

EAST ISLIP UNION FREE SCHOOL DISTRICT

Budget Presentation # 3 Budget Adoption

Presented by:

Mr. Paul E. Manzo, Superintendent

Mr. Stephen D. Harrison, Assistant Superintendent for Business

Agenda

- Revenue
 - State Aid
 - Property Taxes
 - Revenue Budget
- Budget Accomplishments/Initiatives
- Appropriations Budget Adoption
- Contingent Budget
- Capital Reserve Proposition
- Budget Timeline

State Aid Governor's Proposal

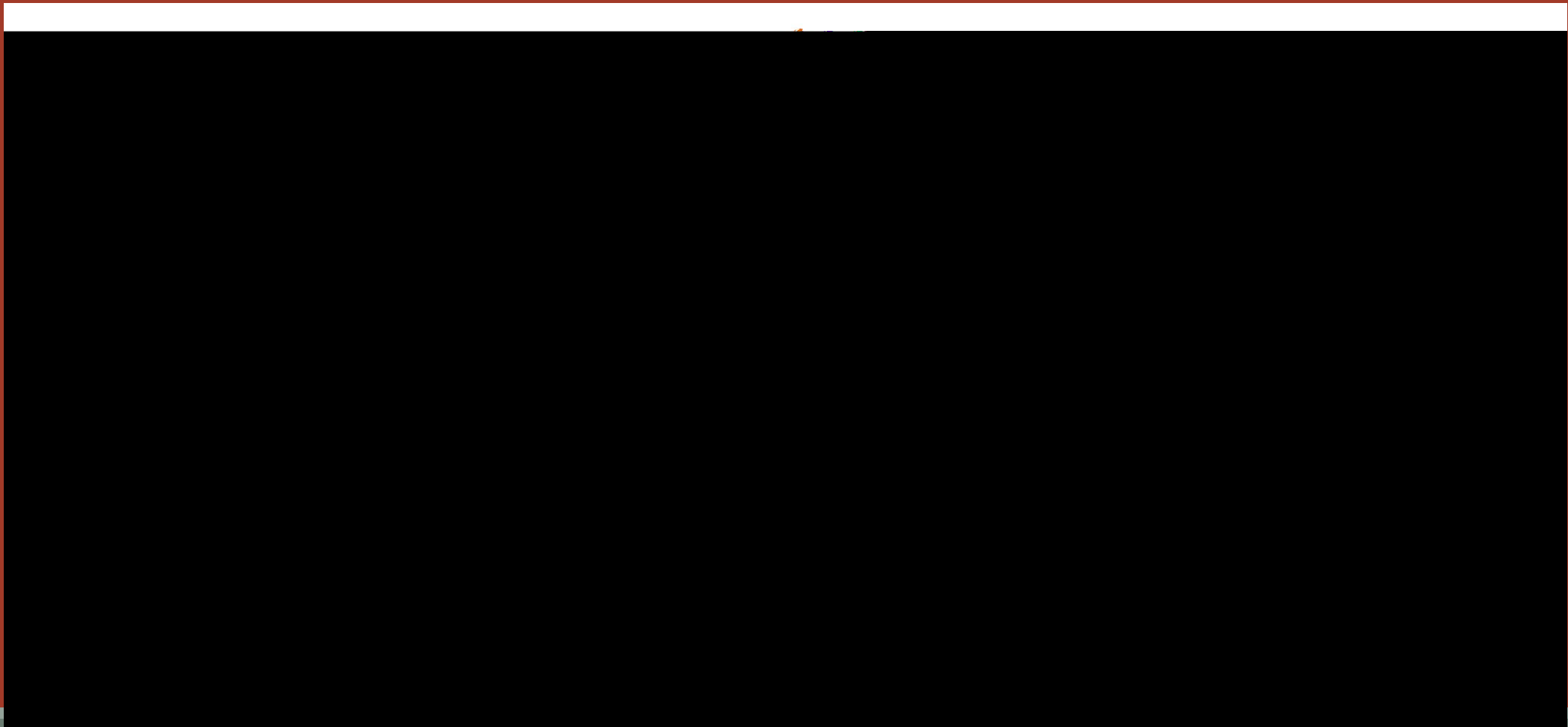
State of New York 2024-25 State Aid Budget – Executive

District Code: 580503
District Name: East Islip

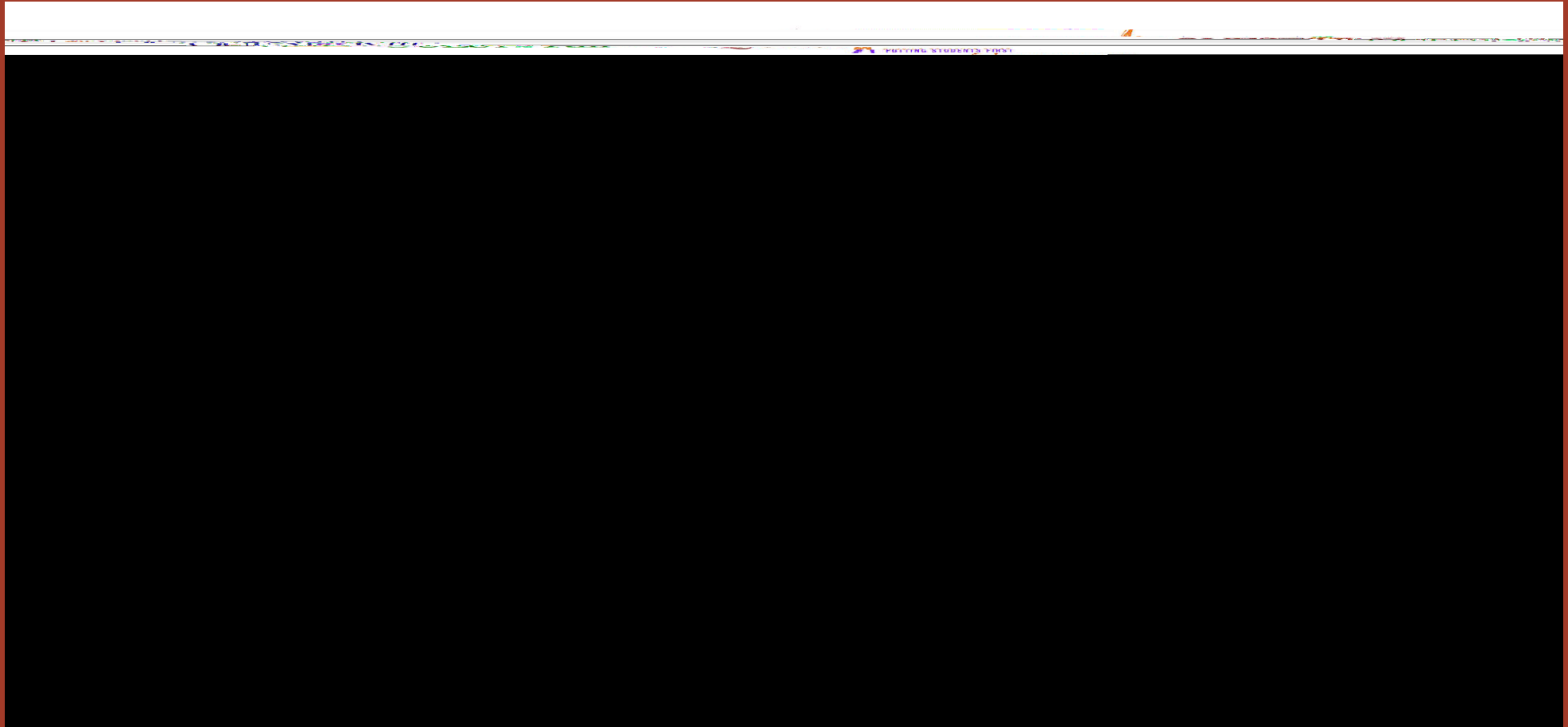
Category	Base Year 2023/24	Executive Budget Year 2024/25	Executive vs 2023/24 Change	
			\$	%
Foundation Aid	\$ 29,025,924	\$ 25,738,105	\$ (3,287,819)	-11.33%
Universal Pre-Kindergarten*	\$ 963,900	\$ 963,900	\$ -	0.00%
BOCES	\$ 2,287,818	\$ 2,489,918	\$ 202,100	8.83%
Public Excess High-Cost Aid	\$ 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)	-20.55%
High Tax Aid	\$ 1,721,431	\$ 1,721,431	\$ -	0.00%
Total:	\$ 41,667,723	\$ 38,235,644	\$ (3,432,079)	-8.24%
Total: (without Universal Pre-K)	\$ 40,703,823	\$ 37,271,744	\$ (3,432,079)	-8.43%

*UPK is not part of general fund budget

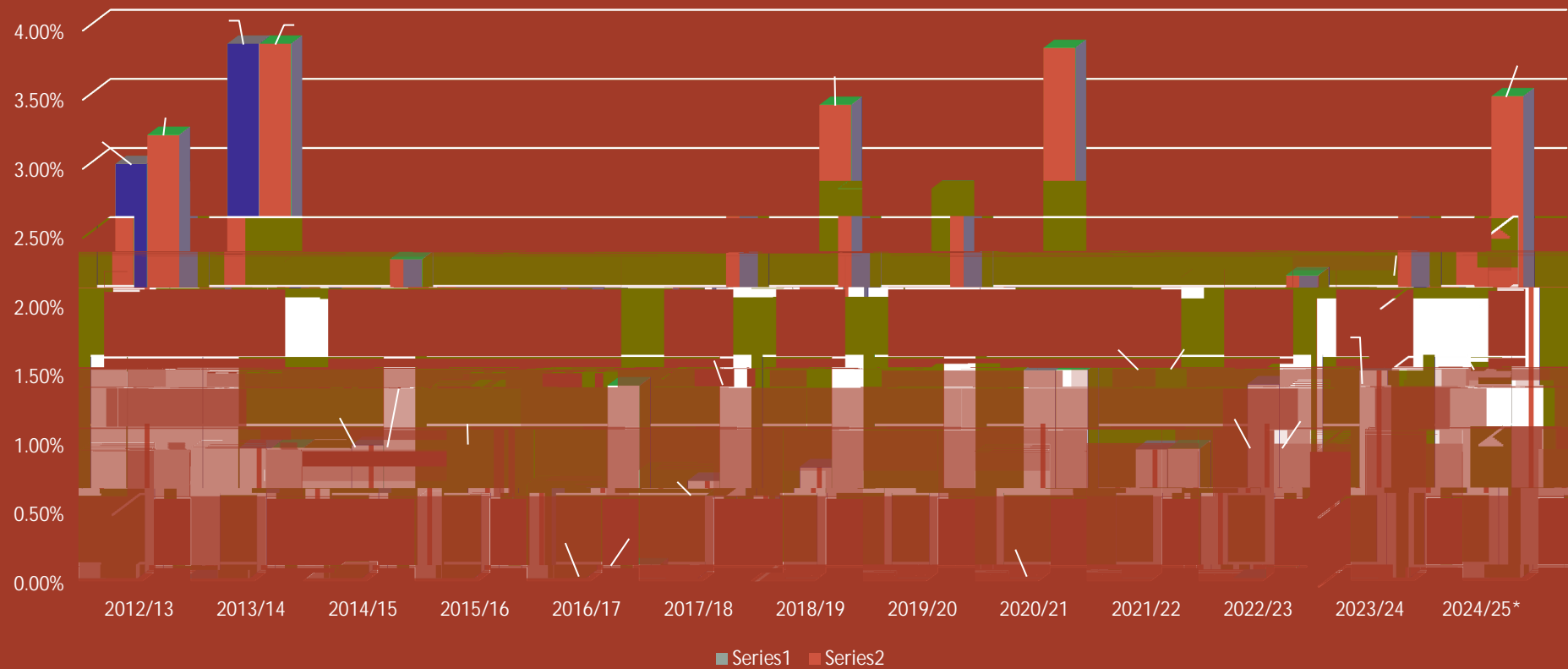
State Aid Governor's Proposal



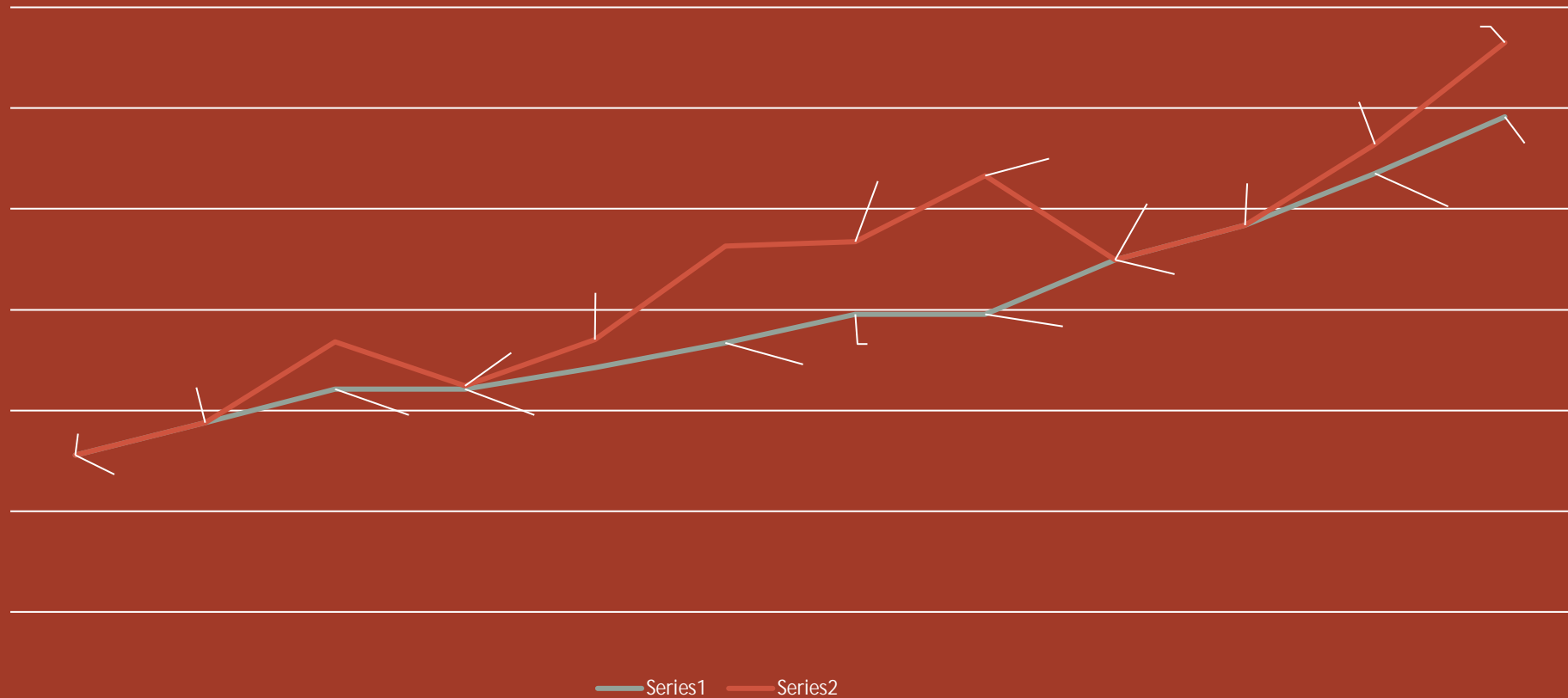
State Aid Governor's Proposal



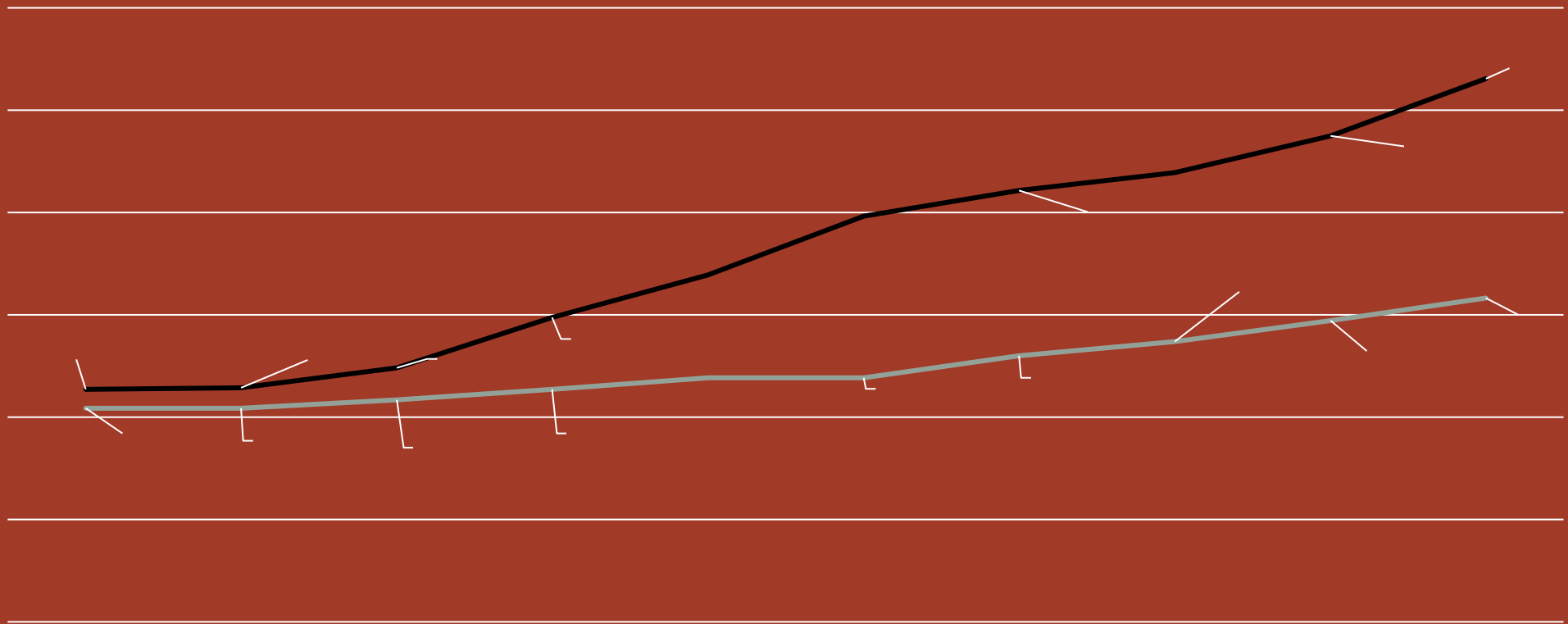
Tax Levy Increase vs. Allowable Tax Levy Increase



Tax Levy Increase vs. Allowable Tax Levy Increase

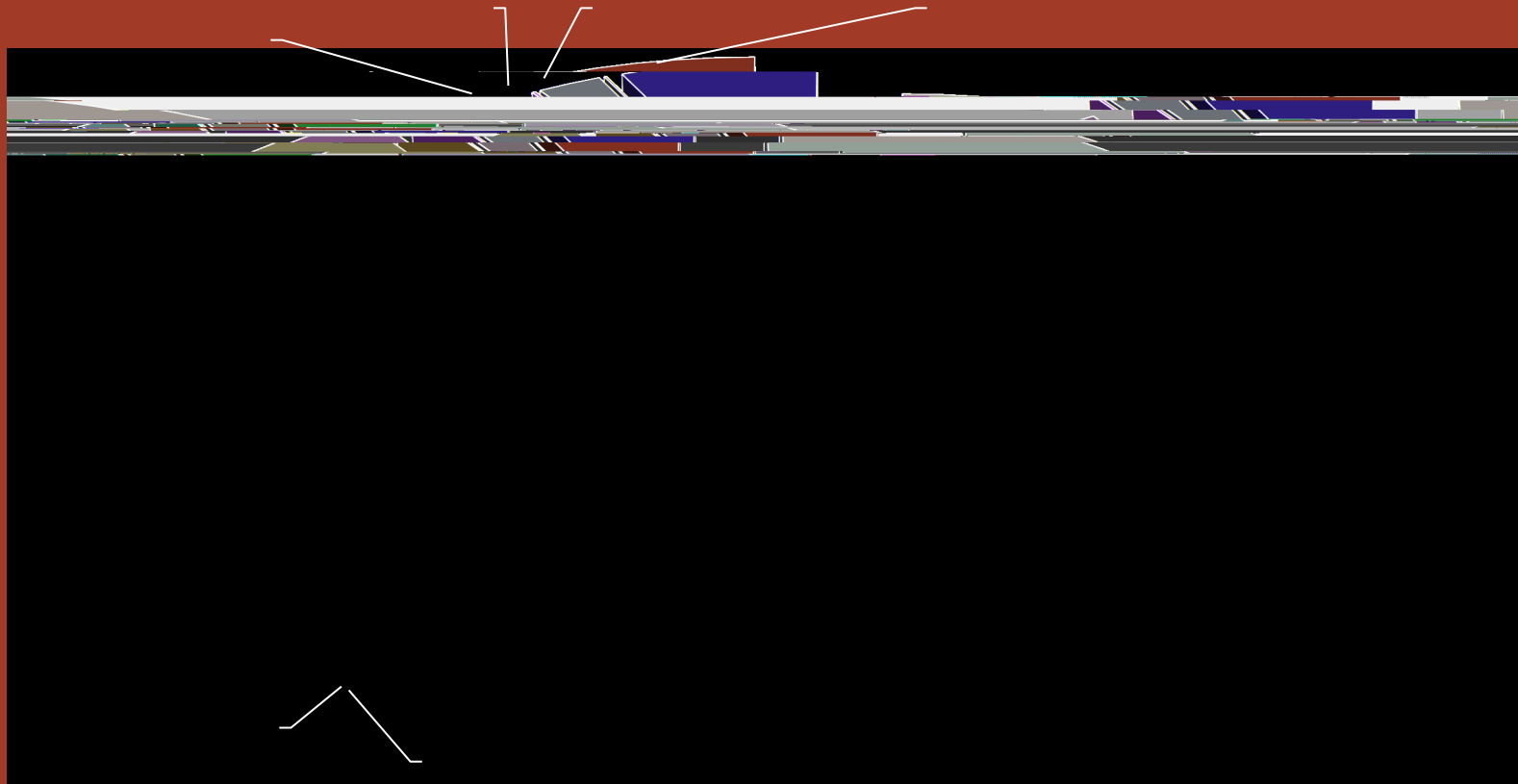


Potential Tax Levy vs. Actual/Projected* Tax Levy



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

Revenue and Reserve Drivers Percent Contribution



- Tax Levy
- PILOT
- Tuition
- State Aid
- Federal Aid
- Other
- Transfers
- Reserves

Budget Accomplishments and Initiatives

Instructional	Continued growth in Robotics, including competitions. Robotics III
	Middle School Math Program aligned with NGLS
	Ongoing professional development for teachers
	New Course offerings at the High School (Digital Imaging and Design III, Studio in Sculpture III, Gourmet Foods and International Cooking, Fitness for Life, Video Prod. II and Broadcast TV)
	Assistant Coaches for various sports. Fitness Room equipment, Uniform replace

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Budget Accomplishments and Initiatives

Instructional	Piloted Individual Arts Assessment Pathway (IAAP)
	College Credit for Digital Imaging & Design I, Photography I
	College credit for ASL I, ASL II, ASL III
	Enhanced Virtual Enterprise competition
	Enhanced NYSSMA competition

Budget Accomplishments and Initiatives

Health and 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

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.)

Appropriations Budget Draft #2

- Reduced by \$1,438,843 or 1.15%, from \$127,492,781 to \$126,053,938.
- Reductions in staff based upon enrollment projections, without impacting program.
- Budget reductions based upon more recent

Budget Drivers

Salaries and Benefits

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

Expenditures by Object	Budget		2024/25 vs 2023/24		% of Change	% of Increase
	2023/24	2024/25	\$	%		
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%	

Budget Drivers Non-Salaries

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

Expenditures by Object	Budget		2024/25 vs 2023/24		% of Change	% of Increase
	2023/24	2024/25	\$	%		
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%	0.23%	99.68%
Furniture and Equipment Repair	\$ 490,841	\$ 496,441	\$ 5,600	1.14%	0.00%	1.92%
Other Miscellaneous Contractual	\$ 825,000	\$ 540,500	\$ (284,500)	-34.48%	-0.23%	-97.43%
Supplies	\$ 1,571,638	\$ 1,564,340	\$ (7,298)	-0.46%	-0.01%	-2.50%
Tuition (non-BOCES)	\$ 936,528	\$ 1,145,411	\$ 208,883	22.30%	0.17%	71.53%
Textbooks	\$ 221,603	\$ 228,973	\$ 7,370	3.33%	0.01%	2.52%
BOCES	\$ 9,224,430	\$ 9,039,714	\$ (184,716)	-2.00%	-0.15%	-63.26%
Debt Service (Principal and Interest)	\$ 7,931,515	\$ 7,019,488	\$ (912,027)	-11.50%	-0.73%	-312.33%
Interfund Transfers (Capital/Cafeteria/Special Ed.)	\$ 211,368	\$ 173,655	\$ (37,713)	-17.84%	-0.03%	-12.92%
Sub-Total:	\$ 33,169,303	\$ 31,540,766	\$ (1,628,537)	-4.91%	-1.29%	-557.71%
Total Expenditures and Other Uses	\$ 125,761,933.90	\$ 126,053,938.43	\$ 292,004.53	0.23%	0.23%	100.00%

Budget Drivers Non-Salaries Percent of Total Budget

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

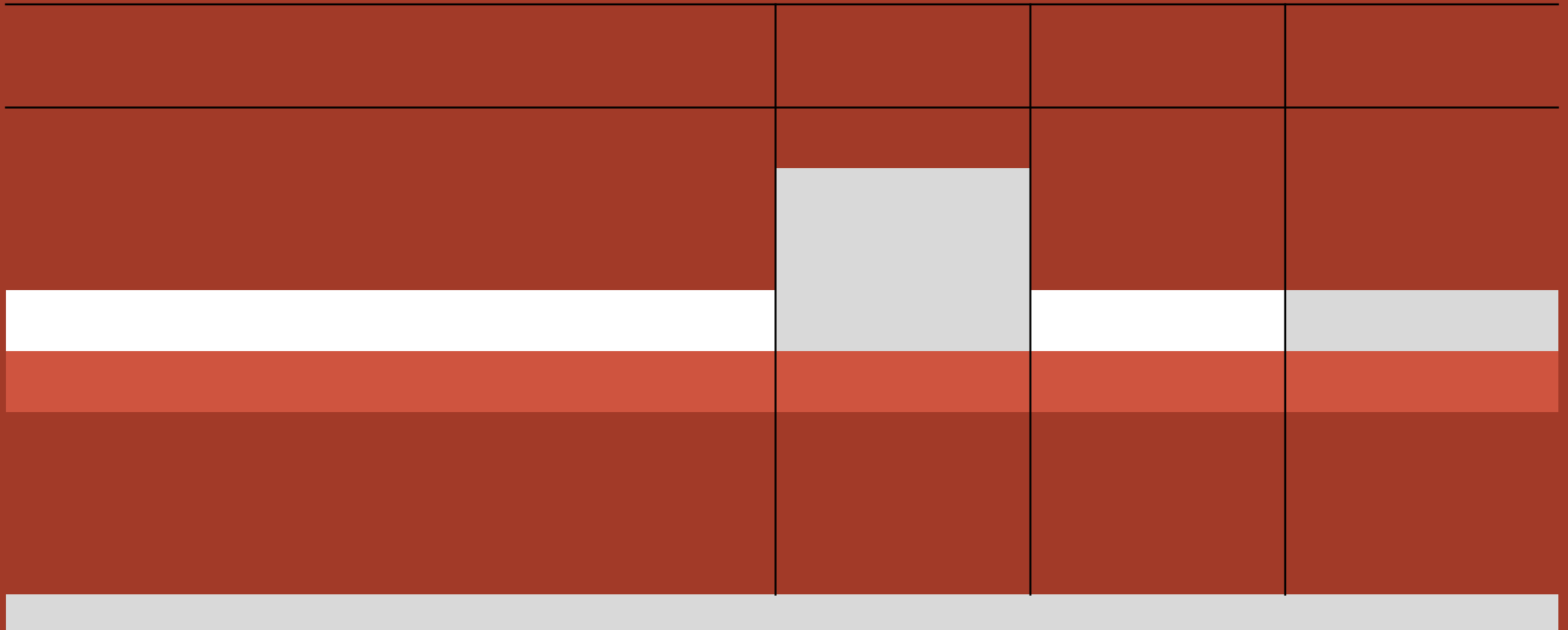
Expenditures by Object

Budget	% of Total	Budget
2023/24		2024/25

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.

Contingent Budget



Capital Reserve Proposition

- Establishment of Capital Reserve
 - Voter approval required to establish and fund
 - Term of 10 years, with annual contributions not to exceed \$3,000,000. Total amount contributed not to exceed \$30,000,000.
 - Voter approval required to spend
- Reserve Scope
 -

Calendar of Events



Thank You

Questions and Comments from the Board of Education