

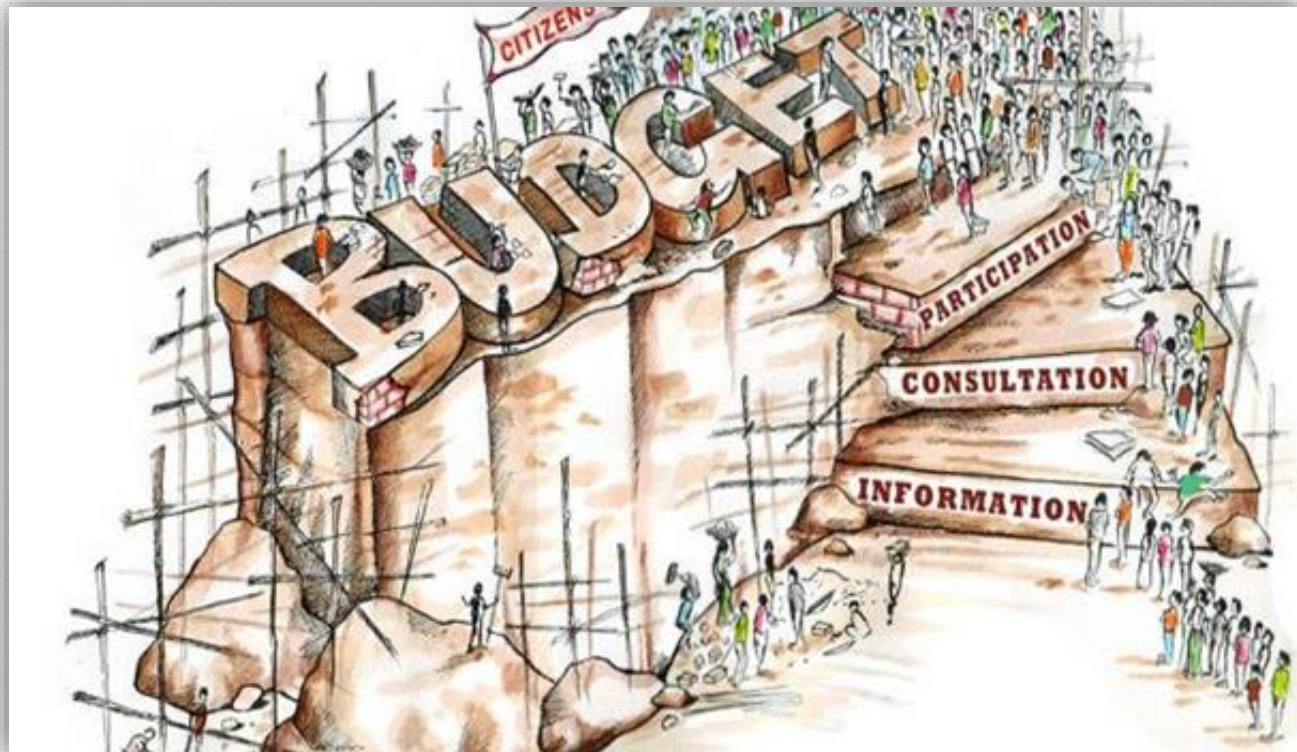
*Sayville Public Schools
Budget 2024-2025
Legislative Budget Update for
Revenues & Expenditures*



April 16, 2024

**Rhonda L. Meserole, CPA
Assistant Superintendent for Business**

The Budget Building Process began in the late fall with meetings of all Administrators and it has been a collaborative, thoughtful and challenging process...





Proposed Budget 2024-2025

REVISED Proposed
Budget:

\$106,028,631

Budget to budget increase:

\$ 3,979,740 or 3.900%

Projected tax levy increase:

\$ 2,354,865 or 3.700%

ORIGINAL Proposed
Budget:

\$103,416,857

Budget to budget increase:

\$ 1,367,966 or 1.34%

Projected tax levy increase:

\$ 2,543,091 or 3.996%

2024-2025 Revenue Sources

Revenue Category	2023-2024 Actual Budget	Proposed 2024-2025 (See Note Below)	Difference
State Aid	\$ 28,043,974	\$ 29,126,346	\$ 1,082,372
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	\$ 2,900,000	\$ (63,841)
Property Taxes	\$ 63,644,989	\$ 65,999,854	\$ 2,354,865
TOTAL	\$ 102,048,891	\$ 106,028,631	\$ 3,979,740

The State Aid Proposed is what we anticipate from the Governor within the adopted Legislative Budget. The District's Administration is hopeful we will have a restoration of Foundation Aid and that has been approximated at \$3,400,000.

Property Tax Cap Calculation

The Proposed Tax Levy for 2024-2025 does not pierce the cap and therefore will only need a Simple Majority for Approval

Maximum Allowable Levy Cap = 3.996%

REVISED Tax Levy Cap= 3.700%, which is reduced from the approved and filed amount of 3.996%

2024-2025 Tax Levy reflects a \$2,354,865 increase over 2023-24

2024-2025 SAYVILLE PUBLIC SCHOOLS - Tax Levy Limit Calculation	
Prior Year Tax Levy	63,644,989
Multiply by: Tax Base Growth Factor	1.0029
	63,829,559
	63,829,559
Add: Prior Year PILOTS 2023-24	727,280
Total	64,556,839
Prior Year Exemptions	
Tort judgments	-
Prior Year Capital Tax Levy (including debt service and EPC (less building aid)	2,611,849
Adjusted Prior Year Tax Levy	61,944,990
	61,944,990
Adjusted Prior Year Tax Levy	61,944,990
Allowable Levy Growth Factor	1.0200
(lesser of 2% or sum of 1 plus inflation factor)	63,183,890
	63,183,890
Less: PILOTS for Fiscal Year Ending 6/30/25	786,600
	62,397,290
	62,397,290
Available Carryover	0
Tax Levy Limit	62,397,290
Current Year Exemptions	
1. Tort Judgments greater than 5% of 2023/24 tax levy	0
2. ERS contribution increase greater than 2 percentage points	11,628
3. TRS contribution increase greater than 2 percentage points	0
4. 2024/2025 Capital Tax Levy (including debt service) (less building aid)	3,779,162
Allowable tax levy prescribed by Chapter 97 of the Laws of 2011	66,188,080
PROPOSED REVISION TO TAX LEVY 2024-2025: UNDER TAX CAP	65,999,854
Voter approved tax levy for 2023/2024	63,644,989
dollar increase in levy	2,354,865
Allowable Levy % for Sayville Public Schools	3.700%

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	.61%	.61%
2022-2023	1.72%	1.72%
2023-2024	2.85%	2.85%
2024-2025	3.996%	3.700%

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.

Current State Aid as of 4/11/2024

DRAFT OF RESTORATION

State Aid	Adopted Budget 2023-2024	Budget 2024-2025	\$ Change
Foundation Aid	\$20,168,342	\$20,166,959	\$ (1,383)
High Tax Aid	\$ 1,729,079	\$ 1,729,079	\$ -
BOCES Aid	\$ 1,499,676	\$ 1,708,973	\$ 209,297
Excess Cost Aid	\$ 451,177	\$ 457,586	\$ 6,409
Software, Textbook & Library	\$ 212,063	\$ 207,899	\$ (4,164)
Hardware & Technology Aid	\$ 32,749	\$ 29,237	\$ (3,512)
Building Aid	\$ 1,958,945	\$ 2,472,031	\$ 513,086
Transportation Aid	\$ 1,311,541	\$ 1,559,382	\$ 247,841
Universal Pre K *	\$ 680,402	\$ 745,200	\$ 64,798
Total State Aid	<u>\$28,043,974</u>	<u>\$29,076,346</u>	<u>\$ 1,032,372</u>

*Universal Pre K allotment is \$5,400 per student. Sayville Public Schools will be offering eight (8) classes for 138 students this year and therefore will be able to realize the full allocation provided by NYS in 2024-2025, unlike the reduced amount for 2023-2024 with only 124 students.

RESTORATION OF BUDGET ITEMS LOST



\$3,400,000

Restoration of Excessed Teaching Staff, Reduction of Class Size (1st Grade) & Associated Employee Benefits
\$1,334,562

Curriculum Professional Development, Instructional Programming, STEAM and Enrichment
\$396,900

Informational Technologies: Network Improvements Technology supplies & Equipment
\$100,800

Lowered Tax Levy Increase to under Tax Cap to benefit our Residents by
\$188,227

Athletics Equipment & Uniforms
\$83,550

Buildings & Grounds: Equipment & Facility Projects
\$396,900

Transportation Field trips & Additional Handicapped Transportation
\$146,000

Reduction of Appropriated Fund Balance **\$600,000** for funding future budgets

Pupil Personnel Services Additional UPK Class, DW Social Worker & Student Workshops
\$153,061

Proposed Revenue Detail Budget 2024-2025

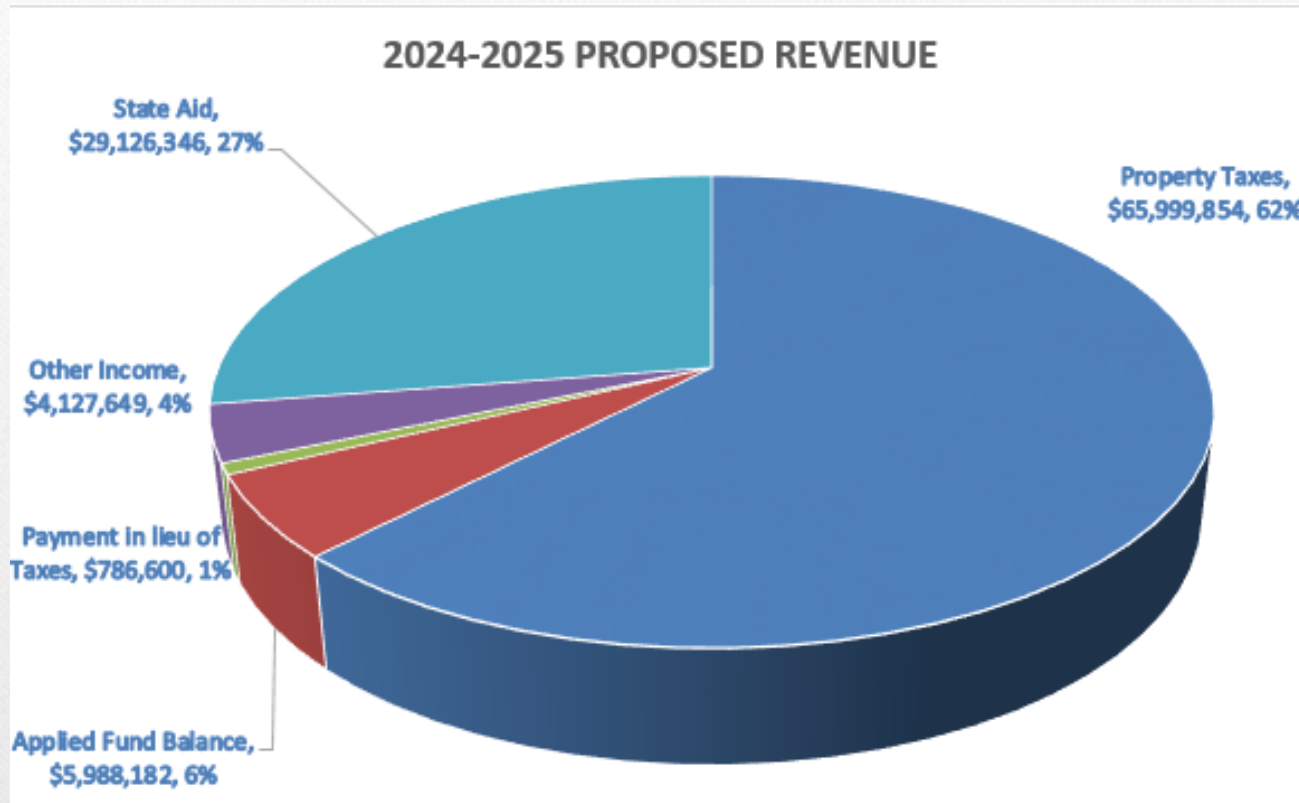


SAYVILLE PUBLIC SCHOOLS PROPOSED TAX RATE SCHEDULE FOR 2024-2025

	2024-25	2023-24	Difference	Percent
STATE AID	29,126,346	28,043,974	1,082,372	3.86%
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%
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%
Rentals/Organizations/Individuals/Gov't	30,000	30,000	0	0.00%
Rentals/BOCES	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 - School Age Programs	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%
TOTAL OTHER INCOME	4,127,649	3,684,729	442,920	12.02%
TOTAL STATE AID & OTHER INCOME	34,040,595	32,455,383	1,584,612	4.88%
APPROP. FUNDBALANCE	2,900,000	2,963,841	(63,841)	-2.15%
APPROP. COMMITTED FUNDBALANCE	434,000	400,000	34,000	7.83%
APPROP. RESERVE FROM TAX RESERVE	0	0	0	0.00%
APPROP. RESERVE FOR ERS	1,300,000	1,300,000	0	0.00%
APPROP. RESERVE FOR TRS	850,000	850,000	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 DEBT SER - Library	35,104	15,000	20,104	134.03%
APPROP. RESERVE FOR BONDED DEBT	44,078	44,078	0	0.00%
	5,968,182	5,947,919	40,263	0.68%
PROPERTY TAXES*	65,999,854	63,644,389	2,354,865	3.70%
TOTAL REVENUE/BUDGET	106,028,631	102,048,891	3,979,740	3.90%
	2024-2025	2023-2024	Difference	Percent
Tax Rate Per \$100	21.529	20.590	0.938	4.56%
Home Assessed @ 40,000	8,611	8,236	375	4.56%

*Property Taxes also include revenue from STAR repayments.

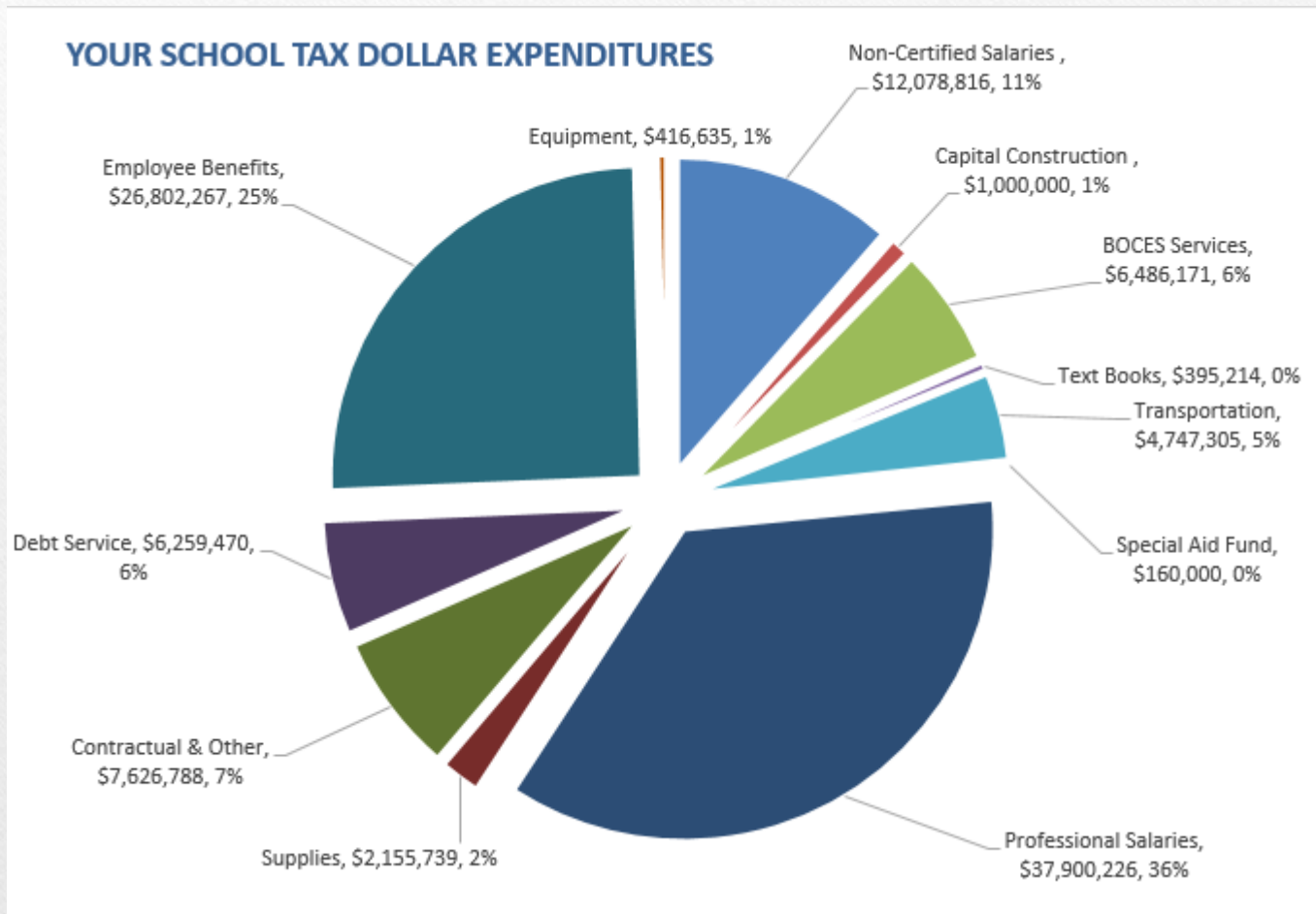
2024-2025 Projected Revenues



SAYVILLE PUBLIC SCHOOLS PROPOSED 2024 - 2025 BUDGET SUMMARY

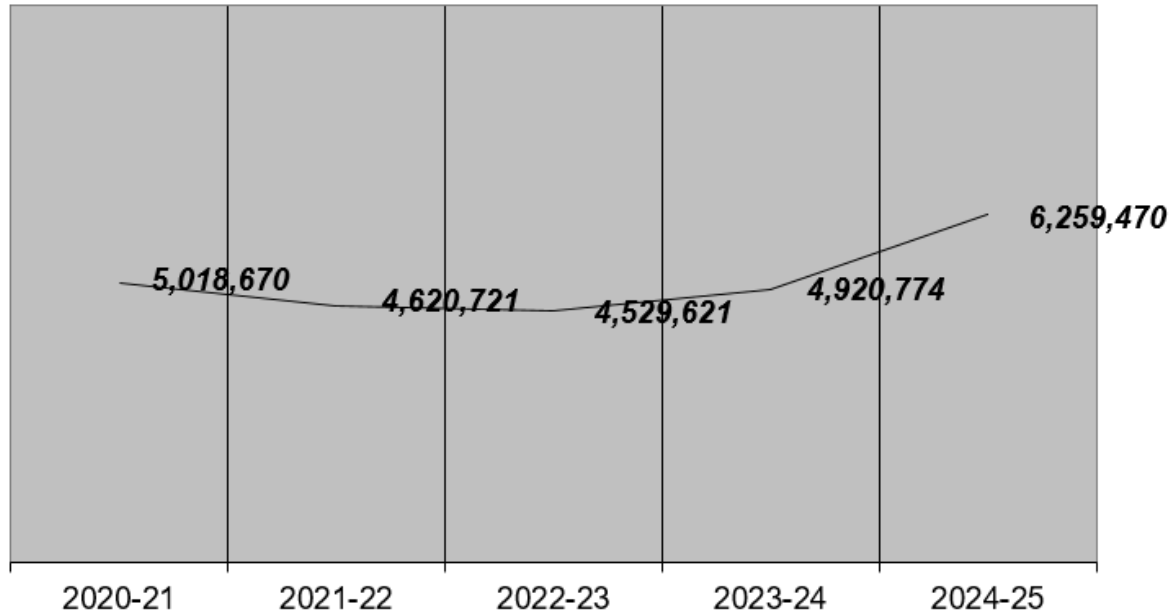
	<u>2024-25 PROPOSED BUDGET</u>	<u>2023-24 CURRENT</u>	<u>INCREASE/ (DECREASE)</u>	
Salaries	49,979,042	51,203,553	(1,224,511)	-2.39%
Employee Benefits	26,802,267	24,624,304	2,177,963	8.84%
Total Salaries & Benefits:	76,781,309	75,827,857	953,452	1.26%
Debt Service	6,259,470	4,920,774	1,338,696	27.20%
Contractual Expenditures (4000 object codes, excluding Trans. & BOCES)	7,626,788	6,945,382	681,406	9.81%
BOCES	6,486,171	5,860,023	626,148	10.69%
Supplies	2,155,739	1,986,470	169,269	8.52%
Textbooks/Workbooks	395,214	344,500	50,714	14.72%
Transportation	4,747,305	4,731,279	16,026	0.34%
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	416,635	232,606	184,029	79.12%
TOTAL GENERAL FUND BDGT:	<u><u>106,028,631</u></u>	<u><u>102,048,891</u></u>	<u><u>3,979,740</u></u>	<u><u>3.90%</u></u>

2024-2025 Projected Expenditures



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

	<u>2024-2025</u>	<u>2023-2024</u>	<u>Inc./ (Dec.)</u>	<u>% Change</u>
Transportation	\$4,747,305	\$4,731,279	\$16,026	.34%

- ✓ 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.



Transportation Statistics

- ❑ 193 Total Transportation Routes (2023-24):
 - ❖ 116 Large-Bus Routes (49 Morning Runs; 67 Afternoon Runs);
 - ❖ 73 Van Routes (35 Morning Runs; 38 Afternoon Runs)
 - ❖ Four (4) Private/Parochial Runs (Equal # of Morning and Afternoon Runs)
- ❑ 2023-24 Average Cost per Large Bus - \$100,309 vs 2024-25 Average Cost per Large Bus - \$103,620
- ❑ 2023-24 Average Cost Per Van - \$81,570.45* vs 2024-25 Average Cost Per Van - \$84,262.30*
- ❑ Five-Year contract with built-in annual increases of 3.3%:
 - ❖ Current Regional January CPI → 3.1%

**Pricing varies based on hourly van type – four (4), five (5), or six (6).*

2024-2025 Capital Projects
Bathroom Renovations
Cherry Avenue & completion of Sunrise Drive



**Sunrise Drive Bathroom Renovations
Before and After**

Capital Bond Projects

Roof Projects

- Lincoln Avenue
- Sunrise Drive
- Administration



Pictured above is the completed Roof Project at Cherry Avenue – Summer 2023

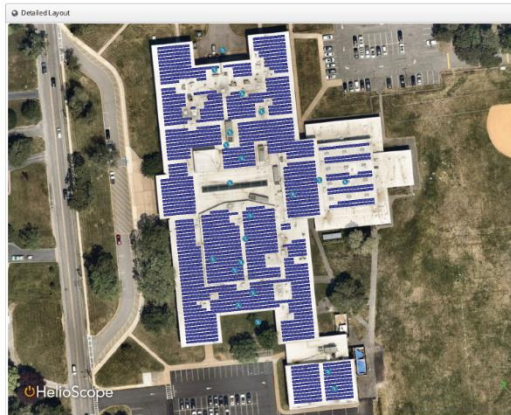
HVAC Projects

- Two Cafeterias at High School
(Senior Cafe & Cafeterias A&B)
- Auditorium at High School

Energy Performance Contract Solar PV Installation



Sayville High School



Sayville Middle School



Lincoln Avenue
Elementary
School

Sunrise Drive
Elementary School



Cherry Avenue
Elementary School

Budget Components 2024-2025

Administrative (9.32%)

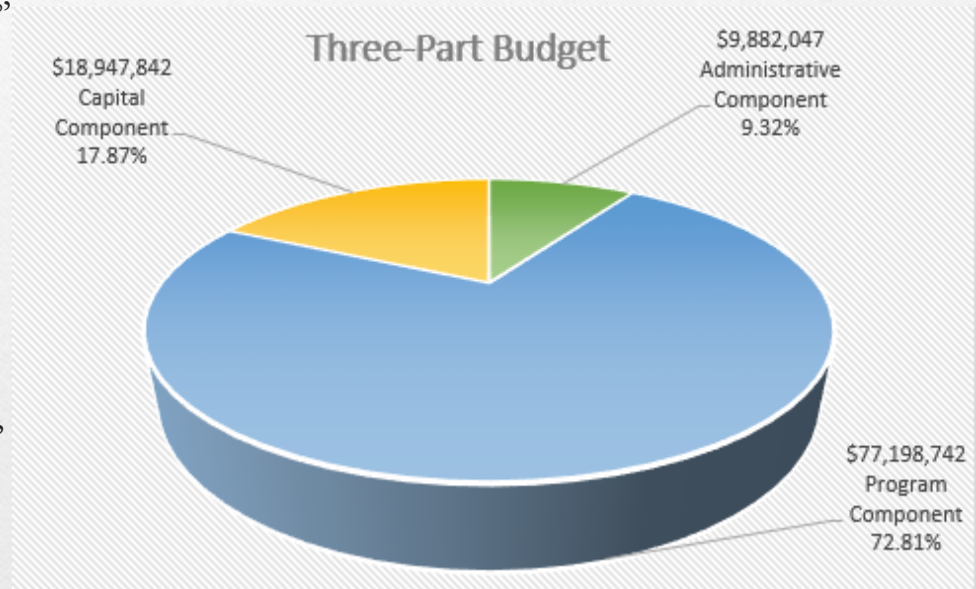
- All expenditures associated with School Board, Superintendent, District Clerk, District and School Business Offices, Legal services, Planning, District level Curriculum and Personnel, District Insurance Policies, BOCES Administrative Services, etc.

Program (72.81%)

- All expenditures of the school district including teachers, curriculum, instruction, technology, special education, transportation, etc.

Capital (17.87%)

- All building repairs & restoration, debt service, operation of plant, maintenance, etc.



Proposed 2024-2025 Three-Part Component Budget Summary

	2024-2025 Proposed Budget	2023-2024 Current Budget	Dollar Change	% Change
Administrative	\$9,882,047	\$9,378,822	\$503,225	5.37%
Program	\$77,198,742	\$75,598,106	\$1,600,636	2.12%
Capital	\$18,947,842	\$17,071,963	\$1,875,879	10.99%
Total	<u>\$106,028,631</u>	<u>\$102,048,891</u>	<u>\$3,979,740</u>	3.90%

DRAFT

2024-2025 Property Tax Report Card

You Have Selected the 'Official' Data Area.

[Print Legacy](#) | [Print Form](#) | [Print Blank](#) | [Print Text Only](#)

District Name:
 Contact Person:

District Code:
 Telephone:
 Tel Extension:

Property Tax Report Card

****Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.****

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website: <http://www.p12.nysed.gov/mgtserv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2024-25 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under 'Other Reserve' and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS.)"

Form Due - April 29, 2024

Form Preparer Name:
 Preparer's Telephone Number:

<u>Shaded Fields Will Calculate</u>	Budgeted 2023-24 (A)	Proposed Budget 2024-25 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	102,048,891	106,028,631	3.90 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	63,644,989	65,999,854	
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable ²			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable			
E. Total Proposed School Year Tax Levy (A+B+C-D)	63,644,989	65,999,854	3.70 %
F. Permissible Exclusions to the School Tax Levy Limit	2,611,849	3,790,790	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	61,033,140	62,397,290	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	61,033,140	62,209,064	
I. Difference: (G-H); (negative value requires 60.0% voter approval) ²	0	188,226	
Public School Enrollment	2,547	2,543	-0.16 %
Consumer Price Index			4.12 %

	Actual 2023-24 (D)	Estimated 2024-25 (E)
Adjusted Restricted Fund Balance	21,687,376	19,949,470
Assigned Appropriated Fund Balance	6,188,552	6,588,182
Adjusted Unrestricted Fund Balance	3,788,534	4,136,670
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.71 %	3.90 %

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/24 Actual Balance	6/30/24 Estimated Ending Balance	Intended Use of the Reserve in the 2024-25 School Year (Limit 200 Characters)**
Capital + (add)	CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	1,000,000	1,022,524	0
Repair	REPAIR	For the cost of repairs to capital improvements or equipment.	0	0	0
Workers Compensation	WORKERS'	For self-insured Workers Compensation and benefits.	1,120,191	1,120,191	375000
Unemployment Insurance	UNEMPLOYMENT	For reimbursement to the State Unemployment Insurance Fund.	1,640,127	1,035,486	650000
Reserve for Tax Reduction	RESERVE FOR	For the gradual use of the proceeds of the sale of school district real property.	0	0	0
Mandatory Reserve for Debt Service	MANDATORY DEBT	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	511,934	464,355	79182
Insurance	INSURANCE	For liability, casualty, and other types of uninsured losses.	0	0	0
Property Loss + (add)	PROPERTY LOSS	To cover property loss.	0	0	0
Liability + (add)	LIABILITY	To cover incurred liability claims.	0	0	0
Tax Certiorari	TAX CERTIORARI	For tax certiorari settlements.	0	0	0
Reserve for Insurance Recoveries	RESERVE FOR	For unexpended proceeds of insurance recoveries at fiscal year end.	0	0	0
Employee Benefit Accrued Liability	EBALAR LIABILITY	For accrued 'employee benefits' due to employees upon termination of service.	7,782,569	6,505,391	0
Retirement Contribution	RETIREMENT	For employer retirement contributions to the State and Local Employees' Retirement System.	5,968,417	6,310,764	1300000
Reserve for Uncollected Taxes	RESERVE FOR	For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.	0	0	0
Single Other Reserve + (add)	SUB FUND OF THE	To fund the Employer retirement contributions	1,131,274	1,694,767	850000

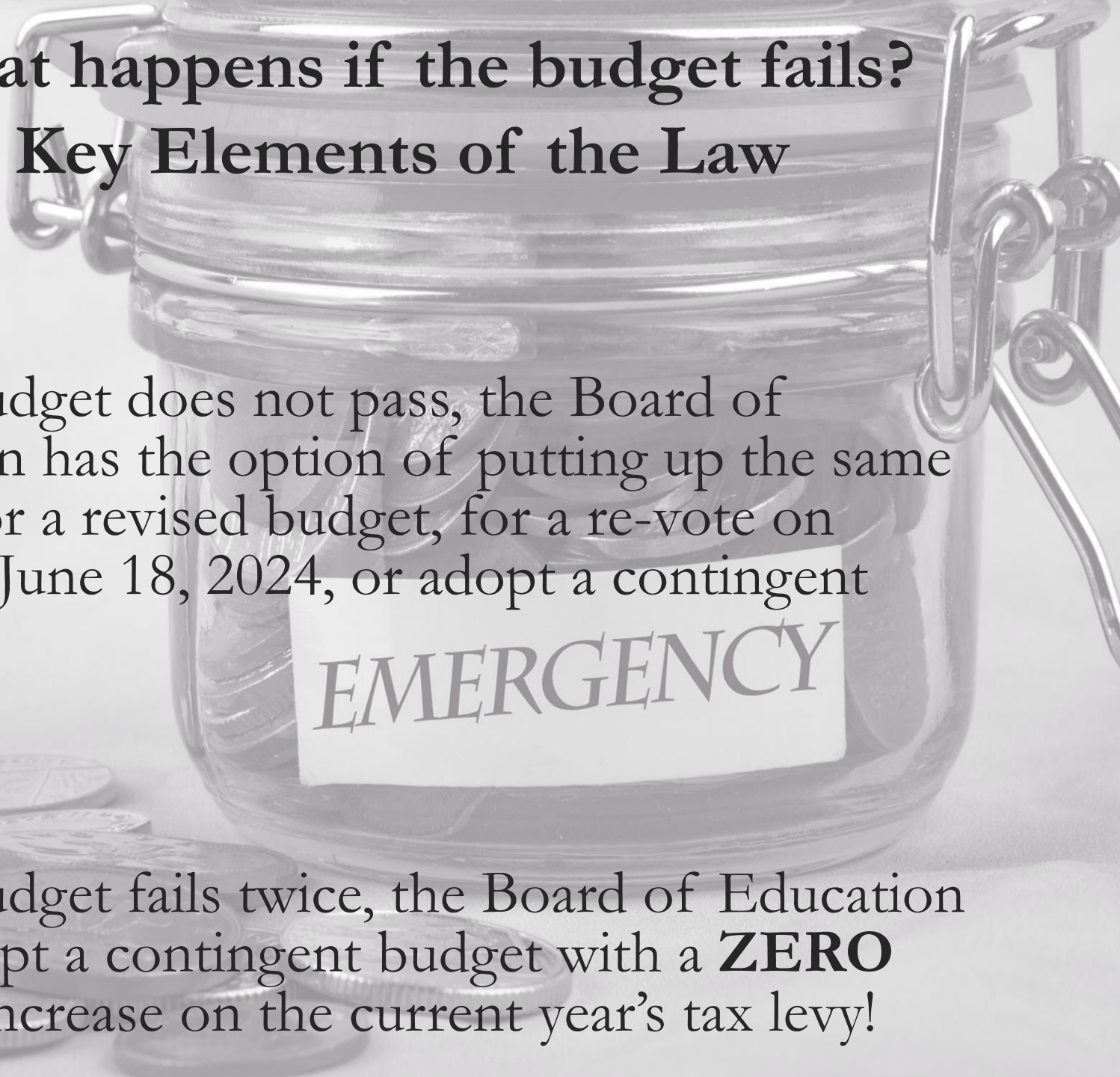
* NYSED Reserve Guidance: http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve_funds.pdf

OSC Reserve Guidance: <http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservecfunds>

**Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2024-25. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.

What happens if the budget fails?

Key Elements of the Law

- 
- If the budget does not pass, the Board of Education has the option of putting up the same budget, or a revised budget, for a re-vote on Tuesday, June 18, 2024, or adopt a contingent budget.
 - If the budget fails twice, the Board of Education must adopt a contingent budget with a **ZERO** percent increase on the current year's tax levy!

Ramifications of a Contingency Budget

A contingency budget would require a reduction of \$ 2,354,865 that could impact the following:

- Academic programs
- Staffing
- Athletic & extracurricular programs
- Prohibits purchasing of new equipment
- No community use of facilities (Scouting, PAL, CYO, etc.)
- Capital construction projects - Renovation of Bathrooms in Cherry Avenue and the remaining ones in Sunrise Drive.

Contingency Spending Limits

- Total Spending Limit:
 - ✓ If the budget fails twice, the District must adopt a contingent budget with a **'ZERO'** percent increase on the current tax levy!
- Administrative Cap Restrictions:
 - ✓ The ratio between the Administrative and Program Budget components must be the **'lesser'** of the calculated Administrative Cap for 2023-2024 **or** the defeated 2023-24 budget.

	Actual 2023-2024	Proposed 2024-2025	Contingent Budget
Administrative Budget Cap	11.03%	11.35%	(Maximum) 11.03%

In Summary: Under A Contingent Budget



- Administrative Budget: must reduce **\$536,778**
- Program Budget: must reduce **\$241,452**
- Capital Budget: must reduce **\$1,576,635**

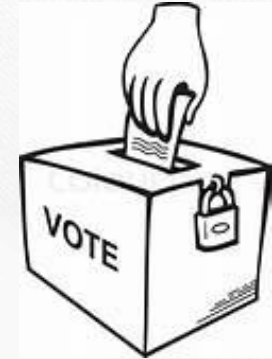
Total Program & Support Reductions of
\$2,354,865

Other Key Dates to Remember



- ❖ **April Meeting (TBD) 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 14, 2024 Budget Hearing (to be held prior to the regularly scheduled BOE Meeting)**
- ❖ **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

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



Thank you!