

# EAST ISLIP UNION FREE SCHOOL DISTRICT

## Budget Presentation # 1

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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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FEBRUARY 25, 2021

# Agenda

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- 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<br>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

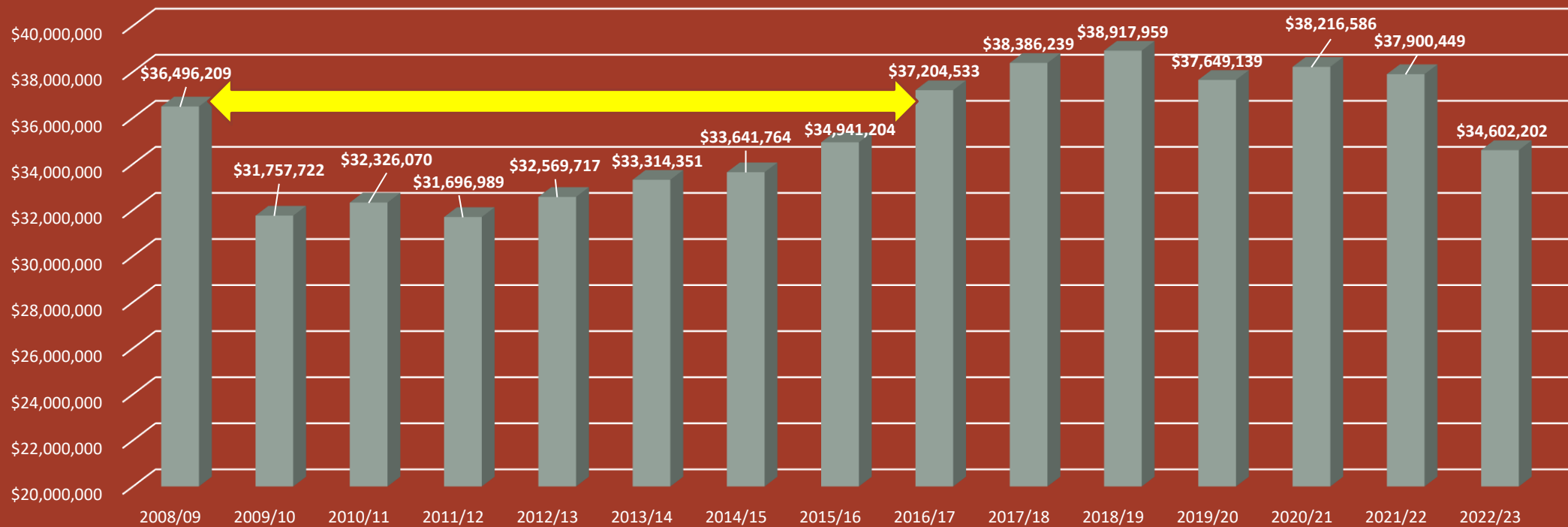
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|                                      | 2020/21      | 2021/22      |
|--------------------------------------|--------------|--------------|
| <b>BOCES AID</b>                     | \$ 1,608,558 | \$ 1,800,876 |
| TEXTBOOK AID                         | \$ 223,040   | \$ 217,098   |
| SOFTWARE AID                         | \$ 59,351    | \$ 57,179    |
| LIBRARY MATERIALS AID                | \$ 24,762    | \$ 23,856    |
| HARDWARE & TECHNOLOGY AID            | \$ 52,351    | \$ 49,234    |
| <b>TRANSPORTATION AID W/O SUMMER</b> | \$ 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)

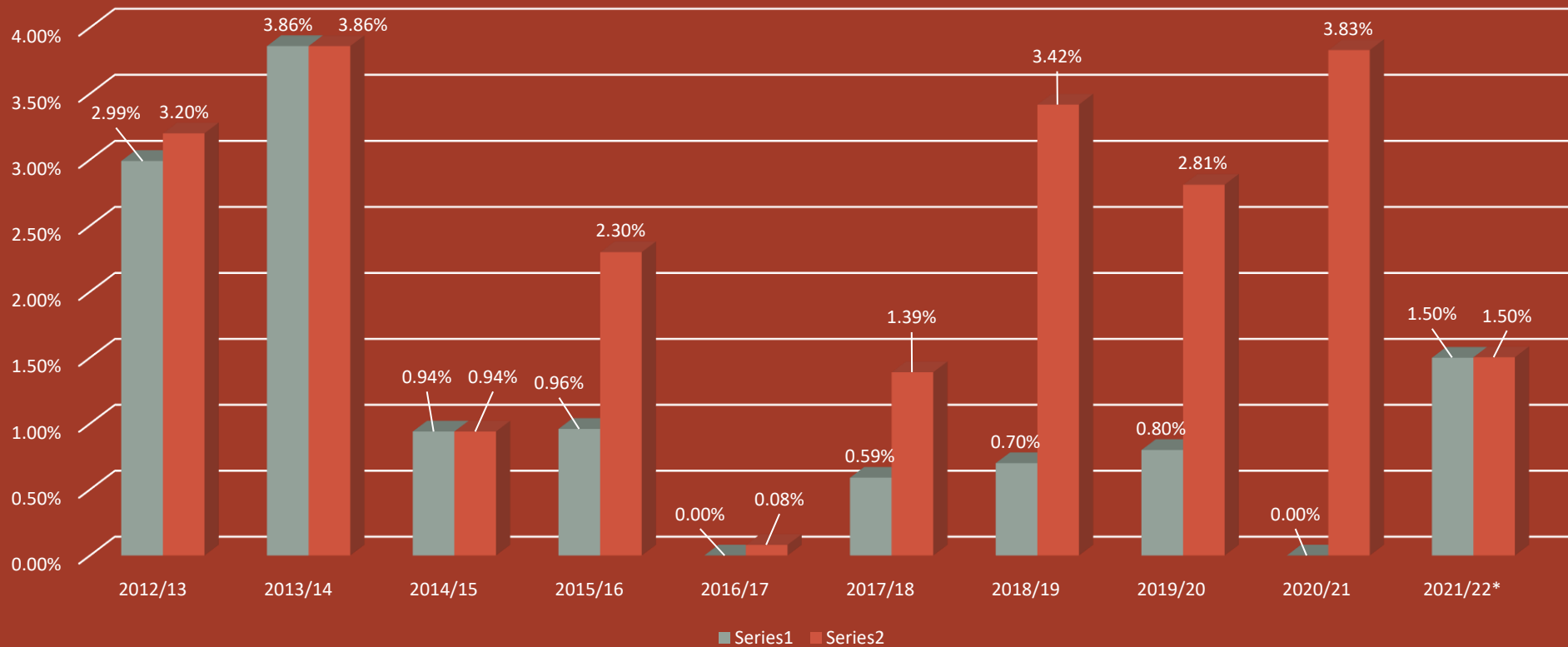


# Calculating the Tax Cap Levy

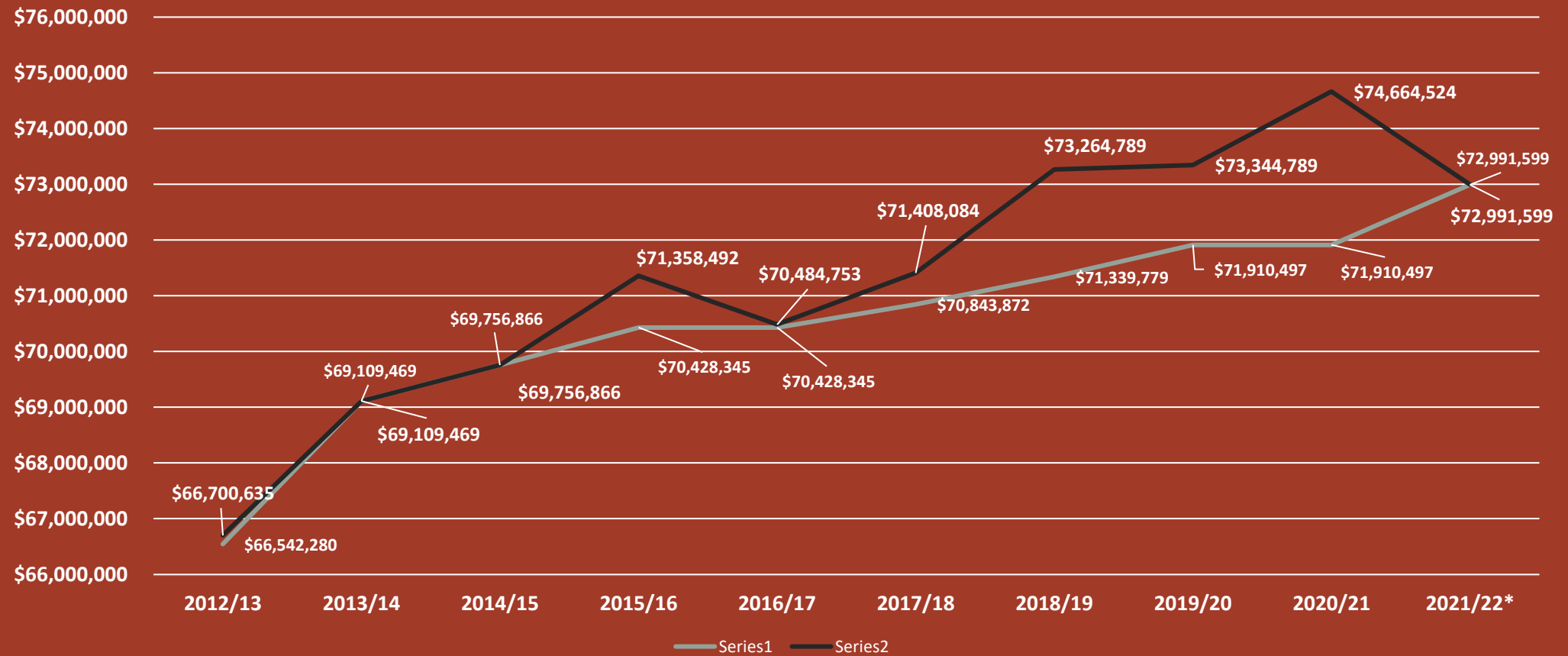
**East Islip UFSD**  
**2021/22**  
**Property Tax Cap Threshold**  
Factors Impacting the Maximum Allowable Tax Levy Limit (requiring a simple majority vote)

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

# Tax Levy Increase vs. Allowable Tax Levy Increase

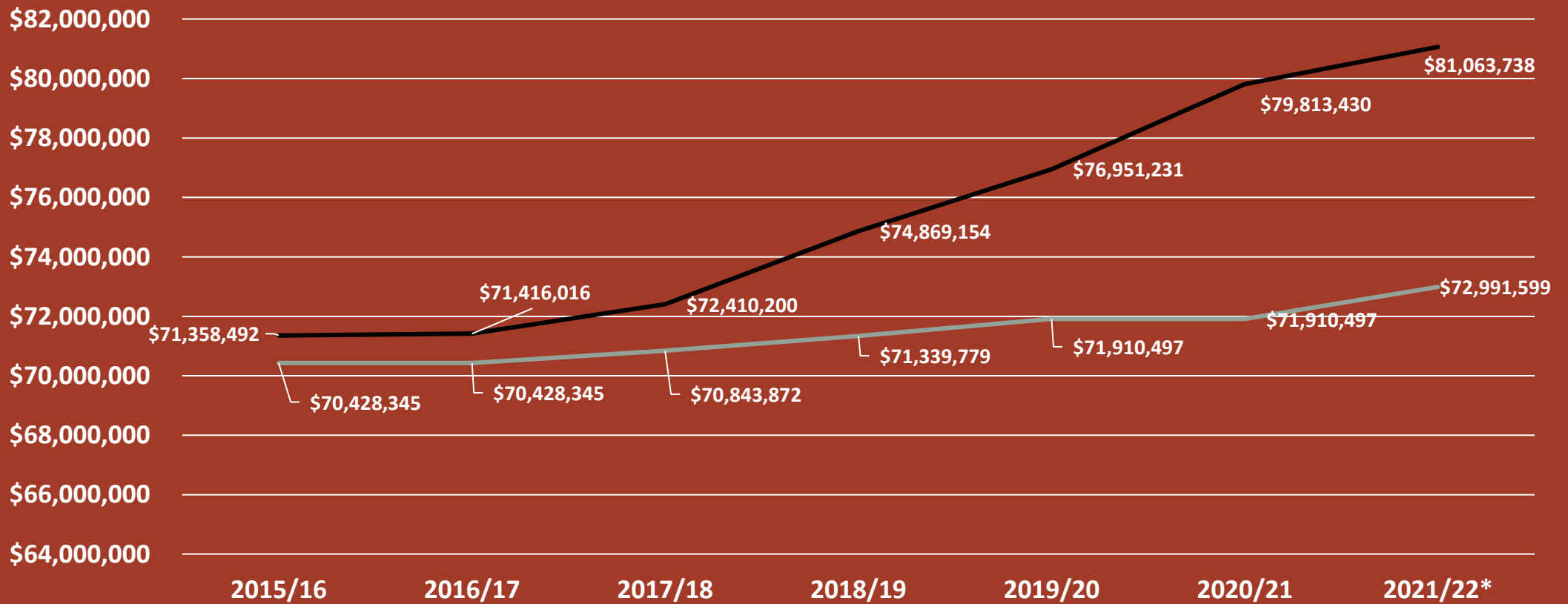


# Tax Levy Increase vs. Allowable Tax Levy Increase





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

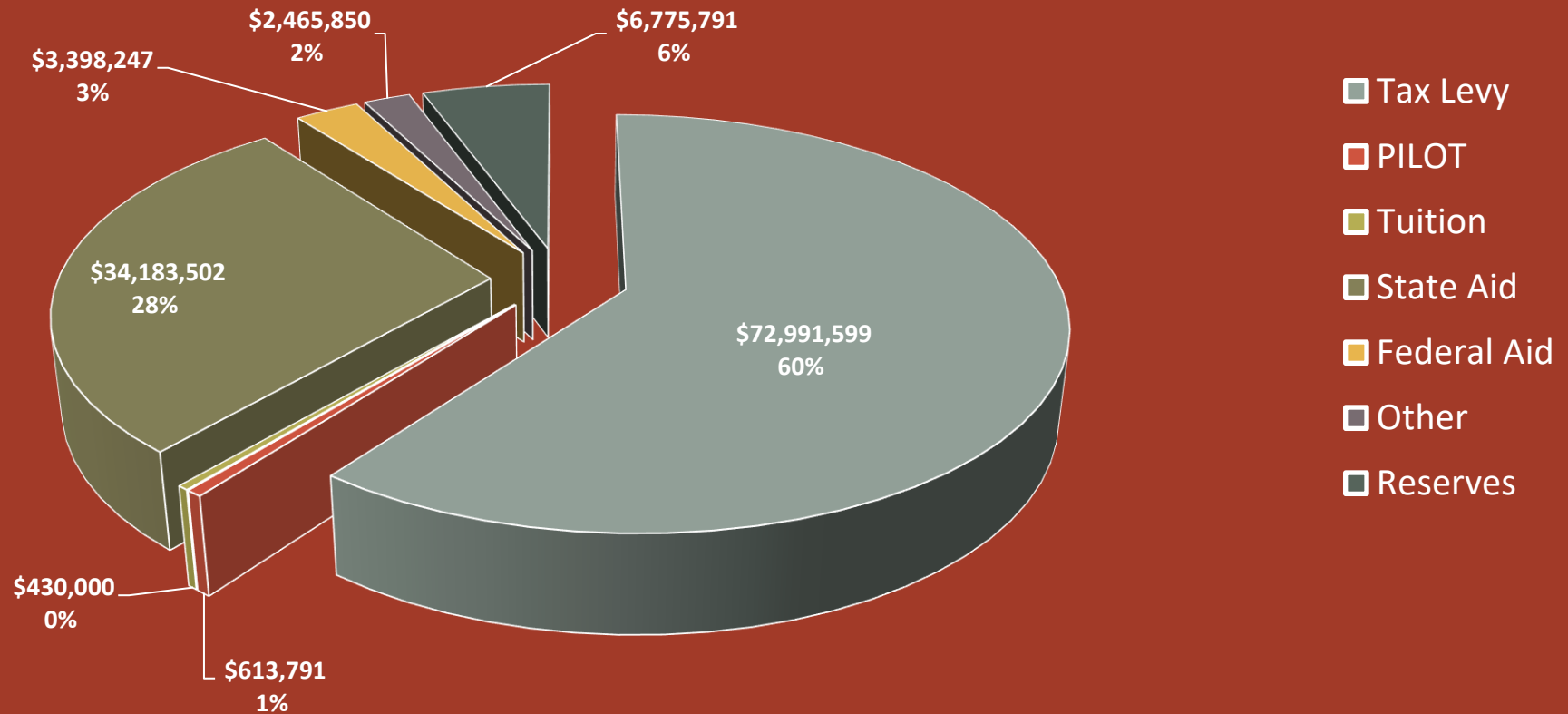


# School Tax Rate (Homestead) Sample Assessment 2013/14 – 2021/22

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       |
| <b>Salaries</b>                                     |                      |                      |                     |              |              |                |
| 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%         |
| <b>Sub-Total:</b>                                   | <b>\$ 59,337,046</b> | <b>\$ 59,827,361</b> | <b>\$ 490,315</b>   | <b>0.83%</b> | <b>0.41%</b> | <b>138.67%</b> |
| <b>Employee Benefits</b>                            | <b>\$ 28,129,658</b> | <b>\$ 28,883,020</b> | <b>\$ 753,362</b>   | <b>2.68%</b> | <b>0.63%</b> | <b>213.06%</b> |
| <b>Salaries and Benefits</b>                        | <b>\$ 87,466,704</b> | <b>\$ 88,710,381</b> | <b>\$ 1,243,677</b> | <b>1.42%</b> | <b>1.03%</b> | <b>351.73%</b> |

# Budget Drivers Non-Salaries

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

| Expenditures by Object<br>Non-Salaries                | Budget         | Budget         | 2021/22 vs 2020/21 |          | % of<br>Change | % of<br>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       |
| <b>Salaries</b>                                     |               |               |
| 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%         |
| <b>Sub-Total:</b>                                   | <b>49.24%</b> | <b>49.50%</b> |
| <br>  |               |               |
| Employee Benefits                                   | 23.34%        | 23.90%        |
| <b>Salaries and Benefits</b>                        | <b>72.58%</b> | <b>73.40%</b> |



# 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        |
| <b>Non-Salaries</b>  |                |                |
| 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%          |
| <b>Sub-Total:</b>  | <b>27.42%</b>  | <b>26.60%</b>  |
| <b>Total Expenditures and Other Uses</b>                   | <b>100.00%</b> | <b>100.00%</b> |

# 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                    |
|---------------------------|---------------------------|--------------------------|--------------------------|
| February 25 <sup>th</sup> | 8:00 p.m.                 | Business/Budget Workshop | Budget Presentation #1   |
| March 11 <sup>th</sup>    | 8:00 p.m.                 | Business/Budget Workshop | Budget Presentation #2   |
| March 25 <sup>th</sup>    | 8:00 p.m.                 | Business                 |                          |
| April 8 <sup>th</sup>     | 8:00 p.m.                 | Business                 |                          |
| April 22 <sup>nd</sup>    | 7:00 p.m.                 | Business                 | Budget Adoption          |
| May 4 <sup>th</sup>       | 7:00 p.m.                 | Business                 | Budget Hearing           |
| May 18 <sup>th</sup>      | 6:00 a.m.<br>to 9:00 p.m. |                          | Budget Vote and Election |

# Thank You

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Questions and Comments from the Board of Education