

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 20, 2017

Agenda

- **Introduction and Overview**
- **Proposed Budget**
- **Review of Revenue**
- **Contingent Budget**

Initiatives

Proposed Budget

- Interactive Classroom Technology
 - Interactive Board in Every Classroom
- Enhanced Internet Capacity
- Additional Technology Support
- Program Support
 - Robotics
 - STEM/STEAM
 - Music (equipment)
 - Athletics (equipment and supplies)
 - AP Course Offerings
- Security Vehicle
- Buildings and Grounds Vehicle
- BOCES Summer School
- BOCES Enrichment Program
- Walk in Freezer – HS Cafeteria
- Boys Volleyball

Initiatives Continued

Using the online student scheduling process we were able to more accurately identify student course requests.

Courses that will be re-introduced next year include:

- Robotics at the Middle School and High School
- Digital Communications
- Speech and Communications

Budget Drivers

East Islip UFSD
2017/18
Budget Drivers
Draft #3

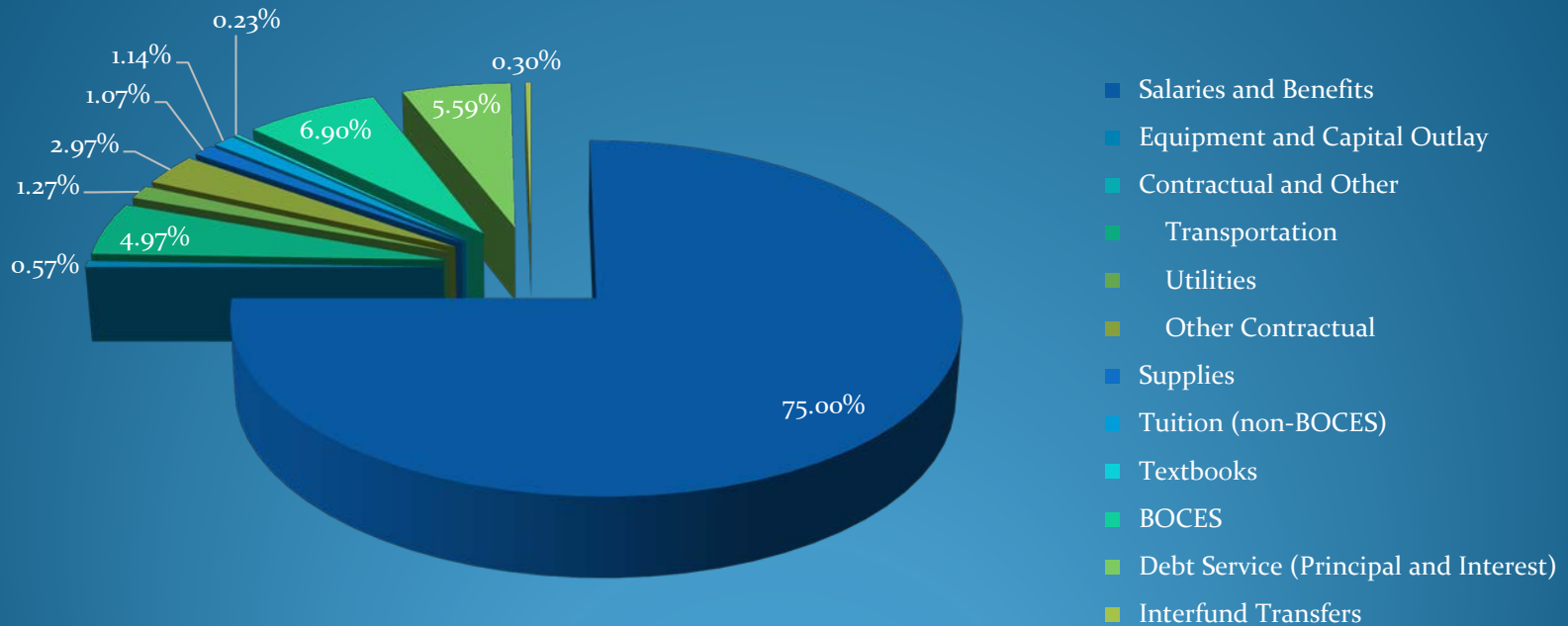
Expenditures by Object	Budget	Budget	2017/18 vs 2016/17		% of	% of
	2016/17	2017/18	\$	%	Change	Increase
Personnel Services - Instructional	\$ 47,631,418	\$ 46,396,382	\$ (1,235,036)	-2.59%	-1.10%	-52.96%
Personnel Services - Noninstructional	\$ 11,798,086	\$ 11,925,070	\$ 126,984	1.08%	0.11%	5.44%
Employee Benefits	\$ 27,887,574	\$ 27,943,600	\$ 56,026	0.20%	0.05%	2.40%
Salaries and Benefits	\$ 87,317,078	\$ 86,265,052	\$ (1,052,026)	-1.20%	-0.93%	-45.11%
Equipment and Capital Outlay	\$ 480,812	\$ 652,962	\$ 172,150	35.80%	0.15%	7.38%
Contractual and Other						
Transportation	\$ 5,474,111	\$ 5,711,281	\$ 237,170	4.33%	0.21%	10.17%
Utilities	\$ 1,503,150	\$ 1,460,685	\$ (42,465)	-2.83%	-0.04%	-1.82%
Other Contractual	\$ 3,146,236	\$ 3,413,334	\$ 267,098	8.49%	0.24%	11.45%
Supplies	\$ 1,109,984	\$ 1,226,610	\$ 116,626	10.51%	0.10%	5.00%
Tuition (non-BOCES)	\$ 1,184,252	\$ 1,312,004	\$ 127,752	10.79%	0.11%	5.48%
Textbooks	\$ 274,311	\$ 259,311	\$ (15,000)	-5.47%	-0.01%	-0.64%
BOCES	\$ 5,546,137	\$ 7,940,683	\$ 2,394,546	43.18%	2.13%	102.68%
Debt Service (Principal and Interest)	\$ 6,444,592	\$ 6,433,360	\$ (11,232)	-0.17%	-0.01%	-0.48%
Interfund Transfers	\$ 202,484	\$ 340,000	\$ 137,516	67.91%	0.12%	5.90%
Total Expenditures and Other Uses	\$ 112,683,147	\$ 115,015,282	\$ 2,332,135	2.07%	2.07%	100.00%

Expenditures by Object	% of Total	
	2016/17	2017/18
Salaries and Benefits	77.49%	75.00%
Equipment and Capital Outlay	0.43%	0.57%
Contractual and Other		
Transportation	4.86%	4.97%
Utilities	1.33%	1.27%
Other Contractual	2.79%	2.97%
Supplies	0.99%	1.07%
Tuition (non-BOCES)	1.05%	1.14%
Textbooks	0.24%	0.23%
BOCES	4.92%	6.90%
Debt Service (Principal and Interest)	5.72%	5.59%
Interfund Transfers	0.18%	0.30%
	100.00%	100.00%

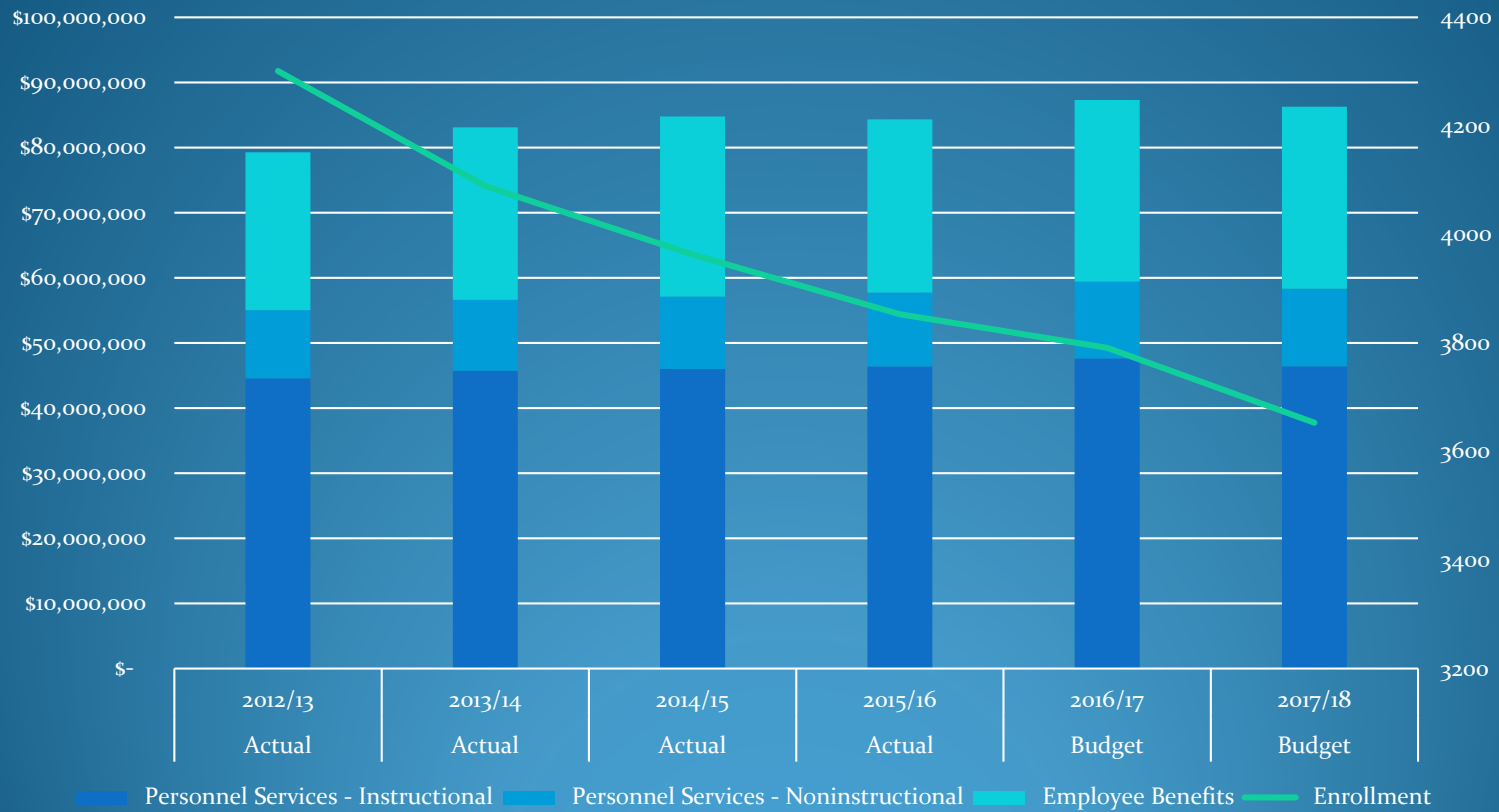
Budget Drivers

Percent Contribution

2017/18



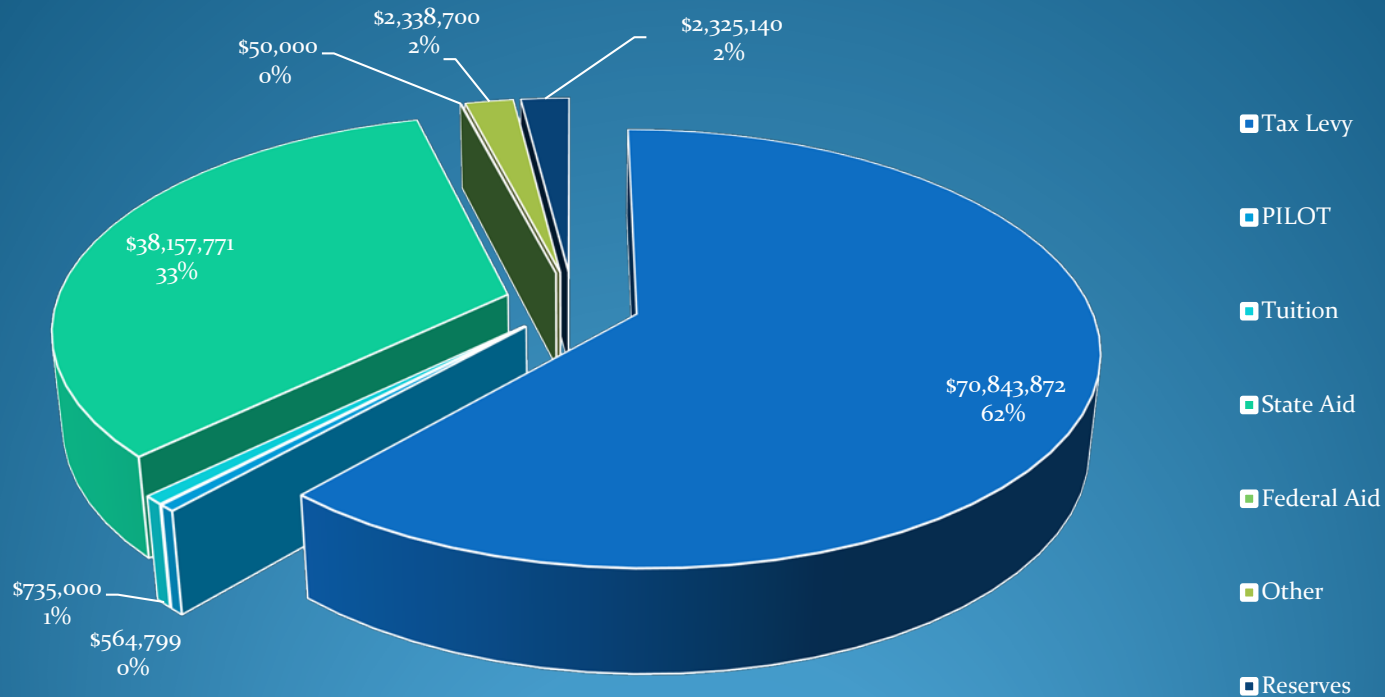
Salary and Benefits vs. Enrollment Trend



Staff Reduction by Department

Department	# of Retirees	# Excessed FTE	# of Replacements
Art	0	.8	0
Business	0	1.0	0
Elementary Education	3	0	0
English	1	0	0
Guidance	1	0	0
Mathematics	2	0	1
Physical Education	1	.5	0
Reading	0	1.0	0
Science	1	0	1
Speech	1	0	0
World Language	1	0	0

Revenue Drivers/Reserves Percent Contribution



Calculating the Tax Cap Levy

East Islip UFSD

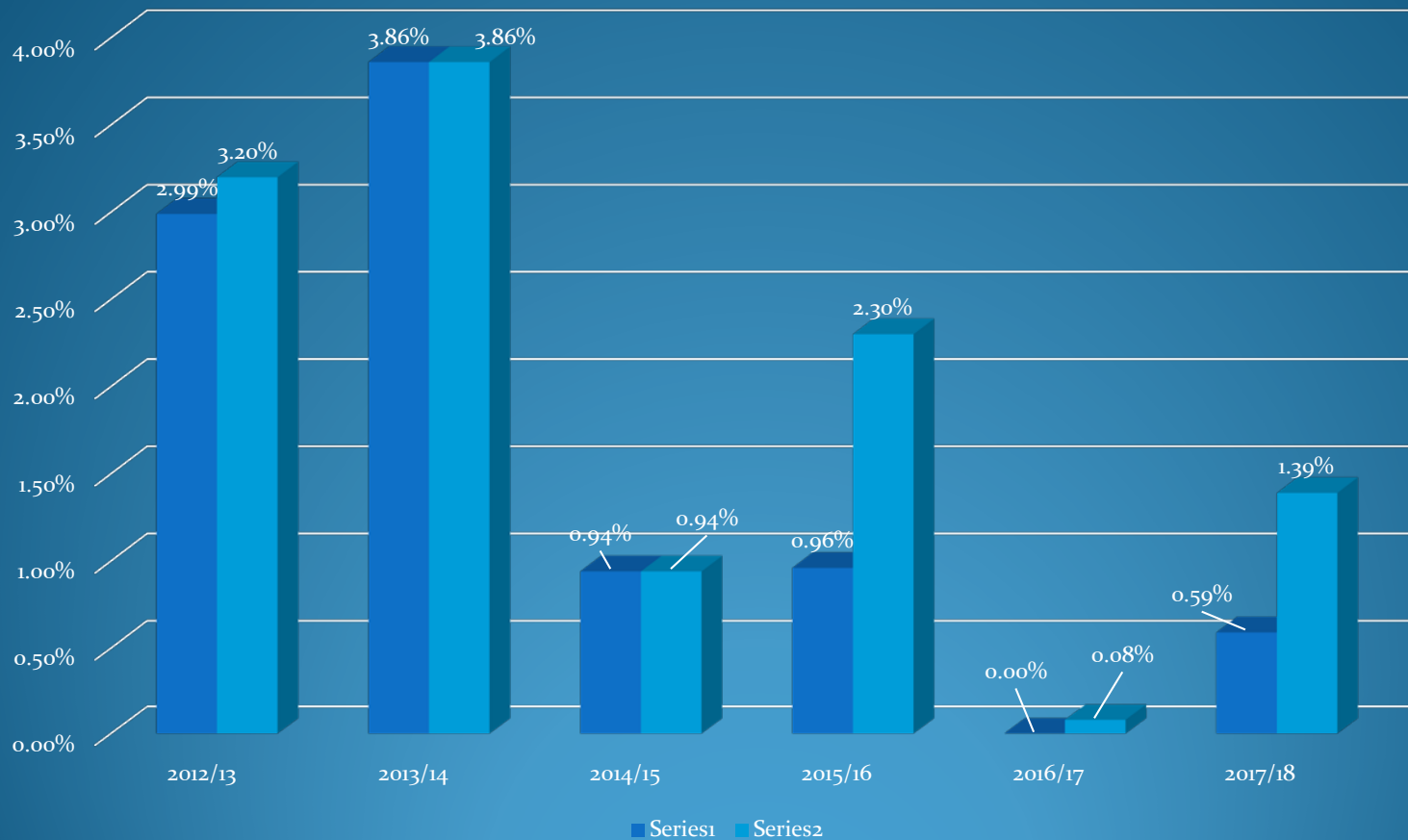
2017/18 - Draft

Property Tax Cap Threshold

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

	Factors		\$ Change	% Change	% Contribution
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%

Tax Levy Increase vs. Allowable Tax Levy Increase



State Aid

STATE OF NEW YORK 2017-18 STATE BUDGET

DISTRICT CODE: 580503
DISTRICT NAME: East Islip

<u>2016-17 BASE YEAR AIDS:</u>		<u>2017-18 ESTIMATED AIDS: (State Budget)</u>		Change
				\$
FOUNDATION AID	\$ 25,430,368	FOUNDATION AID	\$26,127,160	\$ 696,792
FULL DAY K CONVERSION	\$ -	FULL DAY K CONVERSION	\$ -	\$ -
UNIVERSAL PREKINDERGARTEN	\$ -	UNIVERSAL PREKINDERGARTEN	\$ -	\$ -
BOCES + SPECIAL SERVICES	\$ 1,141,034	BOCES + SPECIAL SERVICES	\$ 1,696,752	\$ 555,718
HIGH COST EXCESS COST	\$ 566,062	HIGH COST EXCESS COST	\$ 685,732	\$ 119,670
PRIVATE EXCESS COST	\$ 411,628	PRIVATE EXCESS COST	\$ 434,393	\$ 22,765
HARDWARE & TECHNOLOGY	\$ 55,530	HARDWARE & TECHNOLOGY	\$ 54,669	\$ (861)
SOFTWARE, LIBRARY, TEXTBOOK	\$ 330,087	SOFTWARE, LIBRARY, TEXTBOOK	\$ 328,378	\$ (1,709)
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)	\$38,615,574	\$ 1,574,708
		\$ CHG 17-18 MINUS 16-17	\$ 1,574,708	
		% CHG TOTAL AID	4.25%	
		\$ CHG W/O BLDG, REORG BLDG AID	\$ 1,497,497	
		% CHG W/O BLDG, REORG BLDG AID	4.63%	
UNIVERSAL PRE-KINDERGARTEN (not part of the general fund budget)	\$ 218,700		\$ 218,700	
TOTAL	\$ 37,259,566	TOTAL	\$38,834,274	

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
2017/18**

<u>Component:</u>	2016/17	A/(A+P)	Proposed 2017/18	A/(A+P)	Contingent 2017/18	A/(A+P)
Administrative (A)	\$ 13,204,091	13.58%	\$ 13,389,900	13.51%	\$ 13,292,900	13.51%
Program (P)	\$ 84,025,901		\$ 85,751,651		\$ 85,120,698	
Capital	\$ 15,453,155		\$ 15,873,731		\$ 15,482,177	
Total:	\$ 112,683,147		\$ 115,015,282		\$ 113,895,775	
<u>Tax Levy:</u>						
	\$ 70,428,345		\$ 70,843,872		\$ 70,428,345	
Under the Cap	\$ 56,408		\$ 564,212		\$ -	

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
5 Yr. Avg.		1.27%		

Calendar of Events

Date	Time	Meeting	Topic
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 from the Board of Education