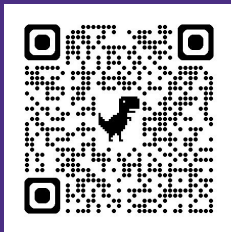


SAYVILLE PUBLIC SCHOOLS



BOARD OF EDUCATION MEETING
FEBRUARY 12, 2026



Sayville UFSD

Budget Presentation #2

2026-2027



February 12, 2026



Budget Priorities



Closing the Gap

This budget closes the gap between district revenues and expenditures to ensure long-term fiscal health.



Maintains All Programs

This budget maintains all district programs and staffing levels for students. It also includes capital improvements to enhance student experiences.



Reduces Uses of Reserves

This budget significantly reduces dependence on reserve funds to balance the budget, a practice necessitated since 2017/18.



New Revenue

This budget includes additional revenue sources sought after by the district as part of our long range planning.

2026-2027 Budget



Key Focus Areas:

Detailed Revenue Budget

Use of Reserves

Detailed Expense Budget

Detailed Revenue Budget



External Revenue	2025/26	2026/27	\$ Change	% Change
State Aid	\$28,529,149	\$29,786,000	\$1,256,851	4.41%
Interest Income	\$ 1,000,000	\$ 1,000,000	\$ 0	0.00%
Rental of Buildings	\$ 1,722,723	\$ 1,715,538	-\$ 7,185	-0.40%
BOCES Refunds	\$ 300,000	\$ 400,000	\$ 100,000	33.00%
Use of Facilities	\$ 30,000	\$ 120,000	\$ 90,000	300.00%
<u>All Other Revenue</u>	<u>\$ 700,843</u>	<u>\$ 709,000</u>	<u>\$ 8,157</u>	<u>1.16%</u>
Total External Revenue	\$32,282,715	\$33,730,538	\$1,447,823	4.48%

State Aid Numbers (Based on Governor)



Aid Category	2025/2026	2026/2027	Change
Foundation	\$20,571,708	\$20,777,425	\$205,717
BOCES	\$ 1,923,823	\$ 1,818,929	-\$104,894
Transportation	\$ 1,788,069	\$ 1,851,736	\$ 63,667
Building	\$ 2,876,993	\$ 2,828,774	-\$ 48,219
High Tax Aid	\$ 1,729,079	\$ 1,729,079	\$ 0
All Other Aids	\$ 666,484	\$ 603,047	-\$ 63,437
Totals	\$29,556,156	\$29,608,990	\$ 52,834
Universal Pre-K	\$ 745,200	\$ 1,420,000	\$674,800

Use of Reserves - Revenue

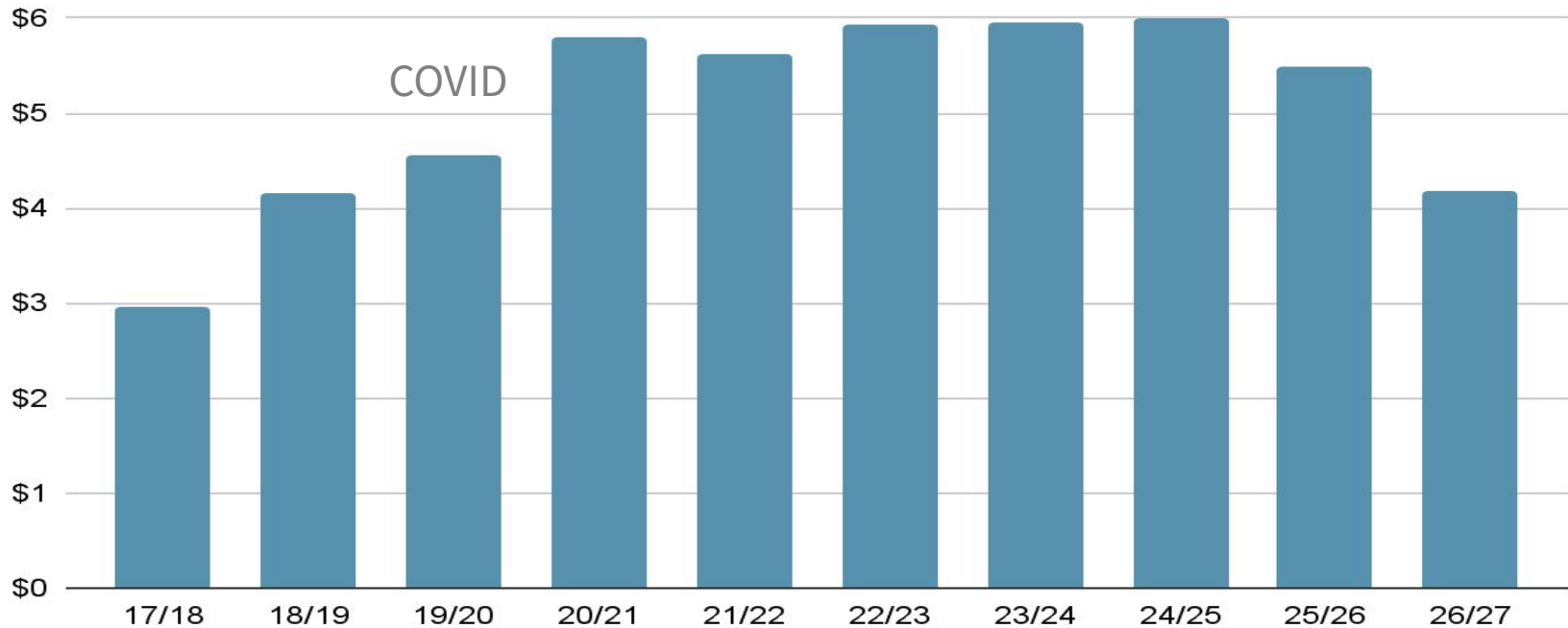


Revenue Appropriations	2025/26	2026/27	\$ Change	% Change
Fund Balance	\$2,900,000	\$2,900,000	\$ 0	0.00%
Reserve for ERS	\$1,500,000	\$1,000,000	-\$500,000	-33.33%
Reserve for TRS	\$ 600,000	\$ 0	-\$600,000	-100.00%
Reserve for Workers Comp	\$ 375,000	\$ 200,000	-\$175,000	-46.67%
Reserve for Unemployment	\$ 50,000	\$ 0	-\$ 50,000	-100.00%
Reserve for Bonded Debt	\$ 44,078	\$ 83,435	\$ 39,357	89.29%
<u>Reserve for Library Debt</u>	<u>\$ 25,000</u>	<u>\$ 12,905</u>	<u>-\$ 12,095</u>	<u>-48.38%</u>
Total Appropriations	\$5,494,078	\$4,196,340	-\$1,297,738	-23.62%

Use of Reserves - Revenue



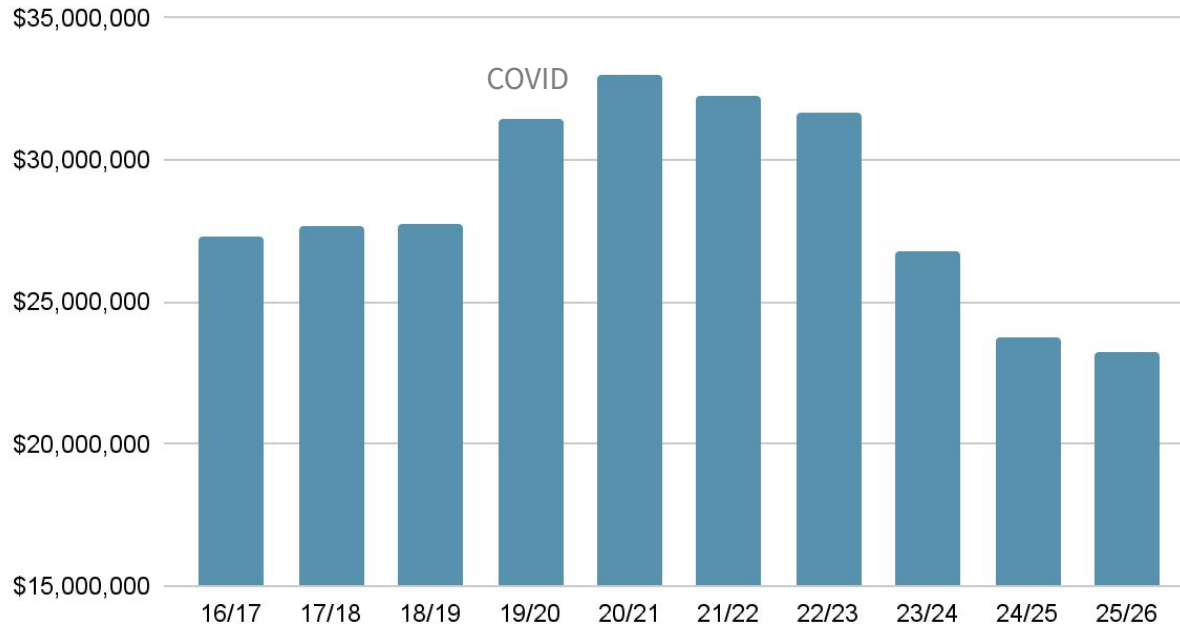
Budgeted Use of Fund Balance as Revenue (in Millions)



Use of Reserves - Fund Balance



Actual Fund Balance



25/26 Projections

Revenue \$102,300,000

Expense \$103,100,000

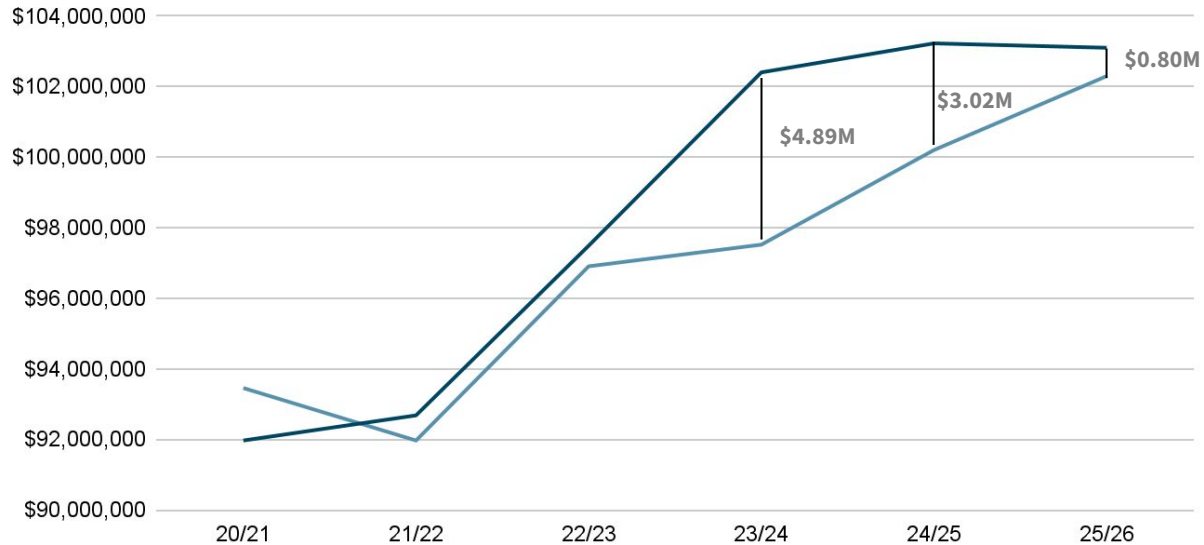
Ratio is 99.22%

Revenues vs Expenses



Revenue vs Expenses

Revenues Expenses



Detailed Revenue Budget

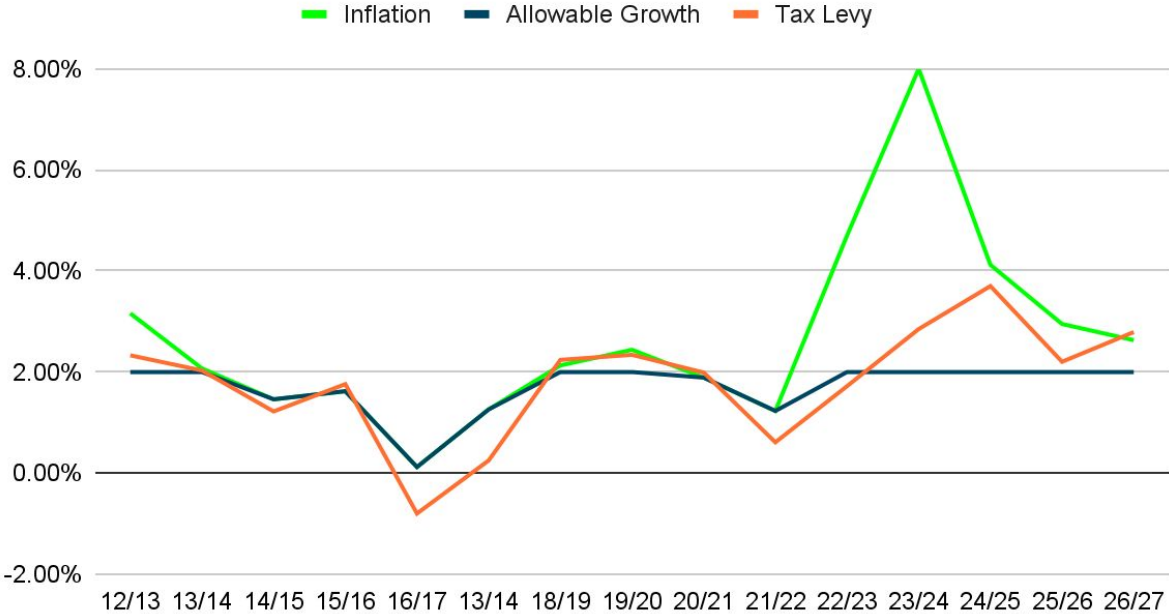


Revenue Category	2025/26	2026/27	\$ Change	% Change
State Aid and Other Income	\$32,282,715	\$33,730,538	\$1,447,823	4.48%
Appropriations	\$ 5,494,078	\$ 4,196,340	-\$1,297,738	-23.62%
<u>Tax Levy</u>	<u>\$67,900,000</u>	<u>\$69,795,000</u>	<u>\$1,895,000</u>	<u>2.791%</u>
Grand Total Revenues	\$105,676,793	\$107,721,878	\$2,045,085	1.94%

Tax Levy History



Inflation vs Tax Levy Growth



Detailed Expense Budget



Reworded descriptions of many budget lines for clarity/understanding

Coding Example A 2110-5010-05-2154

A	Fund	General Fund	(Federal, Lunch, Capital, Others)
2110	Functional Area	Instruction	(Business, Personnel, Insurance, Etc)
5010	Object Category	Supplies	(Salary, Equipment, Benefits, Etc)
05	Location	Lincoln Ave School	(School, District, General, Sport, Etc)
2154	Program	Art	(Math, Science, SS, General, Etc)

Zero based budgeting - rebuild completely, not blanket increases

Sometimes year to year changes hard to follow - retirements, reassignments, grants, BOCES

Budget document shows proposed and current budgets, dollar and % changes, prior year actuals

Expense Budget by Category



<u>Object Category</u>	<u>2025/26</u>	<u>2026/27</u>	<u>\$ Change</u>	<u>% Change</u>
Salaries	\$49,981,559	\$51,249,795	\$1,268,236	2.54%
Benefits	\$26,178,763	\$26,516,296	\$ 337,533	1.29%
Subtotal Sal/Ben	\$76,160,322	\$77,766,091	\$1,605,769	2.11%
Equipment	\$ 245,532	\$ 260,000	\$ 14,468	5.89%
Contracted Services	\$ 8,055,598	\$ 7,583,010	-\$ 472,588	-5.87%
Transportation	\$ 5,527,300	\$ 5,204,600	-\$ 322,700	-5.84%
Textbooks	\$ 189,988	\$ 210,943	\$ 20,955	11.03%

Expense Budget by Category



<u>Object Category</u>	<u>2025/26</u>	<u>2026/27</u>	<u>\$ Change</u>	<u>% Change</u>
BOCES	\$6,836,803	\$6,922,130	\$ 85,327	1.25%
Supplies	\$1,710,879	\$1,717,965	\$ 7,086	0.41%
Debt Service	\$5,790,371	\$6,397,139	\$ 606,768	10.48%
Transfer to Capital	\$1,000,000	\$1,500,000	\$ 500,000	50.00%
<u>Transfer to Special Aid</u>	<u>\$ 160,000</u>	<u>\$ 160,000</u>	<u>\$ 0</u>	<u>0.00%</u>
Grand Total Expenses	\$105,676,793	\$107,721,878	\$2,045,085	1.94%

Expense Budget by Component



THREE PART BUDGET

<u>Component</u>	<u>2025/26</u>	<u>2026/27</u>	<u>\$ Change</u>	<u>% Change</u>
Administration	\$10,256,690	\$10,156,825	-\$ 99,865	-0.97%
Capital	\$18,678,470	\$19,269,939	\$ 591,469	3.17%
<u>Program</u>	<u>\$76,741,633</u>	<u>\$78,295,114</u>	<u>\$1,553,481</u>	<u>2.02%</u>
Grand Total Expenses	\$105,676,793	\$107,721,878	\$2,045,085	1.94%

<u>Component</u>	<u>2025/26 %</u>	<u>2026/27%</u>	<u>\$ Change</u>	<u>% Change</u>
Administration	9.71%	9.43%	-0.28%	-2.85%
Capital	17.68%	17.89%	0.21%	1.21%
Program	72.68%	72.62%	-0.06%	-0.09%

Expense Budget by Functional Area



<u>Functional area</u>	<u>2025/26</u>	<u>2026/27</u>	<u>\$ Change</u>	<u>% Change</u>
1010 - Board of Education	\$ 22,917	\$ 17,570	-\$ 5,347	-23.22%
1040 - District Clerk	\$ 19,017	\$ 19,740	\$ 723	3.80%
1060 - District Meetings	\$ 54,225	\$ 66,849	\$ 12,624	23.28%
1240 - Superintendent Office	\$ 404,142	\$ 396,601	-\$ 7,541	-1.87%
1310 - Business Office	\$1,237,526	\$1,144,113	-\$93,413	-7.55%
1321 - Auditing	\$ 97,320	\$ 102,500	\$ 5,180	5.32%
1325 - Treasurer	\$ 15,695	\$ 16,323	\$ 628	4.00%
1381 - Fiscal Agent Fees	\$ 2,500	\$ 0	-\$ 2,500	-100.00%

Expense Budget by Functional Area



<u>Functional area</u>	<u>2025/26</u>	<u>2026/27</u>	<u>\$ Change</u>	<u>% Change</u>
1420 - Legal Services	\$ 248,000	\$ 257,000	\$ 9,000	3.63%
1430 - Personnel	\$ 329,028	\$ 443,446	\$ 114,418	34.78%
1460 - Records Management	\$ 36,651	\$ 35,264	-\$ 1,387	-3.78%
1480 - Public Information	\$ 91,825	\$ 93,326	\$ 1,501	1.64%
1620 - Operation of Plant	\$6,623,654	\$6,633,302	\$ 9,648	0.15%
1621 - Maintenance of Plant	\$2,136,501	\$1,684,360	-\$452,141	-21.16%
1631 - Maintenance of Plant OJH	\$ 29,500	\$ 22,000	-\$ 7,500	-25.42%

Expense Budget by Functional Area



<u>Functional area</u>	<u>2025/26</u>	<u>2026/27</u>	<u>\$ Change</u>	<u>% Change</u>
1670 - Central Printing	\$180,300	\$191,130	\$10,830	6.01%
1680 - Data Processing	\$ 32,000	\$ 26,453	-\$ 5,547	-17.33%
1910 - General Insurance	\$801,000	\$827,701	\$26,701	3.33%
1920 - School Dues	\$ 24,694	\$ 24,694	\$ 0	0.00%
1981 - BOCES Administration	\$360,000	\$365,765	\$ 5,765	1.60%
1983 - BOCES Capital	\$137,000	\$137,240	\$ 240	0.18%
1XXX - Administrative Total	\$12,883,495	\$12,505,377	-\$378,118	-2.94%

Expense Budget by Functional Area



<u>Functional area</u>	<u>2025/26</u>	<u>2026/27</u>	<u>\$ Change</u>	<u>% Change</u>
2010 - Curriculum Development	\$ 451,612	\$ 513,469	\$ 61,857	13.70%
2020 - School Supervision	\$3,130,297	\$3,060,679	-\$ 69,618	-2.22%
2040 - Summer/Adult Ed Spvsr	\$ 40,070	\$ 35,900	-\$ 4,170	-10.41%
2070 - Staff Development	\$ 35,710	\$ 127,900	\$ 92,190	258.16%
2110 - School Instruction	\$26,356,952	\$26,891,841	\$534,889	2.03%
2250 - Special Education	\$13,144,901	\$13,228,088	\$ 83,187	0.63%
2280 - Occupational Education	\$ 826,000	\$ 792,150	-\$ 33,850	-4.10%
2330 - Special Schools	\$ 122,150	\$ 117,400	-\$ 4,750	-3.89%
2610 - Library Services	\$1,177,156	\$ 896,338	-\$280,818	-23.86%
2620 - Instructional Media	\$ 4,140	\$ 4,347	\$ 207	5.00%

Expense Budget by Functional Area



<u>Functional area</u>	<u>2025/26</u>	<u>2026/27</u>	<u>\$ Change</u>	<u>% Change</u>
2630 - Computer Instruction	\$2,930,651	\$3,279,752	\$349,101	11.91%
2805 - Attendance	\$ 155,993	\$ 141,598	-\$ 14,395	-9.23%
2810 -Guidance	\$1,090,526	\$1,017,574	-\$ 79,952	-6.69%
2815 - Health Services	\$ 801,025	\$ 963,681	\$162,656	20.31%
2820 - Psychologists	\$ 858,915	\$ 835,407	-\$ 23,508	-2.74%
2825 - Social Workers	\$ 893,898	\$ 858,296	-\$ 35,602	-3.98%
2850 - Co-Curricular	\$ 399,540	\$ 583,915	\$184,375	46.15%
2855 - Athletics	\$1,329,757	\$1,601,285	\$271,528	20.42%
2857 - Intramurals	\$ 0	\$ 10,000	\$ 10,000	100.00%
2XXX - Instructional Total	\$53,749,293	\$54,959,619	\$1,210,326	2.25%

Expense Budget by Functional Area



<u>Functional area</u>	<u>2025/26</u>	<u>2026/27</u>	<u>\$ Change</u>	<u>% Change</u>
5510 - District Transportation	\$ 113,923	\$ 181,777	\$ 67,854	59.56%
5540 - Contract Transportation	\$5,521,800	\$5,198,600	-\$323,200	-5.85%
5550 - Public Transportation	\$ 5,500	\$ 6,000	\$ 500	9.09%
5581 - BOCES Transportation	\$ 17,500	\$ 27,000	\$ 9,500	54.29%
5XXX - Transportation Total	\$5,658,723	\$5,413,377	-\$245,346	-4.34%
7140 - Recreation	\$115,848	\$105,570	-\$ 10,278	-8.87%
7XXX - Recreation Total	\$115,848	\$105,570	-\$ 10,278	-8.87%

Expense Budget by Functional Area



<u>Functional area</u>	<u>2025/26</u>	<u>2026/27</u>	<u>\$ Change</u>	<u>% Change</u>
9010 - State Retirement (ERS)	\$1,894,000	\$1,900,000	\$ 6,000	0.32%
9020 - Teachers' Retirement	\$3,768,682	\$3,337,000	-\$431,682	-11.45%
9030 - Social Security	\$3,919,046	\$3,830,000	-\$ 89,046	-2.27%
9040 - Workers' Compensation	\$ 326,800	\$ 400,000	\$ 73,200	22.40%
9045 - Life Insurance	\$ 480	\$ 480	\$ 0	0.00%
9050 - Unemployment	\$ 51,500	\$ 32,500	-\$ 19,000	-36.89%
9055 - Disability	\$ 43,600	\$ 43,000	-\$ 600	-1.38%
9060 - Health Insurance	\$16,314,955	\$17,137,816	\$ 822,861	5.04%

Expense Budget by Functional Area



<u>Functional area</u>	<u>2025/26</u>	<u>2026/27</u>	<u>\$ Change</u>	<u>% Change</u>
9710 - Library Bonds	\$ 749,800	\$ 718,000	-\$31,800	-4.24%
9711 - School Bonds	\$3,532,725	\$3,509,025	-\$23,700	-0.67%
9731 - Bond Anticipation Notes	\$ 0	\$ 0	\$ 0	0.00%
9760 - Tax Anticipation Notes	\$ 335,000	\$ 335,000	\$ 0	0.00%
9788 - Lease Payments	\$ 0	\$ 0	\$ 0	0.00%
9789 - Energy Performance(EPC)	\$1,172,846	\$1,835,114	\$662,268	56.47%
9901 - Transfer to Special Aid	\$ 160,000	\$ 160,000	\$ 0	0.00%
9950 - Transfer to Capital	\$1,000,000	\$1,500,000	\$500,000	50.00%
9XXX - Benefits/Capital Total	\$33,269,434	\$34,737,935	\$1,468,501	4.41%

Facilities Enhancements



Capital Reserve Projects - Requires additional Proposition to be voted upon

HS Auditorium Sound and Lighting Upgrades	\$ 450,000
HS Weight Room Move to Fitness Center	\$ 325,000
Math Classroom Upgrades for White Boards (8HS, 4MS)	\$ 125,000
Security Camera Additions/Upgrades at all Schools	<u>\$ 200,000</u>
Total Capital Reserve	\$1,100,000

Facilities Enhancements



Cherry Avenue Playground Blacktop Area	\$ 138,000
Sunrise Drive Playground Blacktop Area	\$ 99,000
Lincoln Avenue Playground Blacktop Area	\$ 118,000
Middle School Girls Locker Room Lockers and Floor	\$ 85,000
HS Upgrade Wrestling Room to Fitness Center	\$ 350,000
HS Upgrade Weight Room to Bike/Dance Studio	\$ 230,000
HS Replace Drop Netting Partition in Gym	\$ 24,000
HS Shade System for Library Skylight	\$ 16,000
District Wide HVAC Repairs	\$ 200,000
District Wide Repairs (Site Work/Lighting/Masonry/Other)	<u>\$ 240,000</u>
Total Transfer to Capital Budget	\$1,500,000

Proposed 2026-27 Budget



Proposition #1: Budget Vote

	2025-2026	2026-27	Budget to Budget Increase
School Budget	\$105,676,793	\$107,721,878	1.94%

Projected Tax Levy will be \$69,795,000 or a **2.791%** increase

Proposition #2: Use of Capital Reserve

Use of Capital Reserve as outlined in Slide #22, to enhance facilities, security, instructional spaces, athletics, and the arts. This will result in no additional increase to the taxpayer.	\$1,100,000
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Schedule of Future Meetings



March 12, 2026	Budget Presentation #3
April 21, 2026	BOCES Budget Vote & BOE Adoption of 2026-27 Proposed Budget
April/May	PTA Budget Presentations
May 12, 2026	Budget Hearing
May 19, 2026	Annual Board Election and Budget Vote

THANK YOU!



Budget Presentation #3 will take place on **Thursday, March 12 at 7:30pm** in the Middle School Auditorium and will cover the following components of our 2026-27 Budget:

- **Student Enrollment**
- **District Staffing**
- **3 Part Budget & Contingency Budget**
- **Continued Discussion of Detail Budget**

SAYVILLE PUBLIC SCHOOLS



BOARD OF EDUCATION MEETING
FEBRUARY 12, 2026

