EAST ISLIP UNION FREE SCHOOL DISTRICT

Budget Presentation # 3

Presented by:
Mr. John Dolan, Superintendent
Mr. Stephen D. Harrison, Assistant Superintendent for Business
Mr. Paul Manzo, Assistant Superintendent for Instruction and Personnel
Dr. Lisa Belz, Assistant Superintendent for Human Resources and Administration

MAY 19, 2020

BUDGET ADOPTION

Agenda

- Budget Initiatives
- Proposed Budget
- Property Tax Levy
- State Aid
- Revenue Budget – Proposed

Budget Initiatives

Item	Amount
El Pride (Maintenance of Grounds/Buildings)	$100,000
Chromebooks – (five grade levels)	$840,375
Furniture	$350,000
Shot Put Area	$30,000
Cafeteria Tables	$80,000
Wireless Initiative	$200,000
Bleachers	$159,900
Lead Testing (mandatory)	$67,000
Auditorium Lighting Upgrade	$110,000
Tree Removal	$50,000
Financial Accounting Software (Finance Manager)	$245,405
Air Handler Unit (HS)	$200,000
Grounds Vehicles (2) - turf	$30,000
Grounds Vehicle	$75,000

Budget Drivers
Salaries and Benefits

East Islip UFSD

2020/21

Budget Drivers – Proposed

Expenditures by Object	**Budget** 2019/20	**Budget** 2020/21	**2020/21 vs 2019/20** $	%	**% of** Change	**% of** Increase
Salaries						
Instructional (Teachers and Administrators)	$ 46,366,581	$ 46,258,783	$ (107,798)	-0.23%	-0.09%	-63.31%
Instructional (Teaching Assistants)	$ 759,254	$ 769,040	$ 9,786	1.29%	0.01%	5.75%
Noninstructional (Clerical/Confidential/Nurses)	$ 4,709,071	$ 4,764,613	$ 55,542	1.18%	0.05%	32.62%
Noninstructional (Custodial/Maint/Grounds/Security)	$ 4,617,111	$ 4,924,487	$ 307,376	6.66%	0.26%	180.53%
Noninstructional (Para-Professionals)	$ 2,171,032	$ 2,254,123	$ 83,091	3.83%	0.07%	48.80%
Miscellaneous Codes	$ 369,650	$ 366,000	$ (3,650)	-0.99%	0.00%	-2.14%
Sub-Total:	$ 58,992,699	$ 59,337,046	$ 344,347	0.58%	0.29%	202.24%
Employee Benefits	$ 28,369,695	$ 28,129,658	$ (240,037)	-0.85%	-0.20%	-140.98%
Salaries and Benefits	**$ 87,362,394**	**$ 87,466,704**	**$ 104,310**	**0.12%**	**0.09%**	**61.26%**

Budget Drivers
Non-Salaries

East Islip UFSD
2020/21
Budget Drivers - Proposed

Expenditures by Object	**Budget** 2019/20	**Budget** 2020/21	**2020/21 vs 2019/20** $	%	**% of** Change	**% of** Increase
Non-Salaries						
Equipment and Capital Outlay (Purchases)	$ 1,839,941	$ 2,267,417	$ 427,476	23.23%	0.36%	251.06%
Transportation	$ 5,750,713	$ 5,404,984	$ (345,729)	-6.01%	-0.29%	-203.05%
Utilities (Oil, Gas, Electric and Water)	$ 1,485,315	$ 1,452,071	$ (33,244)	-2.24%	-0.03%	-19.52%
Conference and Travel (Staff)	$ 64,200	$ 63,200	$ (1,000)	-1.56%	0.00%	-0.59%
Dues and Participation Fees (Staff and Students)	$ 106,300	$ 108,300	$ 2,000	1.88%	0.00%	1.17%
State Aid Repayment	$ 449,849	$ 449,849	$ -	0.00%	0.00%	0.00%
Legal/Insurance/Auditing	$ 1,040,342	$ 1,040,342	$ -	0.00%	0.00%	0.00%
Professional and Technical Services (Outside Vendors)	$ 1,601,953	$ 2,011,250	$ 409,297	25.55%	0.34%	240.39%
Furniture and Equipment Repair	$ 482,300	$ 401,050	$ (81,250)	-16.85%	-0.07%	-47.72%
Other Miscellaneous Contractual	$ 563,900	$ 740,400	$ 176,500	31.30%	0.15%	103.66%
Supplies	$ 1,319,787	$ 1,395,714	$ 75,927	5.75%	0.06%	44.59%
Tuition (non-BOCES)	$ 1,312,004	$ 1,074,394	$ (237,610)	-18.11%	-0.20%	-139.55%
Textbooks	$ 230,500	$ 232,199	$ 1,699	0.74%	0.00%	1.00%
BOCES	$ 7,521,394	$ 7,547,343	$ 25,949	0.35%	0.02%	15.24%
Debt Service (Principal and Interest)	$ 7,195,833	$ 8,013,571	$ 817,738	11.36%	0.68%	480.27%
Interfund Transfers (Capital/Cafeteria/Special Ed.)	$ 2,008,197	$ 836,400	$ (1,171,797)	-58.35%	-0.97%	-688.22%
Sub						

Budget Drivers
Salaries
Percent of Total Budget

East Islip UFSD
2020/21
Budget Drivers - Proposed

	% of Total	
Expenditures by Object	**2019/20**	**2020/21**
Salaries		
Instructional (Teachers and Administrators)	38.53%	38.39%
Instructional (Teaching Assistants)	0.63%	0.64%
Noninstructional (Clerical/Confidential/Nurses)	3.91%	3.95%
Noninstructional (Custodial/Maint/Grounds/Security)	3.84%	4.09%
Noninstructional (Para-Professionals)	1.80%	1.87%
Miscellaneous Codes	0.31%	0.30%
Sub-Total:	49.02%	49.24%
Employee Benefits	23.58%	23.34%
Salaries and Benefits	**72.60%**	**72.58%**

Budget Drivers
Salaries
Percent of Total Budget

East Islip UFSD
2020/21
Budget Drivers - Proposed

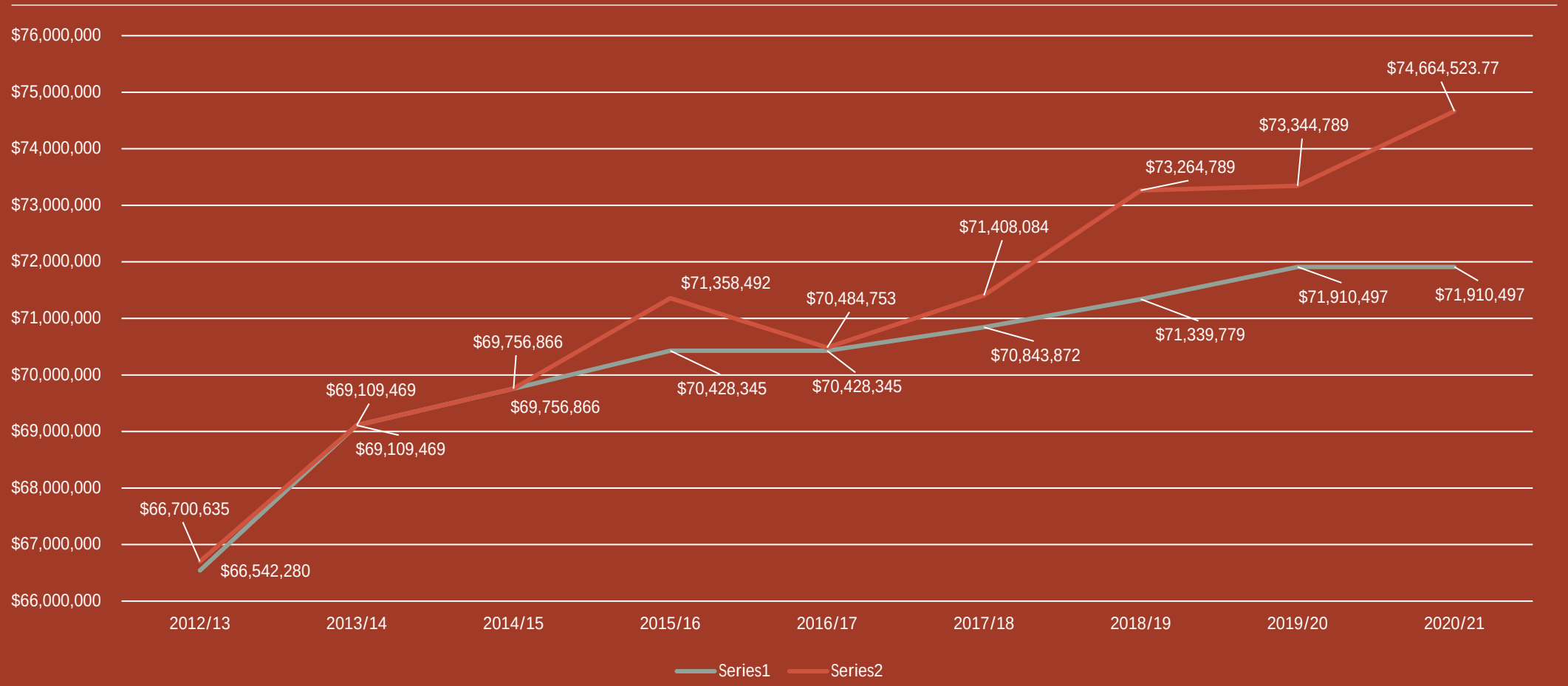
	% of Total	
Non-Salaries		
Equipment and Capital Outlay (Purchases)	1.53%	1.88%
Transportation	4.78%	4.49%
Utilities (Oil, Gas, Electric and Water)	1.23%	1.20%
Conference and Travel (Staff)	0.05%	0.05%
Dues and Participation Fees (Staff and Students)	0.09%	0.09%
State Aid Repayment	0.37%	0.37%
Legal/Insurance/Auditing	0.86%	0.86%
Professional and Technical Services (Outside Vendors)	1.33%	1.67%
Furniture and Equipment Repair	0.40%	0.33%
Other Miscellaneous Contractual	0.47%	0.61%
Supplies	1.10%	1.16%
Tuition (non-BOCES)	1.09%	0.89%
Textbooks	0.19%	0.19%
BOCES	6.25%	6.26%
Debt Service (Principal and Interest)	5.98%	6.65%
Interfund Transfers (Debt Service/Capital/Café/Special Ed)	1.67%	0.69%
Sub-Total:	**27.40%**	**27.42%**
Total Expenditures and Other Uses	**100.00%**	**100.00%**

Calculating the Tax Cap Levy

East Islip UFSD
2020/21
Property Tax Cap Threshold
Factors Impacting the Maximum Allowable Tax Levy Limit (requiring a simple majority vote)

	Factors			$ Change	% Change	% Contribution
2019/20 Prior Fiscal Year Tax Levy		**$**	**71,910,497**			
Tax Base Growth Factor (ORPS)	1.0033	$	237,305			8.62%
2019/20 PILOT Payments	$ 587,471					

Tax Levy Increase vs. Allowable Tax Levy Increase



State Aid
Approved Budget

STATE OF NEW YORK
2020-21 STATE BUDGET (PANDEMIC ADJUSTMENT)

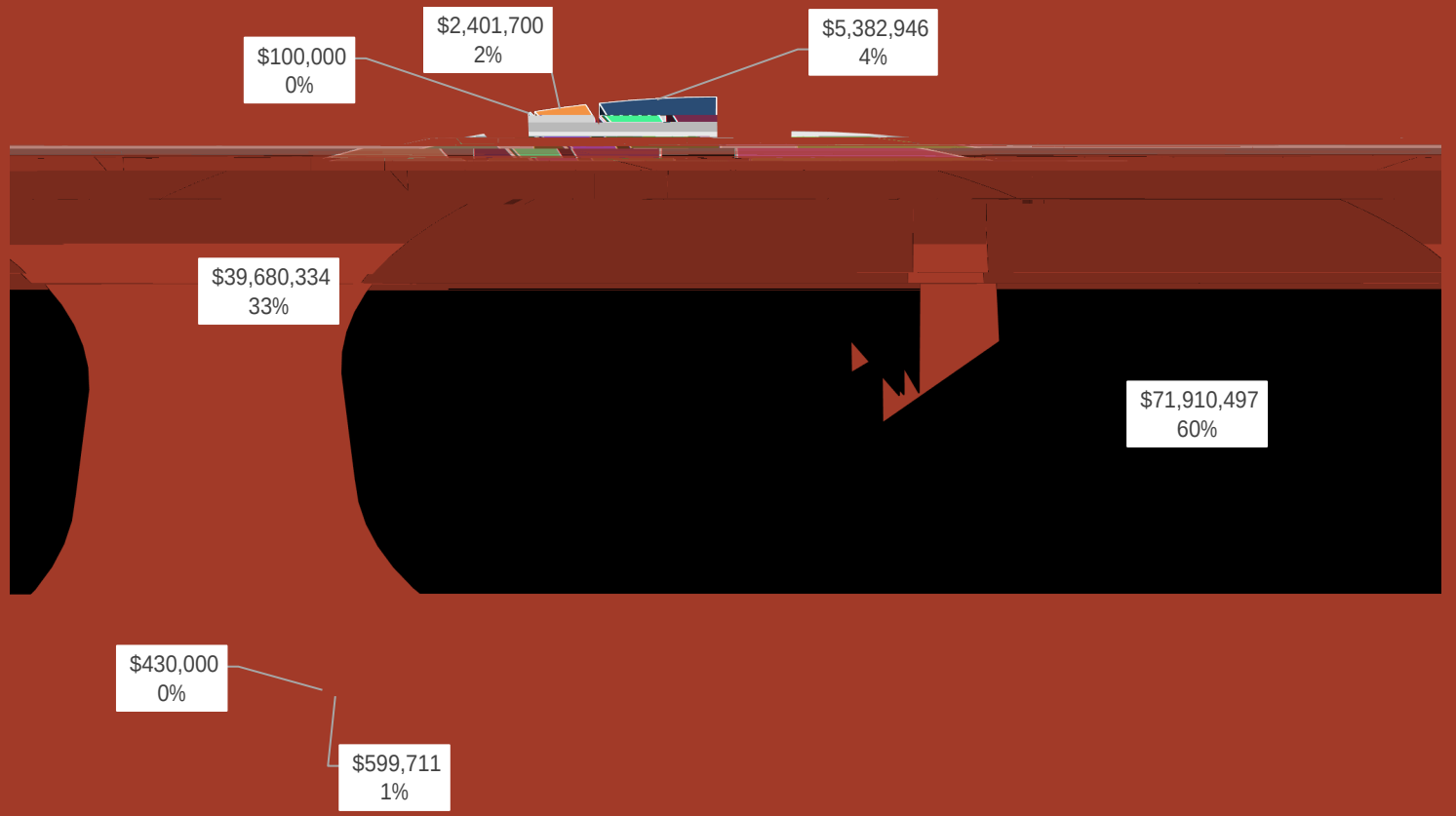
DISTRICT CODE: 580503
DISTRICT NAME: East Islip

2019-20 BASE YEAR AIDS:		**2020-21 ESTIMATED AIDS: (Executive Budget)**		**Change $**	**Change %**
FOUNDATION AID	$ 26,823,253	FOUNDATION AID	$ 26,823,253	$ -	0.00%
BOCES + SPECIAL SERVICES	$ 1,806,443	BOCES + SPECIAL SERVICES	$ 1,793,144	$ (13,299)	-0.74%
HIGH COST EXCESS COST	$ 526,536	HIGH COST EXCESS COST	$ 692,531	$ 165,995	31.53%
PRIVATE EXCESS COST	$ 305,723	PRIVATE EXCESS COST	$ 390,193	$ 84,470	27.63%
HARDWARE & TECHNOLOGY	$ 54,325	HARDWARE & TECHNOLOGY	$ 52,364	$ (1,961)	-3.61%
SOFTWARE, LIBRARY, TEXTBOOK	$ 315,355	SOFTWARE, LIBRARY, TEXTBOOK	$ 307,174	$ (8,181)	-2.59%
TRANSPORTATION INCL SUMMER	$ 2,441,144	TRANSPORTATION INCL SUMMER	$ 2,516,634	$ 75,490	3.09%
HIGH TAX AID	$ 1,721,431	HIGH TAX AID	$ 1,721,431	$ -	0.00%
BUILDING + BLDG REORG INCENT	$ 3,734,169	BUILDING + BLDG REORG INCENT	$ 4,113,451	$ 379,282	10.16%
PANDEMIC ADJUSTMENT	$ -	PANDEMIC ADJUSTMENT	$ (164,409)	$ (164,409)	0.00%
SUB-TOTAL (not including UPK)	$ 37,728,379	TOTAL (not including UPK)	$ 38,245,766	$ 517,387	1.37%
FEDERAL CARES RESTORATION	$ -	FEDERAL CARES RESTORATION	$ 164,409	$ 164,409	0.00%
TOTAL (not including UPK)	**$ 37,728,379**		**$ 38,410,175**	**$ 681,796**	**1.81%**
*UNIVERSAL PRE-KINDERGARTEN (not part of the general fund budget)	$ 213,300		$ 218,700		
TOTAL	**$ 37,941,679**	**TOTAL**	**$ 38,628,875**	**$ 687,196**	**1.81%**
		$ CHG W/O BLDG, REORG BLDG AID	$ 307,914		
		% CHG W/O BLDG, REORG BLDG AID	0.90%		

School Tax Rate (Homestead)
Sample Assessment
2013/14 – 2020/21

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21* Projected
Average Assessment	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000
Equalization Rate	12.90	13.20	12.70	12.70	12.12	12.12	11.35	11.35
Average Home Full Value	$ 516,000	$ 528,000	$ 508,000	$ 508,000	$ 484,800	$ 484,800	$ 454,000	$ 454,000
School Tax Rate	$ 19.08	$ 19.20	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Revenue and Reserve Drivers Percent Contribution



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

Contingent Budget

East Islip School District Budget Notice

Overall Budget Proposal	**Budget Adopted**	**Budget chool**	

Tax Levy and Budget (Historical/Proposed*)

Year	Tax Levy	Percent Increase	Approved/ Proposed Budget	Appropriated Fund Balance
2012/13	$66,542,280	2.99%	$105,858,971	$3,836,124
2013/14	$69,109,469	3.86%	$109,476,684	$4,577,700
2014/15	$69,756,866	0.94%	$110,785,649	$4,866,622
2015/16	$70,428,345	0.96%	$111,076,458	$4,000,000
2016/17	$70,428,345	0.00%	$112,683,147	$2,753,682
2017/18	$70,843,872	0.59%	$115,05,282	$2,325,140
2018/19	$71,339,779	0.70%	$117,081,377	$3,805,035
2019/20	$71,910,497	0.80%	$120,334,922	$6,309,791
2020/21*	$71,910,497	0.00%	$120,505,188	$5,382,946
5 Year Avg.		0.42%		

Calendar of Events

Date	Time	Meeting	Topic
May 19th	8:00 p.m.	Business	Budget Adoption
May 26th	7:00 p.m.	Business	Business/Budget Hearing
June 9th	5:00 p.m.		

Thank You

Questions and Comments from the Board of Education