

EAST ISLIP UNION FREE SCHOOL DISTRICT

Budget Presentation #1

Presented by:

Mr. John Dolan, Superintendent

Mr. Stephen D. Harrison, Assistant Superintendent for Business

Mr. Paul Manzo, Assistant Superintendent for Instruction and Personnel

February 27, 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

Budget Drivers

East Islip UFSD
2019/20
Budget Drivers - Draft #2

Expenditures by Object	Budget	Budget	2019/20 vs 2018/19		% of Change	% of Increase
	2018/19	2019/20	\$	%		
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/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

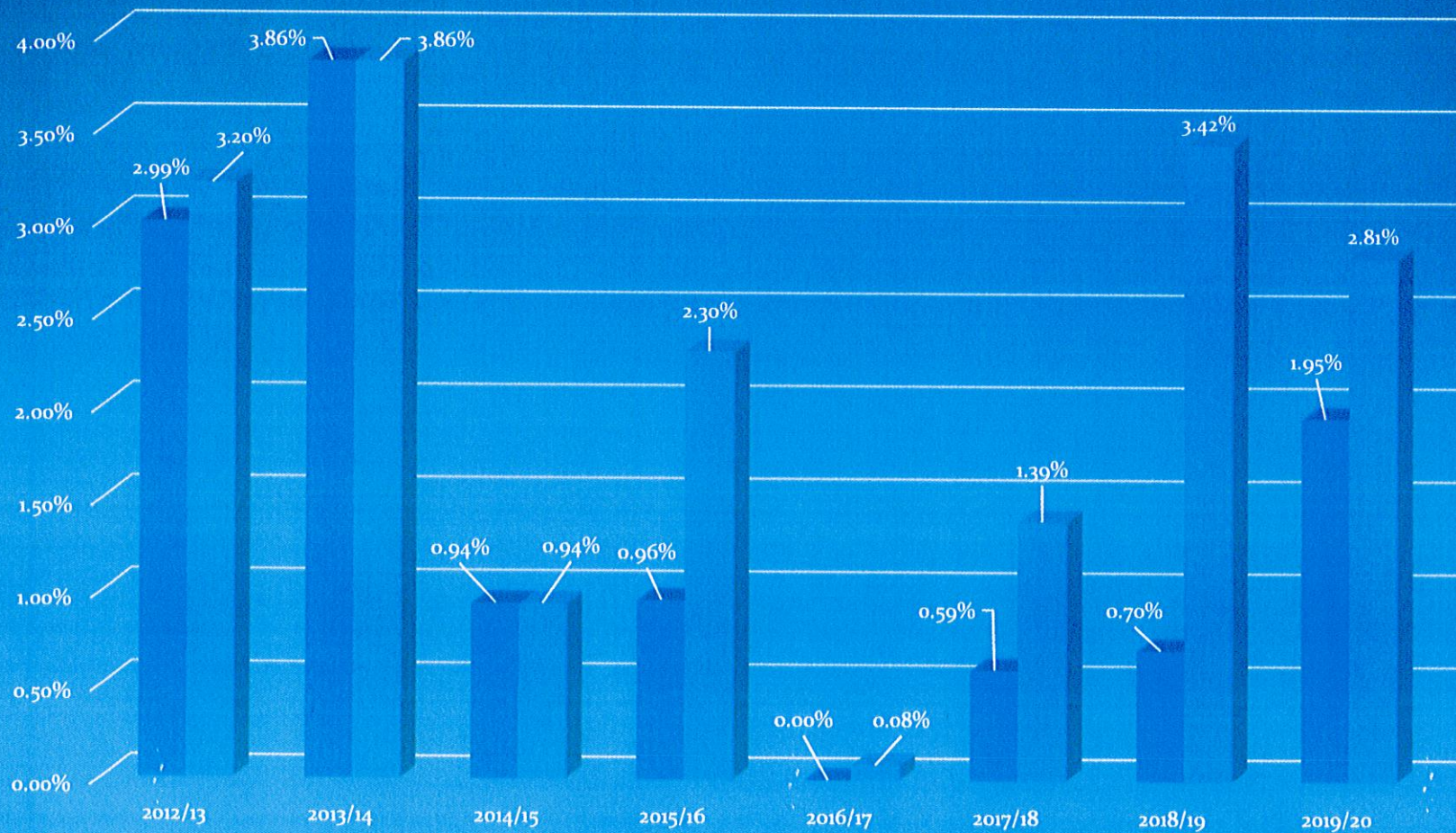
East Islip UFSD
2019/20

Property Tax Cap Threshold

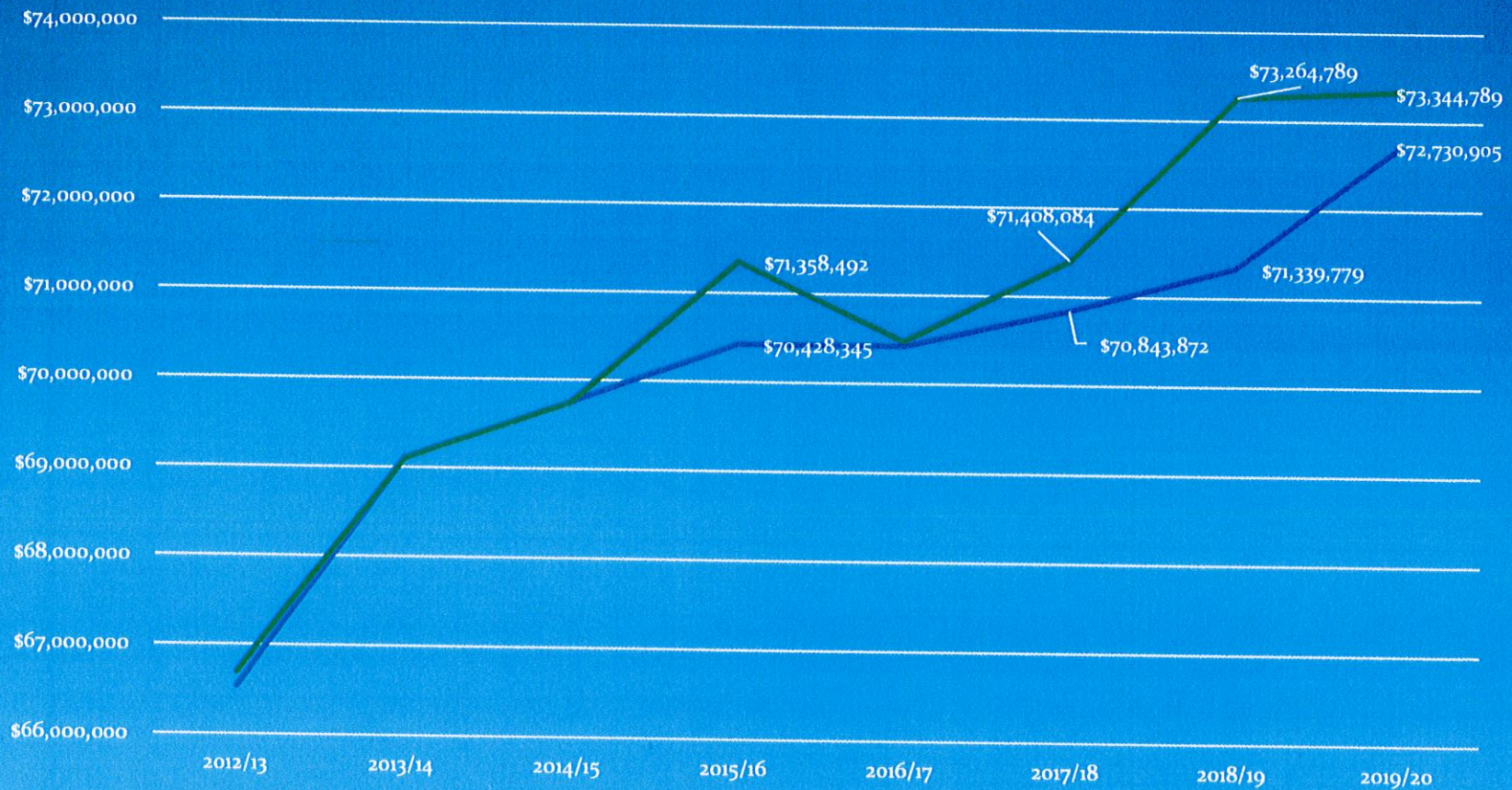
Factors Impacting the Maximum Allowable Tax Levy Limit (requiring a simple majority vote)

	<u>Factors</u>		<u>\$</u>	<u>%</u>	<u>%</u>
			<u>Change</u>	<u>Change</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%
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



State Aid Governor's Proposal

STATE OF NEW YORK 2019-20 EXECUTIVE BUDGET PROPOSAL

DISTRICT CODE: 580503
DISTRICT NAME: East Islip

2018-19 BASE YEAR AIDS:

FOUNDATION AID	\$ 26,623,576
BOCES + SPECIAL SERVICES	\$ 2,381,867
HIGH COST EXCESS COST	\$ 647,964
PRIVATE EXCESS COST	\$ 385,532
HARDWARE & TECHNOLOGY	\$ 54,136
SOFTWARE, LIBRARY, TEXTBOOK	\$ 318,063
TRANSPORTATION INCL SUMMER	\$ 2,610,445
HIGH TAX AID	\$ 1,721,431
BUILDING + BLDG REORG INCENT	\$ 4,229,099
TOTAL (not including UPK)	\$ 38,972,113

2019-20 ESTIMATED AIDS: (Executive Budget)

		Change	
		\$	%
FOUNDATION AID	\$ 26,690,134	\$ 66,558	0.25%
BOCES + SPECIAL SERVICES	\$ 1,838,392	\$ (543,475)	-22.82%
HIGH COST EXCESS COST	\$ 696,077	\$ 48,113	7.43%
PRIVATE EXCESS COST	\$ 465,919	\$ 80,387	20.85%
HARDWARE & TECHNOLOGY	\$ 55,129	\$ 993	1.83%
SOFTWARE, LIBRARY, TEXTBOOK	\$ 320,123	\$ 2,060	0.65%
TRANSPORTATION INCL SUMMER	\$ 2,924,183	\$ 313,738	12.02%
HIGH TAX AID	\$ 1,721,431	\$ -	0
BUILDING + BLDG REORG INCENT	\$ 4,936,465	\$ 707,366	16.73%
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
--	------------

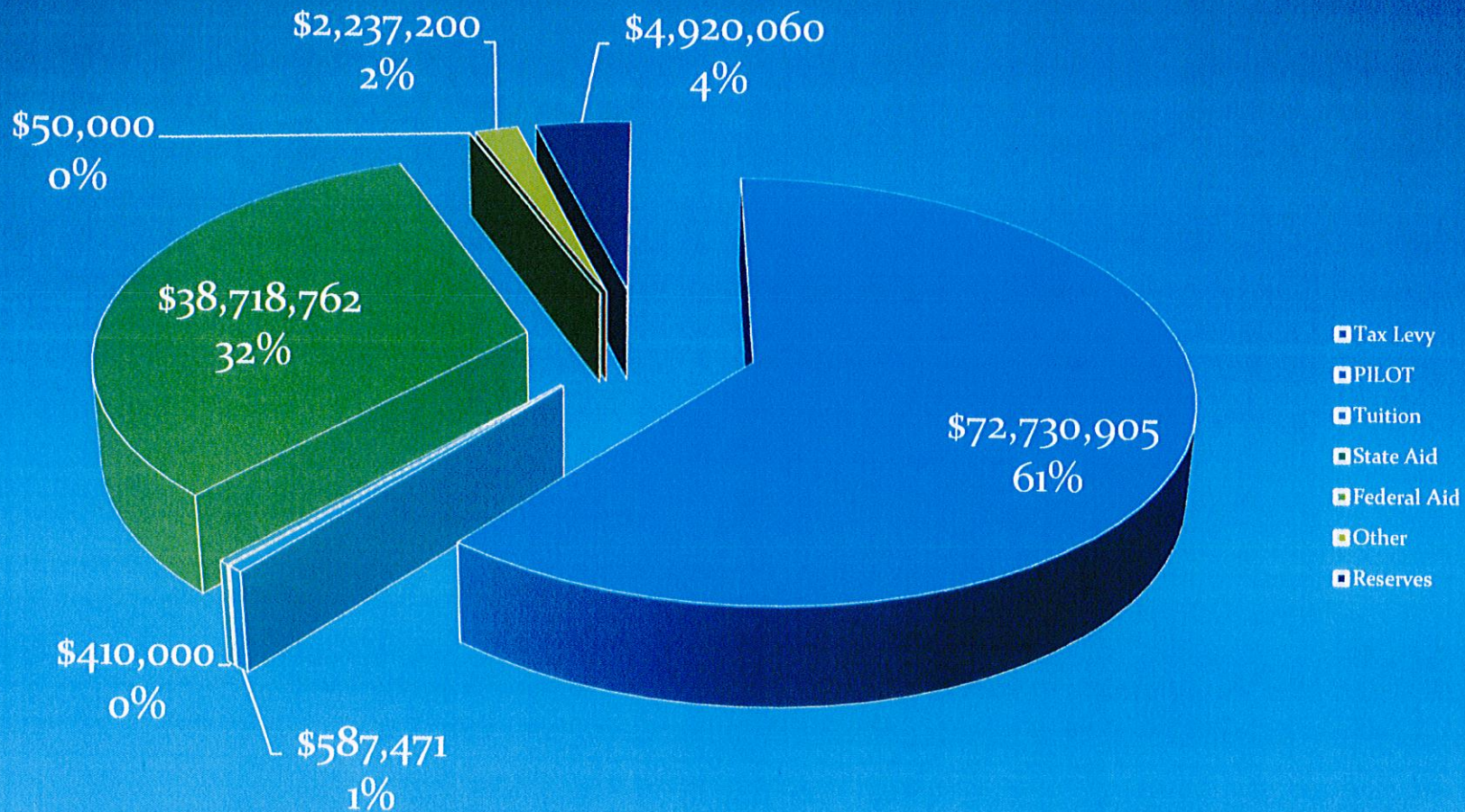
TOTAL	\$ 39,190,813
-------	---------------

TOTAL	\$ 218,700
-------	------------

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
February 27 th	8:00 p.m.	Budget Workshop	Budget Presentation #1
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

The background is a solid blue gradient with subtle, wavy lines that create a sense of depth and movement. The text is centered and clearly legible against the blue background.

Thank You

Questions and Comments from the Board of Education