

Fire Island UFSD

2026-27 Budget Presentation

Presented to the Board of Education

January 27, 2026



Our Commitment to Fiscal Transparency Guides This Budget Process

The budget is built in phases; some figures are fixed, while others depend on enrollment and state aid.

KNOWN ITEMS

Contractual, mandated, or Board-approved expenditures that provide stability.

DEVELOPING ITEMS

Enrollment- or aid-dependent allocations that require assessment as details are finalized.



STRATEGIC ALIGNMENT

We group expenditures by budget drivers rather than line items to show the forces shaping our fiscal planning.

Three Primary Cost Drivers Account for Majority of District Expenditures

Personnel, transportation, and mandated services dominate our expenditure patterns.



Understanding these drivers is essential for evaluating budget sustainability.

Personnel & Benefits

Staffing, insurance, retirement (ERS/TRS)

Largest single expenditure category; driven by collective bargaining and state mandates.

Transportation & Operations

Buses, drivers, fuel, maintenance

Critical for access; costs influenced by geography and fleet age.

Mandated Student Services

Special Ed, Nursing, BOCES

State-mandated services with limited local control; varies with student needs.

2026-27 Tax Cap Calculation Details

FISCAL COMPLIANCE

BUDGET SUMMARY

2025-26 Tax Levy	\$5,317,336
Tax Base Growth Factor	1.0072
Allowable Growth Factor	1.02

ALLOWABLE INCREASE
\$227,245
4.3% Over Prior Year

**Calculated based on state-mandated formulas and local capital expenditures.*

KEY FACTORS

Growth Factors

Set by OPRTS and the State Comptroller, these factors adjust for new construction and inflation.

Exemptions & Adjustments

Includes PILOTS and capital expense exclusions (BOCES) which impact the final levy limit.

Allowable Tax Levy - 2026-2027

The final calculated limit for 2026-27 is **\$5,544,581**.

OFFICIAL CALCULATION

2026-2027 Tax Cap Calculation			
Prior Year Tax Levy (2025-2026)	\$	5,317,336	
X			
Growth Factor		1.0072	Set by OPRTS
Addition to Taxing authority	\$	5,355,621	\$38,284.82
Plus:			
PILOTS Prior Year	\$	-	
Less Taxes Levied for exemptions, prior yr	\$	2,526	ESBOCES Capital Expense (prior yr)
Adjusted Prior Year Tax Levy	\$	5,353,095	
X			
Allowable Levy Growth Factor		1.02	Set by State Comptroller
	\$	5,460,157	
Minus:			
PILOTS Coming Year	\$	-	
Tax Levy Limit	\$	5,460,157	
Plus:			
Capital Expenditures for 26-27		2,523.00	ESBOCES Capital Expense (current)
Available Carryover from FYE 2025	\$	81,901.00	
Allowable Tax Levy	\$	5,544,581	
2026-2027 Allowable Levy	\$	5,544,581	
Less: 2025-2026 Levy	\$	5,317,336	
Allowable Increase	\$	227,245	4.3%
Tax Levy Increase for 25-26	\$	(5,317,336)	-100.00%
Proposed 2026-27 Tax Levy			
Amount Over / Under Allowable Levy	\$	(5,544,581)	

Personnel Costs Reflect Contractual Obligations & Strategic Staffing Investments

Personnel expenditures are the district's largest budget category. The 2026-27 budget balances contractual obligations with strategic positions to improve services.

KNOWN COMMITMENTS

- Contractual Salary Obligations
- Two Permanent Substitutes
- Two New Bus Drivers
- Transportation Ops Manager & Director

DEVELOPING CONSIDERATIONS

- Enrollment-Dependent Staffing
- BOCES Staffing Services
- Sick Day Buybacks
- Summer Instructional Work



STRATEGIC RATIONALE

These investments prioritize instructional quality, student safety, and operational efficiency. Permanent substitutes and transportation staff address chronic service gaps and reduce long-term disruption costs.

Benefits and Mandated Costs Continue Upward Trajectory Beyond Local Control

2026-27 Projections

Retirement Systems

- **ERS:** Projected increase based on state actuarial data.
- **TRS:** Estimated decrease reflecting funding status.

Health Insurance

Anticipated premium increases for active employees and retirees. Limited ability to modify due to collective bargaining.

Statutory Obligations

Medicare, Social Security, and Workers' Compensation costs driven by payroll and claims experience.



COST CONTAINMENT STRATEGIES

- Health insurance consortium participation
- Wellness programs to reduce claims
- Proactive risk management

Professional Services Ensure Compliance and Support Strategic Decision-Making

Student Services Balance Mandated Requirements with Enrichment Opportunities



STRATEGIC ALIGNMENT

Investments reflect community feedback, balancing mandated compliance with the enrichment that defines educational excellence.

Known Commitments

- **Nursing & Health Services**

Meeting all health and safety requirements.

- **Special Education Support**

District-hired speech/psychology

- **Out of District Tuition**

Tuition Rates set at +2%

Developing Investments

- **Instructional Resources**

Classroom supplies, technology, and equipment.

- **Enrichment Programs**

Clubs, field trips, and experiential learning.

- **BOCES Service Contracts**

Shared services for specialized instruction.

Strategic Budget Priorities Align Resources with Student Needs and Community Values



COMMUNITY ENGAGEMENT

This presentation begins a transparent process. Your input is essential to ensuring the budget reflects our shared values.

Cost Management

Offsetting increases through efficiency and clearly separating fixed obligations from discretionary investments.

Strategic Investment

Aligning new expenditures with documented student needs and priorities from the district's Strategic Plan.

Fiscal Responsibility

Respecting tax cap constraints and preserving fund balance to ensure long-term sustainability.

Next Steps in the Budget Development Process

FEB 2026

Work Sessions & Development

Review cost drivers, discuss priorities, refine projections.

MARCH 2026

Preliminary Budget Presentation

Present draft budget for Board review and feedback.

APRIL 2026

Public Budget Hearing

Community opportunity to review and comment on proposal.

MAY 2026

Final Adoption & Vote

Board adopts final budget; Community votes on budget and Board election.



OPPORTUNITIES FOR INPUT

- **Board Work Sessions:** Open to public observation.
- **Public Hearing:** Formal feedback opportunity.
- **Community Forums:** Informal discussions.
- **Written Comments:** Email or correspondence.

Questions and Discussion

Thank you for your attention and engagement.

We welcome your questions, feedback, and input as we continue developing the 2026-27 budget.

CONTACT INFORMATION

Fire Island Union Free School District

■ TONIGHT'S GOALS

- Ensure shared understanding of budget drivers and constraints.
- Clarify the distinction between known obligations and developing decisions.
- Gather Board feedback on priorities and concerns.

■ LOOKING AHEAD

The next work session will provide updated enrollment projections, refined benefit cost estimates, and preliminary revenue projections from New York State.