

Syosset School District

Budget Information Meeting

2024-25 Budget

FEBRUARY 8, 2024



2024-25 Budget Planning Calendar

Important Dates

- February 12 - Budget Meeting (Capital & Admin)
- March 11 - Budget Meeting (Program & Revenue)
- April 16 - Budget Meeting & Budget Adoption
- May 13 - Budget Hearing

- **May 21, 2024 – Annual District Election
and Budget Vote**

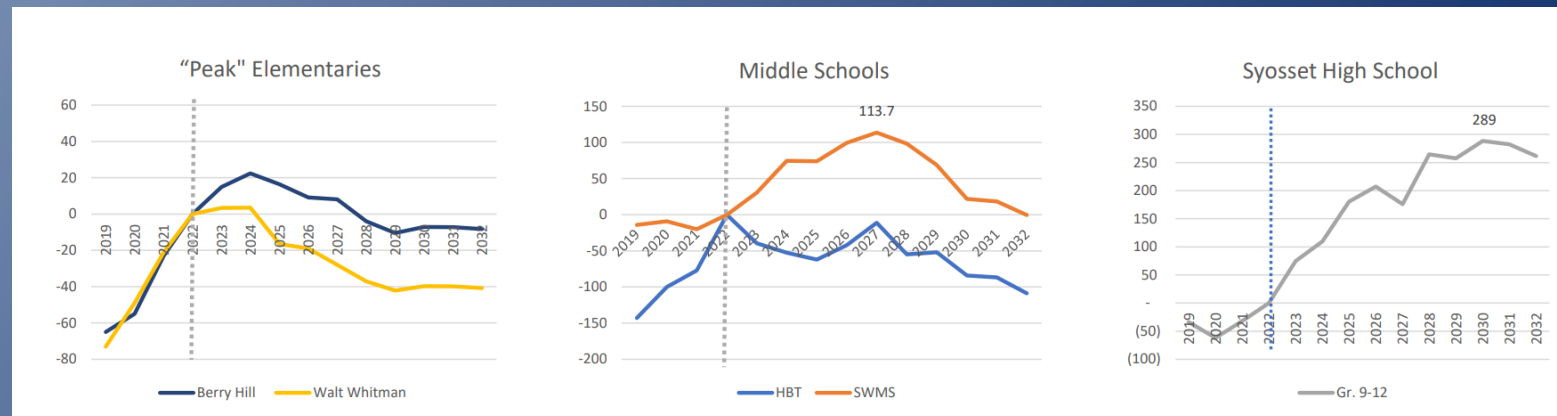
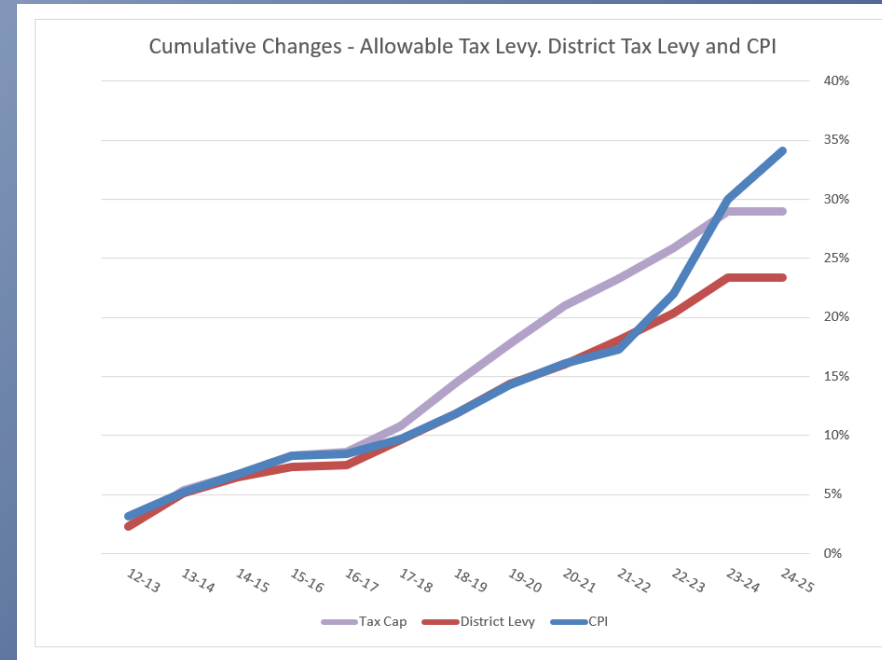
February 12, 2024 Budget Meeting Topics:

- **Budget Climate & State Aid**
- **Preliminary Tax Cap for 2024-25**
- **Capital Codes**
- **Administrative Codes**

2024-25 Budget Climate

Budget Factors 2024-25

- Health Insurance Premium
- State Pension Cost Increases
- Inflationary Cost Increases
- Enrollment Growth



2024-25 Budget

The 2024-25 budget goals include:

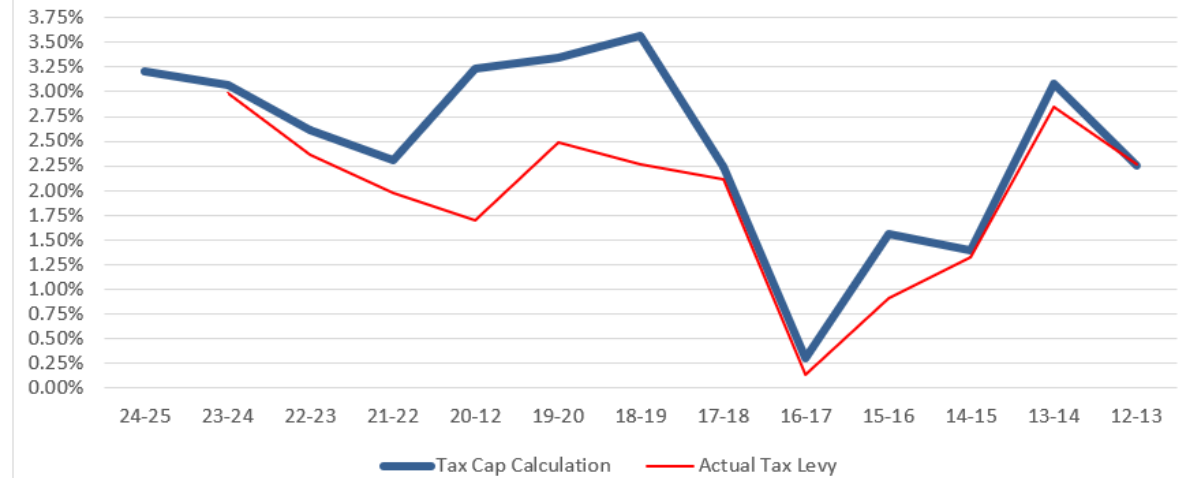
- Preserve existing programs and services for students, and expand learning opportunities while managing inflation
- Support the social and emotional well-being of students
- Maintain our aging facilities & infrastructure
- Continue to provide fiscal stability to optimize our response to changing circumstances

Syosset Tax Cap Calculation Trend

	Tax Cap Calculation	Actual Tax Levy
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2024-25 Est.	3.23%	?
2023-24	3.07%	2.99%
2022-23	2.61%	2.36%
2021-22	2.31%	1.98%
2020-21	3.23%	1.70%
2019-20	3.34%	2.49%
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%

Cap and District Tax Levy



**Amount under the cap =
\$11 Million**

Tax Cap
Calculation -
Preliminary

Tax Levy for 2023-24	\$219,572,465
Multiply (1) by Tax Base Growth Factor 2024	1.01090
	\$221,965,805
Add: PILOT payments from prior year	\$9,711,431
Subtract Exclusions - Capital	(\$7,290,685)
Adjusted Prior Year Levy	\$224,386,551
Allowable Levy Growth Factor (lesser of CPI or 2%) Current Estimate = 2.00%	\$228,874,282
Subtract Estimated PILOTS for 2024-25 fiscal year	(\$9,619,694)
Tax Levy Limit Before Adjustments/Exclusions	\$219,254,588
Estimated Coming Year Exemptions - Capital	\$7,376,780
ERS Exclusion	\$25,264
2024-25 MAXIMUM ALLOWABLE TAX LEVY	\$226,656,632
	3.23%



Subject to
change
based on
final
building
aid

OSC

OSC established
March 1 deadline
for submitting tax
cap

NYSED Regs: BOE
adopts budget in
April & Property Tax
Report Card Due

OSC releases
preliminary results
for tax cap before
final is filed with
NYSED

Preliminary Data – Subject to
Change

 New York State Comptroller THOMAS P. DiNAPOLI		
Real Property Tax Cap		
Tax Levy Limit, Before Adjustments and Exclusions		
✓	Real Property Tax Levy FYE 2024	\$219,572,465
✓	Tax Cap Reserve Offset from FYE 2023 Used to Reduce FYE 2024 Levy	\$0
✓	Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2024	---
✓	Tax Base Growth Factor	1.0109
✓	PILOTs Receivable FYE 2024	\$9,711,431
✓	Tort Exclusion Amount Claimed in FYE 2024	\$0
✓	Capital Tax Levy Exclusion FYE2024	\$7,290,685
✓	Allowable Levy Growth Factor	1.0200
✓	PILOTs Receivable FYE 2025	\$9,619,694
✓	Available Carryover from FYE 2024	---
	Tax Levy Limit Before Adjustments/Exclusions	\$219,254,588
Exclusions		
✓	Tort Exclusion	\$0
✓	Capital Tax Levy Exclusion FYE2025	\$7,376,780
✓	Teachers' Retirement System Exclusion	\$0
✓	Employees' Retirement System Exclusion	\$25,264
	Total Exclusions	\$7,402,044
	Your FYE 2025 Tax Levy Limit, Adjusted for Transfers plus Exclusions	\$219,254,588
✓	Total Tax Cap Reserve Amount Used to Reduce FYE 2025 Levy	---
✓	FYE 2025 Proposed Levy, Net of Reserve	\$226,656,630
	Difference Between Tax Levy Limit and Proposed Levy	\$2
✓	Do you plan to override the Tax Cap for FYE 2025 ?	No

Revenue Preview - State Aid – Executive Budget

State Aid

	BUDGET	PROPOSED BUDGET
<i>STATE AID</i>	2023-24	2024-25
FOUNDATION AID	23,031,482	22,812,181
EXCESS COST AID/PUBLIC	325,953	585,935
EXCESS COST AID/PRIVATE	436,778	359,073
BOCES AID	3,960,587	4,553,624
TRANSPORTATION AID	3,338,726	3,402,675
BUILDING AID*	1,634,750	1,529,291
HARDWARE & TECHNOLOGY	57,165	51,037
TEXTBOOK/SOFTWARE/LIBRARY AIDS	574,802	578,336
HIGH TAX AID	697,595	697,595
<i>*Adj. for Potential Additional Building Aid</i>		
NET STATE AID	34,057,838	34,569,747

Changes in Foundation Aid Calculation in Executive Budget:

- Adjustment in calculation of CPI to rolling 10-year average.

Revenue Preview - State Aid – Executive Budget

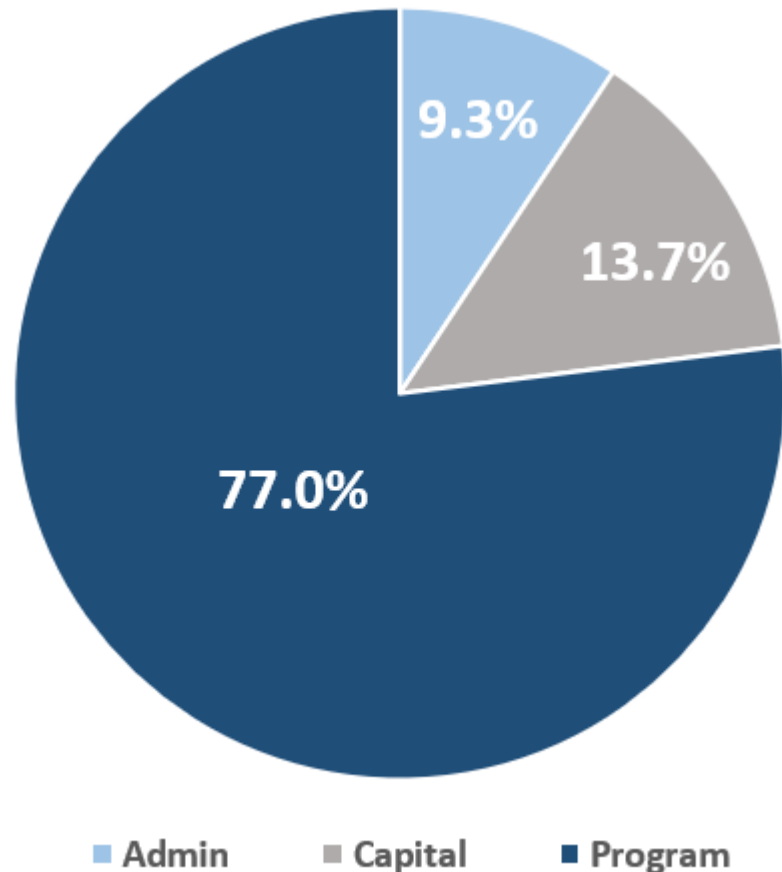
State Aid



2021-22 Allocation	\$642,600
2022-23 Allocation:	\$1,063,800
2023-24 Allocation:	\$1,668,600
2024-25 Allocation:	\$1,668,600 = 309 spots

Capital Section of Budget

Budget components based on 2023 -24 data



Capital Function Codes & Areas

- Operation of Plant
 - Custodial teams in buildings
 - Utilities
- Maintenance of Plant
 - Maintenance team
 - Groundskeepers
 - Maintenance and repair projects
- Security
 - In-house & contracted security teams
- Debt Service – Interest & Principal Payments
- Transfer to Capital – Capital projects funded through the budget

Capital Work

New York school district complete facilities projects/capital work using several mechanisms:

- **Part of the maintenance budget**

Smaller-scale facilities projects generally not involving NYSED Facilities Planning review.

- **Transfer to Capital Fund**

Line item in the general fund budget, representing a transfer to the Capital Fund, generally larger-scale projects requiring NYSED Facilities Planning review process.

- **Use of Capital Reserve**

Separate proposition for the establishment and use of the reserve. Can be used for projects outlined in establishing resolution, which also contains parameters on timeframe and funding limits. Typically, larger-scale projects requiring NYSED Facilities Planning review process.

- **Bond Issue**

Separate proposition for larger-scale projects funded through the issuance of bonds. Interest and principal for the work are funded in the budget through the debt service line.

Draft Capital Codes Summary

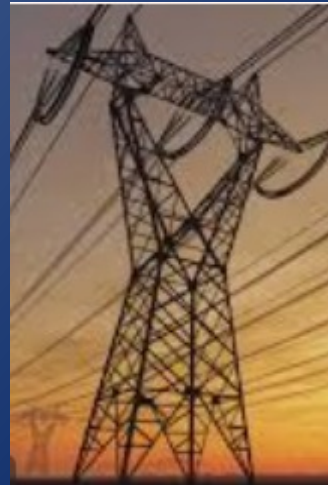
Budget Account	Description	2024-2025 Proposed Budget	2023-2024 Adopted Budget	Dollar Change	Percent Change	2022-2023 Actual Expenditure	2021-22 Expenses	2020-21 Expense	2024-2025 Proposed FTE	2023-2024 Current Year FTE
1620	Operation of Plant	11,788,658	11,623,982	164,676	1.42%	9,624,826	9,726,985	12,035,904	80.2500	80.2500
1621	Maintenance of Plant	6,227,194	6,191,347	35,847	0.58%	6,119,969	4,915,807	4,818,013	34.0000	34.0000
1631	Security	4,470,443	3,825,677	644,766	16.85%	3,503,563	3,240,060	3,783,860	20.2000	20.2000
9760	Tax Anticipation Notes	1,024,306	1,133,417	-109,111	-9.63%	943,333	299,250	415,556	0	0
9901	Transfer to Other Funds	4,377,225	4,417,444	-40,219	-0.91%	5,420,631	6,870,281	4,648,331	0	0
9950	Transfer to Capital Fund	4,325,000	4,325,000	0	0.00%	3,090,000	1,913,547	7,344,347	0	0
Total General Fund		32,212,826	31,516,867	695,959	2.21%	28,702,652	26,965,930	33,346,011	134.4500	134.4500

Draft Budget Detail – Custodial Operations

Budget Account	Description	2024-2025 Proposed Budget	2023-2024 Adopted Budget	Dollar Change	Percent Change	2022-2023 Actual Expenditure	2021-22 Expense	2020-21 Expense	2024-2025 Proposed FTE	2023-2024 Current Year FTE
1620 Operation of Plant										
160 Noninstructional Salaries		6,306,758	6,255,082	51,676	0.83%	5,518,447	5,845,200	5,578,846	78.0000	78.0000
161 Noninstructional P/T Sal		160,000	135,000	25,000	18.52%	148,204	123,965	130,583	2.2500	2.2500
162 Noninstructional Overtime		717,000	717,000	0	0.00%	565,922	654,968	649,150	0	0
200 Equipment		50,000	63,000	-13,000	-20.63%	55,386	44,617	665,829	0	0
204 Equipment - Not Capitaliz		1,000	1,000	0	0.00%	0	501	0	0	0
400 Contractual Services		1,064,000	870,000	194,000	22.30%	599,712	431,517	873,432	0	0
420 Fuel Oil		45,000	60,000	-15,000	-25.00%	6,666	62,163	159,403	0	0
421 Electricity		1,832,500	2,000,500	-168,000	-8.40%	1,587,078	1,554,607	1,581,548	0	0
422 Water		50,800	50,800	0	0.00%	33,488	31,020	28,087	0	0
423 Natural Gas		660,000	570,000	120,000	21.05%	611,544	563,787	389,444	0	0
427 Telephone		30,000	60,000	-30,000	-50.00%	9,526	9,525	8,723	0	0
430 Repair		9,000	9,000	0	0.00%	7,606	14,335	6,109	0	0
450 Conf, Wkshps & Travel -PD		2,600	2,600	0	0.00%	1,775	530	185	0	0
490 BOCES Services		32,000	32,000	0	0.00%	22,917	22,048	21,181	0	0
500 Materials & Supplies		758,000	758,000	0	0.00%	428,180	341,074	1,917,139	0	0
502 Uniforms		40,000	40,000	0	0.00%	28,276	27,128	26,245	0	0
Subtotal of 1620 Operation of Plant		11,788,658	11,623,982	164,676	1.42%	9,624,826	9,726,985	12,035,904	80.2500	80.2500

Contractual Custodial Services Include:

- Rubbish/Carting
- Boiler & Chimney Service
- Dust Mop Service
- Elevator Inspections
- Poison Ivy Removal
- Pest Management
- Turf field grooming
- Gym Folding Door Inspections
- Backboard Inspections
- Fire Alarm Maintenance
- Fire Alarm Inspection
- Water testing
- Lease of office space to make room for additional classrooms at South Woods



Draft Budget Detail – Maintenance

Budget Account	Description	2024-2025 Proposed Budget	2023-2024 Adopted Budget	Dollar Change	Percent Change	2022-2023 Actual Expenditure	2021-22 Expenses	2020-21 Expense	2024-2025 Proposed FTE	2023-2024 Current Year FTE
1621 Maintenance of Plant										
160 Noninstructional Salaries		3,018,744	2,847,847	170,897	6.00%	2,816,964	2,423,428	2,339,840	34.0000	34.0000
161 Noninstructional P/T Sal		30,000	30,000	0	0.00%	5,423	7,801	6,711	0	0
162 Noninstructional Overtime		300,000	300,000	0	0.00%	233,651	253,279	257,828	0	0
200 Equipment		771,000	936,000	-165,000	-17.63%	700,732	552,866	734,028	0	0
400 Contractual Services		1,283,700	1,259,700	24,000	1.91%	1,743,114	1,120,093	839,759	0	0
424 Gasoline		110,750	110,800	-50	-0.05%	88,678	84,866	41,475	0	0
425 Haz Mat Disposal		30,000	30,000	0	0.00%	14,498	5,911	14,035	0	0
430 Repair		70,000	70,000	0	0.00%	27,771	26,012	24,375	0	0
500 Materials & Supplies		613,000	607,000	6,000	0.99%	491,138	441,552	559,962	0	0
Subtotal of 1621 Maintenance of Plant		6,227,194	6,191,347	35,847	0.58%	6,119,969	4,915,807	4,818,013	34.0000	34.0000

Preliminary Maintenance Equipment Includes:

- HBT library furniture – Phase II
- HS pool bleachers
- Driver's Ed. vehicles
- Replacement maintenance and grounds equipment & vehicle
- Replacement classroom furniture
- Portable LED light towers for games and events.



Draft Budget Detail – Maintenance – Contractual Services

Preliminary Contractual Services Maintenance & Repair

These services represent routine maintenance:

- Roof repairs
- Paving work
- Flooring repair and replacement
- Fencing repairs
- Plumbing
- Environmental monitoring
- Duct and vent cleaning
- PA system maintenance
- Building control systems

Preliminary Contractual Service: Projects

- South Woods Phase II auditorium lighting replacement
- HBT Phase I auditorium lighting replacement
- Replacement of HS dance studio flooring
- Refinishing of secondary school gym flooring



Draft Budget Detail – Security

Budget Account	Description	2024-2025 Proposed Budget	2023-2024 Adopted Budget	Dollar Change	Percent Change	2022-2023 Actual Expenditure	2021-22 Expenses	2020-21 Expense	2024-2025 Proposed FTE	2023-2024 Current Year FTE
1631 Security										
160 Noninstructional Salaries		102,243	111,777	-9,534	-8.53%	108,110	162,044	207,327	1.2000	1.2000
161 Noninstructional P/T Sal		918,000	620,000	298,000	48.06%	614,709	524,151	483,228	19.0000	19.0000
162 Noninstructional Overtime		100,000	50,000	50,000	100.00%	51,214	26,938	1,979	0	0
200 Equipment		106,000	35,000	71,000	202.86%	30,555	13,201	6,563	0	0
428 Security Services		2,758,000	2,567,000	191,000	7.44%	2,238,451	2,097,473	1,963,810	0	0
460 BOCES Services		450,000	408,000	42,000	10.29%	405,073	387,362	1,121,074	0	0
500 Materials & Supplies		30,000	28,000	2,000	7.14%	53,424	28,262	18,375	0	0
502 Uniforms		6,200	5,900	300	5.08%	2,057	629	1,504	0	0
Subtotal of 1631 Security		4,470,443	3,825,677	644,766	16.85%	3,503,593	3,240,060	3,783,860	20.2000	20.2000



Draft Budget Detail – Transfer to Capital

Budget Account	Description	2024-2025 Proposed Budget	2023-2024 Adopted Budget	Dollar Change	Percent Change	2022-2023 Actual Expenditure	2021-22 Expenses	2020-21 Expense
9950	Transfer to Capital Fund							
900	Transfer to Capital Funds	4,325,000	4,325,000	0	0.00%	3,090,000	1,913,547	7,344,347
	Subtotal of 9950 Transfer to Capital Fund	4,325,000	4,325,000	0	0.00%	3,090,000	1,913,547	7,344,347

Preliminary List of Projects

- HS and HBT electrical service/distribution
- District-wide roofing
- Office to Classroom alterations at South Woods
- District-wide paving
- District-wide electrical upgrades

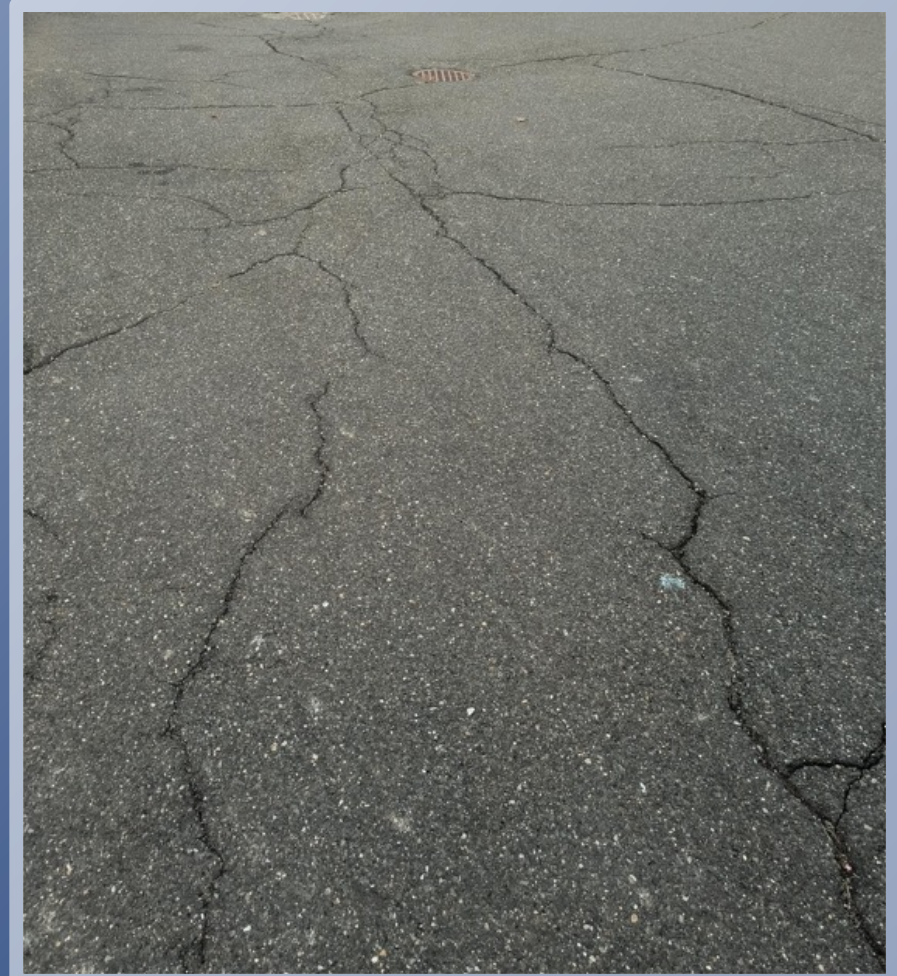
Draft Budget Detail – Transfer to Capital

Electrical Switchgear Replacement HS & HBT

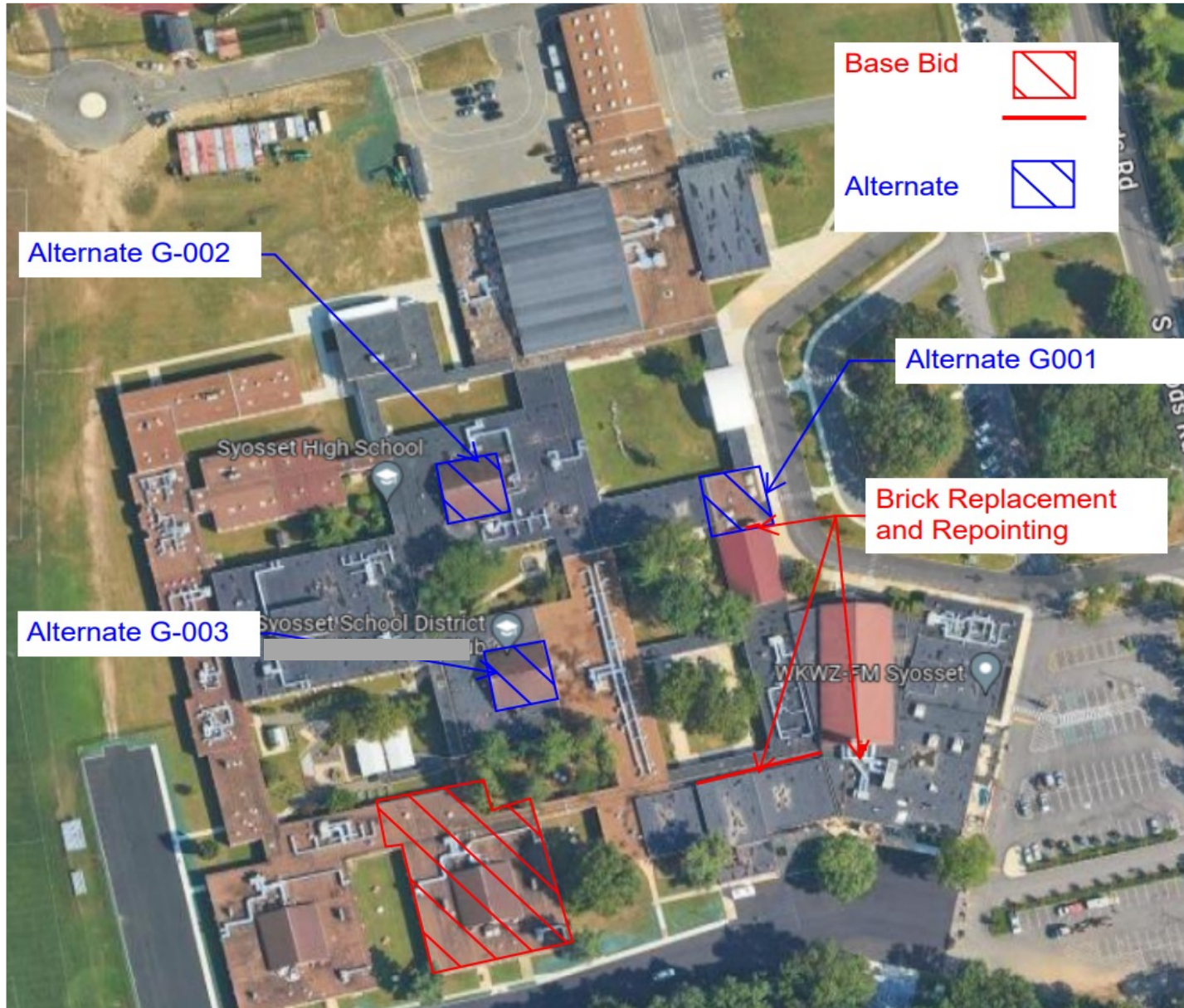


Draft Budget Detail – Transfer to Capital

District-wide Paving



Draft Budget Detail – Transfer to Capital



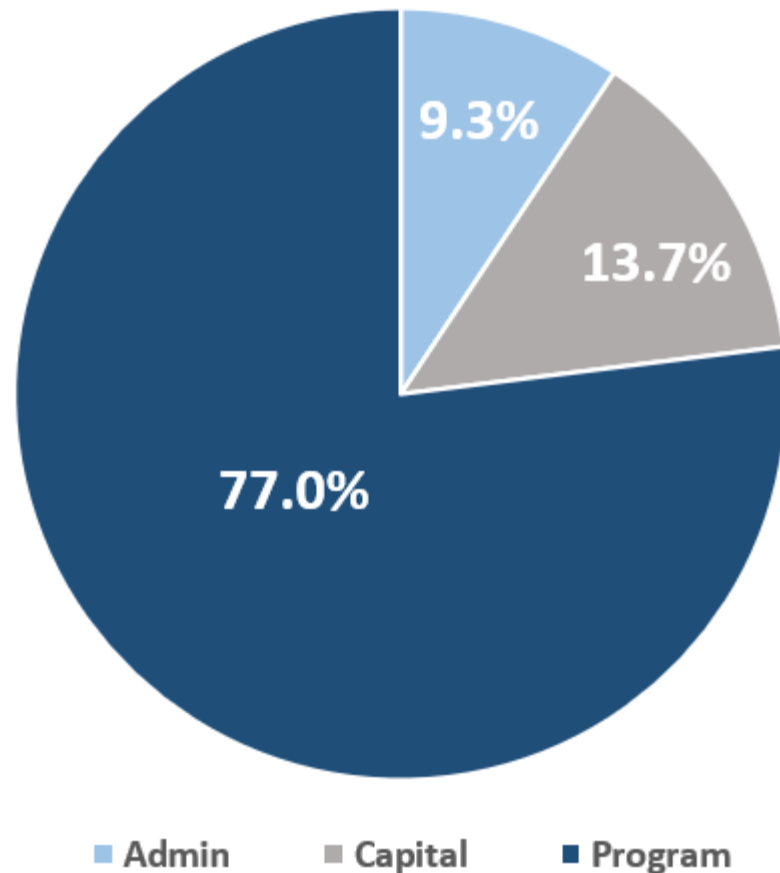
High School and District-wide
Roofing

Tax Anticipation Notes

Budget Account	Description	2024-2025 Proposed Budget	2023-2024 Adopted Budget	Dollar Change	Percent Change	2022-2023 Actual Expenditure	2021-22 Expenses	2020-21 Expense
9760 Tax Anticipation Notes								
	700 Debt Service Interest	1,024,306	1,133,417	-109,111	-9.63%	943,333	299,250	415,556
Subtotal of 9760 Tax Anticipation Notes		1,024,306	1,133,417	-109,111	-9.63%	943,333	299,250	415,556

Administration Section of Budget

Budget components based on 2023 -24 data



Administration Function Codes & Areas

- Board of Education
- District Clerk & Annual Meeting/Budget Vote
- Chief School Administrator Office
- Business Office
- Personnel Office
- Public Information Office
- Central and School Level Administration
- IT Services Admin.
- Professional Development
- Auditing
- Legal Services
- Insurance
- Printing & Mailing
- BOCES Administrative Costs

Draft - Administration Code Summary

Budget Account	Description	2024-2025 Proposed Budget	2023-2024 Adopted Budget	Dollar Change	Percent Change	2022-2023 Prior Year Expense	2021-22 Expenses	2020-21 Expense	2024-2025 Proposed FTE	2023-2024 Current Year FTE
1010 Board Of Education		46,700	46,700	0	0.00%	52,345	36,242	35,352		
1040 District Clerk		102,500	101,146	1,354	1.34%	97,827	96,346	97,913	1.0000	1.0000
1060 District Meeting		60,000	37,500	22,500	60.00%	28,521	29,594	33,076		
1240 Chief School Administrator		375,414	370,950	4,464	1.20%	385,301	404,896	428,098	1.7000	1.7000
1310 Business Administration		603,444	595,439	8,005	1.34%	601,972	579,894	548,245	3.7000	3.7000
1320 Auditing		119,470	119,470	0	0.00%	110,525	119,625	103,850		
1345 Purchasing		616,996	590,518	26,478	4.48%	515,713	535,719	512,384	7.0000	7.0000
1380 Fiscal Agent Fee		7,000	7,000	0	0.00%	6,100	5,700	55,300		
1420 Legal		422,600	422,600	0	0.00%	211,349	260,930	381,055		
1430 Personnel		969,301	756,998	212,303	28.05%	807,770	697,410	670,479	8.0000	8.0000
1480 Public Information and Services		200,060	198,500	1,560	0.79%	196,041	160,095	169,648	1.0000	1.0000
1670 Central Printing & Mailing		612,239	570,136	42,103	7.38%	353,844	471,842	475,418	1.8000	1.8000
1680 Central Data Processing		2,787,232	2,416,671	370,561	15.33%	2,132,313	2,469,758	2,819,660	5.2000	5.2000
1910 Unallocated Insurance		1,683,065	1,463,556	219,509	15.00%	1,262,034	1,213,896	613,707		
1981 BOCES Administrative Costs		938,044	881,000	57,044	6.47%	811,843	824,805	807,187		
1983 BOCES Capital Expenses		240,297	231,827	8,470	3.65%	215,807	130,450	130,018		
1989 Unclassified		50,000	50,000	0	0.00%	0	0	0		
2010 Curriculum Devel and Suprvsn		3,150,194	3,111,059	39,135	1.26%	3,073,109	3,128,839	2,957,202	20.3000	20.3000
2020 Supervision-Regular School		6,931,553	6,907,685	23,868	0.35%	6,616,971	6,355,948	6,126,818	80.0000	80.0000
2070 Inservice Training-Instruction		283,000	283,000	0	0.00%	418,314	442,006	383,014		
Total General Fund		20,199,139	19,161,755	1,037,384	5.41%	17,897,699	17,963,995	17,348,424	129.7000	129.7000

Variances

District Meeting

		2024-2025	2023-2024	Dollar	Percent	2022-2023	2021-22	2020-21
Budget Account	Description	Proposed Budget	Adopted Budget			Actual Expenditure		
1060 District Meeting								
1060	Salaries	19,000	12,650	6,350	50.20%	9,410	10,715	11,109
1060-400-00-0000	Contractual Svc	11,000	8,500	2,500	29.41%	5,557	5,855	8,379
1060-405-00-0000	Legal Notices & Ads	24,000	12,500	11,500	92.00%	11,011	10,279	12,390
1060-500-00-0000	Supplies	6,000	3,850	2,150	55.84%	2,543	2,745	1,198
1060 Function Subtotal		60,000	37,500	22,500	60.00%	28,521	29,594	33,076

Insurance

		2024-2025	2023-2024	Dollar	Percent	2022-2023	2021-22	2020-21
Budget Account	Description	Proposed Budget	Adopted Budget			Actual Expenditure		
1910 Unallocated Insurance								
1910-410-00-0000	Student Accident	71,770	62,406	9,364	15.00%	37,201	51,682	58,730
1910-411-00-0000	Risk Mgmt Ins Policies	1,611,325	1,401,150	210,175	15.00%	1,224,833	1,162,214	554,977
1910 Function Subtotal		1,683,095	1,463,556	219,539	15.00%	1,262,034	1,213,896	613,707

BOCES

		2024-2025	2023-2024	Dollar	Percent	2022-2023	2021-22	2020-21
Budget Account	Description	Proposed Budget	Adopted Budget			Actual Expenditure		
1981 BOCES Administrative Costs								
1981-490-00-0000	BOCES Svc	938,044	881,000	57,044	6.47%	811,843	824,805	807,187
1981 Function Subtotal		938,044	881,000	57,044	6.47%	811,843	824,805	807,187
1983 BOCES Capital Expenses								
1983-490-00-0000	BOCES Svc	240,297	231,827	8,470	3.65%	215,807	130,450	130,018
1983 Function Subtotal		240,297	231,827	8,470	3.65%	215,807	130,450	130,018

Variances

Personnel

Budget Account	Description	2024-2025 Proposed Budget	2023-2024 Adopted Budget	Dollar Change	Percent Change	2022-2023 Actual Expenditure	2021-22 Expense	2020-21 Expense	2024-2025 Proposed FTE	2023-2024 Current Year FTE
1430 Personnel										
1430	Salaries	870,701	713,398	157,303	22.05%	771,403	657,656	626,776	8.0000	8.0000
1430-400-00-0000	Contractual Svc	1,400	1,400	0	0.00%	0	0	1,361		
1430-405-00-0000	Legal Notices & Ads	4,000	4,000	0	0.00%	0	3,550	6,150		
1430-490-00-0000	BOCES Svc	92,000	37,000	55,000	148.65%	35,753	35,555	35,036		
1430-500-00-0000	Supplies	1,200	1,200	0	0.00%	614	646	1,156		
1430 Function Subtotal		969,301	756,998	212,303	28.05%	807,770	697,410	670,479	8.0000	8.0000

Central
Data
Processing

Budget Account	Description	2024-2025 Proposed Budget	2023-2024 Adopted Budget	Dollar Change	Percent Change	2022-2023 Actual Expenditure	2021-22 Expense	2020-21 Expense	2024-2025 Proposed FTE	2023-2024 Current Year FTE
1680 Central Data Processing										
1680	Salaries	449,232	429,671	19,561	4.55%	278,548	269,140	306,666	5.2000	5.2000
1680-201-00-0000	Computer Equip-Non-Aid	75,000	75,000	0	0.00%	12,228	4,810	5,896		
1680-400-00-0000	Contractual Svc	100,000	100,000	0	0.00%	100,621	72,505	33,994		
1680-432-00-0000	DW Software	30,000	30,000	0	0.00%	12,196	22,815	78,991		
1680-490-00-0000	BOCES Svc	2,073,000	1,680,000	393,000	23.36%	1,680,735	2,025,680	2,336,292		
1680-500-00-0000	Supplies	60,000	102,000	-42,000	-41.18%	47,683	74,808	57,828		
1680 Function Subtotal		2,787,232	2,416,671	370,561	15.33%	2,132,313	2,469,758	2,819,660	5.2000	5.2000

2024-25 Budget Planning

March 11, 2024 Budget Meeting

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