



Syosset School District

Budget Information Meeting

2026-27 Budget

FEBRUARY 9, 2026



2026-27 Budget Planning Calendar

Important Dates

- February 9 - Budget Meeting (Capital & Admin)
- March 9 - Budget Meeting (Program & Revenue)
- April 20 - Budget Meeting & Budget Adoption
- May 11 - Budget Hearing

- **May 19, 2026 – Annual District Election
and Budget Vote**

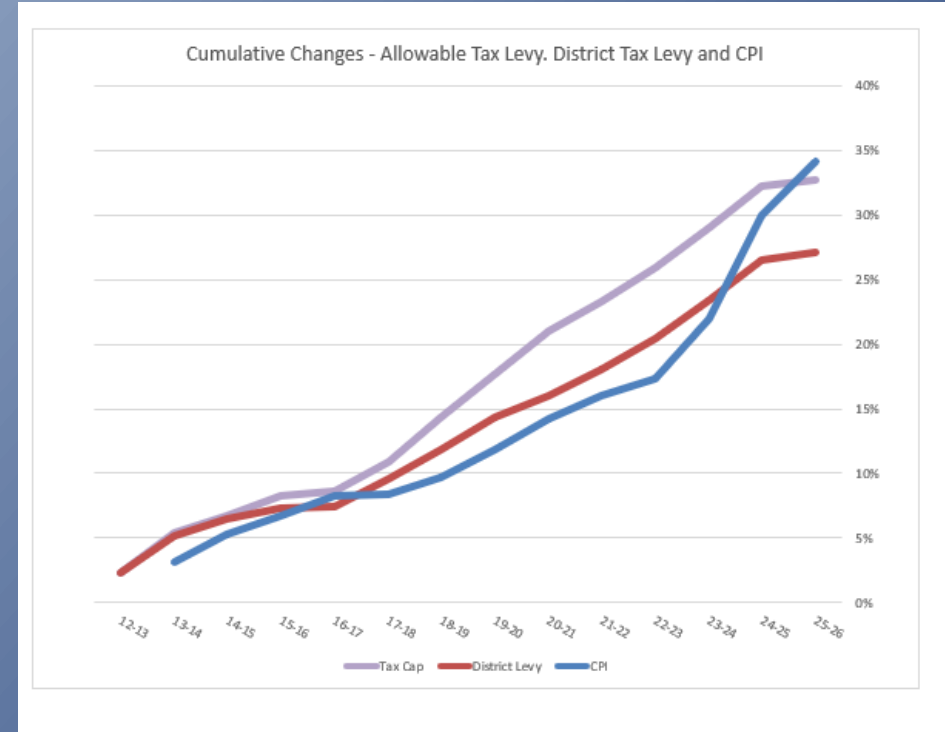
February 9, 2026 Budget Meeting Topics:

- **Budget Climate & State Aid**
- **Preliminary Tax Cap for 2026-27**
- **Capital Codes**
- **Administrative Codes**

2026-27 Budget Climate

Budget Factors 2026-27

- Health Insurance Premiums
- Inflationary Increases
- Liability Insurance



Inflation Factors and Allowable Levy Growth Factors by Fiscal Year										
Fiscal Year	Fiscal Years Beginning									
	2022		2023		2024		2025		2026	
	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor
Jul 1 - Jun 30	4.70%	1.0200	8.00%	1.0200	4.12%	1.0200	2.95%	1.0200	2.63% ¹	1.0200

2026-27 Budget

The 2026-27 budget goals include:

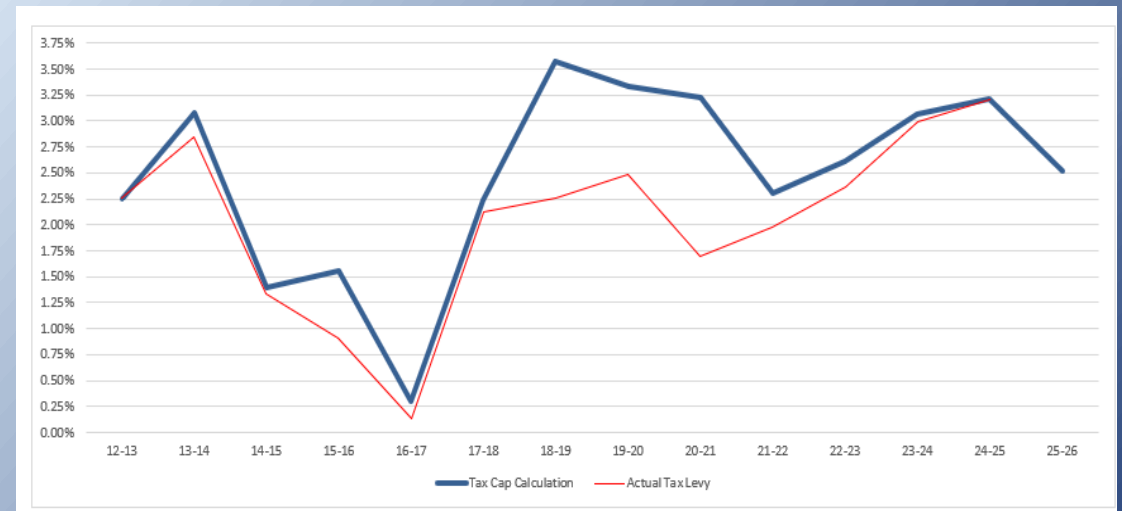
- Preserve programs and services for students despite inflationary pressures while refining offerings to meet evolving interests of students
- Continue to support the social and emotional well-being of students
- Complement capital bond work with smaller-scale facilities projects
- Continue to provide fiscal stability to optimize our response to changing circumstances

Syosset Tax Cap Calculation Trend

Cap and District Tax Levy

	Tax Cap Calculation		Actual Tax Levy
2026-27	2.37%	DRAFT	?
2025-26	2.80%		2.77%
2024-25	3.23%		3.16%
2023-24	3.07%		2.99%
2022-23	2.61%		2.36%
2021-22	2.31%		1.98%
2020-21	3.23%		1.70%
2019-20	3.34%		2.49%
2018-19	3.57%		2.26%
2017-18	2.24%		2.12%
2016-17	0.30%		0.14%
2015-16	1.56%		0.91%
2014-15	1.39%		1.33%
2013-14	3.08%		2.84%
2012-13	2.26%		2.26%

More than \$11 Million under the cap



OSC Tax Cap Reporting – Preliminary Data – Subject to Change until Budget is Adopted

Tax Levy Limit, Before Adjustments and Exclusions

✓	Real Property Tax Levy FYE 2026	\$232,787,600
✓	Tax Cap Reserve Offset from FYE 2025 Used to Reduce FYE 2026 Levy	\$0
✓	Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2026	---
✓	Tax Base Growth Factor	1.0048
✓	PILOTs Receivable FYE 2026	\$10,550,450
✓	Tort Exclusion Amount Claimed in FYE 2026	\$0
✓	Capital Tax Levy Exclusion FYE2026	\$7,857,017
✓	Allowable Levy Growth Factor	1.0200
✓	PILOTs Receivable FYE 2027	\$11,739,165
✓	Available Carryover from FYE 2026	---
Tax Levy Limit Before Adjustments/Exclusions		\$229,591,217

Exclusions

✓	Tort Exclusion	\$0
✓	Capital Tax Levy Exclusion FYE2027	\$8,708,097
✓	Teachers' Retirement System Exclusion	\$0
✓	Employees' Retirement System Exclusion	\$0
Total Exclusions		\$8,708,097
Your FYE 2027 Tax Levy Limit, Adjusted for Transfers plus Exclusions		\$238,299,314
✓	Total Tax Cap Reserve Amount Used to Reduce FYE 2027 Levy	---
✓	FYE 2027 Proposed Levy, Net of Reserve	\$238,299,314
Difference Between Tax Levy Limit and Proposed Levy		\$0
✓	Do you plan to override the Tax Cap for FYE 2027 ?	No

**Preliminary
Tax Cap as of
2/9/26 =
2.37%**

- **OSC established March 1 deadline for submitting tax cap**
- **OSC typically releases preliminary results for tax cap**
- **NYSED Regs: BOE adopts budget in April and tax cap is then finalized**

Revenue Preview - State Aid – Executive Budget

<i>STATE AID</i>	<u>2025-26</u>	<u>2026-27</u>
FOUNDATION AID	24,002,402	26,033,106
EXCESS COST AID/PUBLIC	305,001	351,090
EXCESS COST AID/PRIVATE	807,397	1,007,397
BOCES AID*	4,631,315	4,492,327
TRANSPORTATION AID	3,144,226	3,828,216
BUILDING AID*	1,664,020	2,387,201
HARDWARE & TECHNOLOGY	48,206	60,179
TEXTBOOK/SOFTWARE/LIBRARY AIDS	579,102	579,102
HIGH TAX AID	697,595	697,595
<i>*Adj. for Potential Building Aid</i>		
NET STATE AID	35,879,264	39,436,213

Foundation Aid:

- Foundation Aid increased 8.5% or \$2 Million in Executive Budget
- Overall state aid increased about 10%
- State aid accounts for approximately 13% of the district's overall budget.

Revenue Preview - State Aid – Executive Budget

UPK



Allocations:

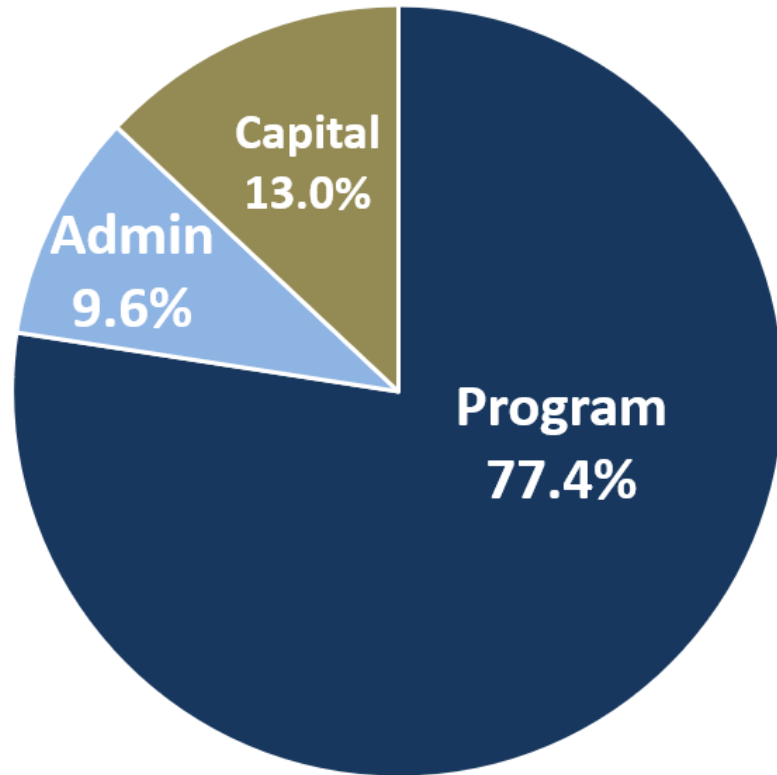
- 2021-22 - \$642,600
- 2022-23 - \$1,063,800
- 2023-24 - \$1,668,600
- 2024-25 - \$1,668,600 plus \$910k grant
- 2025-26 - \$1,668,600, plus \$910K grant
- Current enrollment = 234

2026-27 - no cap on the number of students & \$10,000 per student

Executive budget proposes requirement that school districts expand full-day Pre-K for all four-year-old students by 2028-29

Capital Section of Budget

Budget components based on 2025 -26 data



Capital Function Codes & Areas

- Operation of Plant
 - Custodial teams in buildings
 - Utilities
- Maintenance of Plant
 - Maintenance team
 - Groundskeepers
 - Maintenance and repair projects
- Security
 - In-house & contracted security teams
- Debt Service – Interest & Principal Payments
On borrowings: TANs, BANs and Bonds
- Transfer to Capital – Capital projects funded through the budget

Capital Work

- **Part of the maintenance budget**

Smaller-scale facilities projects generally not involving NYSED Facilities Planning review.

- **Transfer to Capital Fund**

Line item in the general fund budget, representing a transfer to the Capital Fund, generally larger-scale projects requiring NYSED Facilities Planning review process.

- **Use of Capital Reserve**

Separate proposition for the establishment and use of the reserve. Can be used for projects outlined in establishing resolution, which also contains parameters on timeframe and funding limits. Typically, larger-scale projects requiring NYSED Facilities Planning review process.

- **Bond Issue**

Separate proposition for larger-scale projects funded through the issuance of bonds. Interest and principal for the work are funded in the budget through the debt service line.

Draft Capital Codes Summary

Budget Account	Description	2026-2027 Proposed Budget	2025-2026 Adopted Budget	Dollar Change	Percent Change	2024-2025 Actual Expenditure	2023-24 Expenses	2022-23 Expenses	2026-2027 Proposed FTE	2025-2026 Current Year FTE
1620	Operation of Plant	12,453,834	11,972,841	480,993	4.02%	10,321,266	9,789,083	9,624,826	79.2500	79.2500
1621	Maintenance of Plant	5,892,391	5,864,069	28,322	0.48%	5,951,060	5,253,548	6,119,969	34.0000	34.0000
1631	Security	4,428,356	4,110,443	317,913	7.73%	4,564,643	3,681,925	3,503,593	29.2000	29.2000
9760	Tax Anticipation Notes	966,600	937,500	29,100	3.10%	626,667	1,065,278	943,333	0	0
9901	Transfer to Other Funds	5,996,369	4,373,844	1,622,525	37.10%	4,377,225	4,417,444	5,420,931	0	0
9950	Transfer to Capital Fund	4,325,000	4,325,000	0	0.00%	8,425,368	4,803,500	3,090,000	0	0
Total General Fund		34,062,550	31,583,697	2,478,853	7.85%	34,266,229	29,010,778	28,702,652	142.4500	142.4500

Draft Budget Detail – Custodial Operations

Budget Account	Description	2026-2027 Proposed Budget	2025-2026 Adopted Budget	Dollar Change	Percent Change	2024-2025 Actual Expenditure	2023-24 Expenses	2022-23 Expenses	2026-2027 Proposed FTE	2025-2026 Current Year FTE
1620 Operation of Plant										
160	Noninstructional Salaries	6,501,834	6,456,941	44,893	0.70%	5,354,822	5,285,979	5,518,447	77.0000	77.0000
161	Noninstructional P/T Sal	225,000	185,000	40,000	21.62%	197,999	176,850	148,294	2.2500	2.2500
162	Noninstructional Overtime	951,000	905,000	46,000	5.08%	711,884	535,768	565,922	0	0
200	Equipment	50,000	60,000	-10,000	-16.67%	49,742	36,035	55,386	0	0
400	Contractual Services	1,064,000	1,064,000	0	0.00%	967,131	1,041,290	599,712	0	0
420	Fuel Oil	45,000	45,000	0	0.00%	8,505	10,267	6,695	0	0
421	Electricity	2,015,000	1,882,500	132,500	7.04%	1,600,170	1,451,407	1,587,078	0	0
422	Water	50,800	50,800	0	0.00%	42,499	39,785	33,468	0	0
423	Natural Gas	825,000	640,000	185,000	28.91%	663,440	576,078	611,544	0	0
427	Telephone	19,000	25,000	-6,000	-24.00%	13,470	10,491	9,526	0	0
430	Repair	9,000	9,000	0	0.00%	0	1,204	7,606	0	0
450	Conf, Wkshps & Travel -PD	4,200	2,600	1,600	61.54%	3,667	3,220	1,775	0	0
490	BOCES Services	34,000	32,000	2,000	6.25%	32,742	24,338	22,917	0	0
500	Materials & Supplies	625,000	580,000	45,000	7.76%	645,440	566,204	428,180	0	0
502	Uniforms	35,000	35,000	0	0.00%	29,755	30,167	28,276	0	0
Subtotal of 1620 Operation of Plant		12,453,834	11,972,841	480,993	4.02%	10,321,266	9,789,083	9,624,826	79.2500	79.2500

Contractual Custodial Services Include:

- Rubbish/Carting
- Boiler & Chimney Service
- Dust Mop Service
- Elevator Inspections
- Poison Ivy Removal
- Pest Management
- Gym Folding Door Inspections
- Backboard Inspections
- Fire Alarm Maintenance
- Fire Alarm Inspection
- Turf field grooming
- Road Salting



Draft Budget Detail – Maintenance

Budget Account	Description	2026-2027 Proposed Budget	2025-2026 Adopted Budget	Dollar Change	Percent Change	2024-2025 Actual Expenditure	2023-24 Expenses	2022-23 Expenses	2026-2027 Proposed FTE	2025-2026 Current Year FTE
1621 Maintenance of Plant										
160	Noninstructional Salaries	3,169,191	3,112,619	56,572	1.82%	2,929,211	2,912,888	2,816,964	34.0000	34.0000
161	Noninstructional P/T Sal	15,000	30,000	-15,000	-50.00%	7,338	7,402	5,423	0	0
162	Noninstructional Overtime	375,000	375,000	0	0.00%	255,966	230,183	233,651	0	0
200	Equipment	325,000	325,000	0	0.00%	950,706	362,023	700,732	0	0
400	Contractual Services	1,246,700	1,246,700	0	0.00%	1,109,949	1,124,393	1,743,114	0	0
424	Gasoline	95,000	110,750	-15,750	-14.22%	63,251	86,266	86,678	0	0
425	Haz Mat Disposal	22,500	20,000	2,500	12.50%	22,351	18,944	14,498	0	0
430	Repair	60,000	60,000	0	0.00%	28,903	47,022	27,771	0	0
500	Materials & Supplies	584,000	584,000	0	0.00%	583,385	464,427	491,138	0	0
Subtotal of 1621 Maintenance of Plant		5,892,391	5,864,069	28,322	0.48%	5,951,060	5,253,548	6,119,969	34.0000	34.0000

Preliminary Contractual Services :

- Roof repairs
- Paving work
- Flooring repair and replacement
- Fencing repairs
- Plumbing
- Environmental monitoring
- Duct and vent cleaning
- PA system maintenance
- Building control systems



Preliminary Equipment Includes:

- Driver's Ed. vehicle
- Replacement maintenance and grounds equipment & vehicle
- Replacement classroom furniture
- Replacement office furniture
- Replacement athletics equipment

Draft Budget Detail – Security

Budget Account	Description	2026-2027 Proposed Budget	2025-2026 Adopted Budget	Dollar Change	Percent Change	2024-2025 Actual Expenditure	2023-24 Expenses	2022-23 Expenses	2026-2027 Proposed FTE	2025-2026 Current Year FTE
1631 Security										
100	Administrator Salaries	0	0	0	0.00%	89,675	0	0	0	0
160	Noninstructional Salaries	106,756	104,895	1,861	1.77%	84,190	106,019	108,110	1.2000	1.2000
161	Noninstructional P/T Sal	1,300,000	1,020,000	280,000	27.45%	1,048,553	874,855	614,709	28.0000	28.0000
162	Noninstructional Overtime	130,000	110,000	20,000	18.18%	108,556	101,112	51,214	0	0
200	Equipment	30,000	30,000	0	0.00%	48,171	3,006	30,555	0	0
400	Contractual Services	170,400	170,400	0	0.00%	466,445	0	0	0	0
428	Security Services	2,145,000	2,128,948	16,052	0.75%	1,949,776	2,126,368	2,238,451	0	0
490	BOCES Services	360,000	360,000	0	0.00%	564,253	284,004	405,073	0	0
500	Materials & Supplies	180,000	180,000	0	0.00%	200,527	180,701	53,424	0	0
502	Uniforms	6,200	6,200	0	0.00%	4,497	5,860	2,057	0	0
Subtotal of 1631 Security		4,428,356	4,110,443	317,913	7.73%	4,564,643	3,681,925	3,503,593	29.2000	29.2000

Draft Budget Detail – Transfer to Capital

Budget Account	Description	2026-2027 Proposed Budget	2025-2026 Adopted Budget	Dollar Change	Percent Change	2024-2025 Actual Expenditure	2023-24 Expenses	2022-23 Expenses
9950 Transfer to Capital Fund								
900	Transfer to Capital Funds	4,325,000	4,325,000	0	0.00%	8,425,368	4,803,500	3,090,000
Subtotal of 9950 Transfer to Capital Fund		4,325,000	4,325,000	0	0.00%	8,425,368	4,803,500	3,090,000

Preliminary List of Projects

- HS auxiliary gym renovation
- Classroom renovations
- Staff bathroom renovation for ADA compliance
- HVAC system upgrades including Baylis fan wall
- District-wide site work, paving, roofing, flooring and masonry
- Playground replacement at Berry Hill



Tax Anticipation Notes & Debt Service

Budget Account	Description	2026-2027 Proposed Budget	2025-2026 Adopted Budget	Dollar Change	Percent Change	2024-2025 Actual Expenditure	2023-24 Expenses	2022-23 Expenses
9760	Tax Anticipation Notes	966,600	937,500	29,100	3.10%	626,667	1,065,278	943,333

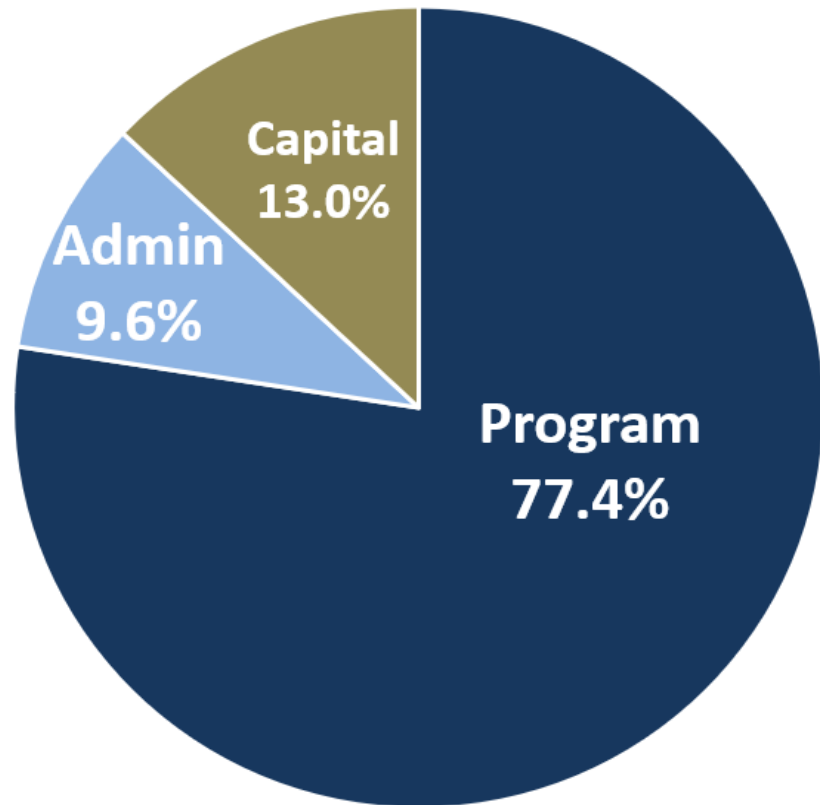


- Short-term cash flow financing – TANs
- Short-term bond anticipation notes – BANs
- Long-term capital project financing – Bonds

Budget Account	Description	2026-2027 Proposed Budget	2025-2026 Adopted Budget	Dollar Change	Percent Change	2024-2025 Actual Expenditure	2023-24 Expenses	2022-23 Expenses	2021-22 Expenses	2020-21 Expense
960	Transfer to Debt Service	5,996,369	4,373,844	1,622,525	37.10%	4,377,225	4,417,444	5,420,931	6,870,281	4,948,331

Administrative Section of Budget

Budget components based on 2025 -26 data



Administrative Function Codes & Areas

- Board of Education
- District Clerk & Annual Meeting/Budget Vote
- Chief School Administrator Office
- Business and Personnel Office
- Public Information and Printing & Mailing
- Central and School Level Administration
- IT Services Admin.
- Fiscal Advisors
- Professional Development
- Auditing
- Legal Services
- Insurance
- BOCES Administrative Costs

Draft - Administration Code Summary

Budget Account	Description	2026-2027 Proposed Budget	2025-2026 Adopted Budget	Dollar Change	Percent Change	2024-2025 Actual Expenditure	2023-24 Expenses	2022-23 Expenses	2026-2027 Proposed FTE	2025-2026 Current Year FTE
1010	Board Of Education	46,700	46,700	0	0.00%	35,235	39,215	52,345		
1040	District Clerk	105,485	102,613	2,872	2.80%	108,694	88,098	97,827	1.0000	1.0000
1060	District Meeting	43,500	43,500	0	0.00%	55,978	31,908	28,521		
1240	Chief School Administrator	390,041	384,100	5,941	1.55%	374,595	369,857	385,301	1.7000	1.7000
1310	Business Administration	648,916	638,293	10,623	1.66%	632,670	604,826	601,972	3.7000	3.7000
1320	Auditing	121,100	118,900	2,200	1.85%	110,813	118,200	110,525		
1345	Purchasing	626,371	639,922	-13,551	-2.12%	508,035	519,375	515,713	6.5000	6.5000
1380	Fiscal Agent Fee	7,000	7,000	0	0.00%	7,000	6,350	6,100		
1420	Legal	525,450	422,600	102,850	24.34%	660,876	354,952	211,349		
1430	Personnel	1,067,765	1,012,514	55,251	5.46%	1,012,219	928,702	807,770	7.5000	7.5000
1480	Public Information and Services	218,158	201,908	16,250	8.05%	219,640	208,171	196,041	0.8000	0.8000
1670	Central Printing & Mailing	621,699	591,446	30,253	5.12%	358,561	416,958	353,844	1.8000	1.8000
1680	Central Data Processing	3,354,667	2,975,072	379,595	12.76%	2,973,045	2,772,056	2,132,313	5.2000	5.2000
1910	Unallocated Insurance	2,292,600	1,992,000	300,600	15.09%	1,730,137	1,460,316	1,262,034		
1981	BOCES Administrative Costs	988,043	959,265	28,778	3.00%	938,043	880,900	811,843		
1983	BOCES Capital Expenses	253,935	246,539	7,396	3.00%	240,296	231,827	215,807		
1989	Unclassified	50,000	50,000	0	0.00%	0	0	0		
2010	Curriculum Devel and Suprvsn	2,645,090	2,575,490	69,600	2.70%	2,560,499	2,563,150	3,073,109	16.5500	16.5500
2020	Supervision-Regular School	7,862,546	7,755,566	106,980	1.38%	7,226,385	6,449,895	6,616,971	80.0000	80.0000
2070	Inservice Training-Instruction	171,000	171,000	0	0.00%	192,504	146,490	418,314		
Administrative Codes		22,040,066	20,934,428	1,105,638	5.28%	19,945,225	18,191,246	17,897,699	124.7500	124.7500

Variances

Legal Expenses

Budget Account	Description	2026-2027 Proposed Budget	2025-2026 Adopted Budget	Dollar Change	Percent Change	2024-2025 Prior Year Expense	2023-24 Expenses	2022-23 Expenses
1420 Legal								
1420-447-00-6005	Legal Svc-Retainer	97,450	91,800	5,650	6.15%	95,510	93,640	91,800
1420-447-00-6006	Legal Svc-NonRet	400,000	302,800	97,200	32.10%	543,771	241,992	106,744
1420-447-00-6007	Legal Svc-Other	13,000	13,000	0	0.00%	12,750	8,375	460
1420-447-00-6008	Legal Services-Bond	15,000	15,000	0	0.00%	8,845	10,945	12,345
1420 Function Subtotal		525,450	422,600	102,850	24.34%	660,876	354,952	211,349



Insurance

Budget Account	Description	2026-2027 Proposed Budget	2025-2026 Adopted Budget	Dollar Change	Percent Change	2024-2025 Prior Year Expense	2023-24 Expenses	2022-23 Expenses
1910 Unallocated Insurance								
1910-410-00-0000	Student Accident	50,000	50,000	0	0.00%	41,309	41,559	37,201
1910-411-00-0000	Risk Mgmt Ins Policies	2,232,600	1,932,000	300,600	15.56%	1,678,828	1,413,757	1,224,833
1910-490-00-0000	BOCES Services	10,000	10,000	0	0.00%	10,000	5,000	0
1910 Function Subtotal		2,292,600	1,992,000	300,600	15.09%	1,730,137	1,460,316	1,262,034
Total General Fund		2,292,600	1,992,000	300,600	15.09%	1,730,137	1,460,316	1,262,034

Variances

Central Data Processing

Budget Account	Description	2026-2027 Proposed Budget	2025-2026 Adopted Budget	Dollar Change	Percent Change	2024-2025 Prior Year Expenses	2023-24 Expenses	2022-23 Expenses	2026-2027 Proposed FTE	2025-2026 Current Year FTE
1680 Central Data Processing										
1680	Salaries	466,368	440,072	26,328	5.98%	397,583	368,776	278,548	5.2000	5.2000
1680-201-00-0000	Computer Equip-Non-Aid	75,000	75,000	0	0.00%	74,509	64,485	12,228		
1680-400-00-0000	Contractual Svc	100,000	100,000	0	0.00%	84,490	78,404	100,621		
1680-432-00-0000	DW Software	30,000	30,000	0	0.00%	16,977	12,569	12,198		
1680-490-00-0000	BOCES Svc	2,593,269	2,240,000	353,269	15.77%	2,356,041	2,158,491	1,680,735		
1680-500-00-0000	Supplies	90,000	90,000	0	0.00%	43,466	91,331	47,983		
1680 Function Subtotal		3,354,667	2,975,072	379,595	12.76%	2,973,045	2,772,056	2,132,313	5.2000	5.2000



Technology Multi-Year Infrastructure Projects

- Network switches upgrades
- Phone System: Move to more cost-efficient Teams phone system.
- Projects will receive BOCES or E-Rate Funding

Variances

Curriculum and Supervision

Budget Account	Description	2026-2027 Proposed Budget	2025-2026 Adopted Budget	Dollar Change	Percent Change	2024-2025 Prior Year Expense:	2023-24 Expenses	2022-23 Expenses	2026-2027 Proposed FTE	2025-2026 Current Year FTE
2010 Curriculum Devel and Suprvsn										
2010	Salaries	2,640,090	2,568,490	71,600	2.79%	2,558,546	2,560,863	3,071,894	16.5500	16.5500
2010-500-00-0000	Supplies	5,000	7,000	-2,000	-28.57%	1,953	2,287	1,215		
	2010 Function Subtotal	2,645,090	2,575,490	69,600	2.70%	2,560,499	2,563,150	3,073,109	16.5500	16.5500
2020 Supervision-Regular School										
2020	Salaries	7,774,296	7,683,466	90,830	1.18%	7,152,772	6,391,034	6,575,231	80.0000	80.0000
2020-400-00-0000	Contractual Services	18,000	20,000	-2,000	-10.00%	6,772	19,974	10,731		
2020-450-00-0000	Conf, Wkshps & Travel	37,500	23,000	14,500	63.04%	37,498	12,769	16,142		
2020-453-00-0000	Mileage Reimbursement	8,750	7,100	1,650	23.24%	8,305	5,955	4,678		
2020-484-00-0000	Memberships & Dues	22,000	20,000	2,000	10.00%	20,320	19,517	8,578		
2020-506-00-0000	Subscriptions	2,000	2,000	0	0.00%	718	646	1,611		
	2020 Function Subtotal	7,862,546	7,755,566	106,980	1.38%	7,226,385	6,449,895	6,616,971	80.0000	80.0000
Total Curriculum and Supervision		10,507,636	10,331,056	176,580	1.71%	9,786,884	9,013,045	9,690,080	96.5500	96.5500

2026-27 Budget Planning

March 9, 2026 Budget Meeting

- Program/Instructional Budget
- Benefits
- Revenues & Reserves
- Updates to Admin. & Capital Codes
- Updates to Tax Cap