

South Country

Central School District

The Budget Process Long-Term Planning/Reserves



South Country CSD

BUDGET DEVELOPMENT CALENDAR

Date	Action
November 2021	Distribute budget packages to Principals and Directors with budget parameters and deadlines.
December 2021	Cabinet reviews and meets with Principals and Directors to review preliminary budget requests.
January 19, 2022	Present initial budget planning with reserve and fund balance information to Board of Education.
February 2, 2022	Present preliminary revenue and tax levy limit calculation to the Board of Education.
February 16, 2022	Present updated budget estimates with detailed discussion on Administration (1000), Transportation (5000) & Benefit (9000) codes to Board of Education.
March 1, 2022	Submit initial 2022/23 tax levy limit calculation to the Office of the State Comptroller & SED.
March 2, 2022	Present updated budget estimates with detailed discussion on Curriculum & Instruction (2000) codes to Board of Education.
March 16, 2022	Present updated budget estimates with detailed discussion on Staffing Analysis to Board of Education.
1 st Publication March 29, 2022 - April 2, 2022	Publish Legal Notice with date, time and place of hearing and budget vote. Must advertise four (4) times within seven (7) weeks with first publication at least 45 days before budget vote day (May 17, 2022). Publication should appear in two (2) general circulation newspapers.
March 30, 2022	Present updated budget and revenue estimates to Board of Education.
April 13, 2022	Finalize and adopt the 2022/23 budget and property tax report card with Board of Education (no later than April 19, 2022)
April 14, 2022	Property tax report card due to SED via the SAMS system. Due the next business day after the Board of Education adopts the report card but no later than April 19, 2022. Transmit to local newspapers of general circulation.
May 4, 2022	Conduct budget hearing seven (7) to fourteen (14) days before budget vote day. Budget must be presented in plain language and in three components; Administrative, Program and Capital.
April 27, 2022	Budget statement and required attachments must be available, upon request, at each school building, office of administration, public library and on the district's website at least seven (7) days before the budget hearing and at least fourteen (14) days before budget vote day. In addition, the budget statement with attachments must be available at each voting location on budget vote day. Includes Report cards, ESSA report, PTRC, Adm. Salary Disclosure, Tax Exemption Report.
May 1-11, 2022	Mail budget notice to eligible voters, no later than six (6) days prior to budget vote day.
May 17, 2022	Annual Meeting-Statewide Annual Budget Vote Day & Board of Education Trustee Election.
July 1, 2022	Implement 2022/23 budget.

Planning Meeting

Reserves
&
Fund
Balance
&
Other
Impacts

Budget Development Kickoff

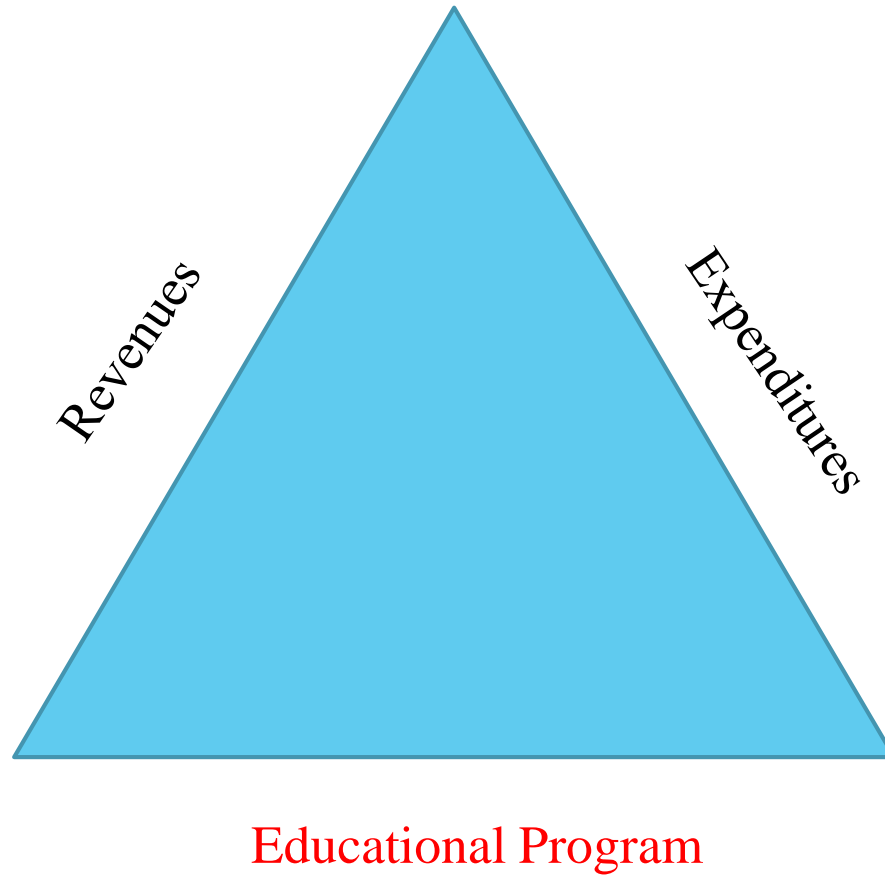
- ▶ BOE Priorities
 - ▶ Guiding Principles
- ▶ Considerations
 - ▶ Student Needs
 - ▶ Pandemic
 - ▶ Other
- ▶ Financial Position
 - ▶ Fund Balance
 - ▶ Revenue
 - ▶ 2021/22

Board Priorities

BOARD OF EDUCATION PRIORITIES 2021-22

1. Provide a safe and secure learning environment that accepts and welcomes all and ensures all children have access to a well-rounded, culturally responsive education that supports their social emotional development during the school day and during co-curricular activities. (TL, HS, T1, T2, T4, T5)
2. Support teaching and learning aligned to the NYS Learning Standards, ensuring all students receive skilled instruction leading to growth and the attainment of grade level learning expectations or above. (TL, T1, T2, T3, T4)
3. Review and evaluate our education programs and develop a plan to improve programs where needed in time for 2022-23 budget consideration. Specifically in the areas of: Equity in Education, Educational Technology, and Social Emotional Support for Students and Staff. (TL, HS, T1, T2, T3, T4, T5, T6)
4. Recruit, train and retain faculty and staff that reflects the cultural and linguistic diversity of the South Country Community. (SP, T1, T2)
5. Build partnerships in our learning community with all residents, increase opportunities for parent involvement and communication within our schools and our learning community, make appropriate support and workshops available to parents to assist them in supporting their children's education. (SP, TL, T1, T2, T6)
6. Develop a fiscally responsible and transparent budget, maximizing efficiency and economy, ensuring the district is using its resources to deliver the best educational program and meeting our long range planning goals. (SP, TL, HS, FF, T1, T2, T3, T4, T5, T6)

Board Priorities



Considerations

- ▶ Student Need Analysis
 - ▶ Impact of Pandemic
- ▶ Pandemic
 - ▶ Budget
 - ▶ 2021/22 - Pandemic
 - ▶ 2020/21 – Pandemic
 - ▶ 2019/20 – Nine Months of Operations/Pandemic
 - ▶ 2018/19 – Last full year of normal operations
 - ▶ Expenditure & Revenue Analysis
 - ▶ One-time vs. Recurring vs. New Normal
- ▶ Other
 - ▶ ESSA/Transparency Alignment
 - ▶ Ongoing

Last 'Normal' School Year for a Student

<u>Normal Yr.</u>		<u>Current Yr.</u>
K Grade	P a n d e m i c	3 rd Grade
1 st Grade		4 th Grade
2 nd Grade		5 th Grade
3 rd Grade		6 th Grade
4 th Grade		7 th Grade
5 th Grade		8 th Grade
6 th Grade		9 th Grade
7 th Grade		10 th Grade
8 th Grade		11 th Grade
9 th Grade		12 th Grade

Students still only get
ONE CHANCE
to go through our schools

Financial Position

- ▶ Fund Balance
 - ▶ Reserves
 - ▶ Unreserved
- ▶ Revenue
 - ▶ State Aid – Foundation Aid
 - ▶ Federal Pandemic Aid
- ▶ 2022/23
 - ▶ What Do We Know Now

Reserve Funds

- ▶ Workers' Compensation Reserve Fund
- ▶ Unemployment Insurance Reserve Fund
- ▶ Retirement Contribution Reserve Fund
 - ▶ TRS District Retirement Contribution Reserve Sub Fund
- ▶ Employee Benefit Accrued Liability Reserve Fund (EBALR)
- ▶ Capital Reserve Fund

- ▶ Other
 - ▶ Mandatory Reserve for Debt*

**Final utilization of balance in 2021/22*

Fund Balance History

Balances For the Year Ending

Use for Year Ending

	June 2005	June 2017	June 2018	June 2019	June 2020	June 2021	Appropriated 2022	Assigned 2022
Reserve:								
Workers' Comp	0	2,683,647	2,697,602	2,727,950	3,054,898	3,112,765	(500,000)	
Unemployment	0	1,020,420	1,025,726	1,037,265	1,352,695	1,356,178	(200,000)	
Retirement-ERS	0	3,963,837	3,984,449	4,029,274	5,089,209	5,652,314	(500,000)	
Retirement-TRS			0	250,000	1,253,719	1,706,947	(750,000)	
EBLAR	0	5,625,955	5,655,210	5,092,024	4,957,954	6,212,921	(800,000)	
Property Loss	0	487,914	490,452	0	0	0		
Capital	0	2,623,615	2,350,065	2,304,747	2,339,030	2,345,053		
Repair				0	0	0		
Assigned Fund Balance	0	4,175,244	3,998,649	3,900,000	4,000,000	4,000,000		(4,000,000)
Unassigned Fund Balance	(4,623,721)	5,183,829	5,286,320	5,384,003	5,533,226	5,818,051		
							1	2
Total	(\$4,623,721)	\$25,764,461	\$25,488,473	\$24,725,263	\$27,580,731	\$30,204,229	(2,750,000)	(4,000,000)
Other Reserve:							3	
Debt Service		2,974,053	2,374,053	1,774,053	1,174,052	574,052	(574,052)	
							(3,324,052)	(4,000,000)

$$1 + 2 + 3 = \$7,324,052$$

Workers' Compensation Reserve

- ▶ Eligible Uses
 - ▶ For Self-Insured school districts to pay lost wage and benefits payments to claimants
- ▶ Authority
 - ▶ Establishment
 - ▶ Without Voter Approval
 - ▶ Use
 - ▶ Voter Approval not required
- ▶ Other
 - ▶ Funds must be invested
 - ▶ Interest accrues to the reserve
 - ▶ Excess funds available at end of fiscal year may be transferred to another reserve (within 60 days)

Unemployment Insurance Reserve

- ▶ Eligible Uses
 - ▶ For Self-Insured school districts (Article 18 NYS Labor Law) to reimburse NYS for benefits payable to claimants
- ▶ Authority
 - ▶ Establishment
 - ▶ Without Voter Approval
 - ▶ Use
 - ▶ Voter Approval not required
- ▶ Other
 - ▶ Funds must be invested
 - ▶ Interest accrues to the reserve
 - ▶ Excess funds available at end of fiscal year may be transferred to another reserve (within 60 days)

Retirement Contribution Reserve

- ▶ Eligible Uses
 - ▶ Payment for retirement contributions to the NYS Local Employees' Retirement System (ERS)
- ▶ Authority
 - ▶ Establishment
 - ▶ Without Voter Approval
 - ▶ Use
 - ▶ No Voter Approval required
- ▶ Other
 - ▶ Funds must be invested
 - ▶ Interest accrues to the reserve
 - ▶ Funds may be transferred to another reserve following a public hearing

TRS Retirement Contribution Reserve (Subfund)

- ▶ Eligible Uses
 - ▶ Payment for retirement contributions to the NYS Teachers' Retirement System
- ▶ Authority
 - ▶ Establishment
 - ▶ Without Voter Approval
 - ▶ Use
 - ▶ No Voter Approval required
- ▶ Other
 - ▶ Annual contributions shall not exceed 2% and the balance of the fund shall not exceed 10% of the total compensation of all teachers
 - ▶ Funds must be invested
 - ▶ Interest accrues to the reserve
 - ▶ Funds may be transferred to another reserve following a public hearing
 - ▶ The Board of Education may transfer funds between the ERS and TRS sub fund reserve

Employee Benefit Accrued Liability Reserve (EBALR)

- ▶ Eligible Uses
 - ▶ Payment for employee unused sick, personal and vacation time
- ▶ Authority
 - ▶ Establishment
 - ▶ Without Voter Approval
 - ▶ Use
 - ▶ Voter Approval Not Required
- ▶ Other
 - ▶ Funds must be invested
 - ▶ Interest accrues to the reserve

Capital Reserve

- ▶ Eligible Uses
 - ▶ Finance capital projects where bonds could be issued
- ▶ Authority
 - ▶ Establishment
 - ▶ Voter Approval
 - ▶ Use
 - ▶ Voter Approval
- ▶ Other
 - ▶ Funds must be invested
 - ▶ Interest accrues to reserve

Unreserved Fund Balance

- ▶ Assigned Fund Balance
 - ▶ BOE approved funding source
- ▶ Unassigned Fund Balance
 - ▶ Statutorily Limited to 4% of the ensuing year's General Fund budget
 - ▶ "Rainy Day" funds

Fund Balance History

Balances For the Year Ending

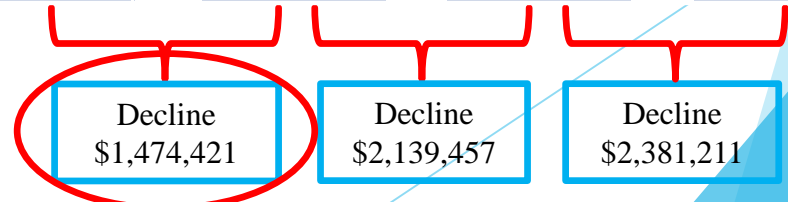
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							(3,324,052)	(4,000,000)

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Pandemic Relief Aid

		Planned Use by Fiscal Year			
		2021/22	2022/23	2023/24	2024/25
	Award				
Federal Aid:					
CRRSA 90%	2,988,606				
CRRSA GEER	144,468				
CRRSA ESSER	784,388				
Total CRRSA	3,917,462	(2,650,317)	(1,267,145)		
ARP 90%	6,716,840				
ARP Summer Enrichment	323,244				
ARP After School	323,244				
ARP Learning Loss	1,616,178				
Total ARP	8,979,506	(3,344,772)	(3,253,523)	(2,381,211)	
Total Federal Aid	12,896,968	(5,995,089)	(4,520,668)	(2,381,211)	\$0



Note: Allocation covers multiple years and it is likely the intended plan will need to be modified to best meet needs in the future

Foundation Aid

- ▶ Foundation Aid formula enacted in 2007
 - ▶ In response to Campaign for Fiscal Equity lawsuit against NYS
 - ▶ Allocation of funds based on enrollment rather than attendance
 - ▶ The Great Recession impacted full implementation for years
 - ▶ Hold Harmless provision written into formula
- ▶ Governor Hochul has committed to Full Phase-In of Foundation Aid by 2023/24
 - ▶ NYS announces for 2021/22 a three year, phased-in, plan to fully fund districts due monies under the formula
 - ▶ Although South Country is in Hold Harmless status
- ▶ The Foundation Aid Formula NOW
 - ▶ 16 years old now
 - ▶ Does not address the changing demographics and needs of students and districts

Foundation Aid History

Foundation Aid History, 2007-08 through 2021-22

580235

ENTER 6- DIGIT BEDS CODE HERE (Don't know it? Click on the "BEDS Code List" tab)

School District: South Country

County: Suffolk

Enacted State Budget/School Year	Formula Base	Current Year Aid	Full Phase-in Level (Total Foundation Aid)
2007-08	\$30,494,664 ⁽¹⁾	\$31,409,503	\$34,321,744 ⁽¹⁾
2008-09	\$30,602,022 ⁽¹⁾	\$32,465,684	\$24,336,642 ⁽¹⁾
2009-10	\$30,602,022 ⁽¹⁾	\$32,465,684	\$26,674,346 ⁽²⁾
2010-11	\$30,602,022 ⁽¹⁾	\$32,465,684	\$26,780,565 ⁽²⁾
2011-12	\$32,465,684 ⁽²⁾	\$32,465,684	\$31,405,627 ⁽²⁾
2012-13	\$32,465,684 ⁽²⁾	\$32,660,478	\$30,758,124 ⁽²⁾
2013-14	\$32,660,478 ⁽²⁾	\$32,758,459	\$31,873,683
2014-15	\$32,758,459 ⁽²⁾	\$33,036,905	\$31,636,256
2015-16	\$33,036,905 ⁽²⁾	\$33,159,141	\$32,792,342
2016-17	\$33,159,141 ⁽²⁾	\$33,232,091	\$32,738,993
2017-18	\$33,232,091 ⁽²⁾	\$34,345,366	\$35,516,184
2018-19	\$34,345,366 ⁽²⁾	\$35,335,547	\$36,731,446
2019-20	\$35,335,164 ⁽¹⁰⁾	\$35,914,835	\$35,919,127
2020-21	\$35,914,835 ⁽¹¹⁾	\$35,914,835	\$35,282,717
2021-22	\$35,914,835 ⁽¹²⁾	\$37,123,736	\$35,460,436

\$22,525,400
Amount
SCCSD paid in
excess of full
phase-in
for all years

State Aid & Financial Planning Service – Questar III BOCES
10 Empire State Boulevard • Castleton, NY 12033 • Phone: 518.477.2635 • Fax: 518.477.4284
<http://sap.questar.org> • Twitter: QIIISAP

Excess \$1,663,300

Foundation Aid – Suffolk Schools Full Phase In

ASBO NOVA		November 2021 Foundation Aid Projections		Data from SED Database (SAMS Output Reports)		Projected 2022-23 Foundation Aid (Subject to Change in State Budget)				Projected 2023-24 Foundation Aid (Subject to Change in State Budget)	
BEDS Code	Full School District Name	A	B	Is my district on save harms	C	D	E	F	2023-24 Foundation Aid	Increase over 2022-23 (\$)	
		2021-22 Foundation Aid	Total Foundation Aid as of November 2021 (Full Phase-in for 2023-24)		2022-23 Foundation Aid	Increase over 2021-22 (%)	Increase over 2021-22 (%)	Foundation Aid Still Due after Budget			
580512	Brentwood Union Free School District	\$249,912,576	\$368,328,563	NO - FOUNDATION AID STILL DUE	\$309,120,570	\$59,207,994	23.7%	\$59,207,994	\$368,328,564	\$59,207,994	
580232	William Floyd Union Free School District	\$103,623,734	\$147,428,868	NO - FOUNDATION AID STILL DUE	\$125,526,301	\$21,902,567	21.1%	\$21,902,567	\$147,428,868	\$21,902,567	
580513	Central Islip Union Free School District	\$94,192,894	\$142,136,026	NO - FOUNDATION AID STILL DUE	\$118,164,460	\$23,971,566	25.4%	\$23,971,566	\$142,136,026	\$23,971,566	
580212	Longwood Central School District	\$70,366,047	\$83,685,046	NO - FOUNDATION AID STILL DUE	\$77,025,547	\$6,659,500	9.5%	\$6,659,500	\$83,685,047	\$6,659,500	
580211	Middle Country Central School District	\$67,089,447	\$71,491,038	NO - FOUNDATION AID STILL DUE	\$69,290,243	\$2,200,796	3.3%	\$2,200,796	\$71,491,039	\$2,200,796	
580224	Patchogue-Medford Union Free School District	\$53,625,329	\$69,389,098	NO - FOUNDATION AID STILL DUE	\$61,507,214	\$7,881,885	14.7%	\$7,881,885	\$69,389,099	\$7,881,885	
580105	Copague Union Free School District	\$47,688,624	\$70,883,251	NO - FOUNDATION AID STILL DUE	\$59,285,938	\$11,597,314	24.3%	\$11,597,314	\$70,883,252	\$11,597,314	
580501	Bay Shore Union Free School District	\$38,180,715	\$60,490,951	NO - FOUNDATION AID STILL DUE	\$49,335,833	\$11,155,118	29.2%	\$11,155,118	\$60,490,951	\$11,155,118	
580109	Wyandanch Union Free School District	\$38,253,429	\$55,964,222	NO - FOUNDATION AID STILL DUE	\$47,108,826	\$8,855,397	23.1%	\$8,855,397	\$55,964,223	\$8,855,397	
580104	Lindenhurst Union Free School District	\$40,872,183	\$44,309,647	NO - FOUNDATION AID STILL DUE	\$42,590,915	\$1,718,732	4.2%	\$1,718,732	\$44,309,647	\$1,718,732	
580602	Riverhead Central School District	\$29,969,278	\$48,256,396	NO - FOUNDATION AID STILL DUE	\$39,112,837	\$9,143,559	30.5%	\$9,143,559	\$48,256,396	\$9,143,559	
580103	North Babylon Union Free School District	\$35,236,287	\$40,900,813	NO - FOUNDATION AID STILL DUE	\$38,068,550	\$2,832,263	8.0%	\$2,832,263	\$40,900,813	\$2,832,263	
580413	South Huntington Union Free School District	\$27,923,098	\$48,019,790	NO - FOUNDATION AID STILL DUE	\$37,971,444	\$10,048,346	36.0%	\$10,048,346	\$48,019,790	\$10,048,346	
580801	Smithtown Central School District	\$27,468,215	\$30,785,265	NO - FOUNDATION AID STILL DUE	\$29,126,740	\$1,658,525	6.0%	\$1,658,525	\$30,785,265	\$1,658,525	
580107	Deer Park Union Free School District	\$22,664,539	\$30,945,510	NO - FOUNDATION AID STILL DUE	\$26,805,025	\$4,140,486	18.3%	\$4,140,486	\$30,945,511	\$4,140,486	
580203	Comsewogue Union Free School District	\$24,741,875	\$28,815,156	NO - FOUNDATION AID STILL DUE	\$26,778,516	\$2,036,641	8.2%	\$2,036,641	\$28,815,157	\$2,036,641	
580102	West Babylon Union Free School District	\$24,809,324	\$27,923,119	NO - FOUNDATION AID STILL DUE	\$26,366,222	\$1,556,898	6.3%	\$1,556,898	\$27,923,120	\$1,556,898	
580410	Commack Union Free School District	\$23,707,964	\$26,642,689	NO - FOUNDATION AID STILL DUE	\$25,175,327	\$1,467,363	6.2%	\$1,467,363	\$26,642,690	\$1,467,363	
580106	Amityville Union Free School District	\$20,283,610	\$28,308,352	NO - FOUNDATION AID STILL DUE	\$24,295,981	\$4,012,371	19.8%	\$4,012,371	\$28,308,352	\$4,012,371	
580405	Half Hollow Hills Central School District	\$20,942,205	\$25,983,355	NO - FOUNDATION AID STILL DUE	\$23,462,780	\$2,520,575	12.0%	\$2,520,575	\$25,983,355	\$2,520,575	
580912	Eastport-South Manor Central School District	\$19,108,060	\$20,978,867	NO - FOUNDATION AID STILL DUE	\$20,043,464	\$935,404	4.9%	\$935,404	\$20,978,868	\$935,404	
580502	Islip Union Free School District	\$15,546,013	\$18,907,080	NO - FOUNDATION AID STILL DUE	\$17,226,547	\$1,680,534	10.8%	\$1,680,534	\$18,907,081	\$1,680,534	
580403	Huntington Union Free School District	\$12,480,988	\$20,224,627	NO - FOUNDATION AID STILL DUE	\$16,352,808	\$3,871,820	31.0%	\$3,871,820	\$20,224,628	\$3,871,820	
580208	Miller Place Union Free School District	\$14,382,713	\$15,209,036	NO - FOUNDATION AID STILL DUE	\$14,795,875	\$413,162	2.9%	\$413,162	\$15,209,037	\$413,162	
580404	Northport-East Northport Union Free School District	\$9,976,689	\$14,731,507	NO - FOUNDATION AID STILL DUE	\$12,354,098	\$2,377,409	23.8%	\$2,377,409	\$14,731,507	\$2,377,409	
580233	Center Moriches Union Free School District	\$9,243,992	\$14,019,132	NO - FOUNDATION AID STILL DUE	\$11,631,562	\$2,387,570	25.8%	\$2,387,570	\$14,019,132	\$2,387,570	
580406	Harborfields Central School District	\$10,010,253	\$12,247,304	NO - FOUNDATION AID STILL DUE	\$11,128,779	\$1,118,526	11.2%	\$1,118,526	\$12,247,305	\$1,118,526	
580506	Hauppauge Union Free School District	\$9,755,322	\$11,762,884	NO - FOUNDATION AID STILL DUE	\$10,759,103	\$1,003,781	10.3%	\$1,003,781	\$11,762,884	\$1,003,781	
580401	Elwood Union Free School District	\$8,791,571	\$10,334,356	NO - FOUNDATION AID STILL DUE	\$9,562,964	\$771,393	8.8%	\$771,393	\$10,334,357	\$771,393	
580905	Hampton Bays Union Free School District	\$6,122,038	\$10,498,695	NO - FOUNDATION AID STILL DUE	\$8,310,367	\$2,188,329	35.7%	\$2,188,329	\$10,498,696	\$2,188,329	
580601	Shoreham-Wading River Central School District	\$6,941,517	\$9,411,192	NO - FOUNDATION AID STILL DUE	\$8,176,355	\$1,234,838	17.8%	\$1,234,838	\$9,411,193	\$1,234,838	
580101	Babylon Union Free School District	\$5,666,838	\$5,794,643	NO - FOUNDATION AID STILL DUE	\$5,730,741	\$63,903	1.1%	\$63,903	\$5,794,644	\$63,903	
581010	Greenport Union Free School District	\$1,443,751	\$2,197,665	NO - FOUNDATION AID STILL DUE	\$1,820,708	\$376,957	26.1%	\$376,957	\$2,197,665	\$376,957	
580917	East Quogue Union Free School District	\$886,050	\$1,126,662	NO - FOUNDATION AID STILL DUE	\$1,006,356	\$120,306	13.6%	\$120,306	\$1,126,662	\$120,306	

Foundation Aid – Suffolk Schools Hold Harmless

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		2021-22 Foundation Aid	Total Foundation Aid as of November 2021 (Full Phase-in for 2023-24)		2022-23 Foundation Aid	Increase over 2021-22 (\$)	Increase over 2021-22 (%)	Foundation Aid Still Due after Budget			
580205	Sachem Central School District	\$90,481,066	\$86,792,375	YES - SAVE HARMLESS	\$90,481,066	\$0	0.0%	\$0	\$90,481,066	\$0	
580235	South Country Central School District	\$37,143,641	\$36,058,227	YES - SAVE HARMLESS	\$37,143,641	\$0	0.0%	\$0	\$37,143,641	\$0	
580507	Connetquot Central School District	\$33,296,791	\$31,037,814	YES - SAVE HARMLESS	\$33,296,791	\$0	0.0%	\$0	\$33,296,791	\$0	
580503	East Islip Union Free School District	\$27,359,718	\$20,154,230	YES - SAVE HARMLESS	\$27,359,718	\$0	0.0%	\$0	\$27,359,718	\$0	
580509	West Islip Union Free School District	\$24,531,024	\$18,759,059	YES - SAVE HARMLESS	\$24,531,024	\$0	0.0%	\$0	\$24,531,024	\$0	
580504	Sayville Union Free School District	\$19,010,598	\$14,113,781	YES - SAVE HARMLESS	\$19,010,598	\$0	0.0%	\$0	\$19,010,598	\$0	
580207	Mount Sinai Union Free School District	\$13,167,292	\$11,597,375	YES - SAVE HARMLESS	\$13,167,292	\$0	0.0%	\$0	\$13,167,292	\$0	
580805	Kings Park Central School District	\$11,286,341	\$10,260,627	YES - SAVE HARMLESS	\$11,286,341	\$0	0.0%	\$0	\$11,286,341	\$0	
580505	Bayport-Blue Point Union Free School District	\$10,986,584	\$10,668,673	YES - SAVE HARMLESS	\$10,986,584	\$0	0.0%	\$0	\$10,986,584	\$0	
580234	East Moriches Union Free School District	\$4,258,452	\$3,638,349	YES - SAVE HARMLESS	\$4,258,452	\$0	0.0%	\$0	\$4,258,452	\$0	
580206	Port Jefferson Union Free School District	\$2,945,111	\$878,899	YES - SAVE HARMLESS	\$2,945,111	\$0	0.0%	\$0	\$2,945,111	\$0	
580301	East Hampton Union Free School District	\$2,165,579	\$1,053,500	YES - SAVE HARMLESS	\$2,165,579	\$0	0.0%	\$0	\$2,165,579	\$0	
580402	Cold Spring Harbor Central School District	\$1,919,495	\$922,000	YES - SAVE HARMLESS	\$1,919,495	\$0	0.0%	\$0	\$1,919,495	\$0	
581012	Mattituck-Cutchogue Union Free School District	\$1,816,924	\$661,500	YES - SAVE HARMLESS	\$1,816,924	\$0	0.0%	\$0	\$1,816,924	\$0	
580902	Westhampton Beach Union Free School District	\$1,599,276	\$1,137,500	YES - SAVE HARMLESS	\$1,599,276	\$0	0.0%	\$0	\$1,599,276	\$0	
580305	Sag Harbor Union Free School District	\$1,314,565	\$529,500	YES - SAVE HARMLESS	\$1,314,565	\$0	0.0%	\$0	\$1,314,565	\$0	
581005	Southold Union Free School District	\$1,306,459	\$432,500	YES - SAVE HARMLESS	\$1,306,459	\$0	0.0%	\$0	\$1,306,459	\$0	
580304	Springs Union Free School District	\$815,826	\$379,000	YES - SAVE HARMLESS	\$815,826	\$0	0.0%	\$0	\$815,826	\$0	
580909	Bridgehampton Union Free School District	\$520,764	\$128,500	YES - SAVE HARMLESS	\$520,764	\$0	0.0%	\$0	\$520,764	\$0	
580913	Tuckahoe Common School District	\$506,847	\$184,500	YES - SAVE HARMLESS	\$506,847	\$0	0.0%	\$0	\$506,847	\$0	
580701	Shelter Island Union Free School District	\$409,273	\$96,500	YES - SAVE HARMLESS	\$409,273	\$0	0.0%	\$0	\$409,273	\$0	
580901	Remsenburg-Speonk Union Free School District	\$324,308	\$86,000	YES - SAVE HARMLESS	\$324,308	\$0	0.0%	\$0	\$324,308	\$0	
581002	Oysterponds Union Free School District	\$258,429	\$44,500	YES - SAVE HARMLESS	\$258,429	\$0	0.0%	\$0	\$258,429	\$0	
580903	Quogue Union Free School District	\$218,903	\$56,500	YES - SAVE HARMLESS	\$218,903	\$0	0.0%	\$0	\$218,903	\$0	
580514	Fire Island Union Free School District	\$208,969	\$21,000	YES - SAVE HARMLESS	\$208,969	\$0	0.0%	\$0	\$208,969	\$0	
580303	Amagansett Union Free School District	\$207,743	\$72,000	YES - SAVE HARMLESS	\$207,743	\$0	0.0%	\$0	\$207,743	\$0	
581004	Fishers Island Union Free School District	\$169,785	\$29,000	YES - SAVE HARMLESS	\$169,785	\$0	0.0%	\$0	\$169,785	\$0	

2022/23 Additional Budget Factors

▶ Tax Levy Growth Factor

- ▶ Confirmed by NYS Comptroller at 2% (capped amount)

- ▶ Tax Levy Growth Factor based on year over year growth for CPI-U

- ▶ Last year rate 2.3%
- ▶ This year rate 7.0%
- ▶ Growth rate 4.7%

- ▶ For 2022/23 the growth rate of inflation has significantly surpassed 2%

▶ Consumer Price Index (CPI) / Inflation

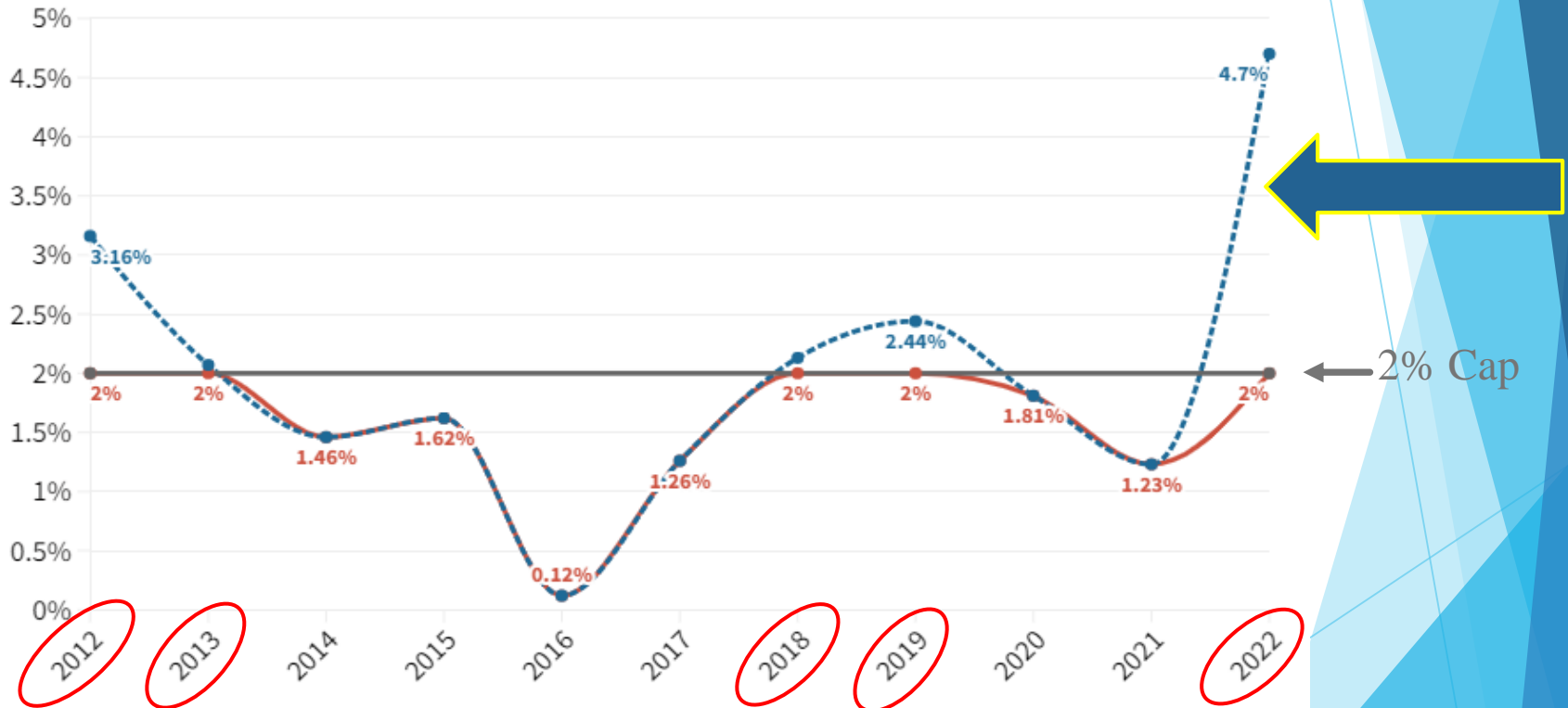
- ▶ Significant Increases
- ▶ Budgetary Impacts

Significant Growth in Inflation Rate

School district tax levy cap over the years

By New York State law, annual tax hikes for school districts and local governments are limited to 2% or the inflation rate, whichever is lower.

■ Tax cap ■ Inflation rate ■ State law limit



Source: Office of the New York State Comptroller • For July 1 - June 30

5 out of 11 years – growth rate in inflation exceeded 2% cap

Inflation

Table A. Percent changes in CPI for All Urban Consumers (CPI-U): U.S. city average

Seasonally adjusted changes from preceding month

	June 2021	July 2021	Aug. 2021	Sep. 2021	Oct. 2021	Nov. 2021	Dec. 2021	Un-adjusted 12-mos. ended Dec. 2021
All items.....	.9	.5	.3	.4	.9	.8	.5	7.0
Food.....	.8	.7	.4	.9	.9	.7	.5	6.3
Food at home.....	.8	.7	.4	1.2	1.0	.8	.4	6.5
Food away from home (1)...	.7	.8	.4	.5	.8	.6	.6	6.0
Energy.....	1.5	1.6	2.0	1.3	4.8	3.5	-.4	29.3
Energy commodities.....	2.6	2.3	2.7	1.3	6.2	5.9	-.6	48.9
Gasoline (all types)....	2.5	2.4	2.8	1.2	6.1	6.1	-.5	49.6
Fuel oil (1).....	2.9	.6	-2.1	3.9	12.3	3.5	-2.4	41.0
Energy services.....	.2	.8	1.1	1.2	3.0	.3	-.1	10.4
Electricity.....	-.3	.4	1.0	.8	1.8	.3	.3	6.3
Utility (piped) gas service.....	1.7	2.2	1.6	2.7	6.6	.6	-1.2	24.1
All items less food and energy.....	.9	.3	.1	.2	.6	.5	.6	5.5
Commodities less food and energy commodities....	2.2	.5	.3	.2	1.0	.9	1.2	10.7
New vehicles.....	2.0	1.7	1.2	1.3	1.4	1.1	1.0	11.8
Used cars and trucks....	10.5	.2	-1.5	-.7	2.5	2.5	3.5	37.3
Apparel.....	.7	.0	.4	-1.1	.0	1.3	1.7	5.8
Medical care commodities (1).....	-.4	.2	-.2	.3	.6	.1	.0	.4
Services less energy services.....	.4	.3	.0	.2	.4	.4	.3	3.7
Shelter.....	.5	.4	.2	.4	.5	.5	.4	4.1
Transportation services	1.5	-1.1	-2.3	-.5	.4	.7	-.3	4.2
Medical care services...	.0	.3	.3	-.1	.5	.3	.3	2.5

1 Not seasonally adjusted.

All Items
7.0%

Food
6.3%

Energy
29.3%

► [Source: Bureau of Labor Statistics-2021 CPI Summary](https://www.bls.gov/ews.release/cpi.nr0.htm)
<https://www.bls.gov/ews.release/cpi.nr0.htm>

Budget Meetings/Presentations

- ▶ ~~January 19, 2022~~
- ▶ **February 2, 2022**
 - ▶ **Tax Levy and Preliminary Revenue**
- ▶ February 16, 2022
- ▶ March 2, 2022
- ▶ March 16, 2021
- ▶ March 30, 2022
- ▶ April 13, 2022
- ▶ May 4, 2022

- ▶ **May 17, 2022 – Budget Vote & Trustee Election**

Questions