

Budget Presentation 2025 - 2026





Guiding Principles & Goals

Environment ↑

Financial

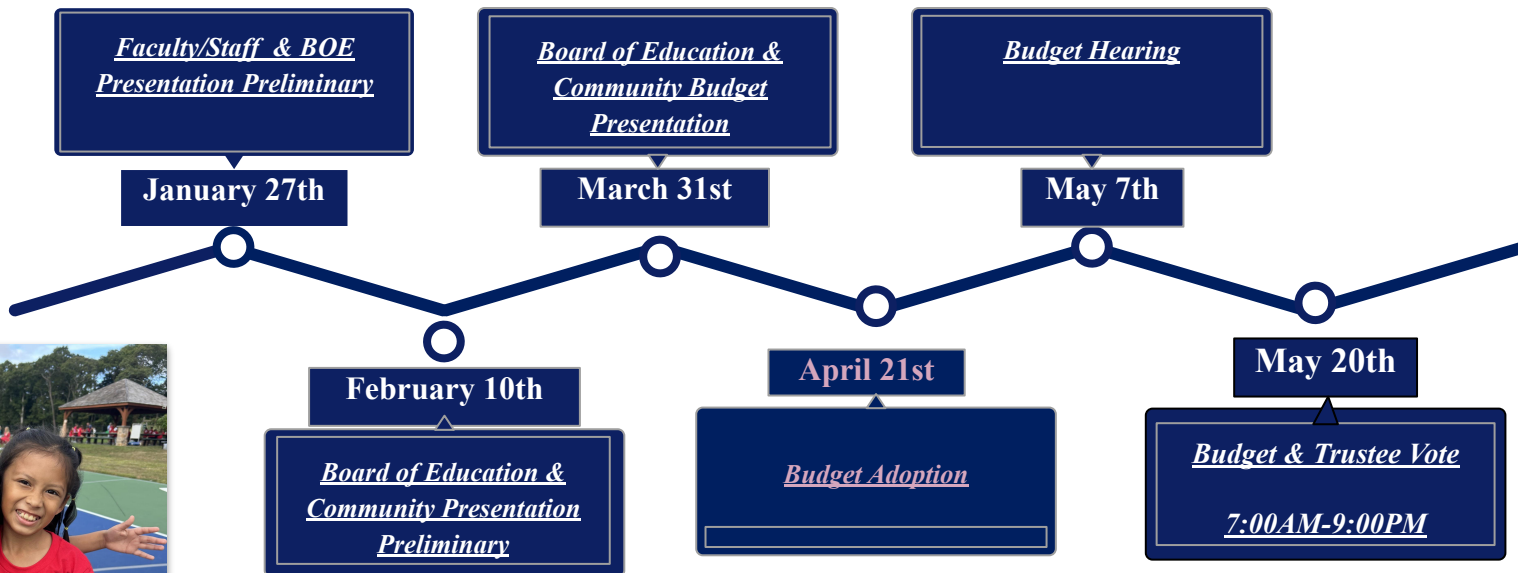


↓
Learning & Student
Achievement

←
Connections/Communications



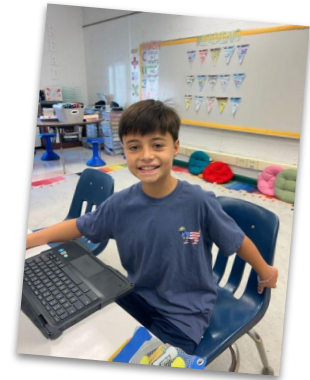
Budget Timeline





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	\$256,233
Total Reserves	\$4,054,950	\$3,536,675
Total Reserves With Unassigned Fund Balance	\$9,794,554	\$3,536,675 + 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

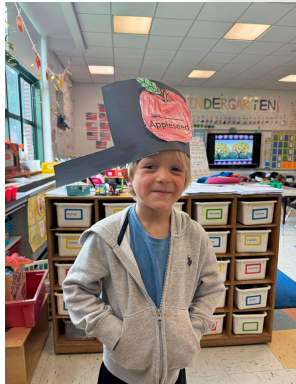


11	Repair Reserve	Special Ed Wall, Benches, Cabinet, Soccer Goals, Basketball Court, AC & East Quogue Chairs 90/340 \$68,767
12	Air Purifier/Composting	\$7,600/Grant Money
13	Hallway for Heroes	\$9,900
14	Substitute Pay \$135.00-\$150.00	\$24,300 to \$27,000 \$2,700
15	Garden/Greenhouse Composting	Material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

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

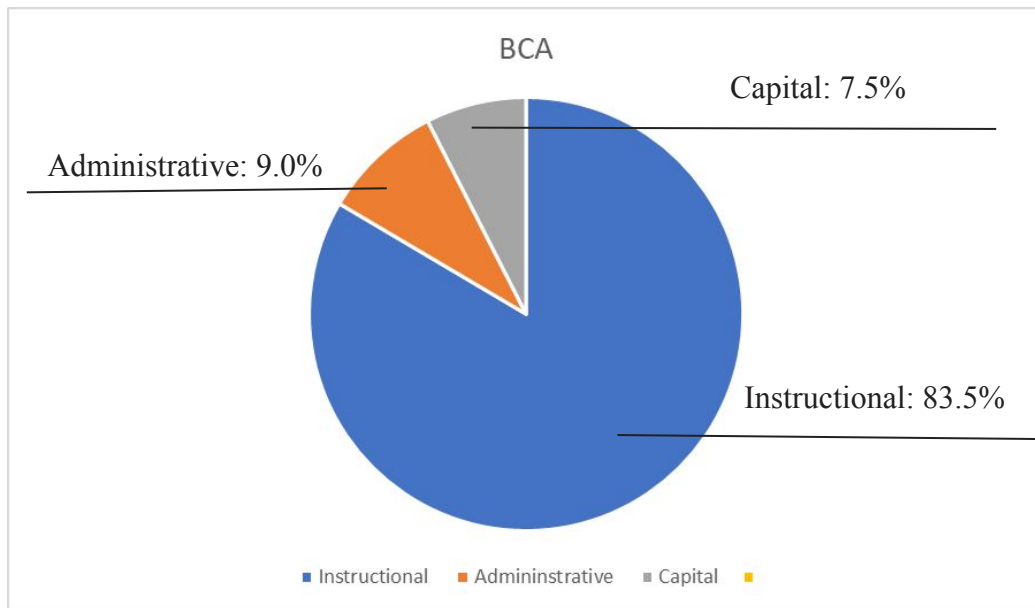


Summarized Tax Cap Projection

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



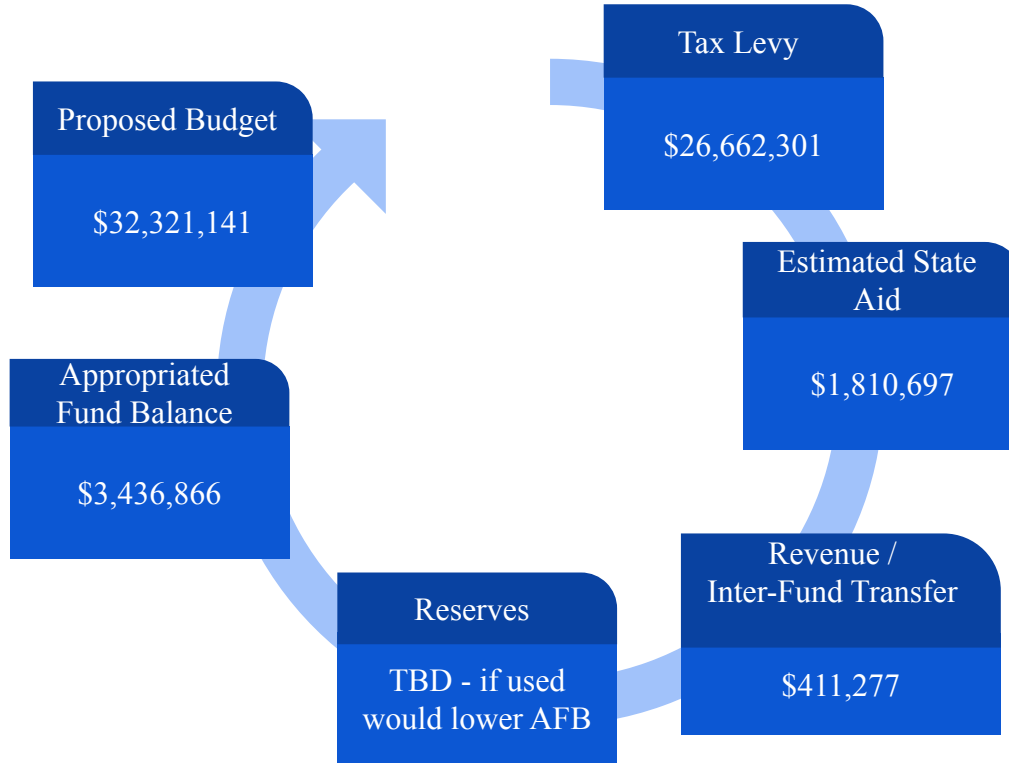
Instructional - Salaries to provide Education to students, Tuition (WHB), BOCES, Special Education, Supplies

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

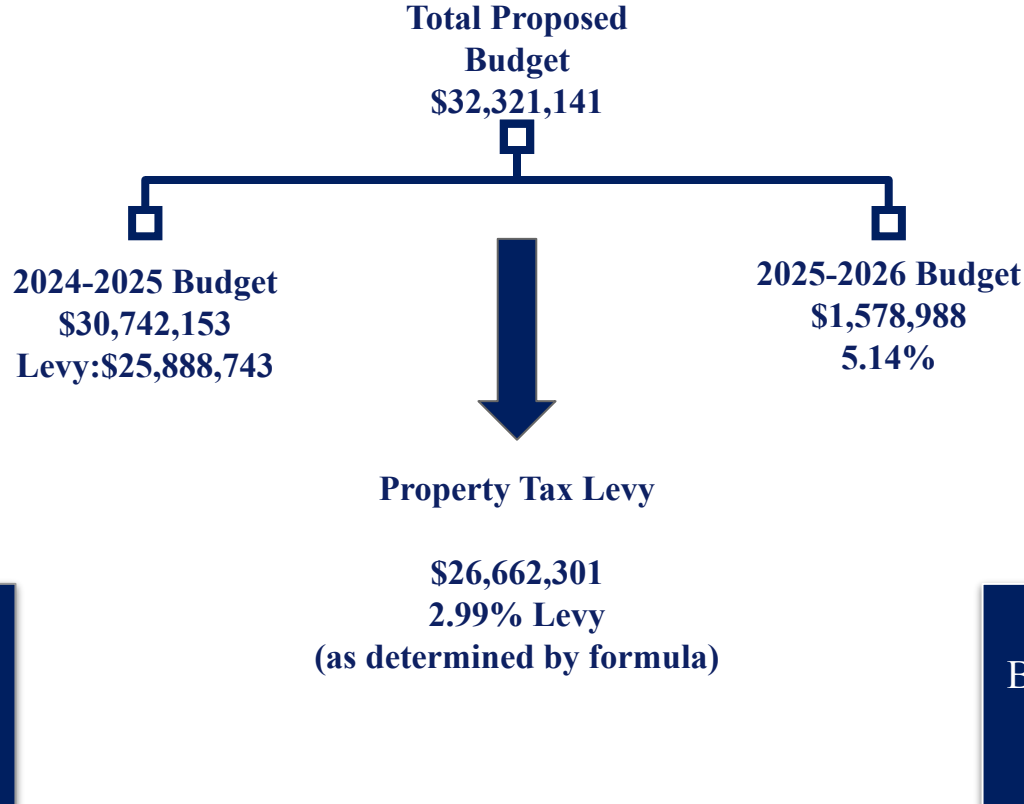


Revenue & Expenses





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 Family



