Agenda

- Revenue
  - State Aid
  - Property Taxes
  - Revenue Budget Draft #2
- Budget Accomplishments/Initiatives
- Appropriations Budget Draft #1
- Capital Reserve Proposition
- Budget Timeline

State Aid
Governor's Proposal

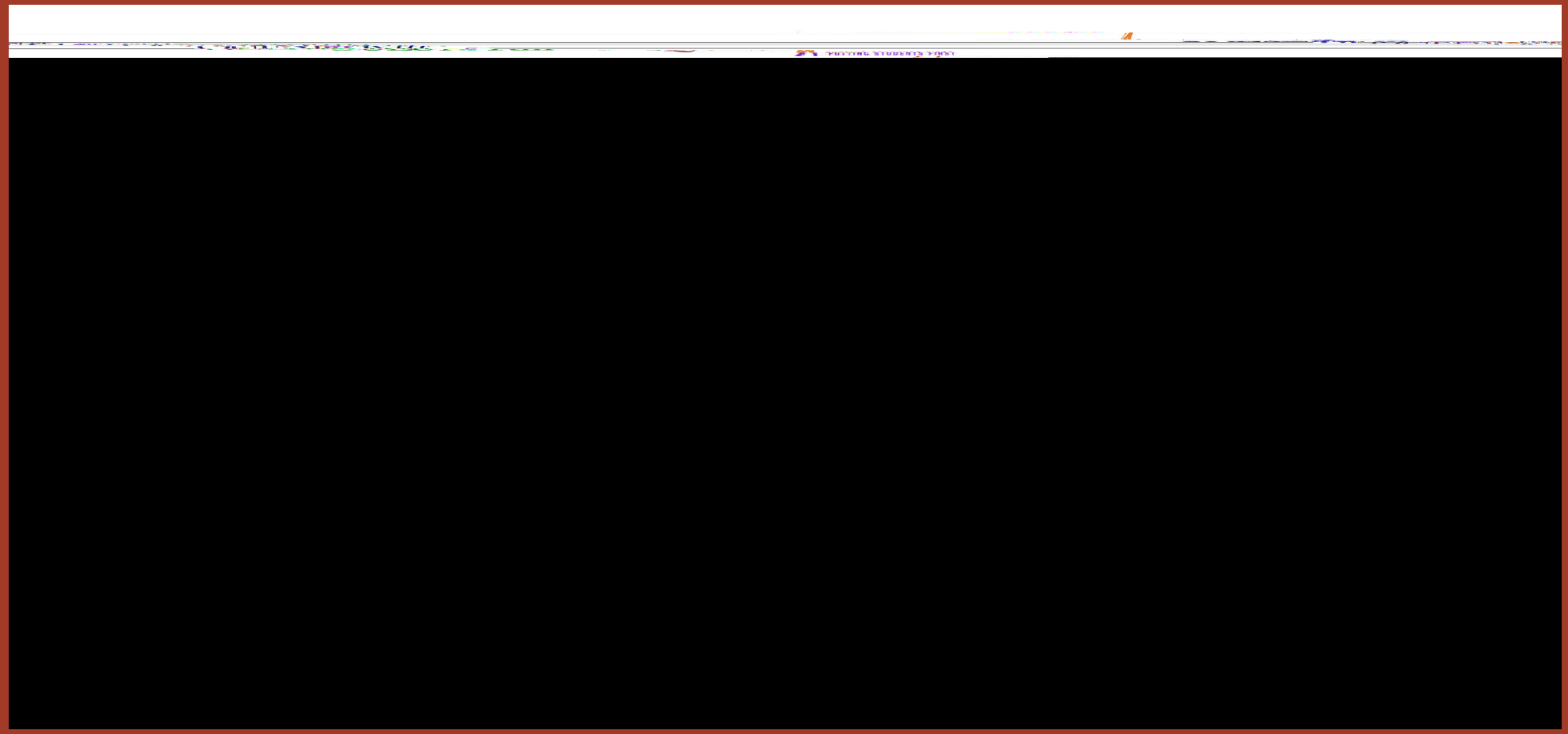
State of New York
2024-25 State Aid Budget – Executive

District Code: 580503
District Name: East Islip

Category	Base Year 2023/24	Executive Budget Year 2024/25	Executive vs 2023/24 Change $	Executive vs 2023/24 Change %
Foundation Aid	$ 29,025,924	$ 25,738,105	$ (3,287,819)	-11.33%
Universal Pre -Kindergarten*	$ 963,900	$ 963,900	$ -	0.00%
BOCES	$ 2,287,818	$ 2,489,918	$ 202,100	8.83%
Public Excess High -Cost Aid	$ 4,581	$ 683,833	$ 679,252	#########
Private Excess Cost Aid	$ 163,215	$ 189,182	$ 25,967	15.91%
Hardware and Technology	$ 45,428	$ 42,788	$ (2,640)	-5.81%
Software/Library/Textbook	$ 294,372	$ 292,485	$ (1,887)	-0.64%
Transportation Aid	$ 2,304,830	$ 2,255,761	$ (49,069)	-2.13%
Building Aid	$ 4,856,224	$ 3,858,241	$ (997,983)	

State Aid

State Aid
Governor's Proposal



Calculating the Tax Cap Levy

East Islip UFSD
2024/25 (with PILOT payment)
Property Tax Cap Threshold
Factors Impacting the Maximum Allowable Tax Levy Limit (requiring a simple majority vote)

	Factors		$ Change	% Change	% Contribution
2023/24 Prior Fiscal Year Tax Levy		$ 74,704,671			
Tax Base Growth Factor (ORPS)	1.0017	$ 126,998			7.88%
2023/24 PILOT Payments	$ 987,480				
2024/25 PILOT Payments	$ (987,480)				
	$ 0	$ 0			0.00%
2023/24 Capital Tax Levy/Capital Local Expenditures	$ (2,165,506)				
2024/25 Capital Tax Levy/Capital Local Expenditures	$ 2,166,704				
	$ 1,198	$ 1,198			0.07%
ERS and/or TRS Contribution Increase Greater than 2%		$ 10,771			0.67%
Allowable Levy Growth Factor (lessor of 2% or CPI)	$ 73,653,643				
	2.00%	$ 1,473,073			91.38%
Available Carryover from 2021/2022		$ -			0.00%
2024/25 Allowable Tax Levy (requires simple majority)		$ 76,316,711	$ 1,612,040	2.16%	100.00%

Calculating the Tax Cap Levy

East Islip UFSD
2024/25 - (without PILOT payment)
Property Tax Cap Threshold
Factors Impacting the Maximum Allowable Tax Levy Limit (requiring a simple majority vote)

	Factors		$ Change	% Change	% Contribution
2023/24 Prior Fiscal Year Tax Levy		$ 74,704,671			
Tax Base Growth Factor (ORPS)	1.0017	$ 126,998			4.89%
2023/24 PILOT Payments	$ 987,480				
2024/25 PILOT Payments	$ -				
	$ 987,480	$ 987,480			37.99%
2023/24 Capital Tax Levy/Capital Local Expenditures	$ (2,165,506)				
2024/25 Capital Tax Levy/Capital Local Expenditures	$ 2,166,704				
	$ 1,198	$ 1,198			0.05%
ERS and/or TRS Contribution Increase Greater than 2%		$ 10,771			0.41%
Allowable Levy Growth Factor (lessor of 2% or CPI)	$ 73,653,643				
	2.00%	$ 1,473,073			56.67%
Available Carryover from 2021/2022		$ -			0.00%
2024/25 Allowable Tax Levy (requires simple majority)		$ 77,304,191	$ 2,599,520	3.48%	100.00%
Levy supporting the first draft of the appropriation budget		$ 77,304,191	$ 2,599,520	3.48%	

Potential Tax Levy

Revenue and Reserve Drivers Percent Contribution

Budget Accomplishments and Initiatives

AREA	SUPPORT
	ELEMENTARY SCHOOLS
Instructional	Elementary Schools Literacy program (Year 4)
	Continue Academic Support for Literacy, Math, General Academic and ENL programs
	Art/Music Enrichment
	Dedicated STEAM/RTI Math initiative expanded to all four elementary schools
	Continuation of Elementary Guidance Counselors to support SEL initiatives
	Specialized Reading Programs to address phonics, PA, comprehension, decoding and fluency
	K-2 Drama Clubs
	TeachTown Curriculum
	RTI Speech (before school) & OT for kindergarten
	Increased access to eBooks
	First Lego League Club, RCK and JFK
	Mystery Science

Budget Accomplishments and Initiatives

Area	Support
Healthand Safety	Equipment, supplies and materials
	Exterior emergency alert lights
	Interior classroom door replacement
	Security cameras and enhancements
Technology	On-line teacher observations/Digitized personnel data
	Maintain and upgrade of K-12 one to one devices
	Network upgrades
	Cyber Security initiatives
	Innovation Lab upgrades for professional development
	Continued investment in instructional software

Budget Accomplishments and Initiatives

AREA	SUPPORT
Infrastructure	Window repair and roller blinds/window screen initiative
	HVAC repairs
	Continued unit ventilator and boiler control repairs
	Air conditioners for every classroom
	Gym floor repairs
	Classroom repairs (casework, flooring, etc.)

Budget Drivers
Salaries and Benefits

East Islip UFSD
2024/25
Budget Drivers - Draft Budget #1

	Budget	Budget	2024/25 vs 2023/24	% of	% of

Budget Drivers
Non-Salaries

East Islip UFSD
2024/25
Budget Drivers - Draft Budget #1

Expenditures by Object	Budget 2023/24	Budget 2024/25	2024/25 vs 2023/24 $	2024/25 vs 2023/24 %	% of Change	% of Increase
Non-Salaries						

Budget Drivers
Salaries
Percent of Total Budget

Budget Drivers
Non-Salaries
Percent of Total Budget

East Islip UFSD
2024/25
Budget Drivers - Draft Budget #1

Capital Reserve Proposition

- Establishment of Capital Reserve

Tax Levy and Budget (Historical/Draft*)

Calendar of Events

Date	Time	Meeting	Topic

Thank You

Questions and Comments from the Board of Education