

EAST ISLIP UNION FREE SCHOOL DISTRICT

Budget Presentation #3

Presented by:

Mr. John Dolan, Superintendent

Mr. Stephen D. Harrison, Assistant Superintendent for Business

Mr. Paul Manzo, Assistant Superintendent for Instruction and Personnel

April 19, 2018

Agenda

- **Introduction and Overview**
- **Proposed Appropriation Budget**
- **Proposed Revenue Budget**
- **Contingent Budget**

Initiatives

Proposed Budget

- **Security Enhancements**
 - Additional Security Guards
 - New Security Vehicle
- **Additional Technology Support**
- **Program Support**
 - Cosmetology Room Conversion
 - Elementary Clubs
 - Technology Room Equipment/Furniture
 - Student Furniture Upgrades
 - Robotics
 - STEM/STEAM
 - Athletics/Music (equipment and supplies)
- **BOCES Summer School and Enrichment Programs**
- **Cafeteria Equipment (Walk in Freezer)**
- **Buildings and Grounds Equipment**
 - Field Equipment
 - Commercial Washer
 - HS Auditorium – Air Handler Units

Budget Drivers

East Islip UFSD
2018/19
Budget Drivers
Proposed Budget

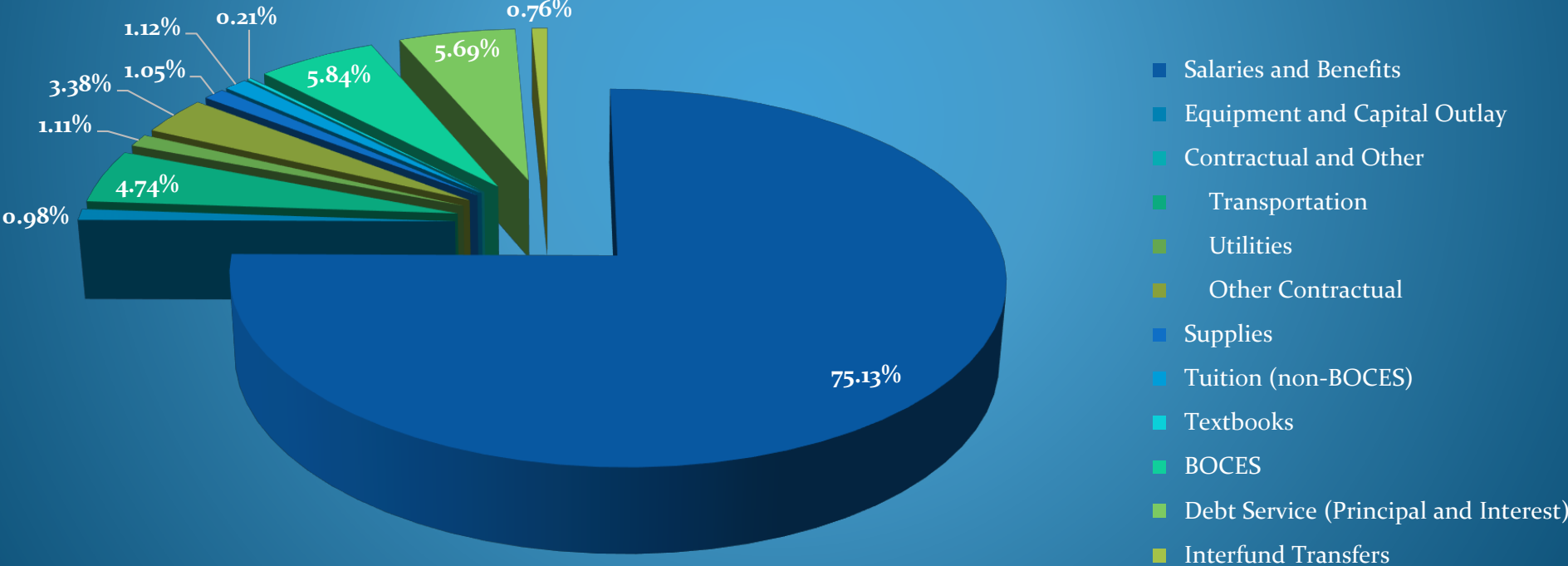
Expenditures by Object	Budget	Budget	2018/19 vs 2017/18		% of Change	% of Increase
	2017/18	2018/19	\$	%		
Personnel Services - Instructional	\$ 46,396,382	\$ 46,024,851	\$ (371,531)	-0.80%	-0.32%	-17.98%
Personnel Services – Non-Instructional	\$ 11,925,070	\$ 12,514,136	\$ 589,066	4.94%	0.51%	28.51%
Employee Benefits	\$ 27,943,600	\$ 29,426,872	\$ 1,483,272	5.31%	1.29%	71.79%
Salaries and Benefits	\$ 86,265,052	\$ 87,965,859	\$ 1,700,807	1.97%	1.48%	82.32%
Equipment and Capital Outlay	\$ 652,962	\$ 1,145,700	\$ 492,738	75.46%	0.43%	23.85%
Contractual and Other						
Transportation	\$ 5,711,281	\$ 5,551,642	\$ (159,639)	-2.80%	-0.14%	-7.73%
Utilities	\$ 1,460,685	\$ 1,296,115	\$ (164,570)	-11.27%	-0.14%	-7.97%
Other Contractual	\$ 3,413,334	\$ 3,961,374	\$ 548,040	16.06%	0.48%	26.53%
Supplies	\$ 1,226,610	\$ 1,230,723	\$ 4,113	0.34%	0.00%	0.20%
Tuition (non-BOCES)	\$ 1,312,004	\$ 1,312,004	\$ -	0.00%	0.00%	0.00%
Textbooks	\$ 259,311	\$ 240,561	\$ (18,750)	-7.23%	-0.02%	-0.91%
BOCES	\$ 7,940,683	\$ 6,832,875	\$ (1,107,808)	-13.95%	-0.96%	-53.62%
Debt Service (Principal and Interest)	\$ 6,433,360	\$ 6,659,634	\$ 226,274	3.52%	0.20%	10.95%
Interfund Transfers	\$ 340,000	\$ 884,890	\$ 544,890	160.26%	0.47%	26.37%
Total Expenditures and Other Uses	\$ 115,015,282	\$ 117,081,377	\$ 2,066,095	1.80%	1.80%	100.00%

Expenditures by Object	% of Total	
	2017/18	2018/19
Salaries and Benefits	75.00%	75.13%
Equipment and Capital Outlay	0.57%	0.98%
Contractual and Other		
Transportation	4.97%	4.74%
Utilities	1.27%	1.11%
Other Contractual	2.97%	3.38%
Supplies	1.07%	1.05%
Tuition (non-BOCES)	1.14%	1.12%
Textbooks	0.23%	0.21%
BOCES	6.90%	5.84%
Debt Service (Principal and Interest)	5.59%	5.69%
Interfund Transfers	0.30%	0.76%
	100.00%	100.00%

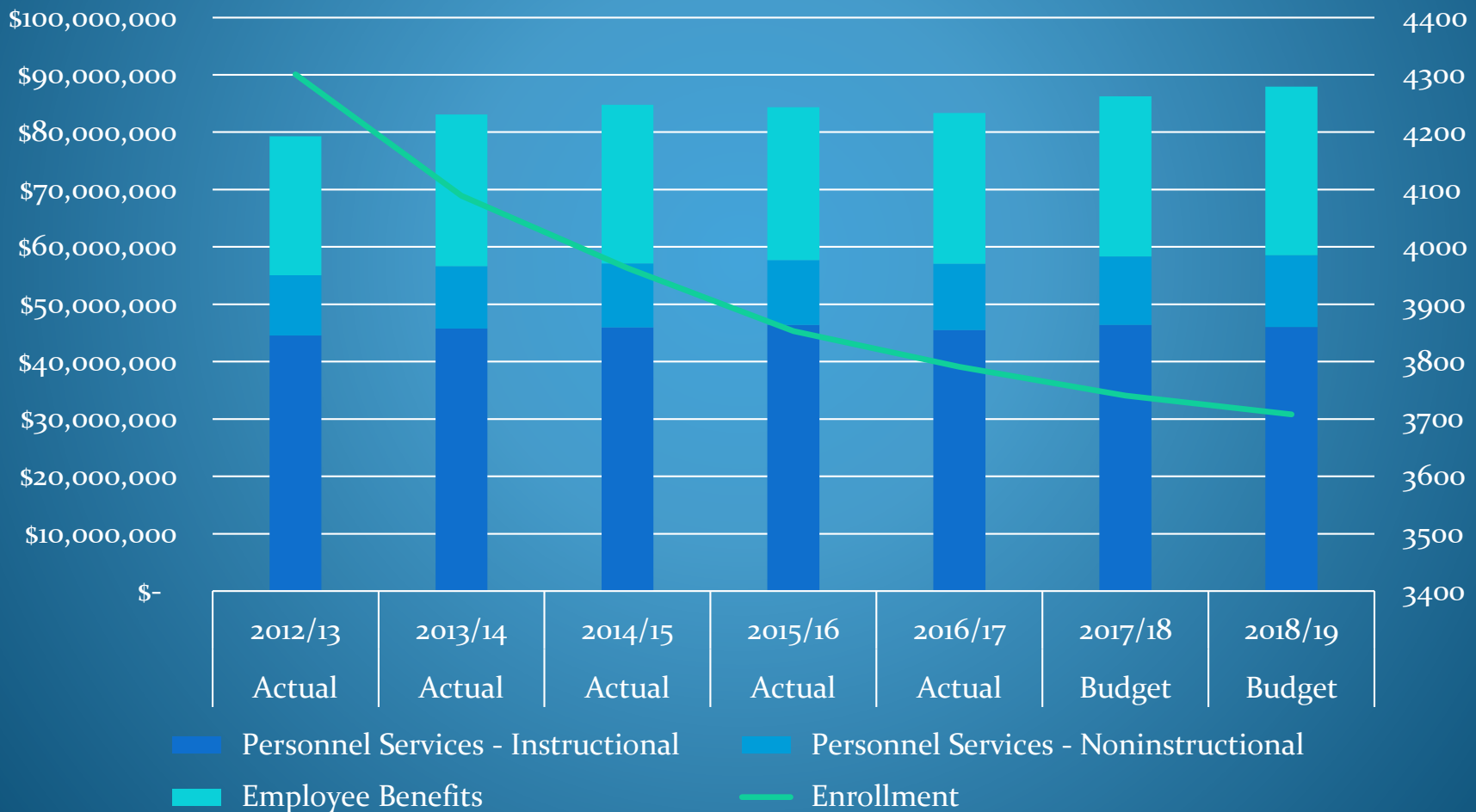
Budget Drivers

Percent Contribution

2018/19

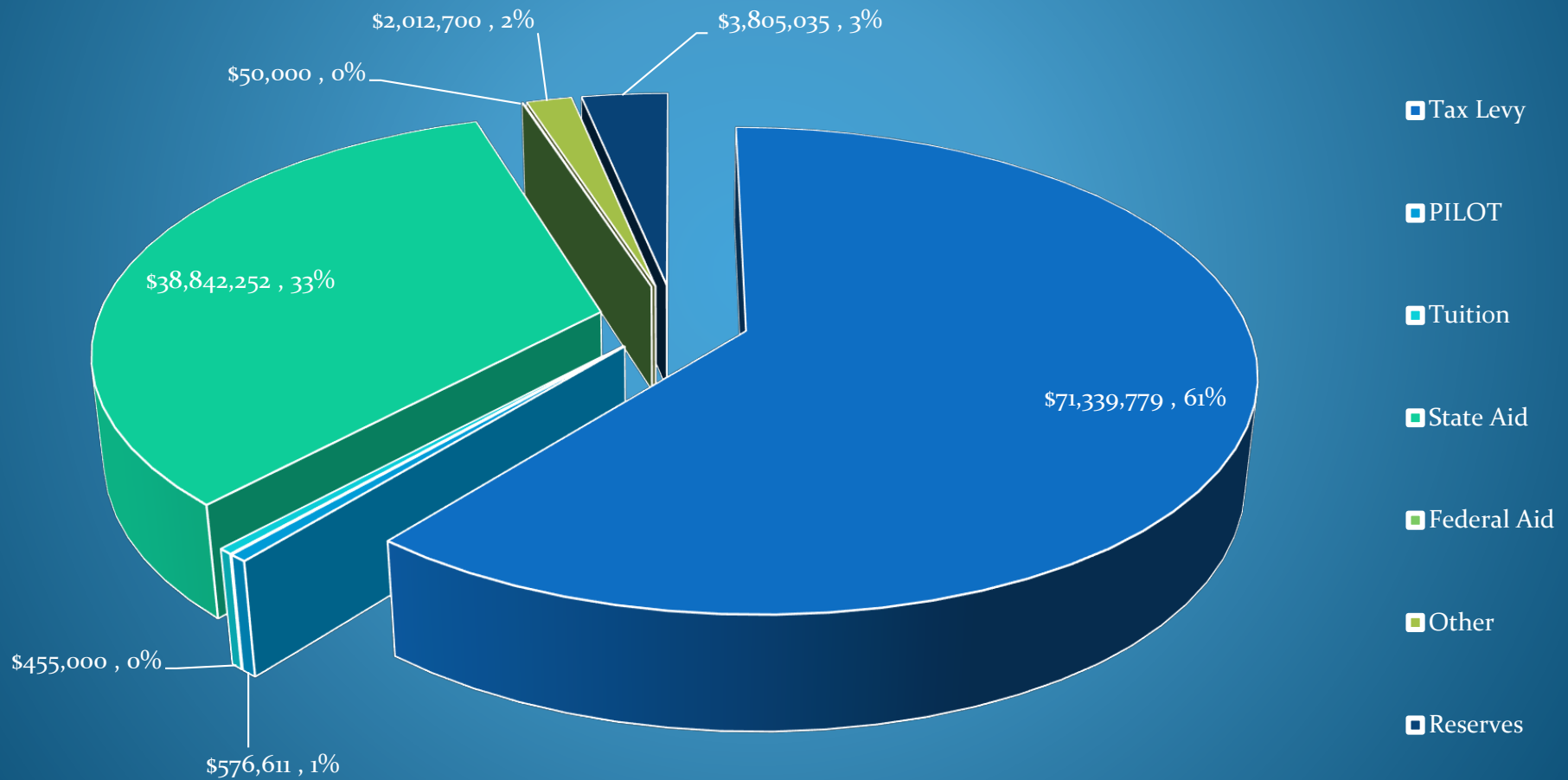


Salary and Benefits vs. Enrollment Trend



Revenue Drivers/Reserves

Percent Contribution



Calculating the Tax Cap Levy

East Islip UFSD

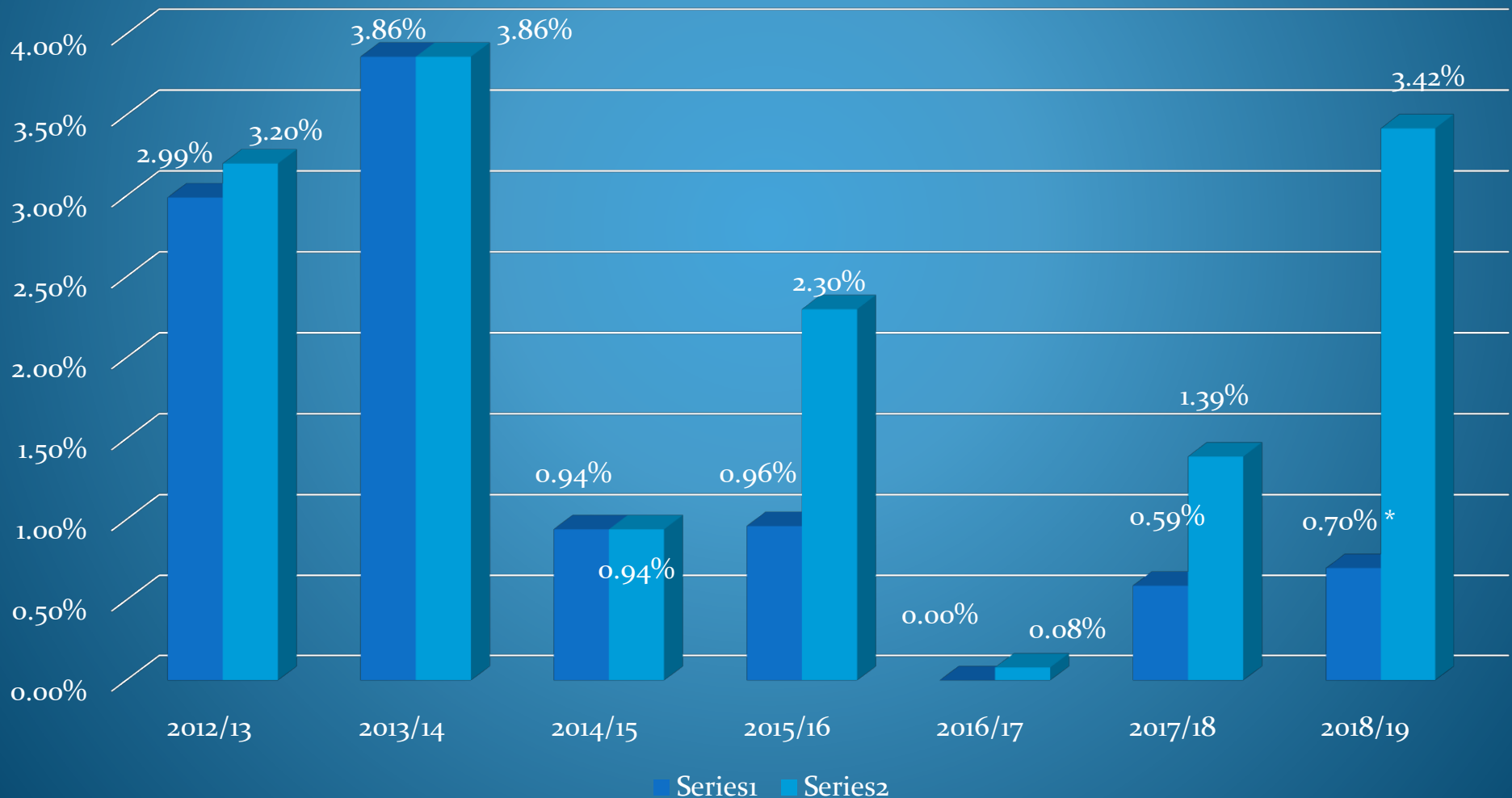
2018/19

Property Tax Cap Threshold

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

	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)		\$ 73,264,789	\$ 2,420,917	3.42%	100.00%
2018/19 Proposed Tax Levy		\$ 71,339,779	\$ 495,907	0.70%	

Tax Levy Increase vs. Allowable Tax Levy Increase



State Aid

Legislative Budget

STATE OF NEW YORK
2018-19 STATE BUDGET

DISTRICT CODE:
DISTRICT NAME:

580503
East Islip

				Change	
<u>2017-18 BASE YEAR AIDS:</u>		<u>2018-19 ESTIMATED AIDS: (Legislative Budget)</u>		\$	%
FOUNDATION AID	\$ 26,127,160	FOUNDATION AID	\$26,623,576	\$ 496,416	1.90%
FULL DAY K CONVERSION	\$ -	FULL DAY K CONVERSION	\$ -	\$ -	
UNIVERSAL PREKINDERGARTEN	\$ -	UNIVERSAL PREKINDERGARTEN	\$ -	\$ -	
BOCES + SPECIAL SERVICES	\$ 1,520,148	BOCES + SPECIAL SERVICES	\$ 2,462,079	\$ 941,931	61.96%
HIGH COST EXCESS COST	\$ 606,138	HIGH COST EXCESS COST	\$ 595,612	\$ (10,526)	-1.74%
PRIVATE EXCESS COST	\$ 462,746	PRIVATE EXCESS COST	\$ 443,885	\$ (18,861)	-4.08%
HARDWARE & TECHNOLOGY	\$ 54,670	HARDWARE & TECHNOLOGY	\$ 54,057	\$ (613)	-1.12%
SOFTWARE, LIBRARY, TEXTBOOK	\$ 328,087	SOFTWARE, LIBRARY, TEXTBOOK	\$ 323,652	\$ (4,435)	-1.35%
TRANSPORTATION INCL SUMMER	\$ 2,739,117	TRANSPORTATION INCL SUMMER	\$ 2,962,812	\$ 223,695	8.17%
OPERATING REORG INCENTIVE	\$ -	OPERATING REORG INCENTIVE	\$ -	\$ -	
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)	\$ 38,286,780	TOTAL (not including UPK)	\$39,392,252	\$ 1,105,472	2.89%
		\$ CHG 18-19 MINUS 17-18	\$ 1,105,472		
		% CHG TOTAL AID	2.89%		
		\$ CHG W/O BLDG, REORG BLDG AID	\$ 1,627,607		
		% CHG W/O BLDG, REORG BLDG AID	4.85%		
UNIVERSAL PRE-KINDERGARTEN (not part of the general fund budget)	\$ 218,700		\$ 218,700		
TOTAL	\$ 38,505,480	TOTAL	\$39,610,952		

Contingent Budget

- Adopted by the Board of Education after the budget(s) have been defeated by the community.
- Contingent expenses are those that are deemed absolutely necessary to operate and maintain educational programs, preserve property and assure the health and safety of students and staff.
- Examples of non-contingent expenditures include student supplies and equipment.
- The tax levy supporting a contingent budget may not be greater than the current tax levy.
- The administrative component of a contingent budget may not exceed the current budget and/or recently defeated budget.

**East Islip UFSD
Contingent vs. Non-Contingent Budget
2018/19**

<u>Component:</u>	2017/18	A/(A+P)	Proposed 2018/19	A/(A+P)	Contingent 2018/19	A/(A+P)
Administrative (A)	\$ 13,389,900	13.51%	\$ 13,474,888	13.51%	\$ 13,312,888	13.51%
Program (P)	\$ 85,751,651		\$ 86,296,888		\$ 85,210,632	
Capital	\$ 15,873,731		\$ 17,309,601		\$ 16,316,201	
Total:	\$ 115,015,282		\$ 117,081,377		\$ 114,839,721	
<u>Tax Levy:</u>						
	\$ 70,843,872		\$ 71,339,779		\$ 70,843,872	
Under the Cap	\$ 564,212		\$ 1,925,010		\$ 2,420,917	

Tax Levy and Budget (Historical/Proposed*)

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
5 Year Avg.		0.64%		

Calendar of Events

Date	Time	Meeting	Topic
April 19 th	8:00 p.m.	BOE	Budget Adoption
May 8 th	8:00 p.m.	BOE	Business/Budget Hearing
May 15 th	6:00 a.m. to 9:00 p.m.		Budget Vote and Election

Thank You

- Questions and Comments from the Board of Education