

SAYVILLE PUBLIC SCHOOLS



BOARD OF EDUCATION MEETING
FEBRUARY 5, 2026



Sayville UFSD

Budget Presentation #1

2026-2027



February 5, 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



Primary Objective: To build a sustainable budget that supports student programs while remaining fiscally responsible.

Key Focus Areas:

- Tax Cap

- Fund Balance

- State Aid Projections

- Budget Hurdles

- Budget Stability

- Program Enhancements

- Security Enhancements

- Facilities Enhancements

Understanding the Tax Cap



Variables that determine our local funding limits:

Tax Base Growth Factor - Adjustment based on local property development (1.0008)

Allowable Levy Growth Factor - The inflation factor in the tax cap formula (1.02)

PILOT's - Payments in Lieu of Taxes (\$0)

Capital Exclusions - Specific exemptions for capital project costs and revenues

This is total debt service on Bonds allocated in the budget plus any transfer to capital amounts in the budget less any state building aid on these expenses

Understanding the Tax Cap



Prior Year Levy		\$67,900,000
Multiply by Tax Base Growth Factor	1.0008	\$67,954,320
Add Back Prior Year PILOT's	\$0	\$67,954,320
Subtract Prior Year Capital Exclusion	\$3,569,461	\$64,384,859
Multiply by Allowable Growth Factor	1.02	\$65,672,556
Subtract Current Year PILOT's	\$0	\$65,672,556
Add Back Current Year Capital Exclusion	\$4,125,941	\$69,798,497

Maximum Allowable Tax Levy is \$69,798,497 or a 2.796% increase

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

Fund Balance Update



Historical Use - How reserves have been used to balance past budgets

Used to fund budget increases

Not a recurring source of revenue

District not generating any replacement of the reserves

Current Year Trends

Expenses - Under budget by about \$2M

Revenues - Over budget by about \$2M

Use of Fund Balance for 25/26 Budget was \$5.5M

Drops Total Fund Balance by about \$1.5M

Use of Fund Balance



Planned Future Use - Strategic allocation to reduce reliance on reserves to balance budget

Applied Fund Balance - Amount you expect to generate each year through additional revenues and/or reduced expenditures

Debt Service Reserve - Used to match with actual debt service over time

All other Reserves should be used for unexpected spikes in funds needed for that reserve

Work to reduce the use of reserves over a few years

24/25 used \$5.99M

25/26 used \$5.49M

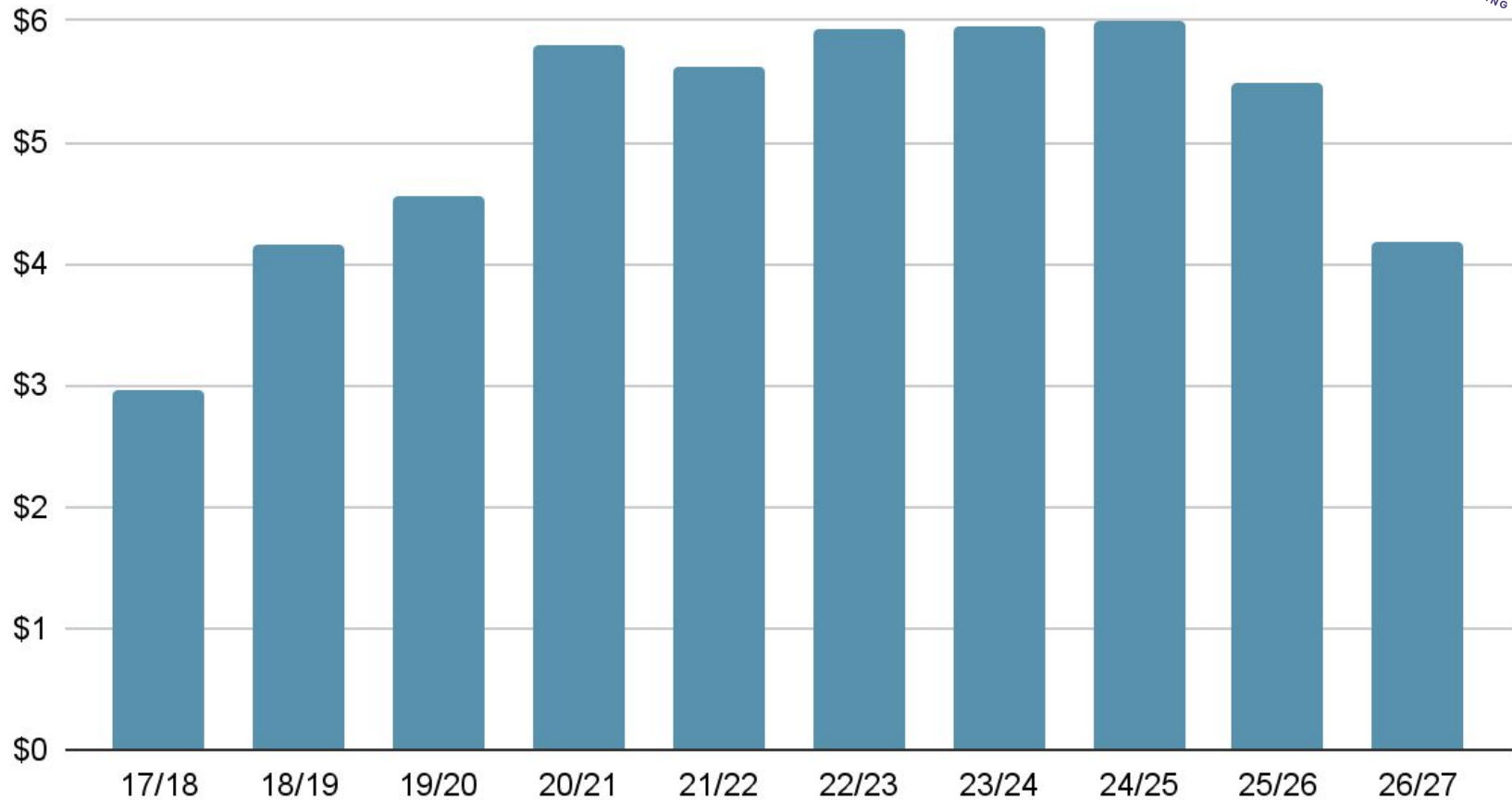
26/27 will use \$4.19M

Future years work down to using about \$3M in reserves to balance budget

This is a reasonable amount to expect to recapture each year and not deplete reserves



Budgeted Use of Fund Balance as Revenue (in Millions)



State Aid



Highlights

UPK Aid increased from \$5,400 to \$10,000 per child

Foundation Aid increase only about 1%

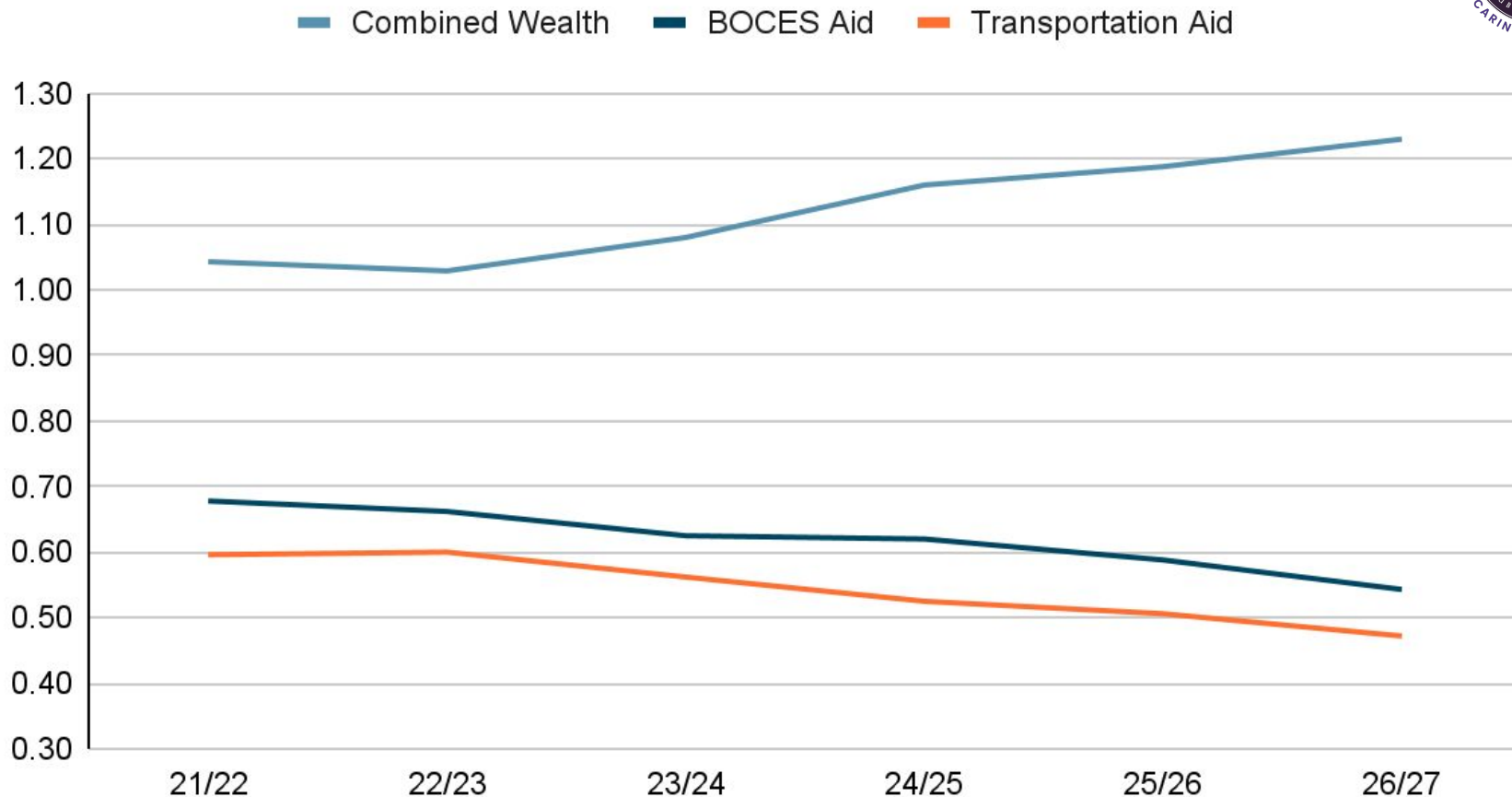
Sayville aid ratios declining - lower expense driven aid projections

BOCES Ratio 58.8% down to 54.3%

Transportation Ratio 50.6% down to 47.2%

Building Aid remained at 68.6%

State Aid Ratios



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

Budget Hurdles



Tax Cap – limits ability to increase tax revenues to offset use of fund balance

Reduce dependence on reserves

Health Insurance – 9% increases for 2026, ??? for 2027

Other declining revenues – Interest income, health services

Declining State Aid Ratios - BOCES and Transportation

Increasing Debt Service – outside cap but raises tax levy limit

Workers Compensation Claims – ongoing medical costs for claimants

Budget Omissions - budget lines cut/excluded which are necessary such as chaperoning, athletic supervisions, substitute nurses/aides, others

Health Insurance Rate Increases



<u>YEAR</u>	<u>Individual</u>	<u>Family</u>
2022	11.28%	12.70%
2023	12.45%	14.91%
2024	10.50%	9.00%
2025	2.34%	0.02%
2026	8.92%	8.79%
5 Year Avg	9.10%	9.08%
10 Year Avg	7.01%	7.07%

Building Budget Stability



Maintains all programs for students and maintains all staffing – NO CUTS

Restores necessary budget lines – Chaperones, athletic supervisions, substitute nurses/aides, etc

Includes contingent staff and Special Education Tuitions/Services

Allowances for lane movement – teacher salaries based on learning credits

Reduces reliance on reserves – Cut use of fund balance by \$1.3M

Cautious – We are not in a position to add significant recurring costs

Program Enhancements



MS Academic Team Professional Development to support and enhance the academic teaming program at the Middle School level.

3 Additional sports teams at the Middle School: boys & girls soccer and boys baseball to provide more opportunity for all students.

Math classroom upgrades - White Boards (8 HS CR's, 4 MS CR's), some flex seating

New Elementary Reading/Writing Program for Prek-Grade 5

Library Aide Time / Special Ed Class Aide Time (restored)

Chromebook Replacements after 4 years (5th and 9th grades) - continued

Curriculum Writing & Staff Development restored to previous levels

Security Enhancements



Camera software and maintenance upgrades to better monitor cameras

Additional Cameras for more coverage (internal and external)

Additional door swipe access points

Facilities Enhancements



Capital projects are not limited by the tax cap, more flexibility

Budget already includes a transfer to capital line

Will be moving some building repair budget lines into the transfer to capital

Looking to improve the facilities for many program areas

Use of the **Capital Reserve** - will not have ability to increase for some time

Will need a separate proposition to authorize use of Capital Reserve

There is **no additional cost/tax** to use the Capital Reserve, money is already in the reserve from prior years

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 #18, 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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THANK YOU!



Budget Presentation #2 will take place on **Thursday, February 12 at 7:30pm** in the Middle School Auditorium and will cover the following components of our 2026-27 Budget:

- **Detailed Expense Budget**
- **Detailed Revenue Budget**
- **Use of Reserves**

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