

# 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

Mr. Richard Zwycewicz, Interim Assistant Superintendent for Curriculum and Instruction

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MARCH 12, 2026

# Budget Development

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Expenses



Revenues

Reserves

# Agenda

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

# State Aid Governor's Proposal

## State of New York 2026-27 State Aid Budget - Executive

District Code: 580503  
District Name: East Islip

Category	Base Year	Executive	Executive vs 2025/26	
	2025/26	Budget Year 2026/27	Change	%
			\$	%
Foundation Aid	\$ 29,606,442	\$ 29,902,506	\$ 296,064	1.00%
Universal Pre-Kindergarten*	\$ 963,900	\$ 1,790,000	\$ 826,100	85.70%
BOCES	\$ 2,266,169	\$ 2,473,761	\$ 207,592	9.16%
Public Excess High-Cost Aid	\$ 659,429	\$ 604,479	\$ (54,950)	-8.33%
Private Excess Cost Aid	\$ 228,592	\$ 240,654	\$ 12,062	5.28%
Hardware and Technology	\$ 41,996	\$ 39,775	\$ (2,221)	-5.29%
Software/Library/Textbook	\$ 290,965	\$ 293,496	\$ 2,531	0.87%
Transportation Aid	\$ 2,259,958	\$ 2,185,170	\$ (74,788)	-3.31%
Building Aid	\$ 4,415,767	\$ 4,377,045	\$ (38,722)	-0.88%
High Tax Aid	\$ 1,721,431	\$ 1,721,431	\$ -	0.00%
<b>Total:</b>	<b>\$ 42,454,649</b>	<b>\$ 43,628,317</b>	<b>\$ 1,173,668</b>	<b>2.76%</b>
<b>Total: (without Universal Pre-K)</b>	<b>\$ 41,490,749</b>	<b>\$ 41,838,317</b>	<b>\$ 347,568</b>	<b>0.84%</b>

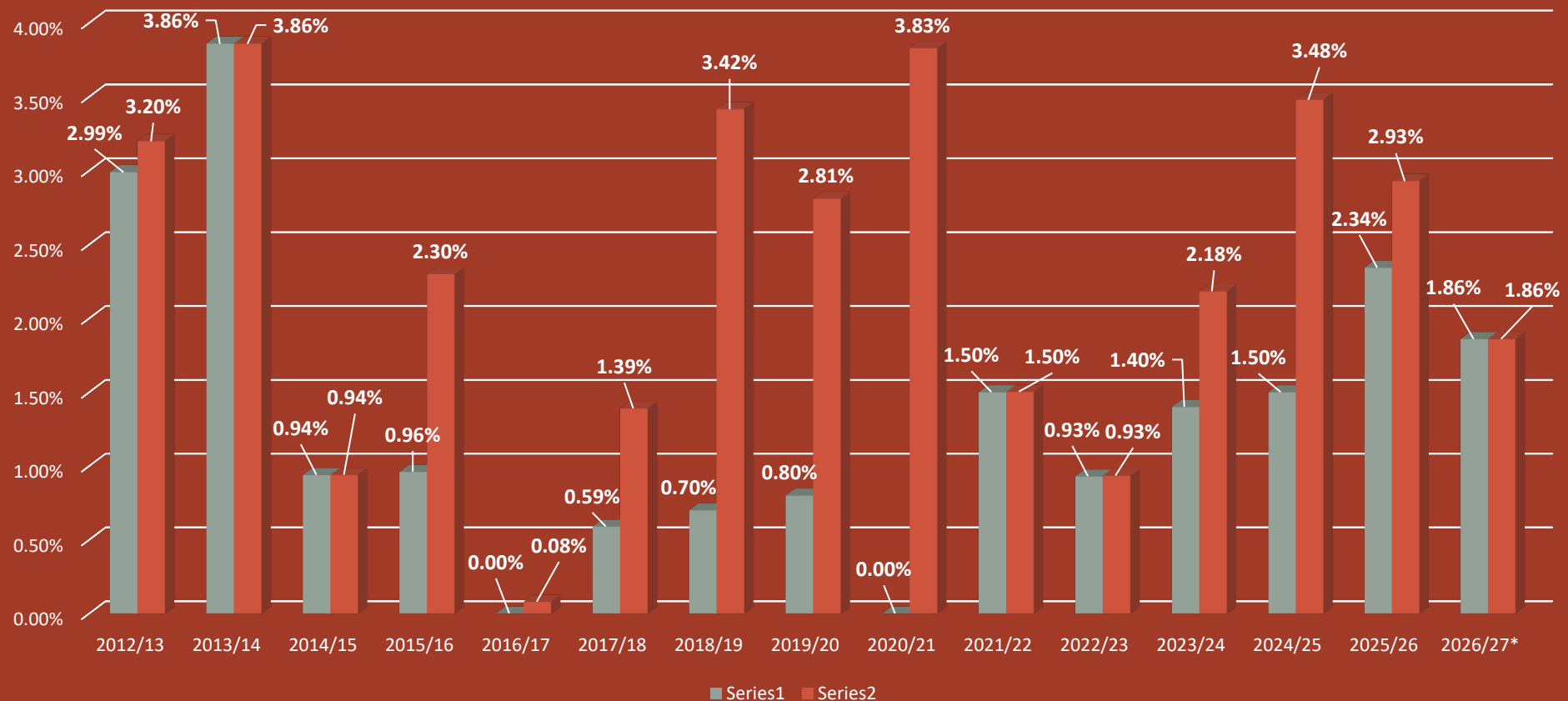
\*UPK is not part of general fund budget

# Calculating the Tax Cap Levy

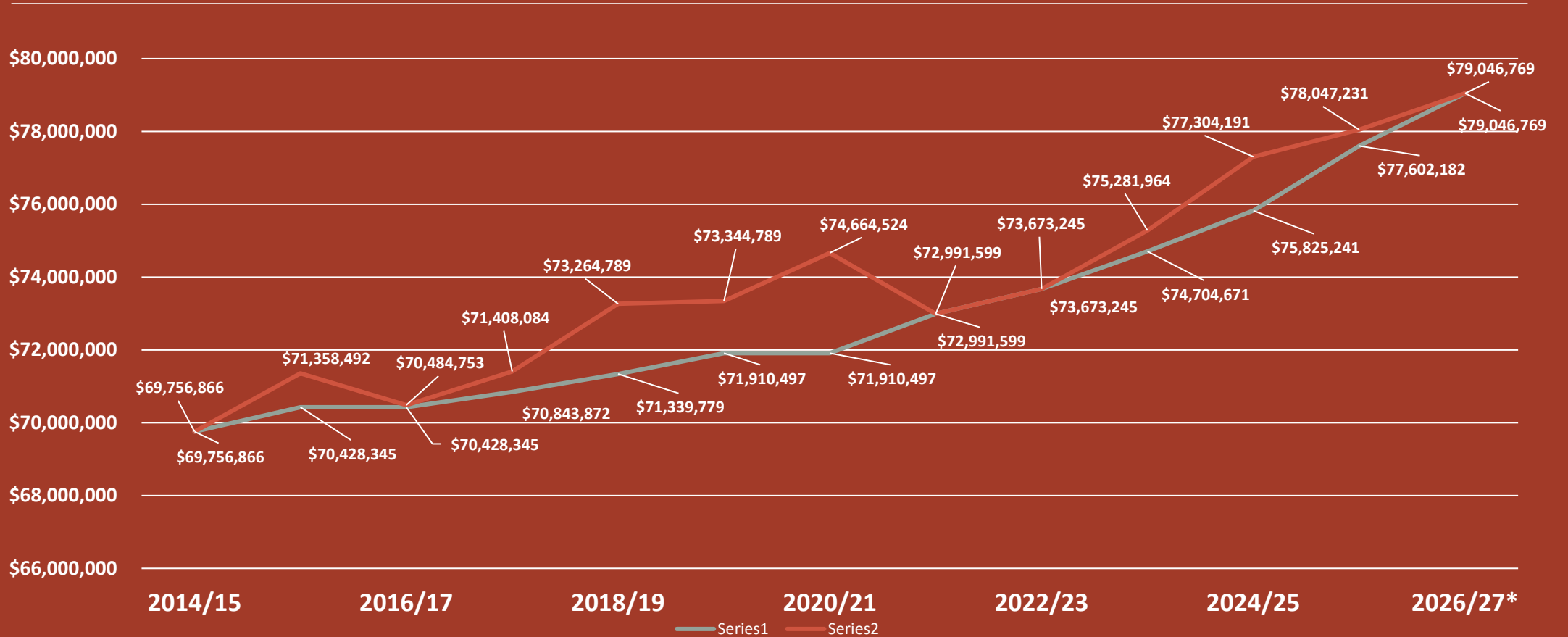
**East Islip UFSD**  
**2026/27**  
**Property Tax Cap Threshold**  
Factors Impacting the Maximum Allowable Tax Levy Limit (requiring a simple majority vote)

	Factors		\$ Change	% Change	% Contribution
<b>2025/26 Prior Fiscal Year Tax Levy</b>		\$	77,602,182		
<b>Tax Base Growth Factor (ORPS)</b>	1.0000	\$	-		0.00%
<b>2025/26 PILOT Payments</b>	\$ 27,989				
<b>2026/27 PILOT Payments</b>	\$ (36,180)				
	\$ (8,192)	\$	(8,192)		-0.57%
<b>2025/26 Capital Tax Levy/Capital Local Expenditures</b>	\$ (1,914,868)				
<b>2026/27 Capital Tax Levy/Capital Local Expenditures</b>	\$ 1,853,340				
	\$ (61,528)	\$	(61,528)		-4.26%
<b>ERS and/or TRS Contribution Increase Greater than 2%</b>		\$	-		0.00%
<b>Allowable Levy Growth Factor (lessor of 2% or CPI)</b>	\$ 75,715,303 2.00%	\$	1,514,306		104.83%
<b>Available Carryover from 2025/2026</b>		\$	-		0.00%
<b>2026/27 Allowable Tax Levy (requires simple majority)</b>		\$	79,046,769	\$ 1,444,587	1.86%
<b>Levy supporting the first draft of the appropriation budget</b>		\$	79,046,769	\$ 1,444,587	1.86%

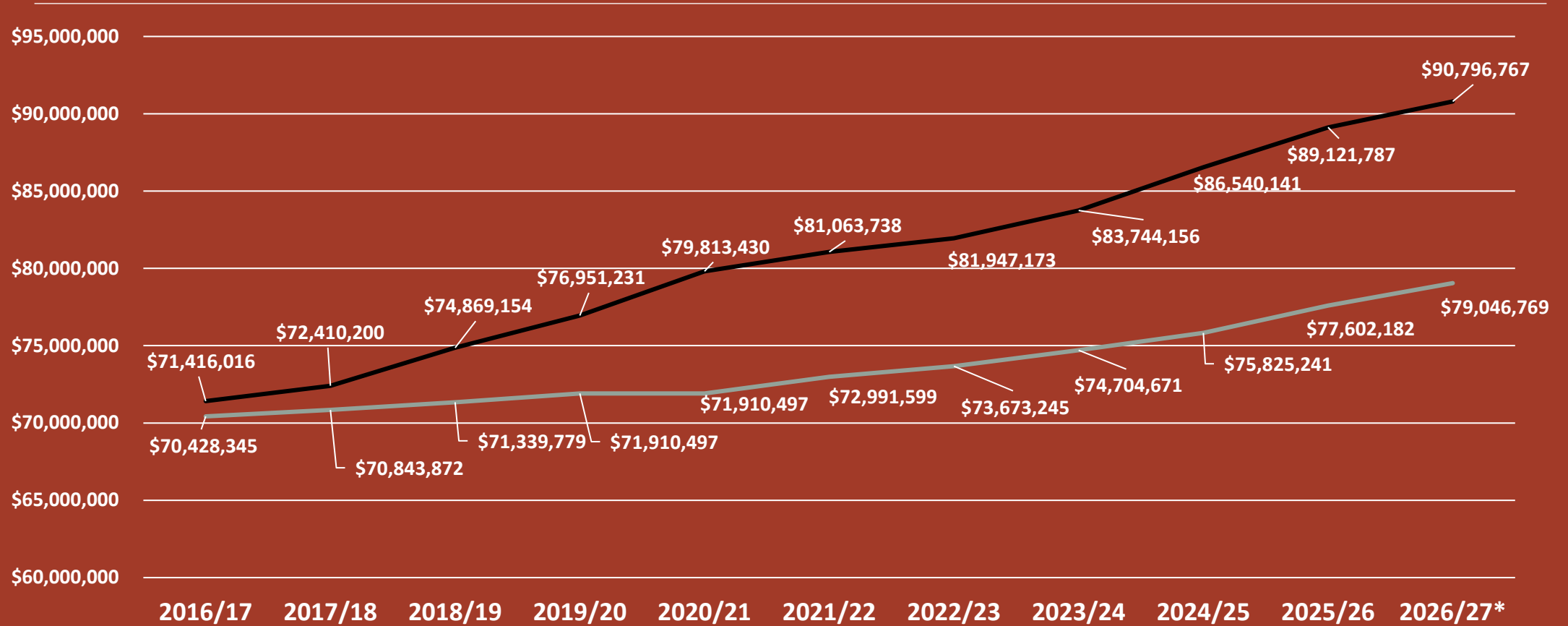
# Tax Levy Increase vs. Allowable Tax Levy Increase



# Tax Levy Increase vs. Allowable Tax Levy Increase



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



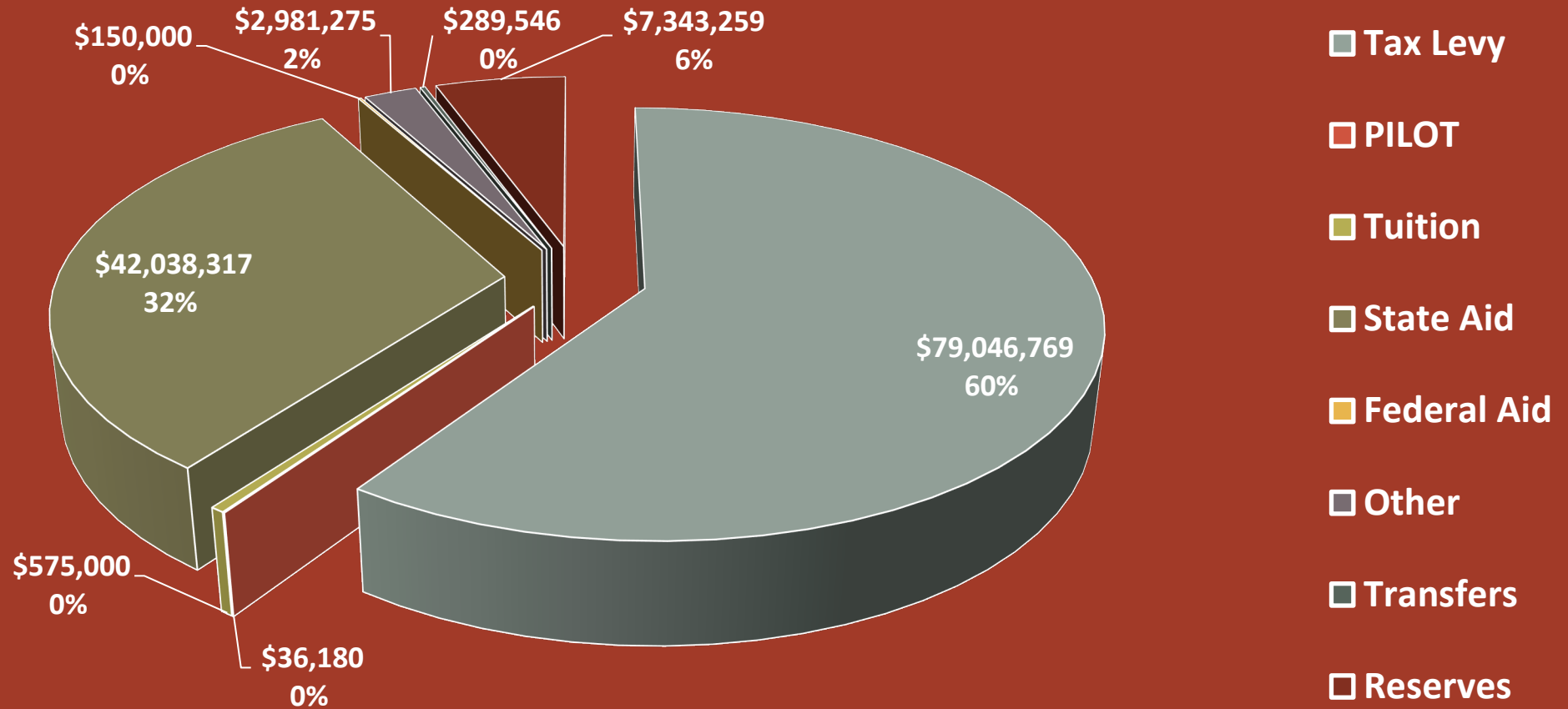
# School Tax Rate (Homestead) Sample Assessment 2013/14 – 2026/27\*

East Islip UFSD  
School Tax Rate (Homestead)  
Sample Assessment  
2013/14 - 2026/27\*

	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	2026/27*
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	\$ 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	\$ 20.04	\$ 20.42
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	\$ 8,018	\$ 8,167
Increase/(Decrease)		\$ 50	\$ 22	\$ (55)	\$ (39)	\$ 19	\$ 12	\$ (67)	\$ 175	\$ 3	\$ 176	\$ 78	\$ 15	\$ 149
		0.65%	0.28%	-0.71%	-0.51%	0.25%	0.16%	-0.88%	2.31%	0.04%	2.26%	0.98%	0.18%	1.86%

\* The projected increase in the tax rate is based upon the property tax levy increase of 1.86%, which currently supports the first draft of the appropriations budget. This percentage is at the maximum allowable tax levy cap of 1.86% and is subject to further discussion with the Board of Education.

# Revenue and Reserve Drivers Percent Contribution



# Budget Accomplishments and Initiatives

## *Student Learning and Academic Enrichment*

- K–2 LEGO Club providing early STEM exploration, engineering concepts, and creative problem solving.
- Grades 3–5 Math Olympiad Program expanding opportunities for advanced mathematical reasoning and collaboration.
- Implementation of the Mock Trial Classroom providing hands-on experience with legal procedures and civic literacy.
- Expansion of Technology Education hands-on learning projects including construction and design challenges.
- Growth of Family & Consumer Sciences culinary labs supporting practical life skills and food science learning.
- Expansion of Child Development program experiences with high school students facilitating activities for younger students.
- Continued implementation of the new NYS Life Science: Biology and Earth & Space Science standards with preparation underway for Chemistry and Physics updates
- Recognition of student achievement through the Advanced Placement program and AP Honor Roll School designation.
- Student participation in academic competitions and enrichment programs promoting critical thinking (AMC 8 national mathematics competition, Long Island Math Fair).

# Budget Accomplishments and Initiatives

## *Innovative Learning Environments and Facilities*

- Creation of an Outdoor Learning Space at East Islip High School to support interdisciplinary instruction.
- Development of a Hands-On Environmental Exploration Pond at East Islip Middle School for field-based science learning.
- Enhancement of instructional spaces that support collaborative and hands-on learning.
- Expansion of student-centered classroom environments that encourage inquiry and creativity.
- Improvements to science, technology, and experiential learning instructional spaces.
- Student participation in visual arts initiatives including murals and artwork for the WFTK studio spaces.
- Continued support for arts, music, and performance opportunities including concerts and showcases.
- Virtual reality field trips to Ancient Greece and Rome through a partnership with BOCES instructional technology services.

# Budget Accomplishments and Initiatives

*Global Learning, Technology, and Future-Ready Skills*

- Travel-based learning experience to Puerto Rico connecting classroom learning with cultural and environmental exploration.
- Student educational trip to Spain providing immersive world language and cultural experiences.
- World War II Europe historical study tour connecting classroom history studies with major historical sites.
- Continued investment in student devices and classroom instructional technology.
- Integration of digital learning platforms including Google Classroom across grade levels.
- Introduction of AI literacy and responsible technology use discussions.
- Development of the 2026–2029 District Instructional Technology Plan.
- Enhancement of instructional data systems and analytics tools supporting data-informed decision making.
- **WFTK studio upgrades** supporting student broadcasting and digital storytelling.

# Budget Accomplishments and Initiatives

## *Safety, Community, and Student Engagement*

- Development and implementation of the Cardiac Arrest Emergency Response Plan (CAERP) in compliance with Desha's Law.
- Increased AED awareness and emergency response readiness across district buildings.
- Collaboration with the District Safety Team to strengthen emergency preparedness procedures.
- Ongoing review and refinement of school safety protocols and emergency response procedures.
- Implementation of the 'Choices and Consequences' program with the Suffolk County District Attorney's Office.
- Unified Bowling program promoting inclusion and belonging for students with disabilities.
- Continued support for athletics, performing arts, and leadership activities.
- Collaboration with community organizations and local partners to enhance student learning experiences.
- Parent University virtual sessions for families, focused on topics such as anxiety, coping skills, and student supports

# Budget Accomplishments and Initiatives

## *Safety, Security and Facilities Upgrades*

- Continued security upgrades including, but not limited to, card access for interior bathrooms and IT closets, interior and exterior door replacements and purchase of additional security cameras.
- HVAC upgrades for student occupied spaces including the Timber Point Elementary School Cafeteria and Technology classrooms at both the High School and Middle School.
- Portable generator to restore limited electrical power during times of interrupted electrical service.
- Purchase of portable light tower generators to be used at both special events and the High School bus loop.
- Purchase and installation of a LED sign at Timber Point Elementary School.
- Replacement of Grounds vehicle and additional Toro machine to be used for lawn maintenance and snow removal.
- Continued maintenance and repair of asphalt and athletic surfaces throughout the District.

# Budget Drivers Salaries and Benefits

East Islip UFSD

2026/27

Budget Drivers - Draft #1

Expenditures by Object	Budget	Budget	2026/27 vs 2025/26		% of	% of
	2025/26	2026/27	\$	%	Change	Increase
<b>Salaries</b>						
Instructional (Teachers and Administrators)	\$ 46,488,796	\$ 45,692,962	\$ (795,835)	-1.71%	-0.62%	-25.54%
Instructional (Teaching Assistants)	\$ 715,511	\$ 719,402	\$ 3,892	0.54%	0.00%	0.12%
Noninstructional (Clerical/Confidential/Nurses)	\$ 4,560,584	\$ 4,729,954	\$ 169,370	3.71%	0.13%	5.44%
Noninstructional (Custodial/Maint/Grounds/Security)	\$ 6,043,429	\$ 6,282,823	\$ 239,394	3.96%	0.19%	7.68%
Noninstructional (Para-Professionals)	\$ 3,018,682	\$ 2,933,874	\$ (84,808)	-2.81%	-0.07%	-2.72%
Miscellaneous Codes	\$ 457,307	\$ 471,307	\$ 14,000	3.06%	0.01%	0.45%
<b>Sub-Total:</b>	<b>\$ 61,284,309</b>	<b>\$ 60,830,323</b>	<b>\$ (453,986)</b>	<b>-0.74%</b>	<b>-0.35%</b>	<b>-14.57%</b>
<b>Employee Benefits</b>	<b>\$ 34,122,198</b>	<b>\$ 36,289,277</b>	<b>\$ 2,167,079</b>	<b>6.35%</b>	<b>1.68%</b>	<b>69.54%</b>
<b>Salaries and Benefits</b>	<b>\$ 95,406,507</b>	<b>\$ 97,119,599</b>	<b>\$ 1,713,092</b>	<b>1.80%</b>	<b>1.32%</b>	<b>54.97%</b>

# Budget Drivers Non-Salaries

East Islip UFSD  
2026/27  
Budget Drivers - Draft #1

Expenditures by Object	Budget		2026/27 vs 2025/26		% of Change	% of Increase
	2025/26	2026/27	\$	%		
Equipment and Capital Outlay (Purchases)	\$ 2,129,456	\$ 1,619,509	\$ (509,947)	-23.95%	-0.39%	-16.36%
Transportation (Contractual)	\$ 5,735,583	\$ 6,033,646	\$ 298,063	5.20%	0.23%	9.56%
Utilities (Oil, Gas, Electric and Water)	\$ 1,263,350	\$ 1,317,580	\$ 54,230	4.29%	0.04%	1.74%
Conference and Travel (Staff)	\$ 63,200	\$ 64,200	\$ 1,000	1.58%	0.00%	0.03%
Dues and Participation Fees (Staff and Students)	\$ 120,518	\$ 107,018	\$ (13,500)	-11.20%	-0.01%	-0.43%
Legal/Insurance/Auditing	\$ 1,572,699	\$ 1,572,699	\$ -	0.00%	0.00%	0.00%
Professional and Technical Services (Outside Vendors)	\$ 2,057,781	\$ 2,163,090	\$ 105,309	5.12%	0.08%	3.38%
Furniture and Equipment Repair	\$ 416,441	\$ 408,650	\$ (7,791)	-1.87%	-0.01%	-0.25%
Other Miscellaneous Contractual	\$ 536,300	\$ 689,500	\$ 153,200	28.57%	0.12%	4.92%
Supplies	\$ 1,606,264	\$ 1,610,592	\$ 4,328	0.27%	0.00%	0.14%
Tuition (non-BOCES)	\$ 1,236,308	\$ 1,258,733	\$ 22,425	1.81%	0.02%	0.72%
Textbooks	\$ 226,973	\$ 220,010	\$ (6,963)	-3.07%	-0.01%	-0.22%
BOCES	\$ 9,527,435	\$ 10,877,821	\$ 1,350,386	14.17%	1.04%	43.33%
Debt Service (Principal and Interest)	\$ 7,192,623	\$ 7,201,393	\$ 8,770	0.12%	0.01%	0.28%
Interfund Transfers (Capital/Cafeteria/Special Ed.)	\$ 252,711	\$ 196,306	\$ (56,405)	-22.32%	-0.04%	-1.81%
<b>Sub-Total:</b>	<b>\$ 33,937,641</b>	<b>\$ 35,340,747</b>	<b>\$ 1,403,106</b>	<b>4.13%</b>	<b>1.08%</b>	<b>45.03%</b>
<b>Total Expenditures and Other Uses</b>	<b>\$ 129,344,147.52</b>	<b>\$ 132,460,345.82</b>	<b>\$ 3,116,198.30</b>	<b>2.41%</b>	<b>2.41%</b>	<b>100.00%</b>

# Budget Drivers Salaries Percent of Total Budget

**East Islip UFSD  
2026/27  
Budget Drivers - Draft #1**

<b>Expenditures by Object</b>	<b>Budget 2025/26</b>	<b>Budget 2026/27</b>
<b>Salaries</b>		
Instructional (Teachers and Administrators)	35.94%	34.50%
Instructional (Teaching Assistants)	0.55%	0.54%
Noninstructional (Clerical/Confidential/Nurses)	3.53%	3.57%
Noninstructional (Custodial/Maint/Grounds/Security)	4.67%	4.74%
Noninstructional (Para-Professionals)	2.33%	2.21%
Miscellaneous Codes	0.35%	0.36%
<b>Sub-Total:</b>	<b>47.38%</b>	<b>45.92%</b>
<b>Employee Benefits</b>	<b>26.38%</b>	<b>27.40%</b>
<b>Salaries and Benefits</b>	<b>73.76%</b>	<b>73.32%</b>

# Budget Drivers Non-Salaries Percent of Total Budget

East Islip UFSD  
2026/27  
Budget Drivers - Draft #1

Expenditures by Object	Budget 2025/26	Budget 2026/27
<b>Non-Salaries</b>		
Equipment and Capital Outlay (Purchases)	1.65%	1.22%
Transportation	4.43%	4.56%
Utilities (Oil, Gas, Electric and Water)	0.98%	0.99%
Conference and Travel (Staff)	0.05%	0.05%
Dues and Participation Fees (Staff and Students)	0.09%	0.08%
Legal/Insurance/Auditing	1.22%	1.19%
Professional and Technical Services (Outside Vendors)	1.59%	1.63%
Furniture and Equipment Repair	0.32%	0.31%
Other Miscellaneous Contractual	0.41%	0.52%
Supplies	1.24%	1.22%
Tuition (non-BOCES)	0.96%	0.95%
Textbooks	0.18%	0.17%
<b>BOCES</b>	7.37%	8.21%
Debt Service (Principal and Interest)	5.56%	5.44%
Interfund Transfers (Debt Service/Capital/Café/Special Ed)	0.20%	0.15%
<b>Sub-Total:</b>	<b>26.24%</b>	<b>26.68%</b>
<b>Total Expenditures and Other Uses</b>	<b>100.00%</b>	<b>100.00%</b>

# Capital Reserve Expenditure Proposition

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- 2015/16 Capital Reserve Established
  - Voter approved on 5/17/2016
  - Term of 10 years, with annual contributions not to exceed \$2,000,000. Total amount contributed not to exceed \$20,000,000
  - No longer able to fund
  - Voter approval required to spend
- Reserve Scope
  - Major system upgrades (mechanical, electric, plumbing, etc.)
  - Interior and exterior building renovations
  - Site work
- Purchase and installation of power generators at High School and Timber Point Elementary School
  - Estimated budget of \$1.4 million
  - Critical HVAC, cafeteria, refrigeration and IT infrastructure

# 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	\$77,602,182	1.75%	\$129,344,148	\$6,444,900
2026/27*	\$79,046,769	1.86%	\$132,460,346	\$7,343,259
5 Year Avg.		1.49%		

# Calendar of Events

Date	Time	Meeting	Topic
March 12 <sup>th</sup>	7:00 p.m.	Business/Budget Workshop	Budget Presentation #1
March 26 <sup>th</sup>	7:00 p.m.	Business/Budget Workshop	Budget Presentation #2
April 21 <sup>st</sup>	7:00 p.m.	Business/Budget Workshop	Budget Presentation #3 Budget Adoption
May 5 <sup>th</sup>	7:00 p.m.	Business	Budget Hearing
May 19 <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