

EAST ISLIP UNION FREE SCHOOL DISTRICT

Budget Hearing NYSED Required Meeting

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

MAY 5, 2026

Agenda

- Revenue
 - State Aid
 - Property Taxes
 - Revenue Budget
- Appropriations Budget
- Contingent Budget
- Capital Reserve Expenditure and Transfer Propositions
- 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%
Total:	\$ 42,454,649	\$ 43,628,317	\$ 1,173,668	2.76%
Total: (without Universal Pre-K)	\$ 41,490,749	\$ 41,838,317	\$ 347,568	0.84%

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

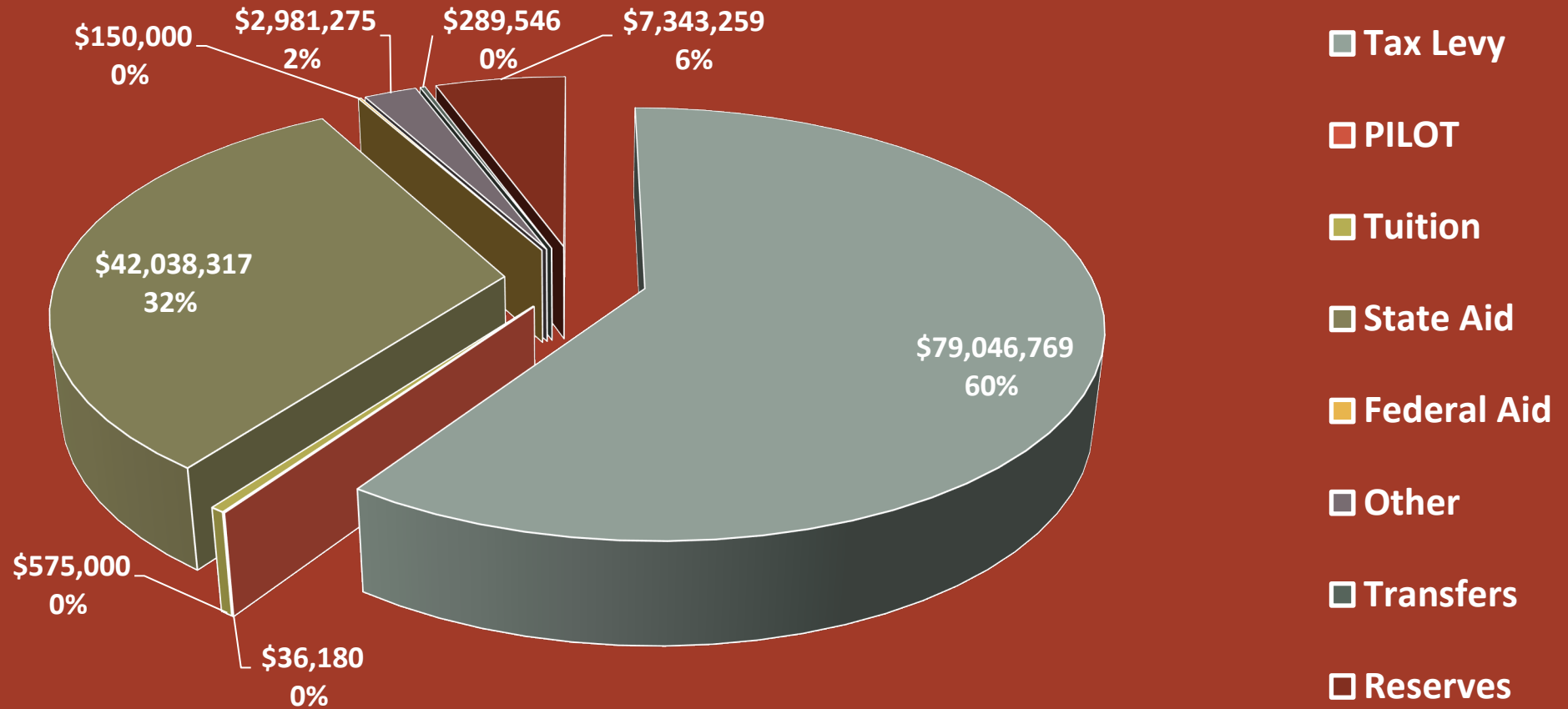
School Tax Rate (Homestead) Sample Assessment 2013/14 – 2026/27*

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 supports the adopted appropriations budget. This percentage is at the maximum allowable tax levy cap of 1.86%.

Revenue and Reserve Drivers Percent Contribution



Budget Drivers Salaries and Benefits

East Islip UFSD

2026/27

Budget Drivers - Adopted

Expenditures by Object	Budget	Budget	2026/27 vs 2025/26		% of	% of
	2025/26	2026/27	\$	%	Change	Increase
Salaries						
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%
Sub-Total:	\$ 61,284,309	\$ 60,830,323	\$ (453,986)	-0.74%	-0.35%	-14.57%
Employee Benefits	\$ 34,122,198	\$ 36,289,277	\$ 2,167,079	6.35%	1.68%	69.54%
Salaries and Benefits	\$ 95,406,507	\$ 97,119,599	\$ 1,713,092	1.80%	1.32%	54.97%

Budget Drivers Non-Salaries

East Islip UFSD
2026/27
Budget Drivers - Adopted

Expenditures by Object	Budget		2026/27 vs 2025/26		% of Change	% of Increase
	2025/26	2026/27	\$	%		
Non-Salaries						
Equipment and Capital Outlay (Purchases)	\$ 2,129,456	\$ 1,663,509	\$ (465,947)	-21.88%	-0.36%	-14.95%
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	\$ 2,123,090	\$ 65,309	3.17%	0.05%	2.10%
Furniture and Equipment Repair	\$ 416,441	\$ 408,650	\$ (7,791)	-1.87%	-0.01%	-0.25%
Other Miscellaneous Contractual	\$ 536,300	\$ 685,500	\$ 149,200	27.82%	0.12%	4.79%
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%
Sub-Total:	\$ 33,937,641	\$ 35,340,747	\$ 1,403,106	4.13%	1.08%	45.03%
Total Expenditures and Other Uses	\$ 129,344,147.52	\$ 132,460,345.82	\$ 3,116,198.30	2.41%	2.41%	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.

Revised Contingent Budget

East Islip School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2025-26 School Year	Budget Proposed for the 2026-27 School Year	Revised Contingency Budget for the 2026-27 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 129,344,148	\$ 132,460,346	\$ 130,343,668
Increase/Decrease for the 2026-27 School Year		\$ 3,116,198	\$ 999,520
Percentage Increase/Decrease in Proposed Budget		2.41%	0.77%
Change in the Consumer Price Index		2.63%	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$ 77,602,182	\$ 79,046,769	\$ 77,602,182
Administrative Component	\$ 15,140,716	\$ 15,353,338	\$ 15,160,338
Program Component	\$ 95,437,008	\$ 97,919,194	\$ 96,760,516
Capital Component	\$ 18,766,424	\$ 19,187,814	\$ 18,422,814

Capital Reserve Expenditure and Transfer Propositions

- 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
- 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
- Transfer not to exceed \$1.8 million from the 2015/16 Capital Reserve to the 2023/24 Capital Reserve
 - Future community vote for the renovation of the Connetquot Elementary School Kitchen and Serving Line

Tax Levy and Budget (Historical/Adopted*)

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
10 Year Avg.		1.10%		

Calendar of Events

Date	Time	Meeting	Topic
May 5 th	7:00 p.m.	Business	Budget Hearing
May 19 th	6:00 a.m. to 9:00 p.m.		Budget Vote and Election

Thank You

Questions and Comments from the Board of Education