FIRE ISLAND UNION FREE SCHOOL DISTRICT

BOARD OF EDUCATION

Public Budget Hearing
May 14, 2024
7:00 p.m.

Call to Order

Pledge of Allegiance

ITEM 1 PRESENTATION – 2024-2025 Proposed Budget of the Fire Island UFSD: T. Davey, Superintendent & J. Lizza, Assistant Superintendent for Business & Operations

Additional information pertaining to the proposed budget may also be found on the school website: www.fi.k12.ny.us

ITEM 2 Adjournment

Fire Island Union Free School District

2024-2025 Proposed Budget

March 26, 2024

Fire Island UFSD Mission Statement

The Fire Island School District believes in a collaborative approach to instruction that is designed to meet the individual needs of the students. Our mission is to create a safe, supportive, student-centered environment. We are committed to helping all children achieve academic excellence through creative challenges within our unique island setting.

Our goal is to prepare the students to be dynamic citizens of our ever-changing society.

The Property Tax Cap

Does the tax cap mean my annual property tax can't increase more than 2 percent?

Not necessarily.

New York's property tax cap law establishes a tax levy limit for each school district. The tax levy limit allows school districts to increase their property tax levy from one year to the next by 2% or the rate of inflation, whichever is less, based on a multi-step formula. School districts are then allowed to take certain exemptions that may boost their tax levy limits to more than 2% or the inflation rate.

If a school district's proposed tax levy increase is within its limit, a simple majority of voters is needed for budget approval. If a school district's proposed tax levy increase exceeds the tax levy limit, a supermajority of voters – 60% or more – would be required for budget passage.

Does the tax levy indicate how much my taxes will rise?

No.

The tax levy is the amount of money the school district can raise through property taxes. The amount an individual will pay to contribute to the levied amount is the tax rate. Tax rates paid by individual taxpayers may differ greatly from one household to another, based on such things as equalization rates and assessed property values, and may exceed 2 percent.

Property Tax Cap Calculation

Prior year Tax Levy	$5,120,531	
Growth Factor	x 1.0047	
Addition to taxing authority	$5,144,597	
Less: Capital Tax Levy	- $2,464	
Allowable Levy Growth Factor	x 1.02	
Tax Levy Limit	$5,244,976	
Plus: BOCES Capital Expenditure	+ $2,526	
Available Carryover from 2023 SY	+ $79,768	
2024-2025 Allowable Tax Levy	$5,327,270	
Less: 2023-2024 Levy	- $5,120,531	
Allowable increase	$206,739	4.04%
Proposed 2024-2025 Tax Levy	**$5,258,255**	**2.69%**

Fire Island UFSD

2024-2025 Proposed Budget

OVERVIEW

- Total 2024-2025 Budget : **$6,581,754**
- Less: Total 2024-2025 Revenue Other Than Property Tax : **($1,173,499)**
- Less: Fund Balance to Reduce 2024-2025 Tax Levy: **($150,000)**
- 2024-2025 Tax Levy: **$5,258,255**

2.69% Tax Levy Increase

Below the allowable tax levy limit!

2023-2024 Tax Bill	2024-2025 Tax Bill
If my bill was $600…	It will now be $616.
If my bill was $800…	It will now be $822.
If my bill was $1000…	It will now be $1,027.

How does a 2.69% increase in the tax levy impact my school taxes?

2024-2025 Revenues

Account	Description	2024 - 25 Budget	2023 - 24 Budget	Change
A 1001	Real Property Tax	5,258,255.00	5,120,531.00	137,724.00
A 1040	Appropriation Of Planned Balance	150,000.00	150,000.00	-
A 1041	Special Taxes - Suffolk County	630,000.00	630,000.00	-
A 1085	School Tax Relief " Star "	6,500.00	7,500.00	(1,000.00)
A 1311	Day School Tuition From individuals	50,671.78	51,109.24	(437.46)
A 1315	Adult Education	3,500.00	3,500.00	-
A 1335	Student Fees & Charges	1,500.00	2,000.00	(500.00)
A 2401	Interest & Earnings	156,000.00	4,000.00	152,000.00
A 2665	Sale Of Equipment	3,000.00	3,000.00	-
A 2666	Sale Of Transportation Equipment	10,000.00	10,000.00	-
A 2701	Refund Of Prior Year Expense		6,808.76	(6,808.76)
A 3101	Basic State Aid	184,768.00	293,935.00	(109,167.00)
A 3101.EX	Excess Cost Aid	50,000.00	50,000.00	-
A 3102	Lottery Aid	17,000.00	16,264.00	736.00
A 3103	Boces Aid	57,989.00	66,806.00	(8,817.00)
A 3260	Textbook Aid	1,806.00	1,407.00	399.00
A 3262	Computer Software Aid	539.00	450.00	89.00
A 3263	Library Aid	225.00	125.00	100.00
	Grand Totals:	**6,581,753.78**	**6,417,436.00**	**164,317.78**

3 Areas	Amount	% of Budget
General Support	$1,372,534	23%
Instructional	$2,279,598	38%
Districtwide	$2,299,622	39%

2024-2025 Proposed Budget Expenditures

Support Areas

EXPENDITURES

General Support

-12.017% of change

Description	Type of expenditures
Board of Education A1000	BOE Professional Organizations, Policy Book, District Studies, Equipment, District Clerk Salary, Legal Advertisements, Professional Organizations, Costs Associated with Election, Equipment
Central Administration A1200	Superintendent Salary, Administrative Assistant Salary, Professional Organizations, Equipment
Finance A1300	Assistant Superintendent for Business & Operations Salary, Treasurer, Professional Organizations, Accounting Services, Communication Costs; External Auditor, Accounting Software, Purchasing, Equipment
Staff A1400	Legal fees, Personnel, Records Management, Public Information and Services
Central Services A1600	Operation of Plant – Maintenance Salaries, Equipment, Gas, Electric, Freight, Contracted Services – Village of Ocean Beach for water, Refuse collection, Sewer, Phone, Maintenance of Plant, Supplies, Central Data Processing, Copiers, State Reporting, Student Data Software/ Programs
Unallocated Insurance (Special Items) A1900	NYSIR, American Bankers- Flood, Student Accident Insurance, BOCES Administrative

EXPENDITURES

Instruction

+14.853% of change

Description	Type of expenditures
Administration	Professional Development, In-service Training, Student Management Programs, Professional Organization
Regular School/ Programs for students with disabilities A2000-2300	Teacher Salaries, Secondary Students, Textbooks, BOCES Services, Instrument Rentals, Programs, Textbooks for Non- Public Students, Exploratory Education, Special Education Teacher Salaries, ESL, BOCES Teachers – OT, Speech, Special Programs, Tuition for Special Education Students, Equipment, Adult Education
Instructional Media A2600	School Librarian Salary, Library Books, Library Software and Databases, Computer Hardware, Computer Software, Technology Administrator/ Support Salary, Internet Fees/ T1 Line, Website, BOCES- Model Schools, Equipment
Pupil Services A2800	Director of Health Services Salary, Health Programs, Health Services, BOCES- Psychologist, Co-Curricular Activities, Equipment

EXPENDITURES

Districtwide Support

+2.540% of change

Description	Type of expenditures
District Transportation Services A5000	Bus Driver Salaries: 7 Full time, Extra Runs and Overtime, Gas, Miscellaneous Services – Drug and Alcohol Testing, School Bus Safety Program, Equipment
Garage Building	LIPA, Transportation Software and Programs, Equipment
Community Services A7000	Community Recreation – Summer library, Basketball monitors, Adult education monitors
Employee Benefits A9000	State Retirement, Teacher Retirement, Social Security, Worker Compensation, Life Insurance, Unemployment, Insurance, Disability Insurance, Hospital & Dental Insurance

Proposition #1: School Budget

	Summary of General Fund Appropriations	% of Change from 2023-2024 Budget
General Support	$1,372,534.29	-12.017%
Instruction	$2,279,597.88	+14.853%
Districtwide Support	$2,299,621.56	+2.540%
Total General Fund Appropriation	$5,951,753.73	+2.839%
Suffolk County Contingent Fund	$630,000.00	0.00%
Total Authorized Amount	**$6,581,753.73**	

Proposition #2: Capital Proposition

RESOLVED, that the Board of Education of the Fire Island Union Free School District is hereby authorized to appropriate and expend funds in an amount not to exceed an estimated total cost of One Million Six Hundred Thousand,($1,600,000.00) Dollars already deposited in the Fire Island Union Free School District Capital Reserve Fund, which was established by the voters on May 21, 2019 ("Reserve Fund") pursuant to Section 3651 of the Education Law, for Capital Improvements to the Woodhull School building, including the replacement of deteriorated exterior and interior doors, frames and hardware, incorporating security access; replacement of exterior window systems; roof, masonry and steel lintel restoration; electrical service equipment and surge protection upgrades; acoustical fence construction; installation of eye wash station in the maintenance garage; overhead door replacement in the maintenance garage; and the expansion of the existing Building Management System ("BMS") to incorporate additional equipment; and ancillary or related work required in connection with such projects and to expend from the Reserve Fund, including preliminary costs and costs incidental thereto.

FIRE ISLAND SCHOOL DISTRICT

LIGHTING THE SHORES OF LEARNING

Proposition #2

Seeks community approval to **expend funds in an amount not to exceed $1.6 million** from the already funded Capital Reserve to begin capital projects identified as priority within the architect's 5-Year Capital Plan.

Proposition #3:
Establish a 2024 Capital Reserve Fund

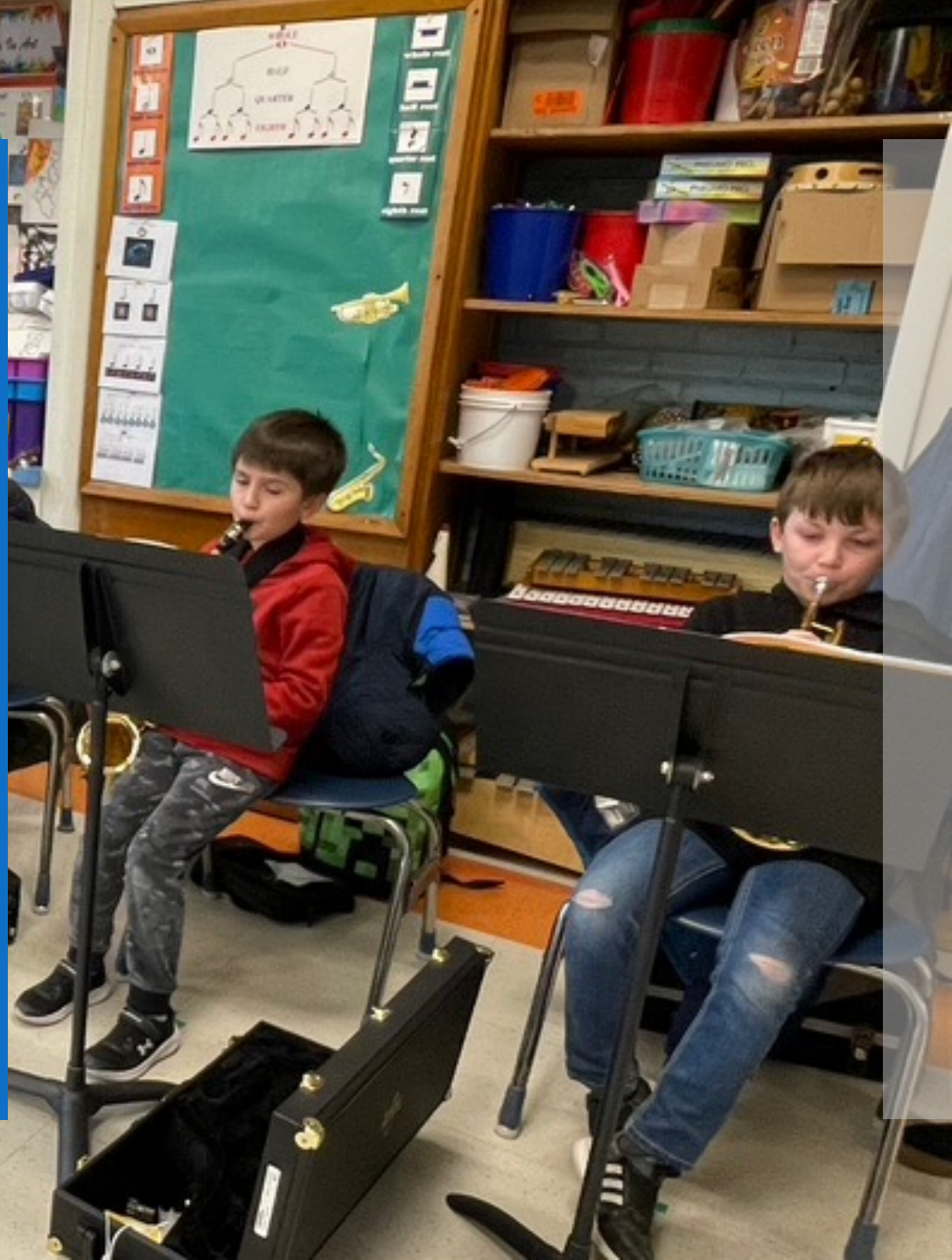
RESOLVED: That pursuant to Section3651 of the Education Law the Board of Education be hereby authorized to establish a Reserve Fund to be known as the Fire Island Union Free School District 2024 Capital Reserve Fund. The purpose of the 2024 Capital Reserve Fund shall be to finance, in whole or part, the renovation and/or reconstruction of existing school buildings. The ultimate amount of the 2024 Capital Reserve Fund shall be no more than a maximum anticipated amount of Two Million ($2,000,000.00) Dollars. The probable term of the 2024 Capital Reserve Fund shall be ten (10) years. The source of funds for the 2024 Capital Reserve shall be transferred from surplus monies in the general fund and/or from annual budget appropriations

FIRE ISLAND SCHOOL DISTRICT

LIGHTING THE SHORES OF LEARNING

Highlights of Proposed 2024-2025 Budget

- ✓ Supports implementation of the collaboratively developed Strategic Plan
- ✓ Includes staffing levels maintaining current student-to-teacher ratios
- ✓ Maintains staffing in special education, academic intervention, speech, psychologist, and guidance counselor
- ✓ Includes all instructional programs:
  - Art, Library, Spanish
  - Music, Ukulele, Band, Customized Lessons, & Performing Arts
  - Physical Education every day
  - Instructional technology integration
  - Environmental Education



Highlights of Proposed 2024-2025 Budget

- ✓ Expanded, interactive bilingual, child-centered library reading nook with multimedia additions
- ✓ Updated curricular materials to support teaching and learning including expanded classroom libraries
- ✓ After school clubs and enrichment activities
- ✓ Enhancements in technological supports and applications for teaching and learning
- ✓ 1:1 Computing device program for students and staff
- ✓ Professional development opportunities for staff
- ✓ Support for community service and community outreach initiatives

BUDGET VOTE & ELECTION

Tuesday, May 21, 2024

Woodhull School

3:00 – 9:00 p.m.