

Island Park UFSD Budget 2024-2025



PROPOSED REVENUES & EXPENDITURES

VINCENT RANDAZZO
SUPERINTENDENT OF SCHOOLS

SALVATORE CARAMBIA
SCHOOL BUSINESS ADMINISTRATOR

Island Park UFSD

Tax Cap History



	2021-22	2022-23	2023-24	2024-25
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Tax Levy Limit	1.23%	1.98%	3.03%	2.86%
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Tax Levy % (Actual)	1.23%	1.98%	1.99%	1.99%
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Proposed Budget Summary



► Proposed 2024-2025 budget:
\$44,354,925

► Budget to budget increase:

► \$1,063,026 or 2.46%

► Projected tax levy increase:

► \$669,844 or 1.99%



Estimated Revenue 2024-25



2024-2025 Proposed Budget

Sources of Revenue



1. State Aid
2. Other Local Sources
3. PILOTs (Payments in Lieu of Taxes)
4. Property Taxes
5. Fund Balance Allocation
6. Appropriations from Reserves

2024-2025 REVENUE SOURCES



Category	2023-24 Budget	Proposed 2024-25	Dollar Change \$ ▲
State Aid	3,001,756	2,923,041	(78,715)
Local Revenue	160,000	490,000	330,000
Bullet Aid	1,000,000	-	(1,000,000)
LIPA Settlement	1,500,000	-	(1,500,000)
PILOTs	771,147	726,890	(44,257)
*Appropriation from Reserves	627,672	3,603,116	2,975,444
Fund Balance	2,570,821	2,281,531	(289,290)
Property Taxes	33,660,503	34,330,347	669,844
*TO OFFSET LIPA /NASSAU COUNTY SETTLEMENT AGREEMENT ON PROPERTY TAXES			
TOTAL	43,291,899	44,354,925	1,063,026

PILOTs



- ▶ A PILOT is a Payment In Lieu Of Taxes, which is an agreement between a local governmental entity and a business or public corporation to limit the taxes of that entity as a means of encouraging economic growth.

- ▶ Island Park UFSD has three PILOTs:
 - ▶ Bayview Nursing Facility \$16,890
 - ▶ Waterview Land Development LLC \$300,000
 - ▶ Avalon Bay Community, Inc. \$410,000

Property Tax Calculation



Proposed Budget: \$44,354,925

Sources of Revenue:

State Aid \$2,923,041

Local Sources \$490,000

PILOTs \$726,890

Fund Balance \$2,281,531

*Reserve Use \$3,603,116

Sub Total \$10,024,578

Property Taxes (Levy) \$34,330,347

*To Offset LIPA/Nassau County Settlement Agreement
on Property Taxes

Budget to Budget / Levy to Levy Comparison



	2023-24	2024-25	\$ Change	% Change
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Budget	43,291,899	44,354,925	1,063,026	2.46%
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Tax Levy	33,660,503	34,330,347	669,844	1.99%
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Anticipated High School Enrollment



High School	2023-24 Actual	2024-25 Projected
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Long Beach	343	333
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Non-Resident Tuition Rate (NRT) was adjusted by NYSED in January - New Rate \$ 22,500.00



2024-2025 SY Budget

Key Points

- ▶ **Loss of Foundation Aid (\$207,457)**
 - Total State Aid loss (118,499)
- ▶ **End of ARPA Funding**
 - Reoccurring Costs Associated with Technology, Staff Developers, Mental Health Programs
- ▶ **Debt Service**
 - Bond Principal & Interest = \$1,376,250
 - EPC Principal & Interest = \$ 269,802
- ▶ **Inflation Rate**



2024-2025 SY Budget

Key Points

Expenses Driving Budget Increases

- New contracts with Bargaining Units
- Salaries + Step
- Transportation CPI (RFP Spring 24)
- NYSIR – Liability Insurance - 10%
- Health Insurance - 10%
- Special Education (Itinerant 18%, BOCES 7%, Out of District 18%)
- HS Tuition - 10% NRT Rate Increased by NYSED
- Cost Increases Across All Areas and Departments - Insurance, Supplies, Food, etc.



Investing in the Future....



OUR CHILDREN ARE OUR FUTURE!

Expenditure Budget Includes:



- ▶ NO reductions in programs
- ▶ Hiring of a Half-Time Guidance Counselor at FXH
- ▶ ENL Teacher at LOMS from PT to FT (Wilson Reading Support)
- ▶ Departmentalization of Grade 5 at LOMS
- ▶ Development of Financial/News & Media Literacy Courses (CTE) at LOMS
- ▶ High School Tuition Costs (Net increase of \$600,000 from 22-23)
- ▶ Busing for HS, BOCES, Private Schools
- ▶ Textbooks/Health Services for Private Schools
- ▶ Purchase of a New Tractor for District Lawn Maintenance
- ▶ Continuation of the District's 1:1 Device Initiative (Pre-Kindergarten through Grade 8) and Expansion of Technology Enhancements
- ▶ Mental Health Services Partnership with Central Nassau Guidance & Counseling Services (CNG)
- ▶ Contracting with a Literacy Consultant to Support Reading Instruction





“If the children are our future, then there is no greater way to invest in the future than investing in our children.”



Implementing New Learning Standards



Research- Based Curricula

- ▶ Math: New Math Curriculum aligned to the NGLS to be Adopted in 2024 – Remaining ARPA Funds
- ▶ ELA: Fountas & Pinnell Classroom (Pre-K to Gr 4)
- ▶ FUNdations (Wilson Reading System)
- ▶ ELA: Teachers College Reading Project (Grs 5-8)
- ▶ ELA: Teachers College Writing Project (Grs K-8)
- ▶ NYSSLS OHM, Mystery Science & HMH Science Programs
- ▶ Career and Technical Education (CTE) (Grs 6-8)
- ▶ Computer Science and Digital Fluency
 - ▶ Lego Engineering Program (Grs K-8)



**NYS Next Generation
LEARNING STANDARDS**

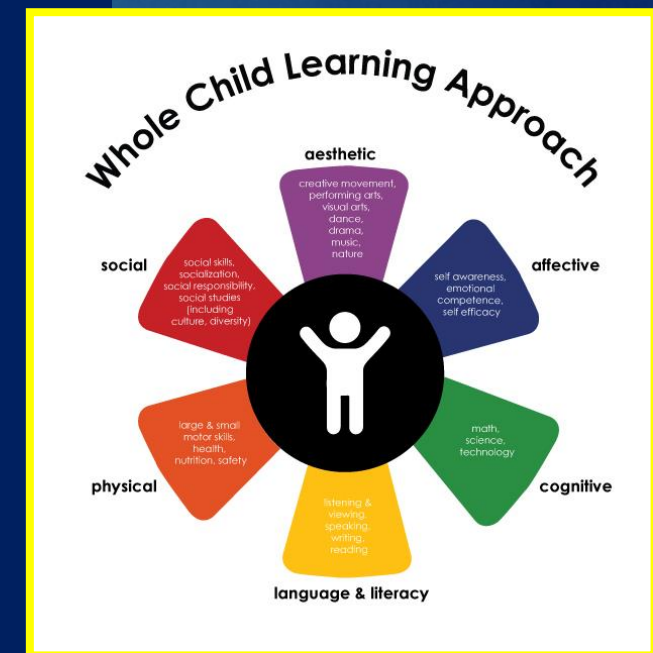


Program Continuation & Expansion



Whole-Child Approach

- ▶ Student-centered learning environments that focus on belonging and affirm racial, linguistic and cultural identities
- ▶ FLES Spanish Language Program (Grs K-6)
- ▶ Accelerated Courses: Spanish, Integrated Algebra, Studio In Art (Gr 8)
- ▶ Living Environment for all 8th Grade Students
- ▶ STEAM Curriculum Expansion (Grs K-8)
- ▶ Social and Emotional Learning
- ▶ Clubs and Activities
- ▶ Field Trips / Special Assembly Programs
- ▶ Athletics (including new uniforms for select teams)
- ▶ Recreation Programs



Assessment, Professional Learning & Growth



- ▶ Progress Monitoring Tools
- ▶ Robust Professional Development Opportunities for Teachers
- ▶ Ongoing Coaching and Mentoring
- ▶ Curriculum Projects
- ▶ Professional Learning Communities (PLC)
- ▶ Training for Staff



How have we contained expenses?



► Participation in consortia:

- ✓ Insurance (NYSIR and Worker's Comp Cooperative)
- ✓ Contractual and Purchasing services (BOCES and Ed Data)
- ✓ Transportation (SW Transportation Quadrant, Nassau County Transportation Cooperative)
- ✓ ESCO Nassau County Natural Gas Cooperative
- ✓ LISDNA (Long Island School Nutrition Directors' Association) to allow participation in cooperative food bidding program
- ✓ TCPN (nationwide purchasing cooperative)

► Use of special audits to assess internal efficiencies at no additional cost:

Utilities (Utility Check), Medicaid billing (Zycron), Special Ed and Building Aid (Questar III/School Aid Specialists)

► Use of state, county & other school district contracts

► Energy Performance Contract (EPC)

Proposition # 2

Power Plant Tax Reserve Fund



May 21, 2024

- ▶ Voter approval is needed for the school district to create this reserve fund.
- ▶ Only LIPA settlement payments (third-party beneficiary lawsuit) made to the school district are permitted to be placed in the reserve.
- ▶ This reserve fund will not increase the budget or place any additional financial burden on our taxpayers.
- ▶ The funds in the reserve will be used to lessen the impact of the Nassau County/LIPA Tax Certiorari Settlement on our taxpayers for the next few budget cycles.



Proposition # 3



CONTRACT



**2024-2029
New 5-Year
Tuition Contract with
Long Beach High School**





YOUR OTE MATTERS

May 21, 2024

Contingent Budget



In the event voters reject a district's proposed budget **twice**, the Board of Education must enact a Contingent budget consisting of **teachers' salaries and ordinary contingent expenses, subject** to a cap on the administrative portion of the budget, with no increase in the tax levy over the prior year tax levy.

Contingent Budget -Continued-



There are several options open to the board when its budget is defeated, such as:

1. The board may prepare and adopt a contingent budget without going back to the voters.
2. The board may only present only one additional revised budget at a special district meeting on the third Tuesday of June.
3. If the vote fails a second time, the board must adopt a contingent budget with no increase in the tax levy over the prior year's levy.

Important Upcoming Dates



- April 16th, 2024–Budget Adoption & BOCES Budget Vote
- May 7th, 2024 – Budget Hearing
- May 21st, 2024 – Budget Vote and Trustee Elections-LOMS
Auditorium 7:00 A.M. to 9:00 P.M.



Questions?



Salvatore Carambia

School Business Administrator

Island Park UFSD

99 Radcliffe Road

Island Park, NY 11558

Tel. (516)434-2600

Email: scarambia@islandparkschools.org



Thank You!

Questions/Feedback