

# 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 27, 2020

# Agenda

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- Budget Initiatives
- Appropriations Budget Draft #1
- Property Tax Levy
- State Aid
- Revenue Budget – Draft #1

# Budget Initiatives

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Item	Amount
Four Additional Teachers	\$236,518
EI Pride (Maintenance of Grounds/Buildings)	\$300,000
Chromebooks – 8 <sup>th</sup> and 9 <sup>th</sup> grades	\$336,375
Furniture	\$700,000
Shot Put Area	\$30,000
Cafeteria Tables	\$80,000
Wireless Initiative	\$200,000
Bleachers	\$159,900
Lead Testing (mandatory)	\$67,000
Auditorium Lighting Upgrade	\$110,000
Tree Removal	\$50,000
Financial Accounting Software (Finance Manager)	\$245,405
Air Handler Unit (HS)	\$200,000
Grounds Vehicles (2) - turf	\$30,000
Grounds Vehicle	\$75,000

# Budget Drivers

## Salaries and Benefits

East Islip UFSD  
2020/21  
Budget Drivers - Draft #1

Expenditures by Object	Budget	Budget	2020/21 vs 2019/20		% of	% of
	2019/20	2020/21	\$	%	Change	Increase
<b>Salaries</b>						
Instructional (Teachers and Administrators)	\$ 46,366,581	\$ 46,495,300	\$ 128,719	0.28%	0.11%	30.88%
Instructional (Teaching Assistants)	\$ 759,254	\$ 769,040	\$ 9,786	1.29%	0.01%	2.35%
Noninstructional (Clerical/Confidential/Nurses)	\$ 4,709,071	\$ 4,764,613	\$ 55,542	1.18%	0.05%	13.33%
Noninstructional (Custodial/Maint/Grounds/Security)	\$ 4,617,111	\$ 4,888,487	\$ 271,376	5.88%	0.23%	65.11%
Noninstructional (Para-Professionals)	\$ 2,171,032	\$ 2,254,123	\$ 83,091	3.83%	0.07%	19.94%
Miscellaneous Codes	\$ 369,650	\$ 366,000	\$ (3,650)	-0.99%	0.00%	-0.88%
Sub-Total:	\$ 58,992,699	\$ 59,537,563	\$ 544,864	0.92%	0.45%	130.73%
Employee Benefits	\$ 28,369,695	\$ 28,129,658	\$ (240,037)	-0.85%	-0.20%	-57.59%
<b>Salaries and Benefits</b>	<b>\$ 87,362,394</b>	<b>\$ 87,667,221</b>	<b>\$ 304,827</b>	<b>0.35%</b>	<b>0.25%</b>	<b>73.14%</b>

# Budget Drivers Non-Salaries

East Islip UFSD  
2020/21  
Budget Drivers - Draft #1

Expenditures by Object	Budget	Budget	2020/21 vs 2019/20		% of	% of
	2019/20	2020/21	\$	%	Change	Increase
<b>Non-Salaries</b>						
Equipment and Capital Outlay (Purchases)	\$ 1,839,941	\$ 2,113,417	\$ 273,476	14.86%	0.23%	65.62%
Transportation	\$ 5,750,713	\$ 5,404,984	\$ (345,729)	-6.01%	-0.29%	-82.95%
Utilities (Oil, Gas, Electric and Water)	\$ 1,485,315	\$ 1,452,071	\$ (33,244)	-2.24%	-0.03%	-7.98%
Conference and Travel (Staff)	\$ 64,200	\$ 63,200	\$ (1,000)	-1.56%	0.00%	-0.24%
Dues and Participation Fees (Staff and Students)	\$ 106,300	\$ 108,300	\$ 2,000	1.88%	0.00%	0.48%
State Aid Repayment	\$ 449,849	\$ 449,849	\$ -	0.00%	0.00%	0.00%
Legal/Insurance/Auditing	\$ 1,040,342	\$ 1,040,342	\$ -	0.00%	0.00%	0.00%
Professional and Technical Services (Outside Vendors)	\$ 1,601,953	\$ 2,011,250	\$ 409,297	25.55%	0.34%	98.20%
Furniture and Equipment Repair	\$ 482,300	\$ 401,050	\$ (81,250)	-16.85%	-0.07%	-19.49%
Other Miscellaneous Contractual	\$ 563,900	\$ 940,400	\$ 376,500	66.77%	0.31%	90.33%
Supplies	\$ 1,319,787	\$ 1,395,714	\$ 75,927	5.75%	0.06%	18.22%
Tuition (non-BOCES)	\$ 1,312,004	\$ 1,074,394	\$ (237,610)	-18.11%	-0.20%	-57.01%
Textbooks	\$ 230,500	\$ 232,199	\$ 1,699	0.74%	0.00%	0.41%
BOCES	\$ 7,521,394	\$ 7,547,343	\$ 25,949	0.35%	0.02%	6.23%
Debt Service (Principal and Interest)	\$ 7,195,833	\$ 8,013,571	\$ 817,738	11.36%	0.68%	196.20%
Interfund Transfers (Capital/Cafeteria/Special Ed.)	\$ 2,008,197	\$ 836,400	\$ (1,171,797)	-58.35%	-0.97%	-281.15%
<b>Sub-Total:</b>	<b>\$ 32,972,528</b>	<b>\$ 33,084,484</b>	<b>\$ 111,956</b>	<b>0.34%</b>	<b>0.09%</b>	<b>26.86%</b>
<b>Total Expenditures and Other Uses</b>	<b>\$ 120,334,922</b>	<b>\$ 120,751,705</b>	<b>\$ 416,783</b>	<b>0.35%</b>	<b>0.35%</b>	<b>100.00%</b>

# Budget Drivers Salaries Percent of Total Budget

East Islip UFSD  
2020/21  
Budget Drivers - Draft #1

Expenditures by Object	Budget	Budget
	2019/20	2020/21
	<b>% of Total</b>	
<b>Salaries</b>		
Instructional (Teachers and Administrators)	38.53%	38.50%
Instructional (Teaching Assistants)	0.63%	0.64%
Noninstructional (Clerical/Confidential/Nurses)	3.91%	3.95%
Noninstructional (Custodial/Maint/Grounds/Security)	3.84%	4.05%
Noninstructional (Para-Professionals)	1.80%	1.87%
Miscellaneous Codes	0.31%	0.30%
Sub-Total:	49.02%	49.31%
Employee Benefits	23.58%	23.30%
<b>Salaries and Benefits</b>	<b>72.60%</b>	<b>72.60%</b>

# Budget Drivers Non-Salaries Percent of Total Budget

East Islip UFSD  
2020/21  
Budget Drivers - Draft #1

Expenditures by Object	Budget 2019/20	Budget 2020/21
<b>Non-Salaries</b>		
Equipment and Capital Outlay (Purchases)	1.53%	1.75%
Transportation	4.78%	4.48%
Utilities (Oil, Gas, Electric and Water)	1.23%	1.20%
Conference and Travel (Staff)	0.05%	0.05%
Dues and Participation Fees (Staff and Students)	0.09%	0.09%
State Aid Repayment	0.37%	0.37%
Legal/Insurance/Auditing	0.86%	0.86%
Professional and Technical Services (Outside Vendors)	1.33%	1.67%
Furniture and Equipment Repair	0.40%	0.33%
Other Miscellaneous Contractual	0.47%	0.78%
Supplies	1.10%	1.16%
Tuition (non-BOCES)	1.09%	0.89%
Textbooks	0.19%	0.19%
BOCES	6.25%	6.25%
Debt Service (Principal and Interest)	5.98%	6.64%
Interfund Transfers (Debt Service/Capital/Café/Special Ed)	1.67%	0.69%
<b>Sub-Total:</b>	<b>27.40%</b>	<b>27.40%</b>
<b>Total Expenditures and Other Uses</b>	<b>100.00%</b>	<b>100.00%</b>

# Calculating the Tax Cap Levy

## East Islip UFSD 2020/21

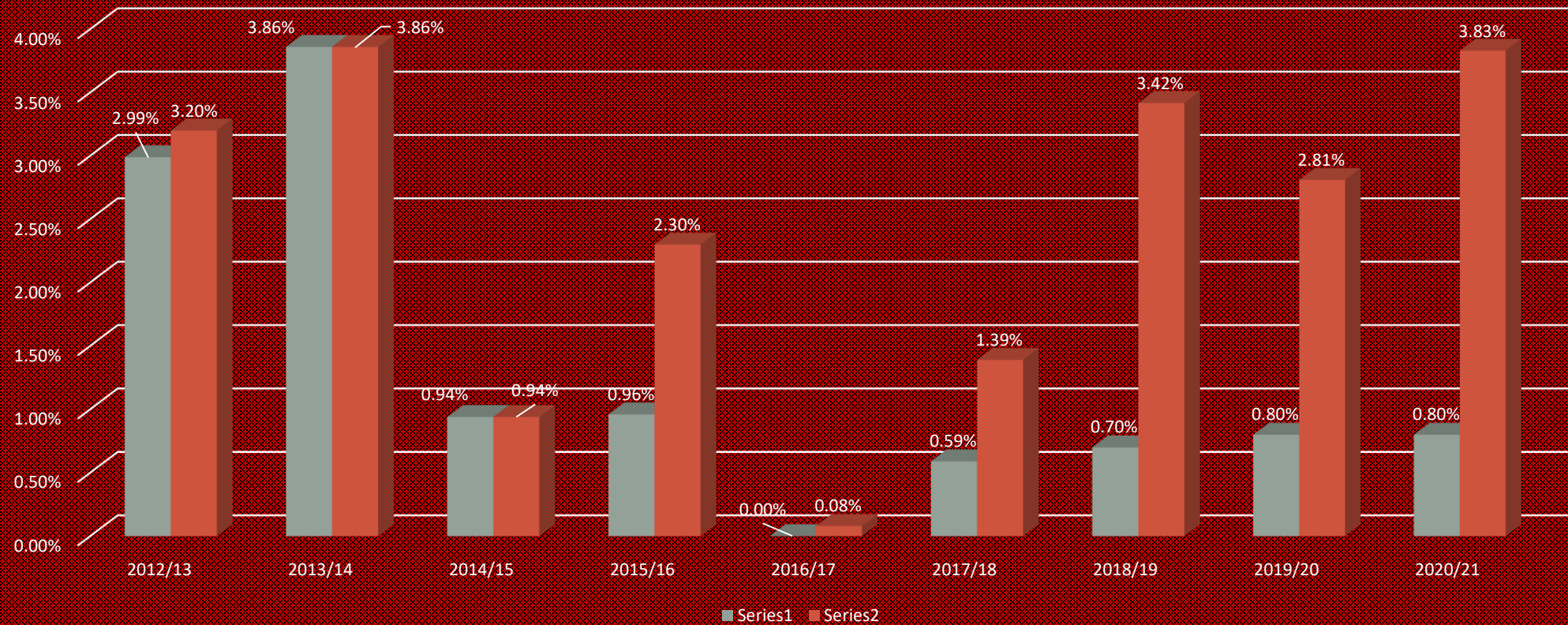
### Property Tax Cap Threshold

Factors Impacting the Maximum Allowable Tax Levy Limit (requiring a simple majority vote)

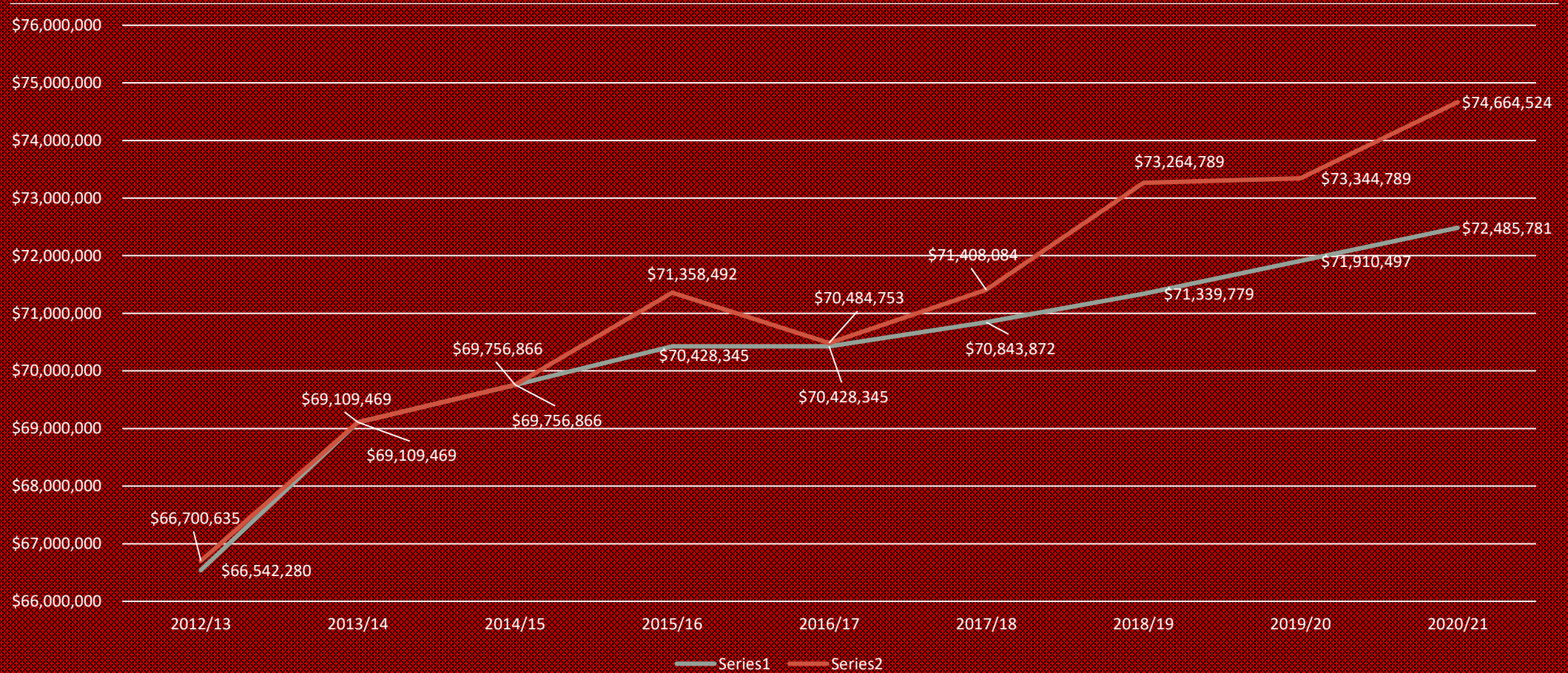
		\$	%	%
	Factors		Change	Contribution
<b>2019/20 Prior Fiscal Year Tax Levy</b>		<b>\$ 71,910,497</b>		
Tax Base Growth Factor (ORPS)	1.0033	\$ 237,305		8.62%
2019/20 PILOT Payments	\$ 587,471			
2020/21 PILOT Payments	\$ (599,771)			
	<u>\$ (12,300)</u>	\$ (12,300)		-0.45%
2019/20 Capital Tax Levy/Capital Local Expenditures	\$ (2,092,092)			
2020/21 Capital Tax Levy/Capital Local Expenditures	\$ 3,342,472			
	<u>\$ 1,250,380</u>	\$ 1,250,380		45.40%
ERS and/or TRS Contribution Increase Greater than 2%		\$ -		0.00%
Allowable Levy Growth Factor (lessor of 2% or CPI)	\$ 70,643,181 1.81%	\$ 1,278,642		46.43%
<b>Available Carryover from 2019/2020</b>		<b>\$ -</b>		<b>0.00%</b>
<b>2020/21 Allowable Tax Levy (requires simple majority)</b>		<b>\$ 74,664,524</b>	<b>\$ 2,754,026</b>	<b>3.83%</b>
Levy supporting the first draft of the appropriation budget		\$ 72,485,781		0.80%



# Tax Levy Increase vs. Allowable Tax Levy Increase



# Tax Levy Increase vs. Allowable Tax Levy Increase



# State Aid Governor's Proposal

## STATE OF NEW YORK

### 2020-21 EXECUTIVE BUDGET PROPOSAL

DISTRICT CODE: 580503  
DISTRICT NAME: East Islip

#### 2019-20 BASE YEAR AIDS:

FOUNDATION AID	\$	26,823,253
BOCES + SPECIAL SERVICES	\$	1,793,029
HIGH COST EXCESS COST	\$	526,536
PRIVATE EXCESS COST	\$	305,654
HARDWARE & TECHNOLOGY	\$	54,325
SOFTWARE, LIBRARY, TEXTBOOK	\$	315,355
TRANSPORTATION INCL SUMMER	\$	2,441,144
HIGH TAX AID	\$	1,721,431
BUILDING + BLDG REORG INCENT	\$	3,719,397
TOTAL (not including UPK)	\$	37,700,124

\*UNIVERSAL PRE-KINDERGARTEN  
(not part of the general fund budget)

TOTAL \$ 37,918,824

#### 2020-21 ESTIMATED AIDS: (Executive Budget)

			Change	
			\$	%
FOUNDATION AID	\$	26,916,510	\$ 93,257	0.35%
BOCES + SPECIAL SERVICES	\$	1,785,311	\$ (7,718)	-0.43%
HIGH COST EXCESS COST	\$	692,531	\$ 165,995	31.53%
PRIVATE EXCESS COST	\$	390,142	\$ 84,488	27.64%
HARDWARE & TECHNOLOGY	\$	52,443	\$ (1,882)	-3.46%
SOFTWARE, LIBRARY, TEXTBOOK	\$	308,466	\$ (6,889)	-2.18%
TRANSPORTATION INCL SUMMER	\$	2,516,634	\$ 75,490	3.09%
HIGH TAX AID	\$	1,721,431	\$ -	0
BUILDING + BLDG REORG INCENT	\$	4,098,679	\$ 379,282	10.20%
TOTAL (not including UPK)	\$	38,482,147	\$ 782,023	2.07%

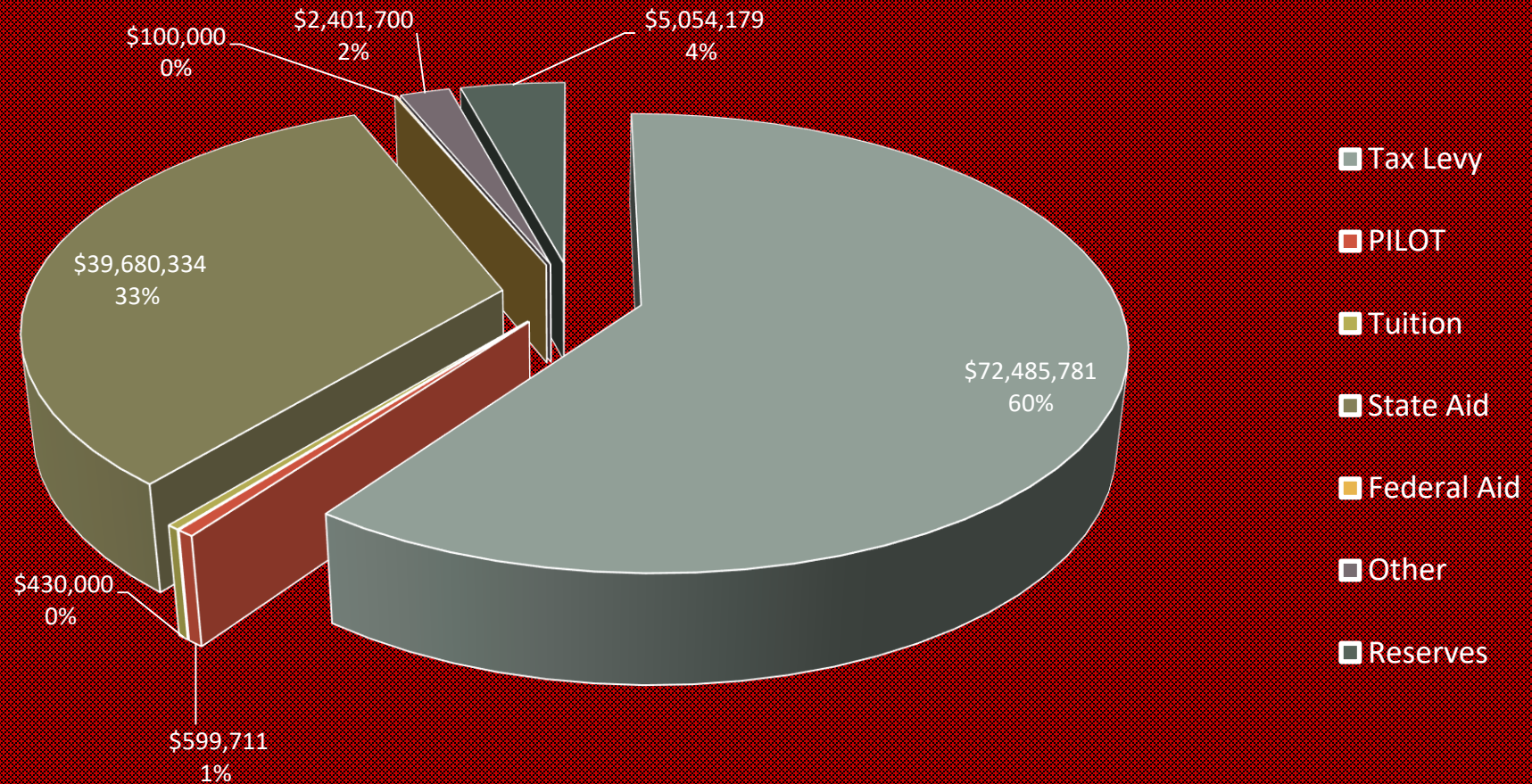
\$ CHG 19-20 MINUS 18-19 \$ 782,023  
% CHG TOTAL AID 2.07%

\$ CHG W/O BLDG, REORG BLDG AID \$ 402,741  
% CHG W/O BLDG, REORG BLDG AID 1.19%

\$ 218,700

TOTAL \$ 38,700,847 2.06%

# Revenue and Reserve Drivers Percent Contribution



# 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%	\$115,05,282	\$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*	\$72,485,781	0.80%	\$120,751,705	\$5,054,179
5 Year Avg.		0.58%		

# Calendar of Events

Date	Time	Meeting	Topic
February 27 <sup>th</sup>	8:00 p.m.	Budget Workshop	Budget Presentation #1
March 12 <sup>th</sup>	8:00 p.m.	Budget Workshop	Budget Presentation #2
March 26 <sup>th</sup>	8:00 p.m.	Budget Workshop	
April 16 <sup>th</sup>	8:00 p.m.	Business	
April 23 <sup>rd</sup>	8:00 p.m.	Business	Budget Adoption
May 12 <sup>th</sup>	8:00 p.m.	Business	Business/Budget Hearing
May 19 <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