

EAST ISLIP UNION FREE SCHOOL DISTRICT

Budget Hearing

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

MAY 6, 2025

Agenda

- Revenue
 - State Aid
 - Property Taxes
 - Voter Transportation Propositions
 - Revenue Budget
- Appropriations Budget Proposed
- Contingent Budget
- 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

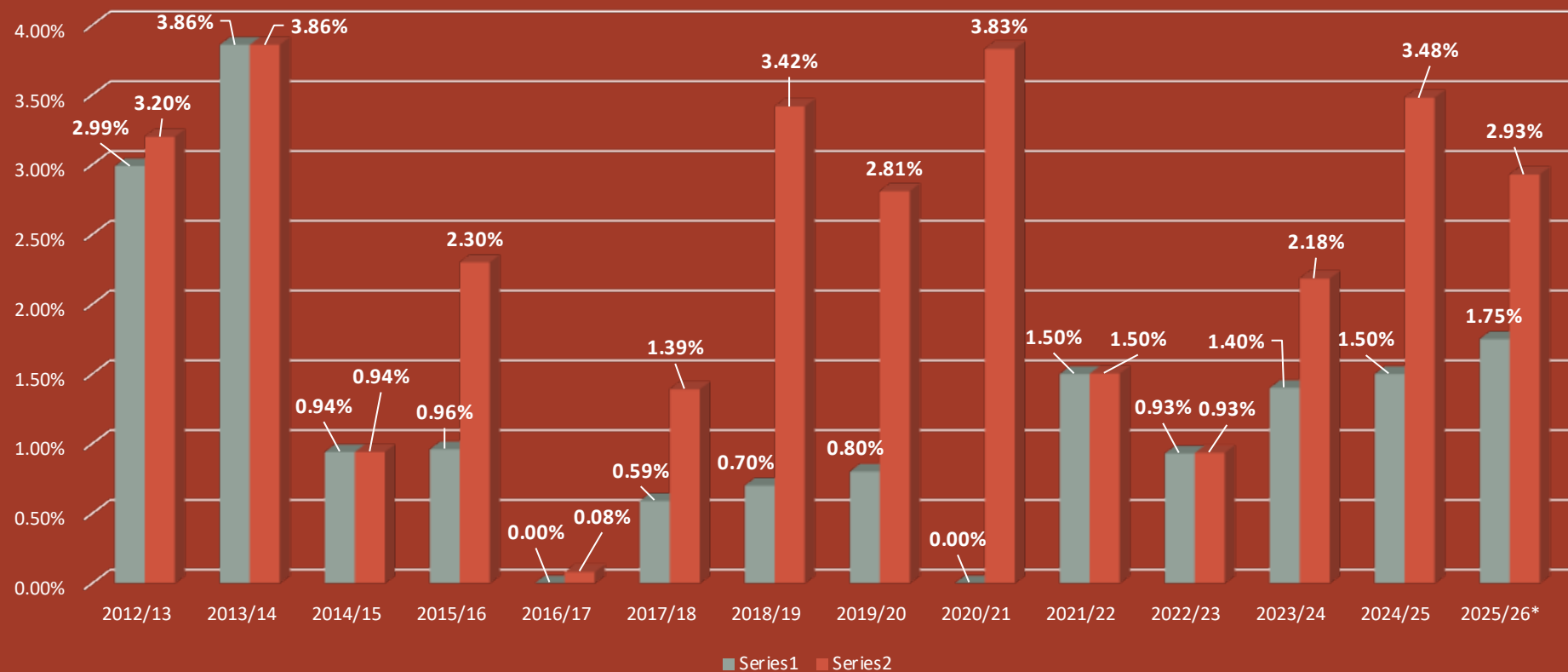
Category	Base Year 2024/25	Executive Budget Year 2025/26	Executive vs 2024/25 Change	
			\$	%
Foundation Aid	\$ 29,025,924	\$ 29,606,442	\$ 580,518	2.00%
Universal Pre-Kindergarten*	\$ 963,900	\$ 963,900	\$ -	0.00%
BOCES	\$ 2,455,088	\$ 2,384,115	\$ (70,973)	-2.89%
Public Excess High Cost Aid	\$ 379,689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

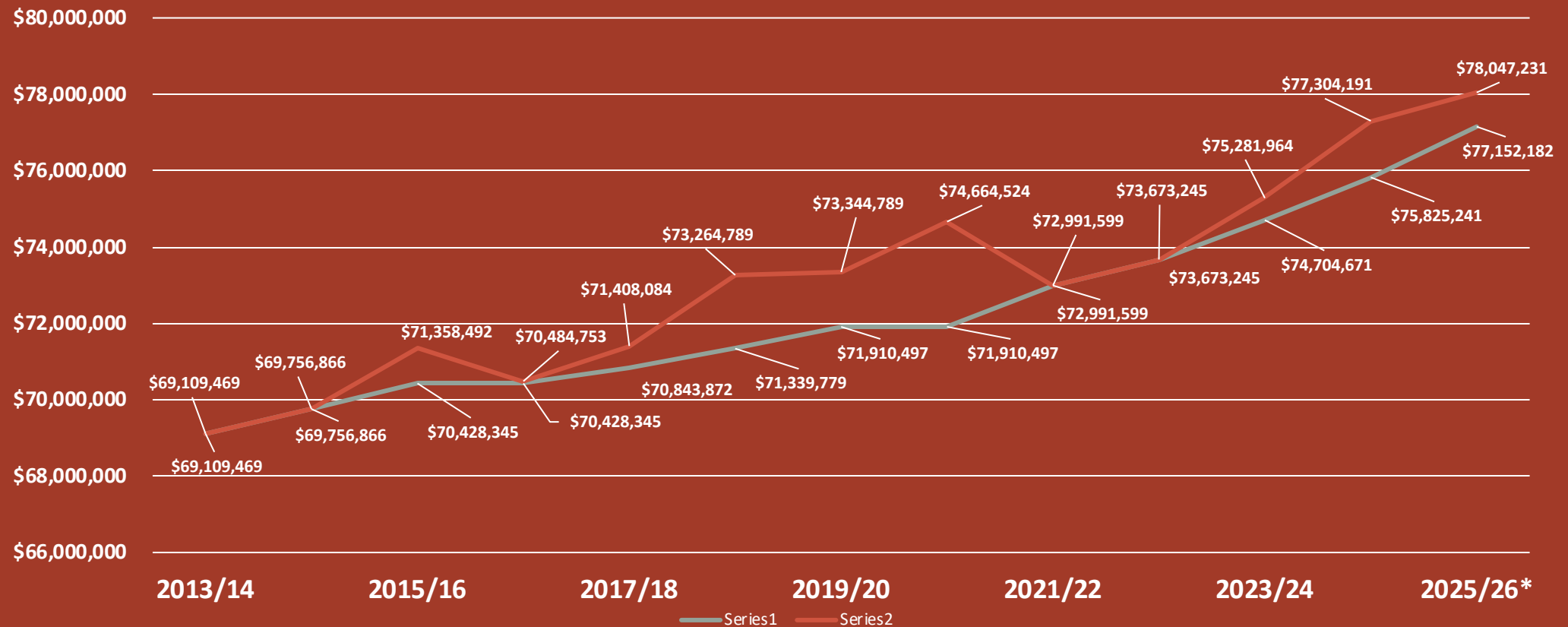
Calculating the Tax Cap Levy

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 proposed appropriations budget		\$ 77,152,182	\$ 1,326,942	1.75%	

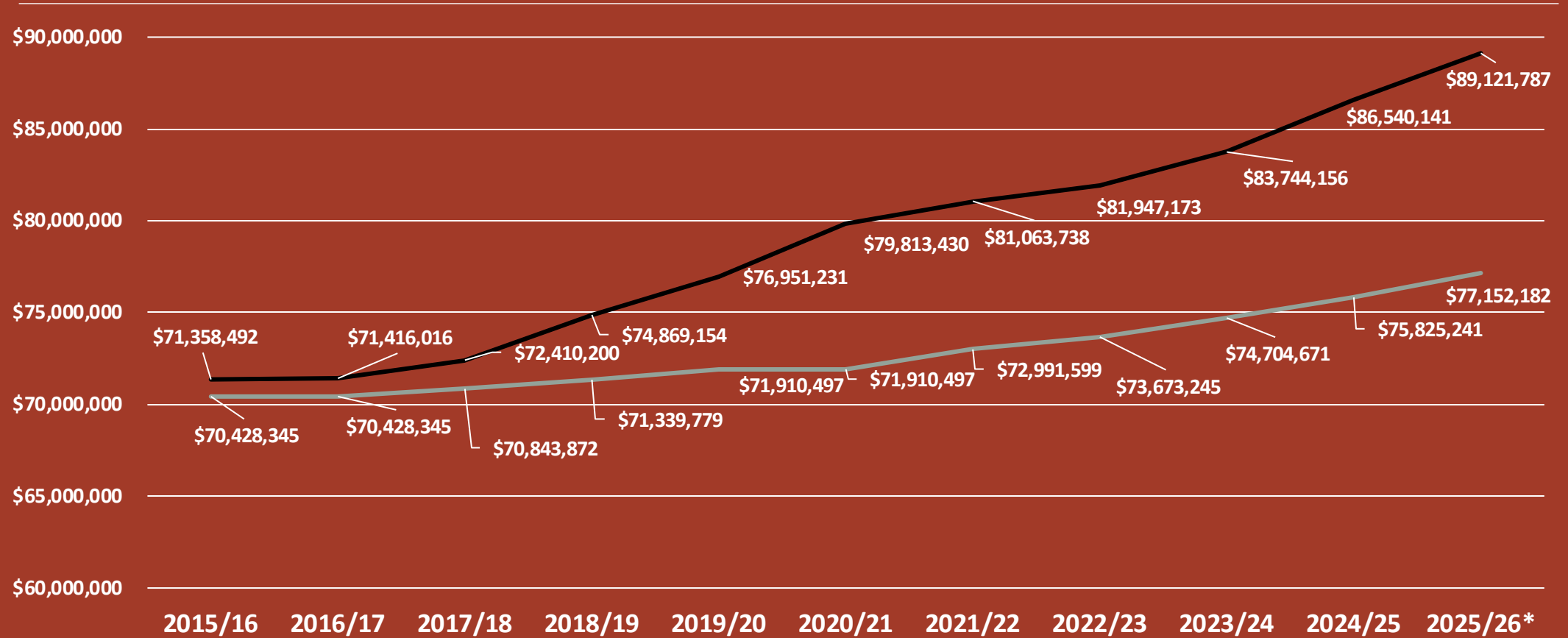
Tax Levy Increase vs. Allowable Tax Levy Increase



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 supports the proposed appropriations budget. This percentage is below the maximum allowable tax levy cap of 2.93%.

Transportation Petitions Submitted by Qualified Voters

Change in Bus Eligibility:

- Shall the East Islip Union Free School District be authorized to reduce the current policy for transporting eligible resident students of the District effective at the beginning of the 2025-26 school year for grades 4-5 pupils from the current 1.0 mile to .5 mile and for grades 7-8 pupils from the current 1.5 miles to 1.0 mile in the approximate amount of \$350,000 and levy the necessary tax therefore?"

Current Grades	Current Bus Eligibility	Proposed Grades	Proposed Bus Eligibility
K-3	.5 mile	K-5	.5 mile
4-6	1.0 mile	6-8	1.0 mile
7-12	1.5 miles	9-12	1.5 miles

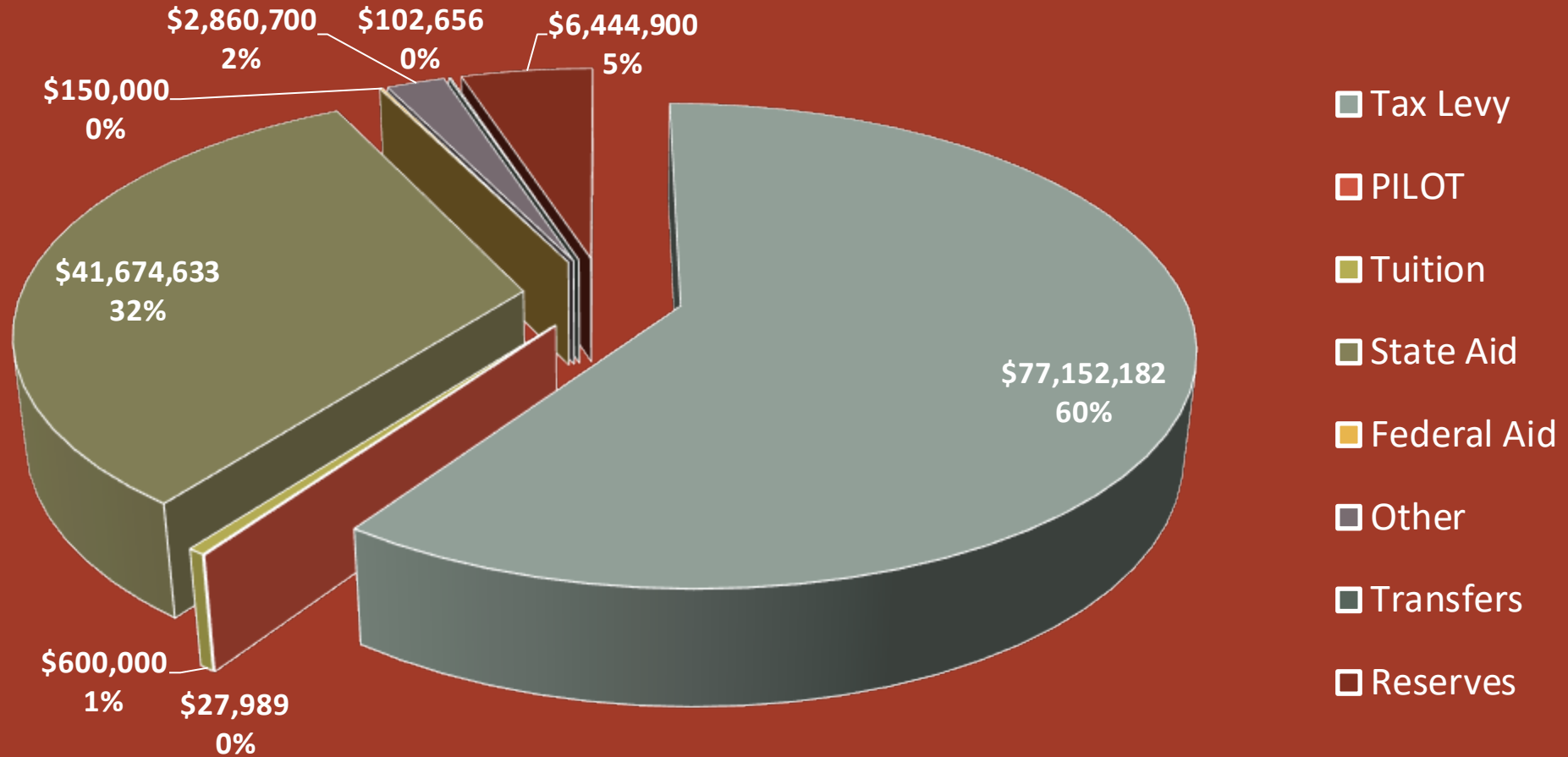
- If approved by the voters, a \$350,000 increase to the tax levy would result in an estimated annual increase of \$37 to the average homeowner. This is in addition to the amount levied in support of the budget.

Transportation Petitions Submitted by Qualified Voters

Child Safety Zone

- Shall the East Islip Union Free School District be authorized to provide transportation pursuant to Education Law Section 3635-b, for students in grades 6 through 8, as a child safety zone in the area described as those residences on Adams Street East from house number 164 and points east to Heckscher Spur Drive, Adams Street East from house number 55 and points west to Carleton Avenue, Beecher Avenue from house number 8 and points west to Carleton Avenue, Wantagh Avenue from house number 16 and points west to Carleton Avenue, Conlu Drive West from house number 7 and points west to Carleton Avenue and houses on E. Madison Street south to Jefferson Street, west to Carleton Avenue and east to Heckscher Spur Drive in East Islip, in the approximate amount of \$100,000 and to levy the necessary tax therefore?
- If approved by the voters, a \$100,000 increase to the tax levy would result in an estimated annual increase of \$10.50 to the average homeowner. This is in addition to the amount levied in support of the budget.

Revenue and Reserve Drivers Percent Contribution



Budget Drivers

Salaries and Benefits

East Islip UFSD

2025/26

Budget Drivers - Proposed

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 - Proposed

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 - Proposed

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 - Proposed		
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%

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 2024-25 School Year	Budget Proposed for the 2025-26 School Year	Contingency Budget for the 2025-26 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 126,053,938	\$ 129,013,061	\$ 126,371,745
Increase/Decrease for the 2025-26 School Year		\$ 2,959,122	\$ 317,806
Percentage Increase/Decrease in Proposed Budget		2.35%	0.25%
Change in the Consumer Price Index		2.95%	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$ 75,825,241	\$ 77,152,182	\$ 75,825,241
Administrative Component	\$ 14,568,035	\$ 15,140,716	\$ 14,653,716
Program Component	\$ 93,311,790	\$ 95,105,921	\$ 93,861,461
Capital Component	\$ 18,174,113	\$ 18,766,424	\$ 17,856,568

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/Proposed*)

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
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