

Escuelas Públicas de Sayville Presupuesto 2025-2026

Fijación del límite impositivo

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Superintendente Adjunto para la Empresa y el Personal
13 de febrero de 2025

¿Es un techo de recaudación fiscal del 2% realmente del 2%?

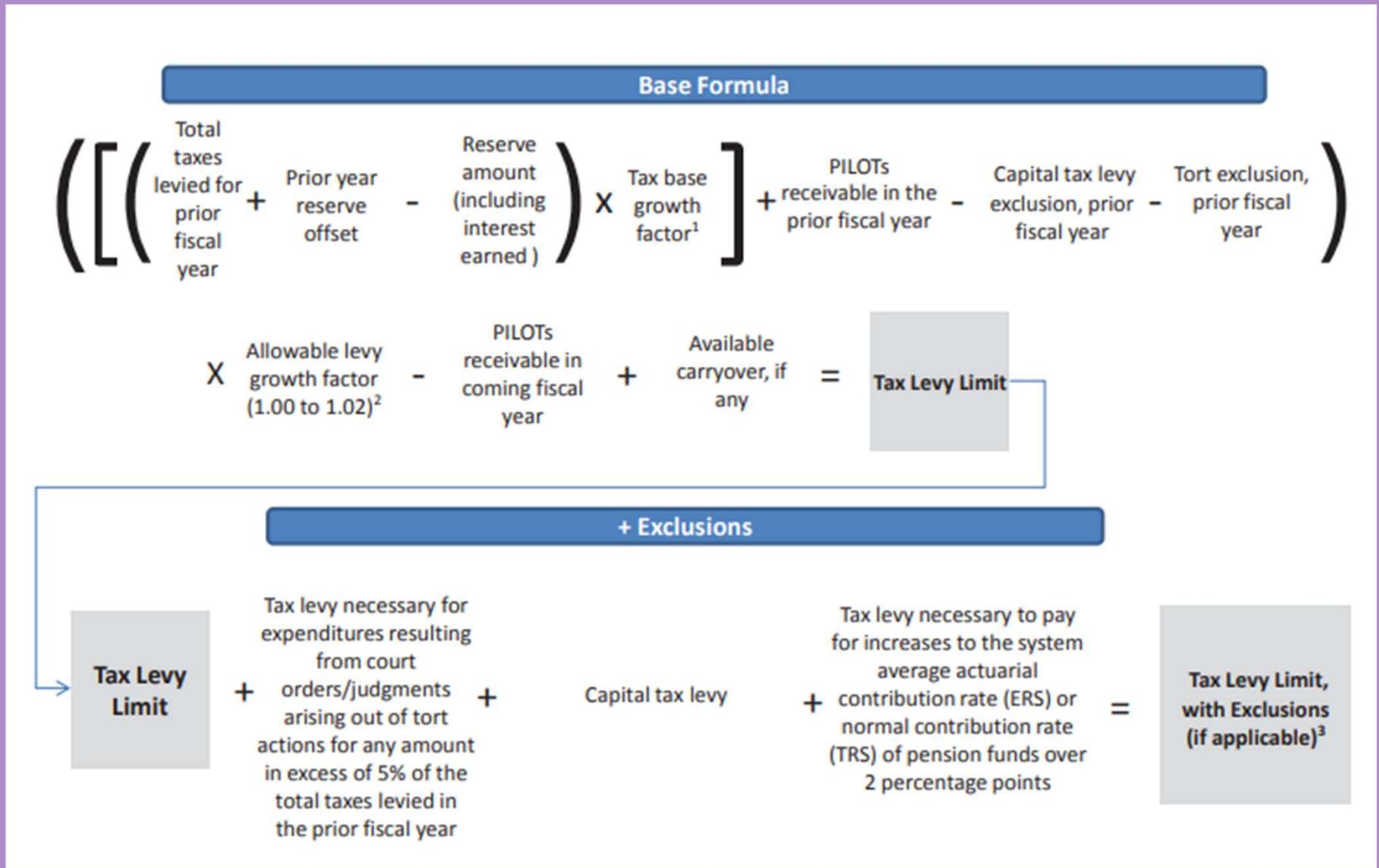
Los componentes de un techo fiscal son:

- Recaudación del año anterior
- Factor de crecimiento de la base imponible
- Factor de crecimiento de la tasa admisible
- Pagos en lugar de impuestos (PILOT, en inglés)
- Exclusión de capital (incluida la exclusión de capital de las Juntas de Servicios Educativos Cooperativos, BOCES, en inglés)
- Contribuciones de jubilación con un aumento superior al 2% respecto al año pasado

➤ Por ley, el límite máximo de recaudación está limitado al 2% o a la tasa de inflación, el menor de los dos porcentajes.

➤ El factor de crecimiento de la recaudación fiscal admisible para el presupuesto 2025-2026 es del 2,00%, inferior al índice promedio de precios al consumo del 2,95%.

Cálculo del límite de recaudación fiscal



Fuente: Oficina del Contralor del Estado de Nueva York - Límite máximo del impuesto a la propiedad - Distritos escolares - Fórmula de límite de recaudación

Cálculo para el techo del impuesto a la propiedad

La Propuesta de Recaudación Fiscal para 2025-2026 que aquí se presenta no supera el techo y, por lo tanto, sólo necesitará una Mayoría Simple para su Aprobación.

Techo máximo permitido de recaudación = 2,203%

Techo de recaudación recomendado = 2,203%

La recaudación fiscal para 2025-2026 refleja un aumento de \$1,454,256 dólares con respecto a 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% |

Escuelas públicas de Sayville

Recaudación fiscal admisible

| Año escolar | Porcentaje de imposición fiscal máxima admisible de Sayville | Porcentaje real de recaudación fiscal de Sayville |
|------------------|--|---|
| 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% |

Nuestros residentes votan sobre la recaudación fiscal del distrito, **no** sobre la tasa impositiva.

Ayuda estatal estimada para Sayville en 2025-2026

AYUDAS ESTATALES PUBLICADAS EN EL PRESUPUESTO EJECUTIVO EL 21 DE ENERO DE 2025

SAYVILLE PUBLIC SCHOOLS - ANALYSIS OF EXECUTIVE BUDGET STATE AID RUNS

| Aid Description | ACTUAL | ESTIMATED | Differences | % |
|---|--------------------------|----------------------|----------------|---------|
| | 2024-2025 Base Year Aids | January 21, 2025 Run | | |
| 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

Puntuación de presión fiscal de Sayville

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% | |
| Total¹: | | | | | 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.

Data as of 12/31/2024

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Puntuación medioambiental

Los criterios utilizados para asignar esta puntuación no están bajo el control del distrito, sino que proceden de fuentes externas.

| 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 ¹ : | 5.0 |

¹ Indicator points are rounded to two decimal places. Total points are rounded to one decimal place.
Data as of 12/31/2024
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| 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 |

**PUNTUACIONES DE PRESIÓN FISCAL EN LOS ÚLTIMOS CINCO AÑOS:
RECAPITULACIÓN DE LAS PUNTUACIONES FISCALES Y
MEDIOAMBIENTALES**

| EJERCICIO | PUNTUACIÓN FISCAL | PUNTUACIÓN MEDIOAMBIENTAL |
|------------------|------------------------------|--------------------------------------|
| 2019 | 0,0 Sin designación | 5.0 Sin designación |
| 2020 | 6.7 Sin designación | 5.0 Sin designación |
| 2021 | 0,0 Sin designación | 5.0 Sin designación |
| 2022 | 0,0 Sin designación | 0,0 Sin designación |
| 2023 | 8.3 Sin designación | 10,0 Sin designación |
| 2024 | 15,0 Sin designación | 5.0 Sin designación |

Objetivos de desarrollo presupuestario para la puntuación de estrés fiscal

Elaborar un presupuesto que permita el uso sistemático de reservas manteniendo un nivel de presión fiscal de "no designación".

County: Suffolk
MuniCode: 470642100400

Sayville Union Free School District

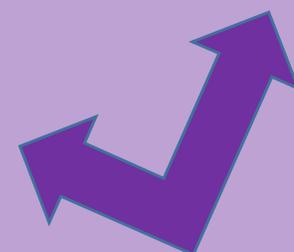
Fiscal Year: 2024
Stress Level: No Designation

| Category | Indicator | Scoring | Fiscal Year | End | Points | |
|---------------------------------------|---|---|---|--|-------------------------------------|------|
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| | | | 2024 | Data Required Total Fund Balance (code 8029) Gross Expenditures Calculation Total Fund Balance (code 8029) + Gross Expenditures | 26,778,782 101,402,690 26.41% | 0.00 |
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| | | | 2024 | Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) | 14,250,000 | |
| | | | 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 | | | | | 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)

Indicator points are rounded to two decimal places. Total points are rounded to one decimal place.
 Data as of 12/31/2024
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| Classification | Point Range (Out of 100 total pts) |
|----------------|------------------------------------|
| Significant | 65 - 100 |
| Moderate | 45 - 64.9 |
| Susceptible | 25 - 44.9 |
| No Designation | 0 - 24.9 |



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

**OBJETIVOS
PRESUPUESTARIOS PARA
2025-2026**

Desarrollo presupuestario 2025-2026 para examen

- ❖ **Continuar con las mejoras del programa de Lengua Mundial (Grados 2 y 7)**
- ❖ **Continuar con las mejoras del programa MTSS: MTSS Apoyo a instructor/estudiantes**
- ❖ **Mantener el tamaño actual de las clases y la programación en todos los niveles**
- ❖ **Ampliar las mejoras de seguridad en todo el distrito: incluidos guardias perimetrales**
- ❖ **Mantener el puesto de Subdirector de Primaria en Lincoln Avenue reduciendo un puesto administrativo en la oficina central**
- ❖ **Mejorar el programa de tutoría de profesores y la formación de nuevos profesores**
- ❖ **Mejorar el liderazgo de los profesores en la escuela media: Líderes de equipo de la escuela intermedia**
- ❖ **Mantener las clases universales de preescolar en nuestras escuelas primarias**
- ❖ **Añadir equipos de atletas de la escuela intermedia para el fútbol y el béisbol, el fútbol de bandera juvenil**

Objetivos presupuestarios a largo plazo

Basado en un Plan de Capital Quinquenal:

- ❖ Auditorio de la escuela secundaria: Iluminación y sonido
- ❖ Pequeño teatro de la escuela secundaria: Remodelaciones, iluminación y sonido
 - ❖ Sala de pesas de la secundaria: Reubicar y renovar
- ❖ Laboratorios de ciencia de la escuela intermedia: Remodelaciones y mejoras
 - ❖ Todo el distrito: Transición a las aulas del siglo 21
- ❖ Reserva de capital del distrito: Seguir financiando los proyectos mencionados

Desarrollo presupuestario

Calendario presupuestario 2025-2026

- ❖ **De diciembre de 2024 a febrero de 2025:** Los administradores presentan sus presupuestos a la oficina central para su revisión.
- ❖ **De febrero de 2025 a abril de 2025:** Presentaciones del presupuesto de la Junta de Educación
- ❖ **1 de marzo de 2025:** Presentación del límite de recaudación fiscal 2025-2026 a la Oficina de Contralor del Estado de Nueva York
- ❖ **23 de abril de 2025:** Adopción del presupuesto y votación de las BOCES
- ❖ **13 de mayo de 2025:** Audiencia presupuestaria
- ❖ **20 de mayo de 2025:** Votación del presupuesto y elección de fideicomisarios

Gracias a nuestra

Junta de Educación y
Comunidad de Sayville
por apoyar a nuestras
escuelas

¿Preguntas?

**Votación del presupuesto
Martes, 20 de mayo de 2025
7h00 a 21h00**

**Ubicación: Old Junior High en el
Gimnasio Renovado**