


Building a Budget That Supports Students, Families and the Taxpayers of East Islip

April 16, 2015




Budget Presentation #4

Presented by:

**Mrs. Linda Rozzi • Superintendent of Schools
&
Mr. Stephen Harrison, Assistant Superintendent for Business**

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A Clear Vision for Our Schools

Commitment:

The Board of Education is committed to presenting a tax levy cap-compliant budget for the 2015-2016 school year.

Full Curriculum:

With the recent release of state aid figures back on March 31st, the proposed budget will not only maintain and preserve programs, but also enhance instructional & extracurricular opportunities for our students.

Strong Value/ Reasonable Costs

- * The Superintendent's recommended budget that will be presented to voters on April 23rd and voted upon by residents on May 19th will have an eye towards value!
- * It will carry a tax levy increase of 0.96%.
- * It will provide all elements of the educational program both required and desired by our East Islip community!
- * The average homeowner's increase will be approximately \$74.00 annually, which will be rebated based on the District's ability to remain under the cap and our submission of the Governmental Efficiency Plan due in June.

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Tax Cap 2015-2016

Based on the release of state aid on March 31st, the district calculated its state-allowable tax levy cap to be 2.3%. At the BOE's request, the tax cap levy will be set at only **0.96%**, representing a **\$671,479** increase over the current levy. We have developed a final proposed budget that makes a meaningful difference in the lives of students and families. At the same time, we have been able to rely less on using available fund balance (\$800,000 less) to offset costs in an effort to increase the fiscal standing of the District!



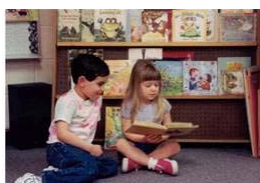
Calculating the Tax Levy Cap...An 8-Point Formula

East Islip UFSD
2015/16
Property Tax Cap Threshold - Final
Factors Impacting the Maximum Allowable Tax Levy Limit (requiring a simple majority vote)

	Factors	\$	%	%
		Change	Change	Contribution
2014/15 Prior Fiscal Year Tax Levy		\$ 69,756,866		
Tax Base Growth Factor (ORPS)	1.0045	\$ 313,906		19.60%
2014/15 PILOT Payments	\$ 508,678			
2015/16 PILOT Payments	\$ (531,036)			
	\$ (22,358)	\$ (22,358)		-1.40%
2014/15 Capital Tax Levy/Capital Local Expenditures	\$ (847,425)			
2015/16 Capital Tax Levy/Capital Local Expenditures	\$ 1,027,844			
	\$ 180,419	\$ 180,419		11.26%
ERS and/or TRS Contribution Increase Greater than 2%		\$ -		0.00%
Allowable Levy Growth Factor (lessor of 2% or CPI)	\$ 69,732,025 1.62%	\$ 1,129,659		70.53%
2015/16 Allowable Tax Levy (requires simple majority)		\$ 71,358,492	\$ 1,601,626	2.30% 100.00%

Tax Levy (tax rates based on 2014/15 assessed value)

	2014/15 Budget	2015/16 Proposed Budget	2015/16 Higher / (Lower) than 2014/15
Tax Levy & Star Payments	\$69,756,866	\$70,428,345	\$671,479
Total Revenue/Reserves	\$110,785,649	\$111,076,458	\$290,809
Tax Levy % Change	0.94%	0.96%	0.02%
Tax Rate Per \$100 A.V.	\$19.822	\$20.012	\$0.191
Homestead AV	\$312,440,411	\$312,440,411	\$0
Non-Homestead AV	39,481,675	39,481,675	\$0
Total Assessed Value	\$351,922,086	\$351,922,086	\$0
Homestead Tax Rate	\$19.201	\$19.386	\$0.185
Non-Homestead Tax Rate	\$24.732	\$24.970	\$0.238
Average Assessment	\$40,000	\$40,000	\$0
Tax Levy (Homestead)	\$7,680	\$7,754	\$74
Change From Prior Year	\$41	\$74	\$33
% Change	0.54%	0.96%	0.42%



A Full Day Kindergarten



Sound Academic Instruction/Low Class Size



Art (K-12)



Elementary Clubs/MS&HS Sports & Activities




Music (K-12)



Necessary Technology Enhancements

These are just some of the programs and services that the proposed budget will “preserve” in 2015-2016.






Here are the program “enhancements” that our proposed 2015/2016 budget will contain:

- ✓ Updated Social Studies textbooks, classroom libraries for ELA & English classes and supplemental mathematics materials
- ✓ Staffing to accommodate more students requesting to study World Languages at the advanced levels
- ✓ Additional ENL teachers to meet the new mandates of students learning “English as a New Language”
- ✓ MS Keyboarding/Technology Initiative
- ✓ MS Grade 6 Health (with a greater focus on drug & alcohol awareness)
- ✓ MS STEM Club
- ✓ MSTV Media Club
- ✓ HS Science Research Club
- ✓ The return of a HS Robotics Club
- ✓ District-supported MS and HS Musicals
- ✓ MS Cheerleading Coach Stipend (now considered a sport under Section XI)
- ✓ Varsity Assistant Coaches in B/G Varsity Soccer, B/G Varsity Lacrosse, and B/G MS Lacrosse

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Proposed Budget: Major Details

2015/2016 Proposed Budget.....	\$111,076,458
2014/2015 Voter-Approved Budget	\$110,785,649

Budget-to-Budget Increase = \$290,809 or 0.26%

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Proposed Budget: Major Details

East Islip UFSD						
2015/16						
Budget Drivers						
Based upon Draft #5						
	Budget	Budget	2015/16 vs 2014/15		% of	% of
	2014/15	2015/16	\$	%	Change	Increase
Expenditures by Object						
Salaries and Benefits	\$ 87,265,948	\$ 86,730,194	\$ (535,754)	-0.61%	-0.48%	-184.23%
Equipment and Capital Outlay	\$ 228,545	\$ 278,283	\$ 49,738	21.76%	0.04%	17.10%
Contractual and Other						
Transportation	\$ 4,999,965	\$ 5,184,820	\$ 184,855	3.70%	0.17%	63.57%
Utilities	\$ 1,466,600	\$ 1,513,900	\$ 47,300	3.23%	0.04%	16.26%
Other Contractual	\$ 3,005,296	\$ 3,115,100	\$ 109,804	3.65%	0.10%	37.76%
Supplies	\$ 1,009,806	\$ 1,124,056	\$ 114,250	11.31%	0.10%	39.29%
Tuition (non-BOCES)	\$ 1,103,401	\$ 1,072,576	\$ (30,825)	-2.79%	-0.03%	-10.60%
Textbooks	\$ 365,830	\$ 337,831	\$ (27,999)	-7.65%	-0.03%	-9.63%
BOCES	\$ 5,072,441	\$ 5,346,138	\$ 273,697	5.40%	0.25%	94.12%
Debt Service (Principal and Interest)	\$ 6,067,670	\$ 6,160,072	\$ 92,402	1.52%	0.08%	31.77%
Interfund Transfers	\$ 200,147	\$ 213,488	\$ 13,341	6.67%	0.01%	4.59%
Total Expenditures and Other Uses	\$ 110,785,649	\$ 111,076,458	\$ 290,809	0.26%	0.26%	100.00%

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Eliminating the Budget Gap...


- We arrived at a final proposed budget of \$111,076,458.



- *Eliminations due to staffing reductions were based on d/w declining enrollment (9.1 FTE's) as well as savings based on replacing three (3) retirees.

- *Additional reductions were made by exploring all non-instructional codes of the proposed budget

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**Questions/Comments from the
Board of Education**

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