

EAST ISLIP UNION FREE SCHOOL DISTRICT

Budget Presentation # 2

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 11, 2021

Agenda

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

State Aid Governor's Proposal

State of New York
2021-22 State Aid Budget - Executive
(with Local District Funding Adjustment)

District Code: 580503
District Name: East Islip

Category	Base Year	Executive	Change	
	2020/21	Budget Year 2021/22	\$	%
Foundation Aid	\$ 26,823,253	\$ 26,823,253	\$ -	0.00%
Services Aid	\$ 5,823,098	\$ 6,342,273	\$ 519,175	8.92%
Universal Pre-Kindergarten*	\$ 218,700	\$ 218,700	\$ -	0.00%
Public Excess High Cost Aid	\$ 557,240	\$ 673,762	\$ 116,522	20.91%
Private Excess Cost Aid	\$ 262,129	\$ 319,968	\$ 57,839	22.07%
Building Aid	\$ 3,734,421	\$ 3,522,493	\$ (211,928)	-5.67%
Pandemic Adjustment	\$ (165,245)	\$ -	\$ 165,245	-100.00%
Local District Funding Adjustment	\$ -	\$ (3,298,247)	\$ (3,298,247)	0.00%
Sub-Total:	\$ 37,253,596	\$ 34,602,202	\$ (2,651,394)	-7.12%
Federal Cares Act Restoration	\$ 165,245	\$ -	\$ (165,245)	
COVID-19 Supplemental Stimulus	\$ -	\$ 3,298,247	\$ 3,298,247	
Total:	\$ 37,418,841	\$ 37,900,449	\$ 646,853	1.73%
STAR Payment**	\$ 6,425,801	\$ 6,028,824		
Total District Support	\$ 43,844,642	\$ 43,929,273	\$ 84,631	0.19%

*UPK is not part of general fund budget

**STAR is a component of the total Tax Levy

State Aid

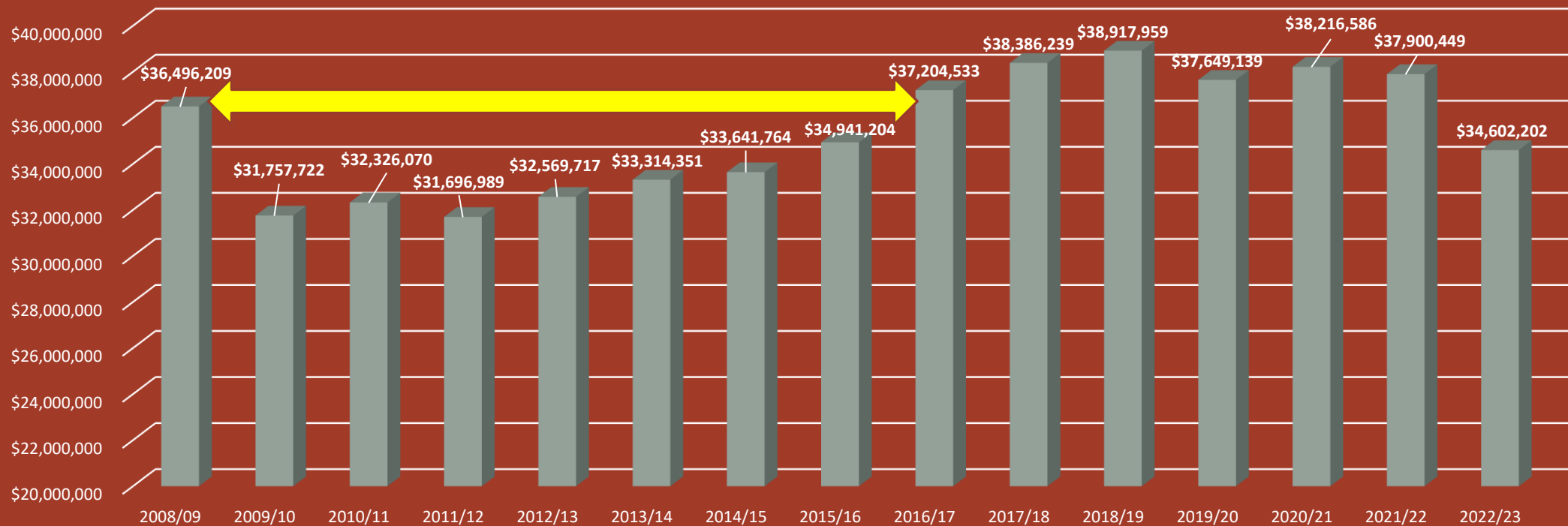
Governor's Proposal – Services Aid

	2020/21	2021/22
BOCES AID	\$ 1,608,558	\$ 1,800,876
TEXTBOOK AID	\$ 223,040	\$ 217,098
SOFTWARE AID	\$ 59,351	\$ 57,179
LIBRARY MATERIALS AID	\$ 24,762	\$ 23,856
HARDWARE & TECHNOLOGY AID	\$ 52,351	\$ 49,234
TRANSPORTATION AID W/O SUMMER	\$ 2,133,605	\$ 2,472,599
HIGH TAX AID	\$ 1,721,431	\$ 1,721,431
SERVICES AID	\$ 5,823,098	\$ 6,342,273

State Aid

Funding Adjustment/COVID-19 Stimulus

East Islip UFSD
State Aid
2008/09 - 2022/23
(2021/22 with COVID-19 Supplemental Stimulus)

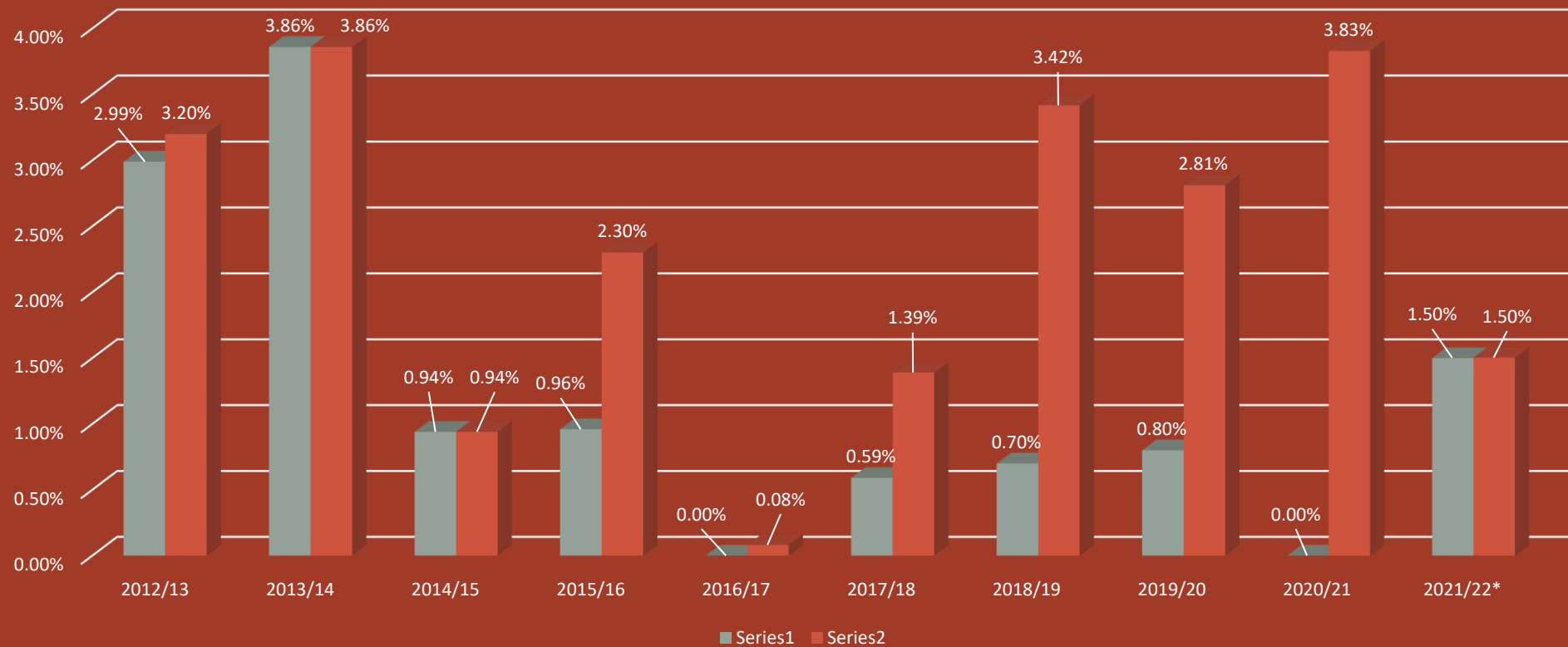


Calculating the Tax Cap Levy

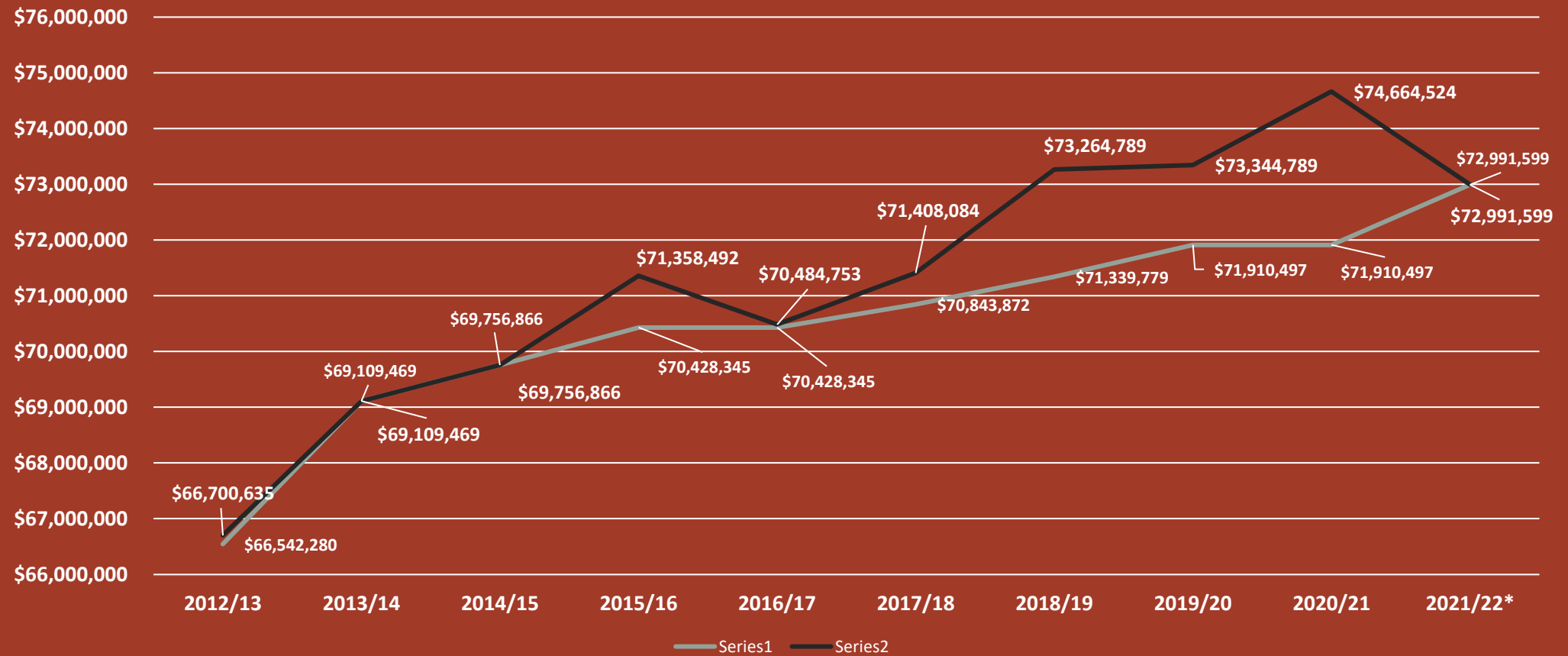
East Islip UFSD
2021/22
Property Tax Cap Threshold
Factors Impacting the Maximum Allowable Tax Levy Limit (requiring a simple majority vote)

	<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)					
	\$ (14,020)	\$	(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					
	\$ (410,798)	\$	(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)		\$	72,991,599	\$ 1,081,101	1.50%	100.00%

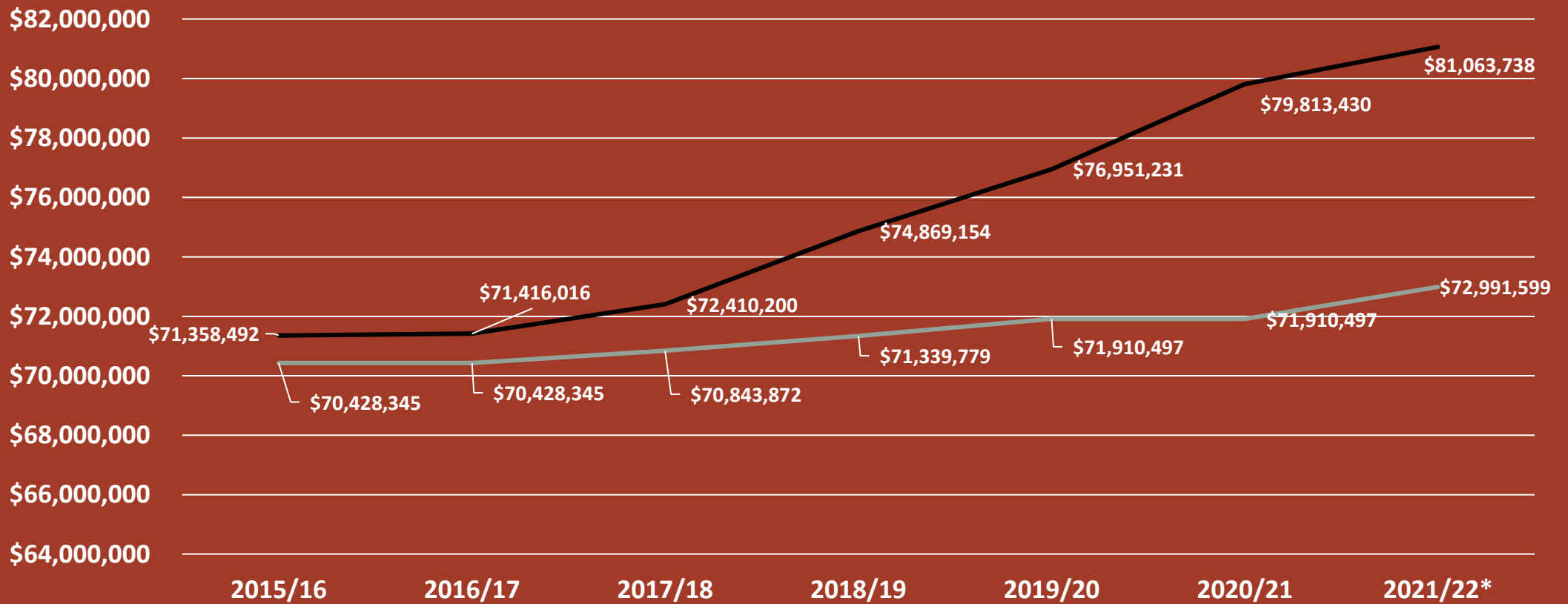
Tax Levy Increase vs. Allowable Tax Levy Increase



Tax Levy Increase vs. Allowable Tax Levy Increase



Potential Tax Levy vs. Actual/Projected* Tax Levy

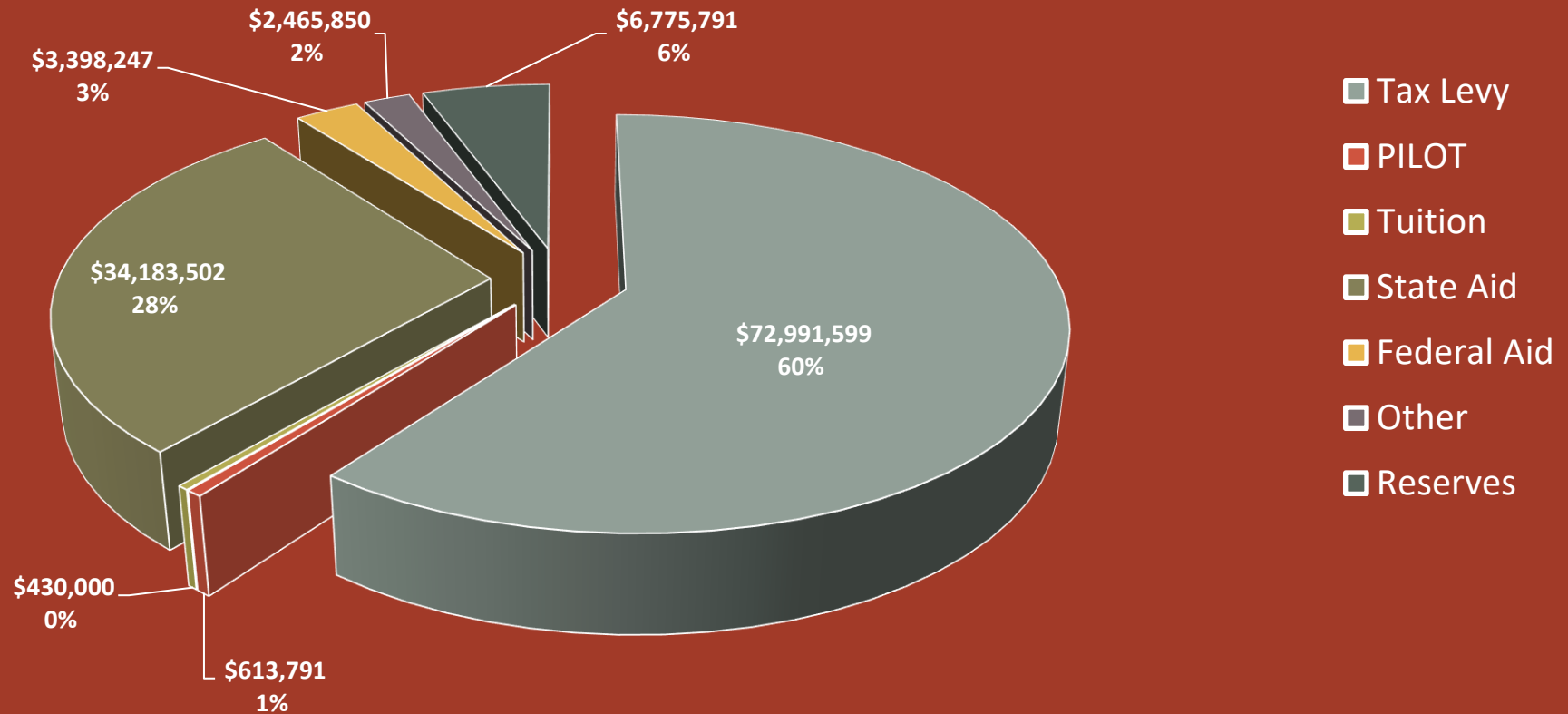


School Tax Rate (Homestead) Sample Assessment 2013/14 – 2021/22

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)

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
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 #1

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	\$ 46,748,782	\$ 489,999	1.06%	0.41%	138.58%
Instructional (Teaching Assistants)	\$ 769,040	\$ 774,369	\$ 5,329	0.69%	0.00%	1.51%
Noninstructional (Clerical/Confidential/Nurses)	\$ 4,764,613	\$ 4,588,211	\$ (176,402)	-3.70%	-0.15%	-49.89%
Noninstructional (Custodial/Maint/Grounds/Security)	\$ 4,924,487	\$ 5,147,481	\$ 222,994	4.53%	0.19%	63.07%
Noninstructional (Para-Professionals)	\$ 2,254,123	\$ 2,205,918	\$ (48,205)	-2.14%	-0.04%	-13.63%
Miscellaneous Codes	\$ 366,000	\$ 362,600	\$ (3,400)	-0.93%	0.00%	-0.96%
Sub-Total:	\$ 59,337,046	\$ 59,827,361	\$ 490,315	0.83%	0.41%	138.67%
Employee Benefits	\$ 28,129,658	\$ 28,883,020	\$ 753,362	2.68%	0.63%	213.06%
Salaries and Benefits	\$ 87,466,704	\$ 88,710,381	\$ 1,243,677	1.42%	1.03%	351.73%

Budget Drivers Non-Salaries

East Islip UFSD
2021/22
Budget Drivers - Draft #1

Expenditures by Object Non-Salaries	Budget	Budget	2021/22 vs 2020/21		% of Change	% of Increase
	2020/21	2021/22	\$	%		
Equipment and Capital Outlay (Purchases)	\$ 2,267,417	\$ 1,051,862	\$ (1,215,555)	-53.61%	-1.01%	-343.77%
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%	-31.25%
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%	-0.08%
State Aid Repayment	\$ 449,849	\$ -	\$ (449,849)	-100.00%	-0.37%	-127.22%
Legal/Insurance/Auditing	\$ 1,040,342	\$ 1,095,500	\$ 55,158	5.30%	0.05%	15.60%
Professional and Technical Services (Outside Vendors)	\$ 2,011,250	\$ 1,934,003	\$ (77,247)	-3.84%	-0.06%	-21.85%
Furniture and Equipment Repair	\$ 401,050	\$ 607,990	\$ 206,940	51.60%	0.17%	58.53%
Other Miscellaneous Contractual	\$ 740,400	\$ 704,400	\$ (36,000)	-4.86%	-0.03%	-10.18%
Supplies	\$ 1,395,714	\$ 1,458,940	\$ 63,226	4.53%	0.05%	17.88%
Tuition (non-BOCES)	\$ 1,074,394	\$ 965,114	\$ (109,280)	-10.17%	-0.09%	-30.91%
Textbooks	\$ 232,199	\$ 240,900	\$ 8,701	3.75%	0.01%	2.46%
BOCES	\$ 7,547,343	\$ 7,583,947	\$ 36,604	0.48%	0.03%	10.35%
Debt Service (Principal and Interest)	\$ 8,013,571	\$ 9,044,529	\$ 1,030,958	12.87%	0.86%	291.57%
Interfund Transfers (Capital/Cafeteria/Special Ed.)	\$ 836,400	\$ 543,431	\$ (292,969)	-35.03%	-0.24%	-82.86%
Sub-Total:	\$ 33,038,484	\$ 32,148,399	\$ (890,085)	-2.69%	-0.74%	-251.73%
Total Expenditures and Other Uses	\$ 120,505,188	\$ 120,858,780	\$ 353,592	0.29%	0.29%	100.00%

Budget Drivers Salaries Percent of Total Budget

East Islip UFSD

2021/22

Budget Drivers - Draft #1

Expenditures by Object	% of Total	
	2020/21	2021/22
Salaries		
Instructional (Teachers and Administrators)	38.39%	38.68%
Instructional (Teaching Assistants)	0.64%	0.64%
Noninstructional (Clerical/Confidential/Nurses)	3.95%	3.80%
Noninstructional (Custodial/Maint/Grounds/Security)	4.09%	4.26%
Noninstructional (Para-Professionals)	1.87%	1.83%
Miscellaneous Codes	0.30%	0.30%
Sub-Total:	49.24%	49.50%
Employee Benefits	23.34%	23.90%
Salaries and Benefits	72.58%	73.40%

Budget Drivers Non-Salaries Percent of Total Budget

East Islip UFSD
2021/22
Budget Drivers - Draft #1

Expenditures by Object	% of Total	
	2020/21	2021/22
Non-Salaries		
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%	6.28%
Debt Service (Principal and Interest)	6.65%	7.48%
Interfund Transfers (Debt Service/Capital/Café/Special Ed)	0.69%	0.45%
Sub-Total:	27.42%	26.60%
Total Expenditures and Other Uses	100.00%	100.00%

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%	\$120,858,780	\$6,775,791
5 Year Avg.		0.72%		

Calendar of Events

Date	Time	Meeting	Topic
March 11 th	8:00 p.m.	Business/Budget Workshop	Budget Presentation #2
March 25 th	8:00 p.m.	Business	
April 8 th	8:00 p.m.	Business	
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