



SAYVILLE 2025-2026 BUDGET ADOPTION

April 23, 2025

Our Programs: 2025-2026

- **Central Office Administrators** are volunteering a pay freeze to help support additional student programming. (-\$19,047)
- **SASA: Our 12 Building Level Administrators** have agreed to a zero percent increase for 2025-26 to support student programming. (-\$51,182)
- **Interim Business Official:** We plan to hire an experienced, Interim Business Official for 2025-26 which will result in cost savings. (-\$50,285)
- **Elementary World Language** programming will take place in grades 1-5 next year at all three elementary schools.
- **Middle School Grade 7 World Language** will take place daily instead of on alternate days. This is an enhancement from past years.
- **Math AIS** – We are restoring 1.0 Math Elementary AIS Teacher for Elementary Programming.

Our Programs: 2025-2026 (continued)

- **All High School & Middle School programming** and class sizes are fully supported.
- **All Music, Art, Athletics and Extracurricular Activities** are fully supported.
- **All Elementary Art, Music, Library, PE, STRETCH and STEAM** classes are fully supported.
- Our **Pre-K Programming** remains fully supported with 8 sections running across 3 elementary schools.

Regarding Reductions for 2025-2026

- **4.0 Reduction in Elementary Staffing:**
 - Class size in Grade 2 increases from 14-16 to 23-24 per class with one class at 25. (3.0 FTE)
 - Grade 1 at Sunrise Drive increases from 15-16 to two sections of 23 per class. (1.0 FTE)
 - The Average elementary class size overall will be 20.73
- **2.2 FTE in Staff** reductions due to lower enrollments across the district:
1.0 FTE from Music, 0.6 FTE from Art, and 0.6 FTE from Speech Services
These reductions will not result in programmatic changes.
- **Elementary School Math AIS** We are reducing Math AIS staff by 1.0 FTE and not the 2.0 FTE originally anticipated. (We will have 5 Math AIS teachers across the three elementary schools).
- **Reducing Building Administration:** Not included in this budget is the Assistant Principal at Lincoln Avenue Elementary School.
- **Reducing Central Office Administration:** The Assistant Supt. for Human Resources and 1 HR Clerical position was replaced with 1 Civil Service Human Resources Officer for a cost savings to the district.

Regarding Reductions for 2025-2026

- **Sayville High School Summer School Credit Recovery Program**
 - Currently, we service 60+ students from outside of the district and about 25-31 students from in district each summer. The program costs over 100k to run and revenue from out of district students ranges from 10-15k per summer.
 - We will no longer run the Summer School credit recovery program. Alternative summer options will be provided to support our students who need credit recovery.
 - We will continue to run all Advanced Placement summer programs and Summer Research Programs for High School Students.
 - We will continue to run the Extended School Year (ESY) program. This falls within the Special Education Department.
 - By not running the credit recovery program, we were able to bring back 1.0 FTE for Regular School Year Instruction in World Language.

SAMPLE ELEMENTARY MUSIC LESSONS

Cherry Ave. - 1.5 Days

Monday

4th Flute – 3
4th Clarinet – 8
4th Horn/Trumpet - 4
4th Trombone/Baritone - 7
4th Percussion – 2
5th Trumpet/Trombone - 9
5th Flute – 3
5th Percussion – 5

Tuesday

5th Band Rehearsal
5th Clarinet – 3
5th Alto/Tenor Sax – 4
Travel Period

Lincoln Ave. - 1.5 Days

Tuesday

4th Flute – 6
4th Clarinet – 11
4th Horn/Trumpet - 9
4th Trombone – 6

Wednesday

5th Gr. Band Rehearsal
4th Percussion – 3
5th Flute/Oboe - 6
5th Horn/Trumpet - 7
5th Alto/Tenor Sax – 6
5th Percussion – 3
5th Clarinet – 4
5th Trombone – 4

Sunrise Dr. - 2 Days

Thursday

4th Flute – 3
4th Clarinet – 6
4th Clarinet – 8
4th Horn – 4
4th Trumpet 10
4th Trombone – 6
4th Baritone – 2
4th Percussion - 5

Friday

5th Gr. Band Rehearsal
5th Flute – 2
5th Clarinet – 4
5th Trumpet – 7
5th Alto/Tenor Sax – 5
5th Percussion – 5
5th Horn – 4
5th Trombone - 3

ELEMENTARY MATH AIS SUPPORT

- **Previous Budget Proposal w/Initial Reductions: 4.0 K-5 Math AIS**
 - All Tier 2 and 3 identified students would have received service primarily through pull-outs, push-ins would have been minimized
 - 4.0 FTE would have required group size increase and fewer contacts/week
 - AIS Math teachers no longer to be used for coverage during Pre-K lunch/snack
 - 4.0 FTE would necessitate break in continuity of provider between push-in/pull-outs.
- **Current Proposed Budget: 5.0 K-5 Math AIS teachers**
 - Restores Math AIS staffing to appx 1.6 - 1.7 FTE per K-5 building
 - All Tier 2 and 3 identified students will continue receive pull-out AND push-in services.
 - Tier 1 students continue to benefit from push-ins due to small-group instructional model
 - Priority is on maintaining at least 1 push-in/week in classes that are currently served.
 - If any groups must increase, it would likely be by 1 or 2 students on average.
 - AIS Math teachers will no longer be used for coverage during Pre-K lunch/snack
 - 5.0 FTE will allow for greater flexibility in scheduling, prioritizing consistent contact with same push-in/pull-out provider where possible.

PROPOSED BUDGET 2025-2026



Proposed Budget:
\$105,676,793

Budget to budget decrease:
(\$ 351,838) (.33%)

Projected tax levy increase:
\$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.

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	110,000	100,000	10,000	10.00%
Summer School	0	10,000	(10,000)	-100.00%
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

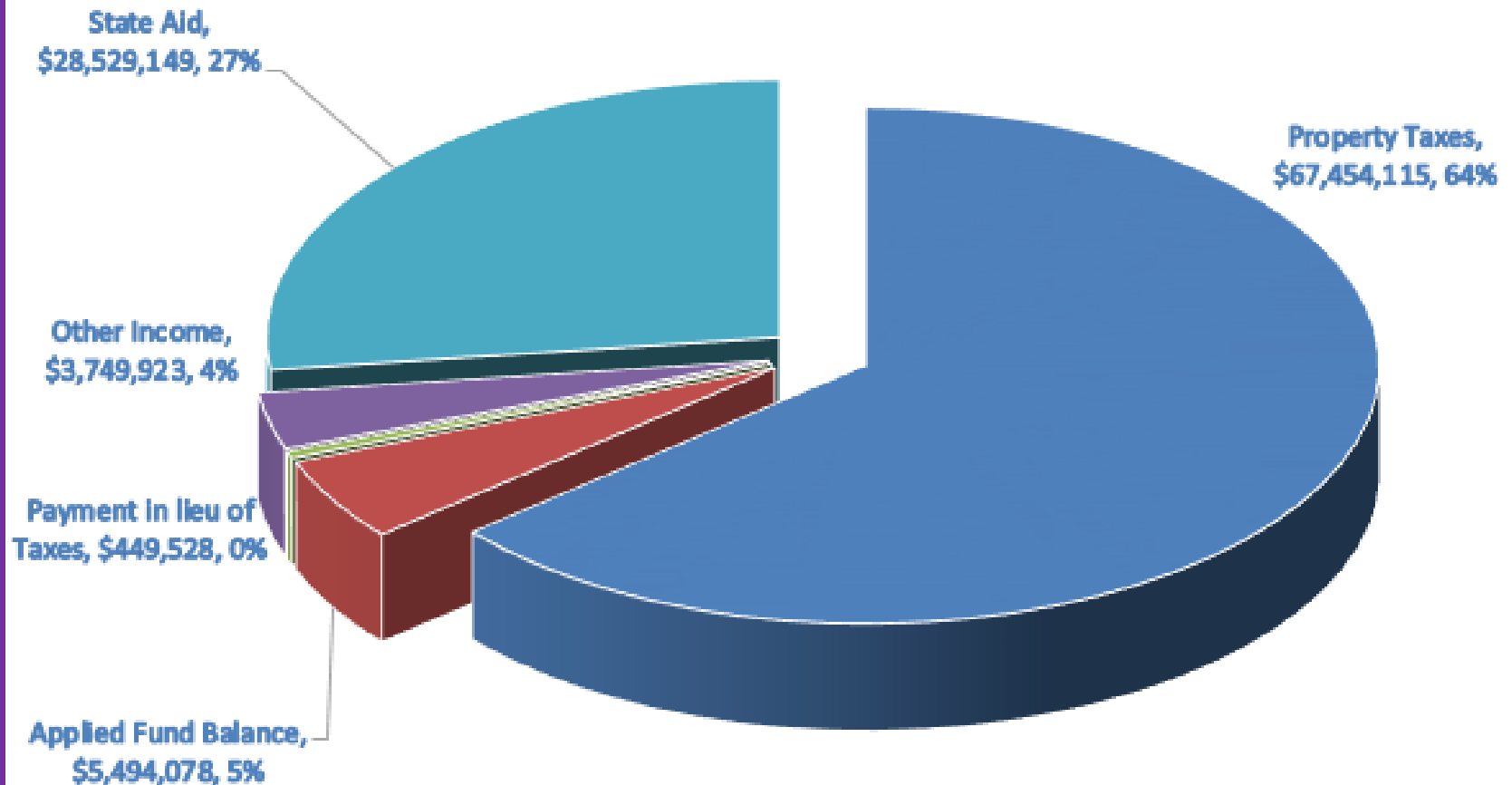
\$ 211 Annual Increase
\$ 17.50 Monthly Increase

Tax Implication to Average Homeowner

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

2025-2026 PROJECTED REVENUES

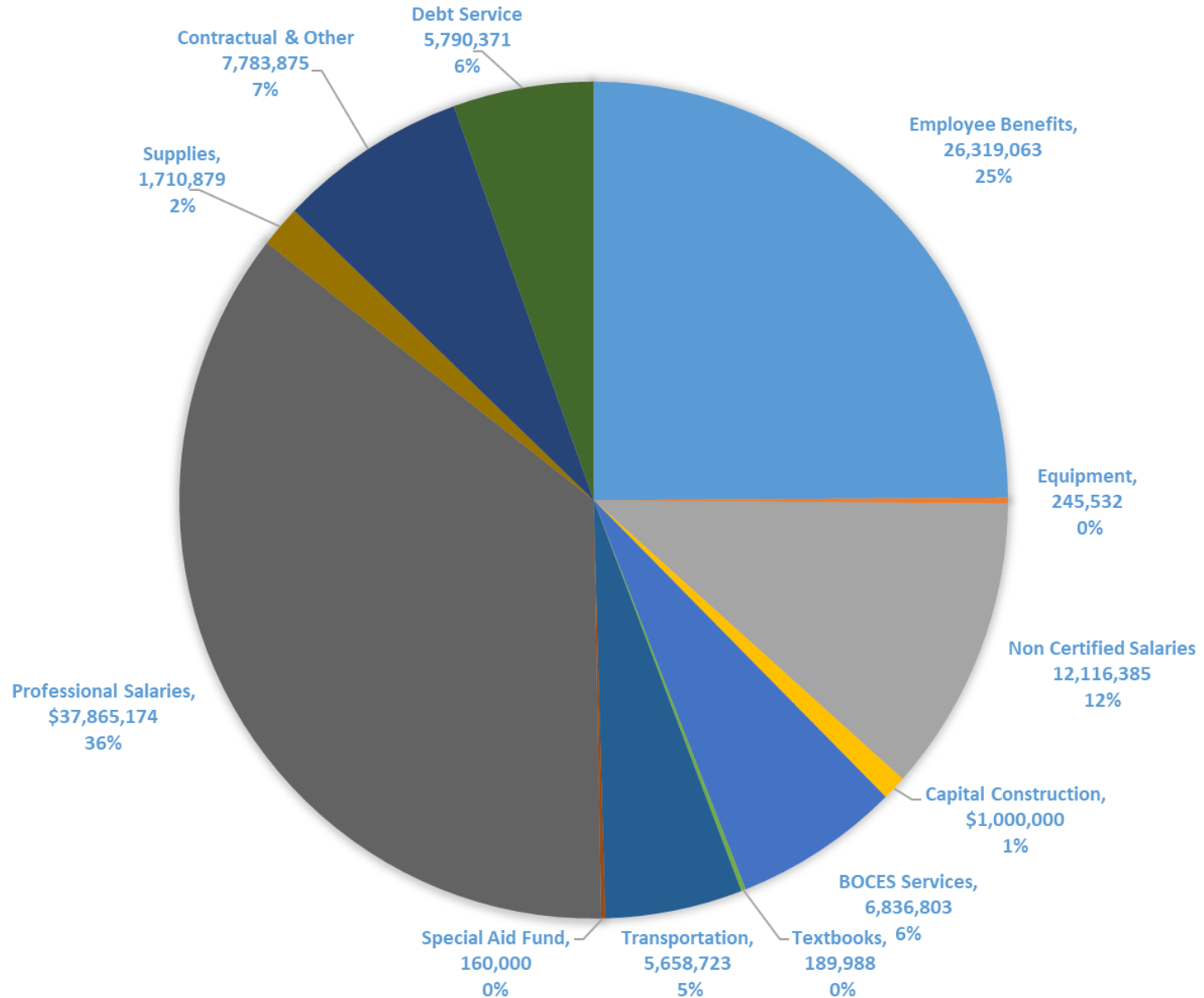
2025-2026 PROPOSED REVENUES



SAYVILLE PUBLIC SCHOOLS PROPOSED 2025-2026 BUDGET SUMMARY

	<u>2025-2026 PROPOSED BUDGET</u>	<u>2024-2025 CURRENT</u>	<u>INCREASE/ (DECREASE)</u>	<u>% Change</u>
Salaries	49,981,559	49,979,042	2,517	0.01%
Employee Benefits	26,319,063	26,802,267	(483,204)	-1.80%
Total Salaries & Benefits:	76,300,622	76,781,309	(480,687)	-0.63%
Debt Service	5,790,371	6,259,470	(469,099)	-7.49%
Contractual Expenditures (4000 object codes, excluding Trans. & BOCES)	7,783,875	7,626,788	157,087	2.06%
BOCES	6,836,803	6,486,171	350,632	5.41%
Supplies	1,710,879	2,155,739	(444,860)	-20.64%
Textbooks/Workbooks	189,988	395,214	(205,226)	-51.93%
Transportation	5,658,723	4,747,305	911,418	19.20%
Transfers to:				
Capital Fund	1,000,000	1,000,000	0	0.00%
Special Aided Fund	160,000	160,000	0	0.00%
Equipment	245,532	416,635	(171,103)	-41.07%
TOTAL GENERAL FUND BDGT:	<u>105,676,793</u>	<u>106,028,631</u>	<u>(351,838)</u>	<u>-0.33%</u>

2025-2026 PROJECTED EXPENDITURES



PROPOSED 2025-2026 THREE-PART COMPONENT BUDGET SUMMARY

	2025-2026 Proposed Budget	2024-2025 Current Budget	Dollar Change	% Change
Administrative	\$10,379,090	\$ 9,981,027	\$398,063	3.99%
Program	\$76,741,633	\$76,698,186	\$43,447	.06%
Capital	\$18,556,070	\$19,349,418	\$(793,348)	(4.10)%
Total	<u>\$105,676,793</u>	<u>\$106,028,631</u>	<u>\$(351,838)</u>	(.33)%

DETAILS OF THE ADMINISTRATIVE COMPONENT OF SAYVILLE'S THREE-PART BUDGET

Expense Category	2024-2025 yr.	2025-2026 yr.	Difference	% Change
Salaries	\$5,018,665	\$4,931,166	\$(87,499)	(1.74)%
Employee Benefits	\$2,581,971	\$2,570,878	\$(11,093)	(.43)%
Unallocated Insurance	\$632,479	\$801,000	\$168,521	26.64%
BOCES Services	\$1,055,268	\$1,305,704	\$250,436	23.73%
Contractual: Auditors, Attorneys, Postage, Supplies & Other	\$692,644	\$770,342	\$77,698	11.22%
Total Administrative Component	<u>\$9,981,027</u>	<u>\$10,379,090</u>	<u>\$398,063</u>	3.99%

As indicated above, Unallocated Insurance and BOCES Services
comprise approximately 75% of the total change from 2024-2025 to
2025-2026 of the Administrative Component

ADDITIONAL SERVICES THROUGH BOCES

BOCES Service	Cost	Estimated Cost with State Aid	Previous In-House Person Cost	Potential Savings*
Covert Security Management	\$122,000	\$61,200	\$74,505	\$13,305
ZE Communications	\$88,825	\$44,413	\$79,256	\$44,412

Both firms above provide a team of professionals to support the district in a way that no one individual can. Additionally, by going through BOCES, these services should allow us to receive aid back from NYS, resulting in an overall cost savings to the district.

*Please note above figures are estimates as we are still awaiting exact State Aid percentages for these services.

Administrative (9.82%)

All expenditures associated with School Board, Superintendent, District Clerk, District and School Business Offices, Legal services, Planning, District level Curriculum and Personnel, District Insurance Policies, BOCES Administrative Services, etc.

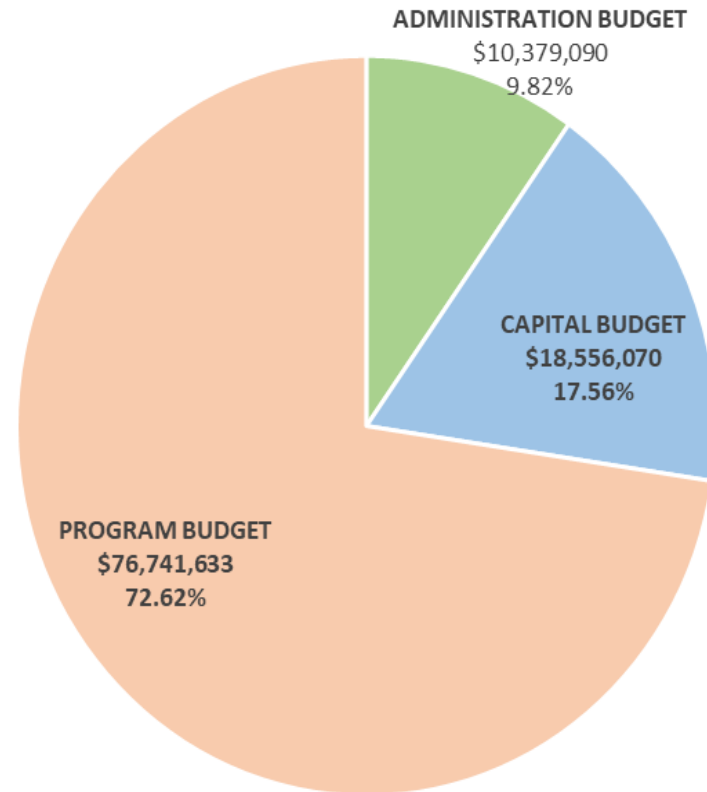
Program (72.62 %)

•All expenditures of the school district including teachers, curriculum, instruction, technology, special education, transportation, etc.

Capital (17.56%)

All building repairs & restoration, debt service, operation of plant, maintenance, etc.

Three-Part Budget



WHAT HAPPENS IF THE BUDGET FAILS? KEY ELEMENTS OF THE LAW

If the budget does not pass, the Board of Education has the option of putting up the same budget, or a revised budget, for a re-vote on Tuesday, June 17, 2025, or adopt a contingent budget.

If the budget fails twice, the Board of Education must adopt a contingent budget with a **ZERO** percent increase on the current year's tax levy!

CONTINGENCY SPENDING LIMITS

- Total Spending Limit:

- If the budget fails twice, the District must adopt a contingent budget with a '**ZERO**' percent increase on the current tax levy!

- Administrative Cap Restrictions:

- ✓ The ratio between the Administrative and Program Budget components must be the '**lesser**' of the calculated Administrative Cap for 2024-2025 **or** the defeated 2025-26 budget.

	Actual 2024-2025	Proposed 2025-2026	Contingent Budget
Administrative Budget Cap	11.53%	11.91%	(Maximum) 11.53%

IN SUMMARY: UNDER A CONTINGENT BUDGET

Total Program & Support Reductions of
\$1,573,103

Administrative Budget: must reduce	\$334,071
Program Budget: must reduce	\$194,732
Capital Budget: must reduce	\$1,044,300

RAMIFICATIONS OF A CONTINGENCY BUDGET

A contingency budget would require a reduction of **\$ 1,573,103** that could impact the following:

- ✓ Academic programs
- ✓ Staffing
- ✓ Athletic & extracurricular programs
- ✓ Prohibits purchasing of new equipment
- ✓ No community use of facilities (Scouting, PAL, CYO, etc.)
- ✓ Capital construction projects - Renovation of Bathrooms in the Sayville Middle School and Sayville High School

2025-2026 ANNUAL REQUIRED FILING OF DISTRICT'S PROPERTY TAX REPORT CARD

2025-26 Property Tax Report Card

000000 - DISTRICT NAME

Contact Person: Rhonda L. Meserole

631-244-6530

Budgeted

2024-25

(A)

Proposed Budget

2025-26

(B)

Total Budgeted Amount, not Including Separate Propositions

106,028,631

105,676,793

A. Proposed Tax Levy to Support the Total Budgeted Amount ¹

65,999,854

67,454,115

B. Tax Levy to Support Library Debt, if Applicable

0

0

C. Tax Levy for Non-Excludable Propositions, if Applicable ²

0

0

D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable

0

0

E. Total Proposed School Year Tax Levy (A + B + C - D)

65,999,854

67,454,115

F. Permissible Exclusions to the School Tax Levy Limit

3,790,790

3,569,461

G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions ³

62,397,290

63,884,654

H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)

62,209,064

63,884,654

I. Difference: (G - H); (negative value requires 60.0% voter approval) ²

188,226

0

Public School Enrollment

2,543

2,527

Consumer Price Index

2.95%

2025-2026 PROPERTY TAX REPORT CARD

(CONTINUED)

	Actual 2024-25 (D)	Estimated 2025-26 (E)
Adjusted Restricted Fund Balance	17,908,359	15,211,957
Assigned Appropriated Fund Balance	5,270,766	4,900,030
Adjusted Unrestricted Fund Balance	3,599,657	4,208,555
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.39%	3.99%

The above figures are reflective of the beginning of our fiscal year (7/1/24) in the first column and where we anticipate ending our fiscal year (6/30/25) in the second column which are all estimates as of April 23, 2025.

2025-2026 PROPERTY TAX REPORT CARD

(concluded)

Schedule of Reserve Funds

Reserve Name	Reserve Description *	3/31/25 Actual Balance	6/30/25 Estimated Ending Balance	Intended Use of the Reserve in the 2025-26 School Year
Capital Reserve	To pay the cost of any object or purpose for which bonds may be issued.	1,021,942	1,069,322	0
Repair	To pay the cost of repairs to capital improvements or equipment.	0	0	0
Workers' Compensation Reserve	To pay for Workers Compensation and benefits.	745,191	745,191	375,000
Unemployment Insurance Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	329,520	318,712	50,000
Reserve for Tax Reduction	For the gradual use of the proceeds of the sale of school district real property.	0	0	0
Mandatory Debt Service Reserve	To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.	446,769	387,833	69,078
Insurance	To pay liability, casualty, and other types of uninsured losses.	0	0	0
Property Loss	To establish and maintain a program of reserves to cover property loss.	0	0	0
Liability	To establish and maintain a program of reserves to cover liability claims incurred.	0	0	0
Tax Certiorari	To establish a reserve fund for tax certiorari settlements	0	0	0
Reserve for Insurance Recoveries	To account for unexpended proceeds of insurance recoveries at the fiscal year end.	0	0	0
EBLAR Liability Reserve	For the payment of accrued 'employee benefits' due to employees upon termination of service.	6,325,737	6,392,094	400,000
Retirement Contribution Reserve - ERS	To fund employer retirement contributions to the State and Local Employees' Retirement System	5,006,487	5,247,684	1,500,000
Sub Fund of the Retirement Reserve - TRS	To fund employer retirement contributions to the State and Local Teachers' Retirement System	594,300	1,051,121	600,000

FUTURE DATES TO REMEMBER...

- During the month of April & May, Budget Presentations will be conducted for PTA Groups within the District
- May 13, 2025 Budget Hearing
- May 20, 2025 Annual Board Election and Budget Vote



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