

# Syosset School District

## Budget Information Meeting

### 2021-22 Budget

February 11, 2021



# 2020-21 Budget Planning

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## 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**

# February 8, 2021 Budget Meeting Topics:

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- **Budget Goals & Drivers**
- **Tax Cap for 2021-22**
- **Capital Codes**
- **Administrative Codes**
- **Revenue - State Aid – Governor's Proposal**

# 2021-22 Budget Goals & Strategies

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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



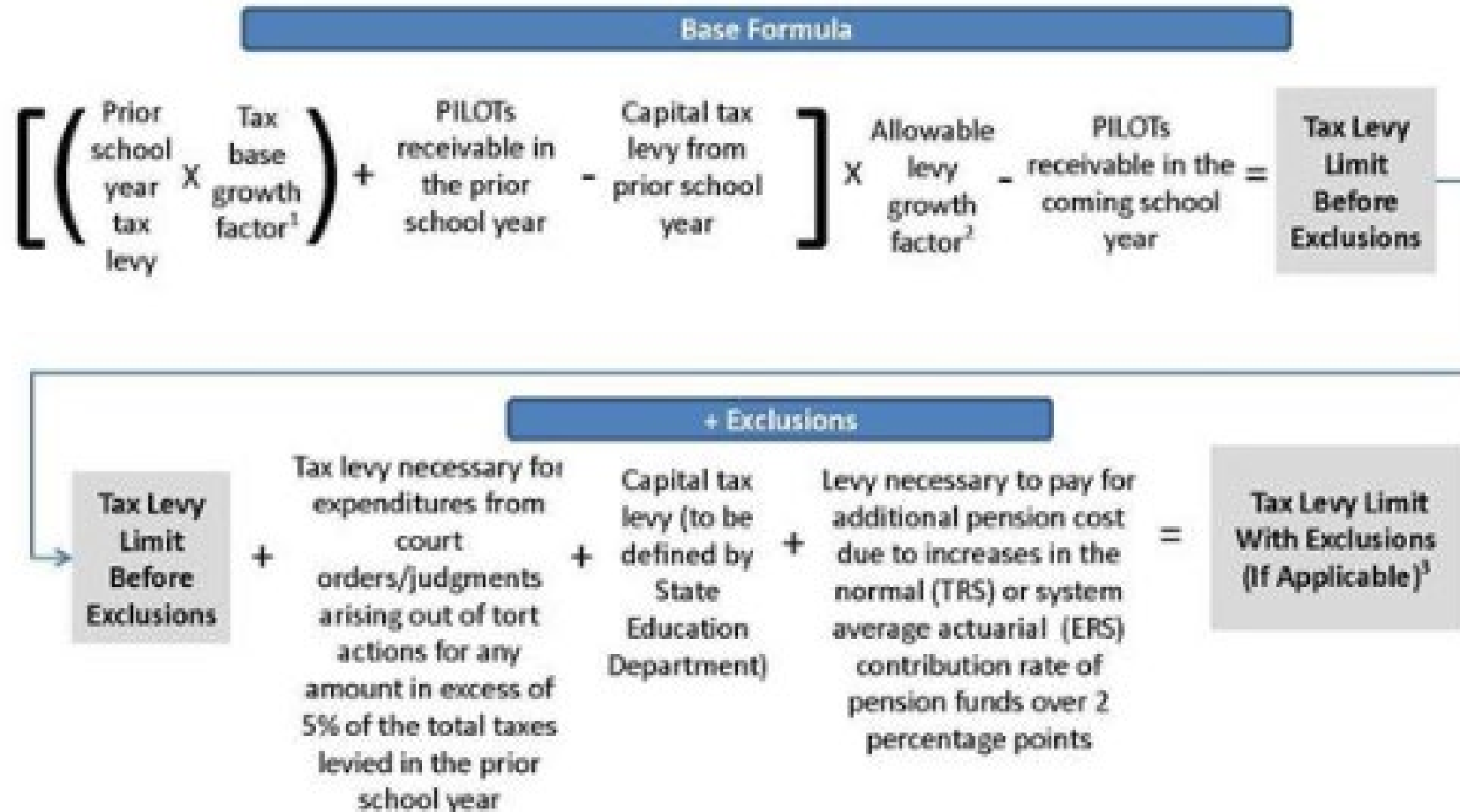
- TRS Required Contribution
- ERS Required Contribution
- Debt Service
- Ongoing Expenses Related to COVID-19  
(inc. staffing & operational costs)



## Syosset Tax Cap Calculation Trend

	Tax Cap Calculation	Actual Tax Levy
<b>2021-22 Est.</b>	2.23%	<b>TBD</b>
<b>2020-21</b>	3.23%	1.70%
<b>2019-20</b>	3.34%	2.49%
<b>2018-19</b>	3.57%	2.26%
<b>2017-18</b>	2.24%	2.12%
<b>2016-17</b>	0.30%	0.14%
<b>2015-16</b>	1.56%	0.91%
<b>2014-15</b>	1.39%	1.33%
<b>2013-14</b>	3.08%	2.84%
<b>2012-13</b>	2.26%	2.26%

# Tax Cap Formula



Tax Cap  
Calculation -  
Preliminary

<b>Tax Levy for 2020-21</b>	<b>\$204,236,165</b>
Multiply (1) by Tax Base Growth Factor 2021	1.00370
	\$204,991,839
Add: PILOT payments from prior year	\$3,890,559
LIPA "PILOT"	\$4,985,067
Subtract Exclusions - Capital	<b>(\$3,698,804)</b>
<b>Adjusted Prior Year Levy</b>	\$210,168,661
Allowable Levy Growth Factor (lessor of CPI or 2%)	\$212,753,735
Current Estimate = 1.23%	
Subtract Estimated PILOTS for 2021-22 fiscal year	<b>(\$4,433,497)</b>
Subtract Estimated LIPA "Pilots" for 2021-22 fiscal year	<b>(\$5,155,427)</b>
<b>Tax Levy Limit</b>	<b>\$203,164,811</b>
Estimated Coming Year Exemptions - Capital	\$5,620,754
<b>2021-22 MAXIMUM ALLOWABLE TAX LEVY</b>	<b>\$208,785,565</b>
	<b>2.23%</b>



## 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	\$5,620,754
✔ Teachers' Retirement System Exclusion	\$0
✔ Employees' Retirement System Exclusion	\$0
<b>Total Exclusions</b>	<b>\$5,620,754</b>

**Your FYE 2022 Tax Levy Limit, Adjusted for Transfers plus Exclusions** **\$208,785,565**

✔ Total Tax Cap Reserve Amount Used to Reduce FYE 2022 Levy	---
✔ FYE 2022 Proposed Levy, Net of Reserve	\$208,785,565

**Difference Between Tax Levy Limit and Proposed Levy** **\$0**

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

OSC established  
March 1 deadline  
for submitting tax  
cap

NYSE Regs: BOE  
adopts budget in  
April & Property Tax  
Report Card Due

OSC releases  
preliminary results  
for tax cap before  
final is filed with  
NYSE

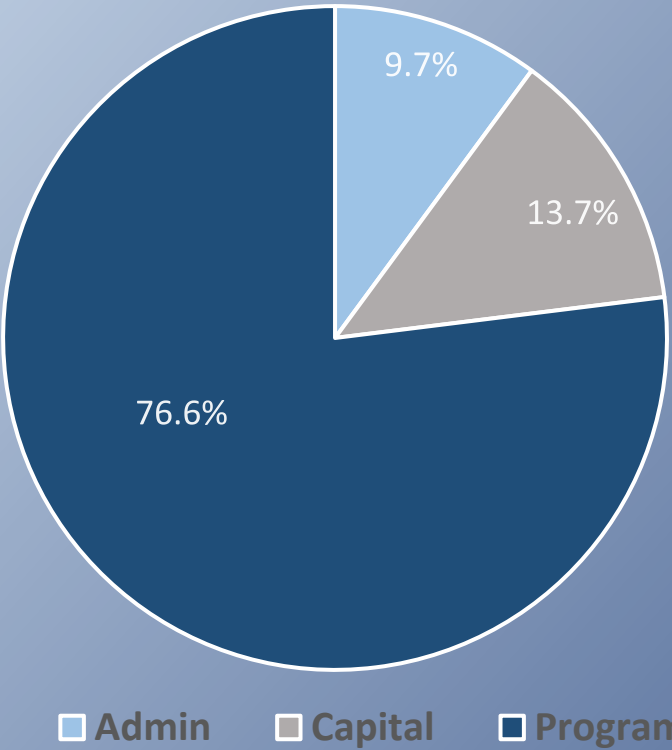
OSC

Tax Cap

Preliminary Data – Likely to Change  
Prior to March 1 OSC Deadline

# Capital Section of Budget

Budget Components



Capital Function Codes & Areas

- **Operation of Plant**
  - Custodial teams in buildings
  - Utilities
- **Maintenance of Plant**
  - Maintenance team
  - Groundskeepers
  - Maintenance and repair projects
- **Security**
  - In-house & contracted security teams
- **Debt Service – Interest & Principal Payments**
- **Transfer to Capital – Capital projects funded through the budget**

# Capital 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
1620	Operation of Plant	10,873,072	9,991,539	881,533	8.82%	8,616,003	9,102,330	9,089,496	81.2500	81.2500
1621	Maintenance of Plant	6,103,350	7,024,678	-921,328	-13.12%	5,608,269	4,267,446	3,103,662	33.5000	33.5000
1631	Security	3,344,650	3,853,596	-508,946	-13.21%	3,080,975	2,998,049	2,107,597	11.5000	11.5000
9760	Tax Anticipation Notes	720,000	720,000	0	0.00%	323,333	603,017	429,410	0	0
9901	Transfer to Other Funds	6,870,281	4,948,331	1,921,950	38.84%	3,949,913	3,034,408	3,020,306	0	0
9950	Transfer to Capital Fund	1,767,274	1,767,274	0	0.00%	3,397,042	5,538,599	14,800,399	0	0
<b>Total General Fund</b>		<b>29,678,627</b>	<b>28,305,417</b>	<b>1,373,210</b>	<b>4.85%</b>	<b>24,975,535</b>	<b>25,543,849</b>	<b>32,550,869</b>	<b>126.2500</b>	<b>126.2500</b>



# Draft Budget Detail – Custodial Operations

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	Dollar Change	Percent Change	2019-2020 Prior Year Expense	2018-2019 Expense	2017-2018 Expense	2021-2022 Proposed FTE	2020-2021 Current Year FTE
<b>1620 Operation of Plant</b>										
160	Noninstructional Salaries	5,970,614	5,575,882	394,732	7.08%	5,370,821	5,292,196	5,166,529	79.0000	79.0000
161	Noninstructional P/T Sal	135,000	135,000	0	0.00%	98,781	165,896	131,408	2.2500	2.2500
162	Noninstructional Overtime	717,000	442,000	275,000	62.22%	388,942	196,157	286,457		
200	Equipment	71,000	66,400	4,600	6.93%	68,200	54,344	26,673		
204	Equipment - Not Capitaliz	1,000	1,000	0	0.00%	0	758	0		
400	Contractual Services	609,801	649,600	-39,799	-6.13%	489,636	830,721	1,188,528		
420	Fuel Oil	388,954	388,954	0	0.00%	179,941	220,168	311,844		
421	Electricity	1,500,600	1,500,600	0	0.00%	1,119,354	1,399,680	1,229,666		
422	Water	169,500	169,500	0	0.00%	19,944	24,583	26,253		
423	Natural Gas	400,003	400,003	0	0.00%	263,136	333,947	351,156		
427	Telephone	78,000	78,000	0	0.00%	48,782	78,784	69,233		
430	Repair	9,000	9,000	0	0.00%	2,998	1,577	4,457		
450	Conf, Wkshps & Travel -PD	2,600	2,600	0	0.00%	1,614	2,267	560		
460	BOCES Services	42,000	20,000	22,000	110.00%	25,820	17,830	7,737		
500	Materials & Supplies	758,000	539,000	219,000	40.63%	483,304	457,127	290,886		
502	Uniforms	40,000	34,000	6,000	17.65%	26,730	26,299	19,124		
<b>Subtotal of 1620 Operation of Plant</b>		<b>10,873,072</b>	<b>9,991,539</b>	<b>881,533</b>	<b>8.82%</b>	<b>8,616,003</b>	<b>9,102,330</b>	<b>9,089,495</b>	<b>81.2500</b>	<b>81.2500</b>

# Draft Budget Detail – Maintenance

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	Dollar Change	Percent Change	2019-2020 Prior Year Expense	2018-2019 Expense	2017-2018 Expense	2021-2022 Proposed FTE	2020-2021 Current Year FTE
<b>1621</b>	<b>Maintenance of Plant</b>									
160	Noninstructional Salaries	2,671,599	2,576,428	95,171	3.69%	2,220,339	2,112,402	1,996,236	33.0000	33.0000
161	Noninstructional P/T Sal	30,000	30,000	0	0.00%	33,288	29,626	25,850	0.5000	0.5000
162	Noninstructional Overtime	200,000	200,000	0	0.00%	169,978	210,414	184,866		
200	Equipment	1,122,300	2,147,300	-1,025,000	-47.73%	1,577,985	301,720	309,246		
400	Contractual Services	1,266,701	1,246,200	20,501	1.65%	1,091,644	943,871	44,866		
424	Gasoline	57,750	57,750	0	0.00%	34,908	49,900	13,525		
425	Haz Mat Disposal	20,000	20,000	0	0.00%	8,060	14,700	0		
430	Repair	130,000	130,000	0	0.00%	21,733	38,106	75,660		
500	Materials & Supplies	605,000	617,000	-12,000	-1.94%	450,336	566,708	454,486		
	<b>Subtotal of 1621 Maintenance of Plant</b>	<b>6,103,350</b>	<b>7,024,678</b>	<b>-921,328</b>	<b>-13.12%</b>	<b>5,608,269</b>	<b>4,267,446</b>	<b>3,103,662</b>	<b>33.5000</b>	<b>33.5000</b>

## Preliminary Equipment

- Replacement Scoreboard for High School field
- Replacement classroom and office furniture
- Replacement maintenance vehicles
- HVAC equipment

## Preliminary Contractual Services Include:

- Roof repairs
- Paving work
- Flooring repair and replacement
- Fencing repairs
- Painting
- Plumbing
- Environmental monitoring
- Duct and vent cleaning
- PA System maintenance & repair

# Draft Budget Detail – Security

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	Dollar Change	Percent Change	2019-2020 Prior Year Expense	2018-2019 Expense	2017-2018 Expense	2021-2022 Proposed FTE	2020-2021 Current Year FTE
<b>1631 Security</b>										
160	Noninstructional Salaries	208,750	208,845	1,905	0.92%	201,960	175,768	167,559	2.4000	2.4000
161	Noninstructional P/T Sal	360,000	300,000	60,000	30.00%	271,949	20,548	26,221	9.1000	9.1000
162	Noninstructional Overtime	55,000	55,000	0	0.00%	7,408	20,173	14,795		
200	Equipment	25,000	320,000	-295,000	-92.19%	67,198	88,993	0		
428	Security Services	2,258,000	2,390,000	-132,000	-5.52%	1,924,481	1,880,099	1,199,985		
490	BOCES Services	380,000	555,000	-175,000	-31.53%	567,428	828,351	699,037		
500	Materials & Supplies	22,000	21,000	1,000	4.76%	37,612	0	0		
502	Uniforms	5,900	5,750	150	2.61%	2,959	4,117	0		
<b>Subtotal of 1631 Security</b>		<b>3,344,650</b>	<b>3,853,595</b>	<b>-508,945</b>	<b>-13.21%</b>	<b>3,080,975</b>	<b>2,998,049</b>	<b>2,107,597</b>	<b>11.5000</b>	<b>11.5000</b>

# Draft Budget Detail – Transfer to Capital

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	Dollar Change	Percent Change	2019-2020 Prior Year Expense	2018-2019 Expense	2017-2018 Expense
<b>9950</b>	<b>Transfer to Capital Fund</b>							
900	Transfer to Capital Funds	1,767,274	1,767,274	0	0.00%	3,397,042	5,538,599	14,800,399
	<b>Subtotal of 9950 Transfer to Capital Fund</b>	<b>1,767,274</b>	<b>1,767,274</b>	<b>0</b>	<b>0.00%</b>	<b>3,397,042</b>	<b>5,538,599</b>	<b>14,800,399</b>

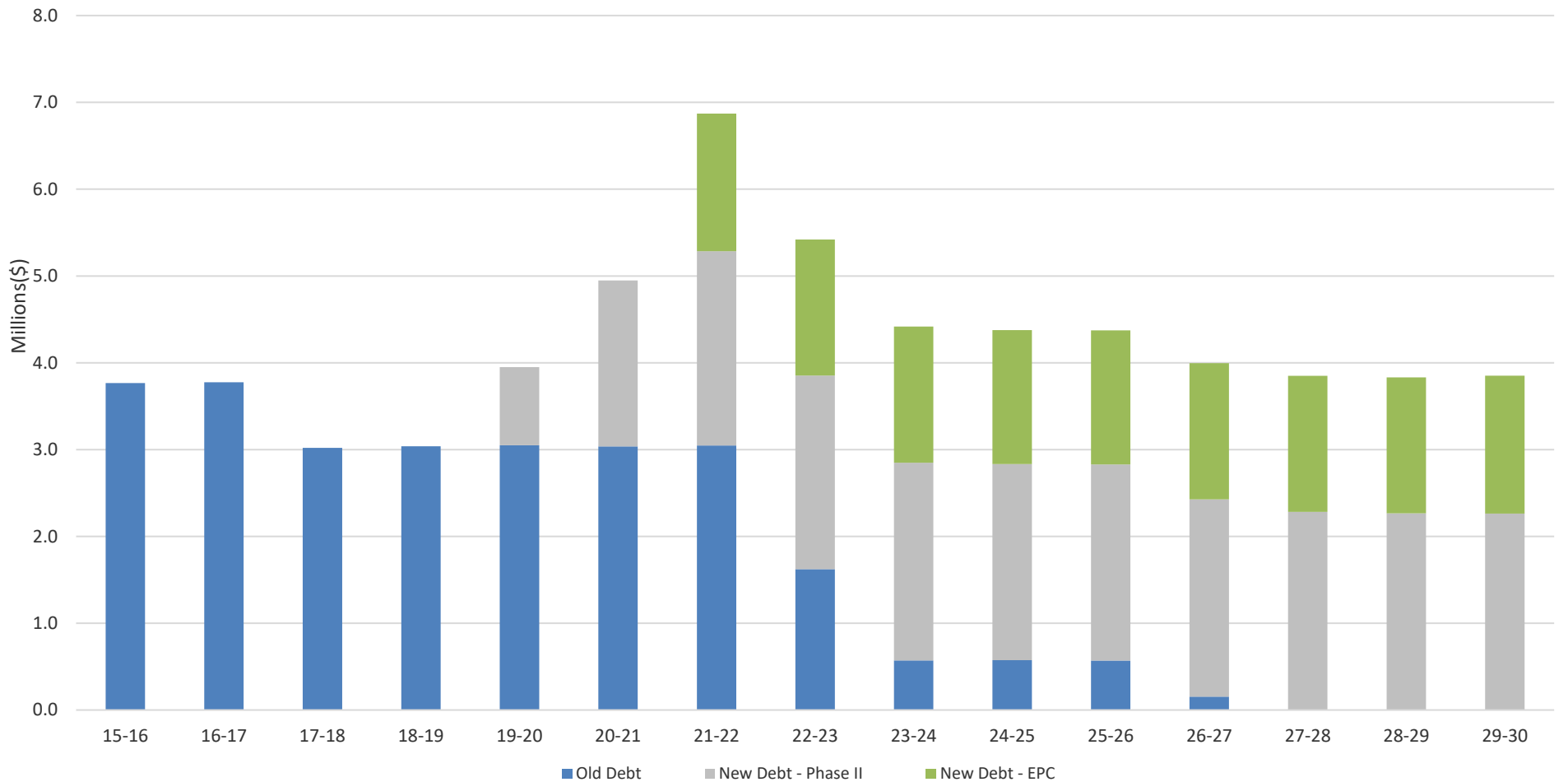
## Preliminary Project List for Transfer to Capital

- Pool ventilation system
- HS and SW roof and masonry
- Other potential projects identified in Visual Inspection report



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
9901-990-00-0000	Trsf to Debt Service Fund	6,870,281	4,948,331	1,921,950	38.84%	3,949,913	3,034,408	3,020,306
	<b>960 Object Subtotal</b>	<b>6,870,281</b>	<b>4,948,331</b>	<b>1,921,950</b>	<b>38.84%</b>	<b>3,949,913</b>	<b>3,034,408</b>	<b>3,020,306</b>

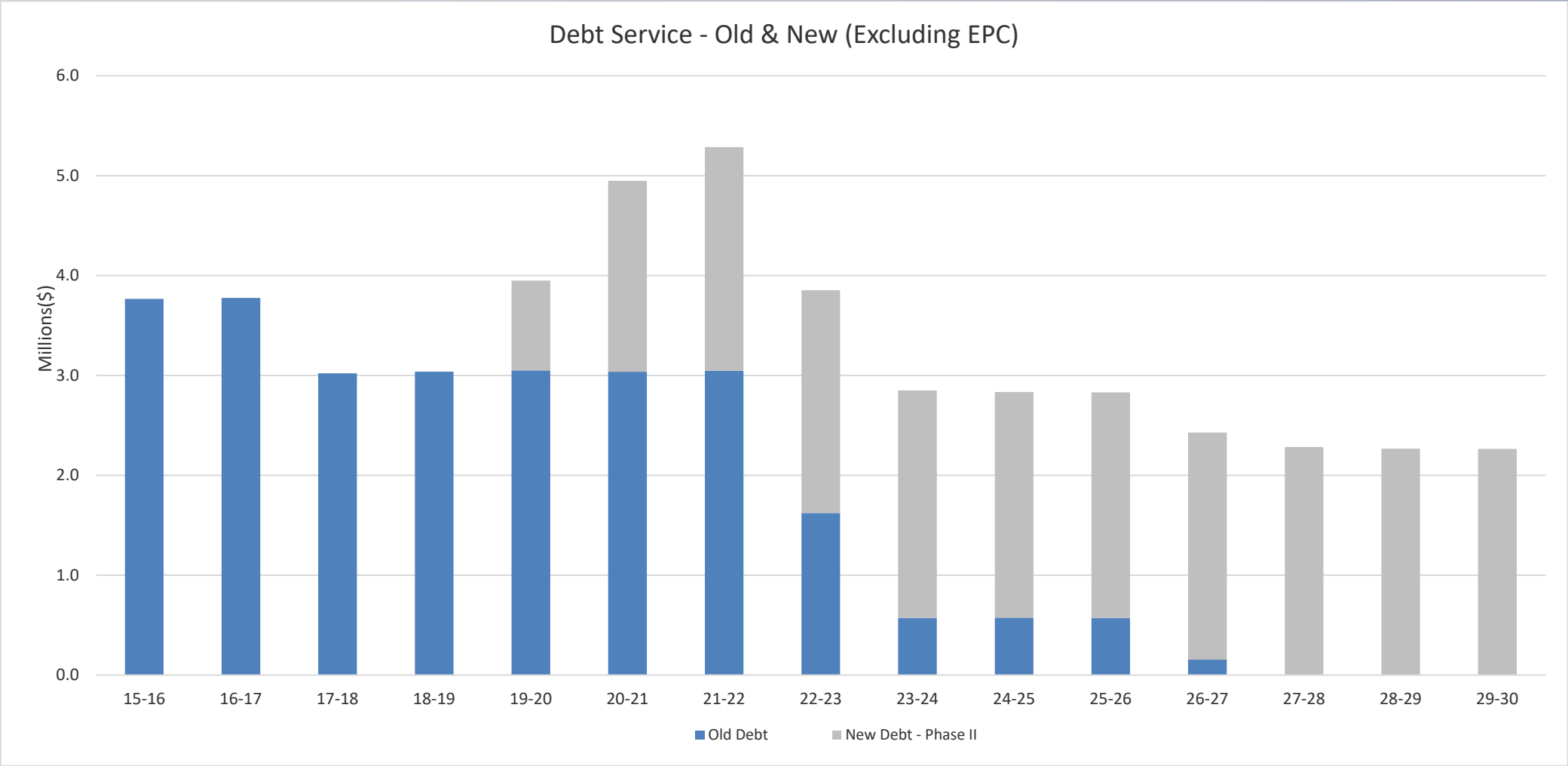
Debt Service - Old & New (Phase II Bond and EPC)



Debt  
Service  
Total

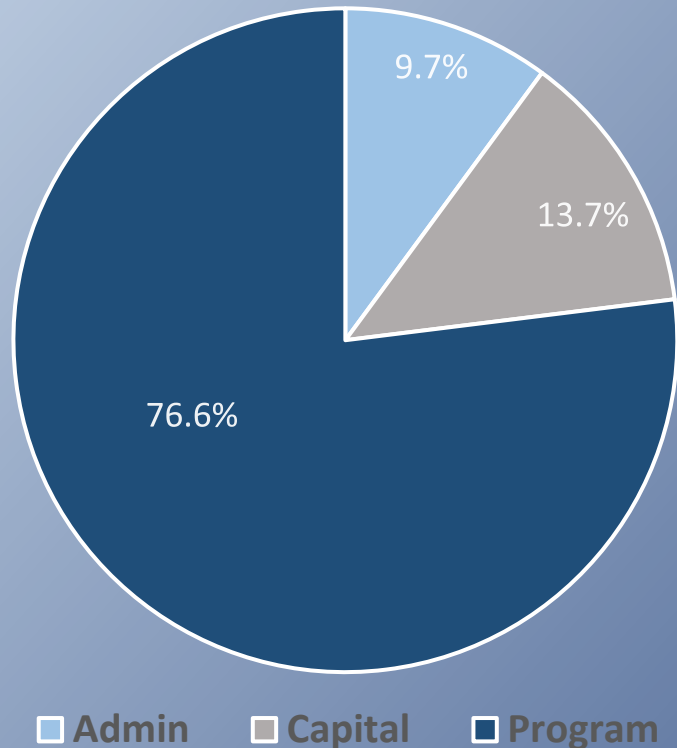


Debt Service Excluding EPC



# Administration Section of Budget

Budget Components



## Administration Function Codes & Areas

- Board of Education
- District Clerk & Annual Meeting/Budget Vote
- Chief School Administrator Office
- Business Office
- Personnel Office
- Public Information Office
- Central and School Level Administration
- IT Services Admin.
- Professional Development
- Auditing
- Legal Services
- Insurance
- Printing & Mailing
- BOCES Administrative Costs

# Administration Code Summary

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	Dollar Change	Percent Change	2019-2020 Prior Year Expense	2018-2019 Expense	2017-2018 Expense	2021-2022 Proposed FTE	2020-2021 Current Year FTE
1010	Board Of Education	46,700	46,700	0	0.00%	41,773	44,226	41,886		
1040	District Clerk	97,187	97,187	0	0.00%	94,587	53,243	51,068	1.0000	1.0000
1060	District Meeting	30,500	30,500	0	0.00%	28,372	27,805	44,969		
1240	Chief School Administrator	385,079	385,079	0	0.00%	373,824	420,542	410,507	2.0000	2.0000
1310	Business Administration	576,814	576,814	0	0.00%	541,996	534,231	491,629	3.7000	3.7000
1320	Auditing	125,870	128,370	-2,500	-1.96%	103,850	101,325	191,612		
1345	Purchasing	561,214	553,578	7,636	1.38%	503,050	481,035	409,338	7.0000	7.0000
1420	Legal	429,600	429,600	0	0.00%	363,102	423,757	422,655		
1430	Personnel	699,090	656,821	42,269	6.44%	626,105	640,982	630,061	6.0000	6.0000
1480	Public Information and Services	169,670	169,670	0	0.00%	161,681	139,440	105,929	1.0000	1.0000
1670	Central Printing & Mailing	545,541	554,399	-8,852	-1.60%	505,059	411,809	326,922	1.6000	1.6000
1680	Central Data Processing	2,816,285	2,806,764	9,521	0.34%	3,184,103	2,472,895	3,062,609	4.0000	4.0000
1910	Unallocated Insurance	1,175,372	1,175,372	0	0.00%	1,052,577	1,273,906	1,609,216		
1981	BOCES Administrative Costs	824,806	807,288	17,518	2.17%	764,974	736,910	731,122		
1983	BOCES Capital Expenses	130,451	130,020	431	0.33%	161,781	159,075	161,603		
1989	Unclassified	50,000	50,000	0	0.00%	0	0	0		
2010	Curriculum Devel and Suprvsn	2,883,601	2,833,187	50,414	1.78%	2,822,783	2,978,125	2,971,478	21.5000	21.5000
2020	Supervision-Regular School	6,378,961	6,282,938	96,023	1.53%	6,507,776	6,298,648	6,325,602	81.9000	81.9000
2070	Inservice Training-Instruction	503,000	503,000	0	0.00%	534,114	368,094	520,462		
<b>Total General Fund</b>		<b>18,429,741</b>	<b>18,217,281</b>	<b>212,460</b>	<b>1.17%</b>	<b>18,371,507</b>	<b>17,566,048</b>	<b>18,508,668</b>	<b>129.7000</b>	<b>129.7000</b>

# Variance

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	Dollar Change	Percent Change	2019-2020 Prior Year Expense	2018-2019 Expense	2017-2018 Expense	2021-2022 Proposed FTE	2020-2021 Current Year FTE
<b>1060 District Meeting</b>										
1060	Salaries	12,650	12,650	0	0.00%	9,374	11,737	19,572		
1060-400-00-0000	Contractual Svc	7,000	7,000	0	0.00%	12,822	5,451	11,821		
1060-405-00-0000	Legal Notices & Ads	7,000	7,000	0	0.00%	4,998	6,790	8,262		
1060-500-00-0000	Supplies	3,850	3,850	0	0.00%	1,178	3,827	5,314		
<b>1060 Function Subtotal</b>		<b>30,500</b>	<b>30,500</b>	<b>0</b>	<b>0.00%</b>	<b>28,372</b>	<b>27,805</b>	<b>44,969</b>		
<b>Total General Fund</b>		<b>30,500</b>	<b>30,500</b>	<b>0</b>	<b>0.00%</b>	<b>28,372</b>	<b>27,805</b>	<b>44,969</b>		

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	Dollar Change	Percent Change	2019-2020 Prior Year Expense	2018-2019 Expense	2017-2018 Expense
<b>1320 Auditing</b>								
1320-435-00-8000	Audit Svc-Indepndt	45,500	48,000	-2,500	-5.21%	46,725	45,125	46,000
1320-435-00-8001	Audit Svc-Internal	36,600	36,600	0	0.00%	21,600	21,200	28,798
1320-435-00-8002	Audit Services-Claims	36,770	36,770	0	0.00%	35,525	35,000	35,000
1320-435-00-8003	Audit Svc-Special	7,000	7,000	0	0.00%	0	0	81,816
<b>1320 Function Subtotal</b>		<b>125,870</b>	<b>128,370</b>	<b>-2,500</b>	<b>-1.95%</b>	<b>103,850</b>	<b>101,325</b>	<b>191,612</b>
<b>Total General Fund</b>		<b>125,870</b>	<b>128,370</b>	<b>-2,500</b>	<b>-1.95%</b>	<b>103,850</b>	<b>101,325</b>	<b>191,612</b>

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	Dollar Change	Percent Change	2019-2020 Prior Year Expense	2018-2019 Expense	2017-2018 Expense	2021-2022 Proposed FTE	2020-2021 Current Year FTE
<b>1345 Purchasing</b>										
1345	Salaries	528,864	521,228	7,636	1.47%	477,366	449,214	388,607	7.0000	7.0000
1345-405-00-0000	Legal Notices & Ads	18,500	18,500	0	0.00%	12,228	18,348	8,618		
1345-490-00-0000	BOCES Svc	11,850	11,850	0	0.00%	12,720	11,610	10,250		
1345-500-00-0000	Supplies	2,000	2,000	0	0.00%	737	1,863	1,863		
<b>1345 Function Subtotal</b>		<b>561,214</b>	<b>553,578</b>	<b>7,636</b>	<b>1.38%</b>	<b>503,050</b>	<b>481,035</b>	<b>409,338</b>	<b>7.0000</b>	<b>7.0000</b>

# Central Printing & Mailing and Data Processing

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	Dollar Change	Percent Change	2019-2020 Prior Year Expense	2018-2019 Expense	2017-2018 Expense	2021-2022 Proposed FTE	2020-2021 Current Year FTE
<b>1670 Central Printing &amp; Mailing</b>										
1670	Salaries	138,441	132,293	6,148	4.65%	131,543	123,741	119,293	1.6000	1.6000
1670-200-00-0000	Equipment	8,000	8,000	0	0.00%	11,985	0	1,425		
1670-400-00-0000	Contractual Svc	23,100	23,100	0	0.00%	17,163	11,489	22,980		
1670-430-00-0000	Repair	3,000	3,000	0	0.00%	2,737	1,384	136		
1670-433-00-0000	Copier Machines	0	0	0	0.00%	0	0	92,503		
1670-483-00-0000	Postage	55,000	55,000	0	0.00%	60,769	77,445	52,775		
1670-490-00-0000	BOCES Svc	285,000	300,000	-15,000	-5.00%	282,495	168,009	13,279		
1670-500-00-0000	Supplies	33,000	33,000	0	0.00%	18,367	31,741	24,531		
	<b>1670 Function Subtotal</b>	<b>545,541</b>	<b>554,393</b>	<b>-8,852</b>	<b>-1.60%</b>	<b>505,059</b>	<b>411,809</b>	<b>326,922</b>	<b>1.6000</b>	<b>1.6000</b>
<b>1680 Central Data Processing</b>										
1680	Salaries	312,285	302,764	9,521	3.14%	295,524	288,889	281,111	4.0000	4.0000
1680-201-00-0000	Computer Equip-Non-Aid	87,000	87,000	0	0.00%	88,328	16,127	88,407		
1680-400-00-0000	Contractual Svc	115,000	115,000	0	0.00%	87,507	114,547	23,540		
1680-432-00-0000	DW Software	25,000	25,000	0	0.00%	63,585	4,047	25,924		
1680-490-00-0000	BOCES Svc	2,175,000	2,175,000	0	0.00%	2,583,248	1,950,156	2,589,111		
1680-500-00-0000	Supplies	102,000	102,000	0	0.00%	87,935	101,129	56,516		
	<b>1680 Function Subtotal</b>	<b>2,816,285</b>	<b>2,806,764</b>	<b>9,521</b>	<b>0.34%</b>	<b>3,184,103</b>	<b>2,472,895</b>	<b>3,062,609</b>	<b>4.0000</b>	<b>4.0000</b>

# Personnel, Curriculum Dev & Supervision

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	Dollar Change	Percent Change	2019-2020 Prior Year Expense	2018-2019 Expense	2017-2018 Expense	2021-2022 Proposed FTE	2020-2021 Current Year FTE
<b>1430 Personnel</b>										
1430	Salaries	661,628	620,121	41,507	6.69%	590,805	610,611	598,952	6.0000	6.0000
1430-400-00-0000	Contractual Svc	4,000	4,000	0	0.00%	0	0	121		
1430-405-00-0000	Legal Notices & Ads	2,500	2,500	0	0.00%	1,841	1,117	1,861		
1430-460-00-0000	BOCES Svc	29,762	29,000	762	2.63%	32,297	28,062	28,062		
1430-500-00-0000	Supplies	1,200	1,200	0	0.00%	1,162	1,162	1,066		
	<b>1430 Function Subtotal</b>	<b>699,090</b>	<b>656,821</b>	<b>42,269</b>	<b>6.44%</b>	<b>626,105</b>	<b>640,982</b>	<b>630,061</b>	<b>6.0000</b>	<b>6.0000</b>
<b>2010 Curriculum Devel and Suprvsn</b>										
2010	Salaries	2,875,601	2,825,487	50,414	1.78%	2,820,666	2,976,632	2,964,783	21.5000	21.5000
2010-500-00-0000	Supplies	7,700	7,700	0	0.00%	2,088	1,493	6,666		
	<b>2010 Function Subtotal</b>	<b>2,883,601</b>	<b>2,833,187</b>	<b>50,414</b>	<b>1.78%</b>	<b>2,822,783</b>	<b>2,978,125</b>	<b>2,971,478</b>	<b>21.5000</b>	<b>21.5000</b>
<b>2020 Supervision-Regular School</b>										
2020	Salaries	6,281,618	6,185,596	96,023	1.55%	6,452,590	6,249,233	6,291,464	81.9000	81.9000
2020-400-00-0000	Contractual Services	40,000	40,000	0	0.00%	8,043	0	0		
2020-450-00-0000	Conf, Wks hps & Travel	35,000	35,000	0	0.00%	36,582	32,147	22,396		
2020-453-00-0000	Mileage Reimbursement	10,100	10,100	0	0.00%	3,312	10,061	5,574		
2020-484-00-0000	Memberships & Dues	9,243	9,243	0	0.00%	7,249	7,207	6,169		
2020-506-00-0000	Subscriptions	3,000	3,000	0	0.00%	0	0	0		
	<b>2020 Function Subtotal</b>	<b>6,378,961</b>	<b>6,282,938</b>	<b>96,023</b>	<b>1.53%</b>	<b>6,507,776</b>	<b>6,298,648</b>	<b>6,325,602</b>	<b>81.9000</b>	<b>81.9000</b>

# Revenue

## 1. State Aid:

- State Aid Withheld in 2019-20
- Status of State Aid for 2020-21 school year
- State Aid for 2021-22

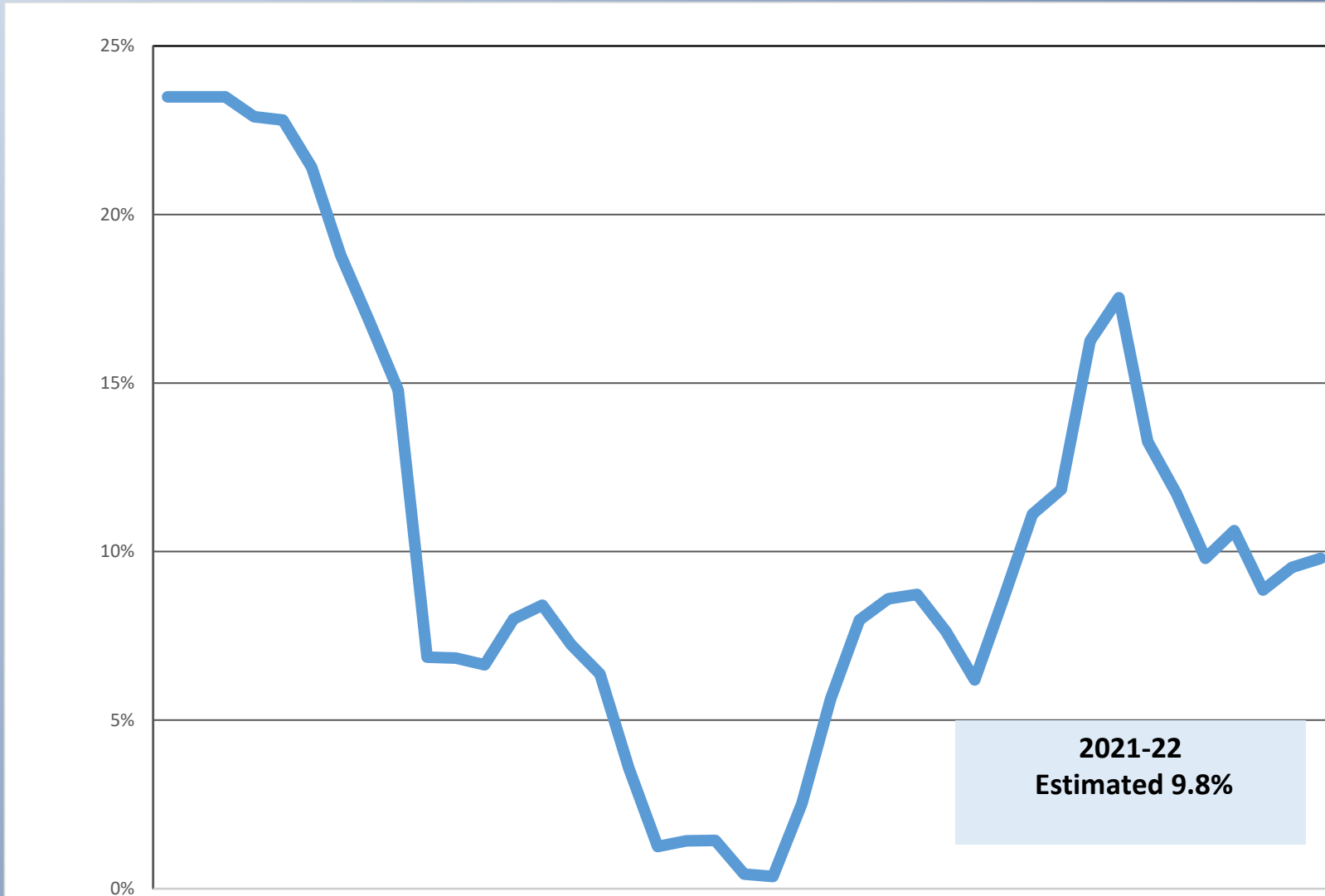
## 2. TRS Reserve

# State Aid

<b>REVENUE DESCRIPTION</b>	<b>PROPOSED BUDGET 2020-21</b>	<b>Executive Budget (1/19 Run) BUDGET 2021-22</b>
<b><i>STATE AID</i></b>		
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	
<b>NET STATE AID</b>	<b>17,519,065</b>	<b>17,427,340</b>



# TRS Rates



**Employer  
Contribution Rate  
was 9.53% in  
2020-21**

**The change in the  
ECR = approx.  
\$530K increase in  
budget**

Audited Financial Statements June 30, 2020

	2020
<b>General Fund</b>	
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

Possible use of TRS Reserve

TRS  
RESERVE



Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	Dollar Change
9020	Teachers' Retirement	11,120,514	10,590,935	529,579

# 2019-20 Budget Planning

## March 15, 2021 Budget Meeting

- Program/Instructional Budget
- Revenues & Reserves
- Updates to Admin. & Capital Codes
- Updates to Tax Cap