Syosset School District

Budget Information Meeting
2022-23 Budget

March 21, 2022

2022-23 Budget Planning Calendar

Important Dates

- √ February 7 - Budget Meeting (Capital & Admin)
- March 21 - Budget Meeting (Program)
- April 11 - Budget Meeting & Budget Adoption
- May 9 - Budget Hearing

- **May 17, 2022 – Annual District Election and Budget Vote**

March 15, 2021 Budget Meeting Topics:

- Tax Cap for 2022-23 - Update
- Draft Program Codes
- Draft Benefits & Revenue (Restricted Reserves)

2022-23 Budget Drivers

- **Debt service roll-off**
- **ERS Decrease**

- **Health Insurance Premium Increase**
- **TRS Required Contribution**
- **Ongoing Expenses Related to COVID-19**
- **Cost Increases/CPI**
- **Enrollment Increase**

Tax Cap Calculation – Preliminary

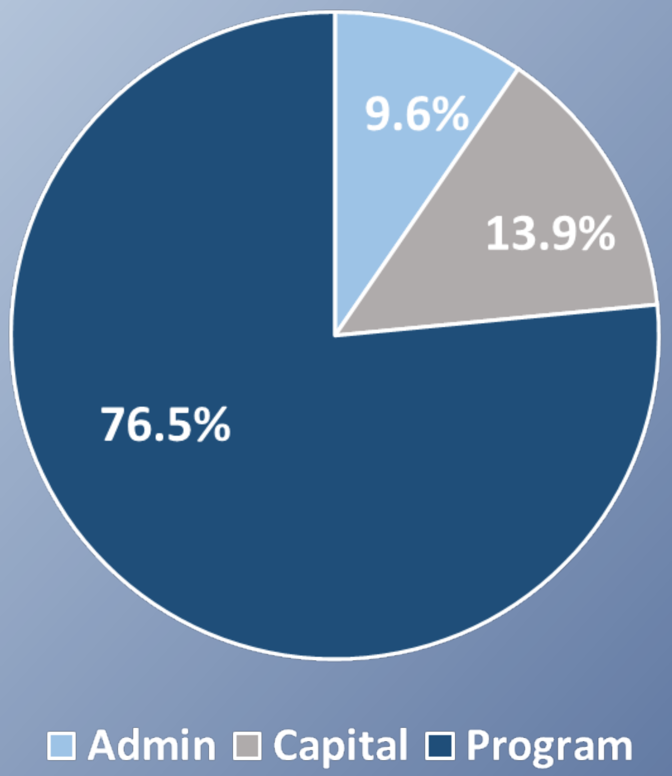
Tax Levy for 2021-22	**$208,289,296**
Multiply (1) by Tax Base Growth Factor 2022	1.00490
	$209,309,913
Add: PILOT payments from prior year	$4,433,497
LIPA "PILOT"	$5,155,427
Subtract Exclusions - Capital	($5,799,187)
Adjusted Prior Year Levy	$213,099,650
Allowable Levy Growth Factor (lesser of CPI or 2%)	$217,361,643
Current Estimate = 2.00%	
Subtract Estimated PILOTS for 2022-23 fiscal year	($5,129,541)
Subtract Estimated LIPA "Pilots" for 2022-23 fiscal year	($4,615,519)
Tax Levy Limit	**$207,616,583**
Estimated Coming Year Exemptions - Capital	$6,453,989
2022-23 MAXIMUM ALLOWABLE TAX LEVY	**$214,070,572**
	2.78%

Syosset Tax Cap Calculation Trend

	Tax Cap Calculation	Actual Tax Levy
2022-23 Est.	2.78%	?
2021-22	2.31%	1.98%
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%

Program Section of Budget

Budget components based on 2021 -22 data



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	2022-2023 Proposed Budget	2021-2022 Adopted Budget	Dollar Change	Percent Change	2020-2021 Actual Expenditure	2019-20 Expense	2018-19 Expense	2022-2023 Proposed FTE	2021-2022 Current Year FTE
2110	Teaching-Regular School	83,116,822	79,390,850	3,725,972	4.69%	76,246,347	74,036,513	74,302,542	684.8972	680.4972
2250	Prg For Sdnts w/Disabil-Med Elgble	30,410,422	30,212,630	197,792	0.65%	27,498,120	27,817,779	27,504,093	246.4000	244.9000
2280	Occupational Education(Grades 9-12)	435,000	420,000	15,000	3.57%	423,543	414,113	408,774		
2310	Continuing Education	118,752	118,752		0.00%	62,593	90,625	96,380	1.0000	1.0000
2320	Summer School	556,332	397,258	159,074	40.04%	392,374	396,133	345,265		
2610	School Library & AV	2,796,407	2,708,327	88,080	3.25%	2,425,578	2,479,425	2,528,789	26.0000	26.0000
2630	Computer Assisted Instruction	3,982,243	3,636,105	346,138	9.52%	4,317,675	3,060,256	3,049,918	2.0000	2.0000
2805	Attendance-Regular School	325,404	256,229	69,175	27.00%	256,854	225,961	226,926	5.0000	5.0000
2810	Guidance-Regular School	3,305,232	3,271,577	33,655	1.03%	3,040,084	3,063,911	3,036,929	26.0000	26.0000
2815	Health Srvcs-Regular School	1,981,295	1,762,219	219,076	12.43%	2,208,541	1,509,944	1,397,750	19.0000	19.0000
2820	Psychological Srvcs-Reg Schl	2,613,342	2,670,577	-57,235	-2.14%	2,535,495	2,565,731	2,590,728	20.6000	20.6000
2825	Social Work Srvcs-Regular School	338,312	331,317	6,995	2.11%	222,789	232,420	104,012	3.0000	3.0000
2850	Co-Curricular Activ-Reg Schl	1,710,634	1,673,694	36,940	2.21%	1,103,303	1,270,649	1,506,526	1.0000	1.0000
2855	Interscholastic Athletics-Reg Schl	2,781,557	2,408,589	372,968	15.48%	1,823,066	1,835,315	2,230,103	2.0000	2.0000
5510	District Transportation Services	256,179	247,722	8,457	3.41%	247,103	223,207	219,440	3.4286	3.4286
5540	Contract Transportation-Med Elgble	11,507,600	11,507,600		0.00%	9,908,557	8,215,519	9,766,934		
5581	Transportation from Boces				0.00%			6,395		
7140	Recreation	297,127	297,127		0.00%	61,925	228,231	274,700	1.0000	1.0000
8070	Census	18,750	18,750		0.00%	14,763	14,879	14,873		
Total Program		146,551,410	141,329,323	5,222,087	3.69%	132,788,710	127,680,611	129,611,077	1,041.3258	[illegible]

Draft Budget Detail - Teaching Regular School

Budget Account	Description	2022-2023 Proposed Budget	2021-2022 Adopted Budget	Dollar Change	Percent Change	2020-2021 Actual Expenditure	2019-20 Expense	2018-19 Expense	2022-2023 Proposed FTE	2021-2022 Current Year FTE
2110 Teaching-Regular School										
110	Teacher Salaries, K-3	12,346,734	11,027,293	1,319,441	11.97%	10,580,418	10,849,469	10,384,729	96.0000	96.0000
120	Teacher Salaries, 4-6	9,605,060	9,309,678	295,382	3.17%	8,854,983	8,761,845	9,000,147	71.0000	71.0000
125	Tutors	1,365,100	1,365,000	100	0.01%	153,590	1,300,781	1,304,159	27.2500	27.2500
130	Teacher Salaries 7-12	40,641,362	39,141,964	1,499,398	3.83%	37,474,527	37,677,388	37,670,831	305.5000	301.1000
140	Substitutes	2,029,000	2,012,500	16,500	0.82%	5,119,996	1,327,320	1,342,365	47.0000	47.0000
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%	23,725	167,579	236,146		
151	Elementary Salaries	11,163,471	10,759,222	404,249	3.76%	10,239,039	10,375,560	10,152,978	80.6972	80.6972
160	Noninstructional Salaries	561,281	565,184	-3,903	-0.69%	558,122	547,420	450,657	6.4900	6.4900
161	Noninstructional P/T Sal	15,000	15,000		0.00%	5,799	7,394	7,915		
162	Noninstructional Overtime	20,000	20,000		0.00%	18,866	19,189	4,671		
180	Monitors	1,277,200	1,239,500	37,700	3.04%	1,247,509	1,014,310	914,937	50.9600	50.9600
200	Equipment	312,250	277,250	35,000	12.62%	179,568	208,797	672,845		
204	Equipment - Not Capitaliz	30,000	30,000		0.00%					
400	Contractual Services	83,000	83,000		0.00%	45,817	50,312	15,858		
430	Repair	41,728	41,728		0.00%	5,133	18,808	19,490		
434	Rental Services	4,000	4,000		0.00%					
436	Temp Emp Agency Services				0.00%			63,915		
450	Conf, Wkshps & Travel -PD	59,000	59,000		0.00%	7,469	41,892	35,026		
451	Chaperone Travel	5,000	5,000		0.00%		739	564		
452	Student Travel & Registra	21,000	21,000		0.00%	8,595	16,077	27,261		
453	Mileage Reimbursement	14,500	14,500		0.00%	2,110	3,038	5,687		
480	Textbooks & Journals	660,825	660,825		0.00%	418,222	341,360	442,191		
481	Non Public Textbooks	50,000	50,000		0.00%	32,746	35,191	39,132		
484	Memberships and Dues	29,190	29,190		0.00%	7,343	7,040	11,296		
487	Commencement	52,000	52,000		0.00%	34,792	11,565	46,771		
490	BOCES Services	550,000	550,000		0.00%	325,369	329,711	375,541		
500	Materials & Supplies	1,306,521	1,183,221	123,300	10.42%	856,069	811,855	968,552		
501	Petty Cash	1,000	2,195	-1,195	-54.44%	606	699	1,234		
506	Subscriptions	3,800	3,800		0.00%	475	175	222		
509	Sheet Music	30,000	30,000		0.00%	4,490	22,040	20,565		
510	Testing Supplies	160,000	160,000		0.00%	40,947	87,963	86,944		
560	CPR, Lifeguarding	3,800	3,800		0.00%	23	996	-87		
Subtotal of 2110 Teaching-Regular School		**83,116,822**	**79,390,850**	**3,725,972**	**4.69%**	**76,246,347**	**74,036,513**	**74,302,542**	**684.8972**	**680.4972**

Draft Budget Detail – Special Education

Budget Account	Description	2022-2023 Proposed Budget	2021-2022 Adopted Budget	Dollar Change	Percent Change	2020-2021 Actual Expenditure	2019-20 Expense	2018-19 Expense	2022-2023 Proposed FTE	2021-2022 Current Year FTE
2250 Prg For Sdnts w/Disabil-Med Elgble										
100 Administrator Salaries		191,807	186,192	5,615	3.02%	194,254	188,958		1.0000	1.0000
101 Principals		367,268	370,198	-2,930	-0.79%	396,661	381,330	371,686	2.0000	2.0000
125 Tutors		1,166,000	1,080,000	86,000	7.96%	1,000,714	1,610,193	2,144,403	20.5000	20.5000
126 Teaching Assistants		2,673,652	3,819,609	-1,145,957	-30.00%	3,061,068	3,922,909	4,346,148	47.0000	47.0000
130 Teacher Salaries 7-12		8,536,417	8,423,875	112,542	1.34%	7,635,111	7,907,246	8,167,231	62.9000	61.4000
150 Instructional Salaries		20,000	30,000	-10,000	-33.33%	2,319	33,316	30,999		
151 Elementary Salaries		6,248,064	6,198,617	49,447	0.80%	5,821,042	4,993,802	4,263,512	49.0000	49.0000
165 Therapists		1,220,818	1,144,753	76,065	6.64%	1,102,842	1,090,139	1,023,160	11.0000	11.0000
175 200 Day Salaries		2,369,396	2,027,386	342,010	16.87%	1,829,875	1,709,933	1,395,747	51.0000	51.0000
180 Monitors		42,000	42,000		0.00%	24,785	30,611	32,111	2.0000	2.0000
200 Equipment		20,000	20,000		0.00%	1,791	11,183	997		
400 Contractual Services		950,000	1,000,000	-50,000	-5.00%	644,413	576,516	833,503		
406 DOL/DOR Services		160,000	225,000	-65,000	-28.89%	123,818	100,250	141,137		
408 Nursing Services		270,000	220,000	50,000	22.73%	205,171	120,309	178,069		
448 Evaluations		20,000	20,000		0.00%	7,860	8,086	9,422		
449 Contingency		200,000	200,000		0.00%					
470 Tuition		2,610,000	1,940,000	670,000	34.54%	2,010,286	1,879,060	1,526,011		
490 BOCES Services		3,280,000	3,200,000	80,000	2.50%	3,373,048	3,196,263	2,954,536		
500 Materials & Supplies		65,000	65,000		0.00%	63,062	57,675	85,421		
Subtotal of 2250 Prg For Sdnts w/Disabil-Med Elgble		30,410,422	30,212,630	197,792	0.65%	27,498,120	27,817,779	27,504,093	246.4000	244.9000

Draft Budget Detail – Summer School

Budget Account	Description	2022-2023 Proposed Budget	2021-2022 Adopted Budget	Dollar Change	Percent Change	2020-2021 Actual Expenditure	2019-20 Expense	2018-19 Expense
2320 Summer School								
101 Principals		18,560	7,830	10,730	137.04%	7,908	7,829	5,772
110 Teacher Salaries, K-3		105,000	0	105,000	****.**%	61,179	0	0
111 Teacher Salaries, 4-6		105,000	0	105,000	****.**%	73,888	0	0
125 Tutors		44,550	16,648	27,902	167.60%	16,436	16,648	0
126 Teaching Assistants		38,650	22,200	16,450	74.10%	23,492	22,122	0
130 Teacher Salaries 7-12		130,200	293,000	-162,800	-55.56%	119,905	292,881	226,625
150 Instructional Salaries		0	5,080	-5,080	-100.00%	0	5,093	5,068
151 Elementary Salaries		55,850	8,500	47,350	557.06%	44,022	8,094	77,287
160 Noninstructional Salaries		38,522	27,000	11,522	42.67%	33,896	25,785	18,928
162 Noninstructional Overtime		0	0	0	0.00%	507	730	0
500 Materials & Supplies		20,000	17,000	3,000	17.65%	11,141	16,951	11,585
Subtotal of 2320 Summer School		**556,332**	**397,258**	**159,074**	**40.04%**	**392,374**	**396,133**	**345,265**

Draft Budget Detail – Library & Instructional Technology

Budget Account	Description	2022-2023 Proposed Budget	2021-2022 Adopted Budget	Dollar Change	Percent Change	2020-2021 Actual Expenditure	2019-20 Expense	2018-19 Expense	2022-2023 Proposed FTE	2021-2022 Current Year FTE
2610 School Library & AV										
121 Librarians		856,568	842,663	13,905	1.65%	755,305	754,616	739,262	7.0000	7.0000
131 Librarians Secondary		701,682	669,985	31,697	4.73%	646,542	639,900	617,656	5.0000	5.0000
160 Noninstructional Salaries		775,712	761,629	14,083	1.85%	697,680	765,683	813,833	13.0000	13.0000
162 Noninstructional Overtime		50,000	20,000	30,000	150.00%	27,769	29,701	63,967	0	0
175 200 Day Salaries		48,000	50,000	-2,000	-4.00%	36,323	27,319	17,987	1.0000	1.0000
490 BOCES Services		165,000	165,000	0	0.00%	139,566	138,335	164,863	0	0
500 Materials & Supplies		21,501	19,910	1,591	7.99%	12,937	10,515	11,985	0	0
504 Periodicals		13,283	15,295	-2,012	-13.15%	8,296	9,152	8,651	0	0
505 Library Books		65,807	64,991	816	1.26%	54,040	43,239	43,704	0	0
508 Classroom Libraries		78,350	78,350	0	0.00%	33,496	47,699	33,993	0	0
520 Audio Visual Supplies		20,504	20,504	0	0.00%	13,624	13,266	12,888	0	0
Subtotal of 2610 School Library & AV		**2,796,407**	**2,708,327**	**88,080**	**3.25%**	**2,425,578**	**2,479,425**	**2,528,789**	**26.0000**	**26.0000**

Budget Account	Description	2022-2023 Proposed Budget	2021-2022 Adopted Budget	Dollar Change	Percent Change	2020-2021 Actual Expenditure	2019-20 Expense	2018-19 Expense	2022-2023 Proposed FTE	2021-2022 Current Year FTE
2630 Computer Assisted Instruction										
150 Instructional Salaries		278,343	266,205	12,138	4.56%	262,958	255,613	0	2.0000	2.0000
200 Equipment		40,000	40,000	0	0.00%	64,026	19,199	12,539	0	0
400 Contractual Services		10,000	10,000	0	0.00%	62,141	4,521	1,677	0	0
430 Repair		5,000	5,000	0	0.00%	653	0	2,783	0	0
460 Software		242,400	78,400	164,000	209.18%	204,035	55,910	109,581	0	0
490 BOCES Services		3,106,500	2,961,500	145,000	4.90%	3,316,139	2,536,033	2,651,823	0	0
500 Materials & Supplies		300,000	275,000	25,000	9.09%	407,723	188,980	271,515	0	0
Subtotal of 2630 Computer Assisted Instruction		**3,982,243**	**3,636,105**	**346,138**	**9.52%**	**4,317,675**	**3,060,256**	**3,049,918**	**2.0000**	**2.0000**

Draft Budget Detail – Attendance and Guidance

Budget Account	Description	2022-2023 Proposed Budget	2021-2022 Adopted Budget	Dollar Change	Percent Change	2020-2021 Actual Expenditure	2019-20 Expense	2018-19 Expense	2022-2023 Proposed FTE	2021-2022 Current Year FTE
2805 Attendance-Regular School										
160 Noninstructional Salaries		319,404	231,229	88,175	38.13%	223,684	225,293	221,641	5.0000	5.0000
161 Noninstructional P/T Sal		0	20,000	-20,000	-100.00%	12,246	0	0	0	0
162 Noninstructional Overtime		4,000	5,000	-1,000	-20.00%	16,924	668	1,326	0	0
400 Contractual Services		0	0	0	0.00%	0	0	3,959	0	0
490 BOCES Services		2,000	0	2,000	****.**%	4,000	0	0	0	0
Subtotal of 2805 Attendance-Regular School		**325,404**	**256,229**	**69,175**	**27.00%**	**256,854**	**225,961**	**226,926**	**5.0000**	**5.0000**

Budget Account	Description	2022-2023 Proposed Budget	2021-2022 Adopted Budget	Dollar Change	Percent Change	2020-2021 Actual Expenditure	2019-20 Expense	2018-19 Expense	2022-2023 Proposed FTE	2021-2022 Current Year FTE
2810 Guidance-Regular School										
130 Teacher Salaries 7-12		2,765,531	2,747,576	17,955	0.65%	2,661,312	2,607,991	2,511,144	19.0000	19.0000
160 Noninstructional Salaries		498,311	491,891	6,420	1.31%	352,034	432,247	497,646	7.0000	7.0000
162 Noninstructional Overtime		1,010	1,010		0.00%	1,649	656	963		
400 Contractual Services		1,500	1,500		0.00%		900			
490 BOCES Services		28,280	19,000	9,280	48.84%	21,007	18,940	18,313		
500 Materials & Supplies		10,600	10,600		0.00%	4,082	3,177	8,863		
Subtotal of 2810 Guidance-Regular School		**3,305,232**	**3,271,577**	**33,655**	**1.03%**	**3,040,084**	**3,063,911**	**3,036,929**	**26.0000**	**26.0000**

Draft Budget Detail – Health Services

Budget Account	Description	2022-2023 Proposed Budget	2021-2022 Adopted Budget	Dollar Change	Percent Change	2020-2021 Actual Expenditure	2019-20 Expense	2018-19 Expense	2022-2023 Proposed FTE	2021-2022 Current Year FTE
2815 Health Srvcs-Regular School										
160	Noninstructional Salaries	1,293,100	1,235,024	58,076	4.70%	1,195,314	1,149,153	1,015,092	19.0000	19.0000
161	Noninstructional P/T Sal	1,000	1,000	0	0.00%	0	0	813	0	0
162	Noninstructional Overtime	30,000	30,000	0	0.00%	31,313	9,567	1,169	0	0
200	Equipment	3,500	3,500	0	0.00%	0	0	0	0	0
400	Contractual Services	300,000	175,000	125,000	71.43%	701,143	66,226	114,291	0	0
430	Repair	0	5,000	-5,000	-100.00%	0	0	0	0	0
446	Fees Other Districts	100,000	100,000	0	0.00%	71,849	80,632	89,524	0	0
448	Evaluations	53,045	53,045	0	0.00%	51,502	51,498	51,500	0	0
490	BOCES Services	75,000	69,000	6,000	8.70%	72,000	68,193	56,968	0	0
500	Materials & Supplies	125,000	90,000	35,000	38.89%	85,266	84,492	68,078	0	0
501	Petty Cash	650	650	0	0.00%	154	183	315	0	0
Subtotal of 2815 Health Srvcs-Regular School		**1,981,295**	**1,762,219**	**219,076**	**12.43%**	**2,208,541**	**1,509,944**	**1,397,750**	**19.0000**	**19.0000**

Draft Budget Detail – Psychologists & Social Workers

Budget Account	Description	2022-2023 Proposed Budget	2021-2022 Adopted Budget	Dollar Change	Percent Change	2020-2021 Actual Expenditure	2019-20 Expense	2018-19 Expense	2022-2023 Proposed FTE	2021-2022 Current Year FTE
2820 Psychological Srvcs-Reg Schl										
112 Teacher Salaries		158,375	188,629	-30,254	-16.04%	148,260	147,154	161,164	1.0000	1.0000
130 Teacher Salaries 7-12		771,640	831,207	-59,567	-7.17%	811,870	792,306	833,304	6.1000	6.1000
151 Elementary Salaries		1,073,095	1,035,652	37,443	3.62%	1,029,037	1,011,258	1,002,508	7.0000	7.0000
160 Noninstructional Salaries		461,032	532,889	-71,857	-13.48%	438,330	543,476	519,339	6.5000	6.5000
162 Noninstructional Overtime		6,200	6,200	0	0.00%	0	1,265	5,719	0	0
400 Contractual Services		140,000	70,000	70,000	100.00%	108,100	69,700	67,386	0	0
446 Fees Other Districts		0	3,000	-3,000	-100.00%	0	0	0	0	0
500 Materials & Supplies		3,000	3,000	0	0.00%	-102	572	1,308	0	0
Subtotal of 2820 Psychological Srvcs-Reg Schl		2,613,342	2,670,577	-57,235	-2.14%	2,535,495	2,565,731	2,590,728	20.6000	20.6000

Budget Account	Description	2022-2023 Proposed Budget	2021-2022 Adopted Budget	Dollar Change	Percent Change	2020-2021 Actual Expenditure	2019-20 Expense	2018-19 Expense	2022-2023 Proposed FTE	2021-2022 Current Year FTE
2825 Social Work Srvcs-Regular School										
150 Instructional Salaries		338,312	331,317	6,995	2.11%	222,789	232,420	104,012	3.0000	3.0000
Subtotal of 2825 Social Work Srvcs-Regular School		338,312	331,317	6,995	2.11%	222,789	232,420	104,012	3.0000	3.0000

Draft Budget Detail – Athletics

Budget Account	Description	2022-2023 Proposed Budget	2021-2022 Adopted Budget	Dollar Change	Percent Change	2020-2021 Actual Expenditure	2019-20 Expense	2018-19 Expense	2022-2023 Proposed FTE	2021-2022 Current Year FTE
2855 Interscholastic Athletics-Reg Schl										
150	Instructional Salaries	1,660,000	1,455,000	205,000	14.09%	1,156,979	1,081,880	1,304,110		
160	Noninstructional Salaries	411,842	289,289	122,553	42.36%	250,874	267,658	305,503	2.0000	2.0000
162	Noninstructional Overtime	6,000	6,000		0.00%	5,726				
200	Equipment	25,000	25,000		0.00%	115,375	10,255	89,561		
400	Contractual Services	125,000	85,000	40,000	47.06%	48,100	34,337	23,263		
430	Repair	50,000	50,000		0.00%	8,285	18,514	47,062		
450	Conf, Wkshps & Travel -PD	415		415	****.**%	398		315		
451	Chaperone Travel	40,000	40,000		0.00%		30,219	35,614		
452	Student Travel & Registra	60,000	60,000		0.00%	20,385	48,782	55,934		
453	Mileage Reimbursement	300	300		0.00%	140	329			
484	Memberships and Dues	60,000	60,000		0.00%	3,881	31,915	33,604		
490	BOCES Services	123,000	123,000		0.00%	76,898	94,357	121,611		
500	Materials & Supplies	220,000	215,000	5,000	2.33%	136,025	217,069	213,526		
Subtotal of 2855 Interscholastic Athletics-Reg Schl		2,781,557	2,408,589	372,968	15.48%	1,823,066	1,835,315	2,230,103	2.0000	2.0000

Draft Budget Detail – Transportation

Budget Account Description	2022-2023 Proposed Budget	2021-2022 Adopted Budget	Dollar Change	Percent Change	2020-2021 Actual Expenditure	2019-20 Expense	2018-19 Expense	2022-2023 Proposed FTE	2021-2022 Current Year FTE
5510 District Transportation Services									
160 Noninstructional Salaries	203,407	198,068	5,339	2.70%	197,406	220,473	192,318	2.0000	2.0000
161 Noninstructional P/T Sal	50,522	47,404	3,118	6.58%	47,127	0	0	1.4286	1.4286
162 Noninstructional Overtime	1,400	1,400	0	0.00%	1,783	1,311	0	0	0
400 Contractual Services	0	0	0	0.00%	0	0	26,000	0	0
500 Materials & Supplies	850	850	0	0.00%	787	1,423	1,122	0	0
Subtotal of 5510 District Transportation Services	**256,179**	**247,722**	**8,457**	**3.41%**	**247,103**	**223,207**	**219,440**	**3.4286**	**3.4286**
5540 Contract Transportation-Med Elgble									
400 Contractual Services	10,130,600	10,130,600	0	0.00%	9,395,973	7,296,729	8,504,676	0	0
424 Gasoline	250,000	250,000	0	0.00%	163,721	148,763	205,271	0	0
454 Field Trips	280,000	280,000	0	0.00%	0	158,151	255,294	0	0
455 Athletic Trips	670,000	670,000	0	0.00%	318,438	490,318	649,303	0	0
458 Field Trips - Acadmic Com	105,000	105,000	0	0.00%	0	79,461	103,308	0	0
459 Field Trips - Music	52,000	52,000	0	0.00%	0	32,697	44,932	0	0
460 Software	20,000	20,000	0	0.00%	30,425	9,400	4,150	0	0
Subtotal of 5540 Contract Transportation-Med Elgble	**11,507,600**	**11,507,600**	**0**	**0.00%**	**9,908,557**	**8,215,519**	**9,766,934**	**0**	**0**

Draft Budget Detail – Benefits

Budget Account	Description	2022-2023 Proposed Budget	2021-2022 Adopted Budget	Dollar Change	Percent Change	2020-2021 Actual Expenditure	2019-20 Expense	2018-19 Expense
9010 State Retirement		2,270,400	3,445,000	-1,174,600	-34.10%	3,079,971	2,866,399	2,814,500
9020 Teachers' Retirement		11,970,784	11,120,515	850,269	7.65%	10,092,886	9,372,862	11,183,043
9030 Social Security		10,134,830	9,840,000	294,830	3.00%	9,473,638	9,275,140	9,104,258
9040 Workers' Compensation		730,000	730,000		0.00%	729,005	801,416	626,925
9045 Life Insurance		230,000	230,000		0.00%	202,854	208,476	217,722
9050 Unemployment Insurance		50,000	50,000		0.00%	3,300	50,000	22,069
9055 Disability Insurance		105,000	105,000		0.00%	73,878	73,753	67,279
9060 Hospital, Medical		33,835,430	30,700,230	3,135,200	10.21%	28,525,503	28,057,957	28,073,359
9065 Dental		905,000	905,000		0.00%	809,772	653,274	884,211
9070 Union Welfare Benefits		225,000	225,000		0.00%	225,000	225,000	225,000
9089 Other		296,000	299,200	-3,200	-1.07%	252,723	318,715	244,153
Total Benefits		**60,752,444**	**57,649,945**	**3,102,499**	**5.38%**	**53,468,530**	**51,902,992**	**53,462,519**

Draft Budget Detail – Benefits & Potential Use of Reserves

Continued Use of Reserves to Support Budget

Budget Account	Description	2022-2023 Proposed Budget	2021-2022 Adopted Budget	Dollar Change
9010 State Retirement		2,270,400	3,445,000	-1,174,600
9020 Teachers' Retirement		11,970,784	11,120,515	850,269
9030 Social Security		10,134,830	9,840,000	294,830
9040 Workers' Compensation		730,000	730,000	
9045 Life Insurance		230,000	230,000	
9050 Unemployment Insurance		50,000	50,000	
9055 Disability Insurance		105,000	105,000	
9060 Hospital, Medical		33,835,430	30,700,230	3,135,200
9065 Dental		905,000	905,000	
9070 Union Welfare Benefits		225,000	225,000	
9089 Other		296,000	299,200	-3,200
Total Benefits		**60,752,444**	**57,649,945**	**3,102,499**

Audited Financial Statements June 30, 2021

Restricted	
Workers' compensation	3,275,338
Unemployment insurance	735,664
Retirement contribution	
Teachers' retirement system	5,817,238
Employees' retirement system	14,194,991
Insurance	314,474
Employee benefit accrued liability	3,374,308
Capital	2,669,617
Repairs	171,456

Draft Budget Detail – Benefits & Potential Use of Restricted Reserves

Continued Use of Reserves to Support Budget

Potential Use of Reserves 2022-23

Employee Retirement System (ERS)	**$2,270,400**
Teachers Retirement System (TRS)	**$1,400,000**
Workers Compensation Reserve	**$730,000**
Unemployment Insurance Reserve	**$50,000**
EBAL	**$100,000**

22-23 Estimated Total $4,550,400

Reserves Supporting 21-22 Budget

Employee Retirement System (ERS)	$3,445,000
Teachers Retirement System (TRS)	$529,579
Workers Compensation Reserve	$730,000
Unemployment Insurance Reserve	$50,000
EBAL	$100,000

21-22 Estimated Total $4,854,579

2022-23 Budget Planning

April 11, 2022 Budget Meeting

- Updates to Budget
- Revenue & Reserves
- Budget Adoption