Capitaliz	1,000	1,000		0.00%				
400	Contractual Services	623,130	780,400	-137,270	-18.05%	1,200,000	1,188,528		
420	Fuel Oil	380,885	375,885	5,000	1.33%	375,876	311,844		
421	Electricity	1,459,600	1,449,600	10,000	0.69%	1,450,000	1,229,669		
422	Water	169,500	169,500		0.00%	170,000	28,253		
423	Natural Gas	400,003	400,003		0.00%	400,003	351,156		
427	Telephone	88,009	88,009		0.00%	85,000	69,233		
430	Repair	10,000	10,000		0.00%	10,000	4,457		
450	Conf, Wkshps & Travel -PD	2,600	2,600		0.00%	2,500	560		
460	BOCES Services	27,800	3,800	24,000	631.58%	3,744	7,737		
500	Materials & Supplies	539,000	456,000	83,000	18.20%	400,000	290,869		
502	Uniforms	32,000	30,000	2,000	6.67%	28,000	19,124		
Subtotal of 1620 Operation of Plant		9,870,762	9,849,071	21,691	0.22%	10,108,243	9,089,495	74.0000	74.0000
1621 Maintenance of Plant									
160	Noninstructional Salaries	2,327,013	2,130,352	196,661	9.23%	2,228,827	1,995,235	30.0000	30.0000
161	Noninstructional P/T Sal				0.00%		25,850		
162	Noninstructional Overtime	200,000	200,000		0.00%	275,000	184,895		
200	Equipment	1,312,000	268,100	1,043,900	389.37%	217,044	309,245		
400	Contractual Services	1,079,200	788,100	313,100	40.87%	68,000	44,866		
424	Gasoline	57,750	57,750		0.00%	59,000	13,525		
425	Haz Mat Disposal	20,000		20,000	****.***%				
430	Repair	130,000	130,000		0.00%	130,000	75,560		
500	Materials & Supplies	617,000	533,000	84,000	15.78%	468,500	454,486		
Subtotal of 1621 Maintenance of Plant		5,742,963	4,085,302	1,657,661	40.58%	3,446,371	3,103,662	30.0000	30.0000

DRAFT SECURITY

Budget Account	Description	2019-2020 Proposed Budget	2018-2019 Adopted Budget	Dollar Change	Percent Change	2017-2018 Prior Year Initial	2017-2018 Actual Expenditure
1631 Security							
160	Noninstructional Salaries	181,471	156,591	24,880	15.89%	164,519	167,559
161	Noninstructional P/T Sal	607,040	62,040	545,000	878.47%	20,000	26,221
162	Noninstructional Overtime	50,000	50,000		0.00%	95,000	14,795
200	Equipment	127,000	1,075,000	-948,000	-88.19%	100,000	
428	Security Services	1,350,000	980,000	370,000	37.78%	980,000	1,199,985
480	BOCES Services	813,000	250,000	563,000	225.20%	300,000	699,037
502	Uniforms	2,550		2,550	****.**%		
Subtotal of 1631 Security		3,131,061	2,573,631	557,430	21.66%	1,659,519	2,107,597

- Hiring part-time security guards with law enforcement experience
- Full-time Director of Security hired at the end of 2017-18
- Allocation for security equipment including vehicles and additional interior cameras and upgrades to existing cameras

DRAFT - Debt Service and Transfers

Budget Account	Description	2019-2020 Proposed Budget	2018-2019 Adopted Budget	Dollar Change	Percent Change	2017-2018 Prior Year Initial
9760 Tax Anticipation Notes		720,000	562,500	157,500	28.00%	562,500
9901 Transfer to Other Funds		3,049,913	3,037,963	11,950	0.39%	3,026,954
9950 Transfer to Capital Fund		1,542,240	1,400,000	142,240	10.16%	3,335,898
Total General Fund		5,312,153	5,000,463	311,690	6.23%	6,925,352

Transfers to Capital				
2019-20	2018-19	2017-18	2016-17	2015-16
South Woods Roof and Flooring	HBT Flooring and Boiler Piping	Baylis Roof, Flooring and Masonry	HS Roof Phase II	HS Roof Phase I
Elementary Library Renovations	HS Ventilation and Lockers	Berry Hill Roof, Flooring and Masonry	Willits Roof, Electrical Upgrade and Flooring	
HS Pool Deck Renovation				
HBT Ventilation				

2019-20 Budget Planning

February 11, 2019 Budget Meeting:

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