

Budget Presentation 2025 - 2026



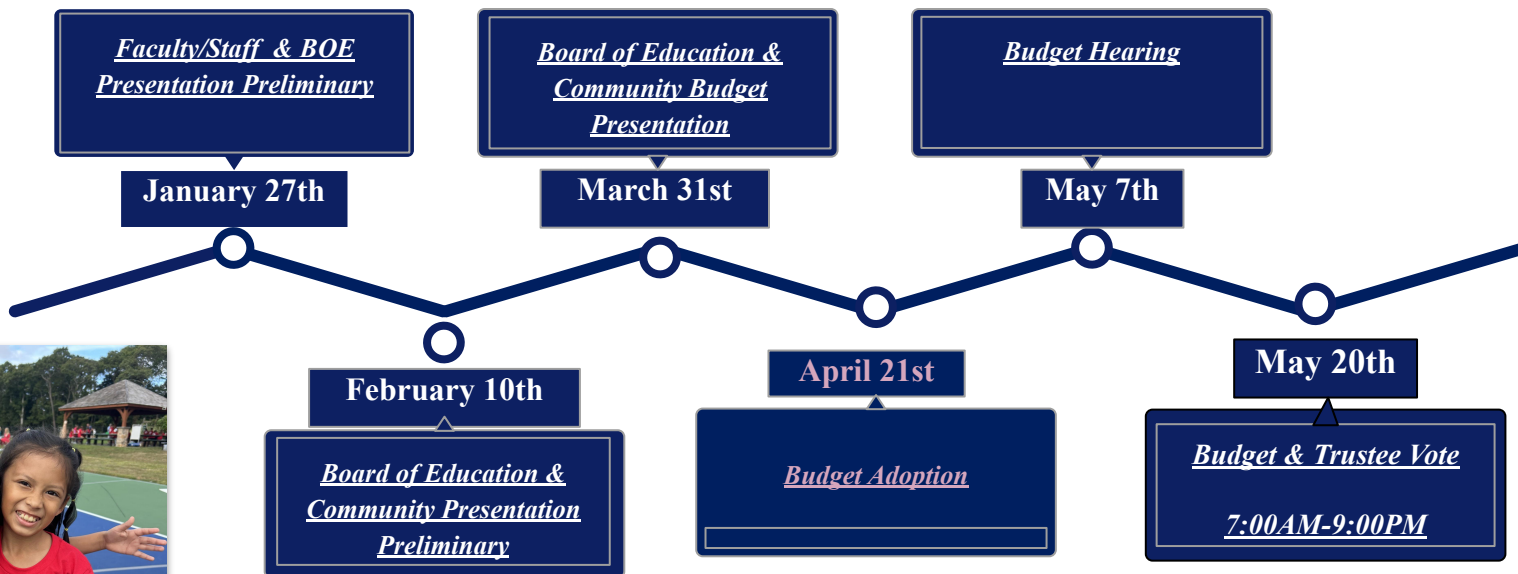


Guiding Principles & Goals





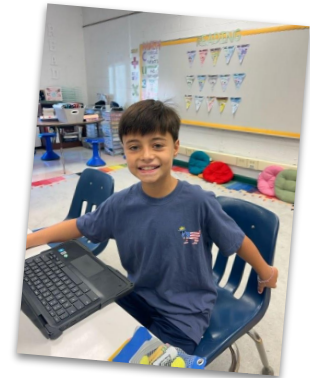
Budget Timeline





Executive Proposal State Aid & Changes

State Aid	2023-2024	2024-2025	2025-2026	Difference
Foundation Aid	\$1,031,626	\$1,040,602	\$1,061,414	\$20,812
BOCES Aid	\$480,714	\$338,561	\$409,909	\$71,348
Universal Pre-K	\$189,000	\$151,200	\$216,000	\$64,000
High Cost Aid	\$45,646	\$33,037	\$37,124	\$4,087
Software/Textbook/Library	\$53,836	\$55,372	\$53,645	-\$1,727
Transportation Aid	\$93,785	\$138,261	\$109,276	-\$28,985
Building Aid	\$4,228	\$4,228	\$5,614	\$1,386
High Tax Aid	\$133,715	\$133,715	\$133,715	\$0
Total	\$2,032,550 \$1,843,550	\$1,894,976 \$1,743,776	\$2,026,697 \$1,810,697	\$130,921 \$66,921





Monetary Adjustments-Fixed

Description	2024-2025	2025-2026	Difference
Teachers/ERS Retirement	\$866,590	\$937,543	\$70,953
Social Security	\$649,306	\$694,427	45,120
Workers Compensation	\$41,010	\$41,010	\$0
Life Insurance	\$8,625	\$8,884	\$259
Unemployment Insurance	\$8,625	\$8,884	\$259
Disability Insurance	\$8,625	\$8,884	\$259
Health Insurance	\$2,250,000	\$2,436,830	\$186,830
Contractual Salaries	\$8,413,515	\$8,780,085	\$366,570
Transportation	\$1,675,000	\$1,725,250	\$50,250
Total	\$13,921,296	\$14,641,797	\$720,501
State Aid	\$1,743,776	\$1,810,697	\$130,921 \$66,921





Monetary Adjustments

Westhampton Beach & Tuition Students



School	2024-2025	2025-2026	Difference
WHBMS/WHBHS General Education	\$7,667,108 \$24,263 (311+5)	\$7,888,287 \$25,162 (308.5+5) (-2)	\$221,179
WHBMS/WHBHS-Special Education	\$3,335,760 \$74,128 (41+5)	\$4,069,170 \$77,508 (49.5+3) (+8.5)	\$733,410
Tuition: Tuckahoe, EMO, Residential, BOCES	\$1,862,022	\$1,680,360	\$181,662
Total	\$12,864,890	\$13,637,817	\$772,927
Fixed + Tuition	\$720,501+\$772,927		1,493,428

Description	Students	Total
Self-Contained	7	\$553,000 (\$79,000 Each) Without A Bus

59 Seniors
1.5 SE

65-6th Grade
10 SE



Fund Balance Analysis



Reserve	Start 2024-2025	2025-2026 TBD
Unassigned Fund Balance	\$5,249,604	Actuals in October-AUDIT
Workers Compensation	\$764,233	\$783,339
Unemployment Insurance	\$162,595	\$166,660
Retirement Contributions	\$965,625	\$989,765
Employee Benefit Accrued Liability	\$668,003	\$684,703
Capital	\$910,238	\$435,238: Roof Repairs/Art Room
Debt Service	\$259,256	\$265,737
Repair Reserve	\$325,000	\$114,865
Total Reserves	\$4,054,950	\$3,440,307
Total Reserves With Unassigned Fund Balance	\$9,794,554	\$3,440,307 + Unassigned Fund Balance
Appropriated	\$1,891,801	\$ 3,436,866



Enhancements/Changes

01

Seal Coat/Art Room
Solar Panels
Capital Reserve

Roof: \$410,000/Art Room: \$65,000

02

Homework Club
3rd-6th Grade

6th-2, 5th-1, 4th-1, & 3rd-1
\$4,800

03

LED Lighting

\$24,176.15
400 Fixtures x 73%= \$6,309.15
Current: \$15,538- LED \$4,231- \$11,307

04

Summer Curriculum
Writing

\$71,000

05

ELA/Science
Curriculum & PD

\$194,000



Title 1 Summer Academy-Policy 1900-Parent & Family Engagement



Enhancements/Changes



06	Fobs/Licenses	Multi-Factor Authentication \$3,620
07	Tech Aide Subtract-Syntax	\$29,000
08	Sound Equipment	\$16,000
09	Cafeteria Chef	\$TBD
10	Transfer to Capital <u>\$92,000</u>	Gymnasium Floor-\$45,000 Parking Lot- \$47,000



Enhancements/Changes

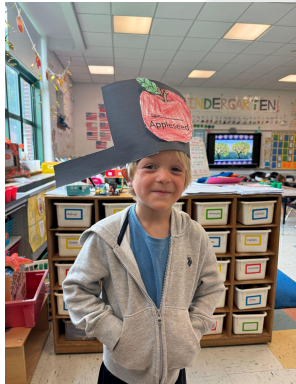


11	Repair Reserve	Special Ed Wall, Benches, Cabinet, Soccer Goals, Basketball Court, AC & East Quogue Chairs 90/340 \$68,767
12	Air Purifier/Composting	\$7,600/Grant Money
13	Hallway for Heroes	\$9,900
14	Substitute Pay \$135.00-\$150.00	\$24,300 to \$27,000 \$2,700
15	Garden/Greenhouse Composting	Material and Supplies- \$5,000 Greenhouse Project- \$15,000



Enhancements/Changes

16	Security Change $\$49.88 - \$40.00 = \$9.00$ \$28.50	TBD
17	School Truck	\$61,500- Removed
18	6th Grade-4 Sections 5th Grade- 3 Sections	Math AIS Position- Retirements





Tax Levy Formula

Formula for Determining Tax Levy Limit: School Districts

Base Formula

$$\left(\left[\left(\begin{array}{c} \text{Total taxes} \\ \text{levied for} \\ \text{prior} \\ \text{fiscal} \\ \text{year} \end{array} + \begin{array}{c} \text{Prior year} \\ \text{reserve} \\ \text{offset} \end{array} - \begin{array}{c} \text{Reserve} \\ \text{amount} \\ \text{(including} \\ \text{interest} \\ \text{earned)} \end{array} \right) \times \begin{array}{c} \text{Tax base} \\ \text{growth} \\ \text{factor}^1 \end{array} \right] + \begin{array}{c} \text{PILOTs} \\ \text{receivable in the} \\ \text{prior fiscal year} \end{array} - \begin{array}{c} \text{Capital tax levy} \\ \text{exclusion, prior} \\ \text{fiscal year} \end{array} - \begin{array}{c} \text{Tort exclusion,} \\ \text{prior fiscal} \\ \text{year} \end{array} \right) \\ \times \begin{array}{c} \text{Allowable levy} \\ \text{growth factor} \\ \text{(1.00 to 1.02)}^2 \end{array} - \begin{array}{c} \text{PILOTs} \\ \text{receivable in} \\ \text{coming fiscal} \\ \text{year} \end{array} + \begin{array}{c} \text{Available} \\ \text{carryover, if} \\ \text{any} \end{array} = \text{Tax Levy Limit}$$

+ Exclusions

$$\text{Tax Levy Limit} + \begin{array}{c} \text{Tax levy necessary for} \\ \text{expenditures resulting} \\ \text{from court} \\ \text{orders/judgments} \\ \text{arising out of tort} \\ \text{actions for any amount} \\ \text{in excess of 5\% of the} \\ \text{total taxes levied in} \\ \text{the prior fiscal year} \end{array} + \begin{array}{c} \text{Capital tax levy} \end{array} + \begin{array}{c} \text{Tax levy necessary to pay} \\ \text{for increases to the system} \\ \text{average actuarial} \\ \text{contribution rate (ERS) or} \\ \text{normal contribution rate} \\ \text{(TRS) of pension funds over} \\ \text{2 percentage points} \end{array} = \text{Tax Levy Limit,} \\ \text{with Exclusions} \\ \text{(if applicable)}^3$$

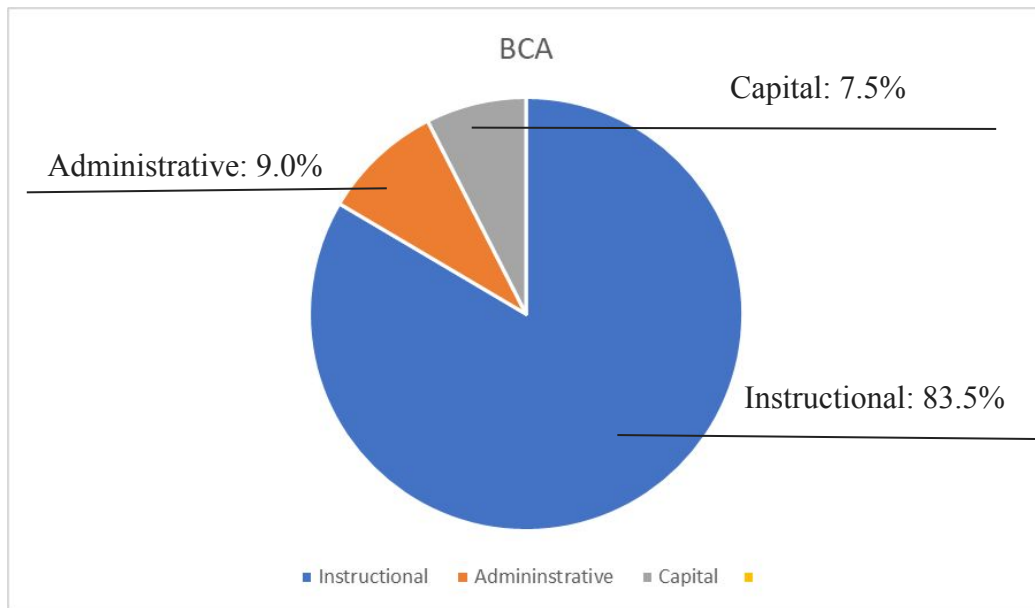


Summarized Tax Cap Projection

Tax Levy Limit	Sign	2025-26	
Prior Year Levy (24-25)		\$25,888,743	
Tax Base Growth Factor	x	1.0074	From N.Y.S. ORPTS
		\$26,080,320	
PILOT Payments Rec'd	+	\$1,373,251	
Prior Year Capital	-	-\$644,734	
		\$26,808,837	
Allowable Growth Factor	x	1.02	From N.Y.S.
		\$27,345,013	
2025-26 Pilots	-	-\$1,370,811	
Tax Levy Limit		\$25,974,202	
ERS Exemptions	+	TBD	
Capital Expenditures	+	\$693,713	
Local Aid of Capital Exp.	-	-\$5,614	
Capital Local Levy	=	\$688,099	
Maximum Allowable Tax Levy		\$26,662,301	
Levy %		2.99%	
2025-2026 Proposed Levy		\$26,662,301	
Levy %		2.99%	



Budget Component Analysis



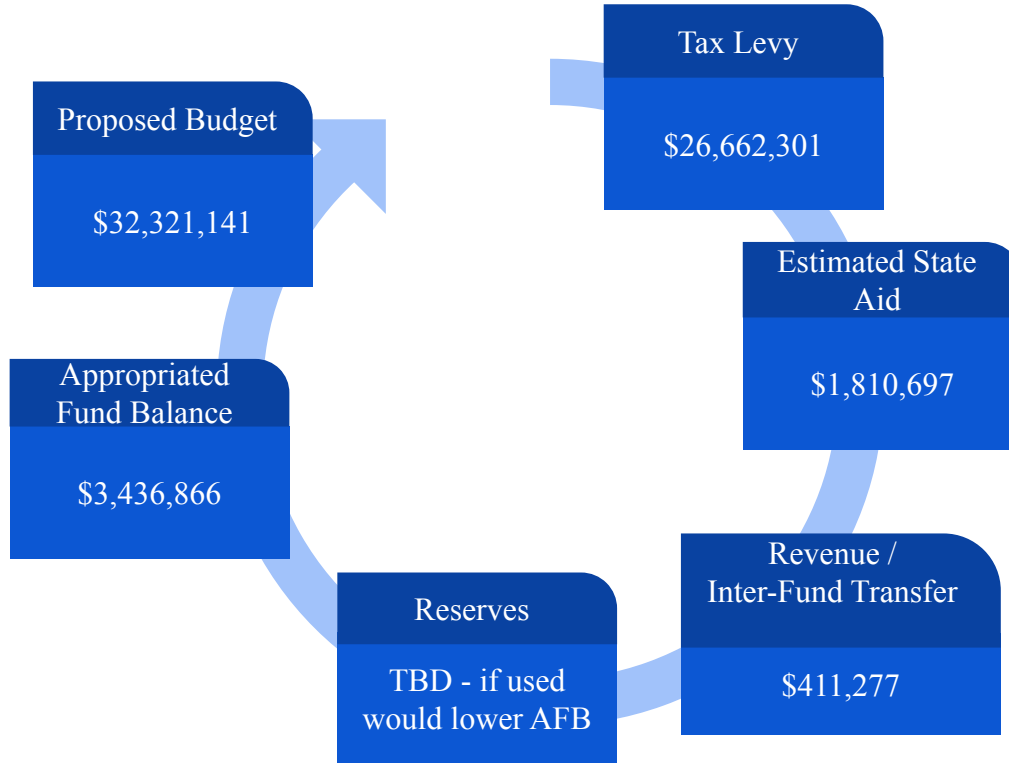
Instructional - Salaries to provide Education to students, Tuition (WHB), BOCES, Special Education, Supplies

Administrative - Superintendent, Business Office, and District Clerk. Auditing, Fiscal Advisor, Processing, and Legal Fees. Public Information and Services. Board of Education Supplies, Materials and Meetings.

Capital - Energy, Maintenance, Equipment, Debt Service

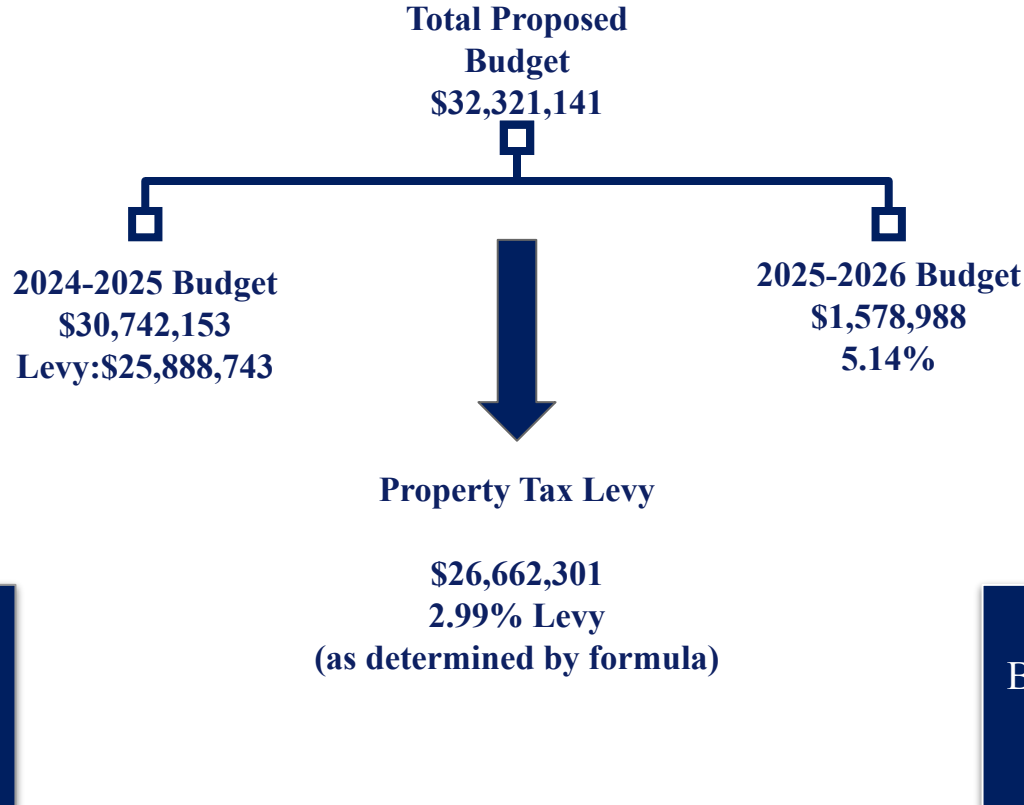


Revenue & Expenses





2025-2026 Proposed Budget





Estimated Tax Increase

Home Value	2024-2025	Estimated Tax 2025-2026	Difference YR/MON.
600,000	\$6,382	\$6,572	\$190/\$15.83
700,000	\$7,446	\$7,667	\$221/18.42
800,000	\$8,510	\$8,763	\$253/21.08
900,000	\$9,573	\$9,858	\$285/23.75
1,000,000	\$10,637	\$10,954	\$317/26.42
1,100,000	\$11,701	\$12,049	\$348/29.00

Based estimated 2025-26 Tax Rates - Estimated Increase of 2.98%



Tax Levy Over The Years



School Year	Maximum Allowable Levy	School Levy
2021-2022	1.81%	1.81%
2022-2023	2.30%	2.20%
2023-2024	3.06%	1.99%
2024-2025	2.64%	2.64%
2025-2026	2.99%	2.99%

East Quogue Union Free School District
2025-2026 Three Part Budget (Presupuesto de tres partes)



Administrative Budget (Componente Administrativo)	2025-2026	2024-2025	Change
Board of Education, District Clerk (Junta de Educacion, Secretaria del Distrito)	69,432	66,709	2,723
Chief School Administrator (Superintendente)	267,154	252,217	14,937
Business Office, Auditing (Oficina de Negocios, Auditoria)	494,167	454,115	40,052
Legal, Public Information (Informacion Publica, Legal)	59,093	58,520	573
Central D.P, Insurance, BOCES Admin (DP Central, Seguros, BOCES Administraci3n)	995,624	928,614	67,010
Curriculum Development, Supv., In-Service (Desarrollo del Plan de Estudios de, Supv., Servicio)	552,768	526,945	25,823
Benefits (Beneficios)	534,655	440,550	94,105
Total (Total para Administrativos)	2,972,893	2,727,670	245,223

Program (Componentes del Programa)			
Legal (Legal)	18,900	18,000	900
Curriculum Development	250,000	250,000	-
Teaching Regular School (Enseñanza de Escuela Regular)	13,553,638	13,273,733	279,905
Prog. Students w/Disability (Programa de Estudiantes con Discapacidad)	6,893,742	6,486,699	407,043
BOCES-Occ. Ed. (BOCES-Educacion Ocupacional)	450,760	400,521	50,239
BOCES Alt. School (BOCES-Escuela Alternativa)	25,875	25,875	-
School Library, Computer Assistance (Biblioteca de Escuela., Asistente Informatico)	200,305	195,865	4,440
Attendance, Nurse, Psy. Co-Curricular (Asistencia, Enferma, Psicologa, Co. Curricular)	263,349	107,705	155,644
Transportation (Transporte)	1,719,877	1,519,783	200,094
Benefits (Beneficios), Trans. to Spec. Aid (Traslado Ayudas Especiales)	3,540,571	3,336,907	203,664
Total (Total por Componentes del Programa)	26,917,017	25,615,088	1,301,929

Capital (Componentes de Capital)			
Operation, Maintenance (Operaci3n, Mantenimiento)	1,250,742	1,156,101	94,641
Benefits (Beneficios)	350,020	307,575	42,445
Debt Service (Servicio de Deuda)	738,469	735,719	2,750
Transfer to Repair		150,000	(150,000)
Transfer to Capital (Transferencia a Capital) 1	92,000	50,000	42,000
Total (Total por Componente de Capital)	2,431,231	2,399,395	31,836

Administrative (Administrativo)	9.2%	8.9%
Instructional Program (Instructivo)	83.3%	83.3%
Capital (Capital)	7.5%	7.8%
Total Budget (Presupuesto total)	100%	100%

Contingent Budget \$ 31,547,583 \$ (773,558.00)

A contingent budget would require the elimination of the Transfer to Capital and Equipment Lines. It would also place a cap on Administrative increases and would require a reduction in other services to be determined.





East Quogue Family



