

EAST ISLIP UNION FREE SCHOOL DISTRICT

Budget Presentation # 1

Presented by:

Mr. Paul Manzo, Superintendent

Mr. Stephen D. Harrison, Assistant Superintendent for Business

Dr. Aileen O'Rourke, Assistant Superintendent for Human Resources and Administration

Dr. Lisa Belz, Assistant Superintendent for Instruction and Personnel

MARCH 7, 2024

Budget Development

Expenses



Revenues

Reserves

Agenda

- Revenue
 - State Aid
 - Property Taxes
 - Revenue Budget – Draft #2
- Budget Accomplishments/Initiatives
- Appropriations Budget Draft #1
- Capital Reserve Proposition
- Budget Timeline

State Aid Governor's Proposal

State of New York 2024-25 State Aid Budget – Executive

District Code: 580503
District Name: East Islip

Category	Base Year 2023/24	Executive Budget Year 2024/25	Executive vs 2023/24 Change	
			\$	%
Foundation Aid	\$ 29,025,924	\$ 25,738,105	\$ (3,287,819)	-11.33%
Universal Pre-Kindergarten*	\$ 963,900	\$ 963,900	\$ -	0.00%
BOCES	\$ 2,287,818	\$ 2,489,918	\$ 202,100	8.83%
Public Excess High-Cost Aid	\$ 4,581	\$ 683,833	\$ 679,252	#####
Private Excess Cost Aid	\$ 163,215	\$ 189,182	\$ 25,967	15.91%
Hardware and Technology	\$ 45,428	\$ 42,788	\$ (2,640)	-5.81%
Software/Library/Textbook	\$ 294,372	\$ 292,485	\$ (1,887)	-0.64%
Transportation Aid	\$ 2,304,830	\$ 2,255,761	\$ (49,069)	-2.13%
Building Aid	\$ 4,856,224	\$ 3,858,241	\$ (997,983)	-20.55%
High Tax Aid	\$ 1,721,431	\$ 1,721,431	\$ -	0.00%
Total:	\$ 41,667,723	\$ 38,235,644	\$ (3,432,079)	-8.24%
Total: (without Universal Pre-K)	\$ 40,703,823	\$ 37,271,744	\$ (3,432,079)	-8.43%

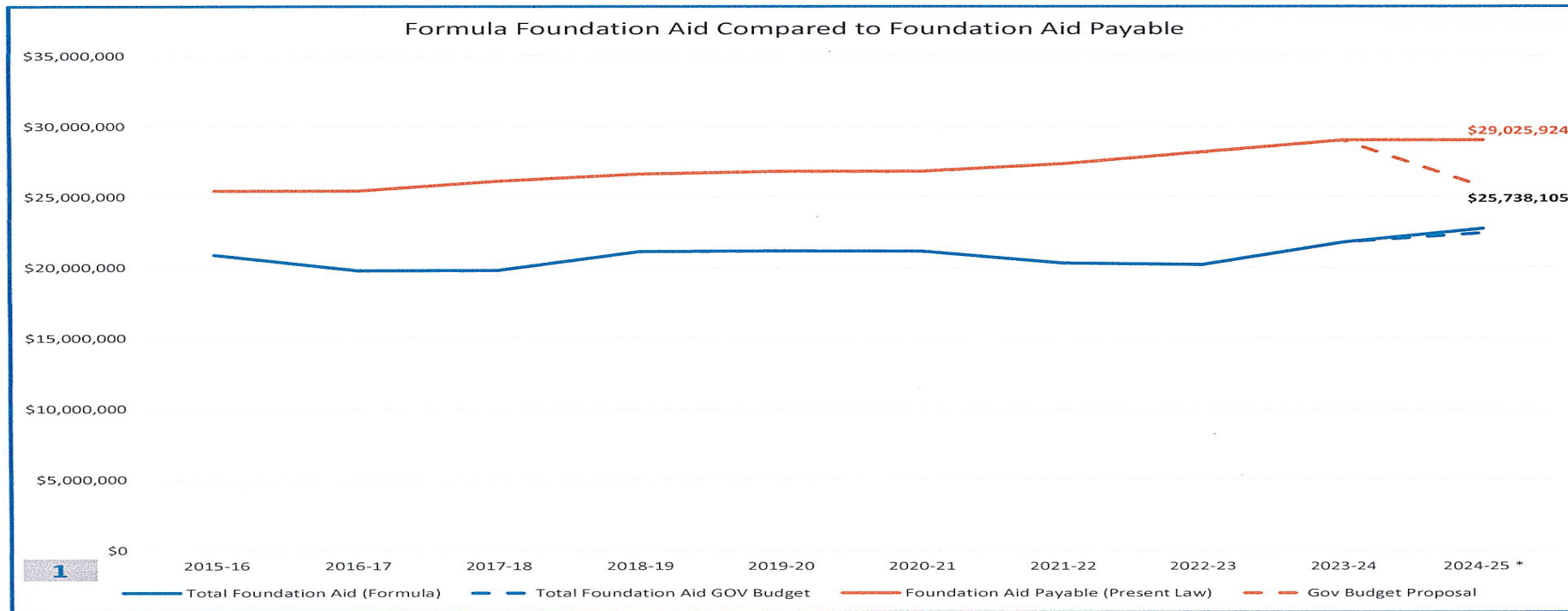
*UPK is not part of general fund budget

State Aid Governor's Proposal



EAST ISLIP
580503

Foundation Aid Comparison



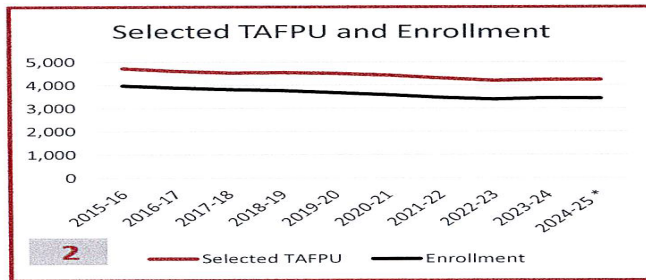
* 2024-25 is projected data based on what was submitted by the district in the 2023-24 State Aid Claim Forms, ST3, and reflects the Executive Budget Proposal

State Aid Governor's Proposal



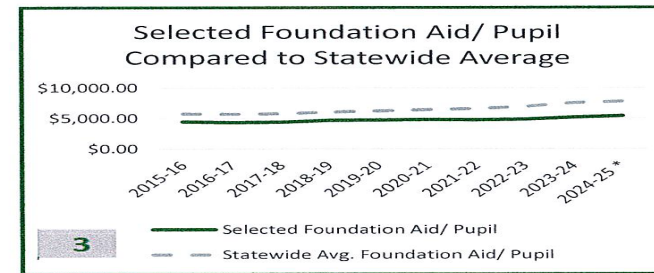
EAST ISLIP

$$\boxed{\text{Total Foundation Aid}_1} = \boxed{\text{Selected Total Aidable Pupil Units (TAFPU)}_2} \times \boxed{\text{Selected Foundation Aid Per Pupil}_3}$$



Includes

- Average Daily Membership (ADM)
- Enrollment Index (Change in Enrollment)
- Weighting for Students with Disabilities



Includes

- CPI Increase
- Pupil Needs (ELL, FRPL Counts, 2000 Census Poverty)
- Regional Cost Index
- Minus Local Share (Dependent on District Wealth)

* 2024-25 is projected data based on what was submitted by the district in the 2023-24 State Aid Claim Forms, ST3, and reflects the Executive Budget Proposal

Calculating the Tax Cap Levy

East Islip UFSD
2024/25 (with PILOT payment)
Property Tax Cap Threshold
Factors Impacting the Maximum Allowable Tax Levy Limit (requiring a simple majority vote)

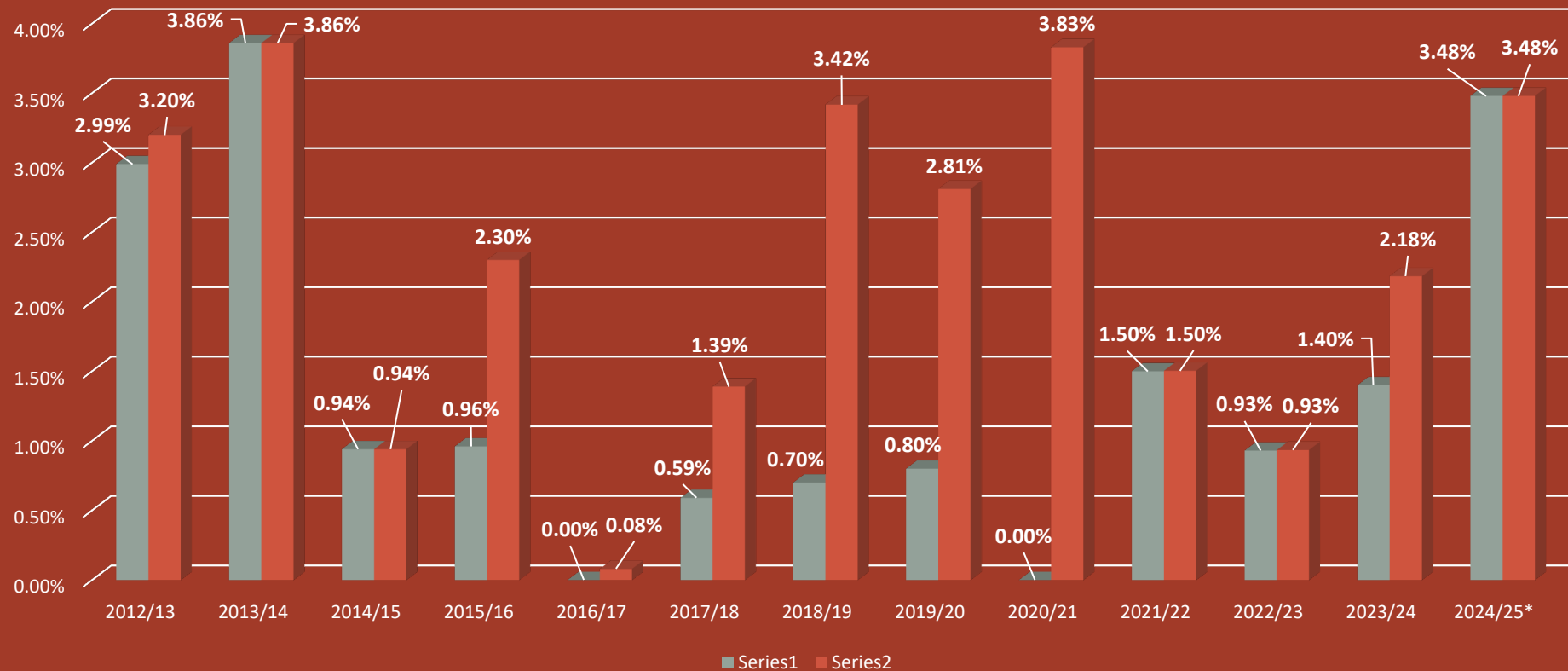
	Factors		\$ Change	% Change	% Contribution
2023/24 Prior Fiscal Year Tax Levy		\$	74,704,671		
Tax Base Growth Factor (ORPS)	1.0017	\$	126,998		7.88%
2023/24 PILOT Payments	\$ 987,480				
2024/25 PILOT Payments	\$ (987,480)				
	\$ 0	\$	0		0.00%
2023/24 Capital Tax Levy/Capital Local Expenditures	\$ (2,165,506)				
2024/25 Capital Tax Levy/Capital Local Expenditures	\$ 2,166,704				
	\$ 1,198	\$	1,198		0.07%
ERS and/or TRS Contribution Increase Greater than 2%		\$	10,771		0.67%
Allowable Levy Growth Factor (lessor of 2% or CPI)	\$ 73,653,643				
	2.00%	\$	1,473,073		91.38%
Available Carryover from 2021/2022		\$	-		0.00%
2024/25 Allowable Tax Levy (requires simple majority)		\$	76,316,711	\$ 1,612,040	2.16%
				100.00%	

Calculating the Tax Cap Levy

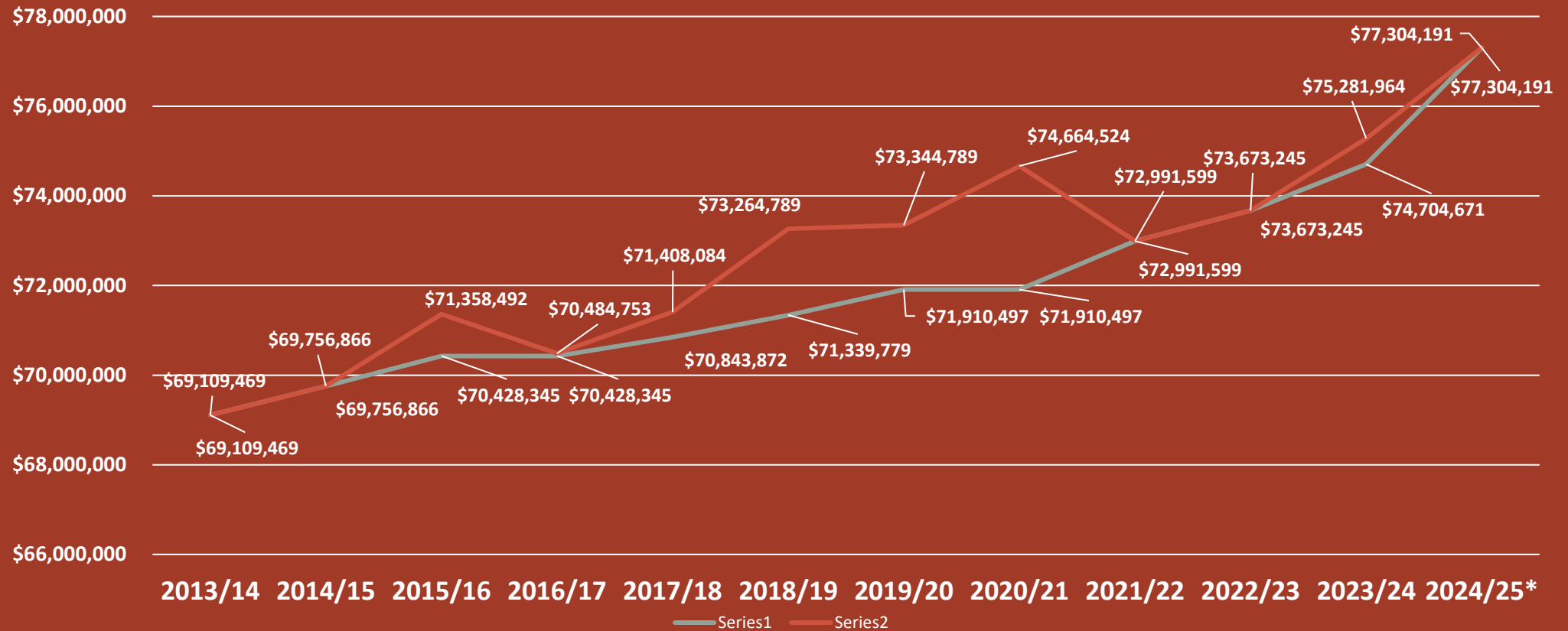
East Islip UFSD
2024/25 - (without PILOT payment)
Property Tax Cap Threshold
Factors Impacting the Maximum Allowable Tax Levy Limit (requiring a simple majority vote)

	Factors		\$ Change	% Change	% Contribution
2023/24 Prior Fiscal Year Tax Levy		\$	74,704,671		
Tax Base Growth Factor (ORPS)	1.0017	\$	126,998		4.89%
2023/24 PILOT Payments	\$ 987,480				
2024/25 PILOT Payments	\$ -				
	\$ 987,480	\$	987,480		37.99%
2023/24 Capital Tax Levy/Capital Local Expenditures	\$ (2,165,506)				
2024/25 Capital Tax Levy/Capital Local Expenditures	\$ 2,166,704				
	\$ 1,198	\$	1,198		0.05%
ERS and/or TRS Contribution Increase Greater than 2%		\$	10,771		0.41%
Allowable Levy Growth Factor (lessor of 2% or CPI)	\$ 73,653,643				
	2.00%	\$	1,473,073		56.67%
Available Carryover from 2021/2022		\$	-		0.00%
2024/25 Allowable Tax Levy (requires simple majority)		\$	77,304,191	\$ 2,599,520	3.48%
Levy supporting the first draft of the appropriation budget		\$	77,304,191	\$ 2,599,520	3.48%

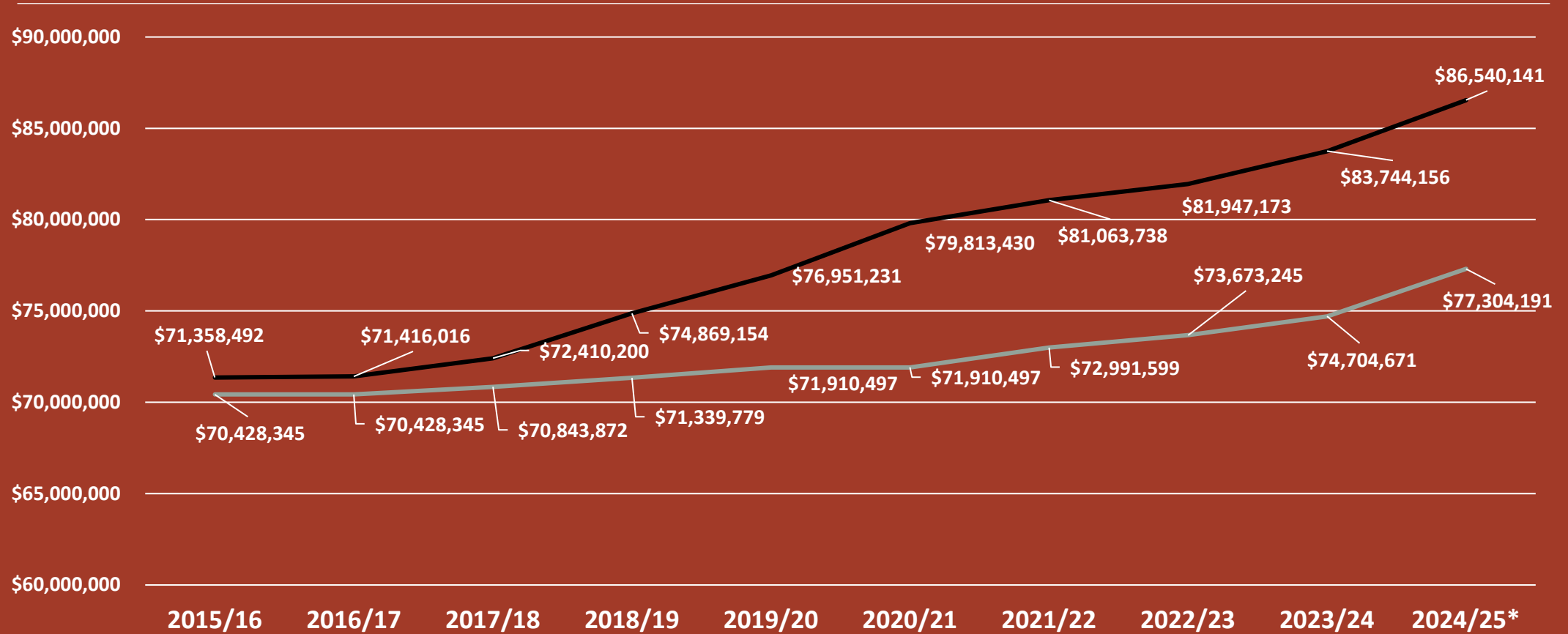
Tax Levy Increase vs. Allowable Tax Levy Increase



Tax Levy Increase vs. Allowable Tax Levy Increase



Potential Tax Levy vs. Actual/Projected* Tax Levy



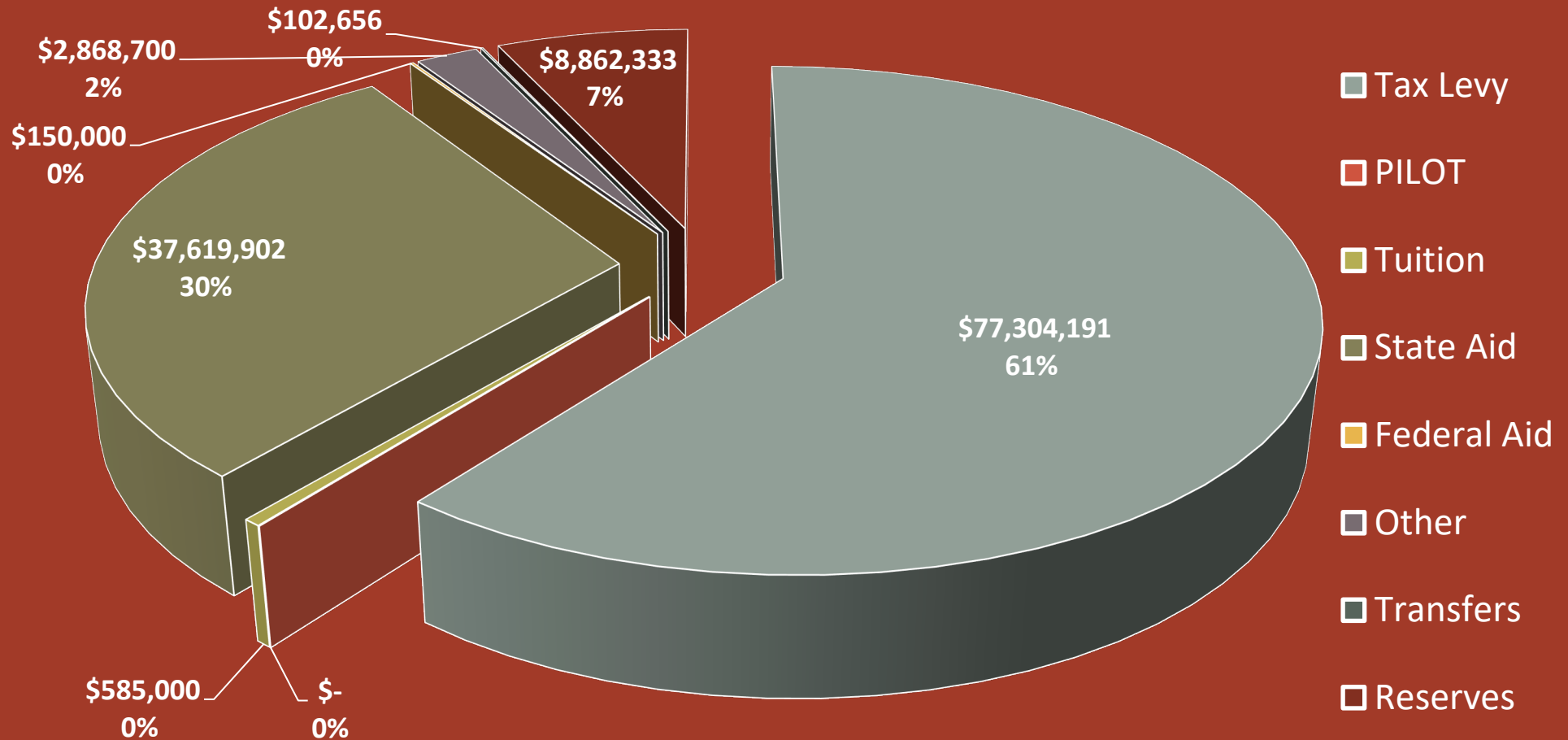
School Tax Rate (Homestead) Sample Assessment 2013/14 – 2024/25*

East Islip UFSD
School Tax Rate (Homestead)
Sample Assessment
2013/14 - 2024/25*

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25*
Average Assessment	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
School Tax Rate	\$ 19.08	\$ 19.20	\$ 19.26	\$ 19.12	\$ 19.02	\$ 19.07	\$ 19.10	\$ 18.93	\$ 19.37	\$ 19.37	\$ 19.81	\$ 20.50
School Tax	\$ 7,631	\$ 7,680	\$ 7,702	\$ 7,647	\$ 7,608	\$ 7,628	\$ 7,640	\$ 7,572	\$ 7,747	\$ 7,750	\$ 7,925	\$ 8,201
Increase/(Decrease)		\$ 50 0.65%	\$ 22 0.28%	\$ (55) -0.71%	\$ (39) -0.51%	\$ 19 0.25%	\$ 12 0.16%	\$ (67) -0.88%	\$ 175 2.31%	\$ 3 0.04%	\$ 176 2.26%	\$ 276 3.48%

* The projected increase in the tax rate is based upon the property tax cap allowable percentage of 3.48%, which currently supports the first draft of the appropriations budget. This percentage is subject to further discussion with the Board of Education.

Revenue and Reserve Drivers Percent Contribution



Budget Accomplishments and Initiatives

AREA	SUPPORT
	ELEMENTARY SCHOOLS
Instructional	Elementary Schools Literacy program (Year 4)
	Continue Academic Support for Literacy, Math, General Academic and ENL programs
	Art/Music Enrichment
	Dedicated STEAM/RTI Math initiative expanded to all four elementary schools
	Continuation of Elementary Guidance Counselors to support SEL initiatives
	Specialized Reading Programs to address phonics, PA, comprehension, decoding and fluency
	K-2 Drama Clubs
	TeachTown Curriculum
	RTI Speech (before school) & OT for kindergarten
	Increased access to eBooks
	First Lego League Club, RCK and JFK
	Mystery Science

Budget Accomplishments and Initiatives

AREA	SUPPORT
	SECONDARY SCHOOLS
Instructional	Continued growth in Robotics, including competitions. Robotics III
	Middle School Math Program aligned with NGLS
	Ongoing professional development for teachers
	New Course offerings at the High School (Digital Imaging and Design III, Studio in Sculpture III, Gourmet Foods and International Cooking, Fitness for Life, Video Prod. II and Broadcast TV)
	Assistant Coaches for various sports. Fitness Room equipment, Uniform replacements
	Unified Sports – Basketball
	Teacher Assistant for Cosmetology Program
	ENL Support Elevation Technology
	CTE Approved Pathway for Early Childhood Education starting 2024-2025 school year
	Addition of College Credit to Health Information Network (HIN), Personal Financial Management (PFM), Robotics II, Broadcast TV

Budget Accomplishments and Initiatives

AREA	SUPPORT
	SECONDARY SCHOOLS
Instructional	Piloted Individual Arts Assessment Pathway (IAAP)
	College Credit for Digital Imaging & Design I, Photography I
	College credit for ASL I, ASL II, ASL III
	Enhanced Virtual Enterprise competition
	Enhanced NYSSMA competition

Budget Accomplishments and Initiatives

Area	Support
Health and Safety	Equipment, supplies and materials
	Exterior emergency alert lights
	Interior classroom door replacement
	Security cameras and enhancements
Technology	On-line teacher observations/Digitized personnel data
	Maintain and upgrade of K-12 one to one devices
	Network upgrades
	Cyber Security initiatives
	Innovation Lab upgrades for professional development
	Continued investment in instructional software

Budget Accomplishments and Initiatives

AREA	SUPPORT
Infrastructure	Window repair and roller blinds/window screen initiative
	HVAC repairs
	Continued unit-ventilator and boiler control repairs
	Air conditioners for every classroom
	Gym floor repairs
	Classroom repairs (casework, flooring, etc.)

Budget Drivers

Salaries and Benefits

East Islip UFSD
2024/25
Budget Drivers - Draft Budget #1

Expenditures by Object	Budget		2024/25 vs 2023/24		% of Change	% of Increase
	2023/24	2024/25	\$	%		
Salaries						
Instructional (Teachers and Administrators)	\$ 46,522,762	\$ 46,195,204	\$ (327,558)	-0.70%	-0.26%	-18.92%
Instructional (Teaching Assistants)	\$ 780,181	\$ 764,568	\$ (15,613)	-2.00%	-0.01%	-0.90%
Noninstructional (Clerical/Confidential/Nurses)	\$ 4,526,228	\$ 4,487,615	\$ (38,613)	-0.85%	-0.03%	-2.23%
Noninstructional (Custodial/Maint/Grounds/Security)	\$ 5,459,953	\$ 5,481,961	\$ 22,008	0.40%	0.02%	1.27%
Noninstructional (Para-Professionals)	\$ 2,416,872	\$ 2,678,923	\$ 262,051	10.84%	0.21%	15.14%
Miscellaneous Codes	\$ 445,267	\$ 492,307	\$ 47,040	10.56%	0.04%	2.72%
Sub-Total:	\$ 60,151,264	\$ 60,100,577	\$ (50,686)	-0.08%	-0.04%	-2.93%
Employee Benefits	\$ 32,441,367	\$ 34,948,025	\$ 2,506,658	7.73%	1.99%	144.82%
Salaries and Benefits	\$ 92,592,631	\$ 95,048,603	\$ 2,455,972	2.65%	1.95%	141.89%

Budget Drivers Non-Salaries

East Islip UFSD
2024/25
Budget Drivers - Draft Budget #1

Expenditures by Object	Budget	Budget	2024/25 vs 2023/24		% of Change	% of Increase
	2023/24	2024/25	\$	%		
Non-Salaries						
Equipment and Capital Outlay (Purchases)	\$ 1,477,816	\$ 1,356,750	\$ (121,066)	-8.19%	-0.10%	-6.99%
Transportation	\$ 5,644,220	\$ 5,472,699	\$ (171,521)	-3.04%	-0.14%	-9.91%
Utilities (Oil, Gas, Electric and Water)	\$ 1,418,890	\$ 1,313,890	\$ (105,000)	-7.40%	-0.08%	-6.07%
Conference and Travel (Staff)	\$ 60,200	\$ 60,200	\$ -	0.00%	0.00%	0.00%
Dues and Participation Fees (Staff and Students)	\$ 119,168	\$ 126,243	\$ 7,075	5.94%	0.01%	0.41%
Legal/Insurance/Auditing	\$ 1,153,387	\$ 1,290,095	\$ 136,708	11.85%	0.11%	7.90%
Professional and Technical Services (Outside Vendors)	\$ 1,882,700	\$ 2,173,780	\$ 291,080	15.46%	0.23%	16.82%
Furniture and Equipment Repair	\$ 490,841	\$ 496,441	\$ 5,600	1.14%	0.00%	0.32%
Other Miscellaneous Contractual	\$ 825,000	\$ 792,500	\$ (32,500)	-3.94%	-0.03%	-1.88%
Supplies	\$ 1,571,638	\$ 1,604,340	\$ 32,702	2.08%	0.03%	1.89%
Tuition (non-BOCES)	\$ 936,528	\$ 1,145,411	\$ 208,883	22.30%	0.17%	12.07%
Textbooks	\$ 221,603	\$ 228,973	\$ 7,370	3.33%	0.01%	0.43%
BOCES	\$ 9,224,430	\$ 9,189,714	\$ (34,716)	-0.38%	-0.03%	-2.01%
Debt Service (Principal and Interest)	\$ 7,931,515	\$ 7,019,488	\$ (912,027)	-11.50%	-0.73%	-52.69%
Interfund Transfers (Capital/Cafeteria/Special Ed.)	\$ 211,368	\$ 173,655	\$ (37,713)	-17.84%	-0.03%	-2.18%
Sub-Total:	\$ 33,169,303	\$ 32,444,179	\$ (725,124)	-2.19%	-0.58%	-41.89%
Total Expenditures and Other Uses	\$ 125,761,933.90	\$ 127,492,781.43	\$ 1,730,847.53	1.38%	1.38%	100.00%

Budget Drivers Salaries Percent of Total Budget

East Islip UFSD 2024/25 Budget Drivers - Draft Budget #1

Expenditures by Object	Budget	Budget
	2023/24	2024/25
Salaries		
Instructional (Teachers and Administrators)	36.99%	36.23%
Instructional (Teaching Assistants)	0.62%	0.60%
Noninstructional (Clerical/Confidential/Nurses)	3.60%	3.52%
Noninstructional (Custodial/Maint/Grounds/Security)	4.34%	4.30%
Noninstructional (Para-Professionals)	1.92%	2.10%
Miscellaneous Codes	0.35%	0.39%
Sub-Total:	47.83%	47.14%
Employee Benefits	25.80%	27.41%
Salaries and Benefits	73.63%	74.55%

Budget Drivers Non-Salaries Percent of Total Budget

East Islip UFSD
2024/25
Budget Drivers - Draft Budget #1

Expenditures by Object	% of Total	
Non-Salaries	2023/24	2024/25
Equipment and Capital Outlay (Purchases)	1.18%	1.06%
Transportation	4.49%	4.29%
Utilities (Oil, Gas, Electric and Water)	1.13%	1.03%
Conference and Travel (Staff)	0.05%	0.05%
Dues and Participation Fees (Staff and Students)	0.09%	0.10%
Legal/Insurance/Auditing	0.92%	1.01%
Professional and Technical Services (Outside Vendors)	1.50%	1.71%
Furniture and Equipment Repair	0.39%	0.39%
Other Miscellaneous Contractual	0.66%	0.62%
Supplies	1.25%	1.26%
Tuition (non-BOCES)	0.74%	0.90%
Textbooks	0.18%	0.18%
BOCES	7.33%	7.21%
Debt Service (Principal and Interest)	6.31%	5.51%
Interfund Transfers (Debt Service/Capital/Café/Special Ed)	0.17%	0.14%
Sub-Total:	26.37%	25.45%
Total Expenditures and Other Uses	100.00%	100.00%

Capital Reserve Proposition

- Establishment of Capital Reserve
 - Voter approval required to establish and fund
 - Term of 10 years, with annual contributions not to exceed \$3,000,000. Total amount contributed not to exceed \$30,000,000.
 - Voter approval required to spend
- Reserve Scope
 - Major system upgrades (mechanical, electric, plumbing, etc.)
 - Interior and exterior building renovations
 - Site work

Tax Levy and Budget (Historical/Draft*)

Year	Tax Levy	Percent Increase	Approved/Proposed Budget	Appropriated Fund Balance/Reserves
2014/15	\$69,756,866	0.94%	\$110,785,649	\$4,866,622
2015/16	\$70,428,345	0.96%	\$111,076,458	\$4,000,000
2016/17	\$70,428,345	0.00%	\$112,683,147	\$2,753,682
2017/18	\$70,843,872	0.59%	\$115,015,282	\$2,325,140
2018/19	\$71,339,779	0.70%	\$117,081,377	\$3,805,035
2019/20	\$71,910,497	0.80%	\$120,334,922	\$6,309,791
2020/21	\$71,910,497	0.00%	\$120,505,188	\$5,382,946
2021/22	\$72,991,599	1.50%	\$121,037,910	\$4,996,159
2022/23	\$73,673,246	0.93%	\$124,755,712	\$5,768,129
2023/24	\$74,704,670	1.40%	\$125,761,934	\$4,257,342
2024/25*	\$77,304,191	3.48%	\$127,492,781	\$8,862,333
5 Year Avg.		1.46%		

Calendar of Events

Date	Time	Meeting	Topic
March 7 th	7:00 p.m.	Business/Budget Workshop	Budget Presentation #1
March 20 th	7:00 p.m.	Business/Budget Workshop	Budget Presentation #2
April 16 th	7:00 p.m.	Business/Budget Workshop	Budget Presentation #3 Budget Adoption
May 7 th	7:00 p.m.	Business	Budget Hearing
May 21 st	6:00 a.m. to 9:00 p.m.		Budget Vote and Election

Thank You

Questions and Comments from the Board of Education