

Northport-East Northport Union Free School District Board of Education Special Meeting to Vote on BOCES Budget and Trustees, Convene into Committee-of-the-Whole to Consider and Discuss Public Input at Preliminary Hearing, Reconvene into Public Session to Finalize the 2024-2025 Budget - William J. Brosnan School (Tuesday, April 16, 2024)

Generated by Beth M Nystrom on Monday, April 22, 2024

Members present

David Badanes, Victoria Buscareno, Larry Licopoli, Thomas Loughran, Donna McNaughton, Allison C Noonan, Carol A Taylor

Members absent

None

Public Attendance: Approximately 15 people, 74 virtual

1. BOARD OF EDUCATION MISSION AND GOALS

Information: 1.01 Board of Education Mission and Goals

The Mission of the Northport-East Northport Union Free School District is to educate and empower all students to pursue their aspirations and contribute as responsible members of society.

Board of Education Goals 2023-2024

*The Purpose of the Northport-East Northport School District Board of Education is to provide oversight and governance to serve our **students, support our staff and District Mission, while being mindful of the community we serve.***

- Recruit a Superintendent of Schools, consistent with the school-community profile, and support conditions for a successful entry plan.
- Advance a long-range financial plan which includes:
 - a) Chartering a Board Financial Planning Committee for the purpose of developing a 3 to 5-year financial plan that factors in the end of the LIPA Glidepath and potential sale/Lease of district property.
 - b) Engaging in a contract analysis of member units for the purpose of advancing possible modifications to existing contracts
 - c) Implementing a plan for the sale/lease of district property for community input and potential referendum.
- Develop and approve a responsible educational plan and budget consistent with the district mission.
- Task the Board Policy Committee to propose recommendations for Policy review with Board input for the 23-24 school year.
- Support the administration in the development of district goals that utilize a data driven approach

Board of Education

Dr. Larry Licopoli, President
Victoria Buscareno, Vice President
David Badanes, Trustee
Thomas Loughran, Trustee
Donna McNaughton, Trustee
Allison Noonan, Trustee
Carol Taylor, Trustee

Central Administration

Dr. David Moyer, Superintendent of Schools

Robert Howard, Assistant Superintendent for Business

Dr. Dana Boshnack, Assistant Superintendent for Teaching and Learning

Louis Bonadonna, Assistant Superintendent for Special Education and Student Support Services

Dr. Maureen Appiarius, Interim Assistant Superintendent for Human Resources

2. CALL TO ORDER - 7:00 p.m.

At 7:05 p.m. the Board convened in Public Session in the Cafeteria at William J. Brosnan School.

3. EXECUTIVE SESSION

4. NOTICE OF EMERGENCY EXITS

5. PLEDGE OF ALLEGIANCE

President Licopoli led those present in the Pledge of Allegiance

6. READING OF DISTRICT MISSION

Trustee Taylor read the District Mission.

7. STUDENT AND STAFF RECOGNITION / STUDENT ORGANIZATION REPORT

Presentations: 7.01 Recognition of Staff and Students

7.01.1 Mr. Mark Dantuono, Director of Health, Physical Education and Athletics, introduced Lillian Clements, Health Education Department Student of the Month.

<https://youtu.be/Z1JQnv6kVnE>

President Licopoli and Superintendent Moyer congratulated Lily on her fine accomplishments and presented her with a commendation from the Board.

7.01.2 Mr. Mark Dantuono, Director of Health, Physical Education and Athletics, introduced Brendan Fenlon, Physical Education Department Student of the Month.

<https://youtu.be/acurg6gspcs>

President Licopoli and Superintendent Moyer congratulated Brendan on his fine accomplishments and presented him with a commendation from the Board.

8. PROPOSED WESTERN SUFFOLK BOCES ADMINISTRATIVE BUDGET FOR 2024-2025

Action: 8.01 Western Suffolk BOCES Proposed 2024-2025 Budget

Recommendation to approve the 2024-2025 Proposed Western Suffolk BOCES Budget (The entire 2024-2025 Proposed Western Suffolk BOCES Budget was forwarded to the Board on March 20, 2024)

Motion by Allison C Noonan, second by Carol A Taylor.

Final Resolution: Motion Passes

Yes: David Badanes, Victoria Buscareno, Larry Licopoli, Thomas Loughran, Donna McNaughton, Allison C Noonan, Carol A Taylor

9. CANDIDATES FOR THREE YEAR TERMS ON THE WESTERN SUFFOLK BOCES BOARD OF EDUCATION

Action: 9.01 CANDIDATES FOR THREE YEAR TERMS ON THE WESTERN SUFFOLK BOCES BOARD OF EDUCATION

Recommendation to vote for the following three candidates for the Western Suffolk BOCES Board of Education (Letter from Ms. Joanne Klein, District Clerk of Western Suffolk BOCES dated March 20, 2024, re: three nominations to fill vacant seats on the BOCES Board):

- 9.01.1 Debbie Adams-Kaden
- 9.01.2 Mary Ellen Cunningham
- 9.01.3 Robert Scheid

Motion by Victoria Buscareno, second by Carol A Taylor.

Final Resolution: Motion Passes

Yes: David Badanes, Victoria Buscareno, Larry Licopoli, Thomas Loughran, Donna McNaughton, Allison C Noonan, Carol A Taylor

10. BUSINESS AGENDA

Action: 10.01 Minutes

Recommendation to approve the following minutes:

- 10.01.1 April 4, 2024 - Special Meeting

Motion by Victoria Buscareno, second by Carol A Taylor.

Final Resolution: Motion Passes

Yes: David Badanes, Victoria Buscareno, Larry Licopoli, Thomas Loughran, Donna McNaughton, Allison C Noonan, Carol A Taylor

Action: 10.02 Personnel Actions Report

Recommendation to approve the Personnel Actions Report dated April 16, 2024

Motion by Victoria Buscareno, second by Carol A Taylor.

Final Resolution: Motion Passes

Yes: David Badanes, Victoria Buscareno, Larry Licopoli, Thomas Loughran, Donna McNaughton, Allison C Noonan, Carol A Taylor

Dr. Moyer introduced Anthony Davidson who was appointed Assistant Superintendent for Human Resources starting July 1, 2024.

Dr. Moyer recognized Dr. Maureen Appiarius, the Interim Assistant Superintendent for Human Resources, for her phenomenal work.

Action: 10.03 BIDS

Recommendation to take specified action on the following BIDS:

EDUCATIONAL:

- 10.03.1 AWARD: Bid #24-110 - Athletic Supplies and Equipment
- 10.03.2 AWARD: Bid #24-112 - Physical Education Supplies and Equipment
- 10.03.3 AWARD: Bid #24-114 - Athletic Apparel Supplies and Equipment

TRANSPORTATION:

10.03.4 REJECT: RFP #24-401 Transportation of Pupils for 2024-2025 School Year

Motion by Victoria Buscareno, second by Carol A Taylor.

Final Resolution: Motion Passes

Yes: David Badanes, Victoria Buscareno, Larry Licopoli, Thomas Loughran, Donna McNaughton, Allison C Noonan, Carol A Taylor

Action: 10.04 Health and Welfare Service Agreements

Recommendation to authorize the Board President to sign Health and Welfare Service Agreements with the following districts to provide Health Services for Northport-East Northport students attending school in that district during the 2023-2024 school year:

10.04.1 Syosset Central School District, ten and a half (10.5) students attending Our Lady of Mercy Academy @ \$1,244.00, and one (1) student attending St. Edward the Confessor School @ \$1,244.00, totaling \$14,306.00

10.04.2 Uniondale Union Free School District, four (4) students attending Kellenberg Memorial High School @ \$1,101.05, totaling \$4,404.20

Motion by Victoria Buscareno, second by Carol A Taylor.

Final Resolution: Motion Passes

Yes: David Badanes, Victoria Buscareno, Larry Licopoli, Thomas Loughran, Donna McNaughton, Allison C Noonan, Carol A Taylor

Action: 10.05 Northport Middle School Field Trip Donation

Recommendation to approve the following resolution:

"RESOLVED, that the Board of Education accepts the donation of \$4,490 from the Northport Middle School Student Activities Fund for the purposes of covering the costs for the 6th grade Sunken Meadow Field Trip taken on October 5-6, 2023 and approves an increase in the 2023-2024 budget code A2060-4900-00-2805 by \$4,490 for this purpose."

Motion by Victoria Buscareno, second by Carol A Taylor.

Final Resolution: Motion Passes

Yes: David Badanes, Victoria Buscareno, Larry Licopoli, Thomas Loughran, Donna McNaughton, Allison C Noonan, Carol A Taylor

Action: 10.06 Middle School Field Trips Donation

Recommendation to approve the following resolution:

"RESOLVED, that the Board of Education accepts the donation of \$40,581.91 from Northport-East Northport residents for the purposes of covering the costs for the East Northport Middle School 6th grade Music in the Park Festival 2024, East Northport Middle School Grades 7 & 8 Music Great Adventure Trip, Northport Middle School Grade 6 Music in the Park Festival 2024, and Northport Middle School Grades 7 & 8 Music Great Adventure Trip, and approves an increase in the 2023-2024 budget code A2110-4010-00-2100 by \$40,581.91 for this purpose."

Motion by Victoria Buscareno, second by Carol A Taylor.

Final Resolution: Motion Passes

Yes: David Badanes, Victoria Buscareno, Larry Licopoli, Thomas Loughran, Donna McNaughton, Allison C Noonan, Carol A Taylor

Action: 10.07 Battelle for Kids

Recommendation to approve a Supplementary Education Services Agreement between the Northport-East Northport Union Free School District and Battelle for Kids to provide a presentation delivery and discussion, a facilitated workshop, professional learning, and Portrait of a Graduate Coaching support and facilitation services, for a total not to exceed \$7,500.00 (T&L)

Motion by Victoria Buscareno, second by Carol A Taylor.

Final Resolution: Motion Passes

Yes: David Badanes, Victoria Buscareno, Larry Licopoli, Thomas Loughran, Donna McNaughton, Allison C Noonan, Carol A Taylor

Action: 10.08 Western Suffolk BOCES Multi-Year Service Agreement

Recommendation to approve a Multi-Year Service Agreement between the Northport-East Northport Union Free School District and Western Suffolk BOCES in the amount of \$143,209 (Technology)

Motion by Victoria Buscareno, second by Carol A Taylor.

Final Resolution: Motion Passes

Yes: David Badanes, Victoria Buscareno, Larry Licopoli, Thomas Loughran, Donna McNaughton, Allison C Noonan, Carol A Taylor

Action: 10.09 PKF O'Connor Davies, LLP

Recommendation to approve an Engagement Letter between the Northport-East Northport Union Free School District and PKF O'Connor Davies, LLP to provide preparation of the District's June 30, 2024 financial statements (Business)

Motion by Victoria Buscareno, second by Carol A Taylor.

Final Resolution: Motion Passes

Yes: David Badanes, Victoria Buscareno, Larry Licopoli, Thomas Loughran, Donna McNaughton, Allison C Noonan, Carol A Taylor

Action: 10.10 Harborfields Central School District

Recommendation to approve two 2024-2025 Special Education Services Contracts between the Northport-East Northport Union Free School District and Harborfields Central School District to provide special education services to parentally-placed students with disabilities (Spec. Ed.)

Motion by Victoria Buscareno, second by Carol A Taylor.

Final Resolution: Motion Passes

Yes: David Badanes, Victoria Buscareno, Larry Licopoli, Thomas Loughran, Donna McNaughton, Allison C Noonan, Carol A Taylor

Action: 10.11 Transfer of General Fund Appropriations

Recommendation to approve the Transfer of General Fund Appropriations in the 2023-2024 fiscal year in the amount of \$69,518.29

Motion by Victoria Buscareno, second by Carol A Taylor.

Final Resolution: Motion Passes

Yes: David Badanes, Victoria Buscareno, Larry Licopoli, Thomas Loughran, Donna McNaughton, Allison C Noonan, Carol A Taylor

Action: 10.12 Henry Viscardi School

Recommendation to approve a 2023-2024 Agreement for Receipt of IDEA Flow-Through Funding Allocations between the Board of Education of the Northport-East Northport Union Free School District and Henry Viscardi School (Spec. Ed.)

Motion by Victoria Buscareno, second by Carol A Taylor.

Final Resolution: Motion Passes

Yes: David Badanes, Victoria Buscareno, Larry Licopoli, Thomas Loughran, Donna McNaughton, Allison C Noonan, Carol A Taylor

Action: 10.13 SEQRA Resolution

Recommendation to approve the following resolution:

"WHEREAS, the Board of Education of the Northport-East Northport Union Free School District desires to embark upon the following capital improvements: Family and Consumer Science classroom renovation at the East Northport Middle School; interior electronic door access and door hardening District-wide; roof replacements District-wide; HV AC renovations and/ or replacements District-wide; electrical service upgrades District-wide; gymnasium bleacher replacement at the William J. Brosnan Building; and septic system replacements at the Northport-East Northport Union Free School District (hereinafter referred to as the "Projects");

WHEREAS, said capital improvement Projects are subject to classification under the State Environmental Quality Review Act (SEQRA);

WHEREAS, maintenance or repair involving no substantial changes in an existing structure or facility is classified as a Type II Action under the current Department of Environmental Conservation SEQR Regulations (Section 6 NYCRR 617.5 (c)(1));

WHEREAS, replacement, rehabilitation or reconstruction of a structure or a facility, in kind, on the same site, including upgrading buildings to meet building or fire codes, unless such action meets or exceeds any of the thresholds in section 617.4 is classified as a Type II Action under the current Department of Environmental Conservation SEQR Regulations (Section 6 NYCRR 617.5 (c)(2));

WHEREAS, routine activities such as renovations to, or expansions of existing public school facilities by less than 10,000 square feet are classified as Type II Actions under the current Department of Environmental Conservation SEQR Regulations (Section 6 NYCRR 617.5 (10)); and

WHEREAS, the Board of Education, as the only involved agency, has examined all information related to the above-referenced capital improvement Projects and has determined that the above-referenced capital improvement Projects are classified as Type II Actions pursuant to Sections 617.5 (c)(1), 617.5 (c)(2) and 617.5 (c)(10) of the SEQR Regulations.

NOW, THEREFORE, BE IT RESOLVED that the Board of Education of the Northport-East Northport Union Free School District hereby declares itself lead agency in connection with the requirements of the State Environmental Quality Review Act; and

BE IT FURTHER RESOLVED that the Board of Education hereby declares that the above referenced capital improvement Projects are Type II actions which require no further review under the SEQRA; and

BE IT FURTHER RESOLVED, that the Board of Education hereby shall forward an official copy of this Resolution to the New York State Education Department together with a copy of the correspondence from the New York State Office of Parks, Recreation and Historic Preservation in connection with its request for approval of the listed Projects from the New York State Education Department."

Motion by Victoria Buscareno, second by Carol A Taylor.

Final Resolution: Motion Passes

Yes: David Badanes, Victoria Buscareno, Larry Licopoli, Thomas Loughran, Donna McNaughton, Allison C Noonan, Carol A Taylor

Action: 10.14 Revised 2023-2024 School Calendar
Recommendation to approve the following resolution:

"RESOLVED, that the Board of Education revises the 2023-2024 School Calendar to reflect that schools will be closed on Friday, May 24, 2024 due a snow day built into the calendar that was not used.

BE IT FURTHER RESOLVED, that the District Offices will be closed on Friday, May 24, 2024"

Motion by Victoria Buscareno, second by Carol A Taylor.

Final Resolution: Motion Passes

Yes: David Badanes, Victoria Buscareno, Larry Licopoli, Thomas Loughran, Donna McNaughton, Allison C Noonan, Carol A Taylor

Action: 10.15 Villa Lombardi's

Recommendation to approve the following Riders to Agreements between the Board of Education of the Northport-East Northport Union Free School District and Villa Lombardi's:

10.15.1 Rider to Agreement for June 27, 2024 Northport High School Prom

10.15.2 Rider to Agreement for June 26, 2025 Northport High School Prom

Motion by Victoria Buscareno, second by Carol A Taylor.

Final Resolution: Motion Passes

Yes: David Badanes, Victoria Buscareno, Larry Licopoli, Thomas Loughran, Donna McNaughton, Allison C Noonan, Carol A Taylor

Action: 10.16 Memorandum of Agreement

Recommendation to approve the following resolution:

"BE IT RESOLVED, that the Board of Education hereby approves a certain Memorandum of Agreement between the Northport-East Northport Union Free School District and the UPSEU Custodial-Grounds-Maintenance, pending of review of said agreement by Board Counsel.

BE IT FURTHER RESOLVED, that the President of the Board of Education is hereby authorized to execute said agreement."

Motion by Victoria Buscareno, second by Carol A Taylor.

Final Resolution: Motion Passes

Yes: David Badanes, Victoria Buscareno, Larry Licopoli, Thomas Loughran, Donna McNaughton, Allison C Noonan, Carol A Taylor

11. UNFINISHED BUSINESS

12. NEW BUSINESS

Action: 12.01 Policies - Second Read and Adopt

Recommendation to receive for a second read and adopt the following policies:

12.01.1 Policy #0115 - "Bullying and Harassment"

12.01.2 Policy #5605 - "Student Voter Registration and Pre-Registration"

12.01.3 Policy #6010 - "Fiscal Controls"

Motion by David Badanes, second by Carol A Taylor.

Final Resolution: Motion Passes

Yes: David Badanes, Victoria Buscareno, Larry Licopoli, Thomas Loughran, Donna McNaughton, Allison C Noonan, Carol A Taylor

Action: 12.02 Board Member Attendance at Workshops/Conferences

Recommendation to approve the following Board Member Attendance at Workshops/Conferences:

New York State School Boards Association 2024 Live Virtual Policy Workshop, Artificial Intelligence: A New Frontier for School District Policy, Wednesday, May 8, 2024 - \$140 - Trustee Carol Taylor

Motion by David Badanes, second by Victoria Buscareno.

Final Resolution: Motion Passes

Yes: David Badanes, Victoria Buscareno, Larry Licopoli, Thomas Loughran, Donna McNaughton, Allison C Noonan, Carol A Taylor

13. BUDGET UPDATE

Presentations: 13.01 Proposed 2024-2025 Budget Update

Dr. Dave Moyer, Superintendent, and Mr. Robert Howard, Assistant Superintendent for Business, presented an update on the proposed 2024-2025 budget.



2024-25

Final Budget Presentation

Board of Education Meeting
April 16, 2024

1



Budget Development Priorities

- Create budget that supports the Mission, Vision & Core Beliefs of the District.
- Maintain instructional, co-curricular and extra-curricular program
- Academic & social/emotional support
- Building and facilities maintenance and capital project planning
- Create a budget within the tax levy limit
- Engage in a budget development process that clearly communicates the educational plan & budget expenditures fully aligning the budget book and budget development calendar.

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 **Budget Calendar**

- January 25 Budget Overview
- February 15 Non- Instructional Budget
- March 14 Instructional Budget
- April 4* Revenue+ Fund Balance & Reserves
 *Preliminary Public Hearing to Receive Public Input
- April 16 **Finalize Budget** ← Tonight’s Meeting
 Committee of the whole to consider & discuss public input at Preliminary Hearing and reconvene into public session to finalize budget.
- May 9 Hearing on Finalized Budget
- May 21 Budget Vote

3



Historical & Comparative Information



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 **Tax Levy History**

Year	Tax Levy Increase	Allowable Levy Limit (Tax cap)	Budgeted FB and Reserves
2020-21	0%	1.01%	\$4,728,194
2021-22	0%	1.68%	\$2,747,986
2022-23	.61%	1.82%	\$2,895,084
2023-24	1.99%	2.27%	\$4,597,034
2024-25	2.33%*	2.41%	\$4,097,034

*Proposed levy as of tonight’s meeting

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TIGERS Town of Huntington - Tax Rate & School Tax Comparison

2023-24 Town of Huntington Tax Rates \$500k Assessed Value Home in Town of Huntington Assessed Value of 3800		
District	Tax Rate	School Tax
Elwood	313.155	\$ 11,900
Commack	307.438	\$ 11,683
South Huntington	290.523	\$ 11,040
Harborfields	284.545	\$ 10,813
Cold Spring Harbor	262.131	\$ 9,961
Huntington	253.205	\$ 9,622
Half Hollow Hills	243.33	\$ 9,247
NorthportEast Northport	214.79	\$ 8,162

N-EN has the lowest tax rate of the nine school districts in the Town of Huntington

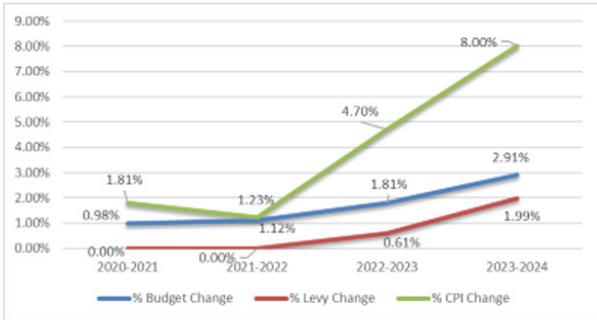
TIGERS Long Island School Districts Tax Levy Increase 2012-13 through 2023-24 School Year

Average Levy Increase since the tax levy limit was enacted during the 2012-13 School year

- Northport-East Northport 1.31% Average Increase
- Tax Levy Increase Ranking 24th lowest of 124 Districts on Long Island
- Long Island Average 1.82% Average Increase on Long Island

TIGERS Budget, Levy vs. Inflation

- > Consumer Price index (CPI)
 - o Average: 3.94%
 - o Cumulative: 15.74%
- > Budget Change
 - o Average: 1.71%
 - o Cumulative: 6.82%
- > Levy Change
 - o Average: .65%
 - o Cumulative: 2.60%



*<https://www.osc.ny.gov/files/longislandgovernment/propertytax-cap/pdf/inflationandallowablelevy-growth-factors.pdf>

N TIGERS LIPA Glidepath Yearly Impact

Year	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	Totals	
Yearly LIPA Tax									
Payment Reduction	2,644,471	2,862,167	3,149,516	3,685,615	4,101,344	4,571,317	5,107,401	26,121,831	Total LIPA Shift
Non LIPA Taxpayer Total									
LIPA + Tax Levy Increase	2.83%	2.98%	3.19%	3.61%	3.88%	4.16%	4.47%	28.0%	7 Year Impact of LIPA + Tax Levy
School Tax Levy	0.00%	0.00%	0.61%	1.99%					

9

N TIGERS District Reorganization Savings



N TIGERS Staffing History

	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	# Change	% Change
Enrollment	5,891	5,675	5,581	5,473	5,327	5,205	5,053	4,792	4,690	4,528	4,387	(1,504)	-25.5%
Instructional Staff	645	618	622	620	625	616	618	612	574	577	573	(72)	-11.2%
Administrators	34	34	33	33	33	33	32	32	30	30	30	(4)	-11.8%
Non Instructional Staff	339	346	344	354	335	379	378	363	355	360	367	28	8.2%
Total	1,018	998	1,000	1,007	993	1,028	1,027	1,007	959	967	970	(48)	-4.7%

- Since the 2013/14 school year total staffing is down 4.7%
 - Admin-11.8%
 - Instructional Staff-11.2%
 - Non-Instructional Staff +8.2%
 - Non-Instructional Staff increases are due to increases in Teacher Aides & Security Staff
- The district reorganization took effect during the 2021/22 school year

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2024-25 Budgeted Staffing Summary

	Actual FTE 2023-24	Proposed FTE 2024-25	Difference
INSTRUCTIONAL STAFF	584.41	564.02	-20.39
ADMINISTRATIVE STAFF	30	30	0
SUPPORT STAFF	355.20	354.70	-.5
TOTAL STAFF	969.61	948.72	-20.89

Goal to manage reductions through attrition if possible
 Strategy for 2024-25 to capitalize on teacher retirement incentive
 Number of Instructional Retirements: 24 Teachers, 6 Teaching Assistants
 Administrator retirement incentive kicks in beginning 2025-26

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State Aid



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Executive Proposal - State Aid

- Proposed Foundation Aid Changes
 - Remove "Save Harmless"
 - Changed Inflation Adjustment
 - From Yearly (4.12%)
 - To 10 Year Average (2.4%)
- Save Harmless removal resulted in a loss of \$239,063 for NEN UFSD
- Change in State Aid
 - Per Executive Proposal
 - \$98,139 or .46%
 - Per Budget to Budget
 - \$186,113 or .93%

Per Executive Proposal 1-16-2024				
State Aid	2023-24	2024-25	Change \$	Change %
Foundation Aid	13,943,188	13,704,125	(239,063)	-1.71%
UPK	1,222,972	1,222,972	-	0.00%
BOCES Aid	2,183,875	2,533,934	350,059	16.03%
High Cost Excess Cost Aid	376,473	598,143	221,670	58.88%
Private Excess Cost Aid	276,920	257,936	(18,984)	-6.86%
Software, Library, Textbook Aid	391,704	379,220	(12,484)	-3.19%
Transportation Aid	1,124,452	1,096,840	(27,612)	-2.46%
Building Aid	1,158,944	983,497	(175,447)	-15.14%
High Tax Aid	735,742	735,742	-	0.00%
TOTAL	21,414,270	21,512,409	98,139	0.46%
General Fund Aid (Excludes UPK)	20,191,298	20,289,437	98,139	0.49%
State Aid Budget	20,103,324	20,289,437	186,113	0.93%

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State Aid Scenarios

Scenario 1 (Draft #1 Budget) Executive Proposal 1-16-2024				
State Aid	2023-24	2024-25	Change \$	Change %
Budget	20,103,324	20,289,437	186,113	0.93%

Scenario 2 Executive Proposal 1-16-2024 + Hold Harmless Restored				
State Aid	2023-24	2024-25	Change \$	Change %
Budget	20,103,324	20,528,500	425,176	2.11%

Scenario 3 Executive Proposal 1-16-2024 + Hold Harmless Restored +2% Increase to Foundati				
State Aid	2023-24	2024-25	Change \$	Change %
Budget	20,103,324	20,807,364	704,040	3.50%

Changes to Budgeted State Aid per Scenario	Change
Scenario 1 (Draft #1 Budget)	-
Scenario 2	239,063
Scenario 3	517,927

- State budget is due April 1st but indications that it will be late
- We may not know official state aid numbers at budget adoption
- Highly likely to achieve at least scenario 2 and fairly likely to achieve scenario 3

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Fund Balance & Reserves



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Reserve & Fund Balance Usage

	Draft 3						
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
ASSIGNED FUND BALANCE	2,400,000	2,375,000	4,391,473	2,411,265	2,559,240	3,860,313	3,360,313
APPROPRIATED RESERVES	234,969	336,721	336,721	336,721	336,721	736,721	736,721
TOTAL FUND BALANCE & RESERVES	2,634,969	2,711,721	4,728,194	2,747,986	2,895,961	4,597,034	4,097,034
TOTAL BUDGET	166,810,381	171,077,668	172,752,759	174,689,788	177,856,084	183,038,428	187,932,561
% RESERVES AND FUND BALANCE	1.58%	1.59%	2.74%	1.57%	1.63%	2.51%	2.18%

- The district has utilized Reserves & Fund Balance as a revenue to reduce the tax levy.
- The 2023-24 budget had 2.51% of the budget being funded by Reserves & Fund Balance.
- Reliance on Reserves & Fund balance to balance budgets is not a recommended practice. Fund balance should be utilized to cover unanticipated one time expenses or provide time for the district to adjust to macroeconomic conditions and balance future budget without the reliance on Reserves & Fund balance.

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Types of Reserves & Fund Balance

- **Non-Spendable (Not reported as Fund Balance by New York State)**
 - Prepaids
 - July health insurance bill
- **Restricted Reserves**
 - Can only be used for the legally established use of the reserve
 - Use cannot exceed the actual expense for the respective reserve
- **Fund Balance**
 - Assigned
 - Reduces Tax Levy
 - Reduces Tax levy
 - Encumbrances (open purchase orders at year end)
 - Unassigned (4% of Budget)
 - The most liquid Fund Balance would fund the district operations for a total of 14.6 days

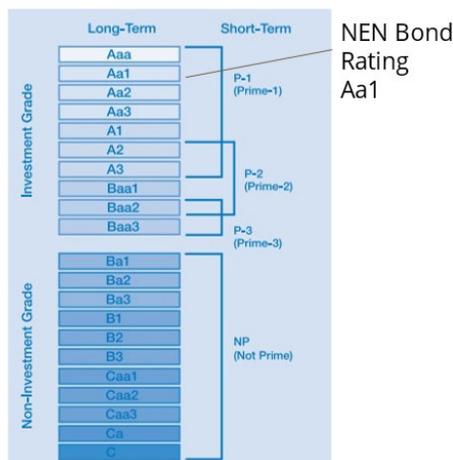
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Reserves & Fund Balance

	Actual 06/30/19	Actual 06/30/20	Actual 06/30/21	Actual 06/30/22	Actual 06/30/23	Projected 06/30/24
<u>Nonspendable</u>						
Prepaids	1,997,719	1,903,437	1,983,291	2,160,236	2,297,717	2,527,489
TOTAL NONSPENDABLE	1,997,719	1,903,437	1,983,291	2,160,236	2,297,717	2,527,489
<u>Restricted Reserves</u>						
Capital	1,671,067	1,692,155	5,694,661	2,374,944	1,000,000	1,237,505
Unemployment Insurance	825,922	831,073	832,285	830,929	838,592	233,592
Insurance	50,564	51,189	51,264	51,292	52,078	552,078
Employee Benefit Accrued Liability	2,992,231	2,978,612	2,232,882	2,184,063	2,166,780	2,116,780
Workers' Compensation	2,637,332	2,528,212	2,391,694	2,252,912	2,145,305	2,005,305
Retirement Contribution	3,523,720	3,423,818	4,908,412	6,210,941	7,156,467	8,081,560
TOTAL RESTRICTED RESERVES	11,700,836	11,505,059	16,111,198	13,905,081	13,359,222	14,226,820
<u>Fund Balance</u>						
Assigned - reduce tax levy	2,375,000	4,391,473	2,411,265	2,559,240	3,860,313	3,360,313
Assigned - encumbrances	661,527	501,594	878,528	1,334,299	767,529	900,000
Unassigned	6,843,106	5,754,880	6,987,592	7,114,243	7,321,537	7,517,302
TOTAL FUND BALANCE	9,879,633	10,647,947	10,277,385	11,007,782	11,949,379	11,777,615
FUND BALANCE & RESERVES	23,578,188	24,056,443	28,371,874	27,073,099	27,606,318	28,531,924
Net Change	-144,128	478,255	4,315,431	-1,298,775	533,219	925,606

Moody's Bond Rating Analysis

- Moody's Bond rating analysis
 - Bond rating Aa1
 - Fund Balance is a major factor in determining bond rating
- Available fund balance ratio
 - Northport-East Northport 13.8% (lower than peer group)
 - Aa Medians 28.9%
- Better Bond ratings reduce borrowing costs and save the taxpayers on the cost of borrowing



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2024-25 Final Draft Budget



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2024-25 Final Draft Budget - Expenses

Primary Cost Drivers

Health Care

- 15%+ Increase in premiums

Property & Liability Insurance

- 13-17% Increase in Premiums

Transportation

- New contract over 10% increase
- Transportation

Contracts

- Employee
- External

Description	2023 - 24 Budget	2024 - 25 Proposed	\$ Change	% Change
PERSONAL SERVICES	92,145,276	93,010,485	865,209	0.94%
EQUIPMENT	1,117,434	1,156,094	38,660	3.46%
CONTRACTUAL	34,183,675	34,555,632	371,957	1.09%
MATERIAL & SUPPLIES	2,315,300	2,332,229	16,929	0.73%
DEBT SERVICE	4,781,146	4,779,673	-1,473	-0.03%
EMPLOYEE BENEFITS	43,731,183	47,384,034	3,652,851	8.35%
INTERFUND TRANSFERS	4,764,414	4,714,414	-50,000	-1.05%
Total Budget	183,038,428	187,932,561	4,894,133	2.67%

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2024-25 Final Draft Budget- Revenue

Reserve Usage	Amount
Worker's Comp	\$140,000
Unemployment	\$5,000
ERS Reserve	\$341,721
TRS Reserve	\$200,000
EBALR	\$50,000
Total	\$736,721

Description	2023 - 24 Budget	2024 - 25 Proposed	\$ Change	% Change
Tax Levy	153,632,970	157,214,163	3,581,193	2.33%
State Aid	20,103,324	20,807,364	704,040	3.50%
Assigned Fund Balance	3,860,313	3,360,313	-500,000	-12.95%
Use of Reserves	736,721	736,721	0	0.00%
Other Revenue	4,705,100	5,814,000	1,108,900	23.57%
Total Revenue	183,038,428	187,932,561	4,894,133	2.67%

Major Revenue Items

- **Tax Levy** within the levy limit. Requires a simple majority for voter approval.
- **State Aid** budget to budget increase estimated to be \$700k. This is based off of the expected increases to aid that has not yet been approved due to the late NYS budget adoption.
- **Assigned Fund Balance** is above the historical average but was reduced by \$500k.
- **Other Revenue** increase is primarily due to the \$1 million increase to the budgeted interest earnings due to expected continued higher interest rates.

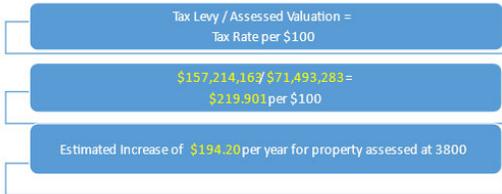
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Summary of Current Draft Budget

Proposed budget: \$187,932,561 (2.67% budget to budget increase)
Proposed Levy: 2.33% (Tax Levy Limit 2.41%)
This represents an increase to the average taxpayer of \$194.20

Estimated Tax Rate Calculation



For questions about your tax bill please contact: Jillian Guthman Esq., Town of Huntington, Receiver of Taxes
Phone: (631) 3543217 JGuthman@HuntingtonNY.gov



Discussion



Options for Tonight's Resolution

In light of there being no changes to the State Aid or Transportation estimates between Draft Budget #3 and tonight's Final Draft Budget, there are two options to consider for tonight's resolution:

- **Option One:** Approve resolution with a budget of \$187,932,561, representing a 2.33% increase in the levy
- **Option Two:** Reduce the levy to a lower number amenable to the Board

If the Board elects Option Two, the administration recommends an increase to the fund balance transfer that was lowered due to revised interest earnings projections. This will allow for maximum flexibility when final State Aid numbers and the transportation contract are finalized.

Budget Calendar

January 25	Budget Overview	
February 15	Non- Instructional Budget	
March 14	Instructional Budget	
April 4*	Revenue+ Fund Balance & Reserves	
	<i>*Preliminary Public Hearing to Receive Public Input</i>	
April 16	Finalize Budget Committee of the whole to consider & discuss public input at Preliminary Hearing and reconvene into public session to finalize budget.	
May 9	Hearing on Finalized Budget	 Next Meeting
May 21	Budget Vote	

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There was a discussion regarding capital avoidance costs, roof replacement, ICT classes, clubs and activities, class size, fund balance and tax levy.

14. CONVENE INTO COMMITTEE-OF-THE-WHOLE TO INFORMALLY DISCUSS THE PROPOSED BUDGET

Action: 14.01 Committee-of-the-Whole

Recommendation to convene into Committee-of-the-Whole to informally discuss the proposed 2024-2025 budget and resolutions

Motion by David Badanes, second by Allison C Noonan.

Final Resolution: Motion Passes

Yes: David Badanes, Victoria Buscareno, Larry Licopoli, Thomas Loughran, Donna McNaughton, Allison C Noonan, Carol A Taylor

At 8:37 p.m. the Board convened into Committee-of-the-Whole.

At 9:09 p.m. the Board reconvened in Public Session.

15. RECONVENE IN PUBLIC SESSION TO FINALIZE THE 2024-2025 BUDGET

Action: 15.01 Finalization of Proposition No. 1 (2024-2025 Budget) on the May 21, 2024 Ballot

Recommendation to approve the following resolution:

"BE IT RESOLVED, that the Board of Education shall present to the qualified voters of the Northport-East Northport Union Free School District at a special meeting to be held on May 21, 2024, the following proposition as 'Proposition No. 1':

RESOLVED, that the Annual School District Budget for the 2024-2025 School Year and in the amount of \$187,932,561 and the necessary taxes therefor be approved"

Motion by Thomas Loughran, second by Allison C Noonan.

Final Resolution: Motion Passes

Yes: David Badanes, Victoria Buscareno, Larry Licopoli, Thomas Loughran, Donna McNaughton, Allison C Noonan, Carol A Taylor

16. SUPERINTENDENT REPORT

Dr. Moyer stated that the Special Olympics Unified Champion School Banner was unveiled at the Unified Basketball Game. We are the only school on Long Island with this designation. Work is continuing on the K-12 profile of a graduate and Dr. Moyer thanked everyone for their support. The K-6 STEM Fair took place on Saturday. Law Day celebrated its 50th anniversary. The ALS walk-a-thon raised more than \$3,000 which was donated to ALS Ride for Life. Dr. Moyer delivered the keynote address on future driven learning at Superintendent's Conference Day. The LI woodturners association held a workshop at the high school.

17. BOARD OF EDUCATION REPORTS (Focus on 2023-2024 Goals and Planning)

Information: 17.01 Board President Comments

Report: 17.02 Committee/Board Liaison Reports

18. BOARD REFLECTION

19. SUPERINTENDENT'S REPORT - FOR INFORMATION ONLY

Information: 19.01 UTN PDC

17. UPCOMING MEETINGS

Information: 17.01 Upcoming Meetings

SPECIAL MEETING HEARING ON FINALIZED BUDGET

Thursday, May 9, 2024

7:00 p.m.

William J. Brosnan School

SPECIAL MEETING TO ACCEPT VOTING RETURNS

Tuesday, May 21, 2024

Approximately 9:30 p.m.

William J. Brosnan School

18. ADJOURNMENT - Board policy requires adjournment by 10:30 pm, unless meeting is extended by vote.

Action: 21.01 Adjournment

Recommendation to adjourn the meeting

Motion by Victoria Buscareno, second by Allison C Noonan.

Final Resolution: Motion Passes

Yes: David Badanes, Victoria Buscareno, Larry Licopoli, Thomas Loughran, Donna McNaughton, Allison C Noonan, Carol A Taylor

At 9:16 p.m., the chair declared the meeting adjourned.

Respectfully submitted,

Beth M. Nystrom
District Clerk