

EAST ISLIP UNION FREE SCHOOL DISTRICT

Budget Hearing

Presented by:

Mr. Paul E. 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 Curriculum and Instruction

MAY 7, 2024

Agenda

- Revenue
 - State Aid
 - Property Taxes
 - Revenue Budget
- Appropriations Budget Proposed
- Contingent Budget
- Capital Reserve Proposition
- Budget Timeline

State Aid Legislative Budget

State of New York 2024-25 State Aid Budget - Legislative					
District Code:	580503				
District Name:	East Islip				
Category	Base Year**	Executive	Legislative	Legislative vs Base Year	
	2023/24	Budget Year	Budget Year	Change	
		2024/25	2024/25	\$	%
Foundation Aid	\$ 29,025,924	\$ 25,738,105	\$ 29,025,924	\$ -	0.00%
Universal Pre-Kindergarten*	\$ 963,900	\$ 963,900	\$ 963,900	\$ -	0.00%
BOCES	\$ 2,286,717	\$ 2,489,918	\$ 2,619,553	\$ 332,836	14.56%
Public Excess High Cost Aid	\$ 70,377	\$ 683,833	\$ 683,833	\$ 613,456	871.67%
Private Excess Cost Aid	\$ 219,296	\$ 189,182	\$ 254,671	\$ 35,375	16.13%
Hardware and Technology	\$ 45,428	\$ 42,788	\$ 42,777	\$ (2,651)	-5.84%
Software/Library/Textbook	\$ 294,372	\$ 292,485	\$ 292,230	\$ (2,142)	-0.73%
Transportation Aid	\$ 2,304,830	\$ 2,255,761	\$ 2,255,761	\$ (49,069)	-2.13%
Building Aid	\$ 4,929,192	\$ 3,858,241	\$ 3,931,209	\$ (997,983)	-20.25%
High Tax Aid	\$ 1,721,431	\$ 1,721,431	\$ 1,721,431	\$ -	0.00%
Total:	\$ 41,861,467	\$ 38,235,644	\$ 41,791,289	\$ (70,178)	-0.17%
Total: (without Universal Pre-K)	\$ 40,897,567	\$ 37,271,744	\$ 40,827,389	\$ (70,178)	-0.17%

*UPK is not part of general fund budget

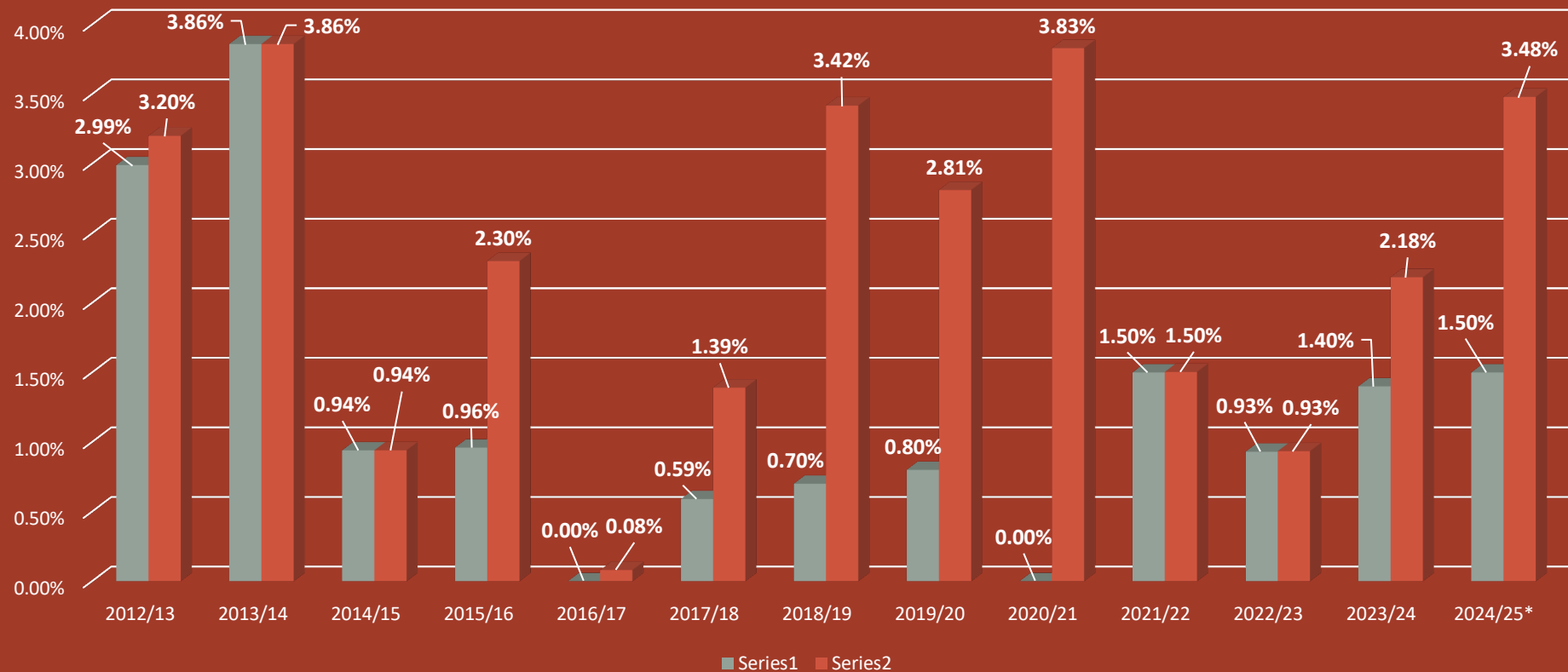
**As of the February 2024 database

Calculating the Tax Cap Levy

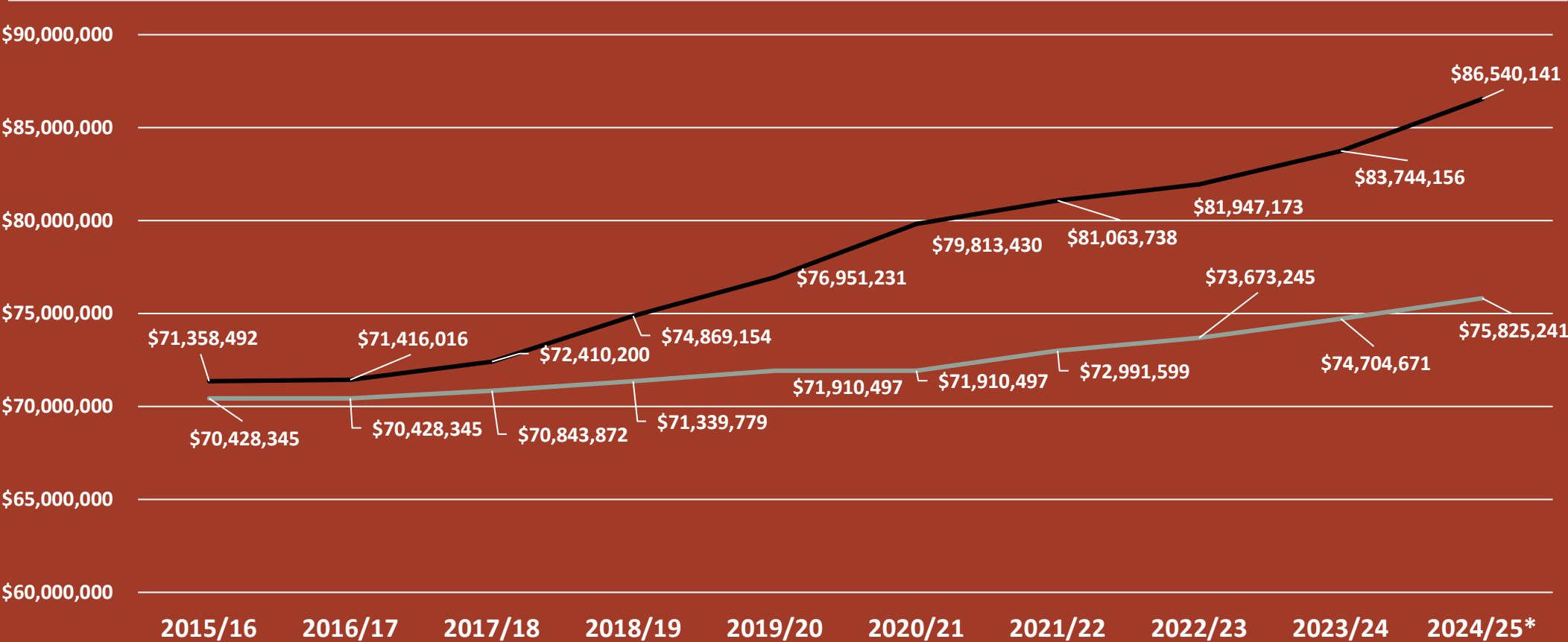
East Islip UFSD
2024/25 - (without PILOT payment)
Property Tax Cap Threshold
Factors Impacting the Maximum Allowable Tax Levy Limit (requiring a simple majority vote)

	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 2nd. draft of the appropriation budget		\$	75,825,241	\$ 1,120,570	1.50%

Tax Levy Increase vs. Allowable Tax Levy Increase



Potential Tax Levy vs. Actual/Projected* Tax Levy

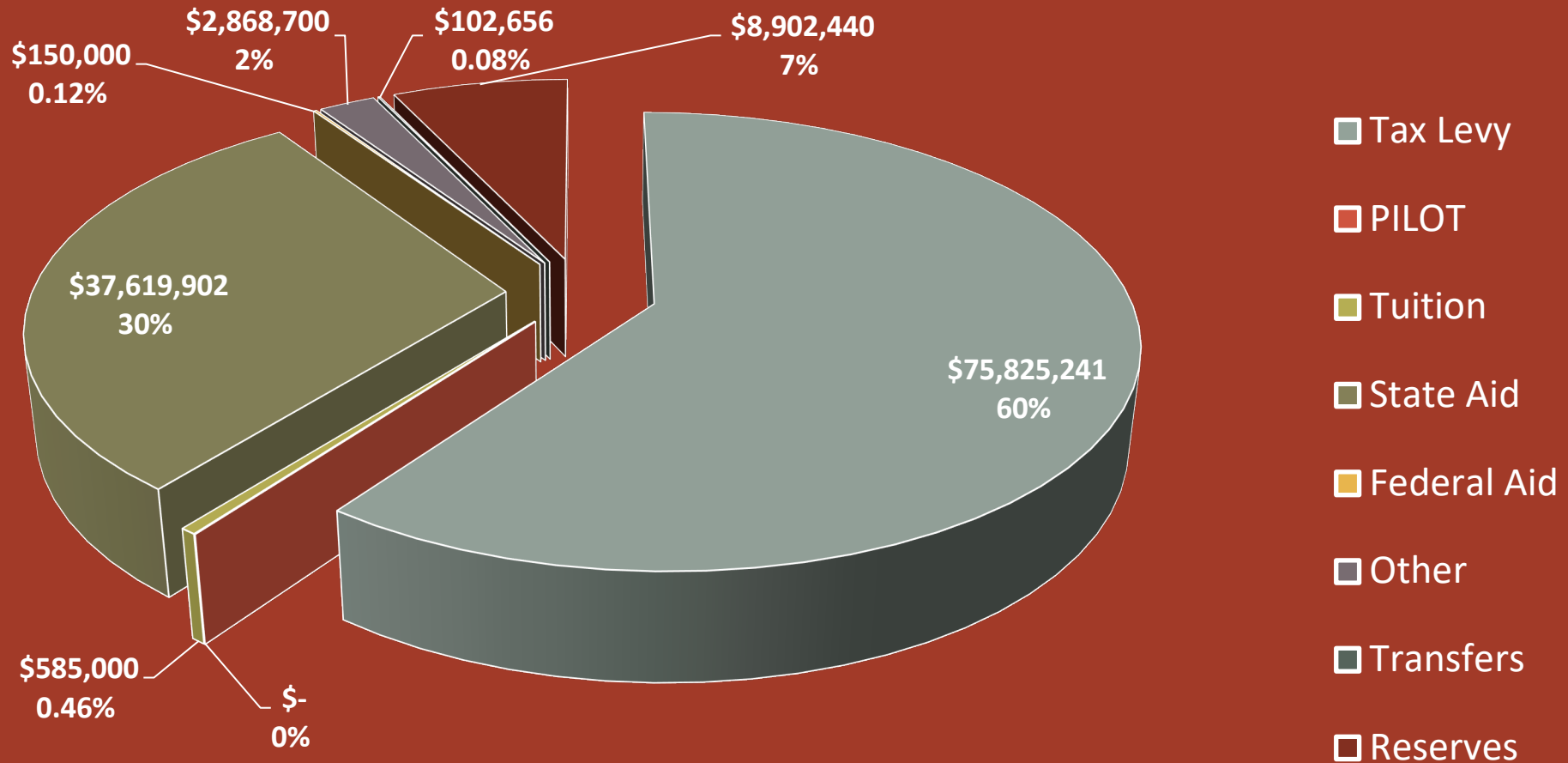


School Tax Rate (Homestead) Sample Assessment 2013/14 – 2024/25*

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	\$ 20.11
School Tax	\$ 7,631	\$ 7,680	\$ 7,702	\$ 7,647	\$ 7,608	\$ 7,628	\$ 7,640	\$ 7,572	\$ 7,747	\$ 7,750	\$ 7,925	\$ 8,044
Increase/(Decrease)		\$ 50	\$ 22	\$ (55)	\$ (39)	\$ 19	\$ 12	\$ (67)	\$ 175	\$ 3	\$ 176	\$ 119
		0.65%	0.28%	-0.71%	-0.51%	0.25%	0.16%	-0.88%	2.31%	0.04%	2.26%	1.50%

Revenue and Reserve Drivers Percent Contribution



Budget Drivers

Salaries and Benefits

East Islip UFSD
2024/25
Budget Drivers - Draft Budget #2

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	\$ 45,942,267	\$ (580,495)	-1.25%	-0.46%	-198.80%
Instructional (Teaching Assistants)	\$ 780,181	\$ 764,568	\$ (15,613)	-2.00%	-0.01%	-5.35%
Noninstructional (Clerical/Confidential/Nurses)	\$ 4,526,228	\$ 4,425,122	\$ (101,106)	-2.23%	-0.08%	-34.62%
Noninstructional (Custodial/Maint/Grounds/Security)	\$ 5,459,953	\$ 5,481,961	\$ 22,008	0.40%	0.02%	7.54%
Noninstructional (Para-Professionals)	\$ 2,416,872	\$ 2,678,923	\$ 262,051	10.84%	0.21%	89.74%
Miscellaneous Codes	\$ 445,267	\$ 472,307	\$ 27,040	6.07%	0.02%	9.26%
Sub-Total:	\$ 60,151,264	\$ 59,765,147	\$ (386,116)	-0.64%	-0.31%	-132.23%
Employee Benefits	\$ 32,441,367	\$ 34,748,025	\$ 2,306,658	7.11%	1.83%	789.94%
Salaries and Benefits	\$ 92,592,631	\$ 94,513,173	\$ 1,920,542	2.07%	1.53%	657.71%

Budget Drivers Non-Salaries

East Islip UFSD
2024/25
Budget Drivers - Draft Budget #2

Expenditures by Object	Budget		2024/25 vs 2023/24		% of Change	% of Increase
	2023/24	2024/25	\$	%		
Non-Salaries						
Equipment and Capital Outlay (Purchases)	\$ 1,477,816	\$ 995,337	\$ (482,479)	-32.65%	-0.38%	-165.23%
Transportation	\$ 5,644,220	\$ 5,372,699	\$ (271,521)	-4.81%	-0.22%	-92.99%
Utilities (Oil, Gas, Electric and Water)	\$ 1,418,890	\$ 1,313,890	\$ (105,000)	-7.40%	-0.08%	-35.96%
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%	2.42%
Legal/Insurance/Auditing	\$ 1,153,387	\$ 1,290,095	\$ 136,708	11.85%	0.11%	46.82%
Professional and Technical Services (Outside Vendors)	\$ 1,882,700	\$ 2,173,780	\$ 291,080	15.46%	0.23%	99.68%
Furniture and Equipment Repair	\$ 490,841	\$ 496,441	\$ 5,600	1.14%	0.00%	1.92%
Other Miscellaneous Contractual	\$ 825,000	\$ 540,500	\$ (284,500)	-34.48%	-0.23%	-97.43%
Supplies	\$ 1,571,638	\$ 1,564,340	\$ (7,298)	-0.46%	-0.01%	-2.50%
Tuition (non-BOCES)	\$ 936,528	\$ 1,145,411	\$ 208,883	22.30%	0.17%	71.53%
Textbooks	\$ 221,603	\$ 228,973	\$ 7,370	3.33%	0.01%	2.52%
BOCES	\$ 9,224,430	\$ 9,039,714	\$ (184,716)	-2.00%	-0.15%	-63.26%
Debt Service (Principal and Interest)	\$ 7,931,515	\$ 7,019,488	\$ (912,027)	-11.50%	-0.73%	-312.33%
Interfund Transfers (Capital/Cafeteria/Special Ed.)	\$ 211,368	\$ 173,655	\$ (37,713)	-17.84%	-0.03%	-12.92%
Sub-Total:	\$ 33,169,303	\$ 31,540,766	\$ (1,628,537)	-4.91%	-1.29%	-557.71%
Total Expenditures and Other Uses	\$ 125,761,933.90	\$ 126,053,938.43	\$ 292,004.53	0.23%	0.23%	100.00%

Contingent Budget

- Adopted by the Board of Education after the budget(s) have been defeated by the community.
- Contingent expenses are those that are deemed absolutely necessary to operate and maintain educational programs, preserve property and assure the health and safety of students and staff.
- Examples of non-contingent expenditures include student supplies and equipment.
- The tax levy supporting a contingent budget may not be greater than the current tax levy.
- The administrative component of a contingent budget may not exceed the current budget and/or recently defeated budget.

Contingent Budget

East Islip School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2023-24 School Year	Budget Proposed for the 2024-25 School Year	Contingency Budget for the 2024-25 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 125,761,934	\$ 126,053,938	\$ 124,393,770
Increase/Decrease for the 2024-25 School Year		\$ 292,005	\$ (1,368,163)
Percentage Increase/Decrease in Proposed Budget		0.23%	-1.09%
Change in the Consumer Price Index		4.12%	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$ 74,704,671	\$ 75,825,241	\$ 74,704,671
Administrative Component	\$ 14,152,493	\$ 14,568,035	\$ 14,213,035
Program Component	\$ 91,799,658	\$ 93,311,790	\$ 92,180,209
Capital Component	\$ 19,809,783	\$ 18,174,113	\$ 18,000,526

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

Capital Reserve 2015/16

- Established May 2016
 - Voter approved
 - Term of 10 years, with annual contributions not to exceed \$2,000,000. Total amount contributed not to exceed \$20,000,000.
 - Last year to fund 2024/2025
- Projects Approved by Voters = \$10,251,736
 - Interior Doors at Connetquot and Timber Point
 - JFK Playground
 - ECC Roof and Asphalt, Comfort Station, Press Box
 - Districtwide Bathroom Renovations and Electrical Upgrades
 - High School Bus Loop and District-wide Paving
 - Interior Doors at High School and Middle School
- Interest Expense Savings

Tax Levy and Budget (Historical/Proposed*)

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*	\$75,825,241	1.50%	\$126,053,938	\$8,902,440
10 Year Avg.		.84%		

Calendar of Events

Date	Time	Meeting	Topic
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