

**EAST ISLIP SCHOOL DISTRICT
2013-14 ADOPTED BUDGET
VARIANCE SUMMARY**

4/22/13 11:26

2013-14 EXPENSE BUDGET	\$109,476,684
2012-13 EXPENSE BUDGET	<u>105,858,971</u>
2013-14 EXPENSE H/(L) THAN 2012-13	\$3,617,713
PERCENT INCREASE OVER 2012-13	3.42%
TAX RATE/TAX LEVY INCREASE	3.86%

BUDGET VARIANCE EXPLANATION:

o TOTAL SALARY INCREASE	1,928,504	INCLUDE ALL SALARY INCREASES; APPROX. 3.4% SALARY INCR.
o IMPACT TO GENERAL FUND OF LOWER FEDERAL FUNDS	132,900	ABSORPTION OF EXPENSE DUE TO LOWER FEDERAL FUNDING
o 7 ADDITIONAL PARA PROFESSIONAL POSITIONS - SP. ED.	134,161	7 ADD'L SP. ED. POSITIONS PROJECTED
o ADD 1 TA POSITION	27,064	1 ADDITIONAL TA POSITION FOR COMPUTER LAB
o REDUCE 1 ELEMENTARY TEACHING POSITION	(61,939)	CLASS SIZE LIMIT AGREEMENT; 1 BY ATTRITION
o CONSOLIDATION OF SECTIONS - HS	(294,847)	3.8 FTE THROUGH ATTRITION; 1.2 FTE POSITIONS REMOVED
o REDUCE .4 FTE PE/HEALTH TEACHER	(25,759)	BASED ON LOWER ENROLLMENT AT MS
o ADD .6 FTE SPECIAL ED. TEACHER	37,498	.6 FTE SPECIAL ED. TEACHER FOR HS
o SALARY SAVINGS FROM 14 RETIRED TEACHERS	(756,321)	8.0 FTE TEACHERS BEING REPLACED INCL. RECALLS
o REDUCE 1 CUSTODIAL POSITION	(47,463)	1 CUSTODIAL POSITION EXCESSED
o REDUCE 1 GROUNDS POSITION	(52,583)	1 GROUNDS POSITION REDUCED DUE TO MS SPORTS
o HIGHER EMPL. BENEFITS (ALL BENEFITS)	3,064,827	PRIM. HIGHER TRS, ERS, HEALTH, DISABILITY, & SOCIAL SEC.
o LOWER TAX ANTICIPATION NOTES EXPENSE	(136,000)	LOWER INTEREST EXPENSE FOR TANS.
o HIGHER PUPIL TRANSPORTATION NON-SALARY EXP.	19,260	INCL. 1 LESS BUS & OFFSET BY 3% RATE INCREASE; 3% DEFERRED
o LOWER BOCES CAREER & TECH. ED PROGRAM	(107,730)	NO STUDENTS BUDGETED FOR THE CTE PROGRAM IN 2013-14
o LOWER BOCES SPECIAL ED. EXPENSE	(164,321)	DUE PRIMARILY TO LOWER NUMBER OF BOCES PLACEMENTS
o LOWER CONTRACTUAL EXPENSE	(85,415)	LOWER EXPENSE DUE TO CUTS ACROSS THE BOARD
o LOWER TECHNOLOGY EXPENSE (TRF. TO CAPITAL)	(125,000)	REDUCE PLANNED EXPENSE FOR TECHNOLOGY PLAN UPGRADE
o LOWER SUPPLIES & MATERIAL EXPENSE	(18,157)	LOWER EXPENSE DUE TO CUTS ACROSS THE BOARD
o HIGHER OTHER BOCES SUPPORT SERVICES	83,256	PRIMARILY 2ND YEAR PAYMENT ON TECHNOLOGY UPGRADE
o ALL OTHER	65,778	PRIMARILY PUB. INFO. SVCS. THRU BOCES; SERVICES REDUCED IN 2013-14
TOTAL EXPENSE VARIANCE	3,617,713	

REVENUE VARIANCE H/(L):

o STATEAID VARIANCE	25,117	ADD'L AID RESULTS FROM STATE BUDGET PASSAGE ON 3-27-13
o OTHER REVENUE VARIANCE	(362,410)	PRIMARILY LOWER INTEREST INCOME; LOWER CLEARLY RENTAL
o APPROP. RETIRE. CONTR. RESRV	933,112	ADD'L APPROPRIATED RESERVES
o APPROP. UNEMPLOYMENT RESERVE	74,705	ADD'L APPROPRIATED RESERVES
o LEGISLATIVE GRANT	380,000	VARIANCE DUE TO ADD'L LEGISLATIVE GRANT EXPECTED VS 2012-13.
TOTAL REVENUE VARIANCE FROM 2012-13 BUDGET	1,050,524	

TAX LEVY VARIANCE FROM 2012-13	\$2,567,189	EXPENSE BUDGET INCREASE OFFSET BY HIGHER REVENUE
PROJECTED TAX LEVY/TAX RATE INCREASE	3.86%	AT CALCULATED TAX CAP LEVEL