

# EAST ISLIP UNION FREE SCHOOL DISTRICT

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## 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 Curriculum and Instruction

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MARCH 13, 2025

# Budget Development

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Expenses



Revenues

Reserves

# Agenda

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

# State Aid Governor's Proposal

## State of New York 2025-26 State Aid Budget - Executive

District Code: 580503  
District Name: East Islip

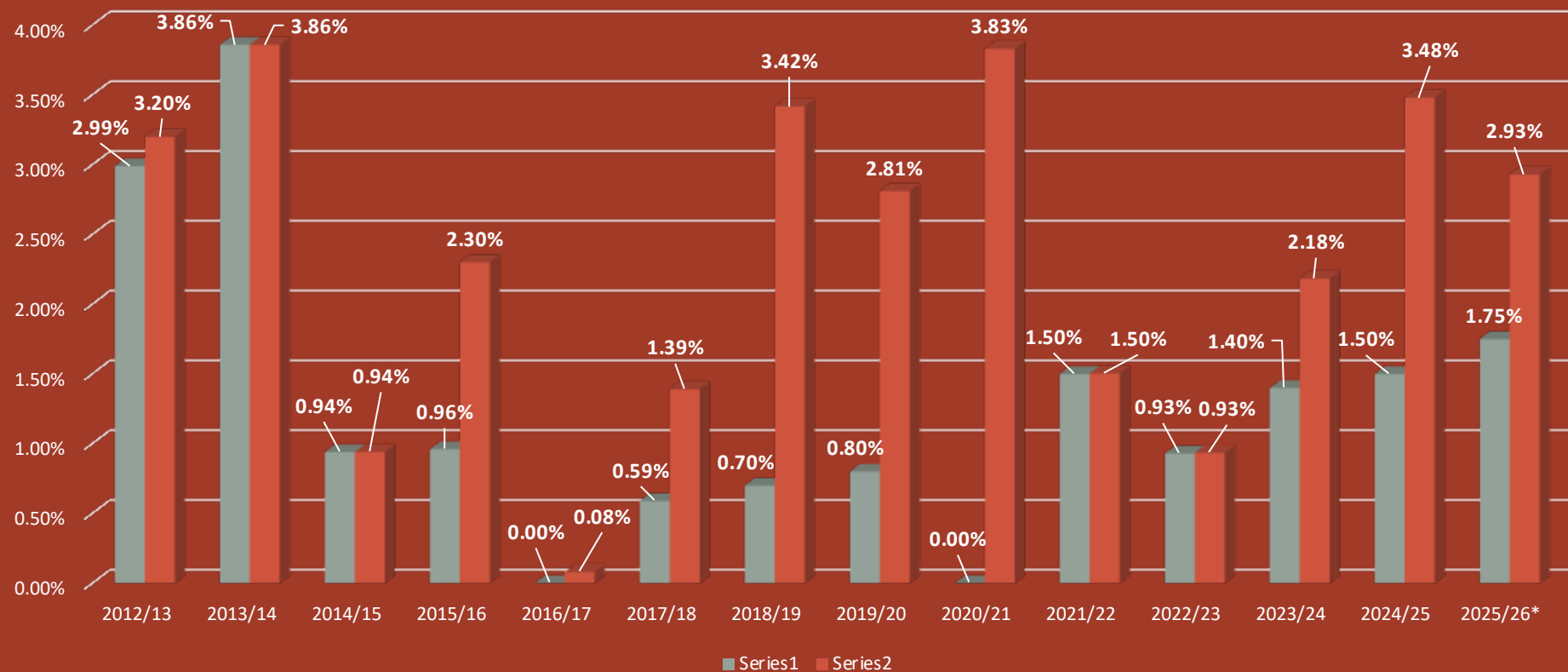
Category	Base Year 2024/25	Executive Budget Year 2025/26	Executive vs 2024/25 Change	
			\$	%
Foundation Aid	\$ 29,025,924	\$ 29,606,442	\$ 580,518	2.00%
Universal Pre-Kindergarten*	\$ 963,900	\$ 963,900	\$ -	0.00%
BOCES	\$ 2,455,088	\$ 2,384,115	\$ (70,973)	-2.89%
Public Excess High Cost Aid	\$ 379,689	\$ 635,899	\$ 256,210	67.48%
Private Excess Cost Aid	\$ 211,483	\$ 209,915	\$ (1,568)	-0.74%
Hardware and Technology	\$ 42,755	\$ 42,534	\$ (221)	-0.52%
Software/Library/Textbook	\$ 292,129	\$ 294,488	\$ 2,359	0.81%
Transportation Aid	\$ 2,155,648	\$ 2,148,439	\$ (7,209)	-0.33%
Building Aid	\$ 4,080,410	\$ 4,142,029	\$ 61,619	1.51%
High Tax Aid	\$ 1,721,431	\$ 1,721,431	\$ -	0.00%
Total:	\$ 41,328,457	\$ 42,149,192	\$ 820,735	1.99%
Total: (without Universal Pre-K)	\$ 40,364,557	\$ 41,185,292	\$ 820,735	2.03%

\*UPK is not part of general fund budget

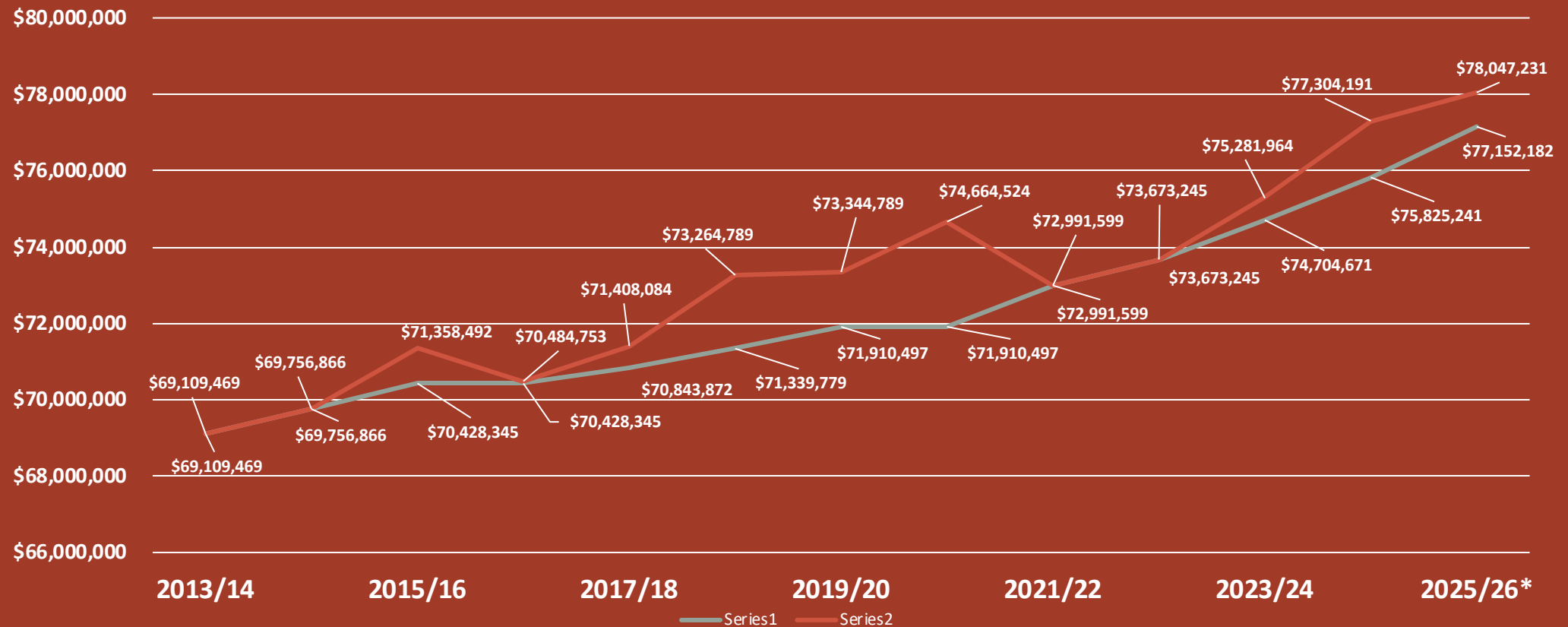
# Calculating the Tax Cap Levy

East Islip UFSD 2025/26 Property Tax Cap Threshold <u>Factors Impacting the Maximum Allowable Tax Levy Limit (requiring a simple majority vote)</u>					
	Factors		\$ Change	% Change	% Contribution
2024/25 Prior Fiscal Year Tax Levy		\$ 75,825,241			
Tax Base Growth Factor (ORPS)	1.0133	\$ 1,008,476			45.39%
2024/25 PILOT Payments	\$ -				
2025/26 PILOT Payments	\$ (27,989)				
	\$ (27,989)	\$ (27,989)			-1.26%
2024/25 Capital Tax Levy/Capital Local Expenditures	\$ (2,166,704)				
2025/26 Capital Tax Levy/Capital Local Expenditures	\$ 1,914,868				
	\$ (251,837)	\$ (251,837)			-11.33%
ERS and/or TRS Contribution Increase Greater than 2%		\$ -			0.00%
Allowable Levy Growth Factor (lessor of 2% or CPI)	\$ 74,667,012 2.00%	\$ 1,493,340			67.21%
Available Carryover from 2024/2025		\$ -			0.00%
2025/26 Allowable Tax Levy (requires simple majority)		\$ 78,047,231	\$ 2,221,990	2.93%	100.00%
Levy supporting the first draft of the appropriation budget		\$ 77,152,182	\$ 1,326,942	1.75%	

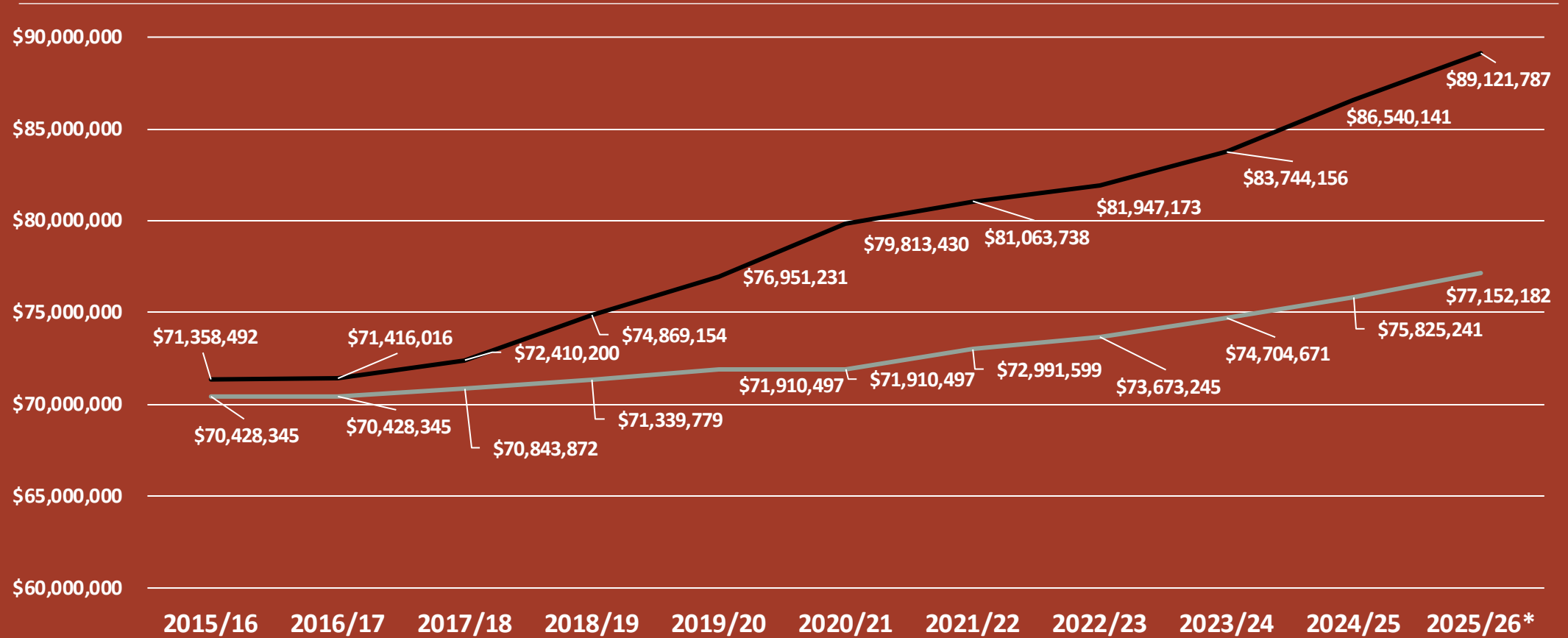
# Tax Levy Increase vs. Allowable Tax Levy Increase



# Tax Levy Increase vs. Allowable Tax Levy Increase



# Potential Tax Levy vs. Actual/Projected\* Tax Levy





# School Tax Rate (Homestead)

## Sample Assessment

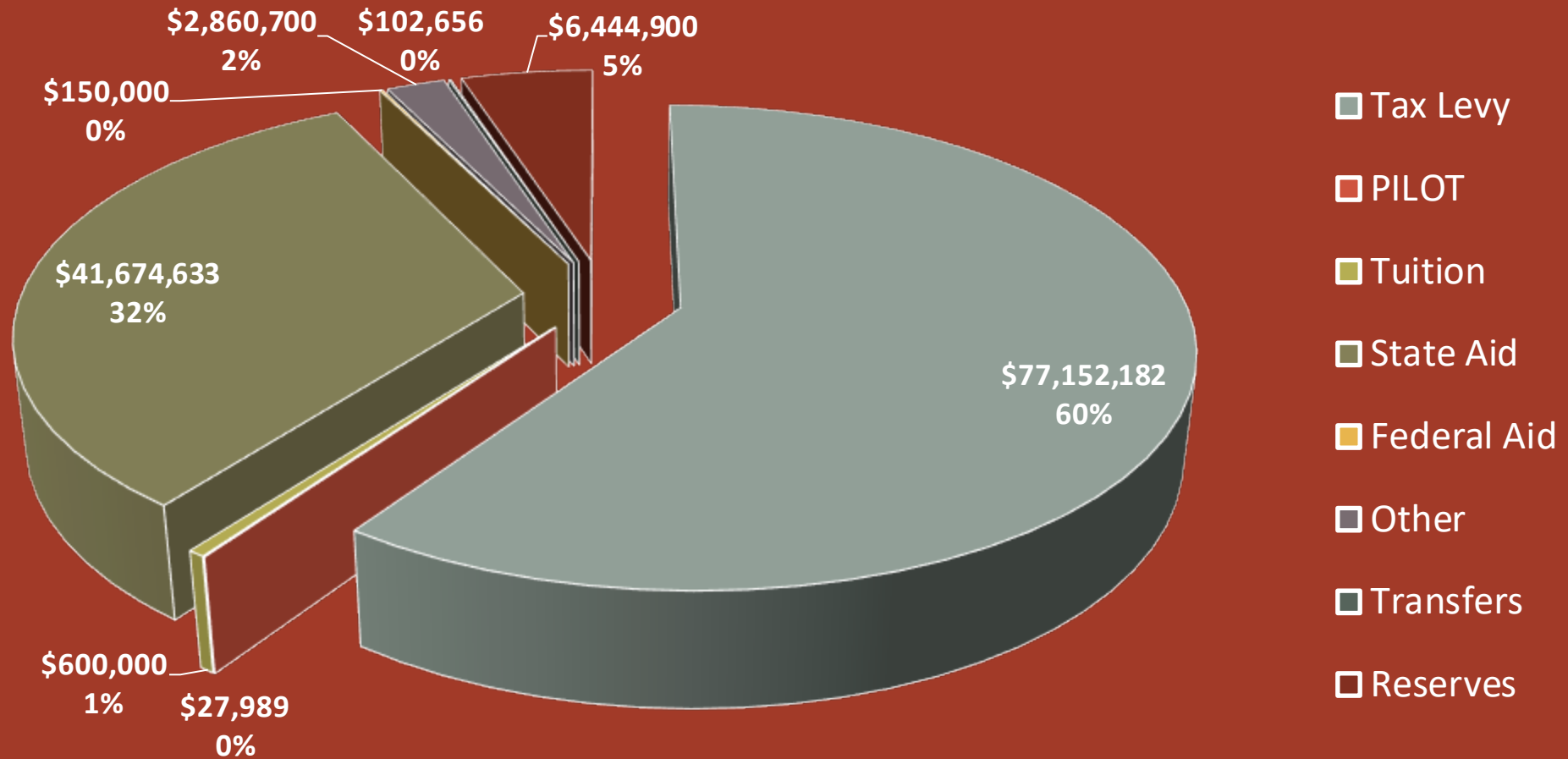
### 2013/14 – 2025/26\*

	School Tax Rate (Homestead)												
	Sample Assessment												
	2013/14 - 2025/26*												
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26*
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	\$ 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	\$ 20.01	\$ 20.36
School Tax	\$ 7,631	\$ 7,680	\$ 7,702	\$ 7,647	\$ 7,608	\$ 7,628	\$ 7,640	\$ 7,572	\$ 7,747	\$ 7,750	\$ 7,925	\$ 8,003	\$ 8,143
Increase/(Decrease)		\$ 50	\$ 22	\$ (55)	\$ (39)	\$ 19	\$ 12	\$ (67)	\$ 175	\$ 3	\$ 176	\$ 78	\$ 140
		0.65%	0.28%	-0.71%	-0.51%	0.25%	0.16%	-0.88%	2.31%	0.04%	2.26%	0.98%	1.75%

\* The projected increase in the tax rate is based upon the property tax levy increase of 1.75%, which currently supports the first draft of the appropriations budget. This percentage is below the maximum allowable tax levy cap of 2.93% and is subject to further discussion with the Board of Education.

# Revenue and Reserve Drivers

## Percent Contribution



# Budget Accomplishments and Initiatives

AREA	SUPPORT
	<b>ELEMENTARY SCHOOLS</b>
Instructional	Continued Academic Support for Literacy, Math, General Academic, Summer Enrichment and ENL Summer Jumpstart programs
	Art/Music Enrichment
	Continued 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 Club, 3-5 First Lego League Club
	Updates to MTSS
	Literacy plan updates
	Expanded STEM library collections
	Mystery Science
	Elementary report card updated
	Curriculum upgrades (Science of Reading, First in Math Fluency Program)

# Budget Accomplishments and Initiatives

AREA	SUPPORT
	<b>SECONDARY SCHOOLS</b>
Instructional	Ongoing professional development/curriculum upgrades (AI, Earth Science)
	New Course offerings at the High School (AP Human Geography)
	ENL Summer Jumpstart Program, increased number of students transitioning to commanding level
	Increased number of students receiving Seal of Literacy and Seal of Civic Readiness
	CTE Approved Pathway for Early Childhood Education
	Updates to MTSS
	Educere Summer learning opportunity
	Marketing/Entrepreneurship classroom renovation

# Budget Accomplishments and Initiatives

AREA	SUPPORT
	SECONDARY SCHOOLS
Instructional	Secondary grading practice
	Specialized Reading at the Middle School
	Travel based learning – Washington D.C.
	Sports – Unified Bowling, Varsity Girls Wrestling, JV Girls Flag Football
	Clubs – Future Business Leaders of America

# Budget Accomplishments and Initiatives

Area	Support
Health and Safety	Equipment, supplies and materials
	Interior/Exterior emergency alert lights
	Interior/Exterior door replacements, card access
	Security cameras and enhancements
	Crisis Prevention for School Safety Personnel
	Parent District Safety Meeting
	Staff training in Standard Response Protocol
	Training in Standard Reunification Method
Technology	Automated elementary school attendance calls
	Maintain and upgrade of K-12 one to one devices
	Student absence requests processed via Infinite Campus
	Network upgrades (includes closet switch replacement)
	Cyber Security initiatives
	Digital testing for PSAT
	Continued investment in instructional software/hardware

# Budget Accomplishments and Initiatives

AREA	SUPPORT
Infrastructure	Window repair and roller blinds/window screen initiative
	HVAC repairs (ECC rooftop, MS and HS Technology rooms)
	Continued unit-ventilator and boiler control repairs
	Stage curtains at JFK and HS
	Classroom repairs (casework, flooring, etc.)
	High School LED sign
	IT closet updates (card access, HVAC, security)

# Budget Drivers Salaries and Benefits

East Islip UFSD

2025/26

Budget Drivers - Draft #1

Expenditures by Object	Budget 2024/25	Budget 2025/26	2025/26 vs 2024/25 \$	2025/26 vs 2024/25 %	% of Change	% of Increase
<b>Salaries</b>						
Instructional (Teachers and Administrators)	\$ 45,942,267	\$ 46,488,796	\$ 546,529	1.19%	0.43%	18.47%
Instructional (Teaching Assistants)	\$ 764,568	\$ 715,511	\$ (49,057)	-6.42%	-0.04%	-1.66%
Noninstructional (Clerical/Confidential/Nurses)	\$ 4,425,122	\$ 4,559,432	\$ 134,310	3.04%	0.11%	4.54%
Noninstructional (Custodial/Maint/Grounds/Security)	\$ 5,481,961	\$ 5,879,057	\$ 397,097	7.24%	0.32%	13.42%
Noninstructional (Para-Professionals)	\$ 2,678,923	\$ 3,011,757	\$ 332,835	12.42%	0.26%	11.25%
Miscellaneous Codes	\$ 472,307	\$ 457,307	\$ (15,000)	-3.18%	-0.01%	-0.51%
<b>Sub-Total:</b>	<b>\$ 59,765,147</b>	<b>\$ 61,111,860</b>	<b>\$ 1,346,713</b>	<b>2.25%</b>	<b>1.07%</b>	<b>45.51%</b>
<b>Employee Benefits</b>	<b>\$ 34,748,025</b>	<b>\$ 34,122,198</b>	<b>\$ (625,827)</b>	<b>-1.80%</b>	<b>-0.50%</b>	<b>-21.15%</b>
<b>Salaries and Benefits</b>	<b>\$ 94,513,173</b>	<b>\$ 95,234,058</b>	<b>\$ 720,885</b>	<b>0.76%</b>	<b>0.57%</b>	<b>24.36%</b>



# Budget Drivers Non-Salaries

## East Islip UFSD 2025/26 Budget Drivers - Draft #1

Expenditures by Object	Budget 2024/25	Budget 2025/26	2025/26 vs 2024/25 \$	%	% of Change	% of Increase
<b>Non-Salaries</b>						
Equipment and Capital Outlay (Purchases)	\$ 995,337	\$ 2,013,456	\$ 1,018,119	102.29%	0.81%	34.41%
Transportation	\$ 5,372,699	\$ 5,576,945	\$ 204,246	3.80%	0.16%	6.90%
Utilities (Oil, Gas, Electric and Water)	\$ 1,313,890	\$ 1,263,350	\$ (50,540)	-3.85%	-0.04%	-1.71%
Conference and Travel (Staff)	\$ 60,200	\$ 63,200	\$ 3,000	4.98%	0.00%	0.10%
Dues and Participation Fees (Staff and Students)	\$ 126,243	\$ 120,518	\$ (5,725)	-4.53%	0.00%	-0.19%
Legal/Insurance/Auditing	\$ 1,290,095	\$ 1,491,000	\$ 200,905	15.57%	0.16%	6.79%
Professional and Technical Services (Outside Vendors)	\$ 2,173,780	\$ 2,057,781	\$ (115,999)	-5.34%	-0.09%	-3.92%
Furniture and Equipment Repair	\$ 496,441	\$ 416,441	\$ (80,000)	-16.11%	-0.06%	-2.70%
Other Miscellaneous Contractual	\$ 540,500	\$ 733,998	\$ 193,498	35.80%	0.15%	6.54%
Supplies	\$ 1,564,340	\$ 1,606,264	\$ 41,924	2.68%	0.03%	1.42%
Tuition (non-BOCES)	\$ 1,145,411	\$ 1,236,308	\$ 90,897	7.94%	0.07%	3.07%
Textbooks	\$ 228,973	\$ 226,973	\$ (2,000)	-0.87%	0.00%	-0.07%
BOCES	\$ 9,039,714	\$ 9,527,435	\$ 487,721	5.40%	0.39%	16.48%
Debt Service (Principal and Interest)	\$ 7,019,488	\$ 7,192,623	\$ 173,135	2.47%	0.14%	5.85%
Interfund Transfers (Capital/Cafeteria/Special Ed.)	\$ 173,655	\$ 252,711	\$ 79,056	45.52%	0.06%	2.67%
<b>Sub-Total:</b>	<b>\$ 31,540,766</b>	<b>\$ 33,779,003</b>	<b>\$ 2,238,237</b>	<b>7.10%</b>	<b>1.78%</b>	<b>75.64%</b>
<b>Total Expenditures and Other Uses</b>	<b>\$ 126,053,938.43</b>	<b>\$ 129,013,060.52</b>	<b>\$ 2,959,122.09</b>	<b>2.35%</b>	<b>2.35%</b>	<b>100.00%</b>

# Budget Drivers Salaries Percent of Total Budget

## East Islip UFSD 2025/26 Budget Drivers - Draft #1

Expenditures by Object	Budget 2024/25	Budget 2025/26
<b>Salaries</b>		
Instructional (Teachers and Administrators)	36.45%	36.03%
Instructional (Teaching Assistants)	0.61%	0.55%
Noninstructional (Clerical/Confidential/Nurses)	3.51%	3.53%
Noninstructional (Custodial/Maint/Grounds/Security)	4.35%	4.56%
Noninstructional (Para-Professionals)	2.13%	2.33%
Miscellaneous Codes	0.37%	0.35%
<b>Sub-Total:</b>	<b>47.41%</b>	<b>47.37%</b>
<b>Employee Benefits</b>	<b>27.57%</b>	<b>26.45%</b>
<b>Salaries and Benefits</b>	<b>74.98%</b>	<b>73.82%</b>

# Budget Drivers Non-Salaries Percent of Total Budget

East Islip UFSD 2025/26 Budget Drivers - Draft #1		
Expenditures by Object	Budget 2024/25	Budget 2025/26
Non-Salaries		
Equipment and Capital Outlay (Purchases)	0.79%	1.56%
Transportation	4.26%	4.32%
Utilities (Oil, Gas, Electric and Water)	1.04%	0.98%
Conference and Travel (Staff)	0.05%	0.05%
Dues and Participation Fees (Staff and Students)	0.10%	0.09%
Legal/Insurance/Auditing	1.02%	1.16%
Professional and Technical Services (Outside Vendors)	1.72%	1.60%
Furniture and Equipment Repair	0.39%	0.32%
Other Miscellaneous Contractual	0.43%	0.57%
Supplies	1.24%	1.25%
Tuition (non-BOCES)	0.91%	0.96%
Textbooks	0.18%	0.18%
BOCES	7.17%	7.38%
Debt Service (Principal and Interest)	5.57%	5.58%
Interfund Transfers (Debt Service/Capital/Café/Special Ed)	0.14%	0.20%
Sub-Total:	25.02%	26.18%
Total Expenditures and Other Uses	100.00%	100.00%

# Capital Reserve Expenditure Proposition

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- 2023/24 Capital Reserve Established
  - Voter approved on 5/21/2024
  - Term of 10 years, with annual contributions not to exceed \$3,000,000. Total amount contributed not to exceed \$30,000,000
  - Funded \$3,000,000 in first year
  - Voter approval required to spend
- Reserve Scope
  - Major system upgrades (mechanical, electric, plumbing, etc.)
  - Interior and exterior building renovations
  - Site work
- Switchgear Projects at the ECC and Timber Point Elementary School

# Tax Levy and Budget (Historical/Draft\*)

Year	Tax Levy	Percent Increase	Approved/Proposed Budget	Appropriated Fund Balance/Reserves
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%	\$126,053,939	\$8,902,440
2025/26*	\$77,152,182	1.75%	\$129,013,060	\$6,444,900
5 Year Avg.		1.42%		

# Calendar of Events

Date	Time	Meeting	Topic
March 13 <sup>th</sup>	7:00 p.m.	Business/Budget Workshop	Budget Presentation #1
March 27 <sup>th</sup>	7:00 p.m.	Business/Budget Workshop	Budget Presentation #2
April 22 <sup>nd</sup>	7:00 p.m.	Business/Budget Workshop	Budget Presentation #3 Budget Adoption
May 6 <sup>th</sup>	7:00 p.m.	Business	Budget Hearing
May 20 <sup>th</sup>	6:00 a.m. to 9:00 p.m.		Budget Vote and Election

# Thank You

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Questions and Comments from the Board of Education