

SAYVILLE PUBLIC SCHOOLS



2025-2026 Budget Proposed Revenues & Status of Expenditures

Presented by:

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Assistant Superintendent for Business & Personnel

March 13, 2025

Proposed Budget 2025-2026



2025-2026 Budget:

\$105,676,793

Budget to budget decrease over 2024-2025:

(\$ 351,838) or (.33%)

Projected tax levy increase:

\$ 1,454,256 2.203%

2025-26 BUDGETED REVENUES



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. The District's Tax Cap was timely filed for the March 1, 2025 deadline.

**SAYVILLE PUBLIC SCHOOLS
REVENUE ANALYSIS**

	2025-26	2024-25	Difference	Percent
	Budget	Adopted Budget		
STATE AID	28,529,149	29,126,346	(597,197)	-2.05%
PILOT Payments	449,528	786,600	(337,072)	-42.85%
OTHER INCOME:				
Adult Education	100,000	100,000	0	0.00%
Summer School	10,000	10,000	0	0.00%
Other Student Fees/Charges	0	0	0	0.00%
Admissions	20,000	20,000	0	0.00%
Use of Pool	140,000	125,000	15,000	12.00%
Custodial Services	10,000	5,000	5,000	100.00%
Health Services	65,000	65,000	0	0.00%
Interest Income	1,000,000	1,100,000	(100,000)	-9.09%
Premium on Obligations	0	0	0	0.00%
Rentals/Organizations/Individuals/Gov't	30,000	30,000	0	0.00%
Rentals/Greene Elem	427,488	419,106	8,382	2.00%
Rentals/Old Jr. High	570,440	554,647	15,793	2.85%
Rentals/Public Library	724,800	746,696	(21,896)	-2.93%
Sale of Materials	200	200	0	0.00%
Insurance Recoveries	25,000	25,000	0	0.00%
Medicaid Reimbursement	150,000	150,000	0	0.00%
Fines & Forfeitures	2,000	2,000	0	0.00%
Refunds - BOCES/Prior Year/Other	300,000	225,000	75,000	33.33%
Misc Income	25,000	50,000	(25,000)	-50.00%
Tuition - Other Districts/Staff	150,000	500,000	(350,000)	-70.00%
Leases-per GASB 87	0	0	0	0.00%
Interfund Transfers	0	0	0	0.00%
CARES Act Education Stabilization Fund	0	0	0	0.00%
One Time Prior Year Health Accrual	0	0	0	0.00%
			0	
TOTAL OTHER INCOME	3,749,928	4,127,649	(377,721)	-9.15%
			0	
TOTAL OTHER INCOME/ STATE AID/PILOT Payments	32,728,605	34,040,595	(1,311,990)	-3.85%
			0	
APPROP. FUND BALANCE	2,900,000	2,900,000	0	0.00%
APPROP. COMMITTED FUND BALANCE	0	434,000	(434,000)	-100.00%
APPROP. RESERVE FROM TAX RESERVE	0	0	0	0.00%
APPROP. RESERVE FOR TRS	600,000	850,000	(250,000)	-29.41%
APPROP. RESERVE FOR ERS	1,500,000	1,300,000	200,000	15.38%
APPROP. RESERVE FOR UNEMPLOYMENT	50,000	50,000	0	0.00%
APPROP. RESERVE FOR WORKERS COMP	375,000	375,000	0	0.00%
APPROP. RESERVE FOR BONDED DEBT	44,078	44,078	0	0.00%
APPROP. RESERVE FOR LIBRARY DEBT SER	25,000	35,104	(10,104)	-28.78%
	5,494,078	5,988,182	(494,104)	-8.25%
			0	
PROPERTY TAXES	67,454,110	65,999,854	1,454,256	2.20%
			0	
TOTAL REVENUE	105,676,793	106,028,631	(351,838)	-0.33%

PROPOSED REVENUES & TAX RATE SCHEDULE


Budget Year	2025-2026	2024-2025
Tax Rate Per \$100	\$ 22.16	\$ 21.69
Home AV @ 45,000	\$ 9,972	\$ 9,761

\$ 211 Annual Increase
\$ 17.50 Monthly Increase

Tax Implication to Average Homeowner

$$\text{Tax Rate} = \frac{\text{Tax Levy} \times \text{ABP\% Homestead}}{\text{Assessed Value Homestead}} \times 100$$

2025-2026 Revenue Sources

Revenue Category	2024-2025 Budget	Proposed 2025-2026 (Executive Budget)	Difference
State Aid	\$ 29,126,346	\$ 28,529,149	\$  (597,197)
Local Revenue	\$ 4,127,649	\$ 3,749,928	\$ (377,721)
PILOTs	\$ 786,600	\$ 449,528	\$ (337,072)
Appropriated Reserves	\$ 2,654,182	\$ 2,594,078	\$ (60,104)
Fund Balance	\$ 3,334,000	\$ 2,900,000	\$ (434,000)
Property Taxes	\$ 65,999,854	\$ 67,454,110	\$ 1,454,256
TOTAL	\$ 106,028,631	\$ 105,676,793	\$ (351,838)

The State Aid Proposed is from the Governor's Executive Budget. The District will update any changes to the State Aid figures for Sayville that come out of NYS's Adopted Legislative Budget the first part of April.



This variance will be discussed in the next slide.

Reconciliation of State Aid 2024-2025 vs. 2025-2026

State Aid	Budget	Budget	\$
	2024-2025	2025-2026	Change
Foundation Aid	\$20,166,959	\$20,571,708	\$ 404,749
High Tax Aid	\$ 1,729,079	\$ 1,729,079	\$ -
BOCES Aid	\$ 1,708,973	\$ 2,062,167	\$ 353,194
Excess Cost Aid	\$ 457,586	\$ 397,404	\$ (60,182)
Software, Textbook & Library	\$ 207,899	\$ 199,241	\$ (8,658)
Hardware & Technology Aid	\$ 29,237	\$ 26,776	\$ (2,461)
Building Aid	\$ 2,472,031	\$ 2,260,257	\$ (211,774)
Transportation Aid	\$ 1,559,382	\$ 1,282,517	\$ (276,865)
Universal Pre K	\$ 745,200	\$ -	\$ (745,200)
Total State Aid	\$29,076,346	\$28,529,149	\$ (547,197)

The negative variance of \$547,197 in the chart above must also include another \$50,000 representing CPSE Administrative State Aid, which is applied for annually by the District for those costs incurred within CPSE meetings but that are **not a part** of any State Aid runs published within the Governor's budget. This additional aid brings the total to a negative change of \$597,197. This amount agrees with the variance reflected for State Aid in the previous slide.

The major variance included in the chart is attributable to the inclusion of UPK of (\$745,200) for the classes operated in Sayville. This program is accounted for in the **Special Aid Fund** similarly to the other federal and state grants the district receives. UPK is different in that it is always a part of the State Aid runs provided by NYS. As such, the district has always included this figure within the state aid received by the district. This aid is also only derived from the actual students that are serviced by a UPK program. The practice of including UPK with the other state aid figures will no longer be a part of the State Aid presented, including the related expenses on the expenditure side to provide a clearer picture of the State Aid that is a part of the Operating Budget and the ones our residents cast their vote on.

The other variances within the lines for the various state aid amounts are differences between expenditure driven aid estimates based upon historical actual amounts for Sayville. These will always result in slight differences that are either favorable or negative. These aids are not formula based like the Foundation Aid.

Current State Aid as of 3/13/25 (Executive Budget)

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

Universal Pre K allotment is \$5,400 per student. Sayville Public Schools will operate eight (8) classes for 144 students. The state has allocated aid for 138 students to the District.

Fund Balance/Reserve Analysis

Projection as of March 13, 2025

Fund Balance Reserve Analysis:	Projected 2024-25	Actual 2023-24	Actual 2022-23	Actual 2021-2022	Actual 2020-21	Actual 2019-20
<u>Restricted:</u>						
Workers Compensation Reserve:	\$ 745,191	\$ 1,120,191	\$ 1,445,191	\$ 1,770,191	\$ 2,075,431	\$ 1,789,349
Unemployment Reserve:	\$ 318,432	\$ 1,039,677	\$ 1,658,350	\$ 1,667,912	\$ 1,678,897	\$ 1,596,083
Reserve for Retirement Contrib. ERS:	\$ 5,239,635	\$ 6,306,487	\$ 7,268,417	\$ 8,302,752	\$ 8,985,455	\$ 8,331,804
Reserve for Retirement Contrib. TRS:	\$ 875,277	\$ 1,444,300	\$ 1,981,274	\$ 2,060,320	\$ 1,835,317	\$ 1,377,243
Reserve for Employee Benefits:	\$ 6,419,865	\$ 6,511,441	\$ 7,814,711	\$ 7,860,536	\$ 8,332,539	\$ 8,474,652
Reserve for Debt (Library):	\$ 37,866	\$ 70,357	\$ 81,392	\$ 93,203	\$ 108,043	\$ 152,971
Reserve for Tax Reduction:	\$ -	\$ -	\$ -	\$ -	\$ 53,800	\$ 228,800
Reserve for Bonded Debt:	\$ 349,886	\$ 393,964	\$ 438,042	\$ 482,120	\$ 526,198	\$ 529,796
Capital Reserve (established May 2023)	\$ 1,067,814	\$ 1,021,942	\$ 1,000,000	\$ -	\$ -	\$ -
Total Restricted Fund Balance	\$15,053,966	\$17,908,359	\$21,687,377	\$22,237,034	\$23,595,680	\$22,480,698
<u>Assigned Fund Balance:</u>						
Assigned Appropriated Fund Balance	\$ 2,900,000	\$ 2,900,000	\$ 2,963,841	\$ 2,889,401	\$ 2,882,549	\$ 2,882,549
Assigned for Encumbrances	\$ 2,119,699	\$ 2,370,766	\$ 3,224,711	\$ 1,873,389	\$ 1,004,349	\$ 2,246,504
Committed Fund Balance	\$ -	\$ 434,000	\$ 834,000	\$ 1,300,000	\$ 1,600,000	\$ -
Total Assigned Fund Balance	\$ 5,179,960	\$ 5,865,027	\$ 7,108,528	\$ 6,135,711	\$ 5,486,898	\$ 5,129,053
<u>Non-Spendable (GASB 87)</u>						
Total Assigned Fund Balance	\$ 5,179,960	\$ 5,865,027	\$ 7,108,528	\$ 6,135,711	\$ 5,486,898	\$ 5,129,053
Unassigned Fund Balance	\$ 3,853,890	\$ 3,005,396	\$ 2,868,557	\$ 3,875,990	\$ 3,878,538	\$ 3,863,372
Total Actual Fund Balance:	\$24,087,816	\$26,778,782	\$31,664,462	\$32,248,735	\$32,961,116	\$31,473,123

Fund Balance Projection:

Fund Balance July 1, 2024	\$ 26,778,782
Add: Projected Revenues @ 6/30/25	98,593,360
Less: Projected Expenditures @ 6/30/25	(101,284,326)
Ending Fund Balance 6/30/25 as Projected	\$ 24,087,816
Projected Operating (Deficit) / Surplus @ 6/30/25	(\$2,690,966)

Utilization of Excess Funding in Unemployment Reserve

Similar to the budget planning for 2024-25, the District is able to utilize the remaining excess in 2025-2026

RESOLUTION LANGUAGE

RESOLUTION

WHEREAS, pursuant to General Municipal Law Section 6-m, if at the end of any fiscal year, the monies in the Unemployment Insurance Reserve Fund exceed the amounts required to be paid into the unemployment insurance fund an amount equivalent to the amount of benefits paid to claimants and charged to the account, plus any additional amount required to pay all pending claims, within sixty (60) days of the close of such fiscal year, the Board of Education may transfer such excess funds, or any part thereof, to any other fund authorized by Article 2 of the General Municipal Law and/or apply all or part of the excess to the budget appropriation of the next succeeding fiscal year; and

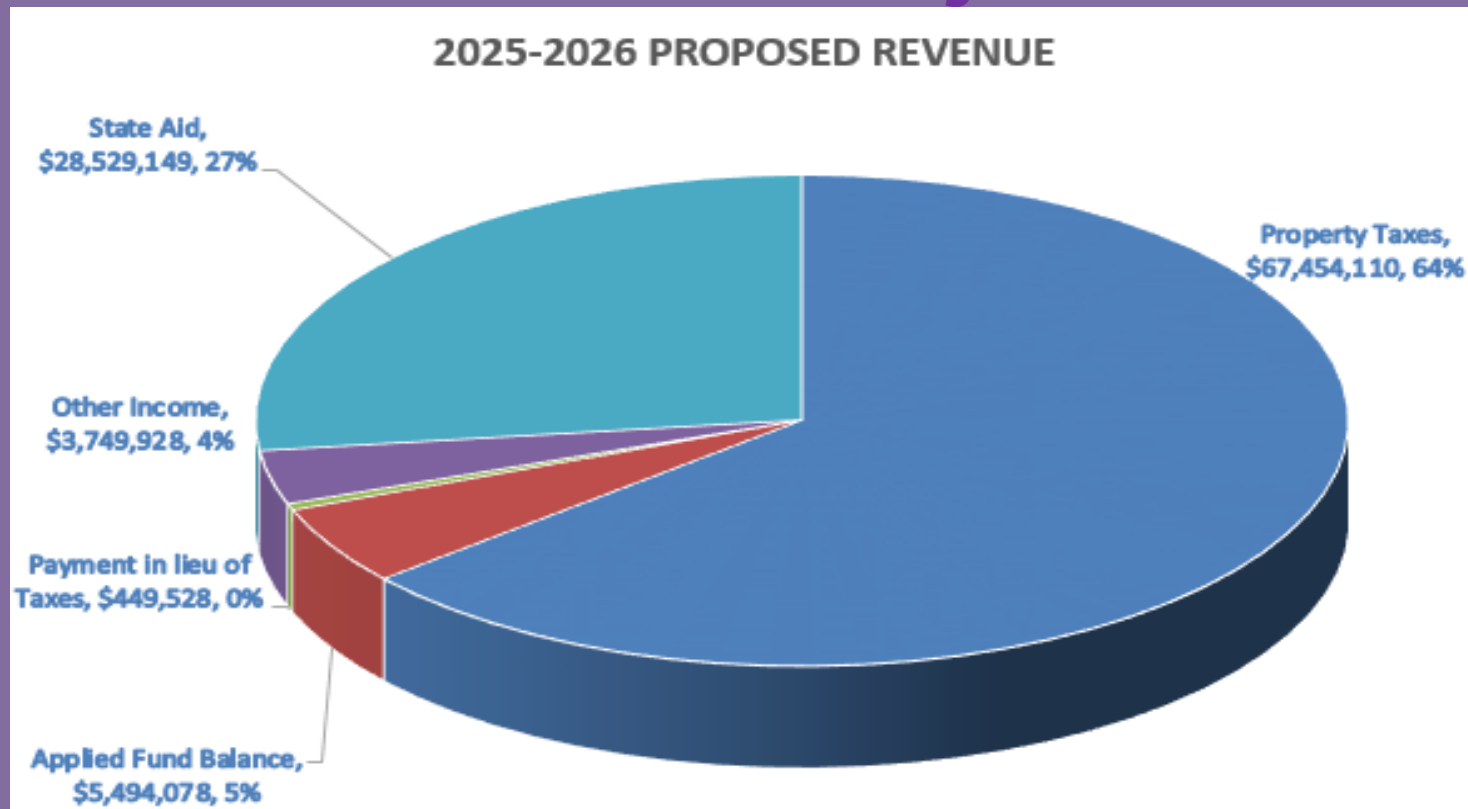
WHEREAS, the Board of Education ("Board") has determined that the monies presently held in the District's Unemployment Insurance Reserve Fund (GML §6-m) exceed the amount required to pay all claims and pending claims as of June 30, 2025; and

WHEREAS, the Board has determined that said excess funds in the Unemployment Insurance Reserve Fund are in the amount of \$700,000; and

WHEREAS, the District's General Fund is authorized by the General Municipal Law to receive such funds and the Board desires to transfer such excess monies from the Unemployment Insurance Reserve Fund to the District's General Fund – Unassigned Fund Balance;

NOW THEREFORE, BE IT RESOLVED, upon the recommendation of the Superintendent of Schools, the Board authorizes the transfer of an amount not to exceed \$700,000 from the District's Unemployment Insurance Reserve Fund into the District's General Fund – Unassigned Fund Balance.

2025-2026 Projected





Transportation

	<u>2025-2026</u>	<u>2024-2025</u>	<u>Inc./ (Dec.)</u>	<u>% Change</u>
Transportation	\$5,833,723	\$4,747,305	\$1,086,418	22.89%

- ✓ **Sayville contracts with Suffolk Transportation Services, Inc. for all of the District's student bus services;**
- ✓ **The District obtained Requests for Proposals (RFP's) February 21, 2025 for our Large Buses, Vans, Field Trips, and Athletic Transportation Contracts during the 2024-2025 school year;**
- ✓ **A five-year Contract is being awarded to Suffolk Transportation this evening;**
- ✓ **For the 2025-2026 school year, we would be in year 1 of 5;**
- ✓ **Benefits of a five-year Contract provide the District with cost predictability and continuity of service.**

Transfers To: Capital & Special Aid Funds

	<u>2025-2026</u>	<u>2024-2025</u>	<u>Inc./Dec.</u>	<u>% Change</u>
<u>Transfers to:</u>				
Capital	\$1,000,000	\$1,000,000	-0-	0.00%
Special Aid	160,000	160,000	-0-	0.00%

Transfer to Capital Fund:

Elementary Buildings– Phase I-III bathroom renovations:

- ✓ ~~Lincoln Avenue - 20 bathrooms (2022-23); Completed!~~
- ✓ ~~Sunrise Drive (Phase I) - 17 bathrooms (2023-24); Completed!~~
- ✓ ~~Sunrise Dr. (Phase II) - remaining four (4) bathrooms (2024-25);~~
- ✓ ~~Cherry Avenue - Eight (8) bathrooms (2024-25);~~

- Sayville Middle School - Four Bathrooms (2025-26)
- Sayville High School - Four Bathrooms (2025-26)

Transfer to Special Aid Fund:

Represents the District's cost share of Special Educational Summer School and other Special Educational grant funded Programs.

2025-2026 Capital Projects

Bathroom Renovations Sayville Middle School & Sayville High School



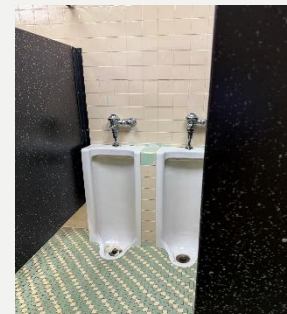
MS Auditorium Bathrooms



MS Cafeteria Bathrooms



HS Athletic Bathrooms



HS Guidance Bathrooms



Pictured above are BEFORE planned Renovations

Schedule of Future Meetings

- ❖ **March 27, 2025** Presentation of Proposed Revenues & Expenditures, Three-Part Budget, What a Contingent Budget looks like & Voting Information
- ❖ **Additional Meeting** may be added prior to April 23rd based upon NYS's Adopted Budget & State Aid to School Districts
- ❖ **April 23, 2025** BOCES Budget Vote & BOE Adoption of 2025-26 Proposed Budget
- ❖ **During April & May** Budget Presentations will be conducted for various groups, including our PTA's in the District
- ❖ **May 20, 2025** Annual Board Election and Budget Vote

What's on the Ballot?



- Proposition #1**: School Budget Vote
- Election of two Board Of Education Trustees

Location: *Old Junior High in Renovated Gym*
Between the hours of 7AM-9PM on Tuesday,
May 20, 2025



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

Thank you!