

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

March 14, 2019

Agenda

- Budget Initiatives
- Appropriations Budget Draft #2
- Property Tax Levy
- State Aid
- Revenue Budget – Draft #2

Initiatives

Budget Draft #2

- Program/Student Support
 - Cosmetology Teacher/Teacher Assistant/Supplies
 - Social Worker – CASAC Certified for Drug/Alcohol Education
 - Library Media Specialist
 - STEAM Teacher
 - JV Volleyball
- BOCES Occupational Education – 15 Students
- BOCES Enrichment Program
- Furniture
 - Modern/Flexible Classroom Furniture
 - HS Auditorium Curtains
 - Mobile Bleachers and Scorer's Table
 - Wrestling Mat Lift
- Buildings and Grounds
 - Unit Ventilator Repairs
 - Lawn Mowers
 - Window Blinds
 - Dump Truck
 - Commercial Dryer
- Security and Student Management
 - Raptor System – Visitor Management
 - Scholar Chip – Building Attendance

Budget Drivers

East Islip UFSD

2019/20

Budget Drivers - Draft #2

Expenditures by Object	Budget	Budget	2019/20 vs 2018/19		% of	% of
	2018/19	2019/20	\$	%	Change	Increase
Salaries						
Instructional (Teachers and Administrators)	\$ 46,024,851	\$ 47,154,057	\$ 1,129,206	2.45%	0.96%	43.89%
Instructional (Teaching Assistants)	\$ 715,771	\$ 759,254	\$ 43,483	6.07%	0.04%	1.69%
Noninstructional (Clerical/Confidential/Nurses)	\$ 4,731,792	\$ 4,709,071	\$ (22,721)	-0.48%	-0.02%	-0.88%
Noninstructional (Custodial/Maint/Grounds/Security)	\$ 4,674,436	\$ 4,617,111	\$ (57,325)	-1.23%	-0.05%	-2.23%
Noninstructional (Para Professionals)	\$ 2,037,860	\$ 2,171,032	\$ 133,172	6.53%	0.11%	5.18%
Miscellaneous Codes	\$ 354,277	\$ 369,650	\$ 15,373	4.34%	0.01%	0.60%
Sub-Total:	\$ 58,538,987	\$ 59,780,175	\$ 1,241,188	2.12%	1.06%	48.24%
Employee Benefits	\$ 29,426,872	\$ 28,369,695	\$ (1,057,177)	-3.59%	-0.90%	-41.09%
Salaries and Benefits	\$ 87,965,859	\$ 88,149,870	\$ 184,011	0.21%	0.16%	7.15%
Non-Salaries						
Equipment and Capital Outlay (Purchases)	\$ 1,145,700	\$ 1,839,941	\$ 694,241	60.60%	0.59%	26.98%
Transportation	\$ 5,551,642	\$ 5,750,713	\$ 199,071	3.59%	0.17%	7.74%
Utilities (Oil, Gas, Electric and Water)	\$ 1,296,115	\$ 1,485,315	\$ 189,200	14.60%	0.16%	7.35%
Conference and Travel (Staff)	\$ 52,200	\$ 64,200	\$ 12,000	22.99%	0.01%	0.47%
Dues and Participation Fees (Staff and Students)	\$ 94,800	\$ 106,300	\$ 11,500	12.13%	0.01%	0.45%
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)	\$ 1,537,983	\$ 1,601,953	\$ 63,970	4.16%	0.05%	2.49%
Furniture and Equipment Repair	\$ 234,600	\$ 482,300	\$ 247,700	105.58%	0.21%	9.63%
Other Miscellaneous Contractual	\$ 551,600	\$ 563,900	\$ 12,300	2.23%	0.01%	0.48%
Supplies	\$ 1,230,723	\$ 1,307,787	\$ 77,064	6.26%	0.07%	3.00%
Tuition (non-BOCES)	\$ 1,312,004	\$ 1,312,004	\$ -	0.00%	0.00%	0.00%
Textbooks	\$ 240,561	\$ 230,500	\$ (10,061)	-4.18%	-0.01%	-0.39%
BOCES	\$ 6,832,875	\$ 7,743,394	\$ 910,519	13.33%	0.78%	35.39%
Debt Service (Principal and Interest)	\$ 6,659,634	\$ 7,207,833	\$ 548,199	8.23%	0.47%	21.31%
Interfund Transfers (Capital/Cafeteria/Special Ed.)	\$ 884,890	\$ 318,197	\$ (566,693)	-64.04%	-0.48%	-22.02%
Sub-Total:	\$ 29,115,518	\$ 31,504,528	\$ 2,389,010	8.21%	2.04%	92.85%
Total Expenditures and Other Uses	\$ 117,081,377	\$ 119,654,398	\$ 2,573,021	2.20%	2.20%	100.00%

Budget Drivers

Expenditures by Object	% of Total	
	2018/19	2019/20
Salaries		
Instructional (Teachers and Administrators)	39.31%	39.41%
Instructional (Teaching Assistants)	0.61%	0.63%
Noninstructional (Clerical/Confidential/Nurses)	4.04%	3.94%
Noninstructional (Custodial/Maint/Grounds/Security)	3.99%	3.86%
Noninstructional (Para Professionals)	1.74%	1.81%
Miscellaneous Codes	0.30%	0.31%
Sub-Total:	50.00%	49.96%
Employee Benefits	25.13%	23.71%
Salaries and Benefits	75.13%	73.67%
Non-Salaries		
Equipment and Capital Outlay (Purchases)	0.98%	1.54%
Transportation	4.74%	4.81%
Utilities (Oil, Gas, Electric and Water)	1.11%	1.24%
Conference and Travel (Staff)	0.04%	0.05%
Dues and Participation Fees (Staff and Students)	0.08%	0.09%
State Aid Repayment	0.38%	0.38%
Legal/Insurance/Auditing	0.89%	0.87%
Professional and Technical Services (Outside Vendors)	1.31%	1.34%
Furniture and Equipment Repair	0.20%	0.40%
Other Miscellaneous Contractual	0.47%	0.47%
Supplies	1.05%	1.09%
Tuition (non-BOCES)	1.12%	1.10%
Textbooks	0.21%	0.19%
BOCES	5.84%	6.47%
Debt Service (Principal and Interest)	5.69%	6.02%
Interfund Transfers (Debt Service/Capital/Café/Special Ed)	0.76%	0.27%
Sub-Total:	24.87%	26.33%
Total Expenditures and Other Uses	100.00%	100.00%

Calculating the Tax Cap Levy

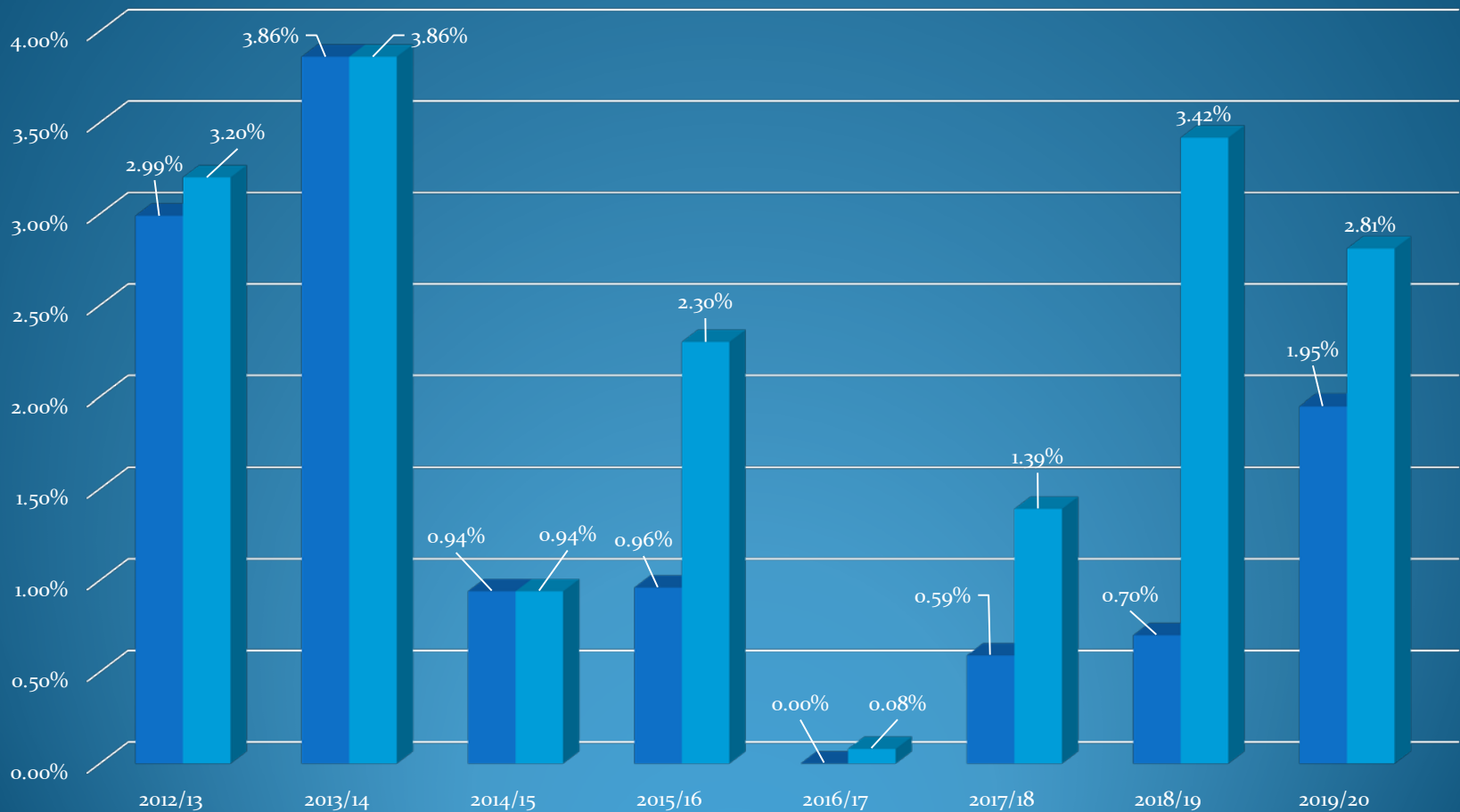
East Islip UFSD
2019/20

Property Tax Cap Threshold

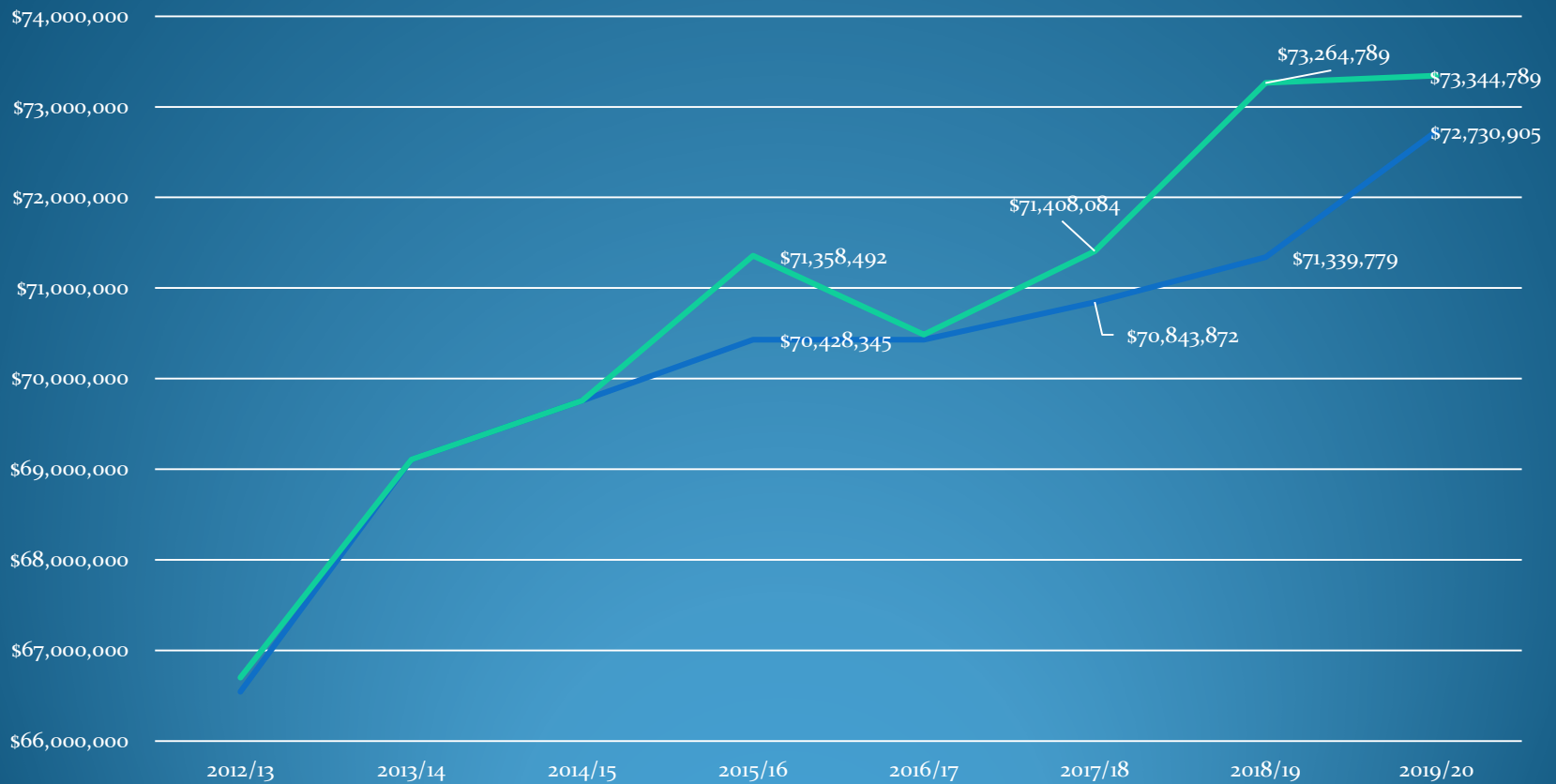
Factors Impacting the Maximum Allowable Tax Levy Limit (requiring a simple majority vote)

	<u>Factors</u>		<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>	<u>%</u> <u>Contribution</u>	
2018/19 Prior Fiscal Year Tax Levy		\$	71,339,779			
Tax Base Growth Factor (ORPS)	1.0018	\$	128,412		6.40%	
2018/19 PILOT Payments	\$ 576,611					
2019/20 PILOT Payments	\$ (587,471)					
	<u>\$ (10,860)</u>	\$	(10,860)		-0.54%	
2018/19 Capital Tax Levy/Capital Local Expenditures	\$ (1,710,576)					
2019/20 Capital Tax Levy/Capital Local Expenditures	\$ 1,976,916					
	<u>\$ 266,340</u>	\$	266,340		13.28%	
ERS and/or TRS Contribution Increase Greater than 2%		\$	-		0.00%	
Allowable Levy Growth Factor (lessor of 2% or CPI)	\$ 70,334,226 2.00%	\$	1,406,685		70.16%	
Available Carryover from 2018/2019		\$	214,434		10.69%	
2019/20 Allowable Tax Levy (requires simple majority)		\$	73,344,789	\$ 2,005,010	2.81%	100.00%
2019/20 Proposed Tax Levy		\$	72,730,905	\$ 1,391,126	1.95%	

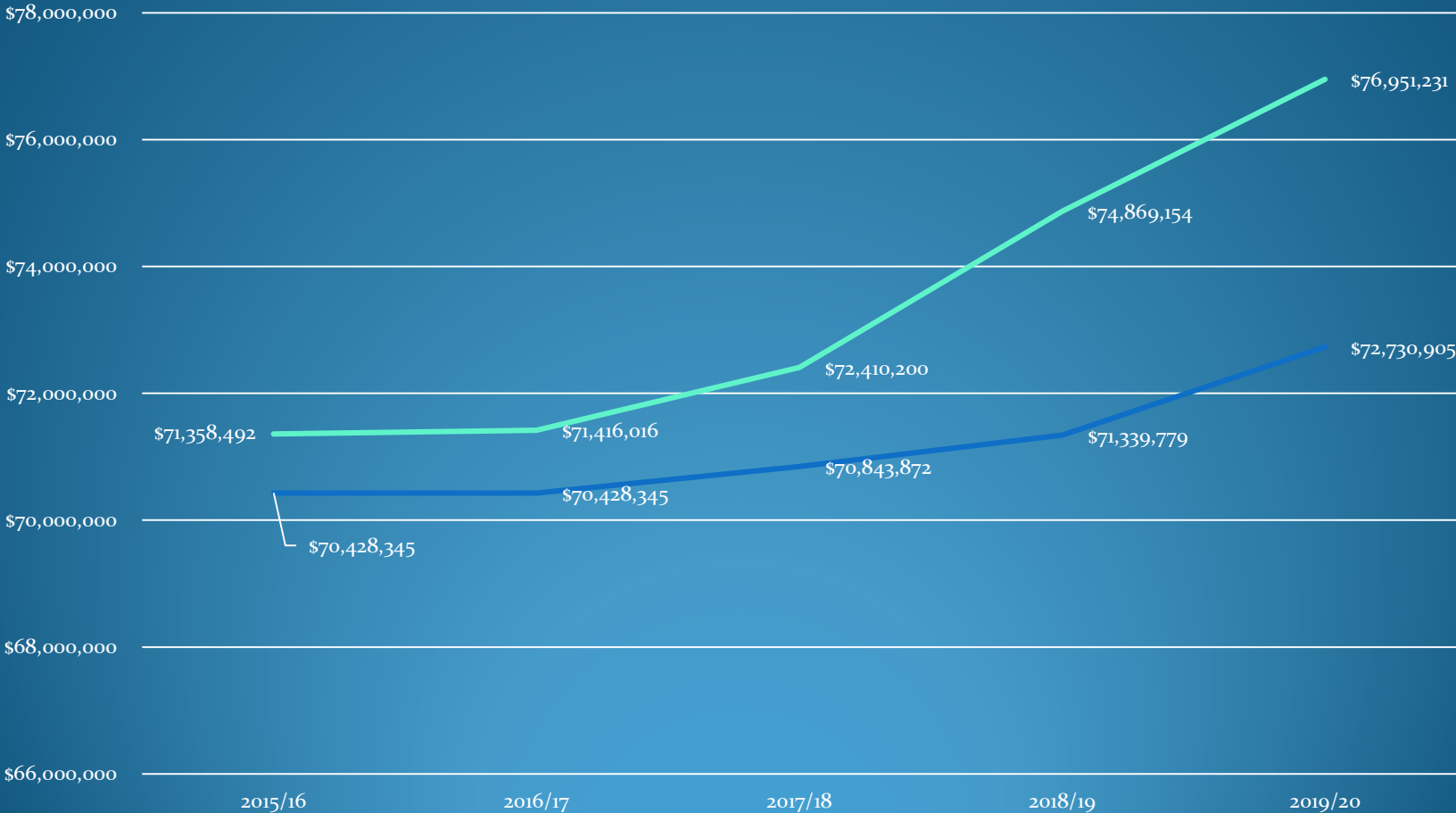
Tax Levy Increase vs. Allowable Tax Levy Increase



Tax Levy Increase vs. Allowable Tax Levy Increase



Potential Tax Levy vs. Actual Tax Levy



State Aid

Governor's Proposal

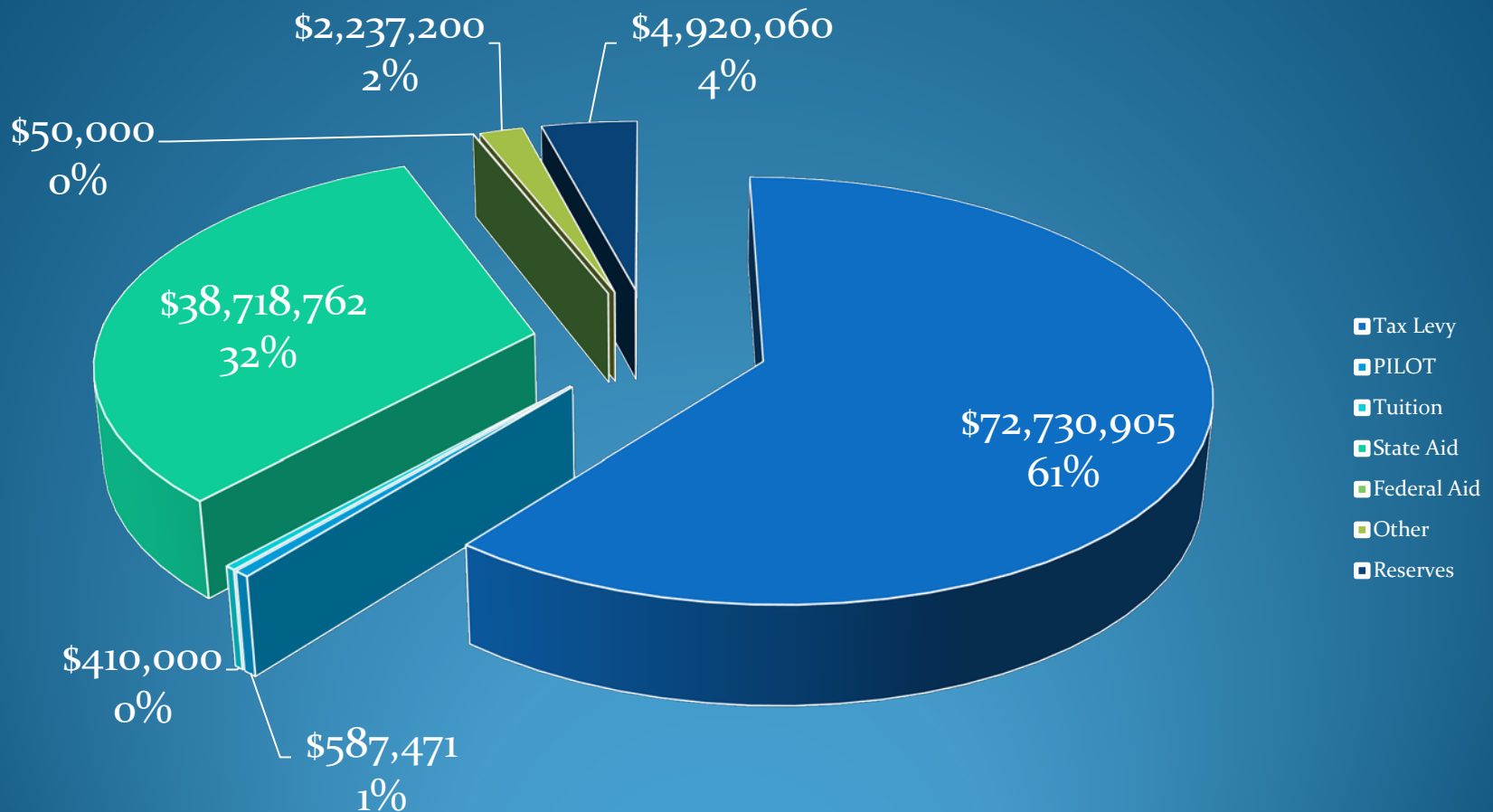
STATE OF NEW YORK
2019-20 EXECUTIVE BUDGET PROPOSAL

DISTRICT CODE: 580503
DISTRICT NAME: East Islip

<u>2018-19 BASE YEAR AIDS:</u>		<u>2019-20 ESTIMATED AIDS: (Executive Budget)</u>		<u>Change</u>	
				\$	%
FOUNDATION AID	\$ 26,623,576	FOUNDATION AID	\$ 26,690,134	\$ 66,558	0.25%
BOCES + SPECIAL SERVICES	\$ 2,381,867	BOCES + SPECIAL SERVICES	\$ 1,838,392	\$ (543,475)	-22.82%
HIGH COST EXCESS COST	\$ 647,964	HIGH COST EXCESS COST	\$ 696,077	\$ 48,113	7.43%
PRIVATE EXCESS COST	\$ 385,532	PRIVATE EXCESS COST	\$ 465,919	\$ 80,387	20.85%
HARDWARE & TECHNOLOGY	\$ 54,136	HARDWARE & TECHNOLOGY	\$ 55,129	\$ 993	1.83%
SOFTWARE, LIBRARY, TEXTBOOK	\$ 318,063	SOFTWARE, LIBRARY, TEXTBOOK	\$ 320,123	\$ 2,060	0.65%
TRANSPORTATION INCL SUMMER	\$ 2,610,445	TRANSPORTATION INCL SUMMER	\$ 2,924,183	\$ 313,738	12.02%
HIGH TAX AID	\$ 1,721,431	HIGH TAX AID	\$ 1,721,431	\$ -	0
BUILDING + BLDG REORG INCENT	\$ 4,229,099	BUILDING + BLDG REORG INCENT	\$ 4,936,465	\$ 707,366	16.73%
TOTAL (not including UPK)	\$ 38,972,113	TOTAL (not including UPK)	\$ 39,647,853	\$ 675,740	1.73%
		\$ CHG 19-20 MINUS 18-19	\$ 675,740		
		% CHG TOTAL AID	1.73%		
		\$ CHG W/O BLDG, REORG BLDG AID	\$ (31,626)		
		% CHG W/O BLDG, REORG BLDG AID	-0.09%		
*UNIVERSAL PRE-KINDERGARTEN (not part of the general fund budget)	\$ 218,700		\$ 218,700		
TOTAL	\$ 39,190,813	TOTAL	\$ 39,866,553		

Revenue Drivers/Reserves

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*	\$72,730,905	1.95%	\$119,654,398	\$4,920,060
5 Year Avg.		0.84%		

Calendar of Events

Date	Time	Meeting	Topic
March 14 th	8:00 p.m.	Business	Budget Presentation #2
March 28 th	7:00 p.m.	Budget Workshop	BAC Presentation
April 11 th	8:00 p.m.	Business	BOE Response to BAC
April 17 th	8:00 p.m.	Business	Budget Adoption
May 9 th	8:00 p.m.	Business	Business/Budget Hearing
May 21 st	6:00 a.m. to 9:00 p.m.		Budget Vote and Election

Thank You

- Questions and Comments from the Board of Education