

Sayville Public Schools

***2024-2025 Proposed Budget
Three-Part Budget &
Contingency Budget Review***

Presented by:

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Assistant Superintendent for Business

April 4, 2024

Proposed Budget 2024-2025

2024-2025 Budget:

\$103,416,857



Budget to budget increase over 2023-2024:

\$ 1,367,966 1.34%

Projected tax levy increase:

\$ 2,543,091 3.996%

2024-2025 Revenue Sources

Revenue Category	2023-2024 Actual Budget	Proposed 2024-2025 (Executive Budget)	Difference
State Aid	\$ 28,043,974	\$ 25,726,346	\$ (2,317,628)
Local Revenue	\$ 3,684,729	\$ 4,127,649	\$ 442,920
PILOT's	\$ 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.

SAYVILLE PUBLIC SCHOOLS
PROPOSED TAX RATE SCHEDULE FOR 2024-2025

	2024-25	2023-24	Difference	Percent
STATE AID	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%
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	746,696	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	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	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%
	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/BUDGET	103,416,857	102,048,891	1,367,966	1.34%
	2024-2025	2023-2024	Difference	Percent
Tax Rate Per \$100	21.590	20.590	1.000	4.86%
Home Assessed @ 40,000	8,636	8,236	400	4.86%

**Property Taxes also include revenue from STAR repayments.*

Built a Budget still within the Tax Cap

New York State's Property Tax Cap was enacted in 2011 and places restrictions on how school districts may increase their tax levies.

Our goal in building a budget is to preserve and enhance our programs and remain sensitive to the affordability of the community.

We weigh and balance the needs of the District with the financial capacity of the voters to support the budget.



Allowable Tax Levy

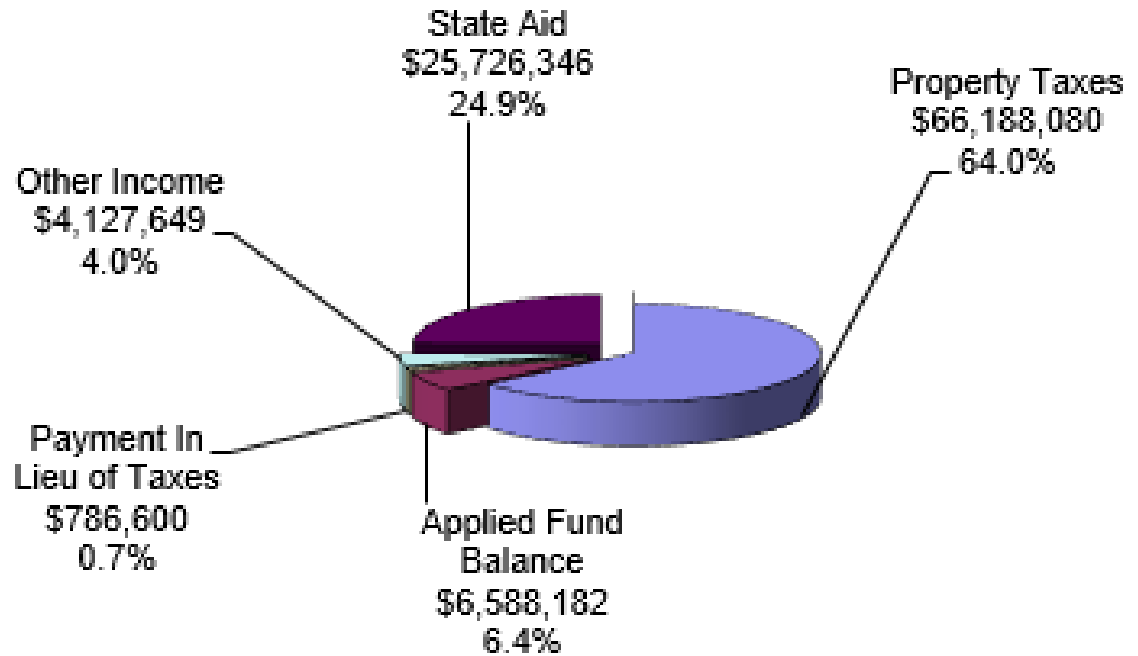
School Year	Sayville's Maximum Allowable Tax Levy %	Sayville's Actual Tax Levy %
2019-2020	2.34%	2.34%
2020-2021	2.01%	1.99%
2021-2022	.61%	.61%
2022-2023	1.72%	1.72%
2023-2024	2.85%	2.85%
2024-2025	3.996%	3.996%

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.

2024-2025 Projected Revenues



Your School Tax Dollar Revenues



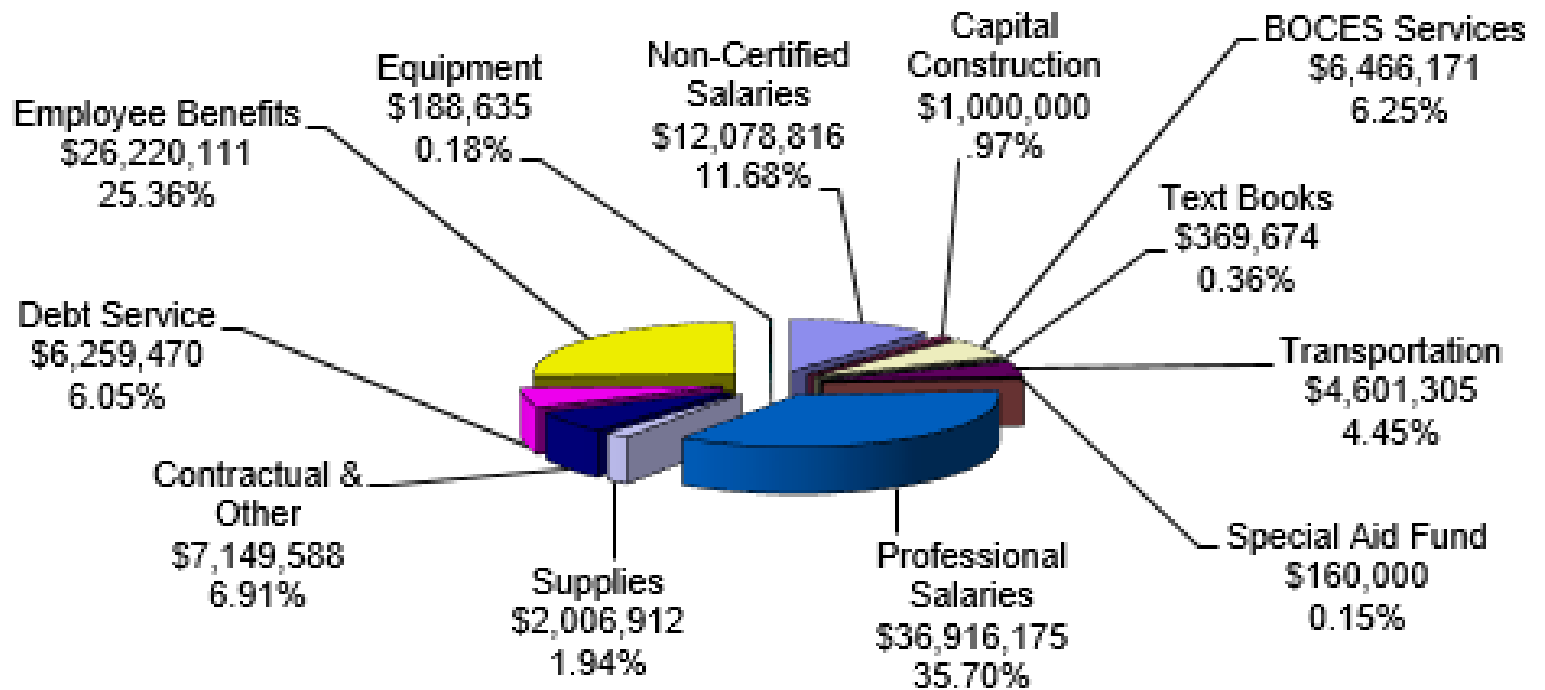
SAYVILLE PUBLIC SCHOOLS PROPOSED 2024 - 2025 BUDGET SUMMARY

	<u>2024-25 PROPOSED BUDGET</u>	<u>2023-24 CURRENT</u>	<u>INCREASE/ (DECREASE)</u>	
Salaries	48,994,991	51,203,553	(2,208,562)	-4.31%
Employee Benefits	<u>26,220,111</u>	<u>24,624,304</u>	1,595,807	6.48%
Total Salaries & Benefits:	<u>75,215,102</u>	<u>75,827,857</u>	(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><u>103,416,857</u></u>	<u><u>102,048,891</u></u>	<u><u>1,367,966</u></u>	<u><u>1.34%</u></u>

2024-2025 Projected Expenditures



Your School Tax Dollar Expenditures



Budget Components 2023-2024

Administrative (9.52%)

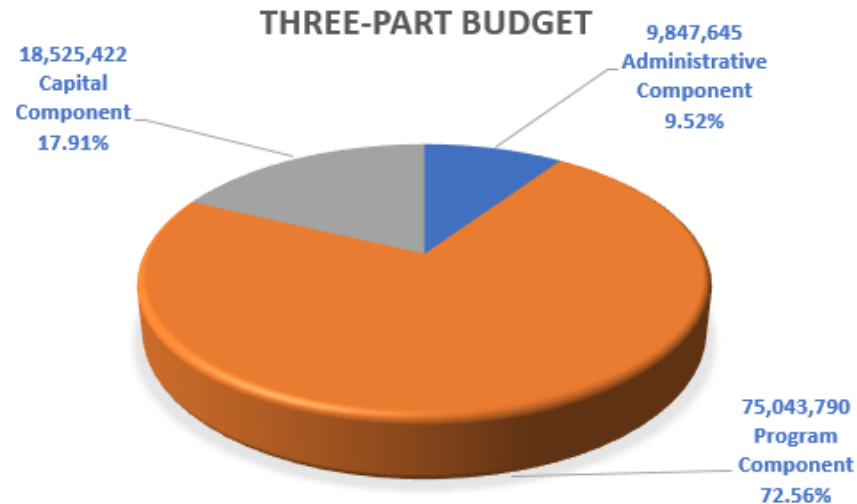
- All expenditures associated with School Board, Superintendent, District Clerk, District and School Business Offices, Legal services, Planning, District level Curriculum and Personnel, District Insurance Policies, BOCES Administrative Services, etc.

Program (72.56%)

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

Capital (17.91%)

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

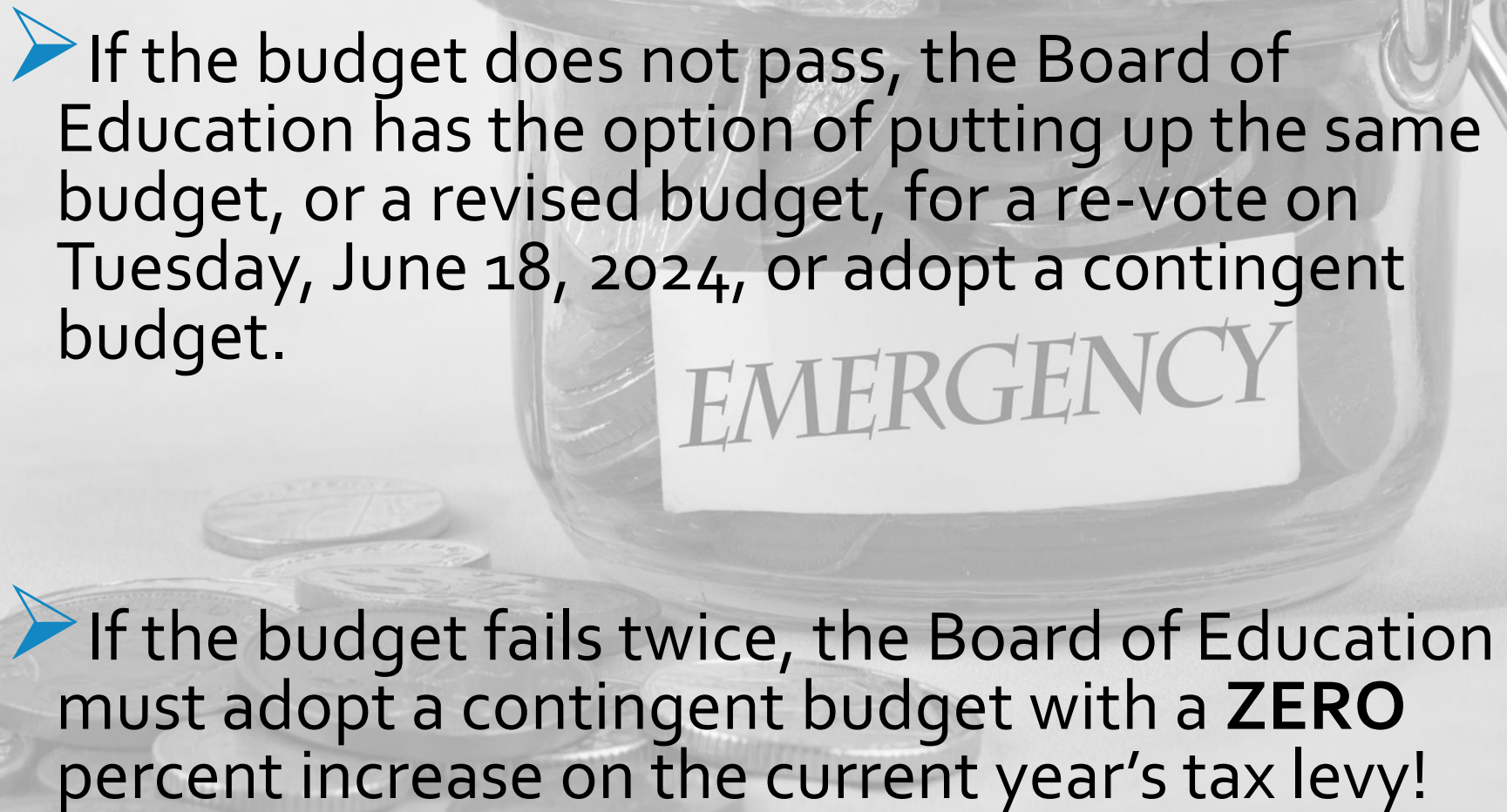


Proposed 2024-2025 Three-Part Component Budget Summary

	2024-2025 Proposed Budget	2023-2024 Current Budget	Dollar Change	% Change
Administrative	\$9,847,645	\$9,378,822	\$468,823	5.00%
Program	\$75,043,790	\$75,598,106	\$(554,316)	(.73)%
Capital	\$18,525,422	\$17,071,963	\$1,453,459	8.51%
Total	<u>\$103,416,857</u>	<u>\$102,048,891</u>	<u>\$1,367,966</u>	1.34%

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 **\$ 2,543,091** 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%	11.60%	(Maximum) 11.03%

2024-2025 Contingent Budget

	BUDGET	Budget % Increase (Decrease)	Proposed Increase on Tax Levy
2023-2024 Adopted Budget	\$102,048,891	2.77%	2.85%
2024-2025 Contingent Budget	\$100,873,766	(1.15)%	0.00%





In Summary: Under A Contingent Budget

- Administrative Budget: must reduce \$484,120
- Program Budget: must reduce \$978,471
- Capital Budget: must reduce \$1,080,500

Total Program & Support Reductions of
\$2,543,091

Other Key Dates to Remember



- ❖ **April 11, 2024 (Tentative).** This 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 14, 2024** Budget Hearing (to be held prior to the regularly scheduled BOE Meeting)
- ❖ **May 21, 2024** Annual Board Election and Budget Vote

Voter Registration Information

In order to vote on the **Annual School District Budget and Trustee Election Tuesday, May 21, 2024**, you must be registered to vote. If you wish to register to vote you may do so with the District Clerk at the Central Administration Offices, 99 Greeley Avenue. You must bring proof of identity and residence when you come to register.

- 1) Must be 18 years of age or older
- 2) An American Citizen
- 3) A resident of *Sayville Public Schools* for at **least 30 days** prior to the vote
- 4) Been registered to vote in the general elections or have been registered to vote in the school district

If you are unsure if you are registered, you may call the Suffolk County Board of Elections at 631-852-4500 or visit the website www.suffolkvotes.com

Absentee/Early Mail Ballot Information

- **New** for 2024-2025 is an Early Mail Ballot Option
- You may use this application if you are a qualified voter who resides in the district
- You may only apply for an absentee/early mail ballot on your own behalf
- Both Ballot Instructions and Applications are available in English and Spanish
- Absentee/Early Mail ballot applications must be received by the District Clerk no later than 4:00 p.m., prevailing time, on **Monday, May 20, 2024**
- Receipt of Absentee/Early Mail Ballots must be received no later than 5:00 p.m. on **Tuesday, May 21, 2024**
- Per the District's legal notice and in accordance with Education Law § 2018-a, completed applications:
 - a. may not be received by the District Clerk **earlier than Monday, April 22, 2024**, and such applications must be received by the District Clerk at least seven (7) days before the election if the ballot is to be **mailed** to the voter May 14, 2024
 - b. or the day before the election, if the ballot is to be **delivered personally** to the voter or to the agent named in the absentee ballot application.

If you have any questions, please contact the District Clerk at 631-244-6516.

What's on the Ballot?



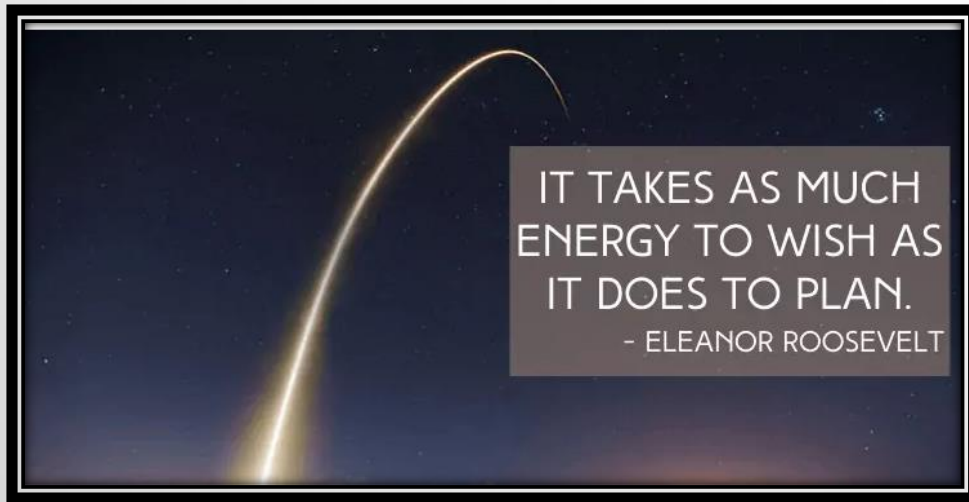
Proposition #1: School Budget Vote

Election of **three** Board Of Education Trustees

- Petitions are available in the District Clerk's Office to run for a seat on the Board of Education:
- Following terms are expiring: three year term: Carl Cangelosi, Kelly Sack, John Verdone
- The Nominating Petitions are due no later than Monday, April 22 by 5:00 PM

*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!