

Sayville Public Schools 2025-2026 Budget

Establishing the Tax Cap

**Presented by: Rhonda L. Meserole, CPA
Assistant Superintendent for Business & Personnel
February 13, 2025**

Is a 2% Tax Levy Cap really 2%?

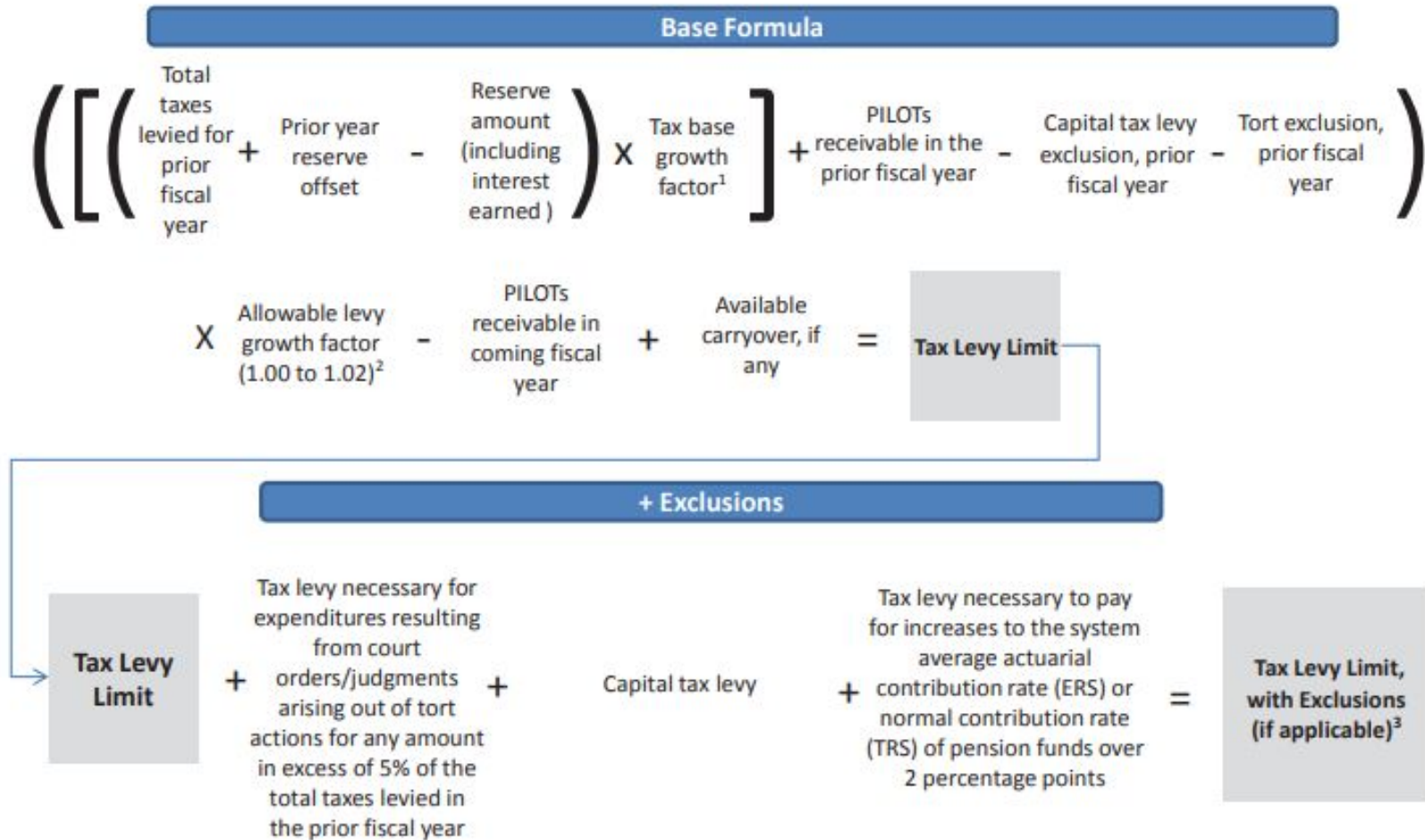
The components of a tax cap are:

- Prior Year Tax Levy
- Tax Base Growth Rate Factor
- Allowable Levy Growth Factor
- PILOT's
- Capital Exclusion (including BOCES Capital Exclusion)
- Retirement Contributions with an increase greater than 2% over last year

□ By law, the tax cap is limited to the lesser of 2% or the rate of inflation

□ The allowable tax levy growth factor for the 2025-2026 budget is 2.00%, which was less than the Average Consumer Price Index of 2.95%.

Tax Levy Limit Calculation



Source: Office of the NYS Comptroller – Property Tax Cap – School Districts – Levy Limit Formula

Property Tax Cap Calculation

The Proposed Tax Levy for 2025-2026 presented here does not pierce the cap and therefore will only need a Simple Majority for Approval

Maximum Allowable Levy Cap = 2.203%

Recommended Tax Levy Cap = 2.203%

2025-2026 Tax Levy reflects a \$1,454,256 increase over 2024-2025

2025-2026 SAYVILLE PUBLIC SCHOOLS - Tax Levy Limit Calculation	
Prior Year Tax Levy	65,926,843
Multiply by: Tax Base Growth Factor	1.0021
	66,065,289
	66,065,289
Add: Prior Year PILOTS 2024-25	786,600
Total	66,851,889
Prior Year Exemptions	
Tort judgments	-
Prior Year Capital Tax Levy (including debt service and EPC (less building aid	3,779,162
Adjusted Prior Year Tax Levy	63,072,727
	63,072,727
Adjusted Prior Year Tax Levy	63,072,727
Allowable Levy Growth Factor	1.0200
(lesser of 2% or sum of 1 plus inflation factor)	64,334,182
	64,334,182
Less: PILOTS for Fiscal Year Ending 6/30/26	449,528
	63,884,654
	63,884,654
Available Carryover	0
Tax Levy Limit	63,884,654
Current Year Exemptions	
1. Tort Judgments greater than 5% of 2023/24 tax levy	0
2. ERS contribution increase greater than 2 percentage points	0
3. TRS contribution increase greater than 2 percentage points	0
4. 2025/2026 Capital Tax Levy (including debt service) (less building aid)	3,569,456
Allowable tax levy prescribed by Chapter 97 of the Laws of 2011	67,454,110
Voter approved tax levy for 2024/2025	65,999,854
dollar increase in levy	1,454,256
Allowable Levy % for Sayville Public Schools	2.203%

Sayville Public Schools Allowable Tax Levy

School Year	Sayville's Maximum Allowable Tax Levy %	Sayville's Actual Tax Levy %
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%
2025-2026	2.203%	2.203%

Our Residents vote on the District's Tax Levy not the Tax Rate.

Sayville's 2025-2026 Estimated State Aid

STATE AID AS RELEASED FROM THE EXECUTIVE BUDGET ON JANUARY 21, 2025

SAYVILLE PUBLIC SCHOOLS - ANALYSIS OF EXECUTIVE BUDGET STATE AID RUNS

Aid Description	ACTUAL		ESTIMATED	
	2024-2025 Base Year Aids	January 21, 2025 Run	Differences	%
Foundation Aid	20,168,342	20,571,708	403,366	1.96%
UPK	745,200	745,200	-	0.00%
BOCES	1,609,197	2,062,167	452,970	21.97%
High Cost Excess Cost	253,805	202,289	(51,516)	-25.47%
Private Excess Cost	101,623	184,349	82,726	44.87%
Hardware & Technology	28,667	26,776	(1,891)	-7.06%
Software, Library & Textbook	203,671	199,241	(4,430)	-2.22%
Transportation Inc. Summer	1,323,062	1,282,517	(40,545)	-3.16%
Building & Building Reorg Incentive	2,467,226	2,260,257	(206,969)	-9.16%
High Tax Aid	1,729,079	1,729,079	-	0.00%
Supplemental Pub Excess Cost	10,766	10,766	-	0.00%
Grand Totals	28,640,638	29,274,349	633,711	
Total State Aid (General Fund)	27,895,438	28,529,149	633,711	
Total State Aid (UPK - Special Aid Fund)	745,200	745,200	-	

Source: 2025-26 Executive Budget Proposal released 1-21-25

Sayville's Fiscal Stress Score

Sayville Union Free School District

Category	Indicator	Scoring	Fiscal Year End	Data Required	Points
Year End Fund Balance	1 Unassigned Fund Balance	General Fund 25 Points ≤ 1% 16.67 Points > 1% But ≤ 2% 8.33 Points > 2% But ≤ 3% 0 Points > 3%	2024	Data Required Unassigned Fund Balance (codes 916 & 917) 3,005,396 Gross Expenditures 101,402,690 Calculation Unassigned Fund Balance ÷ Gross Expenditures 2.96%	8.33
	2 Total Fund Balance	General Fund 25 Points ≤ 0% 16.67 Points > 0% But ≤ 5% 8.33 Points > 5% But ≤ 10% 0 Points > 10%	2024	Data Required Total Fund Balance (code 8029) 26,778,782 Gross Expenditures 101,402,690 Calculation Total Fund Balance (code 8029) ÷ Gross Expenditures 26.41%	0.00
Operating Deficits	3 Operating Deficit	General Fund 20 Points = Deficits ≤ -1% in 3/3 of the Last Fiscal Years 13.33 Points = Deficits ≤ -1% in 2/3 of the Last Fiscal Years 6.67 Points = Deficit ≤ -1% in 1/3 Last Fiscal Years 0 Points = Deficit ≤ -1% in 0/3 Last Fiscal Years	2022	Data Required Gross Revenues 91,963,802 Gross Expenditures 91,801,183 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 0.18%	6.67
			2023	Data Required Gross Revenues 96,903,249 Gross Expenditures 96,487,523 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 0.43%	
			2024	Data Required Gross Revenues 97,517,011 Gross Expenditures 101,402,690 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures -3.83%	
Cash Position	4 Cash Ratio	General Fund 10 Points ≤ 50% 6.67 Points > 50% But ≤ 75% 3.33 Points > 75% But ≤ 100% 0 Points > 100%	2024	Data Required Cash and Investments (codes 200-223, 450, 451) 12,167,726 Net Current Liability (codes 600-626 & 631-668) 6,108,660 Calculation Cash and Investments ÷ Net Current Liability 199.19%	0.00
	5 Cash % of Monthly Expenditures	General Fund 10 Points ≤ 33.33% 6.67 Points > 33.33% But ≤ 66.67% 3.33 Points > 66.67% But ≤ 100% 0 Points > 100%	2024	Data Required Cash and Investments (codes 200, 201, 450, 451) 12,167,726 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 8,450,224 Calculation Cash and Investments ÷ Average Monthly Gross Expenditures 143.99%	0.00
Reliance on Short-Term Cash-Flow Debt	6 Short-Term Cash-Flow Debt Reliance	All Funds 10 Points ≥ 10% Change in Short-Term Cash-Flow Debt Issued or Current Year Short-Term Cash-Flow Debt Issued and No Prior Year Issuance 6.67 Points ≥ 6.67% But < 10% Change in Short-Term Cash-Flow Debt Issued 3.33 Points ≥ 3.33% But < 6.67% Change in Short-Term Cash-Flow Debt Issued 0 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued or No Current Year Issuance	2023	Data Required Short-Term Cash-Flow Debt Issued 14,250,000 (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)	0.00
			2024	Data Required Short-Term Cash-Flow Debt Issued 14,250,000 (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)	
			Calculation (Current Year Short-Term Cash-Flow Debt Issued - Prior Year Short-Term Cash-Flow Debt Issued) ÷ Prior Year Short-Term Cash-Flow Debt Issued 0.00%		
				Total ¹ :	15.0

Gross Revenues = General Fund's Revenues and Other Sources (Transfer Activity)

Gross Expenditures = General Fund's Expenditures and Other Uses (Transfer Activity) - 9950.9 (Transfers to Capital Project's Fund)

Point Range (Out of 100 total pts)	
Significant Fiscal Stress	65 - 100
Moderate Fiscal Stress	45 - 64.9
Susceptible Fiscal Stress	25 - 44.9
No Designation	0 - 24.9

¹Indicator points are rounded to two decimal places. Total points are rounded to one decimal place.

Environmental Score

The criteria used in assigning this score is not within the District's control but rather from external sources.

Category	Indicator	Scoring	Year	Points	
Poverty	1 Percentage of Economically Disadvantaged Students	25 Points ≥ 75% 16.67 Points ≥ 65% But < 75% 8.33 Points ≥ 55% But < 65% 0 Points < 55%	2023	Data Required Percentage of Economically Disadvantaged Students 13%	0.00
Student to Teacher Ratio	2 Student to Teacher Ratio	15 Points ≥ 15 10 Points ≥ 13 But < 15 5 Points ≥ 12 But < 13 0 Points < 12	2023	Data Required Student to Teacher Ratio 11.01	0.00
Teacher Turnover	3 Turnover Rate of All Teachers	15 Points ≥ 18% 10 Points ≥ 14% But < 18% 5 Points ≥ 10% But < 14% 0 Points < 10%	2023	Data Required Turnover Rate of All Teachers 7%	0.00
Tax Base	4 Percent Change in Property Value	15 Points ≤ -4% 10 Points ≤ -2% But > -4% 5 Points ≤ -1% But > -2% 0 Points > -1%	2019	Data Required Property Full Value 2,463,536,987	0.00
			2020	Data Required Property Full Value 2,608,267,632 Calculation (2020 Property Full Value - 2019 Property Full Value) ÷ 2019 Property Full Value 5.87%	
			2021	Data Required Property Full Value 2,901,731,155 Calculation (2021 Property Full Value - 2020 Property Full Value) ÷ 2020 Property Full Value 11.25%	
			2022	Data Required Property Full Value 3,033,979,623 Calculation (2022 Property Full Value - 2021 Property Full Value) ÷ 2021 Property Full Value 4.56%	
			2023	Data Required Property Full Value 3,395,125,882 Calculation (2023 Property Full Value - 2022 Property Full Value) ÷ 2022 Property Full Value 11.90%	
				Calculation (Average) 4 Year Average (Property Full Value - Prior Year Property Full Value) ÷ Prior Year Property Full Value 8.40%	
Budget Support	5 Budget Vote Approval Percent	15 Points ≤ 60% 10 Points ≤ 65% But > 60% 5 Points ≤ 70% But > 65% 0 Points > 70%	2025	Data Required Budget Vote Approval Percent 67.59%	5.00
English Language Learners	6 Percent of English Language Learners	15 Points ≥ 9% 10 Points ≥ 5% But < 9% 5 Points ≥ 3% But < 5% 0 Points < 3%	2023	Data Required Percent of English Language Learners 0%	0.00
				Total [†] :	5.0

[†] Indicator points are rounded to two decimal places. Total points are rounded to one decimal place.

Point Range (Out of 100 total pts)	
Significant Environmental Stress	60 - 100
Moderate Environmental Stress	45 - 59.9
Susceptible Environmental Stress	30 - 44.9
No Designation	0 - 29.9

FISCAL STRESS SCORES OVER THE LAST FIVE YEARS: A RECAP OF BOTH FISCAL & ENVIRONMENTAL SCORES

FISCAL YEAR	FISCAL SCORE	ENVIRONMENTAL SCORE
2019	0.0 No Designation	5.0 No Designation
2020	6.7 No Designation	5.0 No Designation
2021	0.0 No Designation	5.0 No Designation
2022	0.0 No Designation	0.0 No Designation
2023	8.3 No Designation	10.0 No Designation
2024	15.0 No Designation	5.0 No Designation

Budget Development Goals for Fiscal Stress Score

Build a budget that allows for the systematic use of reserves while maintaining a fiscal stress level of “no designation”

County: Suffolk
MuniCode: 470642100400

Sayville Union Free School District

Fiscal Year: 2024
Stress Level: No Designation

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Total					15.0	

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Data as of 12/31/2024
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No Designation 0 - 24.9



BUDGET GOALS FOR 2025-2026

Budget Development 2025-2026 For Consideration

- ❖ **Continue World Language program enhancements (Grade 2 and 7)**
- ❖ **Continue MTSS program enhancements: MTSS Coaches/Student Support**
- ❖ **Maintain current class sizes & programming at all levels**
- ❖ **Expand Safety Improvements Districtwide: Including Perimeter Guards**
- ❖ **Maintain Elementary Assistant Principal Position at Lincoln Avenue by reducing one central office Admin position**
- ❖ **Enhance Teacher Mentoring Program & New Teacher Training**
- ❖ **Enhance Teacher Leadership at the Middle School: MS Team Leaders**
- ❖ **Maintain Universal Pre-K Classes in our Elementary Schools**
- ❖ **Add Middle School Athletic Teams for Soccer and Baseball, HS JV Flag Football**

Long-Range Budget Goals

Based upon a Five-Year Capital Plan:

- ◆ **High School Auditorium:** Lighting & Sound
- ◆ **High School Little Theatre:** Renovations & Lighting & Sound
 - ◆ **HS Weight Room:** Relocate & refurbish
 - ◆ **MS Science Labs:** Renovations & Upgrades
- ◆ **All District:** Transition to 21st century classroom settings
- ◆ **District Capital Reserve:** Continue to Fund for above projects

Budget Development

2025-2026 Budget Calendar

- ❖ **December 2024 through February 2025:** Administrators present their budgets to Central Office for review
- ❖ **February 2025 through April 2025:** BOE Budget Presentations
- ❖ **March 1, 2025:** Submit 2025-2026 Tax Levy limit to NYS OSC
- ❖ **April 23, 2025:** Budget Adoption & BOCES Vote
- ❖ **May 13, 2025:** Budget Hearing
- ❖ **May 20, 2025:** Budget Vote & Trustee Election

Thank you to our
Board of Education and
Sayville Community
for supporting our schools

Questions?

Budget Vote

Tuesday, May 20, 2025

7AM - 9PM

**Location: Old Junior High in the
Renovated Gym**