

Sayville Public Schools



Board of Education Meeting
March 27, 2025

SUPERINTENDENT'S REPORT

- Student Recognitions
- Around the District
- Budget Update



Valedictorian and Salutatorian



Class of 2025



SAYVILLE



SERVING



SAYVILLE



Something ROTTEN





STRIDES Family Fit Night

Congratulations to 7th Grade Girls Basketball Undefeated 10-0!



BUDGET DISCUSSION

PROPOSED BUDGET 2025-26

Projected 2025-2026 Total Budget Revenue
\$105,676,793

Projected Revenue Decrease from 2024-2025
-\$351,838 or -.33%

Projected Tax Levy Increase at the Tax Cap
1,527,272 or 2.317%

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	2.317%	2.317%

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.

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 = 2.317%

Recommended Tax Levy Cap = 2.317%

2025-2026 Tax Levy reflects a \$1,527,272 increase over 2024-2025

STILL SAME LEVY AMOUNT of \$67,454,115 as reported 2/13/25

2025-2026 SAYVILLE PUBLIC SCHOOLS - Tax Levy Limit Calculation		
Prior Year Tax Levy	*The Prior levy amount was amended for Pro-Rata taxes →	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 (lesser of 2% or sum of 1 plus inflation factor)		1.0200
		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)		3,569,461
Allowable tax levy prescribed by Chapter 97 of the Laws of 2011		67,454,115
		67,454,115
	This amount was revised to agree with above Prior Tax Levy amended for omitted taxes * →	65,926,843
Voter approved tax levy for 2024/2025		65,926,843
	dollar increase in levy	1,527,272
		1,527,272
		1,527,272
Allowable Levy % for Sayville Public Schools		2.317%

**SAYVILLE PUBLIC SCHOOLS
REVENUE ANALYSIS**

	2025-26 Budget	2024-25 Adopted Budget	Difference	Percent
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	427,483	419,106	8,377	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%
TOTAL OTHER INCOME	3,749,923	4,127,649	(377,726)	-9.15%
TOTAL OTHER INCOME/ STATE AID/PILOT Payments	32,728,600	34,040,595	(1,311,995)	-3.85%
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%
PROPERTY TAXES	67,454,115	65,999,854	1,454,261	2.20%
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

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

Schedule of Future Meetings

- ❖ **April 9, 2025** Presentation of Proposed Revenues & Expenditures, Three-Part Budget, What a Contingent Budget looks like & Voting Information
- ❖ **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

Proposed Administrative Reductions

Restructuring Our Human Resources Department

Reduce 1 Assistant Superintendent for Human Resources

Add 1 Civil Service Human Resources Officer

Reduce 1 Human Resources Clerical position

Elementary Building Level Reduction

Reduce 1 Elementary Assistant Principal at Lincoln Avenue Elementary School

Estimated Cost Reduction/Savings = \$405,000

Reductions Due to Decreased Enrollment

Position	FTE Equivalent
Art/STEAM Teacher	-0.6 FTE
Music Teacher	-1.0 FTE
Speech Teacher	-0.4 or -0.6 FTE TBD
Elementary Classroom Teachers	-4.0 FTE (3 Attrition, 1 Excess)
Permanent Substitute Teachers	-5.0 FTE (1 per building)

Estimated Cost Reduction/Savings = \$640,000

Proposed Reductions to Program

Position	FTE Equivalent
World Language Elementary Teachers	-1.6 FTE
Elementary Math AIS Staff	-2.0 FTE

Impact:

- We would no longer offer World Language k-1 program or LACES 3-5 Program at the Elementary Level.
- All 3 Elementary Schools will have 1.4 FTE Math AIS Support, combined with STEAM instruction so no travel occurs, ensuring appropriate support for our students.

Estimated Cost Reduction/Savings = \$300,000

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