

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

APRIL 15, 2021

Agenda

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

State Aid Approved Budget

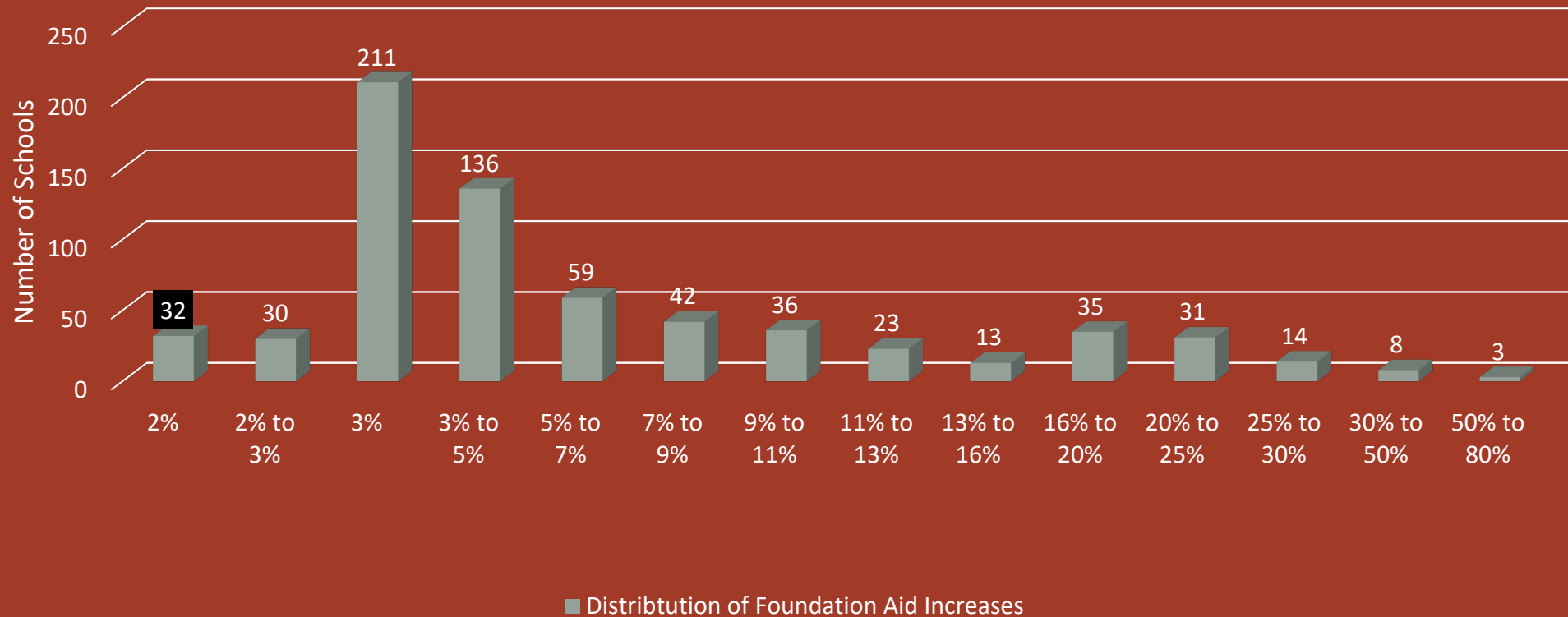
Category	Executive				Legislative			
	Base Year 2020/21	Budget Year 2021/22	Change		Base Year 2020/21	Budget Year 2021/22	Change	
			\$	%			\$	%
Foundation Aid	\$ 26,823,253	\$ 26,823,253	\$ -	0.00%	\$ 26,823,253	\$ 27,359,718	\$ 536,465	2.00%
Services Aid	\$ 5,823,098	\$ 6,342,273	\$ 519,175	8.92%	\$ -	\$ -	\$ -	0.00%
BOCES	\$ -	\$ -	\$ -	0.00%	\$ 1,608,558	\$ 1,999,544	\$ 390,986	24.31%
Hardware and Technology	\$ -	\$ -	\$ -	0.00%	\$ 52,351	\$ 49,285	\$ (3,066)	-5.86%
Software/Library/Textbook	\$ -	\$ -	\$ -	0.00%	\$ 307,153	\$ 298,334	\$ (8,819)	-2.87%
Transportation	\$ -	\$ -	\$ -	0.00%	\$ 2,133,605	\$ 2,472,599	\$ 338,994	15.89%
Universal Pre-Kindergarten*	\$ 218,700	\$ 218,700	\$ -	0.00%	\$ 218,700	\$ 634,500	\$ 415,800	190.12%
Public Excess High Cost Aid	\$ 557,240	\$ 673,762	\$ 116,522	20.91%	\$ 557,240	\$ 673,762	\$ 116,522	20.91%
Private Excess Cost Aid	\$ 262,129	\$ 319,968	\$ 57,839	22.07%	\$ 245,552	\$ 320,014	\$ 74,462	30.32%
Building Aid	\$ 3,734,421	\$ 3,522,493	\$ (211,928)	-5.67%	\$ 5,052,982	\$ 4,944,492	\$ (108,490)	-2.15%
High Tax Aid	\$ -	\$ -	\$ -	0.00%	\$ 1,721,431	\$ 1,721,431	\$ -	0.00%
Pandemic Adjustment	\$ (165,245)	\$ -	\$ 165,245	-100.00%	\$ (165,245)	\$ -	\$ 165,245	-100.00%
Local District Funding Adjustment	\$ -	\$ (3,298,247)	\$ (3,298,247)	0.00%	\$ -	\$ -	\$ -	0.00%
Sub-Total:	\$ 37,253,596	\$ 34,602,202	\$ (2,651,394)	-7.12%	\$ 38,555,580	\$ 40,473,679	\$ 1,918,099	4.97%
Federal Cares Act Restoration	\$ 165,245	\$ -	\$ (165,245)		\$ 165,245		\$ (165,245)	
COVID-19 Supplemental Stimulus	\$ -	\$ 3,298,247	\$ 3,298,247				\$ -	
Total:	\$ 37,418,841	\$ 37,900,449	\$ 481,608	1.29%	\$ 38,720,825	\$ 40,473,679	\$ 1,752,854	4.53%
STAR Payment**	\$ 6,425,801	\$ 6,028,824						
			\$					
Total District Support	\$ 43,844,642	\$ 43,929,273	\$ 84,631	0.19%	\$ 38,720,825	\$ 40,473,679	\$ 1,752,854	4.53%
Special Aid Fund								
CRRSA (2nd Round - 9/2023)						\$ 3,298,247		
American Rescure Plan (3rd Round - 9/2024)						\$ 1,941,093		

*UPK is not part of general fund budget **STAR is a component of the total Tax Levy

NYS Schools and Foundation Aid Increases

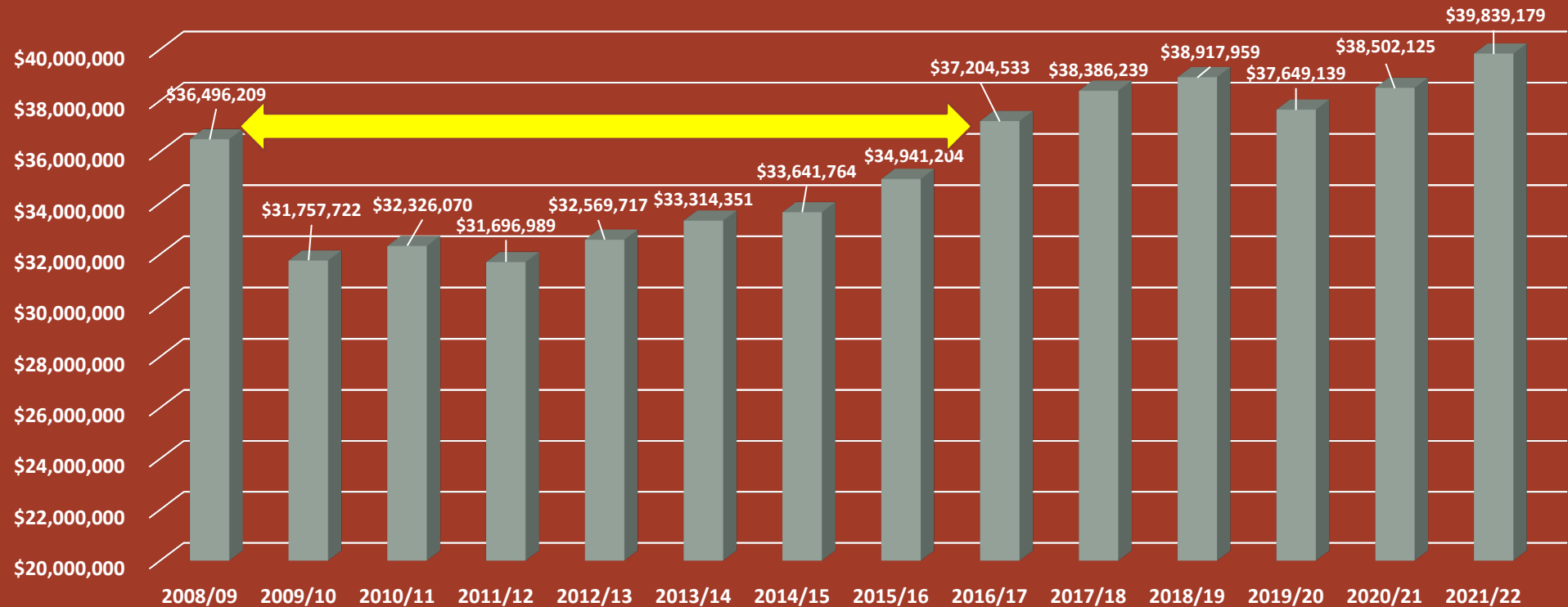
(information provided by NYSASBO)

Distribtution of Foundation Aid Increases



State Aid Historical Trend

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

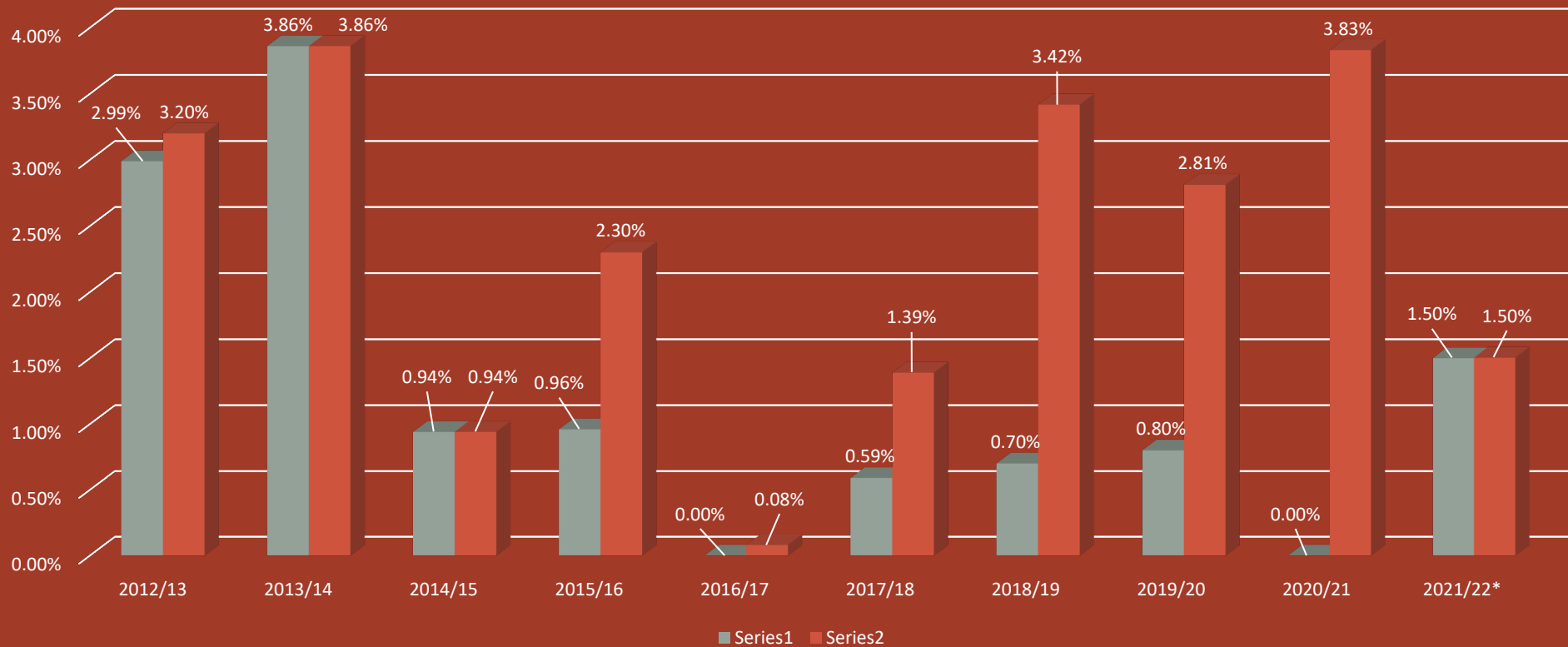


Calculating the Tax Cap Levy

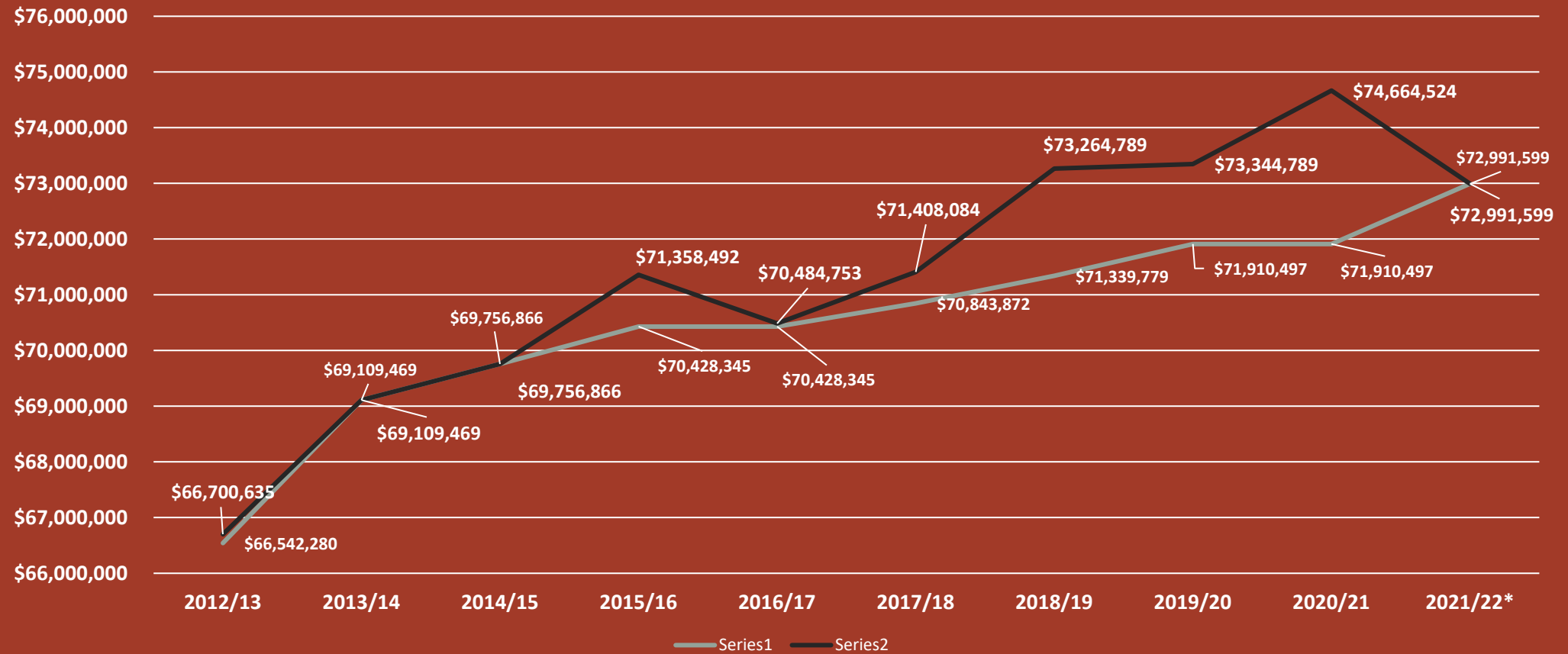
East Islip UFSD
2021/22
Property Tax Cap Threshold
Factors Impacting the Maximum Allowable Tax Levy Limit (requiring a simple majority vote)

	<u>Factors</u>		<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>	<u>%</u> <u>Contribution</u>
2020/21 Prior Fiscal Year Tax Levy		\$	71,910,497		
Tax Base Growth Factor (ORPS)	1.0090	\$	647,194		59.86%
2020/21 PILOT Payments	\$ 599,771				
2021/22 PILOT Payments	\$ (613,791)				
	<u>\$ (14,020)</u>	\$	(14,020)		-1.30%
2020/21 Capital Tax Levy/Capital Local Expenditures	\$ (3,342,472)				
2021/22 Capital Tax Levy/Capital Local Expenditures	\$ 2,931,674				
	<u>\$ (410,798)</u>	\$	(410,798)		-38.00%
ERS and/or TRS Contribution Increase Greater than 2%		\$	-		0.00%
Allowable Levy Growth Factor (lessor of 2% or CPI)	\$ 69,814,991 1.23%	\$	858,724		79.43%
Available Carryover from 2020/2021		\$	-		0.00%
2021/22 Allowable Tax Levy (requires simple majority)		<u>\$</u>	<u>72,991,599</u>	<u>\$ 1,081,101</u>	<u>1.50%</u>
				<u>100.00%</u>	

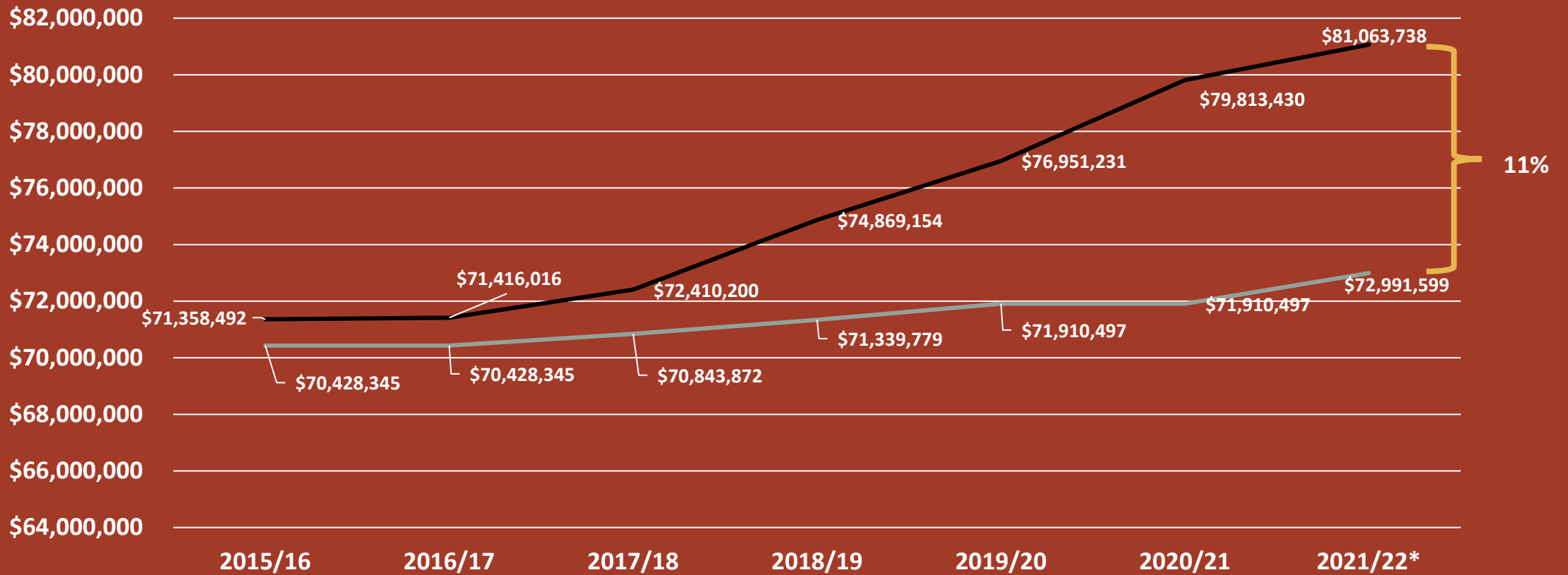
Tax Levy Increase vs. Allowable Tax Levy Increase



Tax Levy Increase vs. Allowable Tax Levy Increase



Potential Tax Levy vs. Actual/Projected* Tax Levy

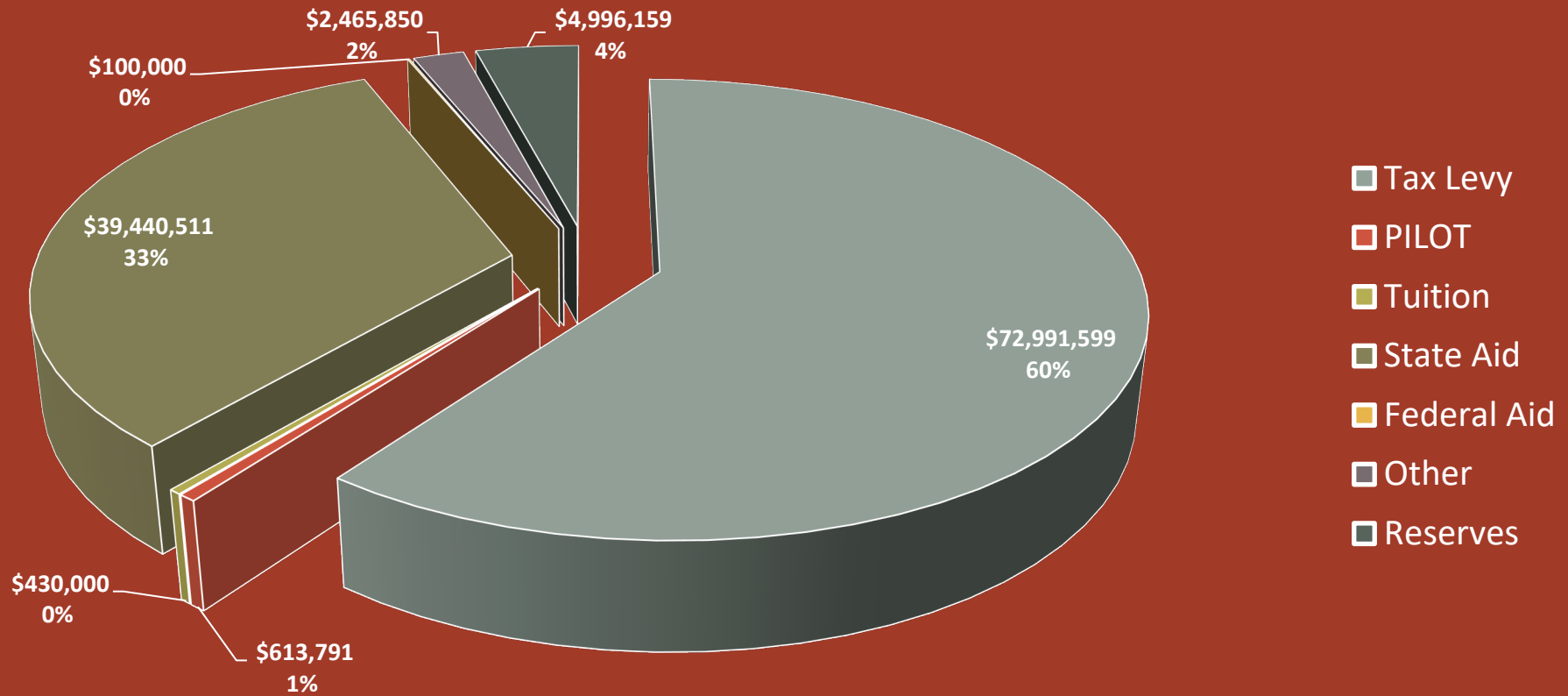


School Tax Rate (Homestead) Sample Assessment 2013/14 – 2021/22

East Islip UFSD
School Tax Rate (Homestead)
Sample Assessment
2013/14 - 2021/22

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22*
Average Assessment	\$ 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	\$ 19.21
School Tax	\$ 7,631	\$ 7,680	\$ 7,702	\$ 7,647	\$ 7,608	\$ 7,628	\$ 7,640	\$ 7,572	\$ 7,686
Increase/(Decrease)		\$ 50	\$ 22	\$ (55)	\$ (39)	\$ 19	\$ 12	\$ (67)	\$ 114
		0.65%	0.28%	-0.71%	-0.51%	0.25%	0.16%	-0.88%	1.50%

Revenue and Reserve Drivers Percent Contribution



Budget Accomplishments and Initiatives

Area	Support
Health and Safety	COVID-19 PPE, Barriers and Face Shields
	Equipment Supplies and Materials
	Raptor System/Scholar Chip
	Additional Security Guards/Vehicle
	Security Cameras
Technology	K-12 One to One Devices
	Technology Staffing
	Financial Accounting Software
	Smartboards
	Increased Internet Capacity
	New Phone System
	Parent Square (information tool, parent engagement)
	Additional Wi-Fi (outdoors)

Budget Accomplishments and Initiatives

Area	Support
Instructional Support	COVID-19 Virtual Teachers
	BOCES Occupational Education
	Cosmetology Room and Program
	Elementary Clubs
	Furniture
	Athletics (equipment, supplies and teams) and Music (equipment and supplies)
	STEAM Teacher (Pre-Pandemic), Certified Substance Abuse Counselor, Early College Program with Suffolk Community College
	Google Classroom (remote instructional platform)
	K-5 Math Curriculum (Ready Math) and K-5 Science Kits with digital resources
	WFTK – TV/Radio broadcasting studio
	Robotics
	Elementary Librarian
Infrastructure	Unit Ventilator Repairs and Auditorium Air Handler Unit
	Auditorium Lighting Upgrade/Curtains
	Maintenance and Grounds Vehicles
	Bleachers/Scorer Tables
	Fitness Room
	Cafeteria Equipment

Budget Drivers

Salaries and Benefits

East Islip UFSD
2021/22
Budget Drivers - Draft #2

Expenditures by Object	Budget	Budget	2021/22 vs 2020/21		% of	% of
	2020/21	2021/22	\$	%	Change	Increase
Salaries						
Instructional (Teachers and Administrators)	\$ 46,258,783	\$ 46,807,912	\$ 549,129	1.19%	0.46%	103.08%
Instructional (Teaching Assistants)	\$ 769,040	\$ 774,369	\$ 5,329	0.69%	0.00%	1.00%
Noninstructional (Clerical/Confidential/Nurses)	\$ 4,764,613	\$ 4,588,211	\$ (176,402)	-3.70%	-0.15%	-33.11%
Noninstructional (Custodial/Maint/Grounds/Security)	\$ 4,924,487	\$ 5,147,481	\$ 222,994	4.53%	0.19%	41.86%
Noninstructional (Para-Professionals)	\$ 2,254,123	\$ 2,205,918	\$ (48,205)	-2.14%	-0.04%	-9.05%
Miscellaneous Codes	\$ 366,000	\$ 362,600	\$ (3,400)	-0.93%	0.00%	-0.64%
Sub-Total:	\$ 59,337,046	\$ 59,886,491	\$ 549,445	0.93%	0.46%	103.14%
Employee Benefits	\$ 28,129,658	\$ 28,883,020	\$ 753,362	2.68%	0.63%	141.42%
Salaries and Benefits	\$ 87,466,704	\$ 88,769,511	\$ 1,302,807	1.49%	1.08%	244.56%

Budget Drivers Non-Salaries

East Islip UFSD
2021/22
Budget Drivers - Draft #2

Expenditures by Object	Budget	Budget	2021/22 vs 2020/21		% of Change	% of Increase
	2020/21	2021/22	\$	%		
Non-Salaries						
Equipment and Capital Outlay (Purchases)	\$ 2,267,417	\$ 1,051,862	\$ (1,215,555)	-53.61%	-1.01%	-228.18%
Transportation	\$ 5,404,984	\$ 5,404,984	\$ -	0.00%	0.00%	0.00%
Utilities (Oil, Gas, Electric and Water)	\$ 1,452,071	\$ 1,341,571	\$ (110,500)	-7.61%	-0.09%	-20.74%
Conference and Travel (Staff)	\$ 63,200	\$ 63,200	\$ -	0.00%	0.00%	0.00%
Dues and Participation Fees (Staff and Students)	\$ 108,300	\$ 108,028	\$ (272)	-0.25%	0.00%	-0.05%
State Aid Repayment	\$ 449,849	\$ -	\$ (449,849)	-100.00%	-0.37%	-84.44%
Legal/Insurance/Auditing	\$ 1,040,342	\$ 1,095,500	\$ 55,158	5.30%	0.05%	10.35%
Professional and Technical Services (Outside Vendors)	\$ 2,011,250	\$ 1,934,003	\$ (77,247)	-3.84%	-0.06%	-14.50%
Furniture and Equipment Repair	\$ 401,050	\$ 607,990	\$ 206,940	51.60%	0.17%	38.85%
Other Miscellaneous Contractual	\$ 740,400	\$ 704,400	\$ (36,000)	-4.86%	-0.03%	-6.76%
Supplies	\$ 1,395,714	\$ 1,458,940	\$ 63,226	4.53%	0.05%	11.87%
Tuition (non-BOCES)	\$ 1,074,394	\$ 965,114	\$ (109,280)	-10.17%	-0.09%	-20.51%
Textbooks	\$ 232,199	\$ 240,900	\$ 8,701	3.75%	0.01%	1.63%
BOCES	\$ 7,547,343	\$ 7,703,947	\$ 156,604	2.07%	0.13%	29.40%
Debt Service (Principal and Interest)	\$ 8,013,571	\$ 9,044,529	\$ 1,030,958	12.87%	0.86%	193.53%
Interfund Transfers (Capital/Cafeteria/Special Ed.)	\$ 836,400	\$ 543,431	\$ (292,969)	-35.03%	-0.24%	-54.99%
Sub-Total:	\$ 33,038,484	\$ 32,268,399	\$ (770,085)	-2.33%	-0.64%	-144.56%
Total Expenditures and Other Uses	\$ 120,505,188	\$ 121,037,910	\$ 532,722	0.44%	0.44%	100.00%

Budget Drivers Salaries Percent of Total Budget

East Islip UFSD
2021/22
Budget Drivers - Draft #2

Expenditures by Object	% of Total	
	2020/21	2021/22
Salaries		
Instructional (Teachers and Administrators)	38.39%	38.67%
Instructional (Teaching Assistants)	0.64%	0.64%
Noninstructional (Clerical/Confidential/Nurses)	3.95%	3.79%
Noninstructional (Custodial/Maint/Grounds/Security)	4.09%	4.25%
Noninstructional (Para-Professionals)	1.87%	1.82%
Miscellaneous Codes	0.30%	0.30%
Sub-Total:	49.24%	49.48%
Employee Benefits	23.34%	23.86%
Salaries and Benefits	72.58%	73.34%

Budget Drivers Non-Salaries Percent of Total Budget

East Islip UFSD
2021/22
Budget Drivers - Draft #2

Expenditures by Object Non-Salaries	% of Total	
	2020/21	2021/22
Equipment and Capital Outlay (Purchases)	1.88%	0.87%
Transportation	4.49%	4.47%
Utilities (Oil, Gas, Electric and Water)	1.20%	1.11%
Conference and Travel (Staff)	0.05%	0.05%
Dues and Participation Fees (Staff and Students)	0.09%	0.09%
State Aid Repayment	0.37%	0.00%
Legal/Insurance/Auditing	0.86%	0.91%
Professional and Technical Services (Outside Vendors)	1.67%	1.60%
Furniture and Equipment Repair	0.33%	0.50%
Other Miscellaneous Contractual	0.61%	0.58%
Supplies	1.16%	1.21%
Tuition (non-BOCES)	0.89%	0.80%
Textbooks	0.19%	0.20%
BOCES	6.26%	6.36%
Debt Service (Principal and Interest)	6.65%	7.47%
Interfund Transfers (Debt Service/Café/Special Ed)	0.69%	0.45%
Sub-Total:	<u>27.42%</u>	<u>26.66%</u>
Total Expenditures and Other Uses	<u>100.00%</u>	<u>100.00%</u>

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 recently defeated budget.

Contingent Budget

East Islip School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2020-21 School Year	Budget Proposed for the 2021-22 School Year	Contingency Budget for the 2021-22 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 120,505,188	\$ 121,037,910	\$ 119,216,721
Increase/Decrease for the 2020-21 School Year		\$ 532,722	\$ (1,288,467)
Percentage Increase/Decrease in Proposed Budget		0.44%	-1.07%
Change in the Consumer Price Index		1.23	
Administrative Component	\$ 13,698,116	\$ 13,560,684	\$ 13,402,684
Program Component	\$ 86,877,818	\$ 87,085,433	\$ 86,122,745
Capital Component	\$ 19,929,254	\$ 20,391,793	\$ 19,691,292

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
5 Year Avg.		0.72%		

Calendar of Events

Date	Time	Meeting	Topic
April 15 th	8:00 p.m.	Business	Budget Presentation #3
April 22 nd	7:00 p.m.	Business	Budget Adoption
May 4 th	7:00 p.m.	Business	Budget Hearing
May 18 th	6:00 a.m. to 9:00 p.m.		Budget Vote and Election

Thank You

Questions and Comments from the Board of Education