

EAST ISLIP UNION FREE SCHOOL DISTRICT

Budget Presentation # 2

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

MARCH 27, 2025

Budget Development

Expenses



Revenues

Reserves

Agenda

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

State Aid Governor's Proposal

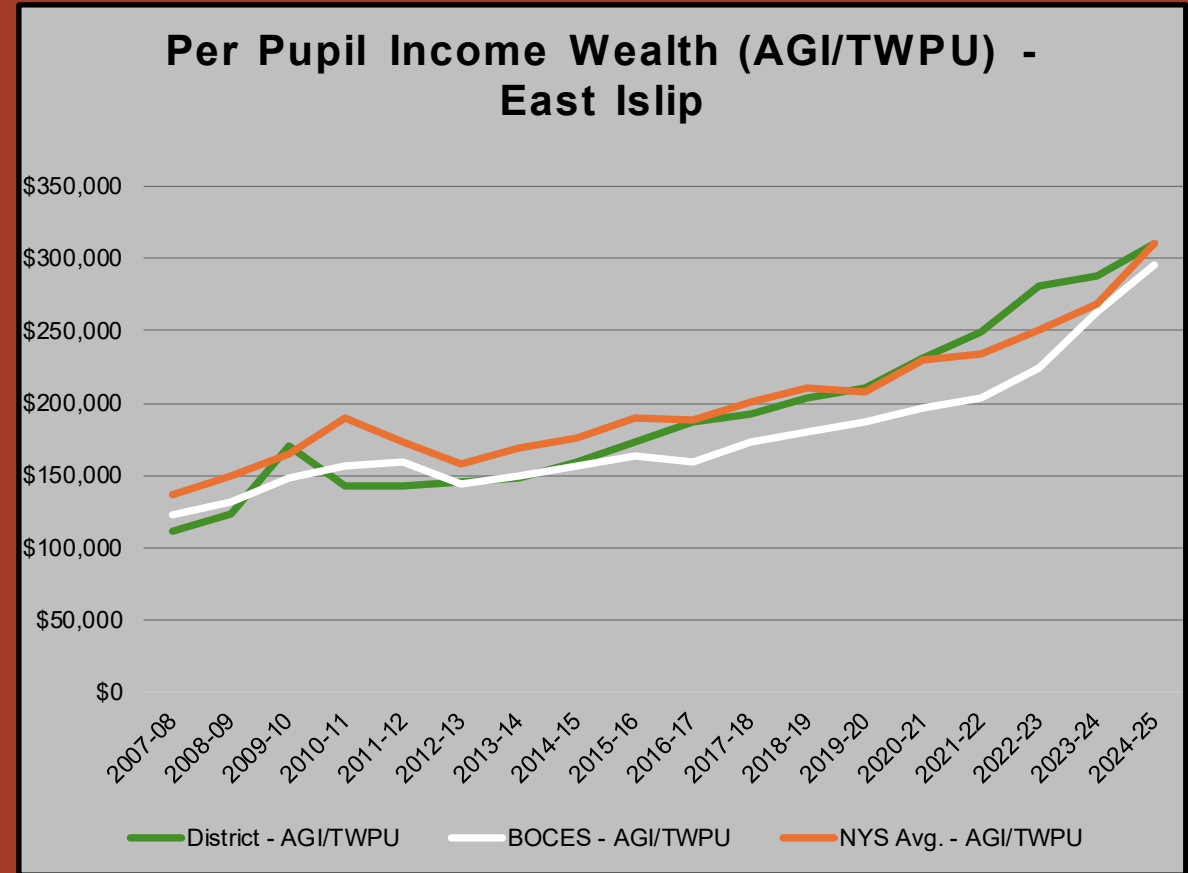
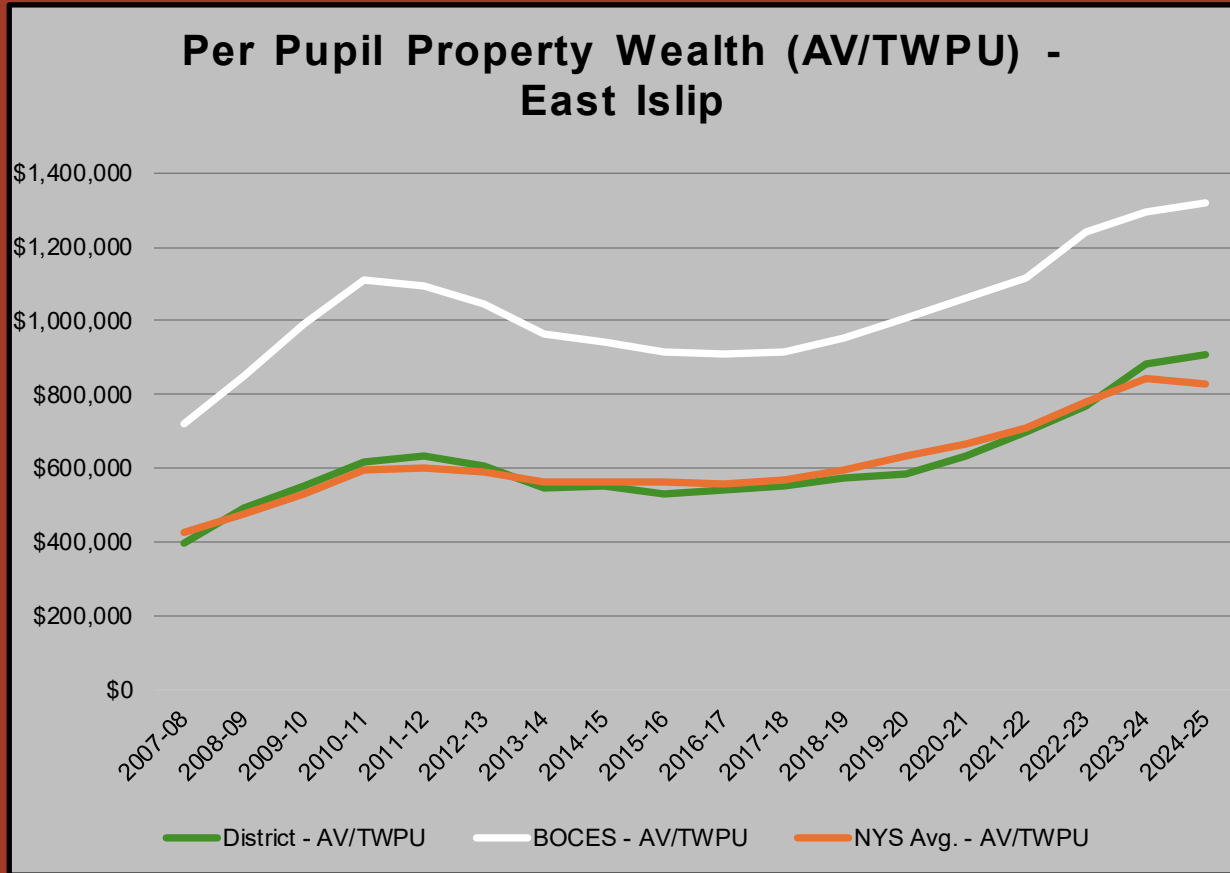
State of New York 2025-26 State Aid Budget - Executive

District Code: 580503
District Name: East Islip

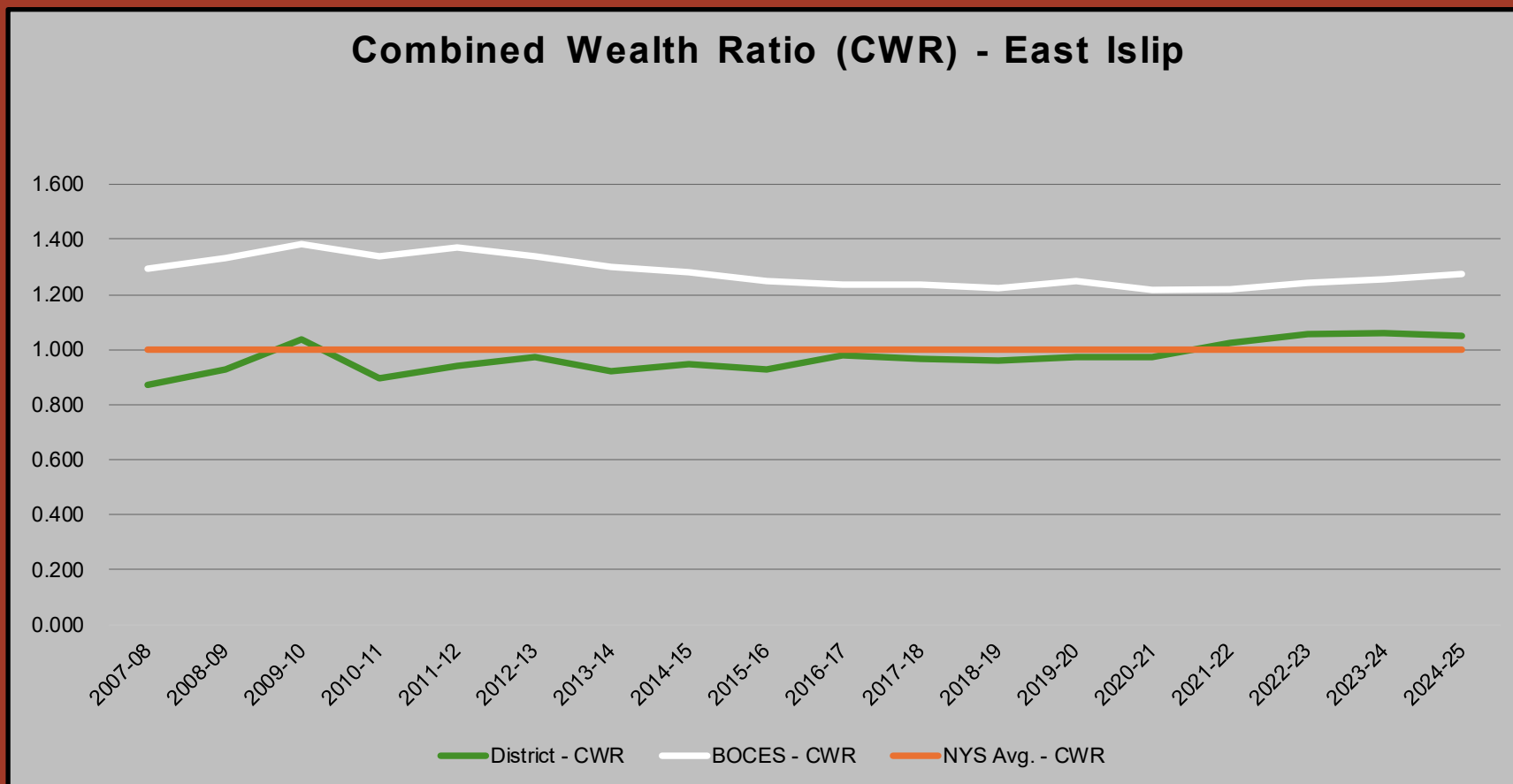
Category	Base Year 2024/25	Executive Budget Year 2025/26	Executive vs 2024/25 Change	
			\$	%
Foundation Aid	\$ 29,025,924	\$ 29,606,442	\$ 580,518	2.00%
Universal Pre-Kindergarten*	\$ 963,900	\$ 963,900	\$ -	0.00%
BOCES	\$ 2,455,088	\$ 2,384,115	\$ (70,973)	-2.89%
Public Excess High Cost Aid	\$ 379,689	\$ 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

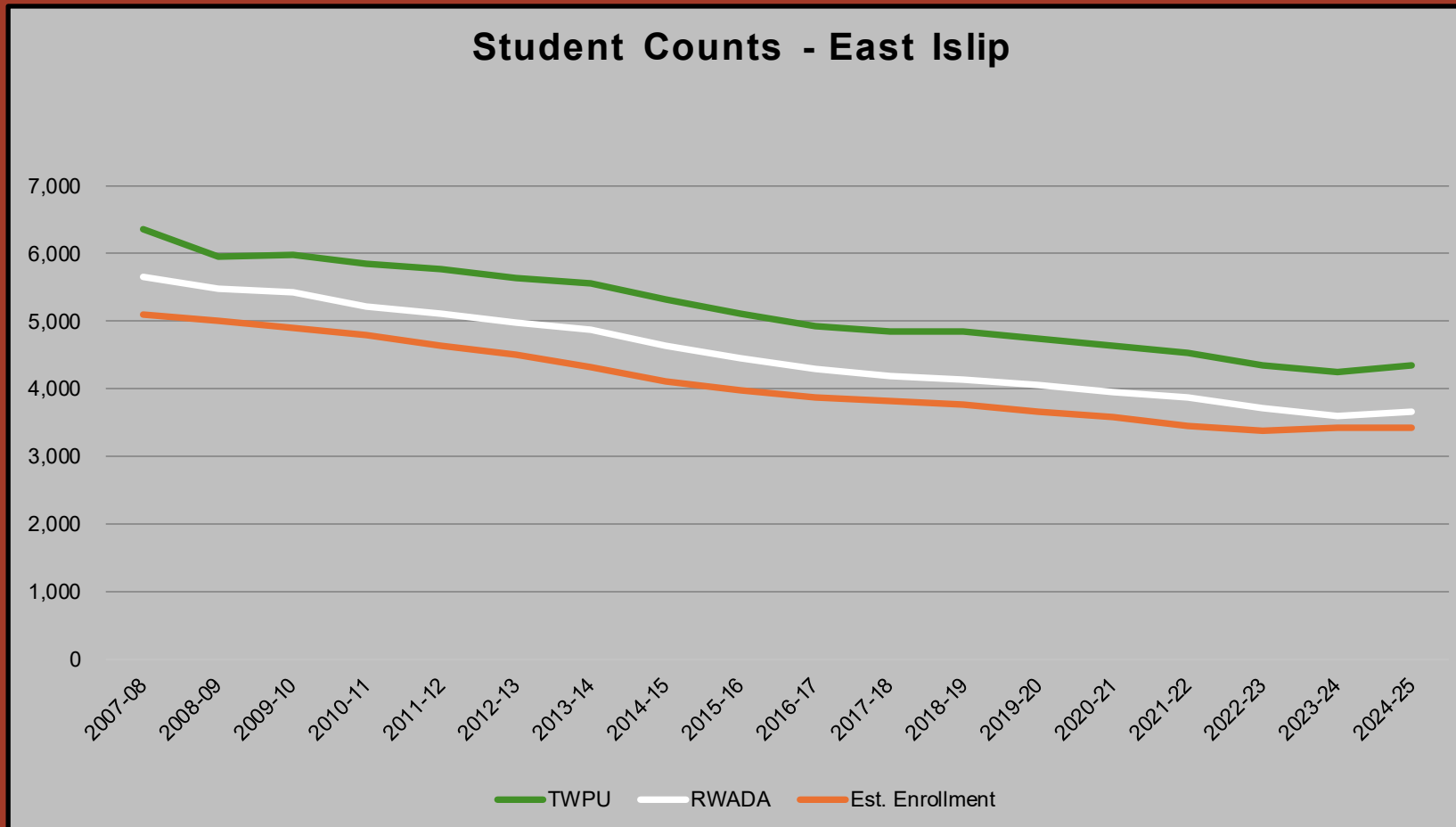
State Aid Factors



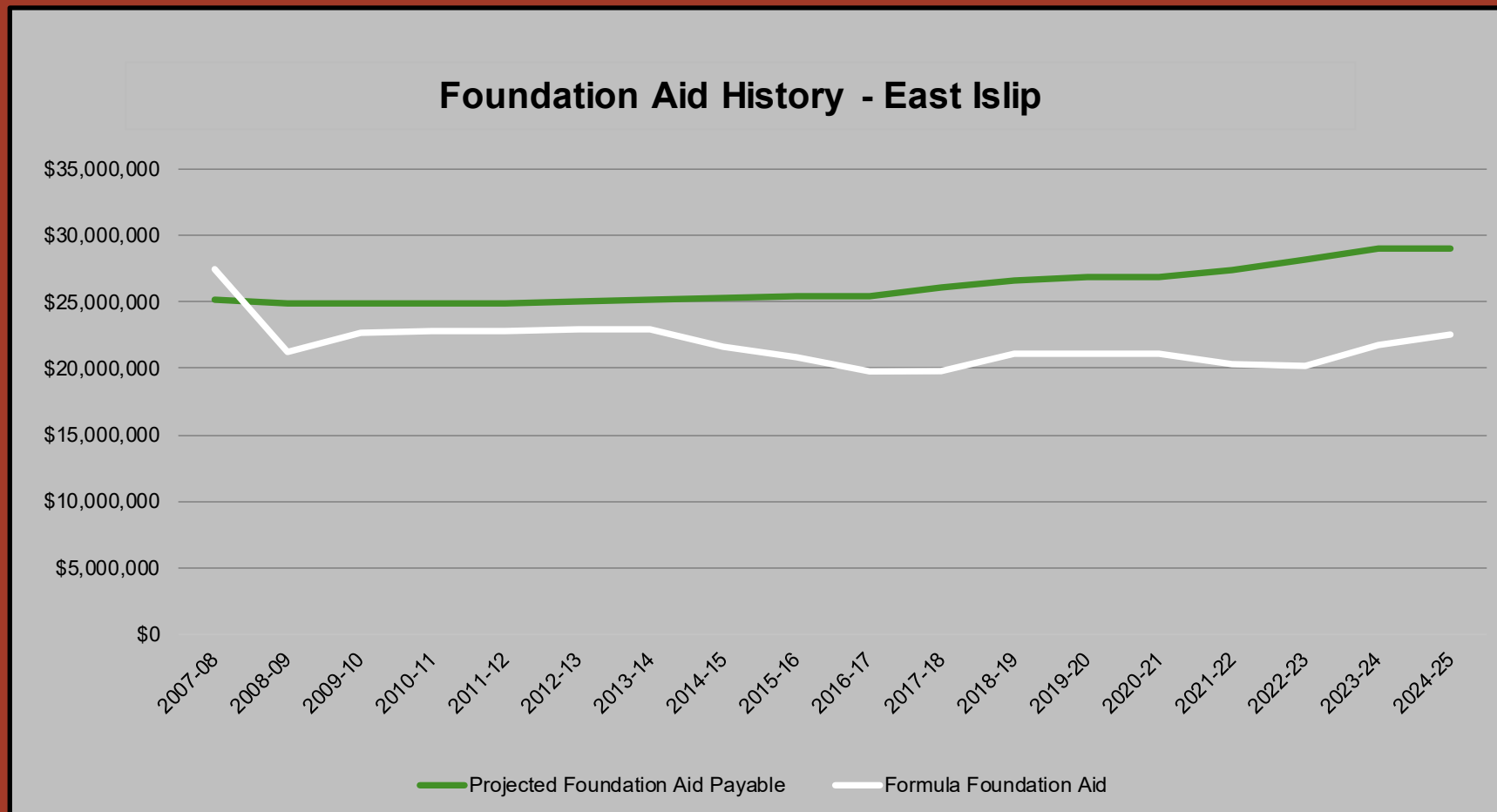
State Aid Factors



State Aid Factors



State Aid Foundation Aid



DISTRICT

EAST ISLIP

BEDS CODE

580503

STATE AID FACTOR/CALCULATION	11/15/2024 CURRENT LAW DATABASE
2024-25 PUBLIC ENROLLMENT EST.	3,453
# K-6 ELIG FRPL APPLICANTS (OCT 21, 22, 23)	1,273
K-6 ENROLLMENT (FALL 2021, 2022, 2023)	5,087
% K-6 ELIG APPLIC LUNCH	0.2502
LUNCH COUNT @ 0.65	562
CENSUS POVERTY: # 5-17 IN POVERTY	230
CENSUS POVERTY: # 5-17 IN SCHOOL DISTRICT	4,970
CENSUS POVERTY RATE	0.0462
CENSUS COUNT @ 0.65	104
LESS THAN K-12 INDEX: K-12=1, OTHERS=0	1
NUMBER OF SQUARE MILES	13.254
SPARSITY FACTOR	0.0000
SPARSITY COUNT	0
ENGLISH LANGUAGE LEARNERS	104
ELL COUNT @ 0.50	52
CENSUS COUNT @ 0.65	104
ELL COUNT @ 0.50	52
LUNCH COUNT @ 0.65	562
SPARSITY COUNT	0
EXTRAORDINARY NEEDS COUNT	719
2024-25 PUBLIC ENROLLMENT EST.	3,453
EXTRAORDINARY NEEDS COUNT	719
EN % = EN COUNT/ENROLLMENT	0.20800
PUPIL NEEDS INDEX (PNI)	1.20800

STATE AID FACTOR/CALCULATION	EXECUTIVE BUDGET PROPOSAL	Δ
2024-25 PUBLIC ENROLLMENT EST.	3,453	0
3 YEAR SUM K-12 ENROLLMENT (2022, 2023 & 2024)	10,168	8,895
3 YEAR ECONOMICALLY DISADVANTAGED COUNT	2,870	(2,217)
3 YEAR ECONOMICALLY DISADVANTAGED RATE	0.2823	0.0321
ECONOMICALLY DISADVANTAGED COUNT FOR EN @ 0.65	634	72
3 YEAR SUM OF 5-17 POPULATION (2021, 2022 & 2023)	11,937	11,707
3 YEAR SUM OF EST RELEVANT CHILD IN POV 5-17	424	(4,546)
3 YEAR SAIPE RATE	0.0355	(0.0107)
SAIPE COUNT FOR EN @ 0.65	80	(24)
LESS THAN K-12 INDEX: K-12=1, OTHERS=0	1	
NUMBER OF SQUARE MILES	13.254	0.000
SPARSITY FACTOR	0.0000	0.0000
SPARSITY COUNT	0	0
ENGLISH LANGUAGE LEARNERS	104	0
ELL COUNT @ 0.50	52	0
SAIPE COUNT FOR EN @ 0.65	80	(24)
ELL COUNT @ 0.50	52	0
ECONOMICALLY DISADVANTAGED COUNT FOR EN @ 0.65	634	72
SPARSITY COUNT	0	0
EXTRAORDINARY NEEDS COUNT	767	48
2024-25 PUBLIC ENROLLMENT EST.	3,453	0
EXTRAORDINARY NEEDS COUNT	767	48
EN % = EN COUNT/ENROLLMENT	0.22200	0.01400
PUPIL NEEDS INDEX (PNI)	1.22200	0.01400

STATE AID FACTOR/CALCULATION	11/15/2024 CURRENT LAW DATABASE
FOUNDATION AMOUNT (\$)	8,040
CONSUMER PRICE INDEX (CPI)	1.03100
PHASE-IN FOUNDATION %	1.00000
ADJUSTED FOUNDATION AMOUNT (\$)	8,289
REGIONAL COST INDEX (RCI)	1.42500
PUPIL NEEDS INDEX (PNI)	1.20800
ADJUSTED FOUNDATION AMOUNT/PUPIL	14,268.67

ADJUSTED TAX RATE	0.01472
SEL ACTUAL VAL/2023-24 TWFPD	1,211,781
(A) EXPECTED MINIMUM LOCAL CONTRIBUTION - COMPUTED TAX RATE (\$)	17,837.41
ADJUSTED FOUNDATION AMOUNT/PUPIL	14,268.67
1 - FASSR	0.62100
(B) EXPECTED MINIMUM LOCAL CONTRIBUTION - PER PUPIL RATE BASED ON FASSR (\$)	8,860.84

ADJUSTED FOUNDATION AMOUNT/PUPIL	14,268.67
EXP MIN LOCAL CONTRIB/PUPIL (BASED ON TAX RATE)	17,837.41
FOUNDATION FORMULA AID/PUPIL	0.00
ADJUSTED FOUNDATION AMOUNT/PUPIL	14,268.67
EXP MIN LOCAL CONTRIB/PUPIL (BASED ON FASSR)	8,860.84
ALT FOUNDATION AID PUPIL	5,407.82

FOUNDATION FORMULA AID/PUPIL	0.00
ALT FOUNDATION AID PUPIL	5,407.82
MINIMUM SEL. FOUNDATION AID	500.00
SELECTED FOUNDATION AID/PUPIL	5,407.82

STATE AID FACTOR/CALCULATION	EXECUTIVE BUDGET PROPOSAL	Δ
FOUNDATION AMOUNT (\$)	8,040	0
CONSUMER PRICE INDEX (CPI)	1.03100	0.00000
PHASE-IN FOUNDATION %	1.00000	0.00000
ADJUSTED FOUNDATION AMOUNT (\$)	8,289	0
REGIONAL COST INDEX (RCI)	1.42500	0.00000
PUPIL NEEDS INDEX (PNI)	1.22200	0.01400
ADJUSTED FOUNDATION AMOUNT/PUPIL	14,434.04	165.37

ADJUSTED TAX RATE	0.01472	0.00000
SEL ACTUAL VAL/2023-24 TWFPD	1,211,781	0
(A) EXPECTED MINIMUM LOCAL CONTRIBUTION - COMPUTED TAX RATE (\$)	17,837.41	0.00
ADJUSTED FOUNDATION AMOUNT/PUPIL	14,434.04	165.37
1 - FASSR	0.62100	0.00000
(B) EXPECTED MINIMUM LOCAL CONTRIBUTION - PER PUPIL RATE BASED ON FASSR (\$)	8,963.53	102.69

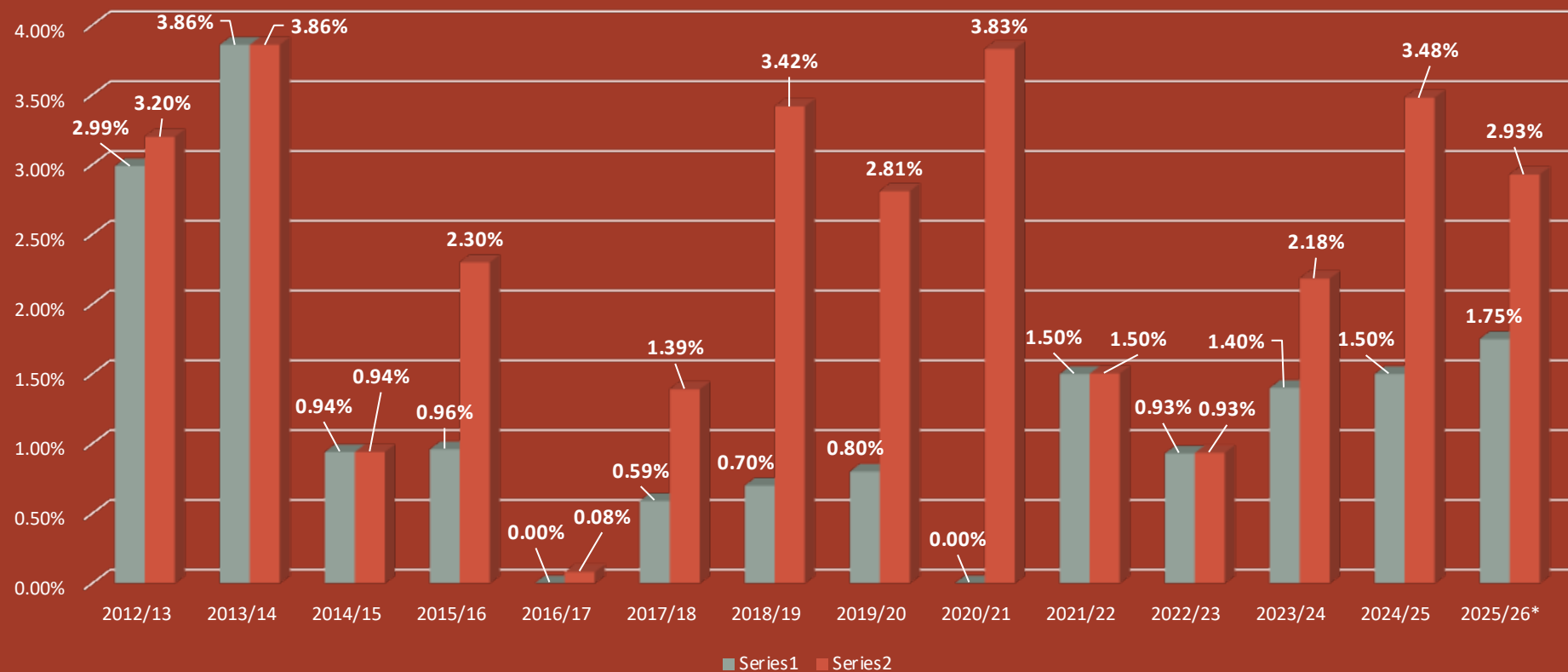
ADJUSTED FOUNDATION AMOUNT/PUPIL	14,434.04	165.37
EXP MIN LOCAL CONTRIB/PUPIL (BASED ON TAX RATE)	17,837.41	0.00
FOUNDATION FORMULA AID/PUPIL	0.00	0.00
ADJUSTED FOUNDATION AMOUNT/PUPIL	14,434.04	165.37
EXP MIN LOCAL CONTRIB/PUPIL (BASED ON FASSR)	8,963.53	102.69
ALT FOUNDATION AID PUPIL	5,470.50	62.68

FOUNDATION FORMULA AID/PUPIL	0.00	0.00
ALT FOUNDATION AID PUPIL	5,470.50	62.68
MINIMUM SEL. FOUNDATION AID	500.00	0.00
SELECTED FOUNDATION AID/PUPIL	5,470.50	62.68

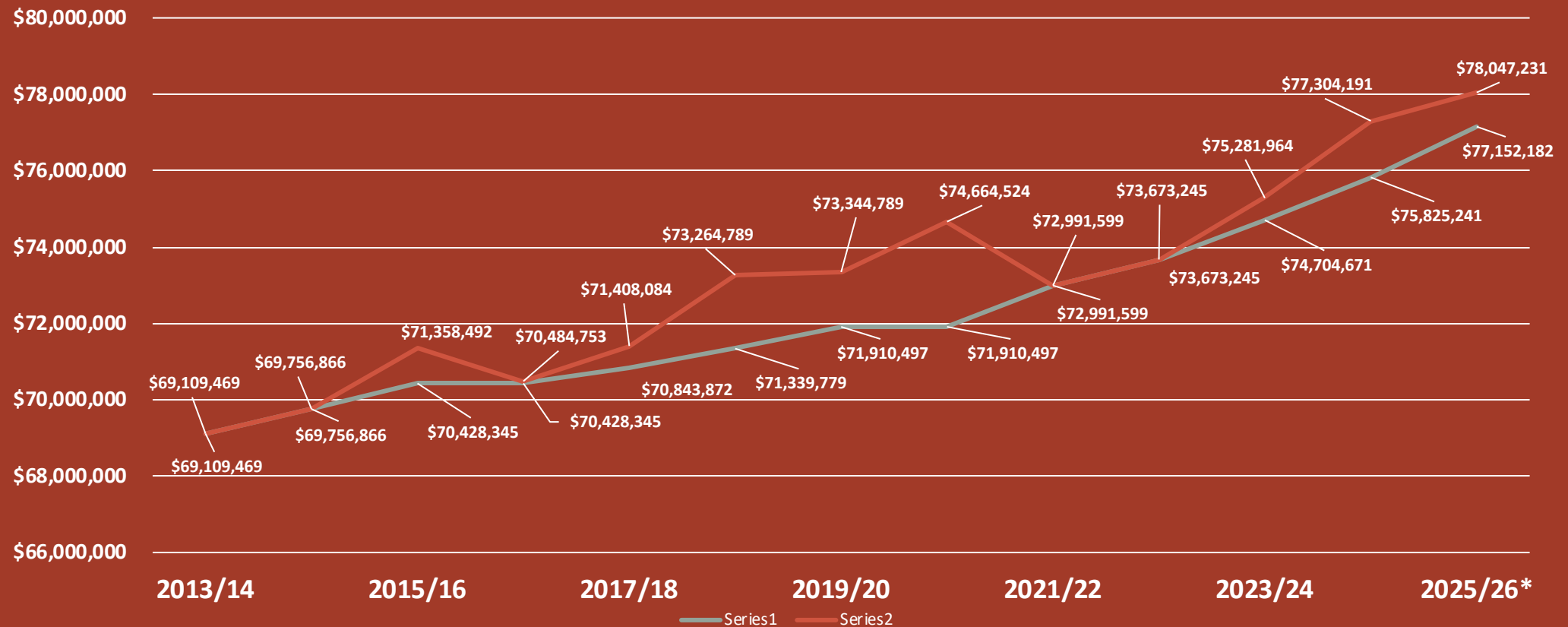
Calculating the Tax Cap Levy

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 second draft of the appropriations budget		\$ 77,152,182	\$ 1,326,942	1.75%	

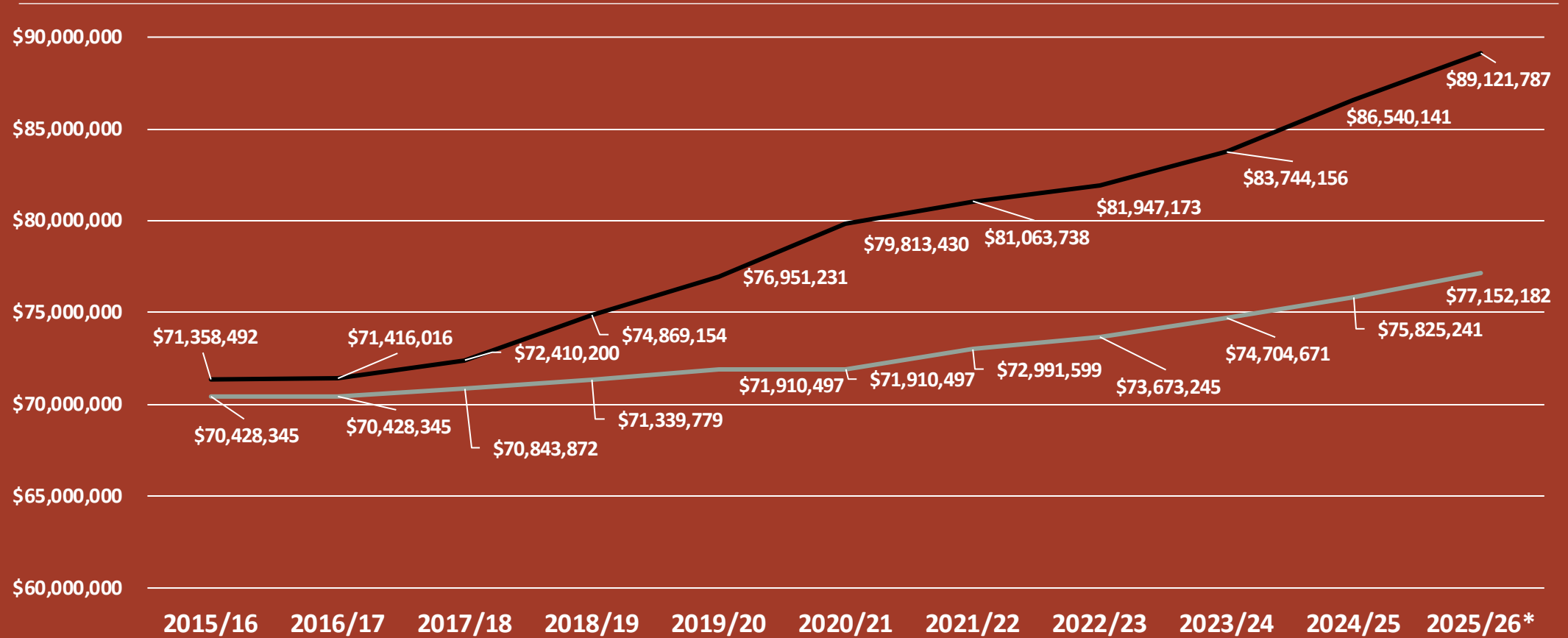
Tax Levy Increase vs. Allowable Tax Levy Increase



Tax Levy Increase vs. Allowable Tax Levy Increase



Potential Tax Levy vs. Actual/Projected* Tax Levy



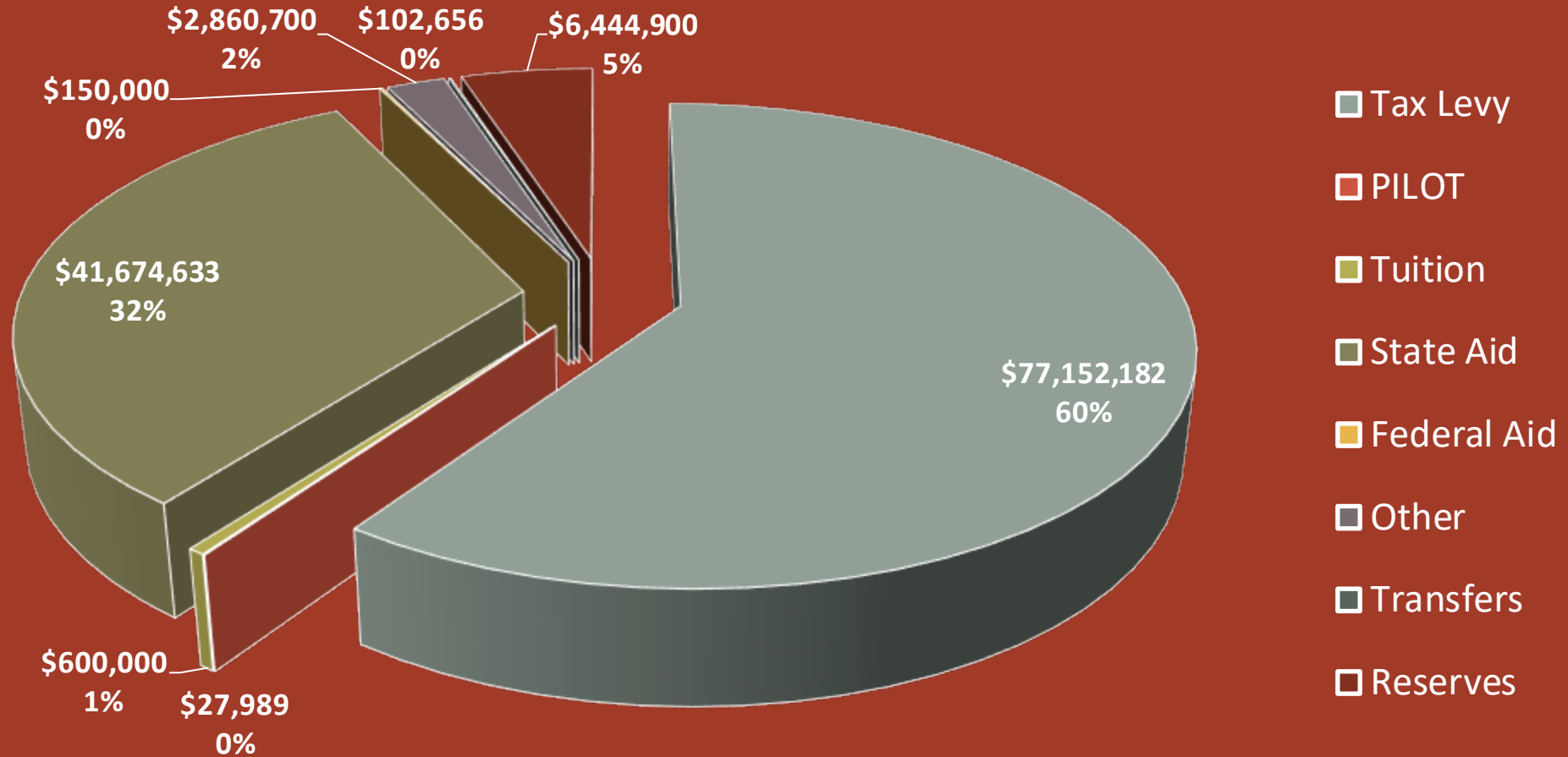
School Tax Rate (Homestead) Sample Assessment 2013/14 – 2025/26*

	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 second 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
	ELEMENTARY SCHOOLS
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
	SECONDARY SCHOOLS
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#2

Expenditures by Object	Budget 2024/25	Budget 2025/26	2025/26 vs 2024/25		% of Change	% of Increase
			\$	%		
Salaries						
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	\$ 4,560,584	\$ 135,462	3.06%	0.11%	4.58%
Noninstructional (Custodial/Maint/Grounds/Security)	\$ 5,481,961	\$ 6,043,429	\$ 561,469	10.24%	0.45%	18.97%
Noninstructional (Para-Professionals)	\$ 2,678,923	\$ 3,018,682	\$ 339,759	12.68%	0.27%	11.48%
Miscellaneous Codes	\$ 472,307	\$ 457,307	\$ (15,000)	-3.18%	-0.01%	-0.51%
Sub-Total:	\$ 59,765,147	\$ 61,284,309	\$ 1,519,161	2.54%	1.21%	51.34%
Employee Benefits	\$ 34,748,025	\$ 34,122,198	\$ (625,827)	-1.80%	-0.50%	-21.15%
Salaries and Benefits	\$ 94,513,173	\$ 95,406,507	\$ 893,334	0.95%	0.71%	30.19%

Budget Drivers Non-Salaries

East Islip UFSD 2025/26 Budget Drivers - Draft#2

Expenditures by Object	Budget 2024/25	Budget 2025/26	2025/26 vs 2024/25		% of Change	% of Increase
Non-Salaries			\$	%		
Equipment and Capital Outlay (Purchases)	\$ 995,337	\$ 2,129,456	\$ 1,134,119	113.94%	0.90%	38.33%
Transportation	\$ 5,372,699	\$ 5,404,496	\$ 31,797	0.59%	0.03%	1.07%
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	\$ 617,998	\$ 77,498	14.34%	0.06%	2.62%
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%
Sub-Total:	\$ 31,540,766	\$ 33,606,554	\$ 2,065,788	6.55%	1.64%	69.81%
Total Expenditures and Other Uses	\$ 126,053,938.43	\$ 129,013,060.52	\$ 2,959,122.09	2.35%	2.35%	100.00%

Budget Drivers Salaries Percent of Total Budget

East Islip UFSD 2025/26 Budget Drivers - Draft#2

Expenditures by Object	Budget 2024/25	Budget 2025/26
Salaries		
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%	4.68%
Noninstructional (Para-Professionals)	2.13%	2.34%
Miscellaneous Codes	0.37%	0.35%
Sub-Total:	47.41%	47.50%
Employee Benefits	27.57%	26.45%
Salaries and Benefits	74.98%	73.95%

Budget Drivers Non-Salaries Percent of Total Budget

East Islip UFSD 2025/26 Budget Drivers - Draft#2		
Expenditures by Object	Budget 2024/25	Budget 2025/26
Non-Salaries		
Equipment and Capital Outlay (Purchases)	0.79%	1.65%
Transportation	4.26%	4.19%
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%	0.48%
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/Café/Special Ed)	0.14%	0.20%
Sub-Total:	25.02%	26.05%
Total Expenditures and Other Uses	100.00%	100.00%

Capital Reserve Expenditure Proposition

- 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
10 Year Avg.		0.92%		

Calendar of Events

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

Thank You

Questions and Comments from the Board of Education