

# EAST ISLIP UNION FREE SCHOOL DISTRICT

## Budget Presentation # 3

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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

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APRIL 13, 2022

# Agenda

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- Revenue
  - State Aid
  - Property Taxes
  - Revenue Budget – Draft #2
- Budget Accomplishments/Initiatives
- Appropriations Budget Draft #1
- Contingent Budget
- Capital Reserve Proposition
- Budget Timeline

# State Aid Legislative Budget

## State of New York 2022-23 State Aid Budget - Legislative

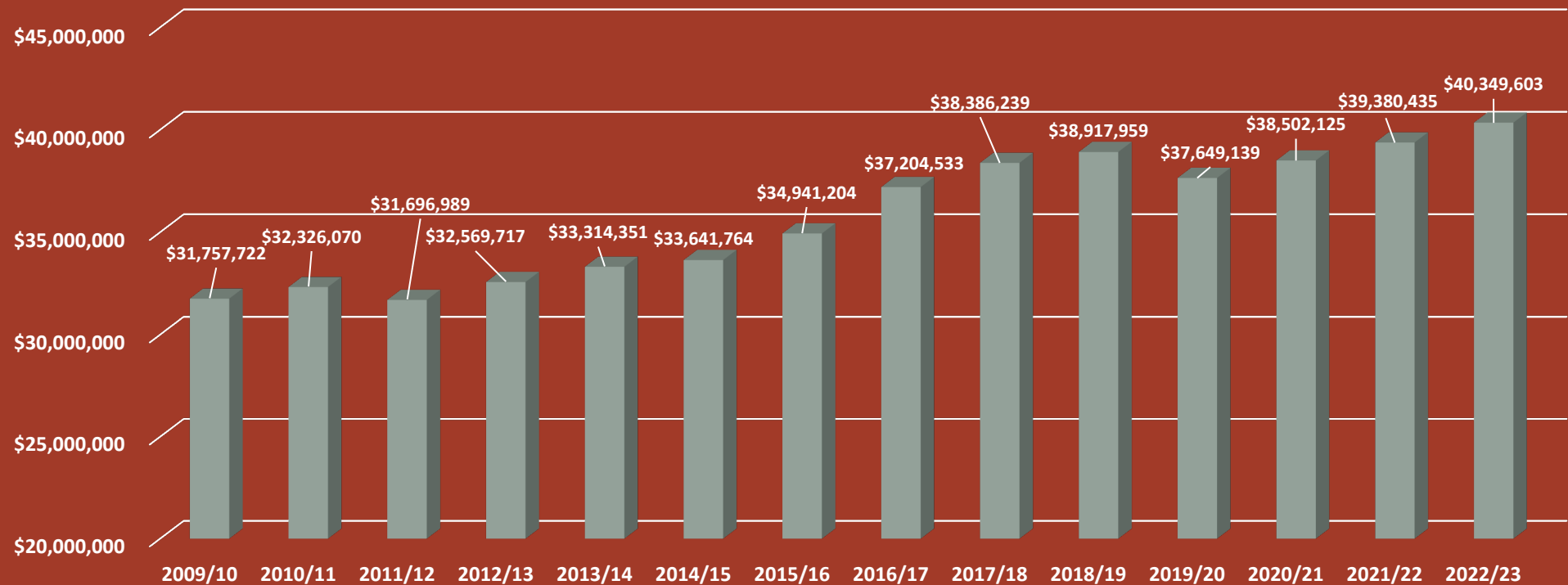
District Code: 580503  
District Name: East Islip

Category	Base Year 2021/22	Executive Budget Year 2022/23	Legislative Budget Year 2022/23	Legislative vs 2021/22 Change	
				\$	%
Foundation Aid	\$ 27,359,718	\$ 28,180,509	\$ 28,180,509	\$ 820,791	3.00%
Universal Pre-Kindergarten*	\$ 634,500	\$ 634,500	\$ 634,500	\$ -	0.00%
BOCES	\$ 1,942,256	\$ 2,046,321	\$ 2,056,948	\$ 114,692	5.91%
Public Excess High Cost Aid	\$ 501,289	\$ 427,825	\$ 428,318	\$ (72,971)	-14.56%
Private Excess Cost Aid	\$ 90,862	\$ 251,612	\$ 249,488	\$ 158,626	174.58%
Hardware and Technology	\$ 49,286	\$ 48,445	\$ 47,802	\$ (1,484)	-3.01%
Software/Library/Textbook	\$ 298,335	\$ 293,641	\$ 290,455	\$ (7,880)	-2.64%
Transportation Aid	\$ 2,338,652	\$ 2,461,599	\$ 2,457,406	\$ 118,754	5.08%
Building Aid	\$ 4,444,106	\$ 4,282,746	\$ 4,282,746	\$ (161,360)	-3.63%
High Tax Aid	\$ 1,721,431	\$ 1,721,431	\$ 1,721,431	\$ -	0.00%
<b>Total:</b>	<b>\$ 39,380,435</b>	<b>\$ 40,348,629</b>	<b>\$ 40,349,603</b>	<b>\$ 969,168</b>	<b>2.46%</b>
<b>Total: (without Universal Pre-K)</b>	<b>\$ 38,745,935</b>	<b>\$ 39,714,129</b>	<b>\$ 39,715,103</b>	<b>\$ 969,168</b>	<b>2.50%</b>

\*UPK is not part of general fund budget

# State Aid Historical Trend

East Islip UFSD  
State Aid  
2008/09 - 2021/22



# Calculating the Tax Cap Levy Original

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

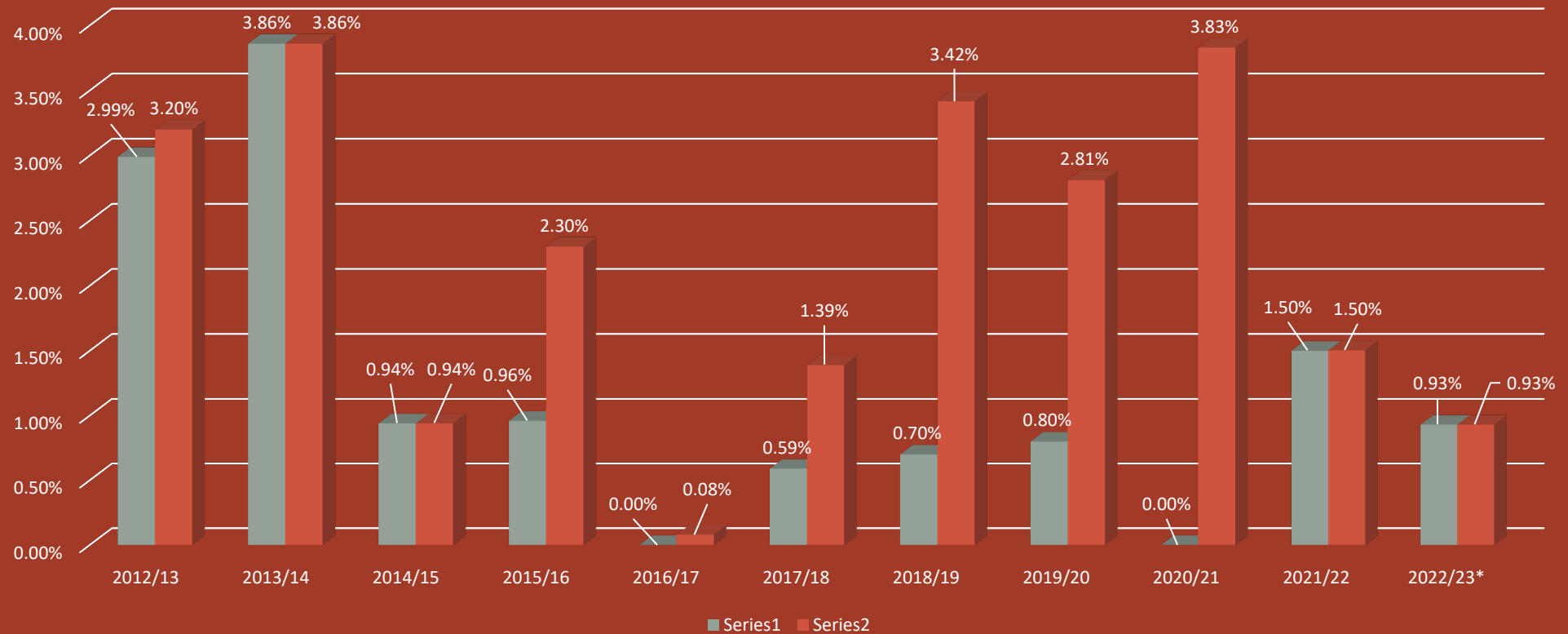
	Factors		\$ Change	% Change	% Contribution
2021/22 Prior Fiscal Year Tax Levy		\$	72,991,599		
Tax Base Growth Factor (ORPS)	1.0049	\$	357,659		33.33%
2021/22 PILOT Payments	\$ 613,791				
2022/23 PILOT Payments	\$ (548,792)				
	<u>\$ 64,999</u>	\$	64,999		6.06%
2021/22 Capital Tax Levy/Capital Local 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%
<b>2022/23 Allowable Tax Levy (requires simple majority)</b>		<u>\$</u>	<u>74,064,640</u>	<u>\$ 1,073,042</u>	<u>1.47%</u>
				<u>100.00%</u>	

# Calculating the Tax Cap Levy Revised

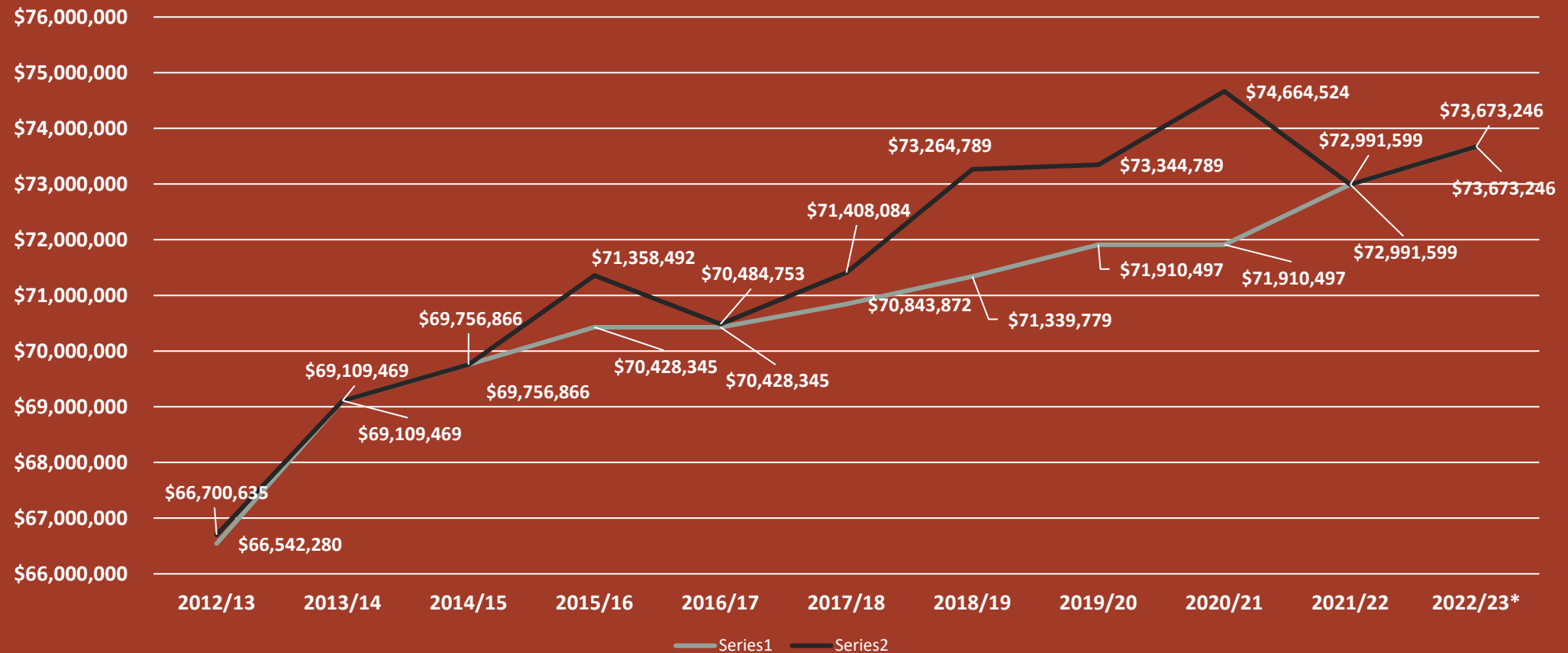
East Islip UFSD  
2022/23  
Property Tax Cap Threshold  
Factors Impacting the Maximum Allowable Tax Levy Limit (requiring a simple majority vote)

	Factors		\$ Change	% Change	% Contribution
2021/22 Prior Fiscal Year Tax Levy		\$	72,991,599		
Tax Base Growth Factor (ORPS)	1.0049	\$	357,659		52.47%
2021/22 PILOT Payments	\$ 613,791				
2022/23 PILOT Payments	\$ (940,187)				
	\$ (326,396)	\$	(326,396)		-47.88%
2021/22 Capital Tax Levy/Capital Local Expenditures	\$ (2,931,674)				
2022/23 Capital Tax Levy/Capital Local Expenditures	\$ 2,161,431				
	\$ (770,244)	\$	(770,244)		-113.00%
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		208.41%
Available Carryover from 2021/2022		\$	-		0.00%
2022/23 Allowable Tax Levy (requires simple majority)		\$	73,673,246	\$ 681,647	0.93% 100.00%

# Tax Levy Increase vs. Allowable Tax Levy Increase

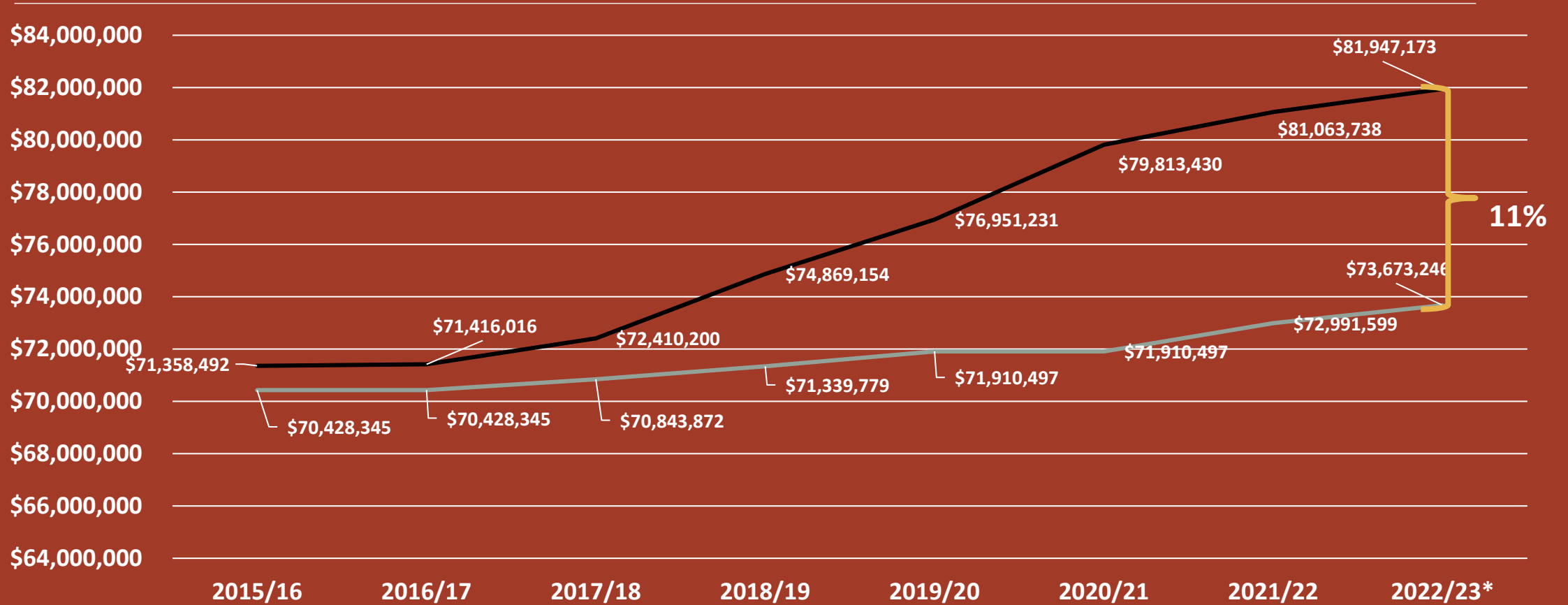


# Tax Levy Increase vs. Allowable Tax Levy Increase





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



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

## East Islip UFSD

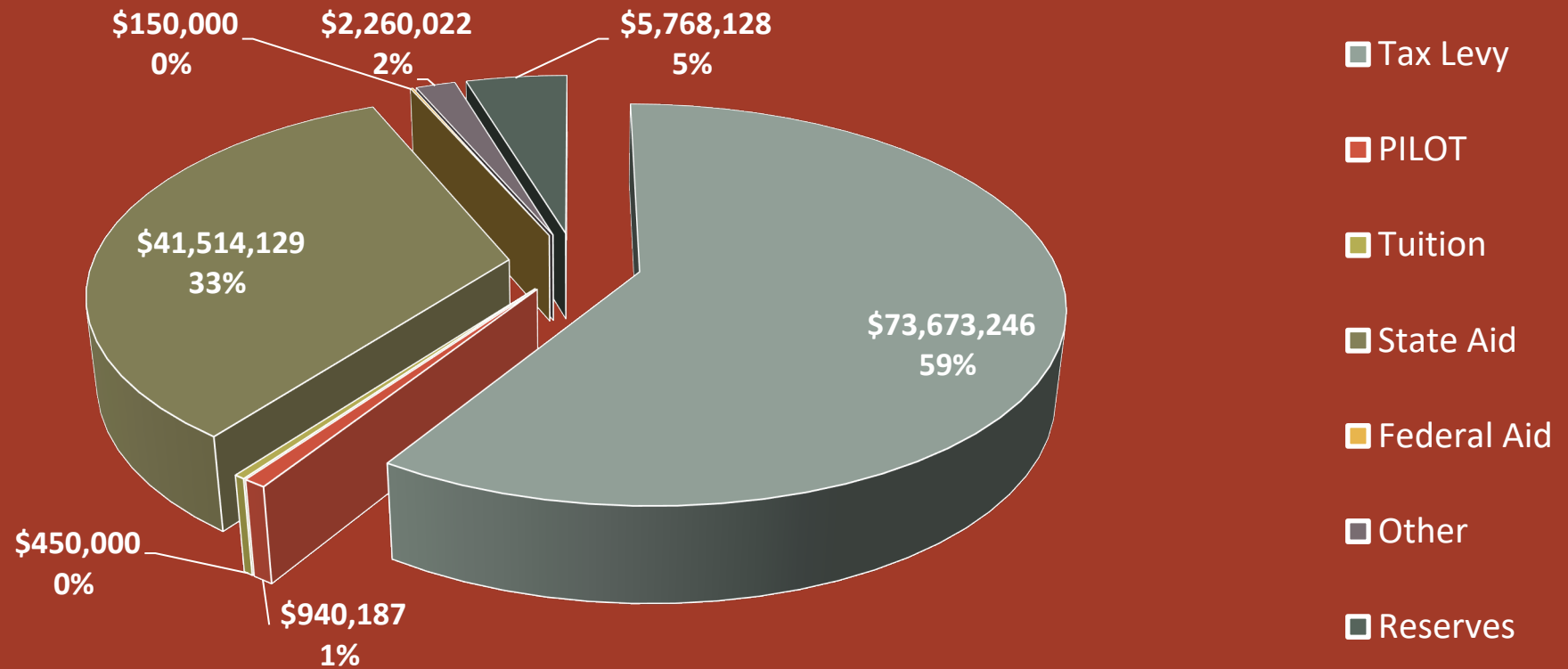
### School Tax Rate (Homestead)

#### 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	\$ 19.55
School Tax	\$ 7,631	\$ 7,680	\$ 7,702	\$ 7,647	\$ 7,608	\$ 7,628	\$ 7,640	\$ 7,572	\$ 7,747	\$ 7,819
Increase/(Decrease)		\$ 50	\$ 22	\$ (55)	\$ (39)	\$ 19	\$ 12	\$ (67)	\$ 175	\$ 72
		0.65%	0.28%	-0.71%	-0.51%	0.25%	0.16%	-0.88%	2.31%	0.93%

# 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
	Continued unit-ventilator and boiler control repairs
	Middle School HVAC repair, Fitness Center HVAC
	Maintenance Vehicle and Grounds Equipment
	High School sound system and orchestra pit filler

# 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
<b>Salaries</b>						
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%
<b>Sub-Total:</b>	<b>\$ 59,886,491</b>	<b>\$ 60,696,321</b>	<b>\$ 809,830</b>	<b>1.35%</b>	<b>0.67%</b>	<b>21.78%</b>
<b>Employee Benefits</b>	<b>\$ 28,883,020</b>	<b>\$ 30,428,935</b>	<b>\$ 1,545,915</b>	<b>5.35%</b>	<b>1.28%</b>	<b>41.58%</b>
<b>Salaries and Benefits</b>	<b>\$ 88,769,511</b>	<b>\$ 91,125,256</b>	<b>\$ 2,355,745</b>	<b>2.65%</b>	<b>1.95%</b>	<b>63.36%</b>

# Budget Drivers Non-Salaries

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

Expenditures by Object	Budget		2022/23 vs 2021/22		% of Change	% of Increase
	2021/22	2022/23	\$	%		
<b>Non-Salaries</b>						
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%
<b>Sub-Total:</b>	<b>\$ 32,268,399</b>	<b>\$ 33,630,456</b>	<b>\$ 1,362,057</b>	<b>4.22%</b>	<b>1.13%</b>	<b>36.64%</b>
<b>Total Expenditures and Other Uses</b>	<b>\$ 121,037,910</b>	<b>\$ 124,755,712</b>	<b>\$ 3,717,802</b>	<b>3.07%</b>	<b>3.07%</b>	<b>100.00%</b>

# 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
<b>Salaries</b>		
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%
<b>Salaries and Benefits</b>	<b>73.34%</b>	<b>73.04%</b>



# Budget Drivers Non-Salaries Percent of Total Budget

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

Expenditures by Object Non-Salaries	% of Total	
	2021/22	2022/23
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:	26.66%	26.96%
Total Expenditures and Other Uses	100.00%	100.00%

# 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 2021-22 School Year	Budget Proposed for the 2022-23 School Year	Contingency Budget for the 2022-23 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 121,037,910	\$ 124,755,712	\$ 122,370,418
Increase/Decrease for the 2022-23 School Year		\$ 3,717,802	\$ 1,332,508
Percentage Increase/Decrease in Proposed Budget		3.07%	1.10%
Change in the Consumer Price Index		4.70%	
<b>E. Total Proposed School Year Tax Levy (A + B + C - D)</b>	<b>\$ 72,991,599</b>	<b>\$ 73,673,246</b>	<b>\$ 72,991,599</b>
Administrative Component	\$ 13,560,684	\$ 13,669,457	\$ 13,504,457
Program Component	\$ 87,085,433	\$ 89,913,834	\$ 88,804,804
Capital Component	\$ 20,391,793	\$ 21,172,421	\$ 20,061,157

# 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*	\$73,673,246	0.93%	\$124,755,712	\$5,768,128
5 Year Avg.		0.786%		

# Capital Reserve Proposition

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- 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

# Calendar of Events

Date	Time	Meeting	Topic
April 13 <sup>th</sup>	8:00 p.m.	Business/Budget Workshop	Budget Presentation #3 Budget Adoption
May 3 <sup>rd</sup>	7:00 p.m.	Business	Budget Hearing
May 17 <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