

# EAST ISLIP UNION FREE SCHOOL DISTRICT

## Budget Presentation # 3

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Presented by:

Mr. Paul Manzo, Superintendent

Mr. Stephen D. Harrison, Assistant Superintendent for Business

Dr. Aileen O'Rourke, Assistant Superintendent for Instruction and Personnel

Dr. Lisa Belz, Assistant Superintendent for Human Resources and Administration

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APRIL 18, 2023

# Agenda

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- Revenue
  - State Aid
  - Property Taxes
  - Revenue Budget
- Budget Accomplishments/Initiatives
- Appropriations Budget - Adoption
- Contingent Budget
- Capital Reserve Proposition
- Budget Timeline

# State Aid Governor's Proposal

## State of New York 2023-24 State Aid Budget - Executive

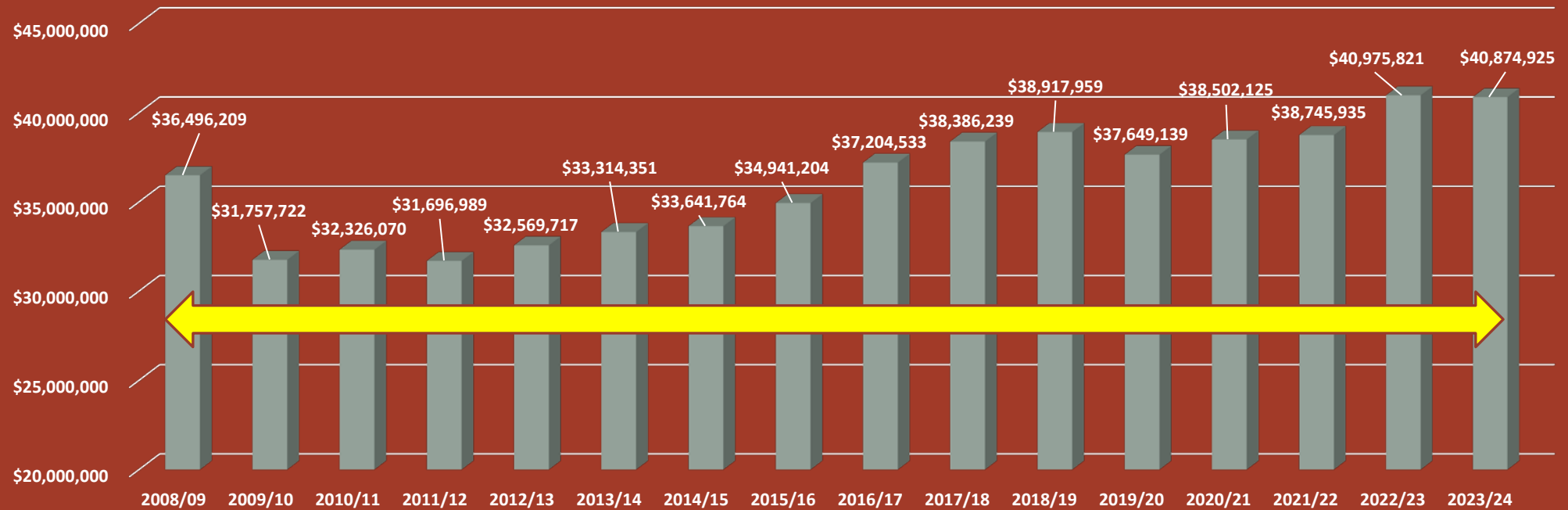
District Code: 580503  
District Name: East Islip

Category	Base Year	Executive	Executive vs 2022/23	
	2022/23	Budget Year 2023/24	Change \$	%
Foundation Aid	\$ 28,180,509	\$ 29,025,924	\$ 845,415	3.00%
Universal Pre-Kindergarten*	\$ 631,799	\$ 963,900	\$ 332,101	52.56%
BOCES	\$ 2,010,426	\$ 2,128,196	\$ 117,770	5.86%
Public Excess High Cost Aid	\$ 443,337	\$ 563,352	\$ 120,015	27.07%
Private Excess Cost Aid	\$ 98,985	\$ 176,459	\$ 77,474	78.27%
Hardware and Technology	\$ 47,790	\$ 45,524	\$ (2,266)	-4.74%
Software/Library/Textbook	\$ 290,376	\$ 296,404	\$ 6,028	2.08%
Transportation Aid	\$ 2,473,919	\$ 2,404,601	\$ (69,318)	-2.80%
Building Aid	\$ 5,709,048	\$ 4,513,034	\$ (1,196,014)	-20.95%
High Tax Aid	\$ 1,721,431	\$ 1,721,431	\$ -	0.00%
<b>Total:</b>	<b>\$ 41,607,620</b>	<b>\$ 41,838,825</b>	<b>\$ 231,205</b>	<b>0.56%</b>
<b>Total: (without Universal Pre-K)</b>	<b>\$ 40,975,821</b>	<b>\$ 40,874,925</b>	<b>\$ (100,896)</b>	<b>-0.25%</b>

\*UPK is not part of general fund budget

# State Aid Historical Trend

East Islip UFSD  
State Aid  
2008/09 - 2023/24  
(2021/22 with COVID-19 Supplemental Stimulus)

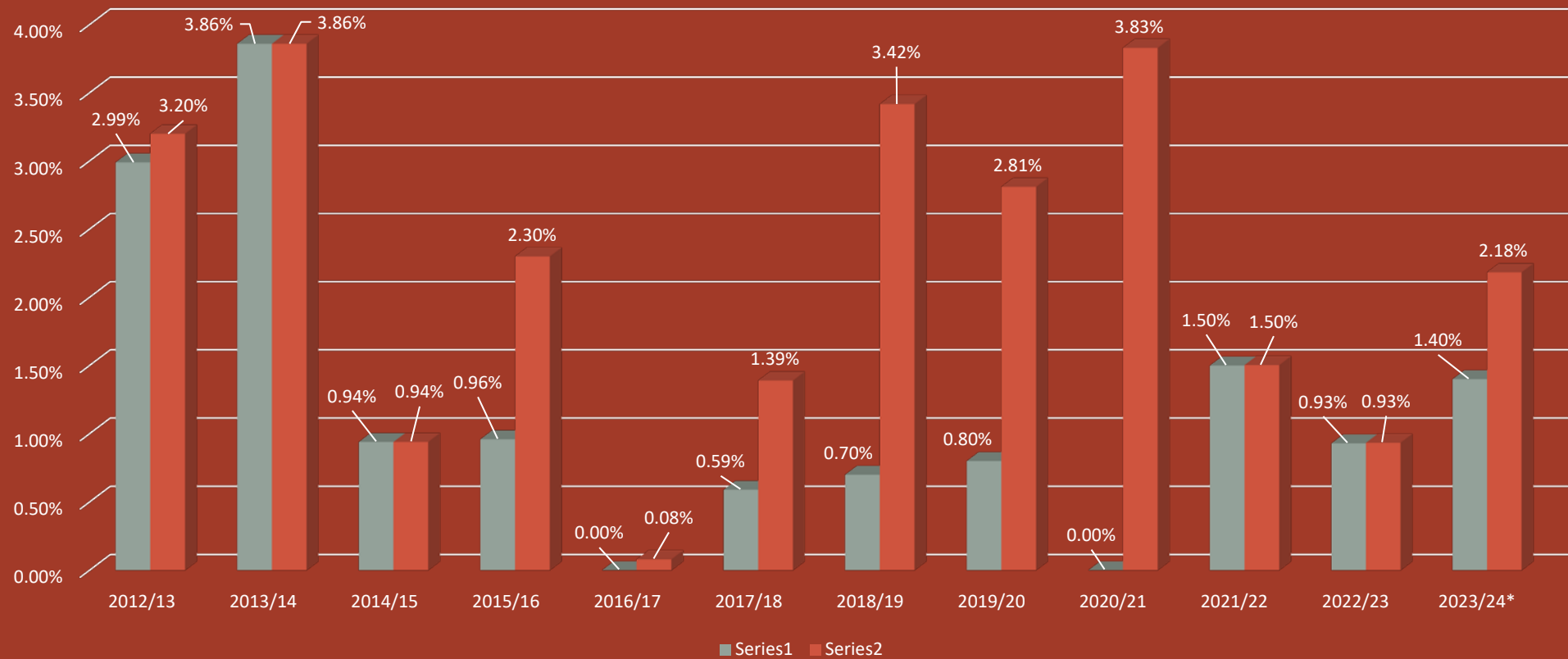


# Calculating the Tax Cap Levy

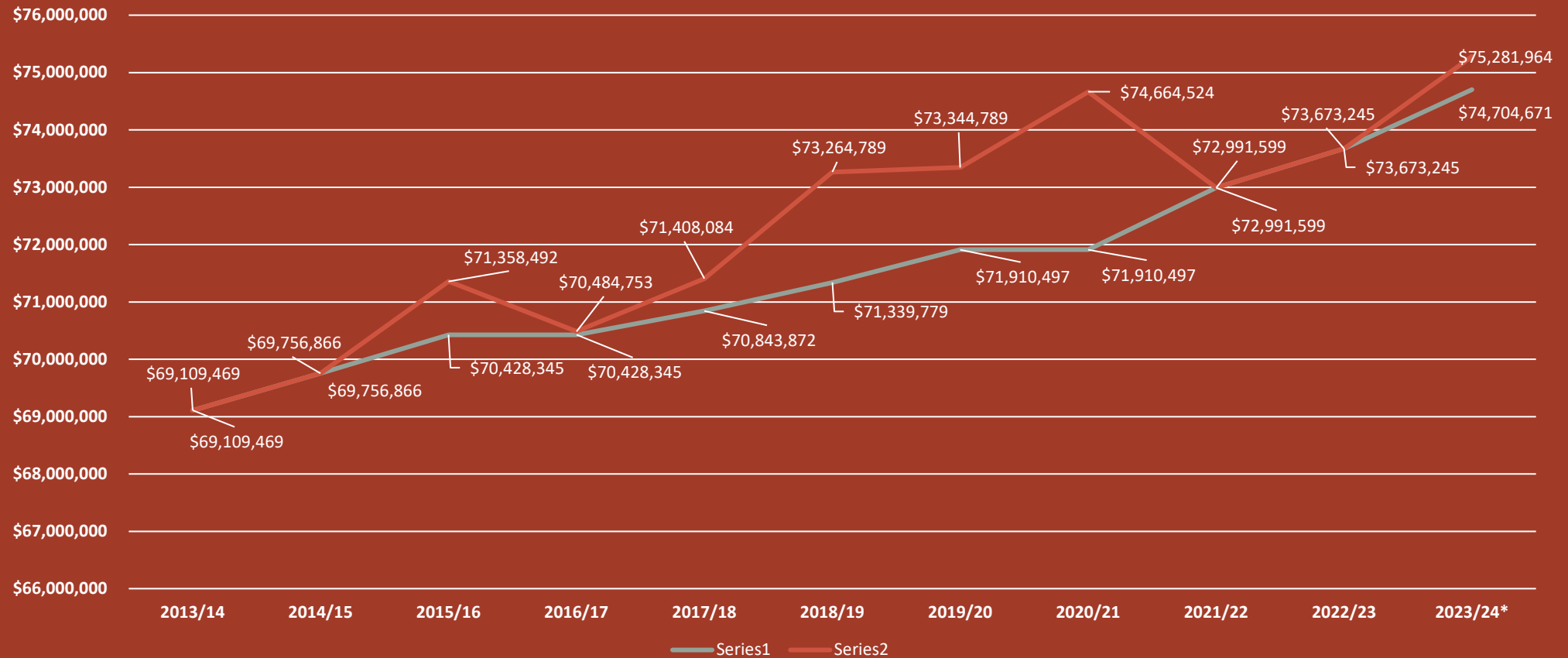
**East Islip UFSD**  
**2023/24**  
**Property Tax Cap Threshold**  
Factors Impacting the Maximum Allowable Tax Levy Limit (requiring a simple majority vote)

	Factors		\$ Change	% Change	% Contribution
2022/23 Prior Fiscal Year Tax Levy		\$	73,673,245		
Tax Base Growth Factor (ORPS)	1.0027	\$	198,918		12.36%
2022/23 PILOT Payments	\$ 940,187				
2023/24 PILOT Payments	\$ (987,480)				
	\$ (47,293)	\$	(47,293)		-2.94%
2022/23 Capital Tax Levy/Capital Local Expenditures	\$ (2,161,431)				
2023/24 Capital Tax Levy/Capital Local Expenditures	\$ 2,165,506				
	\$ 4,076	\$	4,076		0.25%
ERS and/or TRS Contribution Increase Greater than 2%		\$	-		0.00%
Allowable Levy Growth Factor (lessor of 2% or CPI)	\$ 72,650,920				
	2.00%	\$	1,453,018		90.32%
Available Carryover from 2021/2022		\$	-		0.00%
<b>2023/24 Allowable Tax Levy (requires simple majority)</b>		<b>\$</b>	<b>75,281,964</b>	<b>\$ 1,608,719</b>	<b>2.18%</b>
<b>Levy currently supporting the draft appropriation budget</b>		<b>\$</b>	<b>74,704,671</b>		<b>1.40%</b>

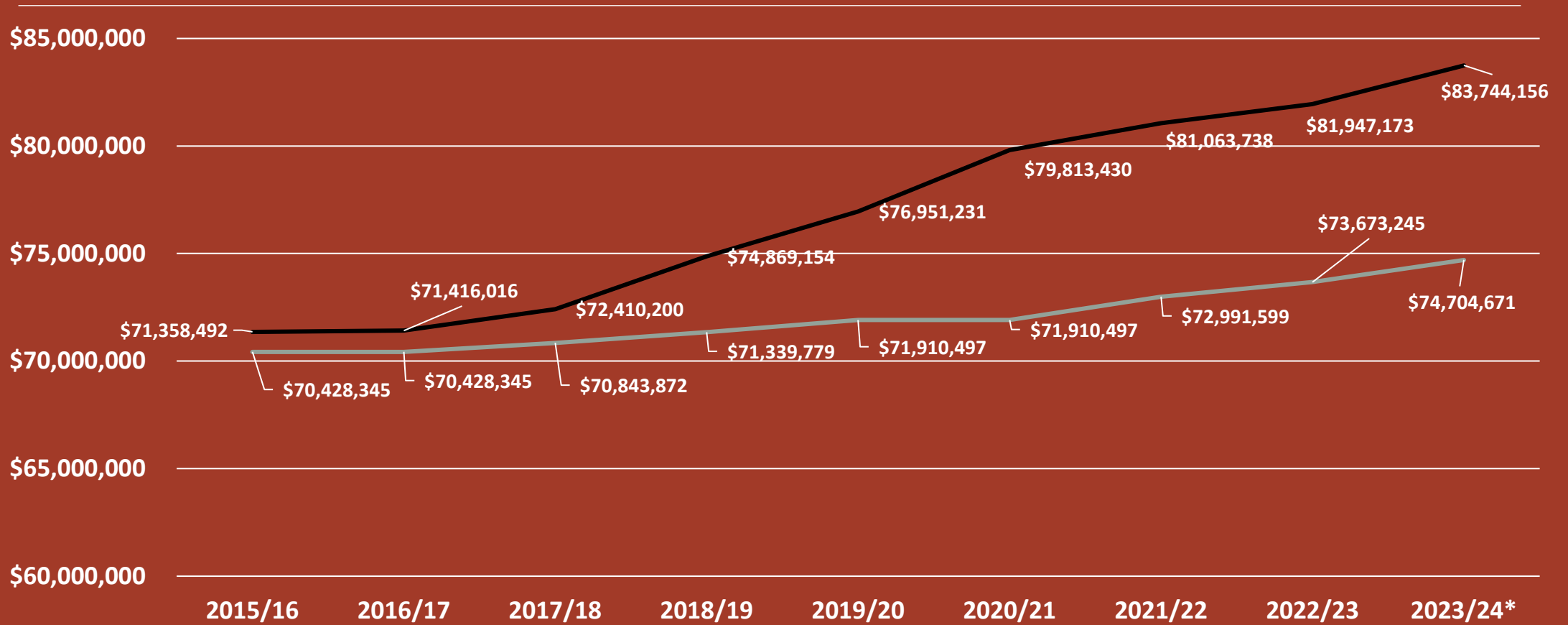
# Tax Levy Increase vs. Allowable Tax Levy Increase



# Tax Levy Increase vs. Allowable Tax Levy Increase



# Potential Tax Levy vs. Actual/Projected\* Tax Levy



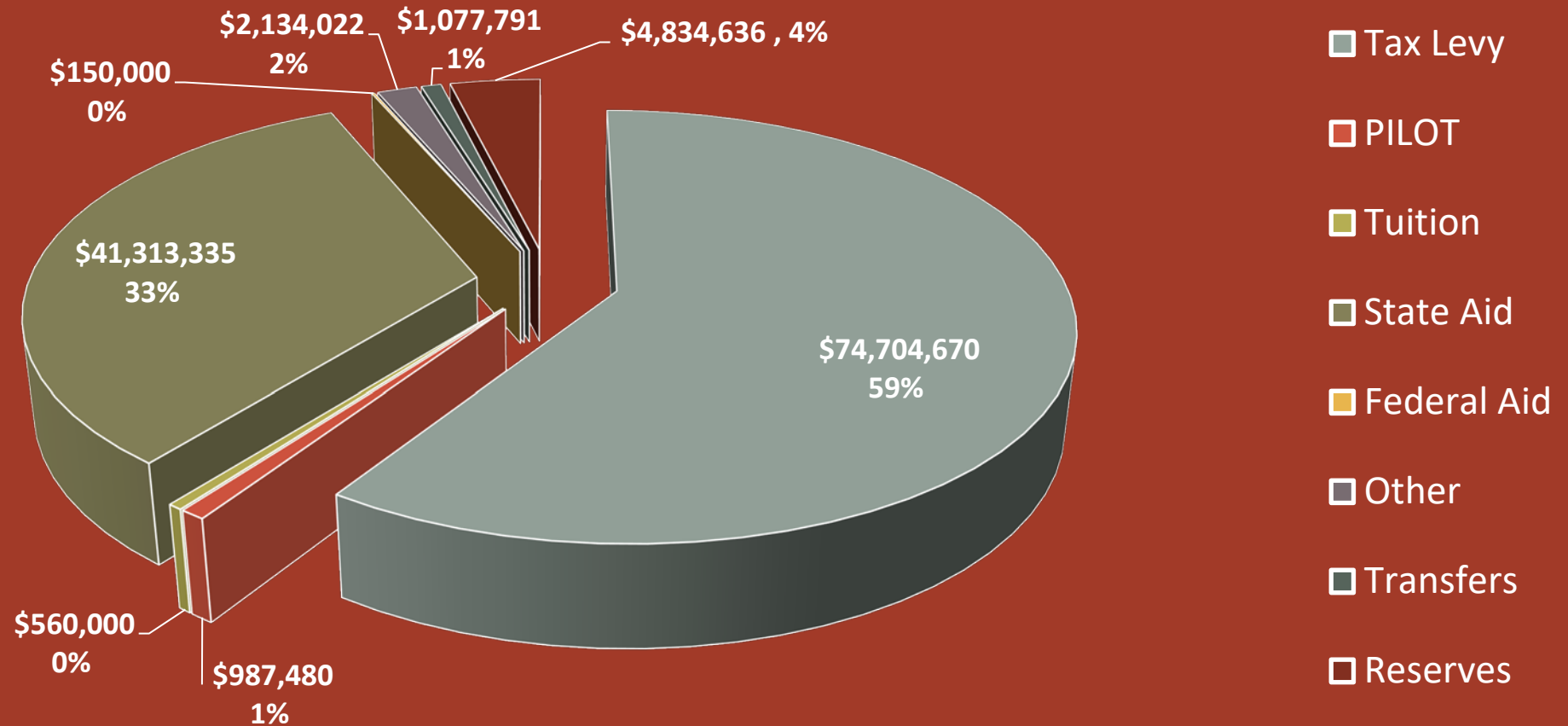


# School Tax Rate (Homestead) Sample Assessment 2013/14 – 2023/24\*

East Islip UFSD  
School Tax Rate (Homestead)  
Sample Assessment  
2013/14 - 2023/24

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24*
Average Assessment	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
School Tax Rate	\$ 19.08	\$ 19.20	\$ 19.26	\$ 19.12	\$ 19.02	\$ 19.07	\$ 19.10	\$ 18.93	\$ 19.37	\$ 19.37	\$ 19.65
School Tax	\$ 7,631	\$ 7,680	\$ 7,702	\$ 7,647	\$ 7,608	\$ 7,628	\$ 7,640	\$ 7,572	\$ 7,747	\$ 7,750	\$ 7,858
Increase/(Decrease)		\$ 50	\$ 22	\$ (55)	\$ (39)	\$ 19	\$ 12	\$ (67)	\$ 175	\$ 3	\$ 108
		0.65%	0.28%	-0.71%	-0.51%	0.25%	0.16%	-0.88%	2.31%	0.04%	1.40%

# Revenue and Reserve Drivers Percent Contribution



# Budget Accomplishments and Initiatives

Area	Support
	<b>ELEMENTARY SCHOOLS</b>
Instructional Support	Elementary Schools Literacy program (Year 3)
	Academic Support for Literacy, Math, General Academic and ENL programs
	2 Music teachers and 1 Art teacher
	Dedicated STEAM/RTI Math initiative expanded to all four elementary schools
	Continuation of Elementary Guidance Counselors to support SEL initiatives
	Non-mandated Speech and OT interventions at the elementary schools
	Specialized Reading Programs to address phonics, PA, comprehension, decoding and fluency
	<b>SECONDARY SCHOOLS</b>
	Continued growth in Robotics, including competitions
	Middle School Math Program aligned with NGLS
	Ongoing Professional Development for teachers
	New Course offerings at the High School (Digital Imaging and Design III, Studio in Sculpture III, Gourmet Foods and International Cooking, Fitness for Life, Video Prod. II and Broadcast TV)
	Assistant Coaches for various sports
	Equipment for Fitness Room/Facility
	Teacher Assistant for Cosmetology Program

# Budget Accomplishments and Initiatives

Area	Support
Health and Safety	Equipment, supplies and materials
	Exterior emergency alert lights
	Interior classroom door replacement
	Security cameras and enhancements
Technology	K-12 One to One Devices
	Increased Technology Staffing
	Parent Square (information tool, parent engagement)
	Wi-Fi expansion
	Increased internet capacity
	Cyber Security initiatives

# Budget Accomplishments and Initiatives

Area	Support
Infrastructure	Grounds/Maintenance Mechanic
	Window repair and roller blinds/window screen initiative
	Fitness Center HVAC
	Continued unit-ventilator and boiler control repairs
	Middle School HVAC repair
	Air conditioners for every classroom
	Gym floor repairs
	Classroom repairs (casework, flooring, etc.)

# Budget Drivers

## Salaries and Benefits

East Islip UFSD  
2023/24  
Budget Drivers - Adoption

Expenditures by Object	Budget		2023/24 vs 2022/23		% of Change	% of Increase
	2022/23	2023/24	\$	%		
<b>Salaries</b>						
Instructional (Teachers and Administrators)	\$ 47,329,700	\$ 46,522,762	\$ (806,938)	-1.70%	-0.65%	-80.19%
Instructional (Teaching Assistants)	\$ 754,889	\$ 780,181	\$ 25,292	3.35%	0.02%	2.51%
Noninstructional (Clerical/Confidential/Nurses)	\$ 4,505,588	\$ 4,526,228	\$ 20,640	0.46%	0.02%	2.05%
Noninstructional (Custodial/Maint/Grounds/Security)	\$ 5,283,338	\$ 5,459,953	\$ 176,615	3.34%	0.14%	17.55%
Noninstructional (Para-Professionals)	\$ 2,380,039	\$ 2,416,872	\$ 36,833	1.55%	0.03%	3.66%
Miscellaneous Codes	\$ 442,767	\$ 445,267	\$ 2,500	0.56%	0.00%	0.25%
<b>Sub-Total:</b>	<b>\$ 60,696,321</b>	<b>\$ 60,151,264</b>	<b>\$ (545,058)</b>	<b>-0.90%</b>	<b>-0.44%</b>	<b>-54.17%</b>
<b>Employee Benefits</b>	<b>\$ 30,428,935</b>	<b>\$ 32,441,367</b>	<b>\$ 2,012,432</b>	<b>6.61%</b>	<b>1.61%</b>	<b>200.00%</b>
<b>Salaries and Benefits</b>	<b>\$ 91,125,256</b>	<b>\$ 92,592,631</b>	<b>\$ 1,467,375</b>	<b>1.61%</b>	<b>1.18%</b>	<b>145.83%</b>

# Budget Drivers Non-Salaries

East Islip UFSD  
2023/24  
Budget Drivers - Adoption

Expenditures by Object	Budget		2023/24 vs 2022/23		% of Change	% of Increase
	2022/23	2023/24	\$	%		
<b>Non-Salaries</b>						
Equipment and Capital Outlay (Purchases)	\$ 1,545,755	\$ 1,477,816	\$ (67,939)	-4.40%	-0.05%	-6.75%
Transportation	\$ 5,400,984	\$ 5,644,220	\$ 243,236	4.50%	0.19%	24.17%
Utilities (Oil, Gas, Electric and Water)	\$ 1,364,750	\$ 1,418,890	\$ 54,140	3.97%	0.04%	5.38%
Conference and Travel (Staff)	\$ 62,200	\$ 60,200	\$ (2,000)	-3.22%	0.00%	-0.20%
Dues and Participation Fees (Staff and Students)	\$ 108,275	\$ 119,168	\$ 10,893	10.06%	0.01%	1.08%
Legal/Insurance/Auditing	\$ 1,095,500	\$ 1,153,387	\$ 57,887	5.28%	0.05%	5.75%
Professional and Technical Services (Outside Vendors)	\$ 1,893,450	\$ 1,882,700	\$ (10,750)	-0.57%	-0.01%	-1.07%
Furniture and Equipment Repair	\$ 551,391	\$ 490,841	\$ (60,550)	-10.98%	-0.05%	-6.02%
Other Miscellaneous Contractual	\$ 807,500	\$ 825,000	\$ 17,500	2.17%	0.01%	1.74%
Supplies	\$ 1,512,720	\$ 1,571,638	\$ 58,918	3.89%	0.05%	5.86%
Tuition (non-BOCES)	\$ 916,207	\$ 936,528	\$ 20,321	2.22%	0.02%	2.02%
Textbooks	\$ 525,854	\$ 221,603	\$ (304,251)	-57.86%	-0.24%	-30.24%
BOCES	\$ 8,262,098	\$ 9,224,430	\$ 962,332	11.65%	0.77%	95.64%
Debt Service (Principal and Interest)	\$ 9,082,394	\$ 7,931,515	\$ (1,150,879)	-12.67%	-0.92%	-114.38%
Interfund Transfers (Capital/Cafeteria/Special Ed.)	\$ 501,378	\$ 211,368	\$ (290,010)	-57.84%	-0.23%	-28.82%
<b>Sub-Total:</b>	<b>\$ 33,630,456</b>	<b>\$ 33,169,303</b>	<b>\$ (461,153)</b>	<b>-1.37%</b>	<b>-0.37%</b>	<b>-45.83%</b>
<b>Total Expenditures and Other Uses</b>	<b>\$124,755,711.62</b>	<b>\$125,761,933.90</b>	<b>\$ 1,006,222</b>	<b>0.81%</b>	<b>0.81%</b>	<b>100.00%</b>

# Budget Drivers Salaries Percent of Total Budget

East Islip UFSD  
2023/24  
Budget Drivers - Adoption

Expenditures by Object	% of Total	
	2022/23	2023/24
<b>Salaries</b>		
Instructional (Teachers and Administrators)	37.94%	36.99%
Instructional (Teaching Assistants)	0.61%	0.62%
Noninstructional (Clerical/Confidential/Nurses)	3.61%	3.60%
Noninstructional (Custodial/Maint/Grounds/Security)	4.23%	4.34%
Noninstructional (Para-Professionals)	1.91%	1.92%
Miscellaneous Codes	0.35%	0.35%
Sub-Total:	48.65%	47.83%
Employee Benefits	24.39%	25.80%
<b>Salaries and Benefits</b>	<b>73.04%</b>	<b>73.63%</b>



# Budget Drivers Non-Salaries Percent of Total Budget

East Islip UFSD  
2023/24  
Budget Drivers - Adoption

Expenditures by Object Non-Salaries	% of Total	
	2022/23	2023/24
Equipment and Capital Outlay (Purchases)	1.24%	1.18%
Transportation	4.33%	4.49%
Utilities (Oil, Gas, Electric and Water)	1.09%	1.13%
Conference and Travel (Staff)	0.05%	0.05%
Dues and Participation Fees (Staff and Students)	0.09%	0.09%
Legal/Insurance/Auditing	0.88%	0.92%
Professional and Technical Services (Outside Vendors)	1.52%	1.50%
Furniture and Equipment Repair	0.44%	0.39%
Other Miscellaneous Contractual	0.65%	0.66%
Supplies	1.21%	1.25%
Tuition (non-BOCES)	0.73%	0.74%
Textbooks	0.42%	0.18%
BOCES	6.62%	7.33%
Debt Service (Principal and Interest)	7.28%	6.31%
Interfund Transfers (Debt Service/Capital/Café/Special Ed)	0.40%	0.17%
<b>Sub-Total:</b>	<b>26.96%</b>	<b>26.37%</b>
<b>Total Expenditures and Other Uses</b>	<b>100.00%</b>	<b>100.00%</b>

# Contingent Budget

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- 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 recently defeated budget.

# Contingent Budget

## East Islip School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2022-23 School Year	Budget Proposed for the 2023-24 School Year	Contingency Budget for the 2023-24 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 124,755,712	\$ 125,761,934	\$ 123,645,858
Increase/Decrease for the 2023-24 School Year		\$ 1,006,222	\$ (1,109,854)
Percentage Increase/Decrease in Proposed Budget		0.81%	-0.89%
Change in the Consumer Price Index		8.00%	
<b>E. Total Proposed School Year Tax Levy (A + B + C - D)</b>	<b>\$ 73,673,246</b>	<b>\$ 74,704,671</b>	<b>\$ 73,673,246</b>
Administrative Component	\$ 13,669,457	\$ 14,152,493	\$ 13,785,493
Program Component	\$ 89,913,834	\$ 91,799,658	\$ 90,674,782
Capital Component	\$ 21,172,421	\$ 19,809,783	\$ 19,185,583

# Tax Levy and Budget (Historical/Adoption\*)

Year	Tax Levy	Percent Increase	Approved/Proposed Budget	Appropriated Fund Balance
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%	\$115,015,282	\$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
2021/22	\$72,991,599	1.50%	\$121,037,910	\$4,996,159
2022/23	\$73,673,246	0.93%	\$124,755,712	\$5,768,129
2023/24*	\$74,704,670	1.40%	\$125,761,934	\$4,834,636
5 Year Avg.		.93%		

# Capital Reserve Proposition

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- Capital Reserve
  - Voter approved on May 17, 2016
  - Current balance of \$2,000,000
  - Voter approval required to spend
- Project Scope
  - Completion of the District-wide Interior Door Project
  - Potential for additional Exterior Door Replacement
  - Potential for additional Security Enhancements

# Calendar of Events

Date	Time	Meeting	Topic
April 18 <sup>th</sup>	7:30 p.m.	Business/Budget Workshop	Budget Presentation #3 Budget Adoption
May 2 <sup>nd</sup>	7:00 p.m.	Business	Budget Hearing
May 16 <sup>th</sup>	6:00 a.m. to 9:00 p.m.		Budget Vote and Election

# Thank You

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Questions and Comments from the Board of Education