

EAST ISLIP UNION FREE SCHOOL DISTRICT

Budget Presentation # 1

Presented by:

Mr. Paul Manzo, Superintendent

Mr. Stephen D. Harrison, Assistant Superintendent for Business

Dr. Aileen O'Rourke, Assistant Superintendent for Instruction and Personnel

Dr. Lisa Belz, Assistant Superintendent for Human Resources and Administration

MARCH 9, 2023

Agenda

- Revenue
 - State Aid
 - Property Taxes
 - Revenue Budget – Draft #1
- Budget Accomplishments/Initiatives
- Appropriations Budget Draft #1
- Capital Reserve Proposition
- Repair Reserve Public Hearing
- Budget Timeline

State Aid Governor's Proposal

State of New York 2023-24 State Aid Budget - Executive

District Code: 580503
District Name: East Islip

Category	Base Year	Executive	Executive vs 2022/23	
	2022/23	Budget Year 2023/24	Change \$	%
Foundation Aid	\$ 28,180,509	\$ 29,025,924	\$ 845,415	3.00%
Universal Pre-Kindergarten*	\$ 631,799	\$ 963,900	\$ 332,101	52.56%
BOCES	\$ 2,010,426	\$ 2,128,196	\$ 117,770	5.86%
Public Excess High Cost Aid	\$ 443,337	\$ 563,352	\$ 120,015	27.07%
Private Excess Cost Aid	\$ 98,985	\$ 176,459	\$ 77,474	78.27%
Hardware and Technology	\$ 47,790	\$ 45,524	\$ (2,266)	-4.74%
Software/Library/Textbook	\$ 290,376	\$ 296,404	\$ 6,028	2.08%
Transportation Aid	\$ 2,473,919	\$ 2,404,601	\$ (69,318)	-2.80%
Building Aid	\$ 5,709,048	\$ 4,513,034	\$ (1,196,014)	-20.95%
High Tax Aid	\$ 1,721,431	\$ 1,721,431	\$ -	0.00%
Total:	\$ 41,607,620	\$ 41,838,825	\$ 231,205	0.56%
Total: (without Universal Pre-K)	\$ 40,975,821	\$ 40,874,925	\$ (100,896)	-0.25%

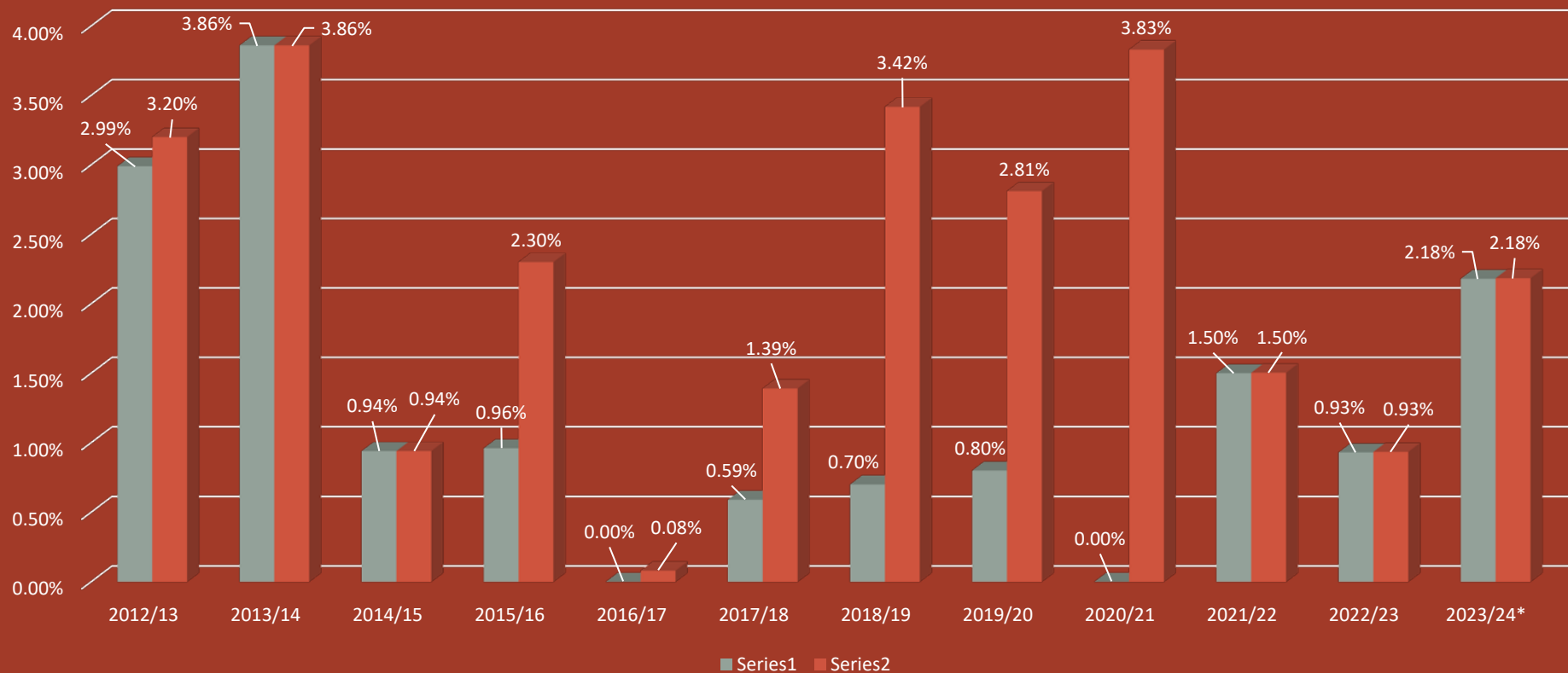
*UPK is not part of general fund budget

Calculating the Tax Cap Levy

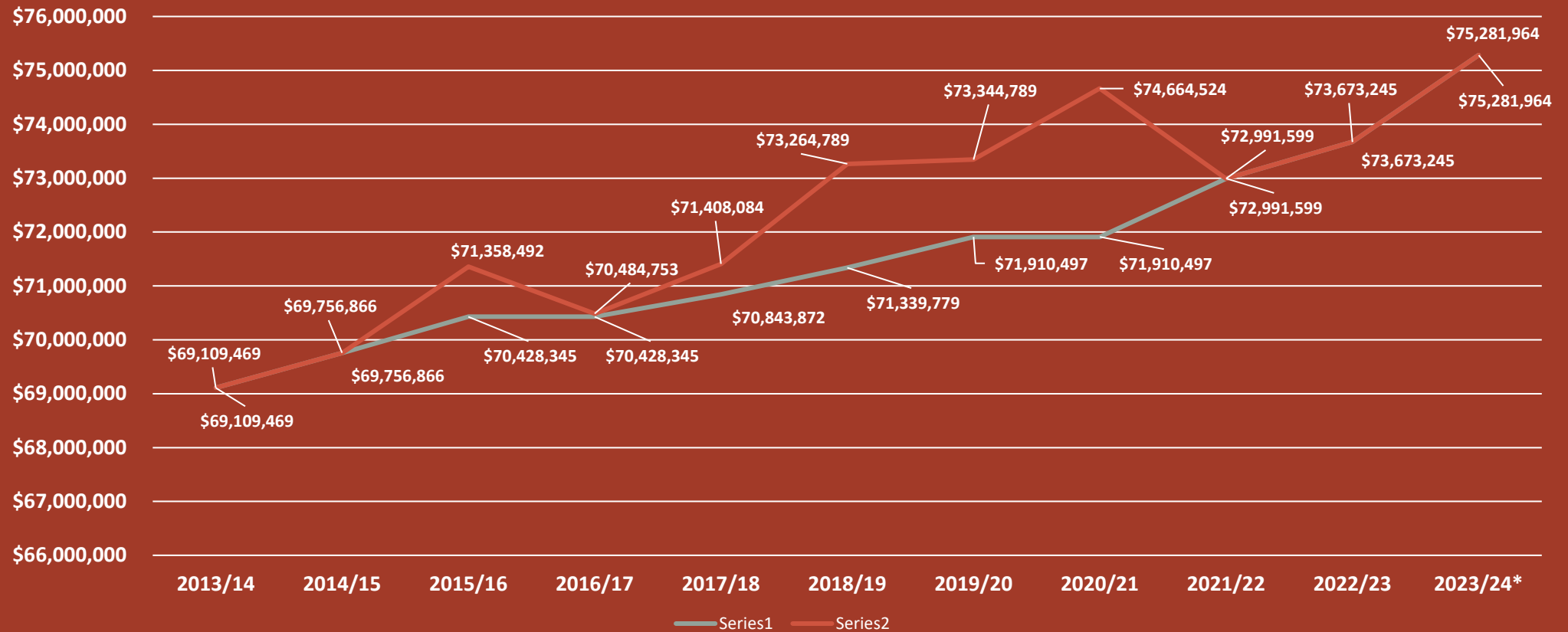
East Islip UFSD
2023/24
Property Tax Cap Threshold
Factors Impacting the Maximum Allowable Tax Levy Limit (requiring a simple majority vote)

	Factors		\$ Change	% Change	% Contribution
2022/23 Prior Fiscal Year Tax Levy		\$	73,673,245		
Tax Base Growth Factor (ORPS)	1.0027	\$	198,918		12.36%
2022/23 PILOT Payments	\$ 940,187				
2023/24 PILOT Payments	\$ (987,480)				
	\$ (47,293)	\$	(47,293)		-2.94%
2022/23 Capital Tax Levy/Capital Local Expenditures	\$ (2,161,431)				
2023/24 Capital Tax Levy/Capital Local Expenditures	\$ 2,165,506				
	\$ 4,076	\$	4,076		0.25%
ERS and/or TRS Contribution Increase Greater than 2%		\$	-		0.00%
Allowable Levy Growth Factor (lessor of 2% or CPI)	\$ 72,650,920 2.00%	\$	1,453,018		90.32%
Available Carryover from 2021/2022		\$	-		0.00%
2023/24 Allowable Tax Levy (requires simple majority)		\$	75,281,964	\$ 1,608,719	2.18% 100.00%

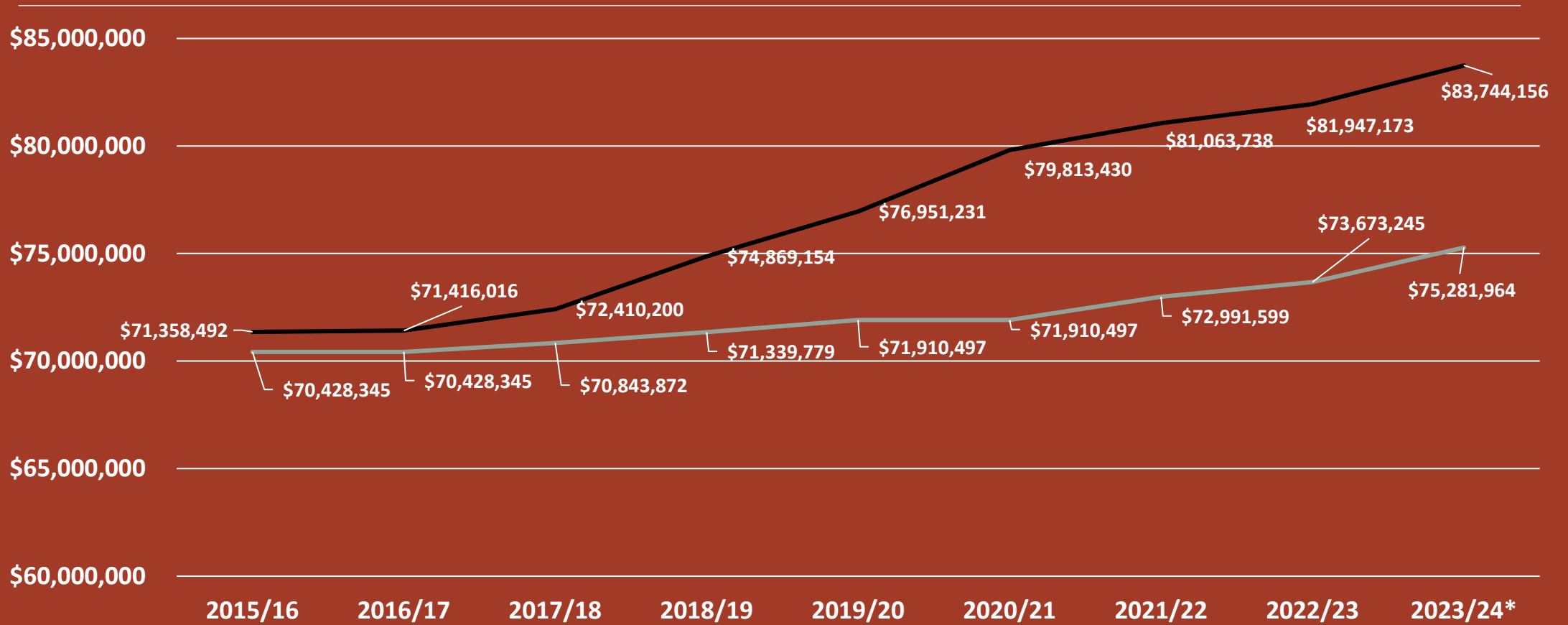
Tax Levy Increase vs. Allowable Tax Levy Increase



Tax Levy Increase vs. Allowable Tax Levy Increase



Potential Tax Levy vs. Actual/Projected* Tax Levy

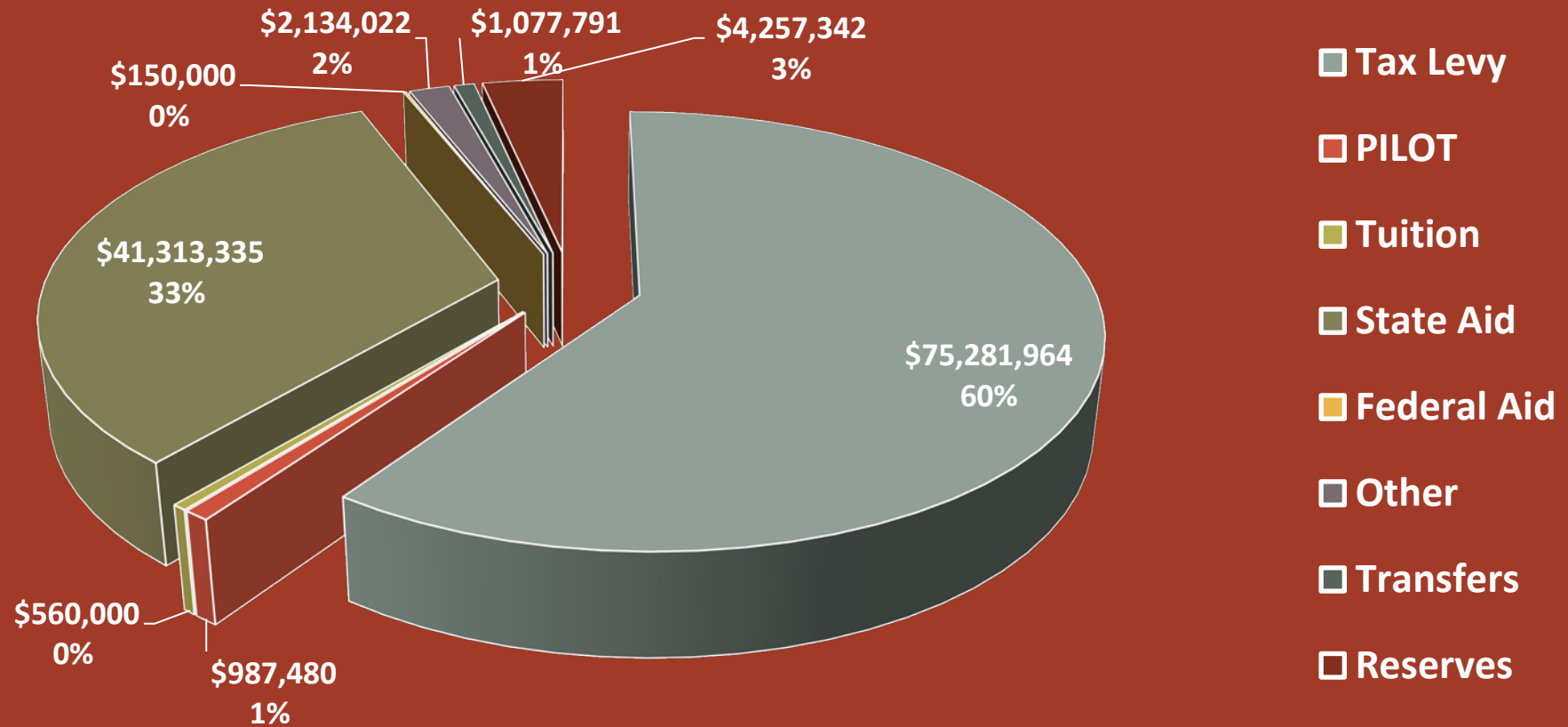


School Tax Rate (Homestead) Sample Assessment 2013/14 – 2023/24*

East Islip UFSD
School Tax Rate (Homestead)
Sample Assessment
2013/14 - 2023/24

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24*
Average Assessment	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
School Tax Rate	\$ 19.08	\$ 19.20	\$ 19.26	\$ 19.12	\$ 19.02	\$ 19.07	\$ 19.10	\$ 18.93	\$ 19.37	\$ 19.37	\$ 19.80
School Tax	\$ 7,631	\$ 7,680	\$ 7,702	\$ 7,647	\$ 7,608	\$ 7,628	\$ 7,640	\$ 7,572	\$ 7,747	\$ 7,750	\$ 7,919
Increase/(Decrease)		\$ 50	\$ 22	\$ (55)	\$ (39)	\$ 19	\$ 12	\$ (67)	\$ 175	\$ 3	\$ 169
		0.65%	0.28%	-0.71%	-0.51%	0.25%	0.16%	-0.88%	2.31%	0.04%	2.18%

Revenue and Reserve Drivers Percent Contribution



Budget Accomplishments and Initiatives

Area	Support
	ELEMENTARY SCHOOLS
Instructional Support	Elementary Schools Literacy program (Year 3)
	Academic Support for Literacy, Math, General Academic and ENL programs
	2 Music teachers and 1 Art teacher
	Dedicated STEAM/RTI Math initiative expanded to all four elementary schools
	Continuation of Elementary Guidance Counselors to support SEL initiatives
	Non-mandated Speech and OT interventions at the elementary schools
	Specialized Reading Programs to address phonics, PA, comprehension, decoding and fluency
	SECONDARY SCHOOLS
	Continued growth in Robotics, including competitions
	Middle School Math Program aligned with NGLS
	Ongoing Professional Development for teachers
	New Course offerings at the High School (Digital Imaging and Design III, Studio in Sculpture III, Gourmet Foods and International Cooking, Fitness for Life, Video Prod. II and Broadcast TV)
	Assistant Coaches for various sports
	Equipment for Fitness Room/Facility
	Teacher Assistant for Cosmetology Program

Budget Accomplishments and Initiatives

Area	Support
Health and Safety	Equipment, supplies and materials
	Exterior emergency alert lights
	Interior classroom door replacement
	Security cameras and enhancements
Technology	K-12 One to One Devices
	Increased Technology Staffing
	Parent Square (information tool, parent engagement)
	Wi-Fi expansion
	Increased internet capacity
	Cyber Security initiatives

Budget Accomplishments and Initiatives

Area	Support
Infrastructure	Grounds/Maintenance Mechanic
	Window repair and roller blinds/window screen initiative
	Fitness Center HVAC
	Continued unit-ventilator and boiler control repairs
	Middle School HVAC repair
	Air conditioners for every classroom
	Gym floor repairs
	Classroom repairs (casework, flooring, etc.)

Budget Drivers

Salaries and Benefits

East Islip UFSD
2023/24
Budget Drivers - Draft Budget #1

Expenditures by Object	Budget		2023/24 vs 2022/23		% of Change	% of Increase
	2022/23	2023/24	\$	%		
Salaries						
Instructional (Teachers and Administrators)	\$ 47,329,700	\$ 46,522,762	\$ (806,938)	-1.70%	-0.65%	-80.19%
Instructional (Teaching Assistants)	\$ 754,889	\$ 780,181	\$ 25,292	3.35%	0.02%	2.51%
Noninstructional (Clerical/Confidential/Nurses)	\$ 4,505,588	\$ 4,526,228	\$ 20,640	0.46%	0.02%	2.05%
Noninstructional (Custodial/Maint/Grounds/Security)	\$ 5,283,338	\$ 5,459,953	\$ 176,615	3.34%	0.14%	17.55%
Noninstructional (Para-Professionals)	\$ 2,380,039	\$ 2,416,872	\$ 36,833	1.55%	0.03%	3.66%
Miscellaneous Codes	\$ 442,767	\$ 445,267	\$ 2,500	0.56%	0.00%	0.25%
Sub-Total:	\$ 60,696,321	\$ 60,151,264	\$ (545,058)	-0.90%	-0.44%	-54.17%
Employee Benefits	\$ 30,428,935	\$ 32,441,367	\$ 2,012,432	6.61%	1.61%	200.00%
Salaries and Benefits	\$ 91,125,256	\$ 92,592,631	\$ 1,467,375	1.61%	1.18%	145.83%

Budget Drivers Non-Salaries

East Islip UFSD
2023/24
Budget Drivers - Draft Budget #1

Expenditures by Object	Budget		2023/24 vs 2022/23		% of Change	% of Increase
	2022/23	2023/24	\$	%		
Non-Salaries						
Equipment and Capital Outlay (Purchases)	\$ 1,545,755	\$ 1,477,816	\$ (67,939)	-4.40%	-0.05%	-6.75%
Transportation	\$ 5,400,984	\$ 5,644,220	\$ 243,236	4.50%	0.19%	24.17%
Utilities (Oil, Gas, Electric and Water)	\$ 1,364,750	\$ 1,418,890	\$ 54,140	3.97%	0.04%	5.38%
Conference and Travel (Staff)	\$ 62,200	\$ 60,200	\$ (2,000)	-3.22%	0.00%	-0.20%
Dues and Participation Fees (Staff and Students)	\$ 108,275	\$ 119,168	\$ 10,893	10.06%	0.01%	1.08%
Legal/Insurance/Auditing	\$ 1,095,500	\$ 1,153,387	\$ 57,887	5.28%	0.05%	5.75%
Professional and Technical Services (Outside Vendors)	\$ 1,893,450	\$ 1,882,700	\$ (10,750)	-0.57%	-0.01%	-1.07%
Furniture and Equipment Repair	\$ 551,391	\$ 490,841	\$ (60,550)	-10.98%	-0.05%	-6.02%
Other Miscellaneous Contractual	\$ 807,500	\$ 825,000	\$ 17,500	2.17%	0.01%	1.74%
Supplies	\$ 1,512,720	\$ 1,571,638	\$ 58,918	3.89%	0.05%	5.86%
Tuition (non-BOCES)	\$ 916,207	\$ 936,528	\$ 20,321	2.22%	0.02%	2.02%
Textbooks	\$ 525,854	\$ 221,603	\$ (304,251)	-57.86%	-0.24%	-30.24%
BOCES	\$ 8,262,098	\$ 9,224,430	\$ 962,332	11.65%	0.77%	95.64%
Debt Service (Principal and Interest)	\$ 9,082,394	\$ 7,931,515	\$ (1,150,879)	-12.67%	-0.92%	-114.38%
Interfund Transfers (Capital/Cafeteria/Special Ed.)	\$ 501,378	\$ 211,368	\$ (290,010)	-57.84%	-0.23%	-28.82%
Sub-Total:	\$ 33,630,456	\$ 33,169,303	\$ (461,153)	-1.37%	-0.37%	-45.83%
Total Expenditures and Other Uses	\$124,755,711.62	\$125,761,933.90	\$ 1,006,222	0.81%	0.81%	100.00%

Budget Drivers Salaries Percent of Total Budget

East Islip UFSD
2023/24
Budget Drivers - Draft Budget #1

Expenditures by Object	% of Total	
	2022/23	2023/24
Salaries		
Instructional (Teachers and Administrators)	37.94%	36.99%
Instructional (Teaching Assistants)	0.61%	0.62%
Noninstructional (Clerical/Confidential/Nurses)	3.61%	3.60%
Noninstructional (Custodial/Maint/Grounds/Security)	4.23%	4.34%
Noninstructional (Para-Professionals)	1.91%	1.92%
Miscellaneous Codes	0.35%	0.35%
Sub-Total:	<u>48.65%</u>	<u>47.83%</u>
Employee Benefits	24.39%	25.80%
Salaries and Benefits	<u>73.04%</u>	<u>73.63%</u>

Budget Drivers Non-Salaries Percent of Total Budget

East Islip UFSD
2023/24
Budget Drivers - Draft Budget #1

Expenditures by Object	2022/23	% of Total	2023/24
Non-Salaries			
Equipment and Capital Outlay (Purchases)	1.24%		1.18%
Transportation	4.33%		4.49%
Utilities (Oil, Gas, Electric and Water)	1.09%		1.13%
Conference and Travel (Staff)	0.05%		0.05%
Dues and Participation Fees (Staff and Students)	0.09%		0.09%
Legal/Insurance/Auditing	0.88%		0.92%
Professional and Technical Services (Outside Vendors)	1.52%		1.50%
Furniture and Equipment Repair	0.44%		0.39%
Other Miscellaneous Contractual	0.65%		0.66%
Supplies	1.21%		1.25%
Tuition (non-BOCES)	0.73%		0.74%
Textbooks	0.42%		0.18%
BOCES	6.62%		7.33%
Debt Service (Principal and Interest)	7.28%		6.31%
Interfund Transfers (Debt Service/Capital/Café/Special Ed)	0.40%		0.17%
Sub-Total:	26.96%		26.37%
Total Expenditures and Other Uses	100.00%		100.00%

Capital Reserve Proposition

- Capital Reserve
 - Voter approved on May 17, 2016
 - Current balance of \$2,000,000
 - Voter approval required to spend
- Project Scope
 - Completion of the District-wide Interior Door Project
 - Potential for additional Exterior Door Replacement
 - Potential for additional Security Enhancements

Repair Reserve Public Hearing

- Repair Reserve
 - Voter approved on May 21, 2019
 - Current balance of \$3,813,323
 - Public Hearing and Board of Education approval required to spend
- Project Scope
 - Middle School Tennis Court repairs
 - Concrete repairs at Connetquot Elementary School
 - High School Gym Floor repairs
 - ECC Lunchroom Floor repairs
 - Middle School Track re-painting

Tax Levy and Budget (Historical/Draft*)

Year	Tax Levy	Percent Increase	Approved/Proposed Budget	Appropriated Fund Balance
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
2018/19	\$71,339,779	0.70%	\$117,081,377	\$3,805,035
2019/20	\$71,910,497	0.80%	\$120,334,922	\$6,309,791
2020/21	\$71,910,497	0.00%	\$120,505,188	\$5,382,946
2021/22	\$72,991,599	1.50%	\$121,037,910	\$4,996,159
2022/23	\$73,673,246	0.93%	\$124,755,712	\$5,768,129
2023/24*	\$75,281,964	2.18%	\$125,761,934	\$4,257,342
5 Year Avg.		1.08%		

Calendar of Events

Date	Time	Meeting	Topic
March 9 th	8:00 p.m.	Business/Budget Workshop	Budget Presentation #1
March 30 th	8:00 p.m.	Business/Budget Workshop	Budget Presentation #2 Repair Reserve Public Hearing
April 18 th	8:00 p.m.	Business/Budget Workshop	Budget Presentation #3 Budget Adoption
May 2 nd	7:00 p.m.	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