

EAST ISLIP UNION FREE SCHOOL DISTRICT

Budget Presentation #1

Presented by:

Mr. John Dolan, Superintendent

Mr. Stephen D. Harrison, Assistant Superintendent for Business

February 16, 2017

Budget Development

Expenses



Revenues

Reserves

Revenue Drivers

- Property Tax Levy
- State Aid
- Miscellaneous
 - Rental of Property
 - Tuition
 - Before and After School Programs

Calculating the Tax Cap Levy

East Islip UFSD
2017/18 - Draft

Property Tax Cap Threshold

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

	<u>Factors</u>		<u>\$ Change</u>	<u>% Change</u>	<u>% Contribution</u>
2016/17 Prior Fiscal Year Tax Levy		\$	70,428,345		
Tax Base Growth Factor (ORPS)	1.0020	\$	140,857		14.38%
2016/17 PILOT Payments	\$ 550,796				
2017/18 PILOT Payments	\$ (564,799)				
	<u>\$ (14,003)</u>	\$	(14,003)		-1.43%
2016/17 Capital Tax Levy/Capital Local Expenditures	\$ (1,020,094)				
2017/18 Capital Tax Levy/Capital Local Expenditures	\$ 989,721				
	<u>\$ (30,373)</u>	\$	(30,373)		-3.10%
ERS and/or TRS Contribution Increase Greater than 2%		\$	-		0.00%
Allowable Levy Growth Factor (lessor of 2% or CPI)	\$ 70,099,904 1.26%	\$	883,259		90.15%
2017/18 Allowable Tax Levy (requires simple majority)		\$	71,408,084	\$ 979,739	1.39%
					100.00%

State Aid

Governor's Proposal

STATE OF NEW YORK

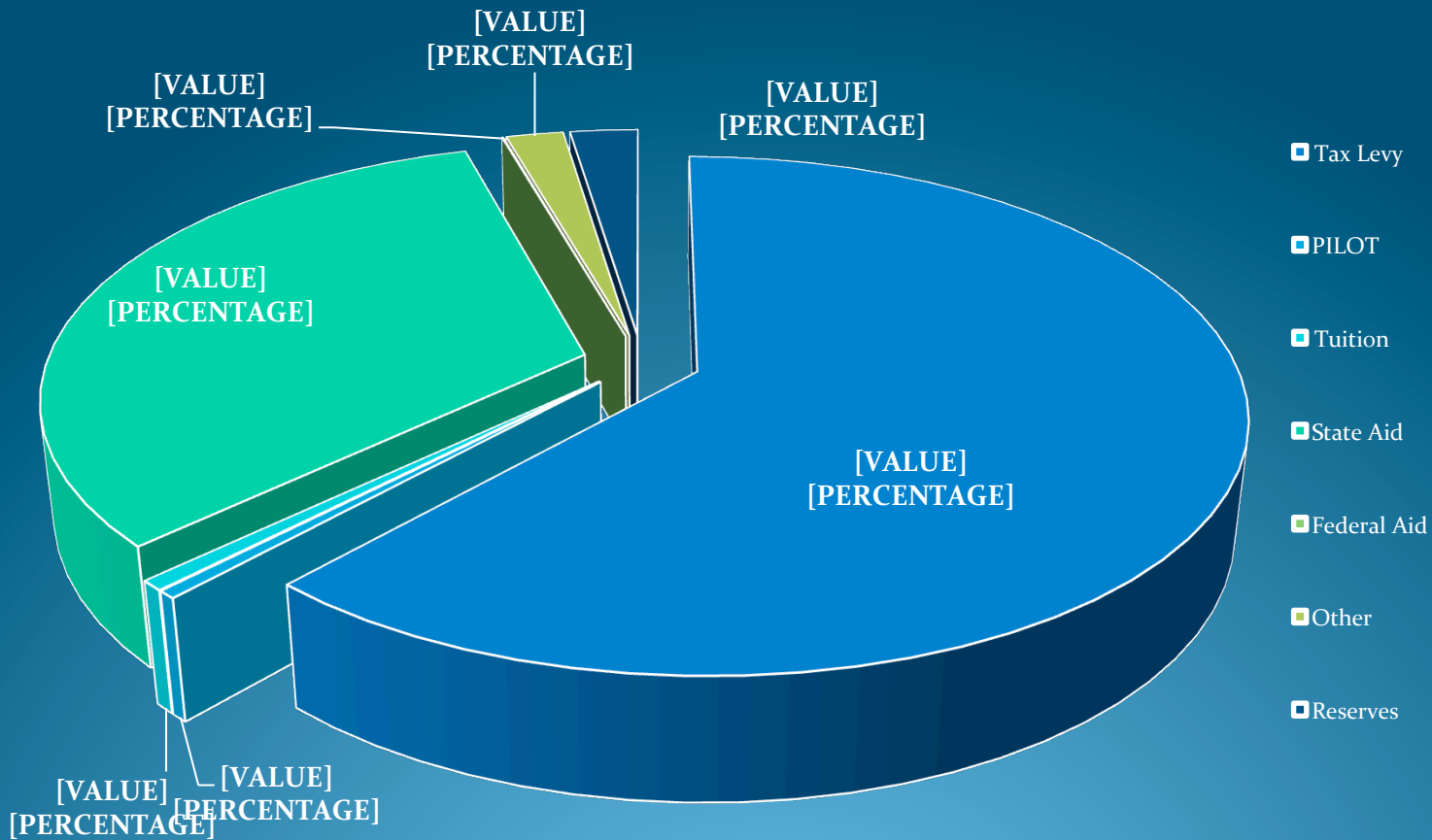
2017-18 EXECUTIVE BUDGET PROPOSAL

DISTRICT CODE: 580503
 DISTRICT NAME: East Islip

<u>2016-17 BASE YEAR AIDS:</u>		<u>2017-18 ESTIMATED AIDS: (State Budget)</u>		<u>Change</u>
				<u>\$</u>
FOUNDATION AID	\$ 25,430,368	FOUNDATION AID	\$25,684,671	\$ 254,303
FULL DAY K CONVERSION	\$ -	FULL DAY K CONVERSION	\$ -	\$ -
UNIVERSAL PREKINDERGARTEN	\$ -	UNIVERSAL PREKINDERGARTEN	\$ -	\$ -
BOCES + SPECIAL SERVICES	\$ 1,141,034	BOCES + SPECIAL SERVICES	\$ 1,647,265	\$ 506,231
HIGH COST EXCESS COST	\$ 566,062	HIGH COST EXCESS COST	\$ 685,732	\$ 119,670
PRIVATE EXCESS COST	\$ 411,628	PRIVATE EXCESS COST	\$ 425,557	\$ 13,929
HARDWARE & TECHNOLOGY	\$ 55,530	HARDWARE & TECHNOLOGY	\$ 54,734	\$ (796)
SOFTWARE, LIBRARY, TEXTBOOK	\$ 330,087	SOFTWARE, LIBRARY, TEXTBOOK	\$ 328,833	\$ (1,254)
TRANSPORTATION INCL SUMMER	\$ 2,674,794	TRANSPORTATION INCL SUMMER	\$ 2,779,916	\$ 105,122
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	\$ 4,709,932	BUILDING + BLDG REORG INCENT	\$ 4,787,143	\$ 77,211
TOTAL (not including UPK)	\$ 37,040,866	TOTAL (not including UPK)	\$38,115,282	\$ 1,074,416
		\$ CHG 17-18 MINUS 16-17	\$ 1,074,416	
		% CHG TOTAL AID	2.90%	
		\$ CHG W/O BLDG, REORG BLDG AID	\$ 997,205	
		% CHG W/O BLDG, REORG BLDG AID	3.08%	

Revenue Drivers/Reserves

Percent Contribution



Budget Drivers

East Islip UFSD
2017/18
Budget Drivers
Draft #1

Expenditures by Object	Budget	Budget	2017/18 vs 2016/17		% of	% of
	2016/17	2017/18	\$	%	Change	Increase
Personnel Services – Instructional	\$ 47,631,418	\$ 46,996,424	\$ (634,994)	-1.33%	-0.56%	-21.92%
Personnel Services – Non-Instructional	\$ 11,798,086	\$ 11,925,070	\$ 126,984	1.08%	0.11%	4.38%
Employee Benefits	\$ 27,887,574	\$ 27,943,600	\$ 56,026	0.20%	0.05%	1.93%
Salaries and Benefits	<u>\$ 87,317,078</u>	<u>\$ 86,865,094</u>	<u>\$ (451,984)</u>	<u>-0.52%</u>	<u>-0.40%</u>	<u>-15.60%</u>
Equipment and Capital Outlay	\$ 480,812	\$ 1,972,675	\$ 1,491,863	310.28%	1.32%	51.49%
Contractual and Other						
Transportation	\$ 5,474,111	\$ 5,951,281	\$ 477,170	8.72%	0.42%	16.47%
Utilities	\$ 1,503,150	\$ 1,460,685	\$ (42,465)	-2.83%	-0.04%	-1.47%
Other Contractual	\$ 3,146,236	\$ 3,246,925	\$ 100,689	3.20%	0.09%	3.48%
Supplies	\$ 1,109,984	\$ 1,166,610	\$ 56,626	5.10%	0.05%	1.95%
Tuition (non-BOCES)	\$ 1,184,252	\$ 1,312,004	\$ 127,752	10.79%	0.11%	4.41%
Textbooks	\$ 274,311	\$ 259,311	\$ (15,000)	-5.47%	-0.01%	-0.52%
BOCES	\$ 5,546,137	\$ 6,572,458	\$ 1,026,321	18.51%	0.91%	35.42%
Debt Service (Principal and Interest)	\$ 6,444,592	\$ 6,433,360	\$ (11,232)	-0.17%	-0.01%	-0.39%
Interfund Transfers	\$ 202,484	\$ 340,000	\$ 137,516	67.91%	0.12%	4.75%
Total Expenditures and Other Uses	\$ 112,683,147	\$ 115,580,403	\$ 2,897,256	2.57%	2.57%	100.00%

Expenditures by Object	% of Total	
	2016/17	2017/18
Salaries and Benefits	77.49%	75.16%
Equipment and Capital Outlay	0.43%	1.71%
Contractual and Other		
Transportation	4.86%	5.15%
Utilities	1.33%	1.26%
Other Contractual	2.79%	2.81%
Supplies	0.99%	1.01%
Tuition (non-BOCES)	1.05%	1.14%
Textbooks	0.24%	0.22%
BOCES	4.92%	5.69%
Debt Service (Principal and Interest)	5.72%	5.57%
Interfund Transfers	0.18%	0.29%
	<u>100.00%</u>	<u>100.00%</u>

Initiatives

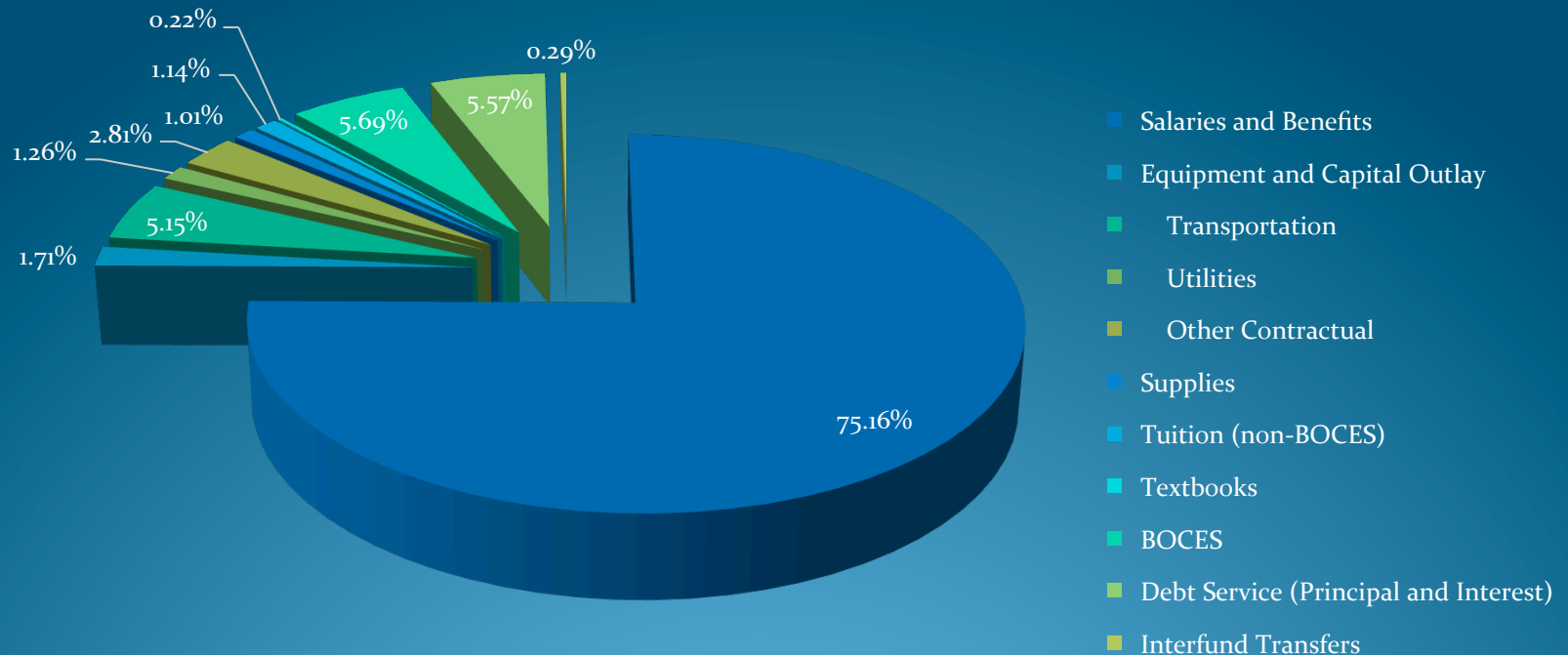
Draft #1

- Interactive Classroom Technology
 - Interactive Board in Every Classroom
- Enhanced Internet Capacity
- Additional Technology Support
- Capital Improvements in Support of Programs
 - High School Tech Area
 - High School Lobbies
 - Music, Gym, in-house “BOCES”
- Security Vehicle
- Buildings and Grounds Vehicle
- BOCES Summer School
- BOCES Enrichment Program
- Walk in Freezer – HS Cafeteria
- Boys Volleyball
- Restoration of .6 FTE for Music

Budget Drivers

Percent Contribution

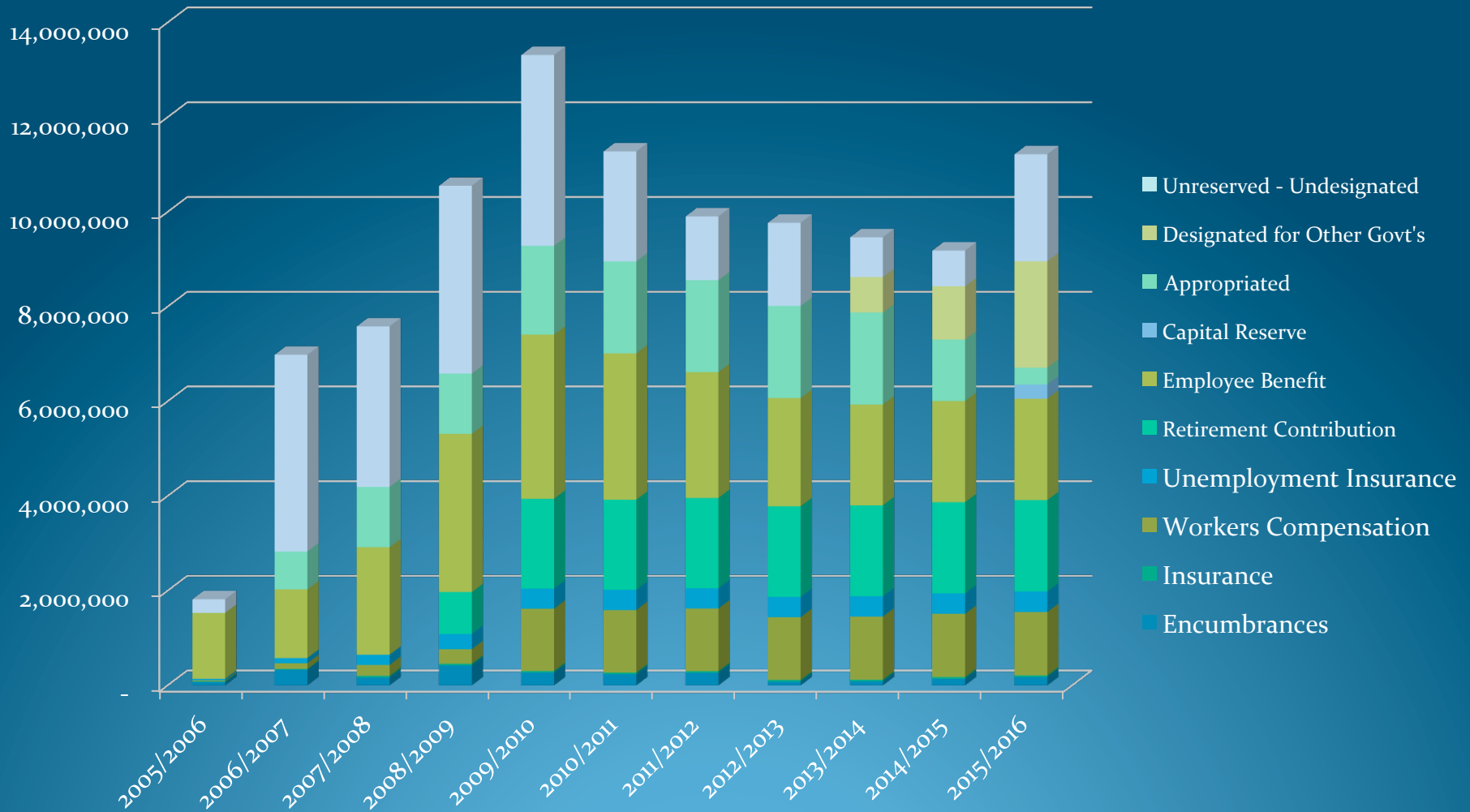
2017/18



Susceptible to Fiscal Stress

- For the previous three fiscal years (2012/13 through 2014/15) the District had been designated by The Office of the NYS Comptroller as being in moderate fiscal stress.
 - Unassigned Fund Balance less than 1% of expenditures.
 - Total Fund Balance less than 10% of expenditures.
 - Operating Deficits
 - Cash Ratios
 - Short term borrowing (affects most Long Island School Districts)
- The District had an operating surplus in 2015/16 for the first time in several years, which resulted in the level of fiscal stress being decreased from moderate to susceptible.

Fund Balance (Reserves) History



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*	\$71,408,084	1.39%	\$115,580,403	\$2,768,538

Calendar of Events

Date	Time	Meeting	Topic
February 16 th	8:00 p.m.	Budget Workshop	Budget Presentation #1
March 9 th	8:00 p.m.	BOE	Budget Presentation #2
March 23 rd	7:00 p.m.	Budget Workshop	BAC Presentation
April 6 th	7:00 p.m.	Budget Workshop	BOE Response to BAC
April 20 th	8:00 p.m.	BOE	Budget Adoption
May 9 th	8:00 p.m.	BOE	Business/Budget Hearing
May 16 th	6:00 a.m. to 9:00 p.m.		Budget Vote and Election

Thank You

- Questions and Comments