

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 8, 2018

Agenda

- **Introduction and Overview**
- **Appropriation Budget– Draft #1**
- **Revenue Budget– Draft #1**

Initiatives Budget Draft #1

- **Additional Technology Support**
 - Robotics
 - STEM/STEAM
 - AP Course Offerings
- **Program Support**
 - Athletics (equipment and supplies)

- Security Vehicle • Buildings and Grounds Equipment
 - Field Equipment • Commercial Washer
- BOCES Summer School • BOCES Enrichment Program • Walk in Freezer – HS Cafeteria

Expenditures by Object

- Personnel Services - Instructional
- Personnel Services - Noninstructional
- Employee Benefits
- Salaries and Benefits
- Equipment and Capital Outlay
- Contractual and Other
 - Transportation
 - Utilities
 - Other Contractual
- Supplies
- Tuition (non-BOCES)
- Textbooks
- BOCES
- Debt Service (Principal and Interest)
- Interfund Transfers

Total Expenditures and Other Uses

Expenditures by Object

- Salaries and Benefits
- Equipment and Capital Outlay
- Contractual and Other
 - Transportation

2017/18

75.00%
0.57%

4.97%
1.27%
2.97%
1.07%
1.14%
0.23%
6.90%
5.59%
0.30%

2018/19

75.58%
0.80%

4.78%
1.12%
3.41%
1.06%
1.13%
0.21%
5.91%
5.73%
0.27%

Utilities

100.00%

100.00%

Budget Drivers

- Other Contractual
- Supplies
- Tuition (non-BOCES)
- Textbooks
- BOCES
- Debt Service (Principal and Interest)
- Interfund Transfers

	Budget 2017/18	Budget 2018/19
	\$ 46,396,382	\$ 46,006,851
	\$ 11,925,070	\$ 12,356,021
	\$ 27,943,600	\$ 29,426,872
	\$ 86,265,052	\$ 87,789,744
	\$ 652,962	\$ 929,700
	\$ 5,711,281	\$ 5,551,642
	\$ 1,460,685	\$ 1,296,115
	\$ 3,413,334	\$ 3,961,374
	\$ 1,226,610	\$ 1,229,685
	\$ 1,312,004	\$ 1,312,004
	\$ 259,311	\$ 240,561
	\$ 7,940,683	\$ 6,865,710
	\$ 6,433,360	\$ 6,659,634
	\$ 340,000	\$ 314,890
	\$ 115,015,282	\$ 116,151,059

% of Total

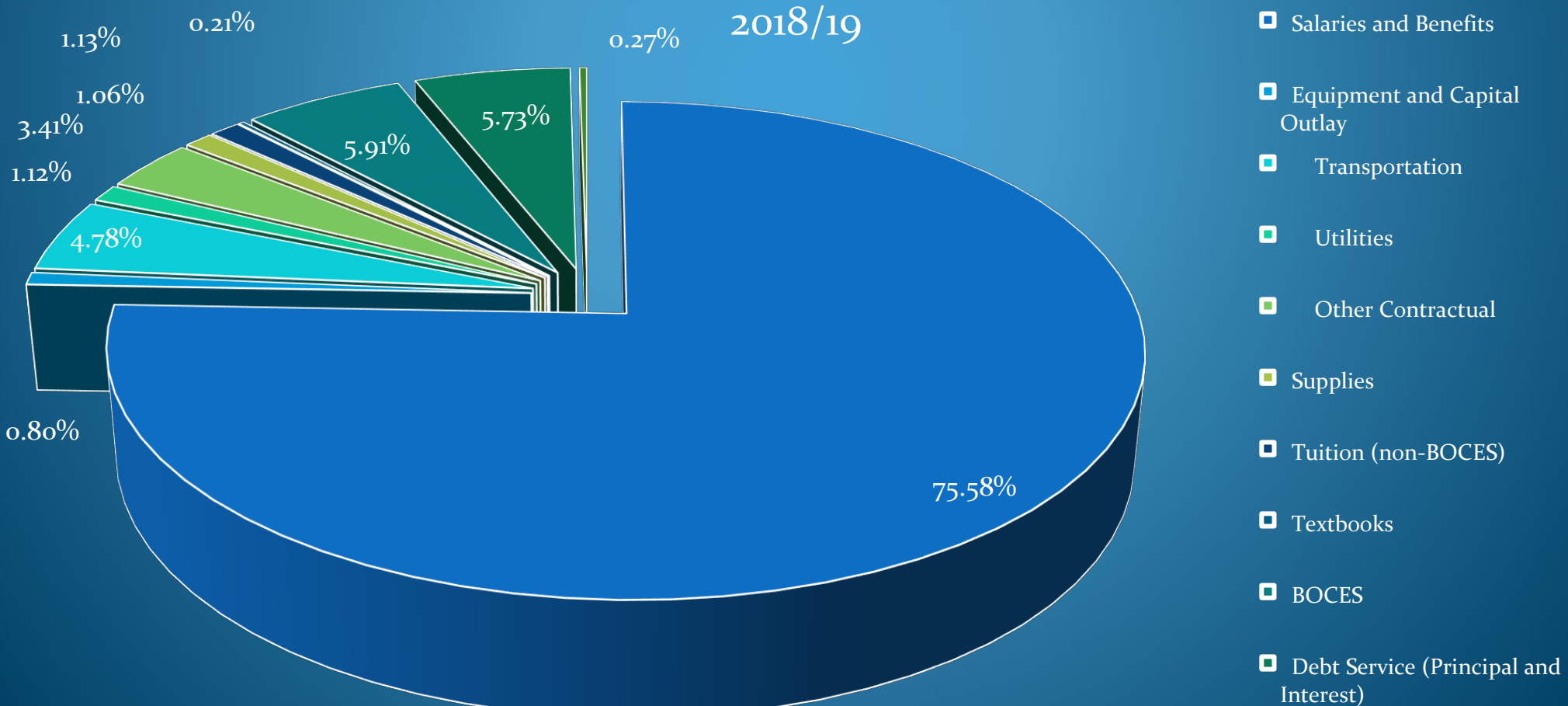
	2018/19 vs 2017/18		% of Change	% of Increase
	\$	%		
	\$ (389,531)	-0.84%	-0.34%	-34.30%
	\$ 430,951	3.61%	0.37%	37.94%
	\$ 1,483,272	5.31%	1.29%	130.60%

	\$ 1,524,692	1.77%	\$	1.33%	134.24%
	276,738	42.38%		0.24%	24.37%
	\$ (159,639)	-2.80%	\$	-0.14%	-14.06%
	(164,570)	-11.27%	\$ 548,040	-0.14%	-14.49%
	16.06%	\$ 3,075		0.48%	48.25%
	0.25%			0.00%	0.27%
	\$ -	0.00%	\$	0.00%	0.00%
	(18,750)	-7.23%	\$ (1,074,973)	0.00%	0.00%
	-13.54%	\$ 226,274		-0.02%	-1.65%
	3.52%	\$ (25,110)	-	-0.93%	-94.65%
	7.39%			0.20%	19.92%
	\$ 1,135,777	0.99%		-0.02%	-2.21%
East Islip UFSD				0.99%	100.00%

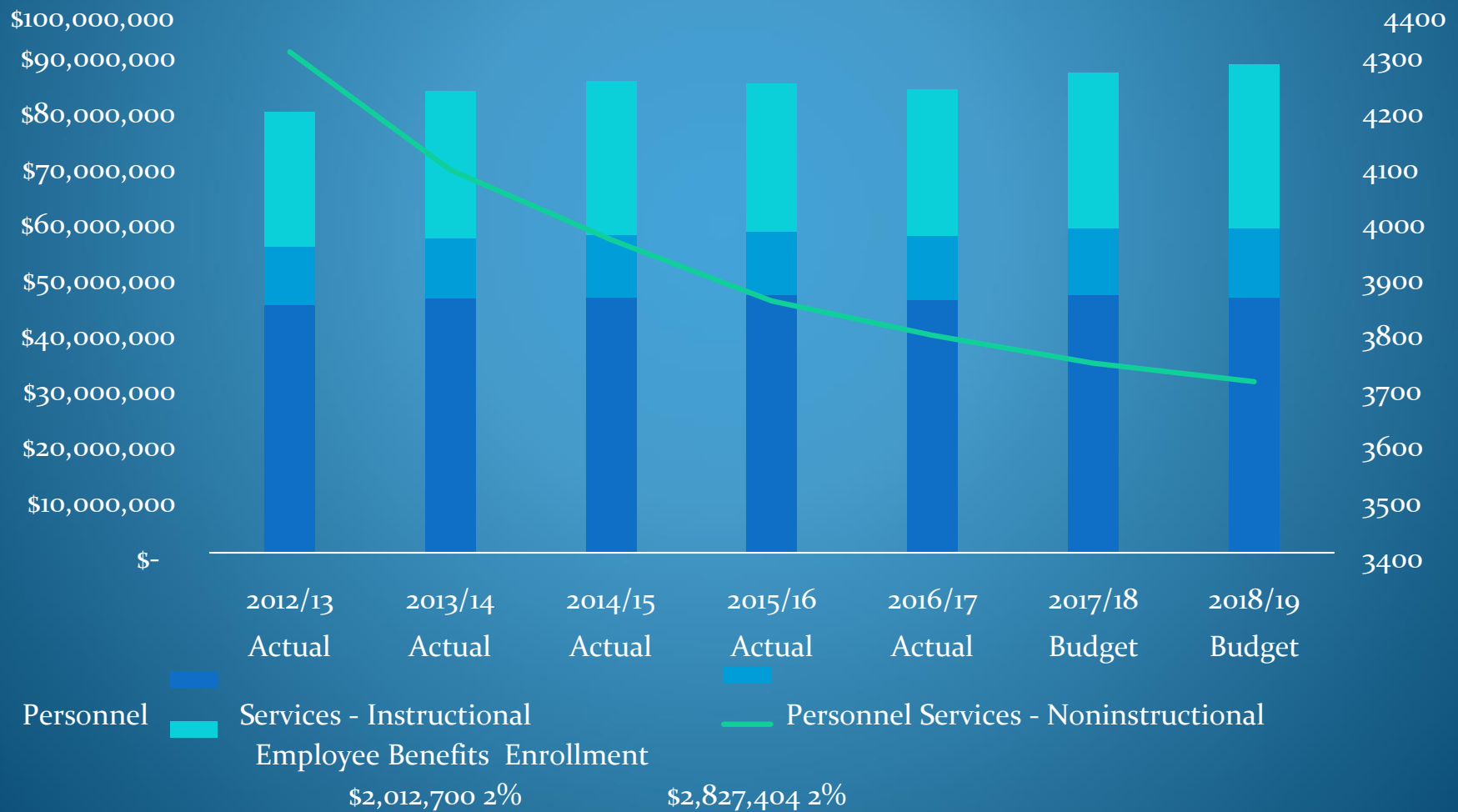
2018/19
Budget Drivers Draft #1

Budget Drivers

Percent Contribution

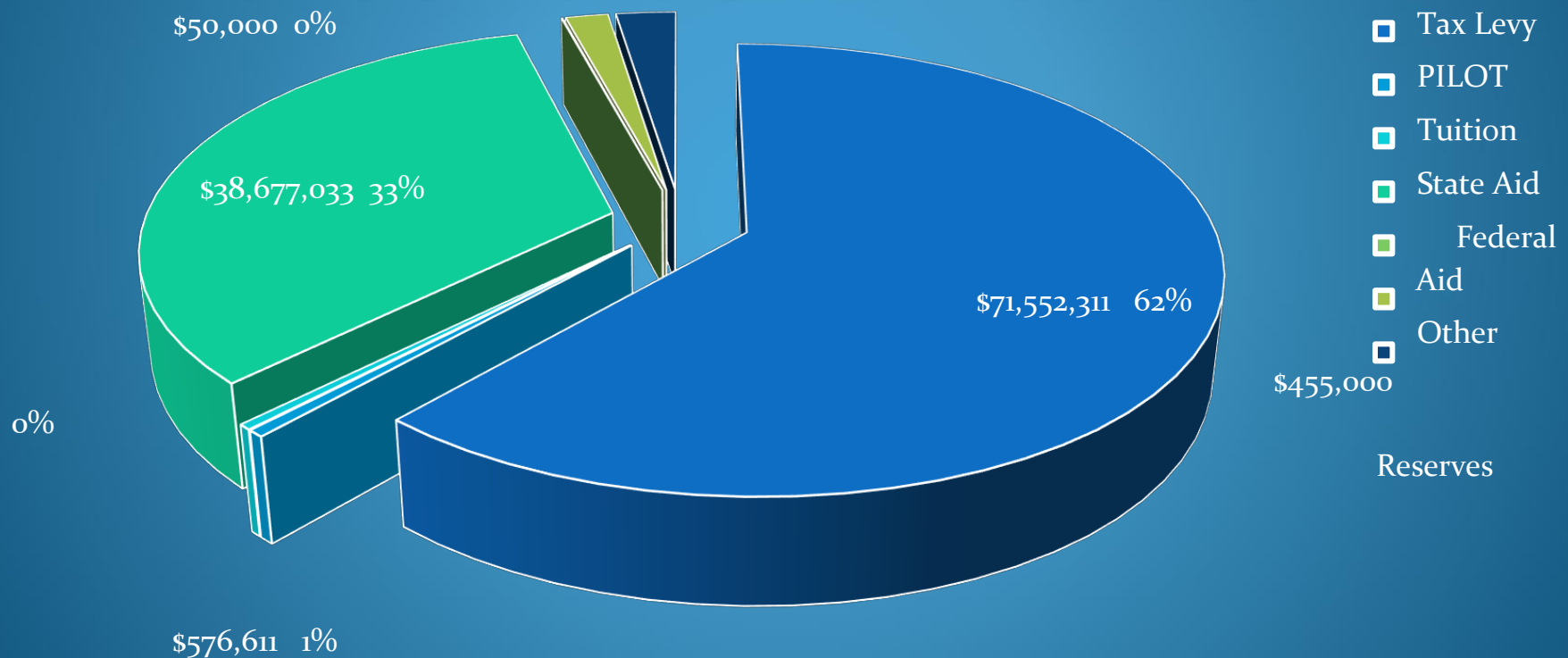


Salary and Benefits vs. Enrollment Trend



Revenue Drivers/Reserves

Percent Contribution



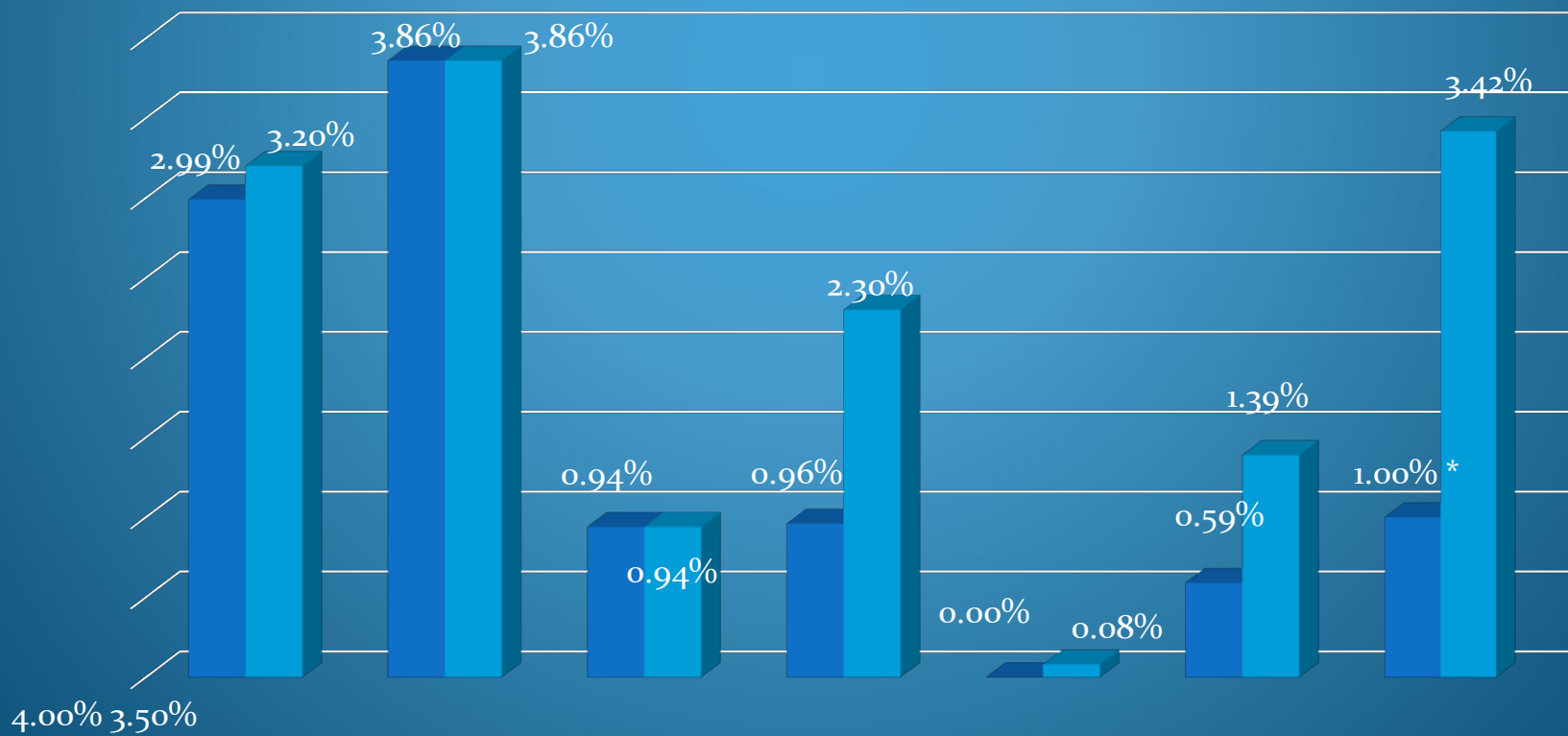
Calculating the Tax Cap Levy

East Islip UFSD
2018/19 - Draft
Property Tax Cap Threshold

	Factors		\$ Change	% Change	% Contribution
2017/18 Prior Fiscal Year Tax Levy		\$	70,843,872		
Tax Base Growth Factor (ORPS)	1.0042	\$	297,544		12.29%
2017/18 PILOT Payments	\$ 564,799				
2018/19 PILOT Payments	\$ (576,611)				
	\$ (11,812)	\$	(11,812)		-0.49%
2017/18 Capital Tax Levy/Capital Local Expenditures	\$ (989,721)				
2018/19 Capital Tax Levy/Capital Local Expenditures	\$ 1,710,576				

	\$ 720,855	\$ 720,855	29.78%
ERS and/or TRS Contribution Increase Greater than 2%		\$ -	0.00%
Allowable Levy Growth Factor (lessor of 2% or CPI)	\$ 70,716,494 2.00%	\$ 1,414,330	58.42%
2018/19 Allowable Tax Levy (requires simple majority)		<u>\$ 73,264,789</u>	<u>3.42%</u>
Factors Impacting the Maximum Allowable Tax Levy Limit (requiring a simple majority vote)		<u>\$ 2,420,917</u>	<u>100.00%</u>

Tax Levy Increase vs. Allowable Tax Levy Increase



State Aid

Governor's Proposal



**STATE OF NEW YORK
2018-19 EXECUTIVE BUDGET
PROPOSAL**

DISTRICT CODE: 580503

DISTRICT NAME: East Islip

2017-18 BASE YEAR AIDS:	2018-19 ESTIMATED AIDS: (Executive Budget)		Change	
			\$	%
FOUNDATION AID	\$ 26,127,160	FOUNDATION AID \$26,282,380	\$ 155,220	0.59%
FULL DAY K CONVERSION	\$ -	FULL DAY K CONVERSION \$ -	\$ -	
UNIVERSAL PREKINDERGARTEN	\$ -	UNIVERSAL PREKINDERGARTEN \$ -	\$ -	
BOCES + SPECIAL SERVICES	\$ 1,527,106	BOCES + SPECIAL SERVICES \$ 2,589,836	\$ 1,062,730	69.59%
HIGH COST EXCESS COST	\$ 607,484	HIGH COST EXCESS COST \$ 654,724	\$ 47,240	7.78%
PRIVATE EXCESS COST	\$ 451,315	PRIVATE EXCESS COST \$ 432,935	\$ (18,380)	-4.07%
HARDWARE & TECHNOLOGY	\$ 54,670	HARDWARE & TECHNOLOGY \$ 54,057	\$ (613)	-1.12%
SOFTWARE, LIBRARY, TEXTBOOK	\$ 328,087	SOFTWARE, LIBRARY, TEXTBOOK \$ 323,710	\$ (4,377)	-1.33%

TRANSPORTATION INCL SUMMER OPERATING REORG INCENTIVE	\$ 2,739,117	TRANSPORTATION INCL SUMMER OPERATING REORG INCENTIVE	\$ 2,962,812	\$ 223,695	8.17%
	\$ -		\$ -	\$ -	
CHARTER SCHOOL TRANSITIONAL	\$ -	CHARTER SCHOOL TRANSITIONAL	\$ -	\$ -	
ACADEMIC ENHANCEMENT	\$ -	ACADEMIC ENHANCEMENT	\$ -	\$ -	
HIGH TAX AID	\$ 1,721,431	HIGH TAX AID	\$ 1,721,431	\$ -	
SUPPLEMENTAL PUB EXCESS COST	\$ -	SUPPLEMENTAL PUB EXCESS COST	\$ -	\$ -	
GAP ELIMINATION ADJUSTMENT	\$ -	GAP ELIMINATION ADJUSTMENT	\$ -	\$ -	
BUILDING + BLDG REORG INCENT	\$ 4,727,283	BUILDING + BLDG REORG INCENT	\$ 4,205,148	\$ (522,135)	-11.05%
TOTAL (not including UPK)	\$ 38,283,653	TOTAL (not including UPK)	\$39,227,033	\$ 943,380	2.46%
		\$ CHG 18-19 MINUS 17-18	\$ 943,380		
		% CHG TOTAL AID	2.46%		
		\$ CHG W/O BLDG, REORG BLDG AID	\$ 1,465,515		
		% CHG W/O BLDG, REORG BLDG AID	4.37%		
UNIVERSAL PRE-KINDERGARTEN (not part of the general fund budget)	\$ 218,700		\$ 218,700		
TOTAL	\$ 38,502,353	TOTAL	\$39,445,733		

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

Calendar of Events

Date	Time	Meeting	Topic
March 8 th	8:00 p.m.	BOE	Budget Presentation #2
March 22 nd	7:00 p.m.	Budget Workshop	BAC Presentation
April 12 th	7:00 p.m.	Budget Workshop	BOE Response to BAC
April 19 th	8:00 p.m.	BOE	Budget Adoption
May 8 th	8:00 p.m.	BOE	Business/Budget Hearing

May 15th

6:00 a.m. to
9:00 p.m.

Budget Vote and Election

Thank You

- Questions and Comments from the Board of Education