

Sayville Public Schools 2024-2025 Proposed Budget March 27, 2024



Presented by:

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Superintendent of Schools*

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Assistant Superintendent for Business*

2024-25 Budget Journey for Sayville Public Schools

December

BUDGET PROCESS BEGINS

Dreaming BIG for our students.

Department and Building meetings, enhancing programming for students.

Aligning our Board Goals and Values with our financial plan.

January

WE RECEIVE HARD NEWS

January 16, 2024
Governor Hochul cuts Sayville's Foundation Aid by \$3.4 million.

Employment Contracts, Pension Increases, Health Insurance Costs, and Debt Service contribute to a deficit shortfall of \$5.8 million

February, March, & April

THOUGHTFUL PLANNING

Letter writing campaign.

Review of the proposed budget for ALL departments, focusing on essential items and required mandated costs.

Review of District Reserves and Fund Balance Projections.

Teacher Retirement Incentive.

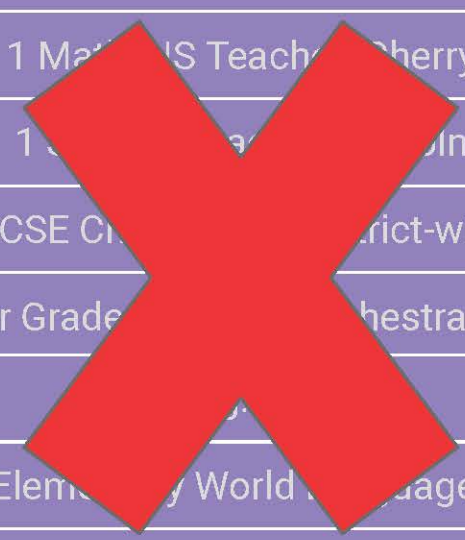
Creative scheduling to preserve programming and staff for our students.

Our Original Plan Will Not Occur Due to Cuts In State Aid

Phase I: 2023-24 Budget

Phase II: 2024-25 Budget

1 Reading Teacher: Cherry Avenue	2 Reading Teachers: Sunrise Drive & Lincoln
2 Math AIS Teachers: Sunrise & Lincoln	1 Math AIS Teacher: Cherry
2 STEAM Teachers: Sunrise & Cherry	1 STEAM Teacher: Lincoln
Full Day Co-Teaching in all elementary schools	1 CSE Classroom: District-wide
Grade 4 Band (in addition to Orchestra)	Consider Grade 4 Band & Orchestra Program
Teaming & Block Schedules: Grades 6 & 7	Teaming & Block Schedules: Grades 6 & 7
Elementary World Language: Kindergarten	Expand Elementary World Language: Grade 1
1 Elementary Administrator (Grant Funded)	1 Elementary Administrator (General Fund)



Original Plan: Use retirement reductions at Secondary Level due to lower enrollment as a way to enhance elementary programs without increasing overall staffing costs for the district.

Dreams Deferred: State Aid Cut & Other Costs

Cost of Living

17% increase in cost of living (electric, gas, oil, water, goods & services)

Foundation Aid

\$3.4 Million cut

Health & Pension

Increase in health insurance costs and pension contributions

Contracts

Annual contractual obligations



Annual budget










\$5.8 Million difference between revenue & expenditures.

Debt Service

Significant increase to debt service payments.




Closing the Budget Gap: Non-Personnel

	Budget Items Cut	Cost Reductions
	Buildings & Grounds	-\$427,900
	Curriculum & Instruction	-\$385,270
	Technology	-\$243,604
	Athletics	-\$83,550
	Employee Benefits	-\$200,000
	Security Upgrades & Enhancements	-\$142,401
	Transportation	-\$300,000
	Debt Service	-\$200,000
	FUNDS MOVED FROM UNEMPLOYMENT RESERVE	-\$600,000
	Total Amount Saved	\$2,582,725
	Total Amount Still Needed to Balance the Budget	\$3,222,713

Closing the Gap: Total Positions Removed

Positions Removed	Impact
3 Elementary Classroom Teachers	Gr. 1 class size will be 23/24 (from 15/16)
2 Grade Six Classroom Teachers	Grade Six average class size = 20 (from 26)
2 Secondary English Teachers	HS English average class size = 23-27
1.4 Secondary Social Studies Teachers	HS Social Studies average class size = 21-25
2 Secondary Math Teachers	HS Math average class size = 17-24
1 Health Teacher	HS Health average class size = 27-28
2 Secondary PE Teachers	PE average class size = 27-28
1 K-12 Art Teacher	No Impact due to lower enrollment
1 Secondary Music Teacher	No Impact due to lower enrollment

Closing the Budget Gap: Staff Reductions

Teachers Retiring	Teachers Not Replaced
12 Secondary Teachers	10 Teachers Not Replaced
5 Elementary Teachers	4 Teachers Not Replaced
Total Savings	14 Teachers Not Replaced
Retirement Incentive Savings	\$2,174,987
Still Needed to Balance Budget	\$1,047,726 

Staff Excessed	
2 Elementary Positions	
3 Secondary Positions	
1 District-wide Position	
1 Administrator	
1 Part-Time Custodian	
6 Secondary Program Aides	
Goal Met: A Balanced Budget	\$0

What If We Get Restored?

Restorations Will Be Prioritized: Discussion with Admin Team & BOE

- Elementary School Class Size
- District Social Worker
- Additional Staffing to bring down class size in certain areas
- Review funds from reserves
- Review cuts to equipment & supplies
- Elementary Administrator
- Review previously planned enhancements to programs
 - Elementary Reading AIS
 - Elementary Math AIS
 - Elementary STEAM & World Language
 - Music & Art Programming



Proposed Budget 2024-2025

2024-2025 Budget

\$103,416,857

Budget to Budget Increase over 23-24

\$1,367,966 1.34%

Projected Tax Levy Increase

\$2,543,091 3.996%

Budgeted Revenues 2024-2025



2024-25 Proposed Revenue Budget

Proposed Budget

\$103,416,857

Required Tax Levy Within The Tax Cap

Revenue Sources

Property Taxes (Levy)	\$66,188,080
State Aid	\$25,726,346
Local Sources	\$4,127,649
PILOTs	\$786,600
Fund Balance	\$3,500,000
Committed Fund Balance (last year)	\$434,000
Reserves (various)	\$2,654,182
	\$103,416,857

Sayville Public Schools Allowable Tax Levy

School Year	Sayville's Maximum Allowable Tax Levy	Sayville's Actual Tax Levy
2019-2020	2.34%	2.34%
2020-2021	2.01%	1.99%
2021-2022	0.61%	0.61%
2022-2023	1.72%	1.72%
2023-2024	2.85%	2.85%
2024-2025	3.996%	3.996%

Our Residents vote on the District's Tax Levy, not the Tax Rate.
The District's Tax Cap was timely filed for the March 1, 2024 deadline.

2024-25 Revenue Sources

Revenue Category	2023-2024 Actual Budget	Proposed 2024-2025	Difference
State Aid	\$ 28,043,974	\$ 25,726,346	\$ (2,317,628)
Local Revenue	\$ 3,684,729	\$ 4,127,649	\$ 442,920
PILOTs	\$ 727,280	\$ 786,600	\$ 59,320
Appropriated Reserves	\$ 2,984,078	\$ 3,088,182	\$ 104,104
Fund Balance	\$ 2,963,841	\$ 3,500,000	\$ 536,159
Property Taxes	\$ 63,644,989	\$ 66,188,080	\$ 2,543,091
TOTAL	\$ 102,048,891	\$ 103,416,857	\$ 1,367,966

The State Aid Proposed is from the Governor's Executive Budget. The District is hopeful we will have a restoration of Foundation Aid within NYS's Adopted Legislative Budget the first part of April.

Current State Aid As Of 3/27/24 (Executive Budget)

State Aid	Budget 2023-2024	Budget 2024-2025	\$ Change
Foundation Aid	\$ 20,168,342	\$ 16,766,959	\$ (3,401,383)
High Tax Aid	\$ 1,729,079	\$ 1,729,079	\$ -
BOCES Aid	\$ 1,585,364	\$ 1,708,973	\$ 123,609
Excess Cost Aid	\$ 451,177	\$ 457,586	\$ 6,409
Software, Textbook & Library	\$ 212,123	\$ 207,899	\$ (4,224)
Hardware & Technology Aid	\$ 32,749	\$ 29,237	\$ (3,512)
Building Aid	\$ 2,275,072	\$ 2,472,031	\$ 196,959
Transportation Aid	\$ 1,311,541	\$ 1,559,382	\$ 247,841
Universal Pre K *	\$ 680,402	\$ 745,200	\$ 64,798
Total State Aid	\$ 28,445,849	\$ 25,676,346	\$ (2,769,503)

Universal Pre K allotment is \$5,400 per student. Sayville Public Schools is only able to run seven (7) classes for 126 students and not the 138 students allocated by the state in the aid to the District.

2023-2024 data represents what the district was actually able to allow based upon space.

**SAYVILLE PUBLIC SCHOOLS
REVENUE ANALYSIS**

	2024-25	2023-24		
	Budget	Adopted Budget	Difference	Percent
STATE AID- Includes \$50,000 CPSE Admin.	25,726,346	28,043,974	(2,317,628)	-8.26%
PILOT Payments	786,600	727,280	59,320	8.16%
OTHER INCOME:				
Adult Education	100,000	100,000	0	0.00%
Summer School	10,000	10,000	0	0.00%
Other Student Fees/Charges	0	0	0	0.00%
Admissions	20,000	17,500	2,500	14.29%
Use of Pool	125,000	115,000	10,000	8.70%
Custodial Services	5,000	5,000	0	0.00%
Health Services	65,000	70,000	(5,000)	-7.14%
Interest Income	1,100,000	575,000	525,000	91.30%
Premium on Obligations	0	0	0	0.00%
Rentals/Organizations/Individuals/Gov't	30,000	30,000	0	0.00%
Rentals/Greene Elem-	419,106	410,888	8,218	2.00%
Rentals/Old Jr. High-	554,647	577,141	(22,494)	-3.90%
Rentals/Public Library	746,636	747,000	(304)	-0.04%
Sale of Materials	200	200	0	0.00%
Insurance Recoveries	25,000	25,000	0	0.00%
Medicaid Reimbursement	150,000	125,000	25,000	20.00%
Fines & Forfeitures	2,000	2,000	0	0.00%
Refunds - BOCES/Prior Year/Other	225,000	225,000	0	0.00%
Misc Income	50,000	50,000	0	0.00%
Tuition - Other Districts/Staff	500,000	600,000	(100,000)	-16.67%
Leases-per GASB 87	0	0	0	0.00%
Interfund Transfers	0	0	0	0.00%
CARES Act Education Stabilization Fund	0	0	0	0.00%
One Time Prior Year Health Accrual	0	0	0	0.00%
TOTAL OTHER INCOME	4,127,649	3,684,729	442,920	12.02%
TOTAL OTHER INCOME/ STATE AID/PILOT Payments	30,640,595	32,455,983	(1,815,388)	-5.59%
APPROP. FUND BALANCE	3,500,000	2,963,841	536,159	18.09%
APPROP. COMMITTED FUND BALANCE	434,000	400,000	34,000	8.50%
APPROP. RESERVE FROM TAX RESERVE	0	0	0	0.00%
APPROP. RESERVE FOR TRS	850,000	850,000	0	0.00%
APPROP. RESERVE FOR ERS	1,300,000	1,300,000	0	0.00%
APPROP. RESERVE FOR UNEMPLOYMENT	50,000	50,000	0	0.00%
APPROP. RESERVE FOR WORKERS COMP	375,000	325,000	50,000	15.38%
APPROP. RESERVE FOR BONDED DEBT	44,078	44,078	0	0.00%
APPROP. RESERVE FOR LIBRARY DEBT SERVICE	35,104	15,000	20,104	134.03%
	6,588,182	5,947,919	640,263	10.76%
PROPERTY TAXES	66,188,080	63,644,989	2,543,091	4.00%
TOTAL REVENUE	103,416,857	102,048,891	1,367,966	1.34%

Proposed Revenue & Tax Rate Schedule

Taxable Assessed Value = 235,091,291

Tax Rate Per \$100

Home Assessed @ 40,000

	2024-2025	2023-2024
\$	21.58	\$ 20.59
\$	8,632	\$ 8,236

\$ 396 Annual Increase

\$ 33.04 Monthly Increase

Tax Implication to Average Homeowner

$$\text{Tax Rate} = \frac{\text{Tax Levy} \times \text{ABP\% Homestead}}{\text{Assessed Value Homestead}} \times 100$$

Fund Balance & Reserve Analysis

Projection As Of March 27, 2024

Fund Balance Reserve Analysis:	Projected 2023-24	Actual 2022-23	Actual 2021-2022	Actual 2020-21	Actual 2019-20	Actual 2018-19
<u>Restricted:</u>						
Workers Compensation Reserve:	\$ 1,120,191	\$ 1,445,191	\$ 1,770,191	\$ 2,075,431	\$ 1,789,349	\$ 1,832,828
Unemployment Reserve:	\$ 1,035,486	\$ 1,658,350	\$ 1,667,912	\$ 1,678,897	\$ 1,596,083	\$ 701,195
Reserve for Retirement Contrib. ERS:	\$ 6,310,764	\$ 7,268,417	\$ 8,302,752	\$ 8,985,455	\$ 8,331,804	\$ 8,284,506
Reserve for Retirement Contrib. TRS:	\$ 1,694,767	\$ 1,981,274	\$ 2,060,320	\$ 1,835,317	\$ 1,377,243	\$ 667,738
Reserve for Employee Benefits:	\$ 5,819,518	\$ 7,814,711	\$ 7,860,536	\$ 8,332,539	\$ 8,474,652	\$ 7,860,339
Reserve for Debt (Library):	\$ 70,391	\$ 81,392	\$ 93,203	\$ 108,043	\$ 152,971	\$ 199,694
Reserve for Tax Reduction:	\$ -	\$ -	\$ -	\$ 53,800	\$ 228,800	\$ 403,800
Reserve for Bonded Debt:	\$ 393,964	\$ 438,042	\$ 482,120	\$ 526,198	\$ 529,796	\$ 573,874
Capital Reserve (established May 2023)	\$ 1,022,524	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
Total Restricted Fund Balance	\$ 17,467,605	\$ 21,687,377	\$ 22,237,034	\$ 23,595,680	\$ 22,480,698	\$ 20,523,974
<u>Assigned Fund Balance:</u>						
Assigned Appropriated Fund Balance	\$ 3,500,000	\$ 2,963,841	\$ 2,889,401	\$ 2,882,549	\$ 2,882,549	\$ 2,706,549
Assigned for Encumbrances	\$ 2,204,203	\$ 3,224,711	\$ 1,873,389	\$ 1,004,349	\$ 2,246,504	\$ 897,244
Committed Fund Balance	\$ 434,000	\$ 834,000	\$ 1,300,000	\$ 1,600,000	\$ -	\$ -
Non-Spendable (GASB 87)	\$ 85,976	\$ 85,976.00	\$ 72,921	\$ -	\$ -	\$ -
Total Assigned Fund Balance	\$ 6,224,179	\$ 7,108,528	\$ 6,135,711	\$ 5,486,898	\$ 5,129,053	\$ 3,603,793
Unassigned Fund Balance	\$ 6,470,822	\$ 2,868,557	\$ 3,875,990	\$ 3,878,538	\$ 3,863,372	\$ 3,626,011
Total Actual Fund Balance:	\$ 30,162,606	\$ 31,664,462	\$ 32,248,735	\$ 32,961,116	\$ 31,473,123	\$ 27,753,778

Utilization of Excess Funding in Unemployment Reserve

RESOLUTION LANGUAGE

***WHEREAS**, pursuant to General Municipal Law Section 6-m, if at the end of any fiscal year, the monies in the Unemployment Insurance Payment Reserve Fund exceed the amounts required to be paid into the unemployment insurance fund an amount equivalent to the amount of benefits paid to claimants and charged to the account, plus any additional amount required to pay all pending claims, within sixty (60) days of the close of such fiscal year, the Board of Education may transfer such excess funds, or any part thereof, to any other fund authorized by Article 2 of the General Municipal Law and/or apply all or part of the excess to the budget appropriation of the next succeeding fiscal year; and

***WHEREAS**, the Board of Education ("Board") has determined that the monies presently held in the District's Unemployment Insurance Reserve Fund (GML §6-m) exceed the amount required to pay all claims and pending claims as of June 30, 2024; and

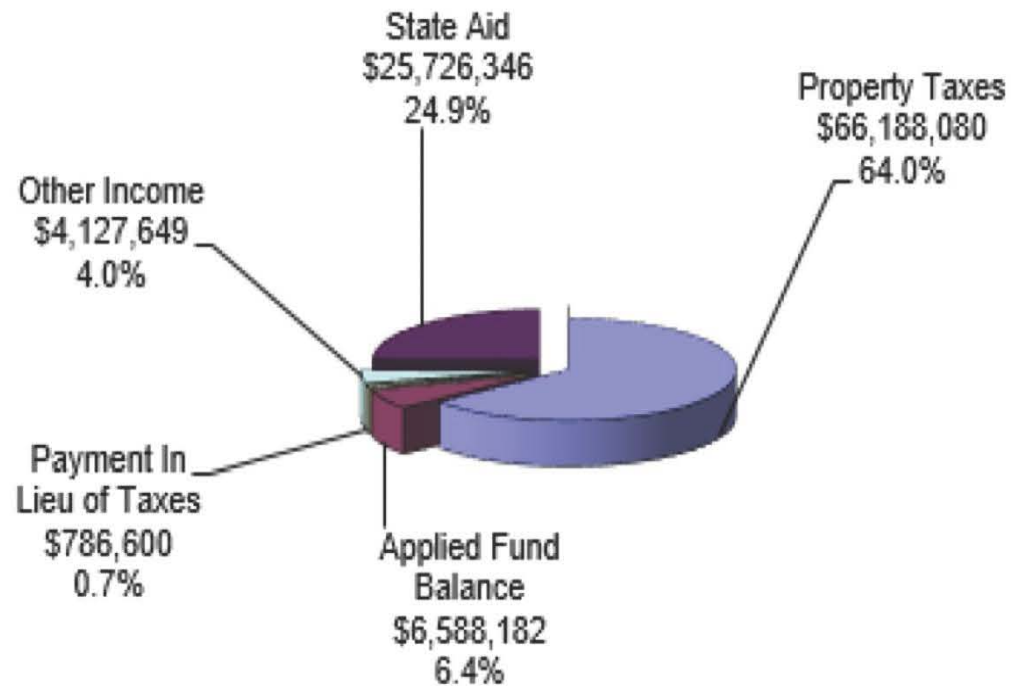
***WHEREAS**, the Board has determined that said excess funds in the Unemployment Insurance Payment Reserve Fund are in the amount of \$600,000.00; and

***WHEREAS**, the District's General Fund is authorized by the General Municipal Law to receive such funds and the Board desires to transfer such excess monies from the Unemployment Insurance Payment Reserve Fund to the District's General Fund – Unassigned Fund Balance;

***NOW THEREFORE, BE IT RESOLVED**, upon the recommendation of the Superintendent of Schools, the Board authorizes the transfer of an amount not to exceed \$600,000.00 from the District's Unemployment Insurance Reserve Fund into the District's General Fund – Unassigned Fund Balance.

2024-25 Projected Revenues

Your School Tax Dollar Revenues



Budgeted Expenditures 2024-2025



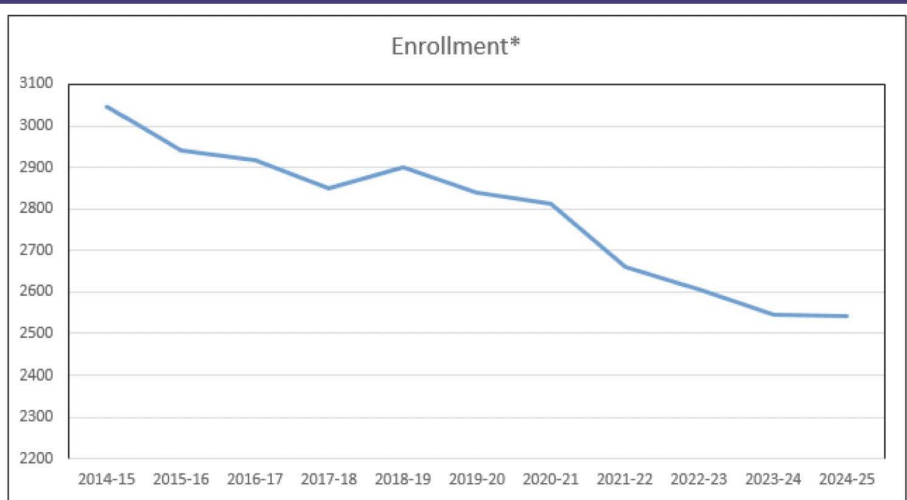


Sayville Public Schools 2024-2025 Proposed Budget Summary

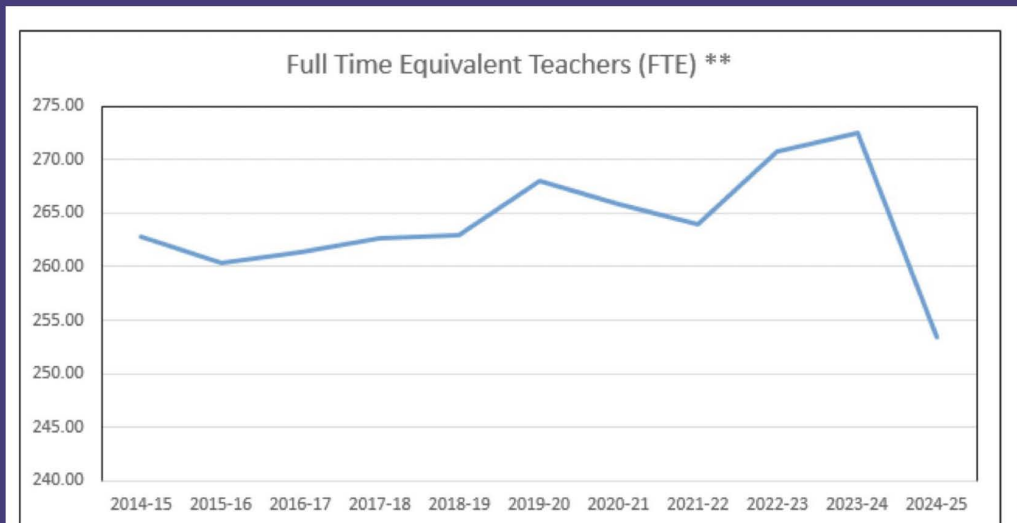


	<u>2024-25 PROPOSED BUDGET</u>	<u>2023-24 CURRENT</u>	<u>INCREASE/ (DECREASE)</u>	
Salaries	48,994,991	51,203,553	(2,208,562)	-4.31%
Employee Benefits	26,220,111	24,624,304	1,595,807	6.48%
Total Salaries & Benefits:	75,215,102	75,827,857	(612,755)	-0.81%
Debt Service	6,259,470	4,920,774	1,338,696	27.20%
Contractual Expenditures (4000 object codes, excluding Trans.& BOCES)	7,149,588	6,945,382	204,206	2.94%
BOCES	6,466,171	5,860,023	606,148	10.34%
Supplies	2,006,912	1,986,470	20,442	1.03%
Textbooks/Workbooks	369,674	344,500	25,174	7.31%
Transportation	4,601,305	4,731,279	(129,974)	-2.75%
Transfers to:				
Capital Fund	1,000,000	1,000,000	0	0.00%
Special Aided Fund	160,000	200,000	(40,000)	-20.00%
Equipment	188,635	232,606	(43,971)	-18.90%
TOTAL GENERAL FUND BDGT:	<u>103,416,857</u>	<u>102,048,891</u>	<u>1,367,966</u>	<u>1.34%</u>

Enrollment In Past 10 Years vs. FTE



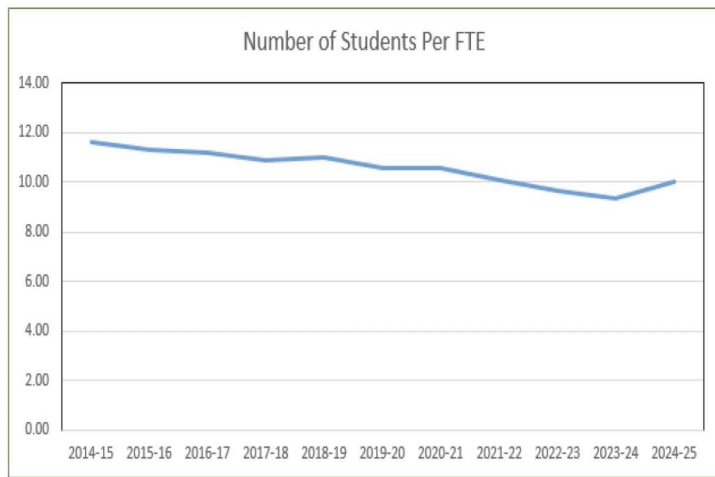
* **Source:** Enrollment as reported on Annual Property Tax Report Card filed with NYS



** **Source:** Budgeted Staffing reported annually during the Budget Presentations



Student:Teacher Ratio In Past 10 Years



Years	Enrollment/FTE	Enrollment* FTE for Teachers	
2014-15	11.59	3046	262.80
2015-16	11.30	2941	260.36
2016-17	11.17	2919	261.36
2017-18	10.86	2851	262.60
2018-19	11.02	2899	263.00
2019-20	10.59	2838	268.00
2020-21	10.57	2811	265.90
2021-22	10.08	2661	263.91
2022-23	9.62	2605	270.70
2023-24	9.35	2547	272.50
2024-25	10.04	2543	253.35

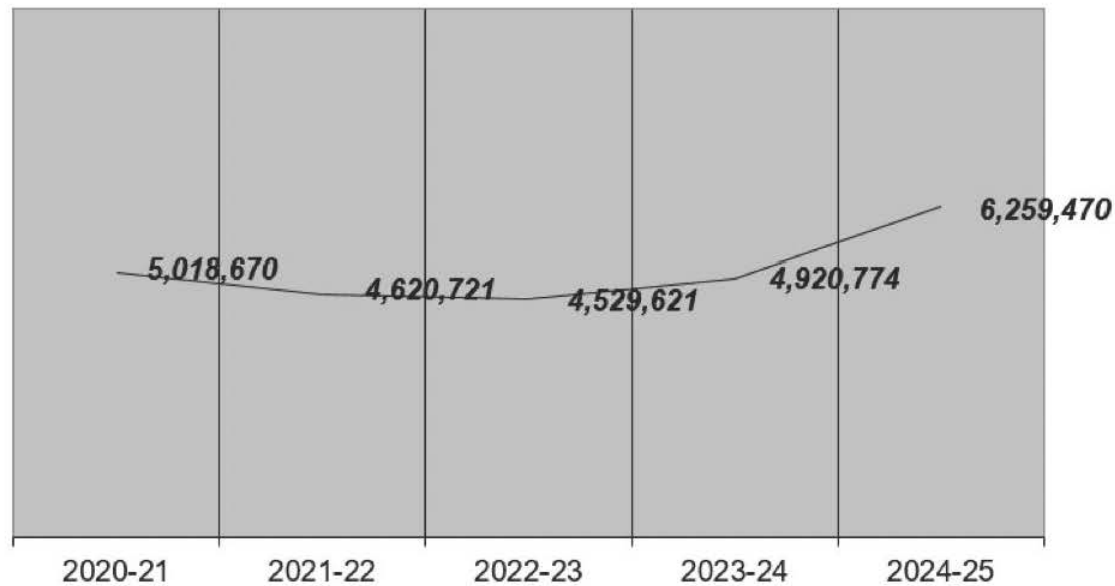
* Source: Enrollment as reported on Annual Property Tax Report Card filed with NYS

** Source: Budgeted Staffing reported annually during the Budget Presentations



Debt Service:

5 Year Change: +24.72%
Avg Over 5 Year Change: 4.94%



The above costs represent the Principal & Interest on our Short-term and Long-Term borrowings, such as: Tax Anticipation Notes, Bond Anticipation Notes, Serial Bonds and Energy Performance Contracts. The District derives very competitive interest rates due to our Moody's Bond Rating of Aa1

Transportation



Income	2024-25	2023-24	Increase/ (Decrease)	% Change
Transportation	\$4,601,305	\$4,731,279	(\$129,974)	(2.75%)

- Sayville contracts with Suffolk Transportation all student bus services;
- The District obtained Requests for Proposals (RFP's) for our Large Buses, Vans and Field Trips, and Athletic Transportation Contracts during the 2020-21 school year;
- A five-year Contract was awarded to Suffolk Transportation;
- For the 2024-25 school year, we would be in year 5 of 5;
- Benefits of a five-year Contract provide the District with cost predictability and continuity of service.

Transfers To: Capital & Special Aid Funds

Transfers To:	2024-25	2023-24	Increase/ (Decrease)	% Change
Capital	\$1,000,000	\$1,000,000	0	0.00%
Special Aid	\$160,000	\$200,000	(40,000)	(20.00%)

Transfer to Capital Fund:

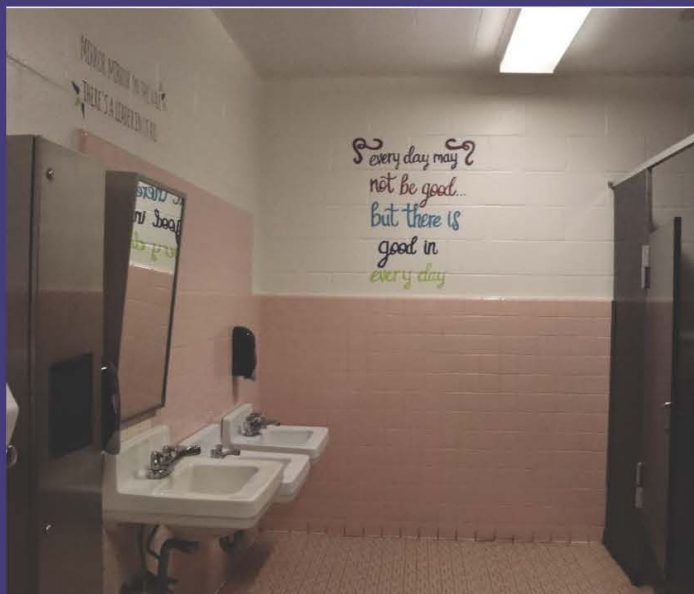
Elementary Buildings- Phase I-III bathroom renovations:

- ❖ *Lincoln Avenue – 20 bathrooms (2022-23); Completed!*
- ❖ *Sunrise Drive (Phase I) – 17 bathrooms (2023-24); Completed!*
- ❖ *Sunrise Dr. (Phase II) – remaining four (4) bathrooms (2024-25);*
- ❖ *Cherry Avenue – Eight 8 bathrooms (2024-25);*

Transfer to Special Aid Fund:

Represents the District's cost share of Special Educational Summer School and other Special Educational grant funded Programs.

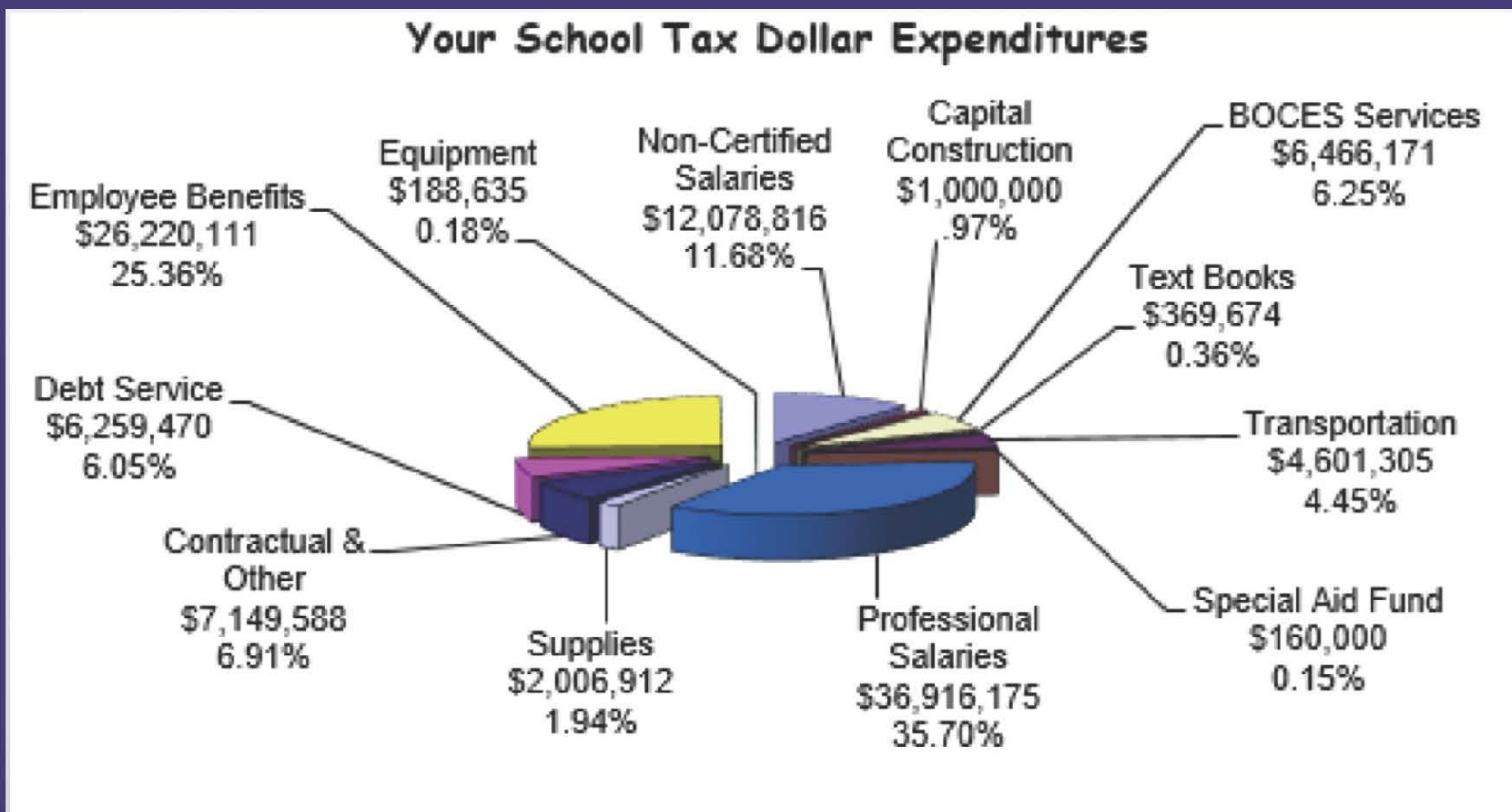
Bathroom Renovations Sunrise Drive Phase II & Cherry Avenue



Sunrise Drive Bathroom Renovations: BEFORE and AFTER

2024-25 Projected Expenditures

Your School Tax Dollar Expenditures



2024-25 Capital Projects Outside of General Fund Budget

I. Capital Bond Projects

**Second Phase of
Roof Replacement
& HVAC Projects**

II. Energy Performance Contract

**Solar Panels &
Other Projects**

Capital Bond Projects

I. Roof Projects

- ☐ Lincoln Ave
- ☐ Sunrise Drive
- ☐ Administration

II. HVAC Projects

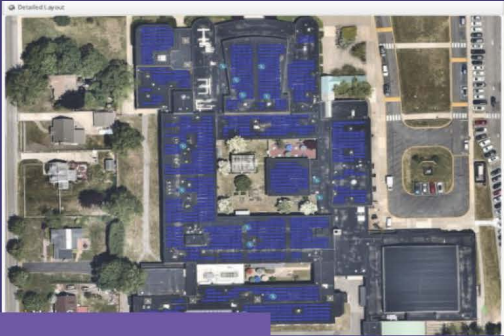
- ☐ Two Cafeterias at HS
(Senior Cafe & Cafeterias A&B)
- ☐ Auditorium at HS



Roof Replacement & HVAC for HS Cafeterias and Auditorium to take place over Summer 2024

Energy Performance Contract

Solar PV Installation to begin Dec 2024



Sayville High School



Sayville Middle School



Lincoln Avenue



Sunrise Drive



Cherry Avenue

SOUND FISCAL BUDGET

STAFFING

**INSTRUCTIONAL
PROGRAM**

FACILITIES

COMMUNITY SUPPORT

Schedule of Future Meetings

- **April 4, 2024** Presentation of Three-Part Budget, What a Contingent Budget looks like & Voting Information
- **Additional Meeting** may be added prior to April 16th based upon NYS's Adopted Budget & State Aid to School Districts
- **April 16, 2024** BOCES Budget Vote & BOE Adoption of 2024-25 Proposed Budget
- **During April & May** Budget Presentations will be conducted for various groups, including our PTA's in the District
- **May 21, 2024 Annual Board Election and Budget Vote**

What's on the Ballot?

- **Proposition #1**: School Budget Vote
- Election of three Board Of Education Trustees



Location: *Old Junior High*

Between the hours of 7AM-9PM on Tuesday, May 21, 2024

Thank You!

A special thank you to our Board of Education and the Sayville Community for Supporting our Schools!

