

Fire Island Union Free School District

2026–2027 Proposed Budget

Presented to the Community — March 24, 2026





OUR PURPOSE

Fire Island UFSD Mission Statement

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

Lighting the Shores of Learning — guiding every decision we make for our students and community.

The Property Tax Cap



New York's property tax cap law establishes a **tax levy limit** for each school district, allowing districts to increase their property increase their property tax levy by **2% or the rate of inflation**, whichever is less, based on a multi-step formula. Certain Certain exemptions may boost levy limits beyond that threshold.

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

No.

The tax levy is the total amount raised through property taxes. What an individual pays — the *tax rate* — depends on equalization rates and assessed property values, and may differ significantly from one household to another. Individual bills may exceed 2%.

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

Not necessarily.

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

Property Tax Cap Calculation

The following calculation demonstrates how the 2026–2027 allowable tax levy was determined, and how the district's proposed levy compares to the legal maximum

Prior Year Tax Levy	\$ 5,317,335	
Growth Factor	<u>× 1.0072</u>	
Addition to Taxing Authority	\$ 5,335,620	
Less: Capital Tax Levy		
Allowable Levy Growth Factor	<u>× 1.02</u>	
Tax Levy Limit	<u>\$ 5,462,732</u>	
Plus: BOCES Capital Expenditure	\$ 2,523	
Available Carryover from 2024-25 SY	<u>+ \$81,901</u>	
2026–2027 Allowable Tax Levy	\$ 5,541,156	
Less: 2025–2026 Levy	<u>– \$ 5,317,335</u>	
Allowable Increase	\$ 229,821	4.30%
Proposed 2026–2027 Tax Levy	\$ 5,390,287	1.37%

Property Tax Cap Calculation Overview

- ▶ Total 2026-2027 Budget : **\$6,840,129**
- ▶ Less: Total 2026-2027 Revenue Other Than Property Tax : **(\$1,299,842)**
- ▶ Less: Fund Balance to Reduce 2024-2025 Tax Levy: **(\$150,000)**
- ▶ 2026-2027 Tax Levy: **\$5,390,287**

1.37% Tax Levy Increase

**Below the
allowable
tax levy
limit!**



How Does a **1.37%** Increase in the Tax Levy Impact My School Taxes?

The table below illustrates the estimated change based on prior-year bill amounts. Actual increases may vary by household based on assessed values.

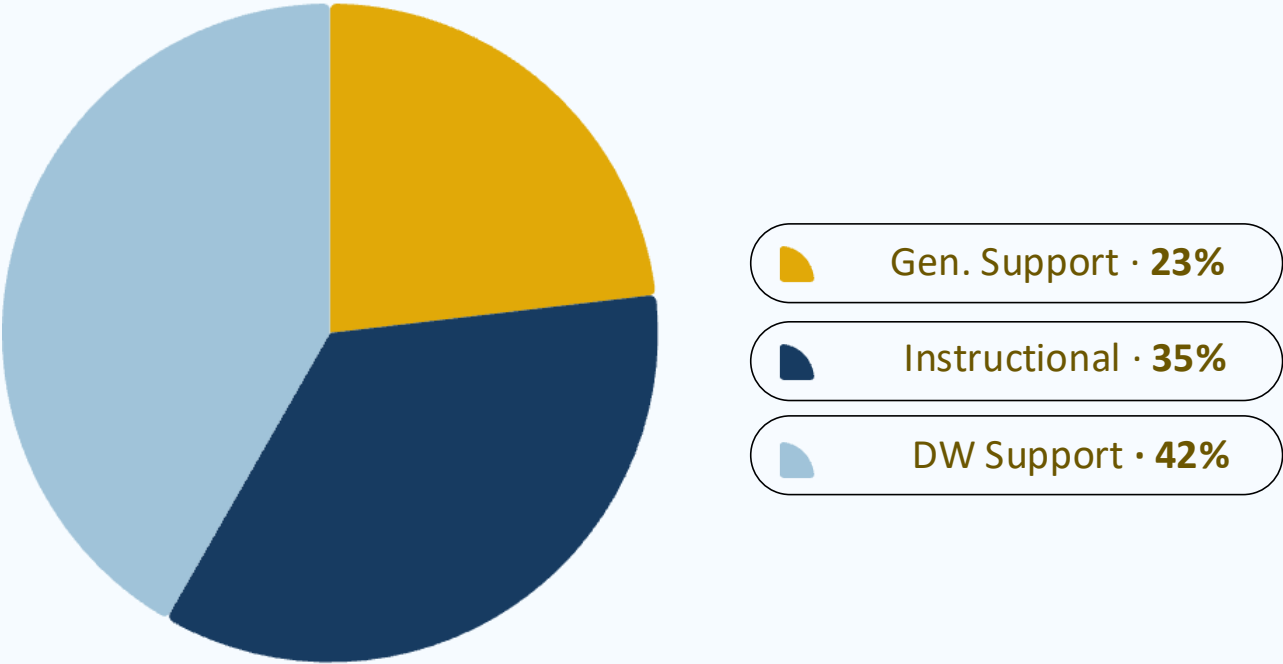
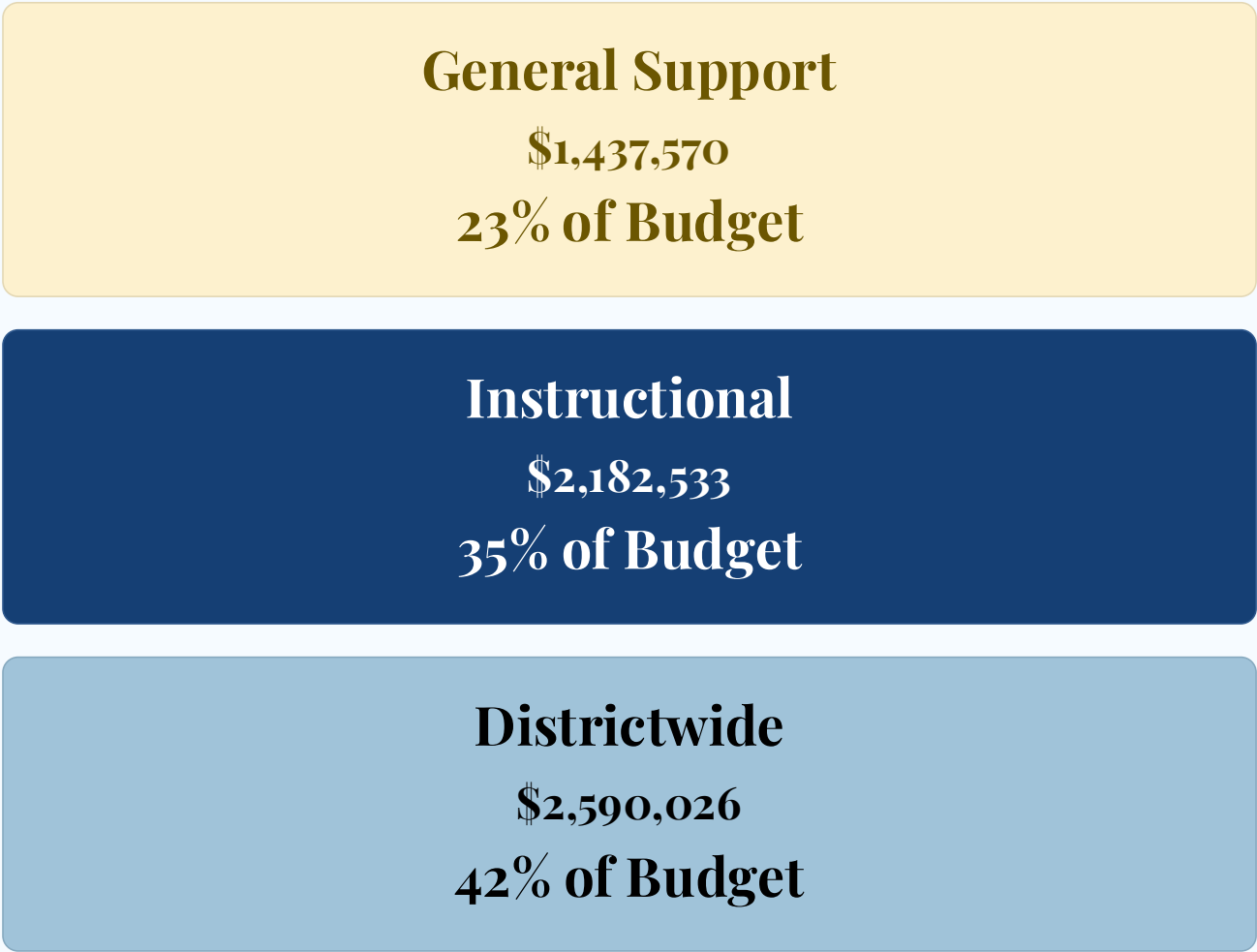
2025–2026 Tax Bill		2026–2027 Tax Bill
If my bill was \$600...	→	It would be \$608
If my bill was \$800...	→	It would be \$811
If my bill was \$1,000...	→	It would be \$1,014

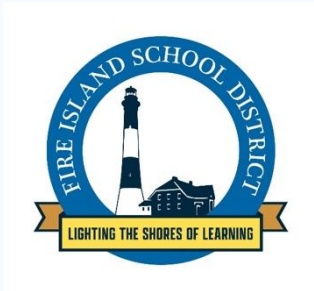
2026-2027 Revenues

Account	Description	2026-2027	2025-26 Budget	Change
A 1001	Real Property Tax	\$ 5,390,287.21	\$ 5,317,335.56	\$ 72,951.65
				-
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 "	\$ 5,300.00	\$ 5,300.00	-
A 1311	Day School Tuition From individuals	\$ 85,598.12	\$ 69,619.80	\$ 15,978.32
A 1315	Adult Education	\$ 3,500.00	\$ 3,500.00	-
A 1335	Student Fees & Charges	\$ 1,500.00	\$ 1,500.00	-
A 2401	Interest & Earnings	\$ 135,000.00	\$ 125,830.00	\$ 9,170.00
A 2665	Sale Of Equipment	\$ 1,000.00	\$ 1,000.00	-
A 2666	Sale Of Transportation Equipment	\$ 5,000.00	\$ 5,000.00	-
A 2701	Refund Of Prior Year Expense			-
				-
A 3101	Basic State Aid	\$ 288,139.00	\$ 290,386.00	(\$ 2,247.00)
A 3101.EX	Excess Cost Aid	\$ 50,000.00	\$ 50,000.00	-
A 3102	Lottery Aid	\$ 10,000.00	\$ 10,000.00	-
A 3103	BOCES Aid	\$ 82,521.00	\$ 66,265.00	\$ 16,256.00
A 3260	Textbook Aid	\$ 1,456.00	\$ 1,714.00	(\$ 258.00)
A 3262	Computer Software Aid	\$ 584.00	\$ 450.00	\$ 134.00
A 3263	Library Aid	\$ 244.00	\$ 225.00	\$ 19.00
				-
	Grand Totals:	\$ 6,840,129.33	\$ 6,728,125.36	\$ 112,003.97

2026–2027 Proposed Budget Expenditures

The district's total proposed expenditures of \$6,840,129 are organized across three major support areas. Each area reflects the district's strategic priorities for delivering high-quality educational programs and safe, efficient operations.





Expenditures: GENERAL SUPPORT = **−1.984% change**

General Support encompasses the administrative, operational, and facilities functions that keep the school district running effectively every day.

1	Board of Education A1000 Professional organizations, policy book, district studies, election costs, district clerk salary, legal advertisements, and equipment.
2	Central Administration A1200 Superintendent and administrative assistant salaries, professional organizations, and equipment supporting district leadership.
3	Finance A1300 Assistant Superintendent for Business & Operations, treasurer, external auditor, accounting software, communication costs, and purchasing.
4	Staff A1400 Legal fees, Personnel, Records Management, Public Information and Services
5	Central Services A1600 Plant maintenance salaries, gas, electric, contracted services (water, refuse, sewer, phone), data processing, copiers, and student data software.
6	Unallocated Insurance & Special Items A1900 NYSIR, American Bankers flood coverage, student accident insurance, and BOCES administrative costs.

Expenditures: INSTRUCTION = **-2.847% change**

Instructional expenditures cover all programs and staffing directly related to student learning, special education, special education, and support services.

- 1 Administration & Professional Development A2000**
In-service training, student management programs, and professional organization memberships supporting instructional staff.
- 2 Regular School & Special Education A2110-2300**
Teacher salaries, BOCES services, textbooks, instrument rentals, special education teacher salaries, teacher salaries, OT/speech therapists, tuition for special education students, and adult education. adult education.
- 3 Instructional Media A2600**
School librarian salary, library books and software, computer hardware and software, technology technology administrator salary, internet fees, website, and BOCES Model Schools.
- 4 Pupil Services A2800**
Nurse's salary, health programs, psychologist, co-curricular activities, and related equipment. equipment.



Expenditures: DISTRICTWIDE SUPPORT = +8.597% change

1

District Transportation A5510

Nine full-time bus driver salaries, extra runs and overtime, fuel, drug and alcohol testing, school bus safety program, program, transportation software, and garage building utilities.

2

Garage Building A5530

LIPA, Transportation Software and Programs, Equipment

3

Community Services A7000

Community recreation programs including summer library, basketball monitors, and adult education monitors supporting the monitors supporting the broader Fire Island community.

4

Employee Benefits A9000

State and teacher retirement systems, Social Security, workers' compensation, life insurance, unemployment, disability, and disability, and hospital & dental insurance for all district employees.



Proposition #1: School Budget Summary

A vote of approval authorizes the Board of Education to levy the taxes necessary to fund the 2026–2027 school year general fund.

Area	Summary of General Fund Appropriations	% Change from 2025-2026 Budget
General Support	\$1,437,569.81	–1.984%
Instruction	\$2,182,533.14	–2.847%
Districtwide Support	\$2,590,026.38	+8.597%
Total General Fund Appropriation	\$6,210,129.33	
Suffolk County Contingent Fund	\$630,000.00	0.00%
Total Authorized Amount	\$6,840,129.33	



What This Budget Invests In

Our proposed budget strategically allocates resources to three core areas, ensuring a comprehensive and forward-looking investment in the Fire Island Union Free School District.



Strong Coherent Learning for Every Student

Aligned learning that connects students to their community and world

- Coherent literacy, math, science, & language programs
- Field-based learning rooted in Fire Island’s history & ecology
- Focus on academic excellence & real-world understanding



Learning Opportunities Extend Beyond the School Day

Expanded opportunities that build skills, confidence, and connection

- STEAM, arts, environmental learning, & enrichment
- Clubs: martial arts, swimming, tennis, art, music, sports, & more
- Opportunities for exploration, & student engagement



Systems That Strengthen & Sustain District Operations

Reliable systems that support safe, smooth, and effective daily operations

- Strengthened communication & operational systems
- Investments in technology & infrastructure
- More consistent & dependable school experience

Strong, Coherent Learning for Every Student

Our budget prioritizes investments that ensure a high-quality, consistent, and supportive educational experience for all students.



What We Are Doing

- Aligning core programs across grades
- Enriching STEAM, environmental, & language learning
- Strengthening whole-child supports



What the Budget Funds

- Teacher salaries & contractual increases
- BOCES instructional services (OT, speech, specialized support)
- Curriculum materials & classroom libraries
- Technology & instructional software
- Speech therapist & psychologist



Direct Student Benefits

- More consistent learning experience across grades
- Increased access to essential support services
- Deeper connection to Fire Island-based learning



BUDGET HIGHLIGHTS

Expanded Opportunities Beyond the School Day

This budget empowers students to discover passions, express creativity, and engage more deeply with their unique island environment and broader community.



What We Are Doing

- Expanding after-school programs and enrichment
- Growing arts, performance, and student leadership opportunities
- Increasing field experiences connected to the community



What the Budget Funds

- Co-curricular and club staffing
- Music program expansion and instrument purchases
- Field trips and transportation for off-island learning
- Community recreation staffing



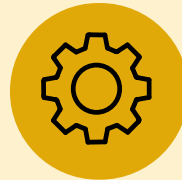
What It Means for Students

- More opportunities to explore interests
- Stronger connection to community and real-world learning
- Increased engagement and belonging

BUDGET HIGHLIGHTS

Reinforcing Our Strong Foundation

This budget focuses on strengthening and sustaining the underlying infrastructure and support systems that ensure a smooth, safe, and effective learning environment for everyone.



What We Are Doing

- **Strengthening communication systems and operational clarity**
- **Expanding instructional leadership capacity**
- **Investing in safe, reliable transportation and infrastructure**



What the Budget Funds

- **Teacher On Special Assignment (TOSA) role**
Instructional leadership support
- **Transportation Operations Manager**
System coordination
- **Suburban & dual bus investment**
Fleet reliability
- **Fuel & maintenance planning**
System sustainability
- **Technology & data infrastructure upgrades**
Faster, informed decision-making



What It Means for Students & Staff

- **Clear, consistent communication supporting daily operations**
- **Safe, reliable transportation with on-time arrival**
- **Strong instructional support focused on student learning**
- **A safe, well-supported school environment**
- **Stronger data systems enabling informed decisions**



Budget Vote & Election

Tuesday, May 19, 2026

Location

Woodhull School
Gymnasium

Polling Hours

3:00 p.m. – 9:00 p.m.

What's on the Ballot?

**Proposition #1: Approval of the 2026–2027 School
Budget totaling \$6,840,129.33**

Your vote directly shapes the quality of education provided to every student at Fire Island's Woodhull School. We encourage all community members and eligible voters to make their voices heard.