

**East Islip School District  
2012-13 Budget Analysis for Re-vote**

**Reductions from 5.94% tax levy budget**

	Reduction Required for 2.99%	FTE	
	<u>Tax Levy Incr.</u>	<u>Impact</u>	<u>Explanation</u>
<b>Total reduction required from 5.94% levy</b>	<b>\$1,909,078</b>		
1 Employee Agreements - Savings - Teacher units	310,000		Give back from welfare fund for 1 compensation day to staff
2 Employee Agreements - Savings - Administrators	10,000		Give back from welfare fund for 1 compensation day to staff
3 Employee Agreements - Savings - District Office Admin.	4,846		Reduction of 1-3 days pay in 2012-13
4 Middle School Athletics cost savings	195,380		Cost of MS athletics removed from budget; Varsity & JV remain
5 Other athletics cost savings - supplies, repairs, recon.	39,000		Athletic supplies, equip. repairs & reconditioning cost lowered
6 Cost Savings - Reduce elementary clubs	15,078		Student council club in elementary schools maintained
7 Cost Savings - Reduce MS clubs	61,326		6 clubs kept
8 Cost Savings - Reduce HS clubs	81,786		18 clubs kept
9 Cost Savings - Cut late buses in public & private schools	30,000		No late buses for public, private & parochial schools
10 Cost Savings - Add'l cuts in equipment, matl & supplies;	106,000		Additional cuts in material, supplies, equipment & contractual exp.
11 Cost Savings - Reduce BOCES special education cost	60,000		Less student participation at BOCES
12 Cost Savings - Reduce computer technology budget	57,600		Reduce purchase of computer hardware & software
13 Cost Savings - Music program reduction	150,721	1.0	Reduce 1 music teacher & net savings from 1 retiree
14 Eliminate 1 add'l administrator position (incl. benefits)	169,785	1.0	Retirement of 1 HS assistant principal
15 Eliminate 1 general education teacher position (incl. benefits)	64,600	1.0	Shift of inclusion classes due to recent annual reviews
16 Eliminate 2 para professional positions (incl. benefits)	44,940	2.0	Shift of inclusion classes due to recent annual reviews
17 Eliminate .5 special education teaching position (incl. benefits)	32,521	0.5	Updated projection on staffing
18 Eliminate 1.5 foreign language teaching positions at the MS	112,528	1.5	Cut 1.5 foreign language teachers in 6th grade.
19 Eliminate 2 additional clerical positions (incl. benefits)	67,176	2.0	2 additional clerical position reduced
20 Eliminate 3 custodial positions (incl. benefits)	138,836	3.0	3 custodians at elementary schools
21 Other cost reductions - employee benefits	36,955		Miscellaneous reductions - health benefit
<b>Total cost reduction</b>	<b>\$1,789,078</b>	<b>12.0</b>	
22 Add Special Grant in Aid from SED	120,000		Special legislative grant - State aid
<b>Total change to meet 2.99% tax levy</b>	<b>\$1,909,078</b>		

**Note:**

- This budget includes: Full Day Kindergarten; Athletics at Varsity & JV levels; Most music programs; 9 period day at HS & MS; Clubs at Elementary, Middle & High schools.
- Total reduction in FTE is 27 (original budget of 15 plus 12 above)

**EAST ISLIP PUBLIC SCHOOLS  
THREE PART BUDGET SUMMARY**

**2012-2013 PROJECTED BUDGET FOR RE-VOTE**

<u>FUNCTION</u>	<u>ACCOUNT NAME</u>	<u>ORIGINAL</u>	<u>ADMIN</u>	<u>PROGRAM</u>	<u>CAPITAL</u>
1000	BOARD OF EDUCATION	65,018	65,018		
1200	CENTRAL ADMIN	333,766	333,766		
1300	FINANCE	755,470	755,470		
1420	LEGAL SERVICES	145,000	130,500	14,500	
1430	PERSONNEL	273,059	273,059		
1460	RECORDS MGMT	5,148	5,148		
1480	PUBLIC INFORMATION	225,698	225,698		
1620	OPERATIONS OF PLANT	5,061,785	172,551		4,889,233
1621	MAINTENANCE OF PLANTS	1,719,058	0		1,719,058
1670/1680	OTHER CENTRAL SERVICE	143,904	143,904		
1900	SPECIAL ITEMS	1,074,644	1,074,644		
2010	CURR. DEVELOP. & SUPP.	1,289,858	1,256,858	33,000	
2020	SUPV. REGULAR SCHOOL	3,623,287	3,623,287		
2110/2855	INSTRUCTION	53,879,276	391,477	53,487,799	
5510	OTHER DISTRICT TRANSP.	256,538	256,538	0	
5540	CONTRACT TRANSP.	5,192,860		5,192,860	
7300	COMMUNITY SERVICE	259,738	14,500	245,238	
9000	EMPLOYEE BENEFITS	25,110,679	3,515,495	19,837,436	1,757,748
9700	DEBT SERVICE	515,000			515,000
9950	TRANSFER TO CAPITAL	200,000	0	0	200,000
9901	TRANSFER TO DEBT	5,637,688			5,637,688
9901	OTHER TRANSFER	91,500		91,500	
	<b>TOTAL</b>	<b>\$105,858,971</b>	<b>12,237,911</b>	<b>78,902,333</b>	<b>14,718,727</b>
	<b>TOTAL %</b>	<b>100.00%</b>	<b>11.56%</b>	<b>74.54%</b>	<b>13.90%</b>
	<b>TOTAL % EXCLUDE CAPITAL</b>	<b>91,140,244</b>	<b>13.43%</b>	<b>86.57%</b>	<b>100.00%</b>



**EAST ISLIP UFSD  
ISLIP TERRACE, NY  
BUDGET SUMMARY**

**RE-VOTE BUDGET AT TAX LEVY INCREASE OF 2.99%**

06/12/12  <b>DESCRIPTION</b>	2010-2011	2010-2011	2011-2012	2012-2013	12-13 H/(L)	%
	<u>FINAL</u>	<u>ACTUAL</u>	<u>FINAL</u>	<u>ADOPTED</u>	<u>THAN 11-12</u>	<u>CHANGE</u>
	<u>BUDGET</u>	<u>EXPENSES</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
Board of Education (Distr. Clk; Dist. Meetings)	\$58,771	\$51,045	\$59,766	\$65,018	\$5,252	8.79%
Central Administration	358,137	348,546	361,319	333,766	-27,553	-7.63%
Finance (acctg; treas; Purch; Fiscal adv. Fees)	765,998	723,783	793,252	755,470	-37,782	-4.76%
Staff (Legal; personnel; Pub.Info. Admin;Rec.)	565,351	551,905	573,022	648,904	75,882	13.24%
Central Services (Operations & Maintenance)	7,457,085	6,917,887	6,998,589	6,924,747	-73,842	-1.06%
Special Items (Insurance, Dues, MTA, BOCES)	1,255,906	1,206,048	1,256,800	1,074,644	-182,156	-14.49%
<b>Total General Support</b>	<b>10,461,248</b>	<b>9,799,213</b>	<b>10,042,748</b>	<b>9,802,549</b>	<b>-240,199</b>	<b>-2.39%</b>
Administration & Improvement- Bldg.	4,984,520	4,974,497	5,079,272	4,913,144	-166,128	-3.27%
Teaching Expenses - Regular School	35,734,943	35,997,888	36,198,278	37,726,448	1,528,170	4.22%
Special Education	11,908,143	11,340,269	12,108,424	12,428,356	319,932	2.64%
Occupational Education	340,000	326,651	272,672	107,730	-164,942	-60.49%
Special School Services	197,250	213,908	193,000	3,000	-190,000	-98.45%
Computer and Media Services	246,620	239,979	251,693	202,245	-49,448	-19.65%
Pupil Personnel	3,645,269	3,492,708	3,503,987	3,411,496	-92,491	-2.64%
<b>Total Instruction</b>	<b>57,056,745</b>	<b>56,585,900</b>	<b>57,607,326</b>	<b>58,792,419</b>	<b>1,185,093</b>	<b>2.06%</b>
<b>Transportation</b>	<b>5,512,772</b>	<b>5,407,632</b>	<b>5,903,407</b>	<b>5,449,398</b>	<b>-454,009</b>	<b>-7.69%</b>
<b>Community Services (Recreation)</b>	<b>230,723</b>	<b>238,734</b>	<b>239,538</b>	<b>259,738</b>	<b>20,200</b>	<b>8.43%</b>
Fringe Benefits	20,815,685	20,665,859	23,817,618	25,110,679	1,293,061	5.43%
Debt Services (TANS)	593,100	271,810	550,000	515,000	-35,000	-6.36%
Inter-Fund Transfers (Spec. Aid, Debt Svc, H/C)	6,131,274	6,472,977	5,769,002	5,929,188	160,186	2.78%
<b>Total Undistributed</b>	<b>27,540,059</b>	<b>27,410,646</b>	<b>30,136,620</b>	<b>31,554,867</b>	<b>1,418,247</b>	<b>4.71%</b>
<b>TOTAL BUDGET</b>	<b>100,801,547</b>	<b>99,442,125</b>	<b>103,929,639</b>	<b>105,858,971</b>	<b>1,929,332</b>	<b>1.86%</b>
<b>Percent Increase</b>					<b>1.86%</b>	

	2010-2011	2010-2011	2011-2012	2012-2013	12-13 H/(L)	%
	<u>FINAL</u>	<u>ACTUAL</u>	<u>FINAL</u>	<u>ADOPTED</u>	<u>THAN 11-12</u>	<u>CHANGE</u>
	<u>BUDGET</u>	<u>REVENUES</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
	(Reference only)					
State Aid	33,861,934	33,668,030	31,721,230	32,889,398	1,168,168	3.68%
Federal Jobs Funds	0	0	668,093	0	-668,093	-100.00%
Other Revenue	3,202,888	3,233,132	3,083,538	2,737,410	-346,128	-11.23%
MTA Tax Reimbursement	175,406	141,117	175,406	0	-175,406	-100.00%
Appropriated Fund Balance	1,873,700	1,652,346	1,942,900	1,942,900	0	0.00%
Appropriated Benefits Accrued Liability	0	383,516	0	0	0	0.00%
Appropriate Retirement Contrib. Reserve	884,903	0	1,011,903	891,888	-120,015	-11.86%
Appropriate unemployment Reserve	35,000	0	45,000	85,000	40,000	88.89%
Appropriate workers Comp. Reserve	306,758	0	669,758	650,095	-19,663	-2.94%
Legislative Grant in Aid	0	0	0	120,000	120,000	0.00%
Tax Levy	60,460,958	60,363,984	64,611,811	66,542,280	1,930,469	2.99%
<b>Total Revenues</b>	<b>100,801,547</b>	<b>99,442,125</b>	<b>103,929,639</b>	<b>105,858,971</b>	<b>1,929,332</b>	<b>1.86%</b>
Final Tax Rate Per \$100 A.V.:	<b>17.118</b>	<b>\$17.090</b>	<b>18.266</b>	<b>18.811</b>	<b>0.546</b>	
<b>Tax Rate/Tax Levy Increase</b>	<b>2.88%</b>	<b>-</b>	<b>6.71%</b>	<b>2.99%</b>	<b>-</b>	
Total Assessed Value (Taxable Amount)	353,207,705	353,207,705	353,736,700	353,736,700	0	
<u>Homestead:</u>						
Assessed Value (Taxable Amount)	314,784,606	314,784,606	314,491,655	314,491,655	0	
<u>Non-Homestead</u>						
Assessed Value (Taxable Amount)	38,423,099	38,423,099	39,245,045	39,245,045	0	

**Note: Tax rate is based on current 2011-12 Assessed value. Assessed value for 2012-13 will be available in August 2012.**

**EAST ISLIP UFSD**  
**2012-2013 REVENUE SUMMARY**  
**ADOPTED BUDGET FOR RE-VOTE @ 2.99% TAX LEVY INCREASE**

	REVENUE & TAX LEVY				
	2010-2011 FINAL BUDGET	2010-2011 ACTUAL REVENUE	2011-2012 FINAL BUDGET	2012-2013 ADOPTED BUDGET	2012-13 H/(L) THAN 11-12 BUDGET
STATE AID (Incl. BOCES)	\$33,861,934	\$33,668,030	\$31,721,230	\$32,889,398	\$1,168,168
FEDERAL JOBS FUNDS	0	0	668,093	0	(668,093)
OTHER REVENUES	3,202,888	3,233,132	3,083,538	2,737,410	(346,128)
MTA TAX REIMBURSEMENT	175,406	141,117	175,406	0	(175,406)
APPROP. FUND BALANCE	1,873,700	1,652,346	1,942,900	1,942,900	0
EMPLOYEE BENEFIT ACCR. LIAB.	0	383,516	0	0	0
APPROP. RETIRE. CONTR. RESRV	884,903	0	1,011,903	891,888	(120,015)
APPROP. UNEMPL. RESERVE	35,000	0	45,000	85,000	40,000
APPROP. WORKERS COMP. RESV	306,758	0	669,758	650,095	(19,663)
LEGISLATIVE GRANT IN AID	0	0	0	120,000	120,000
SUB-TOTAL	<b>40,340,589</b>	<b>39,078,141</b>	<b>39,317,828</b>	<b>39,316,691</b>	<b>(1,137)</b>
TAX LEVY & STAR PAYMENTS	<b>60,460,958</b>	<b>60,363,984</b>	<b>64,611,811</b>	<b>66,542,280</b>	<b>1,930,469</b>
TOTAL REVENUE	<b>\$100,801,547</b>	<b>\$99,442,125</b>	<b>\$103,929,639</b>	<b>\$105,858,971</b>	<b>1,929,332</b>
TAX RATE PER \$100 A.V.:	<b>\$17.118</b>	<b>\$17.090</b>	<b>\$18.266</b>	<b>\$18.811</b>	<b>\$0.546</b>
ESTIMATED TAX RATE CHANGE (\$):	\$0.480	-	\$1.148	\$0.546	-\$0.602
TAX RATE/TAX LEVY CHANGE (%):	<b>2.88%</b>	-	<b>6.71%</b>	<b>2.99%</b>	<b>-3.72%</b>
HOMESTEAD A.V.	\$314,784,606	\$314,784,606	\$314,491,655	\$314,491,655	0
NON-HOMESTEAD A.V.	\$38,423,099	\$38,423,099	\$39,245,045	\$39,245,045	0
HOMESTEAD TAX RATE	\$16.358	\$16.332	\$17.500	\$18.023	\$0.523
NON-HOMESTEAD TAX RATE	\$23.342	\$23.305	\$24.403	\$25.132	\$0.729
Average Assessment	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$0</b>
<u>Average Assessment - \$ 40,000</u>					
Tax Levy (Homestead)	<b>\$6,543.16</b>	<b>\$6,532.67</b>	<b>\$6,999.86</b>	<b>\$7,209.00</b>	<b>\$209</b>
Increase over prior year	<b>\$116</b>	-	<b>\$457</b>	<b>\$209</b>	<b>-\$248</b>
Percent increase	<b>1.80%</b>	-	<b>6.98%</b>	<b>2.99%</b>	<b>-3.99%</b>

Note: The 12-13 projected tax rate is subject to change based on updated assessed values which is available in August.