

EAST ISLIP UNION FREE SCHOOL DISTRICT

Budget Presentation # 1

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

MARCH 10, 2022

Agenda

- Revenue
 - State Aid
 - Property Taxes
 - Revenue Budget – Draft #1
- Budget Accomplishments/Initiatives
- Appropriations Budget Draft #1
- Capital Reserve Proposition
- Budget Timeline

State Aid Governor's Proposal

State of New York 2022-23 State Aid Budget - Executive

District Code: 580503
District Name: East Islip

Category	Base Year	Executive	Change	
	2021/22	Budget Year 2022/23	\$	%
Foundation Aid	\$ 27,359,718	\$ 28,180,509	\$ 820,791	3.00%
Universal Pre-Kindergarten*	\$ 634,500	\$ 634,500	\$ -	0.00%
BOCES	\$ 1,942,255	\$ 2,046,321	\$ 104,066	5.36%
Public Excess High Cost Aid	\$ 501,289	\$ 427,825	\$ (73,464)	-14.66%
Private Excess Cost Aid	\$ 93,316	\$ 251,612	\$ 158,296	169.63%
Hardware and Technology	\$ 49,286	\$ 48,445	\$ (841)	-1.71%
Software/Library/Textbook	\$ 298,335	\$ 293,641	\$ (4,694)	-1.57%
Transportation Aid	\$ 2,338,652	\$ 2,461,599	\$ 122,947	5.26%
Building Aid	\$ 4,444,106	\$ 4,282,746	\$ (161,360)	-3.63%
High Tax Aid	\$ 1,721,431	\$ 1,721,431	\$ -	0.00%
Total:	\$ 39,382,888	\$ 40,348,629	\$ 965,741	2.45%
Total: (without Universal Pre-K)	\$ 38,748,388	\$ 39,714,129	\$ 965,741	2.49%

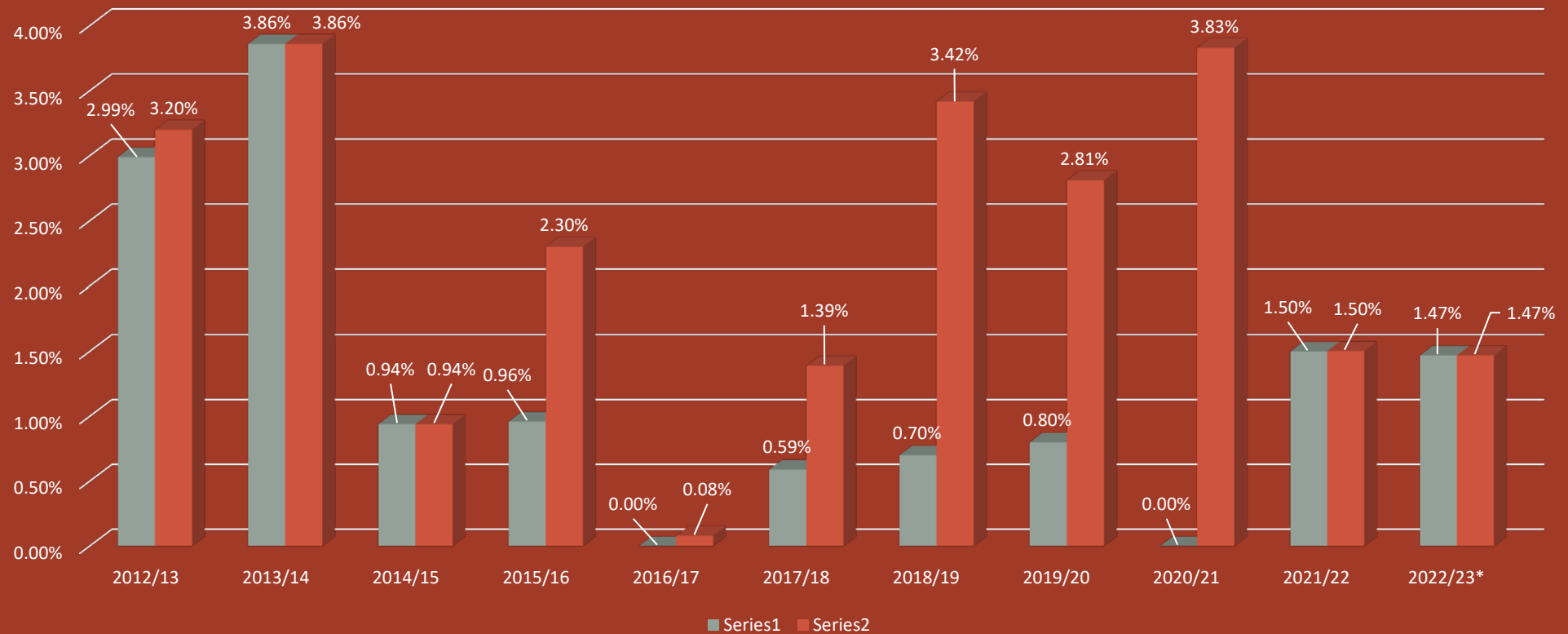
*UPK is not part of general fund budget

Calculating the Tax Cap Levy

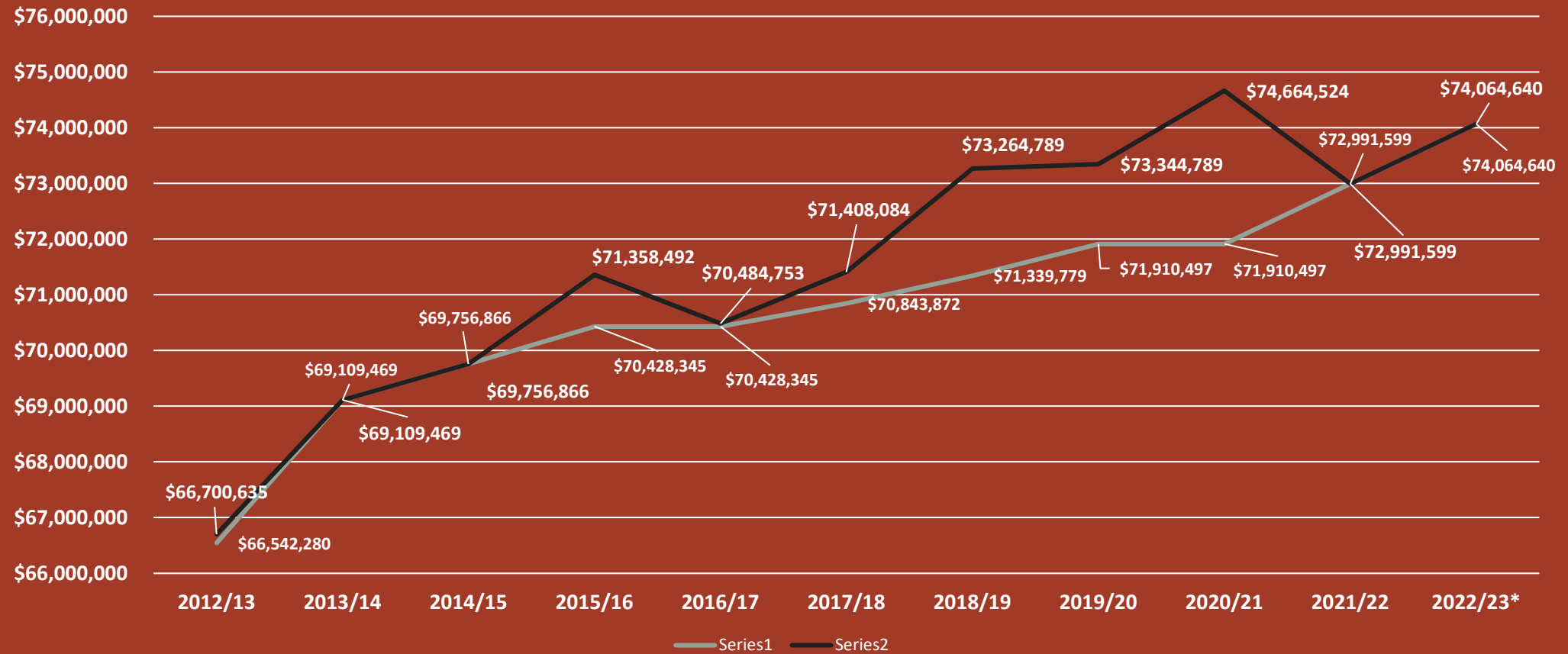
East Islip UFSD
2022/23
Property Tax Cap Threshold
Factors Impacting the Maximum Allowable Tax Levy Limit (requiring a simple majority vote)

	Factors		\$ Change	% Change	% Contribution
2021/22 Prior Fiscal Year Tax Levy		\$	72,991,599		
Tax Base Growth Factor (ORPS)	1.0049	\$	357,659		33.33%
2021/22 PILOT Payments	\$ 613,791				
2022/23 PILOT Payments	\$ (548,792)				
	<u>\$ 64,999</u>	\$	64,999		6.06%
2021/22 Capital Tax Levy/Capital Local Expenditures	\$ (2,931,674)				
2022/23 Capital Tax Levy/Capital Local Expenditures	\$ 2,161,431				
	<u>\$ (770,244)</u>	\$	(770,244)		-71.78%
ERS and/or TRS Contribution Increase Greater than 2%		\$	-		0.00%
Allowable Levy Growth Factor (lessor of 2% or CPI)	\$ 71,031,374				
	2.00%	\$	1,420,627		132.39%
Available Carryover from 2021/2022		\$	-		0.00%
2022/23 Allowable Tax Levy (requires simple majority)		<u>\$</u>	<u>74,064,640</u>	<u>\$ 1,073,042</u>	<u>1.47%</u>
				<u>100.00%</u>	

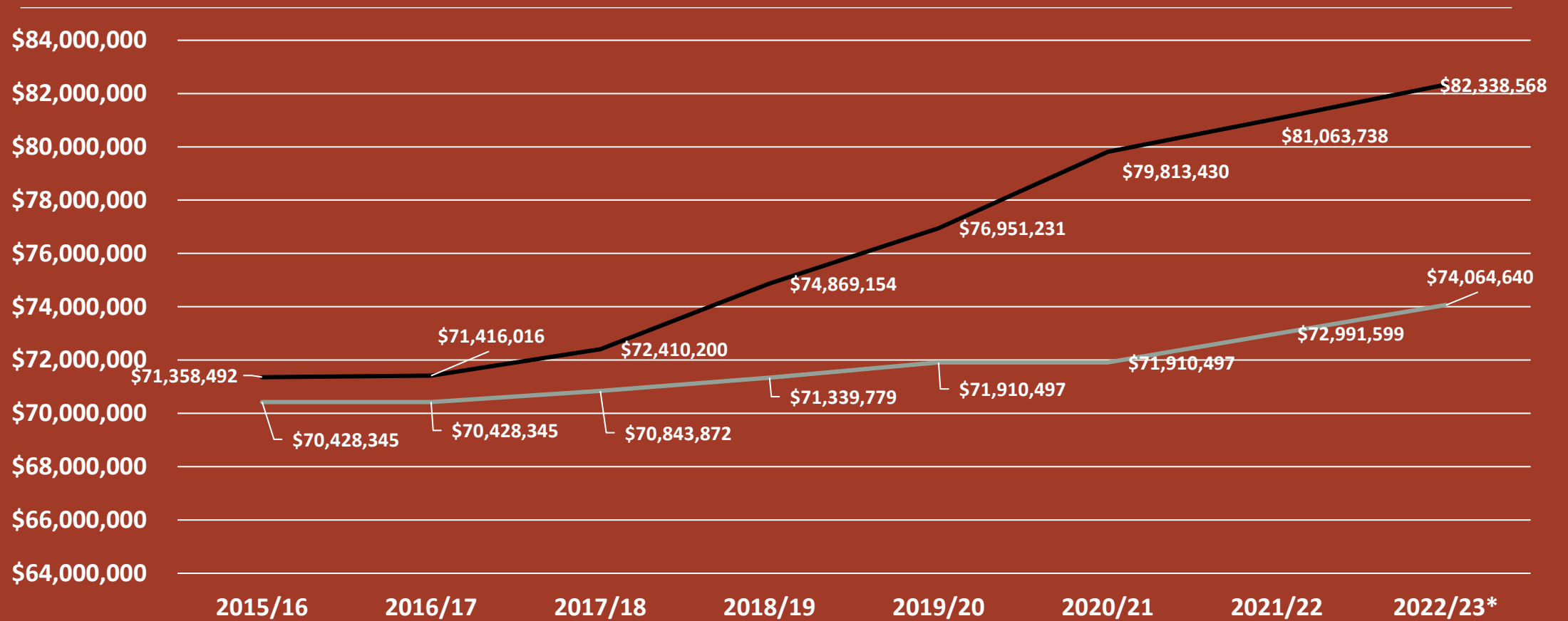
Tax Levy Increase vs. Allowable Tax Levy Increase



Tax Levy Increase vs. Allowable Tax Levy Increase



Potential Tax Levy vs. Actual/Projected* Tax Levy

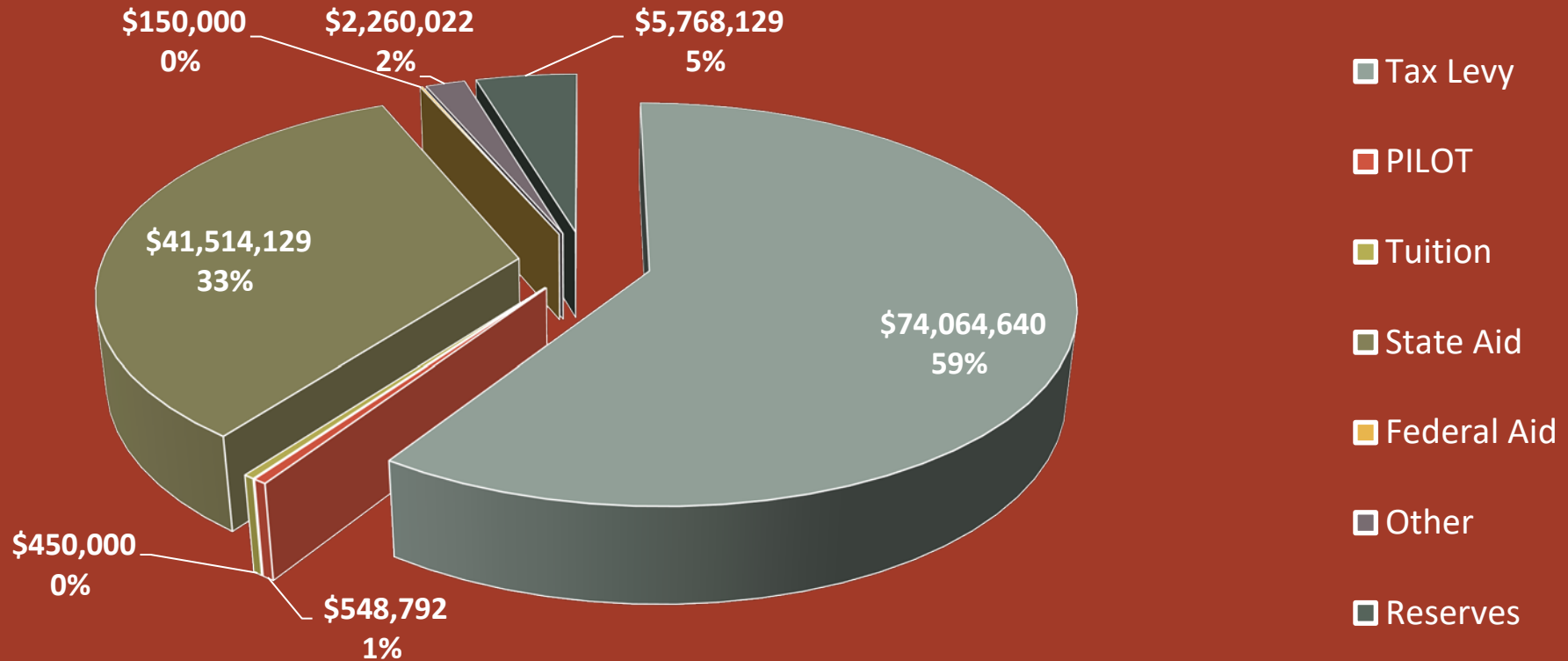


School Tax Rate (Homestead) Sample Assessment 2013/14 – 2022/23*

East Islip UFSD
School Tax Rate (Homestead)
Sample Assessment
2013/14 - 2022/23

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23*
Average Assessment	\$ 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	\$ 19.65
School Tax	\$ 7,631	\$ 7,680	\$ 7,702	\$ 7,647	\$ 7,608	\$ 7,628	\$ 7,640	\$ 7,572	\$ 7,747	\$ 7,861
Increase/(Decrease)		\$ 50	\$ 22	\$ (55)	\$ (39)	\$ 19	\$ 12	\$ (67)	\$ 175	\$ 114
		0.65%	0.28%	-0.71%	-0.51%	0.25%	0.16%	-0.88%	2.31%	1.47%

Revenue and Reserve Drivers Percent Contribution



Budget Accomplishments and Initiatives

Area	Support
Health and Safety	Equipment, supplies and materials
	Scholar Chip expansion
	Additional key-pads
	Exterior emergency alert lights/elementary schools
Technology	K-12 One to One Devices
	Increased Technology Staffing
	Parent Square (information tool, parent engagement)
	Continued Wi-Fi expansion
	Increased internet capacity
	Cyber Security initiatives
	Employee management system

Budget Accomplishments and Initiatives

Area	Support
Instructional Support	Elementary Schools Literacy program
	Academic Support for Literacy, Math, General Academic and ENL programs
	2 Response to Intervention Teachers
	2 Elementary Guidance Counselors to support ESL initiatives
	STEAM initiative expanded to all four elementary schools
	Middle School Math program aligned with Next Generation Learning Standards
	Continued growth in Robotics, including competitions
	Ongoing Professional Development for teachers
	New Course offerings at the High School
	Assistant Coaches for Basketball and Wrestling
	Equipment for Fitness Room/Facility
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

Budget Drivers

Salaries and Benefits

East Islip UFSD

2022/23

Budget Drivers - Draft Budget #1

Expenditures by Object	Budget	Budget	2022/23 vs 2021/22		% of	% of
	2021/22	2022/23	\$	%	Change	Increase
Salaries						
Instructional (Teachers and Administrators)	\$ 46,807,912	\$ 47,329,700	\$ 521,788	1.11%	0.43%	14.03%
Instructional (Teaching Assistants)	\$ 774,369	\$ 754,889	\$ (19,480)	-2.52%	-0.02%	-0.52%
Noninstructional (Clerical/Confidential/Nurses)	\$ 4,588,211	\$ 4,505,588	\$ (82,623)	-1.80%	-0.07%	-2.22%
Noninstructional (Custodial/Maint/Grounds/Security)	\$ 5,147,481	\$ 5,283,338	\$ 135,857	2.64%	0.11%	3.65%
Noninstructional (Para-Professionals)	\$ 2,205,918	\$ 2,380,039	\$ 174,121	7.89%	0.14%	4.68%
Miscellaneous Codes	\$ 362,600	\$ 442,767	\$ 80,167	22.11%	0.07%	2.16%
Sub-Total:	\$ 59,886,491	\$ 60,696,321	\$ 809,830	1.35%	0.67%	21.78%
Employee Benefits	\$ 28,883,020	\$ 30,428,935	\$ 1,545,915	5.35%	1.28%	41.58%
Salaries and Benefits	\$ 88,769,511	\$ 91,125,256	\$ 2,355,745	2.65%	1.95%	63.36%

Budget Drivers Non-Salaries

East Islip UFSD
2022/23
Budget Drivers - Draft Budget #1

Expenditures by Object Non-Salaries	Budget	Budget	2022/23 vs 2021/22		% of Change	% of Increase
	2021/22	2022/23	\$	%		
Equipment and Capital Outlay (Purchases)	\$ 1,051,862	\$ 1,545,755	\$ 493,893	46.95%	0.41%	13.28%
Transportation	\$ 5,404,984	\$ 5,400,984	\$ (4,000)	-0.07%	0.00%	-0.11%
Utilities (Oil, Gas, Electric and Water)	\$ 1,341,571	\$ 1,364,750	\$ 23,179	1.73%	0.02%	0.62%
Conference and Travel (Staff)	\$ 63,200	\$ 62,200	\$ (1,000)	-1.58%	0.00%	-0.03%
Dues and Participation Fees (Staff and Students)	\$ 108,028	\$ 108,275	\$ 247	0.23%	0.00%	0.01%
State Aid Repayment	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
Legal/Insurance/Auditing	\$ 1,095,500	\$ 1,095,500	\$ -	0.00%	0.00%	0.00%
Professional and Technical Services (Outside Vendors)	\$ 1,934,003	\$ 1,893,450	\$ (40,553)	-2.10%	-0.03%	-1.09%
Furniture and Equipment Repair	\$ 607,990	\$ 551,391	\$ (56,599)	-9.31%	-0.05%	-1.52%
Other Miscellaneous Contractual	\$ 704,400	\$ 807,500	\$ 103,100	14.64%	0.09%	2.77%
Supplies	\$ 1,458,940	\$ 1,512,720	\$ 53,780	3.69%	0.04%	1.45%
Tuition (non-BOCES)	\$ 965,114	\$ 916,207	\$ (48,907)	-5.07%	-0.04%	-1.32%
Textbooks	\$ 240,900	\$ 525,854	\$ 284,954	118.29%	0.24%	7.66%
BOCES	\$ 7,703,947	\$ 8,262,098	\$ 558,151	7.25%	0.46%	15.01%
Debt Service (Principal and Interest)	\$ 9,044,529	\$ 9,082,394	\$ 37,865	0.42%	0.03%	1.02%
Interfund Transfers (Capital/Cafeteria/Special Ed.)	\$ 543,431	\$ 501,378	\$ (42,053)	-7.74%	-0.03%	-1.13%
Sub-Total:	\$ 32,268,399	\$ 33,630,456	\$ 1,362,057	4.22%	1.13%	36.64%
Total Expenditures and Other Uses	\$ 121,037,910	\$ 124,755,712	\$ 3,717,802	3.07%	3.07%	100.00%

Budget Drivers Salaries Percent of Total Budget

East Islip UFSD

2022/23

Budget Drivers - Draft Budget #1

Expenditures by Object	% of Total	
	2021/22	2022/23
Salaries		
Instructional (Teachers and Administrators)	38.67%	37.94%
Instructional (Teaching Assistants)	0.64%	0.61%
Noninstructional (Clerical/Confidential/Nurses)	3.79%	3.61%
Noninstructional (Custodial/Maint/Grounds/Security)	4.25%	4.23%
Noninstructional (Para-Professionals)	1.82%	1.91%
Miscellaneous Codes	0.30%	0.35%
Sub-Total:	49.48%	48.65%
Employee Benefits	23.86%	24.39%
Salaries and Benefits	73.34%	73.04%

Budget Drivers Non-Salaries Percent of Total Budget

East Islip UFSD
2022/23
Budget Drivers - Draft Budget #1

Expenditures by Object	% of Total	
	2021/22	2022/23
Non-Salaries		
Equipment and Capital Outlay (Purchases)	0.87%	1.24%
Transportation	4.47%	4.33%
Utilities (Oil, Gas, Electric and Water)	1.11%	1.09%
Conference and Travel (Staff)	0.05%	0.05%
Dues and Participation Fees (Staff and Students)	0.09%	0.09%
State Aid Repayment	0.00%	0.00%
Legal/Insurance/Auditing	0.91%	0.88%
Professional and Technical Services (Outside Vendors)	1.60%	1.52%
Furniture and Equipment Repair	0.50%	0.44%
Other Miscellaneous Contractual	0.58%	0.65%
Supplies	1.21%	1.21%
Tuition (non-BOCES)	0.80%	0.73%
Textbooks	0.20%	0.42%
BOCES	6.36%	6.62%
Debt Service (Principal and Interest)	7.47%	7.28%
Interfund Transfers (Debt Service/Capital/Café/Special Ed)	0.45%	0.40%
Sub-Total:	<u>26.66%</u>	<u>26.96%</u>
Total Expenditures and Other Uses	<u>100.00%</u>	<u>100.00%</u>

Capital Reserve Proposition

- Capital Reserve
 - Voter approved on May 17, 2016
 - Current balance of \$5,951,633
 - Voter approval required to spend
- Project Scope
 - District Wide electrical upgrades to support air conditioners in classrooms
 - Additional bathroom renovations across the District
 - Creation of a bus loop at the High School
 - Additional renovation of the theater/music area at the High School
 - Paving repairs at various locations, including the RCK playground

Tax Levy and Budget (Historical/Draft*)

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%	\$115,015,282	\$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*	\$74,064,640	1.47%	\$124,755,712	\$5,768,129
5 Year Avg.		0.894%		

Calendar of Events

Date	Time	Meeting	Topic
March 10 th	8:00 p.m.	Business/Budget Workshop	Budget Presentation #1
March 31 st	8:00 p.m.	Business/Budget Workshop	Budget Presentation #2
April 14 th	8:00 p.m.	Business/Budget Workshop	Budget Presentation #3 Budget Adoption
May 3 rd	7:00 p.m.	Business	Budget Hearing
May 17 th	6:00 a.m. to 9:00 p.m.		Budget Vote and Election

Thank You

Questions and Comments from the Board of Education