

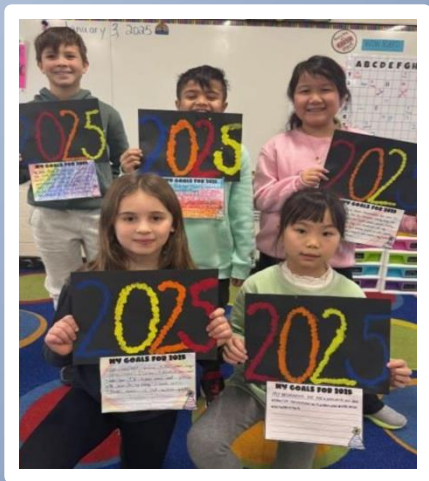


Syosset School District

Budget Information Meeting

2025-26 Budget

FEBRUARY 10, 2025



2025-26 Budget Planning Calendar

Important Dates

- February 10 - Budget Meeting (Capital & Admin)
- March 10 - Budget Meeting (Program & Revenue)
- April 23 - Budget Meeting & Budget Adoption
- May 12 - Budget Hearing

- **May 20, 2025 – Annual District Election
and Budget Vote**

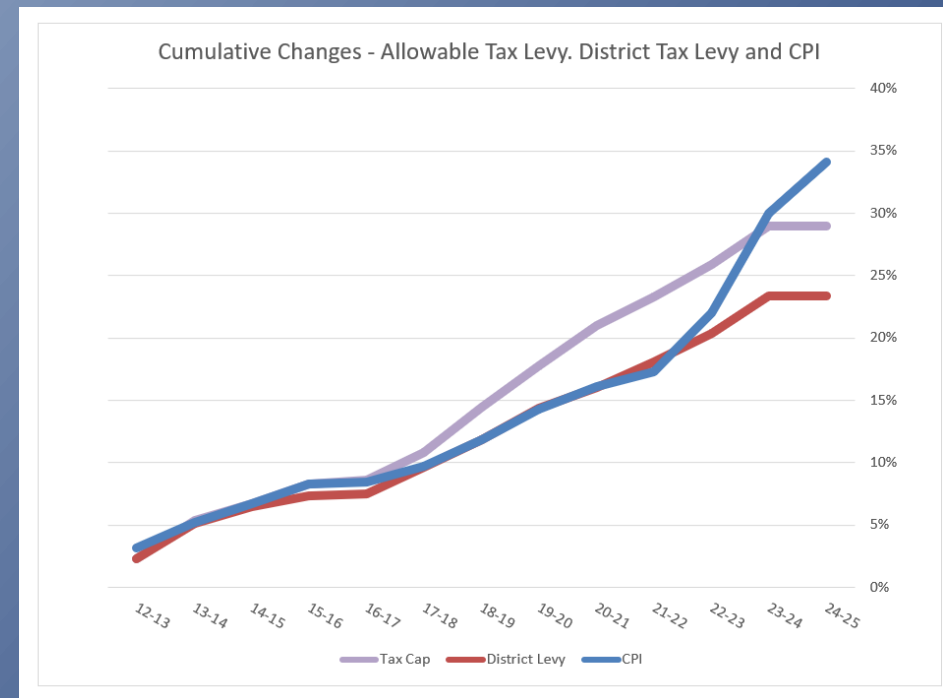
February 10, 2025 Budget Meeting Topics:

- **Budget Climate & State Aid**
- **Preliminary Tax Cap for 2025-26**
- **Capital Codes**
- **Administrative Codes**

2025-26 Budget Climate

Budget Factors 2025-26

- Health Insurance Premium
- NYS State Pension Cost Increases
- Inflationary Increases
- Liability Insurance
- Transportation contracts
- Enrollment shifts and Instructional Needs



2025-26 Budget

The 2025-26 budget goals include:

- Continue to find efficiencies to preserve existing programs and services for students despite inflation
- 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

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



New York State Comptroller
THOMAS P. DINAPOLI

Real Property Tax Cap

Tax Levy Limit, Before Adjustments and Exclusions

✓	Real Property Tax Levy FYE 2025	\$226,511,537
✓	Tax Cap Reserve Offset from FYE 2024 Used to Reduce FYE 2025 Levy	\$0
✓	Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2025	---
✓	Tax Base Growth Factor	1.0096
✓	PILOTs Receivable FYE 2025	\$9,619,694
✓	Tort Exclusion Amount Claimed in FYE 2025	\$0
✓	Capital Tax Levy Exclusion FYE2025	\$7,376,780
✓	Allowable Levy Growth Factor	1.0200
✓	PILOTs Receivable FYE 2026	\$10,550,449
✓	Available Carryover from FYE 2025	---
	Tax Levy Limit Before Adjustments/Exclusions	\$224,997,092

Exclusions

✓	Tort Exclusion	\$0
✓	Capital Tax Levy Exclusion FYE2026	\$7,224,408
✓	Teachers' Retirement System Exclusion	\$0
✓	Employees' Retirement System Exclusion	\$0
	Total Exclusions	\$7,224,408
	Your FYE 2026 Tax Levy Limit, Adjusted for Transfers plus Exclusions	\$232,221,500
✓	Total Tax Cap Reserve Amount Used to Reduce FYE 2026 Levy	---
✓	FYE 2026 Proposed Levy, Net of Reserve	\$232,221,500
	Difference Between Tax Levy Limit and Proposed Levy	\$0
✓	Do you plan to override the Tax Cap for FYE 2026 ?	No

OSC established March 1 deadline for submitting tax cap

NYSED Regs: BOE adopts budget in April

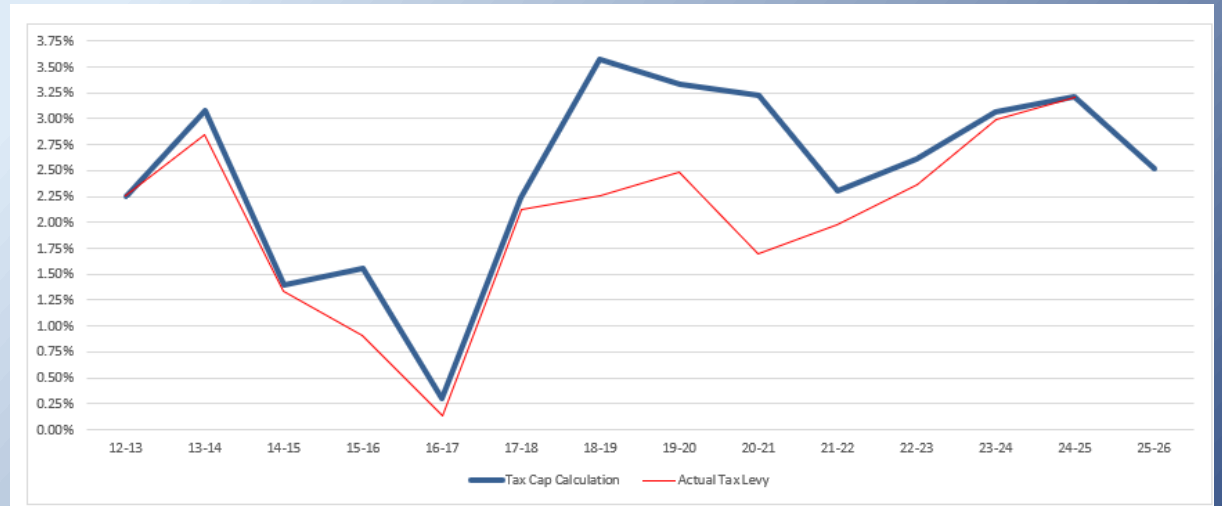
March 1 Tax Cap is due and OSC releases preliminary results for tax cap before final is filed with NYSED

Preliminary
Tax Cap =
2.52%

Syosset Tax Cap Calculation Trend

	Tax Cap Calculation	Actual Tax Levy
2025-26	2.52%	?
2024-25	3.23%	3.21%
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%

Cap and District Tax Levy



More than \$11 Million
under the cap

Revenue Preview - State Aid – Executive Budget

	BUDGET	PROPOSED BUDGET
<i>STATE AID</i>	<u>2024-25</u>	<u>2025-26</u>
FOUNDATION AID	23,012,357	24,002,402
EXCESS COST AID/PUBLIC	359,073	305,001
EXCESS COST AID/PRIVATE	587,576	807,397
BOCES AID	4,553,624	4,226,315
TRANSPORTATION AID	3,402,675	3,144,226
BUILDING AID*	1,529,291	1,664,020
HARDWARE & TECHNOLOGY	51,037	48,206
TEXTBOOK/SOFTWARE/LIBRARY AIDS	581,190	579,102
HIGH TAX AID	697,595	697,595
<i>*Adj. for Potential Additional Building Aid</i>		
NET STATE AID	34,774,418	35,474,264

Foundation Aid:

- Foundation Aid increased 4.3% in Executive Budget
- Maintained the current law CPI increase of 2.8%
- Small Area Income and Poverty Estimates (SAIPE) replaced FRPL
- No policy changes impacted other aid categories

Revenue Preview - State Aid – Executive Budget

UPK



2021-22 Allocation: \$642,600

2022-23 Allocation: \$1,063,800

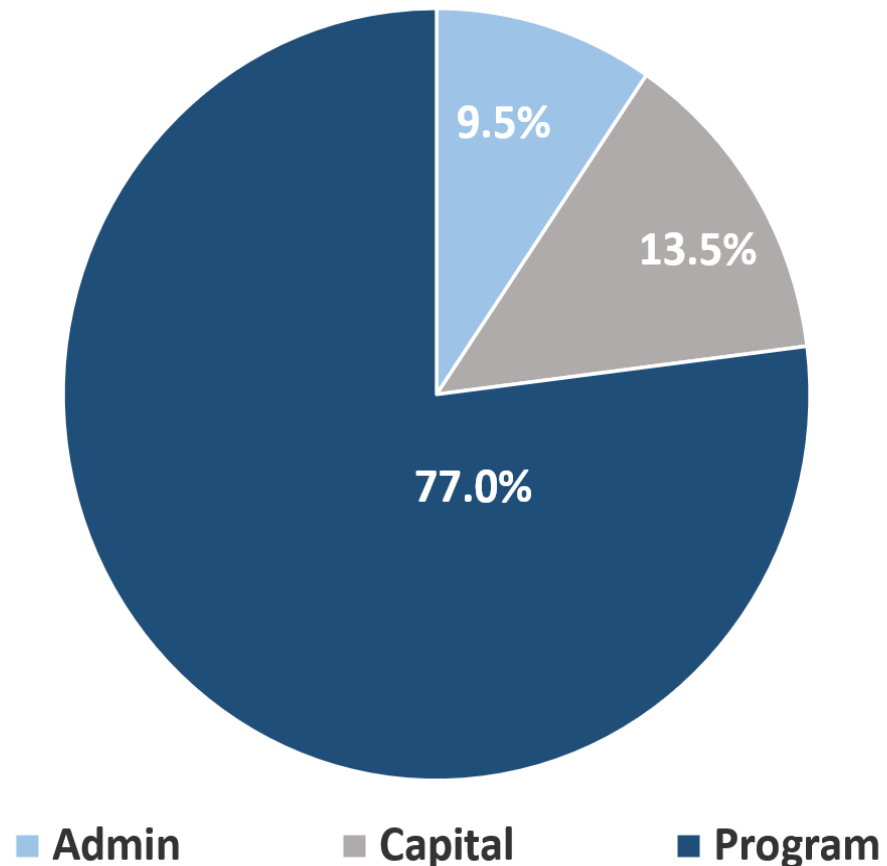
2023-24 Allocation: \$1,668,600

2024-25 Allocation: \$1,668,600 plus \$910k grant – 267 students enrolled

2025-26 Allocation: \$1,668,600, plus \$910K grant

Capital Section of Budget

Budget components based on 2024 -25 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
- Transfer to Capital – Capital projects funded through the budget

Capital Work

New York school district complete facilities projects/capital work using several mechanisms:

- **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	2025-2026 Proposed Budget	2024-2025 Adopted Budget	Dollar Change	Percent Change	2023-2024 Actual Expenditure	2022-23 Expenses	2021-22 Expenses	2025-2026 Proposed FTE	2024-2025 Current Year FTE
1620	Operation of Plant	11,972,841	11,610,658	362,183	3.12%	9,789,083	9,624,826	9,726,985	78.2500	78.2500
1621	Maintenance of Plant	6,289,069	6,136,194	152,875	2.49%	5,253,548	6,119,969	4,915,807	34.0000	34.0000
1631	Security	4,370,443	4,370,443	0	0.00%	3,681,925	3,503,593	3,240,060	24.2000	24.2000
9760	Tax Anticipation Notes	937,500	1,024,306	-86,806	-8.47%	1,065,278	943,333	299,250	0	0
9901	Transfer to Other Funds	4,373,844	4,377,225	-3,381	-0.08%	4,417,444	5,420,931	6,870,281	0	0
9950	Transfer to Capital Fund	4,325,000	4,325,000	0	0.00%	4,803,500	3,090,000	1,913,547	0	0
Total General Fund		32,268,697	31,843,826	424,871	1.33%	29,010,778	28,702,652	26,965,930	136.4500	136.4500

Draft Budget Detail – Custodial Operations

Budget Account	Description	2025-2026 Proposed Budget	2024-2025 Adopted Budget	Dollar Change	Percent Change	2023-2024 Actual Expenditure	2022-23 Expenses	2021-22 Expenses	2025-2026 Proposed FTE	2024-2025 Current Year FTE
1620 Operation of Plant										
160 Noninstructional Salaries		6,456,941	6,306,758	150,183	2.38%	5,285,979	5,518,447	5,845,200	76.0000	76.0000
161 Noninstructional P/T Sal		185,000	160,000	25,000	15.63%	176,850	148,294	123,965	2.2500	2.2500
162 Noninstructional Overtime		905,000	717,000	188,000	26.22%	535,768	565,922	654,968	0	0
200 Equipment		60,000	50,000	10,000	20.00%	36,035	55,386	44,617	0	0
204 Equipment - Not Capitaliz		0	1,000	-1,000	-100.00%	0	0	501	0	0
400 Contractual Services		1,064,000	1,064,000	0	0.00%	1,041,290	599,712	431,517	0	0
420 Fuel Oil		45,000	45,000	0	0.00%	10,267	6,695	62,163	0	0
421 Electricity		1,882,500	1,832,500	50,000	2.73%	1,451,407	1,587,078	1,554,607	0	0
422 Water		50,800	50,800	0	0.00%	39,785	33,468	31,020	0	0
423 Natural Gas		640,000	690,000	-50,000	-7.25%	576,078	611,544	563,787	0	0
427 Telephone		25,000	30,000	-5,000	-16.67%	10,491	9,526	9,525	0	0
430 Repair		9,000	9,000	0	0.00%	1,204	7,606	14,335	0	0
450 Conf, Wkshps & Travel -PD		2,600	2,600	0	0.00%	3,220	1,775	530	0	0
490 BOCES Services		32,000	32,000	0	0.00%	24,338	22,917	22,048	0	0
500 Materials & Supplies		580,000	580,000	0	0.00%	566,204	428,180	341,074	0	0
502 Uniforms		35,000	40,000	-5,000	-12.50%	30,167	28,276	27,128	0	0
Subtotal of 1620 Operation of Plant		11,972,841	11,610,658	362,183	3.12%	9,789,083	9,624,826	9,726,985	78.2500	78.2500

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	2025-2026 Proposed Budget	2024-2025 Adopted Budget	Dollar Change	Percent Change	2023-2024 Actual Expenditure	2022-23 Expenses	2021-22 Expenses	2025-2026 Proposed FTE	2024-2025 Current Year FTE
1621 Maintenance of Plant										
160 Noninstructional Salaries		3,112,619	3,018,744	93,875	3.11%	2,912,888	2,816,964	2,423,428	34.0000	34.0000
161 Noninstructional P/T Sal		30,000	30,000	0	0.00%	7,402	5,423	7,801	0	0
162 Noninstructional Overtime		375,000	300,000	75,000	25.00%	230,183	233,651	253,279	0	0
200 Equipment		700,000	700,000	0	0.00%	362,023	700,732	552,885	0	0
400 Contractual Services		1,276,700	1,283,700	-7,000	-0.55%	1,124,393	1,743,114	1,120,093	0	0
424 Gasoline		110,750	110,750	0	0.00%	86,266	86,678	84,866	0	0
425 Haz Mat Disposal		20,000	20,000	0	0.00%	18,944	14,488	5,911	0	0
430 Repair		60,000	60,000	0	0.00%	47,022	27,771	26,012	0	0
500 Materials & Supplies		604,000	613,000	-9,000	-1.47%	464,427	491,138	441,552	0	0
Subtotal of 1621 Maintenance of Plant		6,289,069	6,136,194	152,875	2.49%	5,253,548	6,119,969	4,915,807	34.0000	34.0000

Preliminary Equipment Includes:

- New HS broadcast center furniture and equipment
- Driver's Ed. vehicle
- Replacement maintenance and grounds equipment & vehicle
- Replacement classroom furniture including furniture for renovated testing center
- Replacement office furniture
- HVAC equipment

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

Draft Budget Detail – Transfer to Capital

Budget Account	Description	2025-2026 Proposed Budget	2024-2025 Adopted Budget	Dollar Change	Percent Change	2023-2024 Actual Expenditure	2022-23 Expenses	2021-22 Expenses
9950	Transfer to Capital Fund							
900	Transfer to Capital Funds	4,325,000	4,325,000	0	0.00%	4,803,500	3,090,000	1,913,547
	Subtotal of 9950 Transfer to Capital Fund	4,325,000	4,325,000	0	0.00%	4,803,500	3,090,000	1,913,547

Preliminary List of Projects

- HBT tennis court renovation including 2 new courts
- Staff bathroom renovation for ADA compliance
- Upgraded sound and lighting systems at secondary auditoriums
- Security upgrades
- District-wide electrical, plumbing, HVAC, repointing, and paving, (including walkways) and classroom renovations
- Turf field renovation

Tax Anticipation Notes & Debt Service

Budget Account	Description	2025-2026 Proposed Budget	2024-2025 Adopted Budget	Dollar Change	Percent Change	2023-2024 Actual Expenditure	2022-23 Expenses	2021-22 Expenses
9760	Tax Anticipation Notes	937,500	1,024,306	-86,806	-8.47%	1,065,278	943,333	299,250



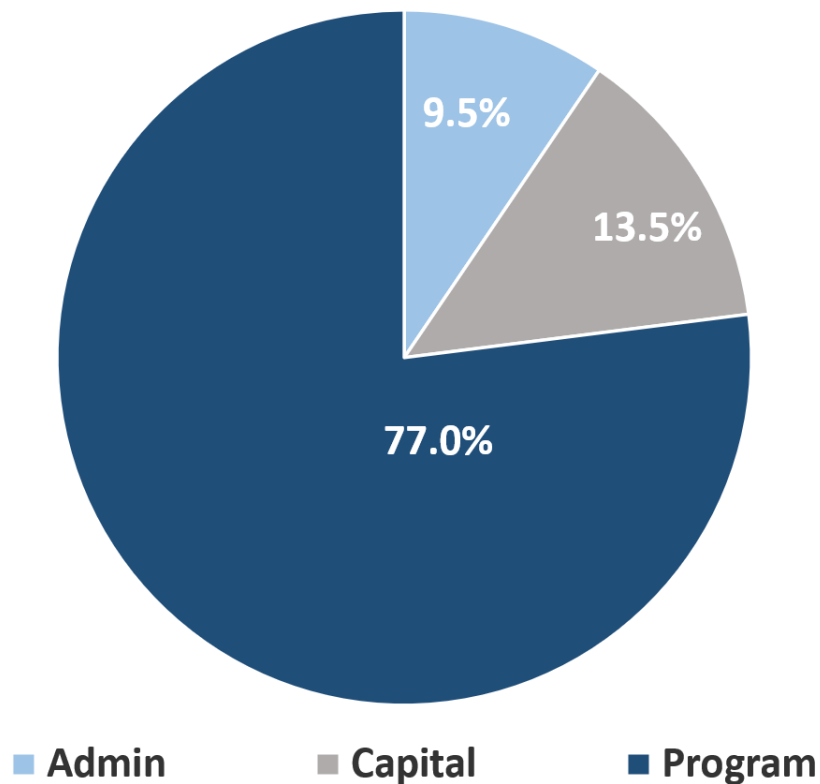
Cash flow financing – TANs

Capital project financing - Bonds

Budget Account	Description	2025-2026 Proposed Budget	2024-2025 Adopted Budget	Dollar Change	Percent Change	2023-2024 Actual Expenditure	2022-23 Expenses	2021-22 Expenses
960	Transfer to Debt Service	4,373,844	4,377,225	-3,381	-0.08%	4,417,444	5,420,931	6,870,281

Administration Section of Budget

Budget components based on 2024 -25 data



Administration Function Codes & Areas

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

Draft - Administration Code Summary

Budget Account	Description	2025-2026 Proposed Budget	2024-2025 Adopted Budget	Dollar Change	Percent Change	2023-2024 Prior Year Expense	2022-23 Expenses	2021-22 Expenses	2025-2026 Proposed FTE	2024-2025 Current Year FTE
1010 Board Of Education		46,700	46,700	0	0.00%	39,215	52,345	36,242		
1040 District Clerk		102,610	102,500	110	0.11%	88,098	97,827	96,346	1.0000	1.0000
1060 District Meeting		43,500	60,000	-16,500	-27.50%	31,908	28,521	29,594		
1240 Chief School Administrator		384,100	375,414	8,686	2.31%	369,857	385,301	404,896	1.7000	1.7000
1310 Business Administration		638,293	603,440	34,853	5.78%	604,826	601,972	579,894	3.7000	3.7000
1320 Auditing		118,900	118,700	200	0.17%	118,200	110,525	119,625		
1345 Purchasing		639,922	639,996	-74	-0.01%	519,375	515,713	535,719	6.5000	6.5000
1380 Fiscal Agent Fee		7,000	7,000	0	0.00%	6,350	6,100	5,700		
1420 Legal		422,600	422,600	0	0.00%	354,952	211,349	260,930		
1430 Personnel		1,012,513	969,301	43,212	4.46%	928,702	807,770	697,410	7.5000	7.5000
1480 Public Information and Services		201,908	200,060	1,848	0.92%	208,171	196,041	160,095	1.0000	1.0000
1670 Central Printing & Mailing		591,446	612,239	-20,793	-3.40%	416,958	353,844	471,842	1.8000	1.8000
1680 Central Data Processing		2,975,072	2,697,232	277,840	10.30%	2,772,056	2,132,313	2,469,758	5.2000	5.2000
1910 Unallocated Insurance		1,992,000	1,683,095	308,905	18.35%	1,460,316	1,262,034	1,213,896		
1981 BOCES Administrative Costs		959,265	938,044	21,221	2.26%	880,900	811,843	824,805		
1983 BOCES Capital Expenses		246,539	240,297	6,242	2.60%	231,827	215,807	130,450		
1989 Unclassified		50,000	50,000	0	0.00%	0	0	0		
2010 Curriculum Devel and Suprvsn		2,635,490	3,060,322	-424,832	-13.88%	2,563,150	3,073,109	3,128,839	16.5500	16.5500
2020 Supervision-Regular School		7,751,566	7,046,237	705,329	10.01%	6,449,895	6,616,971	6,355,948	82.0000	82.0000
2070 Inservice Training-Instruction		253,000	253,000	0	0.00%	146,490	418,314	442,006		
Total General Fund		21,072,424	20,126,177	946,247	4.70%	18,191,246	17,897,699	17,963,995	126.9500	126.9500

Variances

District Meeting

Budget Account	Description	2025-2026 Proposed Budget	2024-2025 Adopted Budget	Dollar Change	Percent Change	2023-2024 Actual Expenditure	2022-23 Expenses	2021-22 Expenses
1060 District Meeting								
1060	Salaries	15,000	19,000	-4,000	-21.05%	8,110	9,410	10,715
1060-400-00-0000	Contractual Svc	8,500	11,000	-2,500	-22.73%	7,167	5,557	5,855
1060-405-00-0000	Legal Notices & Ads	15,000	24,000	-9,000	-37.50%	12,904	11,011	10,279
1060-500-00-0000	Supplies	5,000	6,000	-1,000	-16.67%	3,727	2,543	2,745
1060 Function Subtotal		43,500	60,000	-16,500	-27.50%	31,908	28,521	29,594

Insurance

Budget Account	Description	2025-2026 Proposed Budget	2024-2025 Adopted Budget	Dollar Change	Percent Change	2023-2024 Actual Expenditure	2022-23 Expenses	2021-22 Expenses
1910 Unallocated Insurance								
1910-410-00-0000	Student Accident	50,000	71,770	-21,770	-30.33%	41,556	37,201	51,682
1910-411-00-0000	Risk Mgmt Ins Policies	1,932,000	1,611,325	320,675	19.90%	1,413,757	1,224,833	1,162,214
1910-460-00-0000	BOCES Services	10,000	0	10,000	****.***%	5,000	0	0
1910 Function Subtotal		1,992,000	1,683,095	308,905	18.35%	1,460,316	1,262,034	1,213,896

Variances

Central Data Processing

		2025-2026	2024-2025			2023-2024			2025-2026	2024-2025
Budget Account	Description	Proposed Budget	Adopted Budget	Dollar Change	Percent Change	Actual Expenditure	2022-23 Expenses	2021-22 Expenses	Proposed FTE	Current Year FTE
1680 Central Data Processing										
1680	Salaries	440,072	440,232	-9,160	-2.04%	368,776	278,548	269,140	5.2000	5.2000
1680-201-00-0000	Computer Equip-Non-Aid	75,000	75,000	0	0.00%	64,485	12,228	4,810		
1680-400-00-0000	Contractual Svc	100,000	100,000	0	0.00%	76,404	100,621	72,506		
1680-432-00-0000	DW Software	30,000	30,000	0	0.00%	12,569	12,198	22,815		
1680-490-00-0000	BOCES Svc	2,240,000	1,983,000	257,000	12.96%	2,158,491	1,680,735	2,025,680		
1680-500-00-0000	Supplies	90,000	80,000	30,000	50.00%	91,331	47,983	74,808		
1680 Function Subtotal		2,975,072	2,697,232	277,840	10.30%	2,772,056	2,132,313	2,469,758	5.2000	5.2000

Curriculum and Supervision

		2025-2026	2024-2025			2023-2024			2025-2026	2024-2025
Budget Account	Description	Proposed Budget	Adopted Budget	Dollar Change	Percent Change	Actual Expenditure	2022-23 Expenses	2021-22 Expenses	Proposed FTE	Current Year FTE
2010 Curriculum Devel and Suprvsn										
2010	Salaries	2,628,490	3,066,822	-428,332	-14.01%	2,560,863	3,071,894	3,127,674	16.5500	16.5500
2010-500-00-0000	Supplies	7,000	3,500	3,500	100.00%	2,287	1,215	1,166		
2010 Function Subtotal		2,635,490	3,060,322	-424,832	-13.88%	2,563,150	3,073,109	3,128,839	16.5500	16.5500
2020 Supervision-Regular School										
2020	Salaries	7,679,466	6,974,137	705,329	10.11%	6,391,034	6,575,231	6,317,080	82.0000	82.0000
2020-400-00-0000	Contractual Services	20,000	20,000	0	0.00%	19,974	10,731	13,467		
2020-450-00-0000	Conf, Wkshps & Travel	23,000	30,000	-7,000	-23.33%	12,769	16,142	13,012		
2020-453-00-0000	Mileage Reimbursement	7,100	7,100	0	0.00%	5,655	4,678	4,405		
2020-484-00-0000	Memberships & Dues	20,000	13,000	7,000	53.85%	19,517	8,578	7,555		
2020-506-00-0000	Subscriptions	2,000	2,000	0	0.00%	646	1,611	426		
2020 Function Subtotal		7,751,566	7,046,237	705,329	10.01%	6,449,895	6,616,971	6,355,948	82.0000	82.0000
Total Curriculum and Supervision		10,387,056	10,106,559	280,497	2.78%	9,013,045	9,690,080	9,484,787	98.5500	98.5500

2025-26 Budget Planning

March 10, 2025 Budget Meeting

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