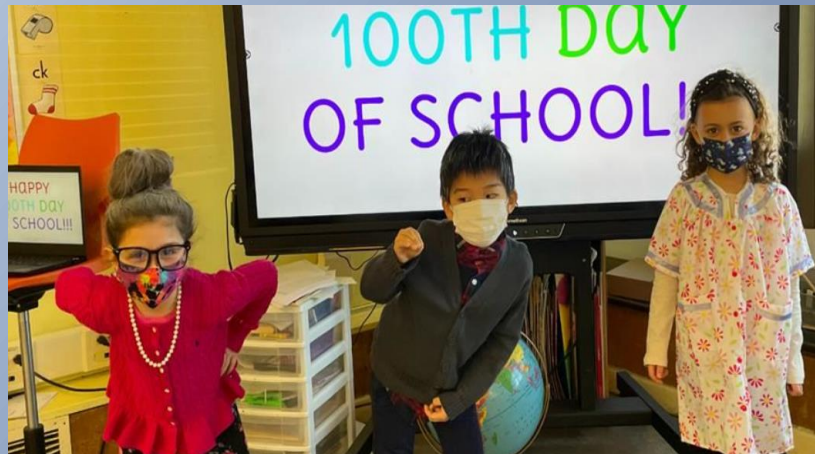


Syosset School District

Budget Information Meeting

2021-22 Budget

March 15, 2021



2021-22 Budget Planning

Important Dates

- ✓ February 8 - Budget Meeting
- March 15 - Budget Meeting
- April 20 - Budget Meeting & Budget Adoption
- May 10 - Budget Hearing

- **May 18, 2021 – Annual District Election
and Budget Vote**

March 15, 2021 Budget Meeting Topics:

- Tax Cap for 2021-22 - **Update**
- Program Codes
- Revenue
- Benefits

2021-22 Budget Goals & Strategies

Laying down the path to the new “normal”

The 2021-22 budget continues to support:

- A safer learning environment for students and staff.
- Existing programs and services for students, both in-person and remote.
- Instructional technology to support in-person and remote learning.
- The social and emotional well-being of students.
- Maintenance of our physical plant and equipment and cleaning and disinfecting protocols.
- Fiscal stability to optimize our response to changing circumstances.

2021-22 Budget Drivers



- Operations Equipment
- Roll-off of one-time \$2 Million Allocation for COVID-19 response



- TRS & ERS ECR
- Debt Service
- Ongoing Expenses Related to COVID (including staffing)



Syosset Tax Cap Calculation Trend

	Tax Cap Calculation	Actual Tax Levy
2021-22 Est.	2.31%	TBD
2020-21	3.23%	1.70%
2019-20	3.34%	2.49%
2018-19	3.57%	2.26%
2017-18	2.24%	2.12%
2016-17	0.30%	0.14%
2015-16	1.56%	0.91%
2014-15	1.39%	1.33%
2013-14	3.08%	2.84%
2012-13	2.26%	2.26%

Tax Levy for 2020-21	\$204,236,165
Multiply (1) by Tax Base Growth Factor 2021	1.00370
	\$204,991,838
Add: PILOT payments from prior year	\$3,890,559
LIPA "PILOT"	\$4,985,067
Subtract Exclusions - Capital	(\$3,698,804)
Adjusted Prior Year Levy	\$210,168,660
Allowable Levy Growth Factor (lessor of CPI or 2%)	\$212,753,734
Current Estimate = 1.23%	
Subtract Estimated PILOTS for 2021-22 fiscal year	(\$4,433,497)
Subtract Estimated LIPA "Pilots" for 2021-22 fiscal year	(\$5,155,427)
Tax Levy Limit	\$203,164,810
Estimated Coming Year Exemptions - Capital	\$5,799,187
2021-22 MAXIMUM ALLOWABLE TAX LEVY	\$208,963,997
	2.31%

Summary

Tax Levy Limit, Before Adjustments and Exclusions

✔ Real Property Tax Levy FYE 2021	\$204,236,165
✔ Tax Cap Reserve Offset from FYE 2020 Used to Reduce FYE 2021 Levy	\$0
✔ Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2021	---
✔ Tax Base Growth Factor	1.0037
✔ PILOTs Receivable FYE 2021	\$8,875,626
✔ Tort Exclusion Amount Claimed in FYE 2021	\$0
✔ Capital Tax Levy Exclusion FYE2021	\$3,698,804
✔ Allowable Levy Growth Factor	1.0123
✔ PILOTs Receivable FYE 2022	\$9,588,924
✔ Available Carryover from FYE 2021	---

Tax Levy Limit Before Adjustments/Exclusions **\$203,164,811**

Exclusions

✔ Tort Exclusion	\$0
✔ Capital Tax Levy Exclusion FYE2022	\$5,799,187
✔ Teachers' Retirement System Exclusion	\$0
✔ Employees' Retirement System Exclusion	\$0
Total Exclusions	\$5,799,187

Your FYE 2022 Tax Levy Limit, Adjusted for Transfers plus Exclusions **\$208,963,998**

✔ Total Tax Cap Reserve Amount Used to Reduce FYE 2022 Levy	---
✔ FYE 2022 Proposed Levy, Net of Reserve	\$208,963,950

Difference Between Tax Levy Limit and Proposed Levy **\$48**

✔ Do you plan to override the Tax Cap for FYE 2022 ?	No
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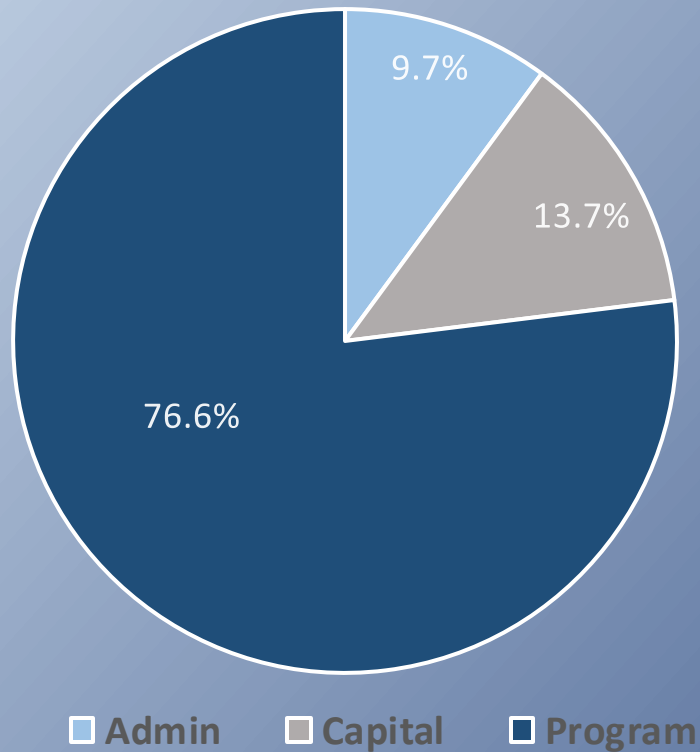
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Tax Cap

**March 1 deadline
for submitting tax
cap – Changes
permitted through
Budget Adoption in
April**

Program Section of Budget

Budget Components



Program Function Codes & Areas

- All Regular and Special Education
- Occupational/Technical Education
- School Libraries
- Guidance and Attendance Offices
- Nurses Office & Health Services
- Psychologist & Social Workers
- Instructional Technology
- Summer School
- Recreation & Continuing Education
- Co-curricular (Clubs)
- Athletics
- Transportation

Program Codes Summary

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	Dollar Change	Percent Change	2019-2020 Actual Expenditure	2018-19 Expense	2017-18 Expense	2021-2022 Proposed FTE	2020-2021 Current Year FTE
2110	Teaching-Regular School	79,821,932	77,152,388	2,669,544	3.46%	74,036,513	74,302,542	72,507,716	700.7960	700.7960
2250	Prg For Sdnts w/Disabil-Med Elgble	30,153,774	29,956,047	197,727	0.66%	27,817,779	27,504,099	26,529,397	257.4811	257.4811
2280	Occupational Education(Grades 9-12)	420,000	410,000	10,000	2.44%	414,113	408,774	380,409		
2310	Continuing Education	118,752	118,611	141	0.12%	90,625	96,380	132,745		
2320	Summer School	800,258	397,258	403,000	101.45%	396,133	345,265	354,012		
2610	School Library & AV	2,669,788	2,559,499	110,289	4.31%	2,479,425	2,528,789	2,382,680	26.0000	26.0000
2630	Computer Assisted Instruction	3,636,105	3,274,732	361,373	11.04%	3,060,256	3,049,918	2,792,301	2.0000	2.0000
2805	Attendance-Regular School	256,229	247,149	9,080	3.67%	225,961	226,926	198,710	4.5000	4.5000
2810	Guidance-Regular School	3,271,577	3,060,288	211,289	6.90%	3,063,911	3,036,929	2,908,356	26.0000	26.0000
2815	Health Svcs-Regular School	1,762,219	1,440,578	321,641	22.33%	1,509,944	1,397,750	1,303,179	19.0000	19.0000
2820	Psychological Svcs-Reg Schl	2,703,095	2,698,100	4,995	0.19%	2,565,731	2,590,728	2,445,647	20.5000	20.5000
2825	Social Work Svcs-Regular School	331,317	214,655	116,662	54.35%	232,420	104,012	97,157	3.0000	2.0000
2850	Co-Curricular Activ-Reg Schl	1,673,694	1,656,045	17,649	1.07%	1,270,649	1,506,526	1,432,548		
2855	Interscholastic Athletics-Reg Schl	2,408,589	2,348,329	60,260	2.57%	1,835,315	2,230,103	2,065,731	2.0000	2.0000
2899	Potential COVID Related Expenses		2,000,000	-2,000,000	-100.00%					
5510	District Transportation Services	247,722	244,788	2,934	1.20%	223,207	219,440	190,578	3.4000	3.4000
5540	Contract Transportation-Med Elgble	10,689,367	10,318,136	371,231	3.60%	8,215,519	9,766,934	9,374,877		
5581	Transportation from Buses				0.00%		6,396			
7140	Recreation	297,127	291,221	5,906	2.03%	228,231	274,700	256,243		
8070	Census	18,750	18,750		0.00%	14,879	14,873	22,295		
Total General Fund		141,280,295	138,406,574	2,873,721	2.08%	127,680,611	129,611,077	125,374,581	1,064.6771	1,063.6771



Forecasting Staffing for 2021-22

Staffing Considerations for 2021-22:

Annual shifts in enrollment & staffing

Awaiting guidance from NYSED regarding social distancing:
6ft., 4ft. or 3ft. and virtual instruction

March Draft Budget Assumptions:

Conservative approach - current 6 ft. model provides
financial flexibility to adjust to most scenarios

Adjustments will be made for April Budget Draft as staffing
meetings progress and additional guidance becomes available

Draft Budget Detail - Teaching Regular School

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	Dollar Change	Percent Change	2019-2020 Actual Expenditure	2018-19 Expense	2017-18 Expense	2021-2022 Proposed FTE	2020-2021 Current Year FTE
2110 Teaching-Regular School										
110	Teacher Salaries, K-3	11,027,293	11,015,670	11,623	0.11%	10,849,469	10,384,729	10,772,761	82.0000	82.0000
120	Teacher Salaries, 4-6	9,239,615	9,233,861	5,754	0.06%	8,761,845	9,000,147	8,523,040	68.0000	68.0000
125	Tutors	154,500	1,360,000	-1,205,500	-88.64%	1,300,781	1,304,159	1,166,516	4.2000	4.2000
130	Teacher Salaries 7-12	38,660,109	38,036,212	623,897	1.64%	37,677,388	37,670,831	36,921,465	292.2500	292.2500
140	Substitutes	4,216,000	1,402,000	2,814,000	200.71%	1,327,320	1,342,365	1,271,762	120.0000	120.0000
141	Increments	185,000	185,000		0.00%					
142	Contingency	240,000	240,000		0.00%					
150	Instructional Salaries	250,000	250,000		0.00%	167,579	236,146	225,501		
151	Elementary Salaries	10,759,222	10,375,077	384,145	3.70%	10,375,660	10,152,978	9,991,195	76.8960	76.8960
160	Noninstructional Salaries	565,184	548,384	16,800	3.08%	547,420	450,657	447,576	6.4900	6.4900
161	Noninstructional P/T Sal	15,000	7,500	7,500	100.00%	7,394	7,915			
162	Noninstructional Overtime	20,000	8,000	12,000	150.00%	19,189	4,671	7,711		
180	Monitors	1,239,500	917,000	322,500	35.17%	1,014,310	914,937	718,803	50.9600	50.9600
200	Equipment	287,250	287,250		0.00%	208,797	672,845	494,831		
204	Equipment - Not Capitaliz	30,000	30,000		0.00%					
400	Contractual Services	83,000	86,500	-3,500	-4.05%	50,312	15,858	56,651		
430	Repair	41,728	41,728		0.00%	18,808	19,490	27,920		
433	Copier Machines				0.00%			51,824		
434	Rental Services	4,000	4,000		0.00%					
436	Temp Emp Agency Services				0.00%		63,915	76,704		
450	Conf, Wkshps & Travel -PD	59,000	59,000		0.00%	41,892	35,026	23,713		
451	Chaperone Travel	5,000	5,000		0.00%	739	564	1,010		
452	Student Travel & Registra	21,000	21,000		0.00%	16,077	27,261	17,552		
453	Mileage Reimbursement	14,500	14,500		0.00%	3,038	5,687	4,658		
480	Textbooks & Journals	660,825	774,825	-114,000	-14.71%	341,360	442,191	411,435		
481	Non Public Textbooks	50,000	50,000		0.00%	35,191	39,132	40,723		
484	Memberships and Dues	29,190	28,350	840	2.96%	7,040	11,296	8,595		
487	Commencement	52,000	52,000		0.00%	11,565	46,771	45,304		
490	BOCES Services	550,000	550,000		0.00%	329,711	375,541	355,952		
500	Materials & Supplies	1,183,221	1,348,736	-165,515	-12.27%	811,855	968,552	727,924		
501	Petty Cash	2,195	2,195		0.00%	699	1,234	897		
508	Subscriptions	3,800	3,800		0.00%	175	222			
509	Sheet Music	30,000	30,000		0.00%	22,040	20,565	20,787		
510	Testing Supplies	160,000	201,000	-41,000	-20.40%	87,963	86,944	91,446		
560	CPR, Lifeguarding	3,800	3,800		0.00%	996	-87	3,460		
Subtotal of 2110 Teaching-Regular School		79,821,932	77,152,388	2,669,544	3.46%	74,036,513	74,302,542	72,507,716	700.7960	700.7960

Draft Budget Detail – Special Education

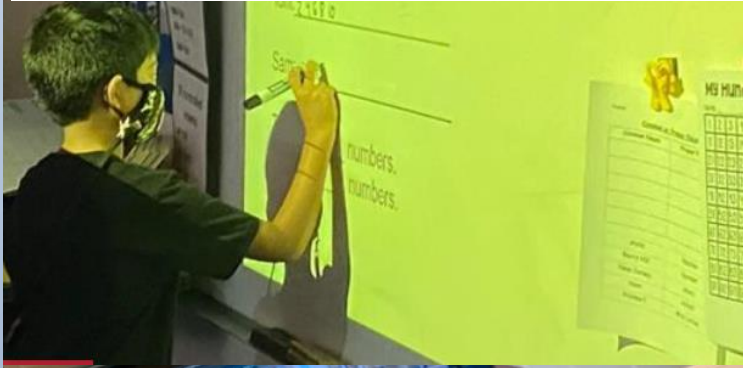
Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	Dollar Change	Percent Change	2019-2020 Actual Expenditure	2018-19 Expense	2017-18 Expense	2021-2022 Proposed FTE	2020-2021 Current Year FTE
2250 Prg For Sdnts w/Disabil-Med Elgble										
100	Administrator Salaries	188,192	184,349	1,843	1.00%	188,958			1.0000	1.0000
101	Principals	380,297	376,518	3,779	1.00%	381,330	371,698	366,916	2.0000	2.0000
125	Tutors	1,080,000	2,168,185	-1,088,185	-50.19%	1,610,193	2,144,403	2,174,763	34.4000	34.4000
126	Teaching Assistants	3,719,609	3,787,455	-67,846	-1.79%	3,922,909	4,346,148	4,666,167	60.0641	60.0641
130	Teacher Salaries 7-12	8,354,920	8,286,210	68,710	0.83%	7,907,246	8,167,231	8,005,019	59.6700	59.6700
150	Instructional Salaries	30,000	30,000		0.00%	33,316	30,999	18,200		
151	Elementary Salaries	6,198,617	5,182,254	1,016,363	19.61%	4,963,802	4,263,512	4,018,122	46.3570	46.3570
165	Therapists	1,144,753	1,131,433	13,320	1.18%	1,090,139	1,023,160	970,066	10.9900	10.9900
175	200 Day Salaries	2,027,386	1,912,643	114,743	6.00%	1,709,933	1,366,747	1,169,153	41.0000	41.0000
180	Monitors	42,000	52,000	-10,000	-19.23%	30,611	32,111	36,140	2.0000	2.0000
200	Equipment	20,000	20,000		0.00%	11,183	997	7,808		
400	Contractual Services	1,100,000	1,100,000		0.00%	576,516	833,503	728,892		
406	DOL/DOR Services	225,000	225,000		0.00%	100,250	141,137	114,566		
408	Nursing Services	220,000	220,000		0.00%	120,309	178,069	98,442		
448	Evaluations	20,000	20,000		0.00%	8,086	9,422	6,605		
449	Contingency	200,000	200,000		0.00%					
470	Tuition	1,940,000	2,040,000	-100,000	-4.90%	1,879,060	1,526,011	1,681,844		
460	BOCES Services	3,200,000	2,955,000	245,000	8.29%	3,196,263	2,954,536	2,426,648		
500	Materials & Supplies	65,000	65,000		0.00%	57,675	85,421	40,047		
Subtotal of 2250 Prg For Sdnts w/Disabil-Med Elgble		30,153,774	29,956,047	197,727	0.66%	27,817,779	27,504,093	26,529,397	257.4811	257.4811

Draft Budget Detail – Summer School

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	Dollar Change	Percent Change	2019-2020 Actual Expenditure	2018-19 Expense	2017-18 Expense
2320 Summer School								
101 Principals		7,830	7,830	0	0.00%	7,828	5,772	5,700
	Placeholder – Robust Summer 2021 Program	403,000	0	403,000	****.***%	0	0	0
125 Tutors		16,648	16,648	0	0.00%	16,648	0	0
128 Teaching Assistants		22,200	22,200	0	0.00%	22,122	0	17,227
130 Teacher Salaries 7-12		283,000	283,000	0	0.00%	282,881	228,625	212,532
150 Instructional Salaries		5,080	5,080	0	0.00%	5,083	5,088	5,018
151 Elementary Salaries		8,500	8,500	0	0.00%	8,094	77,287	72,727
160 Noninstructional Salaries		27,000	27,000	0	0.00%	25,785	18,928	30,778
162 Noninstructional Overtime		0	0	0	0.00%	730	0	0
500 Materials & Supplies		17,000	17,000	0	0.00%	16,951	11,585	10,030
Subtotal of 2320 Summer School		800,258	397,258	403,000	101.45%	396,133	345,265	354,012

Draft Budget Detail – Instructional Technology

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	Dollar Change	Percent Change	2019-2020 Actual Expenditure	2018-19 Expense	2017-18 Expense	2021-2022 Proposed FTE	2020-2021 Current Year FTE
2630 Computer Assisted Instruction										
150 Instructional Salaries		288,205	259,832	6,373	2.45%	255,813	0	1,575	2.0000	2.0000
200 Equipment		40,000	40,000	0	0.00%	19,199	12,539	59,170		
400 Contractual Services		10,000	20,000	-10,000	-50.00%	4,521	1,677	0		
430 Repair		5,000	5,000	0	0.00%	0	2,783	0		
460 Software		78,400	103,400	-25,000	-24.18%	55,910	109,581	164,408		
490 BOCES Services		2,961,500	2,571,500	390,000	15.17%	2,536,033	2,651,823	2,494,776		
500 Materials & Supplies		275,000	275,000	0	0.00%	188,980	271,515	72,374		
Subtotal of 2630 Computer Assisted Instruction		3,636,105	3,274,732	361,373	11.04%	3,060,256	3,049,918	2,792,301	2.0000	2.0000



Draft Budget Detail – Guidance, Attendance, Library

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	Dollar Change	Percent Change	2019-2020 Actual Expenditure	2018-19 Expense	2017-18 Expense	2021-2022 Proposed FTE	2020-2021 Current Year FTE
2810 Guidance-Regular School										
130	Guidance Counselors	2,747,576	2,537,831	209,745	8.26%	2,607,991	2,511,144	2,409,601	19.0000	19.0000
160	Noninstructional Salaries	491,891	490,577	1,314	0.27%	432,247	497,646	477,471	7.0000	7.0000
162	Noninstructional Overtime	1,010	1,010	0	0.00%	656	963	901		
400	Contractual Services	1,500	1,500	0	0.00%	900	0	0		
490	BOCES Services	19,000	18,770	230	1.23%	18,940	18,313	13,876		
500	Materials & Supplies	10,600	10,600	0	0.00%	3,177	8,863	6,507		
Subtotal of 2810 Guidance-Regular School		3,271,577	3,060,288	211,289	6.90%	3,063,911	3,036,929	2,908,356	26.0000	26.0000

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	Dollar Change	Percent Change	2019-2020 Actual Expenditure	2018-19 Expense	2017-18 Expense	2021-2022 Proposed FTE	2020-2021 Current Year FTE
2805 Attendance-Regular School										
160	Noninstructional Salaries	231,229	238,149	-6,920	-2.91%	225,293	221,641	198,139	4.0000	4.0000
161	Noninstructional P/T Sal	20,000	0	20,000	****,**%	0	0	0	0.5000	0.5000
162	Noninstructional Overtime	5,000	5,000	0	0.00%	668	1,328	571		
400	Contractual Services	0	0	0	0.00%	0	3,959	0		
490	BOCES Services	0	4,000	-4,000	-100.00%	0	0	0		
Subtotal of 2805 Attendance-Regular School		256,229	247,149	9,080	3.67%	225,961	226,926	198,710	4.5000	4.5000

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	Dollar Change	Percent Change	2019-2020 Actual Expenditure	2018-19 Expense	2017-18 Expense	2021-2022 Proposed FTE	2020-2021 Current Year FTE
2610 School Library & AV										
121	Librarians	842,663	790,630	52,033	6.58%	754,616	739,262	786,299	7.0000	7.0000
131	Librarians Secondary	669,985	634,203	35,782	5.64%	639,900	617,656	470,098	5.0000	5.0000
160	Noninstructional Salaries	723,060	700,616	22,474	3.21%	765,683	813,833	817,215	13.0000	13.0000
162	Noninstructional Overtime	20,000	20,000	0	0.00%	29,701	63,967	63,308		
175	200 Day Salaries	50,000	50,000	0	0.00%	27,319	17,987	29,807	1.0000	1.0000
Subtotal of 2610 School Library & AV		2,305,738	2,195,449	110,289	5.02%	2,217,219	2,252,705	2,166,727	26.0000	26.0000

Draft Budget Detail – Health Services

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	Dollar Change	Percent Change	2019-2020 Actual Expenditure	2018-19 Expense	2017-18 Expense	2021-2022 Proposed FTE	2020-2021 Current Year FTE
2815 Health Svcs-Regular School										
180	Noninstructional Salaries	1,235,024	1,104,137	130,887	11.85%	1,149,153	1,015,092	963,806	19.0000	19.0000
181	Noninstructional P/T Sal	1,000	1,000	0	0.00%	0	813	631		
182	Noninstructional Overtime	30,000	2,600	27,400	1,053.85%	9,567	1,169	1,421		
200	Equipment	3,500	3,500	0	0.00%	0	0	0		
400	Contractual Services	175,000	25,000	150,000	600.00%	66,226	114,291	127,785		
430	Repair	5,000	10,000	-5,000	-50.00%	0	0	4,323		
446	Fees Other Districts	100,000	100,000	0	0.00%	80,632	89,524	93,003		
448	Evaluations	53,045	53,045	0	0.00%	51,498	51,500	51,500		
460	BOCES Services	69,000	60,000	9,000	15.00%	68,193	56,968	41,628		
500	Materials & Supplies	90,000	80,496	9,504	11.81%	84,492	68,078	18,306		
501	Petty Cash	660	800	-150	-18.75%	183	315	476		
Subtotal of 2815 Health Svcs-Regular School		1,762,219	1,440,578	321,641	22.33%	1,509,944	1,397,750	1,303,179	19.0000	19.0000



Draft Budget Detail – Psychologists & Social Workers

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	Dollar Change	Percent Change	2019-2020 Actual Expenditure	2018-19 Expense	2017-18 Expense	2021-2022 Proposed FTE	2020-2021 Current Year FTE
2820 Psychological Svcs-Reg Schl										
	112 Teacher Salaries, 1/2 K	188,629	187,154	1,475	0.79%	147,154	161,164	140,695	1.0000	1.0000
	130 Teacher Salaries 7-12	883,725	871,668	-7,943	-0.91%	792,306	833,304	778,731	6.0000	6.0000
	151 Elementary Salaries	1,035,652	1,015,218	20,434	2.01%	1,011,258	1,002,508	926,883	7.0000	7.0000
	160 Noninstructional Salaries	532,889	541,860	-8,971	-1.66%	543,476	519,339	524,955	6.5000	6.5000
	162 Noninstructional Overtime	6,200	6,200	0.00%	0.00%	1,285	5,719	6,198		
	400 Contractual Services	70,000	70,000	0.00%	0.00%	69,700	67,388	66,800		
	446 Fees Other Districts	3,000	3,000	0.00%	0.00%					
	500 Materials & Supplies	3,000	3,000	0.00%	0.00%	572	1,308	1,385		
	Subtotal of 2820 Psychological Svcs-Reg Schl	2,703,095	2,698,100	4,995	0.19%	2,565,731	2,590,728	2,445,647	20.5000	20.5000

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	Dollar Change	Percent Change	2019-2020 Actual Expenditure	2018-19 Expense	2017-18 Expense	2021-2022 Proposed FTE	2020-2021 Current Year FTE
2825 Social Work Svcs-Regular School										
	150 Instructional Salaries	331,317	214,655	116,662	54.35%	232,420	104,012	97,157	3.0000	2.0000
	Subtotal of 2825 Social Work Svcs-Regular School	331,317	214,655	116,662	54.35%	232,420	104,012	97,157	3.0000	2.0000

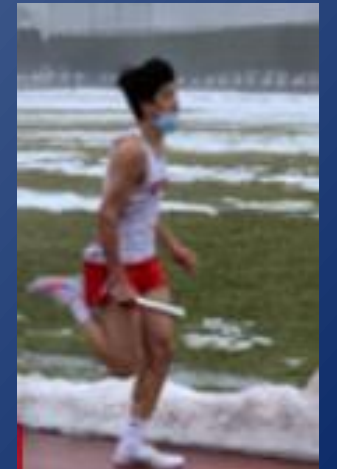
Draft Budget Detail – Co-Curricular

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	Dollar Change	Percent Change	2019-2020 Actual Expenditure	2018-19 Expense	2017-18 Expense
2850 Co-Curricular Activ-Reg Schl								
130	Teacher Salaries 7-12	1,090,000	1,075,000	15,000	1.40%	940,122	1,045,575	985,407
150	Instructional Salaries	18,800	18,800	0	0.00%	6,808	18,800	0
151	Elementary Salaries	157,800	157,800	0	0.00%	95,641	121,288	121,887
160	Noninstructional Salaries	117,149	114,500	2,649	2.31%	101,727	110,783	124,078
161	Noninstructional P/T Sal	38,865	38,865	0	0.00%	0	0	0
451	Chaperone Travel	80,500	80,500	0	0.00%	37,170	71,855	57,618
452	Student Travel & Registra	101,500	101,500	0	0.00%	57,124	98,832	94,416
484	Memberships and Dues	29,000	29,000	0	0.00%	15,121	16,483	28,024
500	Materials & Supplies	36,830	36,830	0	0.00%	14,946	20,866	20,609
503	Student News paper	3,250	3,250	0	0.00%	1,990	2,084	2,511
Subtotal of 2850 Co-Curricular Activ-Reg Schl		1,673,694	1,656,045	17,649	1.07%	1,270,649	1,506,526	1,432,548



Draft Budget Detail – Athletics

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	Dollar Change	Percent Change	2019-2020 Actual Expenditure	2018-19 Expense	2017-18 Expense	2021-2022 Proposed FTE	2020-2021 Current Year FTE
2855 Interscholastic Athletics-Reg Schl										
150	Instructional Salaries	1,455,000	1,420,000	35,000	2.48%	1,081,880	1,304,110	1,369,257		
160	Noninstructional Salaries	289,289	328,029	-38,740	-11.81%	287,658	305,503	246,720	2.0000	2.0000
182	Noninstructional Overtime	6,000	12,000	-6,000	-50.00%	0	0	0		
200	Equipment	25,000	0	25,000	****. **%	10,255	89,581	11,036		
400	Contractual Services	85,000	40,000	45,000	112.50%	34,337	23,283	8,275		
430	Repair	50,000	50,000	0	0.00%	18,514	47,082	32,127		
450	Conf, Wkshps & Travel -PD	0	0	0	0.00%	0	315	0		
451	Chaperone Travel	40,000	40,000	0	0.00%	30,219	35,614	24,608		
452	Student Travel & Registra	60,000	60,000	0	0.00%	48,782	55,934	14,410		
453	Mileage Reimbursement	300	300	0	0.00%	329	0	242		
484	Memberships and Dues	60,000	60,000	0	0.00%	31,915	33,604	59,611		
490	BOCES Services	123,000	123,000	0	0.00%	94,357	121,611	117,322		
500	Materials & Supplies	215,000	215,000	0	0.00%	217,069	213,528	182,123		
Subtotal of 2855 Interscholastic Athletics-Reg Schl		2,408,589	2,348,329	60,260	2.57%	1,835,315	2,230,103	2,065,731	2.0000	2.0000



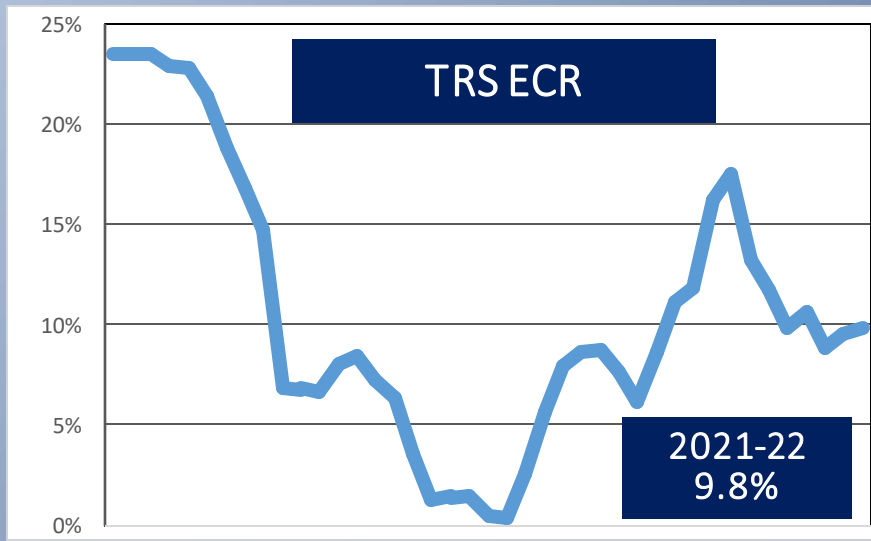
Draft Budget Detail – Transportation

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	Dollar Change	Percent Change	2019-2020 Actual Expenditure	2018-19 Expense	2017-18 Expense	2021-2022 Proposed FTE	2020-2021 Current Year FTE
5510 District Transportation Services										
160	Noninstructional Salaries	198,088	194,968	3,100	1.59%	220,473	192,318	189,101	2.0000	2.0000
161	Noninstructional P/T Sal	47,404	47,570	-166	-0.35%	0	0	0	1.4000	1.4000
162	Noninstructional Overtime	1,400	1,400	0	0.00%	1,311	0	1,038		
400	Contractual Services	0	0	0	0.00%	0	28,000	0		
500	Materials & Supplies	850	850	0	0.00%	1,423	1,122	439		
Subtotal of 5510 District Transportation Services		247,722	244,788	2,934	1.20%	223,207	219,440	190,578	3.4000	3.4000
5540 Contract Transportation-Med Elgble										
400	Contractual Services	9,312,387	8,941,136	371,231	4.15%	7,296,729	8,504,676	8,177,208		
424	Gasoline	250,000	250,000	0	0.00%	148,763	205,271	214,587		
454	Field Trips	280,000	280,000	0	0.00%	158,151	255,294	271,835		
455	Athletic Trips	670,000	670,000	0	0.00%	490,318	649,303	629,835		
458	Field Trips - Acadmic Com	105,000	105,000	0	0.00%	79,481	103,308	66,942		
459	Field Trips - Music	52,000	52,000	0	0.00%	32,867	44,932	7,320		
460	Software	20,000	20,000	0	0.00%	9,400	4,150	7,150		
Subtotal of 5540 Contract Transportation-Med Elgble		10,689,367	10,318,136	371,231	3.60%	8,215,519	9,766,934	9,374,877		
5581 Transportation from Boces										
490	BOCES Services	0	0	0	0.00%	0	6,395	0		
Subtotal of 5581 Transportation from Boces		0	0	0	0.00%	0	6,395	0		
Total General Fund		10,937,089	10,562,924	374,165	3.54%	8,438,726	9,992,769	9,565,455	3.4000	3.4000



Draft Budget Detail – Benefits

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	Dollar Change	Percent Change	2019-2020 Actual Expenditure	2018-19 Expense	2017-18 Expense
9010	State Retirement	3,445,000	3,000,000	445,000	14.83%	2,866,399	2,814,500	2,953,311
9020	Teachers' Retirement	11,120,514	10,590,935	529,579	5.00%	9,372,882	11,183,043	10,199,765
9030	Social Security	9,840,000	9,549,178	290,824	3.05%	9,275,140	9,104,258	9,120,791
9040	Workers' Compensation	854,287	730,000	124,287	17.03%	801,416	626,925	629,433
9045	Life Insurance	230,000	218,000	12,000	5.50%	208,476	217,722	205,273
9050	Unemployment Insurance	50,000	50,000		0.00%	50,000	22,069	43,269
9055	Disability Insurance	105,000	105,000		0.00%	73,753	67,279	55,783
9060	Hospital, Medical, Dental Insurance	30,700,234	30,651,664	48,570	0.16%	28,057,957	28,073,359	28,477,642
9065	Dental	905,000	905,000		0.00%	653,274	884,211	757,948
9070	Union Welfare Benefits	225,000	225,000		0.00%	225,000	225,000	225,000
9089	Other	299,200	355,200	-56,000	-15.77%	318,715	244,153	260,797
Total General Fund		57,774,235	56,379,975	1,394,260	2.47%	51,902,992	53,462,519	50,928,990



Employer
Contribution Rate
was 9.53% in
2020-21

Draft Budget Detail – Benefits

Continued Use of Reserves to Support Budget

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	Dollar Change
9010	State Retirement	3,445,000	3,000,000	445,000
9020	Teachers' Retirement	11,120,514	10,580,936	539,578
9030	Social Security	9,840,000	9,549,176	290,824
9040	Workers' Compensation	854,287	730,000	124,287
9045	Life Insurance	238,800	218,000	12,000
9050	Unemployment Insurance	50,000	50,000	
9055	Disability Insurance	105,000	105,000	
9080	Hospital, Medical, Dental Insurance	30,700,234	30,651,864	48,370
9085	Dental	905,000	905,000	
9070	Union Welfare Benefits	225,000	225,000	
9089	Other	299,200	355,200	-56,000
Total General Fund		57,774,235	56,379,975	1,394,260

Audited Financial Statements June 30, 2020

2020

General Fund	
Nonspendable: Prepaids	\$ 5,050
Restricted	
Workers' compensation	3,275,338
Unemployment insurance	737,238
Retirement contribution	
Teachers' retirement system	4,213,043
Employees' retirement system	14,161,842
Insurance	313,740
Employee benefit accrued liability	3,466,195
Capital	5,036,757
Repairs	171,348

Revenue – Federal Stimulus

American Rescue Plan Act

Summary of K-12 Education Provisions based on current info:

1. Funding based on amount of Title 1 funding
2. 20% of funds to districts must be used to address learning loss
3. Remaining funds can be used to address allowable uses including:
 - coordinating with public health departments
 - educational technology
 - summer learning
 - mental health services
 - addressing learning loss
 - implementing public health protocols
 - implementing activities to maintaining operations/continuity of services

State Aid

REVENUE DESCRIPTION	PROPOSED	Executive Budget
	BUDGET	(1/19 Run)
	2020-21	2021-22
STATE AID		
FOUNDATION AID	8,527,586	8,527,586
EXCESS COST AID/PRIVATE	412,310	393,938
EXCESS COST AID/PUBLIC HI COST	490,273	458,192
BOCES AID	3,724,467	
SERVICES AID		6,799,118
TRANSPORTATION AID	2,127,290	
BUILDING AID	1,276,709	1,248,506
HARDWARE & TECHNOLOGY	41,504	
TEXTBOOK/SOFTWARE/LIBRARY AIDS	555,550	
HIGH TAX AID	697,595	
PANDEMIC ADJUSTMENT	-221,042	-334,316
FEDERAL CARES RESTORATION	221,042	334,316
<i>Adj. for Potential Additional Building Aid</i>	295,781	
<i>Adj. for Potential Reduction in Transportation Aid</i>	-630,000	
NET STATE AID	17,519,065	17,427,340

- State revenue outlook continues to improve
- Senate & Assembly Budget Priorities:
 - rejected proposals in the Executive Budget including the consolidation of expense-based aids.
 - increased school aid levels.

2021-22 Budget Planning

April 20, 2021 Budget Meeting

- Updates to Budget
- Revenue & Reserves
- Budget Adoption