

# EAST ISLIP PUBLIC SCHOOLS 2013-14 PROPOSED BUDGET April/May 2013



	<b>Enrollment</b>				
	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>13-14 H/(L)</b>
	<b>Act. Enroll</b>	<b>Act. Enroll</b>	<b>Act. Enroll</b>	<b>Proj. Enroll</b>	<b>than 12-13</b>
Kindergarten (ECC)	286	0	0	0	0
T.P.	419	494	509	512	3
J.F.K	474	503	467	420	-47
CONN.	353	386	376	358	-18
RCK	357	447	437	451	14
EIMS	1,119	1,052	1,035	972	-63
EIHS	1,630	1,585	1,477	1,454	-23
<b>Total Enrollment</b>	<b>4,638</b>	<b>4,467</b>	<b>4,301</b>	<b>4,167</b>	<b>-134</b>

## EXPENSE BUDGET OUTLINE

	2011-2012	2011-2012	2012-2013	2013-2014	13-14 H/(L)	%
	FINAL	ACTUAL	FINAL	ADOPTED	THAN 12-13	%
	BUDGET	EXPENSE	BUDGET	BUDGET	BUDGET	Change
<b>Total General Support</b>	\$10,042,748	\$9,029,926	\$9,802,549	\$9,675,534	(127,015)	-1.30%
<b>Total Instruction</b>	57,607,327	56,868,698	58,792,419	59,737,776	945,357	1.61%
<b>Transportation</b>	5,903,407	5,511,877	5,449,398	5,477,938	28,540	0.52%
<b>Community Services</b>	239,538	225,202	259,738	241,534	(18,204)	-7.01%
<b>Total Undistributed</b>	30,136,619	28,451,700	31,554,867	34,343,902	2,789,035	8.84%
<b>TOTAL EXPENSE BUDGET</b>	<b>\$103,929,639</b>	<b>\$100,087,403</b>	<b>\$105,858,971</b>	<b>\$109,476,684</b>	<b>\$3,617,713</b>	<b>3.42%</b>

## Expense & Tax Levy Summary

2013-14 Expense Budget @ 3.86% Tax Cap Levy Limit	\$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%
<b>Tax Levy/Rate Increase (at tax cap limit)</b>	<b>3.86%</b>

## Major Programs Included in the 2013-14 Budget

- o Full Day Kindergarten
- o Athletics - Varsity & JV programs
- o Music Programs - Band, Orchestra & Chorus
- o 9 Period day - HS & MS
- o Extra-Curricular Clubs (Elementary, MS, HS)

## ADOPTED BUDGET AT 3.86% TAX LEVY CAP

	REVENUE & TAX LEVY				
	2011-2012	2011-2012	2012-2013	2013-2014	2013-14 H/(L)
	FINAL	ACTUAL	FINAL	ADOPTED	THAN 12-13
	BUDGET	REVENUE	BUDGET	BUDGET	BUDGET
STATE AID (Incl. BOCES)	\$31,721,230	\$31,696,989	\$32,889,398	\$32,914,515	\$25,117
FEDERAL JOBS FUNDS	668,093	11,256	0	0	0
OTHER REVENUES	3,083,538	2,213,946	2,737,410	2,375,000	(362,410)
MTA TAX REIMBURSEMENT	175,406	234,083	0	0	0
APPROP. FUND BALANCE	1,942,900	1,942,900	1,942,900	1,942,900	0
EMPLOYEE BENEFIT ACCR. LIAB.	0	442,173	0	0	0
APPROP. RETIRE. CONTR. RESRV	1,011,903	0	891,888	1,825,000	933,112
APPROP. UNEMPL. RESERVE	45,000	0	85,000	159,705	74,705
APPROP. WORKERS COMP. RESV	669,758	0	650,095	650,095	0
LEGISLATIVE GRANT IN AID	0	0	120,000	500,000	380,000
<b>SUB-TOTAL</b>	<b>39,317,828</b>	<b>36,541,347</b>	<b>39,316,691</b>	<b>40,367,215</b>	<b>1,050,524</b>
<b>TAX LEVY &amp; STAR PAYMENTS</b>	<b>64,611,811</b>	<b>65,109,338</b>	<b>66,542,280</b>	<b>69,109,469</b>	<b>2,567,189</b>
<b>TOTAL REVENUE</b>	<b>\$103,929,639</b>	<b>\$101,650,685</b>	<b>\$105,858,971</b>	<b>\$109,476,684</b>	<b>3,617,713</b>
<b>TAX LEVY % CHANGE</b>	<b>-</b>	<b>-</b>	<b>2.99%</b>	<b>3.86%</b>	<b>0.87%</b>

## ADOPTED BUDGET AT 3.86% TAX LEVY CAP

### REVENUE & TAX LEVY

	2011-2012 FINAL BUDGET	2011-2012 ACTUAL REVENUE	2012-2013 FINAL BUDGET	2013-2014 ADOPTED BUDGET	2013-14 H/(L) THAN 12-13 BUDGET
<b>TOTAL ASSESSED VALUE:</b>	<b>\$353,736,700</b>	<b>\$353,736,700</b>	<b>\$350,919,479</b>	<b>\$350,919,479</b>	<b>0</b>
HOMESTEAD A.V.	\$314,491,655	\$314,491,655	\$312,187,942	\$312,187,942	0
NON-HOMESTEAD A.V.	\$39,245,045	\$39,245,045	\$38,731,537	\$38,731,537	0
HOMESTEAD TAX RATE	\$17.500	\$17.632	\$18.155	\$18.856	\$0.700
NON-HOMESTEAD TAX RATE	\$24.403	\$24.610	\$25.465	\$26.448	\$0.982
<b>Average Assessment</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$0</b>
<i>Average Assessment - \$ 40,000</i>					
<b>Tax Levy (Homestead)</b>	<b>\$6,999.86</b>	<b>NA</b>	<b>\$7,262.20</b>	<b>\$7,542.37</b>	<b>\$280</b>
<b>Increase over prior year</b>	<b>\$457</b>	<b>NA</b>	<b>\$262</b>	<b>\$280</b>	<b>\$18</b>
<b>Percent increase</b>	<b>6.98%</b>	<b>NA</b>	<b>3.75%</b>	<b>3.86%</b>	<b>0.11%</b>

Note: The 13-14 projected tax rate is subject to change based on updated assessed values which is available in August.

## Major Factors Influencing the 2013-14 Budget

Employee Benefits	\$	3,064,827
Contractual Salaries	\$	1,928,504
Savings from replacing 14 retired teachers	\$	(756,321)
Consolidation of sections - High School	\$	(294,847)
Lower contract, technology, Supplies exp.	\$	(228,572)
Lower BOCES expenses	\$	(188,795)
Lower Tax Anticipation Notes expense	\$	(136,000)

## **Major Factors Influencing the 2013-14 Budget**

<b>Add 7 Para-professional positions</b>	<b>\$ 134,161</b>
<b>Impact of lower federal funding on salaries</b>	<b>\$ 132,900</b>
<b>Reduction of 2 Buildings &amp; Grounds positions</b>	<b>\$ (100,046)</b>
<b>Net reductions/adds in teaching positions</b>	<b>\$ (50,200)</b>
<b>Add 1 Teaching Assistant position</b>	<b>\$ 27,064</b>
<b>Higher contract transportation expense</b>	<b>\$ 19,260</b>
<b>All Other expenses</b>	<b>\$ 65,778</b>
<b>Total expense budget variance</b>	<b>\$ 3,617,713</b>



## Major Factors Influencing the 2013-14 Revenues

<b>Add'l appropriation of ERS reserves</b>	<b>\$ 933,112</b>
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<b>Add'l Legislative Grant of \$500,000</b>	<b>\$ 380,000</b>
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<b>Lower Other Revenues</b>	<b>\$ (362,410)</b>
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<b>Add'l appropriation – Unemployment reserves</b>	<b>\$ 74,705</b>
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<b>Additional State Aid</b>	<b>\$ 25,117</b>
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<b>Total Revenue variance</b>	<b>\$ 1,050,524</b>
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<u>Staffing Changes</u>	
	- Reductions/ <u>Additions</u>
<u>Staff Impact of Proposed 2013-14 Budget</u>	
Reduce 1 elementary position	-1.0
Consolidation of sections - HS	-5.0
Reduce .4 PE/Health teacher	-0.4
Add .6 special education teacher	0.6
Reduce 1 custodial position	-1.0
Reduce 1 grounds position	-1.0
Add 1 TA position	1.0
Add 7 para-professional positions	7.0
<b>Total staff changes</b>	<b>0.2</b>
<u>Summary</u>	
Teaching positions	-5.8
Custodial/grounds positions	-2.0
TA position	1.0
Para-professional positions	7.0
<b>Total</b>	<b>0.2</b>

# Impact of a Contingency Budget

- Based on the laws of 2012-13, the contingency tax levy for 2013-14 must be the same as the 2012-13 levy of \$66,542,280, which equates to a \$0 tax levy increase.
- Spending reductions to meet the contingency budget tax levy requirement must be \$2,567,189.
- Cuts necessary to meet this reduction may include programs below and more:
  - Eliminate the entire kindergarten program
  - Elimination of all athletic programs
  - Reduction of most non-mandated music programs/8 period day at Middle School
  - Reduction of non-contingent expenses such as equipment, and certain supplies & materials

<b>IMPACT OF CONTINGENT BUDGET</b>			
2013-14 PROPERTY TAX LEVY		\$69,109,469	
2012-13 PROPERTY TAX LEVY		<u>66,542,280</u>	
2013-14 LEVY H/(L) THAN 2012-13		\$2,567,189	
PERCENT INCREASE OVER 2012-13		3.86%	
TAX LEVY UNDER CONTINGENT BUDG.		\$66,542,280	
TAX LEVY INCR. UNDER CONTINGENT BUDG.		\$0	
REDUCTION NEEDED FOR CONTINGENT BUDG.		\$2,567,189	
		Budget	Tax Levy
<b><u>Description</u></b>	<b><u>Staff</u></b>	<b><u>Reductions</u></b>	<b><u>Impact</u></b>
Athletics - Varsity & JV	-	-\$700,000	-1.05%
Remove entire kindergarten program	-10.0	-1,038,998	-1.56%
Music program cuts/8 period day	-9.0	-714,325	-1.07%
Other potential cuts -equip., supplies etc.		-113,866	-0.17%
<b>Total Expense reduction</b>	<b>-19.0</b>	<b>-\$2,567,189</b>	<b>-3.86%</b>

# **EAST ISLIP PUBLIC SCHOOLS**

**Budget Hearing**

**May 9, 2013**

**Budget Vote**

**MAY 21, 2013**

**Location: Early Childhood Center**

**1 Craig B. Gariepy Avenue, IT**

