EAST ISLIP UNION FREE SCHOOL DISTRICT

Budget Presentation # 2

Presented by:
Mr. Paul E. Manzo, Superintendent
Mr. Stephen D. Harrison, Assistant Superintendent for Business
Dr. Aileen O'Rourke, Assistant Superintendent for Human Resources and Administration
Dr. Lisa Belz, Assistant Superintendent for Curriculum and Instruction

MARCH 20, 2024

Budget Development

Agenda

- Revenue
  - State Aid
  - Property Taxes
  - Revenue Budget Draft #3
- Budget Accomplishments/Initiatives
- Appropriations Budget Draft #2
- Capital Reserve Proposition
- Budget Timeline

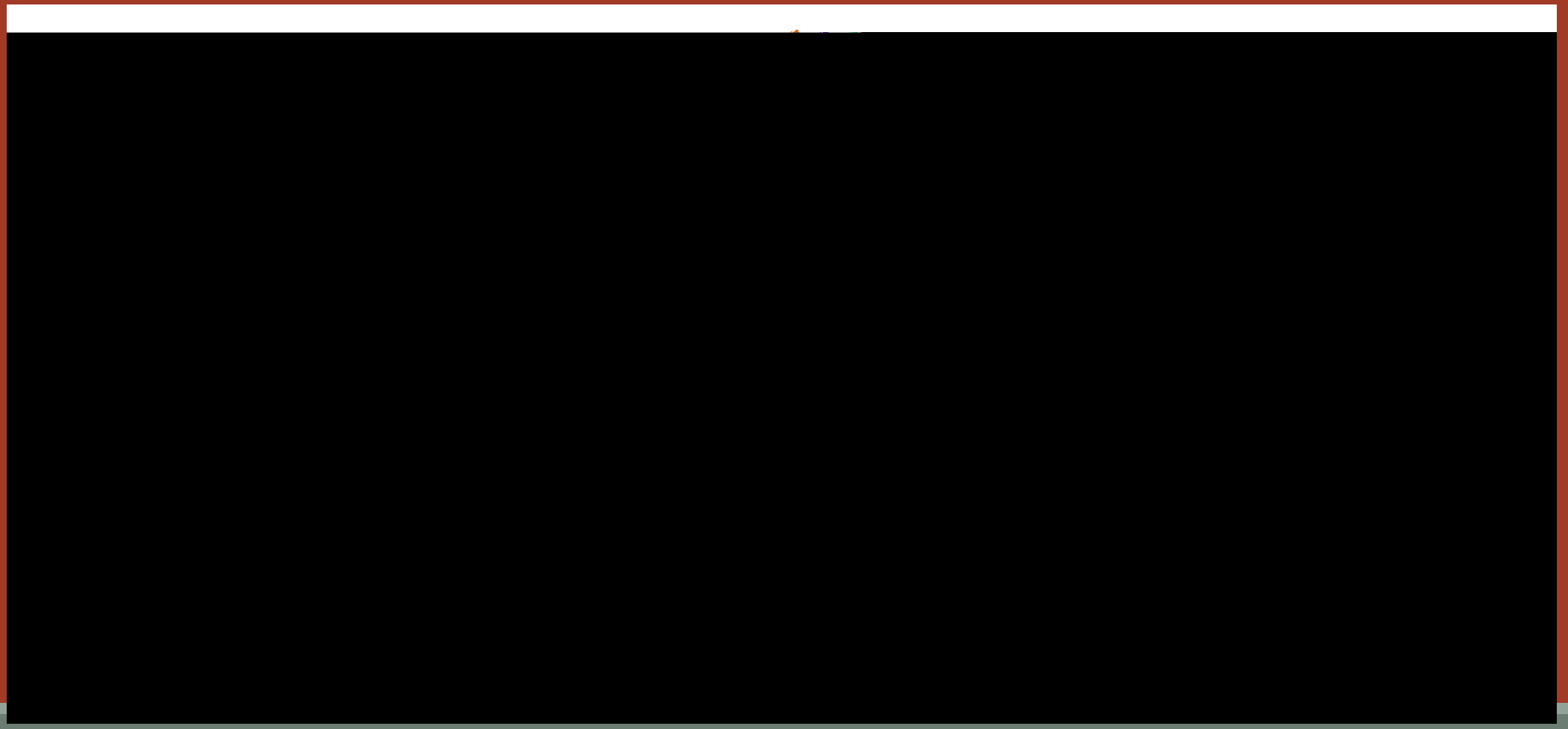
State Aid
Governor's Proposal

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

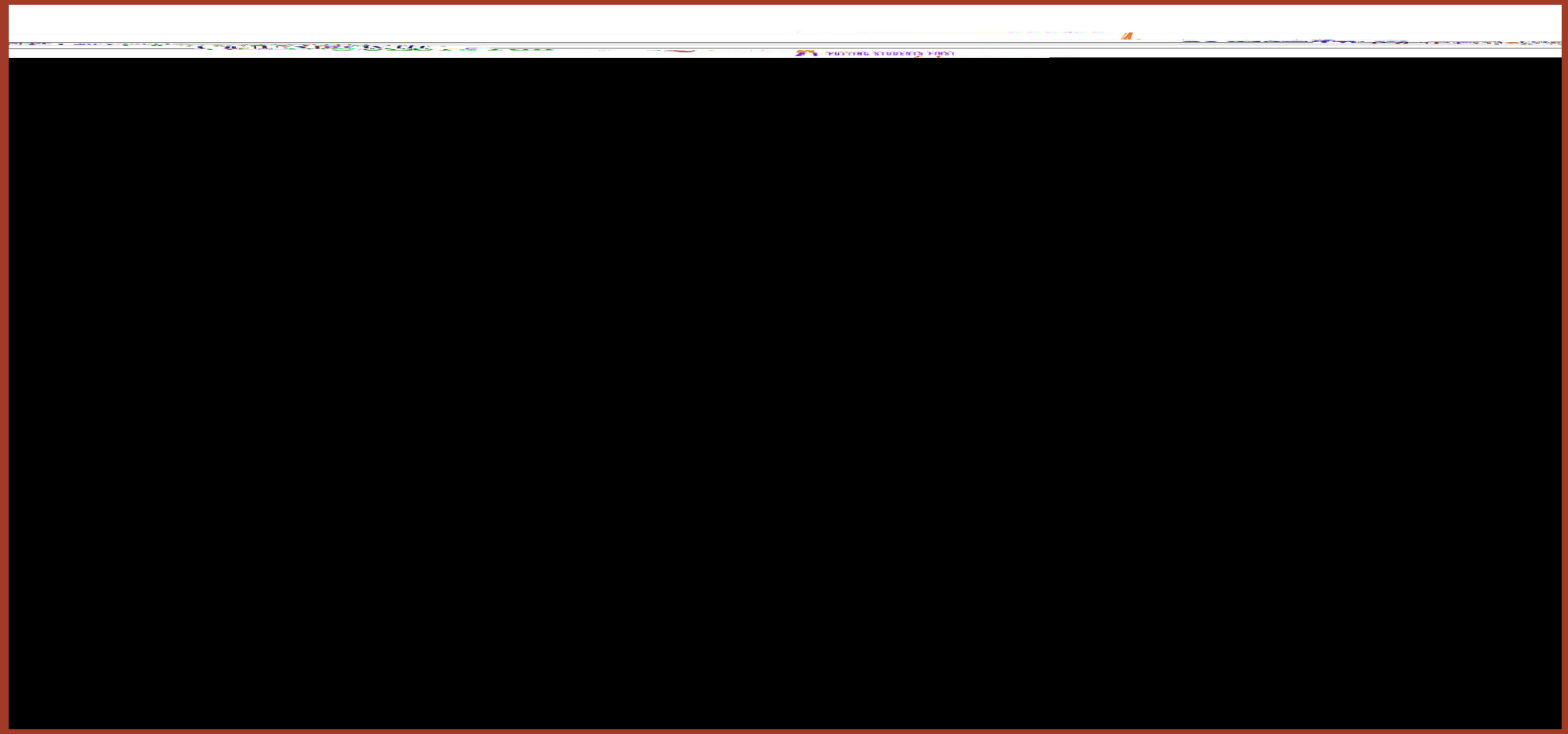
District Code: 580503
District Name: East Islip

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
Governor's Proposal



State Aid
Governor's Proposal

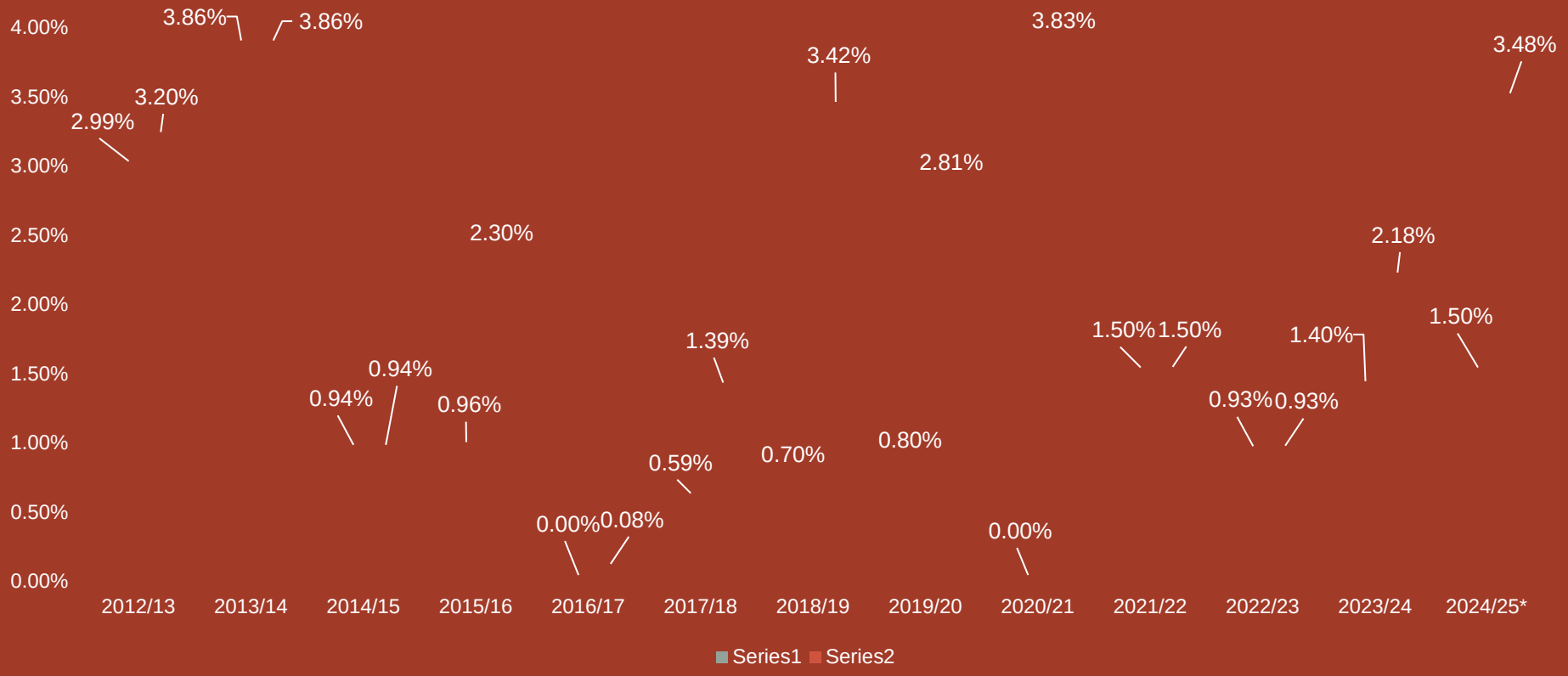


Calculating the Tax Cap Levy

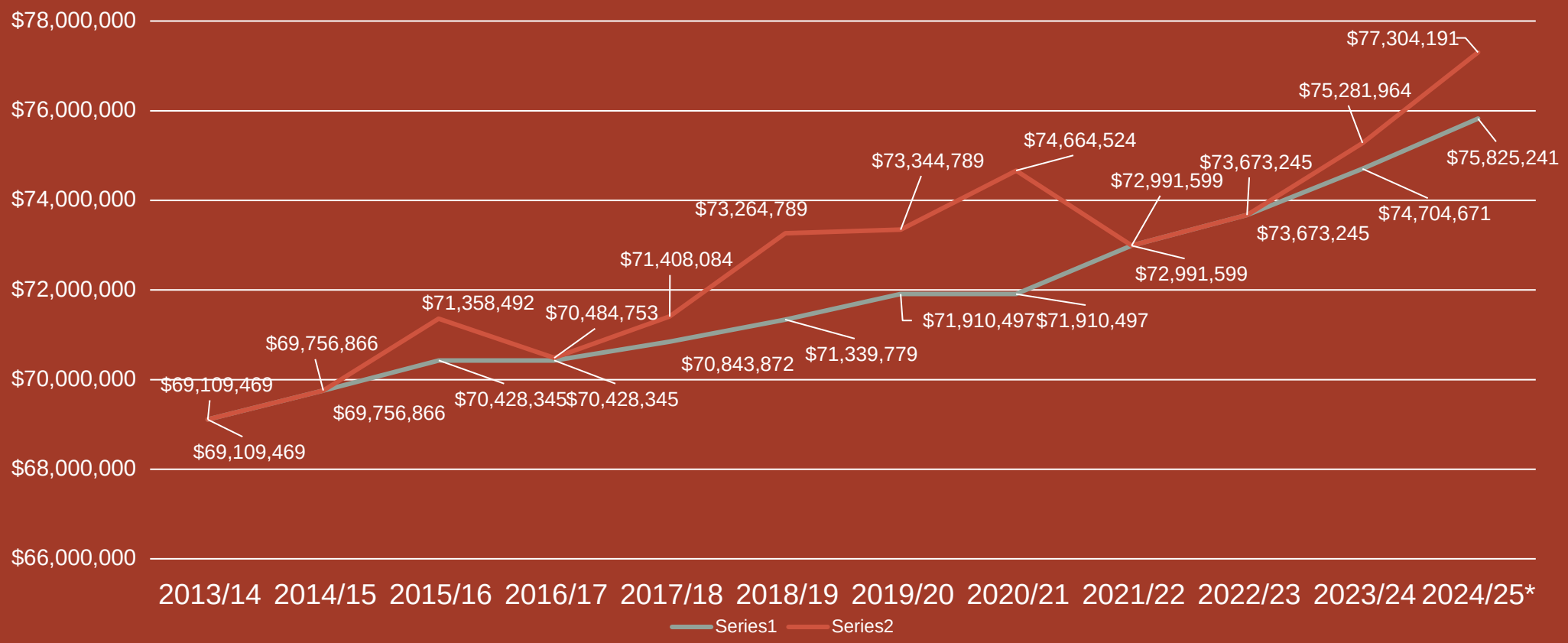
East Islip UFSD
2024/25 (with PILOT payment)
Property Tax Cap Threshold
Factors Impacting the Maximum Allowable Tax Levy Limit (requiring a simple majority vote)

	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%

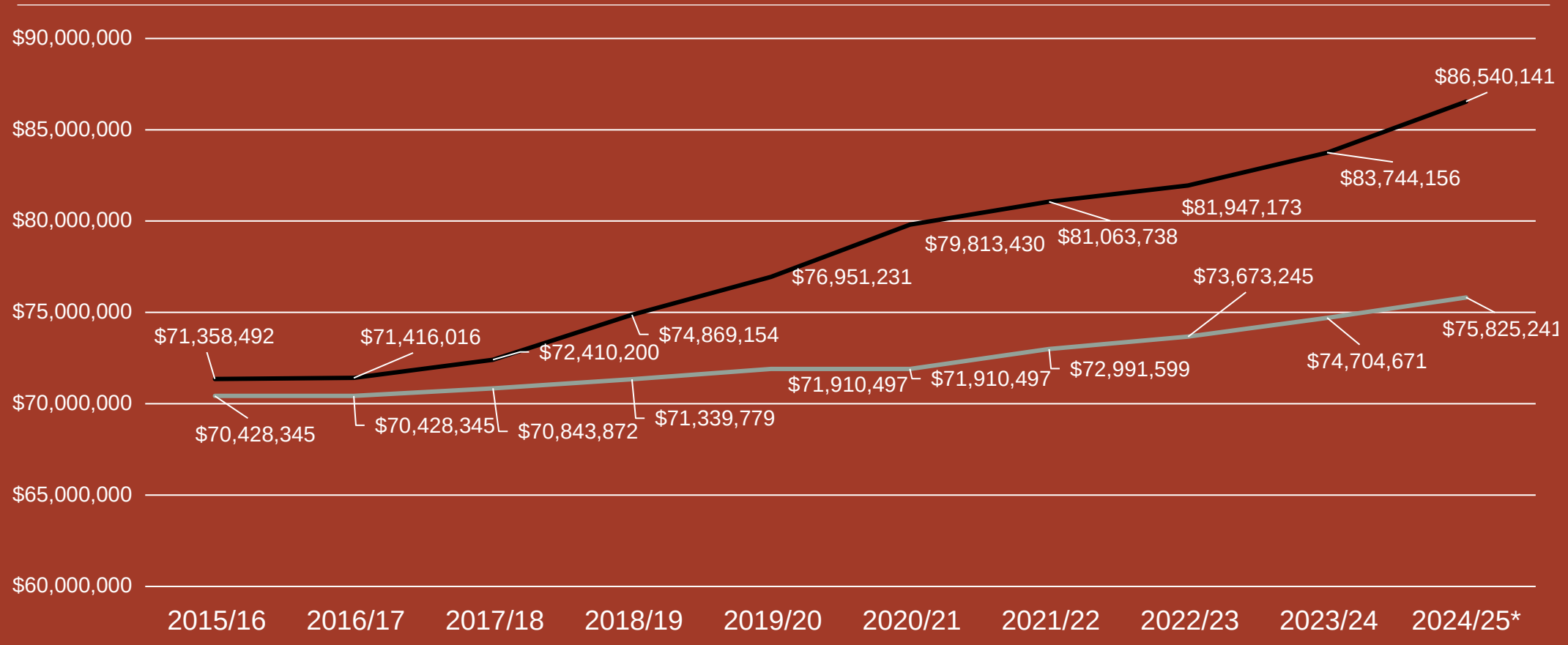
Tax Levy Increase vs. Allowable Tax Levy Increase



Tax Levy Increase vs. Allowable Tax Levy Increase



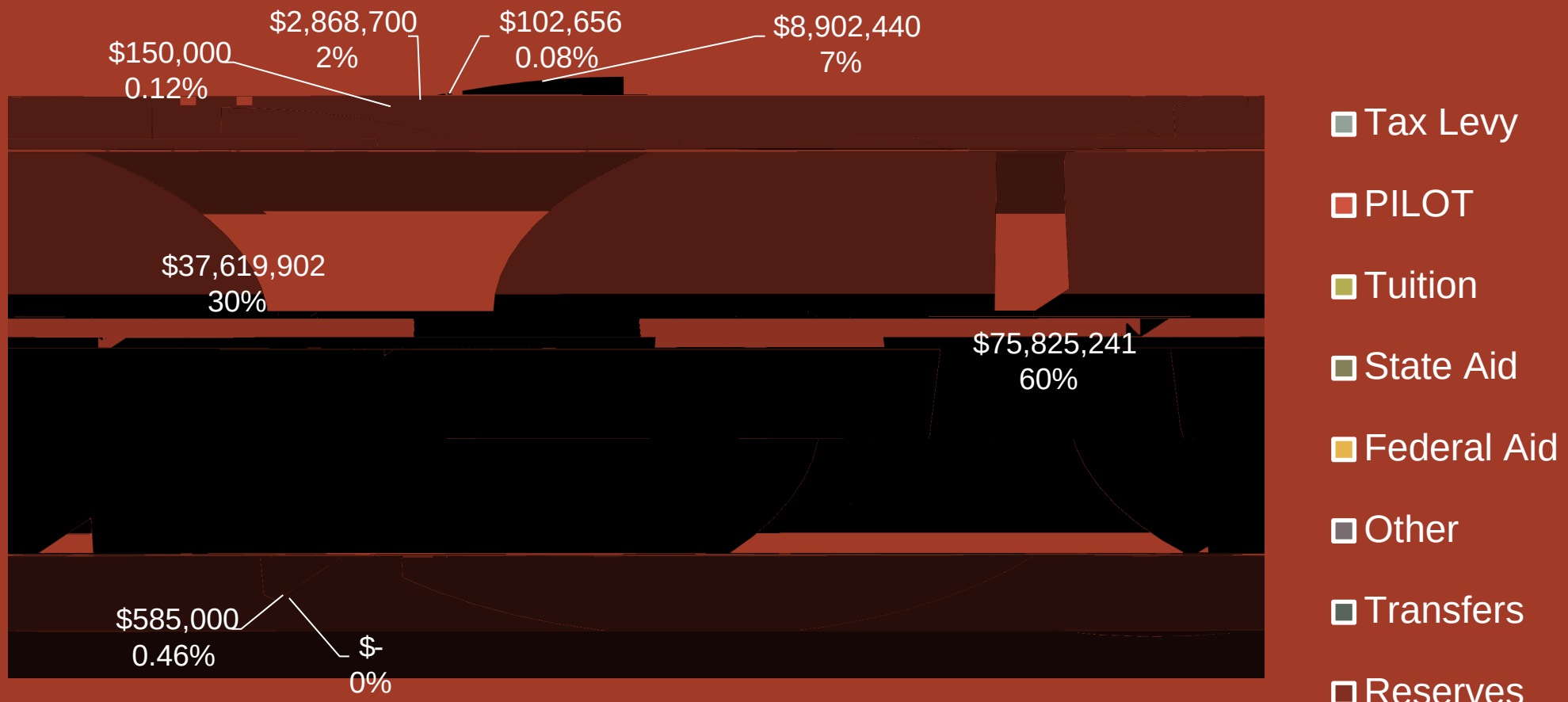
Potential Tax Levy vs. Actual/Projected* Tax Levy



School Tax Rate (Homestead) Sample Assessment 2013/14– 2024/25*

East Islip UFSD

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

Appropriations Budget
Draft #2

Budget Drivers
Salaries and Benefits

East Islip UFSD
2024/25
Budget Drivers - Draft Budget #2

Expenditures by Object	Budget 2023/24	Budget 2024/25	2024/25 vs 2023/24 $	2024/25 vs 2023/24 %	% of Change	% of Increase
Salaries						
Instructional (Teachers and Administrators)	$ 46,522,762	$ 45,942,267	$ (580,495)	-1.25%	-0.46%	-198.80%
Instructional (Teaching Assistants)	$ 780,181	$ 764,568	$ (15,613)	-2.00%	-0.01%	-5.35%
Noninstructional (Clerical/Confidential/Nurses)	$ 4,526,228	$ 4,425,122	$ (101,106)	-2.23%	-0.08%	-34.62%
Noninstructional (Custodial/Maint/Grounds/Security)	$ 5,459,953	$ 5,481,961	$ 22,008	0.40%	0.02%	7.54%
Noninstructional (Para -Professionals)	$ 2,416,872	$ 2,678,923	$ 262,051	10.84%	0.21%	89.74%
Miscellaneous Codes	$ 445,267	$ 472,307	$ 27,040	6.07%	0.02%	9.26%
Sub-Total:	$ 60,151,264	$ 59,765,147	$ (386,116)	-0.64%	-0.31%	-132.23%
Employee Benefits	$ 32,441,367	$ 34,748,025	$ 2,306,658	7.11%	1.83%	789.94%
Salaries and Benefits	$ 92,592,631	$ 94,513,173	$ 1,920,542	2.07%	1.53%	657.71%

Budget Drivers
Non-Salaries

East Islip UFSD
2024/25
Budget Drivers - Draft Budget #2

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						
Equipment and Capital Outlay (Purchases)	$ 1,477,816	$ 995,337	$ (482,479)	-32.65%	-0.38%	-165.23%
Transportation	$ 5,644,220	$ 5,372,699	$ (271,521)	-4.81%	-0.22%	-92.99%
Utilities (Oil, Gas, Electric and Water)	$ 1,418,890	$ 1,313,890	$ (105,000)	-7.40%	-0.08%	-35.96%
Conference and Travel (Staff)	$ 60,200	$ 60,200	$ -	0.00%	0.00%	0.00%
Dues and Participation Fees (Staff and Students)	$ 119,168	$ 126,243	$ 7,075	5.94%	0.01%	2.42%
Legal/Insurance/Auditing	$ 1,153,387	$ 1,290,095	$ 136,708	11.85%	0.11%	46.82%
Professional and Technical Services (Outside Vendors)	$ 1,882,700	$ 2,173,780	$ 291,080	15.46%		

Budget Drivers
Salaries
Percent of Total Budget

East Islip UFSD
2024/25
Budget Drivers - Draft Budget #2

Expenditures by Object	Budget 2023/24	% of Total Budget 2024/25
Salaries		
Instructional (Teachers and Administrators)	36.99%	36.45%
Instructional (Teaching Assistants)	0.62%	0.61%
Noninstructional (Clerical/Confidential/Nurses)	3.60%	3.51%
Noninstructional (Custodial/Maint/Grounds/Security)	4.34%	4.35%
Noninstructional (Para -Professionals)	1.92%	2.13%
Miscellaneous Codes	0.35%	0.37%
Sub-Total:	47.83%	47.41%
Employee Benefits	25.80%	27.57%
Salaries and Benefits	73.63%	74.98%

Budget Drivers
Non-Salaries
Percent of Total Budget

East Islip UFSD
2024/25
Budget Drivers - Draft Budget #2

Expenditures by Object	Budget 2023/24	% of Total	Budget 2024/25	
Non-Salaries				
Equipment and Capital Outlay (Purchases)		1.18%		0.79%
Transportation		4.49%		4.26%
Utilities (Oil, Gas, Electric and Water)		1.13%		1.04%
Conference and Travel (Staff)		0.05%		0.05%
Dues and Participation Fees (Staff and Students)		0.09%		0.10%
Legal/Insurance/Auditing		0.92%		1.02%
Professional and Technical Services (Outside Vendors)		1.50%		1.72%
Furniture and Equipment Repair		0.39%		0.39%
Other Miscellaneous Contractual		0.66%		0.43%
Supplies		1.25%		1.24%
Tuition (non- BOCES)		0.74%		0.91%
Textbooks		0.18%		0.18%
BOCES		7.33%		7.17%
Debt Service (Principal and Interest)		6.31%		5.57%
Interfund Transfers (Debt Service/Capital/Café/Special Ed)		0.17%		0.14%
Sub-Total:		26.37%		25.02%
Total Expenditures and Other Uses		100.00%		100.00%

Tax Levy and Budget (Historical/Draft*)

Year	Tax Levy	Percent Increase	Approved/Proposed Budget	Appropriated Fund Balance/Reserves
2014/15	$69,756,866	0.94%	$110,785,649	$4,866,622
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%	$126,053,938	$8,902,440
10 Year Avg.		.84%		

Calendar of Events

Date	Time	Meeting	Topic
March 20th	7:00 p.m.	Business/Budget Workshop	Budget Presentation #2
April 16th	7:00 p.m.	Business/Budget Workshop	Budget Presentation #3 Budget Adoption
May 7th	7:00 p.m.	Business	Budget Hearing
May 21st	6:00 a.m. to 9:00 p.m.		Budget Vote and Election

Thank You

Questions and Comments from the Board of Education