

EAST ISLIP UNION FREE SCHOOL DISTRICT

Budget Hearing

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

MAY 7, 2024

Agenda

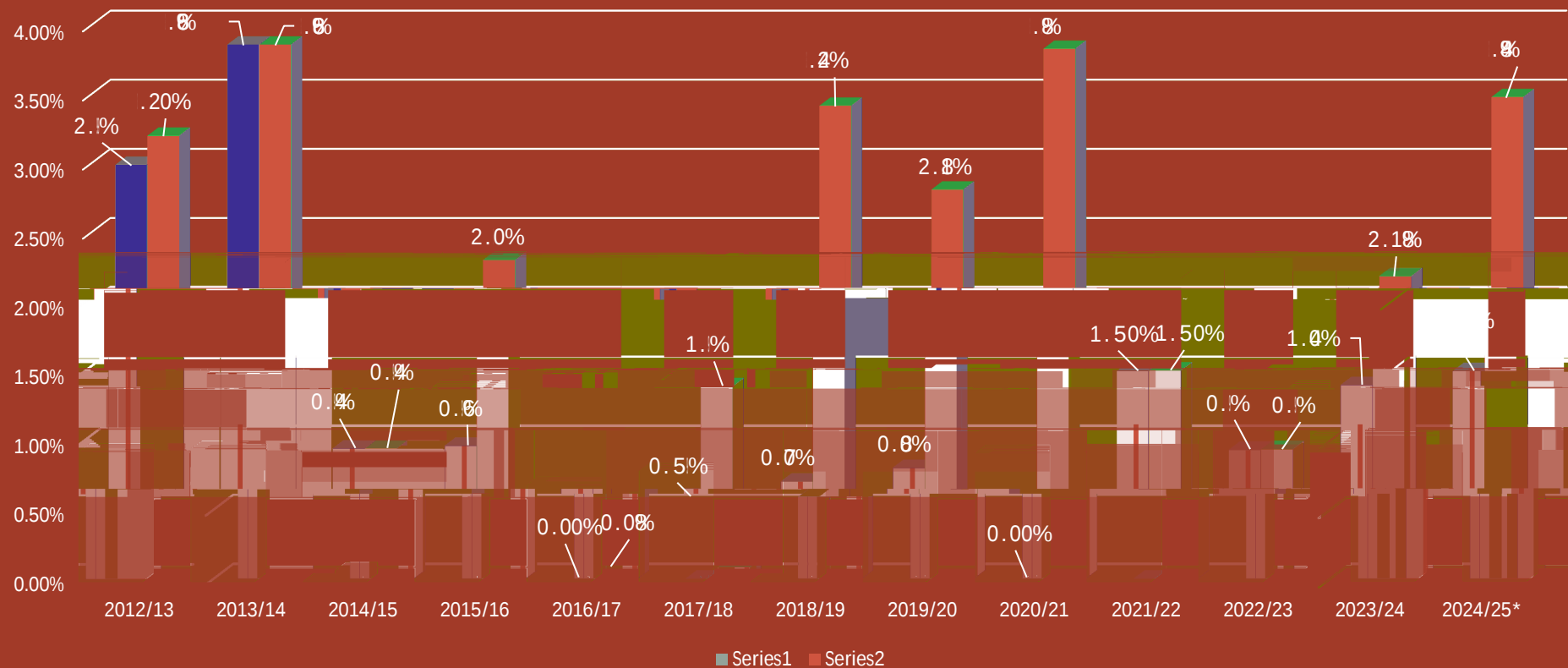
- Revenue
 - State Aid
 - Property Taxes
 - Revenue Budget
- Appropriations Budget Proposed
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State Aid Legislative Budget

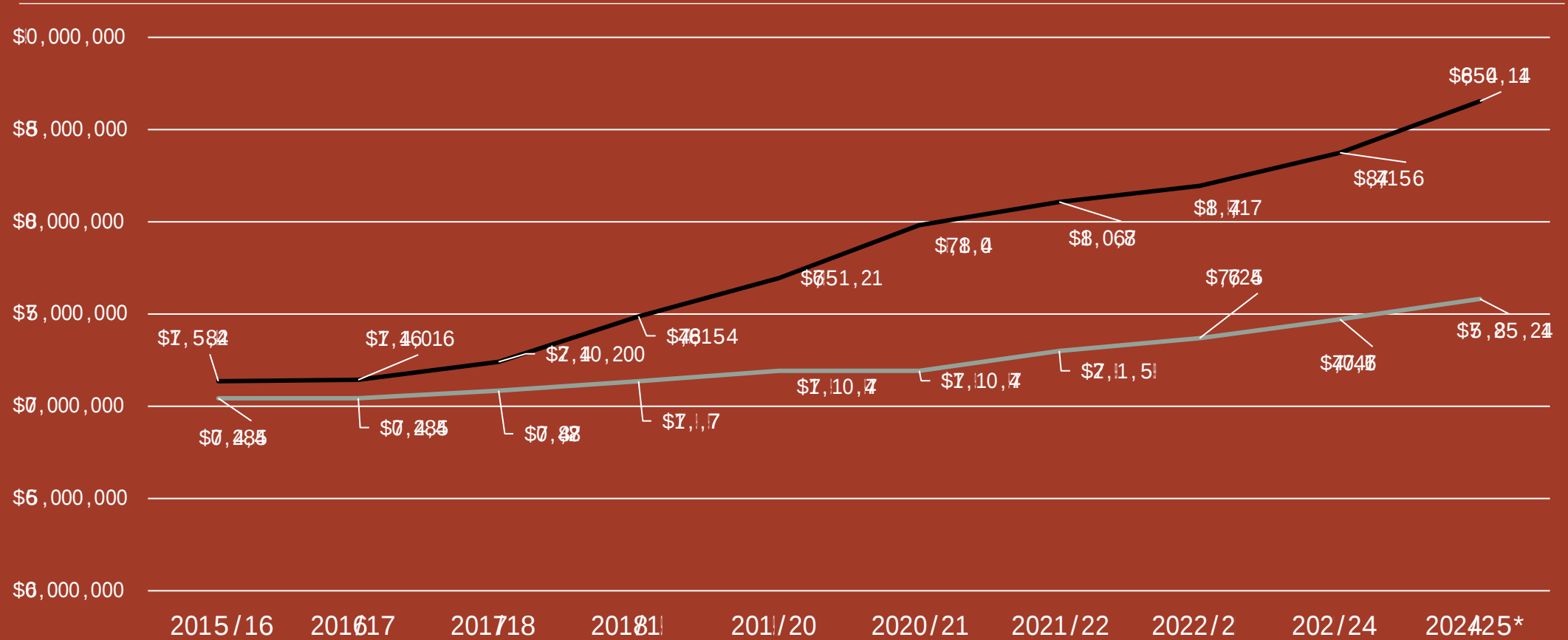
District Code:
District Name:

State of New York
2024-25 State Aid Budget - Legislative
580503

Tax Levy Increase vs. Allowable Tax Levy Increase



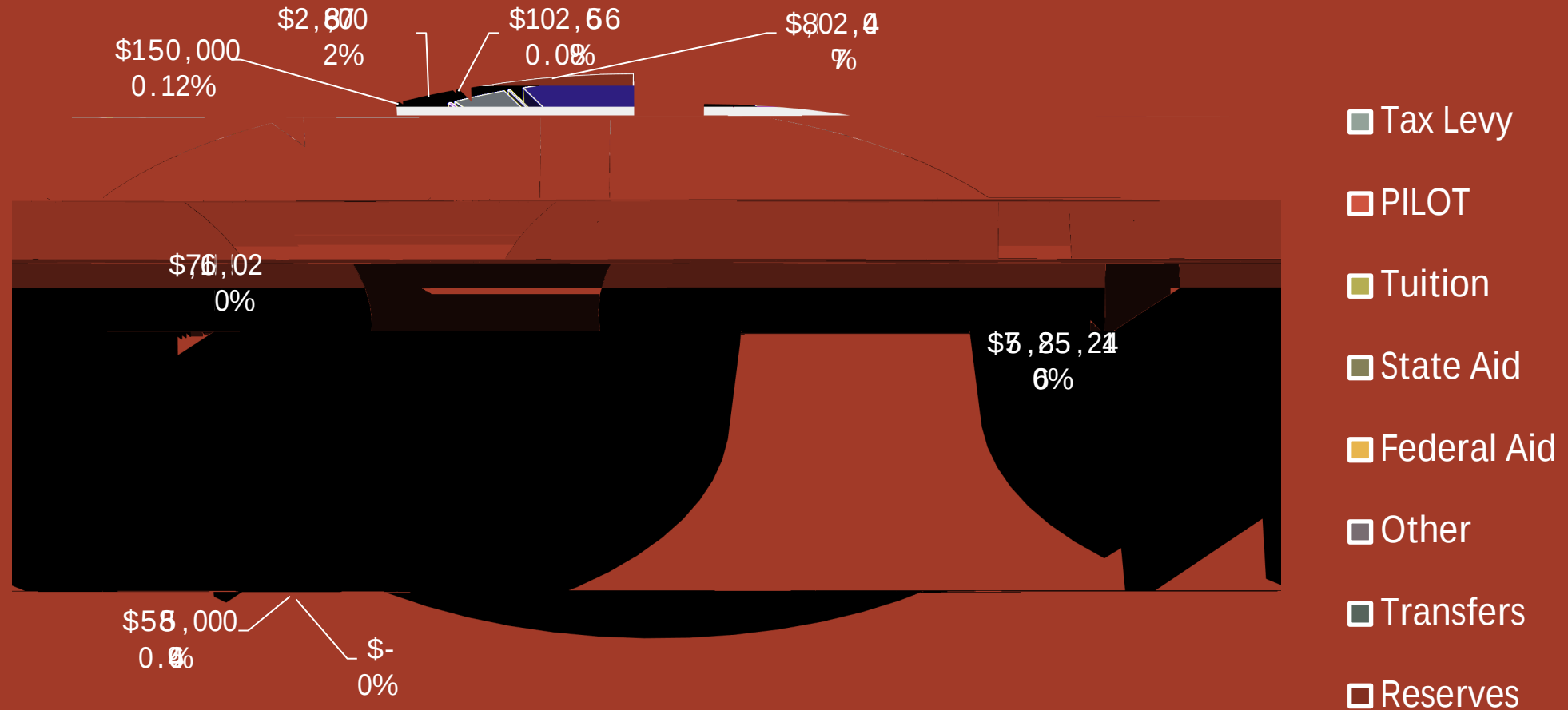
Potential Tax Levy vs. Actual/Projected* Tax Levy



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



Revenue and Reserve Drivers Percent Contribution



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 \$	%	% 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 \$	%	% 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%	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%

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.

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
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Capital Reserve 2015/16

- Established May 2016
 - Voter approved
 - Term of 10 years, with annual contributions not to exceed \$2,000,000. Total

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Calendar of Events

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Thank You

Questions and Comments from the Board of Education