



SACHEM

CENTRAL
SCHOOL
DISTRICT

Board of Education 2017-2018

Budget Development Workshop #4 March 22, 2017

Kenneth E. Graham, Ed.D., Superintendent of Schools

John J. O'Keefe, Assistant Superintendent for Business and Operations

Ron Sacks, School Business Administrator



Budget Timeline

- March 22, 2017 Budget Development Meeting #4
- April 5, 2017 Budget Development Meeting #5
- April 19, 2017 Budget Adoption Meeting
- May 3, 2017 Public Hearing
- May 16, 2017 Annual Election and Budget Vote



Review of Draft Expenditure Budget

Budget Summary - 3 Part Format

	2016-2017 <i>Budget</i>	2017-2018 <i>Proposed</i>	% Change
Administration			
BOE / District Clerk / Annual Vote	\$ 131,761	\$ 165,070	
Central Administration	\$ 579,886	\$ 571,175	
Business Administration / Finance	\$ 2,059,067	\$ 2,103,175	
Personnel & Communications	\$ 1,406,821	\$ 1,566,543	
Security & Central Data Processing	\$ 2,895,075	\$ 3,301,036	
Districtwide Insurance & BOCES Admin	\$ 3,302,147	\$ 3,217,250	
Curriculum and Instruction	\$ 9,339,587	\$ 8,732,415	
Special Education	\$ 498,346	\$ 380,380	
Benefits	\$ 5,605,774	\$ 5,741,928	
Total Administration	\$ 25,818,464	\$ 25,778,972	-0.15%



Review of Draft Expenditure Budget

Budget Summary - 3 Part Format

	2016-2017	2017-2018	
	<i>Budget</i>	<i>Proposed</i>	<i>% Change</i>
Program			
Personnel & Communications	\$ 70,200	\$ 70,200	
Curriculum and Instruction	\$ 87,301,289	\$ 88,163,132	
Special Education	\$ 45,952,756	\$ 44,352,916	
Academic Intervention Services & ENL	\$ 4,908,738	\$ 5,064,965	
Occupational Education	\$ 1,871,528	\$ 1,691,727	
Evening High School	\$ 193,533	\$ 185,000	
Instructional Media	\$ 7,572,634	\$ 7,872,035	
Pupil Support / Athletics / Co-Curricular	\$ 14,079,935	\$ 13,572,086	
District Transportation	\$ 18,986,358	\$ 19,679,400	
Summer Enrichment Program	\$ 144,500	\$ 149,500	
Child Care	\$ 946,917	\$ 992,527	
Benefits	\$ 62,241,742	\$ 65,420,566	
Interfund Transfers – 4408 & 4201	\$ 500,000	\$ 687,384	
Total Program	\$ 244,770,130	\$ 247,901,438	1.28%



Review of Draft Expenditure Budget

Budget Summary - 3 Part Format

	2016-2017 <i>Budget</i>	2017-2018 <i>Proposed</i>	<i>% Change</i>
Capital			
Buildings and Grounds	\$ 15,179,498	\$ 15,040,774	
Unallocated Insurance	\$ 10,000	\$ 10,000	
Transportation Vehicles	\$ -	\$ 108,000	
Benefits	\$ 4,929,918	\$ 5,002,973	
Bonded Indebtedness	\$ 20,832,763	\$ 21,913,728	
Total Capital	\$ 40,952,179	\$ 42,075,475	2.74%
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3-Part Budget Sub-Total:	\$ 311,540,773	\$ 315,755,885	1.35%
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Other			
Planned Balance	\$ 1,154,163	\$ -	
Non-Budget Disbursements	\$ (6,287,642)	\$ -	
Capital Projects (PROPOSED)	\$ -	\$ 1,556,766	
Grand Total	\$ 306,407,294	\$ 317,312,651	3.56%

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Programmatic Rollover Budget with some Critical Enhancements ...

- ✓ Elimination of Student Fees for Instrument Usage
- ✓ Addition of NYSMMA Major Ensemble Evaluations
- ✓ Begin a Planned Cycle of Facilities and Transportation Equipment Replacement
- ✓ Provide each Secondary Building with an Additional Assistant Principal
- ✓ Fund Replacement of Aging and Outdated Desktop PCs and Macs. Also Install New Whiteboards as needed for Classroom Projectors.
- ✓ Additional Technology Enhancements, Including: STEAM Kits, VEX Robotics Kits, and 3D Printers



2017/2018 Tax Cap Calculation

INITIAL Calculation

2016 / 2017 Tax Levy	\$171,070,969
❖ Tax Base Growth Factor (1.0024)	410,570
❖ Allowable Levy Growth (1.26%)	2,157,406
❖ TRS/ERS Exclusion	0
❖ Change in PILOTs	0
❖ <u>Change in Capital Tax Levy (MINIMUM)</u>	<u>1,118,789</u>

2017/2018 Initial Levy Calculation: \$ 174,757,734

➤ This Would Equate to a Tax Levy Percentage Increase of: 2.16%

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2017/2018 Tax Cap Calculation

ALTERNATE Calculation

2016 / 2017 Tax Levy	\$171,070,969
❖ Tax Base Growth Factor (1.0024)	410,570
❖ Allowable Levy Growth (1.26%)	2,157,406
❖ TRS/ERS Exclusion	0
❖ Change in PILOTs	0
❖ <u>Change in Capital Tax Levy (with PROPOSED Expenditures)</u>	<u>2,675,555*</u>
2017/2018 Alternate Levy Calculation:	\$ 176,314,500*

➤ This Would Equate to a Tax Levy Percentage Increase of: **3.07%**

*(The Increased Change in the Capital Tax Levy, as well as the Levy Calculation is Equivalent to the \$1,556,766 in PROPOSED Capital Expenditures)

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2017-2018 Initial Revenue Projections

ACCOUNT TITLE	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2017-18 PROPOSED
REAL PROPERTY TAXES & STAR <u>(INITIAL)</u>	\$ 158,032,232	\$ 162,999,685	\$ 166,065,720	\$ 169,784,031	\$ 171,070,969	\$ 174,757,734
PAYMENTS IN LIEU OF TAXES (PILOTS)	\$ 2,023,482	\$ 975,568	\$ 932,003	\$ 1,353,457	\$ 1,000,000	\$ 1,000,000
OTHER STUDENT FEES & CHARGE	\$ 172,791	\$ 178,195	\$ 171,973	\$ 197,622	\$ 150,000	\$ 175,000
OTHER CHGS FOR SERV/TRIPS	\$ 73,769	\$ 80,539	\$ 94,105	\$ 62,999	\$ 80,000	\$ 65,000
CHILDCARE	\$ 1,025,537	\$ 1,298,593	\$ 1,293,142	\$ 1,531,345	\$ 1,300,000	\$ 1,500,000
DAY SCH TUITION OTHER DISTRICTS	\$ 622,462	\$ 670,492	\$ 937,448	\$ 128,109	\$ 500,000	\$ 500,000
HEALTH SERV/OTHER DISTRICTS	\$ 166,171	\$ 141,738	\$ 129,458	\$ 121,676	\$ 100,000	\$ 130,000
LIBRARY DEBT SERVICE	\$ 489,650	\$ 471,550	\$ 453,650	\$ 458,675	\$ 439,600	\$ 418,700
INTEREST & EARNINGS	\$ 177,925	\$ 187,635	\$ 130,548	\$ 157,453	\$ 175,000	\$ 165,000
RENT REAL PROP-INDIVIDUAL	\$ 117,070	\$ 254,765	\$ 266,701	\$ 305,419	\$ 225,000	\$ 400,000
RENT REAL PROP-OTHER GOVT	\$ 132,471	\$ 134,001	\$ 143,577	\$ 300,720	\$ 273,216	\$ 600,000
RENT OF EQUIPMENT	\$ 11,758	\$ 52,530	\$ 51,000	\$ 51,425	\$ 64,000	\$ -
MISCELLANEOUS REVENUE SOURCES	\$ 3,289,987	\$ 1,910,460	\$ 2,233,838	\$ 3,745,797	\$ 2,554,555	\$ 2,244,500
STATE AID - <u>ALL COMPONENTS</u>	\$ 107,329,390	\$ 107,598,958	\$ 112,020,706	\$ 119,576,053	\$ 128,224,954	\$ 129,187,890
OTHER FEDERAL AID - FEMA	\$ 47,958	\$ 84,295	\$ -	\$ 9,366	\$ -	\$ -
MEDICAID ASSISTANCE	\$ 25,573	\$ 125,418	\$ 93,344	\$ 198,808	\$ 250,000	\$ 200,000
INTERFUND TRANSFERS	\$ 1,782,192	\$ -	\$ 140,764	\$ 59,514	\$ -	\$ -
TOTAL REVENUE	\$ 275,520,419	\$ 277,164,421	\$ 285,157,977	\$ 298,042,468	\$ 306,407,294	\$ 311,343,824



CURRENT Expenditures vs. Revenue

Current Projected Revenue - \$ 311,343,824

(With INITIAL Tax Levy Calculation)

Current Projected Expenditures - \$ 315,755,885

(Without PROPOSED Capital Expenditures)

Variance - \$(4,412,061)

(**NOTE:** If we **add the \$1.5M** in PROPOSED Capital Expenditures, there is a corresponding and equal increase in Revenue from the Tax Levy, resulting in the **same \$4.4M Variance.**)

- ✓ Please keep in mind that the budget is still a work in progress, and numbers are still likely to be refined and change.
- ✓ Administration continues tallying course selections and working to calculate staffing needs.
 - Additionally, we are evaluating the impact of declared retirements.
- ✓ We are still waiting for finalized State Aid estimates to complete our revenue projections. (Typically, on or about April 1st)
- ✓ District Administration will keep the Board of Education and the community updated as information becomes available.

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Continuing the Conversation ...

Next Discussion
April 5th

Budget Vote
Tuesday, May 16, 2017
At your local Elementary School

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